

# Redbook

## LBO Analysis of Executive Budget Proposal

### Department of Administrative Services

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Attachments:

- DAS Catalog of Budget Line Items (COBLI)
- DAS Appropriation Spreadsheet
- DAS (PAY) Catalog of Budget Line Items (COBLI)
- DAS (PAY) Appropriation Spreadsheet

# LBO Redbook

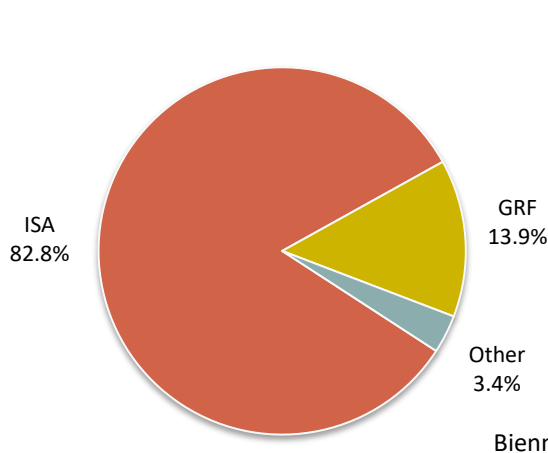
## Department of Administrative Services

### Quick look...

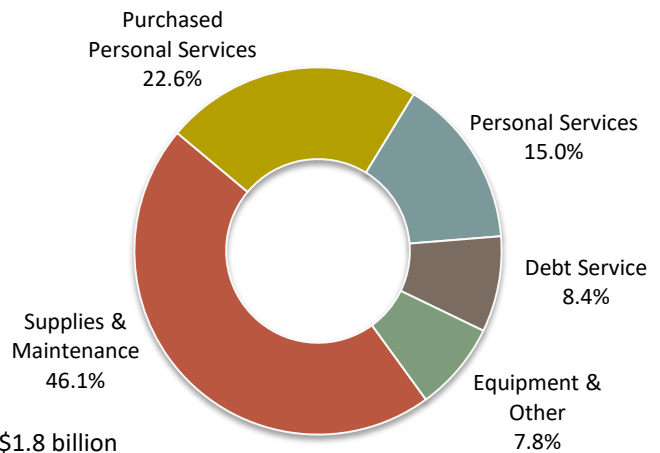
- The executive proposal includes total appropriations of \$940.1 million in FY 2026 and \$811.6 million in FY 2027 to support Department of Administrative Services (DAS) operations.
  - Funding for DAS’s information technology functions account for 60.5% (\$1.1 billion) of the total appropriations for the biennium.
  - Funding from the GRF totals \$243.0 million for the biennium.
  - Debt service payments account for 60.8% (approximately \$147.7 million) of the total GRF amount.
- DAS employed a staff of 771 people as of February 2025, 748 of whom were full-time permanent employees.

Fund Group	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
General Revenue	\$146,711,970	\$149,066,000	\$112,196,833	\$130,773,404
Dedicated Purpose	\$16,702,323	\$27,811,136	\$28,750,314	\$26,906,749
Internal Service Activity	\$670,677,459	\$795,002,402	\$797,545,289	\$652,297,010
Fiduciary	\$1,407,218	\$1,540,000	\$1,590,000	\$1,640,000
<b>Total</b>	<b>\$835,498,970</b>	<b>\$973,419,538</b>	<b>\$940,082,436</b>	<b>\$811,617,163</b>
% change	--	16.5%	-3.4%	-13.7%
<i>GRF % change</i>	--	1.6%	-24.7%	16.6%

**Chart 1: DAS Budget by Fund Group  
FY 2026-FY 2027 Biennium**



**Chart 2: DAS Budget by Expense Category  
FY 2026-FY 2027 Biennium**



## Overview

### Agency overview

The Department of Administrative Services (DAS) is responsible for providing state agencies with services pertaining to information technology systems, personnel, the procurement of goods and services, real estate, collective bargaining, and equal opportunity. Over 86% of the agency's operating budget comes from fees that state agencies pay for these services. The remaining portion comes from the GRF.

DAS consists of three primary divisions, as well as the Office of Collective Bargaining and the Office of Information Technology (OIT). The General Services Division provides procurement, real estate, printing, mail, fleet management, and records management services throughout state government. The Human Resources Division handles matters related to personnel administration, including benefits and payroll, for state agencies. The Administrative Support Division provides general administrative, communication, and management services to DAS as a whole. The Office of Collective Bargaining provides for the central administration and negotiation of labor contracts for all state agencies that employ members of a bargaining unit. OIT oversees the state's information technology infrastructure. Overall, the DAS workforce consisted of 771 employees as of February 2025.

### Appropriation summary

The executive budget provides DAS with a total appropriation of \$940.1 million in FY 2026 and \$811.6 million in FY 2027. The table and Chart 1 shown in the "**Quick look**" section present the executive recommended appropriations by fund group. As shown on Chart 1, Internal Service Activity (ISA) funds account for the largest share of DAS appropriations. These funds receive revenue from charges assessed to state agencies and DAS divisions for the services they receive from DAS. In all, ISA funds account for 82.8% (\$1.4 billion) of DAS's total appropriations for the FY 2026-FY 2027 biennium. GRF funding for DAS provides a further 13.9% (\$243.0 million) of DAS's funding under the executive proposal. The remaining funding (3.4%) is provided through dedicated purpose funds and fiduciary funds.

Chart 2 in the "**Quick look**" section shows the executive recommended appropriations by object of expense. For the FY 2026-FY 2027 biennium, supplies and maintenance costs are planned to account for 46.1% (\$807.6 million), followed by purchased personal services (22.6%, \$396.7 million), payroll (15.0%, \$262.4 million), and debt service (8.4%, \$147.7 million). The remaining 7.8% is made up of expenses for goods and services for resale (4.5%, \$79.5 million), equipment (3.0%, \$51.8 million), judgments and settlements (0.3%, \$5.3 million), and transfers (<0.1%, \$769,000).

## Budget highlights

### Transfer of the Ohio Benefits Program

H.B. 96 allows the transfer of responsibility for administration of the Ohio Benefits Program (OBP) from DAS to the Department of Jobs and Family Services (JFS). OBP is an integrated enterprise solution supporting state and county operations for benefits enrollment and eligibility determination. The system is used to confirm eligibility for programs including Medicaid, the Supplemental Nutrition Assistance Program (SNAP), and Temporary Assistance for Needy Families (TANF). As currently structured, OBP is supported by the Ohio Benefits Fund (Fund 5WU0) which receives revenue from charges assessed to JFS, the Department of Children and Youth, and the Department of Medicaid. Under the bill, OBP would continue to be supported by Fund 5WU0 but under the JFS budget. For the FY 2026-FY 2027 biennium, H.B. 96 provides nearly \$152.0 million for OBP in FY 2026 under Fund 5WU0 ALI 100672, Ohio Benefits in the DAS budget, and \$169.0 million in FY 2027 under Fund 5WU0 ALI 6006C2, Ohio Benefits under the JFS budget.

In addition to the transfer of fiscal responsibility for OBP, H.B. 96 authorizes the Director of Budget and Management to make necessary accounting changes and allows for the transfer of employees who primarily work on administering the program from DAS to JFS.

### Next Generation 9-1-1 access fee

The bill repeals a provision under current law that would lower the monthly Next Generation 9-1-1 access fee from 40¢ to 25¢ beginning October 1, 2025. Under continuing law, the fee is applied to each communication service capable of making a 9-1-1 call, including wireless telephone service, multiline telephone systems, and VoIP devices, and used to support the development of the state's Next Generation 9-1-1 system. This change will likely result in tens of millions of dollars in additional annual revenue deposited to the various funds that support the system.

Collected fees are deposited to the following four funds: (1) 72% to the 9-1-1 Government Assistance Fund (Fund 7094), (2) 25% to the Next Generation 9-1-1 Fund (Fund 7093), (3) 2% to the 9-1-1 Program Fund (Fund 5NM0), and (4) 1% to the 9-1-1 Administrative Fund (Fund 5BP0). Fund 7094 is used by the Department of Taxation to disburse funds to counties to help defray their costs on the 9-1-1 system. Fund 7093 is used by the DAS to administer the state's core 9-1-1 system. Fund 5NM0 is used by DAS to support the Statewide Emergency Services Internet Protocol Network Steering Committee, which administers the state's 9-1-1 system, and Fund 5BP0 is used by the Department of Taxation to pay the administrative costs of collecting and disbursing each county's share of the collected amounts.

Next Generation 9-1-1 is a system comprised of hardware, software, data, and operational policies and procedures to process all types of emergency calls including nonvoice (e.g., text or multimedia messages), acquire and integrate additional data useful to call routing and handling, and deliver the calls, messages, and data to the appropriate public safety answering point (PSAP).

## Ohio Digital Academy

Originally introduced under H.B. 33 of the 135<sup>th</sup> General Assembly, the main operating budget for the FY 2024-FY 2025 biennium, H.B. 96 continues the Ohio Digital Academy to generate high-tech workforce capacity and serve the state in advanced technology and cybersecurity needs. Under the bill the Academy is to educate, train, and subsequently employ analysts in cybersecurity, coding, software engineering, and related fields. Under the bill, DAS would select candidates for the Academy and set compensation rates for those candidates. Additionally, the bill allows DAS to reimburse candidates for tuition expenses for coursework, certifications, and other necessary expenses prior to acceptance in the program which are directly attributable to the targeted skills of the program and if completed within one year prior to the bill's effective date. To support the Academy, the bill earmarks \$2.0 million over the biennium under Professional Development Fund (Fund 5L70) ALI 100610, Professional Development. The earmarked amount is capitalized by a cash transfer to Fund 5L70 from the GRF. Since its inception the Academy has hired 30 analysts and placed them with six state agencies including the Departments of Administrative Services, Job and Family Services, Health, Education and Workforce, the Environmental Protection Agency, and the Ohio Facilities Construction Commission.

# Analysis of FY 2026-FY 2027 budget proposal

## Introduction

This section provides an analysis of the Governor's recommended funding for each appropriation line item (ALI) in the Department of Administrative Services (DAS) and the Employee Benefits Fund (PAY) sections of H.B. 96. Funds and ALIs provided in the PAY section are used by DAS to administer payroll deductions as well as health care and other benefit programs for all state employees.

For organizational purposes, ALIs included in the DAS and PAY sections of the budget are grouped into five major categories based on their funding purposes. The analysis for an ALI with a lower category or subcategory designation will appear before that for an ALI with a higher category or subcategory designation. That is, the analysis for an ALI with a category designation of C1:8 will appear before the analysis for an ALI with a category designation of C2:1 and the analysis for an ALI with a category designation of C1:3 will appear before the analysis for an ALI with a category designation of C1:8.

To aid the reader in locating each ALI in the analysis, the following table shows the category in which each ALI has been placed, listing the ALIs in order within their respective fund groups and funds. This is the same order the ALIs appear in the DAS section of the budget bill.

In the analysis, each appropriation item's estimated expenditures for FY 2025 and recommended appropriations for FY 2026 and FY 2027 are listed in a table. Following the table, a narrative describes how the appropriation is used and any changes affecting the appropriation that are proposed by the Governor. If the appropriation is earmarked, the earmarks are listed and described.

**Categorization of DAS & PAY Appropriation Line Items for Analysis of FY 2026-FY 2027 Budget Proposal**

Fund	ALI	ALI Name	Category
<b>General Revenue Fund Group</b>			
GRF	100412	Unemployment Insurance System Lease Rental Payments	C5:6 Debt Service Payments
GRF	100413	EDCS Lease Rental Payments	C5:1 Debt Service Payments
GRF	100414	MARCS Lease Rental Payments	C5:2 Debt Service Payments
GRF	100415	OAKS Lease Rental Payments	C5:3 Debt Service Payments
GRF	100416	STARS Lease Rental Payments	C5:4 Debt Service Payments
GRF	100447	Administrative Buildings Lease Rental Bond Payments	C5:5 Debt Service Payments
GRF	100469	Aronoff Center Building Maintenance	C2:2 General Services
GRF	130321	State Agency Support Services	C2:1 General Services
GRF	100412	Unemployment Insurance System Lease Rental Payments	C5:6 Debt Service Payments
GRF	100413	EDCS Lease Rental Payments	C5:1 Debt Service Payments



## Categorization of DAS &amp; PAY Appropriation Line Items for Analysis of FY 2026-FY 2027 Budget Proposal

Fund	ALI	ALI Name		Category
<b>Dedicated Purpose Fund Group</b>				
4K90	100673	Ohio Professionals Licensing System	C2:11	General Services
5AB1	100674	Next Generation 911	C1:10	Information Technology
5L70	100610	Professional Development	C3:4	Administration, Human Resources, and Collective Bargaining
5NM0	100663	911 Program	C1:9	Information Technology
5V60	100619	Employee Educational Development	C3:5	Administration, Human Resources, and Collective Bargaining
7093	100675	Next Generation 9-1-1	C1:11	Information Technology
<b>Internal Service Activity Fund Group</b>				
1120	100616	DAS Administration	C3:1	Administration, Human Resources, and Collective Bargaining
1170	100644	General Services Division – Operating	C2:5	General Services
1220	100637	Fleet Management	C2:9	General Services
1250	100622	Human Resources Division – Operating	C3:2	Administration, Human Resources, and Collective Bargaining
1250	100657	Benefits Communication	C3:3	Administration, Human Resources, and Collective Bargaining
1300	100606	Risk Management Reserve	C2:8	General Services
1320	100631	DAS Building Management	C2:3	General Services
1330	100607	IT Services Delivery	C1:3	Information Technology
2100	100612	State Printing	C2:6	General Services
2290	100630	IT Governance	C1:7	Information Technology
2290	100640	Consolidated IT Purchases	C2:7	General Services
4270	100602	Investment Recovery	C2:10	General Services
4N60	100617	Major IT Purchases	C1:4	Information Technology
5C20	100605	MARCS Administration	C1:8	Information Technology
5EBO	100635	OAKS Support Organization	C1:6	Information Technology
5EBO	100656	OAKS Updates and Developments	C1:6	Information Technology
5KZ0	100659	Building Improvement	C2:4	General Services
5LJ0	100661	IT Development	C1:5	Information Technology
5PC0	100665	Enterprise Applications	C1:12	Information Technology
5WU0	100672	Ohio Benefits	C1:14	Information Technology
<b>Fiduciary Fund Group</b>				
5UH0	100670	Enterprise Transactions	C1:13	Information Technology

Categorization of DAS & PAY Appropriation Line Items for Analysis of FY 2026-FY 2027 Budget Proposal				
Fund	ALI	ALI Name		Category
<b>Employee Benefits Funds (PAY)</b>				
1240	995673	Payroll Deductions	C5:1	Employee Benefits Funds
8050	995675	Commuter Benefits	C5:2	Employee Benefits Funds
8060	995666	Accrued Leave Fund	C5:3	Employee Benefits Funds
8070	995667	Disability Fund	C5:4	Employee Benefits Funds
8080	995668	State Employee Health Benefit Fund	C5:5	Employee Benefits Funds
8090	995669	Dependent Care Spending Account	C5:6	Employee Benefits Funds
8100	995670	Life Insurance Investment Fund	C5:7	Employee Benefits Funds
8110	995671	Parental Leave Benefit Fund	C5:8	Employee Benefits Funds
8130	995672	Health Care Spending Account	C5:9	Employee Benefits Funds

### Category 1: Information Technology

ALIs in the Information Technology category fund DAS’s oversight of the state’s information technology infrastructure and policies. This includes a support structure for managing technology acquisition, policy, planning, and project management that is used by the state’s agencies, boards, and commissions. Altogether, the 15 ALIs in this category account for 60.5% (\$1.1 billion) of the executive budget for DAS over the biennium. The vast majority of this funding is supported by user charges, although there is a GRF component and some federal grant funding.

#### C1:1: Ohio Business Gateway (ALI 100459)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
GRF ALI 100459, Ohio Business Gateway	\$14,723,000	\$14,825,421	\$14,868,107
% change	--	0.7%	0.3%

This ALI 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. The Gateway processes millions of transactions worth billions of dollars each year. It hosts over one million business accounts and active users for businesses and third-party administrators. Additionally, the Gateway supports businesses and many payroll companies representing the businesses with a bulk filing feature that allows them to submit large numbers of transactions in a single file for Ohio Department of Taxation employer withholding taxes. 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 site.

**C1:2: State IT Services (ALI 100456)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
GRF ALI 100456, State IT Services	\$1,000,000	\$978,412	\$4,512,297
% change	--	-2.2%	361.2%

This ALI funds personnel and miscellaneous costs associated with, the Ohio Geographically Reference Information Program (OGRIP), the state's public website applications, and other miscellaneous IT functions.

**C1:3: IT Services Delivery (ALI 100607)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
1330 ALI 100607, IT Services Delivery	\$194,251,395	\$194,935,390	\$197,374,206
% change	--	0.4%	1.3%

This ALI, the largest appropriation item in this category, making up 37.0% (\$392.3 million) of total information technology appropriations for the FY 2026-FY 2027 biennium, is supported by billings charged to state agencies for services provided. The ALI provides substantial funding for many of the state's IT-related functions, including the state's telephone and data networks, as well as maintenance of various other mainframe and open platform operating systems. Of the total amount recommended in the executive proposal, 67.9% (approximately \$266.5 million) is slated for supplies and maintenance expenses over the biennium. Another 15.1% (approximately \$59.3 million) is planned for payroll expenses, and 14.3% (\$56.2 million) is planned for purchased personal services. The remaining 2.6% (approximately \$10.3 million) will cover costs for equipment.

**C1:4: Major IT Purchases (ALI 100617)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
4N60 ALI 100617, Major IT Purchases	\$4,000,000	\$3,984,131	\$3,984,131
% change	--	-0.4%	0.0%

This ALI 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 user rates. That amount is then eligible to be transferred to Fund 4N60 to be used to make infrequent, large-scale technology purchases without creating spikes in computer services user rates in any single fiscal year.

**C1:5: IT Development (ALI 100661)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
5LJ0 ALI 100661, IT Development	\$12,839,922	\$12,839,922	\$12,839,922
% change	--	0.0%	0.0%

This ALI funds the OIT Enterprise Information Technology Program. More specifically, the funding supports OIT's IT optimization strategy to reduce overall state IT costs by reducing IT infrastructure complexity, through a focus on digital experience, data analytics, and enterprise shared services. Funding for this ALI is provided by charges assessed to state agencies based on the agencies' IT spending from the most recently closed fiscal year. These assessments are collected on a quarterly basis.

**C1:6: OAKS Support Organization and OAKS Updates and Developments (ALIs 100635 and 100656)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
5E80 ALI 100635, OAKS Support Organization	\$88,301,070	\$101,832,561	\$104,303,226
% change	--	15.3%	2.4%
5E80 ALI 100656, OAKS Updates and Developments	\$5,367,485	\$11,427,405	\$11,403,567
% change	--	112.9%	-0.2%

Together, these two ALIs support the Ohio Administrative Knowledge System (OAKS) for managing accounts receivable, asset management, the state's general ledger, payroll, benefits, and enterprise planning and budgeting. Combined, the executive budget provides total funding of \$113.6 million in FY 2026 and \$115.7 million in FY 2027 under these two ALIs. ALI 100635, OAKS Support Organization, supports the implementation and maintenance costs of OAKS and the InnovateOhio Platform which provides secure enterprise data sharing. ALI 100656, OAKS Updates and Developments, provides funding used to purchase system updates and functionality improvements.

**C1:7: IT Governance (ALI 100630)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
2290 ALI 100630, IT Governance	\$42,176,321	\$40,176,321	\$40,741,507
% change	--	-4.7%	1.4%

This ALI supports DAS's Office of Information Technology (OIT). In particular, this ALI supports OIT's security and privacy efforts, investment governance, and IT leadership and advisory services to all state agencies. Revenue to support these activities is provided through bi-weekly payroll check offs, direct billing, and pass-through billing.

**C1:8: MARCS Administration (ALI 100605)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
5C20 ALI 100605, MARCS Administration	\$31,500,000	\$35,336,608	\$35,689,974
% change	--	12.2%	1.0%

This ALI supports the statewide mobile voice and data communications system, known as MARCS, used by public safety and emergency responders at local, state, and federal levels of government. In all, the system serves more than 3,000 local, state, and federal agencies throughout Ohio. Funding is used to provide operational support and preventative and routine maintenance including heating, ventilation, and air conditioning (HVAC) and generator repairs and maintenance of radio systems at more than 360 radio towers on the MARCS system. Funding for this ALI is supported by charges to MARCS users.

To supplement operating income from the MARCS user charges, the executive budget permits the OBM Director to transfer up to \$10.5 million cash from the GRF to the MARCS Administration Fund (Fund 5C20) in each fiscal year of the FY 2026-FY 2027 biennium.

**C1:9: 911 Program (ALI 100663)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
5NM0 ALI 100663, 911 Program	\$653,492	\$956,663	\$980,078
% change	--	46.4%	2.4%

This ALI is used by DAS to provide support for the Statewide Emergency Services Internet Protocol Network Steering Committee which administers the state's 9-1-1 services. This appropriation is supported by 2% of the total charges collected from 9-1-1 service providers as part of maintaining statewide 9-1-1 services.

**9-1-1 service provider fee**

The bill repeals a provision under current law that would lower the monthly Next Generation 9-1-1 access fee from 40¢ to 25¢ beginning October 1, 2025. The fee is applied to each communication service capable of making a 9-1-1 call, including wireless telephone service, multiline telephone systems, and VoIP devices. DAS's share of these charges was approximately \$800,000 in FY 2024.

**C1:10: Next Generation 911 (ALI 100674)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
5AB1 ALI 100674, Next Generation 911	\$17,765,277	\$3,500,000	\$0
% change	--	-80.3%	-100.0%

This ALI is used to support “last mile” connectivity to the state’s Next Generation 9-1-1 system. Next Generation 9-1-1 upgrades the state’s 9-1-1 services to allow access for voice, text, and data in support of first responders. Funding under this ALI is used to support county efforts including purchasing equipment and software and for upgrading data bandwidth for county call answering points. Once connected, counties become responsible for their ongoing maintenance and operational costs.

### **C1:11: Next Generation 9-1-1 (ALI 100675)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
7093 ALI 100675, Next Generation 9-1-1	\$0	\$13,469,622	\$14,804,264
% change	--	--	9.9%

This new ALI will be used to support the state’s Next Generation 9-1-1 system which upgrades the state’s 9-1-1 services to allow access for voice, text, and data in support of first responders. This is a new ALI requested for DAS authority to spend within a fund that transferred to DAS during the current biennium. It will support the operating costs of the Next Generation (NG) 9-1-1 system throughout Ohio. Funding under this ALI will support maintenance and management of the system, rented data center space, 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.

### **C1:12: Enterprise Applications (ALI 100665)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
5PC0 ALI 100665, Enterprise Applications	\$13,913,351	\$14,160,852	\$14,244,654
% change	--	1.8%	0.6%

Funding in this ALI supports DAS’s efforts to focus on efficient use of technology to provide economies of scale, and reduce redundant services and efforts in the implementation of technology solutions across state agencies. Of the \$28.4 million provided in the executive proposal for the FY 2026-FY 2027 biennium, 59.1% (\$16.8 million) is slated for supplies and maintenance, 25.7% (\$7.3 million) for payroll costs, and 15.1% (\$4.3 million) for purchased personal services.

### **C1:13: Enterprise Transactions (ALI 100670)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
5UH0 ALI 100670, Enterprise Transactions	\$1,540,000	\$1,590,000	\$1,640,000
% change	--	3.2%	3.1%

This ALI is used as a temporary holding account for funds collected by DAS, via the Ohio Business Gateway, but owed to another state entity or credit card processing agent. Primarily, this ALI is used to disburse convenience fees paid by users of the Ohio Business Gateway that are collected by DAS but are owed to another entity. This ALI is also used to hold deposits that may be owed to DAS until research can be completed to certify that DAS is in fact due the deposit. Once that process is completed, the amounts are transferred to the appropriate DAS fund.

### **C1:14: Ohio Benefits (ALI 100672)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
5WU0 ALI 100672, Ohio Benefits	\$165,962,055	\$151,980,462	\$0
	% change	-8.4%	-100.0%

This ALI is used to support the Ohio Benefits Program, an integrated enterprise solution supporting state and county operations for benefits enrollment and eligibility determination. The system is used to confirm eligibility for programs including Medicaid, the Supplemental Nutrition Assistance Program (SNAP), and Temporary Assistance for Needy Families (TANF). Funding under this ALI is used to pay development and implementation costs of the system. The Ohio Benefits Fund (Fund 5WU0) is supported by charges to the Department of Medicaid, the Department of Job and Family Services (JFS), and other agencies that use the system.

### **Transfer of program to JFS**

The responsibility for administering the Ohio Benefits Program would transfer from DAS to JFS under a provision in H.B. 96. Please see the “**Budget Highlights**” section of this Redbook for additional information regarding the transfer.

## **Category 2: General Services**

ALIs in this category provide general services to state agencies such as procurement services, building management and maintenance, and fleet management. Funding in this category accounts for 25.9% (\$453.8 million) of DAS’s overall funding proposed in the executive budget. Except for two GRF-funded ALIs, activities supported by ALIs in this category are largely funded by fees assessed to state agencies.

### **C2:1: State Agency Support Services (ALI 130321)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
GRF ALI 130321, State Agency Support Services	\$29,811,000	\$29,811,000	\$29,811,000
	% change	--	0.0%

This ALI provides GRF funding to several General Services Division programs including state mail services, records management, real estate land services, and state buildings including the Governor’s residence and state office towers. This ALI is also used to pay rent expenses of legislative agencies, state-elected officials, and veterans organizations that occupy space in

DAS-managed buildings. A portion of this appropriation is also used to pay payroll costs of the offices of the Governor and Lieutenant Governor and the Construction Compliance and Martin Luther King, Jr. Commission programs. In general, funding is used to provide these services to state agencies without charging a fee, as doing so would either be too complicated or not cost effective.

### **C2:2: Aronoff Center Building Maintenance (ALI 100469)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
GRF ALI 100469, Aronoff Center Building Maintenance	\$222,000	\$222,000	\$222,000
% change	--	0.0%	0.0%

This ALI is used to support maintenance costs of the Stanley J. Aronoff Center for the Performing Arts. Located in downtown Cincinnati, the Aronoff Center is a concert hall that routinely puts on plays, concerts, musicals, and other live performing arts shows. It also serves as the state's official art museum. The state owns the Aronoff Center facility, but contracts with the Cincinnati Arts Association (CAA) to operate and maintain the facility.

### **C2:3: DAS Building Management (ALI 100631)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
1320 ALI 100631, DAS Building Management	\$52,446,892	\$53,101,399	\$54,715,341
% change	--	1.2%	3.0%

This ALI is used to operate and maintain various state buildings managed by DAS's Facilities Management Section. These facilities include the James A. Rhodes State Office Tower, the Vern Riffe Center for Government and the Arts, the State of Ohio Computer Center (SOCC), 25 South Front Street, 4200 Surface Road, 246 North High Street, 35 East Chestnut Street, and the Ohio grounds and gardens surrounding the Governor's residence, all in Columbus. The ALI also covers the operating costs of the Frank J. Lausche State Office Building in Cleveland. In particular, the Facilities Management Section provides safety, security, custodial, preventative maintenance, HVAC operations, and repair services for these state-owned buildings. Revenue to support this ALI is primarily generated through tenant billings for rent.

### **C2:4: Building Improvement (ALI 100659)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
5KZ0 ALI 100659, Building Improvement	\$1,567,400	\$2,276,705	\$2,777,458
% change	--	45.3%	22.0%

This ALI is used to fund noncapital remodeling, renovations, and other improvements at DAS-managed buildings, including the James A. Rhodes State Office Tower, the Frank J. Lausche State Office Tower, the Vern Riffe Center for Government and the Arts, the State of Ohio



Computer Center, and facilities at 25 South Front Street and 4200 Surface Road in Columbus. The funding source for these improvements is the portion of rental rates for depreciation paid by state agencies that occupy space in DAS-managed buildings.

Uncodified law in H.B. 96 requires that DAS conduct or contract for regular assessments of these buildings and allows DAS to maintain a cash balance in the Building Improvement Fund (Fund 5KZ0) equal to the cost of the repairs and improvements that are recommended to occur within the next five years. Temporary law also allows a cash transfer to be made to Fund 1320 for costs of operating and maintaining the buildings that are not charged to tenants.

### **C2:5: General Services Division – Operating (ALI 100644)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
1170 ALI 100644, General Services Division – Operating	\$24,025,069	\$23,091,398	\$22,574,348
% change	--	-3.9%	-2.2%

This ALI provides funding for DAS's Office of Procurement Services (OPS), the states central procurement authority. OPS oversees contracting for both general and information technology goods and services and manages the state's e-procurement system known as OhioBuys. The ALI is funded by charges to state and local agencies for procurement services that are deposited into the General Services Fund (Fund 1170).

### **C2:6: State Printing (ALI 100612)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
2100 ALI 100612, State Printing	\$30,048,288	\$31,450,162	\$32,512,922
% change	--	4.7%	3.4%

This ALI supports the State Printing and Fulfillment Services Program, which provides documentation design, creation, duplication, distribution, and archival services to state agencies. It also provides procurement services to state agencies for large printing projects, a fulfillment operation for folding documents and stuffing envelopes, and general mail services. This ALI is funded by fees charged for services provided.

### **C2:7: Consolidated IT Purchases (ALI 100640)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
2290 ALI 100640, Consolidated IT Purchases	\$30,265,838	\$28,265,838	\$28,265,838
% change	--	-6.6%	0.0%

This appropriation enables DAS to make bulk purchases of technology hardware and software for state agencies under the Consolidated IT Purchases Program. By engaging in collective procurement, state agencies realize substantial savings and other benefits when

making IT hardware and software purchases. This appropriation is funded by pass-through payments for purchases. There is no fee to state agencies for use of the program.

### **C2:8: Risk Management Reserve (ALI 100606)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
1300 ALI 100606, Risk Management Reserve	\$23,424,433	\$24,015,458	\$24,051,115
% change	--	2.5%	0.1%

This ALI funds the state risk management oversight function which is 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. Claims under the state's self-insurance liability program are paid from the Risk Management Reserve Fund (Fund 1300) which receives revenue from fees to state agencies.

### **C2:9: Fleet Management (ALI 100637)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
1220 ALI 100637, Fleet Management	\$30,768,908	\$25,449,633	\$22,866,905
% change	--	-17.3%	-10.1%

This appropriation funds DAS's Office of Fleet Management, which is responsible for the acquisition, maintenance, management, analysis, and disposal of the state's vehicle fleet. To accomplish this, Fleet Management administers a fleet management information system and a fleet card. The fleet management information system, known as FleetOhio, is used to track all vehicle data for the state fleet and provides agencies and Fleet Management the ability to analyze operating costs. The fleet card allows users to make fuel and maintenance purchases and then automatically uploads this data into the management information system, automating much of the process involved in assessing the fleet's cost-per-mile data. Revenue to support these activities primarily comes from assessments to state agencies for use of fleet lease and rental vehicles.

### **C2:10: Investment Recovery (ALI 100602)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
4270 ALI 100602, Investment Recovery	\$1,824,362	\$1,835,187	\$1,891,267
% change	--	0.6%	3.1%

This ALI supports the State and Federal Surplus Program. This program provides state surplus, federal surplus, and general asset management services to state agencies. Revenue to support these activities is derived from the sale of surplus assets to tax-supported entities and state agencies, proceeds from auctions of surplus assets, proceeds from sealed bid and negotiated sales transactions with private sector entities, and disposition fees charged to tax-supported entities and state agencies for disposition of federal surplus property.

### **C2:11: Ohio Professionals Licensing System (ALI 100673)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
4K90 ALI 100673, Ohio Professionals Licensing System	\$6,045,167	\$7,175,727	\$7,439,069
% change	--	18.7%	3.7%

This ALI is used to provide funding for acquisition and development of the state's eLicensing system which is used by 23 state agencies, boards, and commissions to store various professional licensing records. Funding in this ALI is used to purchase the equipment, products, and services necessary to develop and maintain the system. This ALI is supported by the Occupational Licensing and Regulatory Fund (Fund 4K90), which receives revenue from licensing fees, fines, and judgements issued by the licensing boards and commissions.

#### **State Board of Education licensing activities**

The executive budget requires the State Board of Education to consult with DAS on the potential for using the Ohio Professional Licensing System for its licensing activities and explore opportunities to reduce the number of license and certification types.

### **Category 3: Administration, Human Resources, and Collective Bargaining**

This ALI category includes appropriations for the various statewide human resources functions DAS handles on behalf of state agencies. It also includes funding for the Office of Collective Bargaining. Finally, this grouping includes ALI funding for overall DAS administration, although this is not strictly speaking a statewide human resources function. Appropriations in this category make up \$90.8 million of DAS's total appropriations in the executive proposed budget for FY 2026-FY 2027.

#### **C3:1: DAS Administration (ALI 100616)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
1120 ALI 100616, DAS Administration	\$14,275,267	\$14,683,912	\$15,113,177
% change	--	2.9%	2.9%

This funding 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).

### **C3:2: Human Resources Division – Operating (ALI 100622)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
1250 ALI 100622, Human Resources Division – Operating	\$22,874,397	\$26,081,909	\$26,319,177
% change	--	14.0%	0.9%

This ALI supports payroll, recruitment, benefits administration, policy development, and other general human resources services to state agencies. Additionally, this ALI supports the Employee Assistance Program that assists employees experiencing personal problems. This ALI is supported by the Human Resources Services Payroll Check-Off charged to state agencies. For FY 2025, state agencies pay a charge of \$14.65 per paycheck issued. Proceeds from these charges are deposited into the Human Resources Services Fund (Fund 1250).

### **Funding for Office of Collective Bargaining operations**

For the upcoming biennium, this ALI will also be used to support the Office of Collective Bargaining (OCB). The Office's chief responsibility is to represent the position of the administration in negotiations with the state's employee unions and to oversee labor relations with these labor organizations in general. There are five different labor contracts covering approximately 35,000 employees. Additionally, OCB aids in the resolution of employee grievances and unfair labor practice charges and operates OHgrievance, an electronic grievance system to centrally record and track employee grievances. These expenses are currently paid under Fund 1280 ALI 100620, Office of Collective Bargaining.

### **C3:3: Benefits Communication (ALI 100657)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
1250 ALI 100657, Benefits Communication	\$689,571	\$620,036	\$628,275
% change	--	-10.1%	1.3%

This ALI is used to pay expenses related to communicating available benefits to state employees. Such expenses and certain methods of communication are often stipulated in collective bargaining contracts. This ALI is funded by a \$1.00 monthly assessment for each employee enrolled in a health care plan.

### **C3:4: Professional Development (ALI 100610)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
5L70 ALI 100610, Professional Development	\$1,650,000	\$2,413,841	\$2,414,854
% change	--	46.3%	0.0%

This ALI funds the Exempt Employee Educational Program through which exempt employees are provided tuition reimbursement and reimbursement for the costs associated with other professional development and training. Currently, full-time employees may receive up to \$4,500 per fiscal year for eligible expenses including college courses, conferences, continuing education instruction, seminars, and trainings. Part-time employees receive a maximum benefit of \$2,250. This program is funded by a payroll check off applied to hours worked for exempt employees of all agencies except the Attorney General, Auditor of State, Secretary of State, Treasurer of State, Ohio Supreme Court, Court of Claims, Judicial Conference, House of Representatives, Senate, Legislative Service Commission, and the Joint Committee on Agency Rule Review. The proceeds are deposited into the Exempt Professional Development Fund (Fund 5L70). The bill earmarks \$1.4 million in each fiscal year to support these expenses.

### Ohio Digital Academy

H.B. 96 earmarks the remaining appropriation (up to \$2.0 million) during the FY 2026-FY 2027 biennium to create, staff, and administer the Ohio Digital Academy. The bill requires the Academy to generate high-tech workforce capacity and serve the state in advanced technology and cybersecurity needs with goals to educate, train, and subsequently employ analysts in IT fields. Additional details about the Academy can be found in the “**Budget highlights**” section of this Redbook. The earmark is funded via a \$2.0 million cash transfer from the GRF to Fund 5L70 in FY 2026.

### C3:5: Employee Educational Development (ALI 100619)

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
5V60 ALI 100619, Employee Educational Development	\$1,600,000	\$1,234,461	\$1,268,484
% change	--	-22.8%	2.8%

This ALI supports the Non-Exempt Employee Educational Development Program for employees affiliated with four state unions: the Health Care and Social Service Union District 1199, State Council of Professional Educators, Ohio State Troopers Association, and Fraternal Order of Police. The program provides job-related tuition reimbursement and is funded through payroll charges applied to certain state agencies with employees in the bargaining units mentioned above. Tuition reimbursement levels are negotiated between the state and the participating unions.

### Category 4: Debt Service Payments

Appropriations in this category are for debt lease rental of state office buildings owned or managed by DAS, and for debt service payments for construction projects financed through bonds proceeds in the Administrative Building Fund (Fund 7026). Also included are debt payments for statewide computer systems, including OAKS, the state’s enterprise resource planning system, State Taxation Accounting and Revenue System (STARS), the state’s tax data collection system, and MARCS, the statewide public safety communications system. Total funding for this category represents 7.1% (\$66.4 million) of DAS’s funding in FY 2026 and 10.0% (\$81.4 million) in FY 2027. Estimated spending in this category for FY 2025 totals \$92.8 million.

**C4:1: EDCS Lease Rental Payments (ALI 100413)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
GRF ALI 100413, EDCS Lease Rental Payments	\$13,300,000	\$9,300,000	\$9,300,000
% change	--	-30.1%	0.0%

This ALI is used to make debt service payments for IT-related projects including upgrades for the Ohio Business Gateway, Kronos (the employee time-keeping system), and other server and storage upgrades at the State of Ohio Computer Center (SOCC).

**C4:2: MARCS Lease Rental Payments (ALI 100414)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
GRF ALI 100414, MARCS Lease Rental Payments	\$6,500,000	\$6,450,000	\$6,450,000
% change	--	-0.8%	0.0%

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 Communications System (MARCS).

**C4:3: OAKS Lease Rental Payments (ALI 100415)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
GRF ALI 100415, OAKS Lease Rental Payments	\$2,450,000	\$2,450,000	\$2,450,000
% change	--	0.0%	0.0%

This ALI is used to make debt service payments for the acquisition, development, implementation, and integration of OAKS. Debt service is secured against the assets (hardware, software, etc.) of OAKS itself.

**C4:4: STARS Lease Rental Payments (ALI 100416)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
GRF ALI 100416, STARS Lease Rental Payments	\$3,500,000	\$1,100,000	\$1,100,000
% change	--	-68.6%	0.0%

This ALI is used to make debt service payments related to the acquisition, development, installation, implementation, and integration of the State Taxation Accounting and Revenue System (STARS). The Department of Taxation uses this system to store and process data and transactions related to tax collection. The security guaranteeing these payments is the hardware, software, and other IT infrastructure of STARS itself.

### **C4:5: Administrative Buildings Lease Rental Bond Payments (ALI 100447)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
GRF ALI 100447, Administrative Buildings Lease Rental Bond Payments	\$65,500,000	\$45,500,000	\$60,500,000
	% change	--	-30.5%
			33.0%

This ALI is used to make debt service payments for construction projects undertaken using bond proceeds that are deposited into the Administrative Building Fund (Fund 7026).

### **C4:6: Unemployment Insurance System Lease Rental Payments (ALI 100412)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
GRF ALI 100412, Unemployment Insurance System Lease Rental Payments	\$1,560,000	\$1,560,000	\$1,560,000
	% change	--	0.0%
			0.0%

This ALI is used to make payments pursuant to leases and agreements for financing the acquisition, development, and implementation costs of the Unemployment Insurance System (UIS), an integrated unemployment benefits and tax administration information technology system.

## **Category 5: Employee Benefits Funds (PAY)**

The executive recommendation for ALIs in PAY totals approximately \$4.7 billion for the FY 2026-FY 2027 biennium, \$2.3 billion in FY 2026 and \$2.4 billion in FY 2027. These funds, although administered by DAS, consist of pass-through funds and transfers not actually appropriated for DAS's use. Rather, appropriations from these funds are used to pay costs of state employee benefits including health care claims, vacation leave, parental leave, and payments from employee health savings accounts. All funds in this category lie within the Fiduciary Fund Group category. For the FY 2026-FY 2027 biennium, 90.3%, or approximately \$4.2 billion of the proposed appropriations are slated to be used to pay benefits costs. The remaining 9.7%, or \$453.9 million, is planned for administrative costs of managing the benefits funds including payroll, purchased personal services, and supplies and maintenance. In addition to the appropriations specified in the bill, temporary law in H.B. 96 authorizes additional appropriations for each appropriation item in this category in amounts deemed necessary by the OBM Director.

The executive proposal also authorizes the OBM Director to make temporary cash transfers between the Accrued Leave Liability Fund (Fund 8060), the State Employee Health Benefit Fund (Fund 8080), the Dependent Care Spending Fund (Fund 8090), the Life Insurance Investment Fund (Fund 8100), the Parental Leave Benefit Fund (Fund 8110), and the Health Care

Spending Account Fund (Fund 8130) to ensure appropriate and supportable cash flow among these benefit programs.

### **C5:1: Payroll Deductions (ALI 995673)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
1240 ALI 995673, Payroll Deductions	\$927,747,368	\$1,017,970,800	\$1,048,509,924
% change	--	9.7%	3.0%

The Payroll Deduction Fund (Fund 1240) is used as a pass-through account to collect and redistribute certain local government taxes, retirement contributions, wage garnishments (such as child support), and other obligations deducted from employee paychecks. The bill appropriates additional amounts as determined by the OBM Director if necessary.

### **C5:2: Commuter Benefits (ALI 995675)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
8050 ALI 995675, Commuter Benefits	\$1,787,500	\$1,845,860	\$1,967,540
% change	--	3.3%	6.6%

This ALI provides funding for the Commuter Benefits Program, a voluntary program for state employees that facilitates the pre-tax payment of eligible parking and transit expenses for program participants who pay to park their vehicles while at work, or that use public transportation or van pools to commute to and from work. Revenue is derived via pre-tax payroll deductions from participating state employees. In FY 2024, 2,204 state employees took advantage of this program.

### **C5:3: Accrued Leave Fund (ALI 995666)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
8060 ALI 995666, Accrued Leave Fund	\$129,253,996	\$128,408,784	\$132,260,611
% change	--	-0.7%	3.0%

This ALI provides for the payment of accrued employee vacation, sick, and personal leave at termination from state service and during the annual leave conversion period. Since the funding is based upon the number of employees leaving state government and using leave conversion, a figure which fluctuates from year to year, H.B. 96 provides authority for additional appropriations needed to make these payments. The fund accumulates charges against state agency payroll computed as a percentage of gross pay for persons eligible for sick, personal, or vacation leave.



**C5:4: Disability Fund (ALI 995667)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
8070 ALI 995667, Disability Fund	\$27,471,726	\$27,805,294	\$28,337,915
% change	--	1.2%	1.9%

This ALI provides disability and income protection to eligible state employees. Benefits are paid at 67% of an individual's base rate of pay for a lifetime maximum of 12 months except where a collective bargaining contract provides otherwise. Funding is provided through payroll check-off rates assessed to state agencies. Approximately 42,000 state employees are eligible for the program and in FY 2024 roughly 3,200 used disability hours.

**C5:5: State Employee Health Benefit Fund (ALI 995668)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
8080 ALI 995668, State Employee Health Benefit Fund	\$1,008,157,697	\$1,068,647,159	\$1,132,765,988
% change	--	6.0%	6.0%

This ALI funds the medical claims costs of the state's self-insured health, dental, vision, and prescription programs for state employees. Fund 8080 consists of both the employees' (15%) and state employers' share (85%) of health care premiums. In total, this program provides health benefits for approximately 106,000 people (34,000 state employees and 72,000 dependents), as well as dental and vision benefits for roughly 15,000 exempt employees.

**C5:6: Dependent Care Spending Account (ALI 995669)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
8090 ALI 995669, Dependent Care Spending Account	\$4,483,500	\$2,996,802	\$3,196,895
% change	--	-33.2%	6.7%

This ALI is used to provide funding for the Dependent Care Spending Account (DCSA) Program. This is a voluntary payroll deduction program that allows state employees to set aside up to \$5,000 of pre-tax income annually to reimburse themselves for dependent care expenses. Revenues to the fund consist of pre-tax payroll deductions. In FY 2024, 811 state employees participated in this program.

**C5:7: Life Insurance Investment Fund (ALI 995670)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
8100 ALI 995670, Life Insurance Investment Fund	\$2,123,113	\$2,644,330	\$2,723,060
% change	--	24.5%	3.0%

This ALI is used to pay the costs of the group life insurance and accidental death and dismemberment insurance provided to exempt employees after one year of continuous service. Employees are covered for the amount of their gross salary rounded up to the next \$1,000. The fund consists of revenue collected via payroll check-off charges from state agencies.

**C5:8: Parental Leave Benefit Fund (ALI 995671)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
8110 ALI 995671, Parental Leave Benefit Fund	\$14,147,759	\$18,601,000	\$19,159,030
% change	--	31.5%	3.0%

The Parental Leave Benefit Fund (Fund 8110) is used to pay salary benefits to state employees who take paternity or maternity leave. Under current law, eligible employees may take up to a maximum of 12 weeks of paternal leave during which they receive 70% of their regular rate of pay. Parental leave benefits are supported by charges paid by state agencies based on a percentage of their gross payroll.

**C5:9: Health Care Spending Account (ALI 995672)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
8130 ALI 995672, Health Care Spending Account	\$14,904,666	\$19,690,922	\$20,694,694
% change	--	32.1%	5.1%

This appropriation is used to reimburse state employees who participate in the Health Care Spending Account Program for medical expenses. Pre-tax deductions are taken from employees' salaries to fund these reimbursements. The program is open to all permanent part-time or permanent full-time state employees who have successfully completed their initial probationary period and have sufficient pay to cover their selected deduction amount. Approximately 8,814 employees participated in this program during calendar year 2024.

## Department of Administrative Services

### General Revenue Fund

#### GRF 100412 Unemployment Insurance System Lease Rental Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$1,542,514	\$1,550,049	\$1,542,231	\$1,560,000	\$1,560,000	\$1,560,000
% change	0.5%	-0.5%	1.2%	0.0%	0.0%

**Source:** General Revenue Fund

**Legal Basis:** Section 504.20 of H.B. 33 of the 135th General Assembly

**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). Under H.B. 33, 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. The FY 2024 and FY 2025 appropriations were made on September 15, 2023, under Section 504.20 of H.B. 33, which appropriates funding for debt service payments on an as needed basis. The UIS system is an integrated unemployment benefits and tax administration information technology system designed to replace the state's previous separate administration systems for these functions.

#### GRF 100413 EDCS Lease Rental Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$13,272,950	\$13,257,726	\$13,226,644	\$13,300,000	\$9,300,000	\$9,300,000
% change	-0.1%	-0.2%	0.6%	-30.1%	0.0%

**Source:** General Revenue Fund

**Legal Basis:** Sections 207.10 and 207.20 of H.B. 33 of the 135th 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 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$6,443,317	\$6,436,557	\$6,429,481	\$6,500,000	\$6,450,000	\$6,450,000
% change	-0.1%	-0.1%	1.1%	-0.8%	0.0%

**Source:** General Revenue Fund

**Legal Basis:** Sections 207.10 and 207.20 of H.B. 33 of the 135th 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).

## Department of Administrative Services

### General Revenue Fund

#### GRF 100415 OAKS Lease Rental Payments

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

**Source:** General Revenue Fund

**Legal Basis:** Sections 207.10 and 207.20 of H.B. 33 of the 135th 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 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$2,759,403	\$3,486,259	\$3,472,054	\$3,500,000	\$1,100,000	\$1,100,000
% change	26.3%	-0.4%	0.8%	-68.6%	0.0%

**Source:** General Revenue Fund

**Legal Basis:** Sections 207.10 and 207.20 of H.B. 33 of the 135th 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 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$83,628,531	\$86,542,910	\$64,880,193	\$65,500,000	\$45,500,000	\$60,500,000
% change	3.5%	-25.0%	1.0%	-30.5%	33.0%

**Source:** General Revenue Fund

**Legal Basis:** Sections 207.10 and 207.20 of H.B. 33 of the 135th 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.

## Department of Administrative Services

### General Revenue Fund

#### GRF 100456 State IT Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$648,715	\$703,375	\$720,661	\$1,000,000	\$978,412	\$4,512,297
% change	8.4%	2.5%	38.8%	-2.2%	361.2%

**Source:** General Revenue Fund

**Legal Basis:** Section 207.10 of H.B. 33 of the 135th 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 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$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. Beginning in FY 2022, the MBE and EDGE programs were moved to the Department of Development.

#### GRF 100459 Ohio Business Gateway

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$10,154,280	\$11,163,304	\$13,857,684	\$14,723,000	\$14,825,421	\$14,868,107
% change	9.9%	24.1%	6.2%	0.7%	0.3%

**Source:** General Revenue Fund

**Legal Basis:** Section 207.10 of H.B. 33 of the 135th 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.

## Department of Administrative Services

### General Revenue Fund

#### GRF 100469 Aronoff Center Building Maintenance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$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. 33 of the 135th 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 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$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:** Sections 207.10 of H.B. 33 of the 135th G.A.

**Purpose:** This line item is 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.

#### GRF 130321 State Agency Support Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$21,702,147	\$24,465,685	\$29,433,240	\$29,811,000	\$29,811,000	\$29,811,000
% change	12.7%	20.3%	1.3%	0.0%	0.0%

**Source:** General Revenue Fund

**Legal Basis:** R.C. 123.01 and 149.33; Sections 207.10 and 207.20 of H.B. 33 of the 135th 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).

## Department of Administrative Services

### Dedicated Purpose Fund Group

#### 4K90 100673 Ohio Professionals Licensing System

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$0	\$0	\$5,176,419	\$6,045,167	\$7,175,727	\$7,439,069
% change	N/A	N/A	16.8%	18.7%	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. 33 of the 135th 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, Professions Licensing System.

#### 5AB1 100674 Next Generation 911

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$0	\$0	\$7,439,129	\$17,765,277	\$3,500,000	\$0
% change	N/A	N/A	138.8%	-80.3%	-100.0%

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

**Legal Basis:** Section 207.10 of H.B. 33 of the 135th 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 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$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.

## Department of Administrative Services

### Dedicated Purpose Fund Group

#### 5CV3 100470 Personal Protective Equipment ARPA

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$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.

#### 5L70 100610 Professional Development

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$1,404,640	\$1,443,629	\$2,335,258	\$1,650,000	\$2,413,841	\$2,414,854
% change	2.8%	61.8%	-29.3%	46.3%	0.0%

**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. 33 of the 135th 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.

H.B. 33 provided \$2.0 million over the FY 2024-FY 2025 biennium to create, staff, and administer the Ohio Digital Academy. The bill requires the Academy to generate high-tech workforce capacity and serve the state in advanced technology and cybersecurity needs with goals to educate, train, and subsequently employ analysts in IT fields.



## Department of Administrative Services

### Dedicated Purpose Fund Group

#### 5MV0 100662 Theatre Equipment Maintenance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$0	\$0	\$0	\$97,200	\$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:** Section 207.10 of H.B. 33 of the 135th G.A.

**Purpose:** This line item provides funding for needed repairs and equipment at the theaters in the Vern Riffe Center for Government and the Arts. The ticket surcharge (or facility fee) that CAPA collects is part of the group's management contract for the theaters in the Riffe Center. The Theater Equipment Maintenance Fund (Fund 5MV0) is not expected to receive revenue during the FY 2024-2025 biennium. DAS intends to use the remaining cash balance in the fund and subsequently request the abolishment of Fund 5MV0. Future costs will likely be paid from Fund 1320 or Fund 5KZ0.

#### 5NMO 100663 911 Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$472,191	\$647,049	\$628,141	\$653,492	\$956,663	\$980,078
% change	37.0%	-2.9%	4.0%	46.4%	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. 33 of the 135th 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.

## Department of Administrative Services

### Dedicated Purpose Fund Group

#### 5V60 100619 Employee Educational Development

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$1,167,223	\$1,071,102	\$1,123,376	\$1,600,000	\$1,234,461	\$1,268,484
% change	-8.2%	4.9%	42.4%	-22.8%	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. 33 of the 135th 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. 33 appropriates additional amounts for this purpose if the Director of Budget and Management determines additional amounts are needed.

#### 7093 100675 Next Generation 9-1-1

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$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 ALI, proposed in H.B. 96, will be used to support the state's Next Generation 911 system which upgrades the state's 911 services to allow access for voice, text, and data in support of first responders. Funding under this ALI will support maintenance and management of the system, rented data center space, 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.

## Department of Administrative Services

### Internal Service Activity Fund Group

#### 1120 100616 DAS Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$11,852,222	\$11,619,064	\$12,725,061	\$14,275,267	\$14,683,912	\$15,113,177
% change	-2.0%	9.5%	12.2%	2.9%	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. 33 of the 135th 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).

#### 1150 100632 Central Service Agency

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$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 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$24,872,102	\$22,348,881	\$21,464,998	\$24,025,069	\$23,091,398	\$22,574,348
% change	-10.1%	-4.0%	11.9%	-3.9%	-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. 33 of the 135th 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.

## Department of Administrative Services

### Internal Service Activity Fund Group

#### 1220 100637 Fleet Management

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$17,660,842	\$18,873,822	\$19,933,605	\$30,768,908	\$25,449,633	\$22,866,905
% change	6.9%	5.6%	54.4%	-17.3%	-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. 33 of the 135th 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.

#### 1250 100622 Human Resources Division - Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$17,003,540	\$15,724,620	\$20,011,040	\$22,874,397	\$26,081,909	\$26,319,177
% change	-7.5%	27.3%	14.3%	14.0%	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; Section 207.10 of H.B. 33 of the 135th G.A.

**Purpose:** This line item funds centralized personnel and payroll services, including policy development, payroll processing, recruitment, benefits administration, classification and compensation assistance, equal opportunity compliance, diversity and inclusion initiatives, and state employee training and development programs provided by the Human Resources Division. This line item also funds the operation of the Employee Assistance Program which provides support and referral services for state employees who are experiencing personal problems that may affect job performance.

#### 1250 100657 Benefits Communication

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$546,490	\$493,277	\$474,297	\$689,571	\$620,036	\$628,275
% change	-9.7%	-3.8%	45.4%	-10.1%	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. 33 of the 135th G.A.

**Purpose:** This line item is used to pay expenses related to communicating benefits available to state exempt and collective bargaining employees. These expenses and certain methods of communication are often stipulated in collective bargaining contracts.

## Department of Administrative Services

### Internal Service Activity Fund Group

#### 1280 100620 Office of Collective Bargaining

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$3,409,233	\$2,997,106	\$3,362,414	\$4,480,378	\$0	\$0
% change	-12.1%	12.2%	33.2%	-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:** Section 207.10 of H.B. 33 of the 135th G.A.

**Purpose:** This line item supports 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.

#### 1300 100606 Risk Management Reserve

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$11,514,389	\$15,501,001	\$22,727,271	\$23,424,433	\$24,015,458	\$24,051,115
% change	34.6%	46.6%	3.1%	2.5%	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. 33 of the 135th G.A.

**Purpose:** This line item funds the state risk management oversight function which is 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. The Office of Risk Management 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.

## Department of Administrative Services

### Internal Service Activity Fund Group

#### 1320 100631 DAS Building Management

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$40,115,900	\$42,289,300	\$47,752,758	\$52,446,892	\$53,101,399	\$54,715,341
% change	5.4%	12.9%	9.8%	1.2%	3.0%

**Source:** Internal Service Activity Fund Group: Rent charges paid by tenant agencies

**Legal Basis:** R.C. 125.28; Section 207.10 of H.B. 33 of the 135th 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 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$154,401,843	\$158,750,122	\$175,446,798	\$194,251,395	\$194,935,390	\$197,374,206
% change	2.8%	10.5%	10.7%	0.4%	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. 33 of the 135th 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 maintenance of various other mainframe and open platform operating systems.

## Department of Administrative Services

### Internal Service Activity Fund Group

#### 1880 100649 Equal Opportunity Division - Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$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 which is supported by appropriations 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 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$23,754,243	\$23,740,959	\$26,593,049	\$30,048,288	\$31,450,162	\$32,512,922
% change	-0.1%	12.0%	13.0%	4.7%	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. 33 of the 135th 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 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$27,233,628	\$23,381,682	\$31,736,227	\$42,176,321	\$40,176,321	\$40,741,507
% change	-14.1%	35.7%	32.9%	-4.7%	1.4%

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

**Legal Basis:** Section 207.10 of H.B. 33 of the 135th G.A.

**Purpose:** This line item provides funding for the oversight of 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.

## Department of Administrative Services

### Internal Service Activity Fund Group

#### 2290 100640 Consolidated IT Purchases

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$13,882,581	\$19,485,644	\$23,664,790	\$30,265,838	\$28,265,838	\$28,265,838
% change	40.4%	21.4%	27.9%	-6.6%	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; Sections 207.10 and 207.40 of H.B. 33 of the 135th G.A.

**Purpose:** This line item is used to pay for the cost of the Consolidated IT Purchases Program initiative. Under the program, DAS makes bulk IT purchases on behalf of all participating government entities in order to reduce costs and generate other efficiencies. During FY 2020, this line item was also used to pay development and implementation costs for the Ohio Benefits System, which handles claims management statewide for various benefits overseen by counties, the Department of Medicaid, and the Department of Job and Family Services. Beginning in FY 2021, the development and implementation costs are paid under Fund 5UW0 line item 100672, Ohio Benefits.

#### 4270 100602 Investment Recovery

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$1,412,129	\$1,362,118	\$1,372,392	\$1,824,362	\$1,835,187	\$1,891,267
% change	-3.5%	0.8%	32.9%	0.6%	3.1%

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

**Legal Basis:** R.C. 125.13 and 125.14; Section 207.10 of H.B. 33 of the 135th 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.



## Department of Administrative Services

### Internal Service Activity Fund Group

#### 4N60 100617 Major IT Purchases

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$6,349,878	\$2,792,710	\$3,364,131	\$4,000,000	\$3,984,131	\$3,984,131
% change	-56.0%	20.5%	18.9%	-0.4%	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

**Legal Basis:** R.C. 125.18; Sections 207.10 of H.B. 33 of the 135th 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 is then eligible to be transferred to Fund 4N60 to be used to make infrequent, large-scale technology purchases without creating spikes in computer services user rates in any single fiscal year. Funding in this line item has also been used to hire consultants and purchase equipment for the continuing implementation of the Medicaid Integrated Eligibility System. In FY 2020, those particular costs were paid under the Consolidated IT Purchases Fund (Fund 2290) line item 100640, Consolidated IT Purchases. Beginning in FY 2021, those payments have been made from Fund 5WU0 line item 100672, Ohio Benefits.

#### 5C20 100605 MARCS Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$24,656,358	\$24,734,661	\$25,637,598	\$31,500,000	\$35,336,608	\$35,689,974
% change	0.3%	3.7%	22.9%	12.2%	1.0%

**Source:** Internal Service Activity Fund Group: Charges to user agencies

**Legal Basis:** Section 207.10 of H.B. 33 of the 135th 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.

## Department of Administrative Services

### Internal Service Activity Fund Group

#### 5EB0 100635 OAKS Support Organization

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$56,660,758	\$54,300,603	\$75,175,872	\$88,301,070	\$101,832,561	\$104,303,226
% change	-4.2%	38.4%	17.5%	15.3%	2.4%

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

**Legal Basis:** R.C. 126.24; Section 207.10 of H.B. 33 of the 135th G.A.

**Purpose:** This line item supports the operating costs associated with the implementation and maintenance 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.

#### 5EB0 100656 OAKS Updates and Developments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$3,862,022	\$3,594,086	\$2,780,340	\$5,367,485	\$11,427,405	\$11,403,567
% change	-6.9%	-22.6%	93.1%	112.9%	-0.2%

**Source:** Internal Service Activity Fund Group: Transfers of statewide indirect costs attributable to debt service paid for OAKS

**Legal Basis:** R.C. 126.12; Section 207.10 of H.B. 33 of the 135th 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 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$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 for acquisition and development of the state's eLicensing system which is used by the state's boards and commissions to store various professional licensing records. This funding was used to purchase the equipment, products, and services necessary to develop and maintain the system. Starting in FY 2024, these costs are instead paid under Fund 4K90 line item 100673, Ohio Professionals Licensing System.

## Department of Administrative Services

### Internal Service Activity Fund Group

#### 5KZ0 100659 Building Improvement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$1,565,971	\$1,284,257	\$1,736,577	\$1,567,400	\$2,276,705	\$2,777,458
% change	-18.0%	35.2%	-9.7%	45.3%	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. 33 of the 135th 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.

#### 5LJ0 100661 IT Development

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$11,079,998	\$10,560,012	\$7,787,448	\$12,839,922	\$12,839,922	\$12,839,922
% change	-4.7%	-26.3%	64.9%	0.0%	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. 33 of the 135th G.A.

**Purpose:** This line item funds the Office of Information Technology (OIT) Enterprise Information Technology Program. More specifically, funding for this item is intended to support OIT's IT optimization strategy to reduce overall state IT costs by reducing IT infrastructure complexity, email consolidation, storage virtualization, mainframe consolidation, server virtualization, and network services consolidation. 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.

## Department of Administrative Services

### Internal Service Activity Fund Group

#### 5PC0 100665 Enterprise Applications

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$7,509,891	\$7,549,114	\$10,094,772	\$13,913,351	\$14,160,852	\$14,244,654
% change	0.5%	33.7%	37.8%	1.8%	0.6%

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

**Legal Basis:** Sections 207.10 and 207.45 of H.B. 33 of the 135th 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. Through FY 2020, this line item was also used to support the operational costs of the Ohio Benefits System which is managed by DAS's Office of Information Technology. Beginning in FY 2021, the operational costs of the Ohio Benefits System are paid under Fund 5WU0 line item 100672, Ohio Benefits.

#### 5WU0 100672 Ohio Benefits

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$127,185,284	\$126,028,510	\$136,374,251	\$165,962,055	\$151,980,462	\$0
% change	-0.9%	8.2%	21.7%	-8.4%	-100.0%

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

**Legal Basis:** Section 207.10 of H.B. 33 of the 135th 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. Prior to FY 2021, operational costs of the Ohio Benefits System were supported by Enterprise Applications Fund (Fund 5PC0) line item 100665, Enterprise Applications, while development costs were supported by Consolidated IT Purchases Fund (Fund 2290) line item 100640, Consolidated IT Purchases.

## Department of Administrative Services

### Fiduciary Fund Group

#### 5UHO 100670 Enterprise Transactions

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$1,058,361	\$1,280,997	\$1,407,218	\$1,540,000	\$1,590,000	\$1,640,000
% change	21.0%	9.9%	9.4%	3.2%	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. 33 of the 135th G.A.

**Purpose:** This line item is used as a temporary holding account for funds 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. This line item is also used to hold deposits that may be owed to DAS until research can be completed to certify that DAS is in fact due the deposit.

**FY 2026 - FY 2027 Appropriations - As Introduced  
All Fund Groups - Detail**

**H.B. 96 - Main Operating Appropriations Bill**

Detail by Agency			FY 2024	Estimate FY 2025	Introduced FY 2026	Introduced FY 2027	FY 2025 to FY 2026 % Change	FY 2026 to FY 2027 % Change
<b>DAS Department of Administrative Services</b>								
GRF	100412	Unemployment Insurance System Lease Rental Payments	\$1,542,231	\$1,560,000	\$1,560,000	\$1,560,000	0.00%	0.00%
GRF	100413	EDCS Lease Rental Payments	\$13,226,644	\$13,300,000	\$9,300,000	\$9,300,000	-30.08%	0.00%
GRF	100414	MARCS Lease Rental Payments	\$6,429,481	\$6,500,000	\$6,450,000	\$6,450,000	-0.77%	0.00%
GRF	100415	OAKS Lease Rental Payments	\$2,427,784	\$2,450,000	\$2,450,000	\$2,450,000	0.00%	0.00%
GRF	100416	STARS Lease Rental Payments	\$3,472,054	\$3,500,000	\$1,100,000	\$1,100,000	-68.57%	0.00%
GRF	100447	Administrative Buildings Lease Rental Bond Payments	\$64,880,193	\$65,500,000	\$45,500,000	\$60,500,000	-30.53%	32.97%
GRF	100456	State IT Services	\$720,661	\$1,000,000	\$978,412	\$4,512,297	-2.16%	361.19%
GRF	100459	Ohio Business Gateway	\$13,857,684	\$14,723,000	\$14,825,421	\$14,868,107	0.70%	0.29%
GRF	100469	Aronoff Center Building Maintenance	\$222,000	\$222,000	\$222,000	\$222,000	0.00%	0.00%
GRF	100501	MARCS	\$10,500,000	\$10,500,000	\$0	\$0	-100.00%	N/A
GRF	130321	State Agency Support Services	\$29,433,240	\$29,811,000	\$29,811,000	\$29,811,000	0.00%	0.00%
<b>General Revenue Fund Subtotal</b>			<b>\$146,711,970</b>	<b>\$149,066,000</b>	<b>\$112,196,833</b>	<b>\$130,773,404</b>	<b>-24.73%</b>	<b>16.56%</b>
4K90	100673	Ohio Professionals Licensing System	\$5,176,419	\$6,045,167	\$7,175,727	\$7,439,069	18.70%	3.67%
5AB1	100674	Next Generation 911	\$7,439,129	\$17,765,277	\$3,500,000	\$0	-80.30%	-100.00%
5L70	100610	Professional Development	\$2,335,258	\$1,650,000	\$2,413,841	\$2,414,854	46.29%	0.04%
5MV0	100662	Theatre Equipment Maintenance	\$0	\$97,200	\$0	\$0	-100.00%	N/A
5NM0	100663	911 Program	\$628,141	\$653,492	\$956,663	\$980,078	46.39%	2.45%
5V60	100619	Employee Educational Development	\$1,123,376	\$1,600,000	\$1,234,461	\$1,268,484	-22.85%	2.76%
7093	100675	Next Generation 9-1-1	\$0	\$0	\$13,469,622	\$14,804,264	N/A	9.91%
<b>Dedicated Purpose Fund Group Subtotal</b>			<b>\$16,702,323</b>	<b>\$27,811,136</b>	<b>\$28,750,314</b>	<b>\$26,906,749</b>	<b>3.38%</b>	<b>-6.41%</b>
1120	100616	DAS Administration	\$12,725,061	\$14,275,267	\$14,683,912	\$15,113,177	2.86%	2.92%
1170	100644	General Services Division - Operating	\$21,464,998	\$24,025,069	\$23,091,398	\$22,574,348	-3.89%	-2.24%
1220	100637	Fleet Management	\$19,933,605	\$30,768,908	\$25,449,633	\$22,866,905	-17.29%	-10.15%
1250	100622	Human Resources Division - Operating	\$20,011,040	\$22,874,397	\$26,081,909	\$26,319,177	14.02%	0.91%

**FY 2026 - FY 2027 Appropriations - As Introduced  
All Fund Groups - Detail**

**H.B. 96 - Main Operating Appropriations Bill**

Detail by Agency			FY 2024	Estimate FY 2025	Introduced FY 2026	Introduced FY 2027	FY 2025 to FY 2026 % Change	FY 2026 to FY 2027 % Change
<b>DAS Department of Administrative Services</b>								
1250	100657	Benefits Communication	\$474,297	\$689,571	\$620,036	\$628,275	-10.08%	1.33%
1280	100620	Office of Collective Bargaining	\$3,362,414	\$4,480,378	\$0	\$0	-100.00%	N/A
1300	100606	Risk Management Reserve	\$22,727,271	\$23,424,433	\$24,015,458	\$24,051,115	2.52%	0.15%
1320	100631	DAS Building Management	\$47,752,758	\$52,446,892	\$53,101,399	\$54,715,341	1.25%	3.04%
1330	100607	IT Services Delivery	\$175,446,798	\$194,251,395	\$194,935,390	\$197,374,206	0.35%	1.25%
2100	100612	State Printing	\$26,593,049	\$30,048,288	\$31,450,162	\$32,512,922	4.67%	3.38%
2290	100630	IT Governance	\$31,736,227	\$42,176,321	\$40,176,321	\$40,741,507	-4.74%	1.41%
2290	100640	Consolidated IT Purchases	\$23,664,790	\$30,265,838	\$28,265,838	\$28,265,838	-6.61%	0.00%
4270	100602	Investment Recovery	\$1,372,392	\$1,824,362	\$1,835,187	\$1,891,267	0.59%	3.06%
4N60	100617	Major IT Purchases	\$3,364,131	\$4,000,000	\$3,984,131	\$3,984,131	-0.40%	0.00%
5C20	100605	MARCS Administration	\$25,637,598	\$31,500,000	\$35,336,608	\$35,689,974	12.18%	1.00%
5EBO	100635	OAKS Support Organization	\$75,175,872	\$88,301,070	\$101,832,561	\$104,303,226	15.32%	2.43%
5EBO	100656	OAKS Updates and Developments	\$2,780,340	\$5,367,485	\$11,427,405	\$11,403,567	112.90%	-0.21%
5JQO	100658	Professionals Licensing System	\$461,772	\$0	\$0	\$0	N/A	N/A
5KZO	100659	Building Improvement	\$1,736,577	\$1,567,400	\$2,276,705	\$2,777,458	45.25%	21.99%
5LJO	100661	IT Development	\$7,787,448	\$12,839,922	\$12,839,922	\$12,839,922	0.00%	0.00%
5PCO	100665	Enterprise Applications	\$10,094,772	\$13,913,351	\$14,160,852	\$14,244,654	1.78%	0.59%
5WU0	100672	Ohio Benefits	\$136,374,251	\$165,962,055	\$151,980,462	\$0	-8.42%	-100.00%
<b>Internal Service Activity Fund Group Subtotal</b>			<b>\$670,677,459</b>	<b>\$795,002,402</b>	<b>\$797,545,289</b>	<b>\$652,297,010</b>	<b>0.32%</b>	<b>-18.21%</b>
5UH0	100670	Enterprise Transactions	\$1,407,218	\$1,540,000	\$1,590,000	\$1,640,000	3.25%	3.14%
<b>Fiduciary Fund Group Subtotal</b>			<b>\$1,407,218</b>	<b>\$1,540,000</b>	<b>\$1,590,000</b>	<b>\$1,640,000</b>	<b>3.25%</b>	<b>3.14%</b>
<b>Department of Administrative Services Total</b>			<b>\$835,498,970</b>	<b>\$973,419,538</b>	<b>\$940,082,436</b>	<b>\$811,617,163</b>	<b>-3.42%</b>	<b>-13.67%</b>

## Employee Benefits Funds

### Fiduciary Fund Group

#### 1240 995673 Payroll Deductions

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$862,668,887	\$936,821,795	\$950,243,707	\$927,747,368	\$1,017,970,800	\$1,048,509,924
% change	8.6%	1.4%	-2.4%	9.7%	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. 33 of the 135th 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. Uncodified law authorizes additional appropriations to cover additional expenses if the need arises.

#### 8050 995675 Commuter Benefits

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$0	\$0	\$681,771	\$1,787,500	\$1,845,860	\$1,967,540
% change	N/A	N/A	162.2%	3.3%	6.6%

**Source:** Fiduciary Fund Group: Employee-designated payroll withholdings

**Legal Basis:** 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.

#### 8060 995666 Accrued Leave Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$109,684,228	\$106,974,778	\$117,014,567	\$129,253,996	\$128,408,784	\$132,260,611
% change	-2.5%	9.4%	10.5%	-0.7%	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. 33 of the 135th G.A.

**Purpose:** This line item is used for the payment of sick leave and personal 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. Since 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, uncodified law authorizes additional appropriations to cover additional expenses if the need arises.



## Employee Benefits Funds

### Fiduciary Fund Group

#### 8070 995667 Disability Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$25,138,847	\$22,612,586	\$21,488,283	\$27,471,726	\$27,805,294	\$28,337,915
% change	-10.0%	-5.0%	27.8%	1.2%	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. 33 of the 135th G.A.

**Purpose:** This line item is used to pay disability benefits to eligible employees under the state's disability leave program. Since appropriations are based on an estimate of the number of employees going on disability, uncodified law authorizes additional appropriations to cover additional expenses if the need arises.

#### 8080 995668 State Employee Health Benefit Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$894,223,619	\$977,731,510	\$1,033,329,470	\$1,008,157,697	\$1,068,647,159	\$1,132,765,988
% change	9.3%	5.7%	-2.4%	6.0%	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. 33 of the 135th 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. Uncodified law authorizes additional appropriations to cover additional expenses if the need arises.

#### 8090 995669 Dependent Care Spending Account

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$2,514,679	\$2,704,601	\$2,633,530	\$4,483,500	\$2,996,802	\$3,196,895
% change	7.6%	-2.6%	70.2%	-33.2%	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. 33 of the 135th 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.

## Employee Benefits Funds

### Fiduciary Fund Group

#### 8100 995670 Life Insurance Investment Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$2,013,820	\$1,864,488	\$2,596,648	\$2,123,113	\$2,644,330	\$2,723,060
% change	-7.4%	39.3%	-18.2%	24.5%	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. 33 of the 135th 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.

#### 8110 995671 Parental Leave Benefit Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$4,494,514	\$4,583,640	\$8,059,486	\$14,147,759	\$18,601,000	\$19,159,030
% change	2.0%	75.8%	75.5%	31.5%	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. 33 of the 135th 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. 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 the program, uncodified law provides for the additional amounts necessary. This benefit was expanded beginning in FY 2024 to give qualifying state employees a total of 12 weeks of parental leave paid at the current rate of 70% of the employee's base rate of pay.

#### 8130 995672 Health Care Spending Account

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$13,753,718	\$14,946,761	\$17,270,128	\$14,904,666	\$19,690,922	\$20,694,694
% change	8.7%	15.5%	-13.7%	32.1%	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. 33 of the 135th 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.

**FY 2026 - FY 2027 Appropriations - As Introduced  
All Fund Groups - Detail**

**H.B. 96 - Main Operating Appropriations Bill**

Detail by Agency			FY 2024	Estimate FY 2025	Introduced FY 2026	Introduced FY 2027	FY 2025 to FY 2026 % Change	FY 2026 to FY 2027 % Change
<b>PAY Employee Benefits Funds</b>								
1240	995673	Payroll Deductions	\$950,243,707	\$927,747,368	\$1,017,970,800	\$1,048,509,924	9.73%	3.00%
8050	995675	Commuter Benefits	\$681,771	\$1,787,500	\$1,845,860	\$1,967,540	3.26%	6.59%
8060	995666	Accrued Leave Fund	\$117,014,567	\$129,253,996	\$128,408,784	\$132,260,611	-0.65%	3.00%
8070	995667	Disability Fund	\$21,488,283	\$27,471,726	\$27,805,294	\$28,337,915	1.21%	1.92%
8080	995668	State Employee Health Benefit Fund	\$1,033,329,470	\$1,008,157,697	\$1,068,647,159	\$1,132,765,988	6.00%	6.00%
8090	995669	Dependent Care Spending Account	\$2,633,530	\$4,483,500	\$2,996,802	\$3,196,895	-33.16%	6.68%
8100	995670	Life Insurance Investment Fund	\$2,596,648	\$2,123,113	\$2,644,330	\$2,723,060	24.55%	2.98%
8110	995671	Parental Leave Benefit Fund	\$8,059,486	\$14,147,759	\$18,601,000	\$19,159,030	31.48%	3.00%
8130	995672	Health Care Spending Account	\$17,270,128	\$14,904,666	\$19,690,922	\$20,694,694	32.11%	5.10%
<b>Fiduciary Fund Group Subtotal</b>			<b>\$2,153,317,590</b>	<b>\$2,130,077,325</b>	<b>\$2,288,610,951</b>	<b>\$2,389,615,657</b>	<b>7.44%</b>	<b>4.41%</b>
<b>Employee Benefits Funds Total</b>			<b>\$2,153,317,590</b>	<b>\$2,130,077,325</b>	<b>\$2,288,610,951</b>	<b>\$2,389,615,657</b>	<b>7.44%</b>	<b>4.41%</b>