COBLI

Catalog of Budget Line Items

2025

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House Bill 96, Main Operating Budget

House Bill 54, Transportation Budget

House Bill 81, Workers' Compensation Budget

House Bill 80, Industrial Commission Budget

136th General Assembly

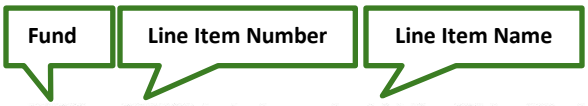
Legislative Budget Office

Ohio Legislative Service Commission

October 2025

INTRODUCTION

The Ohio General Assembly appropriates money in the state treasury to more than 100 departments, boards, commissions, and other agencies. Appropriations are made to specific line items of specific funds for each agency. LSC prepares this Catalog of Budget Line Items (COBLI) to provide relevant information on every operating appropriation line item of a state agency. The catalog includes a table for each line item that indicates the fund to which the line item belongs, the line item number, the line item name, and a six-year funding history. Following the table is a brief description of that line item, including the revenue source, legal basis, and purpose (see below for an example). If applicable, the revenue source will include a Federal Assistance Listing (FAL) number, which is a unique identifier for federal assistance programs (formerly known as the Catalog of Federal Domestic Assistance (CFDA) number).



3L40 415617 Independent Living Older Blind

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,158,988	$1,734,605	$2,248,116	$2,039,826	$2,567,746	$2,908,622
% change	-19.7%	29.6%	-9.3%	25.9%	13.3%

Source: Federal Fund Group: FAL 84.177, Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind; Social Security reimbursement funds

Legal Basis: Sections 353.10 and 353.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support services to the older blind. Services to older individuals who are blind include orientation and mobility skills training to enable independent travel, skills in Braille, handwriting and other means of communication, and training to perform activities of daily living. Matching funds for this grant are spent from line item 415619, Services for Rehabilitation. H.B. 96 earmarks $10,000 in each fiscal year for each of the following: Cleveland Sight Center, the Cincinnati Association for the Blind and Visually Impaired, and the Sight Center of Northwest Ohio.

For this 2025 edition, the actual spending amounts for FY 2022 through FY 2025 and appropriations for FY 2026 and FY 2027 are displayed in each line item table.

In the catalog, each agency's line items are arranged according to the fund groups to which the line items' funds belong. The line items within the General Revenue Fund appear first, followed by the Dedicated Purpose Fund Group, the Internal Service Activity Fund Group, and the Federal Fund Group. In addition to these four major fund groups, line items can be found in several other smaller fund groups, such as the State Lottery Fund Group and the Revenue Distribution Fund Group.

In addition to the printed version, the catalog may be viewed on LSC's website (lsc.ohio.gov).

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Dedicated Purpose Fund Group

4J80 889601 CPA Education Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$233,852	$512,745	$483,466	$416,444	$260,000	$275,000
% change	119.3%	-5.7%	-13.9%	-37.6%	5.8%

Source: Dedicated Purpose Fund Group: $30 triennial surcharge on permits and registrations, which may be prorated for permits and registrations less than three years, deposited in Fund 4K90 and transferred to Fund 4J80 at the end of each quarter as required by R.C. 4743.05

Legal Basis: R.C. 4701.26; Section 203.10 of H.B.96 of the 136th G.A. (line item originally established by H.B. 215 of the 122nd G.A.)

Purpose: Prior to FY 2024, this line item funded the CPA Education Assistance Program, which provided scholarships to minority and other students demonstrating financial need in the fifth year of school who intend to sit for the CPA examination. Beginning in FY 2024, in addition to providing scholarships, this line item's purpose is extended to other efforts to increase the number of CPAs, including creating and implementing workforce development and attraction programs, assisting with the cost of fees and study materials for the CPA examination, and defraying related administrative costs.

4K90 889609 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,289,873	$1,288,582	$1,183,684	$1,249,330	$1,359,075	$1,400,531
% change	-0.1%	-8.1%	5.5%	8.8%	3.1%

Source: Dedicated Purpose Fund Group: License fees and other assessments collected by the state's professional and occupational licensing boards

Legal Basis: R.C. 4701.02, 4701.03, 4701.05, 4701.20, and 4743.05; Section 203.10 of H.B. 96 of the 136th G.A. (fund originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item supports the general operating expenses, including payroll, supplies, and equipment for the Accountancy Board of Ohio, which licenses and regulates accountants and accounting firms. The Occupational Licensing and Regulatory Fund (Fund 4K90) is shared by various state licensing boards.

General Revenue Fund

GRF 745401 Ohio Military Reserve

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$9,500	$9,800	$55,649	$77,491	$56,162	$56,162
% change	3.2%	467.8%	39.3%	-27.5%	0.0%

Source: General Revenue Fund

Legal Basis: Section 205.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 238 of the 116th G.A.)

Purpose: This line item supports the training and administrative operations of the Ohio Military Reserve, a voluntary state defense force. The expenses charged against the line item are primarily for supplies and maintenance, including IT costs and the cost of meals provided during training.

GRF 745404 Air National Guard

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,821,805	$1,812,645	$2,134,265	$2,212,048	$2,406,436	$2,689,830
% change	-0.5%	17.7%	3.6%	8.8%	11.8%

Source: General Revenue Fund

Legal Basis: Section 205.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item provides the required match (typically 25%) for securing a federal grant for onsite maintenance and facility support personnel and related services and activities at air wings located at Springfield, Toledo, Mansfield, Rickenbacker, Zanesville, and Red Horse. The federal funds are appropriated to line item 745628, Air National Guard Operations and Maintenance.

GRF 745407 National Guard Benefits

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$174,000	$174,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: General Revenue Fund

Legal Basis: Section 205.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 66 of the 126th G.A.)

Purpose: This line item is used for reimbursing federal life insurance premiums for eligible active duty Ohio National Guard members and paying death benefits to a Guard member's beneficiary if the member dies while performing state active duty.

General Revenue Fund

GRF 745409 Central Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,099,361	$3,181,743	$3,299,422	$3,318,905	$3,585,342	$3,684,085
% change	2.7%	3.7%	0.6%	8.0%	2.8%

Source: General Revenue Fund

Legal Basis: Section 205.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item pays for operating expenses incurred in the provision of executive oversight, management, and administration of Ohio Army and Air National Guard as well as other programs of the Adjutant General's Department.

GRF 745499 Army National Guard

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,597,863	$3,855,866	$4,676,511	$4,916,662	$5,402,863	$6,082,457
% change	7.2%	21.3%	5.1%	9.9%	12.6%

Source: General Revenue Fund

Legal Basis: Section 205.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 204 of the 113th G.A.)

Purpose: This line item is used as a state match for federal funding appropriated to Fund 3420 line item 745616, Army National Guard Service Agreement, to fund operations and maintenance services and activities rendered at various Army National Guard properties around Ohio. Under an ongoing cooperative agreement with the federal government, the Adjutant General shares certain personnel, supply and maintenance, purchased personal services, and equipment costs associated with the daily operation of these properties.

GRF 745503 Ohio Cyber Reserve

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$390,318	$379,204	$562,588	$1,053,080	$1,151,000	$1,151,000
% change	-2.8%	48.4%	87.2%	9.3%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 5922.01; Sections 205.10 and 205.20 of H.B. 96 of the 136th G.A. (originally established by S.B. 52 of the 133rd G.A.)

Purpose: This line item is used to maintain state civilian cyber security reserve forces, known as the Ohio Cyber Reserve, to protect government, critical infrastructure, businesses, and citizens from cyber attacks. Costs include supporting regionally based teams that can be expanded based on need. Members are provided training, equipment (including laptops), and identification badges and uniforms. Beginning in FY 2026, this line will also fund cyber state active duty with a proclamation order by the Governor.

General Revenue Fund

GRF 745504 Ohio Cyber Range

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,100,000	$2,100,000	$2,650,000	$2,650,000	$2,650,000	$2,650,000
% change	0.0%	26.2%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 205.10 and 205.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item supports the Ohio Cyber Range, a secure virtual environment used for cybersecurity training and technology development. In conjunction with the Department of Administrative Services, the Department of Public Safety, the Department of Higher Education, and the Department of Education and Workforce the range provides cyber training and education to K-12 students, higher education students, members of the Ohio National Guard, federal employees, and state and local government employees, and provides for emergency preparedness exercises and training.

GRF 745505 State Active Duty

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,625,858	$101,445	$102,142	$747,488	$70,000	$70,000
% change	-93.8%	0.7%	631.8%	-90.6%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 205.10 and 205.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item is used to pay expenses related to state active duty of members of the Ohio organized militia in accordance with a proclamation of the Governor (expenses generally include the cost of equipment, supplies, and services).

Dedicated Purpose Fund Group

5340 745612 Property Operations Management

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$244,670	$1,079,269	$801,974	$64,965	$682,195	$682,292
% change	341.1%	-25.7%	-91.9%	950.1%	0.0%

Source: Dedicated Purpose Fund Group: Sale or lease of an armory or other facilities and land owned by the Adjutant General's Department

Legal Basis: R.C. 5911.10; Section 205.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in January 1988)

Purpose: This line item funds Army National Guard facility and maintenance expenses.

Dedicated Purpose Fund Group

5360 745605 Marksmanship Activities

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$43,363	$154,177	$172	$0	$0	$0
% change	255.6%	-99.9%	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: Use and rental of facilities located at Camp Perry in Ottawa County

Legal Basis: As needed line item; R.C. 5913.09; (originally established by H.B. 283 of the 123rd G.A.)

Purpose: This line item is used to maintain the firing ranges and vendor booth areas located at Camp Perry (Ottawa County).

5360 745620 Camp Perry and Buckeye Inn Operations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$873,692	$875,128	$1,003,998	$1,019,600	$1,064,057	$1,074,431
% change	0.2%	14.7%	1.6%	4.4%	1.0%

Source: Dedicated Purpose Fund Group: Use and rental of facilities located at Camp Perry in Ottawa County

Legal Basis: R.C. 5913.09; Section 205.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 694 of the 114th G.A.)

Purpose: This line item is primarily used to manage and maintain rental and lodging operations at Camp Perry (Ottawa County), and secondarily for minor caretaking tasks (utilities and ground maintenance) at the Buckeye Inn, a Rickenbacker Air National Guard Base billeting operation that closed in FY 2011.

5370 745604 Ohio National Guard Facilities Maintenance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$20,146	$187,007	$50,047	$155,381	$60,131	$60,131
% change	828.2%	-73.2%	210.5%	-61.3%	0.0%

Source: Dedicated Purpose Fund Group: (1) Site leases, including towers and wells, and (2) reimbursements for services related to Ohio National Guard programs

Legal Basis: R.C. 5919.36; Section 205.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 191 of the 112th G.A.)

Purpose: This line item is used for expenses, typically supplies and maintenance, incurred by the Adjutant General's Department in managing and operating its programs and facilities.

Dedicated Purpose Fund Group

5CV1 745632 Coronavirus Relief - ADJ

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,703,429	$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 April 13, 2020)

Purpose: This line item supported the acquisition, renovation, and supply costs to establish multiple temporary medical facilities across the state to supplement existing hospital capacity, pay allowance cost for National Guard and State Defense Force members on state active duty, personal protective equipment, vehicles, and motor fuel to support personnel.

5RV0 745633 Ohio Military Facilities Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$626,626	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: Dedicated Purpose Fund Group: $5.0 million cash transfer from the FY 2015 GRF ending balance

Legal Basis: As needed line item (originally established by Controlling Board on April 7, 2025)

Purpose: This line item is used to provide state matching funds for federal Fund 3E80 line item 745628 Air National Guard Operations and Maintenance and Fund 3420 line item 745616 Army National Guard Service Agreement. Historically, funds have been utilized to support and maintain the approximately 1.5 million square feet in 55 facilities including increased usage and costs in supplies and maintenance.

5U80 745613 Community Match Armories

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$299,869	$422,992	$341,001	$329,361	$349,965	$349,965
% change	41.1%	-19.4%	-3.4%	6.3%	0.0%

Source: Dedicated Purpose Fund Group: (1) Maintenance expense reimbursements from local entities for their shared use of Ohio Army National Guard readiness and community centers and facilities, and (2) investment earnings

Legal Basis: R.C. 5911.11; Section 205.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on September 9, 2002)

Purpose: This line item is used for the supply and maintenance expenses of Ohio Army National Guard readiness and community centers and facilities whose use is shared with local entities.

Federal Fund Group

3420 745616 Army National Guard Service Agreement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$17,940,878	$19,585,668	$22,580,987	$23,418,268	$24,076,820	$24,316,615
% change	9.2%	15.3%	3.7%	2.8%	1.0%

Source: Federal Fund Group: FAL 12.401, National Guard Military Operations and Maintenance (O&M) Projects

Legal Basis: Section 205.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 204 of the 113th G.A.)

Purpose: This line item supports the provision of numerous military operations and maintenance services and activities, including real property maintenance, electronic security system operation and maintenance, security guard costs, telecommunications, environmental management, ranges and training land, and information services. This funding stream is part of an ongoing cooperative agreement with the federal government to share the costs of personnel, utilities, supplies, and equipment associated with the daily operation of Army National Guard facilities. Some of these costs are fully paid for out of this line item, while other costs require state matching funds. The required state match is primarily drawn from GRF line item 745499, Army National Guard.

3E80 745628 Air National Guard Operations and Maintenance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$17,209,100	$17,176,869	$18,062,225	$18,670,335	$18,934,892	$19,380,313
% change	-0.2%	5.2%	3.4%	1.4%	2.4%

Source: Federal Fund Group: FAL 12.401, National Guard Military Operations and Maintenance (O&M) Projects

Legal Basis: Section 205.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in January 1988)

Purpose: This line item is used to (1) fund on-site maintenance, facility support personnel, and related services and activities at the four air wings and specialized units based in Blue Ash, Zanesville, Port Clinton (Camp Perry); and (2) fire protection personnel and related services and activities at three air wings at Toledo, Mansfield, and Rickenbacker. These federal funds cover 100% of the cost of rendering fire protection services, and a varying percentage of the cost of rendering on-site maintenance and facility support services. The required state match is primarily drawn from GRF line item 745404, Air National Guard.

Federal Fund Group

3R80 745603 Counter Drug Operations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,833	$29,014	$21,328	$26,980	$26,606	$26,606
% change	397.4%	-26.5%	26.5%	-1.4%	0.0%

Source: Federal Fund Group: Money from the U.S. Department of Treasury's Asset Forfeiture Fund that represents the Adjutant General's share of federally seized assets from drug operations in which the Ohio National Guard participated

Legal Basis: Section 205.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in January 1998)

Purpose: This line item is typically used for maintenance and supply expenses for counter drug operations.

General Revenue Fund

GRF 100412 Unemployment Insurance System Lease Rental Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,542,514	$1,550,049	$1,542,231	$1,472,327	$0	$0
% change	0.5%	-0.5%	-4.5%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: As needed line item (Section 504.20 of H.B. 96 of the 136th G.A.)

Purpose: This line item is used to make payments pursuant to leases and agreements the state entered into to finance the acquisition, development, and implementation of the Unemployment Insurance System (UIS). The UIS is an integrated unemployment benefits and tax administration IT system that replaces the state's previous separate administration systems for these functions. Under H.B. 33 of the 135th G.A. , starting in FY 2024, these payments were to be made from Fund 4A90 line item 600607, Unemployment Compensation Administration Fund, under the Department of Job and Family Services budget. However, lease agreements for the UIS system require DAS to make these payments. Funding to pay the debt service payments are now on an as needed basis.

GRF 100413 EDCS Lease Rental Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$13,272,950	$13,257,726	$13,226,644	$13,230,379	$9,300,000	$9,300,000
% change	-0.1%	-0.2%	0.0%	-29.7%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 207.10 and 207.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to make debt service payments for IT related projects related to the Enterprise Data Center Solutions (EDCS) initiative. These projects include upgrades for the Ohio Business Gateway, the state's Kronos employee time keeping system, and other server and storage upgrades at the State of Ohio Computer Center (SOCC).

GRF 100414 MARCS Lease Rental Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,443,317	$6,436,557	$6,429,481	$6,437,407	$6,450,000	$6,450,000
% change	-0.1%	-0.1%	0.1%	0.2%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 207.10 and 207.20 of H.B. 96 of the 136th G.A.

Purpose: 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 Communication System (MARCS).

General Revenue Fund

GRF 100415 OAKS Lease Rental Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,436,552	$2,432,292	$2,427,784	$2,427,907	$2,450,000	$2,450,000
% change	-0.2%	-0.2%	0.0%	0.9%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 207.10 and 207.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to make payments pursuant to leases and agreements that finance the costs associated with the acquisition, development, installation and implementation of the Ohio Administrative Knowledge System (OAKS), the state's financial, human resources, and capital management system.

GRF 100416 STARS Lease Rental Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,759,403	$3,486,259	$3,472,054	$3,476,200	$1,100,000	$1,100,000
% change	26.3%	-0.4%	0.1%	-68.4%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 207.10 and 207.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to make payments pursuant to leases and agreements that finance the costs associated with the acquisition, development, installation and implementation of the Department of Taxation's State Taxation Accounting and Revenue System (STARS), an integrated tax collection and audit system.

GRF 100447 Administrative Buildings Lease Rental Bond Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$83,628,531	$86,542,910	$64,880,193	$64,927,071	$45,500,000	$60,500,000
% change	3.5%	-25.0%	0.1%	-29.9%	33.0%

Source: General Revenue Fund

Legal Basis: Sections 207.10 and 207.20 of H.B. 96 of the 136th G.A.

Purpose: This line item was created to consolidate funds for rental payments that were formerly made to the Ohio Building Authority (OBA) for state office towers in Columbus, Akron, Toledo, and Cleveland. Non-GRF state agency tenants of the state office towers reimburse the GRF for the agency's pro-rata share of building debt service. The line item also provides funding for debt service related to Administrative Building Fund (Fund 7026) capital projects.

General Revenue Fund

GRF 100456 State IT Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$648,715	$703,375	$720,661	$770,736	$978,412	$1,512,297
% change	8.4%	2.5%	6.9%	26.9%	54.6%

Source: General Revenue Fund

Legal Basis: Section 207.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds personnel and miscellaneous costs associated with the security of the state's internal network infrastructure, state employee access to the internet, the Ohio Geographical Reference Information Program (OGRIP), and public website applications.

GRF 100457 Equal Opportunity Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$137,932	$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 costs associated with the certification of businesses for participation in the Minority Business Enterprise (MBE) and Encouraging Diversity, Growth and Equity (EDGE) Programs, and the monitoring of equal employment opportunity (EEO) and affirmative action requirements to ensure contractors bidding on and receiving state contracts comply with EEO laws, rules, and regulations. Since FY 2022, the MBE and EDGE programs have been managed by the Department of Development.

GRF 100459 Ohio Business Gateway

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$10,154,280	$11,163,304	$13,857,684	$11,436,755	$14,325,421	$14,368,107
% change	9.9%	24.1%	-17.5%	25.3%	0.3%

Source: General Revenue Fund

Legal Basis: Section 207.10 of H.B. 96 of the 136th G.A.

Purpose: This line item 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. 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 system.

General Revenue Fund

GRF 100469 Aronoff Center Building Maintenance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$435,887	$222,121	$222,000	$222,000	$222,000	$222,000
% change	-49.0%	-0.1%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 207.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by DAS to support maintenance costs of the Stanley J. Aronoff Center for the Performing Arts in Cincinnati. The Aronoff Center is owned by the state but managed by the Cincinnati Arts Association (CAA) under a contract to operate and maintain the facility.

GRF 100501 MARCS

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,500,000	$2,500,000	$10,500,000	$10,500,000	$0	$0
% change	0.0%	320.0%	0.0%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to subsidize Multi-Agency Radio Communication System (MARCS) subscriber fees paid by villages, townships, municipal corporations, and regional public safety and first response agencies. User fees collected from subscribers are deposited to the credit of the MARCS Administration Fund (Fund 5C20) and used to support the operation of the system. Beginning in FY 2026, the subsidies are funded via cash transfers from the GRF to the MARCS Administration Fund (Fund 5C20) and appropriated under Fund 5C20 line item 100605, MARCS Administration.

General Revenue Fund

GRF 130321 State Agency Support Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$21,702,147	$24,465,685	$29,433,240	$25,771,661	$28,000,000	$28,000,000
% change	12.7%	20.3%	-12.4%	8.6%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 123.01 and 149.33; Sections 207.10 and 207.20 of H.B. 96 of the 136th G.A.

Purpose: This line item funds several General Services Division programs, including records management, real estate land services, and the Governor's Residence. In general, this line item is used to provide these and other services to state agencies without charging a fee. This line item also covers the operating expenses of buildings managed by DAS, including the rent expenses of veterans organizations and the operating expenses of state facilities managed by DAS that are not billed to building tenants. This line item may also be used to pay for property appraisals and building studies that may be required for property being sold, renovated, or purchased by the state. Additionally, appropriations that are not used by DAS for the regular expenses of this line item may be paid into the Building Improvement Fund (Fund 5KZ0).

Dedicated Purpose Fund Group

4K90 100673 Ohio Professionals Licensing System

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$5,176,419	$6,465,576	$7,175,727	$7,439,069
% change	N/A	N/A	24.9%	11.0%	3.7%

Source: Dedicated Purpose Fund Group: License revenue collected by licensing boards and commissions that are deposited into the Occupational Licensing and Regulatory Fund (Fund 4K90). Billings to boards and commissions that do not use Fund 4K90 for their use of the eLicensing system

Legal Basis: Sections 207.10 and 207.40 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support the state's eLicensing system. The system is used by 23 state agencies, boards, and commissions to manage professional licensing data. Prior to FY 2024, these costs were paid from the Professions Licensing Fund (Fund 5JQ0) line item 100658, Professionals Licensing System.

Dedicated Purpose Fund Group

5AB1 100674 Next Generation 9-1-1

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$7,439,129	$9,362,334	$3,500,000	$0
% change	N/A	N/A	25.9%	-62.6%	-100.0%

Source: Dedicated Purpose Fund Group: Cash transfers from the GRF

Legal Basis: Section 207.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support "last mile" connectivity to the state's Next Generation 911 system. Next Generation 911 upgrades the state's emergency call center 911 services to allow access for voice, text, and data in support of first responders. This line item supports county efforts including purchasing equipment and software and upgrading data bandwidth for county call answering points.

5CV1 100671 Coronavirus Relief - DAS

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,664,957	$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 was used to purchase and warehouse personal protective equipment (PPE) and medical devices and other enterprise initiatives for the state in response to the public health emergency caused by the COVID-19 pandemic.

5CV3 100470 Personal Protective Equipment ARPA

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$12,356,520	$12,643,480	$0	$0	$0	$0
% change	2.3%	-100.0%	N/A	N/A	N/A

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

Legal Basis: Discontinued line item

Purpose: This line item was used to maintain inventories of personal protective equipment (PPE) in the state's strategic stockpile in response to the COVID-19 pandemic. Specifically, DAS used this line item to purchase PPE from Ohio suppliers that had unexpired available inventory that was either approved by the National Institute for Occupational Safety and Health or authorized for use by the United States Food and Drug Administration.

Dedicated Purpose Fund Group

5L70 100610 Professional Development

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,404,640	$1,443,629	$2,335,258	$2,575,804	$2,013,841	$2,014,854
% change	2.8%	61.8%	10.3%	-21.8%	0.1%

Source: Dedicated Purpose Fund Group: Payroll assessment applied to payrolls of employees who are exempt from collective bargaining and cash transfers from the GRF

Legal Basis: R.C. 124.182; Sections 207.10 and 207.30 of H.B. 96 of the 136th G.A.

Purpose: This line item covers the costs associated with training and professional development programs offered to state employees exempt from collective bargaining agreements. The line item also funds the Exempt Professional Development (EPD) Program through which exempt employees are provided tuition reimbursement and reimbursement for the costs associated with other professional development and training. Additional appropriations for this purpose may be provided if the Director of Budget and Management determines the additional amounts are needed. Up to $1.2 million over the biennium may be used to run the Ohio Digital Academy, created by H.B. 33 of the 135th G.A., to educate, train, and subsequently employ analysts in areas dealing with advanced technology and cybersecurity.

5MV0 100662 Theatre Equipment Maintenance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$50,000	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Rebates from a Columbus Association for the Performing Arts (CAPA) ticket surcharge

Legal Basis: Discontinued line item

Purpose: This line item provided funding for needed repairs and equipment at the theaters in the Vern Riffe Center for Government and the Arts. Funding was supported by a ticket surcharge (or facility fee) that CAPA collected as part of the group's management contract for the theaters in the Riffe Center.

Dedicated Purpose Fund Group

5NM0 100663 9-1-1 Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$472,191	$647,049	$628,141	$509,505	$956,663	$980,078
% change	37.0%	-2.9%	-18.9%	87.8%	2.4%

Source: Dedicated Purpose Fund Group: 2% of 911 access fee remittances that service providers are required to submit to the state for oversight of the 911 system

Legal Basis: R.C. 128.54; Sections 207.10 and 207.30 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay the operating expenses of the Statewide Emergency Services Internet Protocol Network Steering Committee (ESINET) responsible for coordinating the upgrading of the state's emergency call center system.

5V60 100619 Employee Educational Development

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,167,223	$1,071,102	$1,123,376	$1,264,101	$1,234,461	$1,268,484
% change	-8.2%	4.9%	12.5%	-2.3%	2.8%

Source: Dedicated Purpose Fund Group: Assessments applied to applicable state agency payrolls based on eligible employee headcount to cover the costs of training programs for state employees covered by non-OCSEA labor agreements

Legal Basis: R.C. 124.86; Sections 207.10 and 207.30 of H.B. 96 of the 136th G.A.

Purpose: This line item provides reimbursement of job/career-related tuition and seminar costs for employees under collective bargaining agreements with the Health Care and Social Service Union District 1199, State Council of Professional Educators, Ohio State Troopers Association Unit 1 and Unit 15, and the Fraternal Order of Police's Ohio Labor Council, Unit 2. H.B. 95 appropriates additional amounts for this purpose if the OBM Director determines that additional amounts are needed.

Dedicated Purpose Fund Group

7093 100675 Next Generation 9-1-1

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$13,469,622	$14,804,264
% change	N/A	N/A	N/A	N/A	9.9%

Source: Dedicated Purpose Fund Group: 25% of Next Generation 9-1-1 fee applied to each communication service capable of making a 9-1-1 call, including wireless telephone service, multiline telephone systems, and VoIP devices.

Legal Basis: R.C. 128.54, Section 207.10 of H.B. 96 of the 136th General Assembly.

Purpose: This line item is used to support the state's Next Generation 911 system, an upgrade to the state's 911 services allowing access for voice, text, and data in support of first responders. Specifically, the appropriations support system maintenance and management, data center space rental, 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.

Internal Service Activity Fund Group

1120 100616 DAS Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$11,852,222	$11,619,064	$12,725,061	$12,172,581	$14,683,912	$15,113,177
% change	-2.0%	9.5%	-4.3%	20.6%	2.9%

Source: Internal Service Activity Fund Group: Service charges assessed to DAS divisions for administrative support costs

Legal Basis: Section 207.10 of H.B. 96 of the 136th G.A.

Purpose: This line item 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).

Internal Service Activity Fund Group

1150 100632 Central Service Agency

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$765,187	$148,145	$0	$0	$0	$0
% change	-80.6%	-100.0%	N/A	N/A	N/A

Source: Internal Service Activity Fund Group: Interdepartmental charges to state boards and commissions that use Central Service Agency services

Legal Basis: Discontinued line item

Purpose: This line item was used to provide personnel, payroll, and fiscal support services that DAS's Central Service Agency provided on a centralized basis to regulatory and occupational licensing boards and commissions. Starting in FY 2024, these duties were transferred to the Office of Budget and Management.

1170 100644 General Services Division - Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$24,872,102	$22,348,881	$21,464,998	$20,975,801	$23,091,398	$22,574,348
% change	-10.1%	-4.0%	-2.3%	10.1%	-2.2%

Source: Internal Service Activity Fund Group: Charges to state agencies for services rendered, annual fees to local governments for participation in the cooperative purchasing program, and division administrative assessments to General Services Division program units

Legal Basis: R.C. 125.15; Section 207.10 of H.B. 96 of the 136th G.A.

Purpose: This line item supports centralized procurement programs, including State Purchasing, the Co-operative Purchasing Program, Competitive Sealed Proposal, Vendor Registration services, and the administrative functions of the General Services Division.

1220 100637 Fleet Management

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$17,660,842	$18,873,822	$19,933,605	$24,136,419	$25,449,633	$22,866,905
% change	6.9%	5.6%	21.1%	5.4%	-10.1%

Source: Internal Service Activity Fund Group: Charges to state agencies for the use of vehicles and fleet services

Legal Basis: R.C. 125.83; Section 207.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds the Fleet Management Program, including oversight of statewide fleet policies and procedures, vehicle rental and leasing programs, a fleet management information system, and a vehicle fuel credit card program.

Internal Service Activity Fund Group

1250 100622 Human Resources Division - Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$17,003,540	$15,724,620	$20,011,040	$20,049,149	$26,081,909	$26,319,177
% change	-7.5%	27.3%	0.2%	30.1%	0.9%

Source: Internal Service Activity Fund Group: Human Resources payroll check-off charged to state agencies

Legal Basis: R.C. 124.07, 124.09, and 124.88; Sections 207.10 and 207.40 of H.B. 96 of the 136th G.A.

Purpose: This line item pays for centralized personnel and payroll services, including policy development, payroll processing, recruitment, benefits administration, classification and compensation assistance, equal opportunity compliance, and state employee training and development programs provided by the Human Resources Division. This line item also funds the Employee Assistance Program, providing support and referral services for state employees encountering personal problems that may affect job performance. And beginning in FY 2026, the line item funds the Office of Collective Bargaining, which is responsible for negotiating and administering collective bargaining agreements between state employers and state employee unions. DAS's collective bargaining oversight functions were previously funded under since-discontinued Fund 1280 line item 100620, Office of Collective Bargaining.

1250 100657 Benefits Communication

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$546,490	$493,277	$474,297	$516,185	$620,036	$628,275
% change	-9.7%	-3.8%	8.8%	20.1%	1.3%

Source: Internal Service Activity Fund Group: A 50¢ surcharge per month per employee enrolled in a health care plan

Legal Basis: Section 207.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for efforts to promote benefits available to both exempt and collective bargaining employees working for the state. These expenses and certain methods of communication are typically stipulated in collective bargaining contracts.

Internal Service Activity Fund Group

1280 100620 Office of Collective Bargaining

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,409,233	$2,997,106	$3,362,414	$3,663,476	$0	$0
% change	-12.1%	12.2%	9.0%	-100.0%	N/A

Source: Internal Service Activity Fund Group: Payroll assessments on a per employee per payroll basis to all agencies except the judiciary and legislative branches, the State Employment Relations Board, Attorney General, Auditor of State, Treasurer of State, Lt. Governor and Governor

Legal Basis: Discontinued line item

Purpose: This line supported the Office of Collective Bargaining, which is responsible for negotiation and administration of collective bargaining agreements between state agencies, departments, boards, and commissions and the employee unions. Beginning in FY 2026, these costs are supported by Fund 1250 line item 100622, Human Resources Division - Operating.

1300 100606 Risk Management Reserve

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$11,514,389	$15,501,001	$22,727,271	$18,476,997	$24,015,458	$24,051,115
% change	34.6%	46.6%	-18.7%	30.0%	0.1%

Source: Internal Service Activity Fund Group: Fee assessment to state agencies receiving property, casualty or other indemnity coverage through the Office of Risk Management

Legal Basis: R.C. 9.823; Section 207.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds state risk management oversight functions 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. ORM also administers a judicial liability program, allowing the state to self-insure itself as well as third parties against loss due to dishonest acts of state officers, employees, and agents.

Internal Service Activity Fund Group

1320 100631 DAS Building Management

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$40,115,900	$42,289,300	$47,752,758	$47,113,823	$53,101,399	$54,715,341
% change	5.4%	12.9%	-1.3%	12.7%	3.0%

Source: Internal Service Activity Fund Group: Rent charges paid by tenant agencies; cash transfers as needed from the Building Improvement Fund (Fund 5KZ0)

Legal Basis: R.C. 125.28; Sections 207.10 and 207.45 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to operate and maintain various state buildings managed by DAS's Office of Properties and Facilities (OPF), including the state office buildings. In all, OPF and Real Estate services provides security, custodial, preventative maintenance, HVAC operations, interior design, space allocation, and repair services at DAS managed state-owned buildings including the James A. Rhodes State Office Tower and Vern Riffe Center for Government and the Arts in Columbus, the Oliver R. Ocasek Government Office Building in Akron, and the Frank J. Lausche State Office Building in Cleveland.

1330 100607 IT Services Delivery

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$154,401,843	$158,750,122	$175,446,798	$188,944,817	$194,935,390	$197,374,206
% change	2.8%	10.5%	7.7%	3.2%	1.3%

Source: Internal Service Activity Fund Group: User charges to state agencies for IT and telecommunication services

Legal Basis: R.C. 125.15; Section 207.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds a variety of computer and telecommunications services including network infrastructure, data storage, and maintenance of operating environments. The line item also provides support for the Ohio Administrative Knowledge System (OAKS), the Multi-Agency Radio Communication System (MARCS), the state's telephone and data networks, and other various mainframe and open platform operating systems.

Internal Service Activity Fund Group

1880 100649 Equal Opportunity Division - Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$43,583	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Internal Service Activity Fund Group: Payroll assessments to state agencies and service charges assessed to Equal Opportunity Division program units and other political subdivisions for services rendered

Legal Basis: Discontinued line item

Purpose: This line item funded the Affirmative Action and Equal Employment Opportunity (EEO) Compliance Units that provided support for the overall administration of the Equal Opportunity Division. Beginning in FY 2022, many of DAS's EEO functions were transferred to the Department of Development. However, DAS retained EEO and Affirmative Action compliance functions under DAS's Human Resources Division. These costs are paid under Fund 1250 line item 100622, Human Resources Division - Operating.

2100 100612 State Printing

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$23,754,243	$23,740,959	$26,593,049	$28,658,743	$31,450,162	$32,512,922
% change	-0.1%	12.0%	7.8%	9.7%	3.4%

Source: Internal Service Activity Fund Group: Payments from user agencies

Legal Basis: R.C. 125.04, 125.31 through 125.76; Section 207.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds the operations of State Printing, including copy centers, commercial printing services, and pass-through postage costs for mail operations.

2290 100630 IT Governance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$27,233,628	$23,381,682	$31,736,227	$38,056,954	$40,176,321	$40,741,507
% change	-14.1%	35.7%	19.9%	5.6%	1.4%

Source: Internal Service Activity Fund Group: User charges to state agencies for information technology services

Legal Basis: R.C. 125.15; Section 207.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides funding to oversee the state IT infrastructure. Specifically, the funding supports the Office of Information Technology and its responsibilities in providing enterprise IT leadership, acquisition management, security, and research and advisory services to all state agencies.

Internal Service Activity Fund Group

2290 100640 Consolidated IT Purchases

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$13,882,581	$19,485,644	$23,664,790	$37,108,135	$28,265,838	$28,265,838
% change	40.4%	21.4%	56.8%	-23.8%	0.0%

Source: Internal Service Activity Fund Group: Pass-through billings to state and other government agencies for the bulk procurement of IT commodities and services

Legal Basis: R.C. 125.15 and 125.18; Section 207.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for the cost of the Consolidated IT Purchases Program. Under the program, DAS makes bulk IT purchases on behalf of all participating government entities in order to reduce costs and generate other efficiencies.

4270 100602 Investment Recovery

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,412,129	$1,362,118	$1,372,392	$1,423,749	$1,835,187	$1,891,267
% change	-3.5%	0.8%	3.7%	28.9%	3.1%

Source: Internal Service Activity Fund Group: Proceeds from the sale of surplus state and federal property

Legal Basis: R.C. 125.13, 125.14, 125.84, and 125.90; Sections 207.10 and 207.40 of H.B. 96 of the 136th G.A.

Purpose: This line item funds the state surplus, federal surplus, and asset management programs. The proceeds from the sale of surplus property are then transferred from Fund 4270 to applicable other non-GRF funds.

4N60 100617 Major IT Purchases

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,349,878	$2,792,710	$3,364,131	$2,176,276	$3,984,131	$3,984,131
% change	-56.0%	20.5%	-35.3%	83.1%	0.0%

Source: Internal Service Activity Fund Group: Transfers from the IT Service Delivery Fund (Fund 1330) of revenues attributable to the amortization of computer equipment purchases; requested cash transfers up to $2.0 million in FY 2026 and FY 2027 of the amount collected for statewide indirect costs attributable to debt service paid for the enterprise data center solutions project

Legal Basis: R.C. 125.18; Sections 207.10 and 207.40 of H.B. 96 of the 136th G.A.

Purpose: This line item 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 Fund 1330 user rates. That amount may then be transferred to Fund 4N60 and used to cover the cost of making infrequent, large-scale technology purchases without creating spikes in computer services user rates in any single fiscal year.

Internal Service Activity Fund Group

5C20 100605 MARCS Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$24,656,358	$24,734,661	$25,637,598	$28,911,830	$35,336,608	$35,689,974
% change	0.3%	3.7%	12.8%	22.2%	1.0%

Source: Internal Service Activity Fund Group: Charges to user agencies; cash transfers of up to $10.5 million in FY 2026 and FY 2027 from the GRF

Legal Basis: Sections 207.10 and 512.10 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the operating expenses of the Multi-Agency Radio Communication System (MARCS). The system provides service to public safety and public service customers in all 88 counties across Ohio. A substantial portion of the appropriation is used to provide preventive and routine system maintenance, including general tower/site upkeep, HVAC and generator repairs, and radio system updates. A portion of the funding in this line item is also used to subsidize subscriber fees. Under H.B. 96 of the 136th General Assembly, up to $10.5 million in cash may be transferred from the GRF to Fund 5C20 to help offset the subscriber fees.

5EB0 100635 OAKS Support Organization

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$56,660,758	$54,300,603	$75,175,872	$83,600,948	$101,832,561	$104,303,226
% change	-4.2%	38.4%	11.2%	21.8%	2.4%

Source: Internal Service Activity Fund Group: Direct charges to state agencies, boards, and commissions for using the Ohio Administrative Knowledge System (OAKS)

Legal Basis: R.C. 126.24; Section 207.10 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the operating costs of the Ohio Administrative Knowledge System (OAKS), the state's accounting, budgeting, capital, and human resources management system. This line item also supports the InnovateOhio Platform (IOP), which provides integrated and scalable capabilities to state agencies. IOP also creates an integrated customer experience to help bring higher-quality services to the public.

Internal Service Activity Fund Group

5EB0 100656 OAKS Updates and Developments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,862,022	$3,594,086	$2,780,340	$7,040,431	$11,427,405	$11,403,567
% change	-6.9%	-22.6%	153.2%	62.3%	-0.2%

Source: Internal Service Activity Fund Group: Cash transfers representing statewide indirect costs attributable to debt service paid for OAKS, including up to $1.25 million each fiscal year from the GRF

Legal Basis: R.C. 126.12; Sections 207.10 and 505.35 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to purchase updates and new functionality for the OAKS system, including improvements to software for managing accounts receivable, asset management, financial systems, budget and planning, and human capital management.

5JQ0 100658 Professionals Licensing System

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,786,007	$4,498,005	$461,772	$0	$0	$0
% change	-6.0%	-89.7%	-100.0%	N/A	N/A

Source: Internal Service Activity Fund Group: Charges assessed to boards and commissions and transaction fees assessed to system users

Legal Basis: Discontinued line item

Purpose: This line item was used to provide funding to acquire and develop the state's eLicensing system, which is used by the state's boards and commissions to store various professional licensing records. Starting in FY 2024, these costs have instead been paid under Fund 4K90 line item 100673, Ohio Professionals Licensing System.

5KZ0 100659 Building Improvement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,565,971	$1,284,257	$1,736,577	$803,341	$2,276,705	$2,777,458
% change	-18.0%	35.2%	-53.7%	183.4%	22.0%

Source: Internal Service Activity Fund Group: Transfers from the Building Operations Fund (Fund 5LA0) and depreciation charges collected as a portion of the rental rates paid by tenant agencies in DAS managed buildings

Legal Basis: R.C. 125.27; Sections 207.10 and 207.45 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to fund improvements at the James A. Rhodes State Office Tower and the Vern Riffe Center for Government and the Arts and other DAS managed buildings in Columbus; the Frank J. Lausche State Office Tower in Cleveland; and the Oliver R. Ocasek Government Center in Akron. DAS is required to conduct or contract for regular assessments of these buildings and may maintain a cash balance in Fund 5KZ0 equal to the cost of the repairs and improvements that are recommended to occur within the next five years.

Internal Service Activity Fund Group

5LJ0 100661 IT Development

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$11,079,998	$10,560,012	$7,787,448	$7,752,918	$12,839,922	$12,839,922
% change	-4.7%	-26.3%	-0.4%	65.6%	0.0%

Source: Internal Service Activity Fund Group: Charges assessed to state agencies based on the agencies' IT spending from the most recently closed fiscal year; charges assessed to entities that are not state agencies to offset the cost of specific technology services or events

Legal Basis: Sections 207.10 and 207.45 of H.B. 96 of the 136th G.A.

Purpose: This line item funds OIT's Enterprise Information Technology Program. More specifically, the funding supports an IT optimization strategy to control state costs and reduce IT infrastructure complexity, consolidate email and mainframe systems, and network services, and support storage and server virtualization. This line item is also used to pay the costs of modernizing the state's information technology and investment practices away from a limited, agency-specific focus in favor of a statewide methodology supporting development of enterprise solutions.

5PC0 100665 Enterprise Applications

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,509,891	$7,549,114	$10,094,772	$10,596,426	$14,160,852	$14,244,654
% change	0.5%	33.7%	5.0%	33.6%	0.6%

Source: Internal Service Activity Fund Group: Charges assessed to state agencies

Legal Basis: Sections 207.10 and 207.45 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the operations of various IT platforms used by state agencies, including the state's enterprise document management systems, e-payment services, Social Security verification, and other application services.

Internal Service Activity Fund Group

5WU0 100672 Ohio Benefits

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$127,185,284	$126,028,510	$136,374,251	$153,272,286	$151,980,462	$0
% change	-0.9%	8.2%	12.4%	-0.8%	-100.0%

Source: Internal Service Activity Fund Group: Charges assessed to state agencies

Legal Basis: Section 207.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by DAS to pay the operational and development costs of the Ohio Benefits System, a comprehensive platform for planning, design, development, deployment, hosting, and ongoing maintenance of all state health and human services public assistance services and programs. H.B. 96 of the 135th General Assembly transfers responsibility for the Ohio Benefits System to the Department of Job and Family Services (JFS). Funding for the system for FY 2027 and beyond will be supported under Fund 5WU0 line item 6006C2, Ohio Benefits under the JFS budget.

Fiduciary Fund Group

5UH0 100670 Enterprise Transactions

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,058,361	$1,280,997	$1,407,218	$806,189	$1,590,000	$1,640,000
% change	21.0%	9.9%	-42.7%	97.2%	3.1%

Source: Fiduciary Fund Group: Convenience fees paid by users when using a credit card as the mode of payment and deposits related to payments erroneously received from non-state agency customers

Legal Basis: Section 207.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay out amounts collected by DAS but owed to another state entity. Primarily, this line item is used to disburse convenience fees paid by users of the Ohio Business Gateway that are collected by DAS but are owed to another state entity. Fund 5UH0 also holds deposits that may be owed to DAS until research can be completed to certify that DAS is in fact due the deposit.

General Revenue Fund

GRF 490321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,346,414	$1,748,370	$1,997,735	$1,721,820	$1,944,405	$2,033,308
% change	29.9%	14.3%	-13.8%	12.9%	4.6%

Source: General Revenue Fund

Legal Basis: Section 209.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay the personnel, maintenance, and equipment costs of the Department of Aging. In addition, a portion of the line item is sometimes used to meet match requirements for several federal grants.

GRF 490410 Long-Term Care Ombudsman

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,183,590	$3,308,217	$2,834,351	$3,413,193	$3,117,148	$3,122,195
% change	3.9%	-14.3%	20.4%	-8.7%	0.2%

Source: General Revenue Fund

Legal Basis: Section 209.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in December 1996)

Purpose: This line item provides funding to support the investigation of complaints against providers of long-term care services for the elderly. Ombudsmen also voice consumer needs and concerns to policy makers and providers.

GRF 490411 Senior Community Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,839,928	$10,071,010	$10,316,107	$11,669,808	$11,257,903	$11,295,146
% change	28.5%	2.4%	13.1%	-3.5%	0.3%

Source: General Revenue Fund

Legal Basis: Sections 209.10 and 209.30 of H.B. 96 of the 136th G.A. (originally established by H.B. 298 of the 119th G.A.)

Purpose: These funds are used to provide community-based services to help older persons remain independently within their own homes and communities as long as possible. The Department may also use these funds to provide grants to community organizations to support and expand older adult programming. Service priority is given to low-income, high need, and cognitively impaired individuals 60 years of age and over.

H.B. 96 includes an earmark of $150,000 in FY 2026 and FY 2027 for the IConnect Program, administered by the Neighborhood Centers Association in Richland, Medina, Lorain, and Cuyahoga Counties.

General Revenue Fund

GRF 490414 Alzheimer's and Other Dementia Respite

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,310,040	$2,265,870	$3,911,842	$4,790,704	$4,300,000	$4,300,000
% change	-1.9%	72.6%	22.5%	-10.2%	0.0%

Source: General Revenue Fund

Legal Basis: Section 209.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 298 of the 119th G.A.).

Purpose: These funds provide respite and support services for people with Alzheimer's and other dementia-related conditions, as well as their families and caregivers.

GRF 490506 National Senior Service Corps

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$210,580	$225,838	$218,481	$220,708	$0	$0
% change	7.2%	-3.3%	1.0%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 238 of the 116th G.A.)

Purpose: This line item was used to provide a state subsidy to the National Senior Service Corps programs, including the Retired Senior Volunteers Program (RSVP), Foster Grandparents, and Senior Companions. The programs included a variety of activities, including mentoring and tutoring at-risk youth and providing services for the homebound frail elderly. Some volunteers who meet low-income requirements may have received a small stipend for 40 hours of service a week.

Grant recipients were required to use the funds to support priorities established by the Department and the Ohio State Office of the Corporation for National and Community Service. Neither the Department nor any area agencies on aging involved in the distribution of grant funds to lower-tiered grant recipients were allowed to use any funds for administrative costs.

General Revenue Fund

GRF 490510 Community Projects

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$250,000	$250,000	$485,000	$0
% change	N/A	N/A	0.0%	94.0%	-100.0%

Source: General Revenue Fund

Legal Basis: Sections 209.10 and 209.30 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is earmarked as follows: $285,000 in FY 2026 for Jewish Family Services to Support Ohio's Holocaust survivors; and $200,000 in FY 2026 for the Benjamin Rose Institute on Aging to provide services to disadvantaged seniors that address food insecurity, mental health, and financial literacy.

GRF 656423 Long-Term Care Budget - State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,342,108	$5,142,007	$5,037,673	$4,613,008	$5,222,431	$5,339,477
% change	18.4%	-2.0%	-8.4%	13.2%	2.2%

Source: General Revenue Fund

Legal Basis: Sections 209.10 and 209.20 of H.B. 96 of the 136th G.A. (originally established in H.B. 59 of the 130th G.A.)

Purpose: This line item provides state funding for the Department's administrative expenses associated with the PASSPORT, PACE, and Assisted Living programs.

Dedicated Purpose Fund Group

4800 490606 Senior Community Outreach and Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$81,680	$22,444	$56,753	$308,629	$150,000	$150,000
% change	-72.5%	152.9%	443.8%	-51.4%	0.0%

Source: Dedicated Purpose Fund Group: Registration fees from special events, revenues for charges assessed on the Board of Executives of Long-Term Services and Supports for acting as its fiscal agent

Legal Basis: Section 209.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in July 1982)

Purpose: This line item is used to provide training to workers in the field of aging, as well as to support statewide annual events including Older Americans Month, Senior Citizens Hall of Fame, and State Fair activities. The line item is also used to pay administrative costs, other than payroll and travel, associated with the Board of Executives of Long-Term Services and Supports.

Dedicated Purpose Fund Group

4C40 490609 Regional Long-Term Care Ombudsman Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$929,819	$1,080,650	$898,207	$841,541	$1,000,000	$1,000,000
% change	16.2%	-16.9%	-6.3%	18.8%	0.0%

Source: Dedicated Purpose Fund Group: $6 for each licensed long-term care bed per year

Legal Basis: R.C. 173.26; Section 209.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 359 of the 118th G.A.)

Purpose: These funds are used to pay the costs of operating the regional ombudsman programs. The Ombudsman Program investigates and attempts to resolve consumer complaints about long-term care services.

5BA0 490620 Long-Term Care Quality Initiatives

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$2,020,238	$10,269,910	$12,417,919	$12,417,919
% change	N/A	N/A	408.4%	20.9%	0.0%

Source: Dedicated Purpose Fund Group: Transfers from the Nursing Home Franchise Fee Fund (Fund 5F20), used by the Department of Medicaid. Fund 5R20 consists of the franchise fee payments from nursing facilities and long-term care units in hospitals.

Legal Basis: Sections 209.10 and 333.210 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on December 6, 2004)

Purpose: These funds are used by the Office of the State Long-Term Care Ombudsman. The Office advocates for people receiving home care, assisted living and nursing home care, works to resolve complaints about services, helps people select a provider, and offers information about benefits and consumer rights. Additionally, the funds may be used to implement nursing home quality initiatives.

5CV3 490678 Healthy Aging Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$39,317,215	$500,000	$0	$0
% change	N/A	N/A	-98.7%	-100.0%	N/A

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

Legal Basis: Discontinued line item (originally established in Sections 209.10 and 209.30 of H.B. 33 of the 135th G.A.)

Purpose: This line item was used to provide one-time grants to the board of county commissioners in all counties to foster improved quality of life for seniors. Grants were intended to help seniors remain in their homes and connected to their communities, delay entry into Medicaid, and promote a healthy, independent, active lifestyle.

Dedicated Purpose Fund Group

5HC8 656698 AGE Home and Community Based Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$22,900,531	$28,409,048	$0	$0
% change	N/A	N/A	24.1%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: The American Rescue Plan Act increased the federal matching rate for Medicaid home and community-based spending by 10 percentage points from April 1, 2021 through March 31, 2022. These reimbursements were deposited into Fund 5HC8.

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

Purpose: This line item was used to enhance, expand or strengthen home and community-based services. Specifically, the Department used the funds to make IT system modifications and enhancements to increase efficiencies, improve workforce capacity, and increase access to services. This line item supported the state share of home and community-based services expenditures funded by line item 656699.

5K90 490613 Long-Term Care Consumers Guide

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$77,915	$2,375,543	$480,250	$271,213	$1,770,000	$1,780,000
% change	2,948.9%	-79.8%	-43.5%	552.6%	0.6%

Source: Dedicated Purpose Fund Group: Fees paid by nursing facilities and residential care facilities for customer satisfaction surveys

Legal Basis: R.C. 173.48; Section 209.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 403 of the 123rd G.A.)

Purpose: Funds in this line item are used to conduct annual customer satisfaction surveys and to pay for other administrative expenses related to the publication of the Ohio Long-Term Care Consumer Guide. The Guide includes information on both nursing facilities and residential care facilities, including information obtained from customer satisfaction surveys conducted or provided for by the Department.

Dedicated Purpose Fund Group

5MT0 490627 Board of Executives of Long-Term Services and Supports

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$592,202	$809,574	$690,558	$759,726	$850,000	$875,000
% change	36.7%	-14.7%	10.0%	11.9%	2.9%

Source: Dedicated Purpose Fund Group: Nursing home administrator and health services executive license fees

Legal Basis: R.C. 4751.03; Sections 209.10 and 209.30 of H.B. 96 of the 136th G.A.

Purpose: These funds are used to pay for expenses related to the Board of Executives of Long-Term Services and Supports. The Board, among other things, develops and enforces regulations that prescribe standards which must be met by individuals in order to receive a license as a nursing home administrator, issues licenses and registrations to individuals determined to meet these standards, and investigates complaints. The Board also uses these funds to oversee continuing education providers and issue health services executive licenses.

5T40 656625 Health Care Grants - State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$695,940	$695,939
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: Grant dollars received from the Ohio Health Transformation Innovation Fund

Legal Basis: Section 209.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on March 10, 2014)

Purpose: These funds are used to increase consumer awareness regarding rights related to care coordination and case management supports.

Dedicated Purpose Fund Group

5W10 490616 Resident Services Coordinator Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$288,195	$262,500	$262,500	$266,501	$262,500	$262,500
% change	-8.9%	0.0%	1.5%	-1.5%	0.0%

Source: Dedicated Purpose Fund Group: Moneys provided from the Low- and Moderate-Income House Trust Fund through an interagency agreement with the Department of Development.

Legal Basis: R.C. 173.08 and 174.02; Section 209.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 95 of the 125th G.A.)

Purpose: These funds are used to support the Resident Services Coordinator Program. This program provides information to low-income and special-needs tenants, including the elderly, who live in financially assisted rental housing complexes. It also assists those tenants in identifying and obtaining services and other benefits for which they are eligible.

5XT0 490628 At Home Technology Pilot Program

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

Source: Dedicated Purpose Fund Group: GRF transfers

Legal Basis: Discontinued line item (originally established by H.B. 110 of the 134th G.A.)

Purpose: These funds were used for the At Home Technology Pilot Program. Under the program, the Department awarded grants to service providers for the purpose of initiating or enhancing the providers' utilization of remote monitoring technologies that assisted older adults in their ability to continue residing in their homes, residential care facilities, or other community-based settings.

Federal Fund Group

3220 490618 Federal Aging Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,882,337	$9,258,345	$10,473,844	$10,338,801	$10,500,000	$10,500,000
% change	4.2%	13.1%	-1.3%	1.6%	0.0%

Source: Federal Fund Group: FAL 17.235, Senior Community Service Employment Program; FAL 93.568, Low-Income Home Energy Assistance; FAL 10.576, Seniors Farmers' Market Nutrition Program; FAL 93.071, Medicare Enrollment Assistance Program; FAL 93.048, Home and Community-Based Supportive Services, among others

Legal Basis: Section 209.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: These funds provide for a variety of services, including meal reimbursement, senior employment, home energy assistance, chronic disease self-management training, the Senior Farmer's Market Nutrition Program, and Alzheimer's training and assistance to those who qualify.

3C40 656623 Long-Term Care Budget - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,155,161	$7,375,207	$5,689,542	$5,765,222	$7,462,626	$7,979,625
% change	77.5%	-22.9%	1.3%	29.4%	6.9%

Source: Federal Fund Group: FAL 93.778, Medical Assistance Program (Medicaid)

Legal Basis: Sections 209.10 and 209.20 of H.B. 96 of the 136th G.A.

Purpose: This line item provides the federal funding for the Department's administrative expenses associated with the PASSPORT, PACE, and Assisted Living programs.

Federal Fund Group

3HC8 656699 AGE Home and Community Based Services - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$356,743	$8,047,612	$0	$0
% change	N/A	N/A	2,155.9%	-100.0%	N/A

Source: Federal Fund Group: The American Rescue Plan Act increased the federal matching rate for Medicaid home and community-based spending by 10 percentage points from April 1, 2021 through March 31, 2022. These reimbursements were deposited into Fund 5HC8. As expenditures were made from Fund 5HC8, the associated federal match was deposited into Fund 3HC8.

Legal Basis: Discontinued line item (originally established in Sections 333.160 and 505.80 of H.B. 33 of the 135th G.A.)

Purpose: This line item was used to enhance, expand or strengthen home and community-based services. Specifically, the Department used the funds to make IT system modifications and enhancements to increase efficiencies, improve workforce capacity, and increase access to services. This line item supported the federal share of home and community-based services expenditures funded by line item 656698.

3M40 490612 Federal Independence Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$69,614,192	$68,540,307	$74,520,470	$77,526,837	$66,495,000	$69,820,000
% change	-1.5%	8.7%	4.0%	-14.2%	5.0%

Source: Federal Fund Group: FAL 93.041, Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect and Exploitation; FAL 93.042, Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals; FAL 93.043, Title III, Part D - Disease Prevention and Health Promotion Services; FAL 93.044, Title III, Part B - Grants for Supportive and Senior Centers; FAL 93.045, Title III, Part C, Nutrition Services; FAL 93.052, Title III E, National Family Caregivers Support Program; and FAL 93.053 Nutrition Services Incentive Program

Legal Basis: Section 209.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item includes federal fund for various Older Americans Act grants. It provides for, among other things, congregate and home-delivered meals, as well as social services for the elderly. Funds are also used for ombudsman activities.

General Revenue Fund

GRF 700401 Animal Health Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,471,281	$5,485,895	$7,338,687	$7,888,468	$8,683,000	$8,893,400
% change	0.3%	33.8%	7.5%	10.1%	2.4%

Source: General Revenue Fund

Legal Basis: Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is the primary source of operating funding for the Division of Animal Health. It supports field and laboratory staff wages and benefits, laboratory supplies and equipment maintenance contracts for the Animal Disease Diagnostic Laboratory (ADDL). The lab conducts diagnostic testing of samples from food animals, horses, small animals, and exotic species. Services include avian serology, bacteriology, molecular diagnostics, pathology, serology, toxicology, and virology. This line item is used in conjunction with Fund 6520 line item 700634, Animal, Consumer, and ATL Labs, to pay for these various activities.

GRF 700403 Dairy Division

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,341,747	$1,376,168	$1,447,969	$1,513,559	$1,569,000	$1,613,000
% change	2.6%	5.2%	4.5%	3.7%	2.8%

Source: General Revenue Fund

Legal Basis: Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used in conjunction with Fund 4R20 line item 700637, Dairy Industry Inspection, to pay for the agency's milk inspection program. Registered sanitarians inspect dairy farm operations, tank trucks, and processing and manufacturing facilities verifying sanitary conditions during milk processing by checking for bacteria, coliform, excessive antibiotics, pesticide residue, foreign substances, and excess water and butterfat content. Inspections standards meet or exceed those set by the U.S. Department of Health and Human Services, the Food and Drug Administration, and the U.S. Department of Agriculture.

General Revenue Fund

GRF 700404 Ohio Proud

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$92,180	$117,150	$130,057	$244,484	$0	$0
% change	27.1%	11.0%	88.0%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to pay a portion of the operating costs of the Ohio Proud program, created in 1993 to market agricultural goods produced in Ohio and enhance consumer identity of agricultural products that are raised, grown, or processed in Ohio. The remaining funding for the program comes from licensing fees paid by participating companies. These receipts are deposited into the Ohio Proud Marketing Fund (Fund 4R00).

GRF 700406 Consumer Protection Lab

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,645,597	$1,387,883	$1,676,307	$1,724,358	$1,880,000	$1,906,000
% change	-15.7%	20.8%	2.9%	9.0%	1.4%

Source: General Revenue Fund

Legal Basis: R.C. 901.43; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used in conjunction with Fund 6520 line item 700634, Animal, Consumer, and ATL Labs, for the operation of the Consumer Protection Laboratory (CPL). The laboratory performs chemical analysis and microbiological surveillance testing for food, livestock, and poultry feed to assure food product safety for human consumption and verify the accuracy of product labeling. The lab is certified by the USDA to provide surge capacity for other certified labs and by the CDC to test highly pathogenic samples. The laboratory also conducts race horse testing for county and independent fairs and contracts with the Ohio State Racing Commission to conduct forensic toxicological analyses to detect performance enhancing drugs and chemicals in equine and livestock samples.

General Revenue Fund

GRF 700407 Food Safety

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,449,926	$1,413,938	$1,554,968	$1,670,029	$1,705,000	$1,752,000
% change	-2.5%	10.0%	7.4%	2.1%	2.8%

Source: General Revenue Fund

Legal Basis: R.C. 3717.05; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item, in conjunction with Fund 4P70 line item 700610, Food Safety, is used to pay personnel and maintenance expenses for the food safety inspection program. The Division of Food Safety is responsible for ensuring a uniform and comprehensive food safety inspection program at retail food establishments by local health departments through survey, evaluation, and training. This includes surveillance, random sampling, facility inspection, consultation, and technical assistance. Samples collected under the program are tested at the agency's Consumer Analytical Laboratory. This line item also provides enforcement support to local health departments to assure compliance with food safety at retail operations.

GRF 700409 Farmland Preservation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$998,767	$501,195	$524,000	$550,000	$0	$0
% change	-49.8%	4.6%	5.0%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to pay for the operating expenses of the Office of Farmland Preservation. The Office administered the agricultural easement donation and purchase program, which preserved productive farmland with perpetual easements on the property title to keep a piece of property in agricultural production forever.

GRF 700410 Plant Industry

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$261,007	$444,201	$494,610	$489,000	$542,000	$594,000
% change	70.2%	11.3%	-1.1%	10.8%	9.6%

Source: General Revenue Fund

Legal Basis: R.C. 927.70; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides funding for the inspection of apiaries as well as for the monitoring and control of invasive plant pests and diseases, in conjunction with Fund 5FC0 line item 700648, Plant Pest Program. The line item is also used to fund nursery stock certification inspections for import and export of products such as lumber, logs, seed, fruit, and vegetables.

General Revenue Fund

GRF 700412 Weights and Measures

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$666,670	$663,423	$760,154	$792,037	$825,000	$849,000
% change	-0.5%	14.6%	4.2%	4.2%	2.9%

Source: General Revenue Fund

Legal Basis: R.C. 901.10 and 1327.50; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay the operating costs of the Division of Weights and Measures, primarily employee salaries. The Division's responsibilities include overseeing the commercial marketplace, scales, gas pumps, supermarket check-outs, packaged and unpackaged commodities offered for sale to insure buyer and seller equity. The Division also assists and trains county and city weights and measures staff. The Division is the custodian of primary standards for Ohio's weights and measures. These activities are also supported by Fund 5H20 line item 700608, Metrology Lab and Scale Certification.

GRF 700415 Poultry Inspection

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$813,176	$862,394	$899,371	$854,746	$1,597,500	$1,619,500
% change	6.1%	4.3%	-5.0%	86.9%	1.4%

Source: General Revenue Fund

Legal Basis: R.C. 918.12 and 918.21; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides funding for poultry laboratory testing, field collection of samples, and veterinary inspection of live birds transported into the state. These activities help prevent and combat avian influenza (AI) by certifying that animals are free of disease. The line item also supports the Ohio Egg Quality Assurance Program, which focuses on controlling the threat of salmonella.

General Revenue Fund

GRF 700417 Soil and Water Phosphorus Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$16,503,090	$14,634,641	$10,699,999	$6,420,000	$0	$0
% change	-11.3%	-26.9%	-40.0%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by Section 4 of S.B. 299 of the 132nd G.A.)

Purpose: The line item was used to support programs that reduce total phosphorus and dissolved reactive phosphorus in the Western Lake Erie Basin. The following items or services were eligible for funding: (1) equipment for subsurface placement of nutrients into the soil, (2) equipment for nutrient placement based on geographic information system data, (3) soil testing, (4) implementation of variable rate technology, (5) equipment implementing manure transformation and manure conversion technologies, (6) tributary monitoring, (7) water management and edge-of-field drainage management, and (8) an agricultural phosphorus reduction revolving loan program. Not more than 40% of the funding was to be used for any single such activity. Beginning in FY 2024, funding for the Soil and Water Phosphorus Program has been provided under Fund 6H20 line item 700670, H2Ohio, although there was some residual spending from this GRF line item in FY 2025.

GRF 700418 Livestock Regulation Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,401,352	$1,368,485	$1,413,231	$1,453,285	$1,600,000	$1,649,000
% change	-2.3%	3.3%	2.8%	10.1%	3.1%

Source: General Revenue Fund

Legal Basis: R.C. 903.02; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for operating expenses associated with the Livestock Environmental Permitting Program. This program issues permits to install after reviewing applications for large animal feeding facilities. The program also develops administrative rules and guidelines for best practices in operating procedures, compliance monitoring, ground water quality, manure handling and containment, as well as rodent, pest, and odor control.

General Revenue Fund

GRF 700424 Livestock Testing and Inspections

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$94,471	$169,032	$138,590	$133,710	$135,000	$138,000
% change	78.9%	-18.0%	-3.5%	1.0%	2.2%

Source: General Revenue Fund

Legal Basis: R.C. 901.70-R.C. 901.76; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides funding for supplies necessary to collect urine, blood or tissue samples from livestock exhibited at Ohio's county, independent and Ohio State fairs and to pay for the testing of these samples.

GRF 700426 Dangerous Animals and Emergency Management

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$606,417	$608,743	$703,144	$695,793	$708,000	$716,000
% change	0.4%	15.5%	-1.0%	1.8%	1.1%

Source: General Revenue Fund

Legal Basis: R.C. 935.01-R.C. 935.99; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to cover the administrative costs of the Dangerous and Restricted Wild Animal Program. In addition to this GRF funding, the Department collects fees from specified classes of dangerous wild animal owners to cover the ongoing costs of the regulatory program. These fees are deposited into the Animal and Consumer Protection Fund (Fund 5MS0).

GRF 700427 High Volume Breeder Kennel Control

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,317,459	$1,359,748	$1,370,141	$1,448,502	$1,545,000	$1,553,000
% change	3.2%	0.8%	5.7%	6.7%	0.5%

Source: General Revenue Fund

Legal Basis: Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to fund the Commercial Dog Breeders Program and the responsibility of regulating pet stores. The funds are used to cover a portion of operating costs, including staffing and inspection. The cost for the Commercial Dog Breeders Program are also covered by kennel registration fees deposited into the Commercial Dog Breeding Fund (Fund 5MR0).

General Revenue Fund

GRF 700428 Soil and Water Division

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,892,332	$4,155,516	$3,547,877	$4,258,913	$4,679,000	$4,857,000
% change	6.8%	-14.6%	20.0%	9.9%	3.8%

Source: General Revenue Fund

Legal Basis: Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: The line item funds the administrative costs of the Soil and Water Division, which provides assistance to Soil and Water Conservation Districts and supports Ohio's watersheds.

GRF 700499 Meat Inspection Program - State Share

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,807,673	$6,922,662	$7,476,409	$7,799,342	$8,080,000	$8,304,000
% change	1.7%	8.0%	4.3%	3.6%	2.8%

Source: General Revenue Fund

Legal Basis: R.C. 918.02; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides the 50% state match required to operate the federally approved meat inspection program in Ohio as well as a 40% state match for a new cooperative agreement to ship products in interstate and export commerce. Program costs are shared with the U.S. Department of Agriculture. The federal share of funding is appropriated under Fund 3260 line item 700618, Meat Inspection Program - Federal Share.

GRF 700501 County Agricultural Societies

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$391,697	$4,679,467	$476,048	$475,745	$1,130,000	$630,000
% change	1,094.7%	-89.8%	-0.1%	137.5%	-44.2%

Source: General Revenue Fund

Legal Basis: Sections 211.10 and 211.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to reimburse part of the expenses incurred by county and independent agricultural fairs for youth activities. The amount received by each fair depends on the number of fairs which apply for assistance and the total state appropriation. H.B. 96 earmarks $380,000 in FY 2026 and FY 2027 for Junior Fair reimbursements; $250,000 in FY 2026 and FY 2027 for the Future Farmers of America, urban agriculture, and agriculture literacy programs; and $500,000 in FY 2026 for the Mercer County Fairgrounds Grand Events Center.

General Revenue Fund

GRF 700509 Soil and Water District Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,690,382	$10,260,500	$9,131,484	$16,337,500	$12,527,000	$12,533,000
% change	18.1%	-11.0%	78.9%	-23.3%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 211.10 and 211.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to distribute money to the state's 88 Soil and Water Conservation Districts (SWCDs). State funding matches the money acquired by SWCDs through local appropriations. Additional payments for this purpose are funded from revenues to the Soil and Water Conservation District Assistance Fund (Fund 5BV0). H.B. 96 earmarks $4,200,000 in FY 2026 and FY 2027 for county soil and water conservation districts in priority regions designated by the AGR Director for staffing costs and soil testing and nutrient management plan development.

GRF 700511 Ride Inspection

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$904,185	$628,748	$716,002	$749,000	$779,000	$801,000
% change	-30.5%	13.9%	4.6%	4.0%	2.8%

Source: General Revenue Fund

Legal Basis: Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used in conjunction with Fund 5780 line item 700620, Ride Inspection, for the Division of Amusement Ride Safety and Fairs to oversee and enforce safety requirements for the operation of amusement rides. It also provides for the licensure and regulation of games at the state, county, and independent fairs.

GRF 700512 Local Fairs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,450,000	$0	$0	$4,700,000	$0	$0
% change	-100.0%	N/A	N/A	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to provide support to county and independent agricultural societies.

General Revenue Fund

GRF 700674 Plant Testing

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$188,577	$245,346	$250,433	$250,309	$247,000	$218,000
% change	30.1%	2.1%	0.0%	-1.3%	-11.7%

Source: General Revenue Fund

Legal Basis: Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used in conjunction with Fund 5WJ0 line item 700671, Hemp Program, to administer and enforce the Hemp Law.

Dedicated Purpose Fund Group

4900 700651 License Plates - Sustainable Agriculture

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$24,610	$15,869	$0	$16,800	$16,800
% change	N/A	-35.5%	-100.0%	N/A	0.0%

Source: Dedicated Purpose Fund Group: Proceeds collected by the Registrar of Motor Vehicles for Sustainable Agriculture license plates

Legal Basis: R.C. 4503.504; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to promote public awareness of agricultural issues and programs through the issuance of the "Sustainable Agriculture" specialty license plates.

4940 700612 Agricultural Commodity Marketing Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$218,270	$113,392	$104,187	$80,837	$125,000	$125,000
% change	-48.0%	-8.1%	-22.4%	54.6%	0.0%

Source: Dedicated Purpose Fund Group: Voluntary assessments from producers to cover the operating costs of their respective commodity marketing boards

Legal Basis: R.C. 924.10; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to distribute funding to designated commodity marketing boards to market their respective commodity (apples, small fruits and vegetables, sheep and wool, and propane) and to promote Ohio agricultural goods.

Dedicated Purpose Fund Group

4960 700626 Ohio Grape Industries

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,199,682	$1,478,860	$1,379,649	$1,413,362	$1,200,000	$1,200,000
% change	23.3%	-6.7%	2.4%	-15.1%	0.0%

Source: Dedicated Purpose Fund Group: A five-cent per gallon tax on all wine sales in Ohio

Legal Basis: R.C. 924.54, 4301.43, and 4301.432; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the Ohio Grape Industries Program to enhance the sale and production of grape products within the state by providing information on new growing techniques and identification of grape varieties suitable for cultivation in Ohio. In addition, this line item supports enology and viticulture research to reduce costs and increase production of high-value grapes and wine in Ohio. This line item also funds the Ohio Grape Industries Committee, which promotes the Ohio grapes and grape product industries through various marketing programs.

4970 700627 Grain Warehouse Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$291,019	$468,724	$375,564	$418,505	$500,000	$500,000
% change	61.1%	-19.9%	11.4%	19.5%	0.0%

Source: Dedicated Purpose Fund Group: Fees paid by commodity handlers and interest transferred from the Commodity Depositors Fund (Fund 4980)

Legal Basis: R.C. 926.19; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to oversee the licensure and regulation of grain warehouses and handlers. Specifically, the money is used to inspect each grain elevator to determine the quantity of grain stored and the financial status of each facility.

4980 700628 Grain Indemnity

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,663,860	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: (1) Fees charged to licensed commodity handlers, reviewed annually; and (2) revenues from legal settlements and interest earned on investments

Legal Basis: As needed line item

Purpose: This line item is appropriated when needed to help pay for claims brought by agricultural commodity depositors against insolvent commodity handlers and warehouses. Interest from Fund 4980 may be transferred into the Commodity Handlers Regulatory Fund (Fund 4970) to help fund the regulation of grain handlers as needed.

Dedicated Purpose Fund Group

4C90 700605 Commercial Feed and Seed

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,289,448	$1,870,379	$2,118,548	$1,793,418	$2,273,000	$2,329,000
% change	-18.3%	13.3%	-15.3%	26.7%	2.5%

Source: Dedicated Purpose Fund Group: Fees charged to feed dealers for feed inspections; registration fees charged to feed manufacturers and distributors; see labeler permit fees

Legal Basis: R.C. 923.46; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to test feeds for medication and general ingredient content, perform routine inspection of feed mills, perform BSE (mad cow) inspections, as well as to test and inspect seed.

4D20 700609 Auction Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$12,750	$17,762	$50,092	$25,911	$53,000	$54,000
% change	39.3%	182.0%	-48.3%	104.5%	1.9%

Source: Dedicated Purpose Fund Group: $7.50 of each fee collected for either an initial or renewed auctioneer's or auctioneer firm license in Ohio

Legal Basis: R.C. 4707.171; Section 211.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 94 of the 124th G.A.)

Purpose: This line item is used to provide continuing education programming for the auctioneering profession in Ohio.

4E40 700606 Utility Radiological Safety

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$91,352	$98,314	$119,744	$124,456	$136,000	$142,000
% change	7.6%	21.8%	3.9%	9.3%	4.4%

Source: Dedicated Purpose Fund Group: Moneys paid from the Ohio Radiological Preparedness Board of the Public Utilities Commission

Legal Basis: R.C. 4937.05; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to ensure that nuclear power plants are operated safely and that contingency plans are followed in case of a nuclear accident. The departments of Agriculture, Commerce, and Health, as well as the Ohio Emergency Management Agency, Environmental Protection Agency, and Public Utilities Commission of Ohio are required to maintain a comprehensive policy for state action in case of nuclear power accidents.

Dedicated Purpose Fund Group

4P70 700610 Food Safety Inspection

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$750,981	$903,820	$1,058,585	$444,676	$1,353,000	$1,396,000
% change	20.4%	17.1%	-58.0%	204.3%	3.2%

Source: Dedicated Purpose Fund Group: Testing fees collected by local health departments for food sampling; license fees from various food-related businesses; registration fees for all licensed and inspected food processing establishments

Legal Basis: R.C. 915.24; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used in conjunction with GRF line item 700407, Food Safety, to carry out the duties of the Division of Food Safety. The Division ensures a safe food supply through surveillance, sampling, inspection, consultation, technical assistance, and training. The Division has regulatory oversight of food processing plants, wholesale storage and distribution sites, retail facilities, and facilities that sell and distribute over-the-counter drugs, dietary supplements, and cosmetics.

4R00 700636 Ohio Proud Marketing

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$33,091	$27,961	$15,186	$13,817	$25,000	$25,000
% change	-15.5%	-45.7%	-9.0%	80.9%	0.0%

Source: Dedicated Purpose Fund Group: $50 license fee paid by companies; proceeds from the sale of promotional items

Legal Basis: R.C. 901.20; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used in conjunction with GRF line item 700404, Ohio Proud, to fund the Ohio Proud program that markets Ohio agricultural products.

4R20 700637 Dairy Industry Inspection

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,630,375	$1,581,996	$1,442,435	$1,440,074	$1,751,000	$1,787,000
% change	-3.0%	-8.8%	-0.2%	21.6%	2.1%

Source: Dedicated Purpose Fund Group: Licensing and milk inspection fees

Legal Basis: R.C. 917.07; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the agency's Dairy Inspection Program in conjunction with GRF line item 700403, Dairy Division. The program ensures that the milk and dairy products produced, processed, and transported in Ohio are sanitary and safe for consumption.

Dedicated Purpose Fund Group

4T60 700611 Poultry and Meat Inspection

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$100,000	$0	$103,691	$83,277	$113,500	$117,000
% change	-100.0%	N/A	-19.7%	36.3%	3.1%

Source: Dedicated Purpose Fund Group: License fees, fines, and penalties from meat and poultry establishments

Legal Basis: R.C. 918.15; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the administration and operation of the Department's meat and poultry inspection program. The Division of Meat Inspection requires establishments to be re-licensed annually.

5780 700620 Ride Inspection

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$505,941	$989,496	$1,038,868	$1,162,536	$1,245,000	$1,273,000
% change	95.6%	5.0%	11.9%	7.1%	2.2%

Source: Dedicated Purpose Fund Group: Fees for permits, inspections, and reinspections of amusement rides, and fines paid by violators of amusement ride operation regulations

Legal Basis: R.C. 993.01-993.09; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to oversee and enforce safety requirements for the operation of amusement rides, as well as licensing and regulating of games at the state, county, and independent fairs. It also provides funding for the Amusement Ride Safety Advisory Board.

5B80 700629 Auctioneers

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$145,329	$210,199	$201,290	$174,703	$230,000	$236,000
% change	44.6%	-4.2%	-13.2%	31.7%	2.6%

Source: Dedicated Purpose Fund Group: Licensing fees collected from auctioneers in Ohio

Legal Basis: R.C. 4707.05; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item pays for operating expenses related to regulating the auctioneer industry.

Dedicated Purpose Fund Group

5BV0 700660 Heidelberg Water Quality Lab

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$275,000	$275,000	$275,000	$275,000	$275,000	$275,000
% change	0.0%	0.0%	0.0%	0.0%	0.0%

Source: Dedicated Purpose Fund Group: A portion of the fees on construction and demolition debris and municipal solid waste as noted in the description for Fund 5BV0 line item 700661, Soil and Water Districts

Legal Basis: Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides support to the National Center for Water Quality Research at Heidelberg University in Tiffin.

5BV0 700661 Soil and Water Districts

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,084,370	$8,183,850	$9,363,670	$20,043,249	$10,507,000	$10,509,000
% change	1.2%	14.4%	114.1%	-47.6%	0.0%

Source: Dedicated Purpose Fund Group: Fees of $0.25 per ton or $0.125 per cubic yard on the disposal of construction and demolition debris, $0.25 per ton on the disposal of municipal solid waste, and $0.50 per tire on the sale of new tires

Legal Basis: R.C. 940.15; R.C. 3714.073 and 3714.901; Sections 211.10 and 211.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to distribute money to each of the state's 88 Soil and Water Conservation Districts alongside GRF line item 700509, Soil and Water District Support. Each district is reimbursed based on a formula approved by the Soil and Water Conservation Commission.

5CV1 700672 Coronavirus Relief - Local Fairs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$932,499	$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 June 15, 2020)

Purpose: In FY 2021, this line item was used to support expenses incurred by county and independent fairs to comply with health guidance and measures necessitated by the COVID-19 public health emergency. The Department distributed $50,000 to each fair that conducted a junior fair and $15,000 to each fair that did not. In FY 2022, this line item was used to support pandemic-related safety measures in connection with the Ohio State Fair.

Dedicated Purpose Fund Group

5FC0 700648 Plant Pest Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,307,775	$1,379,067	$824,386	$1,068,754	$1,200,000	$1,200,000
% change	5.5%	-40.2%	29.6%	12.3%	0.0%

Source: Dedicated Purpose Fund Group: Fee revenue from nursery stock fees and inspections; annual apiary inspection fees; annual certification fees for rearing queen bees and packaged bee sales

Legal Basis: R.C. 927.54; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used in conjunction with GRF line item 700410, Plant Industry, to pay the operational costs of inspection and certification of nursery stock producers for harmful pests and issuing phytosanitary certificates for inspected stock.

5H20 700608 Metrology Lab and Scale Certification

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$976,564	$1,013,088	$999,464	$1,082,057	$1,194,000	$1,240,000
% change	3.7%	-1.3%	8.3%	10.3%	3.9%

Source: Dedicated Purpose Fund Group: Fees paid by companies for calibration and measuring device certification services

Legal Basis: R.C. 901.43, 1327.48, and 1327.50; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used in conjunction with GRF line item 700412, Weights and Measures, to operate the metrology laboratory. The lab tests the accuracy of secondary weights and measures standards maintained by state, county, and city officials, as well as commercial and industrial clients.

5L80 700604 Livestock Management Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$66,732	$108,960	$159,368	$102,834	$186,800	$189,800
% change	63.3%	46.3%	-35.5%	81.7%	1.6%

Source: Dedicated Purpose Fund Group: Application fees, permit fees, civil fines, and money recouped to offset hazardous abatement expenses

Legal Basis: R.C. 903.19; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to administer emergency remediation for any water quality problems that cannot be accomplished quickly by enforcement actions.

Dedicated Purpose Fund Group

5MA0 700657 Dangerous and Restricted Animals

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$880	$8,208	$984	$0	$0
% change	N/A	832.8%	-88.0%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Permit fees from owners of dangerous wild animals and restricted snakes

Legal Basis: Discontinued Line Item

Purpose: This line item was used in conjunction with GRF line item 700426, Dangerous and Restricted Animals, to pay the operational costs of the Dangerous Wild Animal Program operated by the Division of Animal Health, including staffing costs, inspection costs, and maintenance expenses associated with the temporary animal holding facility. H.B. 96 eliminated Fund 5MA0 and redirects the permit fees to the Animal and Consumer Protection Fund (Fund 5MS0).

5MR0 700658 Commercial Dog Breeding

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$272,101	$197,913	$140,524	$227,956	$450,000	$465,000
% change	-27.3%	-29.0%	62.2%	97.4%	3.3%

Source: Dedicated Purpose Fund Group: Annual fees paid by high volume animal breeders and dog retailers, ranging from $150 to $750 based on the number of puppies sold by a high volume breeder, and a flat fee of $500 for dog retailers. Pet store license fees and civil penalties collected in enforcing pet store regulations

Legal Basis: R.C. 956.07 and 956.18; Section 211.10 of H.B. 96 of the 136th G.A. (originally established in S.B. 310 of the 129th G.A.)

Purpose: This line item is used by the Division of Animal Health to license and inspect high volume breeders and for responsibility of regulating pet stores. A portion of these fees are remitted to county dog and kennel funds to defray the costs that county auditors incur for licensing dogs and county dog wardens incur for their operations. Additional funding is provided under GRF line item 700427, High Volume Breeder Kennel Control. H.B. 96 abolished the Pet Store License Fund (Fund FPL0). The fees collected will now be deposited into the Commercial Dog Breeding Fund (Fund 5MR0).

Dedicated Purpose Fund Group

5MS0 700659 Animal and Consumer Protection

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$1,232	$463	$120	$8,400	$8,400
% change	N/A	-62.4%	-74.1%	6,917.5%	0.0%

Source: Dedicated Purpose Fund Group: License fees charged to persons who (1) propagate captive deer with status or captive deer with certified chronic wasting disease, or (2) operate a hunting preserve with monitored captive deer, captive deer with status, or captive deer with certified chronic wasting disease

Legal Basis: R.C. 943.26; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to fund the Captive Deer Program, a monitoring and testing program to ensure the safety of the captive whitetail deer population from Chronic Wasting Disease. Specifically, the line item funds the administrative costs associated with enforcement of the program, licensing of captive deer propagating facilities and hunting reserves, disease testing, disease mitigation and elimination, investigations and inspections of the premises of whitetail deer licenses, and education and outreach to facility owners.

5QW0 700653 Watershed Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$544,304	$558,459	$443,586	$608,745	$857,000	$832,000
% change	2.6%	-20.6%	37.2%	40.8%	-2.9%

Source: Dedicated Purpose Fund Group: Grants from a variety of sources, including the Ohio Watershed Coordinator grant from DNR, the Electric Power Research Institute, and the Muskingum Water District

Legal Basis: Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support Ohio's watersheds and activities related to their protection. Specifically, the line item supports the Muskingum Water District Program and SWCD Staff Technical and Administrative Development programs.

Dedicated Purpose Fund Group

5U10 700624 Auction Recovery

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$10,115	$0	$0	$0	$0
% change	N/A	-100.0%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Moneys transferred from the Auctioneers Fund (Fund 5BU0), a portion of license fees, repayments by licensed auctioneers for judgments against them, and earned interes8

Legal Basis: As needed line item

Purpose: This line item is used when needed to make payments to those who have been awarded a final judgment against someone licensed under the Auctioneer Law. The Department's Enforcement Division investigates complaints involving auctioneers. Findings for recovery may be issued by either the Director or by a court.

5WJ0 700671 Hemp Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$727,502	$520,263	$344,826	$242,957	$367,000	$375,000
% change	-28.5%	-33.7%	-29.5%	51.1%	2.2%

Source: Dedicated Purpose Fund Group: Cash transfer from the Emergency Purposes/Contingencies Fund (Fund 5KM0); fees for hemp cultivation and processing licenses and laboratory testing of plants and products

Legal Basis: R.C. 928.06; Section 211.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on September 9, 2019)

Purpose: This line item is used to administer and enforce the Hemp Law. It supports costs incurred under the Hemp Program including personnel, testing and collecting hemp or CBD products, and equipment.

5YB0 700676 Farm Financial Management Institute

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$250,000	$250,000	$0	$0	$0	$0
% change	0.0%	-100.0%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Cash transfer of $500,000 from the GRF

Legal Basis: Discontinued line item

Purpose: This line item was used to make allocations to the Ohio State University Extension's Farm Production, Policy, and Financial Management Institute.

Dedicated Purpose Fund Group

6520 700634 Animal, Consumer, and ATL Labs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,680,619	$5,402,655	$6,666,230	$8,166,070	$8,483,900	$8,328,800
% change	15.4%	23.4%	22.5%	3.9%	-1.8%

Source: Dedicated Purpose Fund Group: Fees received for laboratory services

Legal Basis: R.C. 901.43; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support the operation of the Consumer Protection Laboratory (CPL), the Analytical Toxicology Laboratory (ATL), and the Animal Disease Diagnostic Laboratory (ADDL). The CPL tests assure food, dairy, meat, pesticide and fertilizer samples collected and submitted by regulatory divisions comply with the agency's feed, food commodity, and food safety regulations and standards. The ATL is the test laboratory for the Ohio State Racing Commission. The ADDL is a full service veterinary diagnostic laboratory that conducts a variety of testing procedures on samples from livestock producers.

6690 700635 Pesticide, Fertilizer, and Lime Inspection Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,671,596	$3,951,958	$4,058,184	$4,199,543	$4,533,000	$4,649,000
% change	7.6%	2.7%	3.5%	7.9%	2.6%

Source: Dedicated Purpose Fund Group: Fees charged to pesticide dealers and applicators; pesticide product registration fees

Legal Basis: R.C. 921.22; Section Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the Pesticide and Fertilizer Regulation Section within the Division of Plant Health to cover the costs involved with registering pesticides, licensing applicators, testing applicators, performing routine pesticide inspections, investigating complaints, and enforcing the state and federal pesticide laws. The funding is also used to operate the Fertilizer Applicator Certification Program.

Dedicated Purpose Fund Group

6H20 700670 H2Ohio

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$55,337,154	$29,216,304	$34,845,548	$136,634,845	$53,600,000	$53,600,000
% change	-47.2%	19.3%	292.1%	-60.8%	0.0%

Source: Dedicated Purpose Fund Group: A portion of the total $165.0 million cash transferred from the GRF to the H2Ohio Fund in FY 2026

Legal Basis: R.C. 126.60; Sections 211.10 and 211.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support programs aimed at reducing total phosphorus, dissolved reactive phosphorus, sediment, and other nutrients in the Western Lake Erie Basin and other critical regions in the state through the use of equipment, soil testing, variable rate technology, and best management practices. The line item can also be used for a revolving loan program and to provide matching funds for the federal Conservation Reserve Enhancement Program.

Internal Service Activity Fund Group

5DA0 700644 Laboratory Administration Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,311,272	$1,244,651	$1,125,767	$1,278,644	$1,300,000	$1,339,000
% change	-5.1%	-9.6%	13.6%	1.7%	3.0%

Source: Internal Service Activity Fund Group: Quarterly payments from the Ohio Department of Health (ODH) and the Ohio Environmental Protection Agency (EPA) for their share of utility, supply and repair costs for the shared ODH/EPA laboratory building on the Department of Agriculture's Reynoldsburg campus

Legal Basis: R.C. 901.44; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used solely to pay the operational expenses of the ODH/EPA laboratory building on the Department of Agriculture campus, including utilities, maintenance agreements, security and minor building repairs.

5GH0 700655 Administrative Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,716,195	$5,359,633	$6,530,313	$7,218,709	$7,614,000	$7,990,000
% change	-6.2%	21.8%	10.5%	5.5%	4.9%

Source: Internal Service Activity Fund Group: Assessments charged to divisions within the Department of Agriculture

Legal Basis: R.C. 901.91; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay administrative and operational costs for the agency through chargebacks to individual divisions of the agency. The assessments on individual divisions must be approved by the OBM Director.

Capital Projects Fund Group

7057 700632 Clean Ohio Agricultural Easement Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$388,829	$349,475	$172,337	$53,791	$512,000	$515,000
% change	-10.1%	-50.7%	-68.8%	851.8%	0.6%

Source: Capital Projects Fund Group: Interest earned on bond proceeds deposited into the Clean Ohio Revitalization Fund

Legal Basis: R.C. 901.21; Sections 211.10 and 211.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to cover administrative costs associated with the acquisition of agricultural easements under the Clean Ohio Local Agricultural Easement Purchase Program. The money to acquire the agricultural easements is appropriated under capital line item C70009, Clean Ohio Agricultural Easements.

Federal Fund Group

3260 700618 Meat Inspection Program - Federal Share

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,143,946	$5,141,122	$5,238,046	$5,355,152	$5,891,000	$6,133,000
% change	-0.1%	1.9%	2.2%	10.0%	4.1%

Source: Federal Fund Group: FAL 10.475, Cooperative Agreement with States for Intrastate Meat and Poultry Inspection

Legal Basis: R.C. 918.02; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the meat inspection program, which operates under a cooperative agreement between Ohio and the U.S. Department of Agriculture. The source of state matching funds is GRF line item 700499, Meat Inspection Program - State Share. The Division of Meat Inspection has the regulatory authority to inspect and test animals and birds at the time of harvest for the presence of harmful pathogenic micro-organisms.

3360 700617 Ohio Farm Loan - Revolving

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$86,687	$163,726	$190,141	$370,311	$317,000	$200,000
% change	88.9%	16.1%	94.8%	-14.4%	-36.9%

Source: Federal Fund Group: Liquidated assets of the Ohio Rural Rehabilitation Corporation, interest earnings on invested principal and loan repayments

Legal Basis: R.C. 901.30-R.C. 901.34; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to promote Ohio farm products and conduct agricultural research to generate economic activity in rural communities.

Federal Fund Group

3820 700601 Federal Cooperative Contracts

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,815,137	$9,892,136	$8,030,388	$9,877,842	$11,612,000	$9,669,000
% change	26.6%	-18.8%	23.0%	17.6%	-16.7%

Source: Federal Fund Group: FAL 10.163, Market Protection and Promotion; FAL 66.700 Consolidated Pesticide Enforcement Cooperative Agreements; FAL 93.103, Food and Drug Administration Research; other federal grant agreements

Legal Basis: R.C. 901.051; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to disburse federal grants and pay for services that the Department of Agriculture provides on behalf of the federal government. In regard to animal diseases, food contamination, and laboratory preparedness, the funding is used to conduct surveys, inspections to detect disease or contamination in the food chain (food emergency response network) and carry out regulatory actions to prevent interstate spread of foodborne contaminants and animal diseases. The Specialty Crop Block grants are also supported through this fund. This federal funding also supports programs under the Soil and Water Division. These programs are operated through the Cooperative Contracts Fund (Fund 3820) to aid cash flow, as federal allocations for these various purposes tend to be received intermittently.

3AB0 700641 Agricultural Easement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$18,109	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Federal Fund Group: FAL 10.913, Farm and Ranch Land Protection Program

Legal Basis: Discontinued Line Item

Purpose: This line item was used to receive matching grants from the federal government for the purchase of agricultural easements through the federal Farm and Ranch Land Protection Program, which preserves land for agricultural uses. It also covers the administrative costs of these purchases.

Federal Fund Group

3J40 700607 Federal Administrative Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$966,080	$1,693,952	$1,689,819	$1,916,149	$2,000,000	$2,055,000
% change	75.3%	-0.2%	13.4%	4.4%	2.8%

Source: Federal Fund Group: FAL 10.475, Cooperative Agreements with States for Intrastate Meat and Poultry Inspection; FAL 10.025, Plant and Animal Disease, Pest Control and Animal Care; other federal grants

Legal Basis: R.C. 921.21; Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to meet Statewide Indirect Cost Allocation Plan (SWICAP) requirements and pay the overhead costs of the agency that are associated with federal grant activities. Indirect cost activities include the payment of utilities as well as the cost of salaries that are generally applied to the federal grants (i.e. legal, administration, human resources, fiscal, and data processing).

3R20 700614 Federal Plant Industry

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,001,185	$6,282,769	$5,319,703	$6,380,391	$6,843,000	$7,189,000
% change	-10.3%	-15.3%	19.9%	7.3%	5.1%

Source: Federal Fund Group: FAL 10.025, Plant and Animal Disease, Pest Control and Animal Care; and other federal grant agreements

Legal Basis: Section 211.10 of H.B. 96 of the 136th G.A.

Purpose: This line item contains funding from federal grants and cooperative agreements for various pest control programs operated by the Plant Health Division. It is used for cost sharing in the operation of the Asian Longhorned Beetle and Gypsy Moth programs, operating the Pesticide Regulation Program, and performing pest and disease surveys for the U.S. Department of Agriculture.

General Revenue Fund

GRF 370321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,053,668	$2,047,783	$2,464,000	$2,525,000	$3,172,595	$3,243,201
% change	-0.3%	20.3%	2.5%	25.6%	2.2%

Source: General Revenue Fund

Legal Basis: R.C. 3379.02; Section 217.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 1 of the 128th G.A.)

Purpose: This line item supports the operating costs of the Ohio Arts Council.

GRF 370502 State Program Subsidies

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$19,170,015	$20,068,268	$22,186,422	$23,277,761	$23,538,000	$23,538,000
% change	4.7%	10.6%	4.9%	1.1%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3379.04; Section 217.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds competitively awarded grants to arts and cultural organizations, community organizations, schools, colleges and universities, and individual artists.

Dedicated Purpose Fund Group

4600 370602 Arts Council Program Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$255,183	$373,102	$236,415	$277,831	$345,000	$345,000
% change	46.2%	-36.6%	17.5%	24.2%	0.0%

Source: Dedicated Purpose Fund Group: Program-specific revenues, including intrastate transfer vouchers from the Department of Administrative Services for operation of the Riffe Gallery, contributions from the convention and visitors bureaus in Cincinnati, Cleveland, Columbus, and Toledo to manage ArtsinOhio.com, and the Governor's Awards for the Arts in Ohio advertisement sales

Legal Basis: R.C. 3379.07 and 3379.11; Section 217.10 of H.B. 96 of the 136th G.A.

Purpose: This line item supports various activities, including Ohio Arts Council operating expenses, Riffe Gallery management, ArtsinOhio.com, and the Governor's Awards for the Arts in Ohio.

Dedicated Purpose Fund Group

4B70 370603 Percent For Art Acquisitions

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$159,183	$153,360	$24,040	$156,800	$165,000	$0
% change	-3.7%	-84.3%	552.2%	5.2%	-100.0%

Source: Dedicated Purpose Fund Group: Transfer of a portion of state capital money set aside for the Percent for Art Program generally applicable whenever more than $4 million of state money is to be spent on the construction or renovation of public buildings

Legal Basis: R.C. 3379.10; Section 217.10 of H.B. 96 of the 136th G.A.

Purpose: This line item pays for the Ohio Arts Council's duties and responsibilities with regard to the selection of artists as part of the state's Percent for Art Program, including costs for printing and jurors. The Percent for Art Program sets aside 1% of project costs for the acquisition, commissioning, and installation of works of art for new or renovated public buildings funded with state capital appropriations of more than $4 million, unless otherwise exempted.

Federal Fund Group

3140 370601 Federal Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$788,451	$1,413,073	$1,412,602	$1,351,792	$1,350,000	$1,350,000
% change	79.2%	0.0%	-4.3%	-0.1%	0.0%

Source: Federal Fund Group: FAL 45.025, Promotion of the Arts Partnership Agreements

Legal Basis: R.C. 3379.07; Sections 217.10 and 217.20 of H.B. 96 of the 136th G.A.

Purpose: This line item's appropriation is disbursed as grants to support arts programs and services associated with carrying out the mission of the National Endowment for the Arts (NEA). The Ohio Arts Council uses its GRF appropriations to provide the federally required 1:1 match rate. Temporary law prohibits the Council from using this line item for its administrative costs, unless it is required to use a portion of the funds for administrative costs under conditions of the federal grant.

3HY0 370505 American Rescue Plan Act Arts Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$344,700	$574,500	$0	$0	$0	$0
% change	66.7%	-100.0%	N/A	N/A	N/A

Source: Federal Fund Group: Ohio's share of onetime supplemental funding made available to the National Endowment for the Arts as part of the American Rescue Plan Act, 2021 (FAL 45.025, Promotion of the Arts Partnership Agreements)

Legal Basis: Discontinued line item (originally established by Controlling Board on August 2, 2021)

Purpose: This line item was used to disburse supplemental financial assistance to nonprofit cultural, artistic, and performing arts organizations during the COVID-19 pandemic.

Dedicated Purpose Fund Group

4K90 175609 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$325,328	$317,476	$334,103	$324,178	$367,022	$371,995
% change	-2.4%	5.2%	-3.0%	13.2%	1.4%

Source: Dedicated Purpose Fund Group: License fees and other assessments collected by the state's professional and occupational licensing boards

Legal Basis: R.C. 3773.56 and 4743.05; Section 219.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for operating expenses, including payroll, supplies, and equipment, for the Ohio Athletic Commission.

5BW1 175610 Commission Dispositions

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$275,000	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Cash transfer from the Emergency Purposes/Contingencies Fund (Fund 5KM0)

Legal Basis: As needed line item; originally created by the Controlling Board on September 9, 2024

Purpose: This line item is used to pay settlements for lawsuits in which the Ohio Athletic Commission is made a party. In FY 2025, this involved a $275,000 settlement in the Court of Claims Case No. 2017-00986Jd, Ali-Jahmi v. the Ohio Athletic Commission.

General Revenue Fund

GRF 055321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$74,181,365	$73,988,047	$81,648,502	$85,393,153	$97,290,225	$97,290,225
% change	-0.3%	10.4%	4.6%	13.9%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 221.10, 221.20, and 221.40 of H.B. 96 of the 136th G.A. (originally established by H.B. 204 of the 113th G.A.)

Purpose: This line item pays for the Attorney General's costs of: (1) legal services programs (citizen protection and state agencies), (2) criminal justice programs (law enforcement and victims services), and (3) program management (agency oversight and administration).

Related temporary law earmarks the following for each of FY 2026 and FY 2027: (1) $4,505,000 for the Ohio Courts Network, (2) $650,000 for the Ohio Center for the Future of Forensic Science at Bowling Green State University, and (3) $100,000 to fund domestic violence programs.

GRF 055405 Law-Related Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$68,950	$68,950	$68,000	$68,000	$68,000	$68,000
% change	0.0%	-1.4%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 221.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 298 of the 119th G.A.)

Purpose: This line item is distributed to the Ohio Center for Law-Related Education, a nonprofit organization that delivers a variety of law-related education services (programs and materials) to students and teachers of primary and secondary schools.

General Revenue Fund

GRF 055406 BCIRS Lease Rental Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,775,698	$2,397,733	$2,391,851	$2,376,737	$2,450,000	$2,450,000
% change	35.0%	-0.2%	-0.6%	3.1%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 221.10 and 221.20 of H.B. 96 of the 136th G.A. (originally established by S.B. 310 of the 131st G.A.)

Purpose: This line item pays the debt service on the capital costs for the Bureau of Criminal Investigation Records System (BCIRS), which replaces both the Computerized Criminal History (CCH) and the Automated Fingerprint Identification System (AFIS). The Attorney General is utilizing a lease-purchase financing agreement with an aggregate principal of $25 million raised through the issuance of bonds.

GRF 055411 County Sheriffs' Pay Supplement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,011,849	$1,041,819	$1,046,525	$1,080,388	$1,111,257	$1,130,685
% change	3.0%	0.5%	3.2%	2.9%	1.7%

Source: General Revenue Fund

Legal Basis: R.C. 325.06; Sections 221.10 and 221.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 408 of the 121st G.A.)

Purpose: This line item supplements the annual compensation of county sheriffs. Each sheriff receives an additional amount equal to one-eighth of the annual compensation that the county sheriff receives under R.C. 325.06.

Related temporary law permits, at the request of AGO, the transfer of appropriation from GRF line item 055321, Operating Expenses to this line item.

General Revenue Fund

GRF 055415 County Prosecutors' Pay Supplement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,317,602	$1,330,454	$1,373,840	$1,414,739	$1,476,937	$1,502,753
% change	1.0%	3.3%	3.0%	4.4%	1.7%

Source: General Revenue Fund

Legal Basis: R.C. 325.111; Sections 221.10 and 221.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 408 of the 121st G.A.)

Purpose: This line item supplements the annual compensation of a prosecuting attorney in a county with a population of less than 70,000 who elects to serve as a full-time prosecuting attorney with no private practice. The payment equals 40% of the difference between the full-time prosecuting attorney's salary schedule and that of a prosecuting attorney who elects to engage in the private practice of law.

Related temporary law permits, at the request of AGO, the transfer of appropriation from GRF line item 055321, Operating Expenses to this line item.

GRF 055431 Drug Abuse Response Team Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,028,191	$976,194	$1,139,656	$1,202,206	$0	$1,500,000
% change	-5.1%	16.7%	5.5%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Sections 221.10 and 221.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 49 of the 132nd G.A.)

Purpose: This line item supports grants to law enforcement or other government agencies primarily for the purpose of expanding or replicating successful law enforcement programs that address the opioid epidemic similar to the Drug Abuse Response Team (DART) established by the Lucas County Sheriff's Department and the Quick Response Teams established in Colerain Township (Hamilton County) and Summit County.

For FY 2026, H.B. 96 of the 136th G.A. provides funding under Targeted Addiction Assistance Fund (Fund 5TZ0) line item 055610, Drug Abuse Response Team Grants, for this purpose.

General Revenue Fund

GRF 055432 Drug Testing Equipment

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$701,813	$878,110	$858,014	$745,276	$964,000	$964,000
% change	25.1%	-2.3%	-13.1%	29.3%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 221.10 and 221.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item supports the ongoing maintenance service, calibration, and certification of drug testing equipment, as well as supplies and consumables to operate the equipment. The Bureau of Criminal Investigation (BCI) uses the equipment to conduct advanced hemp testing.

GRF 055434 Internet Crimes Against Children Task Force

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$463,477	$536,620	$486,649	$500,089	$500,000	$500,000
% change	15.8%	-9.3%	2.8%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 195.02; Sections 221.10 and 221.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 166 of the 133rd G.A)

Purpose: This line item supports the operation of the Ohio Internet Crimes Against Children (ICAC) Task Force. The Attorney General is required to disburse the funding as follows: 60% to the Task Force; 20% to local internet crimes against children affiliated agencies; and 20% to the Attorney General's Crimes Against Children Initiative for investigations, forensic examinations, and prosecutions related to technologically facilitated sexual exploitation of children, internet crimes against children, and victim identification.

GRF 055440 Rapid DNA Pilot Project

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$306,189	$0	$0	$232,000	$0	$0
% change	-100.0%	N/A	N/A	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item was used to fund the expenses incurred by the Bureau of Criminal Investigation (BCI) to pilot rapid DNA technology with cooperating local law enforcement agencies.

General Revenue Fund

GRF 055441 Victims of Crime

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,500,000	$0	$8,999,964	$6,992,317	$6,700,000	$5,700,000
% change	-100.0%	N/A	-22.3%	-4.2%	-14.9%

Source: General Revenue Fund

Legal Basis: Sections 221.10 and 221.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item provides funding for the Attorney General's Crime Victim Services Section. Related temporary law requires the Attorney General, prior to using the funds from this line item, and to the extent possible, first use funds related to the federal Victims of Crime Act. Funds may be used in conjunction with those provided through Fund 4020 line item 055616, Victims of Crime; Fund 3830 line item 055634, Crime Victims Assistance; and Fund 3FV0 line item 055656, Crime Victim Compensation.

GRF 055446 Cyber Crime Division

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$711,175	$597,691	$1,000,000	$1,000,000
% change	N/A	N/A	-16.0%	67.3%	0.0%

Source: General Revenue Fund

Legal Basis: Section 221.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to update technological resources within the Bureau of Criminal Investigation (BCI) cyber division, including licenses for essential forensic software.

GRF 055447 Ohio Law Enforcement Gateway - (OHLEG)

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$303,810	$272,034	$0	$0
% change	N/A	N/A	-10.5%	-100.0%	N/A

Source: General Revenue Fund

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

Purpose: This line item was used to enhance the OHLEG platform to increase data sharing across law enforcement agencies.

General Revenue Fund

GRF 055501 Rape Crisis Centers

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$10,003,574	$7,299,817	$15,299,569	$15,298,519	$15,300,000	$15,300,000
% change	-27.0%	109.6%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 221.10 and 221.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 59 of the 130th G.A.)

Purpose: This line item is used to provide grants to eligible rape crisis programs across the state.

Related temporary law earmarks $300,000 in each of FY 2026 and FY 2027 for the Cleveland Rape Crisis Center to provide services for at-risk youth through the Cleveland Rape Crisis Center Human Trafficking Drop-in Center.

GRF 055502 School Safety Training Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,589,468	$11,580,938	$11,911,924	$11,803,500	$10,000,000	$10,000,000
% change	75.7%	2.9%	-0.9%	-15.3%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 221.10 and 221.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 318 of the 132nd G.A.)

Purpose: This line item is used by the Attorney General for grants to public and chartered nonpublic schools, educational service centers, local law enforcement agencies, and schools operated by county boards of developmental disabilities for school safety and school climate programs and training. The Attorney General is required to operate the grant program in consultation with the Director of Education and Workforce and the Director of Behavioral Health.

General Revenue Fund

GRF 055504 Domestic Violence Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,965,672	$2,500,000	$9,999,477	$9,999,347	$10,000,000	$10,000,000
% change	-49.7%	300.0%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 221.10 and 221.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item is used for grants to domestic violence programs. Related temporary law earmarks the following for each of FY 2026 and FY 2027: (1) $300,000 for the Battered Women's Shelter of Summit and Medina counties for the program called "Finding My Childhood Again," (2) $50,000 for the Battered Women's Shelter of Summit and Medina counties for the cost of operating a commercial kitchen, and (3) $50,000 for the Battered Women's Shelter of Portage County. Additionally, in FY 2026, $25,000 is earmarked for grants to domestic violence shelters to purchase transportation vouchers, ridesharing credits, or gas cards for eligible clients.

GRF 055505 Pike County Capital Case

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$427,935	$764,387	$347,386	$144,707	$600,000	$0
% change	78.6%	-54.6%	-58.3%	314.6%	-100.0%

Source: General Revenue Fund

Legal Basis: Sections 221.10 and 221.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 500 of the 132nd G.A.)

Purpose: This line item is used to defray the costs of capital case litigation in Pike County. Related temporary law reappropriates the available balance of the line at the end of FY 2025 and 2026 to FY 2026 and 2027, respectively.

GRF 055509 Law Enforcement Training

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$11,080,883	$741,553	$26,744,391	$33,990,388	$30,000,000	$35,000,000
% change	-93.3%	3,506.5%	27.1%	-11.7%	16.7%

Source: General Revenue Fund

Legal Basis: Sections 221.10 and 221.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item is used by the Attorney General for state funding of the continuing professional training of peace officers and troopers that is required under R.C. 109.803.

Related temporary law permits the Attorney General to use up to $150,000 in each of FY 2026 and FY 2027 for administrative expenses associated with the program.

Dedicated Purpose Fund Group

1060 055612 Attorney General Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$64,246,255	$67,299,978	$76,032,763	$57,388,112	$63,216,225	$64,034,683
% change	4.8%	13.0%	-24.5%	10.2%	1.3%

Source: Dedicated Purpose Fund Group: (1) Reimbursement for legal and other services rendered to state agencies, (2) court awards (attorney's fees, investigation costs, expert witness fees, fines, other costs and fees associated with representation provided by the Attorney General), and (3) various fees (criminal record check, concealed carry weapon (CCW) license, arson offender registration, retained applicant fingerprint database, and conference registration)

Legal Basis: R.C. 109.11; Section 221.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on August 25, 1972)

Purpose: This line item pays for the Attorney General's operating expenses incurred in the provision of law enforcement services, legal representation, and overall office administration (program management). Some expenditures from this line item are also used for state match to draw down Medicaid Fraud Control grant dollars, which are expended through line item 055620, Medicaid Fraud Control.

4020 055616 Victims of Crime

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$10,655,890	$17,859,791	$9,914,443	$10,277,333	$11,500,000	$12,000,000
% change	67.6%	-44.5%	3.7%	11.9%	4.3%

Source: Dedicated Purpose Fund Group: Primarily (1) court costs imposed upon an offender convicted of or pleading guilty to a felony ($30) or misdemeanor ($9), other than a nonmoving traffic violation, (2) $75 of the $475 fee collected for the reinstatement of a driver's license that was suspended for operating a motor vehicle while under the influence of alcohol or drugs (OMVI), and (3) subrogation and restitution recoveries

Legal Basis: R.C. 2743.191; Section 221.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 153 of the 123rd G.A.)

Purpose: This line item is used for: (1) victim compensation payments, (2) the Attorney General's compensation administrative costs, (3) the Sexual Assault Forensic Exam (SAFE) Program, (4) grants to victim assistance programs, (5) DNA specimen collection, analysis, and database entry, and (6) attorney fees. Funds are used in conjunction with those provided through GRF line item 055441, Victims of Crime; Fund 3830 line item 055634, Crime Victims Assistance; and Fund 3FV0 line item 055656, Crime Victim Compensation.

Dedicated Purpose Fund Group

4170 055621 Domestic Violence Shelter

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$29,644	$20,816	$9,051	$19,649	$25,000	$25,000
% change	-29.8%	-56.5%	117.1%	27.2%	0.0%

Source: Dedicated Purpose Fund Group: Unallocated domestic violence shelter funds that a county is required to forward to the state

Legal Basis: R.C. 3113.37; Section 221.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 46 of the 113th G.A.)

Purpose: This line item is used for grants to domestic violence shelters.

4180 055615 Charitable Foundations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,995,967	$7,458,128	$8,397,157	$9,141,937	$11,500,000	$11,000,000
% change	6.6%	12.6%	8.9%	25.8%	-4.3%

Source: Dedicated Purpose Fund Group: (1) Charitable trust, bingo (operators, distributors, and manufacturers), and professional solicitor/fundraising counsel filing and licensing fees, and (2) registration and certification filing fees received for the use of sweepstakes terminal devices

Legal Basis: R.C. 109.32; Section 221.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 347 of the 111th G.A.)

Purpose: This line item pays for expenses of the Attorney General's Charitable Law Section, which oversees a registration process requiring annual reports from charitable organizations, registers professional solicitors/fund raising counsel, licenses bingo operators, distributors, and manufacturers, and enforces regulations related to charitable gaming.

4190 055623 Claims Section

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$41,874,449	$40,897,943	$44,264,787	$58,251,503	$77,520,063	$86,393,854
% change	-2.3%	8.2%	31.6%	33.1%	11.4%

Source: Dedicated Purpose Fund Group: Up to 11% of all amounts collected by the Attorney General on claims due the state and political subdivisions

Legal Basis: R.C. 109.081; Section 221.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 291 of the 115th G.A.)

Purpose: This line item pays for the Attorney General's operating expenses incurred in the provision of law enforcement services, legal representation, and overall office administration (program management).

Dedicated Purpose Fund Group

4190 055668 Collections System Lease Rental Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$1,956,620	$1,965,000	$4,165,000	$4,165,000
% change	N/A	N/A	0.4%	112.0%	0.0%

Source: Dedicated Purpose Fund Group: Up to 11% of all amounts collected by the Attorney General on claims due the state and political subdivisions

Legal Basis: R.C. 109.081; Sections 221.10 and 221.20 of H.B 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to finance payments related to the acquisition, development, implementation, and integration of the Attorney General New Collection System.

4200 055603 Attorney General Antitrust

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$2,044,721	$3,322,287	$1,500,000	$0
% change	N/A	N/A	62.5%	-54.9%	-100.0%

Source: Dedicated Purpose Fund Group: (1) 10% of recoveries (settlements and court judgments) from antitrust cases, and (2) all related civil penalties, attorney's fees, and reimbursements of investigative, litigation, and expert witness costs

Legal Basis: As needed line item; R.C. 109.82; Section 221.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on February 25, 1972)

Purpose: This line item is used, subject to available funding, to pay expenses of the Attorney General's Antitrust Section, which enforces state and federal antitrust laws.

4210 055617 Police Officers' Training Academy Fee

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,049,782	$1,075,936	$1,458,476	$2,777,372	$3,555,387	$3,528,018
% change	2.5%	35.6%	90.4%	28.0%	-0.8%

Source: Dedicated Purpose Fund Group: Tuition paid by a political subdivision or by the Office of the Ohio Public Defender for various law enforcement training programs operated by the Ohio Peace Officer Training Academy

Legal Basis: R.C. 109.79; Section 221.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on November 14, 1975)

Purpose: This line item supports the cost of operating the Ohio Peace Officer Training Academy and its training programs.

Dedicated Purpose Fund Group

4L60 055606 DARE Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,794,494	$2,038,384	$2,297,885	$1,519,933	$2,308,099	$2,310,841
% change	-27.1%	12.7%	-33.9%	51.9%	0.1%

Source: Dedicated Purpose Fund Group: $75 of the $475 fee collected for the reinstatement of a driver's license that was suspended for operating a motor vehicle while under the influence of alcohol or drugs (OMVI)

Legal Basis: R.C. 4511.191; Section 221.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 275 of the 119th G.A.)

Purpose: This line item is disbursed primarily as subsidies/grants to law enforcement agencies to establish and implement drug prevention programs in public schools.

4Y70 055608 Title Defect Recision

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$163,532	$440,130	$510,065	$1,501,783	$1,032,267	$1,038,534
% change	169.1%	15.9%	194.4%	-31.3%	0.6%

Source: Dedicated Purpose Fund Group: (1) $0.50 fee collected for each certificate of title issued to a motor vehicle dealer for resale purposes, (2) $150 initial motor vehicle dealer's license or motor vehicle leasing dealer's license, (3) administrative penalties for motor vehicle show or display violations (not to exceed $1,000 for each day of violation), (4) surety bonds of not less than $25,000 paid by motor vehicle and manufactured housing dealers under certain circumstances, (5) proceeds of any used motor vehicles, manufactured homes, or mobile homes sold or disposed of by the Attorney General, (6) $150 collected from licensed motor vehicle dealers and manufactured housing dealers in any calendar year when the balance in the fund is less than $300,000, and (7) any recoveries obtained as an unfair or deceptive act or practice under the Consumer Sales Practices Law for failure of a motor vehicle dealer or manufactured housing dealer to obtain a certificate of title prior to offering a used vehicle or home for sale

Legal Basis: R.C. 1345.52; Section 221.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 182 of the 121st G.A.)

Purpose: This line item is used to make restitution payments to retail purchasers of motor vehicles who suffer damages from motor vehicle dealers who fail to provide a valid certificate of title in the purchaser’s name within the statutorily required period of time.

Dedicated Purpose Fund Group

4Z20 055609 BCI Asset Forfeiture and Cost Reimbursement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,091,156	$1,730,004	$1,787,350	$790,907	$2,000,000	$2,000,000
% change	-17.3%	3.3%	-55.7%	152.9%	0.0%

Source: Dedicated Purpose Fund Group: (1) Amounts awarded to the Bureau of Criminal Investigation (BCI) as a result of shared federal and state asset forfeiture, (2) state and local money designated as restitution for reimbursement of the costs of investigations, (3) portion of the proceeds of sales of forfeited property under R.C. 2981.13, and (4) investment earnings

Legal Basis: R.C. 109.521; Section 221.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on January 13, 1997)

Purpose: This line item is used in accordance with federal and state asset forfeiture rules, regulations, and laws for law enforcement purposes only. The Attorney General uses the appropriated funds to supplement resources available to the Bureau of Criminal Investigation (BCI).

5900 055633 Peace Officer Private Security Training

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,129	$71,148	$61,516	$34,201	$101,306	$103,330
% change	2,173.7%	-13.5%	-44.4%	196.2%	2.0%

Source: Dedicated Purpose Fund Group: (1) As-needed application fees for approval of academic ($125), basic firearms ($100), and firearms requalification ($50) training programs designed for special police, security guards, and persons privately employed in a police capacity, (2) as-needed satisfactory completion of academic ($15) and basic firearms ($10) training certificate fees, and (3) firearms registration application ($15 as-needed) and requalification certificate ($15 annually) fees for private investigators and security guards

Legal Basis: R.C. 109.78; Section 221.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 402 of the 116th G.A.)

Purpose: This line item pays for operating expenses incurred by the Ohio Peace Officer Training Commission: (1) to approve academic, basic firearms, and firearms requalification training programs for special police, security guards, and other private employment in a police capacity, and (2) to issue certificates to persons who satisfactorily complete such programs.

Dedicated Purpose Fund Group

5A90 055618 Telemarketing Fraud Enforcement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$5,425	$0	$54,071	$10,000	$10,000
% change	N/A	-100.0%	N/A	-81.5%	0.0%

Source: Dedicated Purpose Fund Group: (1) Civil penalties for violations of telemarketing laws, and (2) non-refundable $250 initial registration and annual renewal fees paid by telephone solicitors

Legal Basis: R.C. 109.87 and 4719.17; Section 221.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 214 of the 121st G.A.)

Purpose: This line item is used by the Attorney General's Consumer Protection Section for expenses related to administration of the telephone solicitor registration program, including criminal investigations and prosecutions, and educational activities.

5AW1 055672 Cyber Security/Technology Upgrades

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$1,308,807	$3,253,061	$0	$0
% change	N/A	N/A	148.6%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Cash transfers from the GRF

Legal Basis: Discontinued line item (originally established by Sections 221.10, 221.20, and 513.10 of H.B. 33 of the 135th G.A.)

Purpose: This line item was used to upgrade multiple legacy systems to prevent critical security threats, maintain IRS and Compliance Requirements for Criminal Justice Information Services (CJIS), and reduce the costs of service and maintenance.

5CV1 055507 COVID Safety - Crisis Centers

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,471,409	$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 July 27, 2020)

Purpose: This line item was used to provide a $50,000 grant to each eligible rape crisis center and domestic violence shelter in Ohio. The funding assisted crisis locations in operating safely during the COVID-19 public health emergency, including supporting increased sanitation costs, maintaining social distancing, purchasing personal protective equipment (PPE) and other necessary costs to comply with public health orders, local health department recommendations, and best practices.

Dedicated Purpose Fund Group

5CV1 055662 COVID Consumer Protection

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,507	$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 July 27, 2020)

Purpose: This line item was used to provide public outreach to prevent COVID-19 pandemic-related scams and fraudulent schemes, and to investigate coronavirus-related consumer complaints.

5CV3 055671 Ohio Crime Victim Justice Center

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$900,000	$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 H.B. 45 of the 134th G.A.)

Purpose: This line item was used in support of the Ohio Crime Victim Justice Center.

5LR0 055655 Peace Officer Training - Casino

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,188,252	$4,256,576	$6,151,037	$6,067,425	$7,726,217	$8,183,287
% change	1.6%	44.5%	-1.4%	27.3%	5.9%

Source: Dedicated Purpose Fund Group: (1) 85% of the money credited to the Ohio Law Enforcement Training Fund (Fund 5JNO), which derives its money from 2% of the tax levied on gross casino revenue and deposited into the Casino Tax Revenue Fund, and (2) portion of the gains from the sale of property forfeited as contraband, proceeds, or instrumentalities under the state's criminal and civil forfeiture law (R.C. Chapter 2981.)

Legal Basis: R.C. 109.79, 2981.13, and 5753.03; Section 221.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 487 of the 129th G.A.)

Purpose: The Ohio Peace Officer Training Commission uses this line item to first support the Ohio Peace Office Training Academy's training programs for gaming agents and gaming-related curriculum, and secondarily for the purpose of supporting the law enforcement training efforts of the Academy.

Dedicated Purpose Fund Group

5MP0 055657 Peace Officer Training Commission

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,344	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Portion of the gains from the sale of property forfeited as contraband, proceeds, or instrumentalities under the state's criminal and civil forfeiture law (R.C. Chapter 2981.)

Legal Basis: Discontinued line item (R.C. 2981.13 repealed by H.B. 110 of the 134th G.A.)

Purpose: This line item was used by the Ohio Peace Officer Training Commission to pay for the costs of peace officer training. Beginning in FY 2022, costs formerly paid from this line item are paid under Fund 5LR0 line item 055655, Peace Officer Training - Casino. The FY 2022-FY 2023 biennial operating budget abolished the Peace Officer Training Commission Fund (Fund 5MP0) and transferred its functions and purposes to the Ohio Law Enforcement Training Fund (Fund 5LR0).

5TL0 055659 Organized Crime Law Enforcement Trust

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$9,384	$1,643	$58,977	$1,771	$100,000	$100,000
% change	-82.5%	3,490.3%	-97.0%	5,545.2%	0.0%

Source: Dedicated Purpose Fund Group: (1) Reimbursement of expenses the Organized Crime Investigations Commission incurred in investigating criminal activity through a task force, and (2) investment earnings

Legal Basis: R.C. 177.05; Section 221.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 227 of the 131st G.A.)

Purpose: This line item is used by the Organized Crime Investigations Commission to purchase, replace, update, or maintain equipment used by task forces or law enforcement agencies for the purposes of investigating organized criminal activity.

Dedicated Purpose Fund Group

5TZ0 055610 Drug Abuse Response Team Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$1,800,000	$0
% change	N/A	N/A	N/A	N/A	-100.0%

Source: Dedicated Purpose Fund Group: All funding awarded to the state by court order to address the effects of the opioid crisis, unless such money is specifically directed elsewhere by the court

Legal Basis: R.C. 126.67; Sections 221.10 and 221.20 of H.B. 96 of the 136th G.A.

Purpose: This line item supports grants to law enforcement or other government agencies primarily for the purpose of expanding or replicating successful law enforcement programs that address the opioid epidemic similar to the Drug Abuse Response Team (DART) established by the Lucas County Sheriff's Department and the Quick Response Teams established in Colerain Township (Hamilton County) and Summit County.

In FY 2027, GRF line item 055431, Drug Abuse Response Team Grants, will be used for this purpose, which has historically supported the program.

5TZ0 055614 Narcotics Task Forces

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$500,000	$500,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: All funding awarded to the state by court order to address the effects of the opioid crisis, unless such money is specifically directed elsewhere by the court

Legal Basis: R.C. 126.67; Sections 221.10 and 221.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support narcotics task forces funded by the Attorney General. Prior to the FY 2026-FY 2027 biennium, up to $500,000 was earmarked for this purpose from GRF line item 055321, Operating Expenses.

Dedicated Purpose Fund Group

5VL0 055435 Stop Bullying License Plate

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$7,000	$0	$2,500	$2,500	$2,500
% change	N/A	-100.0%	N/A	0.0%	0.0%

Source: Dedicated Purpose Fund Group: $25 contribution paid by Ohio motorists for the issuance of "Stop Bullying" license plates

Legal Basis: R.C. 4503.723; Section 221.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 86 of the 132nd G.A.)

Purpose: This line item is used to fund grants to nonprofit organizations, school districts, community schools, and STEM schools that provide bullying prevention training programs or educational opportunities.

6310 055637 Consumer Protection Enforcement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,405,236	$8,459,860	$9,287,266	$9,322,319	$10,500,000	$11,000,000
% change	0.6%	9.8%	0.4%	12.6%	4.8%

Source: Dedicated Purpose Fund Group: Primarily civil penalties and cost reimbursements collected for violations of the Consumer Sales Practices, Consumer Protection, and Odometer Rollback and Disclosure laws

Legal Basis: R.C. 1345.51; Section 221.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 382 of the 116th G.A.)

Purpose: This line item pays for expenses incurred by the Attorney General’s Consumer Protection Section, which enforces laws regulating consumer and business transactions.

6590 055641 Solid and Hazardous Waste Background Investigations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$225,572	$225,082	$250,639	$271,873	$359,895	$367,319
% change	-0.2%	11.4%	8.5%	32.4%	2.1%

Source: Dedicated Purpose Fund Group: (1) Initial disclosure statement fees ($1,000-$50,000), and (2) quinquennial maintenance fees for required periodic investigations ($1,500-$5,000)

Legal Basis: R.C. 3734.42; Section 221.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 592 of the 117th G.A.)

Purpose: This line item pays for the Attorney General's costs of performing certain required environmental enforcement activities: (1) background investigations when a person or entity seeks a permit or license to operate a solid, infectious, or hazardous waste facility, or a new key employee is hired (investigations are renewed every three years), and (2) annual criminal records check of key employees.

Dedicated Purpose Fund Group

U087 055402 Tobacco Settlement Oversight, Administration, and Enforcement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,376,115	$1,895,165	$2,191,337	$2,807,490	$2,500,000	$2,500,000
% change	37.7%	15.6%	28.1%	-11.0%	0.0%

Source: Dedicated Purpose Fund Group: Portion of Tobacco Master Settlement Agreement amounts assigned and sold to the Buckeye Tobacco Settlement Financing Authority and of the proceeds of bonds issued by the Authority

Legal Basis: R.C. 183.51; Section 221.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 242 of the 125th G.A.)

Purpose: This line item pays for costs incurred in the oversight, administration, and enforcement of certain provisions of the Tobacco Master Settlement Agreement.

Internal Service Activity Fund Group

1950 055660 Workers' Compensation Section

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,397,192	$8,859,362	$8,723,810	$8,516,755	$9,570,750	$9,905,726
% change	5.5%	-1.5%	-2.4%	12.4%	3.5%

Source: Internal Service Activity Fund Group: Quarterly payments from the Bureau of Workers' Compensation (BWC) and the Ohio Industrial Commission (OIC)

Legal Basis: Sections 221.10 and 221.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 171 of the 117th G.A.)

Purpose: This line item pays for costs incurred by the Attorney General's Workers' Compensation Section to provide legal counsel and representation to BWC and OIC and to support the Workers' Compensation Fraud Unit.

Holding Account Fund Group

5BY1 055674 Charitable Law Distributions

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$750,000	$750,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Holding Account Fund Group: Settlement funds received in charitable law cases involving the Office of the Attorney General

Legal Basis: Sections 221.10 and 221.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is to be used to distribute money under the terms of relevant court orders or other settlements received in charitable law cases involving the Office of the Attorney General. Related temporary law authorizes additional appropriations for this purpose if it is determined that additional amounts are needed.

Prior to FY 2026, Fund R004 line item 055631, General Holding account was used for charitable law distributions.

R004 055631 General Holding Account

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$23,138,937	$26,473,596	$3,294,031	$24,759,176	$1,000,000	$1,000,000
% change	14.4%	-87.6%	651.6%	-96.0%	0.0%

Source: Holding Account Fund Group: (1) Funds pending settlement, court order, or decision for disbursement, (2) fees and fines for bingo violations that must be used for charitable purposes, and (3) funds transferred from the Safety and Hygiene Fund (Fund 8260), used by the Bureau of Worker's Compensation, for the Ohio Body Armor Program

Legal Basis: Sections 221.10 and 221.20 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on December 2, 1985)

Purpose: This line item generally is used to disburse money under the terms of relevant court orders. Related temporary law authorizes additional appropriations for this purpose if it is determined that additional amounts are needed. This line item has also been used to disburse Ohio Body Armor Program grants. Under the program, a local law enforcement agency that has a mandatory wear policy for all uniformed officers on duty is eligible to receive up to $40,000 in grant funding, with a required 25% local match, to purchase body armor that meets National Institute of Justice standards.

Beginning in FY 2026, Fund 5BY1 line item 055674, Charitable Settlement Holding Account, is used to distribute money received in charitable law cases involving the Office of the Attorney General.

Holding Account Fund Group

R005 055632 Antitrust Settlements

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$177,394	$1,000,000	$1,000,000
% change	N/A	N/A	N/A	463.7%	0.0%

Source: Holding Account Fund Group: Antitrust settlements (including court ordered) in which the Attorney General represents the state or a political subdivision

Legal Basis: Sections 221.10 and 221.20 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on December 2, 1985)

Purpose: This line item is used to distribute money under the terms of relevant court orders and other out-of-court settlements in antitrust cases or antitrust matters involving the Office of the Attorney General. Related temporary law authorizes additional appropriations for this purpose if it is determined that additional amounts are needed.

R018 055630 Consumer Frauds

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$921,183	$45,675	$1,182,171	$66,340	$1,000,000	$1,000,000
% change	-95.0%	2,488.2%	-94.4%	1,407.4%	0.0%

Source: Holding Account Fund Group: Court-ordered judgments against sellers for consumer fraud violations

Legal Basis: Sections 221.10 and 221.20 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on December 2, 1985)

Purpose: This line item is used to distribute money from court-ordered fraud judgments against certain sellers as restitution to consumers victimized by the fraud that generated the court-ordered judgments. Related temporary law authorizes additional appropriations for this purpose if it is determined that additional amounts are needed.

Holding Account Fund Group

R042 055601 Organized Crime Commission Distributions

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$379,296	$3,700	$129,893	$558,836	$750,000	$750,000
% change	-99.0%	3,410.6%	330.2%	34.2%	0.0%

Source: Holding Account Fund Group: (1) Court-ordered reimbursement of expenses that the Organized Crime Investigations Commission or an organized crime task force established by the Commission incurred in the investigation of criminal activity, and (2) investment earnings

Legal Basis: R.C. 177.011; Sections 221.10 and 221.20 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on June 1, 1992)

Purpose: This line item is used to reimburse political subdivisions for the expenses the subdivisions incur when their law enforcement officers participate in an organized crime task force and to support the operations of the retail theft task force. Related temporary law authorizes additional appropriations for this purpose if it is determined that additional amounts are needed.

R054 055650 Collection Payment Redistribution

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,606,050	$4,065,655	$3,780,334	$6,315,117	$4,500,000	$4,500,000
% change	-11.7%	-7.0%	67.1%	-28.7%	0.0%

Source: Holding Account Fund Group: Funds mistakenly sent to the client agency for payment of debts owed the state that should have been paid to the Attorney General's Collections Enforcement Section

Legal Basis: Sections 221.10 and 221.20 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on July 21, 2008)

Purpose: This line item pays contingency counsel fees for cases where debtors mistakenly paid the client agencies instead of the Attorney General's Collections Enforcement Section. Related temporary law authorizes additional appropriations for this purpose if it is determined that additional amounts are needed.

Federal Fund Group

3060 055620 Medicaid Fraud Control

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$11,175,079	$10,468,235	$12,327,675	$11,321,669	$17,059,070	$17,887,905
% change	-6.3%	17.8%	-8.2%	50.7%	4.9%

Source: Federal Fund Group: FAL 93.775, State Medicaid Fraud Control Units

Legal Basis: Section 221.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on September 25, 1978)

Purpose: This line item consists of federal formula grant funds that reimburse the Attorney General for 75% of the costs of operating the Medicaid Fraud Control Unit, which conducts a statewide program of investigations and prosecutions of health care providers who abuse the state's plan for Medicaid and enforces Ohio's Patient Abuse and Neglect Law.

3830 055634 Crime Victims Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$47,971,742	$39,507,248	$36,628,918	$36,514,894	$40,000,000	$40,000,000
% change	-17.6%	-7.3%	-0.3%	9.5%	0.0%

Source: Federal Fund Group: FAL 16.575, Crime Victim Assistance, and FAL 16.321, Antiterrorism Emergency Resolve

Legal Basis: Section 221.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on May 12, 1986)

Purpose: This line item is used to provide grants to crime victim assistance programs operated by either a public agency or a private nonprofit organization. Funds are used in conjunction with those provided through Fund 4020 line item 055616, Victims of Crime.

Federal Fund Group

3E50 055638 Attorney General Pass-Through Funds

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,804,882	$6,818,963	$5,766,162	$6,103,108	$8,020,999	$8,020,999
% change	277.8%	-15.4%	5.8%	31.4%	0.0%

Source: Federal Fund Group: Federal criminal justice/law enforcement related grants with varying durations and awards passed through other state agencies, including the Department of Public Safety; source of federal awards includes (1) FAL 16.554, National Criminal History Improvement Program (NCHIP), (2) FAL 16.738, Edward Byrne Memorial Justice Assistance Grant Program, (3) FAL 16.742, Paul Coverdell Forensic Sciences Improvement Grant Program, (4) FAL 20.600, State and Community Highway Safety, and (5) FAL 20.616, National Priority Safety Programs

Legal Basis: Section 221.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on December 7, 1987)

Purpose: This line item is used to distribute various federal and state grant awards, including those to: (1) improve automated fingerprint identification and criminal history information systems, (2) purchase, supply, and maintain forensic laboratory equipment and services, (3) support the Ohio Peace Officer Training Academy's traffic courses, and (4) train and equip local law enforcement officers.

3FV0 055656 Crime Victim Compensation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,994,593	$2,089,326	$927,600	$3,736,731	$7,200,000	$7,400,000
% change	-58.2%	-55.6%	302.8%	92.7%	2.8%

Source: Federal Fund Group: FAL 16.576, Crime Victim Compensation

Legal Basis: Section 221.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on August 6, 2012)

Purpose: This line item is used to provide compensation benefits to crime victims. Funds are used in conjunction with those provided through GRF line item 055441, Victims of Crime; and Fund 4020 line item 055616, Crime Victims Compensation.

Federal Fund Group

3R60 055613 Attorney General Federal Funds

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,393,385	$2,597,278	$3,801,520	$2,145,727	$5,500,000	$5,500,000
% change	8.5%	46.4%	-43.6%	156.3%	0.0%

Source: Federal Fund Group: Various grants awarded by the U.S. Department of Justice directly to the Office of the Attorney General; source of federal awards include (1) DEA Domestic Cannabis Eradication/Suppression Program, (2) FAL 16.582, Crime Victim Assistance/Discretionary Grants, (3) FAL 16.710, Public Safety Partnership and Community Policing Grants, (4) FAL 16.741, DNA Backlog Reduction Program, and (5) FAL 16.750, Support for Adam Walsh Act Implementation Grant Program

Legal Basis: Section 221.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on September 8, 1997)

Purpose: This line item is used to distribute various federal grants, including those to: (1) support operations of the Bureau of Criminal Investigation, including DNA capacity enhancement and backlog reduction, (2) support operations of the Organized Crime Investigations Commission's investigation of illicit activities related to the distribution of heroin and other opioids, (3) support implementation of sex offender registration and notification requirements, and (4) to eradicate marijuana.

General Revenue Fund

GRF 336321 Program Support and Operations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$18,037,910	$19,439,203	$54,812,709	$56,668,624	$56,671,000	$56,671,000
% change	7.8%	182.0%	3.4%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 337.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay central office operating costs, which include personal services, maintenance, and equipment. Additionally, beginning in FY 2024, the majority of activities previously funded in line item 336423 are funded in this line item. These activities include the provision of programming and treatment services inside of correctional facilities used by the Department of Rehabilitation and Correction.

GRF 336402 Resident Trainees

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$410,000	$400,000	$380,000	$450,000	$380,000	$380,000
% change	-2.4%	-5.0%	18.4%	-15.6%	0.0%

Source: General Revenue Fund

Legal Basis: Section 337.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds residencies and traineeship programs in psychiatry, psychology, nursing, and social work at state universities and teaching hospitals.

GRF 336405 Family and Children First

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$31,500	$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 by the Ohio Family and Children First Cabinet Council to allocate funds to county family and children first councils. In FY 2022 and FY 2023 fiscal and administrative agent duties for the Council were transferred from the Department to the Ohio Department of Job and Family Services (ODJFS) and funding was provided in GRF line item 600451, Family and Children First. However, H.B. 33 of the 135th G.A. transferred these duties to the Department of Children and Youth. Funding is now provided in GRF line item 830410, Family and Children First.

General Revenue Fund

GRF 336406 Prevention and Wellness

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,655,999	$3,832,058	$4,987,000	$8,365,154	$5,500,000	$5,500,000
% change	-17.7%	30.1%	67.7%	-34.3%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 337.10, 337.20, and 337.30 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to distribute subsidies to the state's local alcohol, drug addiction, and mental health services (ADAMHS) boards and other local partners to provide prevention and early identification and intervention services that meet locally determined needs. Specifically, H.B. 96 requires the line item to be used as follows in each fiscal year: up to $3.0 million must be distributed to ADAMHS boards through the Prevention State Block Grant for the provision of evidence-based or evidence-informed early intervention, suicide prevention, and other prevention services; and up to $2.5 million to support suicide prevention efforts.

GRF 336407 Crisis Services and Stabilization

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$17,000,000	$22,000,000
% change	N/A	N/A	N/A	N/A	29.4%

Source: General Revenue Fund

Legal Basis: Sections 337.10 and 337.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for the Crisis Services State Block Grant, which must be distributed to ADAMHS boards to fund the provision of crisis services and supports. Allowable uses for the block grant include substance use and mental health crisis stabilization centers, crisis stabilization and crisis prevention services and supports, and cross-systems collaborative efforts to address crisis services needs in the community.

Prior to FY 2026, the services funded by this line item were funded in Fund 5TZ0 line items 336600, Stabilization Centers, and 336643, ADAMHS Boards.

General Revenue Fund

GRF 336412 Hospital Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$259,942,455	$269,502,468	$300,441,082	$326,015,750	$326,500,000	$335,000,000
% change	3.7%	11.5%	8.5%	0.1%	2.6%

Source: General Revenue Fund

Legal Basis: Sections 337.10 and 337.50 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for the following purposes: to pay a portion of the state regional psychiatric hospitals' (RPH) operating costs; to pay a portion of the funding for the Community Support Networks, which provides outpatient activities to RPH patients; to support physical environments that are designed for patients to receive assessment, evaluation, and stabilization interventions within general hospitals; and to provide jails and associated health care providers with access to telehealth consultations with psychiatric specialists, such as psychiatrists and psychiatric nurse practitioners.

GRF 336415 Mental Health Facilities Lease Rental Bond Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$27,357,299	$27,359,173	$25,855,634	$22,597,806	$27,500,000	$24,200,000
% change	0.0%	-5.5%	-12.6%	21.7%	-12.0%

Source: General Revenue Fund

Legal Basis: Sections 337.10 and 337.60 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay debt service on bonds issued to fund long-term, capital construction projects.

General Revenue Fund

GRF 336421 Continuum of Care Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$84,986,476	$87,439,776	$105,687,039	$104,605,007	$104,080,000	$104,080,000
% change	2.9%	20.9%	-1.0%	-0.5%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 337.10, 337.20, and 337.70 of H.B. 96 of the 136th G.A.

Purpose: This line item is primarily used to distribute funds, in the form of state block grants, to ADAMHS boards to meet locally determined needs. H.B. 96 establishes three state block grants in this line item for this purpose. H.B. 96 requires that: up to $69.5 million in each fiscal year be distributed through the Mental Health State Block Grant for the provision of mental health services and recovery supports; up to $9.5 million in each year be distributed through the Substance Use Disorder State Block Grant for the provision of alcohol and drug addiction services and recovery supports; and up to $19.5 million be distributed through the Recovery Supports State Block Grant for the provision of recovery supports.

H.B. 96 also establishes the following earmarks in each fiscal year: $4.0 million to expand statewide access to rapid mobile response and stabilization services provided to youth experiencing an emotional or behavioral health crisis and their families; up to $455,000 for the certification or accreditation of recovery housing residences and other-related activities; up to $400,000 to provide funding for community projects across the state that focus on support for families, assisting families, in avoiding crisis, and crisis intervention; $225,000 to LifeTown Columbus; $250,000 to Flying Horse Farms; and $250,000 to The Freedom Collective.

General Revenue Fund

GRF 336422 Criminal Justice Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$16,209,324	$18,003,318	$24,778,860	$26,060,713	$28,500,000	$28,500,000
% change	11.1%	37.6%	5.2%	9.4%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 337.10, 337.20, and 337.80 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to provide forensic psychiatric evaluations to courts of common pleas and to conduct evaluations of patients of forensic status in facilities operated or designated by DBH prior to an individual's conditional release. Some funds may also be used for other purposes, including forensic monitoring, forensic training, related workforce training, and to fund projects for alternatives to incarceration and re-entry services. Additionally, H.B. 96 requires the following: $5.1 million in FY 2026 and $5.0 million in FY 2027 be distributed to ADAMHS boards through the Criminal Justice State Block Grant for the provision of services and supports to incarcerated individuals and individuals discharged from prisons and jails; $1.3 million in each fiscal year for the Addiction Treatment Program; and $6.5 million in each fiscal year for the Behavioral Health Drug Reimbursement Program.

Beginning in FY 2024, spending for the Community Transition Program, which provides treatment and recovery supports for people released from prison, was moved to this line item from line item 336423, Addiction Services Partnership with Corrections.

GRF 336423 Addiction Services Partnership with Corrections

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$31,344,347	$33,056,263	$0	$0	$0	$0
% change	5.5%	-100.0%	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to provide programming and treatment services inside of correctional facilities used by the Department of Rehabilitation and Correction. It also funded the Community Transition Program, which helps individuals before and after their release from incarceration to connect with community services.

Beginning in FY 2024, the majority of activities funded under this line item are consolidated into GRF line item 336321. However, funding for the Community Transition Program is funded out of line item 336422.

General Revenue Fund

GRF 336424 Recovery Housing

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,967,866	$2,946,249	$2,609,619	$3,713,467	$0	$0
% change	-0.7%	-11.4%	42.3%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to expand, support access to, and assist the operators of recovery housing residences in their efforts to improve the quality of recovery housing residences in this state, as well as defray the costs associated with attaining certification or accreditation.

Beginning in FY 2026, the programs funded from this line item are instead funded from line item 336421, Continuum of Care Services.

GRF 336425 Specialized Docket Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$10,230,000	$10,180,000	$11,129,172	$11,337,707	$11,282,469	$11,287,028
% change	-0.5%	9.3%	1.9%	-0.5%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 337.10 and 337.90 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to defray a portion of the annual payroll costs associated with the specialized docket of a common pleas court, municipal court, county court, juvenile court, or family court that meets certain eligibility requirements. This line item may also be used to defray costs associated with treatment services and recovery supports for participants. The Department is required to use up to 1% of the funds appropriated in each fiscal year to pay the cost it incurs in administering the associated duties.

General Revenue Fund

GRF 336504 Community Innovations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$15,543,157	$15,672,158	$6,289,942	$11,501,359	$8,500,000	$8,500,000
% change	0.8%	-59.9%	82.9%	-26.1%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 337.10 and 337.100 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to make targeted investments in programs, projects, or systems operated by, or under, the authority of other state agencies, governmental entities, or private nonprofits that impact, or are impacted by, the Department's programs or functions. The goal is to achieve improved outcomes for Ohio citizens or to reduce state expenditures.

Additionally, H.B. 96 makes the following earmarks in this line item in both FY 2026 and FY 2027: up to $3.0 million to support workforce development initiatives; up to $1.5 million to provide behavioral health access and opportunities; up to $3.0 million to support the creation and expansion of peer-run organizations for the purpose of offering individuals with a mental illness and co-occurring substance use disorder, opportunities for employment, housing, education, and access to medical and psychiatric services; and $125,000 to support the Pilot Grant Program for Doctoral Psychology Internships.

GRF 336506 Court Costs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$577,730	$1,325,324	$289,184	$0	$0	$0
% change	129.4%	-78.2%	-100.0%	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to provide reimbursement to county probate courts for commitment hearings for mentally ill individuals. Reimbursable court costs include fees or expenses for police, sheriffs, physicians, witnesses, transportation, conveyance assistants, attorneys, referees, reporters, and court costs.

These activities are now funded under GRF line item 336422, Criminal Justice Services.

General Revenue Fund

GRF 336510 Residential State Supplement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$13,107,537	$11,416,728	$23,479,538	$23,632,467	$24,000,000	$24,000,000
% change	-12.9%	105.7%	0.7%	1.6%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 337.10 and 337.110 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to administer the Residential State Supplement (RSS) Program. The RSS Program provides financial assistance to adults with disabilities who reside in approved living facilities licensed by the Department. To be eligible for the program, a person must be 18 years of age or older and be eligible for, or enrolled in, Medicaid, receive Social Security, Supplemental Security Income, or Supplemental Security Disability Insurance, or live in, or plan to move to, a licensed Class Two Residential Facility.

GRF 336511 Early Childhood Mental Health Counselors and Consultation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$971,572	$1,134,539	$2,770,875	$582,406	$0	$0
% change	16.8%	144.2%	-79.0%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to promote identification and intervention for early childhood mental health and to enhance healthy social emotional development in order to reduce preschool to third grade classroom expulsions. Funds were used to support early childhood mental health credentialed counselors and consultation services, as well as administration and workforce development for the program.

H.B. 33 created the Ohio Department of Children and Youth (DCY) and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY GRF line item 830505, Early Childhood Mental Health.

GRF 336516 Appalachian Children Coalition

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,250,000	$1,250,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000
% change	0.0%	100.0%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 337.10 and 337.115 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for the Appalachian Children Coalition to address systemic challenges children face in Appalachian Ohio.

General Revenue Fund

GRF 336519 Community Projects

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$6,866,068	$7,178,647	$5,125,000	$4,325,000
% change	N/A	N/A	4.6%	-28.6%	-15.6%

Source: General Revenue Fund

Legal Basis: Sections 337.10 and 337.117 of H.B. 96 of the 136th G.A.

Purpose: The line item is used to fund various projects. Specifically, H.B. 96 establishes the following earmarks in each fiscal year: $700,000 for the Social Advocates for Youth (S.A.Y.) Program at the Bellefaire Jewish Children's Bureau; $150,000 for Challenge Ministries; $250,000 for The Refuge; $175,000 for the 1N5 Foundation; $300,000 for the High-THC Cannabis Impact Research Study; $2.0 million to the Values-In-Action Foundation for the Kindland initiative; $750,000 in each fiscal year for Cornerstone of Hope; and $750,000 in FY 2026 for Empowering to Elevate Academy. Additionally, $50,000 in FY 2026 is required to be distributed to Ohio Special Initiatives by Brothers and Sisters;

GRF 336522 9-8-8 Suicide Crisis

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$25,500,000	$23,000,000
% change	N/A	N/A	N/A	N/A	-9.8%

Source: General Revenue Fund

Legal Basis: Sections 337.10, 337.130, and 337.185 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support statewide operations and related activities of the 988 Suicide and Crisis Lifeline and mental health treatment response. Prior to FY 2026, these activities were funded by DPF Fund 5AA1 line item 336661, 988 Suicide and Crisis Response.

General Revenue Fund

GRF 652321 Medicaid Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,298,569	$1,587,241	$435,685	$622,238	$478,055	$492,396
% change	22.2%	-72.6%	42.8%	-23.2%	3.0%

Source: General Revenue Fund

Legal Basis: Sections 337.10 and 337.120 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay the nonfederal share of the Department's Medicaid policy administrative costs and to support Pre-Admission Screening and Resident Review (PASRR), which is used to develop, administer, and deliver screening assessments designed to help ensure that only people in need of institutional placement receive hospital services. These screenings take place before a Medicaid-eligible person is admitted to a psychiatric hospital or nursing home, or may be completed after a person enters a facility to determine if continued placement is necessary.

Dedicated Purpose Fund Group

2320 336621 Family and Children First

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$12,869	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Pooled funding of participating state agencies

Legal Basis: Discontinued line item (originally established in H.B. 64 of the 131st G.A.)

Purpose: This line item was used to pay operating costs of the Ohio Family and Children First Cabinet Council, including staff member salaries and benefits and other expenses related to day-to-day activities. In FY 2022 and FY 2023, fiscal and administrative duties for the Cabinet Council were transferred to the Ohio Department of Job and Family Services (ODJFS) and funding was provided in line item 600644, Family and Children First, under ODJFS. H.B. 33 of the 135th G.A. transferred these duties to the Department of Children and Youth. Funding is now provided in line item 830613, Family and Children First.

Dedicated Purpose Fund Group

4750 336623 Statewide Treatment and Prevention

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$9,714,573	$9,637,374	$16,390,896	$9,144,806	$24,000,000	$24,000,000
% change	-0.8%	70.1%	-44.2%	162.4%	0.0%

Source: Dedicated Purpose Fund Group: A percentage of liquor permit renewal fees and a portion of the driver's license reinstatement fee

Legal Basis: R.C. 4301.30 and 4511.191; Sections 337.10 and 337.180 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for statewide mental health and addiction services programs and initiatives and also supports some central office administration expenses.

4750 336663 Action Resiliency Network

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$15,211,491	$9,759,203	$0	$0
% change	N/A	N/A	-35.8%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Transfer from the GRF

Legal Basis: Discontinued line item

Purpose: This line item was used to create the State of Ohio Action for Resiliency Network and a strategic research agenda and capacity needed to conduct research, clinical trials, direct care, telehealth, data collection, and workforce training pertaining to innovative practices in behavioral prevention, harm reduction, treatment, and recovery.

4850 336632 Mental Health Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,075,093	$830,204	$3,854,878	$1,892,566	$19,000,000	$24,200,000
% change	-88.3%	364.3%	-50.9%	903.9%	27.4%

Source: Dedicated Purpose Fund Group: Private insurance and other third-party payments for persons receiving services at state hospitals

Legal Basis: R.C. 5121.34; Section 337.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay operating expenses for hospital services.

Dedicated Purpose Fund Group

5AA1 336661 9-8-8 Suicide and Crisis Response

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$9,044,080	$23,521,857	$0	$0
% change	N/A	N/A	160.1%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Transfers from the GRF

Legal Basis: Discontinued line item

Purpose: This line item was used to support statewide operations and related activities of the 988 Suicide and Crisis Lifeline and mental health treatment response. Funding for this purpose is now provided in GRF line item 336522, 9-8-8 Suicide Crisis.

5AU0 336615 Behavioral Health Care

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,584,048	$5,913,962	$7,165,840	$5,362,566	$11,000,000	$11,000,000
% change	-31.1%	21.2%	-25.2%	105.1%	0.0%

Source: Dedicated Purpose Fund Group: A combination of funds from various state agencies, including a transfer of up to $2.2 million from the Health Care/Medicaid Support and Recoveries Fund (Fund 5DL0), used by ODM

Legal Basis: Sections 337.10, 333.100, and 516.10 of H.B. 96 of the 136th G.A.

Purpose: This line item supports revenues from interagency agreements and memorandums of understanding (MOUs). The Department implements behavioral health programs in accordance with these agreements or MOUs.

Dedicated Purpose Fund Group

5CV1 336513 COVID Response - Mental Health

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,136,286	$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: This line item was used to fund contracting and community disbursements to support response efforts in the following areas: visibility and access for services; psychiatric inpatient and crisis care; and supports and capacity building for child welfare and first responders, as well as suicide prevention and support for students and staff in primary, secondary, and higher education. Additionally, this line item was used to support access to in-person services and supports; increased knowledge of how to connect with care; and expanded mental health and suicide prevention education and connections to care.

In addition, $5.0 million in FY 2022 was required to be distributed to certified community behavioral health organizations and used to develop and sustain workforce recruitment and retention initiatives and to offer supervision support.

5CV3 336500 COVID Mental Health Impacts

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,500,000	$6,500,000	$0	$0	$0	$0
% change	160.0%	-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 Controlling Board on December 13, 2021)

Purpose: This line item was used to continue to support the ongoing COVID-19 response efforts of the Department to support and maintain access to psychiatric inpatient care and supports for indigent patients.

Dedicated Purpose Fund Group

5CV3 336521 Monitoring and Treatment ARPA

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$3,666,667	$1,333,333	$0	$0
% change	N/A	N/A	-63.6%	-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. 33 of the 135th G.A.)

Purpose: This line item was used to support new or expand existing confidential treatment and monitoring programs offered by occupational licensing boards to licensed health care workers with mental health or substance use disorders.

5CV3 336648 ARPA Pediatric Behavioral Health

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$548,043	$42,878,602	$46,336,706	$0	$0
% change	N/A	7,723.9%	8.1%	-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. 33 of the 135th G.A.)

Purpose: This line item supported pediatric behavioral health workforce development, infrastructure improvements at health care facilities to improve access to pediatric behavioral health services, including OhioRISE psychiatric residential treatment facilities, and improved the integration of behavioral health and primary care services.

5CV3 336657 Crisis Infrastructure Expansion

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$13,193,627	$46,443,843	$0	$0
% change	N/A	N/A	252.0%	-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. 45 of the 134th G.A.)

Purpose: Funds were used for one-time infrastructure investments to support the expansion of crisis infrastructure, including stabilization units, short-term crisis residential services, hospital diversion and step-down centers, mobile crisis response, and behavioral health urgent care centers. Funding was allocated regionally based on regional psychiatric hospital catchment areas. Funds allocated were used to pay for renovation, construction, operations, and technology upgrades for services.

Dedicated Purpose Fund Group

5HC8 652698 MHA Home and Community Based Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$2,009,718	$37,576,982	$0	$0
% change	N/A	N/A	1,769.8%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: The American Rescue Plan Act increased the federal matching rate for Medicaid home and community-based spending by 10 percentage points from April 1, 2021 through March 31, 2022. These reimbursements were deposited into Fund 5HC8.

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

Purpose: These funds were used by the Department, in coordination with the Department of Higher Education, to expand career-focused programming in the behavioral health disciplines at state institutions of higher education and nonprofit institutions holding a certificate of authorization and to administer other initiatives to recruit, train, and retain a robust behavioral health workforce.

5JL0 336629 Problem Gambling and Casino Addiction

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,558,151	$6,832,221	$6,360,193	$6,835,312	$9,000,000	$7,750,000
% change	22.9%	-6.9%	7.5%	31.7%	-13.9%

Source: Dedicated Purpose Fund Group: 2% of the tax levied on gross casino revenue and deposited into the Casino Tax Revenue Fund

Legal Basis: R.C. 5753.03 and 5119.47; Sections 337.10 and 337.150 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support efforts to alleviate problem gambling and substance use disorders and to fund related research in Ohio. A portion of this line item is also used for central office activities.

5T90 336641 Problem Gambling Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,827,459	$1,840,627	$2,308,404	$2,748,275	$3,200,000	$3,200,000
% change	0.7%	25.4%	19.1%	16.4%	0.0%

Source: Dedicated Purpose Fund Group: Funds from the Ohio Lottery Commission

Legal Basis: Section 337.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on March 11, 2002)

Purpose: This line item is used to provide treatment to clients with a co-occurring substance use disorder and pathological gambling addiction, and training for counselors who work with the population.

Dedicated Purpose Fund Group

5TZ0 336600 Stabilization Centers

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,539,019	$6,000,000	$5,912,500	$5,795,321	$0	$0
% change	8.3%	-1.5%	-2.0%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Transfers from the GRF

Legal Basis: Discontinued line item (originally established by H.B. 49 of the 132nd G.A.)

Purpose: This line item was used to establish and administer substance use disorder stabilization centers, or upon approval from the Director the funds may have been used in conjunction with earmarked funds in GRF line item 336421, Continuum of Care Services, to establish and administer crisis stabilization centers. Funding for these purposes is now provided in GRF line item 336407, Crisis Services and Stabilization.

5TZ0 336643 ADAMHS Boards

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$11,000,000	$10,697,266	$11,000,000	$11,000,000	$0	$0
% change	-2.8%	2.8%	0.0%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Transfers from the GRF

Legal Basis: Discontinued line item (originally established by H.B. 49 of the 132nd G.A.)

Purpose: This line item provided funding to ADAMHS boards and was also used to fund a continuum of crisis stabilization and crisis prevention services and supports. Funding for these purposes is now provided in GRF line item 336407, Crisis Services and Stabilization.

5VV0 336645 Transcranial Magnetic Stimulation Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$3,910,798	$8,089,202	$7,610,562	$5,000,000	$5,000,000
% change	N/A	106.8%	-5.9%	-34.3%	0.0%

Source: Dedicated Purpose Fund Group: Funds transferred from the GRF

Legal Basis: R.C. 5119.20; Sections 337.10, 337.160, and 512.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item provides funding for the Electroencephalogram (EEG) Combined Transcranial Magnetic Stimulation Program for veterans, first responders, and law enforcement officers with specified disorders, including substance use disorders, traumatic brain injuries, or mental illness.

Dedicated Purpose Fund Group

6320 336616 Community Capital Replacement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$92,810	$210,415	$22,141	$397,800	$350,000	$350,000
% change	126.7%	-89.5%	1,696.7%	-12.0%	0.0%

Source: Dedicated Purpose Fund Group: Proceeds from the sale of community facilities financed through the Department

Legal Basis: R.C. 5119.421; Section 337.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides funding to ADAMHS boards and community agencies to purchase residential facilities for people with mental illness. The boards and community agencies that purchase these facilities contract with the Department for a specified number of years. To guarantee that the facility is used for the purposes intended, the Department also places a mortgage on the facility for the same amount of time. If at any time during the contract the recipient of the funds realizes that the facility's use no longer meets the intended purpose, the recipient may request that the Department sell the facility.

6890 336640 Education and Conferences

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$13,695	$12,349	$0	$25,672	$200,000	$200,000
% change	-9.8%	-100.0%	N/A	679.1%	0.0%

Source: Dedicated Purpose Fund Group: Registration and sponsorship fees related to mental health and substance abuse conferences and training

Legal Basis: Section 337.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for educational services and conferences.

Internal Service Activity Fund Group

1490 336609 Hospital Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,865,946	$4,780,139	$2,893,319	$3,848,313	$16,000,000	$16,000,000
% change	23.6%	-39.5%	33.0%	315.8%	0.0%

Source: Internal Service Activity Fund Group: Third party reimbursements for outpatient services provided through the Community Support Network, the sale of goods and services, shared service agreements with other agencies and organizations, and conference and licensure fees

Legal Basis: R.C. 5119.45; Section 337.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay operating expenses for state hospitals, which may include providing short-term, intensive treatment to patients in both inpatient and community-supported environments and to provide comprehensive care to forensics patients committed by the criminal court system. This may also include costs related to the Community Support Network (CSN). CSN services are provided in a community setting by Department employees and paid for by the local boards. CSN provides case management, counseling, forensic, medication management and psychiatric treatment when a client is residing in a state hospital and continues the care as the client is transitioned into community living.

1490 336610 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$696,684	$3,934,489	$3,989,099	$5,111,275	$7,350,000	$7,350,000
% change	464.7%	1.4%	28.1%	43.8%	0.0%

Source: Internal Service Activity Fund Group: Certification and licensure fees and intrastate transfer vouchers from other agencies; transfer from a fund designated by the Medicaid Director

Legal Basis: R.C. 5119.45; Sections 337.10 and 337.170 of H.B. 96 of the 136th G.A.

Purpose: This line item supports programmatic and operating costs of DBH, specifically the licensure and certification of behavioral healthcare providers.

H.B. 96 includes a provision that allows the Budget and Management Director to transfer cash from a fund designated by the Medicaid Director to Fund 1490 to be used to support the Access Success II Program. The program helps non-Medicaid patients in DBH hospitals transition from inpatient status to a community setting.

Internal Service Activity Fund Group

1510 336601 Ohio Pharmacy Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$77,252,581	$77,147,650	$102,547,232	$89,068,642	$124,937,150	$146,503,708
% change	-0.1%	32.9%	-13.1%	40.3%	17.3%

Source: Internal Service Activity Fund Group: Moneys from other entities that purchase goods and services from the Office of Pharmacy Services

Legal Basis: R.C. 5119.44; Section 337.10 of H.B. 96 of the 136th G.A. (originally established in 1972)

Purpose: This line item is used to fund the Office of Ohio Pharmacy Services (OPS). OPS is a self-supporting office that captures economies of scale by purchasing wholesale pharmaceuticals, medical supplies, and personal protective equipment (PPE), on behalf of state facilities and community agencies. OPS also provides pharmacy dispensing and delivery services and consultation in the areas of pharmacy standards and drug information. Participating state agencies include the departments of Developmental Disabilities, Behavioral Health, Rehabilitation and Correction, and Youth Services. Various county and municipal agencies may participate as well as certain free clinics and nonprofit agencies.

4P90 336604 Community Mental Health Projects

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$250,000	$250,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Internal Service Activity Fund Group: Sale of assets and/or property

Legal Basis: R.C. 5119.46; Section 337.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for property maintenance of hospital grounds and some general agency expenses.

Federal Fund Group

3240 336605 Medicaid/Medicare

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$9,339,701	$10,725,221	$7,328,815	$10,710,788	$18,000,000	$18,000,000
% change	14.8%	-31.7%	46.1%	68.1%	0.0%

Source: Federal Fund Group: Payments for services to patients whose medical insurance provider is Medicare

Legal Basis: Section 337.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay some of the operating expenses for the state's regional psychiatric hospitals.

Federal Fund Group

3A60 336608 Federal Miscellaneous

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$99,375	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Federal Fund Group: Miscellaneous federal grants

Legal Basis: Discontinued line item (originally established in H.B. 64 of the 131st G.A.)

Purpose: This line item was used to allocate federal grants for community-based programs that include subsidy payments to ADAMHS boards and other subgrantees. H.B. 110 of the 134th G.A. consolidated this line item into line item 336615, Behavioral Health Care.

3A70 336612 Social Services Block Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,741,813	$7,973,990	$5,166,440	$9,323,802	$8,500,000	$8,500,000
% change	18.3%	-35.2%	80.5%	-8.8%	0.0%

Source: Federal Fund Group: FAL 93.667, Social Services Block Grant (Title XX)

Legal Basis: R.C. 5101.46; Section 337.10 of H.B. 96 of the 136th G.A.

Purpose: This federally funded line item is used by DBH to distribute Social Services Block Grant (Title XX) funds to ADAMHS boards. Title XX funds are allocated to states on the basis of population. Title XX funds are received by ODJFS, which keeps 72.50% and distributes the remainder to the Department of Developmental Disabilities (14.57%) and to DBH (12.93%). Title XX services are used to help achieve a myriad of goals, such as to reduce dependency and promote self-sufficiency; protect children and adults from neglect, abuse and exploitation; and help individuals who are unable to take care of themselves to stay in their homes or to find the best institutional arrangements.

3A80 336613 Federal Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,456,679	$2,807,245	$2,122,928	$3,338,098	$8,600,000	$8,600,000
% change	-37.0%	-24.4%	57.2%	157.6%	0.0%

Source: Federal Fund Group: Various federal grants, including: FAL 93.150: Projects for Assistance in Transition from Homelessness (PATH); and FAL 93.104, Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances

Legal Basis: Section 337.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to distribute federal grants that provide a variety of behavioral health services, supports, and trainings. A portion may also be used for central office activities.

Federal Fund Group

3A90 336614 Mental Health Block Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$32,934,876	$40,680,880	$42,711,169	$37,678,516	$52,000,000	$46,000,000
% change	23.5%	5.0%	-11.8%	38.0%	-11.5%

Source: Federal Fund Group: FAL 93.958, Block Grants for Community Mental Health Services

Legal Basis: R.C. 5119.32; Section 337.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to distribute Mental Health Block Grant funds to ADAMHS boards. The targeted populations include adults with serious mental illnesses and children with serious emotional disturbances. Funds are to be used to improve mental health service systems across the country. A range of services can be provided with these funds through qualified community programs. Examples of services allowable may include psychosocial rehabilitation programs, mental health peer-support programs, and primary consumer-directed programs. Boards contract with providers for acute care services, which include individual and group counseling, residential treatment, crisis intervention, and case management to persons with severe and persistent mental illness. The grant allows for 5% of the total award to be used for agency operational expenditures.

3B10 652636 Community Medicaid Legacy Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,264,386	$2,968,829	$640,919	$408,557	$1,600,000	$1,600,000
% change	31.1%	-78.4%	-36.3%	291.6%	0.0%

Source: Federal Fund Group: FAL 93.778, Medical Assistance Program (Medicaid)

Legal Basis: Section 337.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay the federal share of the Department's Medicaid policy administrative costs and to support Pre-Admission Screening and Resident Review (PASRR).

Federal Fund Group

3G40 336618 Substance Abuse Block Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$85,642,787	$96,645,206	$83,497,005	$80,540,792	$87,000,000	$86,000,000
% change	12.8%	-13.6%	-3.5%	8.0%	-1.1%

Source: Federal Fund Group: FAL 93.959, Block Grants for Prevention and Treatment of Substance Abuse

Legal Basis: R.C. 5119.32; Section 337.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to distribute funds from the federal Substance Abuse Prevention and Treatment (SAPT) Block Grant to the ADAMHS boards for prevention, treatment, and recovery support services. Of these funds, federal priorities requires that 20% must be used for prevention and mandates a set-aside for women's treatment programs. Other funds may be awarded as grants or for special projects or programs.

3H80 336606 Demonstration Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$15,726,110	$6,492,977	$8,241,964	$9,496,539	$16,000,000	$16,000,000
% change	-58.7%	26.9%	15.2%	68.5%	0.0%

Source: Federal Fund Group: Various short-term special purpose federal grants

Legal Basis: Section 337.10 of H.B. 96 of the 136th G.A.

Purpose: This federally funded line item is used to provide treatment and prevention services, recovery support services, and training. A portion of this line item is used for central office activities.

Federal Fund Group

3HB1 336644 State Opioid Response

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$115,868,826	$97,279,115	$110,704,386	$99,572,804	$170,000,000	$170,000,000
% change	-16.0%	13.8%	-10.1%	70.7%	0.0%

Source: Federal Fund Group: FAL 93.788, Federal State Opioid Response (SOR) grant funds

Legal Basis: Sections 337.10 and 337.165 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on October 29, 2018)

Purpose: This line item is used to support numerous activities supporting Ohio's response to the opioid crisis. The aim of the grant is to implement tailored approaches in prevention, harm reduction, treatment, and recovery supports for opioid use disorder, stimulant use disorder, and/or co-occurring disorders. Grant funds are used to do some of the following: distribute naloxone to reverse overdoses; increase early screening and assessment efforts; expand access to medications used for the treatment of opioid use disorder; and to reduce unmet treatment needs and opioid-related deaths.

H.B. 96 requires $1.5 million in each fiscal year be used for case management programming, enhanced assessment, and evaluation of Ohio's law enforcement deflection sites and quick response teams by Cordata Healthcare Innovations, Inc.

3HQ0 336514 Governor's Emergency Education Relief - Mental Health Coordination

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$902,993	$505,818	$14,138	$0	$0	$0
% change	-44.0%	-97.2%	-100.0%	N/A	N/A

Source: Federal Fund Group: FAL 84.425C, Education Stabilization Fund - Governor's Emergency Education Relief Fund (established by the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act)

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

Purpose: Funding in this line item was used to support the state's higher education community. The Department worked with community partners to facilitate a statewide partnership to identify strategies to meet the mental health and alcohol/drug use needs of higher education communities.

Federal Fund Group

3N80 336639 Administrative Reimbursement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$371,761	$188,239	$205,541	$123,182	$1,000,000	$1,000,000
% change	-49.4%	9.2%	-40.1%	711.8%	0.0%

Source: Federal Fund Group: A variety of federal sources that allow reimbursement for administrative costs

Legal Basis: Section 337.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay the payroll, maintenance, and equipment expenditures incurred by administering various federal programs and grants.

Dedicated Purpose Fund Group

4K90 865601 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$639,775	$668,460	$678,160	$710,728	$781,067	$821,804
% change	4.5%	1.5%	4.8%	9.9%	5.2%

Source: Dedicated Purpose Fund Group: License fees and other assessments collected by certain independent professional and occupational licensing boards, including the Motor Vehicle Repair Board (initial/annual renewal fee of $225 for certain motor vehicle-related businesses and fines of up to $5,000 per violation of the Motor Vehicle Repair and Window Tint Operators Law)

Legal Basis: R.C. 4743.05 and 4775.08; Section 341.10 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 pay for operating expenses that the Board incurs to register and regulate certain motor vehicle-related businesses (motor vehicle repair, auto glass repair or replacement, paintless dent repair, airbag repair or replacement, and window tint installation).

General Revenue Fund

GRF 935401 Statehouse News Bureau

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$382,893	$382,893	$383,000	$383,000	$402,000	$402,000
% change	0.0%	0.0%	0.0%	5.0%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 281.10 and 281.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 66 of the 126th G.A.)

Purpose: This line item provides operating funds for the Statehouse News Bureau (SNB), a cooperative effort of all public radio and television stations. SNB, along with the Ohio Government Telecommunications (OGT), provides coverage of the legislature and other governmental activities for Ohio's citizens. SNB produces news reports on state government activities for broadcast on Ohio's 15 public radio stations and their affiliates. It also places these broadcasts on a website accessible to all of Ohio's citizens. In addition, SNB produces a weekly half-hour video program that focuses on the latest statewide news and events; this program is made available for broadcast on Ohio's public television stations.

GRF 935402 Ohio Government Telecommunications Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,919,526	$2,009,526	$2,233,000	$2,233,000	$2,344,400	$2,344,400
% change	4.7%	11.1%	0.0%	5.0%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3353.07; Sections 281.10 and 281.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 66 of the 126th G.A.)

Purpose: This line item provides operating funds for Ohio Government Telecommunications (OGT). OGT, along with the Statehouse News Bureau, provides coverage of the legislature and other governmental activities for Ohio's citizens. OGT broadcasts General Assembly floor sessions, legislative committee meetings, sessions of the Ohio Supreme Court, and activities of the executive branch and makes the session footage available on its website. OGT produces educational documentaries on Ohio civics, history, government, and culture for use in Ohio's schools as well as for broadcast on public television stations. It also coordinates all media events for members of the General Assembly and events at the Statehouse.

General Revenue Fund

GRF 935410 Content Development, Acquisition, and Distribution

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,909,231	$3,909,231	$3,909,000	$3,909,000	$3,409,000	$2,909,000
% change	0.0%	0.0%	0.0%	-12.8%	-14.7%

Source: General Revenue Fund

Legal Basis: R.C. 3353.02; Sections 281.10 and 281.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 1 of the 128th G.A.)

Purpose: This line item funds operating subsidies provided to Ohio's public television stations, public radio stations, and radio reading services to assist them with the development, acquisition, and distribution of information resources and educational programming in the classroom and online.

GRF 935430 Broadcast Education Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,726,341	$3,693,081	$4,311,761	$4,068,347	$4,108,706	$4,008,569
% change	-0.9%	16.8%	-5.6%	1.0%	-2.4%

Source: General Revenue Fund

Legal Basis: R.C. 3353.02; Section 281.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 49 of the 132nd G.A.)

Purpose: This line item funds the daily operations of the Broadcast Educational Media Commission (BEMC), including network services to Ohio public broadcasters, agency administration, and information technology initiatives. Most of the line item supports BEMC's broadcast operations, which include a full-time master control center serving public broadcasting affiliates. The line item also supports BEMC's general overhead expenses, including salaries for operations and support staff, utilities, office equipment and supplies, building maintenance, and various fees to the Department of Administrative Services, as well as BEMC's development and maintenance of web-based applications to support various educational technology initiatives.

Dedicated Purpose Fund Group

5FK0 935608 Media Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$700	$250	$250	$0	$50,000	$50,000
% change	-64.3%	0.0%	-100.0%	N/A	0.0%

Source: Dedicated Purpose Fund Group: Fees paid by various state agencies and institutions of higher education for video conferencing services

Legal Basis: Section 281.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on October 20, 2008)

Purpose: This line item pays expenses associated with video conferencing, such as annual membership dues for the Ohio Distance Learning Association and purchasing Zoom licenses. BEMC does not expect new revenue in Fund 5FK0, as state agencies and educational institutions moved away from video conferencing services to other connectivity services like Zoom in the wake of the COVID-19 pandemic. BEMC plans to use Fund 5FK0's cash balance to support maintenance of its broadcasting infrastructure and annual membership in the Ohio Distance Learning Association.

5VB0 935650 Facility Rental

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$22,400	$5,000	$4,650	$5,250	$10,000	$10,000
% change	-77.7%	-7.0%	12.9%	90.5%	0.0%

Source: Dedicated Purpose Fund Group: Payments from the East Central Ohio Educational Service Center to rent classroom space to provide online classes

Legal Basis: Section 281.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item is used, along with GRF line item 935430, Broadcast Education Operating, to make rental payments for BEMC's headquarters. Rental payments from this line item decreased beginning in FY 2023 due to a reduction in the number of offices that the East Central Ohio Educational Service Center (ECOESC) leased from BEMC. ECOESC's sublease of this space ceased at the end of December 2024. As of late July 2025, BEMC has not yet secured a new tenant to sublease a portion of the facility.

Internal Service Activity Fund Group

4F30 935603 Affiliate Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,000	$4,000	$4,000	$4,000	$4,200	$4,200
% change	0.0%	0.0%	0.0%	5.0%	0.0%

Source: Internal Service Activity Fund Group: Fees for services BEMC performs at the request of public broadcasting affiliates, primarily satellite or other video transmission connections for specific events

Legal Basis: R.C. 3353.06; Section 281.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 66 of the 126th G.A.)

Purpose: This line item may be used for any BEMC operating expenses, including the purchase or repair of telecommunications equipment, the purchase or lease of educational programming, the purchase of media storage and maintenance of a media library, and administrative expenses. BEMC uses this line item to purchase internet address registration (domain names) from the American Registry of Internet Numbers (ARIN) for broadcast operations, public broadcasting affiliates, and information technology centers (the centers, or ITCs, provide various services to K-12 schools).

4T20 935605 Government Television/Telecommunications Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$55,459	$0
% change	N/A	N/A	N/A	N/A	-100.0%

Source: Internal Service Activity Fund Group: Transfer of funding from the Capitol Square Review and Advisory Board and moneys received from contract productions of the Ohio Government Telecommunications Studio

Legal Basis: Section 281.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 66 of the 126th G.A.)

Purpose: This line item is used in FY 2026 to support OGT equipment purchases. The FY 2026 appropriation is intended to exhaust the cash balance of the Governmental Television and Telecommunications Operating Fund (Fund 4T20), which generally has been dormant for over 20 years.

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.

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.

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.

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.

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.

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.

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.

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.

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.

General Revenue Fund

GRF 874100 Personal Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,678,292	$3,593,259	$0	$0	$0	$0
% change	-2.3%	-100.0%	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 95 of the 125th G.A.)

Purpose: This line item was used to pay for the payroll expenses of most Capitol Square Review and Advisory Board (CSRAB) staff, except for employees of the Statehouse Underground Parking Garage and the Statehouse Museum Shop. CSRAB oversees the buildings, grounds, and operations of the ten-acre Ohio Capitol Square Complex, including the Ohio Statehouse, Capitol Atrium, Senate Building, and Statehouse Underground Parking Garage. Beginning in FY 2024, these expenses are paid through GRF line item 874321, Operating Expenses.

GRF 874320 Maintenance and Equipment

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,688,559	$1,587,568	$0	$0	$0	$0
% change	-6.0%	-100.0%	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 95 of the 125th G.A.)

Purpose: This line item paid for the Capitol Square Review and Advisory Board's supply, maintenance, and equipment expenses. Beginning in FY 2024, these expenses are paid through GRF line item 874321, Operating Expenses.

GRF 874321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$5,901,787	$6,633,858	$7,003,530	$7,212,135
% change	N/A	N/A	12.4%	5.6%	3.0%

Source: General Revenue Fund

Legal Basis: R.C. 105.41; Sections 231.10 and 231.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item pays for CSRAB's operating expenses, primarily personal services (payroll) for most of CSRAB's staff, except those who work in the Statehouse Museum Shop and parking garage. Prior to FY 2024, these expenses were paid using GRF line item 874100, Personal Services, and GRF line item 874320, Maintenance and Equipment. H.B. 96 allows for the unused balance of the line item at the end of FY 2025 and FY 2026 to be reappropriated to FY 2026 and FY 2027, respectively; and earmarks $50,000 in FY 2026 and FY 2027 to display United States, Ohio, or Ohio military flags inside the Statehouse.

General Revenue Fund

GRF 874400 Statehouse Facility Improvements

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$6,000,000	$0
% change	N/A	N/A	N/A	N/A	-100.0%

Source: General Revenue Fund

Legal Basis: Sections 231.10 and 231.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to make Statehouse facility improvements. Related temporary law reappropriates the certified available balance of this line item at the end of FY 2026 to FY 2027.

Dedicated Purpose Fund Group

2080 874601 Underground Parking Garage Operations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,033,932	$1,562,369	$1,410,164	$1,461,755	$4,245,906	$4,245,906
% change	51.1%	-9.7%	3.7%	190.5%	0.0%

Source: Dedicated Purpose Fund Group: (1) All fees, receipts, and revenues received by the Statehouse Underground Parking Garage generally, (2) annual transfer of $500,000 from the GRF for legislative parking cost reimbursement (temporary law requirement since FY 2014), and (3) investment earnings

Legal Basis: R.C. 105.41; Sections 231.10 and 231.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 715 of the 120th G.A.)

Purpose: This line item is used to support the operation and maintenance of the Statehouse Underground Parking Garage. An ongoing temporary law provision allows the use of this line item for personnel and operating costs related to the Statehouse.

4G50 874603 Capitol Square Education Center and Arts

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$904	$0	$850	$6,000	$6,000
% change	N/A	-100.0%	N/A	605.9%	0.0%

Source: Dedicated Purpose Fund Group: Donations and investment earnings

Legal Basis: R.C. 105.41; Section 231.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for the provision of educational programming and services, and to purchase art, antiques, and artifacts for display at the Capitol Square.

Dedicated Purpose Fund Group

5AN1 874608 Capitol Square Improvements

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$25,349	$367,544	$1,927,921	$0
% change	N/A	N/A	1,350.0%	424.5%	-100.0%

Source: Dedicated Purpose Fund Group: $3.5 million one-time cash transfer from the FY 2023 GRF ending balance

Legal Basis: Sections 231.10 and 231.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to make improvements to Capitol Square. Related temporary law allows for the unused balance of the line item at the end of FY 2025 and FY 2026 to be reappropriated to FY 2026 and FY 2027, respectively.

Internal Service Activity Fund Group

4S70 874602 Statehouse Gift Shop/Events

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$746,993	$801,788	$795,433	$799,591	$1,000,000	$1,000,000
% change	7.3%	-0.8%	0.5%	25.1%	0.0%

Source: Internal Service Activity Fund Group: (1) Gift shop sales, (2) event fees, (3) investment earnings, and (4) a $1,000,000 transfer in FY 2026 from the Underground Parking Garage Fund (Fund 2080) pursuant to related a temporary law provision

Legal Basis: R.C. 105.41; Sections 231.10 and 231.20 of H.B. 96 of the 136th G.A.

Purpose: This line item pays for the costs of the Statehouse Museum Shop, special events, and tours and educational activities.

Dedicated Purpose Fund Group

4K90 233601 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$493,830	$465,030	$514,076	$542,840	$581,189	$593,979
% change	-5.8%	10.5%	5.6%	7.1%	2.2%

Source: Dedicated Purpose Fund Group: Fees received from the career colleges and schools registered with the Board

Legal Basis: R.C. 3332.03 and 3332.04; Section 233.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 95 of the 125th G.A.)

Purpose: This line item pays the operating expenses of the State Board of Career Colleges and Schools. The Board monitors and regulates Ohio's private, for-profit, post-secondary career colleges and schools in order to ensure compliance with the standards set by state law.

Dedicated Purpose Fund Group

5HS0 955321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$13,880,647	$14,738,805	$15,650,518	$16,314,995	$17,855,928	$18,849,195
% change	6.2%	6.2%	4.2%	9.4%	5.6%

Source: Dedicated Purpose Fund Group: Application and license fees paid by casinos and gaming operators, suppliers, hosts, and occupational licensees; 3% of receipts from the 33% tax on gross casino revenue

Legal Basis: R.C. 3775.02, 3772.03, 3772.17, 3775.06, 3775.07, 3775.08, 5753.03, and 5753.031; Section 235.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 181 of the 128th G.A.)

Purpose: This line item provides funds for general operating expenses, including payroll, supplies, and equipment for the Ohio Casino Control Commission.

5NU0 955601 Casino Commission Enforcement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$110,175	$116,116	$105,950	$111,256	$156,680	$200,547
% change	5.4%	-8.8%	5.0%	40.8%	28.0%

Source: Dedicated Purpose Fund Group: Fines, forfeited bail, and all moneys derived from forfeitures of property to which the Ohio Casino Control Commission is entitled

Legal Basis: R.C. 3772.36; Section 235.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on July 14, 2014)

Purpose: This line item provides funds for the Division of Enforcement of the Ohio Casino Control Commission. The moneys are primarily spent on the supplies and equipment of gaming agents.

5YR0 955602 Problem Sports Gaming

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$611,900	$1,454,666	$3,500,000	$3,500,000
% change	N/A	N/A	137.7%	140.6%	0.0%

Source: Dedicated Purpose Fund Group: 2% of the 20% tax on sports gaming receipts

Legal Basis: R.C. 3772.062, 5753.031; Section 235.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds program services to alleviate problem sports gaming in Ohio, under an agreement with the Department of Behavioral Health (DBH). CAC works with outside experts, partners (DBH, Lottery Commission, the Problem Gambling Network of Ohio), and the industry to collaboratively determine the best programs and resources to implement. Money is not be used for any administrative costs; it solely provides assistance to Ohio citizens.

General Revenue Fund

GRF 650400 Medicaid Program Support - State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$961,022	$1,393,000	$1,393,000
% change	N/A	N/A	N/A	44.9%	0.0%

Source: General Revenue Fund

Legal Basis: Section 423.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used for the state share of Medicaid-related administrative expenses within the Ohio Department of Children and Youth (DCY).

Prior to FY 2025, a portion of GRF line item 655425, Medicaid Program Support, under ODJFS' budget, supported these activities. H.B. 33 of the 135th G.A. created DCY and required children's services programs and staff to be transferred from various state departments to DCY by January 1, 2025.

GRF 830321 Children and Youth Program Management

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$47,165,296	$55,000,000	$55,500,000
% change	N/A	N/A	N/A	16.6%	0.9%

Source: General Revenue Fund

Legal Basis: Section 423.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used for administrative functions, operating expenses, and various information technology projects and to meet federal match requirements.

Prior to FY 2025, portions of GRF line items 600450, Program Operations (under ODJFS), and 336321, Program Support and Operations (under DBH), supported these activities.

General Revenue Fund

GRF 830400 Child Care State/Maintenance of Effort

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$93,636,000	$93,636,000	$93,636,000
% change	N/A	N/A	N/A	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 423.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used in conjunction with several other line items for publicly funded child care. Expenditures from this line item are used to meet the federal Child Care and Development Fund (CCDF) matching and MOE grant requirements.

Prior to FY 2025, funding for these activities was provided in GRF line item 600413, Child Care State/Maintenance of Effort, under ODJFS.

GRF 830402 Maternal and Infant Housing Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$500,000	$500,000	$500,000
% change	N/A	N/A	N/A	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 423.10 and 423.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: H.B. 96 requires up to $500,000 in each fiscal year in this line item to be used to support stable housing initiatives for pregnant mothers and to improve maternal and infant health outcomes.

Prior to FY 2025, funding for these activities was provided in GRF line item 195419, Healthy Beginnings at Home, under the Ohio Department of Development.

General Revenue Fund

GRF 830403 Help Me Grow

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$48,702,744	$60,000,000	$63,000,000
% change	N/A	N/A	N/A	23.2%	5.0%

Source: General Revenue Fund

Legal Basis: Section 423.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item supports the Help Me Grow Program, which is a voluntary family support program offered to pregnant women or new parents. The program is an evidence-based program that promotes healthy growth and development for babies and young children. Program goals include improving maternal and child health, preventing child abuse and neglect, encouraging positive parenting, and promoting child development and school readiness.

Prior to FY 2025, funding for the program was provided in GRF line item 440459, Help Me Grow, under the Ohio Department of Health (ODH).

General Revenue Fund

GRF 830404 Infant Vitality

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$13,030,452	$18,000,000	$18,000,000
% change	N/A	N/A	N/A	38.1%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 423.10 and 423.30 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to fund a multi-pronged population health approach to address infant mortality. This approach may include the following: increasing awareness, including awareness regarding respiratory syncytial virus, supporting data collection, analysis and interpretation to inform decision-making and ensure accountability, targeting resources where the need is greatest, and implementing quality improvement science and programming that is evidence-based or based on emerging practices. Measurable interventions may include activities related to safe sleep, community engagement, Centering Pregnancy, newborn screening, safe birth spacing, gestational diabetes, smoking cessation, breastfeeding, care coordination, and progesterone.

H.B. 96 requires up to $5.0 million in each fiscal year to be used to support programming by community and local faith-based service providers that invests in maternal health programs, provides services and support to pregnant mothers, and improves both maternal and infant health outcomes. Additionally, H.B. 96 requires up to $1.0 million in each fiscal year to be used to support the per diem nonmedical services provided by residential infant care centers.

Prior to FY 2025, funding for these activities was primarily provided in GRF line item 440474, Infant Vitality, under ODH.

General Revenue Fund

GRF 830405 Part C Early Intervention

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$20,958,433	$30,000,000	$32,000,000
% change	N/A	N/A	N/A	43.1%	6.7%

Source: General Revenue Fund

Legal Basis: R.C. 5180.31; Sections 423.10 and 423.40 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to support the administration of Ohio's Part C Early Intervention (EI) Services Program. EI targets children under three years of age who have, or are at risk of having, a developmental delay. Funds are provided to local family and children first councils. The councils provide service coordination, evaluations, and assessments. Funds are also used to contract for direct services. All eligible infants and toddlers are offered a multi-disciplinary assessment to determine their need for early intervention services.

H.B. 96 earmarks up to $7.0 million in FY 2026 and up to $9.0 million in FY 2027 to be used to subgrant or contract with county boards of developmental disabilities for the provision of EI evaluations, assessments, and service coordination. Boards that accept these funds are required to maintain the level of local funding for EI at the same funding level as the prior fiscal year.

Additionally, H.B. 96 earmarks $1.0 million in each fiscal year to be used to contract with the Cleveland Sight Center, the Cincinnati Association for the Blind and Visually Impaired, and the Sight Center of Northwest Ohio to provide early intervention special instruction services and family support to children under the age of three with blindness or low vision.

Prior to FY 2025, funding for these activities was provided in GRF line item 322421, Part C Early Intervention, under the Ohio Department of Developmental Disabilities (ODODD).

General Revenue Fund

GRF 830406 Strong Families Strong Communities

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$2,814,092	$7,500,000	$2,500,000
% change	N/A	N/A	N/A	166.5%	-66.7%

Source: General Revenue Fund

Legal Basis: Sections 423.10, 423.50, and 423.60 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is fully earmarked as follows: (1) up to $5.0 million in FY 2026 to support pediatric cancer research, (2) up to $2.0 million in each fiscal year for community projects across the state that focus on support for families, assisting families in avoiding crisis, and crisis intervention, and (3) $500,000 in each fiscal year to Riveon Mental Health and Recovery to support primary care integration.

Prior to FY 2025, funding for crisis-related community projects was provided in GRF line item 336421, Continuum of Care Services, under DBH.

GRF 830407 Early Childhood Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$56,293,624	$130,319,450	$130,320,617
% change	N/A	N/A	N/A	131.5%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 5104.53; Sections 423.10 and 423.70 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item funds the Early Childhood Education Grant Program, which provides quality preschool instruction to improve kindergarten readiness. Funds are distributed directly to qualifying providers. To be eligible, a child must meet certain requirements including that the child' family income is at or below 200% of the federal poverty level. DCY may use up to 2% of the funds for program support and technical assistance.

Prior to FY 2025, funding for these grants was provided in GRF line item 200408, Early Childhood Education, under the Ohio Department of Education and Workforce's (DEW) budget.

General Revenue Fund

GRF 830408 Early Learning Assessment

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$2,144,558	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: General Revenue Fund

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

Purpose: This line item supported the state's work on the early learning assessment, referred to as the Kindergarten Readiness Assessment (KRA). This assessment measures readiness for kindergarten in various areas, including language and literacy, mathematics, social foundations, and physical well-being and motor development. The line item was also used for the required diagnostic assessments. H.B. 96 moved funding for this line item to GRF line item 830409, Early Care and Education Learning Standards.

GRF 830409 Early Care and Education Learning Standards

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$2,035,615	$6,052,091	$6,150,959
% change	N/A	N/A	N/A	197.3%	1.6%

Source: General Revenue Fund

Legal Basis: R.C. 3301.0715 and 3301.52 through 3301.59; Sections 423.10 and 423.80 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to support the state's early learning assessment work, required assessments, and the implementation of curricula, assessments, and learning activities that are aligned with the science of reading and the early learning and development standards. This line item supports the state's work on the Kindergarten Readiness Assessment. Funds in this line item are also used for the licensure and inspection of preschool and school-age child care programs.

Prior to FY 2025, funding for licensing of certain child care programs was provided in GRF line item 200442, Child Care Licensing, under DEW. Beginning in FY 2026, H.B. 96 merged funding from GRF line item 830408, Early Learning Assessment, into this line item.

General Revenue Fund

GRF 830410 Family and Children First

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$2,544,214	$2,706,000	$2,706,000
% change	N/A	N/A	N/A	6.4%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 121.37; Section 423.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used by the Ohio Family and Children First Cabinet Council to allocate funds to county family and children first councils. The Cabinet Council is composed of the Directors of Aging, Children and Youth, Education and Workforce, Developmental Disabilities, Health, Job and Family Services, Medicaid, Behavioral Health, Opportunities for Ohioans with Disabilities Agency, Rehabilitation and Corrections, Youth Services, and the Office of Budget and Management. The funds help provide non-Medicaid services to families and children.

Prior to FY 2025, funding for these activities was provided in GRF line item 600451, Family and Children First, under ODJFS.

GRF 830411 Imagination Library

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$8,000,000	$8,250,000	$8,250,000
% change	N/A	N/A	N/A	3.1%	0.0%

Source: General Revenue Fund

Legal Basis: Section 423.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to support childhood literacy efforts through Dolly Parton's Imagination Library of Ohio, which provides free books to children from birth to age five.

Prior to FY 2025, funding for these activities was provided in GRF line item 600452, Ohio Governor Imagination Library, under ODJFS.

General Revenue Fund

GRF 830414 Child Care Cred Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$10,000,000	$0
% change	N/A	N/A	N/A	N/A	-100.0%

Source: General Revenue Fund

Legal Basis: R.C. 5104.54; Sections 423.10 and 423.85 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the Child Care Cred Program, which allows costs of child care to be shared by participating employees, employers, and DCY. A participating employer is authorized to select one or more of its employees to participate in the program. A participating employee's family income cannot exceed 400% of the federal poverty level. Additionally, the child care provider must be licensed or certified.

GRF 830415 Parenting and Pregnancy Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$6,206,787	$10,000,000	$10,000,000
% change	N/A	N/A	N/A	61.1%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 5180.71; Sections 423.10 and 423.90 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to support the Ohio Parenting and Pregnancy Program. The Program provides services for pregnant women and parents or other relatives caring for children 12 months of age or younger that promote childbirth, parenting, and alternatives to abortion and meet one or more of the four purposes of the Temporary Assistance for Needy Families Block Grant.

Prior to FY 2025, funding for this program was provided in GRF line item 600561, Parenting and Pregnancy Program, under ODJFS.

General Revenue Fund

GRF 830416 Adoption Grant Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$35,017,467	$34,000,000	$34,000,000
% change	N/A	N/A	N/A	-2.9%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 5180.451 and 5180.452; Sections 423.10 and 423.100 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to administer grants to adoptive parents through the Adoption Grant Program.

Prior to FY 2025, funding to support these grants was provided in GRF line item 600562, Adoption Grant Program, under ODJFS.

GRF 830418 Child Care Provider Recruitment

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	$1,850,000
% change	N/A	N/A	N/A	N/A	85.0%

Source: General Revenue Fund

Legal Basis: Sections 423.10, 423.103, and 751.30 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the new Child Care Recruitment and Mentorship Grant Program to help increase the number of licensed child care providers in the state and to assist recruited entities and individuals in establishing and operating child care businesses that best serve Ohio families.

GRF 830419 Children's Crisis Care

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$1,350,000	$1,350,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: General Revenue Fund

Legal Basis: Sections 423.10 and 423.160 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to provide funds to children's crisis care facilities, which are facilities with the primary purpose of providing residential or other care to (1) preteens facing a crisis who are voluntarily placed in the facility by the preteen's parent or other caretaker due to this crisis and (2) preteens placed in the facility by a public children services agency or private child placing agency (with legal or permanent custody of the preteen) that determines that an emergency situation exists that requires this placement. Prior to FY 2026, funding for this purpose was provided under Fund 5TZ0 line item 830616, which was supported by transfers from the GRF.

General Revenue Fund

GRF 830420 Community Projects and Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$3,100,000	$2,600,000
% change	N/A	N/A	N/A	N/A	-16.1%

Source: General Revenue Fund

Legal Basis: Sections 423.10, 423.105, and 423.106 of H.B. 96 of the 136th G.A.

Purpose: This line item is earmarked as follows: (1) $500,000 in FY 2026 for Birthing Beautiful Communities to provide perinatal support services for at-risk mothers and children in Cuyahoga and Summit Counties, (2) $100,000 in each fiscal year for Applewood Centers, Inc., to expand their foster care program, and (3) $2.5 million in each fiscal year for the purchase of 3D diagnostic ultrasound machines.

GRF 830421 Responsible Fatherhood Initiative Grant Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$5,000,000	$15,000,000
% change	N/A	N/A	N/A	N/A	200.0%

Source: General Revenue Fund

Legal Basis: R.C. 5180.705 through 5180.707; Sections 423.10 and 423.108 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by DCY, through the Ohio Commission on Fatherhood, to contract with a nonprofit organization for the development and implementation of the Responsible Fatherhood Initiative, which includes a statewide media campaign that increases the awareness of the importance of, and resources and information for, fathers being involved in their children's lives. The funds will also be used to award grants to nonprofit organizations to address the needs of fathers. No more than 2% of the line item in each fiscal year can be used for administrative purposes.

General Revenue Fund

GRF 830500 Early Care and Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$140,781,977	$141,285,000	$141,285,000
% change	N/A	N/A	N/A	0.4%	0.0%

Source: General Revenue Fund

Legal Basis: Section 423.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to support early care and education activities, such as the state's subsidized childcare programs. It is used to meet state match requirements for CCDF, as well as TANF maintenance of effort requirements (MOE).

Prior to FY 2025, funding for these activities was provided in GRF line item 600535, Early Care and Education, under ODJFS.

GRF 830501 Kinship Permanency Incentive Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$2,100	$1,000,000	$1,000,000
% change	N/A	N/A	N/A	47,519.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 423.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to provide time-limited incentive payments to kinship caregivers that meet certain eligibility criteria through the Kinship Permanency Incentive Program.

Prior to FY 2025, funding for this program was provided in GRF line item 600541, Kinship Permanency Incentive Program, under ODJFS.

General Revenue Fund

GRF 830502 Court Appointed Special Advocates

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$1,000,000	$1,000,000	$1,000,000
% change	N/A	N/A	N/A	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 423.10 and 423.110 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to fund court appointed special advocates programs. H.B. 96 establishes the following earmarks in FY 2026 and FY 2027: (1) up to $666,667 to establish programs in areas of the state not currently served by an existing program and also to support existing programs; and (2) up to $333,333 to support administrative costs associated with existing programs.

Prior to FY 2025, funding for these programs was provided in GRF line item 600553, Court Appointed Special Advocates, under ODJFS.

GRF 830503 Adoption Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$24,205,885	$23,992,000	$23,992,000
% change	N/A	N/A	N/A	-0.9%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 5153.163; Section 423.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to pay the state share of federal Title IV-E and state adoption subsidy programs, which provide payments to families who adopt children with special needs.

Prior to FY 2025, funding for these activities was provided in GRF line item 600528, Adoption Services, under ODJFS.

General Revenue Fund

GRF 830505 Infant and Early Childhood Mental Health (ECMH)

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$2,682,155	$4,100,000	$4,100,000
% change	N/A	N/A	N/A	52.9%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 423.10 and 423.50 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to promote identification and intervention for early childhood mental health and to enhance healthy social emotional development in order to reduce preschool expulsions and promote kindergarten readiness. Funds are used to support early childhood mental health credentialed professionals and consultation services, as well as administration, workforce development for the program, and program evaluation. H.B. 96 also establishes an earmark of $100,000 in each fiscal year for St. Vincent Family Services to support their Early Childhood Mental Health Consultation Program.

Prior to FY 2025, funding for these activities was provided in GRF line item 336511, Early Childhood Mental Health Counselors and Consultation, under DBH.

General Revenue Fund

GRF 830506 Family and Children Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$221,424,030	$291,759,990	$296,409,990
% change	N/A	N/A	N/A	31.8%	1.6%

Source: General Revenue Fund

Legal Basis: Sections 423.10, 423.120, 423.130, and 423.140 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item provides funds for a number of programs or activities including: the State Child Protection Allocation, which is distributed to each PCSA to partially reimburse costs incurred by the PCSA in performing its duties; the state match for several child welfare activities, including foster parent stipends and reimbursements for completing foster training; multisystem youth supports; and several kinship programs, including the Kinship Guardianship Assistance Program (KGAP) and KGAP 21.

H.B. 96 establishes the following earmarks in FY 2026 and FY 2027: up to approximately $35.3 million to support activities associated with the delivery of children services activities; up to $25.0 million to assist with the expense of providing services to youth requiring support from multiple systems; up to $17.0 million for federal match requirements for Title IV-B and Title IV-E funding; $10.0 million for the establishment of regional child wellness campuses; up to $8.5 million to support the Kinship Care Navigator Program; up to $7.5 million to incentivize best practices; up to $3.0 million for the Ohio Network of Children's Advocacy Centers; and $100,000 to the Cleveland State University to for the Sullivan-Deckard Scholarship Opportunity Program and the Helen Packer Scholarship Program. Additionally, up to $180.0 million in FY 2026 and up to $185.0 million in FY 2027 is provided for PCSAs, and $350,000 in FY 2026 is provided for the Providence House Every Child Ohio Feasibility Study to identify Ohio communities with the capacity to sustainably operate a children's crisis care facility.

In addition, this line item, in combination with line items 830601 and 830612, is used to support an earmark of up to $10.0 million in FY 2026 and FY 2027 for the Dave Thomas Foundation for Adoption.

Prior to FY 2025, funding for these activities was provided in GRF line item 600523, Family and Children Services, under ODJFS.

Dedicated Purpose Fund Group

1980 830600 Children's Trust Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$2,511,526	$5,770,407	$5,800,246
% change	N/A	N/A	N/A	129.8%	0.5%

Source: Dedicated Purpose Fund Group: Fees charged for copies of birth and death certificates, and for filing a decree of divorce or dissolution; penalties; and interest earned on deposits

Legal Basis: R.C. 3109.14; Section 423.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item provides state funding for expenditures related to the Children's Trust Fund, which was created in 1984 and is the state's primary funding agent for programs designed to prevent child abuse and neglect.

Prior to FY 2025, funding for the Children's Trust Fund was provided in Fund 1980 line item 600647, Children's Trust Fund, under ODJFS.

2320 830613 Family and Children First

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$1,842,818	$2,485,214	$2,514,051
% change	N/A	N/A	N/A	34.9%	1.2%

Source: Dedicated Purpose Fund Group: Pooled funding of participating agencies: Departments of Aging, Children and Youth, Developmental Disabilities, Education and Workforce, Job and Family Services, Health, Medicaid, Behavioral Health, Opportunities for Ohioans with Disabilities, Rehabilitation and Corrections, Youth Services, and Budget and Management

Legal Basis: R.C. 121.373; Section 423.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to pay operating costs of the Ohio Family and Children First Cabinet Council, including staff member salaries and benefits and other expenses related to day-to-day activities.

Prior to FY 2025, funding for these activities was provided in Fund 2320 line item 600644, Family and Children First, under ODJFS.

Dedicated Purpose Fund Group

4E70 830615 Family and Children Services Collections

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$331,426	$650,000	$650,000
% change	N/A	N/A	N/A	96.1%	0.0%

Source: Dedicated Purpose Fund Group: The source was previously $30 of the $50 filing fee assessed to adoptive parents. However, H.B. 45 of the 134th G.A. reduced the filing fee by $30 and removed the requirement to deposit a portion of this fee into this fund.

Legal Basis: R.C. 2101.16, 3107.062, 2151.3527, and 5103.155; Section 423.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item supports the Post Adoption Special Services Subsidy (PASSS) Program, which provides reimbursement for some post adoption medical services needed for special needs children not covered under other programs.

Prior to FY 2025, funding for this program was provided in Fund 4E70 line item 600604, Family and Children Services Collections, under ODJFS.

4F10 830607 Family and Children Activities

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$655,000	$655,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: Various gifts and grants

Legal Basis: Sections 423.10 and 423.120 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to expend miscellaneous foundation funds and grants to support family and children services activities.

5AK1 830614 Child Care Infrastructure

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$10,102,147	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Transfer from the GRF year ending balance

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

Purpose: This line item was used to award child care infrastructure grants to provide safe and developmentally appropriate child care for infants and toddlers in communities with high infant mortality rates. Grants were used to provide workforce supports, technical assistance, facilities improvement, and classroom supplies. Eligible applicants included nonprofit and for-profit programs and early head start programs. In FY 2024, funding for this grant was expended under Fund 5AK1 line item 600567, Child Care Infrastructure, under ODJFS.

Dedicated Purpose Fund Group

5BN1 830618 Child Welfare Training Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$3,041,158	$7,387,465	$7,387,465
% change	N/A	N/A	N/A	142.9%	0.0%

Source: Dedicated Purpose Fund Group: Federal reimbursements from Title IV-E of the Social Security Act, including: (1) a 5% hold-back imposed on administrative reimbursements to juvenile courts; (2) a 2.5% hold-back imposed on administrative reimbursements to county child welfare agencies; and (3) a 5% hold-back from reimbursed legal representation costs

Legal Basis: R.C. 5101.141; Section 423.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item funds the state portion of the Child Welfare Training Program for county personnel, child welfare related administrative expenses, and tuition assistance for students majoring in social work who agree to work in county child welfare agencies after graduation.

Prior to FY 2025, funds for these activities was provided in Fund 5U60 line item 600663, Family and Children Support, under ODJFS.

5BO1 830620 Children and Youth Community Initiatives

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$7,594,672	$20,000,000	$10,000,000
% change	N/A	N/A	N/A	163.3%	-50.0%

Source: Dedicated Purpose Fund Group: Federal Title IV-E reimbursements for independent legal representation provided to child welfare-involved families

Legal Basis: Section 423.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item supports community-based initiatives, such as independent legal representation provided to child welfare-involved families.

Prior to FY 2025, portions of Fund 5RY0 line item 600698, Human Services Project, under ODJFS, and Fund 5AU0 line item 336615, Behavioral Health Care, under DBH, supported these activities.

Dedicated Purpose Fund Group

5BP1 830621 Agency Oversight and Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$23,669,160	$9,000,000	$9,000,000
% change	N/A	N/A	N/A	-62.0%	0.0%

Source: Dedicated Purpose Fund Group: One-time cash transfers from other agencies for the creation of DCY

Legal Basis: Section 423.10 of H.B. 96 of the 136th G.A.

Purpose: This line item will support one-time projects, such as information technology infrastructure, as well as administrative expenses related to the implementation of DCY initiatives.

5CN0 830617 Choose Life

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$41,535	$80,000	$80,000
% change	N/A	N/A	N/A	92.6%	0.0%

Source: Dedicated Purpose Fund Group: Contributions received from "Choose Life" license plates

Legal Basis: R.C. 5180.72 and 4503.91; Section 423.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: The line item is used to provide for the material needs of pregnant women who are planning to place their children for adoption or for infants awaiting their placement with adoptive parents, and for related counseling, training, and advertising.

Prior to FY 2025, funding for these activities was provided in Fund 5CN0 line item 440645, Choose Life, under ODH.

5KT0 830606 Early Childhood Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$12,809,900	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Money paid to the state by casino operators in excess of amounts required by Chapter 3772. of the Revised Code for licenses or fees, or by Title 57 of the Revised Code for taxes

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

Purpose: This line item was used to support the goals of the Step Up to Quality program.

Dedicated Purpose Fund Group

5TZ0 830616 Children's Crisis Care

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$1,146,604	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Transfers from the GRF

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

Purpose: This line item was used to provide funds to children's crisis care facilities. H.B. 96 of the 136th G.A. moved the funding for this purpose to GRF line item 830419, Children's Crisis Care, beginning in FY 2026.

5U60 830619 Family and Children Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$133,661	$400,000	$400,000
% change	N/A	N/A	N/A	199.3%	0.0%

Source: Dedicated Purpose Fund Group: Child support collections for children within foster care

Legal Basis: Section 423.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item provides funding to support the passthrough of child support payments paid, which offset the cost of foster care payments made by the federal government through the program funded by Title IV-E.

Prior to FY 2025, funding for these activities was provided in Fund 5U60 line item 600663, Family and Children Support, under ODJFS.

Federal Fund Group

3201 830608 Maternal and Child Health Block Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$5,000,000	$5,000,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Federal Fund Group: FAL 93.994, Maternal and Child Health Services Block Grant to the States

Legal Basis: Sections 423.10 and 423.170 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: These federal funds are used to implement Title V maternal and Child Health Services Block Grant activities in the prenatal, maternal, perinatal, and infant domains. Activities may include community-based grants, safe sleep awareness and education activities, and clinical strategies.

Prior to FY 2026, a portion of Fund 3200 line item 440601, Maternal Child Health Block Grant, under ODH, funded these activities.

3270 830601 Child Welfare

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$9,938,631	$31,024,665	$31,147,396
% change	N/A	N/A	N/A	212.2%	0.4%

Source: Federal Fund Group: FAL 93.645, Stephanie Tubbs Jones Child Welfare Services Program; FAL 93.556, MaryLee Allen Promoting Safe and Stable Families Program

Legal Basis: R.C. 5103.07; Sections 423.10 and 423.140 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to expend matching federal funds (Title IV-B) for the costs associated with providing child welfare services to children and their families.

In addition, this line item, in combination with line items 830506 and 830612, supports an earmark of up to $10.0 million in FY 2026 and FY 2027 for the Dave Thomas Foundation for Adoption.

Prior to FY 2025, funds for these activities was provided in Fund 3270 line item 600606, Child Welfare, under ODJFS.

Federal Fund Group

3980 830612 Adoption Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$140,461,175	$215,000,000	$215,000,000
% change	N/A	N/A	N/A	53.1%	0.0%

Source: Federal Fund Group: FAL 93.659, Adoption Assistance

Legal Basis: R.C. 5153.16 and 5153.163; Sections 423.10 and 423.140 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item supports the Title IV-E Adoption Assistance Subsidy program, which provides subsidies to families who adopt children from foster care with medically documented special needs. The line item also provides funding for state administration.

In addition, this line item, in combination with line items 830506 and 830601, supports an earmark of up to $10.0 million in FY 2026 and FY 2027 for the Dave Thomas Foundation for Adoption.

Prior to FY 2025, funds for these activities was provided in Fund 3980 line item 600627, Adoption Program - Federal, under ODJFS.

3A91 830622 Mental Health Block Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$771,343	$1,698,892	$1,698,892
% change	N/A	N/A	N/A	120.3%	0.0%

Source: Federal Fund Group: FAL 93.958, Block Grants for Community Mental Health Services

Legal Basis: R.C. 5119.32; Sections 423.10 and 423.180 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to support the availability of infant and early childhood mental health activities through the distribution of Mental Health Block Grant funds.

Prior to FY 2025, a portion of Fund 3A90 line item 336614, Mental Health Block Grant, under DBH, supported these activities.

Federal Fund Group

3C50 830610 Preschool Special Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$5,860,794	$16,026,864	$16,026,864
% change	N/A	N/A	N/A	173.5%	0.0%

Source: Federal Fund Group: FAL 84.173, Special Education Preschool Grants

Legal Basis: Section 423.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item provides federal formula funding for special education and related services to districts and other providers that serve preschool-aged children with disabilities. A portion of the funding may be used for state-level activities and administration.

Prior to FY 2025, a portion of Fund 3C50 line item 200661, Early Childhood Education, under DEW, supported these services.

3D30 830602 Children's Trust Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$2,524,830	$7,030,643	$7,048,243
% change	N/A	N/A	N/A	178.5%	0.3%

Source: Federal Fund Group: FAL 93.590, Community-Based Child Abuse Prevention Grants; FAL 93.670, Child Abuse and Neglect Discretionary Activities; FAL 93.648, Child Welfare Prevention

Legal Basis: R.C. 5103.07, 3109.15 through 3109.178; Section 423.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item provides funding for expenditures related to the Ohio Children's Trust Fund (OCTF). OCTF was created in 1984 and is the state's primary funding agent for programs designed to prevent child abuse and neglect. As required by state law, OCTF funding focuses exclusively on support for primary and secondary prevention activities.

Prior to FY 2025, federal funding for OCTF was provided in Fund 3D30 line item 600648, Children's Trust Fund Federal, under ODJFS.

Federal Fund Group

3F02 650600 Medicaid Program Support - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$960,044	$1,393,000	$1,393,000
% change	N/A	N/A	N/A	45.1%	0.0%

Source: Federal Fund Group: FAL 93.778, Medical Assistance Program (Medicaid)

Legal Basis: Section 423.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used for the federal share of Medicaid-related administrative expenses within DCY.

Prior to FY 2025, a portion of Fund 3F01 line item 655624, Medicaid Program Support - Federal, under ODJFS, supported these activities.

3H70 830604 Child Care

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$362,503,309	$646,049,427	$591,221,224
% change	N/A	N/A	N/A	78.2%	-8.5%

Source: Federal Fund Group: FAL 93.596, Child Care and Development Fund (Mandatory/Matching); FAL 93.575, Child Care and Development Block Grant (Discretionary); FAL 93.434, Preschool Development Grants

Legal Basis: R.C. 5104.30; Sections 423.10 and 423.190 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is mainly used for publicly funded child care, licensing child care facilities, and for related quality programs. H.B. 96 also requires a portion of this line item in each fiscal year to be used to establish and administer the Child Care Choice Voucher Program, which provides funds for child care to eligible families up to 200% of the federal poverty level.

Prior to FY 2025, funding for these activities was provided in Fund 3H70 line item 600617, Child Care Federal, under ODJFS.

Federal Fund Group

3IT0 830609 Community Social Service Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$15,730,723	$22,803,908	$22,803,908
% change	N/A	N/A	N/A	45.0%	0.0%

Source: Federal Fund Group: FAL 84.181, Special Education - Grants for Infants and Families; FAL 93.667, Social Services Block Grant

Legal Basis: Sections 423.10 and 423.200 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to pay the federal portion of the Early Intervention Services Program. A portion of this line item may be used by the Early Intervention Services Advisory Council.

Prior to FY 2025, a portion of Fund 3250 line item 322612, Community Social Service Programs, under ODODD, supported these activities.

3IU0 830623 Federal Children and Youth Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$10,609,633	$52,000,000	$52,000,000
% change	N/A	N/A	N/A	390.1%	0.0%

Source: Federal Fund Group: Various federal funds, including FAL 93.870, Maternal, Infant and Early Childhood Home Visiting; FAL 93.110, Maternal and Child Health Federal Consolidated Programs; FAL 93.643, Children's Justice Grants; and FAL 93.669, Child Abuse and Neglect State Grants, among others

Legal Basis: Sections 423.10 and 423.210 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to expend certain federal grants for children and youth welfare activities. It also supports grants that fund maternal, infant, and child wellness activities. H.B. 96 earmarks up to $195,000 in each fiscal year to be used for the training of guardians ad litem and court-appointed special advocates as well as to conduct a study to demonstrate the impact of court-appointed special advocate volunteers on outcomes for children who are in child welfare custody as a result of abuse, neglect, or dependency.

Prior to FY 2025, funding for these activities was supported by portions of the following: Fund 3920 line item 440618, Federal Public Health Programs, under ODH; Fund 3950 line item 600616, Federal Discretionary Grants, under ODJFS; and Fund 3HF0 line item 200649, Federal Education Grants, under DEW.

Federal Fund Group

3N00 830603 Foster Care Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$211,443,907	$337,778,385	$338,091,973
% change	N/A	N/A	N/A	59.7%	0.1%

Source: Federal Fund Group: Various federal grants, including FAL 93.658, Foster Care-Title IV-E; FAL 93.674, Chafee Foster Care Program; FAL 93.599, Chafee Education and Training Vouchers; 93.471, Title IV-E Kinship Navigator Program; and FAL 93.090, Guardianship Assistance; among others

Legal Basis: R.C. 5180.42; Section 423.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to provide federal funds to county public children services agencies for foster care maintenance payments and to provide reimbursements for state and county administrative activities conducted under Title IV-E of the Social Security Act. The line item is also used for programs designed to assist foster children in making the transition from foster care to independent living and to provide funds for education and training to certain eligible youth (those who have aged out of foster care or who have been adopted from the public foster care system after age 16). This line item also expends funds from the federal Kinship Guardianship Assistance Program to provide subsidies to licensed kinship caregivers.

Prior to FY 2025, funding for these activities was provided in Fund 3N00 line item 600628, Foster Care Program-Federal, under ODJFS.

3V62 830605 TANF Block Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$361,636,576	$327,850,000	$327,850,000
% change	N/A	N/A	N/A	-9.3%	0.0%

Source: Federal Fund Group: FAL 93.558, Temporary Assistance for Needy Families (TANF) Block Grant

Legal Basis: R.C. 5101.821; Sections 423.10, 423.190, and 423.220 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is primarily used to expend the TANF Block Grant dollars budgeted for publicly funded child care. Additionally, H.B. 96 makes the following earmarks in FY 2026 and FY 2027: $50.0 million for the Child Care Choice Voucher Program; up to $5.0 million for the Kinship Permanency Incentive Program; up to $2.5 million for the Ohio Commission on Fatherhood; and up to $1.0 million for the Ohio Children's Trust Fund.

Prior to FY 2025, a portion of Fund 3V60 line item 600689, TANF Block Grant, under ODJFS, supported these activities.

Dedicated Purpose Fund Group

4K90 878609 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$616,818	$451,463	$547,747	$573,802	$625,713	$639,017
% change	-26.8%	21.3%	4.8%	9.0%	2.1%

Source: Dedicated Purpose Fund Group: License fees and other assessments collected by the state's professional and occupational licensing boards

Legal Basis: R.C. 4734.54 and 4743.05; Section 239.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item is used to pay the State Chiropractic Board's operating expenses, including personal services, supplies, maintenance, and equipment. The Board issues licenses for chiropractors (as well as acupuncture certificates to qualified chiropractors), sets standards of practice, investigates complaints, holds administrative hearings, determines appropriate disciplinary actions, and monitors continuing education compliance among its licensees.

General Revenue Fund

GRF 876321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,241,302	$6,745,701	$6,965,487	$7,821,693	$7,464,880	$7,763,235
% change	8.1%	3.3%	12.3%	-4.6%	4.0%

Source: General Revenue Fund

Legal Basis: Section 241.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 66 of the 126th G.A.)

Purpose: This line item provides funding for the Commission's operating expenses. The Commission is charged with receiving and investigating charges of unlawful discrimination.

Dedicated Purpose Fund Group

2170 876604 Operations Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$2,964	$0	$0	$5,000	$5,000
% change	N/A	-100.0%	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: (1) Copies of documents and other goods and services furnished by the Commission, and (2) litigation-related expense reimbursements received by the Commission or awarded by a court

Legal Basis: As needed line item; R.C. 4112.15; Section 241.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 283 of the 123rd G.A.)

Purpose: This line item provides funding for the Commission's operating expenses, subject to available funding.

Federal Fund Group

3340 876601 Federal Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,087,540	$3,465,550	$3,290,236	$3,724,508	$3,614,239	$3,676,006
% change	12.2%	-5.1%	13.2%	-3.0%	1.7%

Source: Federal Fund Group: Reimbursement payments from (1) United States Equal Employment Opportunity Commission (FAL 30.001, Fair Employment Practices Agency Contract), and (2) Department of Housing and Urban Development (FAL 14.401, Fair Housing Assistance Program State and Local)

Legal Basis: Section 241.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in 1970)

Purpose: This line item provides funding for the Commission's operating expenses.

Dedicated Purpose Fund Group

4B20 800631 Real Estate Appraisal Recovery

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$35,000	$35,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: Assessments against certificate holders; transfers from the Real Estate Appraiser Operating Fund (Fund 6A40)

Legal Basis: As needed line item; Sections 243.10 and 243.30 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to reimburse any person who obtains a final court judgment against a certificate holder, registrant or licensee in the real estate appraisal field who is regulated by the Division of Real Estate and Professional Licensing, but it may not be used to pay punitive or exemplary damages. H.B. 96 allows for cash transfers from the Real Estate Appraiser Recovery Fund (Fund 4B20) to the Division of Real Estate Operating Fund (Fund 5490) if the cash balance in Fund 4B20 exceeds $200,000 at any time during the FY 2026-FY 2027 biennium.

4H90 800608 Cemeteries

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$263,281	$277,881	$176,451	$172,107	$326,349	$332,990
% change	5.5%	-36.5%	-2.5%	89.6%	2.0%

Source: Dedicated Purpose Fund Group: Annual cemetery registration fees (between $25 and $50) and burial permit fees ($10)

Legal Basis: R.C. 4767.03 and 3705.17; Section 243.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to cover expenses for registering cemeteries, enforcing cemetery laws, and administering the Cemetery Dispute Resolution Commission within the Division of Real Estate and Professional Licensing. Starting in FY 2024, this line item has also been used for the Cemetery Grant Program, funded by $6 from each burial permit fee. The program was previously funded under Fund 5SE0 line item 800651, Cemetery Grant Program.

Dedicated Purpose Fund Group

4X20 800619 Financial Institutions

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,846,079	$1,759,382	$1,918,306	$1,911,985	$2,129,695	$2,138,176
% change	-4.7%	9.0%	-0.3%	11.4%	0.4%

Source: Dedicated Purpose Fund Group: Assessments upon the operating funds within the Division of Financial Institutions (Banks Fund (Fund 5440), Credit Unions Fund (Fund 5520), and Consumer Finance Fund (Fund 5530)) based upon the budgeted headcount for each

Legal Basis: R.C. 1181.06; Section 243.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides centralized administrative support to the Banks, Credit Union, and Consumer Finance sections of the Division of Financial Institutions. Administrative activities supported by this line item include executive management, facilities management, legal services, human resources functions, and records management.

5430 800602 Unclaimed Funds - Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$9,659,337	$14,840,074	$13,000,784	$12,833,089	$17,777,906	$17,249,752
% change	53.6%	-12.4%	-1.3%	38.5%	-3.0%

Source: Dedicated Purpose Fund Group: Funds allocated from the Unclaimed Funds Trust Fund, a custodial account under the Treasurer of State

Legal Basis: R.C. 169.05; Sections 243.10 and 243.20 of H.B. 96 of the 136th G.A.

Purpose: This line item pays for the operating and administrative expenses of the Division of Unclaimed Funds, which is responsible for the safekeeping and return of monies designated as "unclaimed" due to death, inadvertence, or forgetfulness. The Division is comprised of administrative, claims processing, compliance, and accountability sections. H.B. 96 requires that $1,000,000 in each fiscal year of the FY 2026-FY 2027 biennium be used to employ technologies, conduct outreach, pay for advertising, and find other ways to locate and notify owners of unclaimed funds.

Dedicated Purpose Fund Group

5430 800625 Unclaimed Funds - Claims

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$133,331,054	$109,359,277	$149,382,722	$109,756,891	$90,000,000	$90,000,000
% change	-18.0%	36.6%	-26.5%	-18.0%	0.0%

Source: Dedicated Purpose Fund Group: Funds allocated from the Unclaimed Funds Trust Fund

Legal Basis: R.C. 169.05; Sections 243.10 and 243.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for claims of money under the Unclaimed Funds Law, including the interest that accumulated while the money was held in trust by the state. Common examples of unclaimed funds are dormant checking and savings accounts, forgotten rent and utility deposits, uncashed checks, undelivered stock certificates, and uncashed insurance policies.

5440 800612 Banks

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,609,283	$9,563,295	$8,901,031	$9,451,597	$11,467,455	$11,775,392
% change	25.7%	-6.9%	6.2%	21.3%	2.7%

Source: Dedicated Purpose Fund Group: Application and examination fees paid by state-chartered banks, plus an assessment charged to all banks subject to examination by the division; money transmitter fees

Legal Basis: R.C. 1121.30; Section 243.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds the regulation of state-chartered banks, savings and loan associations, savings banks, and money transmitters by the Division of Financial Institutions. The Division determines the safety and soundness of each bank, monitors adherence to applicable laws and regulations, and approves new bank charters, mergers, branch ventures, and other activities.

Dedicated Purpose Fund Group

5460 800610 Fire Marshal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$21,876,027	$25,085,492	$28,247,491	$30,055,265	$30,366,505	$31,171,353
% change	14.7%	12.6%	6.4%	1.0%	2.7%

Source: Dedicated Purpose Fund Group: Taxes from insurance companies selling fire insurance in Ohio (0.75% of the gross premium receipts received from the sale of fire insurance); 20% of "reciprocity" revenues collected and deposited in the GRF from out-of-state insurance companies that sell fire insurance in Ohio; inspection fees, hotel permits, and fireworks licenses; FAL 97.044, Fire Prevention & Safety Grants; FAL 10.664, Cooperative Forestry Assistance; cash transfer of $8,000,000 from the Ohio Highway and Transportation Safety Fund (Fund 5XI0)

Legal Basis: R.C. 3737.02, 3737.71, and 3901.86; Section 243.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support the Division of the State Fire Marshal, including the Ohio Fire Academy. Activities funded under this line item include (1) Ohio Fire Code enforcement; (2) training courses for emergency responders through the Ohio Fire Academy; (3) investigation of fire, explosives, and fireworks incidents in Ohio; (4) examination of materials and evidence involved in suspected arson, fire explosive incidents, or hazardous situations; (5) fire prevention and safety programs; and (6) licensing of companies and individuals in the fire protection and fireworks industries, as well as hotels and motels.

Dedicated Purpose Fund Group

5460 800639 Fire Department Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,650,798	$6,300,956	$7,514,557	$7,471,694	$15,515,000	$7,515,000
% change	-5.3%	19.3%	-0.6%	107.7%	-51.6%

Source: Dedicated Purpose Fund Group: Identical to those listed under the preceding description of Fund 5460 line item 800610, Fire Marshal

Legal Basis: R.C. 3737.02, 3737.71, and 3901.86; Sections 243.10 and 243.20 of H.B. 96 of the 136th G.A.

Purpose: This line item provides annual grants to certain local governments or private entities responsible for fire protection. The grants are used (1) to buy firefighting or rescue equipment or gear; (2) to provide full or partial reimbursement for the documented costs of firefighter training; (3) at the discretion of the State Fire Marshal, to cover fire department costs for providing fire protection services in that grant recipient's jurisdiction; (4) to buy MARCS equipment or services, including access fees; and (5) to provide the full cost of firefighter I or other firefighter certification classes to qualifying recipients. H.B. 96 contains earmarks for the following during the FY 2026-FY 2027 biennium: (1) $8,000,000 in FY 2006 to provide grants of up to $50,000 per recipient to small county volunteer fire departments in those counties with a population below 70,000; (2) up to $4,000,000 for MARCS Grants; (3) up to $1,300,000 per fiscal year to pay for firefighter I certification classes at no cost to participants; and (4) $30,000 in FY 2026 for volunteer firefighter training programs at the Northwestern Ohio Volunteer Firemen's Association Fire School.

5470 800603 Real Estate Education/Research

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,565	$24,319	$0	$0	$0	$0
% change	270.4%	-100.0%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: A portion of the revenue from real estate broker and salesperson application fees and license renewal fees; certain other real estate-related fees; transfers from the Division of Real Estate Operating Fund (Fund 5490)

Legal Basis: Discontinued line item

Purpose: This line item was used to share information with licensees and the public regarding commission decisions and activities, notify licensees regarding changes in federal and state civil rights laws, publish booklets on housing remedies available to dissatisfied clients, provide training to commission members and division employees on issues related to the real estate industry, and advance education and research in real estate by contracting with higher education institutions or trade organizations in the state to conduct real estate research. Starting in FY 2024, these activities have been supported under the Division of Real Estate Operating Fund (Fund 5490) line item 800614, Real Estate.

Dedicated Purpose Fund Group

5480 800611 Real Estate Recovery

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$50,000	$50,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: Fines levied against real estate licensees; special assessments on real estate brokers and salespersons

Legal Basis: R.C. 4735.12; Sections 243.10, 243.20, and 243.30 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to reimburse any person (except a bonding company when it is not a principal in a real estate transaction) who obtains a final court judgment against any broker or salesperson licensed by the state. H.B. 96 allows for cash transfers from the Real Estate Recovery Fund (Fund 5480) to the Real Estate Operating Fund (Fund 5490) if the cash balance in Fund 5480 exceeds $250,000.

5490 800614 Real Estate

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,875,562	$4,193,397	$6,322,723	$6,391,782	$7,808,917	$8,014,934
% change	8.2%	50.8%	1.1%	22.2%	2.6%

Source: Dedicated Purpose Fund Group: License and other fees charged to real estate brokers and salespersons; civil penalties collected from unlicensed individuals and entities; license fees charged to manufactured homes dealers, brokers, and salespeople; home inspector licenses; real estate appraiser certification and license fees

Legal Basis: R.C. 4735.211; Sections 243.10 and 243.30 of H.B. 96 of the 136th G.A.

Purpose: This line item pays the costs associated with licensing and regulating real estate brokers and salespersons and those dealing in foreign real estate (properties located outside Ohio but marketed to Ohio residents), including the review and approval of continuing education courses, the investigation of complaints, and the issuance of enforcement orders. It also covers the cost of regulating professionals in the manufactured homes sales industry, home inspectors, and real estate appraisers.

Dedicated Purpose Fund Group

5500 800617 Securities

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,676,863	$7,262,481	$8,346,355	$8,994,254	$9,782,453	$10,204,710
% change	8.8%	14.9%	7.8%	8.8%	4.3%

Source: Dedicated Purpose Fund Group: Various fees associated with the regulation of securities

Legal Basis: R.C. 1707.37; Sections 243.10 and 243.30 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to cover operating costs of the Division of Securities. The Division regulates the sale of securities in Ohio, licenses securities professionals, promotes investor education, pursues administrative sanctions for violations of the securities laws in Ohio, and makes referrals for criminal prosecution. H.B. 96 authorizes transfers of up to $2.5 million cash or more each fiscal year of the FY 2026-FY 2027 biennium, as necessary, from the Division of Securities Fund (Fund 5500) to the Ohio Investor Recovery Fund (Fund 5XK0).

5520 800604 Credit Union

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,330,610	$3,768,016	$3,450,952	$3,502,346	$5,194,284	$4,831,282
% change	13.1%	-8.4%	1.5%	48.3%	-7.0%

Source: Dedicated Purpose Fund Group: Semi-annual assessments on the gross assets of credit unions, with the total assessment in any year determined by the Division's appropriation for that year

Legal Basis: R.C. 1733.321; Section 243.10 of H.B. 96 of the 136th G.A.

Purpose: This line item pays for the regulatory and administrative costs incurred in regulating state-chartered credit unions. This includes on-site field examinations, off-site surveillance and monitoring, and coordination of supervisory activities with the National Credit Union Administration.

Dedicated Purpose Fund Group

5530 800607 Consumer Finance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,025,834	$4,980,186	$4,826,154	$5,354,671	$6,440,712	$7,215,971
% change	23.7%	-3.1%	11.0%	20.3%	12.0%

Source: Dedicated Purpose Fund Group: Investigation and annual license or registration fees charged to consumer loan companies, pawnbrokers, precious metals dealers, check-cashing businesses, mortgage brokers, loan officers, and credit service organizations

Legal Basis: R.C. 1321.21; Section 243.10 of H.B. 96 of the 136th G.A.

Purpose: This line item pays for the costs associated with regulating the consumer finance industry. Regulatory actions include examinations and investigations of licensees to ensure compliance with statutory requirements and consumer protection. One-half of the fees collected from pawnbrokers and precious metal dealers are returned to the local governments where these licensees reside. H.B. 96 authorizes quarterly cash transfers equal to five per cent of all charges, penalties, and forfeitures received into the Consumer Finance Fund (Fund 5530) to the Financial Literacy Education Fund (Fund 5FW0).

5560 800615 Industrial Compliance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$26,670,177	$28,110,890	$31,103,955	$31,548,335	$33,508,390	$33,692,610
% change	5.4%	10.6%	1.4%	6.2%	0.5%

Source: Dedicated Purpose Fund Group: Fee revenues from building and construction plan review, and the testing, certification, or licensing of bedding and upholstered products, plumbing, electrical and structural systems, boilers, and elevators

Legal Basis: R.C. 121.084; Section 243.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for the costs associated with the Division of Industrial Compliance, which regulates individuals and companies who build, modify, and maintain structures and building systems within Ohio, and which enforces Ohio's wage laws. Entities housed under the Division include the Bureau of Wage and Hour Administration, the Board of Building Standards, the Board of Building Appeals, and the Ohio Construction Industry Licensing Board.

Dedicated Purpose Fund Group

5BG1 800659 Fireworks Fee Firefighter Training

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$1,315,745	$3,000,000	$3,000,000
% change	N/A	N/A	N/A	128.0%	0.0%

Source: Dedicated Purpose Fund Group: Fee of 4% of the gross receipts on retail sales of consumer-grade fireworks by licensed retailers, wholesalers, and manufacturers

Legal Basis: R.C. 3743.22 (Originally established by H.B. 172 of the 134th G.A.); Section 243.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the State Fire Marshal to (1) carry out firefighter training programs and (2) cover expenses related to administering the Fireworks Law. Specifically, 7/8 of the fee remitted to the Fireworks Fee Receipts Fund (Fund 5BG1) must be used for firefighter training programs, with the remainder to be used for regulating the fireworks industry.

5F10 800635 Small Government Fire Departments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$543,846	$372,424	$572,986	$600,000	$600,000	$600,000
% change	-31.5%	53.9%	4.7%	0.0%	0.0%

Source: Dedicated Purpose Fund Group: Loan repayments from small governments and private fire departments; cash transfers from the State Fire Marshall Fund (Fund 5460)

Legal Basis: R.C. 3737.17; Sections 243.10 and 243.30 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to make interest-free loans to small governments or private fire departments for up to 95% of the cost of major equipment for firefighting, ambulance, emergency medical, rescue services, or the construction or renovation of fire department buildings under the Small Government Fire Department Services Revolving Loan Program.

5FW0 800616 Financial Literacy Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$75,953	$50,800	$43,726	$50,000	$150,000	$150,000
% change	-33.1%	-13.9%	14.3%	200.0%	0.0%

Source: Dedicated Purpose Fund Group: Quarterly transfers of 5% of revenue deposited into the Consumer Finance Fund (Fund 5530)

Legal Basis: R.C. 121.085; Section 243.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support adult financial literacy education programs. At least half of the financial literacy education programs must be presented by or made available at public community colleges or state institutions of higher education throughout the state.

Dedicated Purpose Fund Group

5GK0 800609 Securities Investor Education/Enforcement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,123,420	$2,326,660	$587,138	$555,051	$742,863	$542,863
% change	107.1%	-74.8%	-5.5%	33.8%	-26.9%

Source: Dedicated Purpose Fund Group: Moneys received in settlement of any violation of the Securities Law; cash transfers from the Division of Securities Fund (Fund 5500)

Legal Basis: R.C. 1707.37; Section 243.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for expenses that the Division of Securities incurs for overseeing programs relating to education and enforcement of laws applying to the securities industry and investors.

5HV0 800641 Cigarette Enforcement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$27,324	$27,324
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: $1,000 fee for each cigarette brand family certified (may be adjusted annually to ensure it is sufficient to defray the actual costs of certification, up to a maximum of $2,500 per brand family)

Legal Basis: R.C. 3739.18; Section 243.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to carry out the cigarette enforcement program, which may include the administration of the reduced cigarette ignition propensity standards program, the acceptance of certifications filed by manufacturers, the testing of cigarettes, and enforcement activities.

5LC0 800644 Liquor JobsOhio Extraordinary Allowance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$200,000	$200,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: Payments from JobsOhio equal to 4% of annual payments to Liquor Operating Services Fund (Fund 5LN0) pursuant to the Operations Services Agreement between JobsOhio and the Department of Commerce

Legal Basis: As needed line item; Section 243.10 of H.B. 96 of the 136th G.A.

Purpose: This line item may be used to pay for extraordinary expenses associated with rendering the state liquor merchandising services and operations for JobsOhio. The Division of Liquor Control may use funding under this line item only if appropriations under Fund 5LN0 line item 800645, Liquor Operating Services, are insufficient for the Division to continue its ordinary merchandising duties.

Dedicated Purpose Fund Group

5LN0 800645 Liquor Operating Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$16,974,533	$23,107,889	$17,407,712	$14,874,155	$18,105,130	$18,371,853
% change	36.1%	-24.7%	-14.6%	21.7%	1.5%

Source: Dedicated Purpose Fund Group: Quarterly payments from JobsOhio, pursuant to the Operations Services Agreement between JobsOhio and the Department of Commerce

Legal Basis: R.C. 4313.02; Section 243.10 of H.B. 96 of the 136th G.A.

Purpose: This line item pays for liquor merchandising costs incurred by the Division of Liquor Control, including payroll, maintenance, and related costs. Under law, JobsOhio is required to contract with the Division to manage merchandising operations. This contract, called the Operating Services Agreement, went into effect in February 2013, when JobsOhio's 25-year lease of the spirituous liquor merchandising enterprise commenced.

5LP0 800646 Liquor Regulatory Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$14,471,609	$13,848,086	$17,669,530	$20,943,380	$17,782,397	$17,681,629
% change	-4.3%	27.6%	18.5%	-15.1%	-0.6%

Source: Dedicated Purpose Fund Group: Transfers from the Undivided Liquor Permit Fund (Fund 7066), which receives liquor permit fees

Legal Basis: R.C. 4301.30; Section 243.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for Division of Liquor Control operating expenses relating to the regulation of the state liquor control law, including licensing and compliance. The Division regulates the production, importation, and distribution of alcoholic beverages in the state. When the State Liquor Regulatory Fund (Fund 5LP0) contains excess amounts after accounting for the operating expenses under this line item and Liquor Control Commission Fund 5LP0 line item 970601, Commission Operating Expense, the amounts are credited to the GRF.

5SE0 800651 Cemetery Grant Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$129,914	$118,097	$0	$0	$0	$0
% change	-9.1%	-100.0%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: $1 of each $2.50 burial permits

Legal Basis: Discontinued line item

Purpose: This line item was used to provide grants to not-for-profit cemeteries to (1) defray the costs of exceptional maintenance or (2) train cemetery personnel in the maintenance and operation of cemeteries. Starting in FY 2024, this purpose is supported under the Cemetery Registration Fund (Fund 4H90) line item 800608, Cemeteries.

Dedicated Purpose Fund Group

5SJ0 800648 Volunteer Peace Officers' Dependent Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$50,000	$50,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: Assessments collected from peace officer departments who are part of the fund

Legal Basis: As needed line item; Section 243.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to provide death benefits to survivors of volunteer peace officers killed in the line of duty and disability benefits to disabled volunteer peace officers. The benefit amounts that are paid from the fund are: (1) to surviving spouses, a lump-sum award of $1,000, plus $300 benefit per month, (2) to dependent children, a benefit of $125 per month, and (3) to disabled volunteer peace officers, a disability benefit of $300 per month.

5SU0 800649 Manufactured Homes Regulation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$200,165	$155,900	$0	$0	$0	$0
% change	-22.1%	-100.0%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: License fees from manufactured housing dealers, brokers, and salespersons

Legal Basis: Discontinued line item

Purpose: This line item was used by the Division of Real Estate and Professional Licensing to administer and enforce the law for manufactured housing dealers, brokers, and salespersons. Starting in FY 2024, the funding for these activities has been provided under the Division of Real Estate Operating Fund (Fund 5490) line item 800614, Real Estate.

Dedicated Purpose Fund Group

5SY0 800650 Medical Marijuana Control Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,715,223	$3,681,806	$6,392,189	$11,056,437	$21,339,688	$21,180,201
% change	-0.9%	73.6%	73.0%	93.0%	-0.7%

Source: Dedicated Purpose Fund Group: License fees from marijuana cultivators, processors, medical marijuana patients, caregivers, retail dispensaries, and laboratories that test marijuana; cash transfer of $10,000,000 from the GRF in FY 2026

Legal Basis: Sections 243.10 and 243.30 of H.B. 96 of the 136th G.A.

Purpose: This funding is used by the Division of Cannabis Control to administer the Medical Marijuana Control Program (MMCP) and, since FY 2024, to regulate the adult-use recreational marijuana industry, as approved by Ohio voters on November 7, 2023 with the passage of Issue 2. The Division licenses medical marijuana cultivators, processors, retail dispensaries, and laboratories that test marijuana. H.B. 96 also authorizes a cash transfer of up to $2,745,500 each fiscal year of the FY 2026-FY 2027 biennium from the Medical Marijuana Control Program Fund (Fund 5SY0) to the Drug Database Fund (Fund 5SG0) if requested by the Executive Director of the State Board of Pharmacy.

5TZ0 800661 Drug Addiction Partnership

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$10,000,000	$10,000,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: Cash transfer of $12.5 million from the GRF in FY 2026; proceeds received from the October 7, 20221 settlement agreement under State of Ohio v. McKesson Corp., Case No. CVH20180055

Legal Basis: R.C. 3780.37; Sections 243.10,243.30, and 512.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for a public-private partnership with a statewide nonprofit corporation to develop and implement cannabis and related drug misuse prevention, education, and public awareness initiatives.

Dedicated Purpose Fund Group

5VC0 800652 Real Estate Home Inspector Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,654	$42,054	$0	$0	$0	$0
% change	1,484.7%	-100.0%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Fees from home inspector licenses

Legal Basis: Discontinued line item

Purpose: This line item was used to enforce the Ohio Home Inspector Law created by S.B. 255 of the 132nd G.A. and license home inspectors. Since FY 2024, the cost of these activities has been covered under the Division of Real Estate Operating Fund (Fund 5490) line item 800614, Real Estate.

5VD0 800653 Real Estate Home Inspector Recovery

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$10,000	$10,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: $3 to $5 annual assessment on an initial or renewal home inspector license

Legal Basis: As needed line item; Section 243.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay judgements against home inspectors when a final judgement is granted by the court.

5X60 800623 Video Service

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$410,516	$415,208	$393,339	$343,163	$429,981	$441,076
% change	1.1%	-5.3%	-12.8%	25.3%	2.6%

Source: Dedicated Purpose Fund Group: Assessments on video service providers; video service authorization application and amendment fees

Legal Basis: R.C. 1332.25; Section 243.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds the video service regulation program, which regulates cable television providers that have obtained video service authorization and investigates alleged violations to enforce customer service standards.

Dedicated Purpose Fund Group

5XK0 800657 Ohio Investor Recovery

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$1,254,703	$339,410	$410,424	$2,500,000	$2,500,000
% change	N/A	-72.9%	20.9%	509.1%	0.0%

Source: Dedicated Purpose Fund Group: Transfers of up to $2.5 million cash or more each fiscal year, as necessary, from the Division of Securities Fund (Fund 5500)

Legal Basis: R.C. 1707.47 and 1707.471; Sections 243.10 and 243.30 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for restitution assistance to victims who (1) are identified in a final administrative order issued by the Division of Securities or a final court order in a civil or criminal proceeding initiated by the Division as a purchaser damaged by a sale or contract for sale made in violation of the Securities Law, and (2) have not received the full amount of any restitution ordered in a final order before the application for restitution assistance is due.

6530 800629 UST Registration/Permit Fee

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,299,994	$2,169,550	$2,345,669	$2,373,641	$2,813,369	$2,824,398
% change	66.9%	8.1%	1.2%	18.5%	0.4%

Source: Dedicated Purpose Fund Group: Underground storage tank registration fees

Legal Basis: R.C. 3737.02 and 3737.88; Section 243.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides state funding for the Bureau of Underground Storage Tank Regulations (BUSTR), which regulates the safe operation of underground storage tanks and ensures appropriate investigation and cleanup of releases from underground storage tanks. The line item also provides the required state match to federal funding provided under Fund 3480 line items 800622, Underground Storage Tanks, and 800624, Leaking Underground Storage Tanks.

6A40 800630 Real Estate Appraiser-Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$924,243	$990,976	$0	$0	$0	$0
% change	7.2%	-100.0%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Fees from the certification and licensing of real estate appraisers

Legal Basis: Discontinued line item

Purpose: This line item funded the licensure and certification of all general and residential appraisers in the state, including the investigation of complaints against licensees and the holding of disciplinary hearings. Since FY 2024, funding for these activities has been provided under the Division of Real Estate Operating Fund (Fund 5490) line item 800614, Real Estate.

Internal Service Activity Fund Group

1630 800620 Division of Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,585,688	$8,874,546	$9,296,398	$9,441,610	$11,532,983	$11,239,902
% change	3.4%	4.8%	1.6%	22.2%	-2.5%

Source: Internal Service Activity Fund Group: Indirect cost assessments applied to each operating fund of the Department

Legal Basis: R.C. 121.08; Section 243.10 of H.B. 96 of the 136th G.A.

Purpose: This line item pays the costs of administering, supporting, and coordinating the activities of the seven operating divisions of the Department. Functions associated with human resources, support services, fiscal operations, public information, employee training and development, legislative services, legal counsel, and the director's office are all funded through this line item.

1630 800637 Information Technology

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$9,181,580	$10,303,257	$11,469,635	$12,105,589	$12,728,427	$13,134,526
% change	12.2%	11.3%	5.5%	5.1%	3.2%

Source: Internal Service Activity Fund Group: Indirect cost assessments applied to each operating fund of the Department

Legal Basis: R.C. 121.08; Section 243.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds the Information Technology Group, part of the Division of Administration, responsible for developing, maintaining, and protecting the Department's computer systems, network, electronic business applications, and electronic data. The Group provides technical support to Division staff on industry standards regarding the purchase of hardware and software, and maintains the Department's web site.

Federal Fund Group

3480 800622 Underground Storage Tanks

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$768,044	$839,267	$773,260	$779,614	$779,620	$779,620
% change	9.3%	-7.9%	0.8%	0.0%	0.0%

Source: Federal Fund Group: FAL 66.804, Underground Storage Tank Prevention, Detection, and Compliance Program

Legal Basis: R.C. 3737.02 and 3737.88; Section 243.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for the regulation of underground storage tanks, including the permitting of installation, removal, upgrade, or major repair. In addition, the program monitors leaking underground tank sites, administered by the Bureau of Underground Storage Tank Regulations (BUSTR) in the office of the State Fire Marshal. A 25% state match is maintained in line item 800629, UST Registration/Permit Fee.

3480 800624 Leaking Underground Storage Tanks

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,119,155	$1,905,037	$2,164,862	$1,843,252	$1,899,016	$1,899,016
% change	-10.1%	13.6%	-14.9%	3.0%	0.0%

Source: Federal Fund Group: FAL 66.805, Leaking Underground Storage Tank Trust Fund Corrective Action Program

Legal Basis: R.C. 3737.02 and 3737.88; Section 243.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to cover the costs associated with evaluating and cleaning up leaking underground storage tanks containing petroleum. A 10% state match is maintained in line item 800629, UST Registration/Permit Fee.

3HK0 800654 911 Grant Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,395,448	$372,601	$0	$0	$0	$0
% change	-89.0%	-100.0%	N/A	N/A	N/A

Source: Federal Fund Group: FAL 20.615

Legal Basis: Discontinued line item

Purpose: This line item was used, in cooperation with DAS, to administer the 911 Grant Program as authorized by the federal Next Generation 911 (NG911) Advancement Act of 2012. This grant program allows local emergency call centers to apply for grants to upgrade to Next Generation 911 (NG 9-1-1) technology. The reimbursable grants funded 60% of the costs associated with eligible new projects that aid local communities in the transition to NG 9-1-1.

Dedicated Purpose Fund Group

5F50 053601 Consumers' Counsel Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,387,800	$5,562,059	$6,087,540	$6,151,017	$6,720,220	$6,972,030
% change	3.2%	9.4%	1.0%	9.3%	3.7%

Source: Dedicated Purpose Fund Group: Assessments against intrastate revenues of utility companies operating in Ohio, subject to a minimum assessment of $100. The total assessments are based on the agency's appropriation for operating expenses. At the end of each fiscal year any unused funds are credited back to the utilities.

Legal Basis: R.C. 4911.18; Section 245.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 215 of the 122nd G.A.)

Purpose: This line item is used for the operating expenses of the Office of Consumers' Counsel (OCC), including expenditures associated with salaries, maintenance, equipment, and consultants.

Internal Service Activity Fund Group

5KM0 911614 Controlling Board Emergency Purposes/Contingencies

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$10,000,000	$10,000,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Internal Service Activity Fund Group: Transfers from the GRF and any other money appropriated by the General Assembly

Legal Basis: R.C. 127.19; Section 247.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the Controlling Board, at the request of a state agency or the Director of Budget and Management, to provide disaster and emergency aid to state agencies and political subdivisions or for other purposes approved by the Board. The Board does not directly expend the money appropriated to this line item, but transfers it to other state agencies for expenditure. This is the reason the "Actual" expenditure amounts in the above table are zero.

Dedicated Purpose Fund Group

4K90 899609 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,814,585	$1,828,946	$1,744,266	$2,017,232	$2,161,054	$2,291,375
% change	0.8%	-4.6%	15.6%	7.1%	6.0%

Source: Dedicated Purpose Fund Group: License fees and other assessments collected by the state's professional and occupational licensing boards

Legal Basis: R.C. 4757.31 and 4743.05; Section 251.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item is used to pay the Counselor, Social Worker, and Marriage and Family Therapist Board's operating expenses, including personal services, supplies, maintenance, and equipment. The Board licenses qualified practitioners, establishes standards of practice, investigates complaints, holds administrative hearings, and monitors continuing education compliance among its licensees.

General Revenue Fund

GRF 015321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,697,825	$2,926,671	$2,599,052	$3,051,598	$3,318,213	$3,468,684
% change	8.5%	-11.2%	17.4%	8.7%	4.5%

Source: General Revenue Fund

Legal Basis: Section 253.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 694 of the 114th G.A.)

Purpose: This line item pays for the expenses of operating the Court of Claims, primarily its Civil Division which is responsible for hearing all civil claims filed against the state of Ohio and its agencies.

GRF 015402 Wrongful Imprisonment Compensation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,534,147	$8,911,372	$6,154,335	$8,506,597	$0	$0
% change	4.4%	-30.9%	38.2%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: As needed line item; R.C. 2743.48

Purpose: This line item is used to pay a sum of money to those who have been judged wrongfully imprisoned, in addition to reasonable attorney fees and other expenses. Appropriation and cash for this purpose is transferred from the Controlling Board's Fund 5KM0 line item 911614, Controlling Board Emergency Purposes/Contingencies.

GRF 015403 Public Records Adjudication

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$910,409	$1,003,656	$979,059	$1,073,194	$1,145,161	$1,199,582
% change	10.2%	-2.5%	9.6%	6.7%	4.8%

Source: General Revenue Fund

Legal Basis: Section 253.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 390 of the 131st G.A.)

Purpose: This line item pays for expenses that the Court of Claims incurs to maintain a procedure to hear complaints alleging a denial of access to public records.

Dedicated Purpose Fund Group

5K20 015603 CLA Victims of Crime

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$534,211	$545,675	$494,236	$606,225	$622,100	$649,822
% change	2.1%	-9.4%	22.7%	2.6%	4.5%

Source: Dedicated Purpose Fund Group: Cash transfers from the Reparations Fund (Fund 4020) used by the Attorney General

Legal Basis: R.C. 2743.531; Section 253.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 153 of the 123rd G.A.)

Purpose: This line item pays for expenses associated with reviewing appeals in crime victims' compensation cases.

5TE0 015604 Public Records

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$9,200	$1,200	$6,000	$2,000	$2,800	$2,800
% change	-87.0%	400.0%	-66.7%	40.0%	0.0%

Source: Dedicated Purpose Fund Group: (1) $25 filing fee collected by the Clerk of the Court of Claims related to the filing of a complaint with the Court alleging a denial of access to public records, and (2) investment earnings

Legal Basis: R.C. 2743.75; Section 253.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on November 14, 2016)

Purpose: This line item assists in paying for the Court of Claims' costs to handle complaints alleging a denial of access to public records.

General Revenue Fund

GRF 226321 Operations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$13,481,454	$13,021,341	$29,483,116	$31,055,259	$32,700,258	$33,454,668
% change	-3.4%	126.4%	5.3%	5.3%	2.3%

Source: General Revenue Fund

Legal Basis: R.C. 3325.01, 3325.011, 3325.02; Section 391.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 59 of the 130th G.A)

Purpose: This line item provides the main source of operating support for Ohio Deaf and Blind Education Services (ODBES), including staff payroll and fringe benefits, maintenance of the school grounds and facilities, and equipment. H.B. 33 of the 135th G.A. created ODBES to serve as a single state agency to oversee the Ohio School for the Deaf (OSD) and the Ohio State School for the Blind (OSSB), which remain separate schools. Prior to FY 2024, each school received separate appropriations. This line item only supported operating expenses for OSSB while GRF line item 221321, Operations, supported such expenses for OSD.

Dedicated Purpose Fund Group

4H80 226602 Blind School State Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$150,579	$83,480	$65,948	$209,956	$350,000	$350,000
% change	-44.6%	-21.0%	218.4%	66.7%	0.0%

Source: Dedicated Purpose Fund Group: Department of Education and Workforce career-technical education, parent mentor, and broadband connectivity grants, and other grants

Legal Basis: Section 391.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on May 29, 1996)

Purpose: This line item is used for OSSB activities such as career-technical education, parent mentoring and support groups, broadband connectivity, and other purposes, depending on the grants received.

Dedicated Purpose Fund Group

4M00 226400 Deaf School Educational Program Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$94,563	$160,247	$250,000	$250,000
% change	N/A	N/A	69.5%	56.0%	0.0%

Source: Dedicated Purpose Fund Group: Donations, fundraising activities, fees charged for camps and workshops, vocational work program sales, athletic event ticket sales, and investment earnings

Legal Basis: R.C. 3325.16; Section 391.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item supports OSD educational programs, after-school activities, and expenses associated with student activities and clubs. Prior to FY 2024, these expenses were supported by Fund 4M00 line item 221601, Education Program Expenses, under a separate budget for OSD.

4M10 226401 Deaf School State Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$110,775	$117,200	$25,000	$25,000
% change	N/A	N/A	5.8%	-78.7%	0.0%

Source: Dedicated Purpose Fund Group: Department of Education and Workforce career-technical education, parent mentor, and broadband connectivity grants, and other grants

Legal Basis: Section 391.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used for OSD activities such as career-technical education, parent mentoring and support groups, broadband connectivity, and other purposes, depending on the grants received. According to ODBES, most of the programming for these activities will consolidated in Fund 4H80 line item 226602, Blind School State Grants, beginning in FY 2026. Prior to FY 2024, these expenses were supported by Fund 4M10 line item 221602, Education Reform Grants, under a separate budget for OSD.

Dedicated Purpose Fund Group

4M50 226601 Blind School Educational Program Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$264,658	$172,448	$262,056	$285,738	$330,000	$340,000
% change	-34.8%	52.0%	9.0%	15.5%	3.0%

Source: Dedicated Purpose Fund Group: Donations; fundraising activities; fees charged for camps, workshops, and summer work and learn cooperative programs; athletic event ticket sales; and investment earnings

Legal Basis: R.C. 3325.17; Section 391.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item supports OSSB educational programs, after-school activities, and expenses associated with student activities and clubs.

5H60 226402 Early Childhood Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$120	$15,075	$65,000	$65,000
% change	N/A	N/A	12,462.5%	331.2%	0.0%

Source: Dedicated Purpose Fund Group: Fees for preschool summer day camps. Formerly, Fund 5H60 also received tuition fees charged for OSD preschool or daycare services for hearing siblings and hearing children of staff, though these services generally have not been available since 2008 due to insufficient teaching staff.

Legal Basis: Section 391.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used as a reserve for special projects or emergencies associated with early childhood education services due to minimal ongoing fee revenue collected from preschool summer day camp programs. Revenue to Fund 5H60 generally has been under $10,000 annually since FY 2017. Beginning in FY 2024, this line item replaces Fund 5H60 line item 221609, Even Start Fees and Gifts, which was appropriated under a separate budget for OSD.

Dedicated Purpose Fund Group

5NJ0 226622 Employee Food Service Charges

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,169	$10,411	$20,476	$21,416	$22,467	$23,141
% change	45.2%	96.7%	4.6%	4.9%	3.0%

Source: Dedicated Purpose Fund Group: Receipts from employees who make purchases from OSD and OSSB food service programs. Prior to FY 2024, Fund 5NJ0 was supported by receipts from OSSB employees only.

Legal Basis: R.C. 3325.13; Section 391.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 59 of the 130th G.A.)

Purpose: This line item is used to offset a portion of the payroll costs for a kitchen manager position for OSD and OSSB. The line item is used to comply with U.S. Department of Agriculture regulations for the National School Lunch Program that require the schools to separately account for the fees paid by staff for meals. Prior to FY 2024, each school received separate appropriations. This line item supported OSSB's share of the kitchen manager costs while Fund 5NK0 line item 221610, Food Service Program, supported OSD's share.

Federal Fund Group

3100 226626 Blind School Federal Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$968,449	$890,966	$963,274	$922,575	$1,099,000	$1,099,000
% change	-8.0%	8.1%	-4.2%	19.1%	0.0%

Source: Federal Fund Group: FAL 10.553, School Breakfast Program; FAL 10.555, National School Lunch Program; FAL 84.027, Part B Special Education Grants to States; FAL 84.181, Special Education - Grants for Infants and Families; FAL 84.287, 21st Century Community Learning Centers; 84.425C, Education Stabilization Fund - Governor's Emergency Education Relief Fund

Legal Basis: Section 391.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on September 22, 1956)

Purpose: This line item is used to spend the proceeds of various federal grants for OSSB. The grants support special education and related services, child nutrition, afterschool programs that offer academic enrichment services, early intervention services for infants and toddlers, and other activities.

Federal Fund Group

3110 226403 Deaf School Federal Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$245,408	$498,639	$574,000	$574,000
% change	N/A	N/A	103.2%	15.1%	0.0%

Source: Federal Fund Group: FAL 10.553, School Breakfast Program; FAL 10.555, National School Lunch Program; FAL 84.027, Part B Special Education Grants to States; FAL 84.287, 21st Century Community Learning Centers; FAL 84.425C, Education Stabilization Fund - Governor's Emergency Education Relief Fund

Legal Basis: Section 391.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to spend the proceeds of various federal grants for OSD. The grants support special education and related services, child nutrition, afterschool programs that offer academic enrichment services, and other activities. Prior to FY 2024, these expenses were supported by Fund 3110 line item 221625, Federal Grants, under a separate budget for OSD.

3DT0 226621 Ohio Transition Collaborative

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$19,549	$109,103	$118,390	$244,699	$230,000	$230,000
% change	458.1%	8.5%	106.7%	-6.0%	0.0%

Source: Federal Fund Group: FAL 84.126, Vocational Rehabilitation Grants to States (transferred from the Opportunities for Ohioans with Disabilities Agency)

Legal Basis: Section 391.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on July 27, 2009)

Purpose: This line item mainly supports the payroll and other operating costs of OSSB's Employment, Development, Growth, and Education (EDGE) Program. According to OSSB, the program allows high school seniors to defer graduation for one year to remain at OSSB to receive job readiness training and improve social, communication, and adult living skills, with the goal of achieving greater independence upon completion of the program. OSSB partners with the students' resident school districts and the Opportunities for Ohioans with Disabilities Agency to operate the program.

Federal Fund Group

3P50 226643 Medicaid Professional Services Reimbursement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$15,841	$85,438	$152,010	$200,443	$459,500	$459,500
% change	439.3%	77.9%	31.9%	129.2%	0.0%

Source: Federal Fund Group: FAL 93.778, Medical Assistance Program

Legal Basis: Section 391.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on February 9, 1998)

Purpose: This line item supports the personnel and other related costs incurred to provide support services and specialized care for Medicaid-eligible students. Prior to FY 2024, OSD and OSSB received separate appropriations. This line item supported OSSB's costs while Fund 3R00 line item 221684, Medicaid Professional Services Reimbursement, supported OSD's costs.

Dedicated Purpose Fund Group

4K90 880609 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,707,833	$1,614,427	$1,898,017	$1,826,446	$2,281,030	$2,372,258
% change	-5.5%	17.6%	-3.8%	24.9%	4.0%

Source: Dedicated Purpose Fund Group: License fees and other assessments collected by the state's professional and occupational licensing boards

Legal Basis: R.C. 4715.04 and 4743.05; Section 255.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item is used to pay the State Dental Board's operating expenses, including personal services, supplies, maintenance, and equipment. The Board issues licenses to dentists and dental hygienists and assistants and also issues a variety of certificates and permits related to the practice of dentistry. The Board sets standards for training, ethics, and the practice of dentistry and dental hygiene. It also investigates complaints, holds administrative hearings, determines appropriate disciplinary actions, and monitors continuing education compliance among its licensees and certificate holders.

Dedicated Purpose Fund Group

4M20 974601 Board of Deposit

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,246,687	$519,976	$381,658	$658,683	$1,688,400	$1,688,400
% change	-58.3%	-26.6%	72.6%	156.3%	0.0%

Source: Dedicated Purpose Fund Group: Transfers of cash from the Investment Earnings Redistribution Fund (Fund 6080) after certification of the Board's expenses by the Treasurer of State

Legal Basis: R.C. 135.02; Sections 257.10 and 257.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item is used to pay for all necessary expenses of the Board of Deposit including banking charges and fees required for the operation of the state treasury accounts.

General Revenue Fund

GRF 195402 Coal Research and Development Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$203,132	$132,176	$190,252	$164,371	$175,000	$175,000
% change	-34.9%	43.9%	-13.6%	6.5%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 1551.32; Sections 259.10 and 259.20 of H.B. 96 of the 136th G.A.

Purpose: This line item provides for the operating costs of the Ohio Coal Development Office, which is responsible for awarding grants to universities and R&D firms for research into and development of clean coal technologies under the Coal Research and Development Program. Funding for the awards comes from capital appropriations.

GRF 195405 Minority Business Development

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,438,737	$6,352,043	$6,566,878	$8,838,989	$7,500,000	$8,500,000
% change	43.1%	3.4%	34.6%	-15.1%	13.3%

Source: General Revenue Fund

Legal Basis: R.C. 122.92 to 122.94; Sections 259.10 and 259.20 of H.B. 96 of the 136th G.A.

Purpose: This line item supports activities that advocate for minority businesses and provides funding for consulting services to help minority businesses with technical and managerial matters. This funding also includes regional aid to the seven Minority Business Assistance Centers across the state. Additionally, this line item funds the minority business enterprise (MBE) encouraging diversity, growth, and equity (EDGE) programs that were transferred from DAS to DEV in FY 2022 under H.B. 110 of the 134th G.A. Prior to FY 2022, funding for these programs was provided in DAS GRF line item 100457, Equal Opportunity Services.

GRF 195406 Helping Ohioans Stay in their Homes

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$7,000,000	$4,000,000	$4,000,000	$4,000,000
% change	N/A	N/A	-42.9%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 259.10 and 259.20 of H.B. 96 of the 136th G.A.

Purpose: For the FY 2026-FY 2027 biennium, this line item is earmarked for $4,000,000 in each fiscal year to support People Working Cooperatively for the Safe and Healthy at Home Initiative. During the FY 2024-FY 2025 biennium, the funding was earmarked for grants to local governments and eligible nonprofit organizations for providing transitional and permanent housing for homeless persons.

General Revenue Fund

GRF 195415 Business Development Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,037,653	$2,681,398	$4,019,158	$3,389,439	$3,864,894	$3,807,217
% change	31.6%	49.9%	-15.7%	14.0%	-1.5%

Source: General Revenue Fund

Legal Basis: Sections 259.10 and 259.20 of H.B. 96 of the 136th G.A.

Purpose: This line item supports operating costs of the Strategic Investment Division and DEV's regional economic development offices. The Division's purpose is to enhance the overall business climate of the state by providing outreach assistance to local governments, businesses, and professional economic development agencies. The regional offices assist with DEV's mission of retaining, expanding, and creating new employment opportunities in the state, and act as liaisons between their region and state government. The funding includes the following earmarks: $1.55 million in FY 2026 and $1.45 million in FY 2027 for Development Projects, Inc. to carry out programs related to the Department of Defense. Prior to FY 2022, funds for this earmark were provided in Fund 5HR0 line item 195622, Defense Development Assistance.

GRF 195419 Healthy Beginnings at Home

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$375,000	$1,885,000	$0	$0
% change	N/A	N/A	402.7%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item supported stable housing initiatives for pregnant mothers and programs to improve maternal and infant health outcomes. In FY 2024, up to $2,500,000 was earmarked and encumbered for this purpose in consultation with the Department of Health, and up to $500,000 each fiscal year was earmarked to support Move to Prosper efforts.

GRF 195426 Redevelopment Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$953,260	$1,088,553	$1,128,892	$949,554	$1,125,000	$1,141,982
% change	14.2%	3.7%	-15.9%	18.5%	1.5%

Source: General Revenue Fund

Legal Basis: Sections 259.10 and 259.20 of H.B. 96 of the 136th G.A.

Purpose: This line item pays for a variety of operating expenses, including those related to energy, redevelopment, and other revitalization projects. The line item may also be used to match federal funding.

General Revenue Fund

GRF 195453 Technology Programs and Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,273,943	$1,005,164	$1,038,319	$604,645	$859,360	$868,648
% change	-55.8%	3.3%	-41.8%	42.1%	1.1%

Source: General Revenue Fund

Legal Basis: Sections 259.10 and 259.20 of H.B. 96 of the 136th G.A.

Purpose: The line item is used mostly to pay for a portion of the administrative costs of the Third Frontier Program in conjunction with two other line items: (1) Fund 7011 line item 195686, and (2) Fund 7014 line item 195620.

GRF 195454 Small Business and Export Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,361,991	$3,481,297	$3,056,420	$3,837,062	$3,537,643	$3,807,014
% change	3.5%	-12.2%	25.5%	-7.8%	7.6%

Source: General Revenue Fund

Legal Basis: Sections 259.10 and 259.20 of H.B. 96 of the 136th G.A.

Purpose: This line item provides state matching funds for federal grants, as well as other grants to local organizations to support economic development activities that promote small business development, entrepreneurship, and exports of Ohio's goods and services through the Office of Business Assistance.

GRF 195455 Appalachia Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,027,867	$7,195,746	$4,792,885	$8,780,726	$12,680,362	$12,682,630
% change	-10.4%	-33.4%	83.2%	44.4%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 259.10 and 259.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for administrative costs of the Governor's Office of Appalachia, provide financial assistance to projects in Ohio's Appalachian counties, pay dues for the Appalachian Regional Commission, and match federal Appalachian development funding. The line item also funds earmarks of $210,000 in each fiscal year for every one of the four Appalachian Local Development Districts in Ohio: (1) the Ohio Valley Regional Development Commission, (2) the Ohio Mid-Eastern Government Association, (3) the Buckeye Hills Regional Council, and (4) the Eastgate Regional Council of Governments. The line item also provides funding for ten specific community projects.

General Revenue Fund

GRF 195456 Local Roads

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$48,801,036	$12,641,518	$0	$0	$0
% change	N/A	-74.1%	-100.0%	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to fund local road improvements for economic development purposes.

GRF 195459 Ohio Onshoring Incentive

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$600,000,000	$0	$0	$0
% change	N/A	N/A	-100.0%	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item supported performance-based, economic development incentive grants to help offset costs for companies building a semiconductor manufacturing plant in the state. In particular, this line item was used to issue a grant to Intel to be used for building two chip fabrication facilities.

GRF 195497 CDBG Operating Match

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,158,930	$1,341,070	$1,374,578	$1,410,774	$1,445,867	$1,473,181
% change	15.7%	2.5%	2.6%	2.5%	1.9%

Source: General Revenue Fund

Legal Basis: Sections 259.10 and 259.20 of H.B. 96 of the 136th G.A.

Purpose: This funding covers the state's cost of administering the Community Development Block Grant Program, matching federal funds awarded to Ohio through Fund 3K80 line item 195613.

General Revenue Fund

GRF 195499 BSD Federal Programs Match

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$12,100,401	$15,189,285	$14,341,258	$11,364,564	$13,441,064	$13,499,251
% change	25.5%	-5.6%	-20.8%	18.3%	0.4%

Source: General Revenue Fund

Legal Basis: Sections 259.10 and 259.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for three purposes: (1) To provide state matching funds for the Manufacturing Extension Partnership Program, which receives federal funding through Fund 3080 line item 195672, (2) to provide matching funds for the Procurement Technical Assistance Center Program, funded through Fund 3080 line item 195675, and (3) to pay for operating costs of the Strategic Investment Division (previously named the Business Services Division).

GRF 1954A7 Residential Economic Development District Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$10,000,000	$15,000,000
% change	N/A	N/A	N/A	N/A	50.0%

Source: General Revenue Fund

Legal Basis: R.C. 122.636; Sections 259.10 and 259.20 of H.B. 96 of the 136th G.A.

Purpose: This line item supports a grant program for counties, townships, and municipal corporations located within 20 miles of a "major economic development project" that adopt pro-housing policies and approve a workforce housing project with a minimum of 100 units. Specifically, the program grants funds to provide capital for local housing development grants and loans, acquisition and initial site development, housing-related infrastructure projects, service or public safety needs, and other purposes deemed appropriate by the DEV Director. Under the program, applicants may collaborate with a housing developer, a port authority, a council of governments, a regional planning commission, or one or more other counties, townships, or municipal corporations.

GRF 195501 iBELIEVE

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$201,070	$242,774	$30,610	$0	$0	$0
% change	20.7%	-87.4%	-100.0%	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was earmarked for the iBELIEVE Foundation to provide opportunities for Appalachian youth to develop twenty-first century skills, including leadership, communication, and problem-solving for college access and retention.

General Revenue Fund

GRF 195503 Local Development Projects

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$15,455,378	$17,588,546	$12,797,990	$56,118,907	$2,405,000	$1,250,000
% change	13.8%	-27.2%	338.5%	-95.7%	-48.0%

Source: General Revenue Fund

Legal Basis: Sections 259.10 and 259.20 of H.B. 96 of the 136th G.A.

Purpose: For the FY 2026-FY 2027 biennium, this line item is earmarked for 10 specific community projects totaling just over $2.4 million in FY 2026 and nearly $1.3 million in FY 2027.

GRF 195537 Ohio-Israel Agricultural Initiative

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$200,735	$212,741	$231,110	$209,360	$500,000	$500,000
% change	6.0%	8.6%	-9.4%	138.8%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 259.10 and 259.20 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the Ohio-Israel Agricultural Initiative, which is overseen by the Negev Foundation. The initiative aims to promote trade between Ohio and Israel in the agriculture and processed food sectors, and provide awareness efforts and education on topics related to agricultural trade with Israel. H.B. 96 prohibits the funding from being used to cover travel and entertainment expenses incurred under the initiative.

GRF 195553 Industry Sector Partnerships

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,450,792	$3,004,956	$7,036,158	$3,514,803	$5,000,000	$5,000,000
% change	22.6%	134.2%	-50.0%	42.3%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 122.179; Sections 259.10 and 259.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to promote industry sector partnerships, which consist of groups of businesses in the same industry, workforce development entities, educational institutions, and others within a region. The funding is used to provide technical assistance and competitive grants.

General Revenue Fund

GRF 195556 TechCred Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,914,298	$7,161,223	$261,136	$5,029,220	$23,205,470	$24,207,322
% change	45.7%	-96.4%	1,825.9%	361.4%	4.3%

Source: General Revenue Fund

Legal Basis: R.C. 122.178 and 122.1710, 122.1712, and 122.1713; Sections 259.10 and 259.20 of H.B. 96 of the 136th G.A.

Purpose: This line item funds the TechCred Program. The program offers financial assistance for students and workers to enroll in short-term training courses or programs in specific industries or to pursue in-demand jobs.

GRF 195566 Main Street Job Recovery Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$201,024	$165,887	$133,090	$0	$0
% change	N/A	-17.5%	-19.8%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to make grants to nonprofit organizations to create permanent business development and employment opportunities targeted to low- and moderate-income individuals or individuals of the reentry population.

GRF 195595 Workforce Development Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$400,000	$400,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: General Revenue Fund

Legal Basis: Sections 259.10 and 259.20 of H.B. 96 of the 136th G.A.

Purpose: This line item supports earmarks of $133,333 in each fiscal for the Ohio Oil and Gas Career Jumpstart Program at each of the following: (1) Apollo Career and Technical Center, (2) Mahoning Career and Technical Center, and (3) Washington County Career Center.

General Revenue Fund

GRF 195901 Coal Research and Development General Obligation Bond Debt Service

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,125,917	$5,724,433	$5,727,636	$4,036,225	$4,050,000	$2,525,000
% change	-19.7%	0.1%	-29.5%	0.3%	-37.7%

Source: General Revenue Fund

Legal Basis: R.C. 151.07; Sections 259.10 and 259.25 of H.B. 96 of the 136th G.A.

Purpose: This line item provides debt service payments on coal research and development bonds issued by the Ohio Public Facilities Commission. Bond proceeds may fund grants, loans, and other incentives in support of coal research and development projects awarded by the Ohio Coal Development Office. The project awards are funded under capital line item C19505, Coal Research and Development.

GRF 195905 Third Frontier Research and Development General Obligation Bond Debt Service

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$68,863,812	$59,271,500	$47,737,327	$36,418,494	$45,000,000	$45,000,000
% change	-13.9%	-19.5%	-23.7%	23.6%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 151.10; Sections 259.10 and 259.25 of H.B. 96 of the 136th G.A.

Purpose: This line item pays debt service on bonds that were issued to finance the Third Frontier Program. The bonds are issued by the Ohio Public Facilities Commission, as authorized by Article VIII, Section 2p of the Ohio Constitution.

GRF 195912 Job Ready Site Development General Obligation Bond Debt Service

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,593,204	$4,591,604	$0	$0	$0	$0
% change	0.0%	-100.0%	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to pay debt service on bonds issued by the Ohio Public Facilities Commission to fund the Job Ready Sites Program, which supported site development. The program expired in FY 2012.

Dedicated Purpose Fund Group

4500 195624 Minority Business Bonding Program Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$9,875	$0	$9,875	$9,875
% change	N/A	N/A	-100.0%	N/A	0.0%

Source: Dedicated Purpose Fund Group: Premiums charged and collected by the Minority Development Financing Advisory Board; interest income earned from the Minority Business Bonding Fund

Legal Basis: R.C. 122.88; Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item pays for the administrative expenses of the Minority Business Bonding Program. It also provides funding for a loss reserve to pay claims arising from defaults on surety bonds underwritten. The maximum bonding line is $1 million per business.

4510 195649 Business Assistance Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,432,426	$1,242,649	$1,645,758	$1,598,453	$3,000,000	$3,000,000
% change	-13.2%	32.4%	-2.9%	87.7%	0.0%

Source: Dedicated Purpose Fund Group: Cash transfers from the Facilities Establishment Fund; fees associated with business incentive loan programs

Legal Basis: Sections 259.10 and 259.30 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for administrative expenses that the Strategic Investment Division incurs for overseeing business loan programs. The loans are awarded in the form of a 166 Direct Loan, an Innovation Ohio Loan, a Rural Industrial Park Loan, a Research and Development Loan, or a Capital Access Loan.

4F20 195639 State Special Projects

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$106,488	$116,514	$3,584,074	$712,738	$500,000	$500,000
% change	9.4%	2,976.1%	-80.1%	-29.8%	0.0%

Source: Dedicated Purpose Fund Group: Miscellaneous state funds; vendor fees from utility companies; payments from utility companies facilitated by the Public Utilities Commission of Ohio

Legal Basis: Sections 259.10 and 259.30 of H.B. 96 of the 136th G.A.

Purpose: This line item supports programs in the Office of Community Assistance via agreements negotiated with the Public Utilities Commission of Ohio, as well as other discretionary projects under DEV. The funding may also be used to match federal funding and to support programs run by the Community Service Division and Business Services Division.

Dedicated Purpose Fund Group

4F20 195655 Workforce Development Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$182,075	$467,211	$693,627	$169,960	$188,100	$188,100
% change	156.6%	48.5%	-75.5%	10.7%	0.0%

Source: Dedicated Purpose Fund Group: Cash transfer from the Ohio Department of Health

Legal Basis: Section 259.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on February 10, 2020)

Purpose: This line item is used to support workforce development training for lead abatement professionals. Approved training providers are reimbursed for training provided.

4F20 195699 Utility Community Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$785,632	$470,448	$701,447	$703,063	$686,947	$0
% change	-40.1%	49.1%	0.2%	-2.3%	-100.0%

Source: Dedicated Purpose Fund Group: Payments from utility companies

Legal Basis: Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for many purposes, including (1) verifying the income and eligibility of individuals applying for low-income energy assistance, (2) supporting projects to assist low-income persons, (3) assisting with energy efficiency projects for Percentage of Income Payment Plan (PIPP) customers, (4) providing training assistance for agencies that administer low-income customer assistance programs, and (5) matching federal funds. The programs supported by this line time will transfer to the Ohio Department of Job and Family Services in FY 2027, explaining why there is no appropriation for them under DEV in FY 2027.

4F20 1956B7 One-Time Emergency Projects

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

Source: Dedicated Purpose Fund Group: Cash transfer of up to $500,000 cash in FY 2026 from the Controlling Board Emergency Purposes/Contingencies Fund (Fund 5KM0)

Legal Basis: Sections 259.10 and 259.30 of H.B. 96 of the 136th G.A.

Purpose: This line item is earmarked for Boardman Township to provide matching funds for the flood mitigation assistance grant awarded to the township by the Federal Emergency Management Agency.

Dedicated Purpose Fund Group

4W00 195629 Roadwork Development

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,421,501	$11,128,363	$21,127,352	$13,458,494	$15,200,000	$15,200,000
% change	73.3%	89.9%	-36.3%	12.9%	0.0%

Source: Dedicated Purpose Fund Group: Transfers from the Highway Operating Fund (Fund 7002) used by ODOT

Legal Basis: R.C. 122.14; Sections 207.10 and 207.20 of H.B. 54 of the 136th G.A.

Purpose: This line item provides funding for the Roadwork Development Grant Program, used for public road improvements associated with economic development opportunities that retain or attract business for Ohio. These grants are typically received by local governments or other regional entities like port authorities, but are occasionally awarded to businesses directly. Typically, a grant recipient must provide at least 25% in matching funds towards the project. Grants are approved by the Controlling Board.

4W10 195646 Minority Business Enterprise Loan

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,537,838	$436,402	$1,079,949	$101,291	$2,000,000	$2,000,000
% change	-71.6%	147.5%	-90.6%	1,874.5%	0.0%

Source: Dedicated Purpose Fund Group: Loan repayments

Legal Basis: R.C. 122.80; Sections 259.10 and 259.30 of H.B. 96 of the 136th G.A.

Purpose: This line item provides loans to eligible Minority Business Enterprises processed by the Minority Development Financing Advisory Board and to cover operating expenses of the Minority Business Development Division. The loans can be used to finance up to 75% of the project to certified minority-owned businesses that are purchasing or improving fixed assets and creating or retaining jobs. The interest rate on the loans is fixed at 3%.

5AI1 1956G9 Broadband Pole Replacement and Undergrounding Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$11,382	$25,015,752	$31,361,299	$0
% change	N/A	N/A	219,678.8%	25.4%	-100.0%

Source: Dedicated Purpose Fund Group: Transfer from the FY 2023 GRF ending balance

Legal Basis: R.C. 191.27; Sections 259.10 and 259.30 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support the Broadband Pole Replacement and Undergrounding Program.

Dedicated Purpose Fund Group

5AO0 1956H2 Priority Projects

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$17,365,682	$28,575,412	$17,000,000	$15,800,000
% change	N/A	N/A	64.6%	-40.5%	-7.1%

Source: Dedicated Purpose Fund Group: Cash transfers totaling $17.0 million in FY 2026 and $15.8 million in FY 2027 from the (1) State Small Business Credit Initiative Fund (Fund 3FJ0), (2) Business Assistance Fund (Fund 4510), (3) Minority Business Enterprise Loan Fund (Fund 4W10), (4) Rural Industrial Park Loan Fund (Fund 4Z60), (5) State Fire Marshal Fund (Fund 5460), (6) Industrial Compliance Operating Fund (Fund 5560), (7) Securities Investor Education/Enforcement Fund (Fund 5GK0), (8) Capital Access Loan Fund (Fund 5S90), (9) Innovation Ohio Loan Fund (Fund 7009), (10) Research and Development Loan Fund (Fund 7010), and (11) Facilities Establishment Fund (Fund 7037)

Legal Basis: Sections 259.10, 259.30, and 516.30 of H.B. 96 of the 136th G.A.

Purpose: For the FY 2026-FY 2027 biennium, this line item is earmarked for 16 specific community projects funded from cash transfers into the Priority Projects Fund (Fund 5AO0).

5AP1 1956H3 Welcome Home Ohio Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$170,365	$5,066,887	$45,625,000	$45,625,000
% change	N/A	N/A	2,874.1%	800.5%	0.0%

Source: Dedicated Purpose Fund Group: Cash transfer from the Local Government Tangible Property Tax Replacement Fund (Fund 7081)

Legal Basis: R.C. 122.631 to 122.633; Sections 259.10 and 259.30 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to award grants under the Welcome Home Ohio Program. In the FY 2026-FY 2027 biennium, the line item is earmarked as follows: (1) $22,812,500 in each fiscal year is for grants to land banks to buy residential property at foreclosure sales under R.C. 122.631, and (2) $22,812,500 in each fiscal year is for grants to rehabilitate or construct residential property for income-restricted owners described under R.C. 122.632.

Dedicated Purpose Fund Group

5CT1 1956B8 Residential Development Revolving Loan Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$100,000,000	$0
% change	N/A	N/A	N/A	N/A	-100.0%

Source: Dedicated Purpose Fund Group: Cash transfer from the General Revenue Fund

Legal Basis: R.C. 122.98 and 122.981; Sections 259.10, 259.30, and 512.10 of H.B. 96 of the 136th G.A.

Purpose: This line item supports a revolving loan program to fund infrastructure improvements which support construction of new, single-family residential dwellings in counties with populations of less than 75,000 that issued fewer new construction permits for single-family homes than the most recent state average. The loan amount is limited to 50% of the cost of the infrastructure developments, repairs, or upgrades, or $30,000 per single-family residential dwelling to be served by that infrastructure, whichever is less. The unexpended, unencumbered portion of the FY 2026 appropriation is reappropriated in FY 2027.

5CV1 195561 Bar And Restaurant Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$73,050,776	$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 Section 209.10 of S.B. 108 of the 134th G.A.)

Purpose: This line item was used to provide grants to bars and restaurants that have been impacted by the COVID-19 pandemic. Grants were awarded in amounts of $10,000, $20,000, and $30,000 and awarded based on factors such as demonstrated loss of revenue and the number of employees employed by the bars and restaurants.

5CV1 195562 Lodging Industry Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$13,239,965	$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 Section 209.10 of S.B. 108 of the 134th G.A.)

Purpose: This line item was used to provide grants for lodging industry businesses impacted by the COVID-19 pandemic. Grants were awarded in amounts of $10,000, $20,000, and $30,000 and awarded based on factors such as a demonstrated loss of revenue and occupancy rates.

Dedicated Purpose Fund Group

5CV1 195621 Coronavirus Relief - Entertainment Venues

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$13,826,239	$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 Sections 259.10 and 259.30 of H.B. 110 of the 134th G.A.)

Purpose: This line item was used to award grants to entertainment venues impacted by the COVID-19 pandemic. Grants were awarded in amounts of $10,000, $20,000, and $30,000 and awarded based on factors such as demonstrated loss of revenue due to canceled events or performances.

5CV1 195630 Coronavirus Relief New Business Relief Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,290,000	$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 (originally established by Sections 259.10 and 259.30 of H.B. 110 of the 134th G.A.)

Purpose: This line item was used to provide relief grants of $10,000 for new businesses in this state opening after January 1, 2020.

5CV1 195631 Coronavirus Relief - Small Business Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$81,495,000	$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 (originally established by the Controlling Board on October 26, 2020)

Purpose: This line item was used to provide grants to small businesses for expenses incurred as a result of the COVID-19 pandemic. These were one-time grants of up to $10,000. Eligible expenses include Personal Protective Equipment, mortgage or rent payments, and salaries and wages. The line item was also used to provide grants of $2,500 to on-premise liquor permit holders.

Dedicated Purpose Fund Group

5CV2 195559 Rent and Utility Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$377,124,347	$266,928,516	$79,683,514	$6,483,329	$0	$0
% change	-29.2%	-70.1%	-91.9%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: FAL 21.023, Emergency Rental Assistance

Legal Basis: Discontinued line item (originally established by the Controlling Board on January 25, 2021)

Purpose: This line item was used to provide rent, utilities, and home energy costs relief and assistance payments to individuals impacted by the COVID-19 pandemic. This assistance funding was distributed to local Community Action Agencies and local governments according to the low- to moderate-income populations and unemployment rates within each county.

5CV3 195457 Local Water And Sewer

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$65,234,245	$64,423,875	$37,920,800	$0	$0
% change	N/A	-1.2%	-41.1%	-100.0%	N/A

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

Legal Basis: Discontinued line item

Purpose: This line item supported various infrastructure improvements, specifically to provide water and wastewater capacity upgrades for communities affected by larger economic development projects and to support future growth through infrastructure improvements. In particular, the funding was used for work on Intel and Honda facilities.

5CV3 195579 Workforce Housing Development

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$3,101,659	$8,473,134	$0	$0
% change	N/A	N/A	173.2%	-100.0%	N/A

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

Legal Basis: Discontinued line item

Purpose: This line item was earmarked for three different Habitat for Humanity programs targeting (1) workforce housing development, (2) critical home repairs for low-income households, and (3) a statewide apprenticeship program.

Dedicated Purpose Fund Group

5CV3 1956A1 Water and Sewer Quality Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,042,812	$59,767,947	$129,807,326	$171,703,187	$0	$0
% change	1,864.2%	117.2%	32.3%	-100.0%	N/A

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

Legal Basis: Discontinued line item (originally established by sections 259.10 and 259.30 of H.B. 168 of the 134th G.A.)

Purpose: This line item was used to provide grants to political subdivisions for water and sewer quality projects under the Water and Sewer Quality Program. Political subdivisions that receive a grant are to provide a local match or local contribution to the project.

5CV3 1956B1 ARPA Appalachia Community Plan

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$1,454,329	$55,534,265	$130,421,403	$0	$0
% change	N/A	3,718.5%	134.8%	-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 5 of H.B. 377 of the 134th G.A.)

Purpose: This line item provided planning and development for two forms of grants under the Appalachian Community Grant Program: (1) the Appalachian Planning Grant, and (2) the Appalachian Development Grant. H.B. 377 of the 134th G.A. earmarked all of the following: (1) $15.0 million, or up to $30.0 million if the DEV Director indicates the additional amount is needed, for Appalachian Planning Grants, (2) $50.0 million for Appalachian Development Grants to eligible applicants that did not receive an Appalachian Planning Grant, and (3) the remaining amount for Appalachian Development Grants for applicants that received an Appalachian Planning Grant. The amount that remained under the line item was used to award Appalachian Development Grants to eligible applicants. Grants were approved by the Controlling Board.

Dedicated Purpose Fund Group

5CV3 1956D1 Meat Processing Investing Program ARPA

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$14,924,727	$2,229,774	$579,528	$0	$0
% change	N/A	-85.1%	-74.0%	-100.0%	N/A

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

Legal Basis: Discontinued line item (originally established by Controlling Board on August 29, 2022)

Purpose: This line item was used to make grants to meat processing plants for purposes of improving processing efficiencies, expansion or new construction of facilities, food safety certification, obtaining cooperative interstate shipment status or improving harvest services. Grants were capped at $250,000. This line item was used in conjunction with Fund 5XX0 line item 195408, Meat Processing Investment Program.

5CV3 1956D4 Water Reclamation Project

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$114,000,000	$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 Section 309.10 of H.B. 687 of the 134th G.A.)

Purpose: This line item was used to support a new water reclamation facility to increase available water supply for a semiconductor manufacturing plant complex being built by Intel in Licking County.

5CV3 1956E6 Minor League Relief

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$17,263,200	$12,735,988	$0	$0	$0
% change	N/A	-26.2%	-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 Section 7 of H.B. 66 of the 134th G.A.)

Purpose: This line item provided grants to the following minor league teams in the state: Akron Rubber Ducks, Dayton Dragons, Lake County Captains, Lake Erie Crushers, Mahoning Valley Scrappers, Toledo Mud Hens, Cincinnati Cyclones, and Toledo Walleye.

Dedicated Purpose Fund Group

5CV3 1956E9 ARPA Arts Grant Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$22,478,162	$24,901,006	$0	$0	$0
% change	N/A	10.8%	-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 225.10 and 225.20 of H.B. 45 of the 134th G.A.)

Purpose: This line item was used to award grants to certain performing arts organizations and operators of cultural arts museums. Priority for this grant was given to organizations that did not receive funding from the Ohio Arts Council through the federal CARES Act.

5CV3 1956F6 ARPA Lead Prevention and Mitigation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$19,144,118	$56,221,264	$0	$0
% change	N/A	N/A	193.7%	-100.0%	N/A

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

Legal Basis: Discontinued line item (originally established by Sections 225.10 and 225.22 of H.B. 45 of the 134th G.A.)

Purpose: This line item was used to (1) support lead poisoning prevention projects in the state (earmarked for at least $20.0 million), and (2) support workforce development, recruitment, and retention of lead contractors and to conduct lead abatement services including window and door replacement in residential properties, congregate care settings, and childcare facilities constructed before 1978.

5CV3 1956H4 County and Independent Fairs Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$6,404,061	$3,595,939	$0	$0
% change	N/A	N/A	-43.8%	-100.0%	N/A

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

Legal Basis: Discontinued line item (originally established by Sections 259.10 and 259.30 of H.B. 33 of the 135th G.A.)

Purpose: This line item was used to award grants to county and independent fairs to increase fair access or economic impact. Grants are required to be distributed evenly among all grant applicants.

Dedicated Purpose Fund Group

5CV5 1956H7 Ohio Residential Broadband Expansion Grant Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$444,500	$3,667,764	$0	$0
% change	N/A	N/A	725.1%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: FAL 21.029, Coronavirus Capital Projects Fund

Legal Basis: Discontinued line item (originally created by the Controlling Board on December 18, 2023)

Purpose: This line item provided funding to expand broadband to unserved and underserved communities.

5CV5 1956H8 Broadband Capital Projects Grant Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$7,100,000	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: Dedicated Purpose Fund Group: FAL 21.029, Coronavirus Capital Projects Fund

Legal Basis: Discontinued line item (originally created by the Controlling Board on December 18, 2023)

Purpose: This line item was used to support the Multi-County Last Mile Fiber Build Pilot ($60 million), Ohio's Affordability Grant ($20 million), the Ohio Broadband Line Extension Customer Assistance Program ($10 million), the Shovel Ready School District Project ($7 million), and the Western Ohio Infrastructure Upgrade Pilot Project ($3 million).

5GT0 195550 Broadband Development Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,326,025	$99,533,924	$21,192,164	$73,798,586	$2,800,000	$2,800,000
% change	7,406.2%	-78.7%	248.2%	-96.2%	0.0%

Source: Dedicated Purpose Fund Group: Payments and penalties collected under the Ohio Residential Broadband Expansion Grant Program; cash transfers from the Facilities Establishment Fund (Fund 7037) and GRF

Legal Basis: ORC 122.4037; Section 259.10 of H.B. 96 of the 136th G.A. (originally established by Section 4 of H.B. 2 of the 134th G.A.)

Purpose: This line item is used to provide grants under the Ohio Residential Broadband Expansion Grant Program.

Dedicated Purpose Fund Group

5HR0 195403 Appalachian Workforce Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$999,298	$184,145	$0	$0	$0	$0
% change	-81.6%	-100.0%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Cash transfer of casino licensing fee revenue from the Economic Development Programs Fund (Fund 5JC0)

Legal Basis: Discontinued line item

Purpose: This line item was used in conjunction with GRF line item 195455, Appalachian Workforce Assistance, to support economic development in the Appalachian counties of Ohio. Spending in FY 2023 reflects the distribution of money encumbered in prior fiscal years.

5HR0 195606 TechCred Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,402,826	$5,182,722	$14,652,132	$19,896,365	$0	$0
% change	17.7%	182.7%	35.8%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: (1) Bond proceeds collected under R.C. Chapter 3366 in the semiannual period beginning January 1, 2021, and ending June 30, 2021, and (2) $45.0 million cash transfer from the General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item offered financial assistance for students and workers to enroll in short-term training courses or programs in specific industries or to pursue in-demand jobs. Beginning with the FY 2024-FY 2025 biennium, funding for this program is provided under GRF line item 195556, TechCred Program. Expenditures in FY 2024 and FY 2025 reflect expenses encumbered in FY 2023.

Dedicated Purpose Fund Group

5HR0 195622 Defense Development Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$836,898	$559,175	$0	$0	$0	$0
% change	-33.2%	-100.0%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Transfer of casino licensing fee revenue from the Economic Development Programs Fund (Fund 5JC0)

Legal Basis: Discontinued line item

Purpose: Funding under this line item was earmarked for Development Projects, Inc., a division of the Dayton Development Coalition, for economic development programs and job creation efforts at Department of Defense facilities in Ohio, including working with federal efficiency initiatives and future base realignment and closure activities, assisting with defense contracting at Ohio companies, and supporting regional training and workforce needs in the defense and aerospace industries. Beginning in FY 2022, funding for this earmark has been provided under GRF line item 195415, Business Development Services. Spending in FY 2023 reflected the distribution of money encumbered in prior fiscal years.

5JR0 195635 Tax Incentives Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$535,532	$524,901	$840,070	$1,092,741	$1,200,000	$1,200,000
% change	-2.0%	60.0%	30.1%	9.8%	0.0%

Source: Dedicated Purpose Fund Group: Fees collected for various tax credit programs

Legal Basis: R.C. 122.174; Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: Funding under this line item covers the operating costs of the tax credit programs administered by the Office of Strategic Business Investments. These tax credit programs include the (1) Job Creation, (2) Job Retention, (3) InvestOhio, (4) Motion Picture, (5) Ohio New Market, and (6) Opportunity Zone programs. In addition, the Office tracks the creation and management of enterprise zones and community reinvestment areas.

Dedicated Purpose Fund Group

5KN0 195571 Special Projects

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$519,392	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Transfers from the General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to distribute funds to the City of Sidney to support site preparation or remediation or both. H.B. 110 required the funds received by City of Sidney under this line item to be matched by city, county, or federal funds in amounts that are equal to or greater than the state support provided.

5KP0 195645 Historic Rehabilitation Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$804,388	$1,093,843	$959,139	$1,536,081	$1,800,000	$1,800,000
% change	36.0%	-12.3%	60.2%	17.2%	0.0%

Source: Dedicated Purpose Fund Group: Fees collected under the Ohio Historic Preservation Tax Credit Program

Legal Basis: R.C. 149.311; Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to cover administrative costs incurred in operating the Ohio Historic Preservation Tax Credit Program. The Ohio History Connection partners with DEV in administering the program. Half of the revenue from the fees are transferred to the Ohio History Connection monthly, to help cover operating expenses of that organization.

5M40 195659 Low Income Energy Assistance (USF)

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$276,572,000	$413,479,396	$332,696,557	$350,152,942	$336,627,830	$0
% change	49.5%	-19.5%	5.2%	-3.9%	-100.0%

Source: Dedicated Purpose Fund Group: Revenues from a rider on retail electric service; customer payments under the PIPP Program

Legal Basis: R.C. 4928.51; Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides funding for the Percentage of Income Payment Plan (PIPP) Program, to assist low-income households to cover their electricity bills. Households at or below 150% of the federal poverty level are eligible. Program participants pay a percentage of their monthly utility bills, with the PIPP Program covering the remainder. These amounts are remitted to electric utilities to cover the portion of electric bills that PIPP participants are not required to pay. The PIPP Program supported by this line time will transfer to the Ohio Department of Job and Family Services in FY 2027.

Dedicated Purpose Fund Group

5M50 195660 Advanced Energy Loan Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,399,885	$531,298	$3,997,228	$5,369,060	$8,932,168	$8,940,462
% change	-84.4%	652.4%	34.3%	66.4%	0.1%

Source: Dedicated Purpose Fund Group: Revenues from loan repayments; revenues remitted by electric companies

Legal Basis: R.C. 4928.61 to 4928.63; Sections 259.10 and 259.30 of H.B. 96 of the 136th G.A.

Purpose: This line item provides funding for the Energy Loan Fund Program, awarding loans that encourage investments in advanced energy products, technologies, or services that support the reduction of energy consumption and the production of clean, renewable energy. Two federal line items, line item 195618 and line item 195610, provide additional funding for the program.

5MH0 195644 SiteOhio Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$5,000	$5,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: SiteOhio application and certification fees

Legal Basis: Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds the administrative costs of the SiteOhio Certification Program. Under the program, property owners can apply to certify and market projects that, upon completion, will be sites intended for commercial, industrial, or manufacturing use. DEV entered into a contract with JobsOhio to manage the program, so these appropriations relate only to DEV's costs in coordinating with the private, nonprofit economic development organization.

5MJ0 195683 TourismOhio Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$10,675,685	$12,000,067	$7,233,454	$7,246,432	$11,000,000	$11,000,000
% change	12.4%	-39.7%	0.2%	51.8%	0.0%

Source: Dedicated Purpose Fund Group: Cash transfer from the General Revenue Fund

Legal Basis: Sections 259.10 and 512.10 of H.B. 96 of the 136th G.A.

Purpose: This line item pays for the payroll and operating costs of the Office of Tourism including marketing, advertising, and developing and publishing materials to promote the state.

Dedicated Purpose Fund Group

5UL0 195627 Brownfields Revolving Loan Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$2,323,701	$176,251	$0	$1,750,000	$1,750,000
% change	N/A	-92.4%	-100.0%	N/A	0.0%

Source: Dedicated Purpose Fund Group: Loan repayments

Legal Basis: Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to fund the federal Brownfield Revolving Loan Program, which DEV administers in conjunction with the Ohio Water Development Authority to provide low-interest loans to private and public entities for demolition, cleanup, and remediation projects on brownfield sites.

5UY0 195496 Sports Events Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,365,178	$0	$360,273	$1,843,568	$3,000,000	$3,000,000
% change	-100.0%	N/A	411.7%	62.7%	0.0%

Source: Dedicated Purpose Fund Group: Transfers from the General Revenue Fund

Legal Basis: R.C. 122.122, 122.12, and 122.121; Sections 259.10 and 259.30 of H.B. 96 of the 136th G.A.

Purpose: This line item funds the Sports Event Grant Program to make grants to a local entities organizing committee, endorsing municipality, or endorsing county to attract major sporting events to Ohio. Grants are capped at $2 million.

5W60 195691 International Trade Cooperative Projects

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$2,566	$1,228	$0	$50,000	$50,000
% change	N/A	-52.1%	-100.0%	N/A	0.0%

Source: Dedicated Purpose Fund Group: Funding from the private sector or state and local governments; fees for businesses receiving export assistance

Legal Basis: R.C. 122.05; Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support Ohio firms with international trade business development initiatives.

Dedicated Purpose Fund Group

5XH0 195632 Women Owned Business Loans

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$51,750	$3,605,414	$5,359,879	$2,126,769	$5,000,000	$5,000,000
% change	6,867.0%	48.7%	-60.3%	135.1%	0.0%

Source: Dedicated Purpose Fund Group: Cash transfer from the State Small Business Credit Initiative Fund (Fund 3FJ0)

Legal Basis: Sections 259.10 and 259.30 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to provide loans under the Women-Owned Business Loan Program.

5XH0 195694 Micro-Loan

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,900,511	$3,227,537	$3,690,750	$2,156,925	$2,500,000	$2,500,000
% change	69.8%	14.4%	-41.6%	15.9%	0.0%

Source: Dedicated Purpose Fund Group: Cash transfer from the State Small Business Credit Initiative Fund (Fund 3FJ0)

Legal Basis: Sections 259.10 and 259.30 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to provide loans under the Ohio Micro-Loan Program. Under this program, DEV offers 0% interest micro-loans designed to encourage the growth of new and existing Ohio-based businesses. The minimum loan amount is $10,000 and the maximum is $45,000. Loans must be repaid within five years for permanent working capital and seven years for equipment.

5XH0 1956I1 Minority Business Development Loan Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$2,000,000	$2,000,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: Cash transfer from the State Small Business Credit Initiative Fund (Fund 3FJ0)

Legal Basis: Sections 259.10 and 259.30 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support operating expenses associated with the administration of the MBD Financial Assistance Fund programs under Fund 5XH0 ALIs 195632, Women Owned Business Loans, and 195694, Micro-Loan.

Dedicated Purpose Fund Group

5XM0 195576 All Ohio Future Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$85,000,000	$0	$0	$2,441,870	$0	$0
% change	-100.0%	N/A	N/A	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Cash transfer from the FY 2023 GRF ending fund balance; prior funding consisted of transfers from the General Revenue Fund

Legal Basis: Discontinued line item (originally established by Section 209.10 of H.B. 397 of the 134th G.A.)

Purpose: This line item was used to support economic development in the state, including infrastructure projects and other infrastructure improvements to support future growth.

5XM0 195677 Bar and Restaurant Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,094,597	$680,000	$0	$0	$0	$0
% change	-88.8%	-100.0%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Cash transfer from the FY 2021 GRF ending fund balance

Legal Basis: Discontinued line item (originally established by Sections 259.10 and 259.30 of H.B. 110 of the 134th G.A.

Purpose: This line item was used to provide grants to bars and restaurants that have been impacted by the COVID-19 pandemic. Grants are awarded in amounts of $10,000, $20,000, and $30,000 and awarded based on factors such as demonstrated loss of revenue and the number of employees employed by the bars and restaurants.

5XX0 195408 Meat Processing Investment Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,228,712	$3,153,863	$492,425	$4,783,685	$0	$0
% change	-49.4%	-84.4%	871.5%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Cash transfer from the FY 2023 GRF ending fund balance; prior funding consisted of transfers from the General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to make grants under the Ohio Meat Processing Grant Program to custom processors of food animals from farms for purposes of constructing new or improving existing processing facilities. In the FY 2022-FY 2023 biennium, this line item was used in conjunction with Fund 5CV3 line item 1956D1, Meat Processing Investment Program - ARPA.

Dedicated Purpose Fund Group

5YC0 195569 Community Improvements

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$69,594	$219,008	$258,017	$0	$0
% change	N/A	214.7%	17.8%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Cash transfers from General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to provide funding to the City of Zanesville to support the financing of road slip repairs.

5YE0 1956A2 Brownfield Remediation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$73,935	$83,983,469	$118,804,296	$81,361,733	$100,000,000	$100,000,000
% change	113,490.5%	41.5%	-31.5%	22.9%	0.0%

Source: Dedicated Purpose Fund Group: Transfer from the All Ohio Future Fund (Fund 5XM0); prior funding consisted of transfers from the General Revenue Fund

Legal Basis: R.C. 122.6511; Sections 259.10 and 259.30 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to award grants under the Brownfield Remediation Program for the remediation of brownfield sites throughout the state. Up to 2.5% of the line item can be used to pay for administrative costs of the program.

5YF0 1956A3 Demolition and Site Revitalization

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$52,629	$20,005,427	$50,830,384	$61,934,075	$21,500,000	$21,500,000
% change	37,912.1%	154.1%	21.8%	-65.3%	0.0%

Source: Dedicated Purpose Fund Group: Transfer from the Local Government Tangible Property Tax Replacement Fund (Fund 7081); prior funding consisted of transfers from the General Revenue Fund

Legal Basis: R.C. 122.6512; Sections 259.10 and 259.30 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to award grants under the Building Demolition and Site Revitalization Program.

Dedicated Purpose Fund Group

5ZK0 1956F8 Innovation Hubs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$1,978,125	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Transfer from FY 2023 General Revenue Fund ending balance

Legal Basis: Discontinued line item

Purpose: This line item supported the creation of innovation hubs in the state near anchor research institutions. Examples of uses under this line item included: (1) capital expenses to establish an innovation hub near a research-orientated anchor institution, (2) recruiting or providing research and development opportunities within an innovation hub, or (3) creating new or preserving existing jobs and employment opportunities.

6170 195654 Volume Cap Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$20,002	$7,806	$8,275	$34,038	$40,000	$40,000
% change	-61.0%	6.0%	311.3%	17.5%	0.0%

Source: Dedicated Purpose Fund Group: Application fees and deposits for program participation

Legal Basis: R.C. 133; Sections 259.10 and 259.30 of H.B. 96 of the 136th G.A.

Purpose: This line item covers the administrative costs of the Volume Cap Program, which allows the state to allocate different amounts of federally tax-exempt private activity bonding authority to various types of projects (industrial development projects, redevelopment projects, agricultural projects, homeownership financing projects, multi-family housing development, and other special project uses) at below-market rates.

Dedicated Purpose Fund Group

6460 195638 Low- and Moderate-Income Housing Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$42,899,529	$52,467,557	$55,645,359	$55,334,790	$64,402,825	$64,435,386
% change	22.3%	6.1%	-0.6%	16.4%	0.1%

Source: Dedicated Purpose Fund Group: Housing Trust Fund fees collected by county recorders

Legal Basis: R.C. 174.02; Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item represents the money flowing through the Ohio Housing Trust Fund (HTF) for various housing programs that assist low- and moderate-income persons. The HTF Advisory Committee recommends annual funding levels for program grants and loans within the HTF apportionment limits set in R.C. 174.02. The program allocations for each fiscal year are then approved by DEV and the Controlling Board. The programs generally award grants to nonprofits and related housing agencies for the construction of new housing, renovation of existing housing, supportive services, and other homelessness and housing programs.

Internal Service Activity Fund Group

1350 195684 Development Operations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$12,456,908	$13,002,713	$14,364,086	$15,335,490	$15,263,246	$15,609,260
% change	4.4%	10.5%	6.8%	-0.5%	2.3%

Source: Internal Service Activity Fund Group: Assessments on divisions of the Development Services Agency for central service operations

Legal Basis: Sections 259.10 and 259.40 of H.B. 96 of the 136th G.A.

Purpose: This line item funds administrative and program management operations of DEV, including executive leadership, legal support, human resources, fiscal management, auditing, information technology, maintenance and development, facilities management, legislative affairs, communications and marketing, and research.

Internal Service Activity Fund Group

6850 195636 Development Services Reimbursable Expenditures

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$124,143	$125,000	$97,935	$250,000	$250,000
% change	N/A	0.7%	-21.7%	155.3%	0.0%

Source: Internal Service Activity Fund Group: Assessments on various departmental line items

Legal Basis: Sections 259.10 and 259.40 of H.B. 96 of the 136th G.A.

Purpose: This line item pays for various reimbursable costs for services provided throughout DEV, including pool car operations, central office supply bulk purchases, copy center maintenance and replacement, general postal operations, graphics, and other reimbursable services. This line item also provides for the reimbursement of payments made by participants attending DEV-sponsored events.

Facilities Establishment Fund Group

4Z60 195647 Rural Industrial Park Loan

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,463,021	$8,686,977	$6,009,700	$5,219,398	$5,000,000	$5,000,000
% change	493.8%	-30.8%	-13.2%	-4.2%	0.0%

Source: Facilities Establishment Fund Group: Cash transfer from the Facilities Establishment Fund (Fund 7037), loan repayments

Legal Basis: R.C. 122.26, 122.23, 122.24, 122.25, and 122.27; Sections 259.10 and 259.50 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to award loans under the Rural Industrial Park Loan Program to assist eligible rural applicants in financing the development and improvement of industrial parks.

5S90 195628 Capital Access Loan Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$596,329	$563,043	$1,445,477	$705,845	$1,000,000	$1,000,000
% change	-5.6%	156.7%	-51.2%	41.7%	0.0%

Source: Facilities Establishment Fund Group: Transfers from the Facilities Establishment Fund (Fund 7037) and the Minority Business Enterprise Loan Fund (4W10); loan repayments; investment interest; service and escrow fees

Legal Basis: R.C. 122.601-122.603; Sections 259.10 and 259.50 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the Capital Access Loan Program for historically underserved borrowers, such as small and minority-owned businesses. The program establishes a loan loss reserve pool for loans at a participating lending institutions. Private lenders can use this pool to recover any losses on loans made through the program. Fund 3FJ0 line item 195626 provides federal funding to supplement this program.

Facilities Establishment Fund Group

7009 195664 Innovation Ohio

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$17,426,036	$0
% change	N/A	N/A	N/A	N/A	-100.0%

Source: Facilities Establishment Fund Group: Economic development bond proceeds; loan repayments; investment interest; service fees

Legal Basis: R.C. 166.16; Sections 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the Innovation Ohio Loan Program, which assists existing Ohio companies in developing next generation products and services within targeted industry sectors by financing the acquisition, construction, and related costs of technology, facilities, and equipment. Targeted industry sectors include those involving the production or use of advanced materials, instruments, controls and electronics, power and propulsion, biosciences, and information technology.

7010 195665 Research and Development

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$35,010,968	$0	$1,500,000	$36,032,990	$0
% change	N/A	-100.0%	N/A	2,302.2%	-100.0%

Source: Facilities Establishment Fund Group: Economic development bond proceeds; loan repayments; investment interest; service fees

Legal Basis: R.C. 166.20; Sections 259.10 and 259.50 of H.B. 96 of the 136th G.A.

Purpose: The line item provides funding for the Research and Development Investment Loan Program to assist businesses in creating research facilities for the development of new or improved products, processes, techniques, formulas, or inventions. Under the program, the state provides loans covering some of the capital costs to companies investing in fixed assets.

Facilities Establishment Fund Group

7037 195615 Facilities Establishment

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$32,908,863	$30,168,140	$38,170,962	$42,825,144	$10,000,000	$10,000,000
% change	-8.3%	26.5%	12.2%	-76.6%	0.0%

Source: Facilities Establishment Fund Group: Economic development bond proceeds; loan repayments; investment interest; service fees

Legal Basis: R.C. 166.03; Sections 259.10 and 259.50 of H.B. 96 of the 136th G.A.

Purpose: This line item pays for the 166 Direct Loan Program, to provide loans to businesses for various economic development activities (e.g. land purchases, acquiring or improving existing facilities, constructing new business facilities, machinery and equipment purchases). This funding also guarantees the Ohio Enterprise Bond Fund, which offers credit enhancement for borrowers that cannot access the investment-grade debt markets.

Bond Research and Development Fund Group

7011 195686 Third Frontier Tax Exempt - Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$29,694	$453,419	$738,627	$830,758	$1,000,000	$1,000,000
% change	1,427.0%	62.9%	12.5%	20.4%	0.0%

Source: Bond Research and Development Fund Group: General Obligation (GO) bond proceeds (from non-taxable bonds)

Legal Basis: R.C. 184.19; Sections 259.10 and 259.60 of H.B. 96 of the 136th G.A.

Purpose: This line item pays some of the administrative costs associated with operating the Third Frontier Program. The program's operating costs are also paid out of two other line items: (1) GRF line item 195453 and (2) Fund 7014 line item 195620.

7011 195687 Third Frontier Research and Development Projects

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,659,471	$969,738	$846,375	$1,325,795	$1,000,000	$1,000,000
% change	-79.2%	-12.7%	56.6%	-24.6%	0.0%

Source: Bond Research and Development Fund Group: General Obligation (GO) bond proceeds (from non-taxable bonds)

Legal Basis: R.C. 184.19; Sections 259.10 and 259.60 of H.B. 96 of the 136th G.A.

Purpose: This line item provides funding for awards made by the Third Frontier Commission under the Third Frontier Program. Awards are made through several subprograms created by the Commission each year. Fund 7014 line item 195692, Research and Development Taxable Bond Projects, is used for the same Third Frontier purposes, but is funded by the proceeds of taxable bonds.

Bond Research and Development Fund Group

7014 195620 Third Frontier Taxable - Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$901,937	$590,942	$446,923	$941,959	$2,710,000	$2,710,000
% change	-34.5%	-24.4%	110.8%	187.7%	0.0%

Source: Bond Research and Development Fund Group: General Obligation (GO) bond proceeds (from federally taxable bonds)

Legal Basis: R.C. 184.191; Sections 259.10 and 259.60 of H.B. 96 of the 136th G.A.

Purpose: This line item pays some of the administrative costs associated with operating the Third Frontier Program. The program's operating costs are also paid out of two other line items: (1) GRF line item 195453 and (2) Fund 7011 line item 195686.

7014 195692 Research and Development Taxable Bond Projects

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$43,975,494	$46,368,696	$41,286,868	$57,354,638	$100,000,000	$20,000,000
% change	5.4%	-11.0%	38.9%	74.4%	-80.0%

Source: Bond Research and Development Fund Group: General Obligation (GO) bond proceeds (from federally taxable bonds)

Legal Basis: R.C. 184.191; Sections 259.10 and 259.60 of H.B. 96 of the 136th G.A.

Purpose: This line item provides funding for awards made by the Third Frontier Commission under the Third Frontier Program. Awards are made through several subprograms created by the Commission each year. Fund 7011 line item 195687, Third Frontier Research and Development Projects, is used for the same Third Frontier purposes, but is funded by the proceeds of non-taxable bonds.

Federal Fund Group

3080 195580 Energy Efficiency and Conservation Block Grant Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$698,895	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: Federal Fund Group: FAL 81.128, Energy Efficiency and Conservation Block Grant Program

Legal Basis: Discontinued line item

Purpose: This line item was used to create and implement a variety of energy efficiency and conservation projects.

Federal Fund Group

3080 195581 Energy Efficiency Revolving Loan Fund Capitalization Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$2,500,000	$2,500,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Federal Fund Group: FAL 81.041, State Energy Program

Legal Basis: Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to capitalize revolving loan funds to provide grants and loans to conduct commercial and residential energy audits and energy efficiency upgrades and retrofits of building infrastructure.

3080 195602 Appalachian Regional Commission

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$955,681	$898,793	$5,003,041	$5,345,294	$7,500,000	$7,500,000
% change	-6.0%	456.6%	6.8%	40.3%	0.0%

Source: Federal Fund Group: FAL 23.011, 23.002, Appalachian Regional Commission Technical Assistance, and Demonstration Projects

Legal Basis: Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for training and technical assistance and other operating activities of the Governor's Office of Appalachia.

3080 195603 Housing Assistance Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$29,092,352	$23,281,183	$14,113,313	$10,034,748	$12,571,729	$12,576,756
% change	-20.0%	-39.4%	-28.9%	25.3%	0.0%

Source: Federal Fund Group: FAL 14.241, Housing Opportunities for Persons with AIDS (HOPWA) Program; FAL 14.231, Emergency Solutions Grant (ESG) Program; FAL 21.019 Coronavirus Relief Fund

Legal Basis: R.C. 122.02; Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to distribute funding for two federal grant programs: (1) the HOPWA Program supports housing issues for persons with AIDS or other HIV-related diseases, while (2) the McKinney ESG Program assists local governments and nonprofits that operate homeless shelters or provide supportive services for the homeless.

Federal Fund Group

3080 195609 Small Business Administration Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,087,942	$6,006,615	$4,879,992	$3,983,600	$5,550,000	$5,550,000
% change	-25.7%	-18.8%	-18.4%	39.3%	0.0%

Source: Federal Fund Group: FAL 59.037, Small Business Development Center Program

Legal Basis: R.C. 122.02; Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to provide management counseling, training, and technical assistance to the small business community through the 27 Small Business Development Centers located around the state. Grants require equal matching funds or in-kind services from both state and local sources ($1 Federal: $1 State plus Local). A portion of GRF line item 195454 provides matching state funds for this purpose.

3080 195618 Energy Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$939,794	$4,208,676	$3,449,761	$5,575,728	$11,650,326	$11,661,160
% change	347.8%	-18.0%	61.6%	108.9%	0.1%

Source: Federal Fund Group: FAL 81.041, State Energy Conservation Program

Legal Basis: R.C. 122.02; Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to supplement funding for the Energy Loan Fund Program. This program is mainly funded by Fund 5M50 line item 195660, but is also supported by federal Fund 3350 line item 195610. Some of this line item is used for outreach, client education, support for public school energy education curricula, public information sharing, and energy conservation workshops for small businesses.

3080 195670 Home Weatherization Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$17,177,060	$17,598,994	$45,392,872	$36,858,227	$86,079,636	$0
% change	2.5%	157.9%	-18.8%	133.5%	-100.0%

Source: Federal Fund Group: FAL 81.042, Weatherization Assistance for Low-Income Persons Program

Legal Basis: R.C. 122.02; Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to fund the Home Weatherization Assistance Program. Ohio residents at or below 200% of the federal poverty line can receive home energy assistance to increase energy efficiency, reduce household energy expenditures, and improve health and safety. The Home Weatherization Assistance Program transfers to the Ohio Department of Job and Family Services in FY 2027.

Federal Fund Group

3080 195672 Manufacturing Extension Partnership

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$9,234,425	$6,673,543	$8,044,099	$6,097,653	$6,600,000	$6,600,000
% change	-27.7%	20.5%	-24.2%	8.2%	0.0%

Source: Federal Fund Group: FAL 11.611, Manufacturing Extension Partnership Program

Legal Basis: R.C. 122.02; Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to fund the Manufacturing Extension Partnership Program, which supports technical assistance programs and services provided by manufacturing extension centers to U.S.-based manufacturing firms. GRF line item 195499 provides state matching funds for the program.

3080 195675 Procurement Technical Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$717,661	$1,134,898	$1,042,671	$1,016,668	$1,500,000	$1,500,000
% change	58.1%	-8.1%	-2.5%	47.5%	0.0%

Source: Federal Fund Group: FAL 59.037, Small Business Development Center Program

Legal Basis: R.C. 122.02; Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This federal funding is distributed to Small Business Development Centers to provide management counseling, training, and technical assistance to help small businesses in Ohio seeking to compete for federal, state, and local contracts.

3080 195696 State Trade and Export Promotion

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$707,114	$720,672	$302,924	$350,224	$500,000	$500,000
% change	1.9%	-58.0%	15.6%	42.8%	0.0%

Source: Federal Fund Group: FAL 59.061, State Trade and Export Promotion Pilot Grant Program

Legal Basis: R.C. 122.02; Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to promote exports by small businesses, and for small businesses already exporting, to increase the value of their exported products.

Federal Fund Group

3080 1956A8 ARPA Tourism Grant Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$337,139	$2,682,238	$3,603,695	$0	$0	$0
% change	695.6%	34.4%	-100.0%	N/A	N/A

Source: Federal Fund Group: FAL 11.307, Economic Adjustment Assistance under the federal American Rescue Plan Act, 2021

Legal Basis: Discontinued line item (originally established by Controlling Board on January 10, 2022)

Purpose: This line item was used to support the Office of TourismOhio's marketing initiatives including expanding the number of advertising markets, updating the TourismOhio website, and resuming international marketing through Great Lakes USA and Brand USA.

3080 1956A9 ARPA Appalachia Ohio Planning

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$291,245	$688,144	$0	$0	$0
% change	N/A	136.3%	-100.0%	N/A	N/A

Source: Federal Fund Group: FAL 11.307, Economic Adjustment Assistance under the federal American Rescue Plan Act, 2021

Legal Basis: Discontinued line item (originally established by the Controlling Board on December 13, 2021)

Purpose: This line item was used to provide funding to Ohio's four Appalachian Local Development Districts for each district to retain consultants to facilitate focused planning and project development efforts in the Appalachian region.

3350 195610 Energy Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$266,589	$366,933	$187,116	$302,426	$350,000	$350,000
% change	37.6%	-49.0%	61.6%	15.7%	0.0%

Source: Federal Fund Group: U.S. Department of Energy Oil Overcharge Program (proceeds from a legal settlement related to overcharges imposed by crude oil companies between 1973 and 1981)

Legal Basis: R.C. 5117.22; Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to supplement funding for the Energy Loan Fund Program. This program is mainly funded by Fund 5M50 line item 195660, but is also supported by federal Fund 3080 line item 195618. To use this line item, DEV must follow the terms of the settlement to prove that the expenditures will both (1) benefit the class of consumers injured by oil company overcharges, and (2) expand conservation efforts.

Federal Fund Group

3AE0 195643 Workforce Development Initiatives

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$893,201	$1,028,103	$1,134,607	$749,916	$2,000,000	$2,000,000
% change	15.1%	10.4%	-33.9%	166.7%	0.0%

Source: Federal Fund Group: FAL 17.258, Workforce Investment Act funds received from the Ohio Department of Job and Family Services

Legal Basis: Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is primarily used for administrative costs of the Governor's Office of Workforce Transformation and DEV's Office of Strategic Business Investments to coordinate the various state workforce programs.

3FJ0 195626 Small Business Capital Access and Collateral Enhancement Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,983,993	$1,263,221	$824,780	$322,577	$2,000,000	$2,000,000
% change	-36.3%	-34.7%	-60.9%	520.0%	0.0%

Source: Federal Fund Group: FAL 21.031, State Small Business Credit Initiative

Legal Basis: Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to provide federal funding for two programs. First, the Capital Access Loan Program encourages state depository financial institutions to make loans to small businesses that are having difficulty obtaining business loans through conventional underwriting standards. Second, the Collateral Enhancement Program provides lending institutions with cash collateral deposits to use as additional collateral for loans made to eligible for-profit small businesses.

3IC0 1956D9 Growth Capital Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$7,854	$180,313	$1,312,348	$3,250,000	$3,250,000
% change	N/A	2,195.8%	627.8%	147.6%	0.0%

Source: Federal Fund Group: FAL 21.031, State Small Business Credit Initiative

Legal Basis: Section 259.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on September 19, 2022)

Purpose: This line item is used to provide funds to select venture capital firms in the state that provide capital to companies in between early-stage investment and full commercialization of products or services.

Federal Fund Group

3IC0 1956E1 Early-Stage Focus Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$7,854	$131,912	$433,689	$1,500,000	$1,500,000
% change	N/A	1,579.5%	228.8%	245.9%	0.0%

Source: Federal Fund Group: FAL 21.031, State Small Business Credit Initiative

Legal Basis: Section 259.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on September 19, 2022)

Purpose: This line item is used to complement the existing network of Ohio Third Frontier supported Pre-Seed Funds by supplementing these funds that target investments to early-stage, tech-based companies in underserved communities and populations in the state.

3IC0 1956E2 Community Development Financial Institution Loan Participation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$69,153	$5,376,667	$2,391,307	$10,000,000	$10,000,000
% change	N/A	7,675.0%	-55.5%	318.2%	0.0%

Source: Federal Fund Group: FAL 21.031, State Small Business Credit Initiative

Legal Basis: Section 259.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on September 19, 2022)

Purpose: This line item is used to support participants under the Certified Development Financial Institution Loan Participation Program that make and service loans on behalf of the state in communities where participants have knowledge of the small and minority business ecosystem.

3IC0 1956E3 Collateral Enhancement Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$1,407,941	$1,868,604	$1,288,398	$6,000,000	$6,000,000
% change	N/A	32.7%	-31.1%	365.7%	0.0%

Source: Federal Fund Group: FAL 21.031, State Small Business Credit Initiative

Legal Basis: Section 259.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on September 19, 2022)

Purpose: This line item is used to support the Collateral Enhancement Program 2.0. This program provides lending institutions with cash collateral deposits to use as additional collateral for loans made to eligible for-profit small businesses.

Federal Fund Group

3IC0 1956H5 State Small Business Credit Initiative Technical Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$519,594	$1,360,912	$1,500,000	$1,500,000
% change	N/A	N/A	161.9%	10.2%	0.0%

Source: Federal Fund Group: FAL 21.031, State Small Business Credit Initiative

Legal Basis: Section 259.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on August 28, 2023)

Purpose: This line item is used to administer the Ohio Technical Assistance Grant Program. Specifically, grant funding will provide legal, accounting, and financial advisory services to help small businesses apply for support from state and/or federal small business programs, including connecting companies directly with its SSBCI-supported capital programs.

3IF0 1956E4 Broadband Equity, Access, and Deployment (BEAD) Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$1,679,818	$2,832,282	$487,900	$793,000,000	$0
% change	N/A	68.6%	-82.8%	162,433.4%	-100.0%

Source: Federal Fund Group: FAL 11.035, Broadband Equity, Access, and Deployment Program

Legal Basis: Sections 259.10 and 259.70 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on October 24, 2022)

Purpose: This line item is used fund broadband infrastructure projects that support the adoption of high-speed internet.

3IF0 1956E5 Broadband Digital Equity Acts Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$741,698	$740,794	$0	$23,800,000	$476,000
% change	N/A	-0.1%	-100.0%	N/A	-98.0%

Source: Federal Fund Group: FAL 11.032, State Digital Equity Planning and Capacity Grant Program

Legal Basis: Section 259.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on October 24, 2022)

Purpose: This line item is used to support BroadbandOhio Office's development of a statewide digital equity plan to support community-centric solutions for broadband adoption and affordability.

Federal Fund Group

3IM0 195582 Home-Owner Managing Energy Savings Rebate Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$1,654,873	$15,000,000	$15,000,000
% change	N/A	N/A	N/A	806.4%	0.0%

Source: Federal Fund Group: FAL 81.041, State Energy Program

Legal Basis: Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to provide home energy rebates to eligible households under the Home-Owner Managing Energy Savings Rebate Program.

3IM0 195583 High-Efficiency Electric Home Rebate Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$2,217,564	$15,000,000	$15,000,000
% change	N/A	N/A	N/A	576.4%	0.0%

Source: Federal Fund Group: FAL 81.041, State Energy Program

Legal Basis: Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to provide rebates to eligible households under the High-Efficiency Electric Home Rebate program.

3K80 195613 Community Development Block Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$73,628,974	$58,888,306	$60,822,316	$50,840,065	$57,500,000	$57,500,000
% change	-20.0%	3.3%	-16.4%	13.1%	0.0%

Source: Federal Fund Group: FAL 14.228, Community Development Block Grant Program; FAL 21.09 Coronavirus Relief Fund

Legal Basis: Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides funding for the Community Development Block Grant (CDBG) Program, for grants to non-entitlement communities and programs that do not directly receive their funding from the federal government. Some of the funding is awarded competitively by DEV under various sub-programs. Overall, the program is aimed at the low- and moderate-income population, promoting the development of urban communities by supporting housing, expanding economic opportunities, and fostering a healthy and safe environment. The program requires a 1:1 state match for administrative costs, funded through GRF line item 195497, CDBG Operating Match.

Federal Fund Group

3K90 195611 Home Energy Assistance Block Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$274,406,471	$263,541,225	$190,133,709	$133,419,622	$180,000,000	$0
% change	-4.0%	-27.9%	-29.8%	34.9%	-100.0%

Source: Federal Fund Group: FAL 93.568, Low-Income Energy Home Assistance Program; FAL 21.09 Coronavirus Relief Fund; money from the federal Consolidated Appropriations Act, 2021; money from the federal American Rescue Plan Act, 2021

Legal Basis: Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides federal block grant funding for the Home Energy Assistance Program (HEAP), which aims to assist low-income households in meeting their energy costs. The program provides energy assistance to households at or below 175% of the federal poverty guidelines. This line item also includes funding for the (1) Emergency HEAP (E-HEAP) Program for households in imminent danger of being disconnected during the winter heating season, and (2) Summer Crisis Program for summer cooling assistance to HEAP-eligible households that include persons over age 60 or who can provide proof of a medical necessity. The programs supported by this line item are transferred to the Ohio Department of Job and Family Services in FY 2027.

3K90 195614 HEAP Weatherization

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$41,070,504	$39,657,339	$52,619,987	$41,079,293	$44,000,000	$0
% change	-3.4%	32.7%	-21.9%	7.1%	-100.0%

Source: Federal Fund Group: FAL 93.568, Low-Income Home Energy Assistance Program; money from the federal Consolidated Appropriations Act, 2021; the federal American Rescue Plan Act, 2021

Legal Basis: Sections 259.10 and 259.70 of H.B. 96 of the 136th G.A.

Purpose: This line item provides funding for home weatherization projects benefitting low-income households throughout the state. This funding is a portion of the total federal award for the Home Energy Assistance Program (HEAP). Most HEAP funding is spent through line item 195611, but a portion (usually 15%) is allocated to this line item annually to support weatherization projects. The programs supported by this line item are transferred to the Ohio Department of Job and Family Services in FY 2027.

Federal Fund Group

3L00 195612 Community Services Block Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$47,171,517	$26,102,396	$35,610,325	$27,366,670	$32,000,000	$0
% change	-44.7%	36.4%	-23.1%	16.9%	-100.0%

Source: Federal Fund Group: FAL 93.569, Community Services Block Grant Program; money from the Federal Coronavirus Relief Fund made available under the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act

Legal Basis: R.C. 122.68; Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to distribute federal block grant funding to Community Action Agencies (CAAs) to assist low-income persons. At least 91% of the federal funding must be passed on to CAAs according to a formula specified in the Community Services Block Grant State Plan and at least 4.5% of the funding must go to certain nonprofit organizations. The remaining 4.5% of the funding (or less, depending on the other allocations) may be retained by DEV for administrative costs. The responsibilities are transferred to the Ohio Department of Job and Family Services in FY 2027.

3V10 195601 HOME Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$24,563,839	$26,355,117	$39,164,041	$56,372,664	$53,750,000	$53,750,000
% change	7.3%	48.6%	43.9%	-4.7%	0.0%

Source: Federal Fund Group: FAL 14.239, HOME Investment Partnerships Program; FAL 14.275, National Housing Trust Fund

Legal Basis: Section 259.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to distribute federal grants to entities for various housing purposes: housing rehabilitation, tenant-based rental assistance, homebuyer subsidies, affordable housing developments, housing and site acquisition, construction of new housing, and housing demolition. In addition, a portion of the funding is allocated to the Ohio Housing Finance Agency for its multifamily housing programs.

General Revenue Fund

GRF 320411 Special Olympics

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$100,000	$100,000	$100,000	$100,000	$250,000	$250,000
% change	0.0%	0.0%	0.0%	150.0%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 261.10 and 261.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 291 of the 115th G.A.)

Purpose: Funds from this line item are required to be distributed to the Special Olympics of Ohio.

GRF 320412 Protective Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,450,000	$2,600,000	$3,000,000	$3,200,000	$3,200,000	$3,200,000
% change	6.1%	15.4%	6.7%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 5123.56; Section 261.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item is used for costs associated with guardianships, trusteeships, and protectorships for persons with developmental disabilities. DODD contracts with Advocacy and Protective Service, Inc., a nonprofit organization, for these services.

GRF 320415 Developmental Disabilities Facilities Lease Rental Bond Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$27,357,299	$27,359,173	$25,855,634	$22,597,806	$27,500,000	$24,200,000
% change	0.0%	-5.5%	-12.6%	21.7%	-12.0%

Source: General Revenue Fund

Legal Basis: Sections 261.10 and 261.30 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item is used to make debt service payments on bonds issued for long-term capital projects related to developmental disabilities service facilities.

General Revenue Fund

GRF 322420 Screening and Early Identification

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$62,500	$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 (originally established by H.B. 487 of the 129th G.A.)

Purpose: This line item was used for professional and program development related to early identification/screening and intervention for children with autism and other complex developmental disabilities and their families. Beginning in FY 2022, these activities were funded under GRF line item 322421, Part C Early Intervention, which is now under the Department of Children and Youth (KID) and funded through GRF line item 830405, Part C Early Intervention.

GRF 322421 Part C Early Intervention

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$21,044,089	$24,159,258	$22,973,091	$1,802,005	$0	$0
% change	14.8%	-4.9%	-92.2%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 483 of the 131st G.A.)

Purpose: This line item was used to support the administration of Ohio's Early Intervention Services Program. This program was moved to the Department of Children and Youth (DCY) and is funded through GRF line item 830405, Part C Early Intervention.

GRF 322422 Multi System Youth

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,799,566	$2,848,090	$5,172,097	$4,223,426	$5,000,000	$5,000,000
% change	58.3%	81.6%	-18.3%	18.4%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 261.10 and 261.40 of H.B. 96 of the 136th G.A. (originally established by H.B. 49 of the 132nd G.A.)

Purpose: This line item is used to address youth with complex needs who are served by multiple state systems and the need to avoid out-of-state placement, institutionalization, and custody relinquishment. A portion of the line item determined by the DODD Director is also permitted to be used for a subsidy to eligible county boards of developmental disabilities for the provision of respite services and other services and supports for youth with complex or multi-system needs.

General Revenue Fund

GRF 322423 Technology First

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$2,228,377	$2,151,971	$2,700,000	$2,700,000
% change	N/A	N/A	-3.4%	25.5%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 5123.025; Sections 261.10 and 261.50 of H.B. 96 of the 136th G.A. (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item funds the agency's Technology First Program, which aims to help persons with intellectual disabilities and their families learn how to use technology to improve their quality of life and experience more independence and personal freedom, and to allow DODD to expand initiatives to modernize services and adapt to shifting service and workforce realities.

GRF 322502 Community Program Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$750,000	$0	$0	$0	$0
% change	N/A	-100.0%	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item was used to fund the Halom House, Inc.

GRF 322508 Employment First Initiative

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,537,003	$2,651,885	$2,559,603	$2,785,790	$2,700,000	$2,700,000
% change	4.5%	-3.5%	8.8%	-3.1%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 5123.022; Sections 261.10 and 261.60 of H.B. 96 of the 136th G.A. (originally established by H.B. 59 of the 130th G.A.)

Purpose: This line item is used to fund an initiative with the Opportunities for Ohioans with Disabilities (OOD) to increase employment opportunities for individuals with intellectual disabilities and to develop a long-term system for community employment placement. OOD uses the funds transferred as state matching funds to obtain available federal grant dollars for vocational rehabilitation services.

General Revenue Fund

GRF 322509 Community Supports and Rental Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,516,199	$749,679	$966,831	$1,048,999	$1,265,000	$944,000
% change	-50.6%	29.0%	8.5%	20.6%	-25.4%

Source: General Revenue Fund

Legal Basis: Sections 261.10, 261.61, 261.62, 261.70 and 261.72 of H.B. 96 of the 136th G.A. (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item is used to provide county DD boards with funding for rental assistance for individuals who are receiving home and community-based services and to former residents of intermediate care facilities (ICFs) or developmental centers.

In FY 2026 and FY 2027, portions are earmarked for distribution to the Achievement Centers for Children ($190,000 in each FY) to provide family support services and respite care for children with disabilities and their families, Hudson Community Living ($225,000 in FY 2026 and $54,000 in FY 2027) to support maintenance and operations in serving adults with developmental disabilities, and the Friendship Circle of Cleveland ($150,000 in FY 2026) to provide family support services and respite care for children with disabilities and their families.

GRF 322510 Best Buddies Ohio

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$100,000	$100,000	$0	$0	$100,000	$100,000
% change	0.0%	-100.0%	N/A	N/A	0.0%

Source: General Revenue Fund

Legal Basis: Sections 261.10 and 261.73 of H.B. 96 of the 136th G.A. (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item is used to fund the Best Buddies Ohio Program to support the delivery and expansion of inclusion services throughout Ohio schools and communities.

GRF 653321 Medicaid Program Support - State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,119,483	$7,842,478	$7,842,000	$7,842,000	$8,163,217	$8,300,000
% change	-3.4%	0.0%	0.0%	4.1%	1.7%

Source: General Revenue Fund

Legal Basis: Section 261.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 59 of the 130th G.A.)

Purpose: This line item is used to support central office operating expenses, including personal services, maintenance, supplies, and equipment needed to carry out DODD's mission and ensure compliance with state and federal laws.

General Revenue Fund

GRF 653407 Medicaid Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$658,144,329	$614,386,865	$855,291,775	$1,004,132,592	$1,127,127,000	$1,140,627,000
% change	-6.6%	39.2%	17.4%	12.2%	1.2%

Source: General Revenue Fund

Legal Basis: Sections 261.10, 261.80 and 261.140 of H.B. 96 of the 136th G.A. (originally established by H.B. 59 of the 130th G.A.)

Purpose: This line item is used for Medicaid payments (state share) to private Intermediate Care Facilities for Individuals with Intellectual Disabilities (ICFs/IID), payments for home and community-based waiver services, and for services to developmental center residents enrolled on Medicaid. This line item is also used for the state share of Medicaid community-based services provided in compliance with the Martin Settlement and the Sermak Settlement. In FY 2026 a portion of this line item will be used to maintain the professional workforce development payment rate.

Dedicated Purpose Fund Group

2210 322620 Supplement Service Trust

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$108,076	$17,730	$64,366	$500,000	$500,000
% change	N/A	-83.6%	263.0%	676.8%	0.0%

Source: Dedicated Purpose Fund Group: Funds recovered from a supplemental services trust upon the death of a beneficiary

Legal Basis: R.C. 5815.28; Section 261.10 of H.B.96 of the 136th G.A.

Purpose: This line item is used for community-based services that are not allowable under Medicaid. Services may include recreational events, travel, vacations, sports, and elective medical or dental care. Dollars from this line item are only expended in cases when an individual with a supplemental service trust dies: 50% of the remaining funds in the individual's trust are paid to DODD (deposited into Fund 2210), which sends those dollars to the county DD board in the individual's county of origin. The amount of revenue received varies considerably from year to year.

Dedicated Purpose Fund Group

4890 653632 Developmental Centers Direct Care Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,040,667	$4,404,963	$4,403,930	$4,058,868	$7,000,000	$7,000,000
% change	9.0%	0.0%	-7.8%	72.5%	0.0%

Source: Dedicated Purpose Fund Group: Resources of individuals residing in developmental centers

Legal Basis: R.C. 5121.06; Section 261.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to offset an individual's cost of care in a state developmental center. Cost of care payments made by individuals residing in a developmental center and match for day services paid by the county DD boards are deposited into Fund 4890 and expended out of this line item.

5DK0 322629 Capital Replacement Facilities

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$121,456	$11,720	$816,875	$59,794	$750,000	$750,000
% change	-90.4%	6,870.1%	-92.7%	1,154.3%	0.0%

Source: Dedicated Purpose Fund Group: A prorated portion of financial assistance returned to the state upon sale of community facilities

Legal Basis: R.C. 5123.375; Section 261.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on October 15, 2007)

Purpose: This line item is used to provide financial assistance to county DD boards or nonprofit agencies for the purchase or renovation of community housing for individuals with developmental disabilities. Revenues deposited into Fund 5DK0 consist of the prorated portion of financial assistance returned to DODD upon sale of community facilities.

5EV0 653627 Medicaid Program Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,327,728	$1,314,392	$1,981,413	$1,166,261	$2,540,000	$2,540,000
% change	-1.0%	50.7%	-41.1%	117.8%	0.0%

Source: Dedicated Purpose Fund Group: Fees paid for licensing of residential facilities, provider certification, DODD training, and Medicaid fees collected on behalf of the Department of Medicaid

Legal Basis: R.C. 5123.033; Section 261.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for operating the supported living provider certification program and for licensing and inspecting residential facilities. This line item is also used for expenses for trainings where DODD charges a fee for attendance, as well as to transfer Medicaid fees to the Department of Medicaid. Revenue deposited in Fund 5EV0 are expended out of this line item.

Dedicated Purpose Fund Group

5GE0 320606 Central Office Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$11,006,730	$20,405,976	$20,191,036	$17,984,720	$20,914,384	$21,180,026
% change	85.4%	-1.1%	-10.9%	16.3%	1.3%

Source: Dedicated Purpose Fund Group: A transfer from the Department of Medicaid of Intermediate Care Facilities for Individuals with Intellectual Disabilities (ICF/IID) franchise fees

Legal Basis: R.C. 5168.68 and 5168.69; Sections 261.10 and 261.90 of H.B. 96 of the 136th G.A. (originally established by H.B. 1 of the 128th G.A.)

Purpose: This line item is used for central office operating expenses, including payroll and information technology. In addition, $100,000 in both FY 2026 and FY 2027 is provided to the Ohio Center for Autism and Low Incidence to establish a lifespan autism hub to support families and professionals. Revenues deposited into Fund 5GE0 are paid through this line item and line item 653606, Intermediate Care Facility for Individuals with Intellectual Disabilities and Waiver Match.

5GE0 653606 ICF/IID and Waiver Match

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$25,183,015	$33,712,817	$25,692,276	$50,064,061	$60,000,000	$60,000,000
% change	33.9%	-23.8%	94.9%	19.8%	0.0%

Source: Dedicated Purpose Fund Group: A transfer from the Department of Medicaid of Intermediate Care Facility for Individuals with Intellectual Disabilities services (ICF/IID) franchise fees

Legal Basis: R.C. 5168.68 and 5168.69; Section 261.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for Medicaid payments for private Intermediate Care Facility for Individuals with Intellectual Disabilities services and home and community-based waiver services. Revenues deposited into Fund 5GE0 are paid through this line item and line item 320606, Central Office Operating Expenses.

5H00 322619 Medicaid Repayment

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$40	$508,645	$36,223	$72,936	$900,000	$900,000
% change	1,256,744.6%	-92.9%	101.4%	1,134.0%	0.0%

Source: Dedicated Purpose Fund Group: Collection of overpayments to Medicaid providers discovered during an audit

Legal Basis: R.C. 5126.0510; Section 261.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on November 17, 1997)

Purpose: This line item is used to pay the Department of Medicaid the federal portion of collections of overpayments to Medicaid providers, which are deposited in Fund 5H00.

Dedicated Purpose Fund Group

5HC8 653698 DDD Home and Community Based Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$61,942,322	$0	$78,755,679	$99,437,223	$0	$0
% change	-100.0%	N/A	26.3%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: The American Rescue Plan Act of 2021 increased the federal matching rate for Medicaid home- and community-based spending by 10 percentage points from April 1, 2021, through March 31, 2022. These reimbursements were deposited into Fund 5HC8

Legal Basis: Discontinued line item (originally established by Sections 220.10 and 220.20 of H.B. 169 of the 134th G.A.)

Purpose: This line item supported the state share of Home and Community-Based Services expenditures originally enacted by H.B. 169 of the 134th G.A., to enhance, expand, or strengthen home and community-based services (HCBS). DODD used these funds to support people receiving services and their families, the workforce, innovative technology, youth with complex needs, and the waiver modernization program.

5S20 653622 Medicaid Administration and Oversight

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$24,145,520	$27,201,178	$32,129,512	$33,014,697	$36,000,000	$36,000,000
% change	12.7%	18.1%	2.8%	9.0%	0.0%

Source: Dedicated Purpose Fund Group: A 1.25% fee charged to all county DD boards on the value of Medicaid claims paid for case management or home- and community-based services

Legal Basis: R.C. 5123.0412; Section 261.10 of H.B. 33 of the 135th G.A.

Purpose: This line item is used for Medicaid administration and oversight including staff, systems, and other resources dedicated to eligibility determinations, training, fiscal management, claims processing, quality assurance, and other such duties identified by DODD.

Dedicated Purpose Fund Group

5Z10 653624 County Board Waiver Match

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$318,807,059	$408,105,345	$492,482,044	$595,748,163	$688,000,000	$752,000,000
% change	28.0%	20.7%	21.0%	15.5%	9.3%

Source: Dedicated Purpose Fund Group: Funds paid by county DD boards for the county's nonfederal share of home- and community-based services

Legal Basis: Section 261.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 59 of the 130th G.A.)

Purpose: This line item is used to expend the county DD boards' nonfederal share of expenditures for home and community-based Medicaid services. Funds paid by county DD boards for the county's nonfederal share of home and community-based services are deposited into Fund 5Z10. In this line item, a portion of the funds are to be used for increasing the base payment rates for personal-care, and adult-day services.

Internal Service Activity Fund Group

1520 653609 DC and Residential Facilities Operating Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$11,774,492	$14,318,934	$30,813,884	$30,823,300	$20,000,000	$20,000,000
% change	21.6%	115.2%	0.0%	-35.1%	0.0%

Source: Internal Service Activity Fund Group: Revenues generated from leasing land and space at developmental centers and service payments for some private residents

Legal Basis: Section 261.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 59 of the 130th G.A.)

Purpose: This line item is used for some operating expenses at the state's developmental centers.

Federal Fund Group

3250 322612 Community Social Service Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$22,883,915	$28,646,789	$37,414,035	$18,091,800	$15,075,000	$15,075,000
% change	25.2%	30.6%	-51.6%	-16.7%	0.0%

Source: Federal Fund Group: Transfer of 14.57% of the Social Services Block Grant (FAL 93.667) from the Ohio Department of Job and Family Services (ODJFS); Early Intervention Grant (FAL 84.181, Special Education - Grants for Infants and Families)

Legal Basis: R.C. 5101.46 and 5123.024; Section 261.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on April 25, 1980)

Purpose: This line item is used to expend the portion of the federal Social Services Block Grant (SSBG) received by DODD, Early Intervention Funds, as well as other smaller federal grants. The federal SSBG is received by ODJFS, which keeps 72.5% and distributes 14.57% to DODD and 12.93% to the Department of Behavioral Health. DODD distributes their portion of the grant to county DD boards to supplement the costs of services provided by the boards. States have wide discretion in determining which services to provide with these funds.

3A40 653654 Medicaid Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,118,268,304	$2,339,760,113	$2,557,975,297	$3,058,344,413	$3,385,530,510	$3,545,767,920
% change	10.5%	9.3%	19.6%	10.7%	4.7%

Source: Federal Fund Group: FAL 93.778, Medical Assistance Program (Medicaid)

Legal Basis: Sections 261.10, 261.130, and 261.140 of H.B. 96 of the 136th G.A. (originally established by H.B. 49 of the 132nd G.A.)

Purpose: This federally funded line item is used for Medicaid payments for community-based waiver, targeted case management, Intermediate Care Facility for Individuals with Intellectual Disabilities (ICF/IID), and developmental center services. Federal reimbursements for these services are deposited into this Fund. This line item is also used to pay the ICF/IID franchise fee. In FY 2026 a portion of this line item will be used to maintain the professional workforce development payment rate.

Federal Fund Group

3A40 653655 Medicaid Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$71,034,671	$67,811,546	$82,527,880	$83,416,403	$92,000,000	$97,000,000
% change	-4.5%	21.7%	1.1%	10.3%	5.4%

Source: Federal Fund Group: FAL 93.778, Medical Assistance Program (Medicaid)

Legal Basis: Section 261.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 49 of the 132nd G.A.)

Purpose: This line item is used to expend the federal share for administrative activities related to Medicaid. Federal reimbursements for administrative services are deposited into this Fund.

3A50 320613 Developmental Disabilities Council

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,901,113	$2,648,871	$2,356,501	$2,748,206	$3,369,230	$3,408,234
% change	-8.7%	-11.0%	16.6%	22.6%	1.2%

Source: Federal Fund Group: FAL 93.630, Developmental Disabilities Basic Support and Advocacy Grants

Legal Basis: Section 261.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on April 25, 1980)

Purpose: This line item is used for the Ohio Developmental Disabilities Council (ODDC), a planning and advocacy body for community inclusion for people with developmental disabilities.

3HC8 653699 DDD Home and Community Based Services - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$146,617,686	$0	$112,413,400	$112,039,233	$0	$0
% change	-100.0%	N/A	-0.3%	-100.0%	N/A

Source: Federal Fund Group: Federal Fund Group: the American Rescue Plan Act of 2021 increased the federal matching rate for Medicaid home- and community-based spending by 10 percentage points from April 1, 2021, through March 31, 2022. These reimbursements were deposited into Fund 5HC8. As expenditures are made from Fund 5HC8, the associated federal match will be deposited into Fund 3HC8

Legal Basis: Discontinued line item (originally established by Sections 220.10 and 220.30 of H.B. 169 of the 134th G.A.)

Purpose: This line item supported the federal share of Home and Community-Based Services expenditures originally enacted by H.B. 169 of the 134th G.A., to enhance, expand, or strengthen home and community-based services (HCBS). DODD used these funds to support people receiving services and their families, the workforce, innovative technology, youth with complex needs, and the waiver modernization program.

Federal Fund Group

3HQ0 322656 DODD GEER - Supplemental Learning

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,792,784	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Federal Fund Group: Money from the Governor's Emergency Education Relief Fund made available under the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act

Legal Basis: Discontinued line item (originally established by Controlling Board on November 9, 2020)

Purpose: These funds were used in FY 2021 and FY 2022 to support students with Individualized Education Programs (IEPs) through the Learning Aid Ohio initiative, which helped students deal with the challenges due to remote learning caused by the COVID-19 pandemic.

General Revenue Fund

GRF 200321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$15,092,002	$15,098,184	$15,378,176	$14,932,080	$14,474,898	$15,054,312
% change	0.0%	1.9%	-2.9%	-3.1%	4.0%

Source: General Revenue Fund

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 487 of the 129th G.A.)

Purpose: This line item funds personal services, maintenance, and equipment for administrative functions not directly related to one program, such as communications, legal counsel, and so on. This line item also provides the state match for federal maintenance of effort requirements for the State Administrative Expenses for the Child Nutrition grant spent from Fund 3670 line item 200607, School Food Services. Prior to FY 2026, this line item supported the state match for administrative expenses for federal career-technical education funds spent from Fund 3L90 line item 200621, Career-Technical Education Basic Grant. Beginning in FY 2026, the matching funds for the federal career-technical grant are paid from GRF line item 200416, Career Technical Education.

GRF 200408 Early Childhood Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$59,336,017	$64,038,422	$112,723,609	$40,872,330	$0	$0
% change	7.9%	76.0%	-63.7%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 298 of the 119th G.A.)

Purpose: This line item funded early childhood education (ECE) programs for children from families with incomes below 200% of the federal poverty level (FPL). The funds were used to provide per-pupil funding to ECE providers, including school districts, educational service centers, community schools, chartered nonpublic schools, and certain licensed child care centers. DEW used up to 2% of the appropriated funds for program support and technical assistance. Beginning in FY 2024, GRF funding for ECE programs is housed under the Department of Children and Youth (DCY) in GRF line item 830407, Early Childhood Education. However, the Department of Education and Workforce (DEW) continued to administer certain funds and programs as necessary in FY 2024 and FY 2025 during the transition to DCY, as authorized by H.B. 33 of the 135th G.A.

General Revenue Fund

GRF 200416 Career Technical Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$2,500,000	$2,500,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: General Revenue Fund

Legal Basis: Sections 265.10 and 265.20 of H.B. 96 of the 136th G.A. (originally established by Am. Sub. H.B. 191 of the 112th G.A.)

Purpose: This line item supports DEW's administrative costs associated with career-technical education and workforce, providing state administrative matching funds for federal career-technical education funds spent from Fund 3L90 line item 200621, Career-Technical Education Basic Grant. Prior to FY 2026, these funds were paid from GRF line item 200321, Operating Expenses.

GRF 200420 Information Technology Development and Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,580,723	$3,779,712	$3,917,570	$4,114,989	$4,231,479	$4,316,527
% change	5.6%	3.6%	5.0%	2.8%	2.0%

Source: General Revenue Fund

Legal Basis: Sections 265.10 and 265.30 of H.B. 96 of the 136th G.A. (originally established by H.B. 282 of the 123rd G.A.)

Purpose: This line item supports the development and implementation of information technology solutions designed to improve the performance and services of DEW, along with any associated personnel, maintenance, and equipment costs. These funds may also be used to support data-driven decision-making and differentiated instruction, as well as to communicate academic content standards and curriculum models through web-based applications.

GRF 200422 School Management Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,467,395	$2,387,889	$2,870,058	$2,624,818	$2,800,000	$2,800,000
% change	-3.2%	20.2%	-8.5%	6.7%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3316; Sections 265.10 and 265.40 of H.B. 96 of the 136th G.A. (originally established by H.B. 1285 of the 112th G.A.)

Purpose: This line item is used to provide fiscal technical assistance and in-service education for school district management personnel and to administer, monitor, and implement the fiscal caution, fiscal watch, and fiscal emergency provisions of state law.

General Revenue Fund

GRF 200424 Policy Analysis

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$353,023	$494,953	$467,332	$407,920	$500,000	$516,419
% change	40.2%	-5.6%	-12.7%	22.6%	3.3%

Source: General Revenue Fund

Legal Basis: Sections 265.10 and 265.50 of H.B. 96 of the 136th G.A. (originally established by H.B. 204 of the 113th G.A.)

Purpose: This line item supports research and data collection related to education policy analysis, including developing reports, analyses, and briefings to inform education policymakers of current trends in educational practices, efficient and effective use of resources, and evaluations of programs to improve educational results. DEW must use a portion of the line item to maintain a longitudinal database to assess the impact of policies and programs on Ohio's education and workforce development systems.

GRF 200426 Ohio Educational Computer Network

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$14,837,387	$14,094,348	$17,566,442	$22,206,244	$18,994,000	$18,994,000
% change	-5.0%	24.6%	26.4%	-14.5%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3301.075; Sections 265.10 and 265.60 of H.B. 96 of the 136th G.A. (originally established by H.B. 204 of the 113th G.A.)

Purpose: This line item is used to maintain and provide technical assistance for a system of information technology throughout Ohio. The bulk of the funding supports connecting public and state-chartered nonpublic schools to the state's education network, to each other, and to the Internet. Funds also support information technology center (ITC) administrative information services to member school districts, the development and maintenance of administrative and instructional software for school districts, and, beginning in FY 2026, cybersecurity initiatives in public and nonpublic schools. In the FY 2024-FY 2025 biennium, this line item was used to pay for the renewal of the 10-year leases of middle-mile broadband that connect the state broadband backbone (OARnet) with ITCs and select large urban school districts and to support other connectivity upgrades for K-12 schools with severely restricted broadband connections.

General Revenue Fund

GRF 200427 Academic Standards

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,335,791	$3,853,792	$4,406,048	$4,452,382	$5,535,410	$5,429,033
% change	-11.1%	14.3%	1.1%	24.3%	-1.9%

Source: General Revenue Fund

Legal Basis: R.C. 3301.079; Sections 265.10 and 265.70 of H.B. 96 of the 136th G.A. (originally established by H.B. 94 of the 124th G.A.)

Purpose: This line item supports the development and dissemination of the state academic content standards and model curricula to school districts. The line item also funds professional development programs and other tools on the standards and model curricula. H.B. 96 earmarks up to $500,000 in FY 2026 to develop an integrated model curriculum that includes English language arts, social studies, and civics education, including support for content, instruction, and assessment.

GRF 200437 Student Assessment

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$57,574,632	$46,158,073	$54,491,057	$72,532,480	$50,609,125	$50,882,346
% change	-19.8%	18.1%	33.1%	-30.2%	0.5%

Source: General Revenue Fund

Legal Basis: R.C. 3301.078, 3301.079, 3301.0710, 3301.0711, 3301.0712, 3301.0715 and 3301.27; Sections 265.10 and 265.80 of H.B. 96 of the 136th G.A. (originally established by H.B. 111 of the 118th G.A.)

Purpose: This line item is used to develop, field test, print, distribute, collect, score, and report results of achievement assessments for elementary and high school students. It may also be used to update and develop diagnostic assessments for students in grades K-3 and to support readiness assessments for students in grades three and higher that assist districts and schools with identifying and benchmarking student progress. Federal funding to assist with the cost of administering federally-mandated achievement assessments is appropriated in Fund 3Z20 line item 200690, State Assessments. H.B. 96 earmarks $622,713 in each of FY 2026 and FY 2027 to reimburse a portion of the costs of Advanced Placement and College-Level Examination Program tests for low-income students.

General Revenue Fund

GRF 200439 Accountability/Report Cards

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,732,972	$6,580,690	$6,638,062	$5,224,551	$7,369,440	$7,437,742
% change	-2.3%	0.9%	-21.3%	41.1%	0.9%

Source: General Revenue Fund

Legal Basis: R.C. 3302.03, 3302.031, and 3302.26; Sections 265.10 and 265.90 of H.B. 96 of the 136th G.A. (originally established by H.B. 95 of the 125th G.A.)

Purpose: This line item supports the development and distribution of district and school report cards, as well as funding and expenditure accountability reports, the development and maintenance of teacher value-added reports, the teacher student linkage/roster verification process, and a performance management section on DEW's website. Funds also support training district and regional specialists and district educators in the use of the value-added progress dimension and in the use of data to improve student achievement.

GRF 200442 Child Care Licensing

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,110,046	$2,145,854	$2,906,434	$110,288	$0	$0
% change	1.7%	35.4%	-96.2%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by the Controlling Board on October 16, 1995)

Purpose: This line item funded the licensure and inspection of preschool and school-age child care programs operated by school districts, ESCs, community schools, chartered nonpublic schools, and county developmental disabilities (DD) boards. Beginning in FY 2024, this function and its funding are housed under DCY in GRF line item 830409, Early Care and Education Learning Standards. However, DEW continued to administer certain funds and programs as necessary in FY 2024 and FY 2025 during the transition to DCY, as authorized by H.B. 33 of the 135th G.A.

General Revenue Fund

GRF 200446 Education Management Information System

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,126,320	$8,367,051	$9,307,230	$9,381,883	$9,958,226	$10,325,278
% change	3.0%	11.2%	0.8%	6.1%	3.7%

Source: General Revenue Fund

Legal Basis: R.C. 3301.0714 and 3302.03; Sections 265.10 and 265.100 of H.B. 96 of the 136th G.A. (originally established by H.B. 111 of the 118th G.A.)

Purpose: This line item supports the collection and reporting of student, staff, and financial data through the Education Management Information System (EMIS). Activities include the development and maintenance of a uniform set of data definitions, enhancement of data quality assurance practices, and responsibilities related to report cards and value-added progress dimension calculations. This line item also makes per-pupil distributions to 16 information technology centers (ITCs) to assist with data collection, processing, storage, and transfer costs and supports grants to ITCs to provide EMIS-related professional development opportunities for district and school personnel.

GRF 200448 Educator and Principal Preparation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,712,251	$4,015,290	$3,504,563	$5,227,379	$2,663,493	$2,676,754
% change	-14.8%	-12.7%	49.2%	-49.0%	0.5%

Source: General Revenue Fund

Legal Basis: Sections 265.10 and 265.110 of H.B. 96 of the 136th G.A. (originally established by H.B. 95 of the 125th G.A.)

Purpose: This line item supports a variety of initiatives related to educator preparation and school improvement, including Ohio's State System of Support for districts and schools implementing school improvement processes. This line item also includes various other earmarks. Earmarked funds for the FY 2026-FY 2027 biennium support the Ohio Military Veteran Educators Program to incentivize veterans to seek a career in education; the SmartOhio Financial Literacy Program at the University of Cincinnati; and FASTER Saves Lives training for selected school staff to stop active shooters and treat casualties.

General Revenue Fund

GRF 200455 Community Schools and Choice Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,809,124	$3,557,895	$3,910,360	$3,860,667	$4,370,165	$4,446,705
% change	-6.6%	9.9%	-1.3%	13.2%	1.8%

Source: General Revenue Fund

Legal Basis: R.C. 3310, 3313.974 to 3313.979, 3314, 3326; Sections 265.10 and 265.120 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 the operation of the Office of Community Schools and the Office of Nonpublic Educational Options. These offices provide administration, oversight, and technical assistance to community schools, their sponsors, and nonpublic schools, including those participating in state scholarship programs. DEW also may use this line item to support the community school sponsor evaluation system.

GRF 200457 STEM Initiatives

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$320,000	$0	$500,000	$0	$500,000	$500,000
% change	-100.0%	N/A	-100.0%	N/A	0.0%

Source: General Revenue Fund

Legal Basis: Sections 265.10 and 265.125 of H.B. 96 of the 136th G.A. (originally established by H.B. 119 of the 127th G.A.)

Purpose: In FY 2026 and FY 2027, this line item provides funds to the Alliance for Working Together Foundation to support the expansion of STEAM to Career programming for youth and adult students. In FY 2024, it provided funds to the Alliance for Working Together Foundation to support ongoing STEM education. In FY 2022, this line item funded a pilot project affiliated with the Alliance for Working Together Foundation that supported innovative STEM initiatives providing early access to programming, engineering design, and problem-solving skills to middle school students in Ashtabula, Cuyahoga, Geauga, Lake, Portage, and Trumbull counties.

General Revenue Fund

GRF 200465 Education Technology Resources

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,410,739	$5,023,987	$5,170,325	$4,937,771	$2,893,949	$2,906,346
% change	13.9%	2.9%	-4.5%	-41.4%	0.4%

Source: General Revenue Fund

Legal Basis: R.C. 3301.075; Sections 265.10 and 265.130 of H.B. 96 of the 136th G.A. (originally established by H.B. 59 of the 130th G.A.)

Purpose: This line item funds Union Catalog and INFOhio Network library-related services and supports DEW administrative costs associated with the federal E-Rate program, such as providing training and technical assistance to schools (the E-Rate program provides discounts on internet access and equipment necessary for broadband internet access in schools and libraries). Prior to FY 2026, this line item also supported grants to educational television stations working with education technology centers to provide public schools with instructional resources and services.

GRF 200478 Industry-Recognized Credentials High School Students

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$15,415,810	$17,518,690	$16,000,000	$15,998,179	$16,000,000	$16,000,000
% change	13.6%	-8.7%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 265.10 and 265.140 of H.B. 96 of the 136th G.A. (originally established by H.B. 166 of the 133rd G.A.)

Purpose: Beginning in FY 2026, this line item is used only for the Innovative Workforce Incentive Program (IWIP), which provides payments to school districts and other public schools for each credential a student earns from a list of priority industry-recognized credentials determined by the Governor's Office of Workforce Transformation. In FY 2026 and FY 2027, the payment for each credential is $725. If the amount appropriated is not sufficient, DEW must prorate the payments to fit within the appropriation. Prior to FY 2026, this line item also provided reimbursements to school districts and other public schools for the testing fees to obtain an industry-recognized credential. H.B. 96 discontinues these general reimbursements for credentials earned. However, it continues to require districts and schools to pay for the cost of a credential.

General Revenue Fund

GRF 200492 College Credit Plus - Auxiliary Funding

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$904,000	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: General Revenue Fund

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

Purpose: This line item funded grants to school districts of at least $1,000 for each new College Credit Plus course a district offered that was taught in a secondary school by a high school teacher with appropriate credentials. A school district had to use at least 25% of the grant to make a payment to the teacher of the new course. DEW was required to give priority to school districts with a lack of advanced standing courses and districts with low College Credit Plus participation rates.

GRF 200502 Pupil Transportation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$605,178,506	$662,874,978	$747,152,516	$797,128,237	$882,035,414	$959,429,701
% change	9.5%	12.7%	6.7%	10.7%	8.8%

Source: General Revenue Fund

Legal Basis: R.C. 3317.019, 3317.024, and 3317.0212; Sections 265.10, 265.150, 265.600, and 620.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 191 of the 112th G.A.)

Purpose: This line item supports public school operating costs for transporting public and nonpublic school students to and from school. DEW uses the bulk of the line item to distribute funds through the transportation formula, which is a component of state foundation aid that supports regular transportation services provided in yellow buses owned by the district or operated through contract. In general, it is based on transportation costs reported by school districts for the prior fiscal year, current year ridership and mileage counts, and the greater of a district's state share percentage or a minimum percentage (45.83% in FY 2026 and 50% in FY 2027). The transportation formula includes various add-ons that support low-density districts, reward efficiency, and make payments for other types of pupil transportation. Finally, a transportation guarantee ensures that a district's transportation aid in each year does not fall below its FY 2020 transportation aid prior to any budget reductions. Transportation for special education students who cannot be transported by regular school bus is reimbursed separately through a formula funded outside state foundation aid. A district's special education transportation aid is equal to its prior-year cost of transporting those students multiplied by the same percentage used to calculate the state share for regular transportation services. A similar formula is used for county DD boards and ESCs. This item also funds bus driver training, and, beginning in FY 2026, rural transportation grants to certain DOPR community schools and a transportation pilot program in which the Montgomery County ESC provides transportation to qualifying students in lieu of receiving transportation from their resident district. In FY 2022 and FY 2023, this item also supported transportation collaboration grants.

General Revenue Fund

GRF 200505 School Meal Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,963,500	$8,963,500	$11,368,379	$13,883,797	$13,163,000	$13,163,000
% change	0.0%	26.8%	22.1%	-5.2%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3301.91 and 3317.024; Sections 265.10 and 265.160 of H.B. 96 of the 136th G.A. (originally established by H.B. 191 of the 112th G.A.)

Purpose: This line item primarily is used to provide the required state match for receiving National School Lunch Program funds deposited in Fund 3L60 line item 200617, Federal School Lunch. Schools use these GRF funds for food service operations in an effort to lower the cost of lunches provided to students. Beginning in FY 2024, this line item also supports required reimbursements to schools to make school lunch and breakfast free for students eligible under federal law for reduced-price school meals. A portion of this line item may also be used to partially reimburse school buildings within school districts that are required to have a school breakfast program, and, beginning in FY 2026, to support the Summer EBT Program in coordination with the Department of Job and Family Services (the Summer EBT Program provides a one-time $120 cash grocery benefit each summer through the Supplemental Nutrition Assistance Program to households with children who qualify for free or reduced-price meals).

GRF 200511 Auxiliary Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$156,052,027	$158,189,613	$162,864,614	$166,816,769	$170,292,963	$172,262,613
% change	1.4%	3.0%	2.4%	2.1%	1.2%

Source: General Revenue Fund

Legal Basis: R.C. 3317.024, 3317.06, and 3317.062; Sections 265.10 and 265.170 of H.B. 96 of the 136th G.A. (originally established by H.B. 191 of the 112th G.A.)

Purpose: This line item provides assistance on a per nonpublic-pupil basis to chartered nonpublic schools to purchase secular textbooks; instructional equipment, including computers and media content; health services; guidance, counseling, and social work services; remedial services; programs for children with disabilities or for gifted children; mobile units used in the provision of certain services; security services; and language and academic support services to English language learners; among other purposes. Moneys may not be expended for any religious activities. A chartered nonpublic school may elect to receive auxiliary funds directly or may designate a third-party organization to receive and manage the funds on its behalf. Otherwise, a school receives the funds through the school district in which it is located. Funds in this line item are also earmarked for payment of the College Credit Plus Program for nonpublic students.

General Revenue Fund

GRF 200532 Nonpublic Administrative Cost Reimbursement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$70,759,968	$71,500,744	$73,440,062	$75,337,397	$76,935,110	$77,824,960
% change	1.0%	2.7%	2.6%	2.1%	1.2%

Source: General Revenue Fund

Legal Basis: R.C. 3317.063; Sections 265.10 and 265.180 of H.B. 96 of the 136th G.A. (originally established by H.B. 694 of the 114th G.A.)

Purpose: This line item reimburses chartered nonpublic schools for mandated administrative and clerical costs incurred during the previous year. Mandated activities include the preparation, filing, and maintenance of forms, reports, or records related to state chartering or approval of the school, pupil attendance, transportation of pupils, teacher certification and licensure, and other education-related data. Reimbursement payments are the lesser of a school's mandated service costs and an amount for the school based on a maximum per-pupil reimbursement rate. H.B. 96 sets the maximum per-pupil rate at $475 for FY 2026 and FY 2027, the same amount set for FY 2024 and FY 2025.

GRF 200540 Special Education Enhancements

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$166,803,554	$185,481,170	$194,941,895	$195,160,040	$193,272,426	$193,272,426
% change	11.2%	5.1%	0.1%	-1.0%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3317.0213, 3317.20, and 3317.201; Sections 265.10 and 265.190 of H.B. 96 of the 136th G.A. (originally established by H.B. 650 of the 122nd G.A.)

Purpose: This line item primarily funds preschool special education and related services at school districts, ESCs, and county DD boards and special education and related services for school-aged students at county DD boards and state institutions. This line item also funds school psychology interns, parent mentoring programs, and secondary transition services. Prior to FY 2026, it also funded matching dollars transferred to the Opportunities for Ohioans with Disabilities Agency (OOD) to draw down federal funding for vocational rehabilitation services. H.B. 96 eliminates these transfers and provides the funding directly in the OOD budget, in GRF line item 415506, Services for Individuals with Disabilities.

General Revenue Fund

GRF 200545 Career-Technical Education Enhancements

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$12,633,678	$16,952,376	$18,616,591	$22,434,710	$13,413,000	$13,413,000
% change	34.2%	9.8%	20.5%	-40.2%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3317.014; Sections 265.10 and 265.200 of H.B. 96 of the 136th G.A. (originally established by H.B. 650 of the 122nd G.A.)

Purpose: This line item supports several career-technical education programs and initiatives, including a per-pupil payment for various career awareness and exploration purposes, tech prep program expansion, career-technical education at correctional institutions and the state schools for the blind and the deaf, the Agriculture 5th Quarter Project, career planning and reporting through the Ohio Means Jobs website, the Ohio ProStart school restaurant program, computer science programming for students in rural areas, and grants supporting regional partnerships of early learning providers, K-12 schools, postsecondary institutions, and workforce organizations to align educational resources with regional in-demand jobs and workforce needs.

GRF 200550 Foundation Funding - All Students

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,957,669,288	$7,118,107,449	$7,975,003,597	$8,345,695,915	$8,457,598,772	$8,733,217,991
% change	2.3%	12.0%	4.6%	1.3%	3.3%

Source: General Revenue Fund

Legal Basis: R.C. 3317; Sections 265.10, 265.210, 265.211, 265.215, 265.220, 265.230, 265.237, 265.239 and 265.240 of H.B. 96 of the 136th G.A. (originally established by H.B. 66 of the 126th G.A.)

Purpose: This line item, combined with GRF line item 200502, Pupil Transportation, Fund 7017 line item 200612, Foundation Funding - All Students (Lottery), Fund 5VS0 line item 200604, Foundation Funding - All Students (DPF), and Fund 5YO0 line item 200491, Public and Nonpublic Education Support, provides the main source of state aid for school districts, community and STEM schools, and state scholarship programs. The school foundation formula determines how these funds are allocated. H.B. 96 continues and completes the phase-in of the school funding formula first established in the FY 2022-FY 2023 biennium for FY 2026 and FY 2027.

In addition to foundation funding and scholarship payments, this line item funds ESCs, a traditional district performance supplement, payments related to power plant valuation adjustments, College Credit Plus for home-educated students, administration of state scholarship programs, various STEM initiatives, efforts to reduce chronic absenteeism, and the private treatment facility pilot project, among other purposes.

General Revenue Fund

GRF 200566 Literacy Improvement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,242,302	$1,550,971	$1,818,111	$1,419,645	$2,472,674	$2,500,000
% change	24.8%	17.2%	-21.9%	74.2%	1.1%

Source: General Revenue Fund

Legal Basis: Sections 265.10 and 265.250 of H.B. 96 of the 136th G.A. (originally established by H.B. 1 of the 123rd G.A.)

Purpose: This line item is used to support regional literacy professional development teams within ESCs to align state, local, and federal efforts to bolster early literacy activities and all students' reading success. DEW also uses a portion of the funds for program administration, technical assistance, research, monitoring, and evaluation. In FY 2024 and FY 2025, a small portion of Fund 5AQ1 line item 2006A4, Literacy Improvement, supplemented the funding for these activities. In FY 2022 and FY 2023, this line item also supported the expansion of a demonstration project that originated as a federal grant to identify students with dyslexia and provide their teachers with professional learning and support to improve their instruction of those students.

GRF 200572 Adult Education Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,440,279	$9,975,059	$11,176,818	$11,324,428	$9,348,399	$15,688,404
% change	34.1%	12.0%	1.3%	-17.4%	67.8%

Source: General Revenue Fund

Legal Basis: R.C. 3313.902, 3314.38, 3317.23, 3317.24, 3345.86; Sections 265.10 and 265.260 of H.B. 96 of the 136th G.A. (originally established by H.B. 282 of the 123rd G.A.)

Purpose: This line item supports programs that assist individuals who dropped out of high school with obtaining a diploma or equivalence certificate. Most of the item supports the 22+ Adult High School Diploma Program, which provides a locally-issued diploma, and the Adult Diploma Program, which offers a pathway to obtain a state-issued diploma and an industry-recognized credential in an in-demand field. In FY 2027, H.B. 96 replaces these programs with a competency-based system in which providers establish their own programs within DEW requirements. Also in FY 2027, the item begins to fund the state match for the Aspire Program following its transfer from ODHE. The program supports adult basic and literacy education instructional programs. Federal funding for the program is appropriated in Fund 3120 line item 2006A9, Aspire – Federal. Prior to FY 2027, Aspire Program funding is appropriated in the ODHE budget in GRF line item 230443, Aspire – State, and Fund 3120 line item 230641, Aspire – Federal. Item 200572 also funds vouchers to lower the cost of high school equivalency exams for first-time test takers and program administration, technical assistance, support, research, and evaluation of adult education programs. In FY 2024 and FY 2025, it supported the Competency-Based Diploma Pilot Program.

General Revenue Fund

GRF 200574 Half-Mill Maintenance Equalization

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$17,301,055	$15,146,256	$13,657,997	$10,358,000	$6,420,640	$6,152,450
% change	-12.5%	-9.8%	-24.2%	-38.0%	-4.2%

Source: General Revenue Fund

Legal Basis: R.C. 3318.18; Sections 265.10 and 265.270 of H.B. 96 of the 136th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item equalizes the half-mill maintenance levy required of school districts participating in the Facilities Construction Commission's Classroom Facilities Assistance Program. Districts with per-pupil valuations less than the state average receive funds to equalize this half-mill levy to the state average. Funding can be used only to maintain school buildings constructed with state assistance. If the amount appropriated is not sufficient, DEW must prorate the payments to fit within the appropriation.

GRF 200576 Adaptive Sports Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$250,000	$250,000	$250,000	$250,000	$400,000	$400,000
% change	0.0%	0.0%	0.0%	60.0%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 265.10 and 265.270 of H.B. 96 of the 136th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item is used, in collaboration with the Adaptive Sports Program of Ohio (ASPO), to fund adaptive sports programs in school districts across the state. According to ASPO, adaptive sports make minor modifications and use specialized equipment to provide individuals with physical disabilities an opportunity to participate in sports.

General Revenue Fund

GRF 200597 Program and Project Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,800,000	$3,800,000	$9,305,189	$8,555,189	$2,850,000	$2,750,000
% change	0.0%	144.9%	-8.1%	-66.7%	-3.5%

Source: General Revenue Fund

Legal Basis: Sections 265.10 and 265.275 of H.B. 96 of the 136th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item consists of earmarks funding various education-related programs. In FY 2026 and FY 2027, it funds a financial literacy and workforce readiness program, the Girl Scout Councils of Ohio to support the Trailblazers in Training: Preparing Girls for Tomorrow's Workforce Program, the National Inventors Hall of Fame to expand STEM summer learning opportunities for K-6 students, the Stark Education Partnership to support the Stark County Career Connected Learning program, the Ohio Valley Youth Network to support the Sycamore Youth Center Education Enrichment and Life Skills After Schools Program, Shoes 4 the Shoeless to provide shoes and socks to children in need, the Legacy Project of Stark to support its school-based mentoring program, and the Music Settlement to support the Center for Music Initiative.

GRF 657401 Medicaid in Schools

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$321,819	$303,744	$319,713	$199,439	$0	$0
% change	-5.6%	5.3%	-37.6%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 49 of the 132nd G.A.)

Purpose: This line item supported DEW's administrative costs associated with the Medicaid Schools Program. This program provides districts and schools with reimbursement for services to Medicaid-eligible students, including the costs of enrolling eligible children in the Medicaid Program and assisting children who are already enrolled to access the benefits available to them. Beginning in FY 2026, the Ohio Department of Medicaid administers the program using GRF line item 651425, Medicaid Program Support - State, and federal funding in Fund 3F00 line item 651624, Medicaid Program Support - Federal. DEW continues to receive appropriations of federal funding for the program in Fund 3AF0 line item 657601, Schools Medicaid Administrative Claims, which will likely be used during the program's transition.

Dedicated Purpose Fund Group

4520 200638 Charges and Reimbursements

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$507,848	$501,998	$834,101	$786,233	$1,500,000	$1,500,000
% change	-1.2%	66.2%	-5.7%	90.8%	0.0%

Source: Dedicated Purpose Fund Group: Registration fees for conferences sponsored by DEW, sale of publications, gifts, and bequests

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on April 13, 1972)

Purpose: This line item is mainly used for materials and facilities for conferences and for the purposes specified by gifts and bequests. Notably, DEW has used this line item to stage the annual Ohio Educational Technology Conference since FY 2023, when responsibility for organizing the event shifted from the Department of Higher Education (ODHE) to the Department (ODHE supported the conference in Fund 5D40 line item 235675, Conferences/Special Purposes).

4L20 200681 Teacher Certification and Licensure

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$12,227,102	$12,768,475	$6,652,988	$22,071	$0	$0
% change	4.4%	-47.9%	-99.7%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: License fees set by the State Board of Education for teachers and other school and district staff

Legal Basis: Discontinued line item (originally established by H.B. 152 of the 120th G.A.)

Purpose: These funds primarily covered the costs of processing licensure applications, technical assistance related to licensure, the administration of the educator disciplinary process, and providing the Resident Educator Summative Assessment to teachers. In FY 2024 and FY 2025, these costs were supported under a stand-alone budget for the State Board of Education in Fund 4L20 line item 210600, Operating Expenses, and beginning in FY 2026, in Fund 4K90 line item 210602, Operating Expenses. H.B. 33 of the 135th General Assembly transferred most of the powers and duties of the State Board of Education to the Governor-appointed DEW Director, while preserving the State Board's authority over educator licensure and discipline. To ensure continuity of program services during the transition period, H.B. 33 authorized the transfer of appropriations between the State Board and DEW as necessary in FY 2024 and FY 2025.

Dedicated Purpose Fund Group

5980 200659 Auxiliary Services Reimbursement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$542,449	$383,481	$573,700	$534,753	$650,000	$650,000
% change	-29.3%	49.6%	-6.8%	21.6%	0.0%

Source: Dedicated Purpose Fund Group: Funds from the Auxiliary Services Personnel Unemployment Compensation Fund deemed to be in excess of the amount needed to pay unemployment claims

Legal Basis: R.C. 3317.064; Section 265.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 238 of the 116th G.A.)

Purpose: This line item is used to relocate, replace, or repair mobile units used in providing auxiliary services to chartered nonpublic schools. The funds may also be used to fund early retirement or severance pay for employees paid from auxiliary services GRF funding. A portion of the funds may also be used to make payments for chartered nonpublic school students participating in the College Credit Plus Program.

5AD1 2006A2 Career-Technical Education Equipment

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$2,249,244	$42,856,383	$0	$0
% change	N/A	N/A	1,805.4%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: GRF cash transfers of $50.0 million in each of FY 2024 and FY 2025

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

Purpose: This line item supported career-technical education equipment purchases necessary for traditional school districts, JVSDs, community schools, and STEM schools to start new or expand career-technical education programs for in-demand career fields and certain industry-recognized credentials. These funds were in addition to funding of $200 million in the FY 2024-FY 2025 biennium under the Ohio Facilities Construction Commission budget (Fund 5CV3 line item 230652, Career-Technical Construction Program) to support construction projects that establish or expand career-technical education programs.

Dedicated Purpose Fund Group

5AQ1 2006A4 Literacy Improvement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$68,303,264	$68,110,948	$0	$0
% change	N/A	N/A	-0.3%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Cash transfers of (1) $160.1 million from the FY 2023 GRF ending balance and (2) $11.0 million in FY 2024 from the School District Solvency Assistance Fund (Fund 5H30)

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

Purpose: This line item mainly was used to support a set of initiatives designed to improve student literacy, including stipends for state-mandated teacher professional development in literacy, subsidies for districts and schools to purchase high-quality instructional materials and reading intervention programs, and funding for literacy coaches. A small portion also supplemented funding in GRF line item 200566, Literacy Improvement, for ESC regional literacy professional development teams and DEW program administration, technical assistance, research, monitoring, and evaluation costs.

5AR1 2006A5 Feminine Hygiene Products

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$2,803,629	$144,325	$0	$0
% change	N/A	N/A	-94.9%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: FY 2024 cash transfer of $5.0 million from the School District Solvency Assistance Fund (Fund 5H30)

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

Purpose: This line item provided subsidies to public and chartered nonpublic schools to assist with the cost of feminine hygiene products. Funds were earmarked for districts and schools that enroll girls in any of grades 6-12 to install dispensers in school buildings and to reimburse districts and schools for the costs incurred to provide free feminine hygiene products.

Dedicated Purpose Fund Group

5BX1 200415 High School Financial Literacy

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$2,112	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: Dedicated Purpose Fund Group: FY 2025 cash transfer of $1.5 million from the GRF authorized in H.B. 147 of the 135th G.A.; investment earnings

Legal Basis: As needed line item; R.C. 121.086 and 3319.239 (originally established by Controlling Board on February 24, 2025)

Purpose: This line item reimburses school districts, community schools, STEM schools, and ESCs for paying the cost of educators to obtain a license validation in financial literacy to teach that subject to high school students. DEW reimburses up to $500 per teacher to cover approved expenses incurred in obtaining financial literacy credentials. If the appropriation is insufficient, DEW may limit the number of teachers for which an eligible entity may request reimbursement or may prorate reimbursement amounts as necessary. The line item also may be used to support DEW administrative costs associated with managing the reimbursement program. Beginning with the 2024-2025 school year, educators who teach the one-half unit course in financial literacy needed for high school graduation must have an educator license validation in financial literacy. However, a teacher who holds an educator license or endorsement in social studies, family and consumer sciences, mathematics, or business education is exempt from the financial literacy validation requirement.

5CV1 200632 Coronavirus Relief - Rural and Small Town School Districts

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$712,510	$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 July 13, 2020)

Purpose: This line item provided federal funds to rural and small town school districts to assist with expenditures necessary to address the COVID-19 pandemic. The funds were permitted to be used for a wide variety of activities, including purchasing personal protective equipment, cleaning and sanitation, purchasing remote learning equipment, and additional transportation, among others. Funds were provided to districts based on the number of students enrolled and educated, with additional funding provided based on students with disabilities, English learners, and economically disadvantaged students as well as transportation obligations. These funds were in addition to federal coronavirus relief funds provided to school districts through the Elementary and Secondary School Emergency Relief (ESSER) Fund, appropriated in Fund 3HS0 line item 200640, Federal Coronavirus School Relief.

Dedicated Purpose Fund Group

5CV1 200642 Coronavirus Relief - Suburban School Districts

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$437,236	$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 July 13, 2020)

Purpose: This line item provided federal funds to suburban school districts to assist with expenditures necessary to address the COVID-19 pandemic. The funds were permitted to be used for a wide variety of activities, including purchasing personal protective equipment, cleaning and sanitation, purchasing remote learning equipment, and additional transportation, among others. Funds were provided to districts based on the number of students enrolled and educated, with additional funding provided based on students with disabilities, English learners, and economically disadvantaged students as well as transportation obligations. These funds were in addition to federal coronavirus relief funds provided to school districts through the Elementary and Secondary School Emergency Relief (ESSER) Fund, appropriated in Fund 3HS0 line item 200640, Federal Coronavirus School Relief.

5CV1 200643 Coronavirus Relief - Urban School Districts

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$798,455	$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 July 13, 2020)

Purpose: This line item provided federal funds to urban school districts to assist with expenditures necessary to address the COVID-19 pandemic. The funds were permitted to be used for a wide variety of activities, including purchasing personal protective equipment, cleaning and sanitation, purchasing remote learning equipment, and additional transportation, among others. Funds were provided to districts based on the number of students enrolled and educated, with additional funding provided based on students with disabilities, English learners, and economically disadvantaged students as well as transportation obligations. These funds were in addition to federal coronavirus relief funds provided to school districts through the Elementary and Secondary School Emergency Relief (ESSER) Fund, appropriated in Fund 3HS0 line item 200640, Federal Coronavirus School Relief.

Dedicated Purpose Fund Group

5CV1 200647 Coronavirus Relief - School Connectivity

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$10,291,459	$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 July 27, 2020)

Purpose: This line item provided federal funds to create the BroadbandOhio School Connectivity Grant Program to help schools with costs associated with remote learning. The program awarded grants to traditional and joint vocational school districts, ESCs, community and STEM schools, county DD boards, and nonpublic schools to support connectivity for economically disadvantaged students, students defined by ODE as "vulnerable" youth, those with chronic conditions, and students who do not have other access to the Internet. Specifically, grant funds were permitted to be used for home internet service, mobile hotspots, public wireless internet infrastructure, and other connectivity technology for students. Schools were required to apply to ODE to receive the funds. Eligible grant requests of less than $20,000 were approved for the full amount. However, due to high demand, eligible requests over $20,000 were prorated at 60% of the difference between $20,000 and the requested amount.

5CV1 200650 Coronavirus Relief - Other Education Entities

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,284,250	$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 July 13, 2020)

Purpose: This line item provided federal funds to joint vocational school districts, community and STEM schools, county DD boards, and nonpublic schools to assist with expenditures necessary to address the COVID-19 pandemic. The funds were permitted to be used for a wide variety of activities, including purchasing personal protective equipment, cleaning and sanitation, purchasing remote learning equipment, and additional transportation, among others. Funds were provided to districts based on the number of students enrolled and educated, with additional funding provided based on students with disabilities, English learners, and economically disadvantaged students as well as transportation obligations. These funds were in addition to federal coronavirus relief funds provided to school districts and other public schools through either the Elementary and Secondary School Emergency Relief (ESSER) Fund, appropriated in Fund 3HS0 line item 200640, Federal Coronavirus School Relief, or the Governor's Emergency Education Relief (GEER) Fund, appropriated in Fund 3HQ0 line item 200627, Governor Emergency Education Relief - EDU.

Dedicated Purpose Fund Group

5H30 200687 School District Solvency Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$10,758,000	$2,994,000	$2,000,000	$2,000,000
% change	N/A	N/A	-72.2%	-33.2%	0.0%

Source: Dedicated Purpose Fund Group: Advance repayments and transfers from the GRF and potentially other funds used by ODE

Legal Basis: R.C. 3316.20; Sections 265.10 and 265.290 of H.B. 96 of the 136th G.A. (originally established by H.B. 650 of the 122nd G.A.)

Purpose: This line item supports two accounts: (1) the shared resource account, which is used to make interest-free advances to school districts in a state of fiscal emergency to enable them to remain solvent; and (2) the catastrophic expenditures account, which is used to make grants to districts for unforeseen catastrophic events that severely depletes the financial resources of the district. The catastrophic expenditures account may also be used for solvency assistance in the event that all funds in the shared resources account are used. Solvency assistance advances made to districts must be repaid by the end of the second year following the fiscal year in which the advance was made unless the DEW Director and Director of Budget and Management approve an alternative payment schedule of up to 10 years. Grants from the catastrophic expenditures account do not need to be repaid, unless reimbursed by a third party.

5KX0 200691 Ohio School Sponsorship Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$859,793	$925,247	$920,447	$942,545	$1,900,000	$1,900,000
% change	7.6%	-0.5%	2.4%	101.6%	0.0%

Source: Dedicated Purpose Fund Group: Sponsorship fees of up to 3% of each sponsored school's operating revenue

Legal Basis: R.C. 3314.029; Section 265.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on November 14, 2011)

Purpose: This line item supports DEW's administrative duties for sponsoring certain community schools under the Ohio School Sponsorship Program. Like other community school sponsors, the Office of School Sponsorship reviews and makes decisions on sponsorship applications from schools desiring to be sponsored by the Office. It oversees sponsored schools with respect to academic, fiscal, and governance standards and provides technical assistance. In addition to sponsoring schools that apply to the Office, it also temporarily assumes sponsorship of schools whose sponsors have had their sponsorship authority revoked.

Dedicated Purpose Fund Group

5MM0 200677 Child Nutrition Refunds

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$41,707	$0	$0	$258,089	$550,000	$550,000
% change	-100.0%	N/A	N/A	113.1%	0.0%

Source: Dedicated Purpose Fund Group: Unused funds returned by program sponsors and funds received due to audit findings

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on October 29, 2012)

Purpose: This line item repays the U.S. Department of Agriculture (USDA) for child nutrition grant funds returned by program sponsors after the federal fiscal year ends and for funds received due to audit findings.

5U20 200685 National Education Statistics

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$155,128	$174,668	$142,841	$164,553	$185,000	$185,000
% change	12.6%	-18.2%	15.2%	12.4%	0.0%

Source: Dedicated Purpose Fund Group: Federal contract that supports participation in the National Center for Education Statistics (NCES) State Partnership Program

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on May 6, 2002)

Purpose: This line item funds the position of National Assessment of Educational Progress (NAEP) state coordinator as well as other specific data collection tasks associated with the NAEP. The state coordinator position provides technical assistance to state and local education agencies on the collection of education statistics. The federal Elementary and Secondary Education Act requires states to participate in the NAEP, which is a nationally and state representative student assessment overseen by NCES that is often referred to as the "Nation's Report Card."

Dedicated Purpose Fund Group

5VS0 200604 Foundation Funding - All Students

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$500,000,000	$600,000,000	$600,000,000	$600,000,000	$600,000,000	$600,000,000
% change	20.0%	0.0%	0.0%	0.0%	0.0%

Source: Dedicated Purpose Fund Group: Cash transfers from the GRF

Legal Basis: R.C. 3317.022, 3317.16, 3317.25, and 3317.26; Sections 265.10 and 265.300 of H.B. 96 of the 136th G.A. (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item is used in conjunction with GRF line item 200550, Foundation Funding - All Students, and Fund 7017 line item 200612, Foundation Funding - All Students (Lottery), to fund the foundation formula's disadvantaged pupil impact aid (DPIA) component and the portion of the formula's state share of the base cost attributable to the student wellness and success (SWS) staffing component. School districts and community and STEM schools must use the funding from these components on certain initiatives.

5VU0 200663 School Bus Purchase

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,905,467	$33,570,066	$12,244,731	$794,999	$0	$0
% change	386.1%	-63.5%	-93.5%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Cash transfers of (1) $20 million from FY 2019 GRF surplus revenues and (2) $50 million from the GRF in FY 2022

Legal Basis: Discontinued line item (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item assisted school districts with the purchase of school buses. Most recently, the funds were used to provide grants of up to $45,000 to school districts to replace the oldest and highest mileage buses that were assigned to routes.

5YO0 200491 Public and Nonpublic Education Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$193,800,000	$196,200,000	$171,200,000	$171,200,000
% change	N/A	N/A	1.2%	-12.7%	0.0%

Source: Dedicated Purpose Fund Group: 98% of the sports gaming receipts tax and sports gaming proprietor license fees deposited in the Sports Gaming Revenue Fund after reimbursing the Department of Taxation for expenses incurred in administering the tax; investment earnings

Legal Basis: R.C. 3317.022 and 5753.031; Sections 265.10 and 265.310 of H.B. 96 of the 136th G.A.

Purpose: This line item is used in conjunction with GRF line item 200550, Foundation Funding - All Students, Fund 5VS0 line item 200604, Foundation Funding - All Students (DPF), and Fund 7017 line item 200612, Foundation Funding - All Students (Lottery), to distribute state foundation aid to schools.

Dedicated Purpose Fund Group

6200 200615 Educational Improvement Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$225,885	$47,892	$501,693	$846,116	$600,000	$600,000
% change	-78.8%	947.6%	68.7%	-29.1%	0.0%

Source: Dedicated Purpose Fund Group: Miscellaneous education grants

Legal Basis: Sections 265.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 282 of the 123rd G.A.)

Purpose: This line item disburses funds from miscellaneous educational grants from private foundations for the purposes for which the grants were received.

Internal Service Activity Fund Group

1380 200606 Information Technology Development and Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$10,024,421	$11,366,079	$15,749,284	$14,569,024	$18,394,387	$18,597,721
% change	13.4%	38.6%	-7.5%	26.3%	1.1%

Source: Internal Service Activity Fund Group: Proceeds from charges assessed to DEW offices based on the usage of IT services and from program offices for specific projects

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on July 20, 1961)

Purpose: This line item funds information technology services and support for various DEW programs. This support includes development and maintenance of network infrastructure and software, purchase of computer hardware, project management, and programming services.

4R70 200695 Indirect Operational Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,893,404	$8,012,335	$9,285,390	$8,795,769	$9,944,311	$10,166,435
% change	1.5%	15.9%	-5.3%	13.1%	2.2%

Source: Internal Service Activity Fund Group: Federally-approved indirect cost payments from all DEW line items that spend funds on payroll

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in December 1993)

Purpose: These funds are used for a variety of administrative purposes not directly tied to a specific funding source, including accounting, human resources, grants management, and internal auditing functions. The indirect cost rate is approved annually by the U.S. Department of Education.

Internal Service Activity Fund Group

4V70 200633 Interagency Program Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,531,321	$5,533,444	$1,460,078	$1,730,465	$3,000,000	$3,000,000
% change	0.0%	-73.6%	18.5%	73.4%	0.0%

Source: Internal Service Activity Fund Group: Funds received from other agencies for specific purposes. From FY 2017 to FY 2023, these funds were primarily received from the Ohio Department of Job and Family Services (ODJFS) through an intrastate transfer voucher (ISTV) from Fund 5KT0 line item 600696, Early Childhood Education, supported by casino operator settlement fund moneys

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in June 1995)

Purpose: This line item supports joint initiatives or collaborations for specific programs that require DEW's assistance. From FY 2017 to FY 2023, this line item primarily used funds transferred from ODJFS to support preschool slots for low-income children through the early childhood education grant program mainly funded in GRF line item 200408, Early Childhood Education. Beginning in FY 2024, the early childhood education grant program is primarily funded by GRF line item 830407, Early Childhood Education, in the DCY budget. In FY 2024 and FY 2025, this line item supported administration of the Summer EBT Program in collaboration with ODJFS and the transition of early childhood education activities to DCY, among other projects.

State Lottery Fund Group

7017 200413 School Bus Safety

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$10,000,000	$0
% change	N/A	N/A	N/A	N/A	-100.0%

Source: State Lottery Fund Group: Net profits from lottery ticket sales and revenue from video lottery terminals (VLTs) at Ohio horse racetracks (racinos); investment earnings

Legal Basis: Sections 265.10 and 265.320 of H.B. 96 of the 136th G.A.

Purpose: This line item supports school bus safety grants for school districts, community schools, STEM schools, county DD boards, ESCs, and chartered nonpublic schools that provide transportation services. Applicants awarded funds must use the money to repair, replace, or add safety features to school buses. The specific safety features eligible for funding must be informed by the Governor's School Bus Safety Working Group report, with input from the Department of Public Safety. DEW determines grant allocations, but must apply a measure of local capacity and may apply minimum or maximum funding amounts.

State Lottery Fund Group

7017 200602 School Climate Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$99,639	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: State Lottery Fund Group: Net profits from lottery ticket sales and revenue from video lottery terminals (VLTs) at Ohio horse racetracks (racinos); investment earnings

Legal Basis: Discontinued line item (originally established by H.B. 318 of the 132nd G.A.)

Purpose: This line item supported competitive grants to traditional school districts and community schools for the implementation of positive behavioral interventions and support frameworks or research-based social and emotional learning initiatives in buildings serving any of grades K-3. Grants were awarded according to the following priority: (1) applicants whose proposal served school buildings with a larger than average percentage of economically disadvantaged students and (2) applicants whose proposal served buildings with high student suspension rates. Other applicants were awarded funding in the order in which the application was received. Grant awards were limited to no more than $5,000 per school building served, up to a maximum of $50,000 for each applicant.

7017 200611 Education Studies

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$384,663	$935,373	$0	$499,944	$0	$0
% change	143.2%	-100.0%	N/A	-100.0%	N/A

Source: State Lottery Fund Group: Net profits from lottery ticket sales and revenue from video lottery terminals (VLTs) at Ohio horse racetracks (racinos); investment earnings

Legal Basis: Discontinued line item (originally established by S.B. 310 of the 133rd G.A.)

Purpose: This line item funded various education studies. In the FY 2024-FY 2025 biennium, DEW was required to use this line item to conduct a study and issue a report on the needs of economically disadvantaged students, the most effective services for meeting those needs, and the cost of implementing those services. The study was published in August 2025.

State Lottery Fund Group

7017 200612 Foundation Funding - All Students

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,264,200,000	$1,242,500,000	$1,274,945,000	$1,323,945,000	$1,436,583,202	$1,398,174,884
% change	-1.7%	2.6%	3.8%	8.5%	-2.7%

Source: State Lottery Fund Group: Net profits from lottery ticket sales and revenue from video lottery terminals (VLTs) at Ohio horse racetracks (racinos); investment earnings

Legal Basis: R.C. 3770.06; Sections 265.10 and 265.330 of H.B. 96 of the 136th G.A. (originally established by H.B. 650 of the 122nd G.A.)

Purpose: This line item is used in conjunction with GRF line item 200550, Foundation Funding - All Students, Fund 5VS0 line item 200604, Foundation Funding - All Students (DPF), and Fund 5YO0 line item 200491, Public and Nonpublic Education Support, to fund state foundation payments to schools.

7017 200614 Accelerate Great Schools

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000
% change	0.0%	0.0%	0.0%	0.0%	0.0%

Source: State Lottery Fund Group: Net profits from lottery ticket sales and revenue from video lottery terminals (VLTs) at Ohio horse racetracks (racinos); investment earnings

Legal Basis: Sections 265.10 and 265.340 of H.B. 96 of the 136th G.A. (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item supports the Accelerate Great Schools public-private partnership, which works to provide high quality education to new and existing schools in Cincinnati.

State Lottery Fund Group

7017 200631 Quality Community and Independent STEM Schools Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$63,907,752	$54,000,000	$87,586,345	$102,453,004	$115,000,000	$125,000,000
% change	-15.5%	62.2%	17.0%	12.2%	8.7%

Source: State Lottery Fund Group: Net profits from lottery ticket sales and revenue from video lottery terminals (VLTs) at Ohio horse racetracks (racinos); investment earnings

Legal Basis: R.C. 3317.27, 3317.28, and 3317.29; Sections 265.10 and 265.350 of H.B. 96 of the 136th G.A. (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item provides funds to community schools and, beginning in FY 2024, independent STEM schools that are designated as a Community School or Independent STEM School of Quality. The designation for community schools is based on certain criteria, which include report card grades, sponsor ratings, and other factors. A STEM school is designated if it operates autonomously, satisfies the requirements in the Quality Model for STEM and STEAM Schools established by DEW, and meets other requirements. Since FY 2024, a designated school receives up to $3,000 per pupil for students who are identified as economically disadvantaged and up to $2,250 per pupil for all other students, increased from the respective per-pupil amounts of $1,750 and $1,000 used prior to FY 2024. If the amount appropriated is not sufficient, DEW must prorate the payments to fit within the appropriation. In FY 2024 and FY 2025, DEW was permitted to seek Controlling Board approval for additional expenditures in this situation.

7017 200684 Community School Facilities

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$41,999,999	$41,999,999	$87,054,890	$88,554,999	$90,155,000	$90,155,000
% change	0.0%	107.3%	1.7%	1.8%	0.0%

Source: State Lottery Fund Group: Net profits from lottery ticket sales and revenue from video lottery terminals (VLTs) at Ohio horse racetracks (racinos); investment earnings

Legal Basis: R.C. 3317.31; Sections 265.10 and 265.360 of H.B. 96 of the 136th G.A. (originally established by H.B. 59 of the 130th G.A.)

Purpose: This line item provides funds to community and STEM schools to assist with the costs of facilities. Beginning in FY 2024, each site-based school receives per-pupil funding of $1,000, increased from $500 in the FY 2022-FY 2023 biennium. E-schools receive $25 per pupil. If the amount appropriated is not sufficient, DEW must prorate the payments to fit within the appropriation.

State Lottery Fund Group

7017 2006A7 Literacy Coaches

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$12,000,000	$12,000,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: State Lottery Fund Group: Net profits from lottery ticket sales and revenue from video lottery terminals (VLTs) at Ohio horse racetracks (racinos); investment earnings

Legal Basis: Sections 265.10 and 265.250 of H.B. 96 of the 136th G.A.

Purpose: This line item funds coaches to provide literacy supports to school districts, community schools, and STEM schools with the lowest rates of proficiency in literacy based on their performance on the English language arts assessments. The coaches must have training in the science of reading and evidence-based strategies for effective literacy instruction and intervention and implement Ohio's Coaching Model, as described in Ohio's Plan to Raise Literacy Achievement. In FY 2024 and FY 2025, funding for literacy coaches was supported by Fund 5AQ1 line item 2006A4, Literacy Improvement.

Federal Fund Group

3120 2006A9 Aspire - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$0	$18,996,799
% change	N/A	N/A	N/A	N/A	N/A

Source: Federal Fund Group: FAL 84.002, Adult Education Basic Grants to States

Legal Basis: Sections 265.10 and 265.260 of H.B. 96 of the 136th G.A.

Purpose: This line item will support the Aspire Program beginning in FY 2027 following the transfer of the program from ODHE to DEW. The Aspire Program provides grants to develop and administer courses with a focus on instruction in basic literacy, workplace literacy, family literacy, English for speakers of other languages (ESOL), and preparation for high school equivalency tests. Also starting in FY 2027, state matching funds for this program will be provided in GRF line item 200572, Adult Education. Prior to FY 2027, the program is funded in ODHE's budget using GRF line item 235443, Aspire - State, and Fund 3120 line item 235641, Aspire - Federal.

Federal Fund Group

3670 200607 School Food Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,072,739	$8,001,280	$10,002,729	$11,761,830	$13,379,350	$13,379,350
% change	-0.9%	25.0%	17.6%	13.8%	0.0%

Source: Federal Fund Group: FAL 10.560, State Administrative Expenses (SAE) for Child Nutrition; FAL 10.579, Child Nutrition Discretionary Grants Limited Availability; FAL 10.541, Child Nutrition Technology Innovation Grant; FAL 10.645, Farm to School State Formula Grants

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on October 27, 1967)

Purpose: This line item primarily supports the state administration and monitoring of child nutrition programs. State funds needed to comply with federal maintenance of effort requirements associated with the SAE for Child Nutrition grant are expended from GRF line item 200321, Operating Expenses. DEW receives separate federal grants to (1) improve child nutrition program accountability, performance measurement, and data accuracy through innovative technology and (2) improve food and supply chain resiliency by coordinating and providing technical assistance to build and increase the capacity of schools to buy and use local foods in school meals and provide agricultural education opportunities to children. This line item also distributes federal funding under discretionary nutrition grant programs, such as the Equipment Assistance Grant Program to improve school food services.

3700 200624 Education of Exceptional Children

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,084,280	$767,121	$1,681,518	$1,934,140	$1,750,000	$1,750,000
% change	-29.3%	119.2%	15.0%	-9.5%	0.0%

Source: Federal Fund Group: FAL 84.323, Special Education-State Personnel Development

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on May 9, 1968)

Purpose: This line item funds professional development, consultation, and technical assistance for school districts to improve instruction for and performance of students with disabilities. In 2022, Ohio was awarded a new five-year State Personnel Development grant.

Federal Fund Group

3AF0 657601 Schools Medicaid Administrative Claims

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$125,940	$126,872	$80,686	$154,480	$150,000	$150,000
% change	0.7%	-36.4%	91.5%	-2.9%	0.0%

Source: Federal Fund Group: FAL 93.778, Medical Assistance Program

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 49 of the 132nd G.A.)

Purpose: This line item supports DEW's administrative costs associated with the Medicaid Schools Program. This program provides districts and schools with reimbursement for providing services to Medicaid-eligible students, including the costs of enrolling eligible children in the Medicaid Program and assisting children who are already enrolled to access the benefits available to them. Beginning in FY 2026, the Ohio Department of Medicaid administers the program using GRF line item 651425, Medicaid Program Support - State, and federal funding in Fund 3F00 line item 651624, Medicaid Program Support - Federal. DEW has indicated plans to use some of the appropriated federal funds in item 657601 during the program's transition, though significant use is unlikely. Prior to FY 2026, state funding for the Medicaid Schools Program was appropriated in GRF line item 657401, Medicaid in Schools.

3AN0 200671 School Improvement Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,761,034	$1,411,268	$0	$0	$0	$0
% change	-79.1%	-100.0%	N/A	N/A	N/A

Source: Federal Fund Group: FAL: 84.377, School Improvement Grants

Legal Basis: Discontinued line item (originally established by Controlling Board on April 7, 2008)

Purpose: This line item supported grants to the lowest performing schools in the state to implement evidence based strategies in one of several priority areas designated by the Department. The federal Every Student Succeeds Act of 2015 (ESSA) eliminated the School Improvement Grants (SIG) program. The last SIG awards were made in December 2016, providing funding for up to three or four years (depending on the cohort) and ending in FY 2022.

Federal Fund Group

3C50 200661 Early Childhood Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$13,243,537	$12,672,680	$14,085,075	$7,745,811	$0	$0
% change	-4.3%	11.1%	-45.0%	-100.0%	N/A

Source: Federal Fund Group: FAL 84.173, Special Education Preschool Grants

Legal Basis: Discontinued line item (originally established by Controlling Board on November 11, 1986)

Purpose: This line item provided federal formula funding for special education and related services to districts and other providers that serve preschool-aged children with disabilities. A portion of the funding was used for state-level activities and administration. Beginning in FY 2024, federal funds for preschool special education are housed under DCY in Fund 3C50 line item 830610, Preschool Special Education. However, DEW continued to administer certain funds and programs as necessary in FY 2024 and FY 2025 during the transition to DCY, as authorized by H.B. 33 of the 135th G.A.

3EH0 200620 Migrant Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,695,893	$1,759,948	$1,486,528	$959,335	$1,700,000	$1,700,000
% change	3.8%	-15.5%	-35.5%	77.2%	0.0%

Source: Federal Fund Group: FAL 84.011, Migrant Education State Grants

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on July 19, 2010)

Purpose: This line item provides federal funding to help ensure that migrant children are provided with appropriate educational services. DEW distributes sub-grants to local operating entities, such as school districts and ESCs, based on the numbers and needs of migrant children, those students at risk of failing, and the availability of other funds to serve migrant children. According to DEW, the greatest densities of migrant students are in the rural communities of northwest Ohio, with other concentrated pockets of migrant students located in northeastern and central Ohio. DEW awards funds from this line item to two school districts and three ESCs that provide direct educational services to migrant students and have designated territories to cover migrant students in the other districts. A sixth grantee, the Northwest Ohio Educational Service Center, receives funds to operate the Ohio Migrant Education Center, which is responsible for identification of migrant students, data collection, and coordination activities, among others.

Federal Fund Group

3EJ0 200622 Homeless Children Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,499,031	$2,751,245	$3,596,332	$3,990,553	$4,823,000	$5,112,380
% change	10.1%	30.7%	11.0%	20.9%	6.0%

Source: Federal Fund Group: FAL 84.196, Education for Homeless Children and Youth

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on July 19, 2010)

Purpose: The bulk of this line item provides competitive grants to school districts to help ensure access to a free and appropriate education for homeless children and youth through such services as enriched supplemental instruction, transportation, health care referral services, and professional development for teachers. DEW may use up to 25% of the state's federal formula allocation for administration of the state plan for educating homeless children and youth and other state-level activities. From FY 2022 to FY 2025, Fund 3HZ0 line item 200641, ARP - Homeless Children and Youth, provided supplemental federal funding for homeless children and youth.

3FE0 200669 Striving Readers

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,581,128	$264,099	$0	$0	$0	$0
% change	-83.3%	-100.0%	N/A	N/A	N/A

Source: Federal Fund Group: FAL 84.371B, Striving Readers

Legal Basis: Discontinued line item (originally established by Controlling Board on December 13, 2010)

Purpose: This line item supported competitive grants to local education providers to advance literacy skills for children from birth to grade 12. The grants supported services and activities shown to be effective in improving literacy instruction, including screening and assessment, targeted interventions for students reading below grade level, and other research-based methods of improving classroom instruction and practice. Priority was given to providers serving large numbers of students in poverty, students with disabilities, and English learners. In accordance with federal requirements, ODE distributed at least 95% of the federal grant to local education providers and was permitted to use up to 5% for administrative costs. The grant funds expired on September 30, 2022.

Federal Fund Group

3GE0 200674 Summer Food Service Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$37,122,119	$12,169,517	$16,553,719	$20,738,513	$23,000,000	$23,000,000
% change	-67.2%	36.0%	25.3%	10.9%	0.0%

Source: Federal Fund Group: FAL: 10.559, Summer Food Service Program for Children

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on October 29, 2012)

Purpose: This line item reimburses eligible service institutions that serve free meals to children up to the age of 18 during the summer months and other approved times when school is not in session, including school closure because of an emergency. An individual ages 19-21 who has been identified with mental or physical disabilities and has an individualized education program (IEP) is also eligible. Participating sites must be located in low-income areas. Spending in this item was elevated from FY 2020 to FY 2022 due to the item being used for meals for students who were not receiving meals at school due to school closures and remote learning resulting from the COVID-19 pandemic. During the pandemic, schools were able to claim reimbursement under the Seamless Summer Option (SSO) or the Summer Food Service Program (SFSP) instead of the National School Lunch Program or School Breakfast Program for meals served to students not receiving in-person instruction. Reimbursements claimed under SFSP are paid from this item while SSO reimbursements are paid from Fund 3L60 line item 200617, Federal School Lunch, or Fund 3L70 line item 200618, Federal School Breakfast.

3GG0 200676 Fresh Fruit and Vegetable Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,703,160	$4,264,922	$4,629,886	$5,983,043	$5,500,000	$6,000,000
% change	15.2%	8.6%	29.2%	-8.1%	9.1%

Source: Federal Fund Group: FAL 10.582, Fresh Fruit and Vegetable Program

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on October 29, 2012)

Purpose: This line item distributes federal funding under the USDA's Fresh Fruit and Vegetable Program, which reimburses participating public and nonprofit private elementary schools for costs incurred in providing students with free, fresh produce outside of National School Lunch Program and School Breakfast Program food service times. The program is offered on a competitive basis to elementary schools where at least 50% of the students qualify for free or reduced-price school meals. Federal guidelines require priority to be given to elementary schools with the highest percentages of such students.

Federal Fund Group

3HF0 200649 Federal Education Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,987,613	$4,497,795	$4,178,560	$4,194,553	$5,000,000	$5,000,000
% change	-9.8%	-7.1%	0.4%	19.2%	0.0%

Source: Federal Fund Group: Various federal grants

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 49 of the 132nd G.A.)

Purpose: This line item provides consolidated funding for the activities of various federal grants, including those supporting (1) neglected and delinquent children; (2) statewide longitudinal data systems; (3) implementation of frameworks to improve school climate; (4) school-based mental health services; (5) school violence prevention; (6) a two-year fellowship to enhance the skills of early childhood education leaders to improve the education of young children with disabilities; (7) Head Start program collaboration; (8) a model demonstration project to identify students with dyslexia and provide professional development for their teachers; (9) DEW's administrative expenses for the federal Troops to Teachers Program; and (10) improvement of coordination for education programs that address the needs of migrant children whose education is interrupted. In FY 2022 and FY 2023, it supported DEW's administrative expenses for the Pandemic Electronic Benefits Transfer (P-EBT) program, which provided eligible students with temporary emergency Supplemental Nutrition Assistance Program benefits on EBT cards to buy food. The line item has also provided federal reimbursement to school districts for expenses to educate students displaced by natural disasters and to public and nonpublic schools for expenses associated with restarting operations after a covered disaster or emergency.

Federal Fund Group

3HI0 200634 Student Support and Academic Enrichment

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$38,489,271	$40,262,025	$62,799,045	$65,963,091	$54,131,000	$50,604,930
% change	4.6%	56.0%	5.0%	-17.9%	-6.5%

Source: Federal Fund Group: FAL 84.424A, Student Support and Academic Enrichment Program

Legal Basis: Sections 265.10 and 265.375 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on August 21, 2017)

Purpose: This line item provides federal block grant funds to school districts to improve academic achievement. These funds, distributed by federal formula, may be used by districts for a wide range of activities in three broad areas: (1) well-rounded educational opportunities, (2) safe and healthy students, and (3) effective use of technology. H.B. 96 permits districts to use the funds, in accordance with state objectives and applicable federal requirements, to emphasize numeracy and the science of reading and employ the "Success Sequence" to promote safe and healthy students and the effective use of technology. DEW must distribute at least 95% of the state's award for subgrants to local education agencies (LEAs) according to each LEA's share of the state's prior year Title I, Part A allocation. No LEA receives less than $10,000. DEW may set aside up to 5% of the grant award for state activities aligned with its federal Every Student Succeeds Act of 2015 plan. Since FY 2024, this line item also has been used to distribute federal Stronger Connections grants that supplement the federal block grant. DEW competitively awarded the grants to LEAs identified as "high-needs" in school health and safety. LEAs must use the funds to provide safer and healthier learning environments. These one-time grants expire in September 2026.

Federal Fund Group

3HL0 200678 Comprehensive Literacy State Development Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,859,329	$10,430,828	$12,693,512	$4,908,721	$14,630,000	$14,630,000
% change	17.7%	21.7%	-61.3%	198.0%	0.0%

Source: Federal Fund Group: FAL 84.371C, Comprehensive Literacy State Development Grant

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on June 15, 2020)

Purpose: This item distributes federal funds to improve literacy outcomes for children from birth through grade 12. Ohio was awarded a five-year Comprehensive Literacy State Development Program grant in 2020 that supported the development of model comprehensive literacy sites in early childhood education programs, district preschools, and elementary, middle, and high schools statewide. Ohio was awarded new five-year grant in 2024. According to DEW's January 2025 Plan to Raise Literacy Achievement, districts and schools will use the grant awards to enhance literacy instruction through leadership training, coaching, curriculum-based professional development, student support systems, and family engagement. Early childhood education programs will use their awards to provide high-quality staff training and collaborate with families and schools to support literacy and smooth transitions into kindergarten. Up to 5% of the award may be used for state leadership activities.

3HQ0 200500 Governor's Emergency Education Relief - K-12 Mental Health

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,506,581	$2,428,975	$0	$0	$0	$0
% change	-30.7%	-100.0%	N/A	N/A	N/A

Source: Federal Fund Group: FAL 84.425C, Education Stabilization Fund - Governor's Emergency Education Relief Fund

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

Purpose: This line item supported capacity development, connection to community resources, and implementation of mental health counseling and support services for students enrolled in elementary and secondary schools to meet rising demand for such services in the wake of the COVID-19 pandemic. Funds supported the development of at least five ESCs as best practice hubs to support students, educators, and families through a Student Assistance Program Framework that ensures students have safe and supportive learning environments, including access to evidence-based prevention and early intervention and treatment services.

Federal Fund Group

3HQ0 200627 Governor Emergency Education Relief - EDU

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$24,848,541	$37,684,428	$9,732,670	$45,463	$0	$0
% change	51.7%	-74.2%	-99.5%	-100.0%	N/A

Source: Federal Fund Group: FAL 84.425C, Education Stabilization Fund - Governor's Emergency Education Relief Fund

Legal Basis: Discontinued line item (originally established by Controlling Board on August 24, 2020)

Purpose: This line item provided emergency support grants to local educational agencies that did not receive subsidies through the federal Elementary and Secondary School Emergency Relief (ESSER) Fund (appropriated in Fund 3HS0 line item 200640, Federal Coronavirus School Relief). This includes ESCs, JVSDs, county DD boards, the Ohio State School for the Blind, and the Ohio School for the Deaf. Funds were also provided to a number of non-profit entities. The funds assisted recipients with responding to the COVID-19 pandemic and maintaining educational services.

3HQ0 200651 Emergency Assistance to Non-Public Schools

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$55,331,436	$95,051,480	$86,446,473	$48,578,449	$0	$0
% change	71.8%	-9.1%	-43.8%	-100.0%	N/A

Source: Federal Fund Group: FAL 84.425C, Education Stabilization Fund - Governor's Emergency Education Relief Fund

Legal Basis: Section 505.80 of H.B. 96 of the 136th G.A. (originally established by H.B. 170 of the 134th G.A.)

Purpose: This line item is primarily used to distribute federal Emergency Assistance to Non-Public Schools (EANS) funds to assist nonpublic schools with the costs of responding to the COVID-19 pandemic. Nonpublic schools were required to apply to receive services or assistance. Nonpublic schools that enroll a significant percentage of low-income students and are most impacted by the pandemic receive priority for services or assistance. To determine the amount available for each nonpublic school, DEW used a weighted per-pupil approach based on enrollment, low-income data, and information collected on the application for services or support. DEW has contracted with ESCs to administer these funds on its behalf. In May 2023, the Controlling Board approved the reallocation of $52.4 million in unused EANS funds for other purposes in accordance with federal law. DEW allotted half of these funds to continue support for nonpublic schools through a program similar to EANS and the other half to support public and nonpublic school access to high-quality tutoring programs. H.B. 96 reappropriates the unused balance of Fund 3HQ0 line items at the end of FY 2025 and FY 2026 to FY 2026 and FY 2027, respectively.

Federal Fund Group

3HS0 200640 Federal Coronavirus School Relief

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,689,636,603	$2,120,146,035	$1,933,522,641	$597,591,635	$0	$0
% change	25.5%	-8.8%	-69.1%	-100.0%	N/A

Source: Federal Fund Group: FAL 84.425D, Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund

Legal Basis: Section 505.80 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on June 1, 2020)

Purpose: This line item provides federal emergency relief funds via the Elementary and Secondary School Emergency Relief (ESSER) Fund to school districts and community and STEM schools in response to the COVID-19 pandemic. DEW must distribute at least 90% of Ohio's allocation to local education agencies (LEAs) in proportion to each LEA's share of Title I, Part A funds. The funds may be used for a wide variety of activities, including responding to the pandemic, maintaining continuity of services, and any allowable activity under existing federal education funds. Up to 10% of Ohio's award may be used for state-level activities. H.B. 96 reappropriates the unused balance of the line item at the end of FY 2025 and FY 2026 to FY 2026 and FY 2027, respectively.

3HZ0 200641 ARP - Homeless Children and Youth

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,902,005	$7,575,971	$10,561,606	$6,038,013	$0	$0
% change	161.1%	39.4%	-42.8%	-100.0%	N/A

Source: Federal Fund Group: FAL 84.425W, American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth

Legal Basis: Discontinued line item (originally established by Controlling Board on August 30, 2021)

Purpose: This line item provided coronavirus relief funds to districts and schools to support the needs of homeless children and youth, including identification, facilitating student participation in school activities, and providing wraparound services. These funds provided supplemental allocations for existing recipients of competitively-awarded federal McKinney-Vento homeless education grants, distributed in equal shares, and funding to districts and schools that do not typically receive McKinney-Vento grants, allocated based on the Title I formula and the number of enrolled homeless students in each district or school. Up to 25% of the state's award could be used by DEW for state-level activities. Ongoing federal funding for McKinney-Vento grants is appropriated in Fund 3EJ0 line item 200622, Homeless Children and Youth.

Federal Fund Group

3IA0 200657 ARP - Students with Disabilities

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$25,541,662	$40,128,033	$26,732,139	$0	$0	$0
% change	57.1%	-33.4%	-100.0%	N/A	N/A

Source: Federal Fund Group: FAL 84.027X, American Rescue Plan - ESSER - Individuals with Disabilities Education Act, Part B, Special Education; FAL 84.173X, American Rescue Plan - ESSER - Individuals with Disabilities Education Act, Special Education Preschool

Legal Basis: Discontinued line item (originally established by Controlling Board on August 30, 2021)

Purpose: This line item provided supplemental federal COVID relief funds to support special education and related services for school-age and preschool students with disabilities enrolled in school districts, community schools, and county DD boards. The funds were distributed in proportion to the federal Individuals with Disabilities Education Act funds each recipient received. Ongoing federal funding for special education is appropriated in Fund 3M20 line item 200680, Individuals with Disabilities Education Act, and Fund 3C50 line item 830610, Preschool Special Education, in the DCY budget. Prior to FY 2024, ongoing federal funding for preschool special education was appropriated in Fund 3C50 line item 200661, Early Childhood Education, in the DEW budget.

3L60 200617 Federal School Lunch

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$851,888,218	$485,357,995	$494,956,258	$488,518,083	$565,999,000	$595,000,000
% change	-43.0%	2.0%	-1.3%	15.9%	5.1%

Source: Federal Fund Group: FAL 10.555, National School Lunch Program; FAL 10.556 Special Milk Program for Children

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: This item provides federal reimbursements to assist in operating school lunch programs. The funds, provided through the National School Lunch Program (NSLP), support free and reduced-price lunches for students meeting income and eligibility guidelines. Students with a household income of up to 130% of the federal poverty level (FPL) may receive a free meal, and students with a household income of between 130% FPL and 185% FPL may receive a reduced-price meal. Also, a school or district in which at least 25% of students, reduced from 40% beginning in FY 2025, participate in certain other federal benefit programs or are in certain eligibility groups may participate in the Community Eligibility Provision (CEP), which qualifies all students in the school or district for free meals regardless of household income. CEP enables schools to avoid collecting the household income application traditionally used to qualify students for school meal benefits. The NSLP reimburses schools on a per-meal basis, including a smaller per-meal subsidy for paid lunches. State matching funds are provided by GRF line item 200505, School Meal Programs. The item also supports a program that provides free milk to qualifying children when school lunch and breakfast programs are not available. FY 2022 spending was elevated mainly due to pandemic-era USDA nutrition program waivers permitting all students to receive free lunch.

Federal Fund Group

3L70 200618 Federal School Breakfast

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$238,343,100	$147,046,450	$161,079,077	$172,557,447	$195,000,000	$205,000,000
% change	-38.3%	9.5%	7.1%	13.0%	5.1%

Source: Federal Fund Group: FAL 10.553, School Breakfast Program

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: This item provides federal reimbursements to assist in operating school breakfast programs. The funds are provided through the School Breakfast Program (SBP), which operates in the same manner as the NSLP. The NSLP is described in Fund 3L60 line item 200617, Federal School Lunch. FY 2022 spending was elevated due to pandemic-era USDA nutrition program waivers permitting all students to receive free breakfast.

3L80 200619 Child/Adult Food Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$94,379,225	$96,075,732	$101,414,122	$108,162,401	$116,000,000	$118,000,000
% change	1.8%	5.6%	6.7%	7.2%	1.7%

Source: Federal Fund Group: FAL 10.558, Child and Adult Care Food Program

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item provides reimbursements for nutritious snacks, as well as breakfast, lunch, and dinner, to children or adults enrolled in participating day care centers, after-school programs, or adult day care centers.

Federal Fund Group

3L90 200621 Career-Technical Education Basic Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$45,810,520	$53,678,711	$51,704,716	$54,581,741	$56,680,000	$58,947,200
% change	17.2%	-3.7%	5.6%	3.8%	4.0%

Source: Federal Fund Group: FAL 84.048, Career and Technical Education Basic Grants to States

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: Most of this item provides formula grants to districts and postsecondary institutions for career-technical education (CTE). At least 85% of the state's grant must be distributed to secondary schools and postsecondary institutions. Of this amount, DEW may reserve up to 15% for grants to address specific state needs. DEW has chosen to reserve roughly 4% for competitive grants to improve equity in CTE enrollment, engagement, and performance for students in special population groups. The remainder of the 85% is allocated between secondary (78%) and postsecondary (22%) programs by agreement with ODHE. DEW may use up to 10% of the state's grant for state leadership activities and up to 5% to administer the federally-required CTE state plan. Portions of the state leadership funds support CTE in correctional facilities and institutions that serve individuals with disabilities, CTE for individuals in nontraditional fields, and recruitment of special populations for CTE. Prior to FY 2026, state administrative matching funds were paid from GRF line item 200321, Operating Expenses. Starting in FY 2026, these funds are paid from GRF line item 200416, Career Technical Education.

3M00 200623 ESEA Title 1A

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$599,829,209	$597,514,822	$651,599,268	$658,668,642	$677,740,000	$698,072,200
% change	-0.4%	9.1%	1.1%	2.9%	3.0%

Source: Federal Fund Group: FAL 84.010, Title I Grants to Local Educational Agencies

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item provides federal formula dollars to school districts and other public schools (LEAs) for additional academic support and learning opportunities to help disadvantaged children meet state standards in core academic subjects. Nearly all districts receive basic grants, but three other types of grants are targeted to schools with high concentrations of students from low-income families. The federal Every Student Succeeds Act of 2015 (ESSA) requires a state to set aside 7% or more of its Title I, Part A allocation for school improvement activities. Also, ESSA permits a state to reserve up to 3% of its grant for subgrants to certain LEAs for various direct student services. DEW has opted to do so and uses the funds to provide formula grants to LEAs with schools identified as the lowest performing or with the highest achievement gaps. The grants fund expanded access to programming in advanced coursework, career pathways, personalized learning, credit recovery and academic acceleration, and graduation pathways. DEW may use up to 1% of the state's grant for administration.

Federal Fund Group

3M20 200680 Individuals with Disabilities Education Act

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$469,724,756	$479,614,310	$513,691,047	$526,177,194	$530,400,000	$541,008,000
% change	2.1%	7.1%	2.4%	0.8%	2.0%

Source: Federal Fund Group: FAL 84.027, Special Education Grants to States

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item supports the provision of special education and related services to students with disabilities. Most of these funds are distributed to school districts, community and STEM schools, county DD boards, Ohio Deaf and Blind Education Services, the Department of Youth Services, and chartered and non-chartered nonpublic schools based on a formula prescribed by the U.S. Department of Education, including a base amount for each local education agency and additional population and poverty allocations. Districts use the funds to provide a free and appropriate public education to children with disabilities, as required by the federal Individuals with Disabilities Education Act. A portion of these funds may be used by DEW for administration and other state-level activities. From FY 2022 to FY 2024, funding for special education and related services was supplemented by Fund 3IA0 line item 200657, ARP - Students with Disabilities.

3T40 200613 Public Charter Schools

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,198,552	$2,164,190	$947,845	$65,923	$0	$0
% change	-32.3%	-56.2%	-93.0%	-100.0%	N/A

Source: Federal Fund Group: FAL 84.282, Charter Schools

Legal Basis: Discontinued line item (originally established by Controlling Board on December 7, 1998)

Purpose: This line item provided federal funds to assist in the planning, initial implementation, or expansion of high-quality charter schools, known in Ohio as community schools. Only site-based community schools whose sponsor met certain conditions with respect to sponsor evaluations and certain other criteria qualified. The grant provided up to $100,000 for planning, up to $350,000 for the first year of implementation or expansion, and up to $250,000 for the second year of implementation or expansion. DEW was required to use at least 7% of the grant award to provide technical assistance and was permitted to use up to 3% for administrative costs. The federal grant ended after FY 2024. However, the U.S. Department of Education granted an extension through January 2025, allowing grant recipients to draw down remaining funds.

Federal Fund Group

3Y20 200688 21st Century Community Learning Centers

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$42,671,033	$40,453,952	$45,837,209	$56,058,910	$47,940,000	$48,898,800
% change	-5.2%	13.3%	22.3%	-14.5%	2.0%

Source: Federal Fund Group: FAL 84.287, 21st Century Community Learning Centers

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on July 29, 2002)

Purpose: This line item provides grants to school districts and community and faith-based organizations to create community learning centers that provide before- and after-school academic enrichment opportunities and a broad array of additional services for children, particularly students who attend high-poverty and low-performing schools. The grants may be used for activities that include remedial education; education programs in mathematics, science, arts, music, entrepreneurship, and technology; tutoring and mentoring services; after-school activities for English learners that emphasize language skills and academic achievement; recreational activities; expanded library service hours; and programs that promote parental involvement and family literacy, or help students who have been truant, suspended or expelled. Funds are distributed competitively to grantees for a five-year period, with a maximum of $200,000 per year in the first three years and gradually reduced maximum amounts for the last two years as recipients must transition to other resources to sustain the program. DEW may use up to 2% of the funds for administrative expenses and up to 5% of the funds for state-level activities.

3Y60 200635 Improving Teacher Quality

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$69,409,136	$72,735,501	$75,520,780	$80,238,769	$77,157,900	$78,701,058
% change	4.8%	3.8%	6.2%	-3.8%	2.0%

Source: Federal Fund Group: FAL 84.367, Supporting Effective Instruction State Grants

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on August 12, 2002)

Purpose: This line item supports teacher and school leader quality. The bulk of the funds are distributed to school districts for a wide variety of activities related to recruitment and retention of effective teachers and school leaders and professional development. District allocations are based on a federal formula that takes into account a district's enrollment and poverty rate. Up to 1% of the state's grant allocation may be used for state administration. Additional portions may be reserved for various other state activities.

Federal Fund Group

3Y70 200689 English Language Acquisition

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$10,290,426	$11,511,198	$12,885,282	$13,769,725	$13,728,000	$14,277,120
% change	11.9%	11.9%	6.9%	-0.3%	4.0%

Source: Federal Fund Group: FAL 84.365, English Language Acquisition State Grants

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on July 29, 2002)

Purpose: This line item provides funds to school districts and other public schools to assist children designated as English learners in learning English and in meeting the state's academic content and student achievement standards. The funds may be used for a broad array of supplemental services that improve English proficiency and academic achievement of English learners, including through language instruction educational programs, professional development for teachers who educate English learners, and community and family engagement and outreach activities. DEW may use up to 5% of the funds for planning, evaluation, administration, professional development activities, technical assistance to school districts, and establishing and implementing standardized statewide entrance and exit procedures for English learner status.

3Y80 200639 Rural and Low Income Technical Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,373,297	$2,520,712	$2,221,616	$3,596,957	$3,300,000	$3,300,000
% change	6.2%	-11.9%	61.9%	-8.3%	0.0%

Source: Federal Fund Group: FAL 84.358B, Rural and Low-Income School Program

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on July 21, 2003)

Purpose: This line item provides supplemental funds to address the needs of rural and low income school districts that may lack the personnel and resources needed to compete for federal competitive grants or receive federal formula allocations that are too small to be effective in meeting their intended purpose. The funds must be used to increase academic performance by supplementing activities authorized under the federal Elementary and Secondary Education Act's Title I, Part A (additional support for disadvantaged students); Title II, Part A (supporting effective instruction); Title III (language instruction for English learners and migrant students); and Title IV, Part A (student support and academic enrichment block grant), as well as parental involvement activities. DEW may use up to 5% of the grant to administer the program and provide technical assistance to eligible districts.

Federal Fund Group

3Z20 200690 State Assessments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,095,552	$9,631,177	$16,296,641	$12,825,759	$11,500,000	$11,500,000
% change	58.0%	69.2%	-21.3%	-10.3%	0.0%

Source: Federal Fund Group: FAL 84.369, Grants for State Assessments and Related Activities

Legal Basis: Section 265.10 of H.B.96 of the 136th G.A. (originally established by Controlling Board on July 29, 2002)

Purpose: This line item supports the development, production, scoring, and reporting of state- and federally-mandated reading, mathematics, and science achievement assessments in grades 3-8 and high school. The funds in this line item are used in conjunction with funds from GRF line item 200437, Student Assessments.

3Z30 200645 Consolidated Federal Grant Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$12,950,972	$18,013,964	$24,826,624	$12,496,100	$15,000,000	$15,000,000
% change	39.1%	37.8%	-49.7%	20.0%	0.0%

Source: Federal Fund Group: Various federal grant programs

Legal Basis: Section 265.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on July 7, 2003)

Purpose: This line item functions as an administrative pool for various federal funds and is used to administer programs, coordinate with other federal programs, establish and operate peer review mechanisms under the federal Elementary and Secondary Education Act, disseminate information regarding model programs and practices, provide technical assistance, engage in state level activities, and train monitoring personnel. Spending from this item grew rapidly from FY 2022 to FY 2024 due to the influx of administrative funds from federal coronavirus relief grants and decreased in FY 2025 due to the wind-down of those grants.

Dedicated Purpose Fund Group

4K90 210602 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$15,010,991	$15,519,872
% change	N/A	N/A	N/A	N/A	3.4%

Source: Dedicated Purpose Fund Group: License fees and other assessments collected by the state's professional and occupational licensing boards, including fees collected by the State Board of Education from teachers and other school and district staff

Legal Basis: R.C. 3319.51 and 4743.05; Sections 263.10 and 263.20 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the operating costs of the State Board of Education. It mainly supports educator licensure activities, the educator disciplinary process, and management of the Retained Applicant Fingerprint Database (RAPBACK), a continuous criminal record monitoring service for Ohio educators. In FY 2024 and FY 2025, these costs were supported in Fund 4L20 line item 210600, Operating Expenses. Prior to FY 2024, they were supported in Fund 4L20 line item 200681, Teacher Certification and Licensure, in the Department of Education and Workforce (DEW) budget.

4L20 210600 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$8,152,155	$13,913,382	$0	$0
% change	N/A	N/A	70.7%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: License fees set by the State Board of Education for teachers and other school and district staff

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

Purpose: This line item supported the operating costs of the State Board of Education. It mainly supported educator licensure activities, the educator disciplinary process, and management of the Retained Applicant Fingerprint Database (RAPBACK), a continuous criminal record monitoring service for Ohio educators. It was also used to cover any other necessary operating expenses of the State Board. Beginning in FY 2026, the operating costs of the State Board are paid from Fund 4K90 line item 210602, Operating Expenses. Prior to FY 2024, costs for educator licensure and discipline and RAPBACK were paid from Fund 4L20 line item 200681, Teacher Certification and Licensure, in the DEW budget.

Federal Fund Group

3IS0 210601 Title II A/Supporting Effective Instruction

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$1,109,645	$1,355,000	$1,355,000
% change	N/A	N/A	N/A	22.1%	0.0%

Source: Federal Fund Group: FAL 84.367, Supporting Effective Instruction State Grants

Legal Basis: Section 263.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item supports a number of programs related to teacher evaluation and credentialing. It primarily funds the Ohio Teacher Evaluation System, online educator credentialing, revision of professional learning standards, technical support staff, and Ohio Teacher of the Year supports.

General Revenue Fund

GRF 051321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$398,454	$404,044	$414,998	$429,746	$214,400	$0
% change	1.4%	2.7%	3.6%	-50.1%	-100.0%

Source: General Revenue Fund

Legal Basis: R.C. 3517.152; Section 267.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for most operating costs incurred by the Ohio Election Commission (ELC). A portion of these expenses is also funded under Fund 4P20 line item 051601, Operating Support. ELC hears complaints brought against individual candidates, campaign committees, political action committees, or corporations that are required to file financial reports, as well as certain other elections-relate matters. H.B. 96 abolishes the ELC as of January 1, 2026, and replaces it with the five-member Ohio Election Integrity Commission (OEIC), which the act creates within the Office of the Secretary of State.

Dedicated Purpose Fund Group

4P20 051601 Operating Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$233,135	$204,077	$285,002	$260,093	$225,600	$0
% change	-12.5%	39.7%	-8.7%	-13.3%	-100.0%

Source: Dedicated Purpose Fund Group: Filing fee revenue from declarations of candidacy, as well as ballot questions and issues; fine revenue derived from violations of Ohio's election laws

Legal Basis: R.C. 3517.152; Section 267.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to supplement GRF funding for the operating expenses of the Ohio Elections Commission. Once ELC is abolished on January 1, 2026, the cash balance of Fund 4P20 will be transferred to the newly-created Ohio Election Integrity Commission Fund (Fund 5CS1) under the budget of the Secretary of State.

General Revenue Fund

GRF 881500 Indigent Burial and Cremation Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$674,339	$439,751	$32,000	$134,046	$250,000	$250,000
% change	-34.8%	-92.7%	318.9%	86.5%	0.0%

Source: General Revenue Fund

Legal Basis: Section 269.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to reimburse local governments for the cost of cremating or burying indigent deceased persons. These reimbursements may not exceed $750 for a child or $1,000 for an adult.

Dedicated Purpose Fund Group

4K90 881609 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,124,224	$1,129,035	$1,023,383	$1,077,117	$1,156,000	$1,213,000
% change	0.4%	-9.4%	5.3%	7.3%	4.9%

Source: Dedicated Purpose Fund Group: License fees and other assessments collected by the state's professional and occupational licensing boards

Legal Basis: R.C. 4717.02 and 4743.05; Section 269.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay general operating expenses, including payroll, supplies, and equipment, for the State Board of Embalmers and Funeral Directors. The Board licenses embalmers, funeral directors, funeral homes, crematories, and embalming facilities, and also regulates other aspects of the funeral industry in Ohio. This includes monitoring pre-need funeral contracts through the Automated Reporting Preneed Payment System (ARPPS).

Fiduciary Fund Group

1240 995673 Payroll Deductions

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$862,668,887	$936,821,795	$950,243,707	$1,019,707,678	$1,017,970,800	$1,048,509,924
% change	8.6%	1.4%	7.3%	-0.2%	3.0%

Source: Fiduciary Fund Group: Agency payroll check-off charges; employee payroll deductions

Legal Basis: R.C. 125.21; Sections 271.10 and 271.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to make payments and distributions to other agency funds, government jurisdictions, and for any other purposes for which the deductions were collected. Deductions are made for retirement contributions, wage garnishments, taxes withheld, voluntary deductions, and other miscellaneous obligations. If the OBM Director determines that additional appropriations are required to make these payments and distributions, uncodified law provides for the additional amounts necessary.

8050 995675 Commuter Benefits

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$681,771	$1,713,237	$1,845,860	$1,967,540
% change	N/A	N/A	151.3%	7.7%	6.6%

Source: Fiduciary Fund Group: Employee-designated payroll withholdings

Legal Basis: Sections 271.10 and 271.20 of H.B. 96 (originally created by the Controlling Board on October 30, 2023)

Purpose: This line item is used to pay public transit costs for state employees who have chosen to create a commuter account. Commuter accounts are pre-tax benefits offered to state employees and are funded by employee designated payroll deductions. Commuter accounts operate in a similar manner to flexible spending accounts and health savings accounts, but are used to pay costs of commuting to and from work via public transportation. If the OBM Director determines that additional appropriations are required to pay for the program, uncodified law provides for the additional amounts necessary.

Fiduciary Fund Group

8060 995666 Accrued Leave Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$109,684,228	$106,974,778	$117,014,567	$126,217,570	$128,408,784	$132,260,611
% change	-2.5%	9.4%	7.9%	1.7%	3.0%

Source: Fiduciary Fund Group: A premium charged as a percentage of each agency's gross payroll, calculated on an annual basis

Legal Basis: R.C. 125.211; Sections 271.10 and 271.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for the payment of sick leave, personal leave, and vacation leave cash conversion amounts to state employees during the annual conversion period. It is also used for the payment of unused sick leave, personal leave, and vacation leave for employees separating from state service. The appropriations are based on an estimate of the number of employees opting for cash conversion of their unused sick and personal leave and the number of employees leaving state service. If the OBM Director determines that additional appropriations are required to pay for these cash conversions, uncodified law authorizes the additional amounts needed to make these payments.

8070 995667 Disability Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$25,138,847	$22,612,586	$21,488,283	$24,204,190	$27,805,294	$28,337,915
% change	-10.0%	-5.0%	12.6%	14.9%	1.9%

Source: Fiduciary Fund Group: A premium charged as a percentage of each agency's gross payroll, calculated on an annual basis

Legal Basis: R.C. 124.385 and 125.21; Sections 271.10 and 271.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay disability benefits to eligible employees under the state's disability leave program. The appropriations are based on an estimate of the number of employees going on disability. If the OBM Director determines that additional appropriations are required to pay for these benefits, uncodified law provides for the additional amounts necessary.

Fiduciary Fund Group

8080 995668 State Employee Health Benefit Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$894,223,619	$977,731,510	$1,033,329,470	$1,213,131,360	$1,068,647,159	$1,132,765,988
% change	9.3%	5.7%	17.4%	-11.9%	6.0%

Source: Fiduciary Fund Group: Employer and employee premium payments for health, vision, and dental benefits for state employees

Legal Basis: R.C. 124.87; Sections 271.10 and 271.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay state employee health care costs, as well as the costs of actuarial studies and audits associated with the state's employee health insurance program. The appropriation covers the insured medical claims costs of employees. Dental and vision benefits for exempt employees are also paid from this line item. If the OBM Director determines that additional appropriations are required to pay for these costs, uncodified law provides for the additional amounts necessary.

8090 995669 Dependent Care Spending Account

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,514,679	$2,704,601	$2,633,530	$2,854,940	$2,996,802	$3,196,895
% change	7.6%	-2.6%	8.4%	5.0%	6.7%

Source: Fiduciary Fund Group: Pre-tax deductions from state employee wages

Legal Basis: R.C. 124.822; Sections 271.10 and 271.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to reimburse state employees for dependent care expenses. The dependent care spending account plan provides the opportunity for eligible employees to defer on a pre-tax basis up to $5,000 (dependent on tax status) into an account to pay for eligible child care, dependent care, and eldercare expenses. If the OBM Director determines that additional appropriations are required to make these reimbursements, uncodified law provides for the additional amounts necessary.

Fiduciary Fund Group

8100 995670 Life Insurance Investment Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,013,820	$1,864,488	$2,596,648	$2,803,727	$2,644,330	$2,723,060
% change	-7.4%	39.3%	8.0%	-5.7%	3.0%

Source: Fiduciary Fund Group: Transfers of life insurance premiums; life insurance refunds received by the state; other receipts related to the state's life insurance benefit program for exempt employees

Legal Basis: R.C. 125.212; Sections 271.10 and 271.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay the costs of the life insurance program for exempt state employees. Exempt employees are covered for the amount of their gross salary rounded up to the next $1,000. They may also buy supplemental group life insurance and accidental death and dismemberment insurance after one year of continuous service. If the OBM Director determines that additional appropriations are required to make these payments, uncodified law provides for the additional amounts necessary.

8110 995671 Parental Leave Benefit Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,494,514	$4,583,640	$8,059,486	$13,607,557	$18,601,000	$19,159,030
% change	2.0%	75.8%	68.8%	36.7%	3.0%

Source: Fiduciary Fund Group: A percentage of each agency's gross payroll, calculated on an annual basis

Legal Basis: R.C. 124.137; Sections 271.10 and 271.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay parental leave benefits for state employees and related administrative expenses, including the costs attributable to consultants or third-party administrators. This benefit was expanded in FY 2024 to give qualifying state employees a total of 12 weeks of parental leave paid at the rate of 70% of the employee's base rate of pay. The appropriations are based on an estimate of the number of employees that will use parental leave. If the OBM Director determines that additional appropriations are required to pay for these benefits and program costs, uncodified law provides for the additional amounts necessary.

Fiduciary Fund Group

8130 995672 Health Care Spending Account

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$13,753,718	$14,946,761	$17,270,128	$17,776,639	$19,690,922	$20,694,694
% change	8.7%	15.5%	2.9%	10.8%	5.1%

Source: Fiduciary Fund Group: Voluntary employee payroll deductions; investment income

Legal Basis: R.C. 124.821; Sections 271.10 and 271.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to make payments to state employees' flexible spending accounts for non-reimbursed health-care expenses. The health care spending account (HCSA) allows eligible employees to defer on a pre-tax basis up to $2,850 into an account to pay for eligible expenses not paid by their health care, vision, or dental plans. If the OBM Director determines that additional appropriations are required to pay for these expenses, uncodified law provides for the additional amounts necessary.

General Revenue Fund

GRF 125321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,992,713	$4,041,909	$4,199,611	$4,140,749	$4,533,029	$4,655,023
% change	1.2%	3.9%	-1.4%	9.5%	2.7%

Source: General Revenue Fund

Legal Basis: R.C. 4117.02; Section 273.10 of H.B. 96 of the 136th G.A.

Purpose: The line item funds the operating expenses of the State Employment Relations Board (SERB), including those related to the State Personnel Board of Review (SPBR). SERB acts as a neutral party in carrying out Ohio's public employee collective bargaining law. It oversees representation elections, monitors and enforces statutory dispute resolution procedures, and mediates collective bargaining negotiations, among other matters. SPBR is an appeals body that hears cases filed by classified exempt employees at the state and local levels, as well as other specific civil service matters.

Dedicated Purpose Fund Group

5720 125603 Training and Publications

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$41,484	$76,256	$188,356	$129,555	$138,000	$138,972
% change	83.8%	147.0%	-31.2%	6.5%	0.7%

Source: Dedicated Purpose Fund Group: Sale of clearinghouse data and publications; proceeds from training seminars; grants, donations, awards, bequests, and gifts; reimbursements for professional services

Legal Basis: R.C. 4117.24; Section 273.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for the cost of compiling clearinghouse data, hosting seminars, and producing printed materials concerning public sector labor relations and collective bargaining law. In addition, the line item provides funding for grant projects, as well as labor-management and professional development programs. This line item is also used to pay costs incurred by the State Personnel Board of Review for producing administrative records and refunding overpaid security deposits.

Dedicated Purpose Fund Group

4K90 892609 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,113,152	$1,092,415	$1,100,250	$1,142,740	$1,378,866	$1,465,930
% change	-1.9%	0.7%	3.9%	20.7%	6.3%

Source: Dedicated Purpose Fund Group: License fees and other assessments collected by certain independent professional and occupational licensing boards, including fees and fines collected by the State Board of Registration for Professional Engineers and Surveyors

Legal Basis: R.C. 4733.08 and 4743.05; Section 275.10 of H.B. 96 of the 136th G.A.

Purpose: This line item pays for operating expenses of the State Board of Registration for Professional Engineers and Surveyors, which licenses and regulates professional engineers, professional surveyors, and firms offering engineering and surveying services in Ohio.

General Revenue Fund

GRF 172321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$655,915	$640,685	$660,706	$687,586	$730,000	$765,000
% change	-2.3%	3.1%	4.1%	6.2%	4.8%

Source: General Revenue Fund

Legal Basis: Section 279.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 283 of the 123rd G.A.)

Purpose: This line item is used to pay for the Commission's operating expenses, including the personal services costs associated with three Commission members appointed by the Governor and two full-time staff.

General Revenue Fund

GRF 146321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,733,095	$2,141,748	$2,295,557	$2,364,010	$2,480,744	$2,603,142
% change	23.6%	7.2%	3.0%	4.9%	4.9%

Source: General Revenue Fund

Legal Basis: Section 283.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 283 of the 123rd G.A.)

Purpose: This line item is used to pay for the Ethics Commission's operating expenses. The majority of the funds appropriated in this line item are used to cover payroll expenses. The Commission administers and enforces the Ohio Ethics Law that applies to all public officials and employees at the state and local levels of government, except legislators, judges, and their respective staff.

Dedicated Purpose Fund Group

4M60 146601 Operating Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$580,648	$378,850	$462,185	$616,727	$649,781	$670,793
% change	-34.8%	22.0%	33.4%	5.4%	3.2%

Source: Dedicated Purpose Fund Group: (1) Annual financial disclosure filing fees ($30, $35, $60, or $95) paid by certain elected officials, candidates for elected offices, public employees, and appointees to public position, (2) late filing fees ($10 per day, up to a maximum of $250), and (3) investigative or other fees, costs, or money received by the Commission as a result of court orders and from settlements

Legal Basis: R.C. 102.02; Section 283.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 285 of the 120th G.A.)

Purpose: This line item is used to pay for the Ethics Commission's operating expenses and supplements GRF line item 146321, Operating Expenses.

General Revenue Fund

GRF 230321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,735,027	$6,772,155	$10,165,497	$10,659,596	$10,750,000	$10,750,000
% change	18.1%	50.1%	4.9%	0.8%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 123.21 and 3318; Section 287.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item is used for the personnel, purchased service, equipment, and maintenance costs associated with Ohio Facilities Construction Commission (OFCC) administration and oversight of various school facilities assistance programs and cultural facilities projects (also known as "community projects"). These operating funds enable OFCC to perform its duties, such as evaluating school facilities, preparing building design specifications, and providing services to state agency, university, cultural facilities, and K-12 projects. Since FY 2024, this line item has also supported OFCC staff who oversee the Ohio Administrative Knowledge System Capital Improvement (OAKS-CI) module, an enterprise-wide project management system that is available to all state agencies and universities and some K-12 schools. Previously, staff overseeing the OAKS-CI module and cultural facilities projects were supported by GRF line item 230458, State Construction Management Services.

GRF 230401 Cultural Facilities Lease Rental Bond Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$27,553,710	$28,687,241	$30,860,700	$30,845,528	$37,500,000	$37,500,000
% change	4.1%	7.6%	0.0%	21.6%	0.0%

Source: General Revenue Fund

Legal Basis: Article VIII, Section 2i of the Ohio Constitution; R.C. 154.02 and 154.23; Sections 287.10 and 287.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 59 of the 130th G.A.)

Purpose: This line item supports the repayment of bonds issued by the Treasurer of State, the proceeds of which go toward the costs of capital improvement and construction projects for cultural, sports, and state historical facilities.

General Revenue Fund

GRF 230458 State Construction Management Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,395,469	$1,906,019	$127,706	$0	$0	$0
% change	36.6%	-93.3%	-100.0%	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 487 of the 129th G.A.)

Purpose: This line item supported OFCC staff who provided certain tools and services to state agency, university, cultural facilities, and K-12 public school projects. Services included oversight of the OAKS-CI module and administration of cultural facilities projects. Since FY 2024, these services have been supported by GRF line item 230321, Operating Expenses.

GRF 230908 Common Schools General Obligation Bond Debt Service

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$417,931,002	$381,462,381	$366,857,374	$298,169,786	$255,000,000	$230,000,000
% change	-8.7%	-3.8%	-18.7%	-14.5%	-9.8%

Source: General Revenue Fund

Legal Basis: Article VIII, Section 2n of the Ohio Constitution; R.C. 151.01 and 151.03; Sections 287.10 and 287.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 94 of the 124th G.A.)

Purpose: This line item is used for debt service payments on general obligation bonds issued to raise funds for the state share of school facilities project costs. A 1999 constitutional amendment authorized the state to issue general obligation bonds for the purpose of financing capital needs of primary and secondary education. As general obligation bonds are backed by the full faith and credit of the state, they generally can be issued at lower interest rates than other types of bonds. Since 2000, the state has issued only general obligation bonds for state-supported school facilities projects.

Dedicated Purpose Fund Group

5CV3 230650 ARPA School Security

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$199,881,900	$9,995,000	$0	$0	$0
% change	N/A	-95.0%	-100.0%	N/A	N/A

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

Legal Basis: Discontinued line item (originally established by H.B. 687 of the 134th G.A.)

Purpose: This line item was used to make competitive grants of up to $100,000 per school building to public and chartered nonpublic schools for physical security enhancement, equipment, or inspection and screening equipment to improve the overall physical security and safety of their buildings. H.B. 687 appropriated this funding in Fund 5CV3 capital line item C230GF, School Security - ARPA. OBM renumbered the line item as 230650, ARPA School Security.

5CV3 230652 Career-Technical Construction Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$100,456,627	$99,464,012	$0	$0
% change	N/A	N/A	-1.0%	-100.0%	N/A

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

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

Purpose: This line item supported facilities construction projects that established or expanded career-technical education programs. Funds were distributed to joint vocational school districts (JVSDs) and city, local, and exempted village school districts designated as the lead district of a career-technical planning district (CTPD), according to guidelines established by OFCC, in consultation with the Governor's Office of Workforce Transformation (OWT) and the Department of Education and Workforce (DEW). The guidelines considered establishing or expanding career-technical education programs that support the occupations on OWT's Ohio's Top Jobs List or that qualify for the Innovative Workforce Incentive Program under DEW.

Dedicated Purpose Fund Group

5CV3 230655 Multi-Agency Radio Communication System (MARCS)-In-School Security Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$651,309	$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 Fund

Legal Basis: Discontinued line item (originally established by Controlling Board on July 8, 2024)

Purpose: This line item provided grants to purchase Multi-Agency Radio Communication System (MARCS) radios and equipment for 104 school districts, located in 20 counties (Darke, Defiance, Erie, Fairfield, Harrison, Holmes, Huron, Miami, Morgan, Ottawa, Paulding, Pickaway, Sandusky, Seneca, Shelby, Van Wert, Vinton, Williams, Wood, and Wyandot), that did not have MARCS radios in their buildings. Funds were provided on a first-come, first-served basis and covered the cost of the radio at the school, any necessary antenna to improve reception, and, if needed, a radio at the local law enforcement agency. The radios were installed at no cost to the school district by MARCS staff at DAS who regularly install these radios in participating local government buildings across the state.

5CV5 230654 Appalachian Community Innovation Centers

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$2,401,428	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: Dedicated Purpose Fund Group: FAL 21.029, Coronavirus Capital Projects Fund

Legal Basis: Discontinued line item (originally established by Controlling Board on December 18, 2023)

Purpose: This line item supported the construction of multi-purpose community facilities, or Community Innovation Campuses, in areas within the Appalachian region to provide an access point to public education, community health services, and workforce development. Under the program, school districts, JVSDs, regional councils of government, and other political subdivisions located in the 32-county Ohio Appalachian region were eligible to receive funds. Projects to be considered under the program had to provide K-12 public education, partner with a health care provider to deliver either physical or behavioral health services, or both, onsite to students and the public, and provide community access to job related programming and resources, with priority given to expansion projects at facilities that already house two of these three components.

Internal Service Activity Fund Group

1310 230639 State Construction Management Operations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,578,876	$6,239,909	$7,930,654	$8,161,170	$9,590,355	$10,233,822
% change	11.8%	27.1%	2.9%	17.5%	6.7%

Source: Internal Service Activity Fund Group: Fees charged for managing customers' capital construction and energy projects, reimbursements from state agencies for payments to design consultants, and local administration and seminar fees

Legal Basis: R.C. 123.201 and 123.21; Section 287.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 487 of the 129th G.A.)

Purpose: This line item supports OFCC staff who provide capital project management, contract management, and competitive selection services to state agencies and state universities and community colleges. This line item also supports the Office of Energy Services (OES) unit that provides state agency, higher education, and K-12 school clients with energy engineering and design services, energy auditing, and performance contracting to achieve cost-effective, efficient energy use.

Revenue Distribution Fund Group

7047 230647 Project Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$20,000,000	$0
% change	N/A	N/A	N/A	N/A	-100.0%

Source: Revenue Distribution Fund Group: Commercial activity tax (CAT) revenue

Legal Basis: Sections 287.10 and 287.20 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the construction or renovation of a school building that meets all of the following criteria: (1) the district operates at least one school building in a county with a population greater than 100,000 people and at least one school building in another county with a population under 50,000 people, (2) the district's classroom facilities project was previously deferred or lapsed, and (3) the existing building included in the application was originally constructed before June 30, 1925. School districts must apply for funding by December 31, 2025, in a form and manner prescribed by OFCC. The amount of state funding is based on the district's most recent equity ranking, with a minimum state share of 90% of the total project cost. If total funding requests exceed the appropriation, OFCC may proportionally reduce allocations for each district.

General Revenue Fund

GRF 040321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,874,033	$2,885,777	$3,184,456	$3,457,725	$3,481,221	$3,580,624
% change	0.4%	10.4%	8.6%	0.7%	2.9%

Source: General Revenue Fund

Legal Basis: Sections 289.10 and 289.20 of H.B. 96 of the 136th G.A.

Purpose: This line item pays for the Office of the Governor's operating expenses. At the request of the Office, the unused balance of the line item at the end of FY 2025 and FY 2026 is reappropriated to FY 2026 and FY 2027, respectively.

Internal Service Activity Fund Group

5AK0 040607 Government Relations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$779,505	$593,455	$481,750	$665,486	$715,600	$734,442
% change	-23.9%	-18.8%	38.1%	7.5%	2.6%

Source: Internal Service Activity Fund Group: Permissive charge to any state executive agency for costs to represent the interests of Ohio to federal, state, and local government units and to participate in national and regional associations

Legal Basis: Sections 289.10 and 289.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 153 of the 129th G.A.)

Purpose: This line item pays for costs that the Office of the Governor incurs representing the interests of Ohio to federal, state, and local government units, and participating in national and regional associations.

General Revenue Fund

GRF 440413 Local Health Department Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,379,808	$2,379,808	$2,379,000	$2,379,000	$2,379,000	$2,379,000
% change	0.0%	0.0%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 291.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 478 of the 119th G.A.)

Purpose: This line item provides funds to support local health departments, including performance evaluation and reporting, as well as supporting efforts to implement public health programs. This line item also provides moneys to local health departments according to a formula prescribed in statute. A portion of line item 440647, Fee Supported Programs, is also dedicated to local health departments.

GRF 440416 Mothers and Children Safety Net Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,673,103	$4,097,428	$5,099,448	$4,530,472	$4,639,763	$4,690,570
% change	11.6%	24.5%	-11.2%	2.4%	1.1%

Source: General Revenue Fund

Legal Basis: Sections 291.10 and 291.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 238 of the 116th G.A.)

Purpose: This line item funds prenatal, child, and women's health services at all levels of public health including direct care, enabling services, population-based services, and infrastructure-based services. The Maternal Child Health Block Grant and Federal Title X funds also help finance these services.

H.B. 96 of the 136th G.A. permits up to $200,000 in each fiscal year be used to assist eligible families with hearing impaired children under 26 years of age in purchasing hearing aids and hearing assistive technology.

General Revenue Fund

GRF 440431 Free Clinic Safety Net Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$855,311	$2,172,083	$1,940,501	$1,750,000	$1,755,837	$1,758,067
% change	154.0%	-10.7%	-9.8%	0.3%	0.1%

Source: General Revenue Fund

Legal Basis: Sections 291.10 and 291.20 of H.B. 96 of the 136th G.A.

Purpose: This line item supports safety net health services through the provision of uncompensated care at the state's free clinics. H.B. 96 requires funds to be provided to the Charitable Healthcare Network. Funds may be used to reimburse free clinics for health care services provided, as well as for administrative services, information technology costs, infrastructure repair, or other clinic necessities. Additionally, up to 5% of the appropriation may be used for administrative costs incurred by ODH.

GRF 440438 Breast and Cervical Cancer Screening

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,249,605	$1,013,975	$1,139,462	$1,224,361	$1,190,549	$1,199,779
% change	-18.9%	12.4%	7.5%	-2.8%	0.8%

Source: General Revenue Fund

Legal Basis: Section 291.10 of H.B. 96 of the 136th G.A.

Purpose: Funds in this line item are used for breast and cervical cancer screenings under the Ohio Breast and Cervical Cancer Project (BCCP) and for services that are permitted under the National Breast and Cervical Cancer Early Detection Project.

GRF 440444 AIDS Prevention

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,287,041	$3,519,363	$3,055,811	$4,131,745	$3,610,779	$3,623,351
% change	-17.9%	-13.2%	35.2%	-12.6%	0.3%

Source: General Revenue Fund

Legal Basis: Sections 291.10 and 291.20 of H.B. 96 of the 136th G.A. (originally established by S.B. 386 of the 117th G.A.)

Purpose: This line item is used to administer educational and other prevention initiatives related to HIV and AIDS.

General Revenue Fund

GRF 440451 Public Health Laboratory

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,701,580	$3,998,335	$3,435,694	$3,858,704	$8,893,355	$8,926,237
% change	8.0%	-14.1%	12.3%	130.5%	0.4%

Source: General Revenue Fund

Legal Basis: Section 291.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: These funds are used to support the Public Health Laboratory, which provides testing services to local health departments, hospitals, physicians, other state agencies, federal agencies, and private citizens. The line item also is used for expenses related to laboratory personnel, equipment, and maintenance.

GRF 440452 Child and Family Health Services Match

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$589,442	$595,541	$620,785	$636,714	$667,650	$683,513
% change	1.0%	4.2%	2.6%	4.9%	2.4%

Source: General Revenue Fund

Legal Basis: Section 291.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: These funds are used to provide the required state match for federal grants for various programs, such as the State Office of Rural Health. The majority of the funds appropriated in this line item are used to cover operating and programmatic expenses for the Office of the Medical Director. These expenses include personnel, equipment, and maintenance to provide technical assistance to communities to improve the public health infrastructure and access to health care services.

General Revenue Fund

GRF 440453 Health Care Quality Assurance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,324,826	$6,225,957	$6,408,909	$6,642,533	$6,868,538	$7,023,632
% change	-1.6%	2.9%	3.6%	3.4%	2.3%

Source: General Revenue Fund

Legal Basis: Section 291.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item provides the state portion of funding regarding the regulation, inspection, and licensing of nursing homes, residential care facilities, intermediate care facilities for individuals with developmental disabilities, hospices, ambulatory surgical centers, and end-stage renal disease facilities. ODH is responsible for regulating these health care facilities through both state licensure and federal certification rules. The state portion of funding for activities related to the regulation, inspection, and licensing of Medicaid facilities are paid for through line item 654453, Medicaid - Health Care Quality Assurance.

GRF 440454 Environmental Health/Radiation Protection

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,667,188	$4,100,642	$5,001,073	$5,405,749	$5,241,349	$5,241,615
% change	11.8%	22.0%	8.1%	-3.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 291.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 94 of the 124th G.A.)

Purpose: The funds in this line item are used for local environmental health activities with the goal of preventing disease and protecting environmental public health. The Bureau of Environmental Health and Radiation Protection helps assure that agricultural labor camps, swimming pools and campgrounds, and other areas meet mandated environmental health standards. The Bureau also regulates local health departments to ensure that restaurants, private water supplies, private sewage systems, and other areas meet environmental public health standards. Additionally, the Bureau investigates and evaluates public health threats posed by the release of hazardous materials and samples beach water from select Lake Erie public bathing beaches.

General Revenue Fund

GRF 440459 Help Me Grow

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$33,992,340	$43,572,432	$54,182,009	$2,566,720	$0	$0
% change	28.2%	24.3%	-95.3%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item supported the Help Me Grow Program, which is a voluntary family support program offered to pregnant women or new parents. The program is an evidence-based program that promotes healthy growth and development for babies and young children. Program goals include improving maternal and child health, preventing child abuse and neglect, encouraging positive parenting, and promoting child development and school readiness.

H.B. 33 of the 135th G.A. created the Ohio Department of Children and Youth (DCY) and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY GRF line item 830403, Help Me Grow.

GRF 440465 FQHC Primary Care Workforce Initiative

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,049,913	$2,523,386	$2,836,239	$2,829,791	$2,695,268	$2,698,697
% change	23.1%	12.4%	-0.2%	-4.8%	0.1%

Source: General Revenue Fund

Legal Basis: Sections 291.10 and 291.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is provided to the Ohio Association of Community Health Centers to administer the FQHC Primary Care Workforce Initiative. The Initiative is required to provide medical, dental, behavioral health, physician assistant, and advanced practice nursing students with clinical rotations through federally qualified health centers. Additionally, up to 5% of the appropriation in each fiscal year may be used for administrative costs incurred by ODH.

General Revenue Fund

GRF 440472 Alcohol Testing

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,222,749	$1,216,336	$1,221,278	$1,151,248	$1,313,349	$1,338,992
% change	-0.5%	0.4%	-5.7%	14.1%	2.0%

Source: General Revenue Fund

Legal Basis: Section 291.10 of H.B. 96 of the 136th G.A. (originally established in H.B. 153 of the 129th G.A.)

Purpose: This line item is used to support the Alcohol Testing and Permit Program. The program, among other things, ensures that law enforcement officials are trained and certified in the operation of alcohol testing devices. The program also issues approximately 10,000 renewal breath analyzer permits each year and conducts site inspections for 20 alcohol and drug laboratories and nearly 600 facilities with breath testing instruments.

GRF 440474 Infant Vitality

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$13,194,943	$14,455,012	$12,334,192	$5,701,908	$0	$0
% change	9.5%	-14.7%	-53.8%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to fund a multi-pronged population health approach to address infant mortality. This approach included activities related to safe sleep, community engagement, Centering Pregnancy, newborn screening, safe birth spacing, gestational diabetes, smoking cessation, breastfeeding, care coordination, and progesterone.

H.B. 33 of the 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY GRF line item 830404, Infant Vitality.

General Revenue Fund

GRF 440477 Emergency Preparation and Response

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,655,803	$1,193,619	$1,422,414	$2,362,054	$0	$0
% change	-27.9%	19.2%	66.1%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to support public health emergency preparedness and response efforts. It was also used to support data infrastructure projects and other data analysis and analytics work.

H.B. 96 moves funding for these activities to DPF Fund 4700 line item 440605, Emergency Preparation and Response.

GRF 440481 Lupus Awareness

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$192,481	$237,000	$240,680	$265,828	$0	$0
% change	23.1%	1.6%	10.4%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: These funds were required to be distributed to the Lupus Foundation of America, Greater Ohio Chapter, Inc., to operate a lupus education and awareness program.

GRF 440482 Chronic Disease, Injury Prevention, and Drug Overdose

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$11,182,962	$6,148,513	$8,134,715	$7,848,990	$2,218,750	$2,195,097
% change	-45.0%	32.3%	-3.5%	-71.7%	-1.1%

Source: General Revenue Fund

Legal Basis: Sections 291.10 and 291.20 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the Bureau of Health Promotion's efforts to prevent and control chronic diseases, promote access to health care, and reduce health disparities. Program initiatives include the prevention and reduction of obesity, chronic diseases, tobacco use, and drug overdoses.

H.B. 96 earmarks the line item as follows: (1) $1.2 million in FY 2026 and $200,000 in FY 2027 to administer the Parkinson's disease registry and the stroke registry database; and (2) $250,000 in FY 2026 to support the YMCA's Safety Around Water drowning prevention program.

General Revenue Fund

GRF 440483 Infectious Disease Prevention and Control

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,558,188	$4,454,157	$4,865,139	$4,750,508	$4,924,753	$4,988,016
% change	-2.3%	9.2%	-2.4%	3.7%	1.3%

Source: General Revenue Fund

Legal Basis: Section 291.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to respond to infectious diseases, to support and maintain the statewide immunization registry, and to provide technical assistance to local health departments and healthcare providers regarding immunization reporting activities.

GRF 440484 Public Health Technology Innovation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,213,481	$1,367,641	$1,348,347	$1,413,150	$909,147	$929,959
% change	12.7%	-1.4%	4.8%	-35.7%	2.3%

Source: General Revenue Fund

Legal Basis: Section 291.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to help modernize, improve, and ensure the efficiency of technologies used by ODH programs that have restricted or limited funding. The line item is also used to develop applications and databases.

General Revenue Fund

GRF 440485 Health Program Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$106,764	$143,236	$2,894,000	$13,322,704	$14,737,500	$14,187,500
% change	34.2%	1,920.4%	360.4%	10.6%	-3.7%

Source: General Revenue Fund

Legal Basis: Sections 291.10 and 291.20 of H.B. 96 of the 136th G.A. (originally established in H.B. 110 of the 134th G.A.)

Purpose: H.B. 96 establishes several earmarks in this line item in each fiscal year as follows: (1) $10.0 million to support school-based health centers in high-need counties, (2) $1.0 million to Ohio organizations providing certain services to Ohioans diagnosed with amyotrophic lateral sclerosis (ALS), (3) $1.0 million to support graduate medical education residency slots for residents placed in family medicine or psychiatry fields, (4) $1.0 million to Memorial Hospital for the Mid-Ohio Cardiovascular Health Improvement Initiative, (5) $125,000 to Ohio Adolescent Health Centers to support sexual risk avoidance programs in schools, and (6) $62,500 to the Domestic Violence Project, Inc. to support the addition of a Community Educator position.

Additionally, H.B. 96 establishes the following earmarks in this line item in FY 2026: (1) $300,000 to the Transplant House of Cleveland to support organ transplant recipients and caregivers and (2) $250,000 to provide fellowship stipends to Dayton Children's Hospital for pediatric therapy students interested in prioritized regional needs, as identified by the hospital.

GRF 440495 Toxicology Screenings

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	$1,000,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: General Revenue Fund

Legal Basis: Sections 291.10 and 291.20 of H.B. 96 of the 136th G.A.

Purpose: Funds in this line item are used to reimburse county coroners in counties in which the coroner has performed toxicology screenings on victims of a drug overdose. The Director of Health is required to transfer the funds to the counties in proportion to the numbers of toxicology screenings performed per county.

Prior to FY 2026, funds for these activities were expended from Fund 5TZ0 line item 440621, Toxicology Screenings.

General Revenue Fund

GRF 440496 Children's Vision Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$5,000,000	$5,000,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: General Revenue Fund

Legal Basis: Sections 291.10, 291.20, and 291.30 of H.B. 96 of the 136th G.A.

Purpose: This line item provides funds to establish and administer the Ohio Student Eye Exam Program (OhioSEE Program). This program allows vision care services, including vision screenings, eye examinations, and glasses, to be provided to Ohio students, kindergarten through third grade, who fail vision screenings and lack access to follow-up care. ODH is required to focus on improving the percentage of vision care referrals completed, increasing student access to eye examinations, and providing necessary eyewear to eligible students.

GRF 440505 Children and Youth with Special Health Care Needs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$11,775,382	$11,777,092	$12,610,220	$12,963,813	$13,115,000	$12,615,000
% change	0.0%	7.1%	2.8%	1.2%	-3.8%

Source: General Revenue Fund

Legal Basis: R.C. 3701.022 through 3701.025; Section 291.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 1138 of the 110th G.A.)

Purpose: This line item is used to pay for diagnosis, treatment, and supportive services provided to children with special health care needs that meet medical and economic eligibility criteria. The financial eligibility standard for treatment assistance is 185% of the federal poverty guidelines (FPG). However, families above 185% FPG may be eligible based on cost sharing.

General Revenue Fund

GRF 440507 Targeted Healthcare Services - Over 21

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$988,272	$855,097	$871,257	$1,055,113	$2,000,000	$2,000,000
% change	-13.5%	1.9%	21.1%	89.6%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3701.021, 3701.023, and 3701.029; Sections 291.10 and 291.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 614 of the 116th G.A.)

Purpose: This line item helps provide certain services to persons age 21 or older who suffer from cystic fibrosis and hemophilia. Funds are used to provide essential medications for the Cystic Fibrosis Program and to pay the copayments for drugs approved by ODH and covered by Medicare Part D that are dispensed to program participants. The line item also assists individuals with a bleeding disorder to maintain private health insurance coverage through the Hemophilia Insurance Premium Payment (HIPP) Program. H.B. 96 requires ODH to expend up to $100,000 in each fiscal year to implement the HIPP program.

GRF 440527 Lead Abatement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,477,997	$5,241,862	$7,555,641	$7,892,932	$250,000	$250,000
% change	17.1%	44.1%	4.5%	-96.8%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 291.10 and 291.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 49 of the 132nd G.A.)

Purpose: This line item is used to distribute funds to local governments for projects that include, but are not limited to, lead hazard control and housing rehabilitation initiatives that expand ODH's lead hazard control and prevention efforts.

GRF 440529 Harm Reduction

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$100,000	$50,000	$0	$0	$0	$0
% change	-50.0%	-100.0%	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item was used to distribute funds to local health departments that operate harm reduction programs, including syringe services. Eligible local health departments were required to be accredited or in the process of becoming accredited through the Public Health Accreditation Board.

General Revenue Fund

GRF 440530 Lead-Safe Home Fund Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,000,000	$1,000,000	$359,162	$1,240,123	$0	$0
% change	0.0%	-64.1%	245.3%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 166 of the 133rd G.A.)

Purpose: In FY 2022 and FY 2023, this line item was used for the Lead-Safe Home Fund Pilot Program, which aimed to improve housing conditions for children by providing grants to eligible property owners for lead-safe remediation actions. Beginning in FY 2024, this line item was distributed, in conjunction with GRF line item 440527, to local governments for projects that included lead hazard control and housing rehabilitation initiatives. However, as of FY 2026, funds for these activities are only provided under GRF line item 440527.

GRF 440672 Youth Homelessness

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,241,509	$3,621,487	$3,508,430	$3,693,379	$2,754,474	$2,755,903
% change	11.7%	-3.1%	5.3%	-25.4%	0.1%

Source: General Revenue Fund

Legal Basis: Sections 291.10 and 291.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item is used to address homelessness in youth and pregnant women by providing assertive outreach to provide stable housing, including recovery housing. H.B. 96 requires $250,000 in each fiscal year to be distributed to Star House for its Drop-In Centers and its Carol Stewart Village, or its other expansion projects, to provide services for homeless youth. None of these funds are to be distributed to youth shelters that promote social gender transition.

GRF 654453 Medicaid - State Health Program Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,418,349	$4,302,877	$4,173,007	$4,562,891	$4,478,896	$4,581,836
% change	-2.6%	-3.0%	9.3%	-1.8%	2.3%

Source: General Revenue Fund

Legal Basis: Section 291.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 59 of the 130th G.A.)

Purpose: This line item provides the state portion of funding for activities related to the survey, certification, and inspection of Medicaid facilities.

Highway Safety Fund Group

4T40 440603 Child Highway Safety

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$147,744	$102,050	$0	$200,000	$200,000	$200,000
% change	-30.9%	-100.0%	N/A	0.0%	0.0%

Source: Highway Safety Fund Group: Fine revenues for violations of the child restraint law

Legal Basis: R.C. 4511.81; Section 291.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 381 of the 120th G.A.)

Purpose: This line item is used to support the Child Highway Safety Program. The program serves the following purposes: (1) to educate the public about child restraint systems, (2) to provide child restraint systems to persons who meet the eligibility criteria established by ODH, and (3) to maintain a toll-free telephone number to provide information to the general public regarding child restraint systems and their proper use.

Dedicated Purpose Fund Group

4700 440605 Emergency Preparation and Response

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$2,500,000	$2,500,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: Transfer from the Controlling Board Emergency Purposes/Contingencies Fund (Fund 5KM0)

Legal Basis: Sections 291.10 and 291.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support public health emergency preparedness and response efforts. This line item may also be used to support data infrastructure projects and other data analysis and analytics work.

Prior to FY 2026, these activities were funded by GRF line item 440477, Emergency Preparation and Response.

Dedicated Purpose Fund Group

4700 440647 Fee Supported Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$24,402,013	$24,497,314	$23,273,585	$26,524,550	$32,650,000	$33,629,000
% change	0.4%	-5.0%	14.0%	23.1%	3.0%

Source: Dedicated Purpose Fund Group: Fees from ODH's regulatory programs such as environmental health, radiation protection, licensing and inspection programs, fees paid for vital statistic records, and application fees for the J1 Visa Waiver Program

Legal Basis: R.C. 3701.83; Sections 291.10 and 291.20 of H.B. 96 of the 136th G.A.

Purpose: This line item supports fee-based programs including water systems testing, x-ray inspections, nuclear materials safety licensing and inspection, food service licensing, lead abatement, vital statistics, maternity facilities licensing, health care facility licensing, and others.

In addition, H.B. 96 requires that the following amounts be distributed to local health departments on a per capita basis: $2.16 million in each fiscal year to departments accredited through the Public Health Accreditation Board or in the process of becoming accredited; and another $1.84 million in each fiscal year for those already accredited through the Board.

4710 440619 Certificate of Need

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$612,971	$358,480	$379,603	$371,489	$408,045	$408,045
% change	-41.5%	5.9%	-2.1%	9.8%	0.0%

Source: Dedicated Purpose Fund Group: CON application fees and civil monetary penalties

Legal Basis: R.C. 3702.52; Section 291.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 349 of the 112th G.A)

Purpose: This line item funds the Certificate of Need (CON) Program. The program requires the review and approval of activities relating to long-term care beds such as the development of a new long-term care facility, the relocation of long-term care beds from one site to another, and the renovation or addition of a facility that involves a capital expenditure of $4 million or more (not including equipment expenditures).

Dedicated Purpose Fund Group

4730 440622 Lab Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,679,425	$5,937,939	$6,392,295	$7,545,852	$8,985,000	$9,254,001
% change	-11.1%	7.7%	18.0%	19.1%	3.0%

Source: Dedicated Purpose Fund Group: Fees paid for various testing procedures

Legal Basis: R.C. 3701.221; Section 291.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 965 of the 113th G.A.)

Purpose: Moneys in this line item pay the costs of providing fee-supported health laboratory services, including initial screening for metabolic diseases for all newborns in Ohio.

4770 440627 Children and Youth with Special Health Care Needs Audit

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,991,062	$1,230,975	$3,669,295	$5,564,467	$4,942,318	$4,973,075
% change	-38.2%	198.1%	51.6%	-11.2%	0.6%

Source: Dedicated Purpose Fund Group: Funds recovered from third-party payers and audit settlements paid by hospitals

Legal Basis: Section 291.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 291 of the 115th G.A.)

Purpose: Funds are used for the payment of audit expenses, as well as costs related to recoveries from third-party payers and for encouraging recipients of the Program for Children and Youth with Special Health Care Needs to apply for third-party benefits. The funds are also used to pay for diagnostic and treatment services on behalf of eligible children and youth. Lastly, funds may be used for administrative expenses incurred in operating the program.

4D60 440608 Genetics Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,535,940	$2,752,956	$2,883,901	$3,127,136	$3,316,583	$3,416,000
% change	8.6%	4.8%	8.4%	6.1%	3.0%

Source: Dedicated Purpose Fund Group: A portion of the fee charged for screening newborn infants for genetic, endocrine, and metabolic disorders

Legal Basis: R.C. 3701.501 and 3701.502; Sections 291.10 and 291.20 of H.B. 96 of the 136th G.A. (originally established by S.B. 19 of the 106th G.A.)

Purpose: The line item is used to administer programs for newborn screening, as well as genetic testing, counseling, education, and treatment. In addition, some of the funds are used to help provide metabolic formula to individuals born with phenylketonuria (PKU) and homocystinuria. None of the funds may be used to counsel or refer for abortion.

Dedicated Purpose Fund Group

4F90 440610 Sickle Cell Disease Control

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$871,391	$963,866	$772,816	$756,285	$850,000	$850,000
% change	10.6%	-19.8%	-2.1%	12.4%	0.0%

Source: Dedicated Purpose Fund Group: A portion of the fee charged for screening newborn infants for genetic, endocrine, and metabolic disorders

Legal Basis: R.C. 3701.501 and 3701.131; Section 291.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 1024 of the 109th G.A.)

Purpose: Funds in this line item are used to develop programs pertaining to sickle cell disease, to provide for rehabilitation and counseling of persons with sickle cell disease or trait, and to promote education and awareness of sickle cell and other hemoglobin disorders.

4G00 440636 Heirloom Birth Certificate

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,665	$5,150	$10,845	$0	$15,000	$15,000
% change	10.4%	110.6%	-100.0%	N/A	0.0%

Source: Dedicated Purpose Fund Group: Revenue received from the sale of heirloom birth certificates

Legal Basis: R.C. 3705.23 and 3705.24; Section 291.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on February 9, 1998)

Purpose: Funds in this line item are used to support the activities of the Heirloom Birth Certificate Program. The fee for a certificate is $25. Of this amount, $15 is used to support this line item. The remaining $10 is used to support line item 440637, Birth Certificate Surcharge, which is used by the Ohio Family and Children First Council.

4G00 440637 Birth Certificate Surcharge

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,923	$4,085	$15,000	$0	$15,000	$15,000
% change	39.8%	267.2%	-100.0%	N/A	0.0%

Source: Dedicated Purpose Fund Group: Revenue received from the sale of heirloom birth certificates

Legal Basis: R.C. 3705.24; Section 291.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on February 9, 1998)

Purpose: A portion of the revenue raised through the sale of heirloom birth certificates is used by the Ohio Family and Children First Council ($10 of the $25 certificate fee) to help families by streamlining and coordinating services, resources, and systems.

Dedicated Purpose Fund Group

4L30 440609 HIV Care and Miscellaneous Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$35,422,741	$37,560,810	$40,223,847	$53,725,152	$52,697,000	$52,697,000
% change	6.0%	7.1%	33.6%	-1.9%	0.0%

Source: Dedicated Purpose Fund Group: Drug rebate revenue received from pharmaceutical companies that manufacture medications that are purchased and dispensed by the Ryan White/Ohio HIV Drug Assistance Program and grants and awards from private sources

Legal Basis: Section 291.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on February 8, 1993)

Purpose: The majority of funding in this line item is used for the Ryan White/Ohio HIV Drug Assistance Program. Some funds are also used for other programs and program support for community and family health activities.

4P40 440628 Ohio Physician Loan Repayment

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$199,839	$25,000	$428,622	$356,051	$1,000,000	$1,000,000
% change	-87.5%	1,614.5%	-16.9%	180.9%	0.0%

Source: Dedicated Purpose Fund Group: Surcharge on license fees paid by physicians

Legal Basis: R.C. 3702.78 and 4731.281; Section 291.10 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the Physician Loan Repayment Program, which helps repay all or part of the student loans taken by primary care physicians who agree to provide primary care services in areas of Ohio that experience shortages of health care resources. The program's objective is to encourage physicians to locate and work in underserved areas of the state where these shortages exist.

4V60 440641 Save Our Sight

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,253,944	$2,017,568	$2,214,149	$1,910,053	$2,505,000	$2,580,000
% change	-10.5%	9.7%	-13.7%	31.1%	3.0%

Source: Dedicated Purpose Fund Group: Voluntary contributions of $1 from individuals applying for or renewing a motor vehicle registration

Legal Basis: R.C. 3701.21 and 4503.104; Section 291.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 698 of the 122nd G.A.)

Purpose: Funds provided under this line item are used by the Department to provide: support to nonprofit organizations that offer children's vision services and have a statewide presence and vision expertise; educational curricula in schools; protective eyewear for sports in underserved areas; and a registry for children with amblyopia.

Dedicated Purpose Fund Group

5AE1 440697 Hospital Relief

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$49,528,000	$0	$0	$0
% change	N/A	N/A	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: Transfer from the GRF FY 2023 ending balance

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

Purpose: This line item was required to be distributed as follows: (1) $30,000,000 for the Memorial Health System Belpre Medical Campus, (2) $10,000,000 for East Ohio Regional Hospital, (3) $4,000,000 for the University of Cincinnati Medical Center Emergency Department Critical Care Pavilion expansion, (4) $3,028,000 for the Timothy Freeman, MD, Center for Intellectual and Developmental Disabilities, and (5) $2,500,000 for Coleman Health Services.

5B50 440616 Quality, Monitoring, and Inspection

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$512,014	$387,560	$1,675,610	$4,080,760	$5,753,000	$5,925,000
% change	-24.3%	332.3%	143.5%	41.0%	3.0%

Source: Dedicated Purpose Fund Group: Fees for licensing and inspecting health care facilities and ensuring that health care services meet specified quality standards

Legal Basis: R.C. 3702.31; Section 291.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 50 of the 121st G.A.)

Purpose: This line item funds quality assurance and inspection activities to ensure that health care services meet specified quality standards for the Long-Term Care Quality Program, the Regulatory Compliance Program, and the Community Health Care Facilities and Services Program.

Dedicated Purpose Fund Group

5BX0 440656 Tobacco Use Prevention, Cessation, and Enforcement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,073,631	$12,304,116	$10,989,071	$6,648,791	$6,000,000	$6,000,000
% change	73.9%	-10.7%	-39.5%	-9.8%	0.0%

Source: Dedicated Purpose Fund Group: A variety of sources, including GRF transfers, tobacco settlement recoveries, and gifts and contributions

Legal Basis: Sections 291.10 and 291.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 544 of the 127th G.A.)

Purpose: Money in the line item is used to reduce tobacco use by Ohioans, especially among youth, minority and regional populations, pregnant women, and others disproportionately affected by tobacco use. Program activities include a toll free, statewide Quit Line that gives advice and referrals about quitting tobacco use, counseling services and cessation supplements, community grants to prevent and reduce tobacco use, and surveillance and evaluation of statewide and community programs and smoking rates. Funds are used to administer compliance checks, retailer education and programs related to legal age restrictions, and to enforce the Ohio Smoke-Free Workplace Act.

H.B. 96 requires $1.0 million in each fiscal year shall be used by ODH, in consultation with DCY, to award funds to private, nonprofit, or government entities. Awards are prioritized to entities that serve women who reside in communities that have the highest infant mortality rates in this state. Entities must demonstrate the ability to deliver evidence-based tobacco cessation interventions to women.

5CN0 440645 Choose Life

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$32,191	$40,768	$73,512	$0	$0	$0
% change	26.6%	80.3%	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: Contributions received from "Choose Life" license plates

Legal Basis: Discontinued line item

Purpose: This line item was used to provide for the material needs of pregnant women who are planning to place their children for adoption or for infants awaiting their placement with adoptive parents, and for related counseling, training, and advertising.

H.B. 33 of the 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY Fund 5CN0 line item 830617, Choose Life.

Dedicated Purpose Fund Group

5CV1 440534 Coronavirus Relief - Local Health Departments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,944,468	$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 the Controlling Board on May 11, 2020)

Purpose: Funds in this line item were distributed to Ohio's local health departments to increase epidemiological support capacity at the local level. Some funds were used to increase the number of contact tracers and COVID-19 investigators.

5CV1 440674 Coronavirus Relief - DOH

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$56,476,578	$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 the Controlling Board on April 13, 2020)

Purpose: This line item was used to obtain and distribute specimen collection kits for COVID-19 testing and to distribute medications to treat COVID-19 patients. This line item was also used for contract services for external testing, temporary laboratory staffing, laboratory equipment, ventilator maintenance, and technology development to identify localized outbreaks. Additionally, funds were used for public education and awareness and the warehousing and shipment of PPE and other COVID-19 response equipment.

5CV1 440675 COVID Safety - Growers Workforce Safety

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$30,631	$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 the Controlling Board on August 24, 2020)

Purpose: This line item provided funding to growers to limit farmworkers' exposure to COVID-19 and ensure safer conditions for migrant and seasonal farmworkers.

Dedicated Purpose Fund Group

5CV1 440676 COVID Relief - Testing Contracts

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$15,102,117	$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 the Controlling Board on September 28, 2020)

Purpose: Funding in this line item was used to contract with private companies to conduct COVID-19 testing at nursing homes, other congregant facilities, and pop-up testing sites.

5CV1 440677 COVID Relief - Testing Supplies and Equipment

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$33,361,113	$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 the Controlling Board on September 28, 2020)

Purpose: Funding in this line item was used to purchase specimen collection kits and point-of-care testing kits, as well as testing equipment, to maintain and expand COVID-19 testing statewide.

5CV1 440678 COVID Relief - Testing Lab Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,712,039	$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 the Controlling Board on September 28, 2020)

Purpose: Funding in this line item was used to establish COVID-19 testing laboratories to increase the state's testing capacity and support.

Dedicated Purpose Fund Group

5CV3 440699 ARPA Public Health Laboratory

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$985,679	$4,425,093	$0	$0
% change	N/A	N/A	348.9%	-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. 33 of the 135th G.A.)

Purpose: This line item was used to support the Public Health Laboratory's activities.

5D60 440620 Second Chance Trust

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$676,524	$670,753	$301,307	$2,061,409	$1,892,541	$1,892,541
% change	-0.9%	-55.1%	584.2%	-8.2%	0.0%

Source: Dedicated Purpose Fund Group: Voluntary $2 contributions from applicants for driver's licenses and identification cards and contributions for "Donate Life" license plates

Legal Basis: R.C. 2108.34, 4501.028, and 4503.721; Section 291.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 300 of the 121st G.A.)

Purpose: Funds provided under this line item are used for various activities that promote organ, tissue, and eye donation, including statewide public education and donor awareness. The fund is also used to reimburse ODH and the Bureau of Motor Vehicles for the administrative costs incurred in performing duties associated with the program.

5ED0 440651 Smoke Free Indoor Air

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$23,124	$16,250	$35,900	$124,819	$280,000	$280,000
% change	-29.7%	120.9%	247.7%	124.3%	0.0%

Source: Dedicated Purpose Fund Group: Fines collected and any grants, contributions, or other moneys received under the Smoke Free Workplace Act (Chapter 3794)

Legal Basis: R.C. 3794.08; Section 291.10 of H.B. 96 of the 136th G.A.

Purpose: The line item is used for the implementation and enforcement of all provisions of Ohio's smoking ban, including establishing a system to receive reports of violations, prescribing procedures for making findings and imposing penalties, and informing and educating the public regarding provisions of the smoking ban regulations.

Dedicated Purpose Fund Group

5G40 440639 Adoption Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$100,000	$100,000	$0	$49,865	$100,000	$100,000
% change	0.0%	-100.0%	N/A	100.5%	0.0%

Source: Dedicated Purpose Fund Group: Fees for adoption records request

Legal Basis: R.C. 3705.241; Section 291.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to cover the costs of providing certain adoption records, upon request.

5PE0 440659 Breast and Cervical Cancer Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$300,000	$312,674	$288,086	$489,128	$500,000	$500,000
% change	4.2%	-7.9%	69.8%	2.2%	0.0%

Source: Dedicated Purpose Fund Group: Funds are derived from donations made through an income tax refund contribution check-off box

Legal Basis: R.C. 5747.113 and 3701.601; Section 291.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 483 of the 130th G.A.)

Purpose: This line item is used to provide breast and cervical cancer screenings and diagnostic and outreach services to uninsured and under-insured women.

5QJ0 440662 Dental Hygienist Loan Repayments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$15,965	$11,738	$0	$17,840	$100,000	$100,000
% change	-26.5%	-100.0%	N/A	460.5%	0.0%

Source: Dedicated Purpose Fund Group: Surcharge on license fees paid by dental hygienists, fines for not completing service obligations under the Dental Hygienist Loan Repayment Program

Legal Basis: R.C. 4715.24 and 3702.967; Section 291.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 463 of the 130th G.A.)

Purpose: This line item supports the Dental Hygienist Loan Repayment Program. Participants in the program receive educational loan repayment for providing services in dental health resource shortage areas.

Dedicated Purpose Fund Group

5SH0 440520 Children's Wish Grant Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$137,500	$137,500	$550,000	$234,000	$275,000	$275,000
% change	0.0%	300.0%	-57.5%	17.5%	0.0%

Source: Dedicated Purpose Fund Group: Funds are derived from donations made through an income tax refund contribution check-off box

Legal Basis: R.C. 5747.113 and 3701.602; Section 291.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item supports a program administered by a nonprofit corporation that grants the wishes of individuals under 18 years of age who are residents of the state and have been diagnosed with a life-threatening medical condition. ODH is required to distribute all contributions received to an eligible nonprofit corporation to administer the program.

5TZ0 440621 Toxicology Screenings

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,249,385	$999,605	$1,002,324	$1,000,000	$0	$0
% change	-20.0%	0.3%	-0.2%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Transfers from the GRF

Legal Basis: Discontinued line item (originally established by H.B. 49 of the 132nd G.A.)

Purpose: Funds in this line item were used to reimburse county coroners in counties in which the coroner has performed toxicology screenings on victims of a drug overdose. The Director of Health was required to transfer the funds to the counties in proportion to the numbers of toxicology screenings performed per county.

H.B. 96 moves funding for this purpose to GRF line item 440495, Toxicology Screenings.

5UA0 440668 Health Emergency Preparedness and Response

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$1,569,776	$750,000	$0	$0
% change	N/A	N/A	-52.2%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Transfer from the Controlling Board Emergency Purposes/Contingencies Fund (Fund 5KM0)

Legal Basis: Discontinued line item (originally established by H.B. 49 of the 132nd G.A.)

Purpose: This line item was used for public health emergency preparedness and response activities.

Dedicated Purpose Fund Group

5XM0 440488 Food Service Program Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$9,962,423	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Transfer from the GRF

Legal Basis: Discontinued line item (originally established by the Controlling Board on January 10, 2022)

Purpose: This line item was used to provide grants to local health districts to offset the cost of food service programs.

5YS0 440491 Chiropractic Loan Repayment

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$30,000	$30,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: Surcharge on license renewal fees paid by chiropractors, damages collected for failure to complete agreed upon services, and gifts

Legal Basis: R.C. 3702.98, 3702.9810, and 4734.25; Section 291.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support the Chiropractic Loan Repayment Program, which may repay all or part of the student loans taken by eligible individuals who agree to provide chiropractic services in a chiropractic health resource shortage area.

5Z70 440624 Ohio Dentist Loan Repayment

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$148,750	$122,500	$72,500	$72,500	$275,000	$275,000
% change	-17.6%	-40.8%	0.0%	279.3%	0.0%

Source: Dedicated Purpose Fund Group: Surcharge on license fees paid by dentists

Legal Basis: R.C. 3702.85, 3702.95, and 4715.13; Section 291.10 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the Ohio Dentist Loan Repayment Program, which may repay all or part of the student loans taken by eligible individuals who agree to provide dental services in areas determined to have a dental health resource shortage. Eligible individuals include dental students enrolled in the final year of dental school, dental residents in the final year of pediatric dentistry, general practice residency or advanced education in general dentistry programs, and general and pediatric dentists working in underserved areas. Services must also be provided for Medicaid-eligible persons and others without regard to a person's ability to pay.

Dedicated Purpose Fund Group

6100 440626 Radiation Emergency Response

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,344,942	$1,343,492	$1,445,766	$1,446,227	$1,551,682	$1,598,000
% change	-0.1%	7.6%	0.0%	7.3%	3.0%

Source: Dedicated Purpose Fund Group: Contracts with utility companies for the monitoring of radiation levels and emergency planning activities

Legal Basis: R.C. 4937.05; Section 291.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board in December 1982)

Purpose: This program provides emergency response plans and responses for fixed nuclear facilities and radiological hazardous waste materials. Funds are also used to support a membership role on the Utility Radiological Safety Board of Ohio and to maintain relationships between the Department and the related federal agencies, such as the Federal Emergency Management Agency, the Department of Energy, the Nuclear Regulatory Commission, as well as with the local health departments.

6660 440607 Children and Youth with Special Health Care Needs - County Assessments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$14,657,749	$16,170,503	$18,537,001	$21,781,167	$24,060,000	$24,060,001
% change	10.3%	14.6%	17.5%	10.5%	0.0%

Source: Dedicated Purpose Fund Group: Assessments against counties based on a proportion of the county's total general property tax duplicate, not to exceed one-tenth of a mill

Legal Basis: R.C. 3701.024; Sections 291.10 and 291.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 1138 of the 110th G.A.)

Purpose: These funds are used to pay for treatment services incurred on behalf of children and youth with special health care needs residing in each county that are not paid from federal funds or through the Medicaid Program. Under the program, ODH determines the amount each county is to provide annually.

6980 440634 Nurse Aide Training

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$67,717	$73,667	$76,426	$23,496	$126,600	$126,600
% change	8.8%	3.7%	-69.3%	438.8%	0.0%

Source: Dedicated Purpose Fund Group: Nurse aide training program approval fees

Legal Basis: R.C. 3721.33; Section 291.10 of H.B. 96 of the 136th G.A.

Purpose: Funds in this line item are used to ensure that nurse aide training programs meet minimum state and federal requirements.

Internal Service Activity Fund Group

1420 440646 Agency Health Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,387,739	$3,178,322	$2,713,143	$5,067,464	$11,575,000	$11,575,000
% change	129.0%	-14.6%	86.8%	128.4%	0.0%

Source: Internal Service Activity Fund Group: Transfers from other agencies via intrastate transfer vouchers (ISTV) to ODH in exchange for performing various services and reimbursements from the federal government

Legal Basis: Section 291.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds a variety of programs and services provided by ODH, including the Vital Statistics agreements with the Social Security Administration and the Center for Disease Control.

2110 440613 Central Support Indirect Costs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$31,842,201	$33,870,200	$35,210,525	$35,800,420	$39,575,839	$40,763,000
% change	6.4%	4.0%	1.7%	10.5%	3.0%

Source: Internal Service Activity Fund Group: Moneys transferred from line items within ODH for indirect costs

Legal Basis: R.C. 3701.831; Section 291.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item helps to fund ODH's administrative costs.

Holding Account Fund Group

R014 440631 Vital Statistics

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$42,040	$44,986	$48,891	$16,700	$155,000	$155,000
% change	7.0%	8.7%	-65.8%	828.2%	0.0%

Source: Holding Account Fund Group: Public fees paid for death and birth certificates

Legal Basis: R.C. 3705.24; Section 291.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 790 of the 117th G.A.)

Purpose: This line item is used to refund overpayments of public fees paid for vital records, such as death and birth certificates.

Holding Account Fund Group

R048 440625 Refunds, Grants Reconciliation, and Audit Settlements

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$2,019	$20,000	$20,000
% change	N/A	N/A	N/A	890.8%	0.0%

Source: Holding Account Fund Group: Funds from audits and grant reconciliations from local entities and other subrecipients

Legal Basis: Section 291.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 215 of the 122nd G.A.)

Purpose: This fund receives unspent grant fund moneys that are returned to ODH from local entities. The moneys are held until the account is reconciled.

Federal Fund Group

3200 440601 Maternal Child Health Block Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$22,414,653	$21,291,321	$25,788,306	$23,852,807	$25,000,000	$25,750,000
% change	-5.0%	21.1%	-7.5%	4.8%	3.0%

Source: Federal Fund Group: FAL 93.994, Maternal and Child Health Services Block Grant to the States

Legal Basis: Section 291.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board in October 1981)

Purpose: These federal funds are used to: improve access to maternal and child health services in order to reduce preventable diseases, infant mortality, and certain conditions among children; and provide a variety of health, rehabilitative, and other services for children with special needs, children receiving Supplemental Security Income (SSI) benefits, and other low-income mothers and children. The funds are administered by the Maternal and Child Health Program to support the Perinatal, Child and Adolescent Health, Family Planning, Genetic/Sickle Cell, Communicative and Sensory Disorders, and School Nurse Training programs. A portion of this line item is also used to ensure that current information on sudden infant death syndrome (SIDS) is available for distribution by local health districts.

H.B. 33 created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, a portion of funding for this line item was moved to DCY Fund 3201 line item 830608, Maternal and Child Health Block Grant in FY 2025.

Federal Fund Group

3870 440602 Preventive Health Block Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,812,801	$8,703,527	$8,916,080	$8,745,525	$11,800,000	$12,154,000
% change	-1.2%	2.4%	-1.9%	34.9%	3.0%

Source: Federal Fund Group: FAL 93.991, Preventive Health and Health Services Block Grant; FAL 16.017, Sexual Assault Services Formula Program; FAL 93.136, Injury Prevention and Control Research and State and Community Based Programs

Legal Basis: Section 291.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board in October 1981)

Purpose: These federal block grant funds are used primarily to support community-based initiatives for the prevention of disease, injury, and death associated with chronic disease and injury. The major areas of the grant are primary prevention of injury and of cardiovascular disease, cancer, diabetes, and obstructive pulmonary disease through the reduction of common risk factors and evidence-based public health interventions. Sexual assault categorical funds are included, as well as the federally required set-aside in the Block Grant for rape prevention.

3890 440604 Women, Infants, and Children

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$168,167,821	$196,922,805	$223,682,219	$237,261,278	$250,000,000	$250,000,001
% change	17.1%	13.6%	6.1%	5.4%	0.0%

Source: Federal Fund Group: FAL 10.557, Special Supplemental Nutrition Program for Women, Infants and Children; FAL 10.572, WIC Farmers' Market Nutrition Program

Legal Basis: Section 291.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 291 of the 115th G.A.)

Purpose: The Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) provides nutritious foods, nutrition and breastfeeding education and support, immunization screening, and health care referral through local agencies to eligible individuals. WIC helps income-eligible pregnant, postpartum, and breastfeeding women, infants, and children who are at special risk with respect to physical and mental health due to inadequate nutrition, health care, or both. WIC provides nutritional help during critical times of growth and development to prevent health problems and improve the health status of eligible individuals. Additionally, WIC participants may receive locally grown fresh fruits and vegetables through the Farmers' Market Nutrition Program, which is also funded with this line item.

Federal Fund Group

3910 440606 Medicare Survey and Certification

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$18,650,637	$17,183,537	$16,998,683	$16,726,128	$21,800,000	$22,454,000
% change	-7.9%	-1.1%	-1.6%	30.3%	3.0%

Source: Federal Fund Group: FAL 93.777, State Survey and Certification of Health Care Providers and Suppliers

Legal Basis: Section 291.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 291 of the 115th G.A.)

Purpose: This line item receives federal funds for the inspection of Medicaid and Medicare facilities and clinical labs to ensure compliance with state and federal standards.

3920 440618 Federal Public Health Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$103,078,964	$108,669,285	$118,768,891	$115,474,364	$149,503,000	$153,988,000
% change	5.4%	9.3%	-2.8%	29.5%	3.0%

Source: Federal Fund Group: Numerous federal grant funds

Legal Basis: Sections 291.10 and 291.20 of H.B. 96 of the 136th G.A.

Purpose: This line item contains funding for numerous public health programs including those related to family planning, safety issues, chronic diseases, AIDS/HIV, immunization, sexually transmitted diseases, and tuberculosis surveillance, as well as Primary Care and Rural Health programs (including technical support for rural Critical Access Hospitals).

H.B. 96 earmarks $7.8 million in each fiscal year from this line item for Ohio Adolescent Health Centers.

Federal Fund Group

3GD0 654601 Medicaid Program Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$29,301,281	$30,962,716	$34,942,619	$42,075,215	$41,186,077	$41,508,003
% change	5.7%	12.9%	20.4%	-2.1%	0.8%

Source: Federal Fund Group: FAL 93.796, State Survey and Certification of Health Care Providers and Suppliers; FAL 93.778, Medical Assistance Program; FAL 93.767, Children's Health Insurance Program

Legal Basis: Section 291.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 59 of the 130th G.A.)

Purpose: This line item is used to fund activities related to the survey, certification, and inspection of Medicaid facilities. It is also used for the Medicaid Administrative Claiming Program, which provides reimbursements to local health departments for assisting low-income Ohioans in enrolling into Medicaid and accessing Medicaid services. Lastly, the line item is used for lead assessment and testing activities.

3GN0 440660 Public Health Emergency Preparedness

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$30,666,269	$26,596,449	$36,251,991	$45,457,845	$75,825,000	$78,099,000
% change	-13.3%	36.3%	25.4%	66.8%	3.0%

Source: Federal Fund Group: Federal grants relating to public health emergency preparedness and response

Legal Basis: Section 291.10 of H.B. 96 of the 136th G.A.

Purpose: This line item supports public health emergency preparedness activities.

3GN0 440683 ARPA - Crisis Response Workforce

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,248,471	$29,682,845	$24,205,133	$8,510,975	$0	$0
% change	813.7%	-18.5%	-64.8%	-100.0%	N/A

Source: Federal Fund Group: FAL 93.354, Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response

Legal Basis: Discontinued line item (originally established by H.B. 169 of the 134th G.A.)

Purpose: This line item was used to provide support to rapidly mobilize and respond to, manage, and address public health crises. Specifically, funds were used to establish, expand, train and sustain the public health workforce to support COVID-19 prevention, preparedness, response, and recovery initiatives.

Federal Fund Group

3HP0 440673 Public Health Emergency Response

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$289,530,653	$150,428,371	$95,649,740	$63,519,058	$100,500,000	$100,500,000
% change	-48.0%	-36.4%	-33.6%	58.2%	0.0%

Source: Federal Fund Group: FAL 93.323, Epidemiology and Laboratory Capacity for Infectious Diseases; FAL 93.495, Community Health Workers for Public Health Response and Resilient; FAL 93.391, Activities to Support State, Tribal, Local and Territorial Health Department Response to Public Health or Healthcare Crises; 93.268, Immunization Cooperative Agreements

Legal Basis: Section 291.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on June 1, 2020)

Purpose: This line item provides funding to expand COVID-19 testing capacity to include at-home tests, to develop infection-prevention and control data modernizations, and to support the warehousing and shipment of testing supplies.

3HP0 440682 Epidemiology and Lab Capacity for School Testing (ARP)

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$10,145,681	$9,608	$0	$0	$0
% change	N/A	-99.9%	-100.0%	N/A	N/A

Source: Federal Fund Group: FAL 93.323, Epidemiology and Laboratory Capacity for Infectious Diseases

Legal Basis: Discontinued line item (originally established by the Controlling Board on July 11, 2022)

Purpose: This line item was used to support COVID-19 mitigation and testing activities to keep schools open safely for in-person learning.

3HP0 440685 ELC Nursing Home & Long-Term Care Strike Teams

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,259,100	$4,298,174	$13,103,681	$21,961	$0	$0
% change	241.4%	204.9%	-99.8%	-100.0%	N/A

Source: Federal Fund Group: FAL 93.323, Epidemiology and Laboratory Capacity for Infectious Diseases

Legal Basis: Discontinued line item (originally established by H.B. 169 of the 134th G.A.)

Purpose: This line item was used, in collaboration with the Department of Aging, to expand the nursing home and long-term care strike team's activities and support long-term care facilities during their response to COVID-19 by maintaining an infection prevention infrastructure to support resident, visitor, and personnel safety.

Federal Fund Group

3HP0 440686 ELC Strengthening HAI/AR Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,517	$402,095	$1,494,585	$2,240,011	$10,000,000	$10,000,000
% change	6,069.7%	271.7%	49.9%	346.4%	0.0%

Source: Federal Fund Group: FAL 93.323, Epidemiology and Laboratory Capacity for Infectious Diseases

Legal Basis: Section 291.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 169 of the 134th G.A.)

Purpose: This line item is used to strengthen and expand public health capacity to respond to COVID-19 transmission in healthcare settings, including supporting existing federal Healthcare Associated Infections and Antibiotic Resistance Program infrastructure. Funds are also used to support a broad range of healthcare infection prevention and control activities in healthcare settings.

3HP0 440687 Healthier Communities

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,840,063	$11,828,843	$13,353,290	$2,451,607	$0	$0
% change	542.9%	12.9%	-81.6%	-100.0%	N/A

Source: Federal Fund Group: FAL 93.391, Activities to Support State, Tribal, Local and Territorial Health Department Response to Public Health or Healthcare Crises

Legal Basis: Discontinued line item (originally established by the Controlling Board on January 31, 2022)

Purpose: This line item was used to support various activities aimed at reducing health disparities among vulnerable communities. Funding was used to improve data on minority communities and disparities, improve capacity to prevent and control COVID-19 among underserved populations, and improve outreach.

3HP0 440688 Detection and Mitigation of COVID-19 - Confinement Facilities

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$2,600,860	$4,827,557	$843,830	$0	$0
% change	N/A	85.6%	-82.5%	-100.0%	N/A

Source: Federal Fund Group: FAL 93.323, Epidemiology and Laboratory Capacity for Infectious Diseases

Legal Basis: Discontinued line item (originally established by H.B. 169 of the 134th G.A.)

Purpose: This line item was used to respond to COVID-19 in confinement facilities, including support for personnel costs related to testing, lab equipment, supplies, and personal protective equipment. Funds were also used to provide funding to local health departments to respond to COVID-19 in confinement facilities in their jurisdictions.

Federal Fund Group

3HP0 440689 Small Rural Hospital Improvement Program - Testing and Mitigation Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,785,978	$1,000,115	$0	$0	$0	$0
% change	-85.3%	-100.0%	N/A	N/A	N/A

Source: Federal Fund Group: FAL 93.155, Rural Health Research Centers

Legal Basis: Discontinued line item (originally established by H.B. 169 of the 134th G.A.)

Purpose: This line item supported the Small Rural Hospital Improvement Program - Testing and Mitigation Grant, which sought to increase COVID-19 testing efforts, expand access to testing, and expand the range of mitigation activities in local communities.

3HV0 440679 COVID-19 Vaccines Distribution and Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$63,770,213	$2,789,236	$0	$0	$0	$0
% change	-95.6%	-100.0%	N/A	N/A	N/A

Source: Federal Fund Group: FAL 93.268, Immunization Cooperative Agreements

Legal Basis: Discontinued line item (originally established by the Controlling Board on December 30, 2020)

Purpose: This line item was used for the distribution and administration of COVID-19 vaccines.

3HV0 440681 COVID-19 Vaccine Preparedness (ARP)

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$26,840,524	$30,250,812	$8,879,242	$2,066,030	$0	$0
% change	12.7%	-70.6%	-76.7%	-100.0%	N/A

Source: Federal Fund Group: FAL 93.268, Immunization Cooperative Agreements

Legal Basis: Discontinued line item (originally established by the Controlling Board on December 13, 2021)

Purpose: This line item was used to support local health departments' vaccine distribution and administration efforts, specifically to cover costs for personnel, supplies, and contracts. Funding was also used for vaccine education and awareness campaigns, as well as the warehousing and shipment of vaccines.

General Revenue Fund

GRF 235321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,611,013	$5,806,538	$7,939,352	$8,538,827	$8,750,000	$9,250,000
% change	3.5%	36.7%	7.6%	2.5%	5.7%

Source: General Revenue Fund

Legal Basis: R.C. 3333.03; Sections 381.10 and 381.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 282 of the 123rd G.A.)

Purpose: This line item supports the operations of the Department of Higher Education (ODHE) by providing funds for personal service, purchased service, maintenance, and equipment needs. This item also supports the continual development, expansion, and operations of the Higher Educational Information (HEI) System; the administration of the Research Incentive Program; and ODHE's general overhead expenses related to education technology. In FY 2024 and FY 2025, this line item supported an earmark of $1.5 million in each fiscal year to enhance information technology network security operations and services for the benefit of all members of OH-TECH (Ohio's statewide higher education technology consortium). In FY 2026 and FY 2027, H.B. 96 earmarks up to $1.2 million in each fiscal year for the same purpose. A portion of these earmarked funds may also be used by the Ohio Academic Resource Network (OARnet) and the Ohio Supercomputer Center to enhance their respective network security operations to better serve clients who store sensitive data that is subject to the highest data privacy standards imposed by federal regulations and national research organizations.

GRF 235402 Sea Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$299,250	$299,250	$308,000	$317,000	$308,000	$308,000
% change	0.0%	2.9%	2.9%	-2.8%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 291 of the 115th G.A.)

Purpose: This line item provides funds to help support the Ohio Sea Grant Program based at the Ohio State University's Lake Erie Research Center. The Program performs education, research, communication, and outreach work in multiple disciplines to enhance the use, development, and management of Lake Erie and Ohio's coastal resources. The Ohio Sea Grant Program is one of 34 Sea Grant programs in the National Oceanic and Atmospheric Administration's Sea Grant College Program, which includes every coastal and Great Lakes state.

General Revenue Fund

GRF 235406 Articulation and Transfer

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,825,529	$1,883,662	$2,066,893	$2,210,172	$2,269,500	$2,314,890
% change	3.2%	9.7%	6.9%	2.7%	2.0%

Source: General Revenue Fund

Legal Basis: R.C. 3333.16; Sections 381.10 and 381.30 of H.B. 96 of the 136th G.A.

Purpose: This line item supports ODHE's effort to establish an effective statewide student articulation and transfer system that addresses issues arising from the transfer of students and their credits between Ohio's colleges and universities. The system includes specified courses that are guaranteed to transfer and apply directly to a major at any participating institution and the electronic transfer of transcript and credit documents between transfer institutions.

GRF 235408 Midwest Higher Education Compact

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$115,000	$115,000	$115,000	$115,000	$115,000	$115,000
% change	0.0%	0.0%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3333.40 and 3333.41; Sections 381.10 and 381.40 of H.B. 96 of the 136th G.A.

Purpose: This line item pays Ohio's membership dues to the Midwestern Higher Education Compact's (MHEC) commission. Established in 1991, MHEC is a non-profit regional organization that is charged with promoting interstate cooperation and resource sharing in higher education through cost-saving programs, student access (including tuition reduction), and policy research.

General Revenue Fund

GRF 235413 Computer Science

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$4,000,000	$4,000,000	$4,004,863	$4,006,508
% change	N/A	N/A	0.0%	0.1%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3333.129; Sections 381.10 and 381.80 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item funds the Teach CS Grant Program (Teach CS), which supports increasing the number of Ohio teachers who qualify to teach computer science, or expanding the knowledge of existing teachers, through various pathways, including a supplemental license, endorsement, and continuing education for existing teachers and an alternative resident educator license for industry experts and other nonteachers. Funds may be spent on coursework, materials, exams, teacher stipends, performance-based incentives, and other purposes, as determined by ODHE, to support the computer science education expansion. ODHE may give priority to education consortia that include economically disadvantaged schools with limited computer science courses or a need for computer science teachers. Funds from this line item may also be used by ODHE for administrative purposes.

GRF 235414 Grants and Scholarship Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$857,657	$890,813	$983,882	$956,090	$922,538	$985,378
% change	3.9%	10.4%	-2.8%	-3.5%	6.8%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.90 of H.B. 96 of the 136th G.A. (originally established by H.B. 215 of the 122nd G.A.)

Purpose: This line item supports the administration costs of various student financial aid, grant, scholarship, and loan programs, including Ohio's need-based financial aid programs, the Ohio National Guard Scholarship Program, and federal programs.

General Revenue Fund

GRF 235417 Technology Maintenance and Operations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,308,477	$3,725,608	$4,397,808	$4,555,821	$4,520,396	$4,528,397
% change	12.6%	18.0%	3.6%	-0.8%	0.2%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.110 of H.B. 96 of the 136th G.A. (originally established by H.B. 215 of the 122nd G.A.)

Purpose: This line item supports the development and implementation of information technology solutions designed to improve ODHE's performance and capacity, which is provided by OH-TECH. The purpose of this line item is to provide Shared Infrastructure (SI) services to ODHE through application and server infrastructure, endpoint management, program management, and local area network (LAN) services. Portions of this line item also are used to support eStudent Services (a state-of-the-art statewide collaborative electronic education system) and various services associated with the Higher Education Information (HEI) system. Since FY 2020, $150,000 in each fiscal year has been earmarked for Ohio Reach to provide mentoring and support services to former foster youth attending college.

GRF 235419 Mental Health Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$9,956,905	$9,964,958	$0	$0
% change	N/A	N/A	0.1%	-100.0%	N/A

Source: General Revenue Fund

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

Purpose: This line item provided resources and support to address behavioral health needs at public and private, nonprofit universities and colleges. ODHE was required to prioritize behavioral health services, including expansion of telehealth options, increased awareness of telephone and text message care line services, expansion of certified peer educator programs, and direct aid to students who are unable to afford care. Institutions receiving funds were prohibited from (1) changing their mental health support services to shift the cost of those services to state funding and (2) reducing their mental health support services below what they provided in the most recent academic year. From FY 2021 to FY 2023, a total of $13.5 million was provided for the same purposes through federal coronavirus relief funds in Fund 3HQ0 line item 235512, Governor's Emergency Education Relief-Higher Education Mental Health, and Fund 5CV1 line item 235557, COVID Response-Higher Education Mental Health.

General Revenue Fund

GRF 235425 Ohio Work Ready Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$9,635,147	$10,000,000	$10,500,000	$10,500,000
% change	N/A	N/A	3.8%	5.0%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3333.24; Sections 381.10, 381.160, and 381.165 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to award grants of up to $3,000 to eligible students enrolled at a community college, state university branch campus, or an Ohio technical center (OTC) in a program that meets criteria established by the Chancellor, in consultation with the Governor's Office of Workforce Transformation (OWT), based on the emerging workforce needs of the state. Prior to FY 2026, an eligible student had to be enrolled in a credit or noncredit program that leads to an industry recognized credential, certificate, or degree and prepares the student for a job that is either (1) identified as "in-demand" or "critical" by OWT or (2) submitted by a community college, state university branch campus, or OTC and meets regional workforce needs, as determined by the Chancellor. A student cannot receive a grant for more than six semesters or the equivalent of three academic years. In FY 2026 and FY 2027, H.B. 96 earmarks $500,000 from this line item for the Chancellor to award five competitive grants of $100,000 each to community colleges to implement artificial intelligence (AI) initiatives under the new AI Integration in Community Colleges Pilot Grant Program.

GRF 235428 Appalachian New Economy Workforce Partnership

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,041,600	$4,041,600	$4,243,000	$4,455,000	$3,955,000	$3,955,000
% change	0.0%	5.0%	5.0%	-11.2%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.180 of H.B. 96 of the 136th G.A. (originally established by H.B. 94 of the 124th G.A.)

Purpose: This line item promotes economic development in Appalachia through integrated investments that are designed to improve the region's information technology and knowledge infrastructure. Led by Ohio University's Voinovich School, the program supports existing and new private-public technology partnerships among Ohio's public and private campuses, private industry, local government, and school districts within the 32-county Appalachia region. From FY 2020 to FY 2025, $500,000 in each fiscal year was earmarked from this item for the Mahoning Valley Innovation and Commercialization Center. Beginning in FY 2026, this earmark is supported in Fund 5AO0 line item 1956H2, Priority Projects, in the Department of Development's (DEV) budget.

General Revenue Fund

GRF 235438 Choose Ohio First Scholarship

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$17,032,634	$17,003,193	$20,797,069	$26,619,571	$32,000,000	$32,000,000
% change	-0.2%	22.3%	28.0%	20.2%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3333.60 through 3333.69; Sections 381.10 and 381.190 of H.B. 96 of the 136th G.A. (originally established by H.B. 119 of the 127th G.A.)

Purpose: This line item provides scholarships to Ohio residents studying in the fields of science (including health science), technology, engineering, mathematics, and medicine (STEM) and STEM education at selected Ohio public and private institutions of higher education. Selected institutions receive the funds through a competitive grant process based on their STEM student recruitment and retention plans and then award the scholarships to eligible students. Certain students enrolled in an approved certificate program in the STEM and dentistry fields at a state university, NEOMED, or a nonpublic college or university are also eligible for a scholarship. Any unused balance of this line item at the end of a fiscal year may be transferred to the Choose Ohio First Scholarship Reserve Fund (Fund 5PV0).

GRF 235443 Aspire - State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,083,344	$7,083,344	$7,083,000	$7,083,000	$6,322,267	$0
% change	0.0%	0.0%	0.0%	-10.7%	-100.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.200 of H.B. 96 of the 136th G.A. (originally established by H.B. 1 of the 128th G.A.)

Purpose: This line item supports adult basic and literacy education, and provides the state match for federal funds in Fund 3120 line item 235641, Aspire - Federal. These two items fund adult education courses in basic math, reading, and writing skills; workplace literacy; life skills; family literacy; English for speakers of other languages (ESOL); and high school equivalency test preparation. Beginning in FY 2027, H.B. 96 transfers administration of Aspire to the Department of Education and Workforce (DEW), with the state match that fiscal year provided in GRF line item 200572, Adult Education Programs, and federal funding provided in Fund 3120 line item 2006A9, Aspire-Federal.

General Revenue Fund

GRF 235444 Ohio Technical Centers

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$21,310,120	$21,810,120	$22,464,000	$23,137,999	$22,138,000	$22,138,000
% change	2.3%	3.0%	3.0%	-4.3%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3313.52 and 3313.53; Sections 381.10 and 381.210 of H.B. 96 of the 136th G.A. (originally established by H.B. 1 of the 128th G.A.)

Purpose: This line item provides funds for adult career-technical training programs and adult workforce education centers known as Ohio technical centers (OTCs). School districts, joint vocational school districts, and other public educational institutions are eligible for this funding and participate by providing services such as career guidance and counseling, job placement, and financial aid assistance. OTCs receive state funding through a performance-based model that takes into account each OTC's share of job placements, program completions, students retained, and industry-recognized credentials earned. Beginning in FY 2026, the model also counts secondary students enrolling in OTC programs through a contract with a school district. In FY 2026 and FY 2027, H.B. 96 earmarks the following from this line item: (1) up to 2.38% of the appropriation in each fiscal year for the Ohio Central School System (a school district operating within the Department of Rehabilitation and Correction providing education programs for prisoners), (2) up to $48,000 each fiscal year for assistance for OTCs, and (3) up to $2.0 million each fiscal year for OTCs that provide business consultation with matching local dollars, with preference given to industries with in-demand jobs or regionally emerging fields.

GRF 235450 Military and Veterans Offices

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$1,144,000	$1,144,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.215 of H.B. 96 of the 136th G.A.

Purpose: This line item supports higher education institutions that are members of the Ohio Veterans Education Council through the following earmarks in FY 2026 and FY 2027: (1) $255,000 in each fiscal year to be used for grants to military and veterans offices at institutions of higher education to support growth in private philanthropy, in collaboration with the National Veterans Leadership Foundation (NVLF); (2) up to $213,750 in each fiscal year for scholarships of $2,500 to students who serve as military community advocates; (3) $91,800 in each fiscal year to sponsor staff from military and veterans offices at institutions of higher education to attend the NVLF's Advancement Institute; and (4) the remainder to support NVLF's administrative and other costs.

General Revenue Fund

GRF 235474 Area Health Education Centers Program Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$873,000	$873,000	$899,000	$900,000	$1,899,000	$1,899,000
% change	0.0%	3.0%	0.1%	111.0%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.220 of H.B. 96 of the 136th G.A. (originally established by H.B. 694 of the 114th G.A.)

Purpose: This line item provides funds for the Area Health Education Center (AHEC) program, which coordinates the placement of students of medicine and other health professions into community-based training sites, with an emphasis on sites of rural and inner-city areas that have physician shortages. The program is intended to improve the geographic distribution and quality of health care personnel and delivery in the state. In FY 2026 and FY 2027, H.B. 96 earmarks a total of $1.0 million from this line item for the Ohio Council for Home Care and Hospice (OCHCH) to establish and administer the Home Care and Hospice Workforce Program to enhance the nursing workforce needs across the state, including: (1) $500,000 in each fiscal year for competitive scholarships to nursing students in their last year of study; (2) $400,000 in each fiscal year for competitive grants for home care agencies that provide training and mentoring for new nurses; and (3) $100,000 in each fiscal year to administer the program.

GRF 235475 Campus Security Support Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$1,489,144	$4,000,000	$0
% change	N/A	N/A	N/A	168.6%	-100.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.220 of H.B. 96 of the 136th G.A. (originally established by S.B. 94 of the 135th G.A.)

Purpose: These funds are distributed by ODHE to institutionally sanctioned student organizations affiliated with communities that are at risk for increased threats of violent crime, terror attacks, hate crimes, or harassment to enhance security measures and increase student safety at institutions of higher education throughout the state. ODHE may use a portion of these funds to administer the program. By July 1, 2026, the Chancellor must report to the chairpersons of the House and Senate higher education committees the number of award recipients and how funds have been spent under this program.

General Revenue Fund

GRF 235476 Campus Student Safety Grant Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$613,664	$1,000,000	$1,000,000
% change	N/A	N/A	N/A	63.0%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3333.80; Sections 381.10 and 381.220 of H.B. 96 of the 136th G.A. (originally established by S.B. 94 of the 135th G.A.)

Purpose: This line item is used by ODHE to award grants to institutions of higher education that demonstrate increased threats of violent crime, terror attacks, hate crimes, or harassment toward students and institutionally sanctioned student organizations at the institution to enhance security measures and increase student safety. By July 1, 2026, the Chancellor must report to the chairpersons of the House and Senate higher education committees the number of award recipients and how funds have been spent under this program.

GRF 235492 Campus Safety and Training

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$392,230	$620,848	$597,640	$638,568	$200,000	$200,000
% change	58.3%	-3.7%	6.8%	-68.7%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.230 of H.B. 96 of the 136th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item provides funds for the development and implementation of best practices for preventing and responding to sexual violence on the campuses of public and private institutions of higher education in Ohio.

GRF 235495 Northeast Ohio Medical University Dental School

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: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item was distributed to the Northeast Ohio Medical University (NEOMED) to support the creation of its dental school. Prior to the distribution of funds from line item 235495, NEOMED was required to submit a plan describing the creation of its dental school to the Chancellor for approval. In FY 2024, support for NEOMED's dental school was provided in Fund 5AO1 line item 235613, Northeast Ohio Medical University Dental School.

General Revenue Fund

GRF 235501 State Share of Instruction

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,054,632,520	$2,073,715,806	$2,094,658,776	$2,120,206,340	$2,156,383,406	$2,177,772,240
% change	0.9%	1.0%	1.2%	1.7%	1.0%

Source: General Revenue Fund

Legal Basis: R.C. 3333.04; Sections 381.10, 381.240, 381.250, and 381.270 of H.B. 96 of the 136th G.A.

Purpose: This line item provides unrestricted subsidies to state-assisted colleges and universities to help offset the operating costs of serving approximately 292,000 full-time equivalent students enrolled in those campuses. In-state undergraduate students as well as both in-state and out-of-state graduate students are eligible for the subsidies. The State Share of Instruction (SSI) is the main state subsidy to pubic colleges and universities. H.B. 96 earmarks $1.56 billion in FY 2026 and $1.57 billion in FY 2027 for universities and their regional campuses under the SSI formula, of which 50% is allocated based on degree completions, 30% for course completions, and the remainder for doctoral and medical education and other factors. In FY 2027, $75.0 million is conditioned on university compliance with certain provisions of S.B. 1 of the 136th General Assembly. The community and technical college campuses' earmark of $465.3 million in FY 2026 and $475.7 million in FY 2027 under the SSI formula is allocated based on course completions (50%), success factors (25%), and completion milestones (25%). In FY 2026, the SSI formula distribution for community colleges is reduced by $5.4 million related to the dissolution of Eastern Gateway Community College. In FY 2026 and FY 2027, H.B. 96 also earmarks the following from this line item: (1) up to $100.0 million in each fiscal year to be distributed to state institutions according to a formula based on employment outcomes of the graduates, using data from the U.S. Census Post-Secondary Employment Outcomes project; (2) up to $10.0 million in each fiscal year to be distributed to state institutions according to a formula that provides funding bonuses of $10,000 per graduate for certain technician-aligned associate degrees; and (3) a total of $17.5 million in each fiscal year to support the centers for civics, culture, and society or workforce development within Ohio State, Toledo, Miami, Cleveland State, and Wright State (funding for each of the five centers was provided under GRF line item 235533, Program and Project Support, in FY 2024 and FY 2025). In FY 2024 and FY 2025, H.B. 33 transferred $2.0 million from this line item to the Opportunities for Ohioans with Disabilities Agency for the College2Careers Program.

General Revenue Fund

GRF 235504 War Orphans and Severely Disabled Veterans' Children Scholarships

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$14,239,330	$14,930,779	$17,486,342	$20,810,796	$25,000,000	$30,000,000
% change	4.9%	17.1%	19.0%	20.1%	20.0%

Source: General Revenue Fund

Legal Basis: R.C. 5910.01 through 5910.08; Sections 381.10 and 381.280 of H.B. 96 of the 136th G.A.

Purpose: This line item provides college scholarships for the children of deceased or disabled veterans of wartime military service in the U.S. armed forces. In FY 2026, scholarship amounts for eligible students attending state-assisted colleges and universities are equal to 77% of the amount of undergraduate instructional and general fees charged at those institutions while eligible students attending independent non-profit and proprietary institutions receive an award amount of $6,330. Additionally, any recipient that had a veteran parent killed in action is awarded 100% of instructional and general fees. Any unused balance of this line item at the end of a fiscal year may be transferred to the War Orphans and Severely Disabled Veterans' Children Scholarship Reserve Fund (Fund 5PW0).

GRF 235505 State Share of Instruction Reconciliation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$2,441,115	$0	$0	$0
% change	N/A	N/A	-100.0%	N/A	N/A

Source: General Revenue Fund

Legal Basis: As needed line item; Section 381.290 of H.B. 96 of the 136th G.A. (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item supports reconciliation payments to public higher education institutions for any outstanding prior-year obligations owed to them under the State Share of Instruction (SSI) formulas. In FY 2024, ODHE made reconciliation payments totaling over $2.4 million to remedy two prior-year SSI obligation issues. First, ODHE distributed over $2.0 million to all universities, except for Kent State University (KSU), due to an issue related to KSU's reporting of graduates of its College of Podiatric Medicine, which led to the other universities collectively receiving over $2.0 million less in SSI payments than they otherwise would have received in FY 2023. Second, certain students at Eastern Gateway Community College were incorrectly counted as subsidy eligible in each of FY 2021 and FY 2022. As a result, the other community colleges collectively received approximately $0.4 million less than they otherwise would have received in those same fiscal years.

General Revenue Fund

GRF 235507 OhioLINK

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,654,164	$5,752,427	$6,140,000	$6,447,000	$6,447,000	$6,447,000
% change	1.7%	6.7%	5.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3333.04(T); Sections 381.10 and 381.300 of H.B. 96 of the 136th G.A. (originally established by H.B. 810 of the 117th G.A.)

Purpose: This line item supports the operations of the OhioLINK electronic library information and retrieval system. Created in 1988, OhioLINK provides statewide access to the library holdings of Ohio's public colleges and universities, some private institutions, and the State Library of Ohio. Offerings include a library catalog, research databases, an electronic journal center, e-books, and an electronic theses and dissertations center. A portion of the funds appropriated are used to support core statewide electronic content licenses, including electronic journals and research databases, courier services, or information technology costs.

GRF 235508 Air Force Institute of Technology

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,824,219	$1,863,387	$2,000,000	$2,000,000	$2,000,000	$2,000,000
% change	2.1%	7.3%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.310 of H.B. 96 of the 136th G.A. (originally established by H.B. 282 of the 123rd G.A.)

Purpose: This line item supports the Air Force Institute of Technology (AFIT) at Wright-Patterson Air Force Base. AFIT, a joint research program between the state of Ohio and the United States Air Force, provides graduate-level education in logistics and engineering for Air Force personnel. The program's purpose is to ensure that Air Force personnel have access to critical training and graduate-level education in those subjects. This line item also supports the Defense Associated Graduate Student Innovators (DAGSI), an engineering consortium that includes AFIT, Wright State University, the University of Dayton, the University of Cincinnati, and the Ohio State University. Since FY 2020, $75,000 in each fiscal year has been earmarked from this item for the Aerospace Professional Development Center (APDC) in Dayton for statewide workforce development services in the aerospace industry. APDC works with the aerospace and defense community to attract and connect high-tech job seekers to jobs across Ohio.

General Revenue Fund

GRF 235510 Ohio Supercomputer Center

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,294,160	$4,422,984	$4,844,000	$5,086,000	$5,086,000	$5,086,000
% change	3.0%	9.5%	5.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3333.04(T); Sections 381.10 and 381.320 of H.B. 96 of the 136th G.A. (originally established by H.B. 171 of the 117th G.A.)

Purpose: This line item supports the operations of the Ohio Supercomputer Center, located at the Ohio State University. The center is a statewide high-performance computing resource available to faculty, students, and researchers at Ohio's public and private colleges and universities. The resource is also made available to private industry on a cost-recovery basis.

GRF 235511 The Ohio State University Extension Service

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$24,563,453	$24,761,619	$25,504,000	$26,269,000	$25,504,000	$25,504,000
% change	0.8%	3.0%	3.0%	-2.9%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.330 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the Ohio State University's Cooperative Extension Service (OSU Extension). OSU Extension, operating under its land grant university mandate, aims to help people improve their lives through research-based education including family and consumer sciences, 4-H youth guidance, community development, and agricultural and natural sciences. OSU Extension covers each of Ohio's 88 counties and supports thousands of volunteers. OSU Extension was authorized by the federal Smith-Lever Act in 1914; the state subsidy was originally created in the early 1950's.

GRF 235514 Central State Supplement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$11,551,202	$11,685,515	$12,036,000	$12,397,000	$12,768,910	$13,151,977
% change	1.2%	3.0%	3.0%	3.0%	3.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.340 of H.B. 96 of the 136th G.A. (originally established by H.B. 31 in 1969)

Purpose: This line item provides a supplemental subsidy to Central State University to help the university provide affordable access to higher education to African-Americans and others. This subsidy enables Central State to maintain relatively low tuition, as well as increase scholarships and other related outreach efforts for minority students.

General Revenue Fund

GRF 235515 Case Western Reserve University School of Medicine

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,038,940	$2,038,940	$2,100,000	$2,163,000	$2,100,000	$2,100,000
% change	0.0%	3.0%	3.0%	-2.9%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3333.10; Sections 381.10 and 381.350 of H.B. 96 of the 136th G.A. (originally established in 1969)

Purpose: This line item provides supplemental state funding for the Case Western Reserve University School of Medicine. In return, the university agrees to use the funds to improve the clinical experiences of its medical students and to increase medical outreach to the residents of Cleveland and Cuyahoga County. The university submits an annual report to ODHE providing descriptions and costs of the services provided during the preceding year.

GRF 235519 Family Practice

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,007,876	$3,007,876	$3,098,000	$3,191,000	$3,098,000	$3,098,000
% change	0.0%	3.0%	3.0%	-2.9%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3333.11; Sections 381.10 and 381.360 of H.B. 96 of the 136th G.A. (originally established in 1974)

Purpose: This line item supports family practice residencies and instructional costs in the departments of family medicine within public and private medical colleges in Ohio. State-assisted medical schools are required to establish and maintain departments of family practice. The funds are used to provide an incentive-based subsidy that rewards medical schools based on the numbers of medical school graduates who (a) go on to family practice residencies, (b) establish family medicine practices in Ohio, and (c) serve underserved populations or geographic areas of Ohio.

General Revenue Fund

GRF 235520 Shawnee State Supplement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,636,500	$5,409,250	$9,000,000	$9,000,000	$12,000,000	$12,000,000
% change	16.7%	66.4%	0.0%	33.3%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.370 of H.B. 96 of the 136th G.A. (originally established in 1987)

Purpose: This line item provides a supplemental subsidy to Shawnee State University to enable the university to maintain lower undergraduate fees and to fund scholarships that increase access for Appalachian Ohioans and other populations that have been historically under-represented in educational attainment.

GRF 235525 Geriatric Medicine

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$496,043	$496,043	$511,000	$526,000	$511,000	$511,000
% change	0.0%	3.0%	2.9%	-2.9%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3333.111; Sections 381.10 and 381.380 of H.B. 96 of the 136th G.A. (originally established in 1978)

Purpose: This line item supports the offices of geriatric medicine in public medical colleges. The creation of these offices has been mandated by the state for all state-assisted medical colleges. Each office is responsible for ensuring that all Ohio medical students receive specific education and training regarding the care of older adults within their medical school curricula.

GRF 235526 Primary Care Residencies

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,425,000	$1,425,000	$1,468,000	$1,512,000	$1,468,000	$1,468,000
% change	0.0%	3.0%	3.0%	-2.9%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.390 of H.B. 96 of the 136th G.A. (originally established by H.B. 191 of the 112th G.A.)

Purpose: This line item supports medical student education and clinical training in the primary care specialties of internal medicine and pediatrics. It provides an incentive-based subsidy that rewards medical schools based on the numbers of medical school graduates who (a) go on to primary care residencies in pediatrics, internal medicine, pediatric internal medicine, and osteopathic medicine and (b) establish primary care practices in Ohio.

General Revenue Fund

GRF 235530 Governor's Merit Scholarship

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$22,630,000	$47,000,000	$70,000,000
% change	N/A	N/A	N/A	107.7%	48.9%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.400 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item provides individual scholarships of $5,000 per academic year to eligible students determined to be in the top 5% of each public, chartered nonpublic, or, beginning in FY 2026, nonchartered nonpublic high school's graduating class at the end of their junior year, as determined by their public or nonpublic high school using criteria established by ODHE in consultation with DEW. Prior to FY 2026, eligibility was determined by a student ranking in the top 5% of the student's public or chartered nonpublic high school graduating class, as determined by ODHE in consultation with DEW. Each eligible student receives an award for up to the equivalent of four academic years at a public or private, nonprofit college or university, contingent on satisfactory academic progress. ODHE and DEW must also determine the eligibility for home-schooled high school graduates to provide them with a level of access to the scholarship. The scholarships are applied to eligible expenses included within the institution's published cost of attendance. In addition to supporting scholarships, the Chancellor may also use funds from this line item to administer the program. The Chancellor may establish guidelines for the program so long as limits are not placed on the number of students receiving an award that enroll at a qualifying institution.

GRF 235533 Program and Project Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,540,925	$853,000	$17,000,000	$15,490,349	$9,435,000	$1,050,000
% change	-44.6%	1,893.0%	-8.9%	-39.1%	-88.9%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.410 of H.B. 96 of the 136th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item generally supports various higher education and workforce development programs at several higher education institutions and other schools throughout the state. In the FY 2026-FY 2027 biennium, it supports eight earmarks.

General Revenue Fund

GRF 235535 Ohio State Agricultural Research

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$35,785,072	$36,086,454	$37,169,000	$38,284,000	$37,169,000	$37,169,000
% change	0.8%	3.0%	3.0%	-2.9%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3335.56; Sections 381.10 and 381.420 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the Ohio Agricultural Research and Development Center (OARDC), which is the research arm of the Ohio State University's College of Food, Agricultural, and Environmental Sciences. To carry out its land-grant university mandate, OSU operates OARDC and various agricultural research and development initiatives to help Ohio's agricultural industries improve their competitiveness and profitability. Located at ten Ohio facilities including OSU's main campus, OARDC is active in various basic and applied research areas, such as agricultural, environmental, and development economics; food, agricultural and biological engineering; food science and technology; horticulture; and human and community resource development. OARDC dates back to 1882, when it was created as the Ohio Agricultural Experiment Station. The station was renamed OARDC in 1965 and became part of OSU in 1982.

GRF 235536 The Ohio State University Clinical Teaching

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$9,185,494	$9,185,494	$9,461,000	$9,745,000	$9,461,000	$9,461,000
% change	0.0%	3.0%	3.0%	-2.9%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.430 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the laboratory and clinical components of medical and other professional education in facilities at the Ohio State University's medical college. The laboratory and clinical education is conducted in community facilities. Patient care is not funded by this subsidy.

General Revenue Fund

GRF 235537 University of Cincinnati Clinical Teaching

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,334,944	$8,334,944	$8,085,000	$8,343,000	$8,085,000	$8,085,000
% change	0.0%	-3.0%	3.2%	-3.1%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.430 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the laboratory and clinical components of medical and other professional education in facilities at the University of Cincinnati's medical college. The laboratory and clinical education is conducted in community facilities. Patient care is not funded by this subsidy. In FY 2022 and FY 2023, this line item supported an earmark of $500,000 in each fiscal year for the People Working Cooperatively for the Safe and Healthy at Home Initiative. Since FY 2024, $4.0 million in each fiscal year has been provided in GRF line item 195406, Helping Ohioans Stay in Their Homes, in DEV's budget, for the same purpose.

GRF 235538 University of Toledo Clinical Teaching

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,888,670	$5,888,670	$6,065,000	$6,247,000	$6,065,000	$6,065,000
% change	0.0%	3.0%	3.0%	-2.9%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.430 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the laboratory and clinical components of medical and other professional education in facilities at the University of Toledo's medical college. The laboratory and clinical education is conducted in community facilities. Patient care is not funded by this subsidy.

GRF 235539 Wright State University Clinical Teaching

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,860,830	$2,860,830	$4,447,000	$4,535,000	$4,447,000	$4,447,000
% change	0.0%	55.4%	2.0%	-1.9%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.430 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the laboratory and clinical components of medical and other professional education in facilities at Wright State University's (WSU) medical college. The laboratory and clinical education is conducted in community facilities. Patient care is not funded by this subsidy. Since FY 2024, this line item has also supported an earmark of $1.5 million in each fiscal year to support the Aerospace Medicine and Human Performance Center at WSU.

General Revenue Fund

GRF 235540 Ohio University Clinical Teaching

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,765,651	$2,765,651	$2,849,000	$2,934,000	$2,849,000	$2,849,000
% change	0.0%	3.0%	3.0%	-2.9%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.430 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the laboratory and clinical components of medical and other professional education in facilities at Ohio University's medical college. The laboratory and clinical education is conducted in community facilities. Patient care is not funded by this subsidy.

GRF 235541 Northeast Ohio Medical University Clinical Teaching

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,844,469	$2,844,469	$2,930,000	$3,018,000	$2,930,000	$2,930,000
% change	0.0%	3.0%	3.0%	-2.9%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.430 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the laboratory and clinical components of medical and other professional education in facilities at the Northeast Ohio Medical University. The laboratory and clinical education is conducted in community facilities. Patient care is not funded by this subsidy.

GRF 235543 Kent State University College of Podiatric Medicine Clinic Subsidy

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$450,000	$500,000	$500,000	$500,000	$500,000	$500,000
% change	11.1%	0.0%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 381.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item provides state funding for the Kent State University College of Podiatric Medicine (KSUCPM). KSUCPM offers a four-year, graduate level program leading to a Doctor of Podiatric Medicine degree. KSU acquired the Ohio College of Podiatric Medicine and renamed it KSUCPM in 2012. KSUCPM's campus is located in Independence, a suburb of Cleveland.

General Revenue Fund

GRF 235546 Central State Agricultural Research and Development

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,883,340	$4,883,340	$5,828,000	$5,828,000	$5,828,000	$5,828,000
% change	0.0%	19.3%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.440 of H.B. 96 of the 136th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item is used in conjunction with GRF line item 235548, Central State Cooperative Extension Services, as the state match required for Central State University's status as an 1890 land grant university and the federal funding that comes along with it. Central State University was designated as an 1890 land grant university under the 2014 federal farm bill (H.R. 2642). The funds in this line item are combined with federal funds from the U.S. Department of Agriculture for agriculture research projects.

GRF 235548 Central State Cooperative Extension Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,084,568	$5,084,568	$5,168,000	$5,168,000	$5,168,000	$5,168,000
% change	0.0%	1.6%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.440 of H.B. 96 of the 136th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item is used in conjunction with GRF line item 235546, Central State Agricultural Research and Development, as the state match required for Central State University's status as an 1890 land grant university and the federal funding that comes along with it. Central State University was designated as an 1890 land grant university under the 2014 federal farm bill (H.R. 2642). The funds in this line item are combined with federal funds from the U.S. Department of Agriculture to conduct extension programs and activities that educate and train farmers and other groups on agricultural research and technology.

General Revenue Fund

GRF 235552 Capital Component

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,630,087	$3,630,087	$3,629,566	$3,629,596	$1,236,561	$1,236,561
% change	0.0%	0.0%	0.0%	-65.9%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10, 381.240, and 381.450 of H.B. 96 of the 136th G.A. (originally established by H.B. 215 of the 122nd G.A.)

Purpose: This line item provides an eligible campus with the difference between its formula-determined debt service amount under the capital allocation formula used prior to 2012, and the actual debt service amount received by the campus. The funds can be used by the campus only for capital projects. From 1999 to 2012, ODHE implemented an incentive-based capital funding policy that determined each campus's debt service amount through a formula. Campuses that received debt service amounts higher than their formula-determined amounts have the difference deducted from their SSI subsidy allocations. These deducted funds are transferred into this line item. The transferred funds and the original appropriation for this item are distributed to campuses that received debt service amounts less than their formula-determined amounts.

GRF 235555 Library Depositories

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,310,702	$1,326,762	$1,100,000	$900,000	$700,000	$500,000
% change	1.2%	-17.1%	-18.2%	-22.2%	-28.6%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.460 of H.B. 96 of the 136th G.A. (originally established by H.B. 215 of the 122nd G.A.)

Purpose: This line item supports a collaborative effort among Ohio's public universities to provide high-density storage for rarely used and duplicative library materials, thereby providing an economical alternative to the traditional library space that would be needed to store such materials. This line item provides funding for the storage operations at five regional depositories located at the campuses of Miami University, the Northeast Ohio Medical University, Ohio University, and the Ohio State University, and at the Northwestern Ohio Book Depository, which serves Bowling Green State University and the University of Toledo main campus and medical campus.

General Revenue Fund

GRF 235556 Ohio Academic Resources Network

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,915,605	$2,978,512	$3,262,000	$3,568,000	$3,568,000	$3,568,000
% change	2.2%	9.5%	9.4%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3333.04(T); Sections 381.10 and 381.470 of H.B. 96 of the 136th G.A. (originally established by H.B. 215 of the 122nd G.A.)

Purpose: This line item supports the operations of the Ohio Academic Resources Network (OARnet), a networking division of the Ohio Supercomputer Center. OARnet provides Internet access to millions of Ohioans, including students, researchers, and the general public. OARnet provides high-quality fiber-optic backbone Internet services to help link Ohio's academics to global information resources, distance learning, and state library networks such as OhioLINK. In addition to connecting institutions of higher education, OARnet also connects K-12 schools, local and state government, certain healthcare facilities, and public broadcasting stations.

GRF 235558 Long-term Care Research

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$309,035	$309,035	$318,000	$327,000	$318,000	$318,000
% change	0.0%	2.9%	2.8%	-2.8%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.480 of H.B. 96 of the 136th G.A. (originally established by H.B. 111 of the 118th G.A.)

Purpose: This line item supports the study of long-term care, including basic and applied research and graduate studies at Miami University's Scripps Gerontology Center. The center provides expertise, education, and research concerning issues of state and federal policy about long-term care.

General Revenue Fund

GRF 235563 Ohio College Opportunity Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$104,983,742	$112,392,548	$157,772,084	$227,378,729	$220,600,000	$207,400,000
% change	7.1%	40.4%	44.1%	-3.0%	-6.0%

Source: General Revenue Fund

Legal Basis: R.C. 3333.122 and 3333.124; Sections 381.10 and 381.490 of H.B. 96 of the 136th G.A. (originally established by H.B. 66 of the 126th G.A.)

Purpose: This line item funds need-based financial aid for higher education students through the Ohio College Opportunity Grant (OCOG) Program. In general, OCOG award amounts are determined by subtracting the sum of the student aid index (SAI) (or expected family contribution (EFC) prior to FY 2025) and associated Pell award amount from the average instructional and general fees charged by the student's respective institutional sector. OCOG award amounts are published on ODHE's website annually. For FY 2026 and FY 2027, H.B. 96 specifies the maximum OCOG awards per eligible, full-time student for each institutional sector as follows: $4,000 at a public institution of higher education; $5,000 at a private nonprofit institution; and $2,000 at a private career college. A portion of this item is also used by ODHE in each fiscal year to provide the following: (1) reimbursements to institutions under the Ohio Safety Officers College Memorial Fund program, which provides tuition assistance to the children and spouses of peace officers, fire fighters and certain other safety officers who are killed in the line-of-duty, and, since FY 2024, (2) grants on behalf of eligible adopted resident students under the college grant program established by H.B. 45 of the 134th G.A. Any unused balance of this line item at the end of a fiscal year may be transferred to the Ohio College Opportunity Grant Program Reserve Fund (Fund 5PU0).

GRF 235569 The Ohio State University College of Veterinary Medicine Supplement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,000,000	$5,000,000	$5,150,000	$5,304,000	$15,000,000	$15,000,000
% change	25.0%	3.0%	3.0%	182.8%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.500 of H.B. 96 of the 136th G.A. (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item provides supplemental support for the College of Veterinary Medicine at the Ohio State University. Specifically, the college must use these funds to increase enrollment of Ohio students, with the express goal that 70% of the students entering the college in the 2026-2027 academic year be Ohio students. Prior to FY 2026, this line item provided supplemental support for education, research, and operations at the college.

General Revenue Fund

GRF 235572 The Ohio State University Clinic Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$728,206	$728,206	$750,000	$772,000	$750,000	$750,000
% change	0.0%	3.0%	2.9%	-2.8%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.510 of H.B. 96 of the 136th G.A. (originally established by H.B. 291 of the 115th G.A.)

Purpose: This line item helps support the clinical portions of the dental and veterinary medicine schools at OSU. The clinics provide practical education to dentistry, veterinary medicine, and dental hygiene students.

GRF 235578 Federal Research Network

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,950,000	$4,950,000	$5,099,000	$5,251,000	$5,099,000	$5,099,000
% change	0.0%	3.0%	3.0%	-2.9%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.520 of H.B. 96 of the 136th G.A. (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item provides funds to the Ohio State University to collaborate with federal installations in Ohio, state and private nonprofit institutions of higher education, and the private sector to (1) align the state's research assets with emerging missions and job growth opportunities emanating from federal installations, (2) strengthen related workforce development and technology commercialization programs, and (3) better position the state's university system to directly impact new job creation in Ohio. A portion of this appropriation must be used to support the growth of small business federal contractors in the state and to expand the participation of Ohio businesses in the federal Small Business Innovation Research Program and related federal programs.

General Revenue Fund

GRF 235585 Educator Preparation Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$335,316	$2,391,643	$600,000	$600,000
% change	N/A	N/A	613.3%	-74.9%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3333.048, 3333.049, 3333.0411, and 3333.0419; Sections 381.10 and 381.525 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item supports ODHE's responsibilities related to teacher preparation programs. Beginning in FY 2026, this item is used to implement and administer various reporting and surveying requirements of educator preparation programs, such as the Ohio Teacher Apprenticeship Program. Beginning with the first full academic year following adoption of new standards, each educator preparation program must align its standards for social studies with new standards adopted by DEW to ensure that educators and other school personnel are adequately prepared and trained in social studies. The Chancellor must complete a review and evaluation process to assess the degree to which each program has aligned with the standards within six months of the beginning of the first full academic year in which the new standards are used. In FY 2024 and FY 2025, ODHE used this line item to contract with the University of Texas at Austin to audit 49 of Ohio's 50 teacher preparation programs to determine the extent to which each program contains coursework in evidence-based strategies for effective literacy instruction aligned to the science of reading, as required by H.B. 33, and to award grants to public and private universities and colleges that assisted them with (1) aligning their educator preparation programs with the science of reading, and (2) placing student teachers with teachers whose instruction and instructional materials are aligned with the science of reading.

GRF 235591 Co-Op Internship Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$788,300	$872,700	$1,135,000	$1,192,045	$1,065,000	$1,065,000
% change	10.7%	30.1%	5.0%	-10.7%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 381.10 and 381.530 of H.B. 96 of the 136th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item is generally used to provide funding to public policy schools, centers, or internship programs at various public universities. In the FY 2026-FY 2027 biennium, it supports 13 earmarks.

General Revenue Fund

GRF 235595 Commercial Truck Driver Student Aid Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,420	$2,383,503	$3,663,846	$2,235,051	$3,000,000	$3,000,000
% change	53,822.7%	53.7%	-39.0%	34.2%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3333.125; Sections 381.10 and 381.540 of H.B. 96 of the 136th G.A. (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item provides a combination of a grant and a loan to certain eligible students enrolled in commercial driver training schools certified by the Director of Public Safety and other approved programs offered at state institutions of higher education; private, nonprofit and for-profit institutions; and career centers and joint vocational school districts. Under the program, ODHE makes awards to eligible schools that, in turn, distribute the funds in the form of a forgivable loan and a grant of equal amounts to each eligible student who commits to reside in and be employed in the state for a minimum of one year after completing a qualifying commercial driver license (CDL) training program. The total amount of the grant and loan awarded to each student cannot exceed the lesser of $20,000 or the cost of tuition and related expenses of a CDL training program. A student who accepts aid under the program must sign a promissory note to pay back the loan funds if the student does not satisfy the residency, employment, or training program requirements. ODHE forgives an individual's loan after one year of documented employment and residency in Ohio.

GRF 235598 Rural University Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$400,000	$400,000	$412,000	$412,000	$0	$0
% change	0.0%	3.0%	0.0%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item was used for the Rural University Program, a collaboration of Bowling Green State University, Kent State University, Miami University, and Ohio University, that provided rural communities with economic development, public administration, and public health services. Generally, each of the four participating universities received one-quarter of the appropriation in each fiscal year to support their respective programs.

General Revenue Fund

GRF 235599 National Guard Scholarship Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$22,801,894	$18,629,379	$17,022,622	$15,573,268	$18,399,750	$18,399,750
% change	-18.3%	-8.6%	-8.5%	18.1%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 5919.34 and 5919.341; Sections 381.10 and 381.560 of H.B. 96 of the 136th G.A. (originally established by H.B. 282 of the 123rd G.A.)

Purpose: This line item provides college scholarships to Ohio National Guard members. A Guard member attending a state college or university receives a scholarship for 100% of the state institution's tuition charges. A Guard member attending a private university is eligible for a scholarship equal to the average state tuition at public institutions. A Guard member who is actively enrolled as a full-time or part-time student for at least three credit hours of coursework in a semester or a quarter in a credential-certifying program, licensing program, trade certification program, or apprenticeship program for an in-demand occupation also qualifies for a scholarship. If funds are not sufficient to meet full tuition for all eligible applicants, scholarship amounts are reduced and the institutions enrolling the scholarship recipient must make up the difference in the recipient's award amount. The program serves as both a recruitment and retention tool for the Guard and has proven to be an effective incentive for enlisting. Beginning in FY 2026, a portion of this line item may be used to administer the program if both the Chancellor and the Adjutant General agree to it. Any unused balance of this line item at the end of each fiscal year may be transferred to the National Guard Scholarship Reserve Fund (Fund 5BM0).

GRF 2355A1 FAFSA Support Teams

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$989,500	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: General Revenue Fund

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

Purpose: This line item was used to administer a statewide system of Free Application for Federal Student Aid (FAFSA) support teams to support school districts, community schools, and STEM schools with FAFSA completion and college access programming. At least one FAFSA support team was assigned to operate in each region of the state, as determined by the Chancellor. Each FAFSA support team had to offer FAFSA programming and training to public schools in the team's region and perform other duties to promote and support FAFSA completion and college access in public schools.

General Revenue Fund

GRF 2355A3 Campus Community Grant Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$722,339	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by S.B. 94 of the 135th G.A.)

Purpose: This line item was used by ODHE to provide funding to institutionally sanctioned student organizations at institutions of higher education to support intergroup and interfaith outreach and cultural competency between institutionally sanctioned student organizations.

GRF 2355A4 Ohio Higher Education Public Policy Research Consortium

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$500,000	$500,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3333.952; Sections 381.10 and 381.565 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support the Ohio Higher Education Public Policy Research Consortium to develop and maintain a biennial statewide research agenda that identifies key policy challenges and research priorities crucial to the state's future. The bulk of this line item will be used to support competitive grants to faculty and postgraduate students whose research aligns with the consortium's biennial research agenda. Grants must be awarded in a tiered structure based on project scope and complexity. Half of the award amount will be disbursed upon grant approval and the remaining half released upon successful completion of the research and submission of a final report. In FY 2026 and FY 2027, the Chancellor may use $75,000 each fiscal year from this line item to establish and administer the consortium.

General Revenue Fund

GRF 235909 Higher Education General Obligation Bond Debt Service

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$324,738,589	$298,721,240	$248,294,999	$271,061,780	$250,000,000	$210,000,000
% change	-8.0%	-16.9%	9.2%	-7.8%	-16.0%

Source: General Revenue Fund

Legal Basis: Article VIII, Section 2n of the Ohio Constitution; R.C. 151.01 and 151.04; Sections 381.10 and 381.580 of H.B. 96 of the 136th G.A. (originally established by H.B. 94 of the 124th G.A.)

Purpose: This line item provides debt service payments to retire general obligation bonds issued for state-assisted colleges and universities. A 1999 constitutional amendment authorized the state to issue general obligation bonds for the purpose of financing capital needs of state-assisted colleges and universities. In contrast with special revenue bonds, which were paid by a dedicated revenue source, general obligation bonds are backed by the full faith and credit of the state. Because of this additional backing, general obligation bonds can generally be issued at lower interest rates than special revenue bonds. Since 2000, the state has issued only general obligation bonds for capital needs of state-assisted colleges and universities. The last special revenue debt obligations were retired in FY 2014.

Dedicated Purpose Fund Group

2200 235614 Program Approval and Reauthorization

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$532,996	$570,133	$615,764	$555,466	$769,126	$789,679
% change	7.0%	8.0%	-9.8%	38.5%	2.7%

Source: Dedicated Purpose Fund Group: Remittances from higher education institutions seeking degree program approval and institutional reauthorization

Legal Basis: Section 381.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on February 12, 2001)

Purpose: This line item is used to contract with and reimburse consultants to review and evaluate degree program proposals, perform institutional oversight and conduct reviews of state-assisted colleges and universities, and to conduct institutional authorization and reauthorization reviews for private, proprietary, and out-of-state institutions pursuant to Chapter 1713. of the Ohio Revised Code.

Dedicated Purpose Fund Group

4560 235603 Sales and Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$100,887	$100,817	$120,000	$140,000	$129,725	$133,017
% change	-0.1%	19.0%	16.7%	-7.3%	2.5%

Source: Dedicated Purpose Fund Group: Proceeds from Higher Education Information (HEI) system-related goods and services, conference fees, and the sale of publications

Legal Basis: Section 381.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in January 1974)

Purpose: This line item is used to cover the costs of providing HEI-related services, the costs of producing official publications, and the miscellaneous expenses of conferences and meetings.

4E80 235602 Higher Educational Facility Commission Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$56,001	$55,251	$64,179	$38,275	$69,839	$73,807
% change	-1.3%	16.2%	-40.4%	82.5%	5.7%

Source: Dedicated Purpose Fund Group: Fees paid by independent non-profit institutions and hospitals assisted by the commission, transferred from the HEFC Operating Expenses Fund (Fund 4610).

Legal Basis: R.C. 3377.02; Sections 381.10 and 381.600 of H.B. 96 of the 136th G.A. (originally established by H.B. 298 of the 119th G.A.)

Purpose: This line item funds the operating expenses related to ODHE's support of the activities of the Ohio Higher Educational Facility Commission (HEFC). ODHE staff support includes accounting and record keeping, scheduling and coordinating HEFC meetings and project applications, and preparing the HEFC's annual report. The mission of HEFC is to assist Ohio's independent non-profit colleges, universities, and hospitals in their efforts to reduce the costs of financing the construction of facilities by issuing tax-exempt revenue bonds.

Dedicated Purpose Fund Group

5AH1 235688 Super RAPIDS

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$62,625,571	$19,392,014	$10,000,000	$0
% change	N/A	N/A	-69.0%	-48.4%	-100.0%

Source: Dedicated Purpose Fund Group: FY 2024 cash transfer of $100.0 million from the GRF

Legal Basis: Sections 381.10 and 381.635 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used mainly to train students and workers for specific regional workforce needs by supporting regional, collaborative projects among state institutions of higher education, OTCs, and other secondary and postsecondary education and workforce-related entities. The funds support efforts that build capacity, remove employment and training barriers for prospective and unemployed workers, develop and strengthen business-led strategies in impacted industries, and provide local solutions to employment for communities in economic transition. A portion of the funding in each fiscal year is also used by the Governor's Office of Workforce Transformation to meet urgent workforce development and job creation needs throughout the state. In FY 2026, H.B. 96 earmarks up to $2.5 million from this line item to be distributed to Youngstown State University for assistance with enrolling new students and taking over building operations from Eastern Gateway Community College. In FY 2024, H.B. 33 also earmarked the following from this line item: (1) $4.5 million to be distributed to Fairfield County to support building improvements, equipment purchases, and operating expenses for programs of the Fairfield County Workforce Center; and (2) $1.0 million to be allocated to the Center for Advanced Manufacturing and Logistics for operating and equipment expenses incurred for providing workforce development, supply chain management, automation, research and development, and entrepreneurship to foster manufacturing and logistic industry jobs and company creation.

5AO1 235613 Northeast Ohio Medical University Dental School

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$4,000,000	$0	$0	$0
% change	N/A	N/A	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: FY 2024 cash transfer of $4.0 million from the GRF

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

Purpose: This line item was distributed to the Northeast Ohio Medical University (NEOMED) to support the creation and operation of its dental school. NEOMED was required to report to the Chancellor on how it used moneys it received from item 235613. In FY 2023, support for the creation of NEOMED's dental school was provided in GRF line item 235495, Northeast Ohio Medical University Dental School.

Dedicated Purpose Fund Group

5CJ1 2356A2 Strategic Square Footage Reduction

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$82,650,000	$0
% change	N/A	N/A	N/A	N/A	-100.0%

Source: Dedicated Purpose Fund Group: Transfer of surplus funds from the Ohio Tuition Trust Fund

Legal Basis: R.C. 3333.96 and 3334.11; Section 381.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the Chancellor, in consultation with the Ohio Facilities Construction Commission (OFCC), to award revolving loans to state institutions of higher education to enable them to demolish campus facilities. The Chancellor and OFCC must establish a competitive process for ranking applicants and awarding the loans, with priority given to state institutions whose general student population has decreased. Recipient institutions must annually provide a summary of financial information regarding the loan. If any net proceeds arise from the demolition of real property under this initiative, those proceeds, at the direction of the OBM Director, will be credited to the Strategic Square Footage Reduction Fund (Fund 5CJ1). A state institution that receives a loan under the initiative is prohibited from constructing any new facility at the same time demolition is occurring.

5D40 235675 Conference/Special Purposes

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$468,632	$791,282	$22,119	$17,487	$125,000	$125,000
% change	68.8%	-97.2%	-20.9%	614.8%	0.0%

Source: Dedicated Purpose Fund Group: Registration fees paid by conference and training participants and gifts and bequests for specific purposes

Legal Basis: Section 381.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 59 of the 130th G.A.)

Purpose: This line item is used to pay for the costs associated with conferences and for the purposes specified by gifts and bequests. Prior to FY 2024, funds in this line item supported the costs of staging the annual Ohio Educational Technology Conference. In FY 2023, responsibility for organizing this event shifted from ODHE to DEW. That year, ODHE paid $750,000 from this line item to DEW through an intrastate transfer voucher (ISTV) for this purpose. Since FY 2024, the costs of the conference have been directly supported by Fund 4520 line item 200638, Charges and Reimbursements, in the DEW budget.

Dedicated Purpose Fund Group

5FR0 235650 State and Non-Federal Grants and Awards

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$457,686	$294,317	$193,871	$2,733,460	$1,405,944	$1,412,670
% change	-35.7%	-34.1%	1,309.9%	-48.6%	0.5%

Source: Dedicated Purpose Fund Group: Various temporary non-federal grants

Legal Basis: Section 381.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on August 17, 2015)

Purpose: This line item is used to spend the proceeds of various temporary non-federal grants. The grants typically focus on various completion, retention, student success, and curriculum initiatives.

5HC8 659698 BOR Home and Community Based Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$12,939,752	$32,294,854	$0	$0
% change	N/A	N/A	149.6%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Special supplemental funding for state funds equivalent to the amount of federal funds attributable to the enhanced federal medical assistance percentage for home and community-based services granted by the American Rescue Plan Act of 2021

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

Purpose: This line item provided federal ARPA funds to support students enrolled at Ohio institutions of higher education who participated in the Great Minds Fellowship, which was a program available to students within two years of graduating with degrees or certificates in social work, marriage and family therapy, mental health counseling, psychiatric/mental health nursing, and substance abuse/addiction counseling. Under the program, Fellows at participating colleges and universities were eligible for up to $15,000 during their undergraduate and graduate studies for scholarship opportunities to assist with the costs of obtaining their degrees or certificates; paid internships at one of Ohio's Community Behavioral Health Centers (CBHC) at the undergraduate and graduate levels; and the costs of required license and certification preparation and exams (and other costs related to the degree or certificate). Fellows had to commit to at least one year of employment at a participating CBHC post-graduation.

Dedicated Purpose Fund Group

5JC0 235649 MAGNET Apprenticeship Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$200,000	$200,000	$0	$0	$0	$0
% change	0.0%	-100.0%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Casino licensing revenue

Legal Basis: Discontinued line item (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item supported the development and implementation of an apprenticeship program administered through the Manufacturing Advocacy and Growth Network's (MAGNET) Early College Early Career Program. The program places high school students in a participating local private business that employs the student and provides the training necessary for the student to earn a technical certification in computer integrated manufacturing, machining, or welding. H.B. 33 supported the program as an earmark from GRF line item 235533, Program and Project Support, for $400,000 in each of FY 2024 and FY 2025.

5NH0 235517 Talent Ready Grant Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,500,000	$3,313,000	$9,892,026	$10,242,394	$0	$0
% change	-5.3%	198.6%	3.5%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: GRF cash transfers of $7.0 million in FY 2022 and $20.0 million in FY 2024; FY 2014 cash transfer of $25 million in casino licensing revenues from the Economic Development Programs Fund (Fund 5JC0)

Legal Basis: Discontinued line item (originally established by H.B. 49 of the 132nd G.A.)

Purpose: This line item provided (1) formula-based funding to community colleges, university regional campuses, and OTCs to establish and operate workforce credential and certificate programs under 30 credit hours or less than 900 clock hours and (2) additional support to short-term certificate programs. Funds were allocated among institutions in approximate proportion to each entity's share of eligible short-term certificate programs, while also considering student enrollments, completions, past utilization of short-term certificate funding, and other factors. Prior to FY 2024, this item supported the Short-Term Certificate Grant Program, which awarded need-based financial aid to students enrolled in a community or technical college or an OTC in a program completed in less than one year and for which a certificate or industry-recognized credential was awarded in an in-demand job. Since FY 2020, TechCred, a similar financial assistance program, has been funded using a combination of GRF line item 195556, TechCred Program, and, through FY 2025, Fund 5HR0 line item 195606, TechCred Program, in DEV's budget.

Dedicated Purpose Fund Group

5P30 235663 Variable Savings Plan

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,345,260	$7,104,413	$7,764,727	$7,465,559	$8,522,034	$8,522,034
% change	-3.3%	9.3%	-3.9%	14.2%	0.0%

Source: Dedicated Purpose Fund Group: Fees and basis points revenues from the sales of Variable Savings Program investment options

Legal Basis: R.C. 3334.19; Section 381.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 153 of the 129th G.A.)

Purpose: This line item pays the Ohio Tuition Trust Authority's expenses for operating the investment options within the Variable Savings Program. This program allows individuals to contribute money to a tax-advantaged investment account to save and pay for higher education and K-12 tuition expenses. Investment providers include BlackRock, Vanguard, Fifth Third Bank, and Dimensional Fund Advisors. Operations are structured into four departments: marketing, operations, information systems, and administration and finance.

5RA0 235616 Workforce and Higher Education Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,000,000	$1,000,000	$0	$0	$0	$0
% change	0.0%	-100.0%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: FY 2022 cash transfer of $2.0 million from the GRF

Legal Basis: Discontinued line item (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item supported the STEM Entrepreneurship and Innovation Program for Students to Help Develop Ohio's Future Workforce to create an innovation pathway between Ohio's K-12 education system and Ohio's colleges and universities and postsecondary career centers and vocational schools. The program focused on students in grades 7-12 and included, in part: STEM Commercialization Plan and STEM Business Plan competitions, mentoring programs, and a STEM Scholarship Program. The funds were distributed to the Ohio Academy of Science, in collaboration with Entrepreneurial Engagement Ohio.

Dedicated Purpose Fund Group

5UK0 235594 OhioCorps Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$150,000	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: GRF cash transfers of $2.5 million in FY 2019 and $150,000 in FY 2022

Legal Basis: Discontinued line item (originally established by Section 4 of S.B. 299 of the 132nd G.A.)

Purpose: This line item assisted eligible state institutions of higher education in establishing and administering the OhioCorps Program, which provided eligible at-risk middle and high school students with guidance to a pathway to higher education through mentorship programs operated by public universities and community colleges. OhioCorps also authorized a one-time college scholarship of $1,000 for at-risk participants that completed the program, enrolled in a state institution of higher education, and met other academic and community service requirements. H.B. 110 earmarked up to $50,000 in FY 2022 for ODHE to implement and administer the program. Per H.B. 110, OhioCorps was prohibited from adding new students after the 2020-2021 academic year and ceased to exist at the conclusion of the 2021-2022 academic year. Each student that was otherwise eligible to receive a scholarship under OhioCorps received $1,000 upon conclusion of the 2021-2022 academic year.

5Y50 235618 State Financial Aid Reconciliation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$692,885	$0	$0	$125,036	$0	$0
% change	-100.0%	N/A	N/A	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Refunds from all state financial aid programs administered by the Department of Higher Education

Legal Basis: As needed line item; R.C. 3333.121; Section 381.640 of H.B. 96 of the 136th G.A. (originally established by H.B. 95 of the 125th G.A.)

Purpose: This line item is used to pay any outstanding prior-year obligations to higher education institutions with state financial aid awards smaller than necessary to fulfill the state's obligations for all eligible students. By September 1 of each fiscal year, or as soon as possible thereafter, ODHE is to certify to the OBM Director the amount necessary to pay these obligations. The certified amount is appropriated in this line item.

Dedicated Purpose Fund Group

5YD0 235494 Second Chance Grant Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$635,480	$2,304,000	$1,976,243	$2,062,732	$2,000,000	$2,000,000
% change	262.6%	-14.2%	4.4%	-3.0%	0.0%

Source: Dedicated Purpose Fund Group: GRF cash transfers of $3.0 million in FY 2022 and $4.0 million in each of FY 2024 and FY 2026

Legal Basis: R.C. 3333.127; Sections 381.10 and 381.650 of H.B. 96 of the 136th G.A. (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item distributes funds to qualifying institutions of higher education and OTCs to provide grants to eligible students under the Second Chance Grant Program. In general, the program provides a one-time grant of up to $3,000 to help certain individuals who have some college credit but no bachelor's degree reenroll in higher education to obtain a degree or credential.

5ZD0 235426 Rural Practice Incentive Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$383,206	$1,500,000	$1,500,000
% change	N/A	N/A	N/A	291.4%	0.0%

Source: Dedicated Purpose Fund Group: GRF cash transfers of $1.5 million in FY 2023 and $3.0 million in FY 2026

Legal Basis: R.C. 3333.131; Sections 381.10 and 381.650 of H.B. 96 of the 136th G.A. (originally established by H.B. 150 of the 134th G.A.)

Purpose: This line item is used by ODHE to repay up to $50,000 of an educational loan taken by an attorney in exchange for the attorney's employment as a service attorney in an underserved community under the Rural Practice Incentive Program. For a three-year service obligation, no repayment may exceed $30,000. For one or two additional years, the attorney may receive an additional repayment not exceeding $20,000. Fund 5ZD0 also receives all damages collected from program participants who fail to fulfill their service obligations.

Dedicated Purpose Fund Group

5ZY0 235592 Grow Your Own Teacher Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$30,975	$814,782	$2,500,000	$2,500,000
% change	N/A	N/A	2,530.4%	206.8%	0.0%

Source: Dedicated Purpose Fund Group: GRF cash transfers of $5.0 million in FY 2024 and $10.0 million in FY 2025

Legal Basis: R.C. 3333.393 and 3333.394; Sections 381.10 and 381.655 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used for the Grow Your Own Teacher College Scholarship Program, which awards annual scholarships of up to $7,500 for up to four years to certain qualifying high school seniors and district employees who commit to teaching in a qualifying school district for at least four years after graduating from a teacher training program. Any scholarship awarded under this program is converted into a loan if the recipient fails to fulfill the teaching commitment within six years after graduating. The Chancellor and Attorney General must collect payments on a converted loan, but are prohibited from charging interest on those payments. Beginning in FY 2026, ODHE must also implement and administer the Ohio Teacher Apprenticeship Program under this line item. The Ohio Teacher Apprenticeship Program strengthens partnerships between educator preparation programs at Ohio's institutions of higher education with K-12 schools and their communities. In FY 2026, H.B. 96 requires the OBM Director to transfer up to $9.0 million cash from Fund 5ZY0 back to the GRF.

6450 235664 Guaranteed Savings Plan

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$894,180	$823,142	$797,842	$875,254	$1,110,131	$1,110,132
% change	-7.9%	-3.1%	9.7%	26.8%	0.0%

Source: Dedicated Purpose Fund Group: Transfers from the Ohio Tuition Trust Fund and Ohio Tuition Trust Reserve Fund, which are custodial funds that consist of the revenue from the sale of customer contracts, tuition units, and investment income earned from the Guaranteed Savings Plan

Legal Basis: R.C. 3334.11; Section 381.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 153 of the 129th G.A.)

Purpose: This line item pays the Ohio Tuition Trust Authority's expenses of operating the Guaranteed Savings Plan, which offered pre-paid tuition units as a tax-advantaged savings option for higher education expenses. Individuals that purchased the units can redeem them at a rate based on the current average tuition rate at public four-year universities. However, new enrollments and contributions to the Plan have been suspended since FY 2004 due to issues associated with the Plan's actuarial soundness. Operations are structured into four departments: marketing, operations, information systems, and administration and finance.

Dedicated Purpose Fund Group

6820 235606 Nursing Loan Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$826,698	$745,887	$677,689	$971,610	$1,203,730	$1,210,344
% change	-9.8%	-9.1%	43.4%	23.9%	0.5%

Source: Dedicated Purpose Fund Group: $5 surcharge on biennial license renewal fees paid by nurses

Legal Basis: R.C. 3333.28; Sections 381.10 and 381.660 of H.B. 96 of the 136th G.A. (originally established by H.B. 298 of the 119th G.A.)

Purpose: These funds support the Nurse Education Assistance Loan Program (NEALP), which provides financial assistance to Ohio students enrolled in at least half-time study in approved prelicensure or postlicensure nurse education programs. The program's purpose is to encourage students to enter the nursing profession and provide affordable college access to nursing students.

Bond Research and Development Fund Group

7014 235639 Research Incentive Third Frontier - Tax

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,930,491	$7,782,065	$7,925,641	$8,000,000	$8,000,000	$8,000,000
% change	-1.9%	1.8%	0.9%	0.0%	0.0%

Source: Bond Research and Development Fund Group: Transfers of federally-taxable Third Frontier bond proceeds from Fund 7011; investment earnings

Legal Basis: R.C. 184.191; Sections 381.10 and 381.670 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on January 26, 2015)

Purpose: This line item supports collaborative research at institutions of higher education through the Research Incentive Program. The program rewards institutions' successes in attracting external research funds by fractionally matching those external funds obtained during the previous year. In FY 2026 and FY 2027, H.B. 96 earmarks the following from this line item: (1) up to $2.0 million in each fiscal year for research regarding the improvement of water quality; (2) up to $750,000 in each fiscal year for spinal cord research; (3) up to $750,000 in each fiscal year for research regarding cyber security initiatives; (4) up to $300,000 in each fiscal year for the I-Corps@Ohio program; and (5) up to $200,000 in each fiscal year for the Ohio Innovation Exchange Program. The administrative expenses of the Research Incentive Program are supported by GRF line item 235321, Operating Expenses.

Federal Fund Group

3120 235577 Education, Research, Development, and Dissemination

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,276	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Federal Fund Group: FAL 84.305, Education Research, Development, and Dissemination

Legal Basis: Discontinued line item (originally established by the Controlling Board on December 16, 2019)

Purpose: These funds supported a research project conducted by ODHE and the RAND Corporation on the effectiveness of Ohio's stackable credential pathways in health, manufacturing, and information technology. Stackable credential pathways are sequences of aligned credentials that connect from short-term certificates to a bachelor's degree and beyond in a chosen field.

3120 235611 Gear-up Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,634,169	$2,212,268	$2,124,682	$2,579,337	$2,956,000	$2,956,000
% change	35.4%	-4.0%	21.4%	14.6%	0.0%

Source: Federal Fund Group: FAL 84.334S, Gaining Early Awareness and Readiness for Undergraduate Programs (Gear-up)

Legal Basis: Section 381.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on November 12, 1999)

Purpose: This line item supports programs that encourage low-income middle and high school students to raise their academic expectations, stay in school, take challenging courses, and go to college. These funds provide for a comprehensive system of school and community-based services, including academic preparation, after-school and summer enrichment services, advising, tutoring, and mentoring in targeted communities in the state with low college participation and high remediation rates. Scholarships to Gear-up program high school graduates who attend a college or university are funded by Fund 3BG0 line item 235651, Gear-up Grant Scholarships. In FY 2022, a new grant award totaling $28.0 million was awarded to support both programs. The new award is expected to fund both programs for seven years.

Federal Fund Group

3120 235612 Carl D. Perkins Grant/Plan Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$967,271	$921,053	$846,681	$953,081	$1,371,939	$1,388,525
% change	-4.8%	-8.1%	12.6%	43.9%	1.2%

Source: Federal Fund Group: FAL 84.048, Career and Technical Education–Basic Grants to States

Legal Basis: Section 381.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on December 20, 2000)

Purpose: This line item is used to administer federal postsecondary career-technical education (CTE) funds obtained under the Carl D. Perkins Strengthening Career and Technical Education for the 21st Century Act (Perkins V), as well as to provide technical assistance to Perkins V campus coordinators. Perkins V provides funding to develop the academic, career, and technical skills of secondary and postsecondary students who enroll in CTE programs to prepare themselves both for postsecondary education and for careers in high-skill, high-wage, or high-demand occupations. Perkins V funds are provided to states that, in turn, allocate funds by formula to secondary and postsecondary schools, the latter of which includes community and technical colleges, career centers, and some universities. ODHE receives the funds for this line item through intrastate transfer vouchers (ISTVs) from Fund 3L90, used by DEW to distribute Perkins V formula grants to secondary and postsecondary institutions and carry out administration and leadership activities.

3120 235641 Aspire - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$15,827,163	$18,208,014	$17,974,840	$22,880,385	$18,996,799	$0
% change	15.0%	-1.3%	27.3%	-17.0%	-100.0%

Source: Federal Fund Group: FAL 84.002, Adult Education Basic Grants to States

Legal Basis: Section 381.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on August 18, 2008)

Purpose: This line item supports adult basic and literacy education, including adult education courses in basic math, reading, and writing skills; workplace literacy; life skills; family literacy; English for speakers of other languages (ESOL); and high school equivalency test preparation. State matching funds for this program are provided through GRF line item 235443, Aspire - State. Beginning in FY 2027, H.B. 96 transfers administration of Aspire to DEW, with the state match that fiscal year provided in GRF line item 200572, Adult Education Programs, and federal funding provided in Fund 3120 line item 2006A9, Aspire-Federal.

Federal Fund Group

3120 235669 Industry Credential Transfer Assurance Guides Initiative

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$149,698	$83,417	$132,011	$0	$300,000	$300,000
% change	-44.3%	58.3%	-100.0%	N/A	0.0%

Source: Federal Fund Group: FAL 17.258, Workforce Innovation and Opportunity Act (WIOA) Adult Programs

Legal Basis: Section 381.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on August 2, 2021)

Purpose: This line item provides federal funds for the Industry Credential Transfer Assurance Guides (ITAGs) initiative, which guarantees the award of college level credit to students earning agreed upon industry-recognized credentials. The initiative provides a framework of articulation agreements to determine how credit is awarded for industry certifications and state licenses. Among the activities included under the initiative, ODHE develops and deploys statewide articulation agreements, modifies its Course Equivalency Management System to incorporate ITAGS, provides training to community colleges and universities on reporting credit obtained through the ITAGS process, and conducts a summative evaluation of the implementation and outcomes of ITAGS.

3BG0 235651 Gear Up Grant Scholarships

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,429,188	$1,391,831	$1,179,363	$971,124	$3,100,000	$3,100,000
% change	-2.6%	-15.3%	-17.7%	219.2%	0.0%

Source: Federal Fund Group: FAL 84.334S, Gaining Early Awareness and Readiness for Undergraduate Programs (Gear-up)

Legal Basis: Section 381.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on September 28, 2015)

Purpose: This line item provides scholarships to Gear-up program high school graduates who attend a college or university. Gear-up grant programmatic funding that provides a comprehensive system of school and community-based services is supported by Fund 3120 line item 235611, Gear-up Grant.

Federal Fund Group

3HQ0 235509 GEER - Higher Education Initiatives

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,537,564	$15,454,224	$4,768,101	$0	$0	$0
% change	105.0%	-69.1%	-100.0%	N/A	N/A

Source: Federal Fund Group: FAL 84.425C, Education Stabilization Fund - Governor's Emergency Education Relief Fund

Legal Basis: Discontinued line item (originally established by Controlling Board on December 14, 2020)

Purpose: This line item provided federal funds to support a variety of initiatives that responded to COVID-19-related issues in higher education including: expanding broadband capacity at several of Ohio's higher education institutions, improving student retention rates at community colleges, statewide transfer guarantee and Free Application for Federal Student Aid (FAFSA) completion initiatives, and for OhioLINK to purchase additional materials for remote and hybrid courses.

3HQ0 235512 Governor's Emergency Education Relief - Higher Education Mental Health

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,929,228	$3,498,797	$0	$0	$0	$0
% change	-11.0%	-100.0%	N/A	N/A	N/A

Source: Federal Fund Group: FAL 84.425C, Education Stabilization Fund - Governor's Emergency Education Relief Fund

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

Purpose: This line item provided federal funds to support the need for additional mental health and counseling support services for students enrolled at the state's public and private, non-profit institutions of higher education. Institutions used these funds to provide mental health support and capacity development, connect to community mental health resources, and implement behavioral health supports in response to the COVID-19 pandemic. Mental health supports funding from the CARES Act's Coronavirus Relief Fund, which had to be spent by December 30, 2020, was appropriated in Fund 5CV1 line item 235557, COVID Response - Higher Education Mental Health. In FY 2024 and FY 2025, $10.0 million in each fiscal year was provided for mental health support at higher education institutions under GRF line item 235419, Mental Health Support.

Federal Fund Group

3HQ0 2356A1 Science of Reading

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$151,173	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: Federal Fund Group: FAL 84.425C, Education Stabilization Fund - Governor's Emergency Education Relief Fund

Legal Basis: Section 505.80 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on September 9, 2024)

Purpose: This line item is used, in conjunction with approximately $2.0 million in FY 2025 from GRF line item 235585, Educator Preparation Programs, to contract with the University of Texas at Austin to complete audits of 49 educator preparation programs. These audits document the degree to which each educator preparation program is effectively teaching the science of reading. The contract expires December 1, 2025. H.B. 96 reappropriates the unused balance of Fund 3HQ0 line items at the end of FY 2025 and FY 2026 to FY 2026 and FY 2027, respectively.

3N60 235658 John R. Justice Student Loan Repayment Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$54,546	$52,640	$123,550	$171,210	$128,000	$128,000
% change	-3.5%	134.7%	38.6%	-25.2%	0.0%

Source: Federal Fund Group: FAL 16.816, John R. Justice Prosecutors and Defenders Incentive Act

Legal Basis: Section 381.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on October 25, 2010)

Purpose: This line item supports the federal John R. Justice Student Loan Repayment Program, which provides loan repayment assistance for state and federal public defenders and state prosecutors who agree to remain employed in hard-to-staff locations for at least three years. Recipients may be competitively selected. Award amounts depend on the number of qualified recipients.

Dedicated Purpose Fund Group

4610 372601 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,634	$15,998	$10,942	$14,954	$15,513	$15,513
% change	141.2%	-31.6%	36.7%	3.7%	0.0%

Source: Dedicated Purpose Fund Group: Fees received from Ohio's independent non-profit colleges and universities and non-profit hospitals and health care systems for which the Commission has issued tax-exempt revenue bonds

Legal Basis: R.C. 3377.02; Section 293.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 453 of the 107th G.A.)

Purpose: The funds from this line item are mainly used to pay state audit costs and membership fees for the National Association of Health and Educational Facilities Finance Authorities. Funds are also used to reimburse members of the Ohio Higher Education Facility Commission for their actual expenses related to the Commission's official business. Reimbursable expenses include cost of travel, such as mileage, parking, and lodging, and the cost of professional development activities. The Ohio Department of Higher Education supports the administrative costs of the Commission in Fund 4E80 line item 235602, Higher Educational Facility Commission Administration. The Commission assists Ohio's independent non-profit colleges, universities, and hospitals in financing the construction and renovation of facilities by issuing tax-exempt revenue bonds.

General Revenue Fund

GRF 148321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$430,508	$409,354	$338,343	$424,884	$466,248	$483,670
% change	-4.9%	-17.3%	25.6%	9.7%	3.7%

Source: General Revenue Fund

Legal Basis: Section 295.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 49 of the 132nd G.A.)

Purpose: This line item is used to pay for the Commission's personnel expenses, board members' payroll and travel expenses, and for other operating expenses, including computer software and hardware, rent, and supplies. This line item also supports the Ohio Latino Affairs Network (OLAnet) database and various community programs geared toward Ohio's Latino population.

Dedicated Purpose Fund Group

6010 148602 Special Initiatives

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$86,220	$656,869	$395,582	$295,027	$50,000	$50,000
% change	661.9%	-39.8%	-25.4%	-83.1%	0.0%

Source: Dedicated Purpose Fund Group: Grants, gifts, and special event sponsorships and ticket sales

Legal Basis: Section 295.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on August 19, 1985)

Purpose: This line item funds special events and initiatives.

General Revenue Fund

GRF 360400 Holocaust and Genocide Memorial and Education Commission

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$200,000	$200,000	$985,000	$840,000	$1,110,000	$1,110,000
% change	0.0%	392.5%	-14.7%	32.1%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 297.10 and 297.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item funds the operating expenses of the Holocaust and Genocide Memorial and Education Commission, including programming, outreach, resource acquisition, and staffing. H.B. 96 of the 136th G.A. earmarks $125,000 in each FY 2026 and FY 2027 to be used for the Nancy and David Wolf Holocaust and Humanity Center.

GRF 360401 Ohio Commission for the U.S. Semiquincentennial

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$500,000	$2,000,000	$3,000,000	$8,750,000	$2,000,000
% change	N/A	300.0%	50.0%	191.7%	-77.1%

Source: General Revenue Fund

Legal Basis: R.C. 149.309; Sections 297.10 and 297.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 338 of the 134th G.A.)

Purpose: This line item funds the operating expenses of the Ohio Commission for the U.S. Semiquincentennial which H.B. 110 of the 134th G.A. created for the purpose of planning the commemoration of the 250th anniversary in 2026 of the founding of the U.S., as well as Ohio's role in U.S. history before and after receiving statehood. H.B. 96 of the 136th G.A. requires this line item to be used for grants across the state to support the U.S. Semiquincentennial, and additionally earmarks $250,000 in FY 2026 to be used for marketing and event operations for the America's River Roots Festival.

GRF 360402 UNESCO World Heritage Sites

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$1,200,000	$0	$2,000,000	$2,500,000
% change	N/A	N/A	-100.0%	N/A	25.0%

Source: General Revenue Fund

Legal Basis: Sections 297.10 and 297.20 of H.B. 96 of the 136th G.A. (originally established by H.B. of the 135th G.A.)

Purpose: This line item supports the operating costs related to the United Nations Educational, Scientific, and Cultural Organization (UNESCO) World Heritage site designations honoring Ohio earthworks and the people who built them.

General Revenue Fund

GRF 360501 Education and Collections

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,016,092	$5,016,092	$5,604,000	$5,882,000	$6,139,320	$6,147,040
% change	0.0%	11.7%	5.0%	4.4%	0.1%

Source: General Revenue Fund

Legal Basis: R.C. 149.30 and 149.31; Section 297.10 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the costs of operating the Ohio History Connection, including agency management, buildings, grounds, and cultural resources. The latter includes: (1) historical artifact, specimen, and document acquisition, preservation, and access (including an online catalog) and the State Archives (public records, documents and images), and (2) the provision of research and digital services, webinars, workshops, training, exhibits, and other public education programs.

GRF 360502 Site and Museum Operations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,232,753	$6,532,753	$7,721,000	$7,502,000	$8,752,200	$8,752,200
% change	-9.7%	18.2%	-2.8%	16.7%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 149.30; Section 297.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item funds services and support for the state's system of 50-plus historic sites and museums, the Ohio History Center and adjacent Ohio Village, and the collections storage facility.

General Revenue Fund

GRF 360504 Ohio Preservation Office

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$261,609	$261,609	$731,000	$738,000	$965,287	$965,287
% change	0.0%	179.4%	1.0%	30.8%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 149.30 and 149.311; Section 297.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item funds a portion of operating expenses of the State Historic Preservation Office, which manages historic preservation responsibilities under federal and state law. These responsibilities include: (1) administering the National Historic Preservation Act, part of which requires Section 106 reviews of the effects of federally assisted undertakings on historic properties, (2) coordinating the National Register of Historic Places for Ohio, (3) reviewing applications for the Federal Historic Rehabilitation Investment and Ohio Historic Preservation tax credit programs, (4) maintaining historic architectural and archaeology inventories, (5) administering the Certified Local Government and Ohio History Fund Grant programs, and (6) technical assistance to owners of historic buildings.

GRF 360505 National Afro-American Museum

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$536,050	$536,050	$728,000	$811,000	$811,000	$811,000
% change	0.0%	35.8%	11.4%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 149.302; Section 297.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 658 of the 109th G.A.)

Purpose: This line item provides funds to the National Afro-American Museum and Cultural Center located in Wilberforce (Greene County).

General Revenue Fund

GRF 360506 Hayes Presidential Center

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$572,880	$572,880	$750,000	$750,000	$750,000	$750,000
% change	0.0%	30.9%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 297.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 215 of the 122nd G.A.)

Purpose: This line item supports a portion of the operating expenses at the Hayes Presidential Center in Fremont (Sandusky County). The Center consists of Rutherford B. Hayes' residence, a library, a museum, and the tomb of President Hayes and his wife. The Center is owned by the state but independently operated. Other funding for the Center comes from admissions, private foundations, and moneys from an endowment fund.

GRF 360508 State Historical Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,675,000	$1,635,000	$1,250,000	$930,000	$850,000	$700,000
% change	-2.4%	-23.5%	-25.6%	-8.6%	-17.6%

Source: General Revenue Fund

Legal Basis: Sections 297.10 and 297.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 215 of the 122nd G.A.)

Purpose: This line item provides pass-through funding for local historical projects and institutions. In FY 2026 and FY 2027, the entirety of the line item's appropriation is earmarked as follows: $350,000 to the Western Reserve Historical Society, $350,000 to the Cincinnati Museum Center. In FY 2026, $150,000 is earmarked for the Wadsworth Area Historical Society for the preservation of St. Mark's Episcopal Church.

GRF 360509 Outreach and Partnership

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$144,692	$144,692	$148,000	$151,000	$0	$0
% change	0.0%	2.3%	2.0%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 1 of the 128th G.A.)

Purpose: This line item funded a portion of the costs associated with the Ohio History Connection's outreach activities, including partnering with schools and local history organizations around the state, and administering the Ohio Historical Markers and Ohio History Service Corps programs.

Dedicated Purpose Fund Group

5KL0 360602 Ohio History Tax Check-off

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$102,500	$150,000	$150,000	$115,000	$150,000	$150,000
% change	46.3%	0.0%	-23.3%	30.4%	0.0%

Source: Dedicated Purpose Fund Group: Tax check-off on Ohio state income tax return

Legal Basis: R.C. 149.308; Section 297.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on October 29, 2012)

Purpose: This line item supports the Ohio History Fund, a competitive matching grants program available to non-profit organizations and local government entities for eligible historic preservation and education activities.

5PD0 360603 Ohio History License Plate

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,500	$7,000	$9,000	$7,300	$10,000	$10,000
% change	-6.7%	28.6%	-18.9%	37.0%	0.0%

Source: Dedicated Purpose Fund Group: $20 required contribution for a person registering an eligible motor vehicle to be issued an "Ohio History" license plate

Legal Basis: R.C. 149.307 and 4503.95; Section 297.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 59 of the 130th G.A.)

Purpose: This line item supports the Ohio History Fund, a competitive matching grants program available to non-profit organizations and local government entities for eligible historic preservation and education activities.

Federal Fund Group

3HQ0 360604 GEER - History Initiatives

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$557,507	$613,287	$0	$0	$0	$0
% change	10.0%	-100.0%	N/A	N/A	N/A

Source: Federal Fund Group: Money from the Governor's Emergency Education Relief Fund made available under the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act

Legal Basis: Discontinued line item (originally established by Controlling Board on December 14, 2020)

Purpose: This line item was used for costs of providing virtual field trips for Ohio's teachers and families during the COVID-19 pandemic.

Dedicated Purpose Fund Group

5AZ0 997601 Housing Finance Agency Personal Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$13,458,784	$14,268,761	$14,538,277	$16,269,481	$19,760,000	$20,485,000
% change	6.0%	1.9%	11.9%	21.5%	3.7%

Source: Dedicated Purpose Fund Group: Periodic transfers of program fees, administrative fees, and loan application, reservation, and servicing fees that apply to OHFA's housing assistance programs; federal dollars under the American Rescue Plan Act of 2021

Legal Basis: R.C. 175.051; Section 301.10 of H.B. 96 of the 136th G.A.

Purpose: This line item covers payroll and fringe benefit expenses for employees of the Ohio Housing Finance Agency. Other agency operating expenses, such as equipment costs and rental payments, and all program subsidy expenditures, are supported through accounts that are not subject to legislative appropriation.

Dedicated Purpose Fund Group

5W30 845321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$42,067,494	$40,653,704	$42,698,303	$42,534,346	$48,801,400	$49,840,500
% change	-3.4%	5.0%	-0.4%	14.7%	2.1%

Source: Dedicated Purpose Fund Group: Assessments paid by employers and transferred to the Industrial Commission Operating Fund

Legal Basis: R.C. 4121.021; Section 1 of H.B. 80 of the 136th G.A.

Purpose: This line item pays for the operating expenses of the Ohio Industrial Commission. The Commission hears worker and employer appeals of workers' compensation claim decisions made by the Bureau of Workers' Compensation.

5W30 845402 Rent - William Green Building

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,045,569	$1,042,496	$1,149,837	$823,247	$1,158,000	$1,158,000
% change	-0.3%	10.3%	-28.4%	40.7%	0.0%

Source: Dedicated Purpose Fund Group: Assessments paid by employers and transferred to the Industrial Commission Operating Fund

Legal Basis: Section 1 of H.B. 80 of the 136th G.A.

Purpose: This line item is used to pay rent and miscellaneous maintenance costs for the Commission's offices located in the William Green Building in downtown Columbus.

5W30 845410 Attorney General Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,957,791	$3,034,920	$2,483,497	$2,569,429	$3,186,666	$3,298,199
% change	2.6%	-18.2%	3.5%	24.0%	3.5%

Source: Dedicated Purpose Fund Group: Assessments paid by employers and transferred to the Industrial Commission Operating Fund

Legal Basis: Section 1 of H.B. 80 of the 136th G.A.

Purpose: This line item funds the Ohio Industrial Commission's share of costs (40%) related to legal services provided by the Attorney General's Workers' Compensation Section. The Bureau of Workers' Compensation pays the remaining portion. Both agencies make alternating quarterly payments for this purpose during the fiscal year.

General Revenue Fund

GRF 965321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,473,744	$1,456,106	$1,865,525	$1,978,275	$2,079,000	$2,158,000
% change	-1.2%	28.1%	6.0%	5.1%	3.8%

Source: General Revenue Fund

Legal Basis: Section 303.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item pays for the Office of the Inspector General's operating expenses. The Inspector General is charged with investigating wrongful acts or omissions committed by state officers or employees within the executive branch of state government.

Internal Service Activity Fund Group

5FA0 965603 Deputy Inspector General for ODOT

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$412,519	$416,089	$392,363	$397,026	$400,000	$400,000
% change	0.9%	-5.7%	1.2%	0.7%	0.0%

Source: Internal Service Activity Fund Group: Biannual cash transfers from the Department of Transportation's Highway Operating Fund (Fund 7002) typically pursuant to temporary law included in the biennial transportation operating budget

Legal Basis: R.C. 121.51; Section 303.10 of H.B. 96 of the 136th G.A.; Section 203.60 of H.B. 54 of the 136th G.A. (originally established by H.B. 67 of the 127th G.A.)

Purpose: This line item pays for costs incurred by the Deputy Inspector General for the Department of Transportation (ODOT) in performing investigations of wrongful acts or omissions committed by ODOT employees, and to conduct a program of random review of the processing of contracts associated with building and maintaining the state's infrastructure.

5FT0 965604 Deputy Inspector General for BWC/OIC

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$439,449	$425,699	$425,855	$405,053	$425,000	$425,000
% change	-3.1%	0.0%	-4.9%	4.9%	0.0%

Source: Internal Service Activity Fund Group: Biannual cash transfers from the Workers' Compensation Fund (Fund 7023) typically pursuant to temporary law included in the Bureau of Workers' Compensation biennial operating budget

Legal Basis: R.C. 121.52; Section 303.10 of H.B. 96 of the 136th G.A.; Section 6 of H.B. 81 of the 136th G.A. (originally established by H.B. 15 of the 128th G.A.)

Purpose: This line item pays for costs incurred by the Deputy Inspector General for the Bureau of Workers' Compensation (BWC) and Industrial Commission (OIC) in performing investigations of wrongful acts or omissions committed by officers or employees of the BWC or OIC.

Dedicated Purpose Fund Group

5540 820401 Examination

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$10,090,533	$10,701,337	$11,242,604	$11,690,798
% change	N/A	N/A	6.1%	5.1%	4.0%

Source: Dedicated Purpose Fund Group: Insurance company fees, insurers' reimbursements related to examinations, assessment on insurance companies, and application fees paid by captive insurers

Legal Basis: Section 305.10 of H.B. 96 of the 136th G.A.

Purpose: This line is used for paying salaries, fringe benefits, and travel expenses of the examiners, and administrative costs associated with the Risk Assessment and Captive Insurance divisions. H.B. 33 of the 135th G.A. eliminated Fund 5550 line item 820605, Examination, and Fund 5PT0 line item 820613, Captive Insurance Regulation and Supervision, and beginning in FY 2024 funding related to the previous two line items is paid from this line item instead.

5540 820601 Operating Expenses - OSHIIP

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$177,396	$253,843	$206,250	$378,121	$400,670	$414,002
% change	43.1%	-18.7%	83.3%	6.0%	3.3%

Source: Dedicated Purpose Fund Group: Insurance agents' fees

Legal Basis: Section 305.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on September 14, 1998)

Purpose: This line item provides state funding for the Ohio Senior Health Insurance Information Program (OSHIIP), which was originally created by an Executive Order in 1992. OSHIIP educates and counsels senior citizens on Medicare and other health insurance concerns. The program serves eligible elderly and disabled Ohioans. Program staff provide counseling and telephone assistance, conduct educational seminars, assemble and publish insurance information brochures, and recruit and train volunteers who serve as counselors at the county level. OSHIIP is primarily funded by federal moneys expended from Fund 3U50 line item 820602, OSHIIP Operating Grant.

Dedicated Purpose Fund Group

5540 820606 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$29,748,899	$29,496,225	$31,273,496	$35,149,967	$36,479,179	$37,595,513
% change	-0.8%	6.0%	12.4%	3.8%	3.1%

Source: Dedicated Purpose Fund Group: Up to 75% of the fees related to licensing of insurance agents and agencies, plus charges for continuing education of insurance agents, and fees for a variety of services or transactions performed by the Department for the regulation of insurance companies; beginning in FY 2024, includes insurers' reimbursements related to examinations, assessment on insurance companies, and application fees paid by captive insurers

Legal Basis: R.C. 3901.021; Section 305.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 694 of the 114th G.A.)

Purpose: This line item provides funding for the Department's operations, other than those directly related to examining the books of insurance companies and captive insurers (which are paid from line item 820401, Examination).

5550 820605 Examination

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,502,966	$8,105,987	$299	$0	$0	$0
% change	-4.7%	-100.0%	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: Insurance company fees

Legal Basis: Discontinued line item (originally established by H.B. 1267 of the 111th G.A.)

Purpose: This line item received payments from insurance companies for the services of state examiners. The receipts were used to pay the salaries, fringe benefits, and travel expenses of the examiners, and administrative costs associated with the Risk Assessment Division. H.B. 33 of the 135th G.A. eliminated this line item and Fund 5PT0 line item 820613, Captive Insurance Regulation and Supervision. Beginning in FY 2024, Fund 5540 line item 820401, Examination, is used to pay for departmental oversight of licensed insurance companies, including the Department's regulatory and enforcement responsibilities related to captive insurers.

Dedicated Purpose Fund Group

5PT0 820613 Captive Insurance Regulation and Supervision

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$345,869	$317,420	$0	$0	$0	$0
% change	-8.2%	-100.0%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Fees, fines, penalties, and assessments related to regulating captive insurance companies.

Legal Basis: Discontinued line item (originally established by H.B. 117 of the 130th G.A.)

Purpose: This line item provided funding for the Department's activities to monitor compliance with and to enforce state laws governing captive insurers. H.B. 33 of the 135th G.A. eliminated this line item and Fund 5550 line item 820605, Examination. Beginning in FY 2024, Fund 5540 line item 820401, Examination, is used to pay for departmental oversight of licensed insurance companies, including the Department's regulatory and enforcement responsibilities related to captive insurers.

Federal Fund Group

3U50 820602 OSHIIP Operating Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,773,438	$2,948,953	$2,584,225	$3,004,513	$3,050,000	$3,050,000
% change	6.3%	-12.4%	16.3%	1.5%	0.0%

Source: Federal Fund Group: FAL 93.324, State Health Insurance Assistance Program

Legal Basis: Section 305.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on December 6, 1999)

Purpose: This line item is the primary funding source for the Ohio Senior Health Insurance Information Program (OSHIIP), which is jointly administered by the Ohio Department of Insurance (ODI) and the Ohio Department of Aging (ODA). The OSHIIP grant is awarded by the Administration for Community Living (ACL), which is an operating division of the U.S. Department of Health and Human Services. Subsequently, 10% of the grant funds is disbursed via ISTV to finance the Benefits Eligibility Screening Service program, in accordance with an interagency agreement between ODI and ODA. Because the grant is a demonstration grant, no state match is required. Funding for the program is also supplemented with spending from line item 820601, Operating Expenses-OSHIIP.

General Revenue Fund

GRF 600410 TANF State Maintenance of Effort

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$144,686,608	$151,880,235	$146,000,782	$131,213,753	$147,169,083	$147,169,083
% change	5.0%	-3.9%	-10.1%	12.2%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 307.10, 307.40, and 307.80 of H.B. 96 of the 136th G.A.

Purpose: This line item is used in conjunction with other line items for Temporary Assistance for Needy Families (TANF) programs. Expenditures from this line item are counted toward the state's maintenance of effort (MOE) for the federal TANF Block Grant, that is appropriated through federal Fund 3V60 line item 600689, TANF Block Grant. MOE is about $416.9 million annually.

H.B. 96 of the 136th G.A. requires line item 600410 and line item 600689, TANF Block Grant, be used to provide: up to $13.4 million in each fiscal year to support to programs or organizations that align with the mission of the Governor's Office of Faith-Based and Community Initiatives; and $8.5 million in each fiscal year to the Ohio Alliance of Boys and Girls Clubs. Additionally, H.B. 96 requires line item 600410, line item 600689, TANF Block Grant, and line item 600658, Public Assistance Activities, be used to provide a total of up to $22.1 million in each fiscal year to the Ohio Association of Food Banks.

GRF 600413 Child Care State/Maintenance of Effort

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$83,222,291	$83,269,111	$93,190,785	$0	$0	$0
% change	0.1%	11.9%	-100.0%	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used in conjunction with several other line items for publicly funded child care. Expenditures from this line item were used to meet the federal Child Care and Development Fund (CCDF) matching and MOE grant requirements.

H.B. 33 of the 135th G.A. created the Ohio Department of Children and Youth (DCY) and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY GRF line item 830400, Child Care State/Maintenance of Effort.

General Revenue Fund

GRF 600450 Program Operations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$142,486,598	$170,228,366	$177,582,769	$152,231,366	$155,325,446	$156,655,581
% change	19.5%	4.3%	-14.3%	2.0%	0.9%

Source: General Revenue Fund

Legal Basis: Sections 307.10 and 307.90 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for operating expenses and various information technology projects. Additionally, H.B. 96 requires $10.0 million in FY 2026 and FY 2027 be allocated for the GRIT program to expand the qualified worker pipeline, remove barriers to fill local and remote jobs, and promote entrepreneurial endeavors in economically distressed and at-risk areas in Appalachian regions of Ohio and other similar counties.

GRF 600451 Family and Children First

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,208,172	$1,354,926	$2,645,242	$51,554	$0	$0
% change	12.1%	95.2%	-98.1%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item was used by the Ohio Family and Children First Cabinet Council to allocate funds to county family and children first councils. The allocated funds were used to provide a stipend to parent representatives that serve on county councils, pay for audits and technical assistance, or for planning costs.

H.B. 33 of the 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY GRF line item 830410, Family and Children First.

General Revenue Fund

GRF 600452 Ohio Governor Imagination Library

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,000,000	$8,000,000	$8,000,000	$0	$0	$0
% change	0.0%	0.0%	-100.0%	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item was used to support childhood literacy efforts.

H.B. 33 of the 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY GRF line item 830411, Imagination Library.

GRF 600502 Child Support - Local

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$25,990,075	$26,143,725	$25,301,147	$26,987,751	$26,400,000	$26,400,000
% change	0.6%	-3.2%	6.7%	-2.2%	0.0%

Source: General Revenue Fund

Legal Basis: Section 307.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides the state share of county expenditures for the administration of the Child Support Enforcement Program.

GRF 600521 Family Assistance - Local

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$44,249,494	$45,566,310	$47,759,931	$48,369,167	$50,000,000	$50,000,000
% change	3.0%	4.8%	1.3%	3.4%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 307.10 and 307.20 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in FY 2002)

Purpose: This line item is used to fund the state share of county administration expenditures for food assistance and disability assistance programs. H.B. 96 requires that up to $46 million in each fiscal year be provided to county departments of job and family services (CDJFS) for this purpose. Additionally, H.B. 96 also earmarks $2.5 million in each fiscal year for CDJFSs with an approved plan to address fraud in public assistance programs.

General Revenue Fund

GRF 600523 Family and Children Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$188,850,773	$221,130,405	$234,538,330	$25,333,910	$0	$0
% change	17.1%	6.1%	-89.2%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to support various family and children services activities, including the state share for foster parent stipends and the state child protection allocation.

H.B. 33 of the 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY GRF line item 830506, Family and Children Services.

GRF 600528 Adoption Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$18,627,640	$19,460,698	$21,503,793	$0	$0	$0
% change	4.5%	10.5%	-100.0%	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to pay the state share of Ohio federal Title IV-E and state adoption subsidy programs, which provided payments to families who adopt children with special needs.

H.B. 33 of the 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY GRF line item 830503, Adoption Services.

General Revenue Fund

GRF 600533 Child, Family, and Community Protection Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$13,547,840	$13,660,111	$12,842,246	$12,982,937	$13,500,000	$13,500,000
% change	0.8%	-6.0%	1.1%	4.0%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 307.10 and 307.100 of H.B. 96 of the 136th G.A.

Purpose: This line item is distributed to CDJFSs and used to: respond to reports of abuse, neglect, and exploitation of children and adults; assist individuals in achieving or maintaining self-sufficiency; provide outreach and referral services regarding home and community-based services to individuals at risk of placement in a group home or institution; and, provide outreach, referral, application assistance, and other services to assist individuals in receiving assistance, benefits, or services from public assistance programs.

GRF 600534 Adult Protective Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,169,061	$5,739,412	$8,957,809	$9,968,706	$9,720,000	$9,720,000
% change	11.0%	56.1%	11.3%	-2.5%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 5101.61 and 5101.612; Sections 307.10 and 307.110 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to provide funding to CDJFSs for adult protective services. H.B. 96 requires an initial allocation of $80,000 in each fiscal year be provided to each county. The remainder of the appropriation must be provided to counties in accordance with a formula established in statute.

GRF 600535 Early Care and Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$140,810,351	$140,096,452	$140,709,712	$10,083	$0	$0
% change	-0.5%	0.4%	-100.0%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to support early care and education activities, such as the state's subsidized childcare programs.

H.B. 33 of the 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY GRF line item 830500, Early Care and Education.

General Revenue Fund

GRF 600541 Kinship Permanency Incentive Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$832,950	$930,150	$979,950	$0	$0	$0
% change	11.7%	5.4%	-100.0%	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by Section 309.10 of H.B. 153 of the 129th G.A.)

Purpose: This line item was used to provide time-limited incentive payments to kinship caregivers that meet certain eligibility criteria through the Kinship Permanency Incentive Program.

H.B. 33 of the 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY GRF line item 830501, Kinship Permanency Incentive Program.

GRF 600551 Job and Family Services Program Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$402,155	$358,289	$375,418	$1,018,089	$0	$0
% change	-10.9%	4.8%	171.2%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: As needed line item (originally established in H.B. 166 of the 133rd G.A.)

Purpose: This line item is used to fund various programs and grants for community projects.

GRF 600552 Gracehaven Pilot Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$259,685	$0	$0	$0	$0
% change	N/A	-100.0%	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established in H.B. 166 of the 133rd G.A.)

Purpose: This line item was used to finance the creation and operation of Gracehaven centers to provide community-based services to women under 18 years of age that are victims of human trafficking.

General Revenue Fund

GRF 600553 Court Appointed Special Advocates

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,100,000	$1,000,000	$1,000,000	$0	$0	$0
% change	-9.1%	0.0%	-100.0%	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to fund Court Appointed Special Advocates programs.

H.B. 33 of the 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY GRF line item 830502, Court Appointed Special Advocates.

GRF 600560 Employment Incentive Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$214,812	$1,233,298	$661,737	$0	$0	$0
% change	474.1%	-46.3%	-100.0%	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established in H.B. 110 of the 134th G.A.)

Purpose: This line item was provided to CDJFSs to develop employment incentive programs to incentivize individuals who were either currently enrolled or recently stopped participating in SNAP, Medicaid, or a TANF employment program and to provide outreach, referral, application assistance, and other services to assist individuals to receive incentives through this program and any related supportive services to stabilize their employment.

GRF 600561 Parenting and Pregnancy Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$42,434	$6,451,444	$1,899,058	$0	$0
% change	N/A	15,103.6%	-70.6%	-100.0%	N/A

Source: General Revenue Fund

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

Purpose: This line item was used to support the Ohio Parenting and Pregnancy Program.

H.B. 33 of the 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY GRF line item 830415, Parenting and Pregnancy Program.

General Revenue Fund

GRF 600562 Adoption Grant Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$5,380,000	$14,975,000	$0	$0	$0
% change	N/A	178.3%	-100.0%	N/A	N/A

Source: General Revenue Fund

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

Purpose: This line item was used to administer grants to adoptive parents through the Adoption Grant Program.

H.B. 33 of the 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY GRF line item 830416, Adoption Grant Program.

GRF 655425 Medicaid Program Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$11,953,947	$12,833,241	$13,610,322	$13,916,722	$15,779,739	$16,393,535
% change	7.4%	6.1%	2.3%	13.4%	3.9%

Source: General Revenue Fund

Legal Basis: Section 307.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for Medicaid-related administrative expenses within ODJFS.

GRF 655522 Medicaid Program Support - Local

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$37,062,361	$42,376,043	$42,908,152	$50,659,145	$44,000,000	$44,000,000
% change	14.3%	1.3%	18.1%	-13.1%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 307.10, 307.20, 333.70, and 333.200 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to send CDJFSs the state's share of Medicaid costs for providing local administrative services for Medicaid and the State Children's Health Insurance Program (SCHIP).

General Revenue Fund

GRF 655523 Medicaid Program Support - Local Transportation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$38,129,502	$42,458,257	$46,902,571	$52,106,928	$43,530,000	$43,530,000
% change	11.4%	10.5%	11.1%	-16.5%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 307.10, 307.20, and 333.160 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to send CDJFSs the state's share of Medicaid costs for providing local transportation services for certain Medicaid enrollees.

Dedicated Purpose Fund Group

1980 600647 Children's Trust Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,650,866	$3,566,452	$5,374,392	$2,274,244	$0	$0
% change	-2.3%	50.7%	-57.7%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Fees charged for copies of birth and death certificates, and for filing a decree of divorce or dissolution; interest earned on deposits

Legal Basis: Discontinued line item

Purpose: This line item was used to provide state funding for expenditures related to the Children's Trust Fund, which was created in 1984 and is the state's primary funding agent for programs designed to prevent child abuse and neglect.

H.B. 33 of the 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY Fund 1980 line item 830600, Children's Trust Fund.

Dedicated Purpose Fund Group

2320 600644 Family and Children First

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,564,058	$2,365,649	$2,211,651	$101,997	$0	$0
% change	51.3%	-6.5%	-95.4%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Pooled funding of participating state agencies

Legal Basis: Discontinued line item

Purpose: This line item was used to pay operating costs of the Ohio Family and Children First Cabinet Council, including staff member salaries and benefits and other expenses related to day-to-day activities.

H.B. 33 of the 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY Fund 2320 line item 830613, Family and Children First.

4A80 600658 Public Assistance Activities

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$16,715,184	$19,826,166	$19,479,959	$461,562	$21,400,000	$21,400,000
% change	18.6%	-1.7%	-97.6%	4,536.4%	0.0%

Source: Dedicated Purpose Fund Group: Assigned child support collections

Legal Basis: R.C. 5107.20; Sections 307.10, 307.40, and 307.70 of H.B. 96 of the 136th G.A. (originally established by H.B. 111 of the 118th G.A.)

Purpose: This line item is used to expend funds collected from child support payments owed to Ohio Works First (OWF) participants. Persons receiving child support and OWF cash benefits are required to assign their child support payments to ODJFS to cover part of their OWF cash benefits. Expenditures from this line item are used in conjunction with other line items to make cash assistance payments under the OWF Program.

H.B. 96 requires GRF line item 600410, TANF State Maintenance of Effort, line item 600689, TANF Block Grant, and line item 600658 be used to provide a total of up to $22.1 million in each fiscal year to the Ohio Association of Food Banks.

Dedicated Purpose Fund Group

4A90 600607 Unemployment Compensation Administration Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$10,071,952	$1,426,590	$12,210,403	$18,184,716	$45,180,000	$36,670,000
% change	-85.8%	755.9%	48.9%	148.5%	-18.8%

Source: Dedicated Purpose Fund Group: Interest collected on delinquent employer contributions to the Unemployment Compensation Trust Fund, all fines and forfeitures assessed on employers, and all court costs and interest paid or collected in connection with the repayment of fraudulently obtained benefits. H.B. 96 requires ODJFS to collect a technology and customer service fee from December 31, 2025 to December 31, 2027, as follows: no more than 0.15% of wages paid per covered employee from each contributory employer; and no more than $13.50 whenever a nonprofit organization that is a reimbursing employer files or renews a surety bond.

Legal Basis: R.C. 4141.11; Sections 307.10, 307.117, and 307.119 of H.B. 96 of the 136th G.A. (originally established by H.B. 283 of the 123rd G.A.)

Purpose: This line item is used to fund operations related to unemployment compensation for which federal funds are not available or have not been received. H.B. 96 also requires a portion of funds to be used to make payments with respect to financing the costs associated with the acquisition, development, implementation, and integration of the Unemployment Insurance System.

4E70 600604 Family and Children Services Collections

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$101,933	$183,959	$238,975	$0	$0	$0
% change	80.5%	29.9%	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: The source was previously $30 of the $50 filing fee assessed to adoptive parents. However, H.B. 45 of the 134th G.A. reduced the filing fee by $30 and removed the requirement to deposit a portion of this fee into this fund.

Legal Basis: Discontinued line item (originally established by Controlling Board in April 1996)

Purpose: This line item funded the Putative Father Registry. This registry is designed to allow a man who believes he may have fathered a child to register his interests in the child. By registering, the father will be notified if his child is placed for adoption. This may decrease the possibility for adoption disruption. If there were surplus amounts in the fund that supported this line item that were not required to operate the registry, ODJFS may have used those funds to promote the adoption of children with special needs or to develop forms and materials to gather pertinent medical information concerning a deserted child and the child's parents.

H.B. 33 of the 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY Fund 4E70 line item 830615, Child and Family Services Collections.

Dedicated Purpose Fund Group

5AJ1 6006A8 Foodbanks

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$6,173,784	$8,826,216	$0	$0
% change	N/A	N/A	43.0%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Transfers from the GRF

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

Purpose: This line item was used to provide funds to the Ohio Association of Food Banks to purchase and distribute food products, support Innovative Summer Meals programs, provide outreach and free tax filing services, and provide capacity building equipment for food pantries and soup kitchens.

5AK1 600567 Child Care Infrastructure

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$14,737,620	$0	$0	$0
% change	N/A	N/A	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: Transfer from the GRF year ending balance

Legal Basis: Discontinued line item

Purpose: This line item was used to award child care infrastructure grants to provide safe and developmentally appropriate child care for infants and toddlers in communities with high infant mortality rates. Grants may have been used to provide workforce supports, technical assistance, facilities improvement, and classroom supplies. Eligible applicants included nonprofit and for-profit programs and early head start programs.

H.B. 33 of the 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY Fund 5AK1 line item 830614, Child Care Infrastructure, for FY 2025.

Dedicated Purpose Fund Group

5CI1 6006B6 Utility Community Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$0	$686,947
% change	N/A	N/A	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Payments from utility companies

Legal Basis: Sections 307.10 of H.B. 96 of the 136th G.A.

Purpose: This line item will be used for many purposes, including verifying the income and eligibility of individuals applying for low-income energy assistance, supporting projects to assist low-income persons, assisting with energy efficiency projects, providing training assistance for agencies that administer low-income customer assistance programs, and matching federal funds.

H.B. 96 transfers various energy assistance programs from the Department of Development (DEV) to ODJFS in FY 2027. As part of this transfer, funding for this line item will be moved from Fund 4F20 line item 195699, Utility Community Assistance.

5CV1 600557 Coronavirus Relief - Foodbanks

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$12,000,000	$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 (originally established by H.B. 110 of the 134th)

Purpose: This line item was used to support foodbanks.

5CV3 600455 Operating Funds ARPA

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$13,000,000	$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 H.B. 45 of the 134th G.A.)

Purpose: This line item was used for ODJFS' operations in the event of a budget shortfall.

Dedicated Purpose Fund Group

5CV3 6006A2 Community Food Assistance-ARPA

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$40,000,000	$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 H.B. 45 of the 134th G.A.)

Purpose: This line item was used: (1) to purchase, transport, store, and distribute livestock, dairy, and poultry protein products; and (2) to provide funds to the Ohio Association of Food Banks for food products and other personal products.

5CV3 6006A3 County JFS

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$4,020,904	$22,095,982	$3,883,114	$0	$0
% change	N/A	449.5%	-82.4%	-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. 45 of the 134th G.A.)

Purpose: This line item was used by CDJFSs to conduct eligibility redeterminations of Medicaid recipients in the state.

5CV3 6006A5 Foodbank Assistance ARPA

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$10,755,208	$4,244,792	$0	$0
% change	N/A	N/A	-60.5%	-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. 45 of the 134th G.A.)

Purpose: These funds were used for foodbank assistance. H.B. 33 of the 135th G.A. required $10.0 million in FY 2024 be distributed to Cleveland Foodbanks.

Dedicated Purpose Fund Group

5CV3 6006A6 Legal Services for Ukrainian Refugees

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$5,000,000	$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 H.B. 45 of the 134th G.A.)

Purpose: This line item was allocated to the Ohio Access to Justice Foundation and was used to provide civil legal services to Ukrainian refugees.

5DM0 600633 Audit Settlements and Contingency

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$194,008	$563,154	$0	$0
% change	N/A	N/A	190.3%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Federal revenue and non-GRF cash transfers made by ODJFS and approved by the Office of Budget and Management

Legal Basis: As needed line item; R.C. 5101.073 (originally established by H.B. 1 of the 128th G.A.)

Purpose: This line item is used for expenditures towards audits, settlements, contingencies, and other related expenses.

5DM0 6006A9 Benefit Bridge

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$46,010	$0	$0	$0
% change	N/A	N/A	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: Federal revenue and non-GRF cash transfers made by ODJFS and approved by the Office of Budget and Management

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

Purpose: This line item was used to establish the Benefit Bridge Pilot Program to award grants to Ohio employers to incentivize employees enrolled in public assistance programs.

Dedicated Purpose Fund Group

5DM0 6006B1 Employment Incentive Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$171,160	$585,244	$0	$0
% change	N/A	N/A	241.9%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Federal revenue and non-GRF cash transfers made by ODJFS and approved by the Office of Budget and Management

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

Purpose: This line item was provided to CDJFSs to operate employment incentive programs.

5ES0 600630 Food Bank Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$500,000	$500,000	$500,000	$500,000	$500,000	$500,000
% change	0.0%	0.0%	0.0%	0.0%	0.0%

Source: Dedicated Purpose Fund Group: Transfer from the Food Stamp Offset Fund (Fund 5B60) for the FY 2026-FY 2027 biennium; in previous biennia the transfer was from the federal Food Stamps and State Administration Fund (Fund 3840)

Legal Basis: Sections 307.10 and 307.60 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to provide funds to the Ohio Association of Foodbanks. The Association also receives funding from other line items within ODJFS.

5KT0 600696 Early Childhood Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$20,058,950	$19,756,803	$3,730,985	$0	$0	$0
% change	-1.5%	-81.1%	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: Money paid to the state by casino operators in excess of amounts required by Chapter 3772. of the Revised Code for licenses or fees, or by Title 57 of the Revised Code for taxes

Legal Basis: Discontinued line item

Purpose: This line item was used to support the goals of the Step Up to Quality program.

Dedicated Purpose Fund Group

5M40 6006B2 Low Income Energy Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$0	$176,222,102
% change	N/A	N/A	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Revenues from a rider on retail electric service

Legal Basis: R.C. 4928.51 and 4928.52; Section 307.10 of H.B. 96 of the 136th G.A.

Purpose: This line item will provide funding for the Percentage of Income Payment Plan (PIPP) Program, to assist low-income households to cover their electricity bills. Program participants pay a percentage of their monthly utility bills, with the PIPP Program covering the remainder. These amounts are remitted to electric utilities to cover the portion of electric bills that PIPP participants are not required to pay.

H.B. 96 transfers various energy assistance programs from DEV to ODJFS in FY 2027. As part of this transfer, funding for this line item will be moved from DEV Fund 5M40 line item 195659, Low Income Energy Assistance (USF).

5RX0 600699 Workforce Development Projects

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$182,465	$252,450	$1,290,592	$1,856,141	$0	$0
% change	38.4%	411.2%	43.8%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Intrastate agency transfers, nonfederal grants, and other similar revenue sources

Legal Basis: As needed line item; R.C. 6301.19 (originally established by the Controlling Board on July 20, 2015)

Purpose: This line item is used to support program and administrative expenses related to the implementation of workforce initiatives.

Dedicated Purpose Fund Group

5RY0 600698 Human Services Project

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$20,265,366	$14,722,058	$3,088,625	$13,801,497	$10,000,000	$10,000,000
% change	-27.4%	-79.0%	346.8%	-27.5%	0.0%

Source: Dedicated Purpose Fund Group: Intrastate agency transfers, nonfederal grants, and other similar revenue sources

Legal Basis: R.C. 5101.072; Section 307.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on July 20, 2015)

Purpose: This line item is used to support program and administrative expenses related to the implementation of human service initiatives within ODJFS.

H.B. 33 of the 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, a portion of funding in this line item was moved to DCY Fund 5BO1 line item 830620, Children and Youth Community Initiatives.

5TZ0 600674 Childrens Crisis Care

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$870,515	$907,309	$1,088,081	$246,919	$0	$0
% change	4.2%	19.9%	-77.3%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Transfers from the GRF

Legal Basis: Discontinued line item

Purpose: This line item was used to provide funds to children's crisis care facilities.

H.B. 33 of the 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to GRF line item 830419, Children's Crisis Care.

Dedicated Purpose Fund Group

5U60 600663 Family and Children Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,419,229	$3,983,720	$3,538,387	$1,229,526	$0	$0
% change	16.5%	-11.2%	-65.3%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Certain federal financial participation funds (up to 3%) withheld in accordance with R.C. 5101.141

Legal Basis: Discontinued line item (originally established by Controlling Board in June 2002)

Purpose: This line item funded the state portion of the Child Welfare Training Program for county personnel, child welfare related administrative expenses, and tuition assistance for students majoring in social work who agree to work in county child welfare agencies after graduation.

H.B. 33 of the 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY Fund 5U60 line item 830619, Family and Children Support.

Internal Service Activity Fund Group

5HL0 600602 State and County Shared Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,379,106	$347,978	$326,068	$233,896	$2,000,000	$2,000,000
% change	-74.8%	-6.3%	-28.3%	755.1%	0.0%

Source: Internal Service Activity Fund Group: Reimbursement from CDJFSs for computer-related purchases and services

Legal Basis: Section 307.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on November 30, 2009)

Purpose: This line item supports computer-related purchases and services provided to CDJFSs. ODJFS purchases computer equipment, to ensure that technical specifications are met, and the counties reimburse ODJFS.

Internal Service Activity Fund Group

5WU0 6006C2 Ohio Benefits

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$0	$169,005,914
% change	N/A	N/A	N/A	N/A	N/A

Source: Internal Service Activity Fund Group: Charges assessed to state agencies

Legal Basis: Section 307.10 of H.B. 96 of the 136th G.A.

Purpose: This line item will be used to pay the operational costs of the Ohio Benefits System, which allows Ohioans to apply for and manage various benefits including Medicaid, child care, food assistance, and cash assistance.

H.B. 96 transfers the administration Ohio Benefits System from the Department of Administrative Services (DAS) to ODJFS in FY 2027. As part of this transfer, funding for this line item will be moved from DAS Fund 5WU0 line item 100672, Ohio Benefits.

Fiduciary Fund Group

1920 600646 Child Support Intercept - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$158,311,556	$92,718,022	$71,959,991	$60,568,335	$100,000,000	$100,000,000
% change	-41.4%	-22.4%	-15.8%	65.1%	0.0%

Source: Fiduciary Fund Group: Overdue child support payments collected by the Internal Revenue Service

Legal Basis: R.C. 3123.81; Sections 307.10 and 307.120 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to collect overdue child support payments from federal income tax refunds. This line item was created to comply with federal law, which required states to have procedures for income tax refund withholdings.

5830 600642 Child Support Intercept - State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$14,331,318	$14,376,945	$14,531,163	$13,686,882	$13,000,000	$13,000,000
% change	0.3%	1.1%	-5.8%	-5.0%	0.0%

Source: Fiduciary Fund Group: Overdue child support payments collected by the Department of Taxation

Legal Basis: R.C. 5747.121; Sections 307.10 and 307.120 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to collect overdue child support payments from state personal income tax refunds. This line item was created to comply with federal law, which required states to have procedures for income tax refund withholding.

Fiduciary Fund Group

5B60 600601 Food Assistance Intercept

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,506,374	$7,300,019	$3,307,463	$2,692,077	$9,000,000	$9,000,000
% change	191.3%	-54.7%	-18.6%	234.3%	0.0%

Source: Fiduciary Fund Group: Tax refunds withheld from individuals who receive Food Assistance benefits in error

Legal Basis: R.C. 5101.184; Sections 307.10, 307.60, and 307.120 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay back the U.S. Department of Agriculture for federal reimbursement for fraudulent Food Assistance Program benefit payments. A portion of the collection is sent back to the county where the fraudulent benefits were issued as an incentive payment for participation in this program.

Holding Account Fund Group

R012 600643 Refunds and Audit Settlements

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$500,000	$500,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Holding Account Fund Group: Unidentified revenue is held in this fund until appropriate fund dissemination is determined

Legal Basis: Sections 307.10 and 307.120 of H.B. 96 of the 136th G.A. (originally established by H.B. 238 of the 116th G.A.)

Purpose: This line item acts as a holding account for revenue whose disposition cannot be determined at the time of receipt. Upon determination of the appropriate fund, a cash deposit is made from this line item to the appropriate fund.

Federal Fund Group

3270 600606 Child Welfare

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$28,017,304	$29,732,929	$24,872,447	$5,840,289	$0	$0
% change	6.1%	-16.3%	-76.5%	-100.0%	N/A

Source: Federal Fund Group: FAL 93.645, Child Welfare Grant; FAL 93.556, Promoting Safe and Stable Families Grant

Legal Basis: Discontinued line item

Purpose: This line item was used to expend matching federal funds (Title IV-B) for the costs associated with providing child welfare services to children and their families.

H.B. 33 of the 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY Fund 3270 line item 830601, Child Welfare.

3310 600615 Veterans Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,592,785	$7,022,425	$7,561,553	$6,587,854	$9,729,693	$10,046,576
% change	6.5%	7.7%	-12.9%	47.7%	3.3%

Source: Federal Fund Group: FAL 17.801, Jobs for Veterans State Grant; FAL 17.804, Local Veterans' Employment Representative Program

Legal Basis: Section 307.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 487 of the 129th G.A.)

Purpose: This line item is used for veteran's programs. The Local Veterans Employment Representatives Program ensures veterans receive a range of workforce and employment services needed to meet their employment and training needs. The Disabled Veterans Outreach Program Specialist (DVOPS) Program provides intensive services that may include job-search coaching, vocational counseling, and specialized one-on-one job development assistance. DVOPS services target veterans who are economically or educationally disadvantaged, including homeless veterans and veterans with barriers to employment.

Federal Fund Group

3310 600624 Employment Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$24,535,101	$28,972,329	$28,127,308	$26,256,478	$33,757,412	$33,361,820
% change	18.1%	-2.9%	-6.7%	28.6%	-1.2%

Source: Federal Fund Group: FAL 17.207, Employment Services (Wagner-Peyser)

Legal Basis: Section 307.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 487 of the 129th G.A.)

Purpose: This line item is used to provide job search assistance, referral and placement assistance to job seekers, re-employment services to unemployment insurance claimants, and recruitment services to employers with employment opportunities.

3310 600686 Workforce Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,286,779	$2,468,091	$2,474,985	$2,427,988	$3,726,601	$3,831,863
% change	7.9%	0.3%	-1.9%	53.5%	2.8%

Source: Federal Fund Group: FAL 17.002, Labor Force Statistics; FAL 17.271, Work Opportunity Tax Credit Program; FAL 17.273, Temporary Labor Certification for Foreign Workers

Legal Basis: Section 307.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 283 of the 123rd G.A.)

Purpose: This line item is used to administer various federally-funded programs, including the Labor Market Information Program, the Work Opportunity Tax Credit Program, and the Foreign Labor Certification Program.

Federal Fund Group

3840 600610 Food Assistance Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$188,945,911	$210,601,985	$186,178,290	$474,309,514	$353,577,548	$355,477,007
% change	11.5%	-11.6%	154.8%	-25.5%	0.5%

Source: Federal Fund Group: FAL 10.551, Supplemental Nutrition Assistance Program; FAL 10.561, State Administrative Matching Grants for the Supplemental Nutrition Assistance Program; FAL 10.565, Commodity Supplemental Food Program; FAL, 10.182, Local Food Purchase Assistance Program; FAL 10.568, Emergency Food Assistance Program (Administrative Costs); FAL 10.187, The Emergency Food Assistance Program

Legal Basis: R.C. 5101.541; Section 307.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to reimburse the state and CDJFS' costs of administering the Food Assistance Program. For most activities, the federal government reimburses states 50% for managing the program.

In FY 2025, the line item was also used for the Summer Electronic Benefits Transfer Nutrition Program. However, H.B. 96 of the 136th G.A. created the Summer Electronic Benefits Transfer for Children Fund outside of the state treasury, so this line item will not be used for this purpose beginning in FY 2026.

3850 600614 Refugee Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,351,292	$12,467,878	$24,631,822	$26,065,620	$43,221,914	$47,817,949
% change	96.3%	97.6%	5.8%	65.8%	10.6%

Source: Federal Fund Group: FAL 93.566, Refugee and Entrant Assistance - State Administered Programs; FAL 93.576, Refugee and Entrant Assistance - Discretionary Grants

Legal Basis: R.C. 5101.49; Section 307.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for Ohio's Refugee Services programs. Fully funded by the federal government, these programs temporarily provide refugees with cash assistance, medical assistance, and social services in order to help with their transition to living in the United States.

3950 600616 Federal Discretionary Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,157,001	$9,403,167	$4,589,172	$1,694,607	$4,500,000	$4,500,000
% change	82.3%	-51.2%	-63.1%	165.5%	0.0%

Source: Federal Fund Group: FAL 93.747, Elder Justice and Adult Protective Services Grant

Legal Basis: Sections 307.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 171 of the 118th G.A.)

Purpose: This line item is used to expend certain federal grants for adult welfare activities.

Federal Fund Group

3960 600620 Social Services Block Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$36,370,596	$36,470,579	$35,647,921	$40,045,900	$38,100,747	$38,339,506
% change	0.3%	-2.3%	12.3%	-4.9%	0.6%

Source: Federal Fund Group: FAL 93.667, Social Services Block Grant

Legal Basis: R.C. 5101.46; Section 307.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in January 1972)

Purpose: This line item is used to expend ODJFS's share of the federal Title XX Social Services Block Grant (SSBG). Three departments share in the total grant received: ODJFS (72.50%); the Department of Behavioral Health (12.93%); and the Department of Developmental Disabilities (14.57%). SSBG funds support programs that assist in the delivery of social services that are focused on the needs of children and adults. The program has the following goals: to achieve or maintain economic self-support or self-sufficiency to prevent, reduce or eliminate dependency; to prevent neglect, abuse, or exploitation of children and adults unable to protect their own interests, or to preserve, rehabilitate, or reunite families; to prevent or reduce inappropriate institutional care by providing for community-based care, home-based care, or other forms of less intensive care; and to secure referral or admission for institutional care when other forms of care are not appropriate or to provide services to individuals in institutions. TANF funds transferred for Title XX (SSBG) purposes are expended through line item 600689, TANF Block Grant.

3970 600626 Child Support - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$187,167,162	$194,223,400	$208,502,921	$219,013,203	$206,615,245	$206,484,306
% change	3.8%	7.4%	5.0%	-5.7%	-0.1%

Source: Federal Fund Group: FAL 93.563, Child Support Enforcement Grant

Legal Basis: Section 307.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to expend the federal share of all county and state child support administrative expenditures, including the federal share for the Support Enforcement Tracking System and federal incentive awards.

Federal Fund Group

3980 600627 Adoption Program-Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$181,492,585	$185,489,468	$190,244,626	$67,259,549	$0	$0
% change	2.2%	2.6%	-64.6%	-100.0%	N/A

Source: Federal Fund Group: FAL 93.659, Adoption Assistance

Legal Basis: Discontinued line item (originally established by H.B. 238 of the 116th G.A.)

Purpose: This line item was used to support the administration of the state's Adoption Program and provide the federal share of subsidy costs for the adoption of children with special needs who could not be reunited with their families and who met certain eligibility tests.

H.B. 33 of the 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY Fund 3980 line item 830612, Adoption Program.

3A20 600641 Emergency Food Distribution

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,073,043	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Federal Fund Group: FAL 10.568, Emergency Food Assistance Program (Administrative Costs); FAL 10.565, Commodity Supplemental Food Program

Legal Basis: Discontinued line item

Purpose: This line item was used for administrative expenses related to processing, storing, and distributing of food commodities in local storage centers. Beginning in FY 2022, this funding is appropriated through federal line item 600610, Food Assistance Programs.

Federal Fund Group

3D30 600648 Children's Trust Fund Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,776,304	$4,235,805	$5,021,266	$1,718,401	$0	$0
% change	52.6%	18.5%	-65.8%	-100.0%	N/A

Source: Federal Fund Group: FAL 93.590, Community-Based Child Abuse Prevention Grants; FAL 93.670, Child Abuse and Neglect Discretionary Grants; FAL 93.648, Child Welfare Prevention

Legal Basis: Discontinued line item (originally established by H.B. 171 of the 117th G.A.)

Purpose: This line item was used to provide funding for the expenditures related to the Ohio Children's Trust Fund (OCTF). OCTF was created in 1984 and is the state's primary funding agent for programs designed to prevent child abuse and neglect. These funds were provided to each county through a formula based on the number of children living in each county. As required by state law, OCTF funding focuses exclusively on support for primary and secondary prevention activities.

H.B. 33 of 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY Fund 3D30 line item 830602, Children's Trust Fund.

3F01 655624 Medicaid Program Support - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$170,113,535	$167,941,005	$167,778,559	$187,860,909	$221,532,699	$222,146,496
% change	-1.3%	-0.1%	12.0%	17.9%	0.3%

Source: Federal Fund Group: FAL 93.778, Medical Assistance Program (Medicaid); FAL 93.767, Children's Health Insurance Program

Legal Basis: Sections 307.10, 333.70, and 333.160 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for Medicaid-related administrative expenses, including to send CDJFSs the federal share of expenditures for administration and transportation services made from line items 655522, Medicaid Program Support - Local, and 655523, Medicaid Program Support - Local Transportation.

Federal Fund Group

3FI0 6006B4 Home Weatherization Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$0	$45,000,000
% change	N/A	N/A	N/A	N/A	N/A

Source: Federal Fund Group: FAL 81.042, Weatherization Assistance for Low-Income Persons Program

Legal Basis: Section 307.10 of H.B. 96 of the 136th G.A.

Purpose: This line item will be used to fund the Home Weatherization Assistance Program. Ohio residents at or below 200% of the federal poverty line can receive home energy assistance to increase energy efficiency, reduce household energy expenditures, and improve health and safety.

H.B. 96 transfers various energy assistance programs from DEV to ODJFS in FY 2027. As part of this transfer, funding for this line item will be moved from DEV Fund 3080 line item 195670, Home Weatherization Program.

3H70 600617 Child Care Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$249,634,535	$659,035,920	$390,990,728	$15,268,296	$0	$0
% change	164.0%	-40.7%	-96.1%	-100.0%	N/A

Source: Federal Fund Group: FAL 93.596, Child Care and Development Fund (Mandatory/Matching); FAL 93.575, Child Care and Development Block Grant (Discretionary)

Legal Basis: Discontinued line item

Purpose: This line item was mainly used for publicly funded child care, licensing child care facilities, and for related quality programs.

H.B. 33 of the 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY Fund 3H70 line item 830604, Child Care.

Federal Fund Group

3H70 600661 Childcare ARPA Supplement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$232,269,112	$543,072,888	$330,048,906	$116,790,466	$0	$0
% change	133.8%	-39.2%	-64.6%	-100.0%	N/A

Source: Federal Fund Group: FAL 93.575, Child Care and Development Block Grant, supplemental funding provided through the American Rescue Plan Act (ARPA)

Legal Basis: Discontinued line item (originally established by H.B. 169 of the 134th G.A.)

Purpose: The line item was used for child care stabilization grants. Funds were also used to maximize the amount expended on direct payments to providers serving children eligible for publicly funded child care. Any remaining moneys after these direct payments were made were used for increases in market rates, workforce supplements, copayment assistance, program business development supports, home-based program start-up grants, mental health and special needs services, and a shared services pilot program.

3HQ0 600683 Governor's Emergency Education Relief Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$4,082,315	$0	$0	$0	$0
% change	N/A	-100.0%	N/A	N/A	N/A

Source: Federal Fund Group: Money from the Governor's Emergency Education Relief Fund made available under the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act

Legal Basis: Discontinued line item (originally established by Controlling Board on August 24, 2020)

Purpose: This line item was used to support state efforts to provide child care to school age children who were impacted by hybrid or remote learning schedules as a result of COVID-19.

Federal Fund Group

3K90 6006B3 Home Energy Assistance Block Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$0	$180,000,000
% change	N/A	N/A	N/A	N/A	N/A

Source: Federal Fund Group: FAL 93.568, Low-Income Energy Home Assistance Program

Legal Basis: Section 307.10 of H.B. 96 of the 136th G.A.

Purpose: This line item will provide federal block grant funding for the Home Energy Assistance Program (HEAP), which aims to assist low-income households in meeting their energy costs. The program will provide energy assistance to households at or below 175% of the federal poverty guidelines. This line item also includes funding for other activities, such as the Emergency HEAP (E-HEAP) Program for households in imminent danger of being disconnected during the winter heating season, and Summer Crisis Program for summer cooling assistance to HEAP-eligible households that include persons over age 60 or who can provide proof of a medical necessity.

H.B. 96 transfers various energy assistance programs from DEV to ODJFS in FY 2027. As part of this transfer, funding for this line item will be moved from DEV Fund 3K90 line item 195611, Home Energy Assistance Block Grant.

3K90 6006B7 HEAP Weatherization

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$0	$44,000,000
% change	N/A	N/A	N/A	N/A	N/A

Source: Federal Fund Group: FAL 93.568, Low-Income Home Energy Assistance Program

Legal Basis: Sections 307.10 and 307.130 of H.B. 96 of the 136th G.A.

Purpose: This line item will provide funding for home weatherization projects benefiting low income households throughout the state. This funding is a portion of the total federal award for the Home Energy Assistance Program (HEAP). Most HEAP funding will be spent through line item 6006B3, but a portion (up to 25%) is allocated to this line item annually to support weatherization projects.

H.B. 96 transfers various energy assistance programs from DEV to ODJFS in FY 2027. As part of this transfer, funding for this line item will be moved from DEV Fund 3K90 line item 195614, HEAP Weatherization.

Federal Fund Group

3L00 6006B8 Community Services Block Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$0	$32,000,000
% change	N/A	N/A	N/A	N/A	N/A

Source: Federal Fund Group: FAL 93.569, Community Services Block Grant Program

Legal Basis: R.C. 5101.313; Section 307.10 of H.B. 96 of the 136th G.A.

Purpose: This line item will be used to distribute federal block grant funding to Community Action Agencies (CAAs) to assist low-income persons. A small portion may be retained by ODJFS for administrative costs.

H.B. 96 transfers the Community Services Block Grant Program from DEV to ODJFS in FY 2027. As part of this transfer, funding for this line item will be moved from DEV Fund 3L00 line item 195612, Community Services Block Grant.

3N00 600628 Foster Care Program-Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$287,748,879	$233,013,921	$266,661,796	$52,305,711	$0	$0
% change	-19.0%	14.4%	-80.4%	-100.0%	N/A

Source: Federal Fund Group: FAL 93.658, Foster Care-Title IV-E; FAL 93.674, Chafee Foster Care Program; FAL 93.599, Chafee Education and Training Vouchers

Legal Basis: Discontinued line item (originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item was used to provide federal funds to county public children services agencies for foster care maintenance payments and to provide reimbursements for state and county administrative activities conducted under Title IV-E of the Social Security Act. In addition, the funds were also used for training activities for county agency staff and foster parents. The line item was also used for programs designed to assist foster children in making the transition from foster care to independent living and to provide funds for education and training to certain eligible youth (those who have aged of foster care or who have been adopted from the public foster care system after age 16).

H.B. 33 of the 135th G.A. created DCY and required the transfer of children's services duties, functions, programs, and staff from various state departments to DCY by January 1, 2025. As part of this transfer, funding for this line item was moved to DCY Fund 3N00 line item 830603, Foster Care Program.

Federal Fund Group

3S50 600622 Child Support Projects

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$412,340	$273,341	$321,722	$285,960	$539,000	$539,000
% change	-33.7%	17.7%	-11.1%	88.5%	0.0%

Source: Federal Fund Group: FAL 93.597, Grants to States for Access and Visitation Program

Legal Basis: Section 307.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in October 1997)

Purpose: This line item is used to facilitate non-custodial parents' access to, and visitation of, their children and to encourage the payment of child support obligations. Activities may include mediation, counseling, education, development of parenting plans, visitation enforcement and development of guidelines for visitation and alternative custody arrangements.

3V00 600688 Workforce Innovation and Opportunity Act Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$124,714,804	$130,096,274	$141,032,602	$135,216,933	$165,467,651	$172,078,185
% change	4.3%	8.4%	-4.1%	22.4%	4.0%

Source: Federal Fund Group: FAL 17.258, Workforce Innovation and Opportunity Act (WIOA) Adult Program; FAL 17.259, WIOA Youth Activities; FAL 17.278, WIOA Dislocated Workers; FAL 17.277, WIOA National Emergency Grants; FAL 17.285, Registered Apprenticeship

Legal Basis: R.C. 6301.02; Section 307.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in April 2000)

Purpose: This line item is used to distribute WIOA dollars to local workforce development boards to administer the Youth, Adult, and Dislocated Worker activities. ODJFS retains a portion of these dollars for statewide use, Rapid Response, and program administration.

3V40 600632 Trade Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$15,021,898	$16,451,204	$12,659,581	$211,986	$3,001,000	$3,001,000
% change	9.5%	-23.0%	-98.3%	1,315.7%	0.0%

Source: Federal Fund Group: FAL 17.245, Trade Adjustment Assistance

Legal Basis: Section 307.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to expend federal funds for Trade Adjustment Assistance programs. The programs offer a variety of benefits and services for workers who become unemployed because of increased imports from, or shifts in work to, foreign countries.

Federal Fund Group

3V40 600678 Federal Unemployment Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$244,904,380	$77,908,927	$104,401,981	$100,288,855	$122,666,388	$125,686,620
% change	-68.2%	34.0%	-3.9%	22.3%	2.5%

Source: Federal Fund Group: FAL 17.225, Unemployment Insurance

Legal Basis: R.C. 4141.10; Section 307.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 94 of the 124th G.A.)

Purpose: This line item is used to support the functions of the Office of Unemployment Insurance Operations and state administration of federal unemployment insurance programs.

3V40 600679 Unemployment Compensation Review Commission - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,780,292	$2,242,657	$4,783,965	$4,814,113	$6,068,609	$6,249,573
% change	-71.2%	113.3%	0.6%	26.1%	3.0%

Source: Federal Fund Group: FAL 17.225, Unemployment Insurance

Legal Basis: R.C. 4141.06; Section 307.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 94 of the 124th G.A.)

Purpose: This line item is used for the Unemployment Compensation Review Commission (UCRC). The UCRC reviews appeals of benefit determinations made by the Office of Unemployment Insurance Operations.

Federal Fund Group

3V60 600689 TANF Block Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$768,454,686	$680,628,546	$745,355,320	$538,853,850	$561,481,981	$561,481,981
% change	-11.4%	9.5%	-27.7%	4.2%	0.0%

Source: Federal Fund Group: FAL 93.558, Temporary Assistance for Needy Families (TANF) Block Grant

Legal Basis: R.C. 5101.821; Sections 307.10, 307.40, and 307.80 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to fund TANF programs, including Ohio Works First cash assistance and the Prevention, Retention, and Contingency Program. TANF programs must meet one of the four purposes of the TANF Program: (1) provide assistance to needy families so children can be cared for in their own homes; (2) reduce the dependency of needy parents by the promotion of job preparation, work, and marriage; (3) prevent and reduce out-of-wedlock pregnancies; and (4) encourage the formation and maintenance of two-parent families.

H.B. 96 establishes the following earmarks in each fiscal year: $1.5 million for Open Doors Academy; $1.5 million for La Soupe; $1.0 million for Produce Perks; $500,000 for the African American Male Wellness Agency; $500,000 for Child Focus, Inc.; $400,000 for the Simon Kenton Council; $400,000 for the Southside Life Station Food Pantry; $250,000 for the Toledo Seagate Foodbank; $250,000 for Ohio Guidestone; $150,000 for Dads2Be; $100,000 for the Ohio YMCA; and $100,000 for Country Neighbor. Additionally, H.B. 96 earmarks $3.0 million in FY 2026 and $2.5 million in FY 2027 for the Children's Hunger Alliance and $600,000 in FY 2026 to the Foundry Row, Sail, Dream Program.

H.B. 96 also requires line items 600410 and 600689 be used to provide: up to $13.4 million in each fiscal year to support to programs or organizations that align with the mission of the Governor's Office of Faith-Based and Community Initiatives; and $8.5 million in each fiscal year to the Ohio Alliance of Boys and Girls Clubs. Lastly, H.B. 96 requires line items 600410, 600689, and 600658 be used to provide a total of up to $22.1 million in each fiscal year to the Ohio Association of Food Banks.

With the creation of DCY, a portion of TANF funds related primarily to publicly funded child care that were previously expended from this line item are instead expended from Fund 3V62 line item 830605, TANF Block Grant as of FY 2025.

General Revenue Fund

GRF 029321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$498,458	$403,088	$450,249	$533,317	$570,000	$570,000
% change	-19.1%	11.7%	18.4%	6.9%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 101.35; Sections 309.10 and 309.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 215 of the 122nd G.A.)

Purpose: This line item pays for the Joint Committee on Agency Rule Review's (JCARR) operating expenses. JCARR's primary function is to review proposed new, amended, and rescinded rules from over 100 state agencies. At the request of JCARR, the unused balance of the line item at the end of FY 2025 and FY 2026 is reappropriated to FY 2026 and FY 2027, respectively.

General Revenue Fund

GRF 048321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$252,519	$525,390	$308,648	$675,340	$133,000	$0
% change	108.1%	-41.3%	118.8%	-80.3%	-100.0%

Source: General Revenue Fund

Legal Basis: R.C. 103.41; Section 313.20 of H.B. 96 of the 136th G.A. (originally created in Section 9 of S.B. 206 of the 130th G.A.)

Purpose: This line item supports operating expenses related to the Joint Medicaid Oversight Committee (JMOC), as the committee concludes its activities during the first quarter of FY 2026. Since it was established in March 2014, JMOC has been responsible for providing ongoing legislative oversight of the state's Medicaid Program. This included contracting with an actuary before the beginning of each fiscal biennium to determine the projected medical inflation rate, reviewing how Medicaid related to the public and private provision of health care coverage, recommending improvements in Medicaid statutes and rules, and developing a plan of action for the future of Medicaid.

General Revenue Fund

GRF 005321 Operating Expenses - Judiciary/Supreme Court

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$183,306,685	$183,949,969	$191,727,723	$199,292,679	$218,911,023	$230,757,735
% change	0.4%	4.2%	3.9%	9.8%	5.4%

Source: General Revenue Fund

Legal Basis: Section 317.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 204 of the 113th G.A.)

Purpose: This line item is used to: (1) support the full salaries of Ohio's appellate judges, (2) support the state's share of salaries for court of common pleas, municipal, and county court judges, and county clerks of court, (3) pay the salaries for the support staff of the state's 12 courts of appeals, (4) pay for the operation of the Supreme Court, including the salaries for the justices and staff, (5) pay for the operation and maintenance of the Thomas J. Moyer Ohio Judicial Center, and (6) provide programs for the benefit of the trial and appellate courts throughout the state.

GRF 005401 State Criminal Sentencing Commission

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,043,838	$1,111,321	$1,044,890	$908,737	$1,506,142	$1,601,731
% change	6.5%	-6.0%	-13.0%	65.7%	6.3%

Source: General Revenue Fund

Legal Basis: Sections 317.10 and 317.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item pays for operating expenses of the State Criminal Sentencing Commission created by S.B. 258 of the 118th G.A. The Commission reviews sentencing statutes and sentencing patterns and makes recommendations on statutory changes to the General Assembly. Prior to FY 2020, these costs were paid from the Court's GRF line item 005321, Operating Expenses – Judiciary/Supreme Court.

General Revenue Fund

GRF 005406 Law-Related Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$212,500	$487,500	$375,000	$375,000	$250,000	$250,000
% change	129.4%	-23.1%	0.0%	-33.3%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 317.10 and 317.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 94 of the 124th G.A.)

Purpose: In FYs 2026 and 2027, temporary law requires $250,000 to be distributed in each year to the Ohio Center for Law-Related Education for the purposes of providing continuing citizenship education activities to primary and secondary students, expanding delinquency prevention programs, increasing activities for at-risk youth, and accessing additional public and private money for new programs.

GRF 005409 Ohio Courts Technology Initiative

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,572,075	$3,703,286	$3,992,406	$3,657,037	$0	$0
% change	3.7%	7.8%	-8.4%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 119 of the 127th G.A.)

Purpose: This line item paid for the costs of facilitating the exchange of information and warehousing of data by and between Ohio courts and other justice system partners, including: (1) continuing development and maintenance of the Ohio Courts Network (OCN), (2) operation of the Commission on Technology and the Courts which aids in the orderly adoption and use of technology in the courts, and (3) grants to local courts to support the adoption and use of relevant technology. H.B. 96 of the 136th G.A. transferred these duties to the Attorney General. Beginning in FY 2026, these costs are paid under GRF line item 055321, Operating Expenses.

Dedicated Purpose Fund Group

4C80 005605 Attorney Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$10,652,457	$10,711,296	$10,965,598	$9,252,579	$10,718,083	$10,721,022
% change	0.6%	2.4%	-15.6%	15.8%	0.0%

Source: Dedicated Purpose Fund Group: (1) Attorney registration, late registration, and reinstatement fees, (2) cost reimbursements from disciplined attorneys, (3) civil penalties and costs assessed against persons who are found to have engaged in the unauthorized practice of law, (4) continuing legal education fees, (5) bar exam fees and registration fees from registrants in law school, (6) CLE revenue, and (7) investment earnings

Legal Basis: Sections 317.10 and 317.20 of H.B. 96 of the 136th G.A.; Rule VI of the Supreme Court Rules for the Government of the Bar of Ohio

Purpose: This line item pays for operating expenses incurred by administrative offices of the Supreme Court involved in attorney registration, attorney discipline, continuing legal education, and unauthorized practice of law. These offices include the Attorney Services Division, the Office of Disciplinary Counsel, the Board of Commissioners on Grievances and Discipline, and the Clients' Security Fund.

5HT0 005617 Court Interpreter Certification

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$372	$7,000	$0	$8,882	$9,000	$9,000
% change	1,781.7%	-100.0%	N/A	1.3%	0.0%

Source: Dedicated Purpose Fund Group: (1) One-time written and oral examination fees paid by individuals when seeking to become certified as a court foreign language or sign language interpreter, and (2) investment earnings

Legal Basis: Sections 317.10 and 317.20 of H.B. 96 of the 136th G.A.; Rules 80 through 88 of the Rules of Superintendence for the Courts of Ohio (originally established by Controlling Board on March 8, 2010)

Purpose: This line item pays for operating expenses that the Supreme Court incurs in the testing and certification of court interpreters.

Dedicated Purpose Fund Group

5SP0 005626 Civil Justice Grant Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$369,899	$327,055	$331,484	$495,888	$425,000	$425,000
% change	-11.6%	1.4%	49.6%	-14.3%	0.0%

Source: Dedicated Purpose Fund Group: (1) Voluntary fee of $50 collected as part of the biennial registration process for active attorneys, (2) $150 of the $500 annual pro hac vice registration fee from an out-of-state attorney trying cases in Ohio, and (3) investment earnings

Legal Basis: Sections 317.10 and 317.20 of H.B. 96 of the 136th G.A.; Rules VI and XII of the Supreme Court Rules for the Government of the Bar of Ohio (originally established by Controlling Board on May 16, 2016)

Purpose: This line item is used for grants to not-for-profit organizations and agencies dedicated to providing legal aid to underserved populations, to fund innovative programs directed at this purpose, and to increase access to the judicial services of that population.

5T80 005609 Grants and Awards

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,084	$90,465	$294	$0	$1,000	$1,000
% change	1,177.0%	-99.7%	-100.0%	N/A	0.0%

Source: Dedicated Purpose Fund Group: Grants and other money awarded by the State Justice Institute, Criminal Justice Services, or other entities

Legal Basis: Sections 317.10 and 317.20 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on February 25, 2002)

Purpose: This line item is used to disburse grants and awards that the Court has received for designated purposes, typically one-time moneys from foundations and non-profit organizations.

Dedicated Purpose Fund Group

6720 005601 Continuing Judicial Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$50,000	$36,416	$41,042	$38,114	$37,500	$37,500
% change	-27.2%	12.7%	-7.1%	-1.6%	0.0%

Source: Dedicated Purpose Fund Group: (1) Fees paid for attending judicial and public education on the law, (2) reimbursement of costs for judicial and public education on the law, (3) other gifts and grants received for the purpose of judicial and public education on the law, and (4) investment earnings

Legal Basis: Sections 317.10 and 317.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 694 of the 114th G.A.)

Purpose: This line item pays for operating expenses that the Ohio Judicial College incurs in providing educational programs and activities for judges, magistrates, non-judicial court personnel, and members of the public.

Fiduciary Fund Group

5JY0 005620 County Law Library Resources Boards

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$208,014	$247,224	$220,390	$257,399	$313,800	$318,500
% change	18.8%	-10.9%	16.8%	21.9%	1.5%

Source: Fiduciary Fund Group: (1) 2% of the funds deposited pursuant to R.C. 307.515 into each county's County Law Library Resources Fund from the preceding calendar year, and (2) investment earnings

Legal Basis: R.C. 3375.481; Sections 317.10 and 317.20 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on March 28, 2011)

Purpose: This line item is used for expenses incurred in operating the Statewide Consortium of County Law Library Resources Boards and to provide grants to county law library resources boards.

Federal Fund Group

3J00 005603 Federal Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,702,057	$2,078,008	$2,005,662	$1,623,054	$1,810,907	$1,157,600
% change	22.1%	-3.5%	-19.1%	11.6%	-36.1%

Source: Federal Fund Group: Various federal grants primarily issued by the U.S. Department of Health and Human Services, the U.S. Department of Justice Office of Justice Programs, or through state agency partners such as the Ohio Criminal Justice Services and the Ohio Department of Jobs and Family Services

Legal Basis: Sections 317.10 and 317.20 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in February 1991)

Purpose: This line item is used to expend federal grants, both direct and indirect, awarded for the assessment and improvement of court performance or for special projects.

Dedicated Purpose Fund Group

4C00 780601 Lake Erie Protection

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$491,781	$656,766	$1,195,415	$829,253	$900,000	$940,000
% change	33.5%	82.0%	-30.6%	8.5%	4.4%

Source: Dedicated Purpose Fund Group: (1) $15 contribution paid by Ohio motorists for the issuance of Lake Erie license plates, (2) annual earnings from the regional endowment of the Great Lakes Protection Fund, a private not-for-profit corporation created in 1989 by one-time contributions of the seven Great Lakes states, (3) cash transfers from state agencies that are participating members of the Commission, and (4) donations, gifts, bequests, or other money received for Lake Erie protection and restoration

Legal Basis: R.C. 1506.23; Sections 319.10 and 319.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 215 of the 122nd G.A.)

Purpose: This line item is used to pay for the Commission's ongoing annual operating expenses, and to fund grants of up to $50,000 for research and projects aimed at protecting, preserving, and restoring Lake Erie and its watershed.

6H20 780604 H2Ohio

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$125,000	$125,000	$0	$163,050	$132,000	$132,000
% change	0.0%	-100.0%	N/A	-19.0%	0.0%

Source: Dedicated Purpose Fund Group: Cash transfers from the surplus balance of the GRF

Legal Basis: R.C. 126.60; Sections 319.10 and 512.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item is used to support the Commission's role in the H2Ohio Initiative to provide coordination and to ensure transparency and accountability.

Federal Fund Group

3EP0 780603 LEC Federal Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$612,814	$137,783	$156,223	$439,278	$1,140,000	$1,140,000
% change	-77.5%	13.4%	181.2%	159.5%	0.0%

Source: Federal Fund Group: FAL 66.469, Great Lakes Program

Legal Basis: Section 319.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on December 13, 2010)

Purpose: This line item is used to disburse federal grants awarded for the purpose of undertaking Great Lakes Restoration Initiative (GLRI) projects. Since FY 2023, it is primarily being used to disburse the following awards: (1) effective FY 2023, a $880,088 pass-through grant partnering with The Ohio State University and the University of Toledo improve the understanding of cyanotoxins in Lake Erie, (2) effective FY 2024, $1.4 million grant to develop and implement the Lake Erie Environmental Justice Grant Program for historically overburdened and underserved communities in Ohio's Lake Erie watershed (3) effective FY 2025, $86,000 grant to host the 2025 U.S. Great Lakes Areas of Concern conference in Toledo (Lucas County), and (4) various grants for stream restoration.

General Revenue Fund

GRF 028321 Legislative Ethics Committee

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$621,757	$587,046	$619,243	$776,815	$713,000	$713,000
% change	-5.6%	5.5%	25.4%	-8.2%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 321.10 and 321.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 492 of the 120th G.A.)

Purpose: This line item funds the operating expenses of the Office of the Legislative Inspector General, which assists the 12-member Joint Legislative Ethics Committee (JLEC) in: (1) monitoring compliance with Ohio's Ethics Law as it relates to the legislative branch, and (2) administering legislative, executive agency, and retirement system lobbyist registrations and filings and post-employment disclosure filings. At the request of JLEC, the unused balance of the line item at the end of FY 2025 and FY 2026 is reappropriated to FY 2026 and FY 2027, respectively.

Dedicated Purpose Fund Group

4G70 028601 Joint Legislative Ethics Committee

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$147,217	$149,689	$149,830	$149,940	$150,000	$150,000
% change	1.7%	0.1%	0.1%	0.0%	0.0%

Source: Dedicated Purpose Fund Group: (1) $25 registration fee paid by legislative agents, executive agency lobbyists, retirement system lobbyists, or their employers, (2) late filing fee ($12.50 per day, up to a maximum fee of $100), and (3) investment earnings; legislative agent registrations expire December 31 of every even numbered year, and executive and retirement lobbyist registrations expire January 31 of each year

Legal Basis: R.C. 101.34; Section 321.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 492 of the 120th G.A.)

Purpose: This line item funds the operation of the Joint Legislative Ethics Committee and its Office of the Legislative Inspector General, and the purchase of data storage and computerization facilities for legislative agent, executive agency lobbyist, and retirement system lobbyist expenditure statements.

Dedicated Purpose Fund Group

5HN0 028602 Investigations and Financial Disclosure

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$10,000	$10,000	$10,000	$10,000	$10,000	$10,000
% change	0.0%	0.0%	0.0%	0.0%	0.0%

Source: Dedicated Purpose Fund Group: (1) $40 annual financial disclosure statement filing fee assessed on members of, and candidates for, the General Assembly, and designated General Assembly and legislative agency staff (staff fee paid by employing state agency), (2) late filing fee ($10 per day, up to a maximum fee of $250), and (3) investment earnings

Legal Basis: R.C. 101.34; Section 321.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 49 of the 132nd G.A.)

Purpose: This line item is used for expenses related to the investigative and financial disclosure functions of the Joint Legislative Ethics Committee.

General Revenue Fund

GRF 035321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$17,724,084	$17,443,769	$18,547,340	$19,441,939	$24,800,000	$24,800,000
% change	-1.6%	6.3%	4.8%	27.6%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 103.11; Sections 323.10 and 323.20 of H.B. 96 of the 136th G.A.

Purpose: This line item funds the operating expenses of the Legislative Service Commission (LSC), a nonpartisan agency providing drafting, budget, fiscal, research, training, and other technical services to the General Assembly.

GRF 035402 Legislative Fellows

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,049,409	$977,750	$1,105,951	$1,139,184	$1,200,000	$1,200,000
% change	-6.8%	13.1%	3.0%	5.3%	0.0%

Source: General Revenue Fund

Legal Basis: Section 323.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds a legislative fellowship program designed to provide college graduates with practical experience in the legislative process as paid staff for the General Assembly, Ohio Government Telecommunications, or LSC.

GRF 035405 Correctional Institution Inspection Committee

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$423,781	$417,981	$443,820	$563,498	$125,000	$0
% change	-1.4%	6.2%	27.0%	-77.8%	-100.0%

Source: General Revenue Fund

Legal Basis: R.C. 103.71 (repealed effective September 30, 2025); Sections 323.10 and 323.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 305 of the 112th G.A.)

Purpose: This line item funds the operating costs of the Correctional Institution Inspection Committee (CIIC) through the end of September 2025, at which time CIIC is abolished. CIIC was statutorily required to inspect and evaluate Ohio's prisons and authorized to inspect and evaluate state juvenile correctional facilities. In October 2025, H.B. 96 transfers these responsibilities to the newly created Office of Correctional Facility Inspection Services within the Attorney General's Office.

General Revenue Fund

GRF 035407 Legislative Task Force on Redistricting

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$632,529	$42,033	$269,342	$0	$100,000	$0
% change	-93.4%	540.8%	-100.0%	N/A	-100.0%

Source: General Revenue Fund

Legal Basis: R.C. 103.51; Sections 323.10 and 323.20 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the operating costs of the Legislative Task Force on Redistricting, which provides assistance to the General Assembly and the Ohio Redistricting Commission in establishing Congressional and state General Assembly districts, respectively. The Task Force also conducts other population and demographic research.

GRF 035409 National Associations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$600,000	$524,298	$600,000	$600,000	$712,000	$712,000
% change	-12.6%	14.4%	0.0%	18.7%	0.0%

Source: General Revenue Fund

Legal Basis: Section 323.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 694 of the 114th G.A.)

Purpose: This line item pays dues for Ohio's membership in several national associations, including the National Conference of State Legislatures (NCSL) and the Council of State Governments (CSG). The NCSL and CSG dues are determined by the two organizations using a population-based formula. Other organizations charge a flat annual amount.

GRF 035410 Legislative Information Systems

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,949,106	$11,305,823	$12,843,496	$16,014,616	$15,000,000	$15,000,000
% change	42.2%	13.6%	24.7%	-6.3%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 323.10 and 323.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item funds the operations of Legislative Information Systems (LIS), which serves the General Assembly and various legislative agencies by providing technology information network services, help desk support, computer education and training services, and assistance with the development of computer applications.

General Revenue Fund

GRF 035420 Ohio Redistricting Commission

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$60,552	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: As needed line item; Articles XI and XIX of the Ohio Constitution (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item is used for the Ohio Redistricting Commission to perform its duties under Articles XI and XIX of the Ohio Constitution.

GRF 035501 Litigation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,402,057	$799,291	$142,922	$76,886	$1,000,000	$1,000,000
% change	-43.0%	-82.1%	-46.2%	1,200.6%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 323.10 and 323.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item is used for any lawsuit in which the General Assembly, or either house of the General Assembly, is made a party. The chairperson and vice-chairperson of LSC must both approve the use of these funds before they can be spent.

Dedicated Purpose Fund Group

4100 035601 Sale of Publications

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$10,000	$0	$0	$0
% change	N/A	N/A	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: Proceeds from the sale of documents produced by LSC

Legal Basis: Discontinued line item (originally established by Controlling Board in September 1975)

Purpose: This line item supported the publication of documents produced by LSC.

General Revenue Fund

GRF 350321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,341,234	$4,424,461	$4,458,372	$4,371,509	$0	$0
% change	1.9%	0.8%	-1.9%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 94 of the 124th G.A.)

Purpose: This line item provided funds for payroll and fringe benefits, maintenance, library materials, and equipment for the State Library. Costs covered by this line item supported the State Library's services to state government and to Ohio library communities. Beginning in FY 2026, these functions are supported by Fund 5CZ1 line item 350607, Operating Expenses.

GRF 350401 Ohioana Library Association

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$303,102	$302,026	$310,516	$310,516	$0	$0
% change	-0.4%	2.8%	0.0%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 640 of the 123rd G.A.)

Purpose: This line item provided state support for the Ohioana Library Association (OLA), an independent, nonprofit entity. The appropriation supported a portion of OLA's operating expenses, including some payroll and benefit costs, associated with the management of the library's collection and programs. OLA also used this subsidy to leverage private, independent funds. Beginning in FY 2026, these functions are supported by Fund 5CW1 line item 350608, Ohioana Library Association.

General Revenue Fund

GRF 350502 Regional Library Systems

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$480,000	$480,000	$494,000	$494,000	$0	$0
% change	0.0%	2.9%	0.0%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 111 of the 118th G.A.)

Purpose: This line item subsidized regional library systems, which coordinated resource sharing efforts between member libraries and assisted the State Library Board in meeting the statutory goal of promoting a statewide program of development and coordination of library services. The four regional library systems are the Northeast Ohio Regional Library System (NEO-RLS), Northwest Regional Library System (NORWELD), Southeast Regional Library System (SERLS), and the Southwest Ohio and Neighboring Libraries (SWON). Each system received one-quarter of the appropriations in this line item. Beginning in FY 2026, these functions are supported by Fund 5CX1 line item 350609, Regional Library Systems.

Dedicated Purpose Fund Group

4590 350603 Services for Libraries

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,751,889	$5,894,676	$6,121,087	$6,112,608	$6,748,455	$6,783,244
% change	57.1%	3.8%	-0.1%	10.4%	0.5%

Source: Dedicated Purpose Fund Group: Service charges paid by Ohio libraries, other library organizations, and library customers

Legal Basis: R.C. 3375.01; Section 325.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on August 8, 1957)

Purpose: This line item supports services the State Library provides to Ohio libraries, other library organizations, and library customers, including the statewide delivery system and the administration of the Serving Every Ohioan (SEO) consortium. The statewide delivery system allows local library systems to share resources with each other, while SEO supports a centralized shared catalog database of over eight million items and software and technical support for the roughly 100 library systems in the consortium.

Dedicated Purpose Fund Group

4S40 350604 Ohio Public Library Information Network

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,596,822	$5,517,426	$5,625,325	$4,926,624	$5,567,715	$5,587,432
% change	-1.4%	2.0%	-12.4%	13.0%	0.4%

Source: Dedicated Purpose Fund Group: E-Rate reimbursements and fees paid by libraries for specific OPLIN-provided services; cash transfers from the Public Library Fund (Fund 7065)

Legal Basis: R.C. 3375.64; Sections 325.10 and 325.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item funds equipment, maintenance, and administrative expenses for the Ohio Public Library Information Network (OPLIN). OPLIN provides free broadband access and other technology and information services to local public libraries, including subscriptions to research databases.

5CW1 350608 Ohioana Library Association

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$310,516	$310,516
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: Cash transfers from the Public Library Fund (Fund 7065)

Legal Basis: R.C. 3375.61; Sections 325.10 and 325.20 of H.B. 96 of the 136th G.A.

Purpose: This line item provides state support for the Ohioana Library Association (OLA), an independent, nonprofit entity. The appropriation supports a portion of OLA's operating expenses, including some payroll and benefit costs, associated with the management of the library's collection and programs. OLA also uses this subsidy to leverage private, independent funds. H.B. 96 earmarks $191,000 in each of FY 2026 and FY 2027 to support OLA's operating expenses, with the remainder in each of those years to be used for OLA's rental expenses in the State Library. Prior to FY 2026, state support for OLA was funded by GRF line item 350401, Ohioana Library Association.

Dedicated Purpose Fund Group

5CX1 350609 Regional Library Systems

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$494,000	$494,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: Cash transfers from the Public Library Fund (Fund 7065)

Legal Basis: R.C. 3375.90; Sections 325.10 and 325.20 of H.B. 96 of the 136th G.A.

Purpose: This line item subsidizes regional library systems, which coordinate resource sharing efforts between member libraries and assist the State Library Board in meeting the statutory goal of promoting a statewide program of development and coordination of library services. The four regional library systems are the Northeast Ohio Regional Library System (NEO-RLS), Northwest Regional Library System (NORWELD), Southeast Regional Library System (SERLS), and the Southwest Ohio and Neighboring Libraries (SWON). Each system receives one-quarter of the appropriations in this line item. Prior to FY 2026, these functions were funded by GRF line item 350502, Regional Library Systems.

5CZ1 350607 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$4,527,036	$4,527,474
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: Cash transfers from the Public Library Fund (Fund 7065)

Legal Basis: R.C. 3375.01; Section 325.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides funds for payroll and fringe benefits, maintenance, library materials, and equipment for the State Library. Costs covered by this line item support the State Library's services to state government and to Ohio library communities. Prior to FY 2026, these functions were funded by GRF line item 350321, Operating Expenses.

Dedicated Purpose Fund Group

5GB0 350605 Library for the Blind

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,274,194	$1,274,194	$1,274,194	$1,274,194	$1,274,194	$1,274,194
% change	0.0%	0.0%	0.0%	0.0%	0.0%

Source: Dedicated Purpose Fund Group: Cash transfers from the Public Library Fund (Fund 7065)

Legal Basis: Sections 325.10 and 325.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 1 of the 128th G.A.)

Purpose: This line item provides funding for the Ohio Library for the Blind and Print Disabled at the Cleveland Public Library (CPL) to operate the statewide Talking Book Program. The State Library enters into agreements with local public libraries, social services organizations, or other agencies to lend specialized "Talking Book" devices to eligible individuals in their area. CPL circulates braille and audio reading materials supplied by the Library of Congress' National Library Service for the Blind and Print Disabled to libraries across the state. The program is also supported by federal funds provided through Fund 3130 line item 350601, LSTA Federal.

Internal Service Activity Fund Group

1390 350602 Services for State Agencies

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$1,045	$8,000	$8,000
% change	N/A	N/A	N/A	665.6%	0.0%

Source: Internal Service Activity Fund Group: Fee revenue from state agencies that use State Library services

Legal Basis: R.C. 3375.01; Section 325.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 204 of the 113th G.A.)

Purpose: This line item supports services the State Library provides to other state agencies, including research, circulation, and cataloging.

Federal Fund Group

3130 350601 LSTA Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$9,277,436	$6,071,368	$5,330,184	$5,382,932	$5,554,767	$5,609,015
% change	-34.6%	-12.2%	1.0%	3.2%	1.0%

Source: Federal Fund Group: FAL 45.310, Grants to States Program; FAL 93.879, Medical Library Assistance

Legal Basis: Section 325.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 283 of the 123rd G.A.)

Purpose: This line item mainly supports the priorities of the federal Library Services and Technology Act (LSTA), including statewide cooperative library efforts, competitive grants for library technology projects and the extension of library services to underserved areas or groups, and the provision of consultant services to assist all types of libraries in service provision and program development. This line item is also used in conjunction with Fund 5GB0 line item 350605, Library for the Blind, to support the Talking Book Program at the Ohio Library for the Blind and Print Disabled. LSTA funds are distributed in accordance with the state's approved LSTA Five Year Plan. From FY 2021 to FY 2023, this line item was used to spend coronavirus relief funds distributed by the Institute of Museum and Library Services, elevating spending levels in those years. In FY 2025, the State Library also used this line item to spend about $20,000 in federal funds from a National Institutes of Health grant to assist public libraries with addressing inadequate access to menstrual hygiene products and education in their communities. The funds provided 15 public libraries with a menstrual product dispenser and menstrual hygiene supplies and $1,000 for additional supplies and menstrual health programming development.

Dedicated Purpose Fund Group

5LP0 970601 Commission Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,000,890	$999,955	$1,042,399	$1,093,426	$1,177,114	$1,241,735
% change	-0.1%	4.2%	4.9%	7.7%	5.5%

Source: Dedicated Purpose Fund Group: Transfers of liquor permit fee revenue deposited into the Undivided Liquor Permit Fund (Fund 7066)

Legal Basis: R.C. 4301.04 and 4301.30; Section 327.10 of H.B. 96 of the 136th G.A.

Purpose: This line item pays for the operating expenses of the Liquor Control Commission, which ensures compliance with liquor laws and regulations and provides impartial hearings related to violations of state liquor laws that could result in fines or the suspension or revocation of liquor permits. These expenses include personnel, equipment, and maintenance costs, as well as contracted court reporting and transcript services, servicing of writs, and witness reimbursements.

State Lottery Fund Group

7044 950321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$55,178,324	$53,818,622	$56,446,085	$65,048,265	$70,000,000	$71,000,000
% change	-2.5%	4.9%	15.2%	7.6%	1.4%

Source: State Lottery Fund Group: Lottery ticket sales and revenues from video lottery terminals (VLTs) and lottery sports gaming

Legal Basis: R.C. 3770.03; Section 329.10 of H.B. 33 of the 135th G.A.

Purpose: This line item provides funds for salaries and fringe benefits, supplies, maintenance, and equipment for the Ohio Lottery Commission. The Controlling Board may, at the request of the Commission, authorize expenditures in excess of the amounts appropriated, up to a maximum of 10% of the amount appropriated that fiscal year.

7044 950402 Advertising Contracts

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$28,441,933	$27,864,001	$28,895,438	$29,511,338	$30,811,375	$30,811,375
% change	-2.0%	3.7%	2.1%	4.4%	0.0%

Source: State Lottery Fund Group: Lottery ticket sales and revenues from VLTs and lottery sports gaming

Legal Basis: R.C. 3770.03; Section 329.10 of H.B. 33 of the 135th G.A.

Purpose: This line item provides funding for expenditures related to the costs of advertising, promotion, and testing of all lottery products offered for sale.

7044 950403 Gaming Contracts

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$91,924,068	$92,192,634	$105,781,630	$113,474,758	$123,355,327	$128,639,066
% change	0.3%	14.7%	7.3%	8.7%	4.3%

Source: State Lottery Fund Group: Lottery ticket sales and revenues from VLTs and lottery sports gaming

Legal Basis: R.C. 3770.03; Section 329.10 of H.B. 33 of the 135th G.A.

Purpose: This line item provides funding for expenditures related to the operation of online and instant gaming systems and associated purchased services maintenance.

State Lottery Fund Group

7044 950601 Direct Prize Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$195,690,873	$351,928,390	$205,288,580	$250,934,428	$183,030,000	$183,282,000
% change	79.8%	-41.7%	22.2%	-27.1%	0.1%

Source: State Lottery Fund Group: Lottery ticket sales and revenues from VLTs and lottery sports gaming

Legal Basis: R.C. 3770.03; Section 329.10 of H.B. 33 of the 135th G.A.

Purpose: This line item supports payment of all current (non-deferred) prize obligations. There are three major sources of expenditures from this line item: cash for Classic Lotto, Mega Millions, and Powerball prizes; first installments of deferred Classic Lotto, Mega Millions, and Powerball prizes; and prize payments for high-tier winners of various games. Other expenses include prize payouts from instant games and other online games and non-cash prizes awarded as promotions (such as items awarded during television shows). This line also supports bonuses and commissions of retailers. Though appropriation amounts are specified for this line item, uncodified language in the budget act appropriates additional amounts, if the Director of the Ohio Lottery Commission determines that additional amounts are needed to pay out prize winnings.

7044 950605 Responsible Gambling

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,977,694	$4,370,396	$4,843,042	$4,683,228	$5,000,000	$5,000,000
% change	9.9%	10.8%	-3.3%	6.8%	0.0%

Source: State Lottery Fund Group: Commissions of sales agents conducting VLT gaming

Legal Basis: R.C. 3770.03 and 3769.087; Section 329.10 of H.B. 33 of the 135th G.A.

Purpose: This line item supports programs that provide gambling addiction and related addiction services, and the Ohio for Responsible Gambling initiative. The Lottery Commission requires by rule that lottery sales agents conducting VLT gaming (racinos at horse racetracks) pay 0.5% of their sales commission to the Commission, and may require up to an additional 0.5% for that purpose.

State Lottery Fund Group

8710 950602 Annuity Prizes

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$48,096,197	$43,163,800	$40,249,404	$38,543,098	$35,637,000	$34,737,000
% change	-10.3%	-6.8%	-4.2%	-7.5%	-2.5%

Source: State Lottery Fund Group: Moneys transferred from the State Lottery Fund and interest earned by the Treasurer of State on invested balances

Legal Basis: R.C. 3770.03; Section 329.10 of H.B. 33 of the 135th G.A.

Purpose: This line item supports payments for all Lottery deferred prizes. The line item keeps only that amount of money deemed necessary for the funding of annuity prizes. The Lottery Commission is required to set aside (and transfer to the Treasurer for investment) the present value of any annuity jackpots won. Prizes are then paid out over time as they are due to winners. Though appropriation amounts are specified for this line item, uncodified language in the budget act appropriates additional amounts if the Director of the Ohio Lottery Commission determines that additional amounts are needed to pay out prize winnings.

General Revenue Fund

GRF 651425 Medicaid Program Support - State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$147,319,873	$137,100,541	$173,871,438	$172,535,028	$164,527,244	$158,222,590
% change	-6.9%	26.8%	-0.8%	-4.6%	-3.8%

Source: General Revenue Fund

Legal Basis: Sections 333.10 and 333.15 of H.B. 96 of the 136th G.A. (originally established by Section 323.10 of H.B. 59 of the 130th G.A.)

Purpose: This line item funds the Ohio Department of Medicaid's (ODM) operating expenses, including operating expenses for the Medicaid in Schools Program. The associated federal match is appropriated in line item 651624, Medicaid Program Support - Federal.

GRF 651426 Positive Education Program Connections

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,500,000	$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 (originally established by H.B. 332 of the 132nd G.A.)

Purpose: This line item provided funding for the Positive Education Program Connections in Cuyahoga County. Beginning in FY 2023, this program was replaced by the new OhioRISE program.

GRF 651525 Medicaid Health Care Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$15,710,496,830	$17,141,079,073	$17,505,889,456	$19,957,430,851	$20,192,404,766	$21,200,705,831
% change	9.1%	2.1%	14.0%	1.2%	5.0%

Source: General Revenue Fund

Legal Basis: Sections 333.10, 333.30, 333.40, 333.50, 333.70, 333.110, 333.160, 333.260, and 333.415 of H.B. 96 of the 136th G.A. (originally established by Section 323.10 of H.B. 59 of the 130th G.A.)

Purpose: This line item reimburses health care providers for covered services to Medicaid recipients. This includes services provided to Medicaid recipients through Managed Care Organizations (MCOs), Fee-for-Service (FFS) care, and long-term-care. The federal earnings on the payments that are made from this line item are deposited as revenue into the GRF. The majority of expenditures from this line item earn the regular Federal Medical Assistance Percentage (FMAP) reimbursement rate at approximately 65%; however, expenditures for the State Children's Health Insurance Program (SCHIP) and for covering the Medicaid expansion population through the federal Affordable Care Act (ACA) earn an enhanced federal participation rate.

General Revenue Fund

GRF 651526 Medicare Part D

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$453,970,105	$473,067,801	$673,193,735	$648,181,053	$696,563,080	$760,700,223
% change	4.2%	42.3%	-3.7%	7.5%	9.2%

Source: General Revenue Fund

Legal Basis: Sections 333.10 and 333.50 of H.B. 96 of the 136th G.A. (originally established by Section 323.10 of H.B. 59 of the 130th G.A.)

Purpose: This line item is used for the phased-down state contribution, otherwise known as the clawback payment, under the Medicare Part D requirements contained in the federal Medicare Prescription Drug, Improvement, and Modernization Act (MMA) of 2003. The clawback is a monthly payment made by each state to the federal Medicare Program. The amount of each state's payment roughly reflects the expenditures of its own funds that the state would have made if it continued to pay for outpatient prescription drugs through Medicaid on behalf of dual eligibles (individuals eligible for both Medicare and Medicaid). Due to increased federal assistance for the COVID-19 pandemic, the clawback payments were lower during FY 2020 through FY 2023. The period from FY 2024 through FY 2027 reflect a shift towards normal, non-pandemic-altered funding levels, and are additionally influenced by increases in Ohio's dual eligibles population.

GRF 651529 Brigid's Path Pilot

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,000,000	$1,000,000	$0	$0	$0	$0
% change	0.0%	-100.0%	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (Originally established by Sections 333.10 and 333.82 of H.B. 166 of the 133rd G.A.)

Purpose: Funds from this line item were distributed to the Brigid's Path Program in Montgomery County.

GRF 651533 Food Farmacy Pilot Project

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$250,000	$250,000	$0	$0	$0	$0
% change	0.0%	-100.0%	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (Originally established by Sections 333.10 and 333.83 of H.B. 166 of the 133rd G.A.)

Purpose: Funds from this line item were distributed to the Akron Canton Regional Foodbank. Funds were used to provide comprehensive medical, nutrition, and lifestyle support for food-insecure patients with chronic diseases, and their families.

Dedicated Purpose Fund Group

4E30 651605 Resident Protection Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,170,325	$3,773,878	$308,505	$134,414	$7,000,000	$7,000,000
% change	73.9%	-91.8%	-56.4%	5,107.8%	0.0%

Source: Dedicated Purpose Fund Group: Assessments against nursing facilities for deficiencies

Legal Basis: R.C. 5162.66; Section 333.10 of H.B. 96 of the 136th G.A. (originally established by Section 323.10 of H.B. 59 of the 130th G.A.)

Purpose: This line item pays the costs of relocating residents to other facilities, maintaining or operating a facility pending correction of deficiencies or closure, and reimbursing residents for the loss of money managed by the facility.

5AN0 651686 State Directed Payment Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$73,943,660	$70,342,829	$73,704,231	$71,268,989	$50,000,000	$50,000,000
% change	-4.9%	4.8%	-3.3%	-29.8%	0.0%

Source: Dedicated Purpose Fund Group: Intergovernmental transfers made by nonprofit or public hospital agencies participating in the State Directed Payment Program

Legal Basis: Sections 333.10 and 333.85 of H.B. 96 of the 136th G.A. (originally established by sections 333.10 and 333.220 of H.B. 166 of the 133rd G.A.)

Purpose: This line item is used to provide funding for the Care Innovation and Community Improvement Program. Any nonprofit hospital affiliated with a state university or public hospital agency may participate in the program if the agency operates a hospital that has a Medicaid provider agreement. Under the program, each participating agency receives supplemental payments under the Medicaid Program for physician and other professional services that are covered by Medicaid. However, the participating agency is responsible for the state share of costs.

H.B. 96 consolidated funds for activities previously provided in Fund 5XY0 line item 651694, Improvements for Priority Populations, into this line item, and renamed the line item from its former name of Care Innovation and Community Improvement Program.

Dedicated Purpose Fund Group

5DL0 651639 Medicaid Services - Recoveries

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$552,473,558	$614,999,594	$897,198,732	$1,134,423,328	$938,907,575	$896,537,969
% change	11.3%	45.9%	26.4%	-17.2%	-4.5%

Source: Dedicated Purpose Fund Group: (1) The nonfederal share of all Medicaid-related revenues, collections, and recoveries; (2) Federal reimbursement received for payment adjustments made under the Medicaid Program to state mental health hospitals maintained and operated by the Department of Behavioral Health; (3) Revenues ODM receives from another state agency for Medicaid services pursuant to an interagency agreement, other than such revenues required to be deposited into the Health Care Services Administration Fund; (4) Certain funds ODM receives in a fiscal year for performing eligibility verification services necessary for compliance with the independent, certified audit requirement of the federal law (42 C.F.R. 455.304); (5) The nonfederal share of all rebates paid by drug manufacturers to ODM in accordance with rebate agreements required by federal law; (6) The nonfederal share of all supplemental rebates paid by drug manufacturers to ODM in accordance with the Supplemental Drug Rebate Program established by continuing state law.

Legal Basis: R.C. 5162.52; Sections 333.10 and 333.240 of H.B. 96 of the 136th G.A. (originally established by Section 323.10 of H.B. 59 of the 130th G.A.)

Purpose: This line item provides offsets to Medicaid GRF spending and pays for costs associated with the administration of the Medicaid Program. In FY 2024, funds were earmarked for the Fairfield Board of County Commissioners to address urgent medical issues. FY 2024 and FY 2025 had higher levels of funding, partially due to the implementation of the single pharmacy benefit manager (SPBM) for all Medicaid recipients. Implementation of the SPBM has contributed to increases in fund 5DL0 and corresponding increases in this line item.

5DL0 651685 Medicaid Recoveries - Program Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$48,188,199	$54,631,404	$70,037,900	$60,643,739	$89,560,719	$91,388,371
% change	13.4%	28.2%	-13.4%	47.7%	2.0%

Source: Dedicated Purpose Fund Group: Various sources. See previous line item 651639.

Legal Basis: R.C. 5162.52; Sections 333.10 and 333.80 of H.B. 96 of the 136th G.A. (originally established by section 333.10 of H.B. 49 of the 132nd G.A.)

Purpose: This line item is used to pay costs associated with the administration of Medicaid. In FY 2026 and FY 2027, the Medicaid Director is permitted to deposit a portion of intergovernmental transfers and other directed payments to the credit of Fund 5DL0, and the Director of Budget and Management is required to adjust appropriations in this line item based on any deposit made by the Medicaid Director.

Dedicated Purpose Fund Group

5DL0 651690 Multi-system Youth Custody Relinquishment

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$19,769,955	$23,900,288	$32,062,425	$24,519,465	$20,000,000	$20,000,000
% change	20.9%	34.2%	-23.5%	-18.4%	0.0%

Source: Dedicated Purpose Fund Group: Various sources. See previous line item 651639.

Legal Basis: R.C. 5162.52; Section 333.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to fund programs that prevent custody relinquishment of multi-system children and youth and to obtain services consistent with the multi-system youth action plan developed by the Ohio Family and Children First Council.

5FX0 651638 Medicaid Services - Payment Withholding

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,150,122	$4,777,490	$4,679,496	$3,171,105	$12,000,000	$12,000,000
% change	-33.2%	-2.1%	-32.2%	278.4%	0.0%

Source: Dedicated Purpose Fund Group: Withheld funds from providers that change ownership

Legal Basis: Section 333.10 of H.B. 96 of the 136th G.A. (originally established by Section 323.10 of H.B. 59 of the 130th G.A.)

Purpose: This line item is used to release payments that are withheld from providers that change ownership and to transfer the withheld funds to the appropriate fund used by ODM at final resolution. The funds are withheld and temporarily deposited into the Exiting Operator Fund (Fund 5FX0) until all potential amounts due to ODM or the provider reach final resolution.

5GF0 651656 Medicaid Services - Hospital Franchise Fee

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,261,497,903	$1,342,762,463	$1,631,449,120	$1,683,732,524	$2,632,211,017	$3,030,014,270
% change	6.4%	21.5%	3.2%	56.3%	15.1%

Source: Dedicated Purpose Fund Group: Money generated by assessment on hospital total facility costs

Legal Basis: R.C. 5168.25; Sections 333.10 and 333.110 of H.B. 96 of the 136th G.A. (originally established by Section 323.10 of H.B. 59 of the 130th G.A.)

Purpose: This line item supports hospital upper payment limit programs and provides offsets to Medicaid GRF spending. The federal match for expenditures from this line item is made from line item 651623, Medicaid Services - Federal.

Dedicated Purpose Fund Group

5HC8 651698 MCD Home and Community Based Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$80,026,234	$0	$61,198,503	$103,040,036	$0	$0
% change	-100.0%	N/A	68.4%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: The American Rescue Plan Act of 2021, which increased the federal matching rate for Medicaid home and community-based spending by 10 percentage points from April 1, 2021 through March 31, 2022. These reimbursements were deposited into Fund 5HC8.

Legal Basis: Discontinued line item (originally established by Sections 220.10 and 220.20 of H.B. 169 of the 134th G.A.)

Purpose: This discontinued line item supported the state share of Home and Community-Based Services expenditures originally enacted by H.B. 169 of the 134th G.A., to enhance, expand, or strengthen home and community-based services (HCBS). This line item supported the state share of home and community-based services for which the federal expenditures were made from line item 651699.

5R20 651608 Medicaid Services - Long Term

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$414,593,493	$374,494,225	$414,121,521	$389,044,758	$451,000,000	$451,000,000
% change	-9.7%	10.6%	-6.1%	15.9%	0.0%

Source: Dedicated Purpose Fund Group: Franchise fee assessment on nursing facilities

Legal Basis: R.C. 5168.54; Section 333.10 of H.B. 96 of the 136th G.A. (originally established by Section 323.10 of H.B. 59 of the 130th G.A.)

Purpose: This line item makes Medicaid payments to nursing facilities, and provides offsets to Medicaid GRF spending.

5TN0 651684 Medicaid Services - HIC Fee

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$991,000,000	$951,000,000	$1,063,227,826	$1,138,441,111	$879,876,850	$869,039,656
% change	-4.0%	11.8%	7.1%	-22.7%	-1.2%

Source: Dedicated Purpose Fund Group: Monthly franchise fee on health insuring corporations

Legal Basis: Section 333.10 of H.B. 96 of the 136th G.A. (originally established by section 333.10 of H.B. 49 of the 132nd G.A.)

Purpose: This line item provides offsets to Medicaid GRF spending and is used to reimburse health care providers for covered services to Medicaid recipients. The federal match for expenditures from this line item is made from line item 651623, Medicaid Services – Federal.

Dedicated Purpose Fund Group

5XY0 651694 Improvements for Priority Populations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,273,987	$1,776,528	$7,499,581	$12,478,602	$0	$0
% change	-75.6%	322.1%	66.4%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Transfers made by hospitals participating in the program to cover nonfederal shares of provided services

Legal Basis: Discontinued line item

Purpose: This line item supported the state share of expenditures for the Ohio Invests in Improvements for Priority Populations (OIPP) Program. The OIPP Program was a directed payment program for inpatient and outpatient hospital services provided to Medicaid Managed Care Organization (MCO) recipients receiving care at state university-owned hospitals with fewer than 300 inpatient beds.

H.B. 96 consolidated this line item into Fund 5AN0 line item 651686, State Directed Payment Program.

6510 651649 Medicaid Services - Hospital Care Assurance Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$206,944,061	$203,815,650	$226,460,168	$296,858,297	$320,543,800	$168,455,600
% change	-1.5%	11.1%	31.1%	8.0%	-47.4%

Source: Dedicated Purpose Fund Group: Hospital Care Assurance Program (HCAP) assessments on hospitals

Legal Basis: Sections 333.10 and 333.130 of H.B. 96 of the 136th G.A. (originally established by Section 323.10 of H.B. 59 of the 130th G.A.)

Purpose: This line item funds the Hospital Care Assurance Program (HCAP), which provides subsidy payments to hospitals that provide uncompensated, or charity, care to certain low-income and uninsured individuals.

Holding Account Fund Group

R055 651644 Refunds and Reconciliation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,027,012	$2,192,489	$13,743,037	$6,651,472	$14,001,665	$14,001,665
% change	-63.6%	526.8%	-51.6%	110.5%	0.0%

Source: Holding Account Fund Group: Unidentified checks received by ODM

Legal Basis: Section 333.10 of H.B. 96 of the 136th G.A. (originally established by Section 323.10 of H.B. 59 of the 130th G.A.)

Purpose: This line item is used to disburse funds that are held for checks whose disposition cannot be determined at the time of receipt. Upon determination of the appropriate fund into which the check should have been deposited, a disbursement is made from this line item to the appropriate fund.

Federal Fund Group

3ER0 651603 Medicaid and Health Transformation Technology

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,650,038	$953,297	$169,601	$0	$0	$0
% change	-79.5%	-82.2%	-100.0%	N/A	N/A

Source: Federal Fund Group: FAL 93.778 and the American Reinvestment and Recovery Act of 2009 (Public Law 111-5) Section 4201, Medicaid Provider HIT Adoption and Operation Payments Implementation

Legal Basis: Discontinued line item (originally established by Section 323.10 of H.B. 59 of the 130th G.A.)

Purpose: This line item was used for provider electronic health record (EHR) incentives and administrative costs related to the Health Information Technology (HIT) grant. These programs were phased out during the FY 2024-FY 2025 biennium.

Federal Fund Group

3F00 651623 Medicaid Services - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$10,702,090,291	$10,496,930,742	$10,848,262,928	$11,379,610,619	$12,572,748,083	$13,394,507,208
% change	-1.9%	3.3%	4.9%	10.5%	6.5%

Source: Federal Fund Group: FAL 93.778 Medical Assistance Grants (Medicaid); FAL 93.767, Children's Health Insurance Program; and the federal share of drug rebates and other Medicaid revenues

Legal Basis: R.C. 5162.50; Sections 333.10, 333.85, 333.110, 333.140, and 333.290 of H.B. 96 of the 136th G.A. (originally established by Section 323.10 of H.B. 59 of the 130th G.A.)

Purpose: This line item provides the Medicaid federal share when the state share is provided from a source other than GRF line item 651525, Medicaid/Health Care Services, GRF line item 651425, Medicaid Program Support – State, or line item 651682, Health Care Grants – State. Major activities in this line item include the federal share of nursing facility, hospital, prescription drug expenditures, and general Medicaid services. Beginning during the FY 2026-FY 2027 biennium, this line item will also support the federal share of the Rural Ohio Hospital Tax Pilot Program.

3F00 651624 Medicaid Program Support - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$374,316,534	$393,424,563	$427,559,600	$379,008,842	$499,974,494	$495,333,992
% change	5.1%	8.7%	-11.4%	31.9%	-0.9%

Source: Federal Fund Group: FAL 93.778 Medical Assistance Grants (Medicaid); FAL 93.767, Children's Health Insurance Program; federal share of Medicaid administrative expenses

Legal Basis: R.C. 5162.50; Sections 333.10, 333.15, and 333.80 of H.B. 96 of the 136th G.A. (originally established by Section 323.10 of H.B. 59 of the 130th G.A.)

Purpose: This line item provides for the federal share of Medicaid administrative expenses, including operating expenses for the Medicaid in Schools Program, while the state share of these expenditures is provided mostly from GRF line item 651425, Medicaid Program Support – State.

Federal Fund Group

3FA0 651680 Health Care Grants - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$7,000,000	$7,000,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Federal Fund Group: Federal Medicaid grants which do not fall under typical Medicaid (Title XIX), State Children's Health Insurance Program (SCHIP/Title XXII) or Money Follows the Person Grant (MFP)

Legal Basis: Section 333.10 of H.B. 96 of the 136th G.A. (originally established by Section 323.10 of H.B. 59 of the 130th G.A.)

Purpose: This line item funds special services not falling under another funding category that may be covered by specific federal grants. Placeholder appropriations have been made for FY 2026 and FY 2027, but may or may not be used, depending on federal grant funding.

3G50 651655 Medicaid Interagency Pass Through

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$90,268,567	$150,727,445	$154,000,056	$178,991,648	$264,653,075	$264,644,638
% change	67.0%	2.2%	16.2%	47.9%	0.0%

Source: Federal Fund Group: FAL 93.796, State Survey and Certification of Health Care Providers and Suppliers; FAL 93.778, Medical Assistance Program (Medicaid: Title XIX); FAL 93.767, Children's Health Insurance Program

Legal Basis: Sections 333.10 and 333.230 of H.B. 96 of the 136th G.A. (originally established by Section 323.10 of H.B. 59 of the 130th G.A.)

Purpose: This line item is used to disburse federal reimbursement to other agencies for Medicaid expenditures they have made. The departments of Aging, Behavioral Health, Children and Youth, Developmental Disabilities, Education and Workforce, Health, Higher Education, Job and Family Services, and the State Board of Pharmacy assist ODM in administering certain Medicaid programs/services and receive federal reimbursements for services provided and related administration.

Federal Fund Group

3HC8 651699 MCD Home and Community Based Services - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$230,175,629	$0	$109,889,730	$164,137,624	$0	$0
% change	-100.0%	N/A	49.4%	-100.0%	N/A

Source: Federal Fund Group: FAL 93.778 Medical Assistance Grants (Medicaid); The American Rescue Plan Act of 2021, which increased the federal matching rate for Medicaid home and community-based spending by 10 percentage points from April 1, 2021 through March 31, 2022. These reimbursements were deposited into Fund 5HC8. As expenditures are made from Fund 5HC8, the associated federal match will be deposited into Fund 3HC8.

Legal Basis: Discontinued line item (originally established by Sections 220.10 and 220.30 of H.B. 169 of the 134th G.A.)

Purpose: This discontinued line item supported the federal share of Home and Community Based Services expenditures originally enacted by H.B. 169 of the 134th G.A., to enhance, expand, or strengthen home and community-based services (HCBS). This line item supported the federal share of home and community-based services for which the federal expenditures were made from line item 651698.

Dedicated Purpose Fund Group

5C60 883609 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$11,583,077	$12,204,983	$12,435,070	$12,796,580	$14,315,005	$14,891,225
% change	5.4%	1.9%	2.9%	11.9%	4.0%

Source: Dedicated Purpose Fund Group: License fees and other assessments collected by the State Medical Board

Legal Basis: R.C. 4731.24; Section 335.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 215 of the 122nd G.A.)

Purpose: This line item is used to pay the State Medical Board's operating expenses, including personal services, supplies, maintenance, and equipment. The professionals licensed or certified by the Board include physicians, physician assistants, massage therapists, respiratory care professionals, dietitians, and genetic counselors. The Board sets standards of practice, investigates complaints, holds administrative hearings, determines appropriate disciplinary actions, and monitors continuing education compliance for its licensees.

General Revenue Fund

GRF 149321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$629,996	$787,469	$792,657	$777,172	$844,088	$855,455
% change	25.0%	0.7%	-2.0%	8.6%	1.3%

Source: General Revenue Fund

Legal Basis: R.C. 3701.78; Section 339.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for the Commission's general operating expenses, including personal services, maintenance, and equipment.

GRF 149501 Demonstration Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$792,937	$960,419	$981,699	$1,115,966	$1,352,000	$1,352,000
% change	21.1%	2.2%	13.7%	21.2%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3701.78; Section 339.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to fund grants to community health groups and local offices of minority health to promote health and the prevention of disease among minorities.

GRF 149502 Lupus Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$86,370	$164,208	$130,435	$104,888	$118,000	$118,000
% change	90.1%	-20.6%	-19.6%	12.5%	0.0%

Source: General Revenue Fund

Legal Basis: Section 339.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item is used to provide grants for lupus programs for patient, public, and professional education. In addition, these funds can also be used to provide outreach and to develop local centers that focus on lupus information gathering and screening.

General Revenue Fund

GRF 149503 Infant Mortality Health Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,239,749	$3,096,490	$4,522,201	$4,413,805	$4,970,489	$4,974,489
% change	38.3%	46.0%	-2.4%	12.6%	0.1%

Source: General Revenue Fund

Legal Basis: Section 339.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: The majority of these funds are distributed to community-based agencies to help support the continuation or establishment of Pathways Community HUB models. The primary objective of the HUB model is reducing infant mortality in urban and rural communities with the highest rates of infant mortality. The HUB model is a community care coordination approach that focuses on reducing risk factors for high-risk individuals and populations.

Dedicated Purpose Fund Group

4C20 149601 Minority Health Conference

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$13,112	$19,112	$5,907	$16,911	$35,000	$35,000
% change	45.8%	-69.1%	186.3%	107.0%	0.0%

Source: Dedicated Purpose Fund Group: Registration fees related to conference costs, donations from health and human service organizations, and corporate sponsorships

Legal Basis: Section 339.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on October 9, 1990)

Purpose: These funds are used for culturally relevant conferences and public awareness activities to build capacity for service delivery in the minority community.

Federal Fund Group

3J90 149405 Healthier Communities

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$100,256	$749,346	$1,326,950	$1,071,220	$1,000,000	$1,000,000
% change	647.4%	77.1%	-19.3%	-6.6%	0.0%

Source: Federal Fund Group: Federal grant funds provided via intrastate transfer voucher (ISTV) from the Ohio Department of Behavioral Health (DBH) since FY 2023; in FY 2024 and FY 2025 funds were also provided from the Ohio Department of Health (ODH)

Legal Basis: Section 339.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on January 31, 2022)

Purpose: Funds in this line item are provided by DBH to provide grants to community-based agencies to expand prevention services by raising awareness of the opioid epidemic in targeted populations. In FY 2024 and FY 2025, funds were also provided by ODH to support the prevention of disease and the provision of prevention programming in vulnerable communities. Funds in this line item are contingent upon the receipt of federal grants.

General Revenue Fund

GRF 725401 Division of Wildlife - Operating Subsidy

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,595,700	$1,595,700	$1,700,000	$1,700,000	$1,700,000	$1,700,000
% change	0.0%	6.5%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 343.10 and 343.20 of H.B. 96 of the 136th G.A.

Purpose: This line item provides payments for the direct and indirect central support charges for the Division of Wildlife. Funds are used to reimburse the Department's central offices for administrative expenses attributable to the Division.

GRF 725413 Parks and Recreational Facilities Lease Rental Bond Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$45,754,873	$60,211,903	$61,769,662	$77,818,679	$57,500,000	$76,500,000
% change	31.6%	2.6%	26.0%	-26.1%	33.0%

Source: General Revenue Fund

Legal Basis: Sections 343.10 and 343.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to retire debt on bonds issued to fund capital improvements to various parks and recreation facilities through the Ohio Public Facilities Commission that are then leased to ODNR. These projects are supported by bond proceeds deposited in the Parks and Recreation Improvement Fund (Fund 7035).

GRF 725456 Canal Lands

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$117,855	$117,855	$118,000	$118,000	$118,000	$118,000
% change	0.0%	0.1%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 1520.03; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the Division of Parks and Watercraft to maintain the watered portions of the state's historical canal lands.

General Revenue Fund

GRF 725459 Buckeye State Tree Nursery

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$112,850	$2,307,435	$1,134,650	$1,134,650
% change	N/A	N/A	1,944.7%	-50.8%	0.0%

Source: General Revenue Fund

Legal Basis: Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support the Buckeye State Tree Nursery, which grows and distributes bare root seedlings for use by ODNR and other agencies and organizations throughout the state.

GRF 725460 LWCF Recreation Lands

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$241,871	$212,199	$262,646	$266,995
% change	N/A	N/A	-12.3%	23.8%	1.7%

Source: General Revenue Fund

Legal Basis: Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support payroll costs to ensure compliance with terms of federal Land and Water Conservation Fund (LWCF) grants received by the state. LWCF grants require that properties acquired or improved with LWCF grant funds remain open in perpetuity for public outdoor recreation. Development at some ODNR facilities has been deemed a conversion of use by the National Park Service (NPS) and are considered non-compliant under the terms of the LWCF grant. Funding under this line item is used to correct those compliance issues.

GRF 725505 Healthy Lake Erie Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$880,440	$869,878	$798,748	$1,052,831	$450,000	$0
% change	-1.2%	-8.2%	31.8%	-57.3%	-100.0%

Source: General Revenue Fund

Legal Basis: Sections 343.10 and 343.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to assist landowners in the Lake Erie Basin with implementing "4R" nutrient management practices in an effort to reduce runoff that can lead to harmful algae blooms. In particular, uncodified law in H.B. 96 requires that the funding be used to: (1) employ conservation measures in the Western Lake Erie Basin; (2) provide funding assistance for soil testing, winter cover crops, edge of field testing, tributary monitoring, and animal waste abatement; and (3) promote any additional efforts to reduce nutrient runoff at the ODNR Director's discretion. These activities are undertaken by ODNR in consultation with the Department of Agriculture and the Environmental Protection Agency as part of the Ohio Clean Lakes Initiative.

General Revenue Fund

GRF 725507 Coal and Mine Safety Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,922,172	$2,926,383	$3,007,976	$3,025,203	$3,222,147	$3,297,340
% change	0.1%	2.8%	0.6%	6.5%	2.3%

Source: General Revenue Fund

Legal Basis: R.C. 1561.05; Sections 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item covers operating costs associated with ODNR's coal mine regulatory activities and the Mine Safety Program. The Mine Safety Program costs include testing and certification, health inspections, underground mine electrical safety training and inspections, and mine rescue equipment. Additionally, this line item supports payroll and provides state match requirements for funds received from Federal Mine Safety and Health Administrative Grants. Revenue from these grants is deposited to the credit of the Mine Grant Fund (Fund 3320) and appropriated under line item 725669, Mine Safety Grant.

GRF 725520 Special Projects

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$392,561	$2,901,249	$1,576,755	$1,144,373	$350,000	$350,000
% change	639.1%	-45.7%	-27.4%	-69.4%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 343.10 and 343.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support smaller-scale community projects. H.B. 96 earmarks the appropriated amounts for the FY 2026-FY 2027 biennium as follows: $250,000 in each fiscal year for improvements at Mosquito Lake State park, and $100,000 in each fiscal year to support Ohio Education programs at Aullwood Audubon Center and Farm and Grange Insurance Audubon Center.

General Revenue Fund

GRF 725903 Natural Resources General Obligation Bond Debt Service

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$20,479,650	$29,846,653	$19,912,394	$38,580,076	$14,300,000	$14,300,000
% change	45.7%	-33.3%	93.7%	-62.9%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 151.01 and 151.05; Sections 343.10 and 343.20 of H.B. 96 of the 136th G.A.

Purpose: This line item pays debt service on bonds issued to finance capital improvements through the Parks and Natural Resources Fund (Fund 7031) related to state and local parks and land and water recreation facilities; soil and water restoration and protection; land management, including preservation of natural areas and reforestation; water management, including dam safety; stream and lake management; flood control and flood damage control; fish and wildlife resource management; and other projects that enhance the use and enjoyment of Ohio's natural resources. Not more than $50 million in bonds may be issued within any single fiscal year, and no more than $200 million may be outstanding at any one time.

GRF 727321 Division of Forestry

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,050,249	$7,216,188	$9,041,712	$9,893,797	$10,000,000	$10,000,000
% change	2.4%	25.3%	9.4%	1.1%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 1503.011; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to provide funding for the operations of the Division of Forestry, which protects and enhances forests on both publicly and privately owned lands. The Division also oversees the sale of timber from publicly owned lands and assists the forest products industry in developing improved harvesting techniques.

GRF 729321 Office of Information Technology

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$188,432	$186,406	$524,999	$525,000	$526,055	$526,337
% change	-1.1%	181.6%	0.0%	0.2%	0.1%

Source: General Revenue Fund

Legal Basis: Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to supplement funding for the operations of the Office of Information Technology, particularly for staff, development, and maintenance of the Geographic Information Management Systems. Most of ODNR's information technology activities, however, are funded through Fund 1570 line item 725651, Program Support.

General Revenue Fund

GRF 730321 Parks and Recreation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$41,543,045	$41,302,704	$54,426,344	$55,573,646	$27,650,000	$47,650,000
% change	-0.6%	31.8%	2.1%	-50.2%	72.3%

Source: General Revenue Fund

Legal Basis: R.C. 1541.03; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the operating costs of state parks. The majority of funding under this line item goes for payroll expenses, as well as various other administrative expenses associated with overseeing the state park system, and is used in conjunction with State Park Fund (Fund 5120) line item 725605, State Parks Operations, to pay for these activities.

GRF 736321 Division of Engineering

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,055,885	$2,324,881	$2,344,384	$2,406,674	$2,431,760	$2,476,358
% change	13.1%	0.8%	2.7%	1.0%	1.8%

Source: General Revenue Fund

Legal Basis: R.C. 1507.01; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds the operations of the Division of Engineering, which is responsible for ODNR's capital improvements. Activities funded from this line item include engineering design and evaluation, construction bidding and oversight, and oversight of capital improvement projects at ODNR facilities.

GRF 737321 Division of Water Resources

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,764,741	$1,756,921	$1,834,835	$1,929,609	$2,402,230	$2,403,759
% change	-0.4%	4.4%	5.2%	24.5%	0.1%

Source: General Revenue Fund

Legal Basis: R.C. 1511.02; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item serves as the primary source of operating support for the Division of Water Resources, including payroll, maintenance, and equipment costs for the various functions of the Division. In addition, a portion of this line item is used to provide matching dollars for federal grants disbursed through Fund 3P40 line item 725660, Federal – Soil and Water Resources.

General Revenue Fund

GRF 738321 Office of Real Estate and Land Management

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$791,873	$748,084	$930,153	$1,093,878	$1,038,539	$1,060,089
% change	-5.5%	24.3%	17.6%	-5.1%	2.1%

Source: General Revenue Fund

Legal Basis: R.C. 1507.01; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides funding for the Office of Real Estate and Land Management, which oversees such activities as real estate appraisals, title work, negotiations, land acquisition and inventory, and leasing.

GRF 741321 Division of Natural Areas and Preserves

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,094,125	$3,842,342	$4,255,899	$5,092,032	$5,104,211	$5,205,199
% change	-6.1%	10.8%	19.6%	0.2%	2.0%

Source: General Revenue Fund

Legal Basis: R.C. 1517.02; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds the Division of Natural Areas and Preserves, which oversees the state's system of nature preserves and protects, manages, and acquires areas deemed to be of statewide or national natural significance, including habitat for rare species and unique geological features.

Dedicated Purpose Fund Group

2270 725406 Parks Projects Personnel

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,351,778	$2,456,045	$2,832,573	$3,170,800	$4,831,529	$4,976,475
% change	4.4%	15.3%	11.9%	52.4%	3.0%

Source: Dedicated Purpose Fund Group: General obligation bond revenues

Legal Basis: Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the Divisions of Engineering, Parks and Watercraft, and Water Resources to cover the payroll costs of administering parks and recreation capital projects funded by the Parks and Recreation Improvement Fund (Fund 7035).

Dedicated Purpose Fund Group

4300 725671 Canal Lands

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$710,719	$700,508	$440,696	$486,787	$479,012	$479,012
% change	-1.4%	-37.1%	10.5%	-1.6%	0.0%

Source: Dedicated Purpose Fund Group: Leases and sale of water from the state canal lands and transfers from GRF line item 725456, Canal Lands

Legal Basis: R.C. 1520.05; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the Division of Parks and Watercraft, the Office of Real Estate, and Division of Engineering to maintain and manage the sale of the state-owned parts of canal lands.

4S90 725622 NatureWorks Personnel

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$324,593	$276,830	$234,403	$244,267	$317,806	$327,341
% change	-14.7%	-15.3%	4.2%	30.1%	3.0%

Source: Dedicated Purpose Fund Group: Up to 5% of Ohio Parks and Natural Resources Fund (Fund 7031) bond monies allowed for administrative costs

Legal Basis: Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This appropriation is used by the divisions of Engineering, Parks and Watercraft, and the Office of Real Estate to pay for the administration of the NatureWorks program. The NatureWorks Program provides grants from capital moneys to local governments for the acquisition, development, or rehabilitation of public parks and recreation areas.

4U60 725668 Scenic Rivers Protection

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$64,952	$110,168	$58,860	$79,809	$58,860	$58,860
% change	69.6%	-46.6%	35.6%	-26.2%	0.0%

Source: Dedicated Purpose Fund Group: Proceeds from the sale of Scenic Rivers license plates

Legal Basis: Section 343.10 of H.B. 96 of the 135th G.A.6

Purpose: This appropriation is used to help finance scenic river conservation and education through the Division of Natural Areas and Preserves. The Scenic Rivers Program oversees 15 rivers that encompass approximately 830 miles of waterways in the state. The program manages and monitors the quality of these rivers, reviews public projects and local zoning actions that may affect them, and ensures their conservation for recreational use.

Dedicated Purpose Fund Group

5090 725602 State Forest

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,674,928	$10,649,946	$8,909,930	$11,324,083	$10,852,951	$11,010,594
% change	22.8%	-16.3%	27.1%	-4.2%	1.5%

Source: Dedicated Purpose Fund Group: Proceeds from the sale of state forest lands; payments for easements, leases, or rents from such lands; 35% of the proceeds of timber sales on state forest lands; proceeds from the sale of non-timber forest products and minerals taken from state forest lands; royalties from mineral rights; and federal grants

Legal Basis: R.C. 1503.05; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for the administration, operation, maintenance, development, and utilization of Ohio's state forests and to provide services to private forest owners. This line item also pays costs to reimburse local firefighting agencies and private companies for wildfire suppression services on lands managed by ODNR.

5110 725646 Ohio Geological Mapping

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,000,665	$8,608,805	$5,933,492	$6,155,571	$6,123,647	$6,323,883
% change	7.6%	-31.1%	3.7%	-0.5%	3.3%

Source: Dedicated Purpose Fund Group: 7.5% of the severance taxes collected on sand, gravel, limestone, dolomite, and 10% of the severance taxes collected on oil and gas; proceeds from the sale of Division of Geological Survey publications; other fees charged for the Division's services

Legal Basis: R.C. 1505.09; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for field, laboratory, and administrative tasks related to the mapping and public reporting of the geological and mineral resources of the state. This line item is also used to pay the costs of reviewing and monitoring injection wells.

5110 725679 Geographic Information System Centralized Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$663,641	$669,405	$276,661	$288,574	$0	$0
% change	0.9%	-58.7%	4.3%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: 7.5% of the severance taxes collected on sand, gravel, limestone, dolomite, and 10% of the severance taxes collected on oil and gas; proceeds from the sale of Division of Geological Survey publications; other fees charged for the Division's services

Legal Basis: Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item supports payroll costs associated with Geographic Information Management Systems Program (GIMS) staff in the ODNR Office of Information Technology who produce GIS products made for public use.

Dedicated Purpose Fund Group

5120 725605 State Parks Operations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$38,072,063	$44,258,644	$38,761,035	$42,228,663	$43,122,931	$43,358,465
% change	16.2%	-12.4%	8.9%	2.1%	0.5%

Source: Dedicated Purpose Fund Group: State land leases, dock licenses, lodge concession fees and agreements, campground and cottage fees, federal grants, and other earned revenues generated by the state park system

Legal Basis: R.C. 1546.21; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to cover the cost of administering, operating, developing, and using lands and waters in the state for park and recreational purposes. Specifically, the line item is used to cover additional payroll that is not covered by GRF line item 730321, Parks and Recreation, as well as maintenance and equipment expenses.

5140 725606 Lake Erie Shoreline

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,078,096	$1,573,218	$1,541,774	$1,400,727	$1,694,771	$1,732,863
% change	-24.3%	-2.0%	-9.1%	21.0%	2.2%

Source: Dedicated Purpose Fund Group: Permits and leases issued for the removal of minerals, including underground mining of salt, and royalties from sand and gravel

Legal Basis: R.C. 1506.05; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This appropriation is used to pay for activities which contribute to the protection of the shores and waters of Lake Erie, including erosion prevention, as well as planning, developing, and constructing recreational facilities at the lake. A portion of the funding under this line item is also used to meet state matching requirements for the NOAA grants appropriated under Fund 3P30 line item 725650, Coastal Management – Federal. In addition, the Division of Water Resources and the Division of Geological Survey draw upon funds in this line item for water management and geological mapping programs related to Lake Erie.

Dedicated Purpose Fund Group

5160 725620 Water Management

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,403,131	$2,104,185	$3,368,215	$5,347,477	$3,256,522	$3,562,000
% change	-38.2%	60.1%	58.8%	-39.1%	9.4%

Source: Dedicated Purpose Fund Group: Moneys from water and sales from public waters, reservoirs, and dams

Legal Basis: R.C. 1521.04 and 1521.22; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This appropriation is used to pay for various water management programs, including Floodplain Management, Ground Water Resources, Stream Morphology and Stormwater, and Water Inventory and Planning. The funding is also used to purchase water from lakes managed by the U.S. Army Corps of Engineers and to sell water to local entities under long-term water sales contracts and agreements.

5180 725643 Oil and Gas Regulation and Safety

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$23,353,733	$24,829,835	$28,746,183	$34,592,142	$31,230,432	$31,784,411
% change	6.3%	15.8%	20.3%	-9.7%	1.8%

Source: Dedicated Purpose Fund Group: Application fees for oil and gas well drilling and other regulatory fees; permit fees for plugging and abandoning wells; fines from violations of regulations; 90% of revenue generated from the severance tax on oil and natural gas

Legal Basis: R.C. 1509.02; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for the Division of Oil and Gas Resource Management's core regulatory and oversight functions related to oil and gas production in Ohio, including reviewing and issuing permits for drilling wells, field inspections of wells, and for the administrative costs of the program. Other activities this line item supports are waste management functions, including the oversight of haulers of brine and drilling waste, and handling complaint investigations and enforcing violations of the state's Oil and Gas Law.

Dedicated Purpose Fund Group

5180 725677 Oil and Gas Well Plugging

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$11,652,199	$19,952,457	$33,717,055	$50,123,117	$47,734,902	$48,022,027
% change	71.2%	69.0%	48.7%	-4.8%	0.6%

Source: Dedicated Purpose Fund Group: Application fees for oil and gas well drilling and other regulatory fees; permit fees for plugging and abandoning wells; fines from violations of regulations; 90% of revenue generated from the severance tax on nonhorizontal oil and natural gas wells

Legal Basis: R.C. 1509.02 and 1509.071; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the Division of Oil and Gas Resources Management to support the costs of plugging "orphaned" oil and gas wells in Ohio. Orphaned wells are wells with no documented owner or other responsible party. Well plugging is carried out by third-party contractors. At least 30% of the revenue deposited into Fund 5180 in the previous fiscal year must be spent on well plugging.

5210 725627 Off-Road Vehicle Trails

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$229,026	$506,399	$168,533	$286,210	$1,781,723	$286,068
% change	121.1%	-66.7%	69.8%	522.5%	-83.9%

Source: Dedicated Purpose Fund Group: Fees and fines charged to owners of snowmobiles and all-purpose recreational vehicles

Legal Basis: R.C. 4519.11; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides funding to administer and enforce laws pertaining to the registration and operation of recreational vehicles including off-road motorcycles, ATV's, and snowmobiles and to provide trails, tracts and other areas for these vehicles. This funding is also used to develop and implement programs related to the safe use of recreational vehicles.

Dedicated Purpose Fund Group

5220 725656 Natural Areas and Preserves

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$606,589	$1,732,545	$712,519	$1,100,402	$585,191	$600,500
% change	185.6%	-58.9%	54.4%	-46.8%	2.6%

Source: Dedicated Purpose Fund Group: Income tax refund contributions from the general public and donations

Legal Basis: R.C. 1517.11; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for programs that (1) identify, protect, conserve and manage endangered plants, and (2) identify, acquire, and manage natural areas, wild, scenic, and recreational river areas, and endangered species' habitats. Funding in this line item also supports land acquisition and conservation easements, and new project development.

5290 725639 Mining Regulation and Safety

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,164,182	$3,207,225	$3,869,910	$4,031,431	$4,004,552	$4,090,096
% change	-23.0%	20.7%	4.2%	-0.7%	2.1%

Source: Dedicated Purpose Fund Group: Varying percentages of the severance taxes imposed in R.C. 5749.02 on coal, limestone and dolomite, and sand and gravel

Legal Basis: R.C. 1513.30; Section 343.10 H.B. 96 of the 136th G.A.

Purpose: This appropriation covers the administrative costs related to coal and industrial minerals mining permitting and regulatory oversight, reclamation and restoration of former mining areas, and minor mine safety expenses.

5310 725648 Reclamation Forfeiture

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$285	$5,025	$40,455	$55,079	$195,573	$195,579
% change	1,661.3%	705.1%	36.1%	255.1%	0.0%

Source: Dedicated Purpose Fund Group: A portion of the base and supplemental severance taxes on coal

Legal Basis: R.C. 1513.08; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to reclaim mined land where the permit was issued after September 1, 1981. Disbursements are made by the chief of the Division of Mineral Resources Management to reclaim land affected by coal mining which an operator has failed to reclaim. Reclamation involves restoring the affected land to a condition where it can support land uses employed before mining occurred.

Dedicated Purpose Fund Group

5BJ1 7256A6 Parks and Recreation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$7,915,455	$27,500,000	$7,500,000
% change	N/A	N/A	N/A	247.4%	-72.7%

Source: Dedicated Purpose Fund Group: Proceeds from oil and gas leases within or under state parks transferred from the State Land Royalty Fund (Fund R074)

Legal Basis: R.C. 131.50, Sections 343.10 of H.B. 96 of the 136th G.A. (Created by the Controlling Board on September 9, 2024)

Purpose: This line item is used to expend revenues generated via signing fees, rentals and royalty payments in relation to state lands managed by ODNR and leased for the exploration, development, and production of oil or natural gas. R.C. 155.37 requires ODNR to use the money credited to the Natural Resources Land Royalty Fund (Fund 5BJ1) for capital improvements in the park in which the applicable oil or gas lease royalties were generated.

5BJ1 7256A7 Wildlife Area Land Royalties

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$3,000,000	$0
% change	N/A	N/A	N/A	N/A	-100.0%

Source: Dedicated Purpose Fund Group: Proceeds from oil and gas leases within or under state parks transferred from the State Land Royalty Fund (Fund R074)

Legal Basis: R.C. 131.50, Section 343.10 of H.B. 96 of the 136th G.A. (Created by the Controlling Board on September 9, 2024)

Purpose: This line item allows ODNR to expend proceeds received from signing fees, rentals, and royalty payments for leases of land for the exploration, development, and production of oil and natural gas on wildlife area properties. Royalty revenue from oil and gas leases are deposited to the credit of the Natural Resources Land Royalty Fund (Fund 5BJ1).

Dedicated Purpose Fund Group

5CV1 725697 Coronavirus Relief DNR COVID Safety

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,041,226	$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: The line item was used to pay for additional seasonal staffing to maintain sanitary and social distancing standards for restrooms, camp stores, playgrounds, and trails in accordance with public health guidelines during the COVID-19 pandemic. This money was also used to make sure visitors recreated safely by not overcrowding parking lots and followed the flow of direction for trails where travel was made one-way to ensure social distancing.

5EL0 725612 Wildlife Law Enforcement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$11,826	$12,000	$11,826	$11,826
% change	N/A	N/A	1.5%	-1.5%	0.0%

Source: Dedicated Purpose Fund Group: Fines and penalties from law enforcement actions

Legal Basis: Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to purchase equipment and supplies to support wildlife law enforcement activities.

5EM0 725613 Natural Resources Law Enforcement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,780	$33,738	$0	$0	$0	$0
% change	397.6%	-100.0%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Fines and penalties from law enforcement actions

Legal Basis: Discontinued line item

Purpose: This line item was used to support a portion of the law enforcement activities undertaken by natural resources law enforcement officers, overseen by the Division of Parks and Watercraft. Natural resources law enforcement personnel have responsibility for law enforcement activities in state parks, Ohio's waterways, and on Division of Forestry and Division of Natural Areas and Preserves lands.

Dedicated Purpose Fund Group

5HK0 725625 Ohio Nature Preserves

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$90,474	$619	$9,239	$27,467	$9,239	$9,239
% change	-99.3%	1,392.1%	197.3%	-66.4%	0.0%

Source: Dedicated Purpose Fund Group: Proceeds from the sale of Ohio Nature Preserves license plates

Legal Basis: R.C. 4501.243; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to help finance nature preserve education, nature preserve clean-up projects, and nature preserve maintenance, protection, and restoration.

5LD0 725458 Oil and Gas Leasing Commission

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$480	$10,000	$10,000
% change	N/A	N/A	N/A	1,983.3%	0.0%

Source: Dedicated Purpose Fund Group: Nomination and bid fees for oil and gas development leases on state owned land.

Legal Basis: R.C. 155.35, Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: The Oil and Gas Leasing Commission Administration Fund (Fund 5LD0) consists of the proceeds of nomination and bid fees for oil and gas development leases on state owned land. This line item is used to pay the administrative costs of the Oil and Gas Leasing Commission, which reviews and approves those leases.

5MW0 725604 Natural Resources Special Purposes

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$229,390	$1,853	$0	$0	$0	$0
% change	-99.2%	-100.0%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Cash transfers from the GRF

Legal Basis: As needed line item

Purpose: This line item pays for litigation expenses that may not be paid with capital appropriations. This money can be used for land surveys, appraisals, the acquisition of flowage easements, and various legal and court costs, such as court reporter fees, court transcripts, legal fees, court filing fees, deposition related costs and transcripts, expert witness costs, and trial preparation costs. An example of cases for which these funds are used is compensation for landowners near Grand Lake St. Marys, as was the case pursuant to a settlement in FY 2018.

Dedicated Purpose Fund Group

5P20 725634 Wildlife Boater Angler Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,676,691	$5,134,038	$3,820,849	$2,933,952	$5,968,330	$5,968,330
% change	9.8%	-25.6%	-23.2%	103.4%	0.0%

Source: Dedicated Purpose Fund Group: 0.125% of revenues from the motor vehicle fuel tax

Legal Basis: R.C. 1531.35; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item contains funding to acquire motor boat access areas for fishing and fishing access area maintenance on Ohio waterways, including Lake Erie and the Ohio River. The line item is also used to provide the 25% match required for Sportfish Restoration Grants from the U.S. Fish and Wildlife Service (USFWS).

5TD0 725514 Park Maintenance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,627,516	$1,843,983	$1,414,381	$1,452,735	$1,540,331	$1,540,331
% change	13.3%	-23.3%	2.7%	6.0%	0.0%

Source: Dedicated Purpose Fund Group: Annual cash transfers of $1.8 million from the State Park Fund (Fund 5120)

Legal Basis: R.C. 1501.08; Sections 343.10 and 343.30 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support maintenance and renovation projects at state parks. Temporary law in H.B. 96 allows the Director of Budget and Management to transfer up to $2.2 million in each year of the biennium from the State Park Fund (Fund 5120) to support costs paid from this line item.

6150 725661 Dam Safety

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$766,515	$2,022,276	$1,784,871	$1,758,935	$5,673,950	$6,473,950
% change	163.8%	-11.7%	-1.5%	222.6%	14.1%

Source: Dedicated Purpose Fund Group: Dam permit fees and fines from violations of dam regulations, Federal pass through funds under FAL 97.041 National Dam Safety Program and High Hazard Potential Dams Rehabilitation Grants

Legal Basis: R.C. 1521.06; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds ODNR's Dam Safety Program. Activities include dam inspections and oversight of dam construction projects to ensure that dams are physically sound and do not endanger public health and safety. Funding for the actual work to perform improvements in dams under ODNR's jurisdiction is provided through the state's capital appropriation process. This line item also supports high hazard dam remediation projects supported by federal pass through funds.

Dedicated Purpose Fund Group

6970 725670 Submerged Lands

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$293,037	$791,441	$633,738	$1,032,218	$667,210	$679,080
% change	170.1%	-19.9%	62.9%	-35.4%	1.8%

Source: Dedicated Purpose Fund Group: Leases of land submerged in Lake Erie

Legal Basis: R.C. 1506.11; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to operate the Natural Resources' Coastal Management Program. The funding is primarily distributed as grants to local entities, including cities, counties, and port authorities, for coastal management projects. Some of these funds are used to meet state matching requirements for federal funds appropriated in line item 725650, Coastal Management – Federal.

6H20 725681 H2Ohio

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$10,973,158	$24,743,296	$33,536,395	$35,839,346	$21,200,000	$21,200,000
% change	125.5%	35.5%	6.9%	-40.8%	0.0%

Source: Dedicated Purpose Fund Group: Cash transfers from the GRF

Legal Basis: Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support, maintain, and create wetlands throughout the state, including but not limited to coastal and upland wetlands in the Western Basin of Lake Erie and to fund improvements and protection of state waterways.

7015 725607 Appalachian Hills

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$25,704,965	$867,534	$0	$0	$0	$0
% change	-96.6%	-100.0%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Hunting and fishing license revenues; penalties, fines, and forfeitures for wildlife law violations; FAL 15.611, 15.626, and 15.628 (federal grants under the Pittman-Robertson Wildlife Restoration Act); sales of wildlife license plates; cash transfers from the GRF totaling $29.15 million in FY 2022 and $550,000 in FY 2023

Legal Basis: Discontinued line item

Purpose: This line item was used by ODNR to purchase the remainder of the American Electric Power ReCreation Land in southeastern Ohio. Acquisition of the approximately 60,000 acre property began in 2018. Now fully owned by ODNR, the area has been dedicated as Jesse Owens State Park and Appalachian Hills Wildlife Area.

Dedicated Purpose Fund Group

7015 740401 Division of Wildlife Conservation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$62,064,173	$73,791,849	$80,450,638	$84,003,350	$84,946,128	$87,919,242
% change	18.9%	9.0%	4.4%	1.1%	3.5%

Source: Dedicated Purpose Fund Group: Hunting and fishing license revenues; penalties, fines, and forfeitures for wildlife law violations; FAL 15.611, 15.626, and 15.628 (federal grants under the Pittman-Robertson Wildlife Restoration Act); sales of wildlife license plates; cash transfers from the GRF totaling $29.15 million in FY 2022 and $550,000 in FY 2023

Legal Basis: R.C. 1531.04; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds the operations and programs of the Division of Wildlife. The Division works to perpetuate and improve Ohio's wildlife resources by conducting programs to protect and manage fish, game, and other animals, and by regulating hunting and fishing activities in the state, including administering hunting and fishing licenses and permits.

7086 725414 Waterways Improvement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,567,779	$6,093,843	$5,394,787	$5,600,378	$5,782,184	$5,880,807
% change	-7.2%	-11.5%	3.8%	3.2%	1.7%

Source: Dedicated Purpose Fund Group: 0.875% of the state motor fuel tax and fees for watercraft registration and titles that is apportioned among various line items within the fund group

Legal Basis: R.C. 1521.20 and 5735.051; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item pays for the Department's dredging program, which involves removing silt and other debris from state park lakes. The program is administered by the Division of Parks and Watercraft.

Dedicated Purpose Fund Group

7086 739401 Watercraft Operations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$33,811,417	$31,812,388	$29,852,858	$27,728,105	$28,432,898	$28,922,532
% change	-5.9%	-6.2%	-7.1%	2.5%	1.7%

Source: Dedicated Purpose Fund Group: 0.875% of the state motor fuel tax and fees for watercraft registration and titles that is apportioned among various line items within the fund group; waterways conservation assessment fees on non-motorized boats

Legal Basis: R.C. 1547.75 and 5735.051; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item serves as the primary source of operating support for the watercraft programs of the Division of Parks and Watercraft. These programs include watercraft safety, education, and enforcement. The funding also supports marine law enforcement patrol operations, vessel safety and hull inspections, and other related activities. Other funds support watercraft registration operations, and other activities such as title and registration audits, title searches, and related functions.

8150 725636 Cooperative Management Projects

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$700,291	$473,724	$565,313	$560,138	$625,271	$625,271
% change	-32.4%	19.3%	-0.9%	11.6%	0.0%

Source: Dedicated Purpose Fund Group: Proceeds from lease agreements with farmers who grow crops in wildlife areas; investment earnings

Legal Basis: R.C. 1531.30; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to maintain and manage wildlife areas in which the land is owned by the U.S. Army Corps of Engineers and leased by ODNR to farmers under agreement with the Corps.

8160 725649 Wetlands Habitat

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,617,816	$1,180,565	$705,117	$767,274	$659,691	$659,691
% change	-27.0%	-40.3%	8.8%	-14.0%	0.0%

Source: Dedicated Purpose Fund Group: Stamp fee on hunting licenses for wild ducks, geese, or other waterfowl; reimbursements from competitive grants, and wetland mitigation agreements

Legal Basis: R.C. 1533.112; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This funding is used for the acquisition, development, management, and preservation of waterfowl areas in Ohio, other states, and Canada. Funding for areas outside of Ohio must support waterfowl that migrate to and across Ohio.

Dedicated Purpose Fund Group

8170 725655 Wildlife Conservation Checkoff

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,040,723	$2,473,829	$2,243,074	$2,029,726	$1,923,060	$1,923,060
% change	21.2%	-9.3%	-9.5%	-5.3%	0.0%

Source: Dedicated Purpose Fund Group: Income tax refund contributions from the general public and donations

Legal Basis: R.C. 1531.26; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to provide funding to buy, stock, manage, and protect wild animals. The funding is also used to acquire land, conduct biological studies, and educate the public, as well as to provide the 35% match required to receive federal funding from USFWS under the Pittman-Robertson Wildlife Restoration Act.

8180 725629 Cooperative Fisheries Research

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,381,970	$1,645,306	$1,507,215	$1,641,313	$1,500,000	$1,500,000
% change	19.1%	-8.4%	8.9%	-8.6%	0.0%

Source: Dedicated Purpose Fund Group: FAL 11.407, Interjurisdictional Fisheries Act of 1986

Legal Basis: R.C. 1531.04; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to distribute federal grants that the Department receives through a letter of credit system with the federal Department of Commerce's National Oceanic and Atmospheric Administration. The grants pay for fish and wildlife research activities conducted by the Ohio Cooperative Fisheries Research Unit. This unit is comprised of the Division of Wildlife, the Ohio State University, the U.S. Fish and Wildlife Service, and any other subgrantees to the cooperative agreement.

8190 725685 Ohio River Management

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$53,305	$31,282	$50,399	$21,884	$43,786	$43,786
% change	-41.3%	61.1%	-56.6%	100.1%	0.0%

Source: Dedicated Purpose Fund Group: Negotiated mitigation settlements received from persons responsible for adverse effects on fish and wildlife of the Ohio River and their habitats

Legal Basis: R.C. 1531.31; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for the preservation, development, and management of wildlife in the Ohio River through the acquisition of critical habitat areas, monitoring of fish and wildlife populations, expansion of programs for the production and stocking of game fish, and researching and developing methods for improving public access to the river.

Dedicated Purpose Fund Group

81B0 725688 Wildlife Habitats

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,466,594	$1,530,322	$1,040,166	$941,608	$1,359,102	$1,359,102
% change	4.3%	-32.0%	-9.5%	44.3%	0.0%

Source: Dedicated Purpose Fund Group: Transfers of investment earnings from the Wildlife Habitat Trust Fund, a custodial fund consisting of gifts, donations, bequests, and other moneys contributed to the Division of Wildlife and held by the Treasurer of State

Legal Basis: R.C. 1531.32 and 1531.33; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the Division of Wildlife to acquire and develop land for the preservation, propagation, and protection of wildlife and wildlife habitats.

Internal Service Activity Fund Group

1550 725601 Departmental Projects

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,241,940	$1,835,565	$1,093,966	$2,594,112	$1,566,470	$1,586,980
% change	47.8%	-40.4%	137.1%	-39.6%	1.3%

Source: Internal Service Activity Fund Group: Moneys from contractual agreements between divisions or offices of the Department, other state agencies, nonfederal grant sources for one-time projects performed by ODNR, well log filing fees, proceeds from the purchase of departmental publications, and certain federal grants where no advance funds are provided under the terms of the grant agreement

Legal Basis: R.C. 1521.05; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for various operating costs associated with miscellaneous projects performed by ODNR offices and divisions.

1550 725676 Hocking Hills State Park Lodge

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,473,095	$537,334	$6,032	$0	$0	$0
% change	-92.8%	-98.9%	-100.0%	N/A	N/A

Source: Internal Service Activity Fund Group: Proceeds from an insurance settlement stemming from a 2016 fire that destroyed the Hocking Hills State Park Lodge

Legal Basis: Discontinued line item

Purpose: This line item was used for renovation and reconstruction projects in the aftermath of a fire at Hocking Hills State Park Lodge in 2016.

Internal Service Activity Fund Group

1570 725651 Program Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$18,844,991	$23,512,801	$24,275,735	$26,046,012	$26,713,040	$27,292,005
% change	24.8%	3.2%	7.3%	2.6%	2.2%

Source: Internal Service Activity Fund Group: Charges made to each division for central support and administration; cash transfers during the FY 2022-FY 2023 biennium from funds abolished by H.B. 110 of the 134th G.A.

Legal Basis: Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by ODNR's central offices to cover the payroll and operating costs of ODNR's central administrative offices. including the Director's office, finance, communications, legal counsel, human resources functions, ODNR's administration of MARCS, and repairs, maintenance, utilities, at ODNR's Fountain Square campus and the ODNR area at the Ohio Expo Center.

2040 725687 Information Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$282,113	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Internal Service Activity Fund Group: Chargebacks from divisions for services provided by ODNR's Office of Information Technology

Legal Basis: Discontinued line item

Purpose: This line item was used to pay for most of the costs of ODNR's Office of Information Technology, including computer, networking, and telephone services. Since FY 2022, these costs have been paid under line item Fund 1570 line item 725651, Program Support.

2050 725696 Human Resource Direct Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$100,376	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Internal Service Activity Fund Group: Chargebacks from ODNR divisions for central human resources services as determined by the directors of Natural Resources and the Office of Budget and Management

Legal Basis: Discontinued line item

Purpose: This line item was used to provide a centralized source of funding for human resources functions agency-wide under a single Office of Human Resources. Since FY 2022, these costs have been paid under Fund 1570 line item 725651, Program Support.

Internal Service Activity Fund Group

2230 725665 Law Enforcement Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$213,467	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Internal Service Activity Fund Group: Moneys received from law enforcement and emergency response divisions that utilize the MARCS system and law enforcement services

Legal Basis: Discontinued line item

Purpose: This line item was used for department-wide law enforcement administration and investigative services, as well as the agency's administration and implementation of the Multi-Agency Radio Communications System (MARCS). Since FY 2022, these costs have been paid under Fund 1570 line item 725651, Program Support.

5100 725631 Maintenance - State-owned Residences

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$49,421	$65,935	$50,137	$82,524	$43,713	$43,713
% change	33.4%	-24.0%	64.6%	-47.0%	0.0%

Source: Internal Service Activity Fund Group: Rental payments made by departmental employees who live in houses on land managed by various divisions of the Department

Legal Basis: Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to improve and maintain state-owned properties rented to employees of the divisions of Parks and Watercraft, Wildlife, and Forestry.

6350 725664 Fountain Square Facilities Management

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$223,708	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Internal Service Activity Fund Group: Direct charges to ODNR divisions for maintenance services, security, and utilities for ODNR's central office facilities

Legal Basis: Discontinued line item

Purpose: This funding was used for the maintenance, utilities, repairs, renovation, security, and management of ODNR's headquarters at the Fountain Square complex and ODNR's presentation grounds at the Ohio Expo Center. Since FY 2022, these costs have been paid under Fund 1570 line item 725651, Program Support.

Capital Projects Fund Group

7061 725405 Clean Ohio Trail Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$226,094	$358,588	$250,051	$210,532	$267,307	$273,030
% change	58.6%	-30.3%	-15.8%	27.0%	2.1%

Source: Capital Projects Fund Group: Interest earnings on ODNR's 12.5% share of the bond proceeds under the Clean Ohio Program

Legal Basis: R.C. 1519.05; Sections 343.10 and 343.50 of H.B. 96 of the 136th G.A.

Purpose: This line item pays for costs that ODNR incurs to run the Clean Ohio Recreational Trails Grant Program. Grants are provided through the state capital budget in line item C72514, Clean Ohio Local Grants.

Fiduciary Fund Group

5ZT0 7256A2 State Park Lodges Maintenance and Repair

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$615,618	$10,601,074	$8,279,583	$11,950,641	$11,950,641
% change	N/A	1,622.0%	-21.9%	44.3%	0.0%

Source: Fiduciary Fund Group: Payments by concessionaries based on a percentage of the concessionaires' gross receipts

Legal Basis: Section 343.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board in April 2023)

Purpose: This line item is used by ODNR to pay certain maintenance and repair costs for facilities operated by concessionaires at state park lodges, restaurants, and marinas. It was created to satisfy the terms of contracts under which concessionaires pay a percentage of the gross receipts received from their operation of ODNR facilities during the preceding month.

Holding Account Fund Group

R017 725659 Performance Cash Bond Refunds

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$347,431	$338,006	$450,999	$648,874	$450,999	$450,999
% change	-2.7%	33.4%	43.9%	-30.5%	0.0%

Source: Holding Account Fund Group: Cash performance bonds and CAUV assessments

Legal Basis: R.C. 1513.16; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the divisions of Mineral Resources Management, Forestry, Oil and Gas Resources Management, and Parks and Watercraft to collect moneys that ODNR receives from other entities as performance security and to refund those entities upon the completion of work or satisfaction of terms for which the performance bond was required.

Holding Account Fund Group

R043 725624 Forestry

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,579,112	$1,578,538	$2,104,919	$1,989,530	$2,104,919	$2,104,919
% change	0.0%	33.3%	-5.5%	5.8%	0.0%

Source: Holding Account Fund Group: Proceeds from timber sales

Legal Basis: R.C. 1503.05; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to distribute the proceeds of timber sales. Of total timber sales revenue credited to Fund R043, 35% is distributed to the State Forest Fund (Fund 5090) and 65% is distributed to local governmental entities in the county where the timber was harvested. Of this 65%, one-quarter goes to the county, one-quarter goes to the township, and one-half goes to school districts.

Federal Fund Group

3320 725669 Federal Mine Safety Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$260,854	$223,664	$279,771	$257,595	$306,979	$316,189
% change	-14.3%	25.1%	-7.9%	19.2%	3.0%

Source: Federal Fund Group: FAL 17.600, Mine Health and Safety Grants (U.S. Department of Labor's Mine Safety and Health Administration) issued by formula based on the number of mining operations in the state

Legal Basis: Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for improving mine health and safety conditions in Ohio. This includes mine safety education programming and improving emergency medical training and equipment within the state’s mining regions.

3B30 725640 Federal Forest Pass-Thru

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$747,474	$837,711	$541,969	$250,167	$419,535	$419,535
% change	12.1%	-35.3%	-53.8%	67.7%	0.0%

Source: Federal Fund Group: FAL 10.664, Forest Products (payments in lieu of property taxes from the federal government), FAL 10.665 Schools and Roads-Grants to States, FAL 15.438 National Forest Acquired Lands

Legal Basis: R.C. 1503.01; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides pass-through funding to counties from payments in lieu of property taxes received from the federal government. These funds represent the counties' share of revenues from the sale of forest products (mostly timber) from national forests located within the counties' jurisdictions.

Federal Fund Group

3B40 725641 Federal Flood Pass-Thru

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$105,291	$210,340	$141,645	$109,822	$106,648	$106,648
% change	99.8%	-32.7%	-22.5%	-2.9%	0.0%

Source: Federal Fund Group: FAL 15.433 Flood Control Act Lands, Payments to States in Lieu of Real Estate Taxes, and distribution of the state's share of proceeds from the sale or use of federal lands

Legal Basis: R.C. 5705.11; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to disburse payments made to counties by the U.S. Department of the Interior in lieu of property taxes on federal lands used for flood control projects within those counties. Funds are used for public benefit for things such as schools and public roads of the county, or for defraying the expenses of county governments and special districts for flood and drainage control projects, including public obligations issued to make these improvements.

3B50 725645 Federal Abandoned Mine Lands

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$9,265,496	$13,620,110	$27,815,234	$36,632,418	$69,114,806	$69,268,735
% change	47.0%	104.2%	31.7%	88.7%	0.2%

Source: Federal Fund Group: FAL 15.252, Abandoned Mine Land Reclamation Program

Legal Basis: Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the Abandoned Mine Land (AML) Program. AML funds consist of a portion of revenues from the federal severance tax on coal that are collected from Ohio mining operations and returned to the state for reclamation purposes through the Office of Surface Mining Reclamation and Enforcement (OSM) in the U.S. Department of the Interior. The AML Program designs and oversees reclamation activities on abandoned coal mine lands, including maintaining an inventory of abandoned mine sites for the purpose of ensuring public health and safety. Reclamation activities include engineering projects, environmental restoration, wildlife enhancement, reforestation, and archaeological surveys.

Federal Fund Group

3B60 725653 Federal Land and Water Conservation Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,806,903	$9,029,131	$6,009,629	$7,051,372	$10,800,000	$25,800,000
% change	137.2%	-33.4%	17.3%	53.2%	138.9%

Source: Federal Fund Group: FAL 15.916, Outdoor Recreation-Acquisition, Development and Planning

Legal Basis: Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to disburse federal grant revenues to local communities, including cities, counties, townships, villages, park districts, joint recreation districts, and conservancy districts, for outdoor recreational programs. The grants provide up to a 50% reimbursement for projects involving acquisition or development of land for public outdoor recreation.

3B70 725654 Reclamation - Regulatory

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,454,470	$1,250,941	$1,175,027	$1,150,753	$1,311,309	$1,340,625
% change	-14.0%	-6.1%	-2.1%	14.0%	2.2%

Source: Federal Fund Group: FAL 15.250, Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining

Legal Basis: Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the Division of Mineral Resources Management to administer a portion of the Division's Coal Regulatory Program and supplement funds from the state coal severance tax to provide oversight and enforcement of Ohio's coal mining industry.

3IR0 7256A5 Long Term Abandoned Mine Land Reclamation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$100,000	$100,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Federal Fund Group: Federal grants under the Bipartisan Infrastructure Law

Legal Basis: Section 343.10 of H.B. 96 of the 136th G.A. (Created by the Controlling Board on May 6, 2024)

Purpose: This line item is used to pay for the abatement and treatment of acid mine drainage resulting from coal mining. This includes the costs of building, maintaining, and rehabilitating acid mine treatment systems. Funding under this line item is also used for the prevention, abatement, and control of mine subsidence and coal mine fires.

Federal Fund Group

3P10 725632 Geological Survey - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$231,034	$196,683	$253,065	$545,037	$805,102	$786,700
% change	-14.9%	28.7%	115.4%	47.7%	-2.3%

Source: Federal Fund Group: FAL 15.808, Geological Survey and Data Research Collection

Legal Basis: R.C. 1505.01; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to cover costs for certain eligible personnel, maintenance, and equipment associated with the Division of Geological Survey's mapping activities.

3P20 725642 Oil and Gas - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$144,581	$145,529	$153,439	$146,067	$20,109,957	$20,115,008
% change	0.7%	5.4%	-4.8%	13,667.6%	0.0%

Source: Federal Fund Group: FAL 66.433, State Underground Water Source Protection

Legal Basis: R.C. 1509.02; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for certain personnel, maintenance, and equipment costs associated with the Division of Oil and Gas Resources' well plugging and oil and gas regulatory programs.

3P20 725698 Oil And Gas - Federal Orphan Well Plug

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$735,827	$10,598,944	$11,311,410	$22,363,120	$22,363,120
% change	N/A	1,340.4%	6.7%	97.7%	0.0%

Source: Federal Fund Group: Federal grants under the federal Bipartisan Infrastructure Law

Legal Basis: Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to enter into construction manager at risk agreements to plug orphaned oil and gas wells.

Federal Fund Group

3P30 725650 Coastal Management - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,781,964	$3,261,381	$5,629,586	$4,379,251	$3,953,487	$4,013,587
% change	17.2%	72.6%	-22.2%	-9.7%	1.5%

Source: Federal Fund Group: FAL 11.419, Coastal Zone Management Administration Awards

Legal Basis: Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item covers costs related to the Ohio Coastal Management Program. Some funds are kept for administrative purposes, and the remainder is distributed as coastal management assistance grants. Matching funds are disbursed from Fund 5140 line item 725606, Lake Erie Shoreline.

3P40 725660 Federal - Soil and Water Resources

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$207,215	$264,000	$352,715	$440,240	$416,420	$422,292
% change	27.4%	33.6%	24.8%	-5.4%	1.4%

Source: Federal Fund Group: FAL 97.070, Map Modernization Management Support, and 97.023, FEMA Grants - Community Assistance Program State Support Services Element; FAL 66.460, USEPA Section 319 Nonpoint Source Implementation Grant

Legal Basis: Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to disburse Federal Emergency Management Agency (FEMA) grant money to cover personnel and maintenance costs associated with the floodplain management programs administered by the Division of Water Resources. The funding from the U.S. Environmental Protection Agency (USEPA) is used for the federal Nonpoint Source Management Program. Matching funds are provided through the GRF.

3R50 725673 Acid Mine Drainage Abatement/Treatment

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$611,625	$545,186	$871,257	$1,137,545	$860,489	$860,489
% change	-10.9%	59.8%	30.6%	-24.4%	0.0%

Source: Federal Fund Group: FAL 15.252, Abandoned Mine Land Reclamation Program

Legal Basis: R.C. 1513.37; Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the Acid Mine Drainage Abatement/Treatment Program approved by the U.S. Department of the Interior. Specifically, these funds are used to mitigate and treat acidic drainage that enters the water supply from coal mines in watersheds that have been approved as designated hydrologic units.

Federal Fund Group

3Z50 725657 Federal Recreation and Trails

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,250,643	$1,093,759	$1,561,335	$1,565,895	$1,122,594	$1,127,603
% change	-12.5%	42.7%	0.3%	-28.3%	0.4%

Source: Federal Fund Group: FAL 20.219, Recreational Trails (formula grants from the Federal Highway Administration for recreational trail projects)

Legal Basis: Section 343.10 of H.B. 96 of the 136th G.A.

Purpose: This line is used by the Office of Real Estate to administer the Recreational Trails Grant Program. Grants fund land acquisition and the development of local and statewide trails for a variety of uses, including hiking, biking, off-roading, in-line skating, snowmobiling, equestrian activities, and other such uses. The bulk of this funding is used for grants awarded to political subdivisions on a competitive basis for trail and trail-related construction, maintenance, restoration, and land acquisition. Additionally, a small portion of this line item is used by ODNR to cover the payroll costs of managing the grant program.

General Revenue Fund

GRF 061501 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$97,241	$250,000	$250,000
% change	N/A	N/A	N/A	157.1%	0.0%

Source: General Revenue Fund

Legal Basis: Section 425.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item supports the operating expenses of the New African Immigrants Commission, including its Office of New African Immigrant Affairs. The Commission gathers and disseminates information regarding problems and programs concerning sub-Saharan African people.

Dedicated Purpose Fund Group

4K90 884609 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$11,438,411	$11,641,655	$10,803,706	$11,737,110	$13,033,034	$13,491,425
% change	1.8%	-7.2%	8.6%	11.0%	3.5%

Source: Dedicated Purpose Fund Group: License fees and other assessments collected by the state's professional and occupational licensing boards

Legal Basis: R.C. 4723.082 and 4743.05; Section 345.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item supports general operating expenses, including personal services, supplies, maintenance, and equipment, for the Ohio Board of Nursing. The Board is responsible for licensing or certifying registered nurses, licensed practical nurses, advanced practice registered nurses, dialysis technicians, community health workers, medication aides, and doulas. The Board sets standards of practice, investigates complaints, determines appropriate disciplinary actions for licensees and certificate holders, and approves pre-licensure and continuing nurse education programs.

5AC0 884602 Nurse Education Grant Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,513,000	$1,513,000	$1,183,596	$816,404	$1,350,000	$1,350,000
% change	0.0%	-21.8%	-31.0%	65.4%	0.0%

Source: Dedicated Purpose Fund Group: Quarterly transfers made by the Director of Budget and Management from Fund 4K90 in an amount equal to $10 of each nurse license renewal fee paid that quarter

Legal Basis: R.C. 4723.063; Section 345.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on October 17, 2005)

Purpose: This line item is used to award grants to nurse education programs that partner with other educational programs, community health agencies, patient centered medical homes, or health care facilities to increase their nursing student enrollment capacity. Grant dollars may be used for instructional personnel, educational equipment and materials, and other activities acceptable to the Board. No grant dollars are to be used for construction or renovation costs.

Dedicated Purpose Fund Group

5P80 884601 Nursing Special Issues

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

Source: Dedicated Purpose Fund Group: Grants received for patient safety programs

Legal Basis: As needed line item; R.C. 4723.062 (originally established by H.B. 94 of the 124th G.A.)

Purpose: This line item is used to develop and maintain a program that addresses patient safety and health care issues related to the supply of, and demand for, nurses and health care workers.

Dedicated Purpose Fund Group

4K90 890609 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,196,772	$1,208,997	$1,172,020	$1,299,110	$1,352,852	$1,434,859
% change	1.0%	-3.1%	10.8%	4.1%	6.1%

Source: Dedicated Purpose Fund Group: License fees and other assessments collected by the state's professional and occupational licensing boards

Legal Basis: R.C. 4755.03, 4743.05, and 4779.08; Section 347.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item supports general operating expenses, including personal services, supplies, maintenance, and equipment, for the Ohio Occupational Therapy, Physical Therapy, and Athletic Trainers Board. The Board licenses and regulates the professions of occupational therapy, physical therapy, athletic training, orthotics, prosthetics, and pedorthics. The Board sets standards of practice, investigates complaints, determines appropriate disciplinary action, and approves continuing education programs.

General Revenue Fund

GRF 070401 Audit Management and Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$12,713,060	$12,447,038	$12,918,393	$14,071,991	$20,067,887	$16,035,566
% change	-2.1%	3.8%	8.9%	42.6%	-20.1%

Source: General Revenue Fund

Legal Basis: Sections 223.10 and 223.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to cover costs that are not recouped through charges to local governments and state entities, including costs that cannot be recovered from audit clients under federal cost allocation guidelines. These costs include those of various units throughout the Auditor of State's Office, such as finance, human resources, IT, policy and legislative affairs, and field operations, among others.

GRF 070402 Performance Audits

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,028,280	$1,959,812	$2,141,113	$2,710,902	$3,505,464	$3,257,092
% change	-3.4%	9.3%	26.6%	29.3%	-7.1%

Source: General Revenue Fund

Legal Basis: Sections 223.10 and 223.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to cover the costs of providing performance audits of local governments, school districts, state agencies, and colleges and universities that are not recovered through charges to those entities, including costs that may not be recouped under federal indirect cost allocation guidelines.

GRF 070403 Fiscal Distress Technical Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$184,908	$99,222	$261,583	$439,931	$650,000	$650,000
% change	-46.3%	163.6%	68.2%	47.8%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 118.023 and 118.025; Sections 223.10 and 223.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay the cost of providing performance audits, accounting reports, annual forecasts, and supervisory, accounting, or auditing services for municipal corporations, counties, townships, and school districts in determining or terminating their status in fiscal caution, watch or emergency.

General Revenue Fund

GRF 070404 Fraud/Corruption Audits and Investigations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,530,038	$2,406,357	$3,221,189	$4,942,460	$4,915,927	$5,534,546
% change	-4.9%	33.9%	53.4%	-0.5%	12.6%

Source: General Revenue Fund

Legal Basis: Section 223.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to provide a portion of funding to conduct various types of special audits, specifically those conducted by the Special Investigation Unit (SIU), which primarily investigates allegations of fraud, theft, and misappropriation of public funds in conjunction with law enforcement.

GRF 070412 Local Government Audit Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$14,037,380	$14,156,236	$15,783,956	$16,548,624	$21,000,000	$23,250,000
% change	0.8%	11.5%	4.8%	26.9%	10.7%

Source: General Revenue Fund

Legal Basis: Sections 223.10 and 223.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to provide supplemental funding to conduct financial audits of political subdivisions in conjunction with Fund 4220 line item 070602, Public Audit Expense - Local Government. The line item is also used to cover a portion of the costs of annual, biennial, and special audits performed on political subdivisions that would otherwise be covered by billings charged to those entities.

Dedicated Purpose Fund Group

1090 070601 Public Audit Expense - Intrastate

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$11,204,707	$10,810,891	$10,988,807	$12,376,086	$13,737,026	$13,914,164
% change	-3.5%	1.6%	12.6%	11.0%	1.3%

Source: Dedicated Purpose Fund Group: Payments from state agencies for the cost of annual, special, performance, and biennial audits

Legal Basis: R.C. 117.13; Section 223.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay costs related to financial audits of state agencies and other state entities to determine whether they have complied with accounting rules, laws, and other applicable requirements.

Dedicated Purpose Fund Group

4220 070602 Public Audit Expense - Local Government

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$32,137,707	$29,479,154	$28,786,289	$30,500,063	$33,000,000	$33,000,000
% change	-8.3%	-2.4%	6.0%	8.2%	0.0%

Source: Dedicated Purpose Fund Group: Payments from political subdivisions for the cost of annual, special, performance, and biennial audits

Legal Basis: R.C. 117.13; Section 223.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for costs related to audits of non-state public agencies to determine if the entities have complied with all applicable accounting rules, laws, ordinances, and orders.

5840 070603 Training Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,974	$94,556	$164,089	$155,138	$250,000	$250,000
% change	1,085.8%	73.5%	-5.5%	61.1%	0.0%

Source: Dedicated Purpose Fund Group: Registration fees collected from township fiscal officers, city auditors, village clerks, county treasurers and staff who attend training sessions offered by the Auditor of State

Legal Basis: R.C. 117.44; Section 223.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for training programs for newly elected local government officials with fiscal management responsibilities, continuing education programs for those officials, and the Auditor of State's annual fraud seminar.

5JZ0 070606 Auditor's Innovation Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,507	$0	$0	$0	$300,000	$300,000
% change	-100.0%	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: One time cash transfer of $1.5 million from the Uniform Accounting Network Fund (Fund 6750) in FY 2012; loan repayments from entities receiving performance audits

Legal Basis: R.C. 117.47; Section 223.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support audit, accounting, or local government assistance services that expand the quality or quantity of services offered to local governments and schools. Beginning in the FY 2024-FY 2025 biennium, this line item, formerly the Leverage for Efficiency, Accountability and Performance Fund, was repurposed to provide loans to state agencies and local governments to pay for performance audits that they might not have been able to afford otherwise. It is also used for grants to local entities requesting feasibility studies about the efficacy of sharing equipment or services through the ShareOhio Portal.

Dedicated Purpose Fund Group

5VP0 070611 Local Government Audit Support Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$12,755,742	$14,322,655	$15,786,917	$16,549,999	$21,000,000	$23,250,000
% change	12.3%	10.2%	4.8%	26.9%	10.7%

Source: Dedicated Purpose Fund Group: Monthly transfers of a portion of total tax revenue credited to the GRF equal to 1/12 of the annual fiscal appropriation from the fund

Legal Basis: R.C. 117.131; Sections 223.10 and 223.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to provide supplementary funding to conduct financial audits of political subdivisions along with Fund 4220. This funding covers a portion of the costs of annual, biennial, and special audits, either requested by an entity or required by law, which would otherwise be billed to local public offices.

6750 070605 Uniform Accounting Network

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,506,362	$5,315,487	$6,131,338	$10,638,080	$7,306,872	$6,804,086
% change	18.0%	15.3%	73.5%	-31.3%	-6.9%

Source: Dedicated Purpose Fund Group: Monthly user fees from local governments of up to $325 per month, depending on the budgeted revenues of the local government, and a $50 per month hardware surcharge

Legal Basis: R.C. 117.101; Section 223.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for computer maintenance, upgrades, consulting, and other costs to maintain the Uniform Accounting Network (UAN) system used by local governments for their financial management and accounting needs. Over 2,100 Ohio townships, villages, public libraries, and special districts use UAN to manage their daily financial operations.

Dedicated Purpose Fund Group

4Z90 898602 Small Business Ombudsman

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$119,035	$137,690	$143,848	$166,010	$246,000	$248,000
% change	15.7%	4.5%	15.4%	48.2%	0.8%

Source: Dedicated Purpose Fund Group: Title V permit fees administered by the Ohio Environmental Protection Agency

Legal Basis: R.C. 3706.19; Section 213.10 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the operating costs of the Office of Ombudsman, commonly referred to as the Clean Air Resource Center. The Center informs small businesses about requirements of Clean Air Act regulations at the state and federal levels, provides technical advice on compliance, and offers financing guidance and assistance to small businesses wishing to install technologies that reduce emissions.

5700 898601 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$729,471	$827,325	$940,129	$1,252,134	$3,600,000	$4,300,000
% change	13.4%	13.6%	33.2%	187.5%	19.4%

Source: Dedicated Purpose Fund Group: Fees paid by firms for which the OAQDA issues tax-exempt or taxable bonds

Legal Basis: R.C. 3706.03; Section 213.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides funding for the administrative costs of the Authority's air quality financing assistance programs. The Authority assists large scale manufacturing and public utility companies by offering low-cost financing alternatives for investment in pollution control and prevention measures. The Authority also provides assistance through the Qualified Energy Conservation Bonds, which help public entities, such as local governments or universities, to install heating and lighting systems to conserve energy.

Dedicated Purpose Fund Group

5A00 898603 Small Business Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$161,775	$140,267	$103,474	$36,439	$150,000	$225,000
% change	-13.3%	-26.2%	-64.8%	311.6%	50.0%

Source: Dedicated Purpose Fund Group: Title V permit fees administered by the Ohio Environmental Protection Agency

Legal Basis: R.C. 3706.19; Section 213.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides grants to small businesses to purchase clean air equipment. To qualify, the business must have 100 or fewer employees and comply with the federal Clean Air Act requirements. Once a small business moves forward with a project, the grant awards can either be used to (1) cover closing costs, or (2) support principal payments on equipment after the equipment has been installed and operational for at least six months. Grants may support up to 20% of the total project cost, but are capped at $20,000 per project.

Dedicated Purpose Fund Group

4K90 891609 Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$665,847	$618,890	$611,451	$594,879	$674,000	$690,001
% change	-7.1%	-1.2%	-2.7%	13.3%	2.4%

Source: Dedicated Purpose Fund Group: License fees and other assessments collected by certain independent professional and occupational licensing boards, including fees and fines collected by the Ohio Architects Board and the Ohio Landscape Architects Board

Legal Basis: R.C. 4703.50 and 4743.05; Section 215.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item supports the operating expenses of the Ohio Architects Board and the Ohio Landscape Architects Board, two separate boards that operate under a combined budget and share staff and facilities. The boards license, regulate, and enforce the laws and rules governing the practice of architecture and landscape architecture.

Dedicated Purpose Fund Group

4K90 930609 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$824,330	$838,586	$914,593	$936,342	$1,337,144	$1,487,262
% change	1.7%	9.1%	2.4%	42.8%	11.2%

Source: Dedicated Purpose Fund Group: License fees and other assessments collected by the state's professional and occupational licensing boards

Legal Basis: R.C. 4758.21 and 4743.05; Section 237.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 496 of the 124th G.A.)

Purpose: This line item is used to pay the Chemical Dependency Professionals Board's operating expenses, including personal services, supplies, maintenance, and equipment. The Board licenses and certifies chemical dependency professionals, as well as prevention professionals, sets standards of practice, investigates complaints, determines appropriate disciplinary actions, and monitors continuing education compliance.

5CF1 930600 Peer Support Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$292,500	$30,000
% change	N/A	N/A	N/A	N/A	-89.7%

Source: Dedicated Purpose Fund Group: Transfers from the Department of Behavioral Health

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

Purpose: This line item was going to be used to support costs to transition peer support certification from the Department of Behavioral Health to CDP in the As Introduced and House-passed versions of H.B. 96 of the 136th G.A. However, while the transfer was removed in the As Enacted version of the bill, this line item was inadvertently left in.

General Revenue Fund

GRF 715404 Recycling Projects

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$60,000	$10,000	$0	$0	$0	$0
% change	-83.3%	-100.0%	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item was used for recycling expanded polystyrene for the Geauga-Trumbull Solid Waste Management District.

GRF 715502 Auto Emissions E-Check Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$9,923,506	$9,128,454	$12,158,956	$13,485,806	$13,232,534	$13,265,775
% change	-8.0%	33.2%	10.9%	-1.9%	0.3%

Source: General Revenue Fund

Legal Basis: Sections 277.10 and 277.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 59 of the 130th G.A.)

Purpose: This line item pays for the implementation, supervision, administration, operation, and enforcement costs of the motor vehicle inspection and maintenance program known as E-Check. The program is designed to identify motor vehicles that emit excessive levels of pollutants into the air and tests vehicles in the following seven northeastern Ohio counties: Cuyahoga, Geauga, Lake, Lorain, Medina, Portage, and Summit.

Dedicated Purpose Fund Group

4D50 715618 Recycled State Materials

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$260	$0	$11,517	$9,578	$11,500	$11,500
% change	-100.0%	N/A	-16.8%	20.1%	0.0%

Source: Dedicated Purpose Fund Group: Sale of recyclable goods and materials by state agencies

Legal Basis: R.C. 125.14; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 487 of the 129th G.A.)

Purpose: This line item pays for costs related to providing recycling services and activities in state agencies.

Dedicated Purpose Fund Group

4J00 715638 Underground Injection Control

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$276,308	$307,558	$482,566	$412,018	$514,242	$530,276
% change	11.3%	56.9%	-14.6%	24.8%	3.1%

Source: Dedicated Purpose Fund Group: (1) Annual Class I injection well permit fees ($12,500/ $30,000 per well) and waste disposal tonnage fees ($1.00/ton, $25,000 annual maximum), and (2) as-needed, non-refundable permit fees to operate, drill, or modify a Class I or Class V injection well

Legal Basis: R.C. 6111.046; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 147 of the 119th G.A.)

Purpose: This line item is used by the Division of Drinking and Ground Waters for costs of administering the Underground Injection Control Program, which is responsible for the regulation of Class I, IV, and V injection wells. Annually, 15% of the available cash in the fund is transferred to the Geological Mapping Fund (Fund 5110), which is administered by the Department of Natural Resources for the purpose of paying expenses incurred in its duty to review and monitor injection wells.

4K20 715648 Clean Air - Non Title V

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,533,179	$4,266,832	$4,171,857	$5,303,765	$4,516,349	$4,593,901
% change	-5.9%	-2.2%	27.1%	-14.8%	1.7%

Source: Dedicated Purpose Fund Group: Certain air pollution control fees, including: asbestos notification, removal, licensing, training and certification; 2) permits to install air pollution sources; 3) non-title V permit to operate biennial emission fees; 4) tax certification program for tax credits on air pollution control equipment; and 5) synthetic minor/federally enforceable state operating permits. Historically, the fund also receives periodic one-time transfers or deposits, most recently a one-time civil penalty deposit of $1.7 million in FY 2022 from the Volkswagen settlement.

Legal Basis: R.C. 3704.035; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 359 of the 119th G.A.)

Purpose: This line item pays for administrative and enforcement expenses of the Division of Air Pollution Control generally related to minor emitting source permitting, state implementation plan development, operation and testing of ambient air monitoring systems, and regulating asbestos emissions from demolition and renovation projects. A portion is also directed to local air pollution control agencies that perform primarily the same functions as the Ohio EPA District offices.

Dedicated Purpose Fund Group

4K30 715649 Solid Waste

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$14,264,701	$14,178,618	$14,031,101	$15,597,183	$14,791,311	$15,098,763
% change	-0.6%	-1.0%	11.2%	-5.2%	2.1%

Source: Dedicated Purpose Fund Group: (1) $0.90 of the $4.75 per ton fee on the transfer or disposal of solid wastes (scheduled to sunset June 30, 2028), (2) specified portion of construction and demolition debris disposal fees and inspection cost reimbursements, and (3) triennial infectious waste generator certificate fees

Legal Basis: R.C. 3734.061; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item is used by the Division of Materials and Waste Management for operating expenses associated with the administration and enforcement of solid waste, infectious waste, and construction and demolition debris laws.

4K40 715650 Surface Water Protection

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,940,839	$10,181,048	$10,606,449	$13,254,593	$11,864,197	$12,101,940
% change	28.2%	4.2%	25.0%	-10.5%	2.0%

Source: Dedicated Purpose Fund Group: Certain annual, one-time, and as-needed water pollution control/water quality fees, primarily: (1) National Pollutant Discharge Elimination System (NPDES) application, permit issuance, permit modification, and average daily discharge flow fees, (2) Section 401 water quality certification application and review fees, (3) isolated wetland permit application and review fees, (4) wastewater treatment works application and plan review fees, (5) sewage sludge treatment or disposal fees, and (6) storm water general permit fees; certain fees sunset June 30, 2028

Legal Basis: R.C. 6111.038; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item pays for the Division of Surface Water's costs of programs required under the federal Water Pollution Control Act, including the development of water quality standards, waste load allocations, effluent limits, water quality monitoring, surface water discharge permitting, permit enforcement, technical assistance, operator certification, and the administration of the state Isolated Wetlands Permit Program.

Dedicated Purpose Fund Group

4K50 715651 Drinking Water Protection

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,891,478	$6,465,959	$8,075,911	$7,925,659	$8,774,797	$9,027,993
% change	9.8%	24.9%	-1.9%	10.7%	2.9%

Source: Dedicated Purpose Fund Group: (1) As needed annual and biennial public drinking water fees (wastewater system and water supply system operator certification, evaluation and certification of laboratories, public water supply system plan approval, license to operate), and (2) civil penalties for violations of the state's Safe Drinking Water Law; fees scheduled to sunset June 30, 2028

Legal Basis: R.C. 6109.30; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item pays costs of drinking and groundwater protection programs administered by the Division of Drinking and Ground Waters, including public drinking water supply supervision, public drinking water systems plan review, drinking and wastewater operator certification, public drinking water laboratory certification, and drinking water source protection.

4P50 715654 Cozart Landfill

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,550	$6,704	$5,234	$8,262	$7,500	$7,500
% change	2.4%	-21.9%	57.9%	-9.2%	0.0%

Source: Dedicated Purpose Fund Group: Cash transferred as needed from $3.9 million court-ordered trust fund for the Cozart Sanitary Landfill

Legal Basis: Section 277.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in August 1993)

Purpose: This line item pays for oversight care, security, and other post-closure maintenance activities necessary in maintaining the closed Cozart Sanitary Landfill, a nonpermitted solid waste landfill in Athens County, Ohio.

Dedicated Purpose Fund Group

4R50 715656 Scrap Tire Management

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,190,419	$2,522,147	$2,923,261	$2,582,051	$3,558,044	$3,581,336
% change	15.1%	15.9%	-11.7%	37.8%	0.7%

Source: Dedicated Purpose Fund Group: (1) $0.50 fee per tire on the sale of tires (scheduled to sunset June 30, 2028), (2) scrap tire facility fees (annual license and application, and onetime registration certificate/permit), and (3) cost recoveries for enforcement and removal actions

Legal Basis: R.C. 3734.82; Sections 277.10 and 277.20 of H.B. 96 of the 136th G.A. (originally established by S.B. 165 of the 120th G.A.)

Purpose: This line item pays for the Division of Materials and Waste Management's costs to implement, administer, and enforce the state's Scrap Tire Management Law, which includes regulating the generation, transportation, storage, collection, and recovery of scrap tires. Permanent law describes the circumstances under which up to $1.5 million in a fiscal year may be transferred from Fund 4R50 to the Scrap Tire Grant Fund (Fund 5860) for certain specified purposes.

Temporary law in the FY 2026-FY 2027 biennial budget permits the transfer of up to $1.4 million in each fiscal year from Fund 4R50 to the the Auto Emissions Test Fund (Fund 5BY0).

4R90 715658 Voluntary Action Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$847,907	$1,019,069	$1,092,846	$1,134,369	$1,188,026	$1,217,345
% change	20.2%	7.2%	3.8%	4.7%	2.5%

Source: Dedicated Purpose Fund Group: (1) Voluntary Action Program (VAP) fees, including those associated with "No Further Action" letters, professional or laboratory certification, and technical assistance recovery, and (2) civil penalties imposed for violations of VAP prohibitions

Legal Basis: R.C. 3746.16; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 221 of the 120th G.A.)

Purpose: This line item is used by the Division of Environmental Response and Revitalization for costs of implementing, administering, and enforcing the Voluntary Action Program. Under this program, individuals/companies are permitted to investigate possible environmental contamination, clean it up if necessary, and receive a promise from the state of Ohio (covenant not to sue or CNS) that no more cleanup is needed.

Dedicated Purpose Fund Group

4T30 715659 Clean Air - Title V Permit Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$9,676,754	$10,190,618	$10,199,156	$10,340,969	$10,942,818	$11,148,464
% change	5.3%	0.1%	1.4%	5.8%	1.9%

Source: Dedicated Purpose Fund Group: Annual emissions fees assessed Title V facilities

Legal Basis: R.C. 3704.035; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 153 of the 120th G.A.)

Purpose: This line item pays for costs of the Division of Air Pollution Control to administer and enforce the federal Clean Air Title V Program, including assistance provided by local air pollution control agencies (LAAs). Annually, (1) not more than $0.50 per ton for each type of Title V air pollution emissions fee is permitted to be transferred from this fund to the Small Business Assistance Fund (Fund 5A00) used by the Ohio Air Quality Development Authority, and (2) the amount necessary for the operation of the Ohio Air Quality Development Authority's Office of the Ombudsperson is required to be transferred to the Small Business Ombudsperson Fund (Fund 4Z90).

5000 715608 Immediate Removal Special Account

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$756,843	$722,000	$680,839	$749,280	$747,051	$769,463
% change	-4.6%	-5.7%	10.1%	-0.3%	3.0%

Source: Dedicated Purpose Fund Group: (1) Cost recovery of emergency response activities charged to responsible parties, with the exception of costs paid from the Hazardous Waste Clean-up Fund (Fund 5050), and (2) civil and criminal penalties for violations of the Cessation of Regulated Operations Law (R.C. Chapter 3752.)

Legal Basis: R.C. 3745.12; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 238 of the 116th G.A.)

Purpose: This line item is used by the Office of Emergency Response to pay for the costs of investigating, mitigating, removing, or abating any unauthorized spill, release, or discharge of material that requires emergency action.

Dedicated Purpose Fund Group

5030 715621 Hazardous Waste Facility Management

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,151,382	$3,551,008	$2,500,023	$4,796,680	$2,788,523	$2,842,749
% change	12.7%	-29.6%	91.9%	-41.9%	1.9%

Source: Dedicated Purpose Fund Group: (1) Annual hazardous waste treatment and disposal fees, (2) hazardous waste facility onetime application and annual permit fees, (3) $0.11 of the $4.75 per ton state fee levied on the transfer or disposal of solid wastes (scheduled to sunset June 30, 2028), (4) cost recoveries for on-site inspection and monitoring personnel, and (5) state portion of court ordered cost reimbursements

Legal Basis: R.C. 3734.18; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item is used by the Division of Environmental Response and Revitalization to pay for the costs of regulating facilities that generate, treat, store, or dispose of hazardous waste and used oil, and of providing technical assistance and outreach to the regulated community and the public.

5050 715623 Hazardous Waste Cleanup

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,558,513	$8,847,841	$8,235,570	$15,229,867	$9,334,680	$9,559,074
% change	3.4%	-6.9%	84.9%	-38.7%	2.4%

Source: Dedicated Purpose Fund Group: (1) $0.60 of the $4.75 per ton state fee levied on the transfer or disposal of solid wastes (scheduled to sunset June 30, 2028), (2) certain civil penalties, (3) cost recoveries for investigation, cleanup, and remediation, (4) natural resource damage collections, and (5) sale of cleaned-up facilities and easement or lease payments

Legal Basis: R.C. 3734.28; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 530 of the 114th G.A.)

Purpose: This line item is used by the Division of Environmental Response and Revitalization largely for the costs of four programs: (1) remedial response assessment and cleanup of pre-regulation contaminated sites and federal Resource Conservation and Recovery Act (RCRA) sites that managed hazardous waste, (2) hazardous waste management, (3) voluntary action cleanups, and (4) brownfields and site assessment.

Dedicated Purpose Fund Group

5050 715698 Response and Investigations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,117,475	$3,323,444	$3,443,188	$3,467,209	$3,822,060	$4,211,500
% change	6.6%	3.6%	0.7%	10.2%	10.2%

Source: Dedicated Purpose Fund Group: Shares sources of revenue noted in preceding entry for Ohio EPA's Fund 5050 line item 715623, Hazardous Waste Cleanup

Legal Basis: R.C. 3734.28; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 49 of the 132nd G.A.)

Purpose: This line item funds emergency response costs and supports criminal investigations.

5320 715646 Recycling and Litter Control

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,687,984	$5,863,056	$9,493,228	$8,578,369	$4,888,354	$5,146,276
% change	59.0%	61.9%	-9.6%	-43.0%	5.3%

Source: Dedicated Purpose Fund Group: (1) Fees levied on the disposal of construction and demolition debris ($0.35 per cubic yard or $0.70 per ton), (2) gifts, donations, grants, and reimbursements, and (3) investment earnings

Legal Basis: R.C. 3736.03; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 487 of the 129th G.A.)

Purpose: This line item primarily funds grants for community development, litter prevention, and recycling market development.

5410 715670 Site Specific Cleanup

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,797,013	$13,453,817	$9,884,524	$13,559,338	$17,744,091	$17,746,631
% change	254.3%	-26.5%	37.2%	30.9%	0.0%

Source: Dedicated Purpose Fund Group: (1) Enforcement action settlements, (2) unreimbursed cleanup costs recovered through a civil action including portions of bankruptcy settlements, and (3) investment earnings

Legal Basis: R.C. 3734.281; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 283 of the 123rd G.A.)

Purpose: This line item is used for operating costs incurred by the Division of Environmental Response and Revitalization and the Division of Materials and Waste Management.

Dedicated Purpose Fund Group

5420 715671 Risk Management Reporting

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$164,009	$72,301	$119,416	$87,928	$144,047	$147,307
% change	-55.9%	65.2%	-26.4%	63.8%	2.3%

Source: Dedicated Purpose Fund Group: (1) Annual registration and regulated substances fees, and (2) civil penalties for violations of the Risk Management Program Law

Legal Basis: R.C. 3753.05; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 219 of the 122th G.A.)

Purpose: This line item pays Division of Air Pollution Control costs to administer and enforce the state's Risk Management Planning Program, which implements air chemical emergency preparedness and protection requirements of the federal Clean Air Act.

5860 715637 Scrap Tire Market Development

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$305,838	$972,335	$879,531	$1,574,652	$1,000,000	$1,000,000
% change	217.9%	-9.5%	79.0%	-36.5%	0.0%

Source: Dedicated Purpose Fund Group: Up to $1.5 million permitted to be transferred each fiscal year from the Scrap Tire Management Fund (Fund 4R50) used by the Ohio EPA

Legal Basis: R.C. 3734.822; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 487 of the 129th G.A.)

Purpose: This line item is used for the purpose of grants to support: (1) market development activities for scrap tires and synthetic rubber from tire manufacturing processes and tire recycling processes, and (2) scrap tire amnesty and cleanup events hosted or sponsored by solid waste management districts, state agencies, or political subdivisions.

Dedicated Purpose Fund Group

5BC0 715622 Local Air Pollution Control

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,100,000	$2,100,000	$2,100,000	$2,100,000	$2,100,000	$2,100,000
% change	0.0%	0.0%	0.0%	0.0%	0.0%

Source: Dedicated Purpose Fund Group: $2.81 of the $4.75 per ton fee levied on the transfer or disposal of solid wastes (scheduled to sunset June 30, 2028)

Legal Basis: R.C. 3745.015; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 66 of the 126th G.A.)

Purpose: This line item's funds are distributed by the Division of Air Pollution Control to local air pollution control agencies under contract with the Ohio EPA to monitor air quality, issue permits, and investigate complaints. The amount awarded to a local air pollution control agency is based upon the projected amount of local funds available for the program, the number of pollution sources, the size of the population exposed to pollutants, and the geographical area within the jurisdiction of the local agency. The award amounts are used in conjunction with Title V and Non Title V money available for distribution to these local agencies.

5BC0 715624 Surface Water

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,606,599	$6,606,600	$6,580,252	$6,621,142	$6,936,269	$6,936,269
% change	0.0%	-0.4%	0.6%	4.8%	0.0%

Source: Dedicated Purpose Fund Group: $2.81 of the $4.75 per ton fee levied on the transfer or disposal of solid wastes (scheduled to sunset June 30, 2028)

Legal Basis: R.C. 3745.015; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 66 of the 126th G.A.)

Purpose: This line item pays for services and activities of the Division of Surface Water designed to ensure compliance with the federal Clean Water Act and to make Ohio's water bodies suitable for recreational purposes (fishing and swimming).

Dedicated Purpose Fund Group

5BC0 715672 Air Pollution Control

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,632,292	$8,630,550	$8,862,445	$8,853,659	$9,354,059	$9,354,059
% change	0.0%	2.7%	-0.1%	5.7%	0.0%

Source: Dedicated Purpose Fund Group: $2.81 of the $4.75 per ton fee levied on the transfer or disposal of solid wastes (scheduled to sunset June 30, 2028)

Legal Basis: R.C. 3745.015; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 66 of the 126th G.A.)

Purpose: This line item provides funding for the Division of Air Pollution Control, which oversees the regulation and control of air pollution through surveillance of pollution sources, permit issuance and review, and long-range comprehensive planning.

5BC0 715673 Drinking and Ground Water

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,360,569	$3,875,845	$3,696,830	$3,648,618	$4,024,215	$4,133,956
% change	-11.1%	-4.6%	-1.3%	10.3%	2.7%

Source: Dedicated Purpose Fund Group: $2.81 of the $4.75 per ton fee levied on the transfer or disposal of solid wastes (scheduled to sunset June 30, 2028)

Legal Basis: R.C. 3745.015; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 66 of the 126th G.A.)

Purpose: This line item pays for costs of services and activities performed by the Division of Drinking and Ground Waters in support of its responsibility to ensure compliance with the federal Safe Drinking Water Act and to evaluate potential threats to source waters that supply Ohio's public drinking water systems.

5BC0 715676 Assistance and Prevention

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,819,703	$1,731,668	$1,471,882	$1,867,997	$4,204,000	$4,359,000
% change	-4.8%	-15.0%	26.9%	125.1%	3.7%

Source: Dedicated Purpose Fund Group: $2.81 of the $4.75 per ton fee levied on the transfer or disposal of solid wastes (scheduled to sunset June 30, 2028)

Legal Basis: R.C. 3745.015; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 66 of the 126th G.A.)

Purpose: This line item pays costs of the Division of Environmental and Financial Assistance to provide free and confidential assistance that helps small businesses comply with environmental regulations.

Dedicated Purpose Fund Group

5BC0 715677 Laboratory

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,403,136	$3,545,020	$3,629,798	$3,630,791	$4,235,216	$4,360,265
% change	4.2%	2.4%	0.0%	16.6%	3.0%

Source: Dedicated Purpose Fund Group: $2.81 of the $4.75 per ton fee levied on the transfer or disposal of solid wastes (scheduled to sunset June 30, 2028)

Legal Basis: R.C. 3745.015; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 66 of the 126th G.A.)

Purpose: This line item pays costs of the Division of Environmental Services to provide laboratory services primarily to other Ohio EPA divisions, and secondarily to other state and local governmental agencies, and private entities.

5BC0 715678 Corrective Actions

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,175,787	$1,176,000	$1,211,000	$1,207,772	$1,271,429	$1,271,429
% change	0.0%	3.0%	-0.3%	5.3%	0.0%

Source: Dedicated Purpose Fund Group: $2.81 of the $4.75 per ton fee levied on the transfer or disposal of solid wastes (scheduled to sunset June 30, 2028)

Legal Basis: R.C. 3745.015; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 66 of the 126th G.A.)

Purpose: This line item primarily is used by the Division of Environmental Response and Revitalization for the Voluntary Action Program.

5BC0 715687 Areawide Planning Agencies

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$433,230	$442,922	$382,380	$411,019	$450,000	$450,000
% change	2.2%	-13.7%	7.5%	9.5%	0.0%

Source: Dedicated Purpose Fund Group: $2.81 of the $4.75 per ton fee levied on the transfer or disposal of solid wastes (scheduled to sunset June 30, 2028)

Legal Basis: R.C. 3745.015; Sections 277.10 and 277.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 66 of the 126th G.A.)

Purpose: This line item funds grants disbursed by the Division of Surface Water to federal Section 208 areawide planning agencies responsible for water quality management planning within a specified area of the state.

Dedicated Purpose Fund Group

5BC0 715692 Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$15,796,145	$15,450,034	$16,926,252	$16,953,238	$19,684,900	$20,654,900
% change	-2.2%	9.6%	0.2%	16.1%	4.9%

Source: Dedicated Purpose Fund Group: $2.81 of the $4.75 per ton fee levied on the transfer or disposal of solid wastes (scheduled to sunset June 30, 2028)

Legal Basis: R.C. 3745.015; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 153 of the 129th G.A.)

Purpose: This line item is used for the costs of operating the Ohio EPA's district and central support offices (administrative, legal, information technology, fiscal, human resources, public information, and facilities management staff).

5BC0 715694 Environmental Resource Coordination

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$438,547	$906,518	$683,384	$912,696	$814,339	$832,027
% change	106.7%	-24.6%	33.6%	-10.8%	2.2%

Source: Dedicated Purpose Fund Group: $2.81 of the $4.75 per ton fee levied on the transfer or disposal of solid wastes (scheduled to sunset June 30, 2028)

Legal Basis: R.C. 3745.015; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 59 of the 130th G.A.)

Purpose: This line item is used for operating expenses incurred by the Office of Environmental Education in administering various grant programs.

5BT0 715679 C&DD Groundwater Monitoring

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$9,877	$0	$50,000	$50,000
% change	N/A	N/A	-100.0%	N/A	0.0%

Source: Dedicated Purpose Fund Group: Effective April 2016, the administrative rule authorizing the collection of the fee that was responsible for generating revenue for this fund was rescinded; its cash balance is being spent down. Revenues were derived from a fee of not more than $0.05 per cubic yard or $0.10 per ton on the disposal of construction and demolition debris at a licensed construction and demolition debris facility

Legal Basis: R.C. 3714.071; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 432 of the 125th G.A.)

Purpose: This line item pays costs of the Division of Materials and Waste Management to conduct ground water monitoring at construction and demolition debris facilities (installing wells, sampling, laboratory analysis, and field equipment).

Dedicated Purpose Fund Group

5BY0 715681 Auto Emissions Test

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,692,737	$1,798,444	$1,695,119	$0	$0	$0
% change	6.2%	-5.7%	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: Annual cash transfers from the Scrap Tire Management Fund (Fund 4R50)

Legal Basis: As needed line item (originally established by H.B. 66 of the 126th G.A.)

Purpose: This line item is used, in combination with GRF line item 715502, Auto Emissions E-Check Program, for costs of the motor vehicle inspection and maintenance program known as E-Check. For FY 2026-2027 E-Check is funded 100% under GRF line item 715502.

Temporary law in the FY 2026-FY 2027 biennial budget permits the transfer of up to $1.4 million in each fiscal year to Fund 5BY0 from the Scrap Tire Management Fund (Fund 4R50).

5CV1 715600 Coronavirus Relief - EPA

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$500,000	$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 (originally established by Controlling Board on June 15, 2020)

Purpose: This line item funded the initial phase of a wastewater-based epidemiology project to cover sample collection, laboratory testing costs, and training related to COVID-19. The project involved the Ohio EPA and the Ohio Department of Health working with the Ohio Water Resources Center (OWRC), the U.S. EPA's Office of Research & Development, and four Ohio universities to develop testing methods and scientific protocols to help communities identify prevalence and trends in COVID-19.

5CV3 715615 Dredge Material Processing Facilities ARPA

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$10,324,842	$20,712,523	$8,692,989	$0	$0
% change	N/A	100.6%	-58.0%	-100.0%	N/A

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

Legal Basis: Discontinued line item (originally established by the Controlling Board on April 4, 2022)

Purpose: This line item was used to disburse grants awarded for the construction of dredge material processing facilities in harbors on Lake Erie to four Ohio communities: Conneaut (Ashtabula County), Fairport Harbor (Lake County), Lorain (Lorain County), and Toledo (Lucas County).

Dedicated Purpose Fund Group

5H40 715664 Groundwater Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$331,978	$395,143	$199	$0	$0	$0
% change	19.0%	-99.9%	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: Charges to other divisions of the Ohio EPA for work performed by the Division of Drinking and Ground Waters; agency chargeback system was changed effective FY 2013 and no new revenue is generated for the fund

Legal Basis: Discontinued line item (originally established H.B. 1 of the 128th G.A.)

Purpose: This line item was used to pay for the technical support the Division of Drinking and Ground Waters provides to other Ohio EPA divisions, including geologic and hydrogeologic analysis. Beginning in FY 2024, these purposes are being fully funded under Fund 5BC0 line item 715673, Drinking and Ground Water.

5PZ0 715696 Drinking Water Loan Fee

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,512,558	$2,597,156	$2,845,343	$4,036,218	$4,109,640	$4,388,600
% change	71.7%	9.6%	41.9%	1.8%	6.8%

Source: Dedicated Purpose Fund Group: Drinking Water Assistance Fund administrative charge (1% of principal amount of assistance awarded)

Legal Basis: R.C. 6109.22; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item is used for operating expenses incurred by both the Division of Environmental and Financial Assistance and the Division of Drinking and Ground Waters.

5VA0 715601 Marsh Restoration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$253,166	$11,821,432	$3	$0	$0	$0
% change	4,569.4%	-100.0%	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: (1) Transfer of $11.1 million from the Surface Water Improvement Fund (Fund 5Y30) and $485,000 from the Site Specific Cleanup Fund (Fund 5410) in FY 2020 (permitted by Section 277.20 of H.B. 166 of the 133rd G.A.), (2) certain civil penalties credited in FY 2019, and (3) investment earnings

Legal Basis: Discontinued line item (originally established by Controlling Board on February 11, 2019)

Purpose: This line item funded remediation and restoration projects related to Mentor Marsh located within the City of Mentor (Lake County) which were largely completed in FY 2023.

Dedicated Purpose Fund Group

5Y30 715685 Surface Water Improvement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$143,490	$110,984	$134,419	$161,173	$520,000	$520,000
% change	-22.7%	21.1%	19.9%	222.6%	0.0%

Source: Dedicated Purpose Fund Group: Payments, contributions, and donations made for water quality restoration and protection, including civil enforcement penalties for required mitigation projects

Legal Basis: Section 277.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in August 2008)

Purpose: This line item pays for Division of Surface Water contracts and agreements with federal, state, and local government agencies, environmental non-profit organizations, and universities for the purpose of completing water quality restoration and protection projects.

5YY0 715405 National Priorities List Remedial Support Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$1,500,000	$1,000,000
% change	N/A	N/A	N/A	N/A	-33.3%

Source: Dedicated Purpose Fund Group: $0.08 of the $4.75 per ton state fee levied on the transfer or disposal of solid wastes (scheduled to sunset June 30, 2028)

Legal Basis: R.C. 3734.579; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used for removal and remedial actions and long term operation and maintenance costs for actions taken under the federal "Comprehensive Environmental Response, Compensation, and Liability Act" (CERCLA).

6440 715631 Emergency Response Radiological Safety

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$180,508	$176,193	$258,456	$260,002	$274,997	$280,510
% change	-2.4%	46.7%	0.6%	5.8%	2.0%

Source: Dedicated Purpose Fund Group: Portion of the assessments that the Utility Radiological Safety Board (URSB) imposes on nuclear electric utilities to fund emergency response planning and preparedness

Legal Basis: R.C. 4937.05; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in February 1990)

Purpose: This line item pays for the costs of a radiation safety program relating to nuclear power plants, including training, drilling, and equipment for a radiation assessment team.

Dedicated Purpose Fund Group

6760 715642 Water Pollution Control Loan Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,568,634	$4,922,779	$5,017,749	$4,805,677	$5,120,000	$5,282,500
% change	7.8%	1.9%	-4.2%	6.5%	3.2%

Source: Dedicated Purpose Fund Group: Fees built into the interest rate structure of the required semi-annual loan repayments made from the Water Pollution Control Loan Fund (WPCLF)

Legal Basis: R.C. 6111.036; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 215 of the 122nd G.A.)

Purpose: This line item is used by the Division of Environmental and Financial Assistance for costs incurred in support of the WPCLF.

6760 715699 Water Quality Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,100,000	$4,223,000	$4,223,000	$4,222,657	$5,123,741	$5,250,489
% change	3.0%	0.0%	0.0%	21.3%	2.5%

Source: Dedicated Purpose Fund Group: Fees built into the interest rate structure of the required semi-annual loan repayments made from the Water Pollution Control Loan Fund (WPCLF)

Legal Basis: R.C. 6111.036; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 49 of the 132nd G.A)

Purpose: This line item is used by the Division of Surface Water to pay for operating expenses incurred in support of the Water Pollution Control Loan Fund, including the provision of financial and technical assistance to applicants for the planning, design, and improvement of water quality protection projects.

6780 715635 Air Toxic Release

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$17,914	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Civil penalties for violations of toxic chemical release reporting provisions

Legal Basis: Discontinued line item; (R.C. 3751.05; originally established by S.B. 367 of the 117th G.A.)

Purpose: This line item was used to pay the costs of the Division of Air Pollution Control to implement, administer, and enforce the Toxic Release Inventory (TRI) Program, as mandated by Title III of the federal Superfund Amendments and Reauthorization Act of 1986 (SARA).

Dedicated Purpose Fund Group

6790 715636 Emergency Planning

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,811,987	$2,871,417	$2,786,406	$2,989,510	$2,917,000	$2,917,000
% change	2.1%	-3.0%	7.3%	-2.4%	0.0%

Source: Dedicated Purpose Fund Group: (1) Annual chemical inventory reporting fees, and (2) civil penalties for violations of emergency planning and community right-to-know provisions

Legal Basis: R.C. 3750.14; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 367 of the 117th G.A.)

Purpose: This line item pays Division of Air Pollution Control costs to implement, administer, and enforce emergency planning and community right-to-know programs mandated by Title III of the federal Superfund Amendments and Reauthorization Act of 1986 (SARA). The State Emergency Planning Commission (SERC) administers these activities, including grants made to other public entities involved: the Ohio Emergency Management Agency, 88 local emergency planning committees (LEPCs), and fire departments.

6960 715643 Air Pollution Control Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$708,104	$354,307	$175,376	$139,445	$150,000	$150,000
% change	-50.0%	-50.5%	-20.5%	7.6%	0.0%

Source: Dedicated Purpose Fund Group: 50% of civil penalties for certain air pollution control violations

Legal Basis: R.C. 3704.06; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 298 of the 119th G.A.)

Purpose: This line item is used by the Division of Air Pollution Control to supplement other money available for the administration and enforcement of air pollution control laws.

6990 715644 Water Pollution Control Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$89,605	$299,329	$236,232	$362,663	$307,859	$307,858
% change	234.1%	-21.1%	53.5%	-15.1%	0.0%

Source: Dedicated Purpose Fund Group: 50% of civil penalties for certain water pollution control violations

Legal Basis: R.C. 6111.09; Section 277.10 of H.B. 96 of the 136th G.A. (originally established in H.B. 804 of the 118th G.A.)

Purpose: This line item is used by the Division of Surface Water to supplement other money available for the administration and enforcement of water pollution control laws.

Dedicated Purpose Fund Group

6A10 715645 Environmental Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$459,004	$319,338	$537,251	$537,715	$550,316	$550,427
% change	-30.4%	68.2%	0.1%	2.3%	0.0%

Source: Dedicated Purpose Fund Group: 1) 50% of civil penalties for certain air and water pollution control violations, and (2) gifts, grants, or contributions

Legal Basis: R.C. 3745.22; Section 277.10 of H.B. 96 of the 136th G.A. (originally established in H.B. 804 of the 118th G.A.)

Purpose: This line item is used by the Office of Environmental Education for operating expenses incurred to administer environmental education, awareness, and grant programs including the Ohio Environmental Education Fund and Ohio Environmental Science and Engineering Scholarships.

6H20 715695 H2Ohio

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$10,304,918	$8,493,986	$26,049,818	$25,308,916	$7,500,000	$7,500,000
% change	-17.6%	206.7%	-2.8%	-70.4%	0.0%

Source: Dedicated Purpose Fund Group: Cash transfers from the GRF

Legal Basis: R.C. 126.60; Sections 277.10 and 512.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item pays costs of watershed planning, scientific research, and data collection, as well as waterway improvement and protection of all state waterways in support of water quality priorities and management in accordance with R.C. 126.60.

Internal Service Activity Fund Group

1990 715602 Laboratory Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$81,425	$181,597	$509,805	$496,072	$500,000	$500,000
% change	123.0%	180.7%	-2.7%	0.8%	0.0%

Source: Internal Service Activity Fund Group: Laboratory services payments from Ohio EPA divisions and other public agencies

Legal Basis: Section 277.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in September 1987)

Purpose: This line item provides funding for expenses incurred by the Division of Environmental Services in operating its two major programs: (1) analytical laboratory services, and (2) laboratory certification and assistance.

Internal Service Activity Fund Group

2190 715604 Central Support Indirect

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,052,872	$9,299,382	$9,290,945	$9,211,464	$10,657,300	$10,657,300
% change	31.9%	-0.1%	-0.9%	15.7%	0.0%

Source: Internal Service Activity Fund Group: Indirect rate assessed on Ohio EPA operating funds based on the appropriated amount allocated for payroll

Legal Basis: R.C. 3745.014; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 94 of the 124th G.A.)

Purpose: This line item is used for operating costs of the Ohio EPA, including district and central support offices providing services to agency environmental programs and external stakeholders.

4A10 715640 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$604,152	$878,152	$801,384	$906,168	$1,092,000	$1,117,000
% change	45.4%	-8.7%	13.1%	20.5%	2.3%

Source: Internal Service Activity Fund Group: Money generated pursuant to the sale of goods and services through agreements between (1) programs or activities of the Ohio EPA, and (2) Ohio EPA and other state agencies; primarily motor pool charges and credit card convenience fees

Legal Basis: R.C. 3745.013; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 111 of the 118th G.A.)

Purpose: This line item is used to defray the costs of the programs and activities of the Ohio EPA, generally those associated with agencywide program management.

Federal Fund Group

3530 715612 Public Water Supply

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,596,288	$2,401,980	$2,337,896	$1,966,526	$2,564,882	$2,626,504
% change	-33.2%	-2.7%	-15.9%	30.4%	2.4%

Source: Federal Fund Group: FAL 66.432, State Public Water System Supervision

Legal Basis: Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 694 of the 114th G.A.)

Purpose: This line item is used by the Division of Drinking and Ground Waters for the costs of managing the federally delegated drinking water program and implementing state and federal Safe Drinking Water statutes and rules.

Federal Fund Group

3570 715619 Air Pollution Control - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,519,998	$6,320,118	$6,368,349	$7,005,834	$6,806,147	$6,929,318
% change	14.5%	0.8%	10.0%	-2.9%	1.8%

Source: Federal Fund Group: (1) FAL 66.001, Air Pollution Control Program Support, (2) FAL 66.034, Surveys, Studies, Research, Investigation, Demonstrations, and Special Purposes Related to the Air Pollution Control Act, (3) FAL 66.046, Climate Pollution Reduction Grants, (4) FAL 97.091, Homeland Security Biowatch Program, and (5) FAL 66.204 Multipurpose Grants to States and Tribes

Legal Basis: Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 694 of the 114th G.A.)

Purpose: This line item pays costs of the Division of Air Pollution Control to comply with federal air pollution law, most specifically permitting, air toxic regulation, and National Ambient Air Quality Standards (NAAQS) enforcement. A portion of the appropriation in each fiscal year is distributed to local air pollution control agencies.

3620 715605 Underground Injection Control - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$188,606	$149,981	$73,107	$153,549	$165,382	$169,516
% change	-20.5%	-51.3%	110.0%	7.7%	2.5%

Source: Federal Fund Group: FAL 66.433, State Underground Water Source Protection

Legal Basis: Section 277.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in FY 1983)

Purpose: This line item pays costs of the Division of Drinking and Ground Waters' Underground Injection Control (UIC) Program, which is responsible for the regulation of Class I, IV and V injection wells.

Federal Fund Group

3BU0 715684 Water Quality Protection

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$12,589,515	$12,890,947	$14,833,012	$14,249,528	$16,230,503	$16,230,503
% change	2.4%	15.1%	-3.9%	13.9%	0.0%

Source: Federal Fund Group: Various federal water quality grants, including: (1) FAL 66.469, Geographic Programs - Great Lakes Restoration Initiative, (2) FAL 66.419, Water Pollution Control State, Interstate, and Tribal Program Support, (3) FAL 66.460, Nonpoint Source Implementation Grants, (4) FAL 66.416 Clean Water Act, and (5) FAL 66.454, Water Quality Management Planning

Legal Basis: R.C. 6111.0381; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 119 of the 127th G.A.)

Purpose: This line item primarily is used by the Division of Surface Water for costs to perform the services and activities necessary for the state to comply with the requirements of the federal Clean Water Act, including water quality management, National Pollution Discharge Elimination System (NPDES) permitting, Lake Erie restoration and resource management, wetlands permitting, and storm water pollution prevention.

3CS0 715688 Federal NRD Settlements

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$67,359	$223,713	$21,969,047	$5,747,136	$1,500,000	$1,500,000
% change	232.1%	9,720.2%	-73.8%	-73.9%	0.0%

Source: Federal Fund Group: (1) $13-plus million paid by the federal government to the state of Ohio in September 2010 under a federal court-approved consent decree for natural resources damages related to the Fernald site, a former uranium processing facility in southwest Ohio, (2) investment earnings, and (3) federal pass through funds

Legal Basis: R.C. 3734.282; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 1 of the 128th G.A.)

Purpose: This line item generally pays costs to purchase land and property easements within the watershed where Fernald is located to protect and remediate the groundwater resource.

Federal Fund Group

3F30 715632 Federally Supported Cleanup and Response

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,180,543	$7,889,893	$11,821,153	$7,817,680	$13,779,323	$14,061,350
% change	-3.6%	49.8%	-33.9%	76.3%	2.0%

Source: Federal Fund Group: Various federal grants, including: (1) FAL 66.801, Hazardous Waste Management State Program Support, (2) FAL 66.817, State and Tribal Response Program Grants, (3) FAL 66.802, Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements, (4) FAL 81.104, Environmental Remediation and Waste Processing and Disposal, and (5) FAL 66.818, Brownfields Assessment and Cleanup Cooperative Agreements

Legal Basis: R.C. 3745.016; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 111 of the 118th G.A.)

Purpose: This line item pays costs of the Division of Environmental Response and Revitalization's investigation and remediation of contaminated property, including oversight of cleanups at federal facilities, site investigations at federal sites, and promotion of brownfield revitalization.

3HE0 715603 Charging Station Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$749,506	$1,326,910	$0	$0
% change	N/A	N/A	77.0%	-100.0%	N/A

Source: Federal Fund Group: Ohio's share of $2.7 billion from the Environmental Mitigation Trust for State Beneficiaries to pay for projects that reduce emissions of nitrogen oxides (Ohio expects to receive a total of $75.3 million from the trust over ten years)

Legal Basis: As needed line item (originally established by H.B. 74 of the 134th G.A.)

Purpose: This line item is used for the DC fast chargers or DC fast charging stations grant program. If funds remain after all of the grants for DC fast chargers and charging stations have been awarded, the remainder may be used to award grants for Level 2 chargers or Level 2 charging stations. All grants have been awarded and the agency continues to expend the awarded funds on a reimbursement basis.

Federal Fund Group

3HE0 715697 Volkswagen Clean Air Act Settlement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$9,719,479	$10,731,293	$5,257,321	$9,046,267	$6,827,000	$6,841,000
% change	10.4%	-51.0%	72.1%	-24.5%	0.2%

Source: Federal Fund Group: Ohio's share of $2.7 billion from the Environmental Mitigation Trust for State Beneficiaries to pay for projects that reduce emissions of nitrogen oxides (Ohio expects to receive a total of $75.3 million from the trust over ten years)

Legal Basis: Section 277.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in October 2018)

Purpose: This line item's funding primarily is disbursed as competitively awarded Diesel Mitigation Trust Fund grants to remove diesel engines from use, and replace or repower them with clean diesel, alternative fuel, or electric engines. The grant funding is allocated for specific project categories as follows: (1) on-road fleets (school buses, transit buses, class 4-8 local freight and port drayage trucks and shuttle buses), (2) non-road/off-road fleets and equipment (tugboats and ferries, switcher locomotives, and airport ground support and cargo handling equipment), and (3) infrastructure for light-duty zero-emission vehicles (ZEVs).

3T30 715669 Drinking Water State Revolving Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,189,423	$2,864,917	$2,792,251	$3,255,035	$3,054,165	$3,145,894
% change	30.9%	-2.5%	16.6%	-6.2%	3.0%

Source: Federal Fund Group: FAL 66.468, Capitalization Grants for Drinking Water State Revolving Funds

Legal Basis: R.C. 6109.22; Section 277.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in November 1998)

Purpose: This line item supports operating expenses incurred in: (1) the assessment and protection of sources of drinking water from contamination, and (2) the administration of the Drinking Water State Revolving Loan Program. The loan program provides below-market interest rate loans for the planning, design, and construction of new or improved community and nonprofit non-community public water systems.

Federal Fund Group

3V70 715606 Agencywide Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$874,005	$271,083	$250,966	$399,812	$746,900	$746,900
% change	-69.0%	-7.4%	59.3%	86.8%	0.0%

Source: Federal Fund Group: Various federal grants, including: (1) FAL 66.040, State Clean Diesel Grant Program, (2) FAL 66.920, Solid Waste Infrastructure for Recycling Infrastructure Grants, and (3) FAL 66.608, Environmental Information Exchange Network Grant Program and Related Assistance

Legal Basis: Section 277.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in January 2001)

Purpose: This line item's appropriation funds grants awarded by the Office of Environmental Education for diesel emissions control by improving the air quality in counties not meeting or struggling to meet federal air quality standards. Ohio EPA receives an annual state clean diesel allocation from U.S. EPA, under the federal Diesel Emission Reduction Act (DERA), for projects in 41 Ohio counties.

General Revenue Fund

GRF 723403 Junior Fair Subsidy

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$350,643	$362,650	$368,960	$379,544	$380,000	$380,000
% change	3.4%	1.7%	2.9%	0.1%	0.0%

Source: General Revenue Fund

Legal Basis: Section 285.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to help support and operate the Junior Fair portion of the Ohio State Fair. This includes premium payments to participants, payments for judges, meals and lodging for the All Ohio State Fair Band and Choir, and other related costs.

Dedicated Purpose Fund Group

4N20 723602 Ohio State Fair Harness Racing

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$287,405	$316,766	$297,195	$285,475	$350,000	$350,000
% change	10.2%	-6.2%	-3.9%	22.6%	0.0%

Source: Dedicated Purpose Fund Group: Participant entry fees for state fair harness races

Legal Basis: Section 285.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay cash awards for harness races held in conjunction with the State Fair. The Ohio State Fair Harness Racing Fund (Fund 4N20) is a pass-through fund which holds entry fees for the harness races that are collected by the Expositions Commission and disbursed to Scioto Downs, where the races are held.

5060 723601 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,109,403	$15,763,954	$19,440,881	$20,137,337	$20,000,000	$20,000,000
% change	121.7%	23.3%	3.6%	-0.7%	0.0%

Source: Dedicated Purpose Fund Group: Income from space rental, exhibit entries, admissions, parking, and concessions during the annual State Fair, as well as events held on the fairgrounds throughout the year

Legal Basis: R.C. 991.04; Section 285.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to cover payroll, maintenance, and equipment costs that the Expositions Commission incurs for hosting the State Fair and the many other shows and events held on the fairgrounds throughout the year.

Dedicated Purpose Fund Group

5060 723604 Grounds Maintenance and Repairs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$300,000	$300,000	$300,000	$290,432	$300,000	$300,000
% change	0.0%	0.0%	-3.2%	3.3%	0.0%

Source: Dedicated Purpose Fund Group: Income from space rental, exhibit entries, admissions, parking, and concessions during the annual State Fair, as well as events held on the fairgrounds throughout the year

Legal Basis: R.C. 991.04; Section 285.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for maintenance and repairs on the grounds of the Ohio Expo Center. Any maintenance or repair costs exceeding the appropriated amount are paid from Fund 5060 line item 723601, Operating Expenses.

5CV3 723411 Expositions Commission - ARPA Recovery

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,641,284	$2,358,716	$9,471,592	$40,443,132	$0	$0
% change	-10.7%	301.6%	327.0%	-100.0%	N/A

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

Legal Basis: Discontinued line item (originally established by Controlling Board on August 30, 2021)

Purpose: This line item was used to support (1) increased staffing to the pre-COVID-19 pandemic level at the Expositions Commission, and (2) the Ohio Expo 2050 master plan for the Expo Center and State Fair established by the Ohio Expo 2050 Task Force.

5ZN0 723605 EXPO 2050

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$21,257,163	$69,937,097	$0	$0
% change	N/A	N/A	229.0%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Cash transfer from the FY 2023 GRF surplus

Legal Basis: Discontinued line item (originally established under Section 285.10 of H.B. 33 of the 135th G.A.)

Purpose: This line item was used to undertake projects detailed in the Expo 2050 master plan framework established by the Ohio Expo 2050 Task Force.

General Revenue Fund

GRF 025321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$24,685,387	$25,195,192	$28,122,454	$29,809,669	$35,100,000	$36,210,000
% change	2.1%	11.6%	6.0%	17.7%	3.2%

Source: General Revenue Fund

Legal Basis: Sections 299.10 and 299.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay the operating expenses of the House of Representatives, primarily compensation paid to the members of the House and their staff.

Internal Service Activity Fund Group

1030 025601 House of Representatives Reimbursement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$45,437	$707,353	$595,065	$928,955	$1,433,664	$1,433,664
% change	1,456.8%	-15.9%	56.1%	54.3%	0.0%

Source: Internal Service Activity Fund Group: (1) Refunds from the Department of Administrative Services for overpayment of medical insurance premiums for state representatives, (2) proceeds from salvage and recycled equipment, materials, and supplies, and (3) payments from members and employees for incidental use of House equipment or facilities

Legal Basis: R.C. 101.272; Sections 299.10 and 299.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is also used to pay operating expenses of the House of Representatives, supplementing amounts appropriated under GRF line item 025321, Operating Expenses.

4A40 025602 Miscellaneous Sales

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$26,471	$47,993	$24,554	$7,895	$50,000	$50,000
% change	81.3%	-48.8%	-67.8%	533.3%	0.0%

Source: Internal Service Activity Fund Group: Sale of flags, insignia, seals, frames for resolutions, and similar items

Legal Basis: R.C. 101.69; Section 299.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for the costs of procuring items for sale, such as flags, insignia, seals, and frames for resolutions. Any costs of procuring such items in excess of the money available in the House Miscellaneous Sales Fund (Fund 4A40) is paid from GRF line item 025321, Operating Expenses.

General Revenue Fund

GRF 018321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,076,674	$1,084,187	$1,140,683	$1,191,352	$1,398,265	$1,475,131
% change	0.7%	5.2%	4.4%	17.4%	5.5%

Source: General Revenue Fund

Legal Basis: Sections 315.10 and 315.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 204 of the 113th G.A.)

Purpose: This line item is used to fund the Judicial Conference's operating expenses. Of the line item's appropriation, up to $103,315 in FY 2026 and up to $108,481 in FY 2027 is earmarked to pay the expenses of the State Council of Uniform State Laws, including membership dues to the National Conference of Commissioners on Uniform State Laws.

Dedicated Purpose Fund Group

4030 018601 Ohio Jury Instructions

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$520,289	$551,713	$558,358	$637,619	$746,000	$814,899
% change	6.0%	1.2%	14.2%	17.0%	9.2%

Source: Dedicated Purpose Fund Group: Dues collected annually from active Conference members who hold a judicial office ($250), conference fees, royalties, grants, and other gifts

Legal Basis: Sections 315.10 and 315.20 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in FY 1965)

Purpose: This line item is used to fund the Judicial Conference's operating expenses.

General Revenue Fund

GRF 150904 Conservation General Obligation Bond Debt Service

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$49,722,933	$50,530,217	$46,094,112	$39,884,728	$46,500,000	$39,000,000
% change	1.6%	-8.8%	-13.5%	16.6%	-16.1%

Source: General Revenue Fund

Legal Basis: R.C. 151.01 and 151.09; Sections 377.10 and 377.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay the debt service on the general obligation (GO) bonds issued to support the Clean Ohio Conservation Program. The proceeds of these bonds are allocated to three state agencies for different conservation purposes: (1) PWC awards grants for green space conservation, (2) the Department of Natural Resources administers a recreational trails program, and (3) the Department of Agriculture oversees an agricultural easement purchase program. Of the total bond funding, 75% is used for PWC's component of the Conservation Program, while the remaining 25% is split equally among the other two conservation components. Conservation Program grant awards are typically funded under the capital budget bill under capital line item C15060.

GRF 150907 Infrastructure Improvement General Obligation Bond Debt Service

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$236,221,551	$316,665,259	$227,346,048	$244,999,861	$225,000,000	$240,000,000
% change	34.1%	-28.2%	7.8%	-8.2%	6.7%

Source: General Revenue Fund

Legal Basis: R.C. 151.01 and 151.08; Sections 377.10 and 377.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to cover the debt service on the GO bonds issued to support PWC's State Capital Improvement Program (SCIP). SCIP provides grants and loans to local governments for improvement of their infrastructure systems, including roads, bridges, culverts, water supply systems, wastewater systems, storm water collection systems, and solid waste disposal systems. SCIP awards are funded through State Capital Improvements Fund (Fund 7038) capital line item C15000.

Dedicated Purpose Fund Group

7052 150402 Local Transportation Improvement Program - Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$218,290	$315,452	$338,317	$334,783	$324,768	$330,375
% change	44.5%	7.2%	-1.0%	-3.0%	1.7%

Source: Dedicated Purpose Fund Group: Investment income from PWC's share of Ohio motor fuel tax revenue

Legal Basis: R.C. 164.14 and 5735.051; Sections 209.10 and 209.20 of H.B. 54 of the 136th G.A.

Purpose: This line item funds the operating expenses of the Local Transportation Improvement Program (LTIP). Administrative activities include project monitoring, processing disbursement requests, and maintaining PWC's information systems.

7052 150701 Local Transportation Improvement Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$60,444,867	$59,022,691	$56,552,517	$62,543,100	$62,000,000	$67,000,000
% change	-2.4%	-4.2%	10.6%	-0.9%	8.1%

Source: Dedicated Purpose Fund Group: A portion of Ohio motor fuel tax distributions amounting to approximately 2.3% of the tax revenue

Legal Basis: R.C. 164.14 and 5735.051; Sections 209.10 and 209.20 of H.B. 54 of the 136th G.A.

Purpose: This line item provides the funding to award grants to political subdivisions to finance local road and bridge projects under LTIP. Grant funds are allocated on a per capita basis to each of the 19 district public works integrating committees.

Capital Projects Fund Group

7038 150321 State Capital Improvements Program - Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$719,602	$944,845	$1,044,623	$1,001,653	$974,304	$991,125
% change	31.3%	10.6%	-4.1%	-2.7%	1.7%

Source: Capital Projects Fund Group: Bond proceeds and investment income

Legal Basis: R.C. 164.08; Sections 377.10 and 377.20 of H.B. 96 of the 136th G.A.

Purpose: This line item covers PWC's costs for administering SCIP. This includes project monitoring, maintaining a statewide infrastructure needs database, and assisting district public works integrating committees. SCIP loan and grant awards are funded through State Capital Improvements Fund (Fund 7038) capital line item C15000. SCIP loan repayments are recycled as revolving loans through Fund 7040 capital line item C15030.

Capital Projects Fund Group

7056 150403 Clean Ohio Conservation Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$218,293	$315,397	$339,219	$334,785	$324,768	$330,375
% change	44.5%	7.6%	-1.3%	-3.0%	1.7%

Source: Capital Projects Fund Group: Bond proceeds and investment income

Legal Basis: R.C. 164.27; Sections 377.10 and 377.20 of H.B. 96 of the 136th G.A.

Purpose: This line item funds PWC's costs for administering the Clean Ohio Conservation Program. Grants under PWC's component of the program go to local political subdivisions and nonprofit organizations to acquire and improve access to open space and enhance riparian corridors. PWC's administrative activities include approving project applications, executing funding agreements, disbursing funds, and monitoring projects. Conservation Program grant awards under PWC are funded through Clean Ohio Conservation Fund (Fund 7056) capital line item C15060.

General Revenue Fund

GRF 020321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$14,509,901	$14,521,735	$15,612,362	$16,261,427	$23,000,000	$23,000,000
% change	0.1%	7.5%	4.2%	41.4%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 397.10 and 397.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay operating expenses of the Senate, primarily compensation paid to members of the Senate and their staff. Related temporary law reappropriates an amount certified by the Clerk of the Senate, up to available balance of the line item, at the end of FY 2025 and FY 2026 for the same purpose in FY 2026 and FY 2027, respectively.

Internal Service Activity Fund Group

1020 020602 Senate Reimbursement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$118,124	$223,594	$420,670	$425,800	$425,800
% change	N/A	89.3%	88.1%	1.2%	0.0%

Source: Internal Service Activity Fund Group: (1) Refunds from the Department of Administrative Services for overpayment of medical insurance premiums for state senators, (2) salvage and recycling of equipment, materials, and supplies, and (3) payments from members and employees for incidental use of Senate equipment or facilities

Legal Basis: R.C. 101.272; Section 397.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 336 of the 118th G.A.)

Purpose: This line item is used to pay operating expenses of the Senate.

4090 020601 Miscellaneous Sales

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$16,557	$17,440	$22,989	$32,258	$34,497	$34,497
% change	5.3%	31.8%	40.3%	6.9%	0.0%

Source: Internal Service Activity Fund Group: Sale of flags, insignia, seals, frames for resolutions, and similar items

Legal Basis: R.C. 101.69; Section 397.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 1237 of the 113th G.A.)

Purpose: This line item is used to pay for the costs of procuring items for sale, such as flags, insignia, seals, and frames for resolutions.

Dedicated Purpose Fund Group

4K90 888609 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$423,991	$407,356	$397,823	$406,035	$532,551	$554,811
% change	-3.9%	-2.3%	2.1%	31.2%	4.2%

Source: Dedicated Purpose Fund Group: License fees and other assessments collected by the state's professional and occupational licensing boards

Legal Basis: R.C. 4741.02 and 4743.05; Section 417.10 of H.B. 96 of the 136th G.A.

Purpose: This appropriation is used to support general operating expenses, including payroll, supplies, and equipment, for the Ohio Veterinary Medical Licensing Board. Licenses issued by the Board are renewed biennially.

5YG0 888603 Veterinarian Student Debt Assistance Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$100,000	$10,000	$100,000	$100,000
% change	N/A	N/A	-90.0%	900.0%	0.0%

Source: Dedicated Purpose Fund Group: 90% of the difference of licensure fee revenue minus operating expenses over a two year licensure period

Legal Basis: R.C. 4741.56 and 4741.57; Section 417.10 of H.B. 96 of the 136th G.A.

Purpose: This line item to repay all or part of any educational loans taken out by a veterinarian who has contracted with the Board to participate in the Veterinary Student Debt Assistance Program. Among the major contractual obligations is that the veterinarian agrees to provide 12 hours of charitable services annually and reside in Ohio for a period of time. Eligible recipients may receive loan forgiveness of between $5,000 and $10,000.

Internal Service Activity Fund Group

5BU0 888602 Veterinary Student Loan Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$10,000	$0	$0	$0	$20,000	$20,000
% change	-100.0%	N/A	N/A	N/A	0.0%

Source: Internal Service Activity Fund Group: $10 of each veterinary license or limited license biennial renewal fee

Legal Basis: R.C. 4741.41 and 4741.46; Section 417.10 of H.B. 96 of the 136th G.A.

Purpose: This appropriation is used to support a student loan repayment program for veterinary students focusing on large animal populations, veterinary public health, or veterinary services necessary to implement or enforce the law. The grants may be used for tuition reimbursement, other educational expenses, and room and board. Grant recipients must commit to provide veterinary services in parts of the state lacking the veterinary resources described above. The awards can be for up to $10,000 per year, with a $20,000 maximum.

General Revenue Fund

GRF 415402 Independent Living Council

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$292,380	$252,000	$252,000	$232,676	$252,000	$252,000
% change	-13.8%	0.0%	-7.7%	8.3%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 353.10 and 353.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item supports the Ohio Statewide Independent Living Council. A portion of this line item is used as state match for the Independent Living Program, which helps individuals with disabilities maintain or increase independence.

Prior to FY 2026, some expenditures from this line item were counted as state match to draw down federal vocational rehabilitation (VR) dollars. However, H.B. 96 of the 136th G.A. provides this state match under GRF line item 415511, Centers for Independent Living.

GRF 415406 Assistive Technology

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$25,819	$25,819	$26,000	$26,000	$26,000	$26,000
% change	0.0%	0.7%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 353.10 and 353.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 94 of the 124th G.A.)

Purpose: This line item is used to provide assistive technology services to individuals with disabilities. H.B. 96 requires that these funds be provided to Assistive Technology of Ohio, which is part of The Ohio State University.

General Revenue Fund

GRF 415431 Brain Injury

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$550,000	$550,000	$550,000	$550,000	$800,000	$800,000
% change	0.0%	0.0%	0.0%	45.5%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 3335.60 and 3335.61; Sections 353.10 and 353.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 298 of the 119th G.A.)

Purpose: H.B. 96 of the 136th G.A. requires $450,000 in each fiscal year to be provided to The Ohio State University College of Medicine to support the Brain Injury Program. This program plans and coordinates head-injury-related services provided by state agencies and other government or private entities and sets priorities in the brain injury area. H.B. 96 requires the remainder of the line item to be provided to the Brain Injury Association of Ohio for direct services and supports for brain injury survivors and caregivers.

GRF 415506 Services for Individuals with Disabilities

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$18,418,034	$18,418,244	$26,820,000	$32,014,271	$39,015,000	$39,015,000
% change	0.0%	45.6%	19.4%	21.9%	0.0%

Source: General Revenue Fund

Legal Basis: Section 353.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to help individuals with disabilities prepare for and obtain employment. Vocational rehabilitation services include: medical, psychological, and vocational evaluation; physical or mental restoration; vocational training; occupational tools and equipment; transportation and interpreter services; and, job placement and follow-up. The VR Program provides counseling throughout the rehabilitation process. Expenditures from this line item are counted as state match to draw down federal VR dollars.

General Revenue Fund

GRF 415508 Services for the Deaf

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$36,772	$27,580	$506,093	$538,350	$527,000	$527,000
% change	-25.0%	1,735.0%	6.4%	-2.1%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 353.10 and 353.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to provide funding to community centers for the deaf located throughout Ohio. These centers provide independent living services and communication services to Ohioans who are Deaf, Hard of Hearing, and DeafBlind. Funds are used in conjunction with those in federal line item 415604, Community Centers for the Deaf.

GRF 415511 Centers for Independent Living

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$571,439	$504,929	$1,112,264	$1,810,619	$1,500,000	$1,500,000
% change	-11.6%	120.3%	62.8%	-17.2%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 353.10 and 353.20 of H.B. 96 of the 136th G.A.

Purpose: H.B. 96 permits approximately $1.4 million from this line item in each fiscal year to be used as state matching funds to provide VR services to Ohioans with disabilities. Additionally, $74,124 in each fiscal year is required to be used as state matching funds for VR innovation and expansion activities. Lastly, the bill requires the amount needed in each fiscal year for state matching funds for the Federal Independent Living Grant to be provided from this line item.

GRF 415512 Visually Impaired Reading Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$50,000	$50,000	$50,000	$50,000	$50,000	$50,000
% change	0.0%	0.0%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 353.10 and 353.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support VOICEcorps Reading Services to provide reading services for blind individuals.

General Revenue Fund

GRF 415513 Accessible Ohio

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$500,000	$500,000	$1,000,000	$1,000,000
% change	N/A	N/A	0.0%	100.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 353.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to support the operations of the Accessible Ohio program. OOD provides customized consultations for local governments, attractions, and venues to identify barriers and establish goals for accessibility.

GRF 415515 DeafBlind Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$100,000	$100,000	$200,000	$200,000
% change	N/A	N/A	0.0%	100.0%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 353.10 and 353.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is distributed to the Columbus Speech and Hearing Center for the recruitment and training of support service providers and to connect support service providers with DeafBlind individuals.

Dedicated Purpose Fund Group

4670 415609 Business Enterprise Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$502,795	$645,132	$738,862	$959,278	$913,127	$918,806
% change	28.3%	14.5%	29.8%	-4.8%	0.6%

Source: Dedicated Purpose Fund Group: Operator service charges for the Business Enterprise Program based on gross sales

Legal Basis: R.C. 3304.29 through 3304.35; Section 353.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board in September 1983)

Purpose: This line item is used for the Business Enterprise Program, which provides people who are legally blind with employment opportunities as managers and operators of food service facilities, often in government buildings and at roadside rest stops. Funds are used to maintain, repair, and remodel vending stands and to purchase new equipment. Some expenditures from this line item are counted as state match to draw down federal VR dollars.

Dedicated Purpose Fund Group

4680 415618 Third Party Services Funding

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,555,651	$6,942,364	$9,055,354	$8,573,789	$3,725,233	$3,725,233
% change	-8.1%	30.4%	-5.3%	-56.6%	0.0%

Source: Dedicated Purpose Fund Group: Funds transferred to OOD under state and local partnership agreements; donations

Legal Basis: R.C. 4503.44; Section 353.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support the VR program. The revenues that primarily support this line item are moneys transferred to OOD under interagency cash transfer agreements (ICTAs) with state and local government partners. OOD also receives revenue from donations made through the Bureau of Motor Vehicles when applying for or renewing a windshield placard or license plate authorizing a motor vehicle to park in a location reserved for persons with disabilities. Expenditures from this line item are counted as state match to draw down federal VR dollars.

4L10 415619 Services for Rehabilitation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,702,562	$2,009,152	$1,561,648	$2,108,738	$2,000,000	$2,000,000
% change	-25.7%	-22.3%	35.0%	-5.2%	0.0%

Source: Dedicated Purpose Fund Group: License reinstatement fee revenues transferred to OOD from the Bureau of Motor Vehicles ($75 of each $315 reinstatement fee)

Legal Basis: R.C. 4511.191; Section 353.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 275 of the 120th G.A.)

Purpose: This line item is permitted to be used for any of OOD's purposes or programs, primarily for VR services. Most expenditures from this line item are counted as state match to draw down federal VR dollars, federal Independent Living/Older Blind (ILOB) grant dollars, and Federal Supported Employment grant dollars.

Internal Service Activity Fund Group

4W50 415606 Program Management

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$14,855,226	$14,719,560	$15,103,977	$15,334,903	$17,083,462	$17,539,339
% change	-0.9%	2.6%	1.5%	11.4%	2.7%

Source: Internal Service Activity Fund Group: A portion of certain federal grant monies are deposited into Fund 4W50 every pay period. The amount deposited is based on a percentage of payroll from employees who provide direct services and are paid from these federal funds. The percentage rate is approved by the United States Department of Education.

Legal Basis: Section 353.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 215 of the 122nd G.A.)

Purpose: This line item is used to pay the expenses of OOD's administrative support functions (e.g. Human Resources, Information Technology, Legal, Fiscal, Director's Office, etc.) related to the provision of vocational rehabilitation, disability determination, and independent living programs.

Federal Fund Group

3170 415620 Disability Determination

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$81,541,920	$80,210,614	$83,394,333	$83,946,651	$88,981,907	$90,733,204
% change	-1.6%	4.0%	0.7%	6.0%	2.0%

Source: Federal Fund Group: Social Security Administration funds

Legal Basis: Section 353.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support the operations of the Division of Disability Determination. The Division determines eligibility for federal Social Security Disability Insurance and Supplemental Security Income through an agreement with the Social Security Administration.

Federal Fund Group

3790 415616 Federal - Vocational Rehabilitation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$112,399,133	$108,137,517	$144,275,251	$163,871,313	$170,000,000	$175,100,000
% change	-3.8%	33.4%	13.6%	3.7%	3.0%

Source: Federal Fund Group: FAL 84.126, Rehabilitation Services - Vocational Rehabilitation Grants to States

Legal Basis: Section 353.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to help individuals with disabilities prepare for and obtain employment. Services include: medical, psychological, and vocational evaluation; physical or mental restoration; vocational training; occupational tools and equipment; transportation and interpreter services; and, job placement and follow-up. The VR Program provides counseling throughout the rehabilitation process. This line item is supported by federal VR dollars that are drawn down based on state matching expenditures for VR. For every $1 in state match, OOD receives $3.69 in federal VR funds. Matching funds are spent from various GRF and Dedicated Purpose line items.

3GH0 415602 Personal Care Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,598,958	$2,971,274	$3,201,031	$3,247,907	$3,995,399	$4,017,337
% change	14.3%	7.7%	1.5%	23.0%	0.5%

Source: Federal Fund Group: Social Security reimbursement funds

Legal Basis: R.C. 3304.41; Section 353.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on September 23, 2013)

Purpose: This line item is used to fund the Personal Care Assistance Program, which provides payments to people with disabilities to subsidize the wages of their personal attendants. The amount received is based upon the person's ability to pay for attendant care.

3GH0 415604 Community Centers for the Deaf

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$795,130	$942,928	$703,598	$734,496	$772,420	$772,420
% change	18.6%	-25.4%	4.4%	5.2%	0.0%

Source: Federal Fund Group: Social Security reimbursement funds

Legal Basis: Section 353.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on September 23, 2013)

Purpose: This line item is used to support the Community Centers for the Deaf in Ohio for services to individuals who are Deaf, Hard of Hearing, DeafBlind, and Deaf Disabled. These funds are used in conjunction with those provided through GRF line item 415508, Services for the Deaf.

Federal Fund Group

3GH0 415613 Independent Living

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$525,443	$762,989	$390,988	$458,488	$2,737,411	$2,737,411
% change	45.2%	-48.8%	17.3%	497.1%	0.0%

Source: Federal Fund Group: FAL 93.369, ACL Independent Living State Grants; Social Security reimbursement funds

Legal Basis: Section 353.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on September 23, 2013)

Purpose: This line item provides funding to support the operations of the Centers for Independent Living, in accordance with the State Plan for Independent Living. Additional funds for the Centers are provided through line item 415511, Centers for Independent Living.

3GH0 415627 Independent Living Projects

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$513	$3,358	$100,000	$100,000
% change	N/A	N/A	555.2%	2,878.3%	0.0%

Source: Federal Fund Group: FAL 93.369, ACL Independent Living State Grants

Legal Basis: Section 353.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to provide support for projects related to the IL Program intended to engage and educate the public regarding IL services, address accessibility pertaining to individuals with disabilities, and other related efforts. Prior to FY 2024, these efforts were supported under line item 415604, Community Centers for the Deaf.

3IL0 415629 Works4Me Disability Innovation Fund Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$82,336	$711,572	$1,593,732	$2,300,000	$2,300,000
% change	N/A	764.2%	124.0%	44.3%	0.0%

Source: Federal Fund Group: FAL 84.421D, Disability Innovation Fund

Legal Basis: Section 353.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on November 7, 2022)

Purpose: This line item is used to implement a “Works4Me” demonstration project, which is intended to bridge the skill gap for individuals with disabilities earning subminimum wage who want to make the move to competitive integrated employment. The program focuses on workplace readiness and career development, paid community-based/integrated work experiences, work incentives counseling, and other wrap-around services.

Federal Fund Group

3L10 415608 Social Security Vocational Rehabilitation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,348,453	$15,861,992	$5,901,853	$2,040,572	$0	$0
% change	149.9%	-62.8%	-65.4%	-100.0%	N/A

Source: Federal Fund Group: Social Security reimbursement funds

Legal Basis: Discontinued line item

Purpose: This line item was used to fund VR services, including the following: medical, psychological, and vocational evaluation; physical or mental restoration; vocational training; occupational tools and equipment; transportation and interpreter services; and, job placement and follow-up. Beginning in FY 2026, all federal funding for VR is contained in line item 415616, Federal - Vocational Rehabilitation.

3L40 415614 Business Enterprise Federal Relief

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,031,161	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Federal Fund Group: Randolph-Sheppard Financial Relief and Restoration Payments

Legal Basis: Discontinued line item (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item provided relief payments to business enterprise operators that were adversely affected by the COVID-19 pandemic due to the closures of state and federal office buildings, colleges and universities, and reduced travel on Ohio's highways.

3L40 415615 Federal - Supported Employment

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$730,912	$1,266,411	$622,251	$1,138,198	$1,200,000	$1,200,000
% change	73.3%	-50.9%	82.9%	5.4%	0.0%

Source: Federal Fund Group: FAL 84.187, Supported Employment Services for Individuals with the Most Significant Disabilities

Legal Basis: Section 353.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to assist individuals with significant disabilities who are identified as needing on-the-job supports. Expenditures from this line item supplement state VR dollars for the costs of providing supported employment services. Half of supported employment grant funds must be spent on youth with the most significant disabilities; state matching funds are required for this portion, which are expended through line item 415619, Services for Rehabilitation.

Federal Fund Group

3L40 415617 Independent Living Older Blind

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,158,988	$1,734,605	$2,248,116	$2,039,826	$2,567,746	$2,908,622
% change	-19.7%	29.6%	-9.3%	25.9%	13.3%

Source: Federal Fund Group: FAL 84.177, Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind; Social Security reimbursement funds

Legal Basis: Sections 353.10 and 353.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support services to the older blind. Services to older individuals who are blind include orientation and mobility skills training to enable independent travel, skills in Braille, handwriting and other means of communication, and training to perform activities of daily living. Matching funds for this grant are spent from line item 415619, Services for Rehabilitation. H.B. 96 earmarks $10,000 in each fiscal year for each of the following: Cleveland Sight Center, the Cincinnati Association for the Blind and Visually Impaired, and the Sight Center of Northwest Ohio.

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.

General Revenue Fund

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.

Dedicated Purpose Fund Group

6910 810632 Petroleum Underground Storage Tank Release Compensation Board - Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,428,812	$1,377,337	$1,404,193	$1,459,576	$1,778,594	$1,910,092
% change	-3.6%	1.9%	3.9%	21.9%	7.4%

Source: Dedicated Purpose Fund Group: Cash transferred from the Petroleum Underground Storage Tank Financial Assurance Fund, an account in the custody of the Treasurer of State, but not part of the state treasury

Legal Basis: Section 363.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in June 1990)

Purpose: This line item is used to pay for the payroll expenses of nine appointed Board members and staff that administer the above-noted Financial Assurance Fund. The fund provides coverage for clean-up costs and compensation for third-party bodily injury and property damages associated with accidental releases from underground storage tanks.

Dedicated Purpose Fund Group

4A50 887605 Drug Law Enforcement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$292	$150	$23,981	$50,000	$50,000
% change	N/A	-48.6%	15,887.6%	108.5%	0.0%

Source: Dedicated Purpose Fund Group: State Board of Pharmacy's share of certain fines and bail or property forfeitures collected as a result of its drug law enforcement efforts

Legal Basis: R.C. 4729.65; Section 367.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 266 of the 118th G.A.)

Purpose: This line item is used to pay for expenses that the State Board of Pharmacy incurs in the enforcement of criminal drug laws, including providing training, education, and equipment for investigative staff.

4K90 658605 OARRS Integration - State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$250,947	$388,024	$205,913	$188,964	$207,657	$208,860
% change	54.6%	-46.9%	-8.2%	9.9%	0.6%

Source: Dedicated Purpose Fund Group: License fees and other assessments collected by certain independent professional and occupational licensing boards, as well as various fines and forfeited bonds and bail collected by the State Board of Pharmacy and not credited to Fund 4A50

Legal Basis: R.C. 4729.65; Section 367.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 49 of the 132nd G.A.)

Purpose: This line item provides a portion of the required state match used, in combination with federal Fund 3HH0 line item 658601, OARRS Integration - Federal, to fund the Ohio Automated Rx Reporting System (OARRS) integration initiative. The initiative is an effort under the State Medicaid Health Information Technology Plan to integrate OARRS directly into electronic medical records and pharmacy dispensing systems across the state. Another portion of the required state match is allocated from Fund 4K90 line item 887609, Operating Expenses.

Dedicated Purpose Fund Group

4K90 887609 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$11,728,118	$12,209,874	$12,153,581	$12,490,520	$13,773,784	$14,491,459
% change	4.1%	-0.5%	2.8%	10.3%	5.2%

Source: Dedicated Purpose Fund Group: License fees and other assessments collected by certain independent professional and occupational licensing boards, as well as various fines and forfeited bonds and bail collected by the State Board of Pharmacy and not otherwise credited to Fund 4A50

Legal Basis: R.C. 4729.65; Section 367.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item is used to support expenses that the State Board of Pharmacy incurs in regulating the practice of pharmacy and home medical equipment service providers, enforcing criminal drug laws, and maintaining the electronic prescription monitoring database known as the Ohio Automated Rx Reporting System (OARRS).

5SG0 887612 Drug Database

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$84,950	$0	$2,962,713	$3,327,046	$2,826,000	$2,865,000
% change	-100.0%	N/A	12.3%	-15.1%	1.4%

Source: Dedicated Purpose Fund Group: Grants, gifts, or donations received for the purposes of maintaining and enhancing the electronic prescription monitoring database known as the Ohio Automated Rx Reporting System (OARRS); H.B. 96 of the 136th G.A. permits the Director of OBM to transfer up to $2,745,500 in each of FY 2026 and FY 2027 from the Medical Marijuana Control Program Fund (Fund 5SY0) to Fund 5SG0 at the request of the Board's executive director

Legal Basis: R.C. 4729.83; Sections 367.10 and 367.20 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on December 14, 2015)

Purpose: The State Board of Pharmacy uses this line item to pay for the cost of improvements to and increase the utilization of OARRS.

Dedicated Purpose Fund Group

5SY0 887613 Medical Marijuana Control Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,061,131	$3,426,427	$1,453,040	$0	$0	$0
% change	11.9%	-57.6%	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: Fees collected to register patients and caregivers and to issue licenses to medical marijuana retail dispensaries, medical marijuana cultivators, processors, and testing laboratories

Legal Basis: Discontinued line item (originally established by Controlling Board on August 22, 2016)

Purpose: This line item was used by the State Board of Pharmacy to implement H.B. 523 of the 131st G.A, which required the Board and the Department of Commerce to establish and administer the Medical Marijuana Control Program (MMCP). H.B. 33 of the 135th G.A. transferred most of the Board's MMCP duties to the Department of Commerce beginning in FY 2024. Prior to FY 2024, the Board licensed retail dispensaries and registered patients and caregivers.

Federal Fund Group

3HD0 887614 Pharmacy Federal Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$997,353	$1,245,560	$1,510,559	$1,844,035	$2,094,643	$2,111,622
% change	24.9%	21.3%	22.1%	13.6%	0.8%

Source: Federal Fund Group: FAL 16.754, Harold Rogers Prescription Drug Monitoring Program

Legal Basis: Section 367.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on October 31, 2016)

Purpose: This line item is used to expend federal project grants awarded to the State Board of Pharmacy to make improvements to, and increase the utilization of, the electronic prescription monitoring database known as the Ohio Automated Rx Reporting System (OARRS).

Federal Fund Group

3HH0 658601 OARRS Integration - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,809,551	$1,169,233	$623,365	$567,543	$642,117	$645,729
% change	-35.4%	-46.7%	-9.0%	13.1%	0.6%

Source: Federal Fund Group: (1) FAL 93.767, Children's Health Insurance Program, and (2) FAL 93.778, Medical Assistance Program

Legal Basis: Section 367.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 49 of the 132nd G.A.)

Purpose: This line item is used, in combination with Fund 4K90 line items 658605, OARRS Integration – State, and 887609, Operating Expenses, to fund the Ohio Automated Rx Reporting System (OARRS) integration initiative. The initiative is an effort under the State Medicaid Health Information Technology Plan to integrate OARRS directly into electronic medical records and pharmacy dispensing systems across the state.

3HM0 887615 Equitable Sharing Treasury

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$13,083	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: Federal Fund Group: FAL 21.016, Equitable Sharing (including investment earnings)

Legal Basis: As needed line item; R.C. 4729.65 (originally established by Controlling Board on September 14, 2020)

Purpose: The State Board of Pharmacy uses this line item solely for law enforcement purposes, generally to purchase equipment and supplies, to provide training, and to support undercover operations.

3HN0 887616 Equitable Sharing Justice

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$50,031	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: Federal Fund Group: FAL 16.922, Equitable Sharing Program (including investment earnings)

Legal Basis: As needed line item; R.C. 4729.65 (originally established by Controlling Board on September 14, 2020)

Purpose: The State Board of Pharmacy uses this line item solely for law enforcement purposes, generally to purchase equipment and supplies, to provide training, and to support undercover operations.

Dedicated Purpose Fund Group

4K90 882609 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$702,994	$628,150	$661,137	$793,502	$975,010	$1,011,722
% change	-10.6%	5.3%	20.0%	22.9%	3.8%

Source: Dedicated Purpose Fund Group: License fees and other assessments collected by the state's professional and occupational licensing boards

Legal Basis: R.C. 4732.08 and 4743.05; Section 369.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item is used to pay the State Board of Psychology's operating expenses, including personal services, supplies, maintenance, and equipment. The Board licenses and regulates psychologists and applied behavior analysts. The Board also establishes standards of practice, investigates complaints, holds administrative hearings, determines appropriate disciplinary actions, and monitors continuing education compliance among its licensees.

General Revenue Fund

GRF 019401 State Legal Defense Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,411,101	$7,740,692	$9,800,221	$11,293,217	$13,227,100	$13,467,000
% change	4.4%	26.6%	15.2%	17.1%	1.8%

Source: General Revenue Fund

Legal Basis: Sections 371.10 and 371.20 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 the Public Defender Commission's operating expenses, primarily those associated with state legal defense services, and secondarily program management. In addition to operating expenses, in FY 2026 and FY 2027, up to $50,000 is earmarked to provide legal training programs, which were previously funded through GRF line item 019405, Training Account (discontinued).

GRF 019403 Multi-County: State Share

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,747,624	$4,137,616	$100,742	$0	$0	$0
% change	-12.8%	-97.6%	-100.0%	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by Controlling Board on December 17, 1990)

Purpose: This line item funded the state's share of the Multi-County Branch Office Program, which began operation in FY 1991. Under the program, the state provided indigent defense services, as an alternative to traditional appointed counsel or county public defender offices, to nine counties in south and southeastern Ohio: Adams, Athens, Brown, Fayette, Jackson, Pickaway, Pike, Ross, and Washington. Each county's contribution to the program was deposited into Fund 4C70 and appropriated to line item 019601, Multi-County: County Share. The FY 2024-2025 operating budget consolidated this line item with GRF line item 019501, County Reimbursement.

General Revenue Fund

GRF 019404 Trumbull County - State Share

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,985,860	$2,045,578	$54,129	$0	$0	$0
% change	3.0%	-97.4%	-100.0%	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 291 of the 115th G.A.)

Purpose: This line item funded the state's share of the Trumbull County Branch Office. The office, which began operation in 1984, provides indigent criminal defense representation in the courts of Trumbull County. The local share of the office was deposited into Fund 4X70 and appropriated to line item 019610, Trumbull County - County Share. The FY 2024-2025 operating budget consolidated the costs associated with Trumbull County to GRF line item 019501, County Reimbursement and Fund 4C70 line item 019601, Multi-County: County Share.

GRF 019405 Training Account

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$28,830	$20,575	$0	$0	$0	$0
% change	-28.6%	-100.0%	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 171 of the 117th G.A.)

Purpose: This line item funded the Public Defender Commission's Pro Bono Training Program, under which it contracts with private and non-profit training companies to provide continuing legal education (CLE) certified seminars to attorneys who practice criminal indigent defense law. This purpose is now funded under GRF line item 019401, State Legal Defense Services.

General Revenue Fund

GRF 019406 Northwest Regional Hub Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$3,350,000	$3,350,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: General Revenue Fund

Legal Basis: Sections 371.10 and 371.30 of H.B. 96 of the 136th G.A.

Purpose: This line item funds the Northwest Regional Hub pilot program to provide indigent defense services in the counties that elect to join, in lieu of managing those services directly and applying for reimbursement. The pilot is open to the following three counties: (1) Allen, (2) Hardin, and (3) Putnam. Expenses may include the cost of operating public defender offices, reimbursement of expenses of court appointed counsel, and other associated costs of providing legal representation to indigent persons.

GRF 019501 County Reimbursement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$132,197,392	$130,486,972	$165,836,471	$171,908,514	$173,719,360	$178,930,940
% change	-1.3%	27.1%	3.7%	1.1%	3.0%

Source: General Revenue Fund

Legal Basis: R.C. 120.04, 120.18, 120.28, 120.33, 2941.51, and 2949.19; Sections 371.10 and 371.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 164 of the 111th G.A.)

Purpose: This line item is used, in concert with other money appropriated for use by the Public Defender Commission, to reimburse counties for their costs in providing legal counsel to indigent persons in criminal and juvenile matters. The FY 2024-2025 operating budget consolidated two line items that previously supported the state share of county-level indigent defense costs: GRF 019403, Multi-County: State Share; and GRF 019404, Trumbull County: State Share.

Dedicated Purpose Fund Group

1010 019607 Juvenile Legal Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$210,812	$193,396	$198,183	$196,929	$217,456	$223,980
% change	-8.3%	2.5%	-0.6%	10.4%	3.0%

Source: Dedicated Purpose Fund Group: Cash transferred from the Ohio Department of Youth Services pursuant to an interdepartmental agreement

Legal Basis: Section 371.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on August 16, 1993)

Purpose: This line item is used by the Public Defender Commission for costs incurred to provide certain legal representation and assistance services to juveniles committed to the Ohio Department of Youth Services.

4060 019603 Training and Publications

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$16,751	$51,657	$45,317	$75,000	$75,000
% change	N/A	208.4%	-12.3%	65.5%	0.0%

Source: Dedicated Purpose Fund Group: Educational seminar fees and publication sales

Legal Basis: R.C. 120.03; Section 371.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 291 of the 115th G.A.)

Purpose: This line item is used for costs incurred to conduct training and education programs for attorneys and others in the legal representation of indigent persons.

4070 019604 County Representation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$276,296	$284,956	$317,930	$287,676	$375,000	$375,000
% change	3.1%	11.6%	-9.5%	30.4%	0.0%

Source: Dedicated Purpose Fund Group: Funds paid by counties that have requested the State Public Defender provide counsel in local cases

Legal Basis: R.C. 120.06; Section 371.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 291 of the 115th G.A.)

Purpose: This line item is used by the Public Defender Commission to provide legal representation for indigent persons when designated by the court or requested by a county or joint county public defender or to provide investigation or mitigation services, including investigation or mitigation services to private appointed counsel or a county or joint county public defender, as approved by the court.

Dedicated Purpose Fund Group

4080 019605 Client Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$569,590	$637,297	$680,213	$705,346	$800,000	$800,000
% change	11.9%	6.7%	3.7%	13.4%	0.0%

Source: Dedicated Purpose Fund Group: (1) Money recouped from defendants who were provided appointed counsel or a public defender and ordered to pay all or a portion of the costs of their defense, and (2) 20%, or $5, of a non-refundable $25 indigent defense application fee assessed a defendant in a criminal case when requesting indigent defense services

Legal Basis: R.C. 120.04 and 120.36; Section 371.10 of H.B. 96 of the 136th G.A (originally established by H.B. 291 of the 115th G.A.)

Purpose: This line item is used for the Public Defender Commission's operating expenses.

4C70 019601 Multi-County: County Share

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$36,661	$1,078,961	$1,397,468	$1,958,293	$594,900	$624,300
% change	2,843.1%	29.5%	40.1%	-69.6%	4.9%

Source: Dedicated Purpose Fund Group: Contract payments from participating counties for their portion of the costs of operating the Multi-County Branch Office Program

Legal Basis: ORC 120.04 and 120.33; Section 371.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on December 17, 1990)

Purpose: This line item funds the local share of the Multi-County Branch Office Program, which began operation in FY 1991. Under the program, the state provides indigent defense services, as an alternative to traditional appointed counsel or county public defender offices, to ten counties in Ohio: Adams, Athens, Brown, Fayette, Jackson, Pickaway, Pike, Ross, Trumbull, and Washington. The state share is drawn from the Public Defender Commission's GRF line item 019501, County Reimbursement. The funding split between the state and county shares is the same as it is for the Commission's statewide County Reimbursement Program.

Dedicated Purpose Fund Group

4N90 019613 Gifts and Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$9,443	$16,083	$12,645	$0	$13,400	$13,400
% change	70.3%	-21.4%	-100.0%	N/A	0.0%

Source: Dedicated Purpose Fund Group: (1) Grants, donations, and awards from public and private sources that the Commission has received for specific purposes, and (2) effective July 1, 2019, payments from agreements to license, lease, sell, and market for sale intellectual property owned by the Office of the Public Defender

Legal Basis: R.C. 120.04; Section 371.10 of H.B. 96 of the 136th G.A (originally established by Controlling Board on June 1, 1994)

Purpose: Since the FY 2012-FY 2013 biennium, money credited to the fund has consisted of an annual gift from The Ohio State University Moritz College of Law for the Public Defender Commission's Wrongful Conviction Project. This project addresses claims of innocence where biological evidence (DNA) was not available.

4X70 019610 Trumbull County - County Share

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$13,917	$552,315	$6,014	$0	$0	$0
% change	3,868.5%	-98.9%	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: Contract payments from Trumbull County for its portion of the costs of operating the Commission's Trumbull County Branch Office

Legal Basis: Discontinued line item (originally established by H.B. 215 of the 122nd G.A.)

Purpose: This line item funded the local share of the Trumbull County Branch Office. The office, which began operation in 1984, provides indigent criminal defense representation in the courts of Trumbull County. The FY 2024-2025 operating budget abolished Fund 4X70 Trumbull County- County Share and consolidated it with Fund 4C70 Multi-county: County Share.

Dedicated Purpose Fund Group

5740 019606 Civil Legal Aid

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$14,346,642	$26,510,731	$48,223,909	$51,139,921	$37,000,000	$33,000,000
% change	84.8%	81.9%	6.0%	-27.6%	-10.8%

Source: Dedicated Purpose Fund Group: (1) Interest generated on lawyer's trust accounts (IOLTAs) and title insurance trust accounts (IOTAs), and 2) additional filing fees collected by municipal, county, and common pleas courts on certain new civil actions or proceedings

Legal Basis: R.C. 120.52; Sections 371.10 and 371.20 of H.B. 96 of the 136th G.A. (originally established by S.B. 219 of the 115th G.A.)

Purpose: The money appropriated to this line item is distributed to the Ohio Access to Justice Foundation (OAJF), a nonprofit entity that distributes financial resources to legal aid societies that provide civil legal services to indigent persons.

5CX0 019617 Civil Case Filing Fee

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$413,050	$482,216	$550,589	$620,809	$620,000	$620,000
% change	16.7%	14.2%	12.8%	-0.1%	0.0%

Source: Dedicated Purpose Fund Group: 4% of filing fees collected by municipal, county, and common pleas courts in certain new civil actions or proceedings and then transmitted to the state, with the remainder (96%) credited to the state's Legal Aid Fund (Fund 5740); courts are permitted to retain up to 1% of fees collected to cover administrative costs

Legal Basis: R.C. 120.07, 1901.26, 1907.24, and 2303.201; Section 371.10 of H.B. 96 of the 136th G.A (originally established by H.B. 66 of the 126th G.A.)

Purpose: This line item funds operating expenses of the Public Defender Commission.

Dedicated Purpose Fund Group

5DY0 019618 Indigent Defense Support - County Share

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$25,660,415	$23,352,563	$21,416,583	$21,670,810	$22,908,000	$22,908,000
% change	-9.0%	-8.3%	1.2%	5.7%	0.0%

Source: Dedicated Purpose Fund Group: (1) Designated portion ($75, $125, $250, or $500) of the mandatory fines for operating a vehicle while under the influence (OVI) violations, (2) $5 of an additional $10 in court costs for moving violations, (3) court costs of $30 for a felony offense and $20 for a misdemeanor offense other than a traffic offense that is not a moving violation, (4) $10 additional court cost for a traffic offense that is neither a moving violation nor a parking violation, (5) designated portion ($25, $50, or $100) of financial responsibility driver's license reinstatement fee, (6) designated portion ($10) of driver's license reinstatement fee for suspensions generally, (7) designated portion ($10) of driver's license reinstatement fee for class F suspension, and (8) $25 bail bond surcharge

Legal Basis: R.C. 120.08, 2937.22, 2949.091, 2949.094, 4507.45, 4509.101, 4510.22, and 4511.19; Section 371.10 of H.B. 96 of the 136th G.A (originally established by S.B. 209 of the 127th G.A.)

Purpose: This line item is used, in concert with other money appropriated for use by the Public Defender Commission, to reimburse counties for their costs in providing legal counsel to indigent persons in criminal and juvenile matters.

5DY0 019619 Indigent Defense Support - State Office

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,728,153	$5,939,563	$5,456,703	$4,452,459	$4,692,000	$4,692,000
% change	3.7%	-8.1%	-18.4%	5.4%	0.0%

Source: Dedicated Purpose Fund Group: Shares sources of revenue noted in the preceding entry for the Commission's DPF Fund 5DY0, line item 019618, Indigent Defense Support - County Share

Legal Basis: R.C. 120.08, 2937.22, 2949.091, 2949.094, 4507.45, 4509.101, 4510.22, and 4511.19; Section 371.10 of H.B. 96 of the 136th G.A (originally established by S.B. 209 of the 127th G.A.)

Purpose: This line item funds operating expenses of the Public Defender Commission.

Federal Fund Group

3IQ0 019626 Reforming Reentry Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$6,300	$31,709	$350,000	$85,321
% change	N/A	N/A	403.3%	1,003.8%	-75.6%

Source: Federal Fund Group: FAL 16.812 – Second Chance Act Reentry Initiative

Legal Basis: Section 371.10 of H.B. 96 of the 136th G.A (originally established by Controlling Board on October 30, 2023)

Purpose: This line item is used by the Public Defender Commission to develop and operate a community-based reentry program called Reforming Reentry which provides youth recently released from the Ohio Department of Youth Services with re-entry support and connection services.

3S80 019608 Federal Representation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$28,409	$38,300	$38,300
% change	N/A	N/A	N/A	34.8%	0.0%

Source: Federal Fund Group: Payments collected from a federal court when it has appointed the State Public Defender to provide legal representation to an indigent defendant in a federal trial or in a federal habeas corpus proceeding, primarily matters involving the death penalty

Legal Basis: Sections 371.10 and 371.20 of H.B. 96 of the 136th G.A (originally established by Controlling Board on March 2, 1998)

Purpose: This line item is used by the Public Defender Commission's Death Penalty Department to provide, coordinate, and supervise post-trial legal representation to indigent defendants in federal courts on federal habeas corpus proceedings where the defendant is appealing the imposition of a death sentence by a state trial court.

General Revenue Fund

GRF 761403 Recovery Ohio Law Enforcement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,343,877	$11,907,178	$7,546,760	$7,560,476	$0	$3,250,000
% change	42.7%	-36.6%	0.2%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Sections 373.10 and 373.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item is used to pay for management and oversight of programs that disburse state grants to narcotics task forces and law enforcement agencies and for the administrative expenses of the Office of Criminal Justice Services (OCJS) related to supporting the RecoveryOhio Initiative. Effective July 1, 2025, H.B. 96 of the 136th G.A. specifies that this line item is to be used in conjunction with Targeted Addiction Assistance Fund (Fund 5TZ0) line item 761682, Recovery Ohio Law Enforcement, to support the RecoveryOhio Initiative for these purposes.

The combined appropriations of this line item and Fund 5TZ0 line item 761682, Recovery Ohio, are fully earmarked in FY 2026 and FY 2027 as follows: (1) up to $3,400,000 to support narcotics task forces that focus on cartel trafficking interdiction, (2) up to $2,500,000 for narcotics task forces to build and strengthen partnerships with local law enforcement, and (3) up to $600,000 to partner with the Department of Administrative Services' Office of Information Technology to enhance and maintain a uniform records management and data intelligence system, and to provide case management, collaboration, data sharing, and data analytics tools for narcotics task forces and law enforcement agencies.

GRF 761408 Highway Patrol Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$50,000,000	$49,150,000	$0	$0	$0	$0
% change	-1.7%	-100.0%	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 62 of the 133rd G.A.)

Purpose: This line item paid for operating expenses of the Ohio State Highway Patrol.

General Revenue Fund

GRF 761411 Ohio Narcotics Intelligence Center

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$10,674,878	$14,906,596	$0	$7,050,000
% change	N/A	N/A	39.6%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Sections 373.10 and 373.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to operate and maintain the Ohio Narcotics Intelligence Center (ONIC) consisting of personnel assigned to intelligence and computer forensic analysis that assist Ohio narcotics task forces and law enforcement agencies. Effective July 1, 2025, H.B. 96 of the 136th G.A. specifies that this line item is to be used in conjunction with Targeted Addiction Assistance Fund (Fund 5TZ0) line item 761683, Ohio Narcotics Intelligence Center, to operate and maintain ONIC.

GRF 763403 EMA Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,156,182	$5,715,048	$7,210,839	$8,230,028	$8,931,000	$9,102,000
% change	10.8%	26.2%	14.1%	8.5%	1.9%

Source: General Revenue Fund

Legal Basis: Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item pays the costs of administering programs of the Ohio Emergency Management Agency, which include federal and state individual and public assistance recovery programs, as well as mitigation programs which work to eliminate or minimize the impact of future disasters to the state.

General Revenue Fund

GRF 763408 State Disaster Relief

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$629,268	$2,271,254	$0	$0
% change	N/A	N/A	260.9%	-100.0%	N/A

Source: General Revenue Fund

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

Purpose: This line item was used for paying the operating expenses for state disaster relief, which included: (1) administering the State Disaster Relief and State Individual Assistance programs, (2) reimbursing state and local governments for Emergency Management Assistance Compact deployments, (3) reimbursing local governments and private nonprofit organizations for costs related to disasters, and (4) other disaster-related expenses. Prior to FY 2024, these costs were paid solely using State Disaster Relief Fund (Fund 5330) line item 763601, State Disaster Relief. Effective July 1, 2025, these costs are again paid solely using Fund 5330 line item 763601, State Disaster Relief.

GRF 763511 Local Disaster Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,405,309	$2,335,329	$2,198,266	$1,103,800	$0	$0
% change	-47.0%	-5.9%	-49.8%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: As needed line item (originally established by S.B. 299 of the 132nd G.A.)

Purpose: This line item was primarily used to pay the match required for eligible local governments to utilize federal disaster assistance funds released as a result of certain Major Disaster Declarations issued by the President of the United States.

General Revenue Fund

GRF 763513 Security Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,582,654	$496,866	$2,402,809	$4,832,390	$8,500,000	$8,500,000
% change	-89.2%	383.6%	101.1%	75.9%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 373.10 and 373.30 of H.B. 96 of the 136th G.A. (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item is primarily used to make competitive grants to nonprofit organizations, houses of worship, chartered nonpublic schools, and licensed preschools for assisting the organizations in preventing, preparing for, or responding to acts of terrorism.

Related temporary law in H.B. 96 of the 136th G.A.: (1) allows up to $1,000,000 in each fiscal year to be prioritized for qualified innovative community-public safety partnerships that address counterterrorism prevention, (2) allows up to $1,000,000 in each fiscal year to be used for community police partnerships that focus on collaboration, increased efficiencies, or otherwise assisting both a nonprofit organization and one or more law enforcement, emergency management, or homeland security agencies to serve and protect at-risk nonprofit organizations, and (3) requires $300,000 in FY 2026 be used to make two-year competitive grants to chartered nonpublic schools for school resource officer and special duty officer programs, with preference given to institutions that can show a high risk of terror attack.

GRF 763514 Security Grants - Personnel

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$227,229	$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 (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item was used to provide competitive grants to nonprofit organizations, houses of worship, chartered nonpublic schools, and licensed preschools: (1) to acquire the services of a resource officer, special duty police officer, or licensed armed security guard, or (2) to purchase qualified equipment for emergency and crisis communications, crisis management, or trauma and crisis response to assist in preventing, preparing for, or responding to acts of terrorism. Effective FY 2022, H.B. 110 of the 134th G.A. merged this line item and purposes into GRF line item 763513, Security Grants.

General Revenue Fund

GRF 765401 Emergency Medical Services Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$4,854,516	$5,371,773	$5,572,851	$5,843,030
% change	N/A	N/A	10.7%	3.7%	4.8%

Source: General Revenue Fund

Legal Basis: Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to pay the operating costs of the Emergency Medical Services (EMS) division, as well as the costs to support and maintain the EMS Incident Reporting Database and the Ohio Trauma Registry. Prior to FY 2024, these costs were paid out of Trauma and Emergency Medical Services Fund (Fund 83M0) line item 765624, EMS – Operating.

Related temporary law earmarks $75,000 in FY 2026 and FY 2027 for distribution to the Ohio Mortuary Operational Response Team headquartered in Montgomery County for maintenance and training.

GRF 767420 Investigative Unit Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$14,311,655	$15,004,900	$14,373,414	$16,091,781	$16,554,073	$14,718,860
% change	4.8%	-4.2%	12.0%	2.9%	-11.1%

Source: General Revenue Fund

Legal Basis: Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 59 of the 130th G.A.)

Purpose: This line item funds the Investigative Unit's operating expenses, and provides the state matching funds for certain federal awards received.

General Revenue Fund

GRF 768425 Justice Program Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,566,625	$7,705,401	$17,822,681	$24,379,350	$19,695,430	$19,875,918
% change	200.2%	131.3%	36.8%	-19.2%	0.9%

Source: General Revenue Fund

Legal Basis: Sections 373.10 and 373.30 of H.B. 96 of the 136th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item pays the costs of administering the operations of the Office of Criminal Justice Services, including grants administration, law enforcement services, training programs, and policy and research.

Related temporary law earmarks the following for FY 2026 and FY 2027: (1) up to $5,000,000 to administer and distribute grants to state and local law enforcement agencies for body-worn camera programs, (2) up to $4,531,000 to support anti-human trafficking efforts, (3) up to $4,000,000 to administer and distribute grants to state and local law enforcement agencies to assist local communities with crime reduction and prevention, (4) up to $2,200,000 to support state and local law enforcement and first responder agencies in recruitment, hiring, training, retention, and wellness ($1,200,000 of that amount is earmarked for distribution to First Responders' Bridge ($500,000), Save A Warrior Foundation ($500,000), and Tri-State Peer Support Team ($200,000)), (5) up to $1,000,000 for the Law Enforcement Hearing Protection Program, (6) up to $1,000,000 to distribute grants to state and/or local law enforcement to conduct investigations on sexual assault kit testing results and related expenses, and (7) up to $200,000 to implement recommendations of the Governor's Warrant Task Force.

GRF 768435 Community Police Relations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$1,480,605	$2,173,232	$2,445,800	$2,607,939
% change	N/A	N/A	46.8%	12.5%	6.6%

Source: General Revenue Fund

Legal Basis: Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item is used to implement key recommendations of the Ohio Task Force on Community-Police Relations. Prior to FY 2024, these costs were paid solely using Community Police Relations Fund (Fund 5RS0) line item 768621, Community Police Relations.

General Revenue Fund

GRF 769406 Homeland Security - Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,361,422	$3,053,041	$4,753,573	$4,712,416	$4,946,000	$5,046,000
% change	-9.2%	55.7%	-0.9%	5.0%	2.0%

Source: General Revenue Fund

Legal Basis: Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item pays for the operating expenses of Ohio Homeland Security, including maintaining the Statewide Terrorism Analysis and Crime Center and the Strategic Analysis and Information Center.

GRF 769407 Driver Safety

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$19,290	$861,841	$4,460,395	$6,310,116	$6,425,545	$6,458,591
% change	4,367.9%	417.5%	41.5%	1.8%	0.5%

Source: General Revenue Fund

Legal Basis: Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item is used to pay for the Youthful Driver Safety Program, provide awareness and education related to driver training and traffic safety, and to allow the Ohio Traffic Safety Office to perform research and data analytics.

GRF 769412 Ohio School Safety Center

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$4,755,861	$9,531,098	$8,429,187	$8,963,284	$9,367,524
% change	N/A	100.4%	-11.6%	6.3%	4.5%

Source: General Revenue Fund

Legal Basis: Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 99 of the 134th G.A.)

Purpose: This line item is used to pay the costs of operating the Ohio School Safety Center (OSSC), which assists local schools and first responders with: (1) preventing, preparing for, and responding to threats and acts of violence, (2) developing curriculum and providing training to schools, including firearms and tactical emergency medical services training, (3) developing and reviewing emergency management plans, and (4) promoting awareness of the Safer Schools Tip Line. Prior to FY 2023, the costs of operating the OSSC were paid solely using GRF line item 769501, School Safety. Effective July 1, 2023, the funding and purpose of GRF line item 769501, School Safety, were merged into this line item.

General Revenue Fund

GRF 769501 School Safety

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$759,392	$2,701,615	$68,474	$0	$0	$0
% change	255.8%	-97.5%	-100.0%	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item paid for the costs of the Ohio Homeland Security Safer Schools Tip Line and the Ohio School Safety Center (OSSC). OSSC assists local schools and first responders with preventing, preparing for, and responding to threats and acts of violence. Effective July 1, 2023, this line item's funding and purpose were merged into existing GRF line item 769412, Ohio School Safety Center.

Highway Safety Fund Group

5TM0 762321 Operating Expense - BMV

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$103,024,302	$107,389,039	$114,876,831	$119,645,088	$128,500,000	$129,645,783
% change	4.2%	7.0%	4.2%	7.4%	0.9%

Source: Highway Safety Fund Group: Taxes, fees, and fines related to vehicle registration, certificates of title to motor vehicles, driver's licenses and commercial driver's licenses, financial responsibility requirements, moving violations, motor vehicle dealers, auction owners, and salespersons, special vehicles, local noncriminal parking violations, inspections of motor vehicles assembled from component parts, driver training school licenses, bus safety inspections, release of accident reports, and investment earnings

Legal Basis: R.C. 4501.06; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 26 of the 132nd G.A.)

Purpose: This line item pays for operating expenses of the Bureau of Motor Vehicles, which oversees driver licenses and vehicle registrations. Effective FY 2022, H.B. 74 of the 134th G.A. merged Fund 5TM0 line item 762636, Financial Responsibility Compliance, into this line item.

Highway Safety Fund Group

5TM0 762636 Financial Responsibility Compliance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$156,189	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Highway Safety Fund Group: Various taxes, fees, and fines (see preceding entry for Fund 5TM0 line item 762321, Operating Expense – BMV, for details)

Legal Basis: Discontinued line item (originally established by H.B. 26 of the 132nd G.A.)

Purpose: This line item was used by the Bureau of Motor Vehicles to administer and enforce the state's Financial Responsibility Law, which prohibits vehicle owners from operating or allowing the operations of their vehicle without insurance. Effective FY 2022, H.B. 74 of the 134th G.A. merged this line item into Fund 5TM0 line item 762321, Operating Expense - BMV.

5TM0 762637 Local Immobilization Reimbursement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$69,189	$78,262	$81,400	$73,657	$87,000	$90,000
% change	13.1%	4.0%	-9.5%	18.1%	3.4%

Source: Highway Safety Fund Group: Various taxes, fees, and fines (see preceding entry for Fund 5TM0 line item 762321, Operating Expense – BMV, for details)

Legal Basis: R.C. 4501.06; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 26 of the 132nd G.A.)

Purpose: This line item is used to reimburse law enforcement agencies and county treasuries the costs incurred to immobilize a vehicle following a court order.

5TM0 764321 Operating Expense - Highway Patrol

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$269,460,686	$298,780,239	$352,925,020	$377,412,927	$404,019,560	$416,140,146
% change	10.9%	18.1%	6.9%	7.0%	3.0%

Source: Highway Safety Fund Group: Various taxes, fees, and fines (see preceding entry for Fund 5TM0 line item 762321, Operating Expense – BMV, for details)

Legal Basis: R.C. 4501.06; Sections 373.10 and 373.40 of H.B. 96 of the 136th G.A. (originally established by H.B. 26 of the 132nd G.A.)

Purpose: This line item is used to pay for operating expenses of the Ohio State Highway Patrol. Effective January 1, 2026, H.B. 96 of the 136th G.A. increases the deputy registrar/BMV service fee by $3. Related temporary law requires that increase, when retained by the Registrar of Motor Vehicles, be used exclusively for the Patrol.

Highway Safety Fund Group

5TM0 764605 Motor Carrier Enforcement Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,056,994	$324,672	$235,961	$584,095	$709,000	$730,000
% change	-84.2%	-27.3%	147.5%	21.4%	3.0%

Source: Highway Safety Fund Group: Various taxes, fees, and fines (see preceding entry for Fund 5TM0 line item 762321, Operating Expense – BMV, for details)

Legal Basis: R.C. 4501.06; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 26 of the 132nd G.A.)

Purpose: This line item is used, in conjunction with Fund 3GU0 line item 764659, Motor Carrier Safety Assistance Program Grant, for the Ohio State Highway Patrol's costs of enforcing laws pertaining to the safe operation of commercial motor vehicles under the federal Motor Carrier Safety Assistance Program.

5TM0 769636 Administrative Expenses - Highway Purposes

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$42,064,359	$42,541,887	$47,097,255	$47,346,852	$56,062,283	$58,959,468
% change	1.1%	10.7%	0.5%	18.4%	5.2%

Source: Highway Safety Fund Group: Various taxes, fees, and fines (see preceding entry for Fund 5TM0 line item 762321, Operating Expense – BMV, for details)

Legal Basis: R.C. 4501.06; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 26 of the 132nd G.A.)

Purpose: This line item is used to pay the Department's operating expenses, including personnel costs related to information technology, human resources, legal services, fiscal services, Director's office staff, and any other central services personnel with the Department.

8370 764602 Turnpike Policing

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$10,832,591	$12,190,642	$12,427,589	$13,350,011	$13,652,000	$14,117,000
% change	12.5%	1.9%	7.4%	2.3%	3.4%

Source: Highway Safety Fund Group: Contract payments made by the Ohio Turnpike and Infrastructure Commission to reimburse the Ohio State Highway Patrol for costs incurred in policing the Ohio Turnpike

Legal Basis: R.C. 5503.32; Section 373.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the Ohio State Highway Patrol for the costs of policing the Ohio Turnpike.

Highway Safety Fund Group

83C0 764630 Contraband, Forfeiture, and Other

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$408,461	$406,492	$949,431	$730,492	$500,000	$500,000
% change	-0.5%	133.6%	-23.1%	-31.6%	0.0%

Source: Highway Safety Fund Group: Money received by the Ohio State Highway Patrol from the disposal of contraband, proceeds, and instrumentalities forfeited pursuant to the state's criminal and civil forfeiture laws

Legal Basis: R.C. 2981.13; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in FY 1981)

Purpose: This line item is used by the Ohio State Highway Patrol for law enforcement purposes.

83F0 764657 Law Enforcement Automated Data System

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,128,345	$5,764,923	$4,868,946	$5,819,387	$6,216,213	$6,380,428
% change	12.4%	-15.5%	19.5%	6.8%	2.6%

Source: Highway Safety Fund Group: (1) Monthly user fees from criminal justice agencies in Ohio, and (2) investment earnings

Legal Basis: R.C. 4501.18 and 5503.10; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 336 of the 118th G.A.)

Purpose: This line item is used by the Ohio State Highway Patrol to operate and maintain the Law Enforcement Automated Data System (LEADS), a computer communications network allowing local, state, and federal law enforcement agencies to access information on vehicle registration, titling, licensing, outstanding warrants, stolen vehicles, wanted and missing persons, individual criminal histories, and emergency data.

83G0 764633 OMVI Enforcement/Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$136,126	$96,672	$154,418	$540,789	$156,727	$157,703
% change	-29.0%	59.7%	250.2%	-71.0%	0.6%

Source: Highway Safety Fund Group: Designated portion of fines for driving while under the influence of alcohol or drugs collected from offenders arrested by the Ohio State Highway Patrol

Legal Basis: R.C. 4501.17; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on May 29, 1990)

Purpose: This line item is used by the Ohio State Highway Patrol for costs incurred to enforce the laws against operating a vehicle under the influence of alcohol or drugs (OMVI), and to conduct related education programs.

Highway Safety Fund Group

83M0 765624 Operating - EMS

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,074,113	$4,291,447	$31,630	$0	$0	$0
% change	5.3%	-99.3%	-100.0%	N/A	N/A

Source: Highway Safety Fund Group: (1) Fines for noncompliance with the mandatory seat belt law (subject to certain exceptions, fine is $30 for an operator and $20 for a passenger), (2) 5% of fines and forfeited bail bonds related to Ohio State Highway Patrol apprehensions and arrests, (3) $20 of the $475 fee collected for the reinstatement of a driver's license that was suspended for operating a motor vehicle under the influence of alcohol or other drugs, and (4) licensing fees for medical transportation providers

Legal Basis: Discontinued line item (originally established by Controlling Board on October 26, 1992 as a result of the enactment of S.B. 98 of the 119th G.A.)

Purpose: This line item paid for operating expenses of the Division of Emergency Medical Services and the State Board of Emergency Medical, Fire, and Transportation Services. Effective July 1, 2023, these costs are paid using GRF line item 765401, Emergency Medical Services Operating.

83M0 765640 EMS Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,298,744	$659,738	$2,208,191	$2,576,472	$2,900,000	$2,900,000
% change	-71.3%	234.7%	16.7%	12.6%	0.0%

Source: Highway Safety Fund Group: Various fines and fees (see preceding entry for Fund 83M0 line item 765624, Operating - EMS, for details)

Legal Basis: R.C. 4513.263; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 487 of the 129th G.A.)

Purpose: This line item is used by the State Board of Emergency Medical, Fire, and Transportation Services to fund grants to emergency medical services organizations to improve and enhance EMS and trauma patient care in Ohio.

Highway Safety Fund Group

8400 764607 State Fair Security

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$660,288	$68	$1,778,887	$1,901,286	$1,788,386	$1,842,038
% change	-100.0%	2,607,474.1%	6.9%	-5.9%	3.0%

Source: Highway Safety Fund Group: (1) 45% of fines collected from or money arising from bonds or bail forfeited by persons apprehended or arrested by the Ohio State Highway Patrol, and (2) investment earnings; once Fund 8400's revenue is sufficient to fund appropriations for authorized statutory purposes, remainder is credited to the GRF; effective January 1, 2026, H.B. 96 of the 136th G.A. directs $3 of the certificate of title fee to Fund 8400 for the Patrol's security operations related to protecting specified officials and state property

Legal Basis: R.C. 4501.11, 4505.09 and 4519.59; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 656 of the 113th G.A.)

Purpose: This line item is used by the Ohio State Highway Patrol for its non-highway related duties at the Ohio State Fair, including traffic control and security.

8400 764617 Security and Investigations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,859,135	$64,960	$15,486,967	$11,606,594	$14,376,926	$14,808,233
% change	-99.2%	23,740.9%	-25.1%	23.9%	3.0%

Source: Highway Safety Fund Group: Portion of fines or other revenue related to Ohio State Highway Patrol arrests (see preceding entry for Fund 8400 line item 764607, State Fair Security, for details)

Legal Basis: R.C. 4501.11, 4505.09 and 4519.59; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 373 of the 115th G.A.)

Purpose: This line item is used by the Ohio State Highway Patrol to: (1) provide security for the Governor, other officials and dignitaries, the Capitol Square, and other state property, (2) assist law enforcement agencies across the state in responding to large and small-scale demonstration events, and (3) undertake major criminal investigations and other off-highway investigations that involve state property interests.

Highway Safety Fund Group

8400 764626 State Fairgrounds Police Force

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,019,557	$0	$950,911	$1,024,831	$1,031,556	$1,062,502
% change	-100.0%	N/A	7.8%	0.7%	3.0%

Source: Highway Safety Fund Group: Portion of fines or other revenue related to Ohio State Highway Patrol arrests (see preceding entry for Fund 8400 line item 764607, State Fair Security, for details)

Legal Basis: R.C. 4501.11, 4505.09 and 4519.59; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item is used by the Ohio State Highway Patrol to provide traffic control and security for the Ohio Expositions Commission on a full-time, year-round basis.

8460 761625 Motorcycle Safety Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,006,680	$3,199,720	$3,108,829	$3,155,179	$4,215,000	$4,220,000
% change	6.4%	-2.8%	1.5%	33.6%	0.1%

Source: Highway Safety Fund Group: (1) $6 of the $14 annual motorcycle registration fee, (2) the $50 motorcycle training course tuition fee, (3) fees related to the initial certification of a private motorcycle safety and education program ($400) and a private program instructor ($50), (4) a $175 private program evaluation fee that is assessed every two years, and (5) investment earnings

Legal Basis: R.C. 4501.13 and 4508.08; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 291 of the 117th G.A.)

Purpose: This line item is used to pay for the operating expenses of Motorcycle Ohio (the Department's motorcycle safety and education program) and provide funding to subrecipients that offer motorcycle safety and education courses to Ohio residents.

Highway Safety Fund Group

8490 762627 Automated Title Processing Board

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,926,807	$8,810,513	$7,557,638	$11,333,540	$11,000,000	$10,950,000
% change	11.1%	-14.2%	50.0%	-2.9%	-0.5%

Source: Highway Safety Fund Group: (1) $2 of certificate of title fees generally, (2) $1 of certificate of title fees for watercraft, (3) $2 of certificate of title fees for all-purpose vehicles and off-highway motorcycles, (4) $1.50 of each certificate of title with no security interest noted issued to a licensed motor vehicle dealer for resale purposes, and (5) investment earnings

Legal Basis: R.C. 4505.09; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 419 of the 117th G.A.)

Purpose: This line item is used to maintain the Automated Title Processing System (ATPS) for the issuance of motor vehicle, watercraft, off-highway motorcycle, and all-purpose vehicle certificates of title by the clerks of the courts of common pleas.

8490 762630 Electronic Liens and Titles

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,453,080	$1,316,430	$2,007,270	$1,876,125	$2,008,000	$2,008,000
% change	-9.4%	52.5%	-6.5%	7.0%	0.0%

Source: Highway Safety Fund Group: Highway Safety Fund Group: Portion of certain fees for various certificates of title (see preceding entry for Fund 8490 line item 762627, Automated Title Processing Board, for details)

Legal Basis: R.C. 4505.09; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on February 25, 2014)

Purpose: This line item is used as a pass-through for lienholders participating in the Electronic Liens and Titling (ELT) Program to pay clerks of court for the costs of performing electronic title transactions. The ELT Program allows lienholders, generally financial institutions such as banks and credit unions, to electronically file lien notations on Ohio motor vehicle titles and cancel those liens once the debt has been satisfied.

Dedicated Purpose Fund Group

4P60 768601 Justice Program Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$151,787	$0	$95,000	$100,000
% change	N/A	N/A	-100.0%	N/A	5.3%

Source: Dedicated Purpose Fund Group: (1) $0.11 of the additional $10 court cost assessed for moving violations

Legal Basis: R.C. 5502.67; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 67 of the 127th G.A.)

Purpose: This line item pays for operating expenses of the Office of Criminal Justice Services.

4V30 763662 EMA Service and Reimbursements

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$625,223	$573,126	$549,021	$560,357	$559,000	$562,000
% change	-8.3%	-4.2%	2.1%	-0.2%	0.5%

Source: Dedicated Purpose Fund Group: (1) Reimbursements for services provided under the State of Ohio Rain/Snow Monitoring System maintenance contract, (2) contract work performed for the National Oceanic and Atmospheric Administration of the National Weather Service, (3) repair and maintenance work performed under contract by the Radiological Instrumentation, Maintenance, and Calibration facility, and (4) annual cash transfers from the State Fire Marshal Fund (Fund 5460), if authorized.

Legal Basis: R.C. 5502.39; Sections 373.10 and 373.50 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on September 16, 1996)

Purpose: This line item is used to pay the costs of administering Ohio Emergency Management Agency programs.

Related temporary law: (1) requires the Director of Budget and Management to transfer $450,000 in FY 2026 and FY 2027 from the State Fire Marshal Fund (Fund 5460), used by the Department of Commerce, to Fund 4V30, (2) earmarks $250,000 in each fiscal year for distribution to the Ohio Task Force One – Urban Search and Rescue Unit to pay for its operating expenses and developing new programs, and (3) earmarks $200,000 in each fiscal year for distribution to the Ohio Task Force One – Urban Search and Rescue Unit, other similar urban search and rescue units, and for maintenance of the statewide fire emergency response plan by an entity recognized by Ohio EMA.

Dedicated Purpose Fund Group

5330 763601 State Disaster Relief

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$14,482,581	$18,172,867	$13,484,071	$13,074,128	$1,000,000	$1,000,000
% change	25.5%	-25.8%	-3.0%	-92.4%	0.0%

Source: Dedicated Purpose Fund Group: Transfers of cash or appropriations authorized by the Controlling Board, including the Disaster Services Fund (Fund 5E20)

Legal Basis: Sections 373.10 and 373.50 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item is used by the Ohio Emergency Management Agency for: (1) the State Disaster Relief and State Individual Assistance programs, (2) reimbursements to state and local governments for Emergency Management Assistance Compact deployments, (3) reimbursements to local governments and private nonprofit organizations for costs related to disasters, and (4) other disaster related expenses.

5390 762614 Motor Vehicle Dealers Board

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$19,658	$9,835	$7,589	$14,191	$140,000	$140,000
% change	-50.0%	-22.8%	87.0%	886.5%	0.0%

Source: Dedicated Purpose Fund Group: (1) $0.04 of the fee for each certificate of motor vehicle title, and (2) investment earnings

Legal Basis: R.C. 4505.09; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 295 of the 114th G.A.)

Purpose: This line item is used for operating expenses of the Motor Vehicle Dealers Board, which licenses and regulates persons and business entities operating in motor vehicle sales, leasing, and distributing, and the motor vehicle salvage industry.

5AZ1 761680 eWarrant Local Integration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$1,755,862	$2,393,026	$1,390,000	$1,405,000
% change	N/A	N/A	36.3%	-41.9%	1.1%

Source: Dedicated Purpose Fund Group: (1) Authorized cash transfers including $5,000,000 from the FY 2023 GRF ending balance pursuant to Section 513.10 of H.B. 33 of the 135th G.A. and $750,000 from the FY 2025 GRF ending balance pursuant to Section 512.10 of H.B. 96 of the 136th G.A., and (2) investment earnings

Legal Basis: Sections 373.10 and 512.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay the operating expenses associated with the development of a statewide electronic warrant (eWarrant) system to track the status of warrants and provide accessibility to local law enforcement and authorized governmental agencies.

Dedicated Purpose Fund Group

5B90 766632 Private Investigator and Security Guard Provider

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,604,736	$1,647,971	$1,880,394	$1,943,858	$2,134,000	$2,203,000
% change	2.7%	14.1%	3.4%	9.8%	3.2%

Source: Dedicated Purpose Fund Group: (1) Fees paid by private investigators and security guard providers, qualifying agents, and employees, (2) civil penalties imposed under the Private Investigator/Security Services Law, and (3) one-third of criminal fines levied under that Law

Legal Basis: R.C. 4749.07; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 230 of the 125th G.A.)

Purpose: This line item pays the operating expenses associated with the licensing and regulation of Ohio's private investigator and security guard providers and the Ohio Private Investigation and Security Services Commission, which advises the Director of Public Safety on all matters related to the regulation of private investigation and the business of security services.

5BC1 769638 Ohio School Safety and Security Center Training Fees

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$100,000	$100,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: Training fees paid by certain school employees for Ohio School Safety Center training

Legal Basis: Section 373.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on November 27, 2023)

Purpose: This line item supports the costs of Ohio School Safety Center training and operations.

5BK0 768687 Criminal Justice Services - Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$406,200	$466,347	$432,151	$161,207	$770,000	$795,000
% change	14.8%	-7.3%	-62.7%	377.6%	3.2%

Source: Dedicated Purpose Fund Group: (1) $1.46 of the additional $1.50 fee collected for certificates of birth and death, (2) $5.34 of the additional $5.50 fee collected for the filing of a divorce decree or dissolution, and (3) investment earnings

Legal Basis: R.C. 3705.242; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 67 of the 127th G.A.)

Purpose: This line item pays for operating expenses of the Office of Criminal Justice Services, including meeting federal match requirements for certain federal grant programs.

Dedicated Purpose Fund Group

5BK0 768689 Family Violence Shelter Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,015,083	$1,132,735	$1,191,600	$1,868,756	$1,550,000	$1,550,000
% change	11.6%	5.2%	56.8%	-17.1%	0.0%

Source: Dedicated Purpose Fund Group: Certain vital statistic fees (see preceding entry for Fund 5BK0 line item 768687, Criminal Justice Services - Operating, for details)

Legal Basis: R.C. 3705.242; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 67 of the 127th G.A.)

Purpose: This line item is used to provide grants to family violence shelters in Ohio.

5CV1 762610 COVID Safety - Deputy Registrars/Testing Centers

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$189,099	$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 July 27, 2020)

Purpose: This line item was used to assist deputy registrars and driver examinations stations in operating safely during the COVID-19 public health emergency, including supporting increased sanitation costs, maintaining social distancing, purchasing personal protective equipment (PPE) and other necessary costs to comply with public health orders, local health department recommendations, and best practices.

5CV1 763691 Coronavirus Relief - DPS

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,145,587	$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 April 13, 2020)

Purpose: This line item supported the Ohio Emergency Management Agency's COVID-19 pandemic response, including purchasing personal protective equipment (masks, gloves, gowns, shoe covers, and face shields for distribution to county emergency management agencies, hospitals, and other medical facilities), Emergency Operations Center expenses, and the 25% state cost share required for various federal programs.

Dedicated Purpose Fund Group

5CV3 768622 Community Violence Intervention - First Responder Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$274,866	$52,993,171	$106,689,467	$73,625,554	$0	$0
% change	19,179.6%	101.3%	-31.0%	-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. 169 of the 134th G.A.)

Purpose: This line item was used to provide grants to support communities that experienced an increase in violent crime and/or more difficulty in providing services to respond to or mitigate the effects of violence during the COVID-19 pandemic, and to communities that experienced adverse impacts to first responder personnel during the COVID-19 pandemic.

5ET0 768625 Drug Law Enforcement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,943,579	$3,082,114	$2,852,707	$3,294,455	$3,750,000	$3,750,000
% change	4.7%	-7.4%	15.5%	13.8%	0.0%

Source: Dedicated Purpose Fund Group: $3.40 of the additional $10 court cost assessed for moving violations

Legal Basis: R.C. 5502.68; Sections 373.10 and 373.50 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 provide reimbursement grants to local drug task forces to offset the costs incurred to perform their functions related to the enforcement of the state's drug laws and other state laws related to illegal drug activity. Related temporary law limits the cumulative amount of funding provided to any single drug task force out of Fund 5ET0 during the FY 2026-FY 2027 biennium to not more than $500,000 in any calendar year.

5FF0 762621 Indigent Interlock and Alcohol Monitoring

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,478,666	$1,357,049	$1,317,628	$1,289,333	$1,400,000	$1,400,000
% change	-8.2%	-2.9%	-2.1%	8.6%	0.0%

Source: Dedicated Purpose Fund Group: $125 of the fine imposed for operating a vehicle while under the influence of alcohol or other drugs if the convicting court does not have a special projects fund

Legal Basis: R.C. 4511.19 and 4511.191; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 17 of the 127th G.A.)

Purpose: This line item is used to distribute money to counties and municipalities to fund interlock and alcohol monitoring expenses for indigent adult and juvenile offenders.

Dedicated Purpose Fund Group

5LM0 768431 Highway Patrol Training

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$76,500	$100,500	$0	$178,500	$0	$0
% change	31.4%	-100.0%	N/A	-100.0%	N/A

Source: Dedicated Purpose Fund Group: 15% of the money credited to the Ohio Law Enforcement Training Fund (Fund 5JNO), which derives its money from 2% of the tax levied on gross casino revenue and credited to the Casino Tax Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 74 of the 134th G.A.)

Purpose: This line item was used for Ohio State Highway Patrol training and associated costs at the Mid-Ohio Sports Car Course.

5LM0 768698 Criminal Justice Services Law Enforcement Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$518,987	$555,577	$751,692	$881,216	$850,000	$850,000
% change	7.1%	35.3%	17.2%	-3.5%	0.0%

Source: Dedicated Purpose Fund Group: 15% of the money credited to the Ohio Law Enforcement Training Fund (Fund 5JNO), which derives its money from 2% of the tax levied on gross casino revenue and credited to the Casino Tax Revenue Fund

Legal Basis: R.C. 5753.03; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 487 of the 129th G.A.)

Purpose: This line item is used to provide law enforcement training to local government entities.

5ML0 769635 Infrastructure Protection

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$69,054	$52,871	$68,751	$72,602	$89,000	$91,000
% change	-23.4%	30.0%	5.6%	22.6%	2.2%

Source: Dedicated Purpose Fund Group: $200 fee for initial scrap metal dealer registration and $150 annual renewal fee

Legal Basis: R.C. 4737.045; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 51 of the 130th G.A.)

Purpose: This line item supports the Scrap Metal Dealer Oversight Program, which is intended to reduce the adverse effect of scrap metal theft on critical infrastructure across the state by requiring scrap metal dealers to register annually and to upload electronically certain daily business transactions.

Dedicated Purpose Fund Group

5RH0 767697 OIU Special Projects

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$575,979	$201,174	$523,188	$213,987	$750,000	$750,000
% change	-65.1%	160.1%	-59.1%	250.5%	0.0%

Source: Dedicated Purpose Fund Group: (1) Nonfederal money received by the Investigative Unit that is not otherwise required by law to be deposited into another fund, (2) transfers from other state agencies, and (3) investment earnings

Legal Basis: R.C. 5502.132; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item is used to pay the operating expenses of investigatory activities performed by the Investigative Unit pursuant to non-federal agreements with the Ohio Department of Health and the Ohio Department of Behavioral Health.

5RS0 768621 Community Police Relations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$532,842	$641,681	$913,974	$250,266	$0	$0
% change	20.4%	42.4%	-72.6%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: (1) $4.0 million transfer from the FY 2015 GRF ending balance pursuant to Section 512.30 of H.B. 64 of the 131st G.A., (2) $2.2 million transfer from the GRF in FY 2020 pursuant to Section 512.30 of H.B. 166 of the 133rd G.A., and (3) $1.15 million transfer from the GRF in FY 2023 pursuant to Section 512.30 of H.B. 110 of the 134th G.A.

Legal Basis: Discontinued line item (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item was used to implement key recommendations of the Ohio Task Force on Community-Police Relations, including a public awareness campaign and state-provided assistance with policy-making and manuals. Effective July 1, 2024, these costs are paid solely from GRF line item 768435, Community Police Relations. Expenditures after FY 2023 reflect spending down the available cash balance of Fund 5RS0.

Dedicated Purpose Fund Group

5TJ0 763603 Security Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$230,171	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: One-time $7,345,000 cash transfer in FY 2017 from the Public School Building Fund (Fund 7021) pursuant to Section 12 of H.B. 384 of the 131st G.A.

Legal Basis: Discontinued line item (originally established by H.B. 384 of the 131st G.A.)

Purpose: Funds were disbursed from this line item by the Ohio Emergency Management Agency as competitive grants of up to $100,000 to nonprofit organizations for eligible security improvements that assisted the organization in preventing, preparing for, or responding to acts of terrorism.

5TZ0 761682 Recovery Ohio Law Enforcement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$6,500,000	$3,250,000
% change	N/A	N/A	N/A	N/A	-50.0%

Source: Dedicated Purpose Fund Group: All funding awarded to the state by court order to address the effects of the opioid crisis, unless such money is specifically directed elsewhere by the court

Legal Basis: R.C. 126.67; Sections 373.10 and 373.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used in conjunction with GRF line item 761403, Recovery Ohio Law Enforcement, to pay for management and oversight of programs that disburse state grants to narcotics task forces and law enforcement agencies and for the operating expenses of the Office of Criminal Justice Services (OCJS) related to those programs.

The combined appropriations of this line item and GRF line item 761403, Recovery Ohio, are fully earmarked in FY 2026 and FY 2027 as follows: (1) up to $3,400,000 to support narcotics task forces that focus on cartel trafficking interdiction, (2) up to $2,500,000 for narcotics task forces to build and strengthen partnerships with local law enforcement, and (3) up to $600,000 to partner with the Department of Administrative Services' Office of Information Technology to enhance and maintain a uniform records management and data intelligence system, and to provide case management, collaboration, data sharing, and data analytics tools for narcotics task forces and law enforcement agencies.

Dedicated Purpose Fund Group

5TZ0 761683 Ohio Narcotics Intelligence Center

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$13,200,000	$6,750,000
% change	N/A	N/A	N/A	N/A	-48.9%

Source: Dedicated Purpose Fund Group: All funding awarded to the state by court order to address the effects of the opioid crisis, unless such money is specifically directed elsewhere by the court

Legal Basis: R.C. 126.67; Sections 373.10 and 373.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used in conjunction with GRF line item 761411, Ohio Narcotics Intelligence Center, to operate and maintain the Ohio Narcotics Intelligence Center (ONIC) consisting of personnel assigned to intelligence and computer forensic analysis that assist Ohio narcotics task forces and law enforcement agencies.

5Y10 764695 State Highway Patrol Continuing Professional Training

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$236,573	$242,474	$256,922	$291,300	$148,000	$148,000
% change	2.5%	6.0%	13.4%	-49.2%	0.0%

Source: Dedicated Purpose Fund Group: Reimbursements from the Attorney General for required continuing professional training successfully completed by troopers of the Ohio State Highway Patrol (required training subject to available funding)

Legal Basis: R.C. 109.803; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on February 25, 2008)

Purpose: This line item is used for paying costs of the Ohio State Highway Patrol's continuing professional training programs.

5Y10 767696 Ohio Investigative Unit Continuing Professional Training

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$1,200	$5,150	$4,350	$10,000	$10,000
% change	N/A	329.2%	-15.5%	129.9%	0.0%

Source: Dedicated Purpose Fund Group: Reimbursements from the Attorney General for required continuing professional training successfully completed by Investigative Unit agents (required training subject to available funding)

Legal Basis: R.C. 109.803; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on February 25, 2008)

Purpose: This line item is used for paying the costs of the Investigative Unit's continuing professional training programs.

Dedicated Purpose Fund Group

6220 767615 Investigative, Contraband, and Forfeiture

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$41,297	$60,129	$61,263	$39,944	$61,000	$61,000
% change	45.6%	1.9%	-34.8%	52.7%	0.0%

Source: Dedicated Purpose Fund Group: Money from the disposal of contraband, proceeds, and instrumentalities forfeited pursuant to the state's criminal and civil forfeiture laws

Legal Basis: R.C. 2981.13; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 163 of the 123rd G.A.)

Purpose: This line item is used by the Investigative Unit, in accordance to state forfeiture law, to pay for investigative supplies, law enforcement equipment, evidence purchase, and payments to confidential informants.

6570 763652 Utility Radiological Safety

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,019,855	$1,245,376	$1,183,187	$1,354,594	$1,420,000	$1,467,000
% change	22.1%	-5.0%	14.5%	4.8%	3.3%

Source: Dedicated Purpose Fund Group: Portion of the assessments that the Utility Radiological Safety Board (URSB) imposes on nuclear electric utilities to fund emergency response planning and preparedness

Legal Basis: R.C. 4937.05; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in July 1988)

Purpose: The Ohio Emergency Management Agency uses this line item fund radiological safety programs including: (1) chairing the Utility Radiological Safety Board, (2) staffing the Radiological Analysis Section, (3) overseeing radiological emergency planning for the state, and (4) operating the Radiological Instrumentation Maintenance and Calibration Section, all of which provide safety support for the nuclear power plants within and immediately adjacent to Ohio.

Dedicated Purpose Fund Group

6810 763653 SARA Title III Hazmat Planning

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$155,030	$221,535	$241,579	$30,911	$400,000	$331,000
% change	42.9%	9.0%	-87.2%	1,194.0%	-17.3%

Source: Dedicated Purpose Fund Group: Grants received from the State Emergency Response Commission, the fiscal agent of which is the Ohio Environmental Protection Agency

Legal Basis: Sections 373.10 and 373.50 of H.B. 96 of the 136th G.A. (originally established by H.B. 111 of the 118th G.A.)

Purpose: This line item is used to implement the Ohio Emergency Management Agency's responsibilities under R.C. Chapter 3750 (emergency planning and community right-to-know) and supports the operating costs associated with hazardous and toxic chemical emergency preparedness through assistance with planning, training, and exercises. This line item is also used to pay the state match for the Hazardous Materials Emergency Preparedness grant program, which is funded through line item 763609, Federal Disaster Relief.

Fiduciary Fund Group

5J90 761678 Federal Salvage/GSA

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$435,012	$374,623	$23,472	$949,104	$600,000	$600,000
% change	-13.9%	-93.7%	3,943.5%	-36.8%	0.0%

Source: Fiduciary Fund Group: Cash received from local law enforcement agencies to purchase vehicles through the AutoChoice Program administered by the U.S. General Services Administration (GSA)

Legal Basis: Section 373.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on September 27, 1999)

Purpose: This line item is used to purchase vehicles on behalf of local law enforcement agencies through the U.S. General Services Administration's (GSA) AutoChoice Program.

Fiduciary Fund Group

5V10 762682 License Plate Contributions

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,524,590	$2,591,933	$2,609,137	$2,689,628	$2,900,000	$3,000,000
% change	2.7%	0.7%	3.1%	7.8%	3.4%

Source: Fiduciary Fund Group: Mandatory contributions for the initial issuance and annual renewal of certain specialty license plates

Legal Basis: R.C. 4501.21; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 87 of the 125th G.A.)

Purpose: This line item is used to distribute customer donations to nonprofit entities including colleges, universities, schools, and charitable organizations that are collected as supplementary vehicle registration fees for the purchase of certain specialty logo license plates.

Holding Account Fund Group

R024 762619 Unidentified Motor Vehicle Receipts

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,725,452	$1,922,073	$1,542,654	$1,280,950	$1,641,000	$1,641,000
% change	11.4%	-19.7%	-17.0%	28.1%	0.0%

Source: Holding Account Fund Group: Cash received by the Department of Public Safety that is provisional in nature or for which proper identification or disposition cannot immediately be determined (deputy registrar receipts, contingent money for licenses or inspection fees, photographic copies, accident reports and similar evidentiary material, and other miscellaneous fees)

Legal Basis: R.C. 4501.26; Section 373.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to refund overpayments from customer transactions with the BMV, including in-person, mail-in, and online transactions back to the customer.

Holding Account Fund Group

R052 762623 Security Deposits

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$50,000	$50,000	$50,000
% change	N/A	N/A	N/A	0.0%	0.0%

Source: Holding Account Fund Group: Security deposits required when uninsured motorists are involved in traffic crashes; investment earnings are credited to the Roadwork Development Fund (Fund 4W00) used by the Department of Development

Legal Basis: R.C. 4509.27; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 73 of the 124th G.A.)

Purpose: This line item is used to pay court-ordered judgments for damages arising out of an accident with an uninsured motorist where a security deposit was required to be made and to return any security deposits where it is determined by a court that one is no longer necessary.

Federal Fund Group

3370 763515 COVID Relief - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$104,286,998	$151,433,683	$122,441,258	$85,444,161	$150,000,000	$150,000,000
% change	45.2%	-19.1%	-30.2%	75.6%	0.0%

Source: Federal Fund Group: FAL 97.036, Disaster Grants - Public Assistance (Presidentially Declared Disasters)

Legal Basis: Section 373.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on March 8, 2021)

Purpose: This line item is used by the Ohio Emergency Management Agency for COVID-related Federal Emergency Management Agency's (FEMA) program pass-through funding.

Federal Fund Group

3370 763609 Federal Disaster Relief

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$72,512,089	$41,016,550	$47,080,500	$45,651,222	$73,500,000	$73,500,000
% change	-43.4%	14.8%	-3.0%	61.0%	0.0%

Source: Federal Fund Group: Various grants awarded by the U.S. Department of Homeland Security's Federal Emergency Management Agency (FEMA) and the U.S. Department of Transportation, primarily: (1) FAL 97.042, Emergency Management Performance Grants, (2) FAL 97.067, Homeland Security Grant Program, (3) FAL 97.039, Hazard Mitigation Grant, (4) FAL 97.036, Disaster Grants - Public Assistance (Presidentially Declared Disasters), and (5) FAL 97.008, Nonprofit Security Grant Program

Legal Basis: Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item is used to disburse federal awards received from the U.S. Department of Homeland Security, Federal Emergency Management Agency, and the U.S. Department of Transportation. The types of awards received from these federal agencies assist with preparing for, responding to, and mitigating all hazards that may impact Ohio. This includes funding distributed to local emergency management agencies (EMAs), law enforcement, and local emergency planning commissions to assist with preparing for disaster response, to prevent terrorism activities, and to respond to events involving hazardous materials.

3390 763647 Emergency Management Assistance and Training

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,677,289	$785,820	$0	$0	$0	$0
% change	-78.6%	-100.0%	N/A	N/A	N/A

Source: Federal Fund Group: (1) FAL 97.042, Emergency Management Performance Grants, (2) FAL 97.067, Homeland Security Grant Program, and (3) FAL 20.703, Interagency Hazardous Materials Public Sector Training and Planning Grants

Legal Basis: Discontinued line item (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item was used to support building a comprehensive emergency preparedness system for the protection of life and property from all hazards. Such activities generally include: (1) assisting the state and local governments in building and sustaining emergency management and preparedness capabilities, (2) funding various preparedness activities, such as planning, equipment, training, and exercises, and (3) administering federal programs to distribute funds to eligible jurisdictions to build preparedness capabilities. Effective July 1, 2019, H.B. 166 of the 133rd G.A. redirected future grants for this purpose for crediting to the existing federal Disaster Relief Fund (Fund 3370).

Federal Fund Group

3FP0 767620 Ohio Investigative Unit Justice Contraband

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$381	$330	$0	$1,095	$10,000	$10,000
% change	-13.3%	-100.0%	N/A	813.2%	0.0%

Source: Federal Fund Group: (1) Money received by the Investigative Unit pursuant to federal forfeiture law under the U.S. Department of Justice Equitable Sharing Program, and (2) investment earnings

Legal Basis: R.C. 2981.14; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item is used by the Investigative Unit in accordance with the U.S. Department of Justice's Equitable Sharing Program.

3GL0 768619 Justice Assistance Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,929,172	$6,166,021	$5,828,653	$6,924,349	$10,000,000	$10,000,000
% change	4.0%	-5.5%	18.8%	44.4%	0.0%

Source: Federal Fund Group: FAL 16.738, Edward Byrne Memorial Justice Assistance Grant (JAG) Program

Legal Basis: R.C. 5502.62; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item is used by the Office of Criminal Justice Services in its role as the State Administering Agency (SAA) to disburse federal Justice Assistance Grant (JAG) Program awards. The JAG Program supports a broad range of programs, including law enforcement, prosecution and courts, prevention and education, institutional and community corrections, drug treatment, and planning, evaluation, and technology improvements. JAG funds are awarded to each state based on a statutory formula. The state is required to pass through a predetermined percentage of funds to units of local governments, typically around 70%, and is permitted to use up to 10% for costs associated with administering the award.

Federal Fund Group

3GR0 764693 Highway Patrol Justice Contraband

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$83,610	$136,603	$204,241	$184,966	$227,000	$227,000
% change	63.4%	49.5%	-9.4%	22.7%	0.0%

Source: Federal Fund Group: (1) Money received by the Ohio State Highway Patrol pursuant to federal forfeiture law under the U.S. Department of Justice Equitable Sharing Program, and (2) investment earnings

Legal Basis: R.C. 2981.14; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 53 of the 131st G.A.)

Purpose: This line item is used by the Ohio State Highway Patrol in accordance with the U.S. Department of Justice's Equitable Sharing Program.

3GS0 764694 Highway Patrol Treasury Contraband

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$22,924	$25,227	$79,215	$90,257	$80,000	$80,000
% change	10.0%	214.0%	13.9%	-11.4%	0.0%

Source: Federal Fund Group: (1) Money received by the Ohio State Highway Patrol pursuant to federal forfeiture law under the U.S. Department of Treasury Equitable Sharing Program, and (2) investment earnings

Legal Basis: R.C. 2981.14; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 53 of the 131st G.A.)

Purpose: This line item is used by the Ohio State Highway Patrol in accordance with the U.S. Department of Treasury's Equitable Sharing Program.

3GT0 767691 Investigative Unit Federal Equity Share

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$58,613	$630	$14,050	$0	$100,000	$100,000
% change	-98.9%	2,130.4%	-100.0%	N/A	0.0%

Source: Federal Fund Group: (1) Money received by the Investigative Unit pursuant to federal forfeiture law under the U.S. Department of Treasury Equitable Sharing Program, and (2) investment earnings

Legal Basis: R.C. 2981.14; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item is used by the Investigative Unit in accordance with the U.S. Department of Treasury's Equitable Sharing Program.

Federal Fund Group

3GU0 761610 Information and Education Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$11,800	$0	$0	$0	$435,000	$435,000
% change	-100.0%	N/A	N/A	N/A	0.0%

Source: Federal Fund Group: Various grants awarded by the U.S. Department of Transportation, including FAL 20.232, Commercial Driver's License Program Implementation Grant and investment earnings

Legal Basis: R.C. 4501.08; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 53 of the 131st G.A.)

Purpose: This line item is used to reimburse the Bureau of Motor Vehicles for expenses associated with adjudication and submission of Commercial Driver's License-related convictions.

3GU0 764608 Fatality Analysis Report System Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$139,560	$167,500	$160,000	$160,000	$175,000	$175,000
% change	20.0%	-4.5%	0.0%	9.4%	0.0%

Source: Federal Fund Group: FAL 20.614, National Highway Traffic Safety Administration Discretionary Safety Grants and Cooperative Agreements and investment earnings

Legal Basis: R.C. 4501.08; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 53 of the 131st G.A.)

Purpose: This line item is used to reimburse the Ohio State Highway Patrol for operating expenses incurred to collect and share fatal traffic crash data through the Fatality Analysis Reporting System (FARS).

3GU0 764610 Highway Safety Programs Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,966,851	$4,694,802	$4,400,724	$5,372,329	$5,226,000	$5,333,000
% change	18.4%	-6.3%	22.1%	-2.7%	2.0%

Source: Federal Fund Group: Various federal highway safety grants, most notably ongoing funding from: (1) FAL 20.616, National Priority Safety Programs, (2) FAL 20.600, State and Community Highway Safety, and (3) FAL 20.205, Highway Planning and Construction; and investment earnings

Legal Basis: R.C. 4501.08; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 53 of the 131st G.A.)

Purpose: This line item is used to pay the costs of administering certain federally-funded highway safety programs, which target specific behaviors and activities in an effort to reduce the number of Ohio motorists killed or injured as a result of traffic crashes.

Federal Fund Group

3GU0 764659 Motor Carrier Safety Assistance Program Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,808,780	$7,224,520	$9,103,482	$8,725,392	$11,242,000	$11,582,000
% change	24.4%	26.0%	-4.2%	28.8%	3.0%

Source: Federal Fund Group: Various grants awarded by the U.S. Department of Transportation Federal Motor Carrier Safety Administration for commercial vehicle safety initiatives, including ongoing funding from FAL 20.218, Motor Carrier Safety Assistance and investment earnings

Legal Basis: R.C. 4501.08; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 53 of the 131st G.A.)

Purpose: This line item is used, in conjunction with Fund 5TM0 line item 764605, Motor Carrier Enforcement Expenses, for the Ohio State Highway Patrol's costs of enforcing laws pertaining to the safe operation of commercial motor vehicles under the federal Motor Carrier Safety Assistance Program.

3GU0 765610 EMS Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$128,864	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Federal Fund Group: Various federal awards received from the U.S. Department of Health and Human Services, primarily from FAL 93.127, Emergency Medical Services for Children, and investment earnings

Legal Basis: Discontinued line item (originally established by H.B. 53 of the 131st G.A.)

Purpose: This line item was primarily used to support the expansion and improvement of emergency medical services for children who need treatment for trauma and critical care.

Federal Fund Group

3GU0 769610 Investigations Grants - Food Stamps, Liquor, and Tobacco Laws

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$777,282	$680,799	$655,899	$915,112	$1,000,000	$1,000,000
% change	-12.4%	-3.7%	39.5%	9.3%	0.0%

Source: Federal Fund Group: Various federal awards, including ongoing funding from FAL 10.561, State Administrative Matching Grants for the Supplemental Nutrition Assistance Program and investment earnings

Legal Basis: R.C. 4501.08; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item is used for expenses related to the federal awards received from the Ohio Department Job and Family Services, the Ohio Department of Behavioral Health, and the Ohio Traffic Safety Office. The awards reimburse the Investigative Unit for expenses incurred during investigations of the illegal sale of food stamp benefits, the illegal sale of tobacco to minors, and alcohol-related crashes.

3GU0 769631 Homeland Security Disaster Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$502,044	$370,074	$437,900	$723,846	$1,500,000	$1,500,000
% change	-26.3%	18.3%	65.3%	107.2%	0.0%

Source: Federal Fund Group: Various federal awards, including ongoing funding from FAL 97.067, Homeland Security Grant Program and investment earnings

Legal Basis: R.C. 4501.08; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item is used to reimburse Ohio Homeland Security for expenses incurred related to preventing, preparing for, and responding to acts of terrorism.

Federal Fund Group

3GV0 761612 Traffic Safety Action Plan Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$16,129,597	$16,851,181	$18,806,757	$18,965,275	$31,625,000	$31,685,000
% change	4.5%	11.6%	0.8%	66.8%	0.2%

Source: Federal Fund Group: Various federal awards received from the National Highway Traffic Safety Administration, primarily ongoing funding from: (1) FAL 20.600, State and Community Highway Safety, (2) FAL 20.616, National Priority Safety Programs, and (3) FAL 20.608, Minimum Penalties for Repeat Offenders for Driving While Intoxicated; and investment earnings

Legal Basis: R.C. 4501.09; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 53 of the 131st G.A.)

Purpose: This line item is used to administer and disburse various federal National Highway Traffic Safety Administration grants awarded to the state of Ohio. This line item also pays for the administrative expenses of the Ohio Traffic Safety Office for management of the awards and provides funding to subrecipients to implement highway safety programs identified within Ohio's Highway Safety Plan.

3HT0 768699 Coronavirus Emergency Supplemental Funding

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$6,486,671	$1,454,870	$2,628,135	$15	$0	$0
% change	-77.6%	80.6%	-100.0%	-100.0%	N/A

Source: Federal Fund Group: FAL 16.034, Coronavirus Emergency Supplemental Funding Program

Legal Basis: Discontinued line item (originally established by Controlling Board on May 11, 2020)

Purpose: This line item was used to provide reimbursement grants to units of local government, state agencies, state-supported universities, statewide and local nonprofit or faith-based associations, and law enforcement agencies for Coronavirus prevention, preparation, and response.

Federal Fund Group

3L50 768604 Justice Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$12,030,510	$16,579,628	$18,636,736	$27,436,081	$25,000,000	$25,000,000
% change	37.8%	12.4%	47.2%	-8.9%	0.0%

Source: Federal Fund Group: Various federal awards received from the U.S. Department of Justice and the U.S. Department of Health and Human Services, including ongoing funding from: (1) FAL 93.671, Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services, (2) FAL 16.588, Violence Against Women Formula Grants, (3) FAL 16.554, National Criminal History Improvement Program, (4) FAL 16.593, Residential Substance Abuse for State Prisoners, and (5) FAL 16.742, Paul Coverdell Forensic Sciences Improvement Grant Program

Legal Basis: R.C. 5502.62; Section 373.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 67 of the 127th G.A.)

Purpose: This line item is used to distribute various federal awards, the purposes of which generally include: (1) reducing family and school violence, (2) combating violent crimes against women and human trafficking, (3) enabling access to criminal history and related records for Ohio, (4) supporting criminal justice and substance abuse treatment programs, and (5) improving forensic science and medical examiner services.

Dedicated Purpose Fund Group

4A30 870614 Grade Crossing Protection Devices - State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$828,887	$1,344,503	$1,572,338	$1,422,990	$1,200,000	$1,200,000
% change	62.2%	16.9%	-9.5%	-15.7%	0.0%

Source: Dedicated Purpose Fund Group: $1.2 million per year from the state gasoline tax

Legal Basis: R.C. 4907.471 and 4907.472; Section 375.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to provide warning devices (including flasher lights and gates) at rail-highway crossings. Funds from this line item are used to provide preliminary funding for upgrades or funding for which federal funds cannot be used (e.g., to cover preliminary engineering costs). The upgrades are undertaken by the railroads, and the PUCO reimburses them for the expenditure when the project is complete.

4L80 870617 Pipeline Safety - State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$340,489	$249,930	$188,205	$284,069	$350,000	$360,000
% change	-26.6%	-24.7%	50.9%	23.2%	2.9%

Source: Dedicated Purpose Fund Group: Assessments against gas and natural gas pipeline operators (individual assessments are based on the total amount of gas supplied during the calendar year preceding the assessment; assessments are made in October of each year and the total amount assessed depends on the appropriation level)

Legal Basis: R.C. 4905.92; Section 375.10 of H.B. 96 of the 136th G.A.

Purpose: Moneys in this line item are used to administer the pipeline safety code for all gas and natural gas pipeline operators in the state and to finance PUCO's duties and responsibilities under the program. The line item partially covers the cost associated with PUCO's pipeline inspectors and inspection program.

5610 870606 Power Siting Board

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,159,598	$2,200,947	$2,949,849	$3,092,374	$1,100,000	$1,100,000
% change	89.8%	34.0%	4.8%	-64.4%	0.0%

Source: Dedicated Purpose Fund Group: Fees submitted with applications for a certificate of environmental compatibility and public need plus reimbursements for expenses incurred in processing applications. Utilities are billed annually for expenses incurred in the prior year.

Legal Basis: R.C. 4906.06; Section 375.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides operating funds for the Power Siting Board. The board is empowered to approve, disapprove, or "modify and approve" applications for a certificate of environmental compatibility and public need. A public utility must have such a certificate before constructing or expanding major utility facilities.

Dedicated Purpose Fund Group

5F60 870622 Utility and Railroad Regulation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$36,893,716	$35,152,890	$36,626,274	$39,772,231	$45,851,137	$47,757,281
% change	-4.7%	4.2%	8.6%	15.3%	4.2%

Source: Dedicated Purpose Fund Group: Assessments against the intrastate revenues of the railroads and utilities regulated by the Public Utilities Commission. The total assessment in any year is equal to the agency's appropriation from fund. If expenditures are less than appropriations in a given year, the next year's assessment is reduced by the difference.

Legal Basis: R.C. 4905.10; Section 375.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds activities related to the regulation of investor-owned telephone, electric, gas, water and sewer utilities. The item also funds the Commission's regulation of railroads.

5F60 870624 NARUC/NRRI Subsidy

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$67,892	$45,341	$45,341	$46,791	$45,340	$45,340
% change	-33.2%	0.0%	3.2%	-3.1%	0.0%

Source: Dedicated Purpose Fund Group: Assessments against the intrastate revenues of the railroads and utilities regulated by the Public Utilities Commission (see item 870622 above)

Legal Basis: Section 375.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds PUCO's share of an assessment levied by the National Association of Regulatory Utility Commissioners (NARUC) to support the National Regulatory Research Institute (NRRI). The fee is based on a percentage of utilities' operating revenues by class of utility.

5LT0 870640 Intrastate Registration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$200,830	$207,505	$209,887	$204,206	$230,298	$237,207
% change	3.3%	1.1%	-2.7%	12.8%	3.0%

Source: Dedicated Purpose Fund Group: Fees paid by for-hire motor carriers operating solely in Ohio: $30 per year for a tractor or truck pulling trailer, tow truck, or bus and $20 per year for a straight truck, van, or car.

Legal Basis: R.C. 4921.19; Section 375.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to enforce the Federal Motor Carrier Safety Regulations for intrastate motor carriers operating in Ohio.

Dedicated Purpose Fund Group

5LT0 870641 Unified Carrier Registration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$460,670	$468,314	$411,752	$430,324	$451,794	$465,348
% change	1.7%	-12.1%	4.5%	5.0%	3.0%

Source: Dedicated Purpose Fund Group: Fees for unified carrier registration

Legal Basis: R.C. 4921.11 and 4921.19; Section 375.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to enforce the Federal Motor Carrier Safety Regulations for motor carriers operating interstate.

5LT0 870643 Non-Hazardous Materials Civil Forfeiture

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$312,265	$248,142	$253,545	$256,813	$278,202	$286,548
% change	-20.5%	2.2%	1.3%	8.3%	3.0%

Source: Dedicated Purpose Fund Group: Forfeitures paid by for-hire motor carriers, private motor carriers, or persons subject to the laws governing the transportation of persons or property

Legal Basis: R.C. 4923.99 and 4921.21; Section 375.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds the administrative costs of the civil forfeitures program, and centralizes collection of civil forfeitures from for-hire motor carriers, private motor carriers, or persons subject to the laws governing the transportation of persons or property. The Revised Code requires that the forfeitures be deposited into the Public Utilities Transportation Safety Fund (Fund 5LT0) until a point of parity is reached when the amount in the fund equals the total amount appropriated from the fund for the fiscal year. Once the point is reached, additional forfeitures must be deposited into the GRF.

Dedicated Purpose Fund Group

5LT0 870644 Hazardous Materials Civil Forfeiture

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,062,339	$994,580	$1,043,786	$822,157	$1,167,567	$1,178,594
% change	-6.4%	4.9%	-21.2%	42.0%	0.9%

Source: Dedicated Purpose Fund Group: Forfeitures paid by motor carriers and persons who transport hazardous materials

Legal Basis: R.C. 4923.99 and 4921.21; Section 375.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds emergency response training and other hazardous materials training programs throughout the state. According to law, 50% must go to Cleveland State University for its training program for public safety and emergency services personnel, and 45% must be distributed to other educational institutions, state agencies, regional planning commissions, and political subdivisions. The remaining 5% must be retained by PUCO for administering the law. In the event that the fund receives less than $400,000, the Cleveland State University program would receive no less than $200,000.

5LT0 870645 Motor Carrier Enforcement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,072,017	$4,578,465	$5,878,826	$5,663,000	$5,680,962	$5,786,733
% change	-9.7%	28.4%	-3.7%	0.3%	1.9%

Source: Dedicated Purpose Fund Group: Revenues derived from annual taxes on for-hire motor carriers subject to PUCO regulation

Legal Basis: R.C. 4921.13 and 4921.19; Section 375.10 of H.B. 96 of the 136th G.A.

Purpose: Funds in this line item support activities related to the enforcement of statutes, rules and regulations governing for-hire motor carriers, which are a public utility in Ohio. PUCO ensures that these regulated motor carriers adhere to state and federal safety standards. This line item provides matching funds for federal grants funding appropriated through line item 870608.

Dedicated Purpose Fund Group

5Q50 870626 Telecommunications Relay Service

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$895,411	$738,789	$409,652	$326,495	$1,020,000	$1,020,000
% change	-17.5%	-44.6%	-20.3%	212.4%	0.0%

Source: Dedicated Purpose Fund Group: An annual assessment from telecommunication service providers. The Revised Code specifies that the amount assessed against each provider be determined using a competitively neutral formula determined by PUCO.

Legal Basis: R.C. 4905.84; Section 375.10 of H.B. 96 of the 136th G.A.

Purpose: The Americans with Disabilities Act mandates an intrastate telecommunications relay service (TRS) for persons with communication disabilities. TRS enables persons with hearing or speech disabilities to communicate by phone in a manner functionally equivalent to someone without such a disability through the use of a text telephone yoke (TTY) or other similar devices. This line item reimburses the service vendor for the costs of providing the service.

5QR0 870646 Underground Facilities Protection

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$20,000	$20,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: Fines for compliance failures regarding underground utility damage prevention

Legal Basis: R.C. 4913.29 and 4913.31; Section 375.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds grants to provide public awareness, training, education, and incentive programs to reduce the number and severity of compliance failures among those that dig underground. Revenues to the fund consist of all fines collected under the underground utility damage prevention law enacted by S.B. 378 of the 130th G.A. The maximum fine is $2,500 for a first offense and $5,000 for a subsequent offense for most violations.

Dedicated Purpose Fund Group

5QS0 870647 Underground Facilities Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$237,554	$218,910	$153,622	$239,729	$246,776
% change	N/A	-7.8%	-29.8%	56.1%	2.9%

Source: Dedicated Purpose Fund Group: Registration fees and related fines paid by those who participate in the one-call notification system

Legal Basis: R.C. 4913.30; Section 375.10 of H.B. 96 of the 136th G.A.

Purpose: This line item must be used for the operation of the underground technical committee, created under R.C. 3781.34. The line item also funds PUCO in the performance of its duties created under S.B. 378 of the 130th G.A. Revenues to this fund consist of safety registration fees collected from each utility, excavator, developer, and designer who participates in the one-call notification system, and fines related to failure to register. The required safety registration fee, which is determined by PUCO, can be up to $50 annually. PUCO must administer and oversee the registration process. R.C. 4913.03 provides that failure to register results in a fine up to $2,500.

Federal Fund Group

3330 870601 Gas Pipeline Safety

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,406,195	$1,323,721	$1,534,041	$1,136,269	$1,683,226	$1,733,723
% change	-5.9%	15.9%	-25.9%	48.1%	3.0%

Source: Federal Fund Group: FAL 20.700, Pipeline Safety

Legal Basis: R.C. 4905.91; Section 375.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for operating costs for the Gas Pipeline Safety program. This federal grant program was originally authorized by the Natural Gas Pipeline Safety Act of 1968 and more recently by the Protecting our Infrastructure of Pipelines and Enhancing Safety Act of 2020. The grant supports up to 80% of the cost of personnel, equipment and activities reasonably required to carry out inspection and enforcement activities of intrastate pipeline facilities transporting natural gas or hazardous liquids. In order to remain eligible for the funds, the state must maintain a previously established level of effort. The state's share of expenses comes from line item 870622, Utility and Railroad Regulation.

Federal Fund Group

3500 870608 Motor Carrier Safety

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,578,169	$9,589,227	$12,386,257	$16,166,336	$16,103,547	$16,288,415
% change	11.8%	29.2%	30.5%	-0.4%	1.1%

Source: Federal Fund Group: FAL 20.218, Motor Carrier Safety Assistance Program (Federal Motor Carrier Safety Administration)

Legal Basis: R.C. 4921.21; Section 375.10 of H.B. 96 of the 136th G.A.

Purpose: These federal funds are used to administer the Motor Carrier Safety Assistance Program (MCSAP) involving the safe operation of commercial motor vehicles. Specific funded activities include vehicle inspections; traffic enforcement; motor carrier reviews; educational outreach by state agencies; safety data uploads and related data quality initiatives; and new entrant carrier reviews. To receive the grant, PUCO must maintain a certain level of expenditure, in addition to the required 15% matching share of a MCSAP grant award. Federal law changes in 2015 resulted in the consolidation of several federal grants, which increased the overall amount of funding for this specific grant. PUCO is the lead state agency for these federal funds, and the entire federal grant is appropriated through this line item. An appropriate amount of the grant is subsequently transferred to the Department of Public Safety to fund the Department's enforcement division. The matching funds for this line item come from line item 870645, Motor Carrier Enforcement.

3500 870648 Motor Carrier Administration High Priority Activities Grants and Cooperative Agreements

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$328,333	$420,691	$660,801	$237,692	$750,000	$750,000
% change	28.1%	57.1%	-64.0%	215.5%	0.0%

Source: Federal Fund Group: FAL 20.237, High Priority grant to enhance the Motor Carrier Safety Assistance Program (Federal Motor Carrier Safety Administration)

Legal Basis: R.C. 4923.09, Section 375.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in FY 2019)

Purpose: The High Priority grant program is a discretionary (competitive) grant program providing Federal financial assistance to enhance MCSAP commercial vehicle safety plan (CVSP) activities, maintain innovative technology, and new projects not included in the CVSP that have a positive impact on commercial motor vehicle safety. PUCO transfers all funds received to the Ohio Department of Public Safety, which uses the money to conduct safety enforcement activities such as vehicle inspections, commercial motor vehicle traffic stops, educational outreach to motor carrier operators, and coordination of drug interdiction activities.

Federal Fund Group

3ID0 870649 Department of Energy Grid Resiliency

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$7,122,706	$7,122,706
% change	N/A	N/A	N/A	N/A	0.0%

Source: Federal Fund Group: FAL 81.254, Grid Resilience Grants

Legal Basis: Section 375.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on November 21, 2022)

Purpose: This line item funds competitive grants supporting activities that reduce the likelihood and consequence of impacts to the electric grid due to extreme weather, wildfire, and natural disaster. The federal Infrastructure Investment and Jobs Act (IIJA) requires prioritization of transformational transmission and distribution technology solutions that generate the greatest regional or community benefit (whether rural or urban) in reducing the likelihood and consequences of disruptive events to the power system. Ohio's federal allocation under the IIJA is estimated to be $7.1 million in each year for a project period from federal fiscal year (FFY) 2022 through FFY 2026. The grant requires a 15% state match, which is met through eligible administrative and technical assistance in-kind contributions paid from line item 870622, Utility and Railroad Regulation.

3IE0 870650 Hazardous Material Commercial Vehicle Inspection Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$82,343	$181,801	$300,000	$300,000
% change	N/A	N/A	120.8%	65.0%	0.0%

Source: Federal Fund Group: FAL 20.707, Hazardous Materials State Inspection

Legal Basis: Section 375.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on October 24, 2022)

Purpose: This line item provides training and financial support for state entities to perform hazardous material shipper inspections. The funding is used to provide training normally funded by states, reimburse shipper inspection costs, and develop a certification for state hazardous materials packaging and shipping inspection programs. The goal of the federal grant is to improve the quality and consistency of shipper inspections that impact all modes of hazardous materials transport (other than pipelines) by increasing oversight at shipper locations.

Federal Fund Group

3V30 870604 Commercial Vehicle Information Systems/Networks

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$80,266	$0	$32,300	$0	$0	$0
% change	-100.0%	N/A	-100.0%	N/A	N/A

Source: Federal Fund Group: FAL 20.205, Commercial Vehicle Information Systems/Networks (Federal Highway Administration, Highway Planning and Construction grants)

Legal Basis: Discontinued line item (originally established by H.B. 94 of the 124th G.A.)

Purpose: Beginning in federal fiscal year 2017, the Commercial Vehicle Information Systems and Networks (CVISN) Program was renamed as the Innovative Technology Deployment (ITD) Program, but many programmatic components remained the same. Federal funds for the ITD Program were used to enhance existing computer systems for commercial vehicle inspections and registration. PUCO served as the lead state agency and coordinated projects with departments of Public Safety and Transportation. Multiple federal transportation grants, including CVISN, were consolidated in 2015 with the enactment of the Fixing America's Surface Transportation Act, or FAST Act. The Motor Carrier Safety Assistance Program High Priority grant program then included components of the previously separate CVISN grant program.

Dedicated Purpose Fund Group

5620 875601 Thoroughbred Development

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$973,257	$904,599	$862,051	$752,630	$870,555	$873,434
% change	-7.1%	-4.7%	-12.7%	15.7%	0.3%

Source: Dedicated Purpose Fund Group: 1.125% of pari-mutuel wagering on thoroughbred racing and 0.625% of pari-mutuel wagering on quarter horse wagering, or lesser amounts on a prorated basis if sufficient funds from the tax collections are not available; a percentage (that changes annually) of pari-mutuel wagering on commercial harness racing; an additional 0.25% of exotic wagering paid by thoroughbred and quarter horse racing permit holders; taxes paid by harness track permit holders; investment earnings of the fund

Legal Basis: R.C. 3769.08, 3769.083, and 3769.087; Section 379.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to enhance and promote the thoroughbred racing industry in Ohio by providing purse subsidies, supplements for winning Ohio horses competing with out-of-state horses, broodmare and stallion awards for breeders of winning horses, and equine research funds. It also provides wages and expenses of the fund administrator.

5630 875602 Standardbred Development

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,481,367	$874,394	$1,494,712	$877,360	$1,246,399	$1,246,970
% change	-41.0%	70.9%	-41.3%	42.1%	0.0%

Source: Dedicated Purpose Fund Group: 0.625% of pari-mutuel wagering on harness racing or a lesser amount on a prorated basis if sufficient funds from the tax are not available; an additional 0.5% of pari-mutuel wagering on harness racing not conducted by an agricultural society; 0.25% of exotic wagering on harness racing; fees assessed for the Ohio Sires Stakes races; investment earnings of the fund

Legal Basis: R.C. 3769.08, 3769.085, and 3769.087; Section 379.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to supplement standardbred purses, thereby encouraging breeding and racing, and to provide equine research funds.

Dedicated Purpose Fund Group

5650 875604 Racing Commission Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,755,827	$3,533,887	$3,227,252	$3,348,622	$3,473,682	$3,503,170
% change	-5.9%	-8.7%	3.8%	3.7%	0.8%

Source: Dedicated Purpose Fund Group: 0.25% of pari-mutuel wagering on thoroughbred, harness, and quarter horse races not conducted by fairs or agricultural societies, or a lesser amount on a prorated basis if sufficient funds from the tax are not available; 1% of exotic wagering; all license and permit fees paid by persons engaged in racing

Legal Basis: R.C. 3769.03, 3769.08, and 3769.087; Section 379.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds the operating expenses of the Commission for administration and regulation of the horse racing industry in Ohio.

5JK0 875610 Horse Racing Development - Casino

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$14,378,914	$9,939,914	$9,532,365	$9,730,608	$10,499,999	$10,499,999
% change	-30.9%	-4.1%	2.1%	7.9%	0.0%

Source: Dedicated Purpose Fund Group: 3% of the tax collections from the 33% tax on gross casino revenue imposed on licensed casino operators

Legal Basis: R.C. 5753.03; Section 379.10 of H.B. 96 of the 136th G.A. (fund originally established by H.B. 519 of the 128th G.A.; line item originally established by H.B. 153 of the 129th G.A.)

Purpose: This line item is used to support horse racing in Ohio at locations where the pari-mutuel system of wagering is conducted, to support purses, breeding programs, and operations.

5NL0 875611 Revenue Redistribution

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$9,268,465	$11,312,975	$12,868,549	$14,417,637	$12,800,000	$12,800,000
% change	22.1%	13.8%	12.0%	-11.2%	0.0%

Source: Dedicated Purpose Fund Group: 9% to 11% of video lottery terminal (VLT) revenue, pursuant to agreements between race track permit holders and horsemen's associations, or as directed by rule

Legal Basis: R.C. 3769.087; Section 379.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 386 of the 129th G.A. and by Controlling Board on May 20, 2013)

Purpose: This line item is used to distribute VLT revenue for the benefit of horse breeding and racing in Ohio, including to support purses and Commission operations at racing facilities and fairs across the state.

Fiduciary Fund Group

5C40 875607 Simulcast Horse Racing Purse

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,962,324	$4,395,947	$3,921,226	$3,592,919	$3,921,226	$3,921,226
% change	-11.4%	-10.8%	-8.4%	9.1%	0.0%

Source: Fiduciary Fund Group: A percentage, as determined by the tax rate applicable on each type of bet, of: (a) purse money from wagering on intrastate and interstate simulcast racing by a permit holder operating as a simulcast host with no live racing program or as a simulcast guest; (b) purse money from amounts wagered at satellite facilities on days when a permit holder serves as a simulcast host for a satellite facility; and (c) one-half of the commission retained by a satellite facility; plus interest earned by the fund

Legal Basis: R.C. 3769.089, 3769.26; Section 379.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 561 of the 121st G.A.)

Purpose: This line item is used to collect and distribute revenues associated with betting on simulcast horse racing. The Commission distributes any balance not used in administration of its simulcast program to supplement purse accounts at commercial tracks.

Holding Account Fund Group

R021 875605 Bond Reimbursements

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$94,110	$70,692	$108,700	$85,900	$108,700	$108,700
% change	-24.9%	53.8%	-21.0%	26.5%	0.0%

Source: Holding Account Fund Group: Cash bond deposits from permit holders for performance bonds

Legal Basis: R.C. 3769.05; Section 379.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on December 2, 1985)

Purpose: Performance bonds are retained in the fund until racing events have taken place and permit holders have paid their state taxes, then are returned to the permit holders.

General Revenue Fund

GRF 501321 Institutional Operations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,192,283,410	$1,267,687,395	$1,315,393,768	$1,383,186,976	$1,487,713,893	$1,559,983,411
% change	6.3%	3.8%	5.2%	7.6%	4.9%

Source: General Revenue Fund

Legal Basis: Sections 383.10 and 383.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item primarily pays for the operation of the Department's correctional institutions, including payroll and other costs associated with security, unit management, facility administration and maintenance, and support services.

Temporary law in H.B. 96 of the 136th G.A. (1) requires $1.0 million in FY 2026 to be used by DRC to procure a software analytics platform to establish a pilot program to transcribe and analyze all inmate phone calls, (2) permits up to $500,000 of this line item in FY 2026 and FY 2027 to be used to support projects connecting rehabilitated citizens with community projects to advance the expedited pardon initiative and to help eligible individuals navigate the process and access clemency, and (3) requires $250,000 in FY 2026 and FY 2027 for reimbursements to counties (prosecuting attorney, indigent defense counsel, the court of common pleas, the clerk of the court of common pleas, and the sheriff) for their costs incurred in the prosecution of felonies that occur on the grounds of state correctional institutions operated by DRC.

General Revenue Fund

GRF 501405 Reentry, Housing, and Support Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$71,364,771	$69,992,688	$77,412,288	$84,448,384	$87,812,700	$90,670,600
% change	-1.9%	10.6%	9.1%	4.0%	3.3%

Source: General Revenue Fund

Legal Basis: R.C. 2967.14; Sections 383.10 and 383.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 694 of the 114th G.A.)

Purpose: This line item primarily funds community residential programs operated by halfway house organizations to provide supervision and treatment services for offenders released from state prisons, referred by courts of common pleas, or sanctioned because of a violation of conditions of supervision. These services include drug and alcohol treatment, electronic monitoring, job placement, educational programs, specialized programs for sex offenders and mentally ill offenders, permanent supportive housing, community residential centers, and community transitional housing.

Temporary law in H.B. 96 of the 136th G.A. requires the Department: (1) to give priority to residential providers that accept and place individuals released from institutions operated by the Department to the supervision of the Adult Parole Authority who were previously rejected by all other residential providers in using the line item's FY 2026 and FY 2027 appropriations, and (2) to distribute $112,500 in each fiscal year to Relink to connect individuals to local resources related to addiction recovery, anti-human trafficking, and incarceration reentry services.

GRF 501406 Adult Correctional Facilities Lease Rental Bond Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$70,016,716	$106,987,936	$70,634,365	$65,429,798	$42,000,000	$60,000,000
% change	52.8%	-34.0%	-7.4%	-35.8%	42.9%

Source: General Revenue Fund

Legal Basis: Sections 383.10 and 383.20 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on August 2, 1982)

Purpose: This line item is used to make debt service payments for obligations incurred as a result of issuing bonds that cover the Department's capital appropriations.

General Revenue Fund

GRF 501407 Community Nonresidential Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$66,323,074	$62,185,613	$68,677,537	$67,166,433	$71,472,947	$74,153,531
% change	-6.2%	10.4%	-2.2%	6.4%	3.8%

Source: General Revenue Fund

Legal Basis: R.C. 5149.30 to 5149.36; Section 383.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 204 of the 113th G.A.)

Purpose: This line item's appropriation finances all or some portion of the following four grant programs to divert offenders from prison: (1) Prison Diversion, which awards grants to counties to operate intensive supervision and other community sanctions programming for felony offenders in lieu of prison or jail commitments, (2) Justice Reinvestment and Incentive Grants (JRIG), which are competitive, performance-based grants available to courts of common pleas, municipal courts, county probation departments and community-based correctional facilities (CBCFs) to reduce the number of offenders on probation supervision who violate the conditions of their supervision and potentially are sent to prison, (3) Targeted Community Alternatives to Prison (T-CAP), a voluntary grant program in which counties agree to supervise, treat, and sanction targeted offenders locally using a mix of community-based sanctions that range from supervision and electronic home monitoring to, when deemed necessary, local incarceration, including placement in a CBCF, and (4) Probation Services, which awards grants to counties to fund probation services that otherwise were being supplemented by parole officers of the Adult Parole Authority.

GRF 501408 Community Misdemeanor Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$9,339,652	$9,324,096	$9,619,970	$9,599,642	$10,101,000	$10,555,545
% change	-0.2%	3.2%	-0.2%	5.2%	4.5%

Source: General Revenue Fund

Legal Basis: R.C. 5149.30 to 5149.36; Section 383.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item funds grants to counties and cities to operate pretrial release, probation, or other local programs for misdemeanor offenders in lieu of confinement in jail. Jail diversion programs include, but are not limited to, intensive supervision, standard probation, electronic monitoring, drug testing, day reporting, work release, and community service.

General Revenue Fund

GRF 501411 Probation Improvement and Incentive Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$5,512,500	$5,760,562
% change	N/A	N/A	N/A	N/A	4.5%

Source: General Revenue Fund

Legal Basis: Sections 383.10 and 383.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the Department to award grants to municipalities with an emphasis on: (1) providing services to those addicted to opiates and other illegal substances, and (2) supplementing the programs and services funded by grants distributed from GRF line item 501407, Community Nonresidential Programs.

Prior to FY 2026, funding for this purpose was provided by Fund 5TZ0 line item 501610, Probation Improvement and Incentive Grants, which received its revenue via one-time GRF transfers.

GRF 501501 Community Residential Programs - Community Based Correctional Facilities

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$84,757,811	$88,835,860	$94,545,000	$99,643,072	$99,715,600	$100,161,800
% change	4.8%	6.4%	5.4%	0.1%	0.4%

Source: General Revenue Fund

Legal Basis: R.C. 2301.51 to 2301.56, 5120.111, and 5120.112; Section 383.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 191 of the 112th G.A.)

Purpose: This line item provides subsidies for the operation of 17 community-based correctional facilities (CBCFs), which are formed by counties or groups of counties with populations of 200,000 or more. These facilities divert nonviolent felony offenders from state correctional institutions and offer services such as education, job training, and substance abuse treatment.

GRF 503321 Parole and Community Operations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$96,772,216	$107,035,325	$111,609,096	$118,950,423	$135,000,000	$135,000,000
% change	10.6%	4.3%	6.6%	13.5%	0.0%

Source: General Revenue Fund

Legal Basis: Section 383.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item pays for the operating expenses of the Department's Division of Parole and Community Services, which provides offender release and community supervision services, community sanctions assistance, and victim services.

General Revenue Fund

GRF 504321 Administrative Operations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$25,955,016	$25,800,945	$27,033,809	$28,298,320	$29,927,970	$31,394,440
% change	-0.6%	4.8%	4.7%	5.8%	4.9%

Source: General Revenue Fund

Legal Basis: Section 383.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item pays for the operating expenses of the Department's administrative component, specifically Central Office, which oversees institutional, parole, and community service operations, and the Corrections Training Academy.

GRF 505321 Institution Medical Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$282,243,984	$301,293,975	$336,219,035	$346,490,554	$374,507,269	$397,184,187
% change	6.7%	11.6%	3.1%	8.1%	6.1%

Source: General Revenue Fund

Legal Basis: Section 383.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 215 of the 122nd G.A.)

Purpose: This line item pays for the provision of medical and behavioral services to offenders housed in the state's prison system.

GRF 506321 Institution Education Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$37,468,692	$34,956,614	$37,424,762	$42,244,425	$51,496,437	$55,665,093
% change	-6.7%	7.1%	12.9%	21.9%	8.1%

Source: General Revenue Fund

Legal Basis: Sections 383.10 and 383.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 215 of the 122nd G.A.)

Purpose: This line item primarily pays for the costs of operating a school system. This includes the provision of basic, vocational, and post-secondary education services. The line item also is used for the cost of providing inmates with reentry services designed to facilitate employment, including career development, career enhancement, job application instruction, and resume workshops.

Temporary law in H.B. 96 of the 136th G.A. earmarks $350,000 in FY 2026 and $150,000 in FY 2027 for direct distribution to the Frederick Douglass Project for Justice to operate in all prisons.

Dedicated Purpose Fund Group

4B00 501601 Sewer Treatment Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$914,003	$884,547	$856,435	$531,309	$600,000	$600,000
% change	-3.2%	-3.2%	-38.0%	12.9%	0.0%

Source: Dedicated Purpose Fund Group: Payments for institutional usage of water and/or sewage treatment facilities and from user contracts with political subdivisions and the Chillicothe VA Medical Center

Legal Basis: R.C. 5120.52; Section 383.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 330 of the 118th G.A.)

Purpose: This line item pays for costs associated with operating and maintaining water and sewage treatment facilities. The Department of Rehabilitation and Correction has water or sewage treatment facilities at four of its correctional institutions.

4D40 501603 Prisoner Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$320,057	$270,581	$298,872	$177,181	$400,000	$400,000
% change	-15.5%	10.5%	-40.7%	125.8%	0.0%

Source: Dedicated Purpose Fund Group: All money received by the Department from: (1) commissions on telephone systems and (2) services provided to prisoners in relation to electronic mail, prisoner trust fund deposits, and the purchase of music, digital music players, and other electronic devices

Legal Basis: R.C. 5120.132; Section 383.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 351 of the 119th G.A.)

Purpose: This line item pays for the costs of institutional education and program management services.

4L40 501604 Transitional Control

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,392,913	$2,363,707	$1,590,654	$1,633,957	$2,450,000	$2,450,000
% change	-1.2%	-32.7%	2.7%	49.9%	0.0%

Source: Dedicated Purpose Fund Group: Fees that prisoners may be required to pay for their confinement and supervision while under transitional control; depending upon circumstances, up to 25% of prisoner's total gross income but may be reduced or waived

Legal Basis: R.C. 2967.26; Section 383.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item pays for costs of operating the Transitional Control Program, the purpose of which is to closely monitor a prisoner's adjustment to community supervision during the final 180 days of their confinement.

Dedicated Purpose Fund Group

4S50 501608 Education Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,618,143	$2,131,908	$1,589,695	$2,201,270	$4,660,000	$4,660,000
% change	31.8%	-25.4%	38.5%	111.7%	0.0%

Source: Dedicated Purpose Fund Group: This line item's appropriation is supported by cash transfers from the Ohio Department of Education and Workforce to support institutional education services, specifically special education, adult high school, vocational education, and GED testing

Legal Basis: R.C. 5120.091; Section 383.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 715 of the 120th G.A.)

Purpose: This line item pays for costs of providing institutional education services, specifically special education, adult high school, vocational education, and GED testing.

5AF0 501609 State and Non-Federal Awards

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$910,117	$812,648	$1,235,747	$514,152	$1,300,000	$1,300,000
% change	-10.7%	52.1%	-58.4%	152.8%	0.0%

Source: Dedicated Purpose Fund Group: (1) Scrap and salvage materials sales, (2) recycling and energy conservation programs, and (3) transfers and grants from other state agencies

Legal Basis: Section 383.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on March 8, 2004)

Purpose: This line item pays for various departmental expenses.

5CV1 501627 Coronavirus Relief - Rehabilitation and Correction

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$26,167,326	$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 June 15, 2020)

Purpose: This line item paid for operating expenses incurred by the Department in its response to the effect of the COVID-19 pandemic on the staff and inmates of its correctional institutions, including hazard duty supplements, laboratory testing for staff and inmates, personal protective equipment, and other pandemic-related expenses.

Dedicated Purpose Fund Group

5H80 501617 Offender Financial Responsibility

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,501,656	$636,628	$727,700	$1,012,025	$1,860,000	$1,860,000
% change	-57.6%	14.3%	39.1%	83.8%	0.0%

Source: Dedicated Purpose Fund Group: Primarily offender post-release supervision fees and inmate medical co-payments voluntary sick calls

Legal Basis: R.C. 5120.56; Section 383.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 111 of the 122nd G.A.)

Purpose: This line item principally funds parole and community services operations for costs of delivering community residential and nonresidential services, and secondarily institutional operations, most notably medical services.

5TZ0 501610 Probation Improvement and Incentive Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,986,485	$5,000,000	$5,263,466	$5,078,719	$0	$0
% change	0.3%	5.3%	-3.5%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: (1) GRF transferred during the FY 2020-FY 2021 biennium (Sections 512.40 and 513.10 of H.B. 166 of the 133rd G.A.); (2) GRF transferred during the FY 2022-FY 2023 biennium (Section 512.40 of H.B. 110 of the 134th G.A.); (3) GRF transferred during the FY 2024-FY 2025 biennium (Section 512.10 of H.B. 33 of the 135th G.A.)

Legal Basis: Discontinued line item (originally established by H.B. 49 of the 132nd G.A.)

Purpose: This line item was used by the Department to award grants to municipalities with an emphasis on: (1) providing services to those addicted to opiates and other illegal substances, and (2) supplementing the programs and services funded by grants distributed from GRF line item 501407, Community Nonresidential Programs.

H.B. 96 of the 136th G.A. funds these purposes under new GRF line item 501411, Probation Improvement and Incentive Grants.

Dedicated Purpose Fund Group

5ZQ0 501505 Local Jail Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$75,000,000	$0
% change	N/A	N/A	N/A	N/A	-100.0%

Source: Dedicated Purpose Fund Group: $75.0 million in GRF transferred from the FY 2023 GRF ending balance (Section 513.10 of H.B. 33. of the 135th G.A.)

Legal Basis: Sections 383.10 and 383.30 of H.B. 96 of the 136th G.A. (originally established by H.B. 33. of the 135th G.A.)

Purpose: This line item supports grants to local jails for construction and renovation projects. H.B. 96 of the 136th G.A. (1) requires DRC to target county jails that have the greatest need for construction or renovation work, and projects that would improve substantially the condition, safety, and operational ability of the jail, and benefit jails that are, or will be, used by multiple counties, (2) allows DRC to establish guidelines for multicounty project applications, and (3) requires DRC to award the funds to selected counties no later than July 1, 2027.

Internal Service Activity Fund Group

1480 501602 Institutional Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,694,585	$2,824,864	$2,743,013	$2,648,754	$3,500,000	$3,500,000
% change	4.8%	-2.9%	-3.4%	32.1%	0.0%

Source: Internal Service Activity Fund Group: Money received by the Department of Rehabilitation and Correction for "labor and services" performed, including warehouses shared by correctional institutions and litter pickup crews

Legal Basis: R.C. 5120.28 and 5120.29; Section 383.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 171 of the 117th G.A.)

Purpose: This line item pays for costs incurred in providing services between the Department's correctional institutions, including the purchase of materials, supplies, and equipment, and the erection and extension of buildings used in these services.

Internal Service Activity Fund Group

2000 501607 Ohio Penal Industries

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$28,589,777	$32,242,507	$29,270,848	$30,424,728	$46,515,000	$46,515,000
% change	12.8%	-9.2%	3.9%	52.9%	0.0%

Source: Internal Service Activity Fund Group: Money generated by Ohio Penal Industries (OPI) through the sale of goods and services, primarily to state agencies

Legal Basis: R.C. 5120.28 and 5120.29; Section 383.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 171 of the 117th G.A.)

Purpose: This line item supports OPI, which operates factories and shops in the Department's correctional institutions. OPI operates factories and shops at 12 correctional institutions.

4830 501605 Leased Property Maintenance and Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,303,583	$2,140,337	$2,771,064	$2,270,446	$7,500,000	$7,500,000
% change	64.2%	29.5%	-18.1%	230.3%	0.0%

Source: Internal Service Activity Fund Group: Primarily money from the sale and leasing of unused farmland, with decreasing amounts being generated from rent and utility charges collected from departmental personnel who live in state-owned housing under the Department’s jurisdiction

Legal Basis: R.C. 5120.22; Section 383.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on February 20, 1973; codified by H.B. 152 of the 120th G.A.)

Purpose: This line item is used to: (1) maintain state-owned employee houses under the Department’s jurisdiction, (2) pay any expenses from leasing facilities or other property under the Department's jurisdiction that is not being utilized by the Department, and (3) pay any expenses for services performed, construction, maintenance, repair, reconstruction, or demolition of any other facilities or property owned by the Department.

Internal Service Activity Fund Group

5710 501606 Corrections Training Maintenance and Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$221,568	$1,095,742	$852,110	$1,028,760	$940,000	$940,000
% change	394.5%	-22.2%	20.7%	-8.6%	0.0%

Source: Internal Service Activity Fund Group: Charges to individuals from outside the Department of Rehabilitation and Correction for training provided by the Corrections Training Academy

Legal Basis: Section 383.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on October 9, 1984)

Purpose: This line item primarily pays for expenses associated with operation of the Corrections Training Academy on the grounds of the Orient Correctional Complex in Pickaway County.

5L60 501611 Information Technology Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$113,239	$659,527	$127,194	$265,160	$500,000	$500,000
% change	482.4%	-80.7%	108.5%	88.6%	0.0%

Source: Internal Service Activity Fund Group: Primarily money generated by data processing services via agreements with other agencies and companies for specially formatted data extracts and information technology services

Legal Basis: Section 383.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on April 10, 2000)

Purpose: This line item pays for the multi-year costs associated with information technology system upgrades and enhancements.

Federal Fund Group

3230 501619 Federal Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,665,531	$3,942,363	$3,439,101	$3,825,229	$4,500,000	$4,500,000
% change	136.7%	-12.8%	11.2%	17.6%	0.0%

Source: Federal Fund Group: Various federal grants, directly or indirectly awarded, including: (1) FAL 16.827, Justice Reinvestment Initiative, (2) FAL 16.835, Body-Worn Camera Policy and Implementation Program, (3) FAL 84.013, Title I State Agency Program for Neglected and Delinquent Children and Youth, (4) FAL 84.048, Career and Technical Education -- Basic Grants to States, (5) FAL 93.778, Medical Assistance Program, and (6) FAL 16.606 State Criminal Alien Assistance Program

Legal Basis: Section 383.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in 1970)

Purpose: This line item is used to disburse various federal grants, directly or indirectly awarded, in support of the Department's institutional, parole, community services, education, and program management operations.

3CW0 501622 Federal Equitable Sharing

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,028	$8,380	$121,048	$35,906	$300,000	$300,000
% change	715.1%	1,344.6%	-70.3%	735.5%	0.0%

Source: Federal Fund Group: FAL 16.922, Equitable Sharing Program (payments received from the U.S. Department of Justice for the Adult Parole Authority's participation in fugitive search operations conducted by the U.S. Marshals Service)

Legal Basis: R.C. 5120.70; Section 383.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 130 of the 127th G.A.)

Purpose: This line item generally pays operating expenses associated with the Adult Parole Authority solely for law-enforcement purposes, specifically training, supplies, and equipment, per federal guidelines.

General Revenue Fund

GRF 110403 Personal Property Tax Replacement Phase Out - Local Government

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$3,770,000	$3,170,000
% change	N/A	N/A	N/A	N/A	-15.9%

Source: General Revenue Fund

Legal Basis: Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for reimbursing payments to local governments to replace the loss of property tax revenues due to the phase-out of general business tangible personal property taxes, and changes in the taxation of utilities. Prior to FY 2026, Fund 7081 line item 110907, Property Tax Replacement Phase-Out – Local Government, was used for this purpose.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing payments in accordance with the Revised Code.

General Revenue Fund

GRF 110908 Property Tax Reimbursement - Local Government

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$638,363,304	$637,065,656	$650,687,708	$673,396,827	$687,764,172	$698,816,877
% change	-0.2%	2.1%	3.5%	2.1%	1.6%

Source: General Revenue Fund

Legal Basis: R.C. 319.302 and 323.151 through 323.157; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to reimburse local governments other than school districts for losses incurred as a result of the 10% and 2.5% rollbacks and the homestead exemption reductions in real and manufactured home property taxes. Only "qualifying levies" as defined in R.C. 319.302 are subject to the rollbacks. Qualifying levies are those (1) approved at an election held before September 29, 2013; or (2) within the ten-mill limitation; or (3) provided for by the charter of a municipal corporation that was levied on the tax list for tax year 2013; or (4) subsequent renewals of such levies; or (5) subsequent substitutes for such levies under section 5705.199 of the Revised Code. Qualifying levies do not include replacement levies under section 5705.192 of the Revised Code.

Types of real property eligible for the 10% rollback include those used for farming; leasing property for farming; occupying, holding, or leasing property improved with one-, two-, or three-family dwellings (includes condominiums); or holding vacant land that the county auditor determines will be used for these purposes.

Owner-occupants of residential real property are eligible for an additional 2.5% tax reduction in qualifying levies for those primary residences.

Uncodified law in the main operating budget act increases the amount appropriated, if needed, for distributing and administering these local government subsidies in accordance with the Revised Code.

General Revenue Fund

GRF 200417 Personal Property Tax Replacement Phase Out - School District

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$46,478,241	$42,618,185
% change	N/A	N/A	N/A	N/A	-8.3%

Source: General Revenue Fund

Legal Basis: R.C. 5709.92; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to make payments to school districts and joint vocational school districts (JVSDs) to replace some of the loss in school district tax revenues due to the phase-out of general business tangible personal property taxes and changes in the taxation of utilities. Prior to FY 2026, these payments were paid from Fund 7047 line item 200902, Property Tax Replacement Phase Out Education.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing payments in accordance with the Revised Code.

GRF 200903 Property Tax Reimbursement - Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,179,838,254	$1,184,023,976	$1,223,040,646	$1,283,535,224	$1,291,917,108	$1,312,678,846
% change	0.4%	3.3%	4.9%	0.7%	1.6%

Source: General Revenue Fund

Legal Basis: R.C. 319.302, 323.151 through 323.157, and 5705.2110; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to reimburse school districts for losses incurred as a result of the reductions in real property taxes from the 10% and 2.5% rollbacks and the homestead exemption. The preceding entry for GRF line item 110908, Property Tax Reimbursement - Local Government, includes additional program details. Section 265.210 of H.B. 96 of the 136th G.A. authorizes excess appropriation in this line item (and other GRF line items) to be transferred to meet state formula aid obligations if the Director of Education and Workforce and the OBM Director determine that the transfers are necessary.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering these school district subsidies in accordance with the Revised Code.

Revenue Distribution Fund Group

5JG0 110633 Gross Casino Revenue Payments - County

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$170,429,950	$172,380,607	$168,243,033	$169,814,822	$168,320,000	$166,460,000
% change	1.1%	-2.4%	0.9%	-0.9%	-1.1%

Source: Revenue Distribution Fund Group: 51% of the tax collections from the 33% tax on gross casino revenue imposed on licensed casino operators

Legal Basis: R.C. 5753.03; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to make quarterly payments to all counties in proportion to population, as required by Section 6(C)(3)(a) of Article XV, Ohio Constitution.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

5JH0 110634 Gross Casino Revenue Payments - School Districts

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$109,371,202	$113,128,353	$114,177,214	$114,300,330	$112,210,000	$110,970,000
% change	3.4%	0.9%	0.1%	-1.8%	-1.1%

Source: Revenue Distribution Fund Group: 34% of the tax collections from the 33% tax on gross casino revenue imposed on licensed casino operators

Legal Basis: R.C. 5753.03 and 5753.11; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to make payments to school districts and other public schools in proportion to district and school student population, as required by Section 6(C)(3)(b) of Article XV, Ohio Constitution. The Department of Education and Workforce certifies student populations by county and by district and school to the Department of Taxation, which provides for payment to districts and schools twice a year, by January 31 and August 31.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

Revenue Distribution Fund Group

5JJ0 110636 Gross Casino Revenue - Host City

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$16,708,819	$16,900,060	$16,494,415	$16,648,512	$16,530,000	$16,400,000
% change	1.1%	-2.4%	0.9%	-0.7%	-0.8%

Source: Revenue Distribution Fund Group: 5% of the tax collections from the 33% tax on gross casino revenue imposed on licensed casino operators

Legal Basis: R.C. 5753.03; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to make quarterly payments to the cities in which casino facilities are located, as required by Section 6(C)(3)(c) of Article XV, Ohio Constitution.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

7047 200902 Property Tax Replacement Phase Out - Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$84,516,161	$67,964,348	$58,694,690	$51,409,162	$0	$0
% change	-19.6%	-13.6%	-12.4%	-100.0%	N/A

Source: Revenue Distribution Fund Group: From commercial activity tax receipts, amounts as needed to make required payments

Legal Basis: Discontinued line item (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item was used to make payments to school districts and joint vocational school districts (JVSDs) to replace some of the loss in school district tax revenues due to the phase-out of general business tangible personal property taxes and changes in the taxation of utilities. Beginning in FY 2026, these payments are paid from GRF line item 200417.

Revenue Distribution Fund Group

7049 336900 Indigent Drivers Alcohol Treatment

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,282,254	$1,042,793	$999,773	$966,999	$1,800,000	$1,800,000
% change	-18.7%	-4.1%	-3.3%	86.1%	0.0%

Source: Revenue Distribution Fund Group: $37.50 of the $475 fee paid to the Registrar of Motor Vehicles for reinstatement of a driver's license after it was suspended for operation of a vehicle while under the influence of alcohol or a controlled substance

Legal Basis: As needed line item; R.C. 4511.191; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used on an as-needed basis by the Department of Behavioral Health to distribute money to local courts through county and municipal indigent drivers treatment funds, which pay the costs of alcohol and drug addiction treatment programs ordered by the courts for indigent persons. These local funds have other sources of revenue in addition to money received from Fund 7049.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

7050 762900 International Registration Plan Distribution

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$21,607,431	$24,669,592	$25,743,904	$28,220,983	$26,000,000	$26,000,000
% change	14.2%	4.4%	9.6%	-7.9%	0.0%

Source: Revenue Distribution Fund Group: Annual registration taxes based on gross vehicle weight for vehicles subject to the International Registration Plan (IRP)

Legal Basis: R.C. 4501.044; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to make distributions from Fund 7050 as follows: (1) to make payments to member states for portions of Ohio registration taxes that the states are eligible to receive because of the operation within their borders of apportionable vehicles that are registered in Ohio; (2) to the Public Safety - Highway Purposes Fund (Fund 5TM0); (3) to offset IRP audit costs of the Department of Taxation and operating costs of the Bureau of Motor Vehicles in administering the IRP; and (4) to local governments as compensation for lost revenue which would have been received under prior law.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

Revenue Distribution Fund Group

7051 762901 Auto Registration Distribution

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$355,528,732	$352,598,910	$356,320,183	$352,621,614	$379,000,000	$391,000,000
% change	-0.8%	1.1%	-1.0%	7.5%	3.2%

Source: Revenue Distribution Fund Group: Annual motor vehicle license tax

Legal Basis: R.C. 4501.03; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: Money in the Auto Registration Distribution Fund (Fund 7051), is returned by the Registrar of Motor Vehicles to the counties and districts of registration. Amounts returned to the counties and districts are used for the planning, construction, and maintenance of public highways and roads, and for other related activities.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

7060 110652 Gasoline Excise Tax Fund - Municipal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$396,851,044	$398,259,155	$413,400,000	$421,900,000
% change	N/A	N/A	0.4%	3.8%	2.1%

Source: Revenue Distribution Fund Group: Motor vehicle fuel tax

Legal Basis: R.C. 5735.051 and 5735.27; Section 221.10 of H.B. 54 of the 136th G.A.

Purpose: This line item is used to distribute motor fuel excise tax revenue to municipalities. Uncodified law in the transportation budget act increases the amount appropriated, if needed. Prior to FY 2024, the distribution was made from Fund 7060 line item 110960 Gasoline Excise Tax Fund.

7060 110653 Gasoline Excise Tax Fund - Township

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$205,403,059	$206,398,884	$214,000,000	$218,400,000
% change	N/A	N/A	0.5%	3.7%	2.1%

Source: Revenue Distribution Fund Group: Motor vehicle fuel tax

Legal Basis: R.C. 5735.051 and 5735.27; Section 221.10 of H.B. 54 of the 136th G.A.

Purpose: This line item is used to distribute motor fuel excise tax revenue to townships. Uncodified law in the transportation budget act increases the amount appropriated, if needed. Prior to FY 2024, the distribution was made from Fund 7060 line item 110960 Gasoline Excise Tax Fund.

Revenue Distribution Fund Group

7060 110654 Gasoline Excise Tax Fund - County

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$345,353,200	$346,474,511	$359,800,000	$367,200,000
% change	N/A	N/A	0.3%	3.8%	2.1%

Source: Revenue Distribution Fund Group: Motor vehicle fuel tax

Legal Basis: R.C. 5735.051 and 5735.27; Section 221.10 of H.B. 54 of the 136th G.A.

Purpose: This line item is used to distribute motor fuel excise tax revenue to counties and the Ohio Turnpike and Infrastructure Commission. Uncodified law in the transportation budget act increases the amount appropriated, if needed. Prior to FY 2024, the distribution was made from Fund 7060 line item 110960 Gasoline Excise Tax Fund.

7060 110960 Gasoline Excise Tax Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$917,752,705	$900,739,553	$0	$0	$0	$0
% change	-1.9%	-100.0%	N/A	N/A	N/A

Source: Revenue Distribution Fund Group: Motor vehicle fuel tax

Legal Basis: Discontinued line item

Purpose: This line item was used to distribute money to municipal corporations, counties, and townships, to be used for a broad range of purposes related to public thoroughfares including planning, constructing, and maintaining public highways, streets, roads, and bridges, purchasing and installing traffic signs, markers, lights, and signals, and payment of bond obligations for road construction and improvements.

Beginning in FY 2024, distributions to municipal corporations, townships, and counties are made from line items 110652 Gasoline Excise Tax Fund - Municipal, 110653 Gasoline Excise Tax Fund - Township, and 110654 Gasoline Excise Tax Fund - County, respectively. Funding in 110654 Gasoline Excise Tax Fund - County may also be used for the Ohio Turnpike and Infrastructure Commission.

Revenue Distribution Fund Group

7065 110965 Public Library Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$489,850,394	$503,221,512	$489,347,998	$504,594,157	$490,000,000	$500,000,000
% change	2.7%	-2.8%	3.1%	-2.9%	2.0%

Source: Revenue Distribution Fund Group: Transfers from the GRF

Legal Basis: R.C. 131.51 and 5747.47; Sections 325.20 and 387.10 of H.B. 96 of the 136th G.A.

Purpose: Public Library Fund (Fund 7065) money is distributed to counties, and county budget commissions, which determine the amounts to be subsequently given to individual libraries based on needs for building construction and improvements, operations, maintenance, and other expenses. In a few counties, a small amount of this money is allocated to municipal corporations. Transfers from the fund are also made to various funds use by the State Library of Ohio.

7066 800966 Undivided Liquor Permits

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$18,347,132	$19,133,012	$14,519,666	$23,726,834	$14,600,000	$14,600,000
% change	4.3%	-24.1%	63.4%	-38.5%	0.0%

Source: Revenue Distribution Fund Group: Liquor permit fees

Legal Basis: R.C. 4301.30; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay liquor permit fee refunds as well as distribute the appropriate amount of liquor permit fee revenue back to the local taxing district where the permit was issued. The moneys deposited to the Undivided Liquor Permit Fund (Fund 7066) are distributed to the State Liquor Regulatory Fund (Fund 5LP0, 45%), the municipal corporations and townships in which the permitted premises are located (35%), and the Statewide Treatment and Prevention Fund (Fund 4750, 20%), which is used by the Department of Behavioral Health to fund alcohol treatment and education efforts statewide.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

Revenue Distribution Fund Group

7069 110969 Local Government Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$482,613,419	$495,065,723	$485,371,380	$503,992,612	$530,900,000	$541,200,000
% change	2.6%	-2.0%	3.8%	5.3%	1.9%

Source: Revenue Distribution Fund Group: 1.75% of total state GRF tax revenue; for accounting purposes, transfers to Fund 7069 are debited against personal income tax receipts, at the discretion of the Director of Budget and Management

Legal Basis: R.C. 131.51, 5747.50, and 5747.501; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: The Local Government Fund (LGF) provides state aid to counties and municipalities. County undivided local government fund (CULGF) amounts are paid to counties and disbursed to local subdivisions to be used for current operating expenses of the county government, municipalities, townships, and special districts. Starting in FY 2024, no CULGF is to receive less than $850,000, up from the smaller of $750,000 or the amount received in FY 2013. Municipal corporations receive a smaller portion of the LGF as a direct payment from the Department of Taxation.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

7081 110907 Property Tax Replacement Phase Out - Local Government

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,567,714	$6,352,799	$5,360,018	$4,491,579	$0	$0
% change	-16.1%	-15.6%	-16.2%	-100.0%	N/A

Source: Revenue Distribution Fund Group: From commercial activity tax receipts, amounts as needed to make required payments

Legal Basis: Discontinued line item (originally established under R.C. 5751.02 and 5709.93)

Purpose: This line item was used to make payments to local taxing units other than school districts to compensate for some of the losses from the phase-out of general business tangible personal property taxes and from reductions in 2001 in assessment rates on tangible property owned by electric and natural gas utilities. Beginning in FY 2026, these payments are made using GRF line item 110403.

Revenue Distribution Fund Group

7082 110982 Horse Racing Tax

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$28,433	$33,670	$31,568	$30,727	$31,200	$31,200
% change	18.4%	-6.2%	-2.7%	1.5%	0.0%

Source: Revenue Distribution Fund Group: Revenue from the tax on Ohio pari-mutuel wagering on races at Ohio county fairs

Legal Basis: R.C. 3769.08; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to distribute revenues to the agricultural societies of the counties in which the revenues originated.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

7083 700900 Ohio Fairs Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$625,379	$494,169	$460,085	$465,828	$471,000	$471,000
% change	-21.0%	-6.9%	1.2%	1.1%	0.0%

Source: Revenue Distribution Fund Group: 0.5% of pari-mutuel wagers on racing, or a lesser amount on a prorated basis if sufficient funds from the tax are not available, plus 0.25% of the amount of "exotic" racing wagers

Legal Basis: R.C. 3769.08, 3769.082, and 3769.087; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: Money from Fund 7083 is distributed annually as follows: (1) 12% of the fund balance is distributed to county agricultural societies and to independent agricultural societies that hold annual fairs, for general operations; (2) each county or independent agricultural society that conducts horse races at its annual fair receives $4,000 to be used for purse money, and $1,000 for racetrack maintenance and other expenses necessary for conducting horse races; and (3) the Ohio Expositions Commission receives $120,000 to conduct stakes races. Any shortfall is to be prorated; any excess is to be distributed to agricultural societies conducting stakes races and to the Ohio Expositions Commission.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this revenue distribution fund in accordance with the Revised Code.

Fiduciary Fund Group

4P80 001698 Cash Management Improvement Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$123,513	$1,024,533	$10,552,176	$11,872,279	$1,000,000	$1,000,000
% change	729.5%	929.9%	12.5%	-91.6%	0.0%

Source: Fiduciary Fund Group: Interest earnings of various state funds that draw federal money

Legal Basis: R.C. 131.37; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay interest earnings and refunds due to the federal government that the state must pay under the federal Cash Management Improvement Act of 1990. Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

5VR0 110902 Municipal Net Profit Tax

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$170,107,996	$164,025,792	$190,776,939	$229,389,280	$241,330,000	$253,400,000
% change	-3.6%	16.3%	20.2%	5.2%	5.0%

Source: Fiduciary Fund Group: Revenue from municipal taxes on business income that are administered by the state

Legal Basis: R.C. 718.85; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to distribute revenue from the municipal tax on business income to the municipal corporations to which it is owed. Businesses may elect to have this tax administered either by the local municipalities or the state Department of Taxation on their behalf. Uncodified law provides for transfers from six other funds in FY 2024 and FY 2025 to meet any shortfalls of cash to meet obligations, if the Tax Commissioner and the Director of Budget and Management agree such transfers are needed.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

Fiduciary Fund Group

6080 001699 Investment Earnings

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$118,536,497	$601,944,779	$1,032,525,429	$1,010,030,701	$1,050,000,000	$975,000,000
% change	407.8%	71.5%	-2.2%	4.0%	-7.1%

Source: Fiduciary Fund Group: Investment earnings from various state funds

Legal Basis: R.C. 113.09; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay investment earnings from the State Treasurer's investment pool to the funds that ultimately receive them, including the GRF, as apportioned by the Office of Budget and Management. Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

7001 110996 Horse Racing Tax Local Government Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$156,936	$121,720	$136,505	$101,799	$120,000	$120,000
% change	-22.4%	12.1%	-25.4%	17.9%	0.0%

Source: Fiduciary Fund Group: Tax on pari-mutuel wagering on horse races at commercial racetracks

Legal Basis: R.C. 3769.102 and 3769.28; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay, to municipal corporations and townships where horse racing takes place, the proceeds of a tax on pari-mutuel wagering on those races, excluding those at county fairs. The tax is levied at the rate of 0.1% of the total amount wagered if less than $5 million, and 0.15% if wagering is $5 million or more.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

Fiduciary Fund Group

7062 110962 Resort Area Excise Tax Distribution

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,962,888	$2,447,378	$2,326,985	$2,708,357	$2,540,000	$2,650,000
% change	24.7%	-4.9%	16.4%	-6.2%	4.3%

Source: Fiduciary Fund Group: Revenue from the resort area gross receipts excise tax (RAGRET)

Legal Basis: R.C. 5739.102; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the Tax Commissioner to distribute money from the RAGRET to each jurisdiction that levies the tax, within 45 days after the month of collection, minus 1% credited to the GRF for administration.

The RAGRET is a business privilege tax imposed upon and paid by the person making the sales or transporting the passengers or property within a municipal corporation or township that has declared itself to be a resort area or tourism development district (TDD). As of October 2025, three jurisdictions impose the tax as resort areas, all at the rate of 1.5%: the villages of Kelley's Island and Put-in-Bay, and the township of Put-in-Bay. One municipality, the city of Canton, has declared itself a TDD and levies a 2.0% tax.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

7063 110963 Permissive Sales Tax Distribution

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,372,260,183	$3,576,387,155	$3,607,521,149	$3,673,939,287	$3,706,800,000	$3,788,700,000
% change	6.1%	0.9%	1.8%	0.9%	2.2%

Source: Fiduciary Fund Group: County and transit authority permissive sales and use taxes and county permissive cigarette taxes and alcoholic beverage taxes

Legal Basis: R.C. 4301.423, 5743.024, 5739.21, and 5741.03; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the Tax Commissioner to distribute revenue from county and transit authority permissive sales taxes to the county or transit authority of origin, less 1% for costs of administration. The line item is also used to distribute revenue from county excise taxes on cigarettes and alcoholic beverages, less 2% for administrative costs; only Cuyahoga County levies such excise taxes. H.B. 562 of the 127th G.A. amended the Revised Code in 2008 to prohibit any other county from levying excise taxes on cigarettes and alcoholic beverages.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

Fiduciary Fund Group

7067 110967 School District Income Tax Distribution

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$601,951,768	$683,989,463	$680,506,527	$737,718,964	$748,610,000	$778,170,000
% change	13.6%	-0.5%	8.4%	1.5%	3.9%

Source: Fiduciary Fund Group: School district income tax collections, including any penalties or interest thereon

Legal Basis: R.C. 5747.03; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the Tax Commissioner to distribute school district income tax collections to the districts of origin, less 1.5% for administration of the tax.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

7085 800985 Volunteer Firemen's Dependents Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$217,675	$218,725	$240,775	$245,010	$300,000	$300,000
% change	0.5%	10.1%	1.8%	22.4%	0.0%

Source: Fiduciary Fund Group: Initial premiums paid by each political subdivision or fire district that maintains a volunteer fire department or employs volunteer firefighters, and by each private volunteer fire company under contract to afford fire protection to a political subdivision or fire district and which has elected to become a member of the fund; if needed to meet funding requirements, additional assessments by the state fire marshal

Legal Basis: R.C. 146.07; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay three types of benefits: (1) surviving spouse benefits to anyone whose volunteer firefighter spouse was killed in the line of duty, (2) monthly benefits for dependent children until age 18 or age 23 if the child is attending a post-secondary educational institution, and (3) monthly benefits to volunteer firefighters totally and permanently disabled in the line of duty.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

Fiduciary Fund Group

7094 110641 Wireless 9-1-1 Government Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$28,721,685	$28,146,653	$29,747,503	$39,671,826	$35,500,000	$31,300,000
% change	-2.0%	5.7%	33.4%	-10.5%	-11.8%

Source: Fiduciary Fund Group: 81.33% of the 60-cent per month Next Generation 9-1-1 access fee

Legal Basis: R.C. 128.54; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: The Tax Commissioner is to disburse money from this line item every month to county treasurers to be used for county-wide 9-1-1 systems in the state, in line with Steering Committee guidelines, in the same proportion distributed to each county in the previous year.

At the direction of the Statewide 9-1-1 Steering Committee, the Tax Commissioner is to transfer funds remaining in this fund to the Next Generation 9-1-1 Fund.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

7095 110995 Municipal Income Tax

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,054,589	$10,525,193	$6,714,923	$13,577,729	$8,100,000	$8,100,000
% change	49.2%	-36.2%	102.2%	-40.3%	0.0%

Source: Fiduciary Fund Group: 98.5% of taxes collected by the state on behalf of local governments from electric companies and telephone and telecommunications companies subject to the municipal income tax

Legal Basis: R.C. 5745.03; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: The fund is used to distribute taxes collected by the state from electric companies and telephone and telecommunications companies, less 1.5% for administrative costs, to the local governments to which these taxes are owed.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

Fiduciary Fund Group

7099 762902 Permissive Tax Distribution - Auto Registration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$246,034,892	$241,645,577	$246,156,221	$251,423,811	$262,000,000	$270,000,000
% change	-1.8%	1.9%	2.1%	4.2%	3.1%

Source: Fiduciary Fund Group: County, township, municipal, transportation improvement district, or regional transportation improvement project motor vehicle license tax paid with applications for motor vehicle registration

Legal Basis: R.C. 4501.031; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the Registrar of Motor Vehicles to distribute tax payments to the local governments levying the taxes.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this fiduciary fund in accordance with the Revised Code.

Holding Account Fund Group

R045 110617 International Fuel Tax Distribution

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$63,555,230	$67,712,685	$89,844,049	$99,668,920	$101,700,000	$108,200,000
% change	6.5%	32.7%	10.9%	2.0%	6.4%

Source: Holding Account Fund Group: Fuel use tax payments

Legal Basis: R.C. 5728.06; Sections 387.10 and 387.20 of H.B. 96 of the 136th G.A.

Purpose: This fund holds fuel use tax payments prior to distribution to other funds in Ohio or to other jurisdictions owed a portion of the fuel tax collected from Ohio-based carriers under the International Fuel Tax Agreement (IFTA). Under IFTA, an agreement among the 48 contiguous U.S. states and 10 Canadian provinces, trucking companies register for fuel use tax in their home state or province and file one tax return, instead of registering and filing in each jurisdiction in which they operate. The base state or province then makes payments to other jurisdictions that are owed some of the fuel tax, and it also collects tax it is owed from other jurisdictions. These payments are made possible by a set of reciprocal agreements among the states and provinces in IFTA.

Uncodified law in the budget act increases the amount appropriated, if needed, for distributing and administering this holding account fund in accordance with the Revised Code.

General Revenue Fund

GRF 221321 Operations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$14,623,645	$14,265,231	$375,936	$0	$0	$0
% change	-2.5%	-97.4%	-100.0%	N/A	N/A

Source: General Revenue Fund

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

Purpose: This line item supported Ohio School for the Deaf (OSD) operations, including staff payroll and fringe benefits, maintenance of the school grounds and facilities, and equipment. Beginning in FY 2024, these expenses are supported by GRF line item 226321, Operations, under the budget of Ohio Deaf and Blind Education Services (ODBES), which H.B. 33 of the 135th G.A. created to serve as a single state agency to oversee OSD and the Ohio State School for the Blind (OSSB).

Dedicated Purpose Fund Group

4M00 221601 Educational Program Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$52,819	$87,838	$7,662	$0	$0	$0
% change	66.3%	-91.3%	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: Donations, fundraising activities, fees charged for camps and workshops, vocational work program sales, and athletic event ticket sales

Legal Basis: Discontinued line item (originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item supported educational programs, after-school activities, and expenses associated with student activities and clubs. Beginning in FY 2024, these expenses are supported by Fund 4M00 line item 226400, Deaf School Educational Program Expenses, under the ODBES budget.

4M10 221602 Education Reform Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$51,908	$153,522	$29,607	$0	$0	$0
% change	195.8%	-80.7%	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: Ohio Department of Education career-technical education, parent mentor, and broadband connectivity grants, and other grants

Legal Basis: Discontinued line item (originally established by Controlling Board on July 1, 1996)

Purpose: This line item was used for activities such as career-technical education, parent mentoring and support groups, broadband connectivity, and other purposes, depending on the grants received. Beginning in FY 2024, these expenses are supported by Fund 4M10 line item 226401, Deaf School State Grants, under the ODBES budget.

Dedicated Purpose Fund Group

5NK0 221610 Food Service Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,957	$9,020	$0	$0	$0	$0
% change	51.4%	-100.0%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Receipts from employees who make purchases from OSD's food service program.

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

Purpose: This line item was used to offset a portion of OSD's payroll costs for a kitchen manager position. The line item was used to comply with U.S. Department of Agriculture regulations for the National School Lunch Program that require the school to separately account for the fees paid by staff for meals. Beginning in FY 2024, these expenses are supported by Fund 5NJ0 line item 226622, Employee Food Service Charges, under the ODBES budget.

Federal Fund Group

3110 221625 Federal Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$641,708	$531,698	$151,234	$0	$0	$0
% change	-17.1%	-71.6%	-100.0%	N/A	N/A

Source: Federal Fund Group: FAL 10.553, School Breakfast Program; FAL 10.555, National School Lunch Program; FAL 84.027, Part B Special Education Grants to States; FAL 84.287, 21st Century Community Learning Centers; FAL 84.367, Supporting Effective Instruction State Grants; FAL 84.425C, Education Stabilization Fund - Governor's Emergency Education Relief Fund

Legal Basis: Discontinued line item (originally established by Controlling Board on September 22, 1956)

Purpose: This line item was used to spend the proceeds of various federal grants for OSD. The grants support special education and related services, child nutrition, afterschool programs that offer academic enrichment services, and other activities. Beginning in FY 2024, these expenses are supported by Fund 3110 line item 226403, Deaf School Federal Grants, under the ODBES budget.

Federal Fund Group

3R00 221684 Medicaid Professional Services Reimbursement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,805	$18,966	$1,350	$0	$0	$0
% change	115.4%	-92.9%	-100.0%	N/A	N/A

Source: Federal Fund Group: FAL 93.778, Medical Assistance Program

Legal Basis: Discontinued line item (originally established by Controlling Board on February 9, 1998)

Purpose: This line item provided federal funding for OSD's expenses incurred in providing audiological, psychological, speech therapy, counseling, and nursing services to Medicaid-eligible students. Beginning in FY 2024, these expenses are supported by Fund 3P50 line item 226643, Medicaid Professional Services Reimbursement, under the ODBES budget.

General Revenue Fund

GRF 050321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$622,985	$1,438,238	$784,254	$2,135,968	$3,505,147	$3,510,274
% change	130.9%	-45.5%	172.4%	64.1%	0.1%

Source: General Revenue Fund

Legal Basis: Section 395.10 of H.B. 96 of the 136th G.A.

Purpose: This line is used to pay the staffing costs for cybersecurity personnel, including the Chief Information Officer and Chief Information Security Officer, as well as provide the federally required matching funding for grants received under the Help America Vote Act (HAVA) and appropriated under Fund 3AS0 line item 050616, Help America Vote Act (HAVA).

GRF 050407 Poll Workers Training

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$468,392	$0	$500,000	$0	$500,000
% change	N/A	-100.0%	N/A	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: R.C. 3501.27; Sections 395.10 and 395.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to provide online training programs and reimburse county boards of elections for costs associated with poll worker training programs. Training typically occurs twice per year.

GRF 050509 County Voting Systems Lease Rental Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$9,675,838	$12,117,249	$12,150,078	$12,150,372	$12,200,000	$12,200,000
% change	25.2%	0.3%	0.0%	0.4%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 395.10 and 395.20 of H.B. 96 of the 136th G.A. (originally established under Section 4 of S.B. 135 of the 132nd G.A.)

Purpose: This line item is used to make debt service payments on certificates of participation (COPs) issued through OBM, the proceeds of which are used for counties to acquire new voting and tabulation equipment.

Dedicated Purpose Fund Group

4120 050609 Notary Commission

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$422,607	$513,172	$442,165	$481,259	$541,455	$555,487
% change	21.4%	-13.8%	8.8%	12.5%	2.6%

Source: Dedicated Purpose Fund Group: Fees paid by individuals for notary public licenses

Legal Basis: R.C. 147.01 and 147.37; Section 395.10 of H.B. 96 of the 136th G.A.

Purpose: This line item pays for the operating costs for the Notary Public Office, including the cost of issuing licenses.

4S80 050610 Board of Voting Machine Examiners

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$18,700	$24,000	$16,727	$14,042	$14,400	$14,400
% change	28.3%	-30.3%	-16.1%	2.5%	0.0%

Source: Dedicated Purpose Fund Group: Fee of $2,400 charged to voting machine vendors

Legal Basis: R.C. 3506.05; Sections 395.10 and 395.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for services and expenses of the four members of the Board of Voting Systems Examiners and for other expenses related to examining, testing, and certifying voting machine devices.

5990 050603 Business Services Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$17,369,792	$17,648,025	$22,896,271	$27,225,522	$28,686,668	$29,281,310
% change	1.6%	29.7%	18.9%	5.4%	2.1%

Source: Dedicated Purpose Fund Group: Fees charged for Corporate and Uniform Commercial Code filings

Legal Basis: R.C. 111.16 to 111.18 and 1309.528; Section 395.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for expenses the Business Services Division incurs for processing Uniform Commercial Code filings and various filings required of corporations and partnerships.

Dedicated Purpose Fund Group

5990 050629 Statewide Voter Registration Database

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$733,775	$607,340	$452,805	$966,657	$705,000	$730,000
% change	-17.2%	-25.4%	113.5%	-27.1%	3.5%

Source: Dedicated Purpose Fund Group: Fees charged for Corporate and Uniform Commercial Code filings

Legal Basis: Section 395.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay the maintenance and operating costs of the Statewide Voter Registration Database (SWVRD).

5990 050630 Elections Support Supplement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,465,911	$2,674,906	$3,225,000	$4,115,526	$4,458,687	$4,545,000
% change	8.5%	20.6%	27.6%	8.3%	1.9%

Source: Dedicated Purpose Fund Group: Fees charged for Corporate and Uniform Commercial Code filings

Legal Basis: Section 395.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay the various operating expenses associated with election administration, including the salaries of the Elections Division staff. The Elections Division consists of three sections: (1) Elections, which provides instructions and procedures for voter registration, petitions, and ballot language; (2) Campaign Finance, which processes and examines campaign finance statements; and (3) Field Services, which provides liaison services to county boards of elections and gives voter information to citizens.

5990 050631 Precinct Election Officials Training

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$488,046	$0	$500,000
% change	N/A	N/A	N/A	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Fees charged for Corporate and Uniform Commercial Code filings

Legal Basis: As needed line item

Purpose: This line item has been used to provide online training programs and reimburse county boards of elections for costs associated with poll worker training programs. Typically, funding under this line item is used to assist county boards of elections with precinct election official training in preparation for even numbered year general elections, in conjunction with GRF line item 050407, Poll Workers Training.

Dedicated Purpose Fund Group

5990 050636 County Election Officials Training

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$16,210	$139,942	$163,357	$146,832	$240,000	$240,000
% change	763.3%	16.7%	-10.1%	63.5%	0.0%

Source: Dedicated Purpose Fund Group: Fees charged for Corporate and Uniform Commercial Code filings.

Legal Basis: Section 395.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on October 10, 2021)

Purpose: This line item is used to provide support for training provided to Ohio election officials, including the Secretary of State's annual summer training.

5AS1 050639 Data Analysis Transparency

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$3,202,774	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: Dedicated Purpose Fund Group: One time transfer of $5.0 million from the FY 2023 GRF ending balance

Legal Basis: Discontinued line item

Purpose: This funding was used to carry out the requirements of the Data Analysis Transparency Archive (DATA) Act. It was earmarked for two purposes: (1) $2.7 million to run the Office of Data Analytics and Archives and upgrade the Statewide Voter Registration Database, and (2) $2.3 million to issue grants to county boards of elections to update their county voter registration systems.

Dedicated Purpose Fund Group

5CS1 050604 Ohio Election Integrity Commission

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$250,000	$0
% change	N/A	N/A	N/A	N/A	-100.0%

Source: Dedicated Purpose Fund Group: Filing fee revenue from declarations of candidacy, as well as ballot questions and issues; fine revenue derived from violations of Ohio's election laws; excess campaign contributions; January 2026 transfer of remaining cash from Fund 4P20 used by the Ohio Elections Commission

Legal Basis: R.C. 3513.10, 3517.171, 3517.102, 3517.109, and 3517.99; Sections 395.10 and 525.50 of H.B. 96 of the 136th G.A

Purpose: This line item is used to support the five-member Ohio Election Integrity Commission (OEIC) established under H.B. 96 of the 136th General Assembly. Under the SOS, the OEIC generally serves as an appellate body if the SOS's decision on an elections-related matter is objected to by the subject of the complaint. This line item is used alongside Fund 5990 line item 050630, Election Support Supplement, to ensure compliance with the Ohio Elections Law.

5FG0 050620 BOE Reimbursement and Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$12,362,867	$11,575,596	$17,597,866	$15,832,492	$0	$0
% change	-6.4%	52.0%	-10.0%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Transfers authorized by the Controlling Board; in FY 2024, a transfer of $15.0 million from Fund 5KM0

Legal Basis: As needed line item

Purpose: This line item is used to reimburse boards of elections for the costs of certain elections and recounts. For example, the FY 2025 spending included $950,000 in reimbursements to boards of elections for the costs of conducting the 6th Congressional District Special Election, and supplemental funding of $15.0 million through S.B. 54 of the 135th G.A. to assist in conducting the March 19, 2024 Primary and November 5, 2024 General Elections.

Dedicated Purpose Fund Group

5FH0 050621 Statewide Ballot Advertising

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$357,109	$700,043	$762,587	$0	$0
% change	N/A	96.0%	8.9%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Transfers from the Emergency Purposes/Contingencies Fund (Fund 5KM0) as approved by the Controlling Board

Legal Basis: As needed line item

Purpose: This line item is used by the Secretary of State to pay all costs associated with the required advertising of statewide ballot issues, ballot issue explanations, and arguments for or against issues. The Secretary of State contracts with the appropriate media sources for the mandated state ballot advertising. FY 2025 ballot advertising costs were just over $760,000.

5RG0 050627 Absentee Voter Ballot Application Mailing

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$2,361,585	$0	$2,298,595	$0	$0
% change	N/A	-100.0%	N/A	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Cash transfers from the Emergency Purposes/Contingencies Fund (Fund 5KM0)

Legal Basis: As needed line item

Purpose: This line item is used to pay the costs associated with printing and mailing unsolicited applications for absent voter's ballots. The funding must be approved by the Controlling Board. The mailing costs were nearly $2.3 million for the November 5, 2024 general election.

Dedicated Purpose Fund Group

5SN0 050626 Address Confidentiality

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$175,003	$214,190	$20,238	$183,437	$375,000	$400,000
% change	22.4%	-90.6%	806.4%	104.4%	6.7%

Source: Dedicated Purpose Fund Group: Court fines of $70 to $500 levied against certain offenders; cash transfers of up to $400,000 per fiscal year from the Business Services Operating Expenses Fund (Fund 5990)

Legal Basis: R.C. 111.48, 2929.18, and 2929.28; Sections 395.10 and 395.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to administer the Address Confidentiality Program for eligible survivors of domestic violence or people who have been subjected to menacing by stalking, human trafficking, rape, or sexual battery. This service ensures that a program participant's address is kept confidential. It works by having the Secretary of State receiving mail on the participant's behalf, then forwarding it to the prescribed confidential mailing address.

5VX0 050634 Women's Suffrage Centennial Commission

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,127	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Gifts and donations made to the fund, and earned interest

Legal Basis: Discontinued line item

Purpose: This line was used to provide funding to the Women's Suffrage Centennial Commission for planning and hosting events related to women's suffrage and raising awareness about the 19th amendment to the U.S. Constitution.

5ZE0 050638 Electronic Pollbooks

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$1,505,031	$3,887,312	$899,644	$0	$0
% change	N/A	158.3%	-76.9%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: One time $7,500,000 cash transfer from the GRF under Section 285.12 of H.B. 45 of the 134th G.A.

Legal Basis: Section 395.30 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to provide reimbursements to counties for the cost of acquiring electronic pollbooks, whether buying or leasing. These reimbursements are up to 85% of the cost of acquiring electronic pollbooks and are paid to the county board of elections.

Holding Account Fund Group

R002 050606 Corporate/Business Filing Refunds

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$32,044	$27,840	$69,060	$30,501	$85,000	$85,000
% change	-13.1%	148.1%	-55.8%	178.7%	0.0%

Source: Holding Account Fund Group: Corporate, Uniform Commercial Code, and business filing fees

Legal Basis: Sections 395.10 and 395.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to refund filers for corporate filings that are not recorded or for overpayments related to these filings. Beginning in FY 2020, this line item is also used to make refunds for Uniform Commercial Code filings that are not recorded or for overpayments related to those filings.

Federal Fund Group

3AS0 050616 Help America Vote Act (HAVA)

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,910,020	$5,096,238	$5,273,289	$2,737,860	$100,000	$100,000
% change	30.3%	3.5%	-48.1%	-96.3%	0.0%

Source: Federal Fund Group: FAL 90.401, Federal Help America Vote Act (HAVA) of 2002; federal Election Security Grants awarded to Ohio under the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act

Legal Basis: Sections 395.10 and 395.20 of H.B. 96 of the 136th G.A.

Purpose: The line item is used to purchase new Direct Recording Electronic (DRE) or optical scan voting machines in compliance with HAVA, make voter registration upgrades, provide voter education, undertake election cybersecurity upgrades, and administer the federal grant program.

General Revenue Fund

GRF 866321 CSV Operations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$479,804	$584,386	$682,000	$694,907	$694,000	$694,000
% change	21.8%	16.7%	1.9%	-0.1%	0.0%

Source: General Revenue Fund

Legal Basis: Section 399.10 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the operating expenses for the Commission on Service and Volunteerism. The Commission manages, monitors, and evaluates programs funded by AmeriCorps and promotes volunteerism and community service efforts across the state.

Dedicated Purpose Fund Group

5GN0 866605 Serve Ohio Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$25,801	$30,000	$9,641	$43,000	$10,000	$2,103
% change	16.3%	-67.9%	346.0%	-76.7%	-79.0%

Source: Dedicated Purpose Fund Group: Gifts and donations

Legal Basis: R.C. 121.403; Section 399.10 of H.B. 96 of the 136th G.A.

Purpose: These funds are used to support the ServeOhio Awards Program and to help subsidize costs relating to the Annual Conference on Service and Volunteerism.

Federal Fund Group

3R70 866617 AmeriCorps Programs

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,871,183	$9,322,331	$11,368,252	$12,358,839	$13,923,794	$13,956,503
% change	5.1%	21.9%	8.7%	12.7%	0.2%

Source: Federal Fund Group: FAL 94.003, AmeriCorps State Commissions Support Grants; FAL 94.006, AmeriCorps State and National Grants; and FAL 94.008, Training and Technical Assistance Commission Investment Funds

Legal Basis: Section 399.10 of H.B. 96 of the 136th G.A.

Purpose: The vast majority of these funds are distributed to grant recipients for the AmeriCorps Program, which places individuals in communities with critical needs. AmeriCorps's projects focus on disaster services, economic opportunity, education, environmental stewardship, and healthy futures. A small amount of funding is used for administrative expenses.

Debt Service Fund Group

7070 155905 Third Frontier Research and Development Bond Retirement Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$68,871,398	$59,277,883	$47,762,145	$36,460,470	$45,000,000	$45,000,000
% change	-13.9%	-19.4%	-23.7%	23.4%	0.0%

Source: Debt Service Fund Group: GRF transfers

Legal Basis: Section 401.10 of H.B. 96 of the 136th G.A. (originally authorized by Article VIII, Section 2p of the Ohio Constitution, approved by voters on November 8, 2005)

Purpose: This line item pays debt service on bonds issued to pay costs of research and development projects for the purposes of the Third Frontier Research and Development Program. Funds to pay the debt service are transferred to this non-GRF account from the GRF. The corresponding GRF line item, 195905 Third Frontier Research and Development General Obligation Bond Debt Service is in the Department of Development's budget.

7072 155902 Highway Capital Improvement Bond Retirement Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$153,664,613	$158,098,244	$171,178,640	$151,060,826	$118,500,000	$131,500,000
% change	2.9%	8.3%	-11.8%	-21.6%	11.0%

Source: Debt Service Fund Group: Revenue from the motor fuel tax, transferred from the Gasoline Excise Tax Fund or the Highway Operating Fund

Legal Basis: R.C. 5735.27; Section 401.10 of H.B. 96 of the 136th G.A. (originally authorized by Article VIII, Section 2m of the Ohio Constitution, approved by voters on November 7, 1995)

Purpose: This line item pays debt service on bonds issued for the purpose of paying costs of construction, reconstruction, or other improvements of highways, including those on the state highway system and urban extensions thereof, those within or leading to public parks or recreation areas, and those within or leading to municipal corporations. Bond maturity cannot exceed 30 years. Not more than $220 million in bonds may be issued in any fiscal year and not more than $1.2 billion principal amount may be outstanding at any time. Funds to pay the debt service are transferred to this non-GRF account from the Gasoline Excise Tax Fund (Fund 7060) or the Highway Operating Fund (Fund 7002).

Debt Service Fund Group

7073 155903 Natural Resources Bond Retirement Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$20,480,199	$29,849,241	$19,933,766	$38,600,649	$14,300,000	$14,300,000
% change	45.7%	-33.2%	93.6%	-63.0%	0.0%

Source: Debt Service Fund Group: GRF transfers

Legal Basis: Section 401.10 of H.B. 96 of the 136th G.A. (originally authorized by Article VIII, Section 2l of the Ohio Constitution, approved by voters on November 2, 1993)

Purpose: This line item pays debt service on bonds issued to finance capital improvements related to: state and local parks and land and water recreation facilities; soil and water restoration and protection; land management, including preservation of natural areas and reforestation; water management, including dam safety; stream and lake management; flood control and flood damage control; fish and wildlife resource management; and other projects that enhance the use and enjoyment of Ohio's natural resources. Not more than $50 million in bonds may be issued within any single calendar year, and no more than $200 million may be outstanding at any one time. The corresponding GRF line item 725903, Natural Resources General Obligation Bond Debt Service, is in the Department of Natural Resources' budget.

7074 155904 Conservation Projects Bond Retirement Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$49,726,766	$50,537,426	$46,131,254	$39,934,915	$46,500,000	$39,000,000
% change	1.6%	-8.7%	-13.4%	16.4%	-16.1%

Source: Debt Service Fund Group: GRF transfers

Legal Basis: Section 401.10 of H.B. 96 of the 136th G.A. (originally authorized by Article VIII, Section 2o of the Ohio Constitution, approved by voters on November 7, 2000, and by Article VIII, Section 2q of the Ohio Constitution, approved by voters on November 4, 2008)

Purpose: This line item pays the debt service on bonds issued to finance Clean Ohio Conservation Fund projects: acquisition of land or land rights for parks, forests, wetlands, endangered plant or animal habitat, and connecting corridors for natural areas; projects for construction or enhancement of facilities that are necessary to make open space areas accessible to the public; projects that protect or enhance riparian corridors and watersheds; and projects which construct or enhance recreational trails. Not more than $50 million in bonds may be issued within any single calendar year, and no more than $400 million may be outstanding at any one time. The corresponding GRF line item 150904, Conservation General Obligation Bond Debt Service, is in the Public Works Commission's budget.

Debt Service Fund Group

7076 155906 Coal Research and Development Bond Retirement Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,126,570	$5,724,970	$5,730,365	$4,040,764	$4,050,000	$2,525,000
% change	-19.7%	0.1%	-29.5%	0.2%	-37.7%

Source: Debt Service Fund Group: GRF transfers

Legal Basis: Section 401.10 of H.B. 96 of the 136th G.A. (originally authorized by Article VIII, Section 15 of the Ohio Constitution, approved by voters on November 5, 1985)

Purpose: This line item pays debt service on bonds issued to provide moneys for financial assistance for research and development of coal technology that encourages the use of Ohio coal. Not more than $100 million in bonds may be outstanding in any single calendar year. The corresponding GRF line item 195901, Coal Research and Development General Obligation Bond Debt Service, is in the Department of Development's budget.

7077 155907 State Capital Improvement Bond Retirement Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$236,243,269	$316,710,857	$227,551,965	$245,302,992	$225,000,000	$240,000,000
% change	34.1%	-28.2%	7.8%	-8.3%	6.7%

Source: Debt Service Fund Group: GRF transfers

Legal Basis: Section 401.10 of H.B. 96 of the 136th G.A. (originally authorized by Article VIII, Section 2k of the Ohio Constitution, approved by voters on November 3, 1987 and established by H.B. 640 of the 123rd G.A.)

Purpose: This line item pays debt service on bonds issued to provide moneys for local infrastructure projects financed by the Public Works Commission. Bond proceeds are to be used for financing the costs of public infrastructure improvements within political subdivisions. The GRF counterpart for this line item is in the budget of the Public Works Commission (line item 150907, Infrastructure Improvement General Obligation Bond Debt Service).

Debt Service Fund Group

7078 155908 Common Schools Bond Retirement Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$417,945,269	$381,517,559	$367,092,030	$298,461,087	$255,000,000	$230,000,000
% change	-8.7%	-3.8%	-18.7%	-14.6%	-9.8%

Source: Debt Service Fund Group: GRF transfers

Legal Basis: Section 401.10 of H.B. 96 of the 136th G.A. (originally authorized by Article VIII, Section 2n of the Ohio Constitution, approved by voters on November 2, 1999, and established by H.B. 640 of the 123rd G.A.)

Purpose: This line item pays debt service on bonds issued to provide moneys for common schools. The corresponding GRF appropriation (line item 230908, Common Schools General Obligation Bond Debt Service) is in the Ohio Facilities Construction Commission's budget. State Issue 1, which was approved in November 1999, authorized the state to issue general obligation bonds for public education.

7079 155909 Higher Education Bond Retirement Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$324,767,026	$298,749,367	$248,449,566	$271,340,038	$250,000,000	$210,000,000
% change	-8.0%	-16.8%	9.2%	-7.9%	-16.0%

Source: Debt Service Fund Group: GRF transfers

Legal Basis: Section 401.10 of H.B. 96 of the 136th G.A. (originally authorized by Article VIII, Section 2n of the Ohio Constitution, approved by voters on November 2, 1999, and established by H.B. 640 of the 123rd G.A.)

Purpose: This line item pays debt service on bonds issued to provide moneys for higher education. The corresponding GRF appropriation (line item 235909, Higher Education General Obligation Bond Debt Service) is in the Department of Higher Education's budget. State Issue 1, which was approved in November 1999, authorized the state to issue general obligation bonds for public higher education.

Debt Service Fund Group

7080 155901 Persian Gulf, Afghanistan, and Iraq Conflict Bond Retirement Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,352,078	$4,947,549	$4,946,931	$4,946,663	$975,000	$0
% change	-7.6%	0.0%	0.0%	-80.3%	-100.0%

Source: Debt Service Fund Group: GRF transfers

Legal Basis: Section 401.10 of H.B. 96 of the 136th G.A. (originally authorized by Article VIII, Section 2r of the Ohio Constitution, approved by voters on November 3, 2009)

Purpose: This line item pays debt service on bonds issued to provide compensation for veterans of the Persian Gulf, Afghanistan, and Iraq Conflicts. The bonds are issued under the authority of Section 2r, Article VIII of the Ohio Constitution. Funds to pay the debt service are transferred to this non-GRF account from the GRF. The corresponding GRF line item 900901, Veterans Compensation General Obligation Bond Debt Service, is in the budget for the Department of Veterans Services.

7090 155912 Job Ready Site Development Bond Retirement Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,594,120	$4,591,620	$0	$0	$0	$0
% change	-0.1%	-100.0%	N/A	N/A	N/A

Source: Debt Service Fund Group: GRF transfers

Legal Basis: Discontinued line item. (Originally authorized by Article VIII, Section 2p of the Ohio Constitution, approved by voters on November 8, 2005, as established under S.B. 236 of the 126th G.A.)

Purpose: This line item paid debt service on bonds issued to provide grants for purposes of the Third Frontier Job Ready Site Development Program. The goal of the program was to benefit Ohio's regional economies by building an inventory of development-ready sites capable of attracting large industrial operations, along with their sizable capital investment and high-wage jobs. The grants offset costs to help communities make necessary site improvements, including the installation of utilities and transportation infrastructure to the site. The bonds were issued under the authority of Section 2p of Article VIII of the Ohio Constitution, approved by voters on November 8, 2005. Funds to pay the debt service were transferred to this non-GRF account from the GRF. The corresponding GRF line item 195912, Job Ready Site Development General Obligation Bond Debt Service, was in the Department of Development's budget.

Dedicated Purpose Fund Group

5M90 945601 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$49,309	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Quarterly payments from the Southern Ohio Agricultural and Community Development Foundation Endowment Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to cover the payroll expenses for the state employees of the Southern Ohio Agricultural and Community Development Foundation. H.B. 110 provided funding through mid-year FY 2022 to wind down the Foundation's operations and complete any remaining business of the Foundation. The endowment fund through which the Foundation issued grants to help Appalachian farmers transition from cultivating burley tobacco to other crops has been depleted.

Dedicated Purpose Fund Group

4K90 123609 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$650,896	$662,324	$621,315	$621,950	$649,200	$665,400
% change	1.8%	-6.2%	0.1%	4.4%	2.5%

Source: Dedicated Purpose Fund Group: License fees and other assessments collected by the state's professional and occupational licensing boards

Legal Basis: R.C. 4747.04, 4753.11, and 4743.05; Section 404.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for the State Speech and Hearing Professionals Board's operating expenses, including personal services, supplies, maintenance, and equipment. The Board licenses and regulates speech language pathologists and aides, audiologists, audiology aides, and hearing aid dealers and fitters. It also sets standards of practice, investigates complaints, and approves continuing education requirements.

Dedicated Purpose Fund Group

4K90 879609 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,451,553	$5,526,653	$5,139,619	$5,283,834	$5,523,412	$5,841,066
% change	1.4%	-7.0%	2.8%	4.5%	5.8%

Source: Dedicated Purpose Fund Group: License fees and other assessments collected by the state's professional and occupational licensing boards

Legal Basis: R.C. 4713.02 and 4743.05; Section 249.10 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the operating expenses of the Ohio State Cosmetology and Barber Board. The Board is responsible for licensing and regulating individuals and salons in the fields of cosmetology, esthetics, manicuring, and tanning, as well as barbers, barber shops, and barber schools. Licenses are renewed biennially.

General Revenue Fund

GRF 116321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,624,493	$1,828,659	$1,842,264	$1,656,783	$2,110,000	$2,160,000
% change	12.6%	0.7%	-10.1%	27.4%	2.4%

Source: General Revenue Fund

Legal Basis: R.C. 5703.02; Section 407.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 94 of the 124th G.A.)

Purpose: This line item is used for the Board's operating expenses, including personal services, maintenance, and equipment.

General Revenue Fund

GRF 110321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$55,306,872	$55,202,498	$57,295,449	$58,616,231	$63,000,000	$67,000,000
% change	-0.2%	3.8%	2.3%	7.5%	6.3%

Source: General Revenue Fund

Legal Basis: R.C. 5703; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item pays for personal service, maintenance, and equipment expenses of the Department of Taxation.

GRF 110404 Tobacco Settlement Enforcement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$125,654	$115,122	$145,210	$118,833	$163,000	$166,271
% change	-8.4%	26.1%	-18.2%	37.2%	2.0%

Source: General Revenue Fund

Legal Basis: Sections 409.10 and 409.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay costs incurred by the Department of Taxation to enforce cigarette tax laws. The Department of Taxation also provides assistance to the Attorney General's office on non-compliance and enforcement of the Tobacco Master Settlement Agreement.

Dedicated Purpose Fund Group

2280 110628 CAT Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$9,834,511	$9,352,804	$10,930,773	$11,007,442	$13,368,132	$13,072,718
% change	-4.9%	16.9%	0.7%	21.4%	-2.2%

Source: Dedicated Purpose Fund Group: 0.65% administrative fee on commercial activity tax (CAT) collections, CAT registration and late payment fees, and the first $100,000 of qualified distribution center annual fees

Legal Basis: R.C. 5751.02, 5751.04, and 5751.40; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides funding to defray costs of administering various taxes including the commercial activity tax.

Dedicated Purpose Fund Group

4350 110607 Local Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$28,083,755	$27,299,968	$30,553,678	$31,226,782	$38,632,001	$39,008,489
% change	-2.8%	11.9%	2.2%	23.7%	1.0%

Source: Dedicated Purpose Fund Group: 1.0% of the proceeds net of refunds from county permissive sales and use taxes and regional transit authority sales and use taxes

Legal Basis: R.C. 5739.21 and 5741.03; Sections 409.10 and 409.20 of H.B. 96 of the 136th G.A.

Purpose: This line item defrays the Department of Taxation's costs for collecting and administering sales and use taxes of counties and regional transit authorities, and travel expenses of Ohio's delegation to the Streamlined Sales Tax Project.

4360 110608 Motor Vehicle Audit Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,414,886	$1,346,190	$1,100,376	$1,108,000	$1,282,300	$1,282,300
% change	-4.9%	-18.3%	0.7%	15.7%	0.0%

Source: Dedicated Purpose Fund Group: $0.15 of the charge levied for every motor vehicle certificate of title issued

Legal Basis: R.C. 4505.09; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the Tax Commissioner to investigate sales and use tax returns filed for person-to-person motor vehicle sales, to enforce payment of sales and use taxes owed.

4380 110609 School District Income Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,583,084	$7,362,078	$6,393,927	$8,090,131	$9,651,710	$9,732,886
% change	-14.2%	-13.2%	26.5%	19.3%	0.8%

Source: Dedicated Purpose Fund Group: 1.5% of school district income tax collections

Legal Basis: R.C. 5747.03; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to reimburse the Department of Taxation for expenses incurred in administering school district income taxes. Money remaining after such use is returned to Fund 7067, the School District Income Tax Fund, for distribution to school districts under line item 110967, School District Income Tax Distribution, in the State Revenue Distributions budget. School district income taxes were collected for 210 districts as of August 14, 2025.

Dedicated Purpose Fund Group

4C60 110616 International Registration Plan Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$479,064	$472,603	$468,079	$569,051	$697,635	$706,187
% change	-1.3%	-1.0%	21.6%	22.6%	1.2%

Source: Dedicated Purpose Fund Group: Monthly distributions of one-twelfth of the Department of Taxation's estimated yearly costs to audit International Registration Plan participants, from the International Registration Plan Distribution Fund (Fund 7050) which receives revenues from truck and bus registration fees

Legal Basis: R.C. 5703.12 and 4501.044; Sections 409.10 and 409.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay the Department of Taxation's costs for audits of persons who have registered motor vehicles under the International Registration Plan.

4R60 110610 Tire Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$114,846	$180,663	$150,160	$165,927	$138,123	$138,123
% change	57.3%	-16.9%	10.5%	-16.8%	0.0%

Source: Dedicated Purpose Fund Group: 2.0% of the $1 tire tax net of refunds

Legal Basis: R.C. 3734.901 and 3734.9010; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the Department of Taxation for administration of the tire tax.

5BP0 110639 Wireless 9-1-1 Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$168,441	$174,558	$267,114	$222,783	$251,418	$251,418
% change	3.6%	53.0%	-16.6%	12.9%	0.0%

Source: Dedicated Purpose Fund Group: 1.0% of receipts net of refunds from the 60-cent per month next generation 9-1-1 access fee on each communications service

Legal Basis: R.C. 128.41, 128.54; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used by the Tax Commissioner to defray the costs of collecting 9-1-1 access charges. Any excess remaining is transferred to the Next Generation 9-1-1 Fund (Fund 7093), administered by DAS.

Dedicated Purpose Fund Group

5JM0 110637 Casino Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$75,000	$104,659	$109,643	$95,250	$101,000	$101,000
% change	39.5%	4.8%	-13.1%	6.0%	0.0%

Source: Dedicated Purpose Fund Group: 1% of the casino tax receipts transferred to the Casino Control Commission Fund in July, October, January, and April

Legal Basis: R.C. 5753.03; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to defray the cost of administering the 33% tax on gross casino revenue imposed on licensed casino operators.

5N50 110605 Municipal Income Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$37,500	$108,801	$125,217	$92,079	$115,848	$115,848
% change	190.1%	15.1%	-26.5%	25.8%	0.0%

Source: Dedicated Purpose Fund Group: 1.5% of collections of the municipal income tax on electric light and local exchange telephone companies

Legal Basis: R.C. 5745.03; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to cover the cost of administering the municipal income tax on electric light and local exchange telephone companies.

5N60 110618 Kilowatt Hour Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$37,500	$76,843	$78,606	$76,250	$63,415	$63,415
% change	104.9%	2.3%	-3.0%	-16.8%	0.0%

Source: Dedicated Purpose Fund Group: Annual fee of $500 for each qualifying meter or location collected from large commercial or industrial firms that opt to register with the Department of Taxation to pay the kilowatt hour tax as self-assessing purchasers

Legal Basis: R.C. 5727.81; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for the costs of administering the kilowatt hour tax owed by self-assessing purchasers.

Dedicated Purpose Fund Group

5NY0 110643 Petroleum Activity Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$395,164	$866,766	$747,880	$738,722	$1,114,260	$1,114,260
% change	119.3%	-13.7%	-1.2%	50.8%	0.0%

Source: Dedicated Purpose Fund Group: Application fee for motor fuel supplier's license and 1% of the balance, net of refunds, in the Petroleum Activity Tax Fund as of the last day of February, May, August, and November from the tax levied at a rate of 0.65% on gross receipts of motor fuel suppliers

Legal Basis: R.C. 5736.06 and 5736.13; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay costs of the Department of Taxation to administer the tax on gross receipts of motor fuel suppliers.

5V70 110622 Motor Fuel Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,688,051	$4,836,592	$5,076,800	$5,178,979	$6,713,625	$6,871,008
% change	3.2%	5.0%	2.0%	29.6%	2.3%

Source: Dedicated Purpose Fund Group: From motor fuel taxes collected net of refunds, an amount each month not to exceed one twenty-fourth of the approved appropriation assigned to the fund for the biennium

Legal Basis: R.C. 5735.053; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item pays for the administration of the motor fuel tax.

5V80 110623 Property Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$3,968,255	$4,488,658	$4,309,102	$4,343,952	$5,477,332	$5,509,569
% change	13.1%	-4.0%	0.8%	26.1%	0.6%

Source: Dedicated Purpose Fund Group: 0.25% or less of the amount of the 10% rollback of taxes on residential and agricultural real property, and 0.45% or less of the amount of taxes on public utility personal property, limited to estimated Department costs to administer these taxes

Legal Basis: R.C. 5703.80; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item pays the Department's costs for administration of the public utility personal property tax and real property tax equalization.

Dedicated Purpose Fund Group

5YQ0 110651 Sports Gaming Tax Administration Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$5,000	$5,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: Monthly transfers from the Sports Gaming Revenue Fund (Fund R068) to the Sports Gaming Tax Administration Fund (Fund 5YQ0) of amounts necessary to reimburse the Department of Taxation's actual expenses incurred in administering the tax on sports gaming, including interest generated by the Sports Gaming Tax Administration Fund (5YQ0).

Legal Basis: R.C. 5753.031; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: The line item is used to pay the Department of Taxation's expenses to administer the tax on sports gaming.

5ZA0 110650 Ohio Tax System Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$2,498,995	$4,563,500	$7,000,000	$8,000,000
% change	N/A	N/A	82.6%	53.4%	14.3%

Source: Dedicated Purpose Fund Group: Transfers from any fund used by the Department of Taxation that is otherwise allowable under state or federal law, except the General Revenue Fund, up to $8 million in the FY 2024-FY 2025 biennium

Legal Basis: Sections 409.10 and 409.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay costs incurred in the maintenance and support of the Department of Taxation's Ohio Tax System.

6390 110614 Cigarette Tax Enforcement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,157,414	$1,168,027	$987,866	$965,647	$1,087,029	$1,114,117
% change	0.9%	-15.4%	-2.2%	12.6%	2.5%

Source: Dedicated Purpose Fund Group: 100% of wholesale cigarette license application fees ($1,000 annually per place of business or $125 if only vapor products are to be distributed), 60% of retail cigarette license application fees ($125 annually per place of business), and $25 fee to transfer a wholesale dealer cigarette license to a place of business other than that designated on the license

Legal Basis: R.C. 5743.15 and 5743.61; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to defray the costs of enforcing cigarette tax laws.

Dedicated Purpose Fund Group

6880 110615 Local Excise Tax Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$327,041	$229,009	$212,400	$224,056	$391,778	$392,536
% change	-30.0%	-7.3%	5.5%	74.9%	0.2%

Source: Dedicated Purpose Fund Group: 2% of Cuyahoga County excise tax collections net of refunds on cigarettes and alcoholic beverages

Legal Basis: R.C. 5743.024 and 4301.423; Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This line item pays the Department of Taxation's costs of administering local excise taxes, including auditing and enforcement. Cuyahoga County voters approved local option excise taxes on cigarettes, beer, wine, and mixed beverages beginning August 1, 1990. Revenue from these taxes is used to pay debt service on bonds issued for the construction of professional sports facilities. Part of the revenue from the tax on cigarettes goes to the regional arts and cultural district.

Only Cuyahoga County levies such excise taxes. H.B. 562 of the 127th G.A. amended the Revised Code in 2008 to prohibit any other county from levying excise taxes on cigarettes and alcoholic beverages.

Fiduciary Fund Group

4250 110635 Tax Refunds

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,745,399,302	$3,228,683,155	$4,025,495,696	$3,510,092,191	$3,082,044,000	$3,082,044,000
% change	17.6%	24.7%	-12.8%	-12.2%	0.0%

Source: Fiduciary Fund Group: Money transferred from current receipts of the tax or fee for which the refund arose

Legal Basis: R.C. 5703.052; Sections 409.10 and 409.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay refunds for various overpaid taxes and fees, mostly personal income tax refunds. Uncodified law in H.B. 96 of the 136th G.A. increases the amount appropriated, if needed, to pay refunds owed.

Fiduciary Fund Group

5CZ0 110631 Vendor's License Application

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$611,675	$594,325	$561,225	$460,675	$575,000	$575,000
% change	-2.8%	-5.6%	-17.9%	24.8%	0.0%

Source: Fiduciary Fund Group: $25 license fee at the time of application for a vendor's license for each place of business, collected on behalf of counties

Legal Basis: R.C. 5739.17; Sections 409.10 and 409.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for monthly transmission to each county of vendor's license fees received by the Department of Taxation on behalf of county auditors. Uncodified law in H.B. 96 of the 136th G.A. increases the amount appropriated, if needed, to make payments owed to county auditors.

Holding Account Fund Group

R010 110611 Tax Distributions

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,000	$7,838	$7,000	$0	$25,000	$25,000
% change	56.8%	-10.7%	-100.0%	N/A	0.0%

Source: Holding Account Fund Group: Sales tax payments

Legal Basis: Section 409.10 of H.B. 96 of the 136th G.A.

Purpose: This fund functions as a holding account for motor fuel surety bonds and sales tax payments when the proper disposition of the payment is uncertain. The fund also temporarily holds money from checks that include payment for more than one purpose, such as sales tax and employers' workers' compensation premiums. Disbursements from the fund vary greatly from year to year, depending on the volume of misdirected sales tax payments.

R011 110612 Miscellaneous Tax Receipts

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$500	$500
% change	N/A	N/A	N/A	N/A	0.0%

Source: Holding Account Fund Group: Personal income tax payments

Legal Basis: Section 409.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in December 1985)

Purpose: This fund functions as a temporary holding account when Ohio personal income tax payments are deposited but cannot be posted correctly.

General Revenue Fund

GRF 772455 DriveOhio and UAS Center EV Workforce Transformation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$500,000	$500,000	$0	$0
% change	N/A	N/A	0.0%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item.

Purpose: This line item was used to fund the DriveOhio Initiative for smart mobility technology, including the Rural Automated Driving System and I-70 Truck Automation Corridor projects, and to expand publicly accessible EV charging infrastructure across the state under the National Electric Vehicle Infrastructure Program.

GRF 772456 Unmanned Aerial Systems Center

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$199,978	$3,000,000	$500,000
% change	N/A	N/A	N/A	1,400.2%	-83.3%

Source: General Revenue Fund

Legal Basis: Sections 411.10, and 411.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to administer the FlyOhio Tethered Drone Pilot Program, to test the use of tethered drones over rural campsite areas, urban, and suburban areas to gauge the feasibility and cost-effectiveness of sharing data collected with emergency responders as well as public safety and infrastructure security professionals. H.B. 96 earmarks $2,500,000 in FY 2026 for the Drones for First Responders pilot program, through which municipal law enforcement agencies, fire departments, and emergency medical services organizations may receive grants to buy drones, train drone operators, and obtain support for navigating requisite federal processes and approvals, as well as integrating statewide operation.

GRF 772502 Local Transportation Projects

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$67,995	$302,275	$83,607	$0	$0	$0
% change	344.6%	-72.3%	-100.0%	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to support the Regional Transportation Improvement Project (RTIP) in Carroll, Columbiana, and Stark counties.

General Revenue Fund

GRF 775451 Public Transportation-State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$115,019	$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 provide subsidy assistance for transit systems, grants to small urban and rural transit systems under the Elderly and Disabled Fare Assistance Program, and operating funding for the Office of Transit. Since FY 2020, GRF line item 775470 has been used for these purposes, save for some residual spending under line item 775451 in FY 2022.

GRF 775470 Public Transportation - State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$47,561,414	$36,735,679	$46,251,210	$41,702,772	$37,014,636	$37,014,636
% change	-22.8%	25.9%	-9.8%	-11.2%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 5501.07; Sections 411.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to support rural and small urban transit systems, awarding grants to transit systems to cover wages, fuel, insurance, training, vehicle maintenance as well as planning assistance. The funding supports the following: (1) Urban Transit Program; (2) Ohio Transit Partnership Program; (3) Rural Transit Program; (4) Specialized Transportation Program; and (5) Elderly and Disabled Transit Fare Assistance Program.

GRF 775471 State Road Improvements

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$3,202,833	$35,959,844	$20,167,155	$0	$0
% change	N/A	1,022.8%	-43.9%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to provide supplemental funding for road improvement projects in conjunction with Highway Operating Fund line item 772421, Highway Construction - State.

General Revenue Fund

GRF 776465 Rail Development

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$518,811	$829,076	$2,287,279	$4,530,272	$3,000,000	$3,000,000
% change	59.8%	175.9%	98.1%	-33.8%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 4981.032; Section 411.10 of H.B. 96 of the 136th G.A.

Purpose: This funding is used by the Ohio Rail Development Commission to award grants that support rail development. The grants assist railroads, businesses, and communities on projects such as rail line rehabilitation, construction of rail spurs, and other freight rail infrastructure. Loans for similar rail development projects are paid through Fund 4N40 line item 776664, Rail Transportation - Other, under H.B. 54, the FY 2026-FY 2027 transportation budget act.

GRF 777471 Airport Improvements - State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,982,215	$5,737,277	$6,948,297	$7,432,616	$21,650,000	$19,650,000
% change	92.4%	21.1%	7.0%	191.3%	-9.2%

Source: General Revenue Fund

Legal Basis: R.C. 4561.03; Sections 411.10 and 411.30 of H.B. 96 of the 136th G.A.

Purpose: This line item supports the Ohio Airport Grant Program, which provides grants for airport pavement rehabilitation and obstruction removal or marking to publicly-owned airports in Ohio that do not receive Federal Aviation Administration (FAA) Air Carrier Enplanement Funds or FAA Air Cargo Entitlements. The line item is also used to pay some operating costs of the Office of Aviation. H.B. 96 earmarks the following under the line item: (1) approximately $4.7 million in each fiscal year to administer the Ohio Airport Improvement Program; (2) $5.0 million in each fiscal year to provide matching funds for eligible airports awarded Airport Infrastructure Grant funding through the Infrastructure Investment and Jobs Act; and (3) $2.0 million in FY 2026 for the Eastern Ohio Military Affairs Commission to support construction and repair projects at the Youngstown Air Reserve Station, the Youngstown-Warren Regional Airport, and the Camp James A. Garfield Joint Military Training Center. Funding for aviation-related purposes is supplemented by the following under H.B. 54, the FY 2026-FY 2027 transportation budget act: (1) Fund 5W90 line item 777615, County Airport Maintenance, and (2) Fund 7002 line item 777472, Airport Improvements-Federal.

Highway Operating Fund Group

2120 772426 Highway Infrastructure Bank - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,088,406	$1,166,630	$1,328,842	$711,653	$5,750,500	$5,750,500
% change	7.2%	13.9%	-46.4%	708.0%	0.0%

Source: Highway Operating Fund Group: Loan repayments, associated fees, and interest; originally capitalized by federal motor fuel tax revenues

Legal Basis: R.C. 5531.09; Section 203.10 of H.B. 54 of the 136th G.A.

Purpose: This line item provides federal dollars used for State Infrastructure Bank (SIB) loans to local government entities for highway construction projects that are eligible under federal laws and regulations. As such, only right of way purchases and construction costs may receive SIB funding. Federal funds may cover up to 80% of the project cost under this line item, with state motor fuel tax revenues covering the state match. Other sources of SIB loan funding for highway construction are expended through Fund 2120 line items 772427, Highway Infrastructure Bank - State, and 772431, Roadway Infrastructure - State.

2120 772427 Highway Infrastructure Bank - State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$12,544,710	$11,090,169	$14,495,632	$16,349,403	$15,099,500	$15,099,500
% change	-11.6%	30.7%	12.8%	-7.6%	0.0%

Source: Highway Operating Fund Group: Loan repayments, associated fees, and interest; originally capitalized by state motor fuel tax revenues

Legal Basis: R.C. 5531.09; Section 203.10 of H.B. 54 of the 136th G.A.

Purpose: This line item is used for SIB highway construction loans from second generation funds and state motor fuel tax funds. Second generation funds are non-federal funds that were used to pay back SIB loans originally financed with federal funds. The only federal requirement placed on using these funds is that the project qualifies for eligibility as if paid through line item 772426, Highway Infrastructure Bank - Federal. No match is required to use these funds. SIB loan funding of highway construction is also spent through Fund 2120 line items 772426, Highway Infrastructure Bank - Federal, and 772431, Roadway Infrastructure - State.

Highway Operating Fund Group

2120 772430 Infrastructure Debt Reserve Title 23-49

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$549,093	$545,366	$0	$0	$0	$0
% change	-0.7%	-100.0%	N/A	N/A	N/A

Source: Highway Operating Fund Group: Loan repayments

Legal Basis: Discontinued line item

Purpose: This line item was used to pay debt service on bonds issued to finance the SIB Bond Program. A total of $10 million in bonds were issued, the proceeds of which were used to make loans to political subdivisions for local transportation infrastructure projects. Corresponding Fund 2130 line item 772433, Infrastructure Debt Reserve - State, was used to pay debt service on the SIB Bond Program bonds issued for non-federally funded projects.

2130 772431 Roadway Infrastructure Bank - State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,160,152	$2,911,409	$2,950,060	$3,695,814	$3,750,000	$3,750,000
% change	151.0%	1.3%	25.3%	1.5%	0.0%

Source: Highway Operating Fund Group: Loan repayments, associated fees, and interest; originally capitalized by state motor fuel tax revenues

Legal Basis: R.C. 5531.09; Section 203.10 of H.B. 54 of the 136th G.A.

Purpose: This line item provides state funds for SIB loans supporting local highway infrastructure projects. No match is required to use the state funds. SIB loan funding for highway construction is also funded through Fund 2120 line items 772426, Highway Infrastructure Bank - Federal, and 772427, Highway Infrastructure Bank - State.

2130 772433 Infrastructure Debt Reserve - State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$505,000	$0	$0	$0	$0	$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Highway Operating Fund Group: Loan repayments

Legal Basis: Discontinued line item

Purpose: This line item was used to pay debt service on bonds issued to finance the SIB Bond Program. More specifically, the line item supports the bonds that were backed by non-federal SIB funding. Fund 2120 line item 772430, Infrastructure Debt Reserve Title 23-49, pays debt service on the SIB Bond Program bonds issued for federally funded projects. The balance of issued SIB bonds paid for under this line item were paid in full in FY 2022.

Highway Operating Fund Group

2130 777477 Aviation Infrastructure Bank - State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$2,400,000	$2,400,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Highway Operating Fund Group: Loan repayments, associated fees, and interest; originally capitalized by a cash transfer from the GRF

Legal Basis: R.C. 5531.09; Section 203.10 of H.B. 54 of the 136th G.A.

Purpose: This line item is used to provide SIB loans for aviation projects, such as those related to hangars, safety, infrastructure, and right of way. There is no required match in order to qualify for funding. Since the SIB Program's inception in FY 1997, a total of $46.7 million in loans has been awarded for 19 airport projects.

5XI0 772504 Ohio Highway Transportation Safety

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$109,294	$13,500,000	$7,000,000
% change	N/A	N/A	N/A	12,252.0%	-48.1%

Source: Highway Operating Fund Group: Local Government Fund distributions withheld for political subdivisions operating traffic law enforcement cameras.

Legal Basis: ORC 5747.502; Section 203.10 of H.B. 54 of the 136th G.A.

Purpose: This line item is used to fund public safety projects in areas in which political subdivisions had Local Government Fund (LGF) distributions reduced due to usage of traffic law enforcement cameras.

7002 770003 Transportation Facilities Lease Rental Bond Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$16,535,950	$16,540,416	$21,598,650	$21,383,853	$23,000,000	$23,000,000
% change	0.0%	30.6%	-1.0%	7.6%	0.0%

Source: Highway Operating Fund Group: State motor fuel tax revenues and other highway-related revenues

Legal Basis: Sections 203.10 and 203.20 of H.B. 54 of the 136th G.A.

Purpose: This line item is used to make debt service payments on bonds issued for the rehabilitation and construction of ODOT facilities. ODOT has three types of facilities to serve as bases for ODOT workers to maintain the roads and bridges throughout the state: full-service maintenance facilities, outposts, and yards. H.B. 54 allows for amounts exceeding what is necessary to make debt service payments to be transferred to Fund 7002 line items 772421,Highway Construction – State, or 773431, Highway Maintenance – State, with the approval of the OBM Director.

Highway Operating Fund Group

7002 771411 Planning and Research - State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$25,460,865	$26,289,553	$29,958,432	$33,259,397	$34,583,813	$35,352,350
% change	3.3%	14.0%	11.0%	4.0%	2.2%

Source: Highway Operating Fund Group: State motor fuel tax revenues and other highway-related revenues

Legal Basis: R.C. 5501.03 and 5501.11; Sections 203.10, 203.25 and 203.60 of H.B. 54 of the 136th G.A.

Purpose: This line item provides the state share of funds used by ODOT's Division of Planning for the collection and review of statewide traffic monitoring data, maintenance of the state road inventory, gathering of data for the national Highway Performance Monitoring System, long-range and urban plan development, and other planning and research activities. H.B. earmarks the following amounts for three studies required under H.B. 54: (1) up to $1.5 million in FY 2026 to conduct a feasibility study for a proposed I-73 corridor connecting Toledo to Chesapeake; (2) up to $0.5 million in FY 2026 for a study of ODOT's pavement selection process; and (3) up to $0.5 million in FY 2026 for ODOT and the Ohio Turnpike and Infrastructure Commission to create a joint plan regarding the feasibility of connecting U.S. 23 to I-71.

7002 771412 Planning and Research - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$36,215,270	$37,044,350	$43,798,780	$56,932,026	$57,095,074	$57,095,074
% change	2.3%	18.2%	30.0%	0.3%	0.0%

Source: Highway Operating Fund Group: Federal Highway Trust Fund distributions

Legal Basis: R.C. 5501.03 and 5501.11; Sections 203.10 and 203.60 of H.B. 54 of the 136th G.A.

Purpose: This line item provides the federal share of funds used by ODOT's Division of Planning for the same purposes as described above in line item 771411.

Highway Operating Fund Group

7002 772421 Highway Construction - State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$649,601,347	$809,021,814	$856,803,408	$899,977,393	$1,166,495,043	$849,676,092
% change	24.5%	5.9%	5.0%	29.6%	-27.2%

Source: Highway Operating Fund Group: State motor fuel tax revenues and other highway-related revenues

Legal Basis: R.C. 5501.11 and 5501.31; Sections 203.10, 203.20, 203.30, 203.40, and 203.60 of H.B. 54 of the 136th G.A.

Purpose: This line item is used to spend the state share of costs for many highway construction purposes: pavement and bridge preservation, Major New construction; roadside rest areas; noise walls; geologic site management; grade crossing separations; emergency road construction; and road safety projects. The line item also provides operating dollars for the payroll, supplies, and equipment associated with those programs. A portion of funding under the line item must be used for improvements on roads owned or operated by the Department of Natural Resources. A portion of the funding may be used for road work on behalf of the Ohio Expositions Commission for the state fairgrounds or the Ohio History Connection for their properties. The following earmarks apply for the FY 2026-FY 2027 biennium: (1) $9.0 million each fiscal year for Transportation Improvement Districts subject to certain restrictions; (2) $2.6 million each fiscal year for construction and maintenance of roads owned or operated by metropolitan parks; and (3) $1.0 million each fiscal year for the construction, reconstruction, or maintenance of park drives or park roads within or leading up to the boundaries of state parks and wildlife areas greater than 10,000 contiguous acres that were purchased in a single, or series, of transactions.

7002 772422 Highway Construction - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,174,763,923	$1,479,700,487	$1,733,772,214	$1,708,300,152	$1,950,000,000	$1,950,000,000
% change	26.0%	17.2%	-1.5%	14.1%	0.0%

Source: Highway Operating Fund Group: Federal Highway Trust Fund distributions

Legal Basis: R.C. 5501.11 and 5531; Sections 203.10, 203.43, 203.45, and 203.60, of H.B. 54 of the 136th G.A.

Purpose: This line item pays for pavement and bridge preservation, local government road and bridge projects, Major New construction, special discretionary projects, Safe Routes to Schools projects, geologic site management, diesel emissions reduction projects, noise walls, grade crossing separations, emergency road construction, and road safety projects. H.B. 54 earmarks funding under the line item for the following during the FY 2026-FY 2027 biennium: (1) $33.0 million each fiscal year must be used to support public transportation statewide through the Federal Highway Administration (FHWA) flexible funding program; (2) $13.5 million each fiscal year for the Ohio Workforce Mobility Partnership Program; and (3) $3.0 million each fiscal year for Regional Transportation Planning Organizations to conduct a rural transportation planning grant program.

Highway Operating Fund Group

7002 772424 Highway Construction - Other

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$52,563,440	$76,839,181	$94,066,054	$78,889,229	$83,500,000	$83,500,000
% change	46.2%	22.4%	-16.1%	5.8%	0.0%

Source: Highway Operating Fund Group: Local matching funds

Legal Basis: R.C. 5501.11; Sections 203.10 and 203.60 of H.B. 54 of the 136th G.A.

Purpose: This funding is used to match federal funding for the following types of projects: local highway and bridge design; resurfacing, restoration, replacement, and upgrading; new construction; noise walls or barriers; and other local transportation projects. The amount in local match funding for any given project depends on the type of federal funding used.

7002 772425 Highway Construction - Turnpike

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$102,438,514	$14,512,922	$3,112,540	$2,929,940	$0	$0
% change	-85.8%	-78.6%	-5.9%	-100.0%	N/A

Source: Highway Operating Fund Group: Payments from the Ohio Turnpike and Infrastructure Commission through toll revenue bonds issued by the Commission

Legal Basis: Discontinued line item

Purpose: This line item was used to fund eligible Major New highway construction projects that were approved by the Transportation Review Advisory Council (TRAC) and recommended to the Ohio Turnpike and Infrastructure Commission for funding from the proceeds of bonds issued by the Commission. A total of $1.38 billion was approved for thirteen ODOT projects under this funding scheme: 10 projects in 2013 and three in 2018. No new appropriations are needed to cover the remaining project funding. These projects are all located within 75 miles of the Ohio Turnpike, which stretches east-west across northern Ohio.

Highway Operating Fund Group

7002 772437 Major New State Infrastructure Bond Debt Service - State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$14,796,228	$15,027,530	$14,768,845	$14,768,584	$18,500,000	$18,500,000
% change	1.6%	-1.7%	0.0%	25.3%	0.0%

Source: Highway Operating Fund Group: State motor fuel tax revenues and other highway-related revenues

Legal Basis: R.C. 5531.10; Sections 203.10 and 203.60 of H.B. 54 of the 136th G.A.

Purpose: This line item provides the state share of debt service on federal grant anticipated revenue vehicle (GARVEE) bonds. These bonds are used to leverage federal motor fuel tax revenues received from the federal Highway Trust Fund. The proceeds of GARVEE bond issuances are spent through Fund 7045 line item 772428, Highway Infrastructure Bank - Bonds.

7002 772438 Major New State Infrastructure Bond Debt Service - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$117,295,406	$117,327,918	$128,032,000	$125,518,725	$132,500,000	$132,500,000
% change	0.0%	9.1%	-2.0%	5.6%	0.0%

Source: Highway Operating Fund Group: Federal Highway Trust Fund distributions

Legal Basis: R.C. 5531.10; Sections 203.10 and 203.60 of H.B. 54 of the 136th G.A.

Purpose: This line item provides the federal share of debt service on GARVEE bonds, described above in Fund 7002 line item 772437, Major New State Infrastructure Bond Debt Service - State.

7002 772603 Brent Spence Bridge Corridor - State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$6,819,042	$20,539,774	$0	$0
% change	N/A	N/A	201.2%	-100.0%	N/A

Source: Highway Operating Fund Group: State motor fuel tax revenues and other highway-related revenues

Legal Basis: Section 203.47 of H.B. 54 of the 136th G.A.

Purpose: This line item is used to pay the state share of costs directly related to construction of the Brent Spence Bridge Corridor project, which is scheduled to break ground in November 2025. Total project costs are estimated to be $3.6 billion, with Ohio's share of the project costs totaling approximately $2.0 billion.

Highway Operating Fund Group

7002 772604 Brent Spence Bridge Corridor - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$38,447,446	$103,434,586	$0	$0
% change	N/A	N/A	169.0%	-100.0%	N/A

Source: Highway Operating Fund Group: Federal Highway Trust Fund distributions and grants

Legal Basis: Section 203.47 of H.B. 54 of the 136th G.A.

Purpose: This line item is used to spend federal dollars specifically allocated by ODOT for use on the Brent Spence Bridge Corridor project. In addition to any FHWA Trust Fund distributions allocated to this project, ODOT along with the state of Kentucky was awarded a FHWA grant of $1.64 billion for the project. The estimated total cost of the project is $3.6 billion, with ODOT's share of the cost projected at $2.0 billion.

7002 772605 Brent Spence Bridge Corridor - Other

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$4,605,098	$11,303,535	$0	$0
% change	N/A	N/A	145.5%	-100.0%	N/A

Source: Highway Operating Fund Group: Funds received from the State of Kentucky for its share of project costs

Legal Basis: Section 203.47 of H.B. 54 of the 136th G.A.

Purpose: The funding under this line item constitutes the State of Kentucky's share of expenditures related to Brent Spence Bridge Corridor project that flow through ODOT for procedural purposes.

7002 773431 Highway Maintenance - State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$551,569,048	$587,581,997	$616,435,499	$668,893,342	$701,557,065	$681,557,065
% change	6.5%	4.9%	8.5%	4.9%	-2.9%

Source: Highway Operating Fund Group: State motor fuel tax revenues and other highway-related revenues

Legal Basis: R.C. 5501; Sections 203.10, 203.20, and 203.60 of H.B. 54 of the 136th G.A.

Purpose: This line item funds ODOT's system maintenance program, including the following activities: rest area maintenance; guardrail maintenance; garage operations; snow and ice control; roadside maintenance; pavement and bridge maintenance; traffic system maintenance; and intelligent traffic systems. This line item also funds custodial service for ODOT buildings and the procurement of equipment, including cars, backhoes, and garage equipment. Many maintenance services are accomplished by ODOT employees while others are contracted out.

Highway Operating Fund Group

7002 775452 Public Transportation - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$47,794,156	$51,413,506	$64,673,046	$60,720,938	$63,120,485	$63,276,002
% change	7.6%	25.8%	-6.1%	4.0%	0.2%

Source: Highway Operating Fund Group: FAL 20.509, Formula Grants for Rural Areas; FAL 20.505, State Planning and Research; FAL 20.513, Capital Assistance Program for Elderly Persons and Persons with Disabilities

Legal Basis: R.C. 5501.07 and 5501.071; Sections 203.10 and 203.60 of H.B. 54 of the 136th G.A.

Purpose: This line item provides federal funding for several transit-related purposes: (1) grants to transit systems to assist operating costs and capital needs; (2) coordination measures and technical support for public and nonprofit entities in counties that have nonexistent or inadequate public transportation, to aid in the coordination of transportation services among local human service agencies; (3) funding through the Specialized Transportation Program, offering grants to transit systems to cover capital costs in providing services for the elderly and people with disabilities; and (4) operating costs of the Office of Transit.

7002 775454 Public Transportation - Other

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$548,766	$983,932	$2,340,684	$3,617,015	$3,570,000	$3,570,000
% change	79.3%	137.9%	54.5%	-1.3%	0.0%

Source: Highway Operating Fund Group: Local matching funds

Legal Basis: R.C. 5501.07 and 5501.071; Sections 203.10 and 203.60 of H.B. 54 of the 136th G.A.

Purpose: This line item is used to help pay for vehicles purchased through the federal Specialized Transportation Program described above in Fund 7002 line item 775452, Public Transportation - Federal. The Federal Transit Administration requires a 20% local match to federal funding. ODOT requires the local portion of funding to be paid to the Department up front, and then purchases vehicles on behalf of the recipient agencies.

7002 776462 Grade Crossings - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$12,531,602	$9,278,664	$12,632,399	$18,176,015	$14,068,961	$14,068,961
% change	-26.0%	36.1%	43.9%	-22.6%	0.0%

Source: Highway Operating Fund Group: FAL 20.205, Highway Planning and Construction - Federal-Aid Highway, Federal Lands Highway

Legal Basis: R.C. 5531.03; Sections 203.10 and 203.60 of H.B. 54 of the 136th G.A.

Purpose: This line item funds the installation of warning devices at rail-highway crossings, the rehabilitation of rail-highway grade crossing pavements, and the placement of signs and pavement markings near crossings.

Highway Operating Fund Group

7002 776475 Rail - Federal Rail Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,147,202	$4,784,243	$5,191,125	$1,646,988	$0	$0
% change	15.4%	8.5%	-68.3%	-100.0%	N/A

Source: Highway Operating Fund Group: FAL 20.325, Consolidated Rail Infrastructure and Safety Improvements

Legal Basis: As needed line item

Purpose: This line item is used by the Ohio Rail Development Commission (ORDC) for grant moneys received through the Federal Rail Administration (FRA). During the FY 2024-FY 2025 biennium, the funding was used to administer grants through the Consolidated Rail Infrastructure and Safety Improvements (CRISI) Program.

7002 777472 Airport Improvements-Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$128,495	$751,784	$759,832	$405,000	$405,000
% change	N/A	485.1%	1.1%	-46.7%	0.0%

Source: Highway Operating Fund Group: FAL 20.106, Airport Improvement

Legal Basis: R.C. 4561.08; Sections 203.10 and 203.60 of H.B. 54 of the 136th G.A.

Purpose: This line item may be used to provide supplementary funding for the Ohio Airport Grant Program if ODOT receives Federal Aviation Administration (FAA) support for this purpose. GRF line item 777471, Airport Improvements - State, is the primary source of funding for the program. ODOT may also use this federal line item for other purposes as outlined by the FAA.

Highway Operating Fund Group

7002 777475 Aviation Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,496,700	$5,573,054	$5,724,562	$5,879,477	$6,973,124	$7,106,246
% change	1.4%	2.7%	2.7%	18.6%	1.9%

Source: Highway Operating Fund Group: State motor fuel tax revenues and other highway-related revenues; flight fees

Legal Basis: R.C. 4561.021 and 4561.18; Sections 203.10 and 203.60 of H.B. 54 of the 136th G.A.

Purpose: This line item pays for maintenance and operating costs related to ODOT's aircraft, which are used to transport state officials, including the Governor, legislators, and officials from ODOT and other departments. If the aircraft are used for highway purposes, expenses are paid with Ohio motor fuel tax revenues, while if the aircraft are used for non-highway purposes, the user is billed for the cost of the flight. In addition, the line item funds the oversight of about 11,000 aircraft registered in the state. Finally, the Unmanned Aerial Systems (UAS) Center is paid for through the line item. The Center conducts UAS (or "drone") research projects in collaboration with other government and research entities.

7002 779491 Administration - State

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$102,208,557	$101,151,700	$112,363,551	$125,244,746	$118,136,702	$120,735,709
% change	-1.0%	11.1%	11.5%	-5.7%	2.2%

Source: Highway Operating Fund Group: State motor fuel tax revenues and other highway-related revenues

Legal Basis: R.C. 5501.03 and 5501.04; Sections 203.10, and 203.60 of H.B. 54 of the 136th G.A.

Purpose: This line item is used to fund the administrative functions of the Department, such as the offices of the director, assistant directors, district deputy directors, business management (information technology, finance, personnel, facilities), district business and human resource administrators, chief of staff, and legal counsel.

Dedicated Purpose Fund Group

4N40 776664 Rail Transportation - Other

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,999,257	$2,015,621	$1,696,660	$2,540,863	$2,210,047	$2,237,389
% change	0.8%	-15.8%	49.8%	-13.0%	1.2%

Source: Dedicated Purpose Fund Group: Loan repayments, revenues from easements, and other lease payments

Legal Basis: R.C. 4981.09 and 4981.14; Section 203.10 of H.B. 54 of the 136th G.A.

Purpose: This line item is used by the Ohio Rail Development Commission to provide loans to public entities, businesses, and railroads for the rehabilitation of rail lines, the construction of rail interchanges or connections, or the acquisition or preservation of rail property. Grant funding for these purposes is awarded through GRF line item 776465, Rail Development. Line item 776664 also pays for the operating costs of the Commission.

5AU1 776675 Wayside Detector Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$339,014	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: Dedicated Purpose Fund Group: One-time cash transfer of $10.0 million from the FY 2023 GRF ending balance

Legal Basis: As needed line item

Purpose: This line item is used to provide wayside detector system grants under the Wayside Detector System Expansion program. The grant funding under this program must be used for wayside detector system installations, equipment purchases and upgrades, improvements to a system's power sources, and training of employees.

5AV1 776676 Orphan Rail

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$137,172	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: Dedicated Purpose Fund Group: One-time cash transfer of $1.0 million from the FY 2023 GRF ending balance

Legal Basis: As needed line item

Purpose: This line item is used to pay the expenses of the Orphan Rail Crossing Program, the parameters of which are established by ODOT.

Dedicated Purpose Fund Group

5CV3 776672 Strategic Transportation and Development Analysis

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$2,789,422	$4,988,891	$0	$0
% change	N/A	N/A	78.9%	-100.0%	N/A

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

Legal Basis: Discontinued line item

Purpose: This line item was used for a statewide study of the Ohio transportation system, in collaboration with the Department of Development and the Governor's Office of Workforce Transformation. The study analyzed statewide and regional demographics, economic development growth opportunities, and current transportation systems and capacities, and forecasted passenger and freight travel needs over a ten, twenty, and thirty year timeframe. The study was published in February 2025.

5QT0 776670 Ohio Maritime Assistance Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,842,214	$8,393,320	$13,659,023	$5,344,066	$5,000,000	$5,000,000
% change	7.0%	62.7%	-60.9%	-6.4%	0.0%

Source: Dedicated Purpose Fund Group: Transfers from the Facilities Establishment Fund (Fund 7037), used by the Development Services Agency; transfer of $10.0 million from the GRF in FY 2026.

Legal Basis: R.C. 5501.91; Sections 411.10 and 411.20 of H.B. 96 of the 136th G.A.

Purpose: This line item funds the Ohio Maritime Assistance Program under which ODOT awards grants to maritime port authorities to build new marine cargo terminals or improve existing ones. Qualifying port authorities must both (1) be located in a federally qualified opportunity zone, and (2) have an active marine cargo terminal with a stevedoring operation located on the shore of either Lake Erie or the Ohio River. Eligible project costs include land acquisition, site development, construction of infrastructure and logistics facilities related to the terminals, acquisition of cargo handling equipment and machinery, and planning and design services associated with construction. Port authorities must provide 1:1 matching funds to grant award funding. H.B. 96 requires that at least $500,000 in each fiscal year be distributed to the Ohio River Commission within the Department of Development to foster economic activity, marine cargo terminal operations, and travel and tourism on the Ohio River and its tributaries.

Dedicated Purpose Fund Group

5W90 777615 County Airport Maintenance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$129,069	$206,625	$384,415	$966,014	$620,000	$620,000
% change	60.1%	86.0%	151.3%	-35.8%	0.0%

Source: Dedicated Purpose Fund Group: General aviation license revenue; other aviation fee revenue

Legal Basis: R.C. 4561.18 and 4561.21; Section 203.10 of H.B. 54 of the 136th G.A.

Purpose: This line item provides supplementary funding for the Ohio Airport Grant Program. GRF line item 777471, Airport Improvements - State, is the primary source of funding.

5XI0 772504 Ohio Highway Transportation Safety

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$6,000,000	$0
% change	N/A	N/A	N/A	N/A	-100.0%

Source: Dedicated Purpose Fund Group: Local Government Fund distributions withheld from political subdivisions operating traffic law enforcement cameras.

Legal Basis: ORC 5747.502; Sections 411.10 and 411.20 of H.B. 96 of the 136th G.A.

Purpose: This line item will be used in conjunction with the Ohio Rail Development Commission to fund short-line rail development infrastructure projects that enhance capacity and improve safety.

5ZP0 776505 Rail Safety Crossing Match

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$526,046	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: Dedicated Purpose Fund Group: One-time cash transfer of $100.0 million from the FY 2023 GRF ending balance

Legal Basis: As needed line item

Purpose: This line item is used for rail safety projects, including grade crossings, installing flashing lights and gates, closing and consolidating crossings, constructing grade separations, and resurfacing grade crossings.

Dedicated Purpose Fund Group

5ZR0 776673 Connect4Ohio

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$3,185,097	$36,449,619	$0	$0
% change	N/A	N/A	1,044.4%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: One-time cash transfer of $500.0 million from the FY 2023 GRF ending balance

Legal Basis: As needed line item

Purpose: This line item is used to administer the Connect4Ohio Program, which assists in creating seamless transportation connections between rural areas and major employment centers throughout Ohio, as well providing local matching funds required to get TRAC approval for construction projects under the Program.

Capital Projects Fund Group

7042 772723 Highway Construction - Bonds

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$33,102,718	$74,226,135	$79,345,045	$32,446,548	$210,000,000	$210,000,000
% change	124.2%	6.9%	-59.1%	547.2%	0.0%

Source: Capital Projects Fund Group: Bond proceeds authorized for highway construction

Legal Basis: Section 2m of Article VIII of the Ohio Constitution; R.C. 5528.53; Sections 203.10 and 203.50 of H.B. 54 of the 136th G.A.

Purpose: This line item funds system preservation and major new highway construction projects. For the FY 2026-FY 2027 biennium, the state may issue $238.5 million in bonds, in addition to amounts already authorized, provided that not more than $1.2 billion in overall principal is outstanding. Debt service on the bonds issued for these projects is paid from state motor fuel tax revenues via Fund 7072 line item 155902, Highway Capital Improvement Bond Retirement Fund, under the budget of the Commissioners of the Sinking Fund.

Capital Projects Fund Group

7045 772428 Highway Infrastructure Bank - Bonds

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$81,302,607	$70,678,918	$57,560,977	$59,057,050	$210,000,000	$210,000,000
% change	-13.1%	-18.6%	2.6%	255.6%	0.0%

Source: Capital Projects Fund Group: GARVEE bond proceeds

Legal Basis: R.C. 5531.10; Section 203.10 of H.B. 54 of the 136th G.A.

Purpose: This line item funds system preservation and Major New highway construction projects using the proceeds from federal grant anticipated revenue vehicle (GARVEE) bonds issued against and retired with ODOT's state and federal highway revenues. The debt service on these bonds is paid out of Fund 7002 line items 772437, Major New State Infrastructure Bond Debt Service - State, and 772438, Major New State Infrastructure Bond Debt Service - Federal.

General Revenue Fund

GRF 090321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,422,688	$8,288,207	$6,472,459	$5,419,088	$5,432,000	$5,432,000
% change	-1.6%	-21.9%	-16.3%	0.2%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 113.06; Section 413.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides funds for payroll, fringe benefits, maintenance, and equipment for the Treasurer of State (TOS).

GRF 090401 Office of the Sinking Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$460,116	$458,508	$0	$0	$0	$0
% change	-0.3%	-100.0%	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established under R.C. 129.06)

Purpose: This line item covered all costs incurred by or on behalf of the Commissioners of the Sinking Fund, the Ohio Public Facilities Commission, or the Treasurer of State with respect to State of Ohio general obligation bonds, special obligation bonds, or notes and costs related to the issuance and ongoing administration of those bonds and notes. The General Revenue Fund was reimbursed from the Highway Capital Improvement Bond Retirement Fund for financing costs incurred involving Highway Capital Improvement obligations. Beginning in FY 2024, this program has been funded through various DPF line items, as sufficient revenue and fund balances in several DPF funds allowed TOS to shift the primary source of funding for its operations from the GRF to non-GRF line items.

GRF 090402 Continuing Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$174,861	$174,926	$0	$0	$0	$0
% change	0.0%	-100.0%	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item paid for costs associated with the registration and enrollment into classes for continuing education by public portfolio managers. Beginning in FY 2024, this program has been funded through various DPF line items, as sufficient revenue and fund balances in several DPF funds allowed TOS to shift the primary source of funding for its operations from the GRF to non-GRF line items.

General Revenue Fund

GRF 090406 Treasury Management System Lease Rental Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,114,370	$1,115,853	$1,115,212	$1,116,520	$0	$0
% change	0.1%	-0.1%	0.1%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item was used to make lease rental payments related to the acquisition, development, implementation, and integration of the Treasury Management System. Debt service payments for the updated Treasury Management System ended in FY 2025.

GRF 090409 County Recorder Electronic Record Modernization Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$764,456	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by S.B. 94 of the 135th G.A.)

Purpose: This line item was used to reimburse counties for costs incurred under the County Recorder Electronic Record Modernization Program. Beginning in FY 2026, this program is supported by DPF Fund 5BD1 line item 090576.

GRF 090613 STABLE Account Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,361,497	$1,014,303	$60,733	$0	$0	$0
% change	-25.5%	-94.0%	-100.0%	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 155 of the 131st G.A.)

Purpose: This line item was used to pay for initial costs associated with the implementation and administration of an Achieve a Better Living Experience (ABLE) account program. The program, which was created under H.B. 155 of the 131st G.A., offered federally tax-advantaged savings accounts used to pay for a person's qualified disability expenses. Beginning in FY 2024, this program has been funded through various DPF line items, as sufficient revenue and fund balances in several DPF funds allowed TOS to shift the primary source of funding for its operations from the GRF to non-GRF line items.

Dedicated Purpose Fund Group

4E90 090603 Securities Lending Income

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,560,574	$6,901,021	$10,048,075	$11,543,708	$12,972,444	$13,408,214
% change	-19.4%	45.6%	14.9%	12.4%	3.4%

Source: Dedicated Purpose Fund Group: Net income generated from the securities lending program, not to exceed a rate of one quarter of one percent of the total average daily par value of assets in the securities lending program (all other such income is credited to the GRF)

Legal Basis: R.C. 135.47; Section 413.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to help fund the operations of the office of the Treasurer of State.

4E90 090639 STABLE Maintenance Fee Subsidy

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$900,000	$900,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: Net income generated from the securities lending program, not to exceed a rate of one quarter of one percent of the total average daily par value of assets in the securities lending program (all other such income is credited to the GRF)

Legal Basis: Sections 413.10 and 413.40 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to cover the annual account maintenance fees charged to Ohio residents that have the State Achieving a Better Life Experience (STABLE) accounts.

4X90 090614 Political Subdivision Obligation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$47,384	$46,837	$34,264	$34,854	$38,332	$39,460
% change	-1.2%	-26.8%	1.7%	10.0%	2.9%

Source: Dedicated Purpose Fund Group: A fee imposed by TOS as consideration for an agreement to purchase obligations for a political subdivision

Legal Basis: R.C. 135.143; Section 413.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 225 of the 129th G.A.)

Purpose: This line item provides for expenses incurred by TOS to maintain the Ohio Market Access Program (OMAP). OMAP is a credit enhancement program offered through TOS that is designed to lower borrowing costs on short-term notes issued by Ohio schools, cities, and local governments.

Dedicated Purpose Fund Group

5770 090605 Investment Pool Reimbursement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,110,051	$1,100,904	$1,435,734	$2,053,958	$1,838,291	$1,885,100
% change	-0.8%	30.4%	43.1%	-10.5%	2.5%

Source: Dedicated Purpose Fund Group: An investment pool administration fee paid by local governments who wish to participate in the program

Legal Basis: R.C. 135.45; Section 413.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds the administrative costs incurred by the Treasurer of State for managing the local governments' investment pool, State Treasury Asset Reserve of Ohio (STAR Ohio), which consists of local subdivisions' deposits of interim moneys. These moneys are then invested. The money invested and the interest earned are returned to the local subdivisions when needed. The Treasurer is reimbursed for administrative expenses, which are initially paid out of the investment earnings.

5BD1 090576 County Recorder Electronic Record Supplement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$1,750,000	$0
% change	N/A	N/A	N/A	N/A	-100.0%

Source: Dedicated Purpose Fund Group: Cash transfer from the Assurance Fund (TOS custodial fund) for the County Recorder Electronic Record Modernization Program

Legal Basis: Sections 413.10 and 413.50 of H.B. 96 of the 136th G.A. (originally established by S.B. 94 of the 135th G.A.)

Purpose: This line item is used for costs associated with the County Recorder Electronic Record Modernization Program, which provides an electronic method for recording and accessing specified instruments on the county recorder's website. In FY 2025, funding for this purpose was provided in GRF line item 090409.

Dedicated Purpose Fund Group

5BE1 090638 Ohio Treasurer of State Information Technology Reserve

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$707,970	$1,445,196	$1,459,000	$1,459,000
% change	N/A	N/A	104.1%	1.0%	0.0%

Source: Dedicated Purpose Fund Group: Transfers of unexpended amounts from the Securities Lending Income Fund (Fund 4E90) and the Treasurer of State Health Care and Education Reconciliation Act (HCERA) custodial account

Legal Basis: R.C. 113.02, 3366.05; Section 413.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on October 30, 2023)

Purpose: This line item is used to cover costs associated with the acquisition or maintenance of hardware, software, or contract services necessary for the efficient operation of the Treasurer of State's office. Unexpended amounts remain in the fund and are reserved for future technology needs.

5C50 090602 County Treasurer Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$169,446	$200,472	$245,288	$211,097	$250,000	$250,000
% change	18.3%	22.4%	-13.9%	18.4%	0.0%

Source: Dedicated Purpose Fund Group: Fees imposed by the Treasurer of State and the Auditor of State for education and training programs for county treasurers

Legal Basis: R.C. 135.22, 321.46; Section 413.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 81 of the 121st G.A.)

Purpose: This line item is used for the expenses associated with conducting education programs for county treasurers. These programs are to enhance the background and working knowledge of county treasurers in the areas of governmental accounting, investments, portfolio reporting and compliance, and cash and portfolio management.

5NH0 090610 OhioMeansJobs Workforce Development

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$252,108	$258,544	$0	$0	$0	$0
% change	2.6%	-100.0%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Primarily principal repayments on loans disbursed by the program, plus various other fees associated with the program, in addition to interest earnings on deposited funds

Legal Basis: Discontinued line item (originally established by S.B. 1 of the 130th G.A.)

Purpose: This line item was used to provide loans for workforce training programs by the Treasurer of State's Office (TOS) under the OhioMeansJobs Workforce Development Revolving Loan Program. TOS was permitted to use up to $250,000 each year for administrative expenses.

Dedicated Purpose Fund Group

5VZ0 090615 State Pay for Success Contract Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$1,165,000	$35,000	$0	$0	$0
% change	N/A	-97.0%	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: Initially funded by a transfer from the GRF; subsequent funding comes from moneys received from state sources for the purpose of making payments to service intermediaries for successful pay for success contracts. Interest accruing to the fund's balance was also credited to the fund

Legal Basis: Discontinued line item (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item was used for implementing and administering a pay for success contracting program within the state, and paying service intermediaries for successfully completed contracts. H.B. 110 of the 134th G.A. directed the Treasurer to use the appropriation for a pay for success contracting program to focus on vision care projects through the Foundation for Appalachian Ohio.

6050 090609 Treasurer of State Administrative Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$626,596	$714,691	$1,745,517	$1,316,289	$1,820,361	$1,827,252
% change	14.1%	144.2%	-24.6%	38.3%	0.4%

Source: Dedicated Purpose Fund Group: Fees charged to the entities which receive custodial services from the Treasurer's Office; fees collected by the Treasurer of State related to the Ohio Pooled Collateral Program

Legal Basis: R.C. 113.20; Section 413.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 201 of the 116th G.A.)

Purpose: This line item pays for custodial services provided by the Treasurer’s office. These services include safekeeping, disbursing, and administering custodial moneys and assets, such as the retirement systems' funds and various other agency funds. The line item also pays for administrative costs associated with the Ohio Pooled Collateral Program.

Fiduciary Fund Group

4250 090635 Tax Refunds

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$47,914,738	$22,335,114	$30,358,422	$29,013,683	$12,000,000	$12,000,000
% change	-53.4%	35.9%	-4.4%	-58.6%	0.0%

Source: Fiduciary Fund Group: Transfers of current receipts of the tax or fee for which refunds arise

Legal Basis: R.C. 5703.052; Sections 413.10 and 413.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 705 of the 106th G.A.)

Purpose: This line item is used to pay various types of domestic and foreign insurance tax refunds, which are often attributable to overpayments, amendments to past tax filings, or the claim of historical and job creation credits. A provision of uncodified law increases the amount appropriated if needed to pay refunds.

General Revenue Fund

GRF 743501 American Ex-Prisoners of War

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$40,000	$40,000	$45,000	$45,000	$45,000	$45,000
% change	0.0%	12.5%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 414.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 215 of the 122nd G.A.)

Purpose: This line item provides a subsidy to the American Ex-Prisoners of War for the purpose of assisting that veterans' service organization in helping veterans and their dependents identify and claim benefits to which they are entitled.

GRF 746501 Army and Navy Union, USA, Inc.

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$75,000	$75,000	$85,000	$85,000	$85,000	$85,000
% change	0.0%	13.3%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 414.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 215 of the 122nd G.A.)

Purpose: This line item provides a subsidy to the Army and Navy Union, USA, Inc. for the purpose of assisting that veterans' service organization in helping veterans and their dependents identify and claim benefits to which they are entitled.

GRF 747501 Korean War Veterans

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$75,000	$75,000	$85,000	$85,000	$85,000	$85,000
% change	0.0%	13.3%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 414.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 715 of the 120th G.A.)

Purpose: This line item provides a subsidy to the Korean War Veterans for the purpose of assisting that veterans' service organization in helping veterans and their dependents identify and claim benefits to which they are entitled.

General Revenue Fund

GRF 748501 Jewish War Veterans

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$62,000	$62,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: General Revenue Fund

Legal Basis: Section 414.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 111 of the 118th G.A.)

Purpose: This line item provides a subsidy to the Jewish War Veterans for the purpose of assisting that veterans' service organization in helping veterans and their dependents identify and claim benefits to which they are entitled.

GRF 749501 Catholic War Veterans

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$75,000	$75,000	$85,000	$85,000	$85,000	$85,000
% change	0.0%	13.3%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 414.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 111 of the 118th G.A.)

Purpose: This line item provides a subsidy to the Catholic War Veterans for the purpose of assisting that veterans' service organization in helping veterans and their dependents identify and claim benefits to which they are entitled.

GRF 750501 Military Order of the Purple Heart

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$75,000	$75,000	$85,000	$85,000	$85,000	$85,000
% change	0.0%	13.3%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 414.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 291 of the 115th G.A.)

Purpose: This line item provides a subsidy to the Military Order of the Purple Heart for the purpose of assisting that veterans' service organization in helping veterans and their dependents identify and claim benefits to which they are entitled.

General Revenue Fund

GRF 751501 Vietnam Veterans of America

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$275,000	$275,000	$310,000	$310,000	$310,000	$310,000
% change	0.0%	12.7%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 414.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 694 of the 114th G.A.)

Purpose: This line item provides a subsidy to the Vietnam Veterans of America for the purpose of assisting that veterans' service organization in helping veterans and their dependents identify and claim benefits to which they are entitled.

GRF 752501 American Legion of Ohio

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$400,000	$400,000	$450,000	$450,000	$450,000	$450,000
% change	0.0%	12.5%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 414.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides a subsidy to the American Legion of Ohio for the purpose of assisting that veterans' service organization in helping veterans and their dependents identify and claim benefits to which they are entitled.

GRF 753501 AMVETS

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$400,000	$400,000	$450,000	$450,000	$450,000	$450,000
% change	0.0%	12.5%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 414.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides a subsidy to the American Veterans (AMVETS) for the purpose of assisting that veterans' service organization in helping veterans and their dependents identify and claim benefits to which they are entitled.

General Revenue Fund

GRF 754501 Disabled American Veterans

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$400,000	$400,000	$450,000	$450,000	$450,000	$450,000
% change	0.0%	12.5%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 414.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides a subsidy to the Disabled American Veterans for the purpose of assisting that veterans' service organization in helping veterans and their dependents identify and claim benefits to which they are entitled.

GRF 756501 Marine Corps League

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$190,000	$190,000	$214,000	$214,000	$214,000	$214,000
% change	0.0%	12.6%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 414.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 238 of the 116th G.A.)

Purpose: This line item provides a subsidy to the Marine Corps League for the purpose of assisting that veterans' service organization in helping veterans and their dependents identify and claim benefits to which they are entitled.

GRF 757501 37th Division Veterans' Association

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$15,000	$15,000	$17,000	$17,000	$17,000	$17,000
% change	0.0%	13.3%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 414.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides a subsidy to the 37th Division Veterans' Association for the purpose of assisting that veterans' service organization in helping veterans and their dependents identify and claim benefits to which they are entitled.

General Revenue Fund

GRF 758501 Veterans of Foreign Wars

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$400,000	$400,000	$450,000	$450,000	$450,000	$450,000
% change	0.0%	12.5%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 414.10 of H.B. 96 of the 136th G.A.

Purpose: This line item provides a subsidy to the Veterans of Foreign Wars for the purpose of assisting that veterans' service organization in helping veterans and their dependents identify and claim benefits to which they are entitled.

General Revenue Fund

GRF 900321 Veterans' Homes

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$45,576,729	$42,221,926	$48,479,134	$51,428,099	$51,956,758	$52,999,692
% change	-7.4%	14.8%	6.1%	1.0%	2.0%

Source: General Revenue Fund

Legal Basis: Section 415.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 449 of the 128th G.A.)

Purpose: This line item is used to pay for the costs incurred in the administration and operation of the two state veterans homes, located in Sandusky (Erie County) and Georgetown (Brown County).

GRF 900402 Hall of Fame

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$69,601	$121,715	$69,286	$83,541	$74,317	$75,966
% change	74.9%	-43.1%	20.6%	-11.0%	2.2%

Source: General Revenue Fund

Legal Basis: Section 415.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 289 of the 127th G.A.)

Purpose: This line item is used to pay for the costs of operating the Ohio Veterans Hall of Fame, primarily payroll and maintenance expenses.

GRF 900408 Department of Veterans Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,041,728	$3,807,881	$3,855,083	$4,412,148	$5,327,924	$5,428,649
% change	-5.8%	1.2%	14.5%	20.8%	1.9%

Source: General Revenue Fund

Legal Basis: Sections 415.10 and 415.20 of H.B. 96 of the 136th G.A. (originally established by S.B. 289 of the 127th G.A.)

Purpose: This line item is used to pay for operating expenses that the Department of Veterans Services incurs in: (1) helping to connect veterans and their families with their benefits, (2) assisting county veterans service commissions and offices and (3) managing 1.9 million electronic military discharge records. Temporary law requires the line item be used to pay veterans' organizations rent in buildings managed by the Department of Administrative Services. Of the line item's appropriation, $250,000 is earmarked in each fiscal year for USA Cares - Ohio.

General Revenue Fund

GRF 900409 Veterans of Foreign Wars Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$750,000	$0	$0	$0	$0
% change	N/A	-100.0%	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by Section 9 of H.B. 338 of the 134th G.A.)

Purpose: This line provided subsidy funding to the Veterans of Foreign Wars (VFW) Ohio for the Veterans of Foreign Wars Emergency Repair Program. The funding was used exclusively for repairs for VFW posts across Ohio.

GRF 900645 Veterans Long Term Healthcare Needs and Support (VET)

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,317,364	$1,308,233	$1,735,174	$1,621,928	$1,559,990	$1,559,990
% change	-0.7%	32.6%	-6.5%	-3.8%	0.0%

Source: General Revenue Fund

Legal Basis: Section 415.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 110 of the 134th G.A.)

Purpose: This line item is used to provide additional support to the state's two veterans homes for supplies and maintenance and purchased personal services.

GRF 900901 Veterans Compensation General Obligation Bond Debt Service

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,352,078	$4,947,549	$4,946,931	$4,946,663	$975,000	$0
% change	-7.6%	0.0%	0.0%	-80.3%	-100.0%

Source: General Revenue Fund

Legal Basis: Section 2r, Article VIII, of the Ohio Constitution; Sections 415.10 and 415.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 153 of the 129th G.A.)

Purpose: This line item pays debt service and related financing costs on $83.9 million in obligations issued for Persian Gulf, Afghanistan, and Iraq compensation purposes.

Dedicated Purpose Fund Group

4840 900603 Veterans' Homes Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,091	$179,721	$103,555	$483,940	$680,004	$700,000
% change	3,429.9%	-42.4%	367.3%	40.5%	2.9%

Source: Dedicated Purpose Fund Group: (1) Hospice reimbursements, (2) temporary use agreements for veterans' home buildings and grounds, (3) sale of meals at a home's dining halls, (4) third-party pharmacy receipts, and (5) rental, lease, or sharing agreements for the use of facilities, supplies, equipment, utilities, or services provided by a home

Legal Basis: R.C. 5907.15; Section 415.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 289 of the 127th G.A.)

Purpose: This line item is used for the state's two veterans' homes to purchase food products and medication services and to maintain the areas of the veterans homes that are rented or leased.

4E20 900602 Veterans' Homes Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$655,492	$616,276	$1,630,930	$4,956,864	$14,000,000	$14,000,000
% change	-6.0%	164.6%	203.9%	182.4%	0.0%

Source: Dedicated Purpose Fund Group: 80% of the fees assessed to residents of state veterans' homes for expenses of support, dependent upon their ability to pay, plus any interest earned on those fees

Legal Basis: R.C. 5907.131; Section 415.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 289 of the 127th G.A.)

Purpose: This line item is used to pay operating costs of the state's two veterans' homes.

5CV1 900607 COVID Safety - Ohio Veterans Homes

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,718,026	$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 July 27, 2020)

Purpose: This line item was used for the operating costs of the state's two veterans homes during the COVID-19 public health emergency, including supporting increased sanitation costs, maintaining social distancing, COVID-related payroll and purchased personal services, purchased personal protective equipment (PPE) and other necessary costs to comply with public health orders, and local health department recommendations and best practices.

Dedicated Purpose Fund Group

5DB0 900643 Military Injury Relief Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$39,000	$34,500	$96,500	$107,500	$97,000	$97,000
% change	-11.5%	179.7%	11.4%	-9.8%	0.0%

Source: Dedicated Purpose Fund Group: (1) Income tax refund contribution, and (2) $25 contribution for issuance of "POW/MIA Awareness" license plate

Legal Basis: R.C. 5902.05; Section 415.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item supports the Military Injury Relief Program, which provides a one-time, tax-exempt monetary payment of $500 to military service members injured in active service as a member of the Armed Forces of the United States serving after October 7, 2001, and to individuals diagnosed with post-traumatic stress while serving after October 7, 2001. H.B. 64 of the 131st G.A. transferred from the Department of Job and Family Services to the Department of Veterans Services.

5NX0 900646 State Opioid Response

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$409,906	$377,795	$637,237	$604,935	$0	$0
% change	-7.8%	68.7%	-5.1%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Federal funds transferred under an interagency agreement with the Ohio Department of Behavioral Health

Legal Basis: Discontinued line item (originally established by Controlling Board on April 5, 2021)

Purpose: This line item was used to pay costs associated with an initiative to expand services for veterans home residents identified with a history of opioid use, stimulant use, and/or mental health disorder using veteran-trained peer recovery supporters.

5YP0 900650 Sports Gaming - Veterans

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$30,810	$75,000	$75,000
% change	N/A	N/A	N/A	143.4%	0.0%

Source: Dedicated Purpose Fund Group: 0.5% of sports gaming proprietor and management services provider license fees deposited to the credit of the Sports Gaming Profits Veterans Fund

Legal Basis: R.C. 5902.22; Section 415.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 29 of the 134th G.A.)

Purpose: This line is used for the direct benefit of veterans and their spouses and dependents, to provide funding to county veterans commissions to alleviate inequality of funding or in response to a disaster, to provide funding to an Ohio veterans home, or to provide funding to a program administered by the Ohio National Guard.

Dedicated Purpose Fund Group

5ZO0 900411 Veterans Homes Modernization

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$7,716,480	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Cash transfer of $65.0 million from the GRF

Legal Basis: Discontinued line item; Sections 415.10 and 415.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line was used for renovation costs at the veterans homes, including renovations to eliminate dual occupancy rooms, eliminate group bathroom facilities, and upgrade aged plumbing, electrical and HVAC systems. The U.S. Department of Veterans Affairs provided 65% of approved construction costs; this line provided the remaining 35%.

6040 900604 Veterans' Homes Improvement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$305,692	$34,073	$0	$0	$0	$0
% change	-88.9%	-100.0%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: 20% of the fees assessed to residents of state veterans' homes for expenses of support, dependent upon their ability to pay, plus any interest earned on those fees

Legal Basis: As needed line item; R.C. 5907.14 (originally established by S.B. 289 of the 127th G.A.)

Purpose: This line item is used by the state's two veterans' homes to purchase equipment and to make capital improvements.

Debt Service Fund Group

7041 900615 Veteran Bonus Program - Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$67,693	$116,463	$201,993	$140,617	$0	$0
% change	72.0%	73.4%	-30.4%	-100.0%	N/A

Source: Debt Service Fund Group: Proceeds of bond sales authorized under Section 2r, Article VIII, of the Ohio Constitution (total authorized amount $200 million); bonds were authorized until December 31, 2013

Legal Basis: Discontinued line item. (originally established by Controlling Board on March 22, 2010)

Purpose: This line item was used to pay operating expenses incurred to administer the Veterans Bonus Program, which awarded monetary bonuses to eligible Ohio veterans if they served on active duty with U.S. armed forces, including the Ohio National Guard, anywhere in the world during specified periods of time.

Debt Service Fund Group

7041 900641 Persian Gulf, Afghanistan, and Iraq Compensation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$425,542	$400,220	$722,935	$683,976	$0	$0
% change	-6.0%	80.6%	-5.4%	-100.0%	N/A

Source: Debt Service Fund Group: Proceeds of bond sales authorized under Section 2r, Article VIII, of the Ohio Constitution (total authorized amount $200 million); bonds were authorized until December 31, 2013

Legal Basis: Discontinued line item. (originally established by Section 5 of H.B. 48 of the 128th G.A.)

Purpose: This line item was used to pay for bonuses to qualified Ohio veterans of the Persian Gulf, Afghanistan and Iraq conflicts. Depending upon specified circumstances of their military service, the maximum benefit for an eligible veteran was $500, $1,000, or $1,500.

Federal Fund Group

3680 900614 Veterans Training

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$668,656	$849,972	$885,539	$918,111	$980,404	$1,021,705
% change	27.1%	4.2%	3.7%	6.8%	4.2%

Source: Federal Fund Group: Annual contract with the U.S. Department of Veterans Affairs

Legal Basis: Section 415.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 1 of the 128th G.A.)

Purpose: This line item is used to pay operating expenses that the State Approving Agency incurs to supervise and approve schools, apprenticeships, and on-the-job training programs offering vocational, educational, and professional services to veterans and their eligible dependents.

Federal Fund Group

3BX0 900609 Medicare Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,483,547	$758,269	$963,465	$1,032,963	$1,000,000	$2,059,273
% change	-48.9%	27.1%	7.2%	-3.2%	105.9%

Source: Federal Fund Group: Federal reimbursement by the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services, for Medicare services provided at state veterans' homes

Legal Basis: R.C. 5907.16; Section 415.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 289 of the 127th G.A.)

Purpose: This line item is used to provide Medicare-related and other services to eligible veterans, including physical therapy, IV medication, skilled nursing care, medical care, room, board, and other Medicare required goods and services. It is also used to purchase medical equipment to provide the services and other Medicare allowable equipment.

3L20 900601 Veterans' Homes Operations - Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$17,533,130	$16,419,437	$17,991,108	$23,758,266	$31,500,000	$31,500,000
% change	-6.4%	9.6%	32.1%	32.6%	0.0%

Source: Federal Fund Group: (1) FAL 64.014, Veterans State Domiciliary Care, and (2) FAL 64.015, Veterans State Nursing Home Care

Legal Basis: R.C. 5907.141; Section 415.10 of H.B. 96 of the 136th G.A. (originally established by S.B. 289 of the 127th G.A.)

Purpose: The line item is used to pay for operating costs of the state's two veterans' homes.

Dedicated Purpose Fund Group

4K90 129609 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$538,930	$476,212	$549,551	$613,095	$609,659	$668,146
% change	-11.6%	15.4%	11.6%	-0.6%	9.6%

Source: Dedicated Purpose Fund Group: License fees and other assessments collected by the state's professional and occupational licensing boards

Legal Basis: R.C. 4725.34 and 4743.05; Section 419.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay for the State Vision Professionals Board's operating expenses, including personal services, supplies, maintenance, and equipment. The Board licenses and regulates optometrists and optical dispensers. It also sets standards of practice, investigates complaints, and approves continuing education requirements.

Dedicated Purpose Fund Group

5CV1 855620 COVID Response - BWC Indoor Air Quality Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$7,574,419	$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 the Controlling Board on November 23, 2020)

Purpose: This line item was used to provide reimbursements under the COVID-19 Indoor Air Quality Assistance Program. Under the Program, eligible employers received reimbursements for eligible costs related to indoor heating, ventilation, and air conditioning (HVAC) systems to control the spread of COVID-19.

7023 855407 Claims, Risk and Medical Management

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$109,989,354	$103,412,267	$110,933,935	$113,203,840	$123,887,269	$128,050,202
% change	-6.0%	7.3%	2.0%	9.4%	3.4%

Source: Dedicated Purpose Fund Group: Assessments paid by employers

Legal Basis: Section 4 of H.B. 81 of the 136th G.A.

Purpose: This line item funds personnel, maintenance, and equipment costs associated with BWC's claims, risk, and medical management programs. The line item also supports BWC's health partnership program that coordinates BWC's health care through a network of providers and managed care organizations. Additionally, this line item maintains responsibility of the self-insured program which evaluates the ability of certain employers to self-administer a workers' compensation program.

Dedicated Purpose Fund Group

7023 855408 Fraud Prevention

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$15,335,426	$15,157,672	$15,697,353	$15,969,781	$0	$0
% change	-1.2%	3.6%	1.7%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Assessments paid by employers

Legal Basis: Discontinued line item

Purpose: This line item was used to pay for administrative costs for the Special Investigations Unit, the Employee Safety and Integrity Unit, and the Safety Violations Investigations Unit. These units were responsible for investigating and deterring fraud committed by employers, injured workers, or medical service providers, and responsible for asset protection of state property located in all BWC facilities. This line item also funded BWC's safety violation programs and related investigations.
H.B. 81 of the 136th G.A. consolidated line item 855408, Fraud Prevention with line item 855409, Administrative Services and eliminated line item 855408 at the end of FY 2025. Beginning in FY 2026, all funding previously supported by line item 855408 are paid from line item 855409.

7023 855409 Administrative Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$103,706,596	$105,721,564	$118,711,929	$120,957,737	$167,215,851	$168,637,822
% change	1.9%	12.3%	1.9%	38.2%	0.9%

Source: Dedicated Purpose Fund Group: Assessments paid by employers

Legal Basis: Section 4 of H.B. 81 of the 136th G.A.

Purpose: This line item funds general administrative duties within the BWC, including finance, facilities, actuarial, human resources, communications, legal, information technology, internal audit, strategy, and investments.
H.B. 81 of the 136th G.A. consolidated line item 855408, Fraud Prevention with line item 855409, Administrative Services. Beginning in FY 2026, all funding previously supported by line item 855408 are paid from line item 855409.

Dedicated Purpose Fund Group

7023 855410 Attorney General Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$5,695,552	$5,490,244	$5,945,906	$6,080,080	$6,384,084	$6,607,527
% change	-3.6%	8.3%	2.3%	5.0%	3.5%

Source: Dedicated Purpose Fund Group: Assessments paid by employers

Legal Basis: Section 4 of H.B. 81 of the 136th G.A.

Purpose: This line item funds about 60% of the costs related to the legal services of the Attorney General's Workers' Compensation Section. This includes expenses related to workers' compensation fraud investigation. The Ohio Industrial Commission pays the remaining portion of these expenses. Both agencies make alternating quarterly payments during the fiscal year. Earmarks of $869,610 in FY 2026 and $900,046 in FY 2027, are to be distributed in equal amounts at the beginning of each quarter specifically to cover expenses for the Attorney General's workers' compensation fraud unit.

8220 855606 Coal Workers' Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$126,187	$117,116	$160,249	$171,359	$197,040	$197,040
% change	-7.2%	36.8%	6.9%	15.0%	0.0%

Source: Dedicated Purpose Fund Group: Additional assessments paid by coal industry employers as required under Title IV of the Federal Coal Mine Health and Safety Act of 1969

Legal Basis: R.C. 4131.03; Section 4 of H.B. 81 of the 136th G.A.

Purpose: This line item funds the administrative costs that BWC incurs for handling claims under the Coal Workers' Pneumoconiosis Fund, which is in the custody of the Treasurer of State. The fund provides workers' compensation benefits to employees in the coal industry as directed by the Federal Coal Mine Health and Safety Act of 1969.

8230 855608 Marine Industry

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$61,122	$42,871	$53,807	$60,518	$75,000	$75,000
% change	-29.9%	25.5%	12.5%	23.9%	0.0%

Source: Dedicated Purpose Fund Group: Additional assessments charged to marine industry employers under requirements of the Longshoremen's and Harbor Workers' Compensation Act Amendments of 1972

Legal Basis: R.C. 4131.13; Section 4 of H.B. 81 of the 136th G.A.

Purpose: This line item funds the administrative costs of the Marine Industry Fund, which is in the custody of the Treasurer of State. The fund provides benefits as prescribed by the Longshoremen's and Harbor Workers' Compensation Act, as amended in 1972.

Dedicated Purpose Fund Group

8250 855605 Disabled Workers Relief Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$162,775	$177,045	$118,130	$110,729	$201,000	$201,000
% change	8.8%	-33.3%	-6.3%	81.5%	0.0%

Source: Dedicated Purpose Fund Group: Additional assessments paid by employers calculated according to administrative rule

Legal Basis: R.C. 4123.412; Section 4 of H.B. 81 of the 136th G.A.

Purpose: This line item is used to pay payroll and other operating expenses of the Disabled Workers' Relief Fund (DWRF), as well as costs related to providing the supplemental benefits provided under the fund to eligible recipients. The fund is in the custody of the Treasurer of State. DWRF benefits are cost-of-living adjustments granted to permanently and totally disabled workers.

8260 855609 Safety and Hygiene Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$20,156,972	$19,801,534	$20,305,164	$19,428,019	$21,471,244	$23,281,721
% change	-1.8%	2.5%	-4.3%	10.5%	8.4%

Source: Dedicated Purpose Fund Group: Assessments charged to employers calculated as a percentage of paid workers' compensation premiums (not to exceed 1.0% for private employers and public employer taxing districts and state agency employers) that are transferred from the State Insurance Fund

Legal Basis: R.C. 4121.37; Section 4 of H.B. 81 of the 136th G.A.

Purpose: This line item provides all operating funds for the Division of Safety and Hygiene. The Division’s responsibilities include (1) making targeted visits to employers with high frequency of accidents to educate them in risk and safety management, (2) providing safety and health consultative services to Ohio’s public employers, (3) administering the Safety Grants Program that assists employers with the cost of implementing programs designed to reduce cumulative stress disorder and other injuries, and (4) supporting local safety councils, which offer educational resources for safety and health in the workplace.

Dedicated Purpose Fund Group

8260 855610 Safety Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,311,268	$18,997,538	$45,643,360	$34,876,663	$41,300,000	$41,300,000
% change	340.6%	140.3%	-23.6%	18.4%	0.0%

Source: Dedicated Purpose Fund Group: Transfers from the State Insurance Fund

Legal Basis: Section 4 of H.B. 81 of the 136th G.A.

Purpose: This line item supports the Safety Grants Program. The program offers private and public State Insurance Fund employers funding for training, wellness programs, and equipment intended to reduce workplace injuries and illnesses. The program provides funding for safety grant programs for Ohio police departments, schools, and state agencies. It includes the following programs: Safety Intervention Grant (SIG), Firefighter Exposure to Environmental Elements Grant (FEEEG), Ohio Law Enforcement Body Armor (OLEBA), Employers Working with Persons with Developmental Disabilities Grant (EWPDD), School Safety and Security Grant (SSSG), Drug-Free Safety Grant Program (DFSP), Workplace Wellness Grant Program (WWGP), and Trench Safety Grant (TSG).

8260 855611 Health and Safety Initiative

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,429,410	$2,208,125	$2,664,754	$2,169,908	$3,000,000	$3,000,000
% change	-9.1%	20.7%	-18.6%	38.3%	0.0%

Source: Dedicated Purpose Fund Group: Transfers from the State Insurance Fund

Legal Basis: Section 4 of H.B. 81 of the 136th G.A.

Purpose: This item is used for a health and wellness program (“Better You, Better Ohio!”) that provides health and wellness resources and services to employees and injured workers who do not have access to these services through their employers. The program began in FY 2018 and serves employers in high-risk industries; currently it serves employers with less than 250 employees, and all employers that participate in the Substance Use Recovery and Workplace Safety Program (SURWSP).

8260 855612 Safety Campaign

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$208,236	$138,194	$428,100	$250,000	$250,000
% change	N/A	-33.6%	209.8%	-41.6%	0.0%

Source: Dedicated Purpose Fund Group: Transfers from the State Insurance Fund

Legal Basis: Section 4 of H.B. 81 of the 136th G.A.

Purpose: This line item is used for the creation and operation of a statewide safety awareness and education campaign dealing with the avoidance of slips, trips and falls, overexertion, and motor vehicle accidents. This campaign also involves online and mobile training tools that address workplace safety.

Dedicated Purpose Fund Group

8260 855613 Research Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$74,792	$520,173	$893,334	$1,263,891	$0	$0
% change	595.5%	71.7%	41.5%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Transfers from the State Insurance Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to fund the Ohio Occupational Safety and Health Research Program, which focused on maximizing the impact research efforts in the areas of occupational safety and health have on the overall safety, health, productivity and competitiveness of Ohio's workforce. The duration of each research project was limited to 12 months. Only not-for-profit higher education institutions and research organizations located within the state of Ohio were eligible for funding. H.B. 81 of the 136th G.A. eliminated this line item. The program funding under line item 855613 was discontinued at the end of FY 2025, but the program served a similar population to the Workplace Safety Innovation Center, and this program will continues in FY 2026 and FY 2027 biennium.

8260 855618 Substance Use Recovery and Workplace Safety Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$216,873	$779,455	$459,165	$775,643	$0	$0
% change	259.4%	-41.1%	68.9%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: Transfers from the State Insurance Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to pay for the operation of the Substance Use Recovery and Workplace Safety Program (SURWSP), which assisted employers to keep employees in recovery at work and helped employers hire and manage employees in recovery. The program paid for reimbursements to local addiction and mental health (ADAMH) boards to assist in hiring and managing workers in recovery. H.B. 81 of the 136th G.A. eliminated this line item at the end of FY 2025. Beginning in FY 2026, the program is directly funded from the State Insurance Fund and does not require appropriation.

Dedicated Purpose Fund Group

8260 855619 Safety and Health Workforce Safety Innovation Center

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$68,125	$2,631,457	$4,008,837	$7,451,621	$14,700,000	$14,700,000
% change	3,762.7%	52.3%	85.9%	97.3%	0.0%

Source: Dedicated Purpose Fund Group: Transfers from the State Insurance Fund

Legal Basis: Section 4 of H.B. 81 of the 136th G.A.

Purpose: This line item is used for personnel costs and related administrative costs for dedicated staff working for the Workforce Safety Innovation Center. Funding also provides competitive grants for the research and development of new, cutting-edge personal protective equipment and personal protective technology. To be eligible for a grant, applicants must be from an Ohio non-profit higher education institution or standalone research organization.

Federal Fund Group

3490 855601 OSHA Enforcement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,786,804	$1,655,622	$1,625,914	$1,539,304	$1,751,293	$1,751,293
% change	-7.3%	-1.8%	-5.3%	13.8%	0.0%

Source: Federal Fund Group: Cooperative agreement with the Occupational Safety and Health Administration (OSHA) under FAL 17.504, OSHA Consultation Agreements

Legal Basis: Section 4 of H.B. 81 of the 136th G.A.

Purpose: This line item is used to support OSHA's On-Site Consultation Program, which provides small private employers with services relating to workplace safety and health. Services are provided to employers with fewer than 250 employees at fixed sites and with no more than 500 employees corporate-wide. Under the program, employers can learn about potential hazards at their workplaces, improve their safety and health management systems, and may qualify for an exemption from routine OSHA inspections. The federal grant supporting the program requires a 30% state match. State matching funds for the program are provided by Fund 8260 line item 855609, Safety and Hygiene Operating.

Federal Fund Group

3FW0 855614 BLS SOII Grant

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$179,442	$165,570	$179,865	$193,671	$199,000	$199,000
% change	-7.7%	8.6%	7.7%	2.8%	0.0%

Source: Federal Fund Group: FAL 17.005, U.S. Bureau of Labor Statistics' (BLS) Survey of Occupational Injuries and Illnesses (SOII) Grant

Legal Basis: Section 4 of H.B. 81 of the 136th G.A.

Purpose: This line item is used to fund BWC's participation in the BLS SOII, which is a federal-state cooperative program that collects data on workplace injuries and illnesses.

General Revenue Fund

GRF 470401 RECLAIM Ohio

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$167,933,224	$174,987,951	$185,561,440	$199,275,689	$207,000,000	$218,000,000
% change	4.2%	6.0%	7.4%	3.9%	5.3%

Source: General Revenue Fund

Legal Basis: R.C. 5139.41; Sections 421.10 and 421.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 152 of the 120th G.A.)

Purpose: This line item funds the Department of Youth Services' RECLAIM Ohio program, which pays for services and activities associated with institutional operations, juvenile court subsidies, community programs, and central office operations.

Related temporary law permits the Department, for purposes of implementing juvenile sentencing reforms, to use up to $1,375,000 of the available balance of the portion of this line item that is allocated to juvenile correctional facilities in FY 2026 and FY 2027 to expand Targeted RECLAIM, the Behavioral Health Juvenile Justice Initiative, and other evidence-based community programs.

GRF 470412 Juvenile Correctional Facilities Lease Rental Bond Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$19,051,405	$15,275,144	$15,299,505	$23,444,563	$17,500,000	$17,500,000
% change	-19.8%	0.2%	53.2%	-25.4%	0.0%

Source: General Revenue Fund

Legal Basis: Sections 421.10 and 421.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 111 of the 118th G.A.)

Purpose: This line item pays for the state's debt service obligations incurred as a result of issuing bonds that cover the Department of Youth Services' capital appropriations.

GRF 470510 Youth Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$16,702,728	$16,702,728	$16,702,000	$16,702,000	$16,702,000	$16,702,000
% change	0.0%	0.0%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 5139.34; Section 421.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 440 of the 114th G.A.)

Purpose: This line item funds the Youth Services Block Grant, a subsidy program through which all juvenile courts receive money to provide services and programs to divert at-risk, unruly, and delinquent youths from entering the juvenile justice system. Each juvenile court is guaranteed a base of $50,000 plus additional funding on a per capita basis for counties with a population over 25,000.

General Revenue Fund

GRF 472321 Parole Operations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$9,281,715	$10,484,008	$10,157,609	$12,118,377	$11,547,202	$11,926,365
% change	13.0%	-3.1%	19.3%	-4.7%	3.3%

Source: General Revenue Fund

Legal Basis: Section 421.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item supports the Department of Youth Services' two regional parole office operations and paroled youth services, including housing, public assistance, education and treatment for medical, mental health and substance abuse.

GRF 477321 Administrative Operations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$14,027,835	$14,457,070	$15,964,131	$15,953,217	$17,177,391	$18,017,753
% change	3.1%	10.4%	-0.1%	7.7%	4.9%

Source: General Revenue Fund

Legal Basis: Section 421.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item funds operating expenses associated with the Department of Youth Services' central office operations.

Dedicated Purpose Fund Group

1470 470612 Vocational Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,344,520	$1,316,209	$1,469,411	$1,255,123	$1,436,125	$1,494,968
% change	-2.1%	11.6%	-14.6%	14.4%	4.1%

Source: Dedicated Purpose Fund Group: Vocational education program payments transferred from the Ohio Department of Education and Workforce's operating budget

Legal Basis: Section 421.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on January 9, 1984)

Purpose: This line item funds the costs of providing vocational education services and programs to youth incarcerated in Department of Youth Services' institutions.

Dedicated Purpose Fund Group

1750 470613 Education Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,972,567	$2,468,439	$3,399,668	$3,777,771	$4,140,884	$4,317,416
% change	25.1%	37.7%	11.1%	9.6%	4.3%

Source: Dedicated Purpose Fund Group: Basic aid and special education program payments transferred from the Ohio Department of Education and Workforce

Legal Basis: Sections 421.10 and 421.20 of H.B. 96 of the 136th G.A. (originally established by H.B. 111 of the 118th G.A.)

Purpose: This line item pays the operating expenses of providing educational services to youth supervised by the Department of Youth Services, including earning a high school diploma or GED, programming for graduates to learn employment skills or to pursue secondary education opportunities. Related temporary law specifies that operating expenses include, but are not limited to, teachers' salaries, maintenance costs, and educational equipment.

4790 470609 Employee Food Service

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$11,138	$4,244	$15,710	$6,762	$30,300	$30,300
% change	-61.9%	270.2%	-57.0%	348.1%	0.0%

Source: Dedicated Purpose Fund Group: Institutional cafeteria and surplus property sales

Legal Basis: R.C. 5139.86; Section 421.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in March 1982)

Purpose: This line item is used to purchase food, supplies, and cafeteria equipment for Department of Youth Services' institutions.

4A20 470602 Child Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$60,034	$74,520	$71,084	$69,728	$95,000	$95,000
% change	24.1%	-4.6%	-1.9%	36.2%	0.0%

Source: Dedicated Purpose Fund Group: (1) Child support payments collected from non-custodial parents on behalf of youth committed to the Department of Youth Services' custody, and (2) fees received from the Social Security Administration for identifying adjudicated delinquents that are no longer eligible to receive benefits

Legal Basis: Section 421.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on August 3, 1992)

Purpose: This line item supports behavioral health programming for youth in the Department of Youth Services' custody, administrative costs, and funding to support the programmatic and independent living needs for youth on parole.

Dedicated Purpose Fund Group

4G60 470605 Juvenile Special Revenue - Non-Federal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$4,348	$1,592	$47,365	$58,614	$115,000	$115,000
% change	-63.4%	2,876.1%	23.7%	96.2%	0.0%

Source: Dedicated Purpose Fund Group: Miscellaneous revenue, including foundation grants, sales from recycled products, utility savings programs, and interagency agreements with other state agencies

Legal Basis: Section 421.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in April 1994)

Purpose: Since FY 2011, revenue has included grants from the Annie E. Casey Foundation for the Juvenile Detention Alternatives Initiative (JDAI). Since FY 2016, revenue generated through recycling and energy usage savings is used to support an environmental sustainability program.

5BN0 470629 E-Rate Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$10,800	$37,958	$6,739	$29,801	$71,000	$71,000
% change	251.5%	-82.2%	342.2%	138.2%	0.0%

Source: Dedicated Purpose Fund Group: Reimbursement credits from telecommunications vendors that participate in the E-Rate Program

Legal Basis: Section 421.10 of H.B. 963 of the 136th G.A. (originally established by Controlling Board on March 14, 2005)

Purpose: This line item funds telecommunications and internet service costs of the Department of Youth Services' institutional school district, which is a chartered entity that serves students in grades 6-12.

Federal Fund Group

3210 470601 Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$834,922	$1,174,112	$1,054,756	$1,271,237	$1,899,343	$1,956,154
% change	40.6%	-10.2%	20.5%	49.4%	3.0%

Source: Federal Fund Group: Various federal grants awarded by the U.S. Department of Education, primarily (1) FAL 84.013, Title I State Agency Program for Neglected and Delinquent Children and Youth, (2) FAL 84.048, Career and Technical Education - Basic Grants to States, and (3) FAL 84.027, Special Education Grants to States

Legal Basis: Section 421.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 111 of the 118th G.A.)

Purpose: This line item supports the Department of Youth Services' institutional education program (academic, vocational, special education, remedial, and individualized programming).

3210 470603 Juvenile Justice Prevention

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,052,863	$1,785,746	$3,163,064	$1,827,552	$2,473,806	$2,481,942
% change	-13.0%	77.1%	-42.2%	35.4%	0.3%

Source: Federal Fund Group: Various federal justice assistance and health and human services grants awarded directly to the Department of Youth Services as the prime recipient or indirectly as a sub award from another prime recipient, primarily FAL 93.092, Affordable Care Act (ACA) Personal Responsibility Education Program

Legal Basis: Section 421.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on August 18, 1986)

Purpose: This line item is used to expend miscellaneous grants awarded by federal agencies other than the Office of Juvenile Justice and Delinquency Prevention or received as pass-through awards from other state agencies.

3210 470606 Nutrition

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$889,600	$970,614	$1,026,381	$1,490,702	$1,551,000	$1,551,000
% change	9.1%	5.7%	45.2%	4.0%	0.0%

Source: Federal Fund Group: (1) FAL 10.555, National School Lunch Program, and (2) FAL 10.553, School Breakfast Program

Legal Basis: Section 421.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board in November 1976)

Purpose: This line item supports the Department of Youth Services' institutional food services program, including the purchase of food and supplies.

Federal Fund Group

3210 470614 Title IV-E Reimbursements

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,985,141	$3,503,014	$3,632,716	$1,703,343	$1,521,776	$1,529,243
% change	76.5%	3.7%	-53.1%	-10.7%	0.5%

Source: Federal Fund Group: FAL 93.658, Foster Care Title IV-E

Legal Basis: Section 421.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on December 9, 1988)

Purpose: This line item pays for the cost of the Department of Youth Services' contracts with non-secure private facilities, primarily the Paint Creek Lighthouse Youth Center located in Ross County.

3210 470691 COVID Mitigation and Detection

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$94,763	$433,806	$1,690,707	$735,740	$0	$0
% change	357.8%	289.7%	-56.5%	-100.0%	N/A

Source: Federal Fund Group: FAL 93.323, Epidemiology and Laboratory Capacity for Infectious Diseases (subaward from Ohio Department of Health)

Legal Basis: Discontinued line item (originally established by Controlling Board on March 7, 2022)

Purpose: This line item was used, per an interagency agreement with the Ohio Department of Health, to pay for COVID-19 detection and mitigation expenses.

3V50 470604 Juvenile Justice/Delinquency Prevention

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$2,074,392	$1,851,075	$1,568,266	$1,700,899	$1,657,737	$1,731,824
% change	-10.8%	-15.3%	8.5%	-2.5%	4.5%

Source: Federal Fund Group: Various federal grants, primary ongoing funding from FAL 16.540, Juvenile Justice and Delinquency Prevention (Title II, Part B Formula Grants)

Legal Basis: Section 421.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 94 of the 124th G.A.)

Purpose: This line item is primarily used to provide subgrants to local governments and nonprofit agencies to implement various programs that address juvenile delinquency and its prevention.

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