



BUDGET HIGHLIGHTS



Mike DeWine, Governor

Kimberly Murnieks, Director



MIKE DEWINE
GOVERNOR OF OHIO



Fellow Ohioans and Members of the General Assembly:

Every day we are driven by our commitment that Ohio is the Heart of it All.

Ohio is the Heart of Family and Prosperity. We're the Heart of Adventure, Education, Opportunity, and Innovation.

Companies are moving to Ohio from all over the country because of our thriving economy, our dedicated workforce, and our willingness to embrace the future. More children are learning to read through proven Science of Reading strategies, our Appalachian communities are benefiting from long-overdue investments, and we are finally working to fulfill the promise made decades ago to fix our mental health system.

I'm proud of all we've achieved in the last six years, but I know that there is still so much more we can accomplish.

Since taking office in 2019, my administration has successfully managed three budgets that invest in Ohio's future and embrace the notion that this is Ohio's time in history. The executive budget I present to you today builds on our successes.

We're focusing on our kids, our economy, our workforce, and our institutions of higher education. We are preserving Ohio's water supply and protecting our awe-inspiring natural resources. We're prioritizing health, mental health, and public safety.

At its heart, our executive budget is focused on giving all Ohioans the chance to live up to their God-given potential in Ohio, the Heart of it All.

Very respectfully yours,

A handwritten signature in blue ink that reads "Mike DeWine".

Mike DeWine
Governor

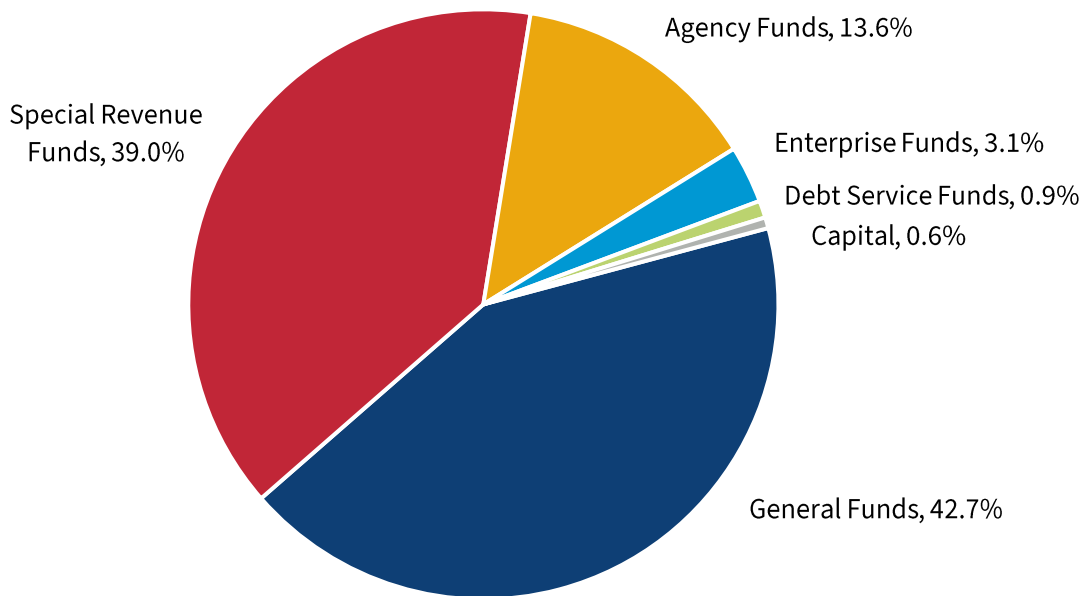
Executive Recommendations by Budget Fund Group FY 2025, FY 2026, and FY 2027

Budget fund groups are categories used to group similar funds for reporting purposes. Ohio's funds are categorized according to their revenue sources and the purposes for which they are used. Budget Fund Group definitions can be found on the Ohio Checkbook (checkbook.ohio.gov).

Budget Fund Group	FY 2025 Estimate	FY 2026 Executive Recommendations	% Change	FY 2027 Executive Recommendations	% Change
General Revenue	\$43,533,764,125	\$44,656,348,747	2.6%	\$46,654,371,619	4.5%
Federal	\$25,538,095,881	\$28,015,300,354	9.7%	\$28,390,434,672	1.3%
Dedicated Purpose	\$13,531,680,838	\$11,167,291,959	-17.5%	\$11,033,649,449	-1.2%
Fiduciary Funds	\$10,954,407,968	\$11,582,835,618	5.7%	\$11,736,435,024	1.3%
Highway Operating	\$3,937,780,414	\$4,442,866,990	12.8%	\$4,103,820,475	-7.6%
Revenue Distribution Funds	\$2,792,466,664	\$2,771,362,200	-0.8%	\$2,835,232,200	2.3%
State Lottery	\$1,993,860,603	\$2,103,071,904	5.5%	\$2,080,299,325	-1.1%
Internal Service Activity	\$1,263,628,673	\$1,292,349,918	2.3%	\$1,343,281,273	3.9%
Debt Service	\$1,061,472,500	\$959,325,000	-9.6%	\$912,325,000	-4.9%
Highway Safety	\$640,555,254	\$647,422,651	1.1%	\$664,711,301	2.7%
Capital Projects	\$180,498,964	\$422,078,379	133.8%	\$422,109,530	0.0%
Holding Account	\$116,995,355	\$372,604,028	218.5%	\$480,292,783	28.9%
Bond Research and Development	\$30,910,000	\$112,710,000	264.6%	\$32,710,000	-71.0%
Facilities Establishment	\$27,500,000	\$72,480,886	163.6%	\$11,500,000	-84.1%
Grand Total	\$105,603,617,238	\$108,618,048,634	2.9%	\$110,701,172,652	1.9%

FY 2026 – 2027 Executive Budget Estimated All Funds Revenues

This pie chart shows total estimated revenues in five categories that represent the state’s 14 budget fund groups. General funds account for 42.7 percent of all state revenue.



All Funds Estimated Revenues (dollars in millions)

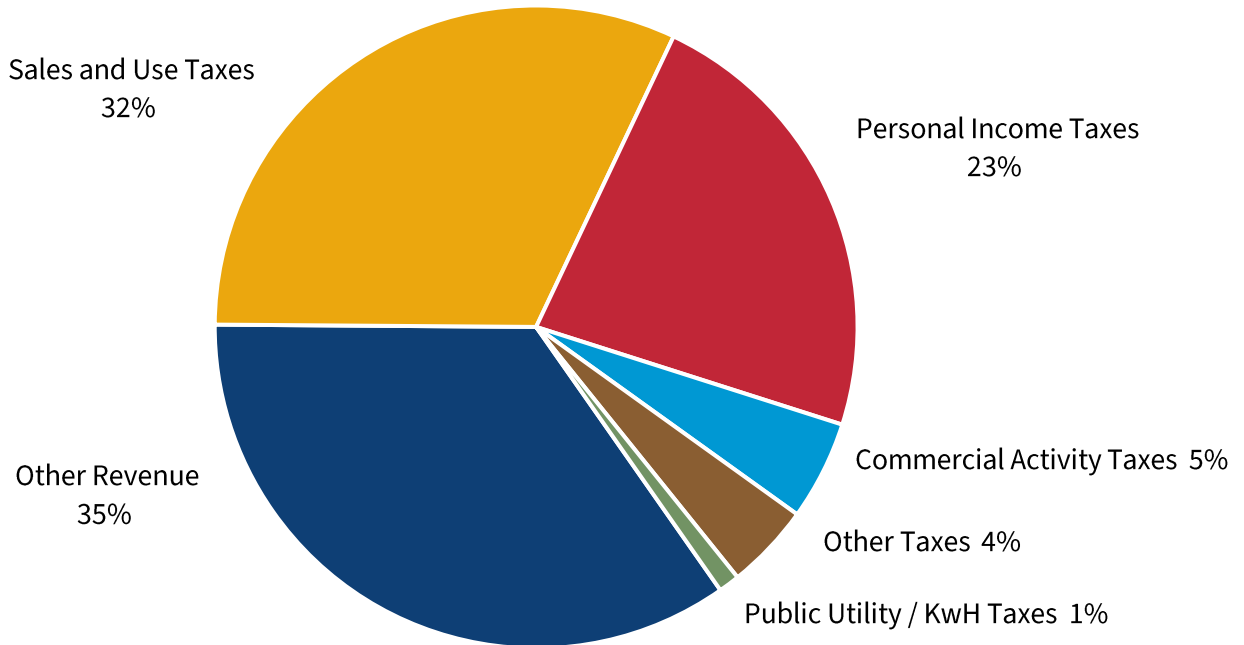
Revenue Source	FY2026	FY2027	Total
General Funds	\$46,884.7	\$48,362.3	3.2%
Enterprise Funds	\$3,468.8	\$3,537.6	2.0%
Special Revenue Funds	\$42,909.7	\$43,968.3	2.5%
Agency Funds	\$15,063.5	\$15,217.8	1.0%
Debt Service Funds	\$1,047.2	\$1,047.2	0.0%
Capital	\$663.6	\$663.6	0.0%
Total	\$110,037.6	\$112,796.9	2.5%

Note: Numbers may not add to total due to rounding.

Source: Ohio Office of Budget and Management, January 2025

FY 2026 – 2027 Executive Budget Estimated General Revenue Fund Revenues

The GRF is the largest single fund of the state, receives most general-purpose tax dollars, and is the most discretionary. The Other Revenue category in the pie chart below includes revenues received from the federal government as reimbursed for eligible Medicaid GRF expenditures.



**Estimated General Revenue Fund Revenues
(Dollars in Millions)**

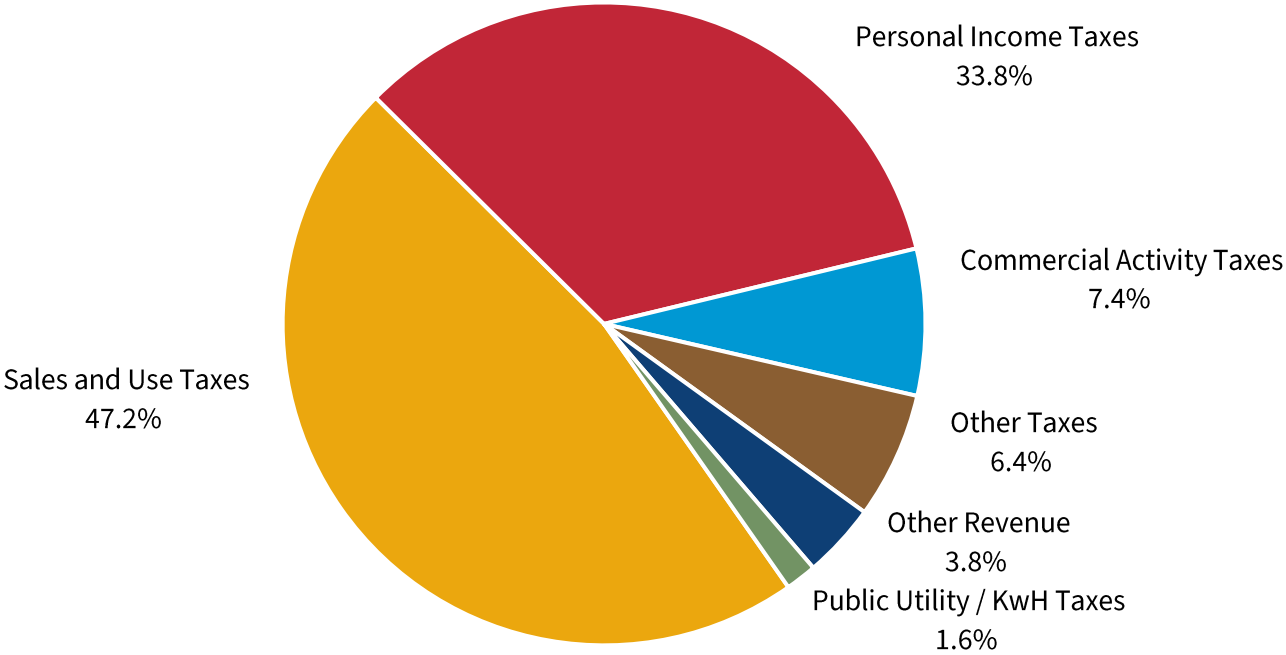
Revenue Source	FY 2025 Estimate	FY 2026 Forecast	% Change	FY 2027 Forecast	% Change
Other Revenue	\$15,230	\$15,879	4.3%	\$16,338	2.9%
Sales and Use Taxes	\$13,934	\$14,523	4.2%	\$14,907	2.6%
Personal Income Taxes	\$9,987	\$10,184	2.0%	\$10,606	4.1%
Commercial Activity Taxes	\$2,180	\$2,079	-4.6%	\$2,214	6.5%
Other Taxes	\$1,880	\$2,337	24.3%	\$2,390	2.3%
Public Utility / Kwh Taxes	\$462	\$452	-2.3%	\$450	-0.5%
Total	\$43,673	\$45,453	4.1%	\$46,905	3.2%

Note: Numbers may not add to total due to rounding

Source: Ohio Office of Budget and Management, January 2025

FY 2026 – 2027 Executive Budget Estimated State Only General Revenue Fund Revenues

Unlike most states, federal reimbursements for eligible Medicaid GRF expenditures are deposited into the GRF rather than into a federal fund. This pie chart removes estimated federal reimbursement revenue from the Other Revenue category to illustrate a more representative view of state-only GRF revenue by source.



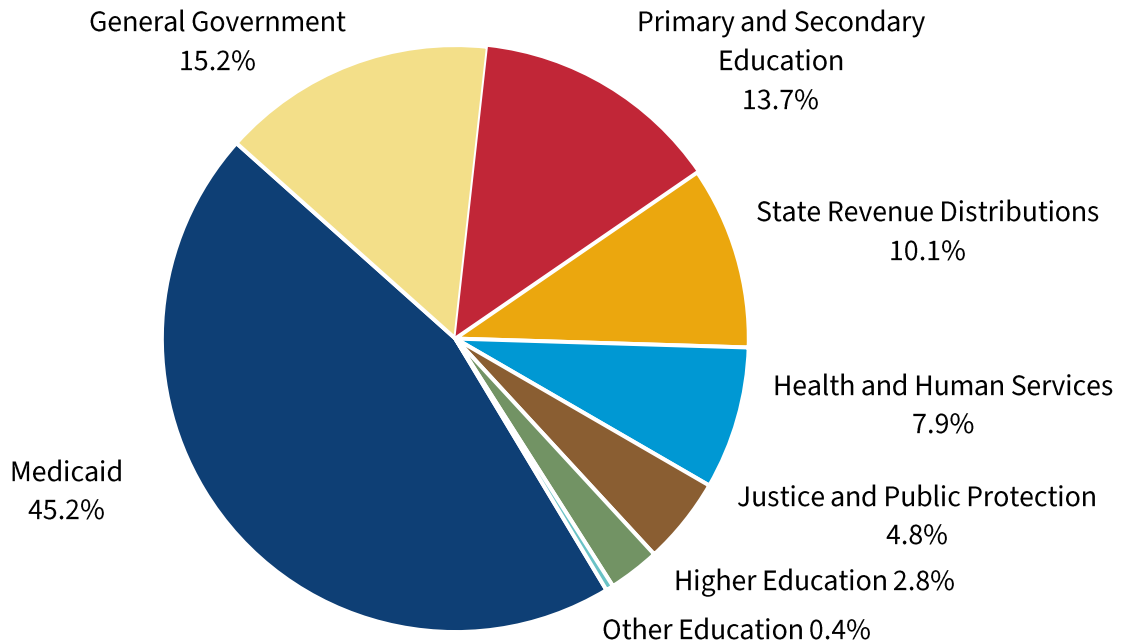
State Only Estimated General Revenue Funds (Dollars in Millions)

Revenue Source	FY 2025 Estimate	FY 2026 Forecast	% Change	FY 2027 Forecast	% Change
Sales and Use Taxes	\$13,934	\$14,523	4.2%	\$14,907	2.6%
Personal Income Taxes	\$9,987	\$10,184	2.0%	\$10,606	4.1%
Commercial Activity Taxes	\$2,180	\$2,079	-4.6%	\$2,214	6.5%
Other Taxes	\$1,880	\$2,337	24.3%	\$2,390	2.3%
Other Revenue	\$1,109	\$1,379	24.3%	\$690	-49.9%
Public Utility / Kwh Taxes	\$462	\$452	-2.3%	\$450	-0.5%
Total	\$29,552	\$30,953	4.7%	\$31,257	1.0%

Note: Numbers may not add to total due to rounding
Source: Ohio Office of Budget and Management, January 2025

FY 2026 – 2027 Executive Budget All Funds Appropriations

During state budget development, appropriations to spend state resources are typically authorized in four separate appropriation bills, across 14 budget fund groups, over 700 funds, and more than 1,200 ALIs (appropriation line items). This pie chart summarizes all appropriations by functional spending category.



All Funds Appropriations (Dollars in Millions)

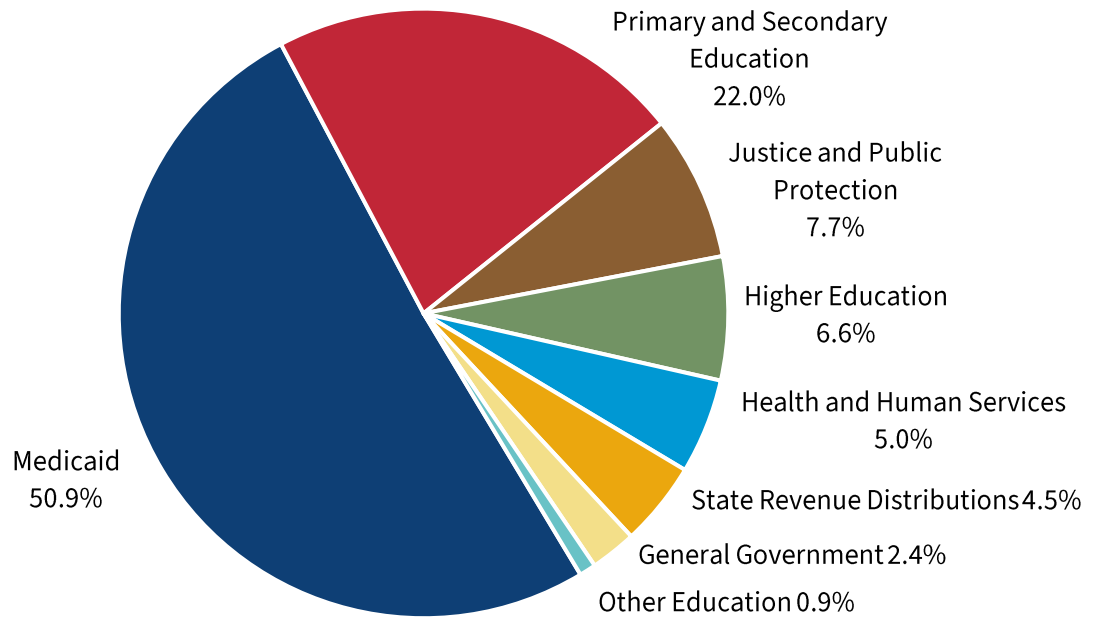
Function	FY 2025 Estimate	FY 2026 Executive	% Change	FY 2027 Executive	% Change	Total
Medicaid	\$43,873	\$48,088	9.6%	\$51,066	6.2%	\$99,154
General Government	\$19,317	\$17,715	-8.3%	\$15,555	-12.2%	\$33,270
Primary and Secondary Education	\$15,341	\$14,862	-3.1%	\$15,082	1.5%	\$29,945
State Revenue Distributions	\$10,320	\$10,959	6.2%	\$11,109	1.4%	\$22,069
Health and Human Services	\$8,226	\$8,245	0.2%	\$9,006	9.2%	\$17,251
Justice and Public Protection	\$4,890	\$5,121	4.7%	\$5,403	5.5%	\$10,524
Higher Education	\$3,065	\$3,162	3.2%	\$3,044	-3.8%	\$6,206
Other Education	\$573	\$465	-18.9%	\$437	-6.1%	\$901
Total	\$105,604	\$108,618	2.9%	\$110,701	1.9%	\$219,319

Note: Numbers may not add to total due to rounding

Source: Ohio Office of Budget and Management, January 2025

FY 2026 – 2027 Executive Budget Total General Revenue Fund Appropriations

The pie chart below breaks down General Revenue Fund (GRF) appropriations into eight functional categories across 63 agencies. Total GRF appropriations include expenditures for the Medicaid program, a portion of which are reimbursed by the federal government.



Total General Revenue Funds Appropriations (Dollars in Millions)

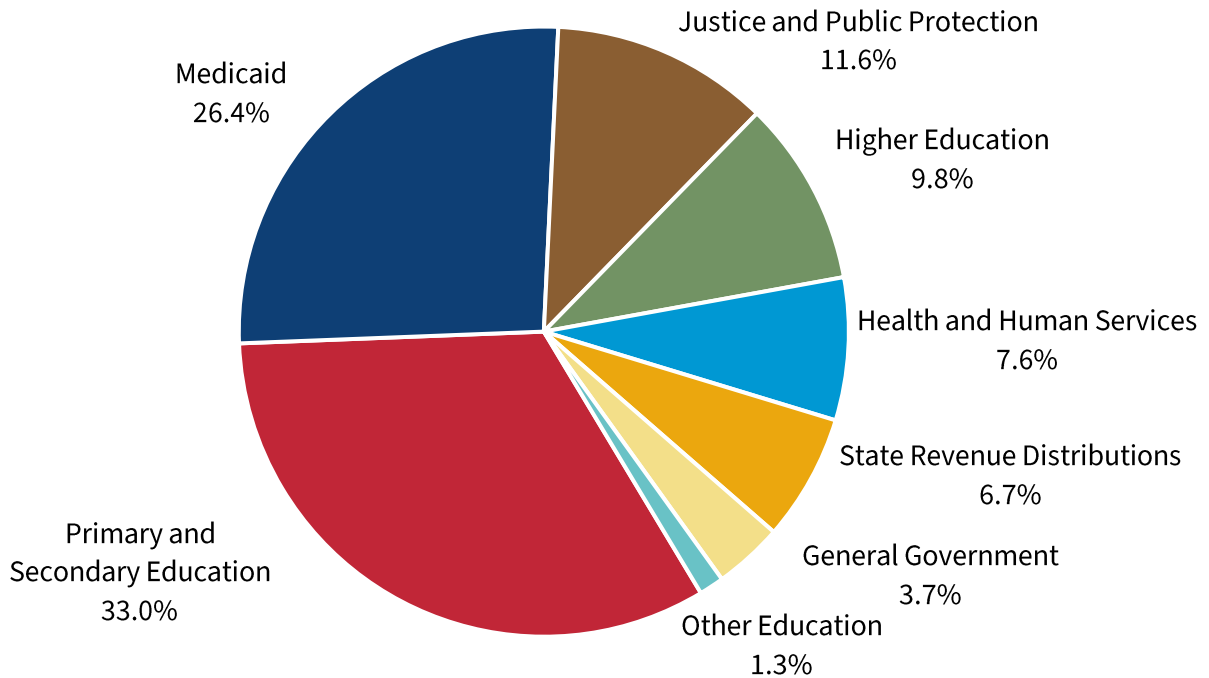
Function	FY 2025 Estimate	FY 2026 Executive	% Change	FY 2027 Executive	% Change	Total
Medicaid	\$21,922	\$22,403	2.2%	\$24,040	7.3%	\$46,443
Primary and Secondary Education	\$9,783	\$9,966	1.9%	\$10,141	1.8%	\$20,107
Justice and Public Protection	\$3,271	\$3,431	4.9%	\$3,611	5.3%	\$7,042
Higher Education	\$2,961	\$3,013	1.7%	\$2,976	-1.2%	\$5,989
Health and Human Services	\$2,115	\$2,303	8.9%	\$2,304	0.0%	\$4,608
State Revenue Distributions	\$1,886	\$2,030	7.6%	\$2,057	1.3%	\$4,087
General Government	\$1,164	\$1,095	-5.9%	\$1,138	3.9%	\$2,234
Other Education	\$432	\$415	-3.7%	\$386	-7.1%	\$801
Total	\$43,534	\$44,656	2.6%	\$46,654	4.5%	\$91,311

Note: Numbers may not add to total due to rounding

Source: Ohio Office of Budget and Management, January 2025

FY 2026 – 2027 Executive Budget State Only General Revenue Fund Appropriations

This pie chart removes expenditures from the Medicaid program that are reimbursed by the federal government. By removing federal share appropriation, this chart better represents the executive allocation of state-only funds.



State Only General Revenue Funds Appropriations (Dollars in Millions)

Function	FY 2025 Estimate	FY 2026 Executive	% Change	FY 2027 Executive	% Change	Total
Primary and Secondary Education	\$9,783	\$9,966	1.9%	\$10,141	1.8%	\$20,107
Medicaid	\$7,740	\$7,795	0.7%	\$8,275	6.2%	\$16,070
Justice and Public Protection	\$3,271	\$3,431	4.9%	\$3,611	5.3%	\$7,042
Higher Education	\$2,961	\$3,013	1.7%	\$2,976	-1.2%	\$5,989
Health and Human Services	\$2,115	\$2,303	8.9%	\$2,304	0.0%	\$4,608
State Revenue Distributions	\$1,886	\$2,030	7.6%	\$2,057	1.3%	\$4,087
General Government	\$1,164	\$1,095	-5.9%	\$1,138	3.9%	\$2,234
Other Education	\$432	\$415	-3.7%	\$386	-7.1%	\$801
Total	\$29,352	\$30,048	2.4%	\$30,889	2.8%	\$60,938

Note: Numbers may not add to total due to rounding

Source: Ohio Office of Budget and Management, January 2025

Expenditures and Appropriations by Agency
All Funds, FY 2025, FY 2026, and FY 2027

Functional Category (State Agency)	FY 2025 Estimate	FY 2026 Executive Recommendations	FY 2027 Executive Recommendations
Primary and Secondary Education	15,340,581,060	14,862,355,838	15,082,487,995
Education and Workforce, Department of	15,340,581,060	14,862,355,838	15,082,487,995
Higher Education	3,064,938,857	3,162,463,786	3,043,632,711
Higher Education, Department of [2]	3,064,938,857	3,162,463,786	3,043,632,711
Other Education	573,029,432	464,688,326	436,523,565
Arts Council	27,558,000	27,570,595	27,641,201
Broadcast Education Media Commission	10,644,900	11,099,765	11,118,169
Career Colleges and Schools, Board of	567,000	581,189	593,979
Deaf and Blind Education Services	33,596,317	36,105,225	36,870,309
Facilities Construction/School Facilities Comm [2]	438,348,787	313,261,653	289,176,215
Higher Education Facilities Commission	18,000	15,513	15,513
History Connection	20,764,000	34,958,712	29,308,432
Library Board	24,877,428	24,729,683	24,924,875
State Board of Education	16,655,000	16,365,991	16,874,872
Medicaid	43,872,913,606	48,087,668,831	51,066,027,440
Aging, Department of [1]	29,880,897	13,480,997	14,115,041
Behavioral Health, Department of [1]	39,529,234	2,078,055	2,092,396
Children and Youth, Department of [1]	2,786,000	2,786,001	2,786,001
Developmental Disabilities, Department of [1]	5,076,570,967	5,426,360,727	5,669,356,276
Education, Department of [1]	577,000	499,925	508,362
Health, Department of [1]	45,397,375	45,664,973	46,089,839
Job and Family Services, Department of [1]	326,020,397	329,842,438	331,070,031
Medicaid, Department of	38,350,266,736	42,266,105,942	44,999,154,906
Professional Licensing Boards [1]	1,885,000	849,774	854,589
Health and Human Services	8,225,701,887	8,245,481,734	9,005,627,791
Aging, Department of	113,568,550	113,736,875	117,178,068
Behavioral Health, Department of [2]	1,204,662,198	1,293,484,866	1,323,336,255
Children and Youth, Department of	2,529,813,173	2,713,576,370	2,757,659,769
Developmental Disabilities, Department of [2]	78,326,966	83,908,614	80,913,260
Health, Department of	890,732,592	976,070,490	987,849,914
Hispanic-Latino Affairs, Commission on	615,000	516,248	533,670
Industrial Commission	55,606,639	53,146,066	54,296,699

Budget Highlights

State of Ohio

Functional Category (State Agency)	FY 2025 Estimate	FY 2026 Executive Recommendations	FY 2027 Executive Recommendations
Job and Family Services, Department of	2,432,013,241	2,163,364,544	2,819,541,239
Minority Health, Commission on	8,486,599	8,319,577	8,334,944
Opportunities for Ohioans with Disabilities Agency	346,922,583	340,296,705	347,972,372
Service and Volunteerism, Commission on	14,634,793	14,665,201	14,705,721
Veterans' Organizations	2,788,000	2,788,000	2,788,000
Veterans' Services, Department of [2]	169,830,948	107,976,397	109,267,275
Workers' Compensation, Bureau of	377,700,605	373,631,781	381,250,605
Justice and Public Protection	4,889,507,580	5,121,093,901	5,402,911,439
Adjutant General	62,908,479	61,983,575	62,883,206
Attorney General [2]	487,766,436	490,380,697	506,127,659
Civil Rights Commission	11,477,000	11,084,119	11,444,241
Court of Claims	5,287,107	5,088,274	5,320,888
Ethics Commission	2,820,100	3,130,525	3,273,935
Judicial Conference	1,905,109	2,144,265	2,290,030
Judiciary/Supreme Court	227,852,764	233,110,678	239,511,872
Justice and Public Protection	9,000	9,000	9,000
Public Defender Commission	268,341,117	258,980,516	260,203,241
Public Safety, Department of	1,105,093,090	1,158,342,960	1,216,098,142
Rehabilitation and Correction, Department of [2]	2,435,435,000	2,598,304,756	2,793,540,279
Tax Appeals, Board of	2,146,000	2,110,000	2,160,000
Youth Services, Department of [2]	278,466,379	296,424,536	300,048,946
General Government	19,317,013,077	17,715,004,497	15,554,505,603
Administrative Services, Department of [2]	973,419,538	940,082,436	811,617,163
Agriculture, Department of	189,214,281	180,767,400	180,941,700
Air Quality Development Authority	2,119,000	3,996,000	4,773,000
Auditor of State	113,510,629	118,028,481	120,324,115
Budget and Management, Office of	767,379,943	32,174,976	33,715,309
Capitol Square Review and Advisory Board	16,269,678	20,133,357	12,414,041
Casino Control Commission	20,503,000	21,512,608	22,549,742
Commerce, Department of	290,176,987	317,137,414	321,806,178
Consumers' Counsel, Office of	6,313,267	6,899,220	7,158,030
Controlling Board	7,500,000	25,000,000	25,000,000
Deposit, Board of	1,688,400	1,688,400	1,688,400
Development, Department of [2]	3,230,006,691	2,347,206,288	527,297,686
Elections Commission	642,000	812,600	885,100
Employee Benefits Funds	2,130,077,325	2,288,610,951	2,389,615,657
Environmental Protection Agency	292,312,513	282,028,721	279,219,382

Budget Highlights

State of Ohio

Functional Category (State Agency)	FY 2025 Estimate	FY 2026 Executive Recommendations	FY 2027 Executive Recommendations
Environmental Review Appeals Commission	701,000	745,000	795,000
Expositions Commission	162,551,539	21,030,000	21,030,000
Governor, Office of the	4,144,018	4,196,821	4,315,066
House of Representatives	38,783,664	38,783,664	38,783,664
Housing Finance Agency	17,433,489	18,900,000	19,600,000
Inspector General, Office of	2,903,000	2,904,000	2,983,000
Insurance, Department of	49,587,703	51,172,453	52,750,313
Joint Committee on Agency Rule Review	670,000	620,000	620,000
Joint Committee on Medicaid Oversight	591,000	530,532	654,606
Joint Legislative Ethics Committee	873,000	873,000	873,000
Lake Erie Commission	2,173,000	2,172,000	2,212,000
Legislative Service Commission	58,042,838	43,309,000	43,234,000
Liquor Control Commission	1,225,800	1,177,114	1,241,735
Lottery Commission	443,228,238	450,971,904	458,199,325
Natural Resources, Department of [2]	725,701,522	696,321,656	733,631,989
New African Immigrants Commission	250,000	250,000	250,000
Pension Subsidies	36,183,000	40,152,300	40,152,300
Petrol. Undergd Storage Tank Release Comp. Bd.	1,638,600	1,778,594	1,910,092
Professional Licensing Boards	70,040,955	70,128,621	72,854,908
Public Utilities Commission	80,404,294	83,594,508	85,898,671
Public Works Commission [2]	345,753,960	335,123,840	347,651,875
Racing Commission	33,310,497	32,920,561	32,953,499
Secretary of State [2]	60,394,263	50,911,357	52,661,471
Senate	27,460,297	27,460,297	27,460,297
Sinking Fund, Commissioners of	1,056,472,500	959,325,000	912,325,000
State Employment Relations Board	4,537,149	4,671,029	4,793,995
Taxation, Department of	3,219,150,778	3,232,980,293	3,238,270,768
Transportation, Department of [2]	4,769,707,566	4,919,211,673	4,580,192,500
Treasurer of State [2]	61,966,155	36,710,428	37,201,026
State Revenue Distributions	10,319,931,739	10,959,291,721	11,109,456,108
Fiduciary Collections and Distributions	5,173,964,084	4,961,700,000	5,093,340,000
General Revenue Distributions	1,885,992,000	2,029,929,521	2,057,283,908
State Holding Funds and Internal Distributions	423,819,803	1,152,700,000	1,084,200,000
State Revenue Subsidy and Distributions	2,836,155,852	2,814,962,200	2,874,632,200
Grand Total	105,603,617,238	108,618,048,634	110,701,172,652

[1] For these agencies, Medicaid related lines are included in the Medicaid category; non-Medicaid lines are included in the Health and Human Services category.

[2] For these agencies, debt service payments are included in the appropriation totals.

Source: Ohio Office of Budget and Management

Note: Does not include capital spending or capital appropriations

Expenditures and Appropriations by Agency
General Revenue Fund, FY 2025, FY 2026, and FY 2027

Functional Category (State Agency)	FY 2025 Estimate	FY 2026 Executive Recommendations	FY 2027 Executive Recommendations
Primary and Secondary Education	9,782,971,319	9,965,973,890	10,141,157,801
Education and Workforce, Department of	9,782,971,319	9,965,973,890	10,141,157,801
Higher Education	2,961,313,939	3,012,625,519	2,976,386,704
Higher Education, Department of [2]	2,961,313,939	3,012,625,519	2,976,386,704
Other Education	431,519,000	415,437,521	386,043,653
Arts Council	25,563,000	25,710,595	25,781,201
Broadcast Education Media Commission	10,633,000	10,980,106	11,053,969
Deaf and Blind Education Services	30,634,000	32,700,258	33,454,668
Facilities Construction/School Facilities Comm [2]	338,750,000	303,671,298	278,942,393
History Connection	20,604,000	34,798,712	29,148,432
Library Board	5,335,000	5,576,552	5,662,990
State Board of Education	-	2,000,000	2,000,000
Medicaid	21,921,862,000	22,402,780,837	24,039,844,759
Aging, Department of [1]	4,762,000	5,322,431	5,439,477
Behavioral Health, Department of [1]	622,238	478,055	492,396
Children and Youth, Department of [1]	1,393,000	1,393,000	1,393,000
Developmental Disabilities, Department of [1]	1,012,176,000	1,135,290,217	1,149,048,356
Education, Department of [1]	327,000	349,925	358,362
Health, Department of [1]	4,639,000	4,478,896	4,581,836
Job and Family Services, Department of [1]	107,310,000	108,309,739	108,923,535
Medicaid, Department of	20,790,632,762	21,147,158,574	22,769,607,797
Health and Human Services	2,115,210,943	2,303,339,449	2,304,217,492
Aging, Department of	20,595,000	20,291,456	20,372,649
Behavioral Health, Department of [2]	591,674,000	655,632,716	652,632,547
Children and Youth, Department of	861,793,421	950,551,419	960,505,730
Developmental Disabilities, Department of [2]	37,725,000	42,400,000	39,100,000
Health, Department of	90,933,832	117,798,882	113,392,650
Hispanic-Latino Affairs, Commission on	490,000	466,248	483,670
Job and Family Services, Department of	402,831,690	401,830,755	403,160,890
Minority Health, Commission on	7,288,000	7,284,577	7,299,944
Opportunities for Ohioans with Disabilities Agency	35,520,000	43,920,000	43,920,000
Service and Volunteerism, Commission on	694,000	731,407	747,115

Budget Highlights

State of Ohio

Functional Category (State Agency)	FY 2025 Estimate	FY 2026 Executive Recommendations	FY 2027 Executive Recommendations
Veterans' Organizations	2,788,000	2,788,000	2,788,000
Veterans' Services, Department of [2]	62,878,000	59,643,989	59,814,297
Justice and Public Protection	3,270,937,125	3,430,813,069	3,611,208,699
Adjutant General	14,984,924	16,788,909	16,992,853
Attorney General [2]	189,242,152	146,955,419	145,400,663
Civil Rights Commission	7,822,000	7,464,880	7,763,235
Court of Claims	4,690,000	4,463,374	4,668,266
Ethics Commission	2,305,000	2,480,744	2,603,142
Judicial Conference	1,231,000	1,398,265	1,475,131
Judiciary/Supreme Court	214,242,000	219,804,388	226,851,250
Public Defender Commission	183,349,000	190,296,460	195,747,940
Public Safety, Department of	105,111,870	96,775,809	96,855,841
Rehabilitation and Correction, Department of [2]	2,281,770,000	2,460,842,256	2,626,015,279
Tax Appeals, Board of	2,146,000	2,110,000	2,160,000
Youth Services, Department of [2]	264,043,179	281,432,565	284,675,099
General Government	1,163,957,799	1,095,448,940	1,138,228,603
Administrative Services, Department of [2]	149,066,000	112,196,833	130,773,404
Agriculture, Department of	49,682,000	46,987,500	47,916,900
Auditor of State	38,422,000	41,570,879	42,636,722
Budget and Management, Office of	4,592,000	4,400,000	4,842,000
Capitol Square Review and Advisory Board	9,467,772	12,953,530	7,162,135
Development, Department of [2]	120,540,500	128,796,962	131,546,228
Elections Commission	432,000	587,000	659,500
Environmental Protection Agency	13,908,000	20,232,534	13,265,775
Environmental Review Appeals Commission	701,000	745,000	795,000
Expositions Commission	380,000	380,000	380,000
Governor, Office of the	3,481,221	3,481,221	3,580,624
House of Representatives	37,300,000	37,300,000	37,300,000
Inspector General, Office of	2,078,000	2,079,000	2,158,000
Joint Committee on Agency Rule Review	670,000	620,000	620,000
Joint Committee on Medicaid Oversight	591,000	530,532	654,606
Joint Legislative Ethics Committee	713,000	713,000	713,000
Legislative Service Commission	58,032,838	43,309,000	43,234,000
Natural Resources, Department of [2]	179,368,083	156,388,445	175,932,482
New African Immigrants Commission	250,000	250,000	250,000
Pension Subsidies	36,183,000	40,152,300	40,152,300
Professional Licensing Boards	1,000,000	250,000	250,000

Budget Highlights

State of Ohio

Functional Category (State Agency)	FY 2025 Estimate	FY 2026 Executive Recommendations	FY 2027 Executive Recommendations
Public Works Commission [2]	286,135,000	271,500,000	279,000,000
Secretary of State [2]	14,090,000	15,705,147	16,210,274
Senate	27,000,000	27,000,000	27,000,000
State Employment Relations Board	4,375,000	4,533,029	4,655,023
Taxation, Department of	60,684,000	63,840,392	67,593,994
Transportation, Department of [2]	53,762,136	53,514,636	53,514,636
Treasurer of State [2]	11,053,250	5,432,000	5,432,000
State Revenue Distributions	1,885,992,000	2,029,929,521	2,057,283,908
General Revenue Distributions	1,885,992,000	2,029,929,521	2,057,283,908
Grand Total	43,533,764,125	44,656,348,747	46,654,371,619

1] For these agencies, Medicaid related lines are included in the Medicaid category; non-Medicaid lines are included in the Health and Human Services category.

[2] For these agencies, debt service payments are included in the appropriation totals.

Source: Ohio Office of Budget and Management

Note: Does not include capital spending or capital appropriations

Actual and Estimated Revenues for the General Revenue Fund FY 2022 to FY 2027 (Dollars in Millions)

Revenue Source	Actuals			Estimates		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Auto Sales and Use	1,949.0	1,994.6	1,917.2	1,907.0	1,952.0	1,963.0
Non-Auto Sales and Use	11,080.6	11,488.6	11,783.3	12,027.0	12,570.6	12,943.9
Subtotal Sales and Use	13,029.6	13,483.1	13,700.5	13,934.0	14,522.6	14,906.9
Personal Income	10,752.2	10,797.2	9,519.3	9,987.0	10,184.3	10,605.7
Corporate Franchise	0.7	0.1	0.2	0.1	0.0	0.0
Financial Institutions Tax	202.8	239.2	204.9	212.7	217.0	221.3
Commercial Activity Tax	1,995.5	2,151.9	2,366.0	2,180.0	2,079.0	2,214.0
Petroleum Activity Tax	9.3	15.9	13.2	12.3	12.0	11.6
Public Utility	156.3	182.9	170.3	175.9	181.2	186.6
Kilowatt Hour Tax	291.4	278.3	284.5	286.4	270.4	262.9
Natural Gas Consumption	69.0	67.8	65.9	60.6	60.0	59.4
Foreign Insurance	328.4	362.8	402.1	422.9	453.8	482.2
Domestic Insurance	312.6	386.7	349.7	351.0	363.7	379.5
Business and Property	0.4	0.5	0.2	0.4	0.4	0.4
Cigarette	884.6	827.4	750.4	703.5	1,112.7	1,117.9
Alcoholic Beverage	61.7	64.5	60.7	60.5	61.0	61.5
Liquor Gallonage	57.9	57.3	56.6	55.5	56.0	56.5
Estate	0.1	0.0	0.0	0.0	0.0	0.0
Total of Tax Revenue	28,152.5	28,915.7	27,944.5	28,442.8	29,574.1	30,566.4
Non-Tax Revenue						
Earnings on Investments	52.8	304.5	454.3	300.0	250.0	250.0
Licenses and Fees	99.2	117.1	126.6	135.0	135.0	135.0
Other Income	175.3	140.3	145.8	118.3	105.0	105.0
Interagency Transfers	225.9	85.5	0.8	27.9	10.0	10.0
Total of Non-Tax Revenue	553.2	647.4	727.5	581.2	500.0	500.0
Transfers						
BSF Transfer	0.0	0.0	0.0	0.0	0.0	0.0
Transfers In - Other	57.1	20.7	15.4	527.8	879.0	190.3
Transfers In - Temporary	0.0	0.0	0.0	0.0	0.0	0.0
Total Transfers	57.1	20.7	15.4	527.8	879.0	190.3
Total Sources Excluding Federal Grants	28,762.8	29,583.8	28,687.3	29,551.9	30,953.1	31,256.7
Federal Grants						
Federal Grants	11,897.3	12,931.4	12,645.7	14,121.4	14,499.8	15,648.0
Total Sources	40,660.2	42,515.2	41,333.0	43,673.3	45,452.9	46,904.7

Note: Numbers may not add to total due to rounding

Source: Ohio Office of Budget and Management, January 2025

Estimated General Revenue Fund Balances

FY 2026	
FY 2026 Beginning Unencumbered Balance	757.3
Plus FY 2026 Revenues and Transfers into the GRF	45,452.9
Total Sources Available for Expenditure and Transfer	46,210.3
Less Recommended FY 2026 Appropriations	44,656.3
Less GRF Transfers Out	943.3
Total Uses	45,599.7
Estimated FY 2026 Ending Balance	615.6
FY 2027	
Estimated FY 2027 Beginning Balance	615.6
Plus Estimated FY 2027 Revenues and Transfers into the GRF	46,904.7
Total Sources Available for Expenditure and Transfer	47,517.8
Less Recommended FY 2027 Appropriations	46,654.4
Less GRF Transfers Out	627.9
Total Uses	47,282.3
Estimated FY 2027 Ending Balance	238.0

Note: Numbers may not add to total due to rounding

Source: Ohio Office of Budget and Management, January 2025