

Testimony Of
Kimberly Murnieks
Director, Ohio Office of Budget & Management

Ohio House Ways and Means Committee
*Office of Budget & Management's Executive Budget Proposal
Fiscal Years 2026 and 2027*

February 19, 2025

Chairman Roemer, Ranking Member Troy, and members of the House Ways and Means committee, I am pleased to have this opportunity to discuss the Office of Budget and Management's agency budget for the FY 2026-2027 biennium. OBM administers and manages the state's financial operations, consistent with state and federal law. As the state's chief financial officer, I am continually focused on improving state government to encourage effective and efficient management of our resources on behalf of the citizens of Ohio. My staff and I are proud to be a strategic and innovative fiscal and management partner to all state agencies, boards, and commissions.

OBM's mission includes developing and implementing agency budgets; administering the state accounting system; and processing, monitoring, and reporting on all state financial transactions. This includes regular reporting on the conditions of the state economy and financial information to the Governor, General Assembly, and federal government, and providing financial management services to agencies and entities at all levels of state government.

We provide policy analysis and fiscal research to the Governor and state agencies, safeguarding the proper and responsible use of state dollars and assets. In addition to facilitating and implementing state budgets, OBM produces the state's annual financial reports, administers the state's bond portfolio, and oversees the statewide internal audit program. We assist local governments and our state agency partners with grant funding and administer funds to reduce bureaucracy and provide impact to programs and people. As a central service agency, OBM supports our customers by effectively implementing a shared services program, by reengineering business processes, and by providing outreach and training.

LEADING BY EXAMPLE

OBM strives to lead by example, demonstrating that transparency and data-driven decision-making safeguard public dollars and help us operate efficiently and effectively. Delivering results, OBM:

- Provides complete budget transparency by making all receipts and payments available daily, in a searchable format on OBM's [Ohio Checkbook](#) website. A decade of Ohio's financial data is entirely open and accessible to the general public.
- Makes available the detailed financial statements which are also published online, including our new [Popular Annual Financial Report](#) so citizens know how their tax dollars are spent and can ask questions about spending decisions.
- Ensures accuracy in financial transactions using data analytics in collaboration with InnovateOhio. This work has identified more than \$9.4 million in duplicate payments since the tool was implemented in 2019, and OBM worked with agencies to recoup the funds.
- Delivers the best value in financing state infrastructure by achieving AAA ratings from the top three credit rating agencies for the first time in history. This saves Ohio taxpayers millions every year by reducing our interest rates when we issue bonds, and saves money for local school districts who receive improved credit ratings by participating in our credit enhancement program.
- Saved billions of dollars for Ohio taxpayers by reducing state debt. In FY 2023-2024, the capital budget bill authorized OBM to transfer available cash from the GRF to support projects instead of issuing long-term debt. The savings achieved from using cash will save taxpayers \$1.3 billion in interest costs over the next 20 years. At the same time, Ohio has paid off existing debt. By the end of calendar year 2024, the total outstanding debt had fallen by \$3 billion, or 30 percent. As a measure of debt per capita – and adjusting for inflation – Ohioans are paying less now on a per person basis towards state GRF-supported debt than at any point in the past four and a half decades.

The budget, as proposed, will allow OBM to continue to responsibly steward state tax dollars and deliver results to the citizens of Ohio.

OBM'S EXECUTIVE BUDGET

OBM's budget for agency operations totals \$32.2 million in fiscal year 2026 and \$33.7 million in fiscal year 2027.

Our **General Revenue Fund** budget totals \$4.4 million in FY 2026 and \$4.8 million in FY 2027. GRF expenditures comprise 13.7 percent of the total OBM budget.

Interagency Funds account for 86 percent of OBM's operating budget. This funding supports the review, analysis, and reporting of the state's financial activities, internal audit functions, and the centralized accounting and financial operations offered through our financial support services.

GUBERNATORIAL TRANSITION

You will note in the second year of the upcoming biennium that OBM's GRF budget includes a line item for gubernatorial transition costs. We know in the next biennium that Ohio will elect and inaugurate a new Governor. The Ohio Revised Code requires OBM to pay staffing, office rent, and other transition costs the Governor-elect will incur in the weeks of preparation from election to inauguration. OBM's budget includes this line item each time there is a new Governor.

CONCLUSION

As outlined today, OBM delivers results. We are focused on continuous improvements to find and implement operational efficiencies, save taxpayer dollars, support local governments, and achieve Governor DeWine's goal of executing a conservative budget that is structurally balanced.

I appreciate the opportunity to appear before you today, and I am happy to answer any questions that you have.

Table 1: OBM Budget Recommendations

				Estimate	Recommendation	% Variance	Recommendation	% Variance
Agency	Fund Group	Fund Code	ALI	FY 2025	FY 2026	FY 2026 - FY 2025	FY 2027	FY 2027 - FY 2026
OBM	DPF	5AY1	042509 One Time Strategic Community Investments	717,800,000	0	(100.0)%	0	-
OBM	DPF	5CV3	042510 Hospital Provider Relief Payment	5,453,600	0	(100.0)%	0	-
OBM	DPF	5CV3	042627 Ohio Ambulance Transportation	13,049,944	0	(100.0)%	0	-
			DPF Total	736,303,544	-	(100.0)%	-	-
OBM	FID	5EH0	042604 Forgery Recovery	265,000	30,000	(88.7)%	30,000	0.0%
			FID Total	265,000	30,000	(88.7)%	30,000	0.0%
OBM	GRF	GRF	042321 Operating Expenses	4,592,000	4,400,000	(4.2) %	4,592,000	4.4%
OBM	GRF	GRF	042435 Gubernatorial Transition	0	0	-	250,000	-
			GRF Total	4,592,000	4,400,000	(4.2)%	4,842,000	10.0%
OBM	ISA	1050	042603 Financial Management	26,219,399	27,744,976	5.8%	28,843,309	4.0%
			ISA Total	26,219,399	27,744,976	5.8%	28,843,309	4.0%
			OBM Total	767,379,943	32,174,976	(95.8)%	33,715,309	4.8%

STATE OF OHIO

Popular Annual Financial Report

Fiscal Year Ended June 30, 2024



Ohio Statehouse

Ashtabula Harbor Lighthouse

The John A. Roebling Bridge, Cincinnati



**Office of Budget
and Management**



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Letter from the Director



Dear Fellow Ohioans,

On behalf of Governor DeWine and Lieutenant Governor Husted, it is my privilege to present the 2024 Popular Annual Financial Report (PAFR) for the State of Ohio covering Fiscal Year 2024. The PAFR report provides Ohioans with a clear and concise overview of Ohio's solid financial situation, highlighting the key aspects of our state's economic strength. This year's report celebrates Ohio's identity as Ohio, The Heart of it All. It highlights the virtues that make our state a vibrant place to visit, live, work, and raise a family.

In this past year, we have reinforced Ohio's role as the:

HEART OF OPPORTUNITY



by fostering economic growth and supporting job creation across various sectors.

HEART OF EDUCATION



in our ongoing initiatives to enhance educational access and quality, ensuring every child has the tools they need to succeed.

HEART OF FAMILY



through prioritized community well-being and family support programs, recognizing that strong families are the foundation of our society.

HEART OF TECHNOLOGY



by establishing innovation hubs to become a leader in innovation by creating jobs and business opportunities.

HEART OF ADVENTURE



with our rich landscapes and recreational opportunities that invite exploration and connection with nature.

HEART OF CREATIVITY



where art, culture, and entrepreneurship flourish, driving a dynamic and inspiring environment for all.

This report highlights key initiatives enhancing the quality of life in our communities, promoting sustainability, and investing in our future. We invite you to explore the successes achieved and the strategies implemented to ensure that Ohio remains a thriving hub for opportunity and progress.

Thank you for your continued support and engagement as we work together to cultivate an Ohio that embodies the heart of it all we hold dear.

Kimberly A. Murnieks
Director, Ohio Office of Budget and Management

Awards



Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

State of Ohio

For its Annual Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO

Popular Annual Financial Report

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the State of Ohio the Award for Outstanding Achievement in Popular Annual Financial Reporting for its Popular Annual Financial Report (PAFR) for the fiscal year ended June 30, 2023. To receive the award, a governmental unit must publish a PAFR whose contents conform to program standards of creativity, presentation, understandability, and reader appeal. This was the first year the state of Ohio published a PAFR, so it was an honor to receive the award.

Annual Comprehensive Financial Report

Additionally, the State of Ohio's Annual Comprehensive Financial Report (ACFR) for fiscal year ended June 30, 2023 was awarded the Certificate of Achievement for Excellence in Financial Reporting by the GFOA. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. The State of Ohio received 30 certificates since 1990. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized ACFR whose contents conform to program standards.



Lake Hope State Park, Vinton County

Understanding the Popular Annual Financial Report (PAFR)

This report, known as the Popular Annual Financial Report (or commonly referred to as a PAFR), is intended to better inform the public of the state's financial condition.

The PAFR summarizes the state of Ohio's Annual Comprehensive Financial Report (ACFR), focusing on key indicators about the state's financial performance and priorities. Ohio's financial statements are prepared in accordance using accounting principles generally accepted in the United States of America (GAAP) and are independently audited by the Ohio Auditor of State.

Ohio seeks to highlight detailed information contained in the financial statements for FY 2024. A copy of the ACFR is available on the [state's website](#).



Hope Memorial Bridge, Cleveland

Commonly Used Terms

Bonds	A type of debt-based investment, where money is loaned to a government in return for an agreed rate of interest.
Bond Ratings	Independent, forward-looking opinions on the creditworthiness of a bond issuer.
Business-type Activities	Business-type activities are financed in whole or in part by fees charged to external parties for goods or services and are reported in the government-wide financial statements.
Component Unit	Legally separate organization for which the elected officials of the primary government are financially accountable.
Expenditures	Everything that a government spends money on.
Fiscal Year (FY)	A government or organization's 12-month financial budget and reporting period; the State of Ohio's fiscal year runs from July 1 through June 30.
Fund	A separate fiscal and accounting entity used to segregate and account for resources related to a specific activity.
General Revenue Fund (GRF)	The main operating fund of a government.
General Obligation Bonds	Bonds issued that are backed by the full faith and credit of the government.
Governmental Activities	Activities generally financed through taxes, intergovernmental revenues, federal grants, and other non-exchange revenues – general fund, special revenue funds, debt service funds, and capital project funds.
Net Position	The difference between what the State owns and what the State owes; positive net position indicates a measure of financial stability.
Primary Government	Government that is financially accountable for the organizations that make up its legal entity.
Rating Agencies	Private entities that assist investors by providing rating and research on debt issuers; for example, Fitch Ratings, Moody's Investors Service, and S&P Global Ratings.
Revenues	Money received by a government either by taxes or other non-tax sources such as federal grants or user fees.

State Reporting Entity and Services

The State of Ohio, as reported in the ACFR, includes all fund types of the departments, agencies, boards, commissions, and authorities governed and legally controlled by the State's executive, legislative, and judicial branches. In addition, the reporting entity includes legally separate component units for which the State is financially accountable. The component units are discretely presented in the government-wide financial statements. The State's discretely presented major component units are the Ohio Facilities Construction Commission and The Ohio State University. The State and its component units provide a broad range of services to citizens.

Range of Services Provided to Citizens



Primary and Secondary Education



Higher Education



Public Assistance and Medicaid



Health and Human Services



Justice and Public Protection



Environmental Protection and Natural Resources



Transportation



Community and Economic Development



General Government Services

Overview of Government

Overview of Government



EXECUTIVE

Ohio's executive branch consists of the Governor, Lieutenant Governor, Attorney General, Secretary of State, Auditor, and Treasurer, all elected to four-year terms.



LEGISLATIVE

Ohio's legislature, called the General Assembly, consists of the Senate, with 33 members elected to four-year terms, and the House of Representatives, whose 99 members serve two-year terms.



JUDICIAL

The judiciary consists of the seven-member Supreme Court, a dozen district courts of appeals, each with a three-judge panel, county-level courts of common pleas and of probate, and other lower courts established by the legislature. All judges are elected for six-year terms.

Ohio, The Heart of it All Fun Facts

Ohio, The Heart of it All was first used in 1984 through the early 2000's to attract visitors to the Buckeye State.

In 2023, Governor DeWine announced a return of Ohio, The Heart of it All to promote the holistic values of the state beyond tourism.



Nearly 50% of the US population lives within 500 miles of Ohio's capital, and 21 highways lead to almost every state.

Ohio's heart-shaped geography inspired the phrase.



The State's Net Position

Two financial statements, the Statement of Net Position and the Statement of Activities, help key stakeholders determine if the State is in a better or worse financial position than the previous fiscal year. These statements include activities of the primary government (the State of Ohio) and its component units. The total primary government includes both Governmental Activities and Business-Type Activities. This report will focus on the Primary Government only, excluding component units.

Net position is the difference between what the State owns and what the State owes and is one way to measure the State's financial health, or position. Over time, increases or decreases in the State's net position indicate whether its financial health has improved or deteriorated. The State's net position increased from \$50.3 billion in 2023 to \$50.5 billion in 2024. Ohio's net position growth yearly continues to demonstrate strong financial policies and prudent fiscal management.

78.5%

Governmental Activities

Includes many of the State's core services such as education, health and human services, transportation, and rehabilitation and correction. These services are mainly funded by taxes, intergovernmental revenues, and federal grants.

Includes services provided to either state or outside customers where the government charges fees to cover its expenses. Examples include workers' compensation, unemployment insurance, and lottery operations.

21.5%

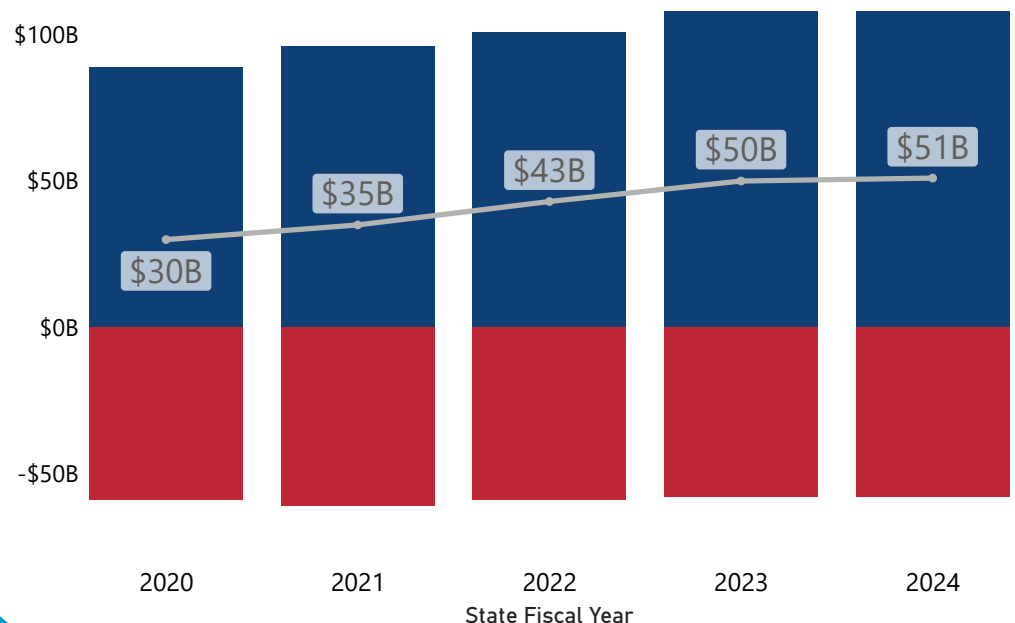
Business-Type Activities

\$21 BILLION

Net position increased since 2020

5-Year Trend of Net Position

● Total Assets ● Total Liabilities ● Net Position



Revenue and Expenditures

There are two primary sources of revenue for the State: program revenues and general revenues.

Program Revenues

Charges for services, fees, fines, and forfeitures; operating grants, contributions, and restricted investment income; and capital grants, contributions, and restricted investment income.

General Revenues

A variety of taxes (income, sales, corporate and public utility taxes, cigarette, motor vehicle fuel, etc.) and other revenues that are not generated through programming.

Statement of Activities

For the Fiscal Year Ended June 30, 2024
Dollars in Thousands

	Primary Government		FY 2024 Total
	Governmental Activities	Business-Type Activities	
Program Revenues:			
Charges for Services	\$ 7,356,012	\$ 8,475,450	\$ 15,831,462
Operating Grants and Contributions	41,069,481	1,109,003	42,178,484
Capital Grants and Contributions	1,917,902	-	1,917,902
Total Program Revenues	50,343,395	9,584,453	59,927,848
Expenses	86,238,300	7,382,946	93,621,246
Net (Expenses) Revenues	(35,894,905)	2,201,507	(33,693,398)
General Revenues	33,880,733	36	33,880,769
Transfers and Other Items	1,491,580	(1,487,705)	3,875
Change in Net Position	(522,592)	713,838	191,246
Net Position July 1	40,185,031	10,144,164	50,329,195
Net Position June 30, 2024	\$39,662,439	\$10,858,002	\$50,520,441

The Statement of Activities summarizes revenue and expenditure activity, showing how the state's net position changed during the fiscal year.

▲ **\$191 MILLION**

Net Position increased



▼ **\$523 MILLION**

Governmental Activities decreased

▲ **\$714 MILLION**

Business-Type Activities increased



\$33.9 BILLION

General Revenues

\$59.9 BILLION

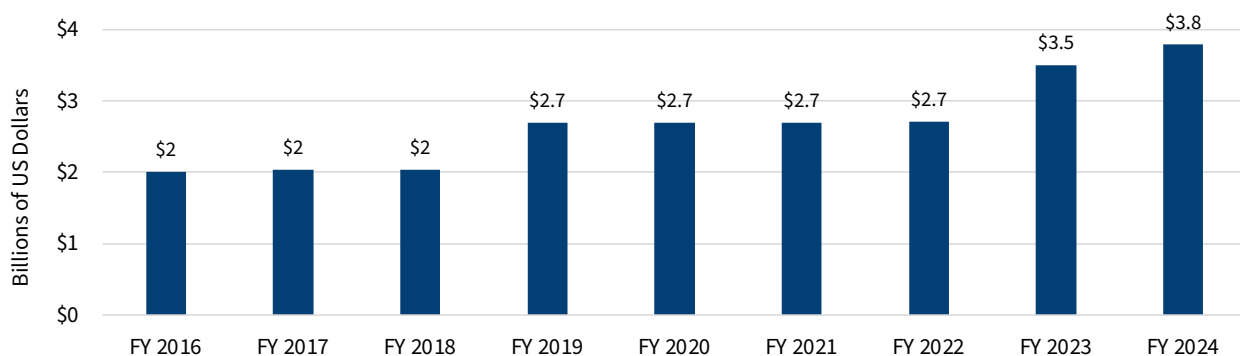
Program Revenues

Budget Stabilization Fund

The Budget Stabilization Fund (BSF) is Ohio's rainy day savings account, a reserve balance set aside in good economic times to protect the State's budget from cyclical changes in revenues and expenditures should the economy weaken unexpectedly. The legislature establishes the threshold for the fund's balance, which is currently 10 percent of the prior fiscal year's GRF revenues.

The State continues to maintain historic budget reserves as the BSF grew to a record balance over \$3.8 billion in FY 2024. These reserves reflect the strong financial management driving Ohio's economy as our state competes for continued regional, national, and international investment, development, and innovation.

Budget Stabilization Fund Cash Ending Balance



Where does the money come from?

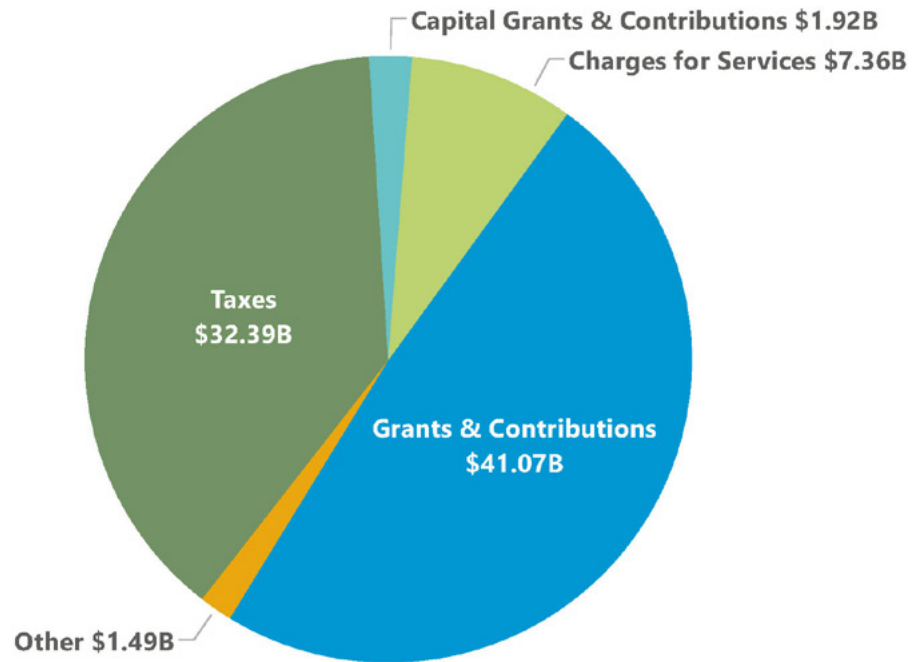
Operating grants and contributions, which are primarily funded by the federal government, were the largest contributors to the State's revenue for FY 2024.

Federal funding continues to be a significant source of funding for Ohio. However, it is anticipated that federal funding will decline in the next several years as funding from the American Rescue Plan Act, the Infrastructure Investment and Jobs Act, and other federal legislation nears its end.

Tax revenues account for the second largest revenue stream, accounting for 38.5 percent of governmental activities. Most taxes are considered general revenue, meaning they can fund the general government; the motor vehicle fuel tax is restricted for transportation. During FY 2024, the State saw a decrease in income tax and corporate and utility tax revenue due to a reduction in rates aimed to continue economic growth for future years.

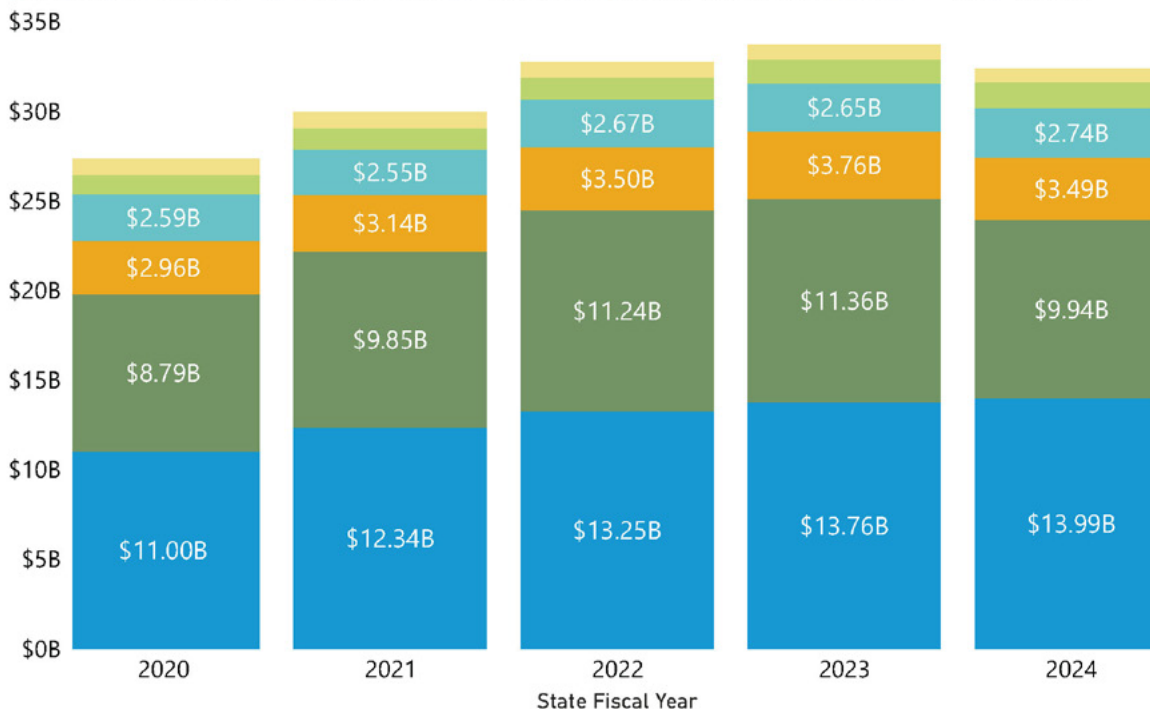
FY 2024 Revenues by Source

Governmental Activities



5-Year Tax Revenues

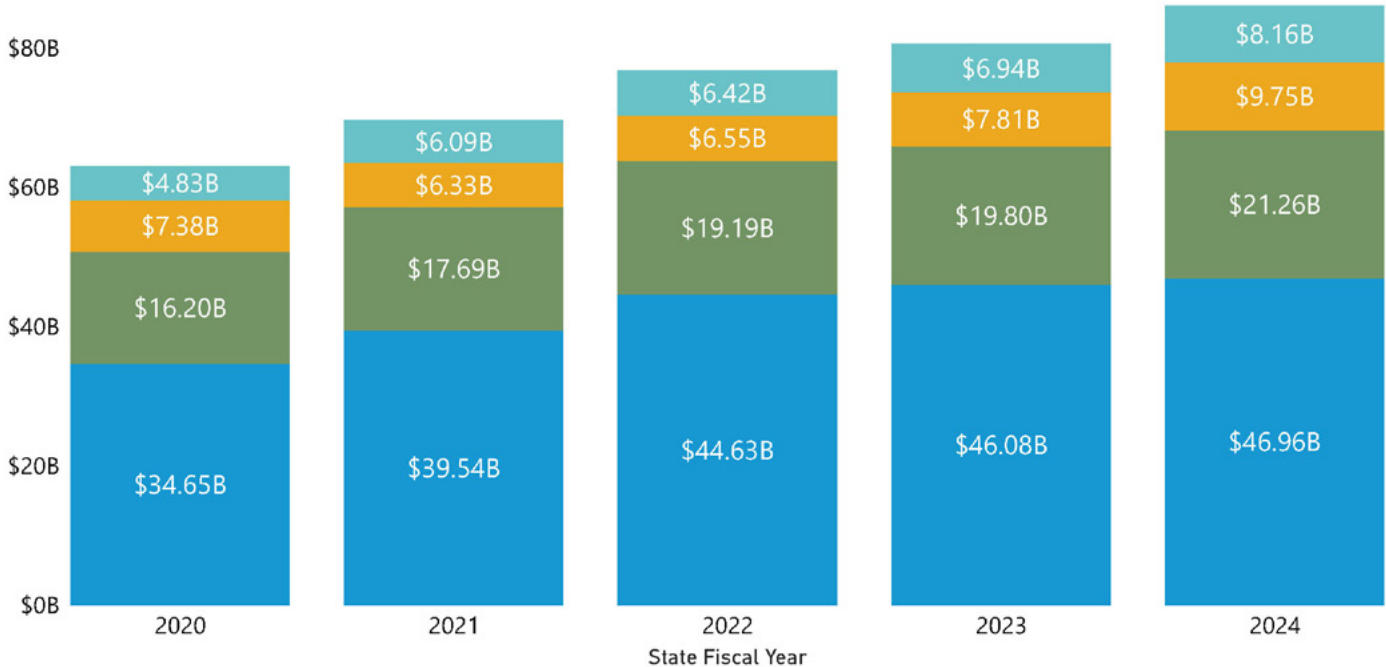
● Sales Tax ● Income Tax ● Corporate and Utility Tax ● Motor Vehicle Tax ● Other ● Cigarette Tax



Where Does the Money Go?

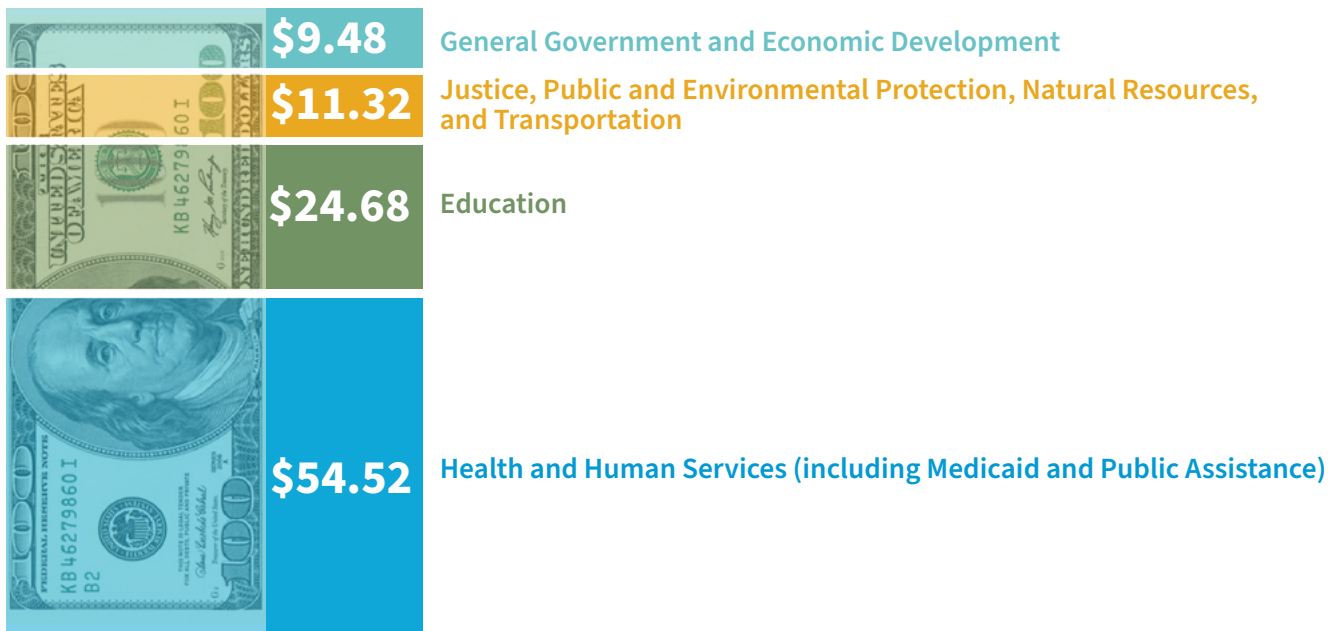
Governmental Activities Expenses by Activity

● Health & Human Services ● Education ● Justice, Public & Environmental Protection, Transportation ● General Government & Economic Development



Services Delivered for Every \$100 Spent

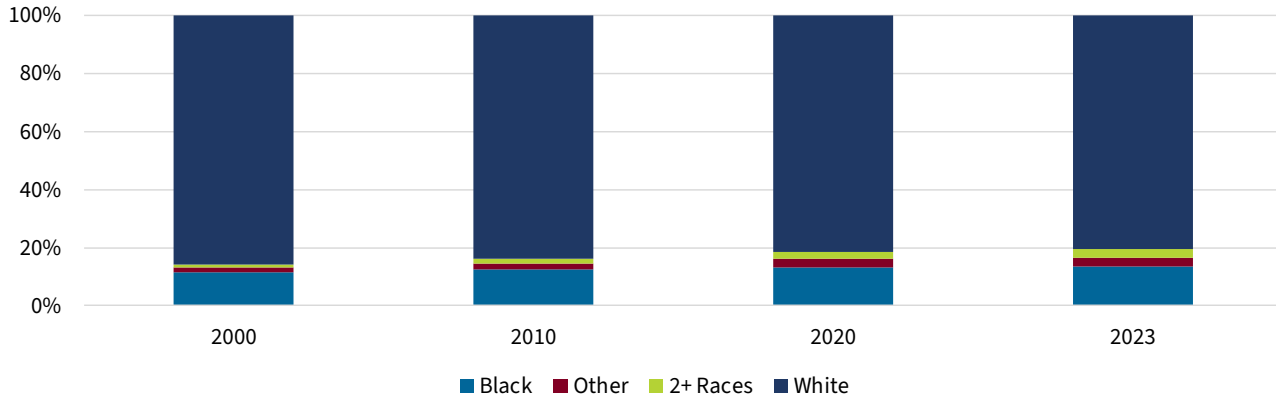
*Another way of looking at expenses by activity is as a percentage of total costs.
Below is an example of this approach, taking a look at how many dollars are spent per \$100.*



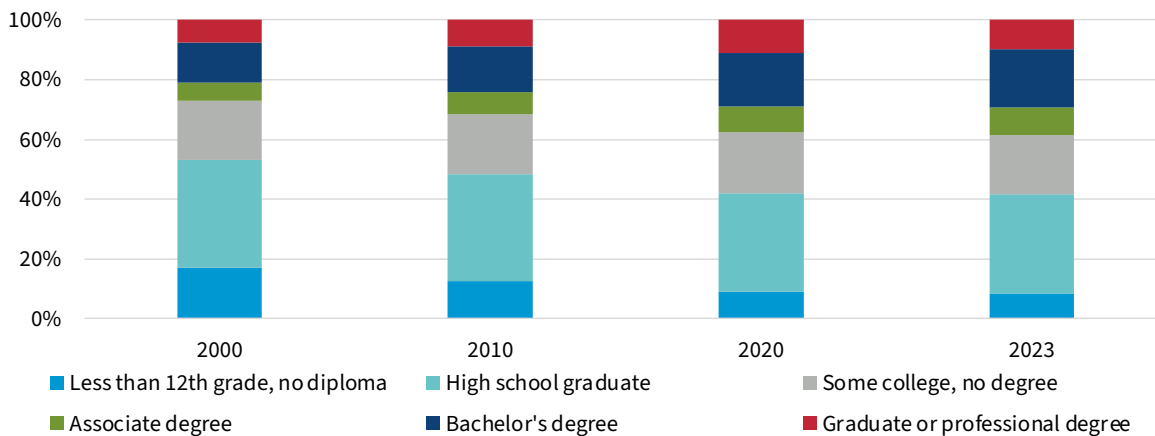
Demographics and Economy

Ohio's population of approximately 11.8 million residents is the seventh largest in the nation. It represents 3.5 percent of the total U.S. population. From 2000 to 2023, Ohio's population grew by 3.8 percent. Since the turn of the century, Ohio's population has become more racially diverse and educated.

Ohio Population by Race



Educational Attainment of Ohio Residents Aged 25 and Older



NOVEMBER 2024



4.3%
Unemployment rate

\$61,495

2023 PER CAPITAL PERSONAL INCOME

\$73,770

2023 MEDIAN HOUSEHOLD INCOME

5.68 Million

Nonfarms Jobs (November 2024)

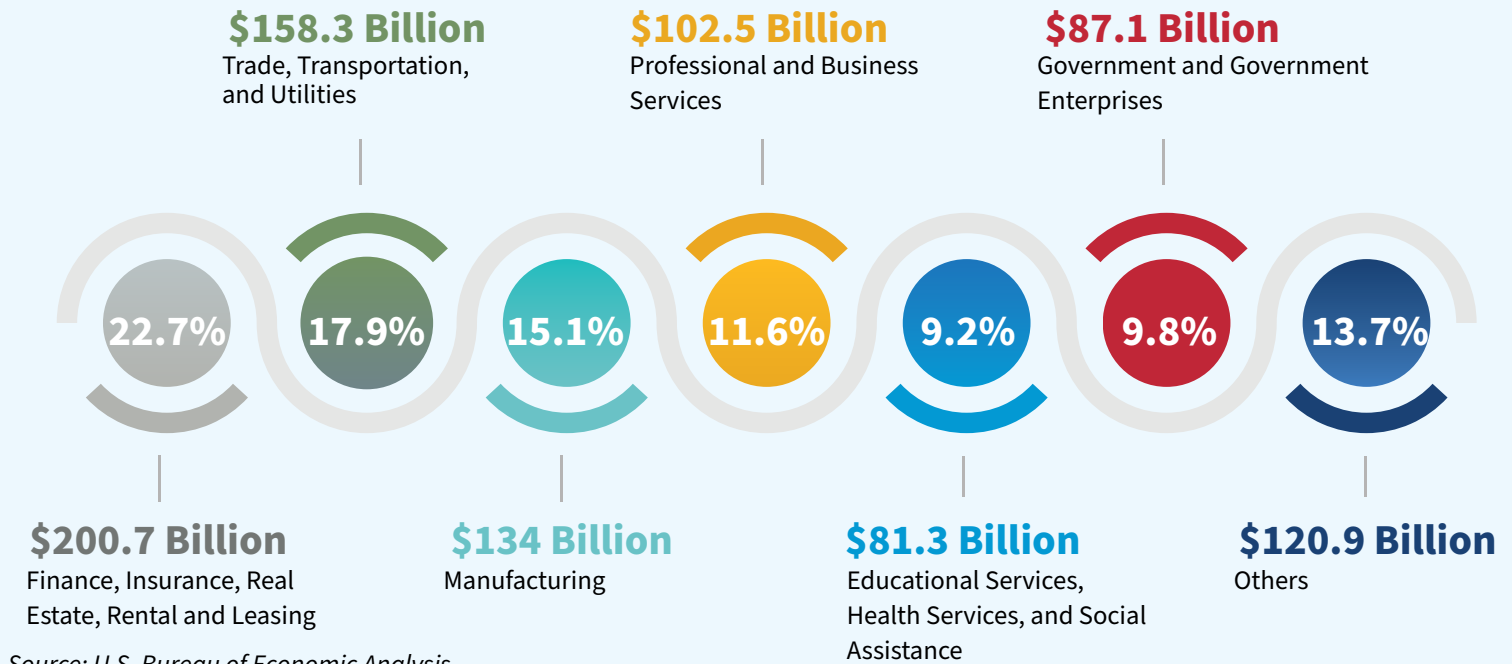
42,300

Jobs Added in FY 2024

In 2023, Ohio's gross domestic product (GDP) was estimated at \$884.8 billion, a 6.3 percent increase from 2022. Ohio's economy is the seventh largest in the country and represented 3.1 percent of the national GDP.

Total 2023 GDP = \$884.8 Billion

Ohio's Gross Domestic Product by Industry Sector



Source: U.S. Bureau of Economic Analysis



Finance, Insurance, Real Estate, Rental, and Leasing

Output ↑ 7.1% from 2022

324,900

Employees in 2023



Trade, Transportation, and Utilities

Output ↑ 5% from 2022

1.1 Million

Employees in 2023



Manufacturing

Output ↑ 3.3% from 2022

688,100

Employees in 2023

Source: U.S. Bureau of Labor Statistics

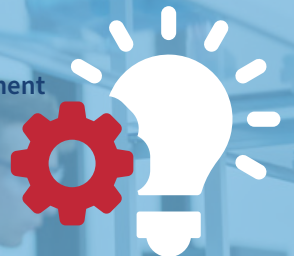
The Heart of Innovation

\$16.7 Billion

Invested in Research and Development
(12th in the country)

3,802 Patents

In calendar year 2023
(10th in the country)



Sources: National Center for Science and Engineering Statistics and U.S. Patents and Trademark Office

Capital Assets *(Dollars in thousands)*

CAPITAL ASSETS, NET OF DEPRECIATION

2024 ▼ \$30,626,890

2023 \$31,256,475

INFRASTRUCTURE

72.21%

2024 ▲ \$22,006,265

2023 \$21,724,771

CONSTRUCTION-IN-PROGRESS

9.67%

2024 ▼ \$2,945,710

2023 \$3,389,907

LAND AND LAND IMPROVEMENTS

9.54%

2024 ▲ \$2,908,843

2023 \$2,861,265

BUILDINGS AND IMPROVEMENTS

5.33%

2024 ▼ \$1,625,064

2023 \$1,934,376

MACHINERY AND EQUIPMENT

2.59%

2024 ▼ \$789,709

2023 \$981,728

VEHICLES

0.62%

2024 ▲ \$189,596

2023 \$167,264

OTHER ASSETS

0.04%

2024 ▼ \$161,703

2023 \$197,194

Capital Improvements Budget

On June 28, 2024, Governor DeWine signed House Bill 2, Ohio's two-year capital budget for fiscal years 2025 and 2026. Developed in partnership with the Ohio General Assembly, Ohio's capital budget focuses on creating jobs and growing Ohio's economy. The capital budget includes a total of \$3.5 billion in appropriations. It prioritizes the needs of Ohio's facilities and infrastructure, K-12 schools, and higher education institutions, with particular emphasis on each project's impact on jobs and economic growth.



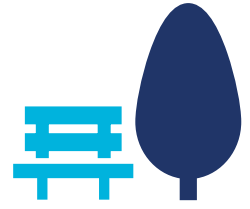
\$133.5 Million
for Mental Health Support



\$397 Million
for Higher Education and
Workforce Readiness



\$435.1 Million
for Rehabilitation and
Correction



\$298.2 Million
for Ohio's Parks and
Natural Resources



\$600 Million
for K-12 Schools



\$63 Million
for Ohio's History and Culture



\$196 Million
for Ohio's State Fair and
Expo Center



\$30 Million
for Ohio Fire Academy and
Ohio State Highway Patrol
Crime Lab



Ohio State Fair

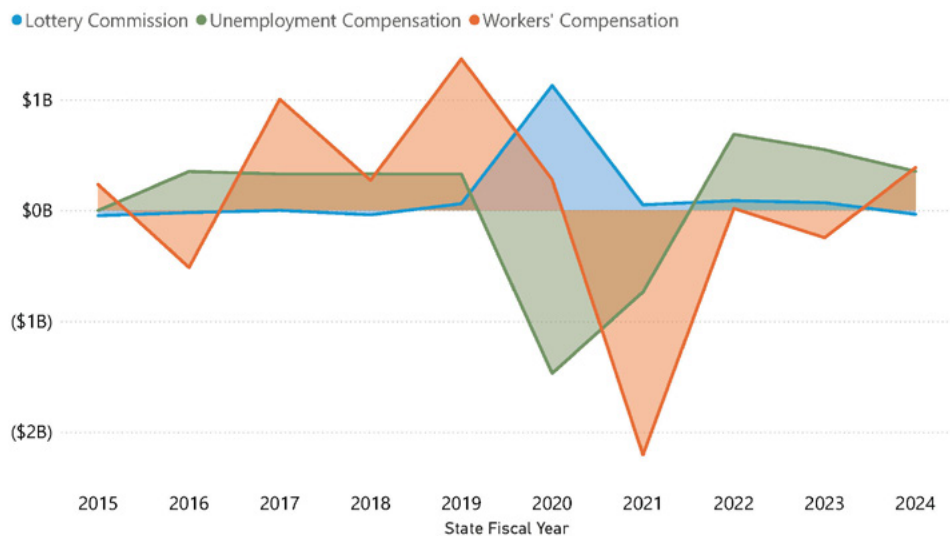
Business-Type Activities

Separate from Governmental Activities, the State also has business-type activities, like the concept of a “business,” where fees are charged to customers to cover the costs of certain services it provides. The State reports the following programs and activities as business-types: workers’ compensation insurance, lottery operations, unemployment compensation, guaranteed college tuition credit, and governmental auditing and accounting services. Net income from these business-type activities are largely variable due to the large investments held for their business operations and are dependent on overall market

conditions. It is noted that FY 2020 and 2021 had net losses in Unemployment Compensation and Workers’ Compensation, respectively. These losses were largely precipitated by events surrounding the COVID-19 pandemic, and each system has since stabilized. Additionally, in FY 2021, the Bureau of Workers’ Compensation approved total dividends of \$6.18 billion back to Ohio employers to help support them and maintain safety in the workplace.

Business-type activities from the Ohio Lottery provide strong support to education in Ohio. During FY 2024, the Ohio Lottery transferred over \$1.5 billion to education, an increase of over \$50 million from the previous year. This increase is made possible by a continued increase in Lottery sales revenue over the past several years. Total traditional lottery sales for FY 2024 amounted to \$5.9 billion, a seven percent increase compared to the \$5.5 billion in sales in FY 2023.

Proprietary Net Revenue by Year



Heart of Education

In 2023, Governor Mike DeWine partnered with the General Assembly to invest \$300 million in the Career Technical Construction and the Ohio Career Technical Education Equipment Grant programs. Together these programs aim to boost capacity at career tech institutions by constructing new facilities, expanding existing ones and purchasing up-to-date, high-tech equipment, and instructional material to prepare students for in-demand jobs.



35 Construction grants
in 29 counties.



3,369

Additional seats for
students to train



90 Equipment grants in
48 counties.



16,675

Students will be
served each year

Heart of Technology and Innovation

Designed to make Ohio a national leader in innovation, the Ohio Innovation Hubs program invests \$125 million into regional innovation ecosystems – partnerships between researchers, entrepreneurs, and public and private partners working together to create and develop innovative solutions and products. Aimed at small- and medium-sized Ohio cities, the hubs will create jobs, increase STEM talent, and attract research funding and outside capital investment. As of October 2024, innovation hubs have been announced in three Ohio locations.

Northwest Ohio Glass Innovation Hub



\$42 Million

State and Local Investment



1,600
Jobs

Greater Akron Polymer Innovation Hub



\$42+ Million

State, Local, Private Investment



2,400
Jobs

Dayton OnMain Innovation Hub



\$90+ Million

State, Local, Private Investment



2,000
Jobs

Heart of Adventure

In May 2024, the Ohio Expo Center & State Fairgrounds broke ground on two buildings to revitalize the fairgrounds in Columbus: the Ohio Showcase Building and the new agriculture building. These projects are part of the long-term master plan the Expo 2050 Task Force recommended. Governor DeWine created the task force in 2019 to develop a strategic vision for the future of the 360-acre state fairgrounds, home to the Ohio State Fair since 1886.



988,859

Attendance for 2024
State Fair



145 Events

Fairgrounds host every year



\$3.3 Million

Revenue from rides and
concessions

Ohio State Parks offer a variety of ways to connect with family and friends while discovering the outdoors. Open daily and always free. On June 7, 2024, the Ohio Department of Natural Resources opened the 76th state park, Great Council State Park. The park highlights the history of Ohio's Native Peoples in the area.



Greene County

Heart of Transparency: Beyond the Statements

While this report focuses on providing the details surrounding the State of Ohio's financial statements, it is imperative to highlight Ohio's constant commitment to transparency. [The Ohio Checkbook](#) provides real-time state financial and transactional data. Ohioans can view online government spending and how revenue is allocated. The Ohio Checkbook was recently updated to display the service area supported by state spending geographically.

In April 2019, Governor DeWine signed the InnovateOhio Platform Executive Order (2019-15D), allowing for the development of the [DataOhio Portal](#). As of December 2024, the DataOhio Portal provides access to 332 datasets collected by 112 program areas within the state. Because the DataOhio portal has an accessible user interface, the Portal offers transparent access to program data. Transparent datasets combined with the ability to compare program data provide state leadership, policymakers, and communities with new insights to create innovative solutions to Ohioans' complex problems.

OHIOCHECKBOOK State Spending by County



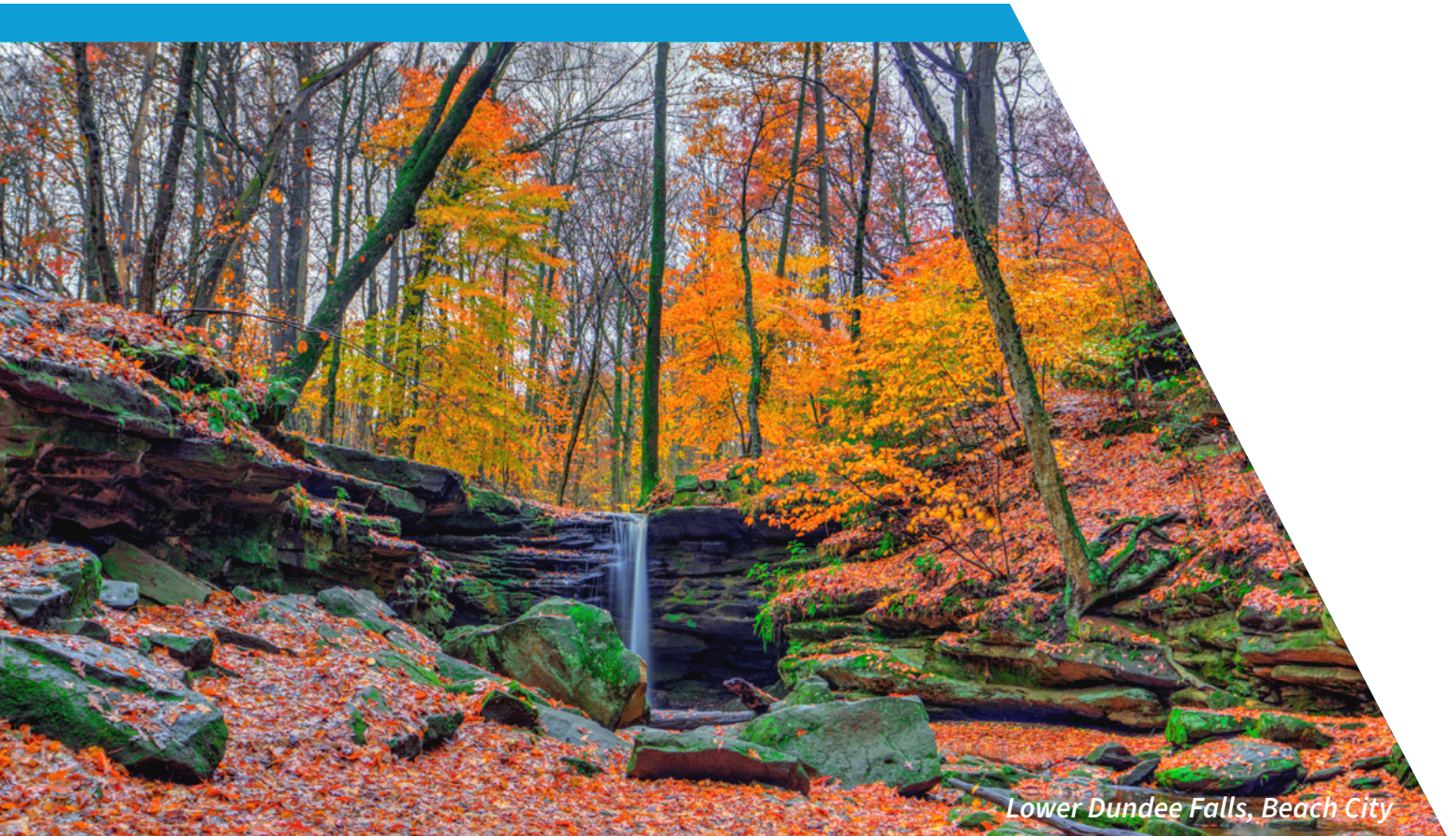
City of Columbus

City of Cleveland

City of Cincinnati



Office of Budget and Management



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