

# Introduction

Each year, the Ohio Legislative Service Commission (LSC) produces the *State Spending by County* report for the members and staff of the General Assembly. The report uses data from state agencies and the Ohio Administrative Knowledge System (OAKS) to provide a picture of how state funds are distributed among Ohio's 88 counties. The FY 2024 report shows the funds disbursed by 49 state agencies for programs and projects in each county between July 1, 2023, and June 30, 2024.

The report focuses on two types of expenditures made by state agencies: **subsidy** and **capital**. Agency operating expenditures, such as payroll and purchased personal services, are excluded from this report. The **subsidy** category consists primarily of (a) state payments to Medicaid providers and for other public assistance programs, (b) funding for schools and institutions of higher education, (c) moneys distributed to political subdivisions to offset or supplement the costs of certain public services, (d) loans and grants for economic development, and (e) distributions of some of the funding received through the federal government under various COVID-19 relief programs. The **capital** category contains disbursements for the acquisition, construction, or improvement of physical assets such as land, buildings, and infrastructure.

This report classifies state subsidy and capital disbursements into seven categories. These categories are primarily based on agency responsibilities including (1) Education, (2) General Government, (3) Health and Human Services, (4) Justice and Corrections, and (5) Transportation and Infrastructure. A sixth category for Revenue Distribution consists of state tax revenues and other receipts distributed to local governments according to statutory formulas.<sup>1</sup> "COVID-19 Relief" distributions make up the final category.<sup>2</sup>

This report consists of two sections. Section 1 summarizes agencies' FY 2024 spending by county. It includes tables listing and ranking the total and per capita spending in each county, as well as maps of total spending per county and per capita spending by county. Per capita spending amounts are based on population figures from 2023 U.S. Bureau of Economic Analysis estimates. Also included in Section 1 is a table showing statewide spending for each of the seven functional categories described above. Section 2 of the report contains 88 individual tables, sorted alphabetically by county, detailing agencies' FY 2024 spending in each county. Each table breaks the spending data into subsidy and capital disbursement components and presents the data by agency within each functional category. The report may be viewed on the "Budget Central" tab of LSC's website ([www.lsc.ohio.gov](http://www.lsc.ohio.gov)) under "Budget Reference Documents."

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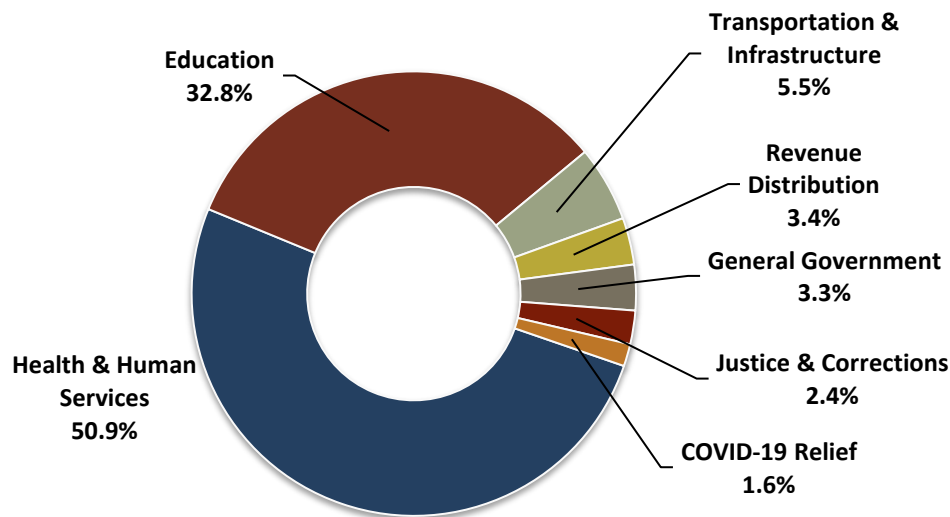
<sup>1</sup> Note that distributions to local governments for road and bridge projects, which, prior to FY 2013, were included in the Revenue Distribution category (for distributions made from motor fuel tax revenue) or the Justice and Corrections category (for distributions made from vehicle registration revenue passed through the Department of Public Safety), are in this report reflected in the Transportation and Infrastructure category under "Highway Distributions to Local Governments."

<sup>2</sup> This functional category includes distributions from the Emergency Rental Assistance Fund (Fund 5CV2) and the Coronavirus State Fiscal Recovery Fund (Fund 5CV3) that received funding under the federal Consolidated Appropriations Act or the American Rescue Plan Act.

## Summary of FY 2024 Spending

In FY 2024, the state disbursed \$47.72 billion in subsidies and capital funds<sup>3</sup> for programs and projects in Ohio's 88 counties. Of this amount, 94.9% (\$45.29 billion) fell into the subsidy category and 5.1% (\$2.42 billion) was in the form of expenditures for capital improvement projects. The chart below displays each functional category's share of state spending in FY 2024. Health & Human Services at 50.9% (\$24.03 billion) and Education at 32.8% (\$15.64 billion) together account for the vast majority (83.7%) of total state spending. Transportation and Infrastructure (including distributions for local roads and bridges) ranks third at 5.5% (\$2.63 billion). Revenue Distribution accounted for 3.4% (\$1.63 billion), followed by General Government at 3.3% (\$1.58 billion), Justice and Corrections at 2.4% (\$1.17 billion), and money distributed via various federal grants for COVID-19 relief at 1.6% (\$768.3 million).

**State Spending by Functional Category, FY 2024**  
(Total Spending: \$47.72 billion)



In general, urban counties with large populations receive more state funds than rural counties with fewer residents. As Table 1 below shows, the five counties in which the largest shares of state spending occurred in FY 2024 were the ones that are home to Ohio's five largest cities. Franklin County, home to the state capital in Columbus, ranked first, followed by Cuyahoga County, home to Cleveland, Hamilton (Cincinnati), Montgomery (Dayton), and Summit (Akron). The five counties in which the least state spending occurred in FY 2024 were all rural counties

<sup>3</sup> Subsidy and capital expenditures in this report are based on the classifications used by the Ohio Administrative Knowledge System (OAKS), which the state uses to process and capture information about its financial transactions. Subsidy expenditures are those classified under OAKS Account Category 550, while capital expenditures are those classified under OAKS Account Category 570. The report includes all Account Category 570 expenditures, which are completely funded with state moneys, and Account Category 550 expenditures from all budget fund groups except those from the Federal Fund Group. However, the subsidy figures used in this report include federal reimbursements for Medicaid and certain other public assistance programs that are deposited into the General Revenue Fund as well as some other federal dollars that are deposited into various state special revenue funds for certain activities.

with smaller populations. Noble County had the fewest total state expenditures, followed by Harrison, Morgan, Paulding, and Monroe.

Table 1. Counties with the Most and Least Total State Spending, FY 2024					
Most Total State Spending			Least Total State Spending		
Rank	County	State Spending	Rank	County	State Spending
1	Franklin	\$6,552,513,907	84	Monroe	\$67,706,750
2	Cuyahoga	\$5,348,087,151	85	Paulding	\$65,752,114
3	Hamilton	\$3,512,013,276	86	Morgan	\$65,429,673
4	Montgomery	\$2,302,140,057	87	Harrison	\$60,549,416
5	Summit	\$2,153,846,229	88	Noble	\$55,984,495

While populous counties in major metropolitan areas receive more state funds in absolute dollar terms than smaller rural counties, this generally is not the case when measuring state spending on a per capita basis. For instance, none of the top five counties in terms of per capita state spending, shown in Table 2 below, are also among the top five in overall spending. These counties are smaller, more rural, and have lower per capita incomes, so state dollars spent there may reflect greater per capita spending on social programs from the Departments of Medicaid and Job and Family Services and on schools from the Department of Education and Workforce, and in the case of Athens County, the presence of Ohio University, a major state institution of higher education. Conversely, four of the five counties receiving the least state spending per capita (Warren, Union, Geauga, and Delaware) are suburban counties with higher per capita incomes; they tend to receive less state assistance for social programs and schools.

Table 2. Counties with the Most and Least State Spending Per Capita, FY 2024					
Most State Spending Per Capita			Least State Spending Per Capita		
Rank	County	State Spending	Rank	County	State Spending
1	Athens	\$8,308	84	Warren	\$2,172
2	Gallia	\$6,936	85	Union	\$2,159
3	Licking	\$6,879	86	Gauga	\$1,985
4	Pike	\$6,810	87	Holmes	\$1,893
5	Scioto	\$6,793	88	Delaware	\$1,741