

FY 2026 – FY2027 Budget Submission



October 2024



**Department of
Education &
Workforce**

Table of Contents

Introduction.....	1
Cover Page.....	1
Table of Contents	2
Director's Summary Letter.....	10
Agency Staffing Table	12
BEA-0004 Executive Agency Budget Request - Summary.....	13
BEA-0002 Operating Budget Request - Detail	14
Fund and Appropriation Line Item (ALI) Narratives.....	21
General Revenue (GRF)	21
GRF, ALI 200321, Operating Expenses	21
GRF, ALI 200408, Early Childhood Education.....	22
GRF, ALI 200416, Career-Technical Education and Workforce.....	23
GRF, ALI 200420, Information Technology Development and Support.....	24
GRF, ALI 200422, School Management Assistance	25
GRF, ALI 200424, Policy Analysis	26
GRF, ALI 200426, Ohio Educational Computer Network	27
GRF, ALI 200427, Academic Standards	28
GRF, ALI 200437, Student Assessment	29
GRF, ALI 200439, Accountability/Report Cards	30
GRF, ALI 200442, Child Care Licensing.....	31
GRF, ALI 200446, Education Management Information System.....	32
GRF, ALI 200448, Educator Preparation	33
GRF, ALI 200455, Community Schools and Choice Programs	34
GRF, ALI 200457, STEM Initiatives	35
GRF, ALI 200465, Education Technology Resources	36
GRF, ALI 200478, Industry-Recognized Credentials High School Students	37
GRF, ALI 200502, Pupil Transportation	38
GRF, ALI 200505, School Lunch Match	39
GRF, ALI 200511, Auxiliary Services	40
GRF, ALI 200532, Nonpublic Administrative Cost Reimbursement	41
GRF, ALI 200540, Special Education Enhancements	42

GRF, ALI 200545, Career-Technical Education Enhancements	44
GRF, ALI 200550, Foundation Funding - All Students	45
GRF, ALI 200566, Literacy Improvement	46
GRF, ALI 200572, Adult Education Programs	47
GRF, ALI 200573, EdChoice Expansion	48
GRF, ALI 200574, Half-Mill Maintenance Equalization	49
GRF, ALI 200576, Adaptive Sports Program	50
GRF, ALI 200597, Education Program Support	51
GRF, ALI 200903, Property Tax Reimbursement - Education	52
GRF, ALI 657401, Medicaid in Schools	53
GRF, ALI 200492, College Credit Plus - Auxiliary Funding	54
Dedicated Purpose (DPF) Fund Group	55
Fund 4520, Fees and Gifts	55
ALI 200638, Charges and Reimbursements	56
Fund 4L20, Teacher Certification	57
ALI 200681, Teacher Certification and Licensure	58
Fund 5980, Auxiliary Services Mobile Units	59
ALI 200659, Auxiliary Services Reimbursement	60
Fund 5AD1, Career-Technical Education Equipment	61
ALI 2006A2, Career-Technical Education Equipment	62
Fund 5AQ1, Literacy Improvement	63
ALI 2006A4, Literacy Improvement	64
Fund 5AR1, Feminine Hygiene Products	65
ALI 2006A5, Feminine Hygiene Products	66
Fund 5CV1, Coronavirus Relief Fund	67
ALI 200632, Coronavirus Relief - Rural and Small Town School Districts	68
ALI 200642, Coronavirus Relief - Suburban School Districts	69
ALI 200643, Coronavirus Relief - Urban School Districts	70
ALI 200647, Coronavirus Relief - School Connectivity	71
ALI 200650, Coronavirus Relief - Other Education Entities	72
Fund 5H30, School District Solvency Assistance	73
ALI 200687, School District Solvency Assistance	74
Fund 5KX0, Ohio School Sponsorship Program	75

ALI 200691, Ohio School Sponsorship Program	76
Fund 5MM0, Child Nutrition Refunds.....	77
ALI 200677, Child Nutrition Refunds	78
Fund 5U20, National Education Statistics	79
ALI 200685, National Education Statistics	80
Fund 5VS0, Foundation Funding - All Students	81
ALI 200604, Foundation Funding - All Students	82
Fund 5VU0, School Bus Purchase	83
ALI 200663, School Bus Purchase	84
Fund 5Y00, Sports Gaming Profits Education Fund.....	85
ALI 200491, Public and Nonpublic Education Support	86
Fund 6200, Educational Grants.....	87
Fund 6200 Grants Table - Appendix E.....	88
ALI 200615, Educational Improvement Grants	89
Federal (FED) Fund Group	90
Fund 3670, School Food Services	90
Fund 3670 Grants Table - Appendix E.....	91
ALI 200607, School Food Services	92
Fund 3700, Education of All Handicapped Children	93
Fund 3700 Grants Table - Appendix E.....	94
ALI 200624, Education of Exceptional Children	95
Fund 3AF0, Schools Medicaid Administrative Claims	96
ALI 657601, Schools Medicaid Administrative Claims.....	97
Fund 3AN0, School Improvement Grants	98
ALI 200671, School Improvement Grants	99
Fund 3C50, Federal Dependent Care Programs	100
Fund 3C50 Grants Table - Appendix E	101
ALI 200661, Early Childhood Education	102
Fund 3EH0, Migrant Education.....	103
Fund 3EH0 Grants Table - Appendix E	104
ALI 200620, Migrant Education.....	105
Fund 3EJ0, Homeless Children Education.....	106
Fund 3EJ0 Grants Table - Appendix E	107

ALI 200622, Homeless Children Education.....	108
Fund 3FE0, Striving Readers	109
Fund 3FE0 Grants Table - Appendix E	110
ALI 200669, Striving Readers.....	111
Fund 3GE0, Summer Food Service Program	112
Fund 3GE0 Grants Table - Appendix E	113
ALI 200674, Summer Food Service Program	114
Fund 3GG0, Fresh Fruit and Vegetable Program	115
Fund 3GG0 Grants Table - Appendix E.....	116
ALI 200676, Fresh Fruit and Vegetable Program.....	117
Fund 3HF0, Federal Education Grants	118
Fund 3HF0 Grants Table - Appendix E	119
ALI 200649, Federal Education Grants	120
Fund 3HI0, Student Support and Academic Enrichment	121
Fund 3HI0 Grants Table - Appendix E	122
ALI 200634, Student Support and Academic Enrichment	123
Fund 3HL0, Comprehensive Literacy State Development Program.....	124
Fund 3HL0 Grants Table - Appendix E	125
ALI 200678, Comprehensive Literacy State Development Program	126
Fund 3HQ0, Governors Emergency Education Relief Fund	127
Fund 3HQ0 Grants Table - Appendix E	128
ALI 200500, Governors Emergency Education Relief K-12 Mental Health	129
ALI 200627, Governor Emergency Education Relief - EDU.....	130
ALI 200651, Emergency Assistance to Non-Public Schools	131
Fund 3HS0, CARES Act School Relief Fund.....	132
Fund 3HS0 Grants Table - Appendix E	133
ALI 200640, Federal Coronavirus School Relief.....	134
Fund 3HZ0, ARP - Homeless Children and Youth	135
Fund 3HZ0 Grants Table - Appendix E	136
ALI 200641, ARP - Homeless Children and Youth.....	137
Fund 3IA0, ARP - Students with Disabilities.....	138
Fund 3IA0 Grants Table - Appendix E	139
ALI 200657, ARP - Students with Disabilities.....	140

Fund 3L60, Federal School Lunch	141
Fund 3L60 Grants Table - Appendix E	142
ALI 200617, Federal School Lunch.....	143
Fund 3L70, Federal School Breakfast.....	144
Fund 3L70 Grants Table - Appendix E	145
ALI 200618, Federal School Breakfast	146
Fund 3L80, Child and Adult Care Programs	147
Fund 3L80 Grants Table - Appendix E	148
ALI 200619, Child/Adult Food Programs	149
Fund 3L90, Vocational Education Basic Grant	150
Fund 3L90 Grants Table - Appendix E	151
ALI 200621, Career-Technical Education Basic Grant	152
Fund 3M00, ESEA Chapter One	153
Fund 3M00 Grants Table - Appendix E	154
ALI 200623, ESEA Title 1A.....	155
Fund 3M20, Individuals with Disabilities Education Act.....	157
Fund 3M20 Grants Table - Appendix E	158
ALI 200680, Individuals with Disabilities Education Act.....	159
Fund 3T40, Public Charter Schools Program.....	160
Fund 3T40 Grants Table - Appendix E.....	161
ALI 200613, Public Charter Schools.....	162
Fund 3Y20, Century Community Learning Ctr	163
Fund 3Y20 Grants Table - Appendix E.....	164
ALI 200688, 21st Century Community Learning Centers.....	165
Fund 3Y60, Improving Teacher Quality	166
Fund 3Y60 Grants Table - Appendix E.....	167
ALI 200635, Improving Teacher Quality	168
Fund 3Y70, English Language Acquisition	169
Fund 3Y70 Grants Table - Appendix E.....	170
ALI 200689, English Language Acquisition	171
Fund 3Y80, Rural and Low Income	172
Fund 3Y80 Grants Table - Appendix E.....	173
ALI 200639, Rural and Low Income Technical Assistance	174

Fund 3Z20, State Assessments	175
Fund 3Z20 Grants Table - Appendix E.....	176
ALI 200690, State Assessments.....	177
Fund 3Z30, Consolidated USDE Administration.....	178
Fund 3Z30 Grants Table - Appendix E.....	179
ALI 200645, Consolidated Federal Grant Administration.....	180
Internal Services Activity (ISA) Fund Group	181
Fund 1380, Computer Services.....	181
ALI 200606, Information Technology Development and Support.....	182
Fund 4R70, Indirect Cost Recovery.....	183
ALI 200695, Indirect Operational Support	184
Fund 4V70, Interagency Support	185
ALI 200633, Interagency Program Support	186
Revenue Distribution (RDF) Fund Group	187
Fund 7047, School District Tangible Property Tax Replacement	187
ALI 200902, Property Tax Replacement Phase Out - Education.....	188
State Lottery (SLF) Fund Group	189
Fund 7017, Lottery Profits Education	189
ALI 200602, School Climate Grants	190
ALI 200611, Education Studies	191
ALI 200612, Foundation Funding - All Students	192
ALI 200614, Accelerate Great Schools	193
ALI 200631, Quality Community Schools Support.....	194
ALI 200684, Community School Facilities.....	195
BEA-0003 Fund Activity Summary Reports.....	196
Dedicated Purpose (DPF) Fund Group.....	196
Fund 4520, Fees and Gifts	196
Fund 5980, Auxiliary Services Mobile Units.....	198
Fund 5AD1, Career-Technical Education Equipment.....	199
Fund 5AQ1, Literacy Improvement.....	200
Fund 5AR1, Feminine Hygiene Products.....	202
Fund 5H30, School District Solvency Assistance.....	203
Fund 5KX0, Ohio School Sponsorship Program	205

Fund 5MM0, Child Nutrition Refunds.....	207
Fund 5U20, National Education Statistics.....	208
Fund 5VS0, Student Wellness and Success.....	209
Fund 5VU0, School Bus Purchase	210
Fund 5Y00, Sports Gaming Profits Education Fund.....	211
Fund 6200, Educational Grants.....	212
Federal (FED) Fund Group	214
Fund 3670, School Food Services	214
Fund 3700, Education of All Handicapped Children	216
Fund 3AF0, Schools Medicaid Administrative Claims	217
Fund 3AN0, School Improvement Grants	219
Fund 3EH0, Migrant Education.....	220
Fund 3EJ0, Homeless Children Education.....	221
Fund 3FE0, Striving Readers	223
Fund 3GE0, Summer Food Service Program.....	225
Fund 3GG0, Fresh Fruit and Vegetable Program	227
Fund 3HF0, Federal Education Grants	228
Fund 3HI0, Student Support and Academic Enrichment	230
Fund 3HL0, Comprehensive Literacy State Development Program.....	232
Fund 3HS0, CARES Act School Relief Fund.....	234
Fund 3HZ0, ARP - Homeless Children and Youth.....	236
Fund 3IA0, ARP - Students with Disabilities.....	238
Fund 3L60, Federal School Lunch	240
Fund 3L70, Federal School Breakfast.....	242
Fund 3L80, Child and Adult Care Programs	244
Fund 3L90, Vocational Education Basic Grant	246
Fund 3M00, ESEA Chapter One	248
Fund 3M20, Individuals with Disabilities Education Act.....	250
Fund 3T40, Public Charter Schools Program.....	252
Fund 3Y20, Century Community Learning Ctr	254
Fund 3Y60, Improving Teacher Quality	256
Fund 3Y70, English Language Acquisition.....	258
Fund 3Y80, Rural and Low Income	260

Fund 3Z20, State Assessments	261
Fund 3Z30, Consolidated USDE Administration.....	262
Internal Services Activity (ISA) Fund Group	264
Fund 1380, Computer Services.....	264
Fund 4R70, Indirect Cost Recovery.....	266
Fund 4V70, Interagency Support	268
State Lottery (SLF) Fund Group	270
Fund 7017, Lottery Profits Education	270
Customer Service Standards and Monitoring Survey	272
Proposed Fee Change Schedule	275
Strategic IT Budget Workbook	276



October 21, 2024

Ms. Kimberly Murnieks, Director
Office of Budget and Management
30 E. Broad St.
Columbus, Ohio 43215

Dear Director Murnieks:

We are at a pivotal stage for education in Ohio, one that reflects the urgency of our work and the strong need to continue the progress in schools across the state. Underpinning this urgency is the driver that every Ohio child, regardless of their background, is provided the knowledge, skills, and experiences to meet their full potential. Thanks to the leadership from Governor DeWine, Lt. Governor Husted and the Ohio General Assembly, the Ohio Department of Education and Workforce is now best positioned to support all Ohio's students and families.

I am pleased to present a proposed operating budget for Fiscal Years 2026-2027 for the Ohio Department of Education and Workforce (DEW) that seeks to sharpen the focus of statewide priorities and strengthen the programs, outreach, and technical assistance we provide to our state's teaching and learning communities. The 1.7 million children attending schools in Ohio are the future creators, innovators, and problem-solvers that have unique passions and interests. The education we provide them today will shape not only the paths they choose, but the scale of our workforce and economic future.

The budget priorities for DEW keep students at the center of our mission, as the following priorities guide the daily work:

- Raising Literacy Achievement
- Accelerating Learning Opportunities
- Expanding Career Technical Education and Workforce Readiness
- Strengthening Student Wellness and Success Programs

A collective focus on these priorities combined with a continuing emphasis on organizational effectiveness ensures DEW is making progress while being efficient in its use of state resources. Through our Priority Integration and Measurement initiative, DEW leadership and staff seek to ensure that human capital and operational projects remain aligned to these priority areas.

Raising Literacy Achievement

Ohio Governor Mike DeWine continues to champion the need for comprehensive literacy supports and the implementation of curriculum aligned with the science of reading in Ohio's schools. The science of reading incorporates how the brain learns to read, the necessary skills for reading, and research on the best teaching methods. In August 2023, Governor DeWine launched the ReadOhio initiative to enhance literacy skills and opportunities from early childhood throughout adulthood. The instructional component in Ohio schools is essential. Nearly 36% of Ohio third graders are not reading at grade level and therein lies the urgent nature of our work to address this fundamental gap in learning.

Points of progress are visible from data released last month in the Ohio School Report Cards, especially in English language arts proficiency. Further, the 2024-2025 academic year is the first with the enacted state requirement for all schools to use instruction grounded in the science of reading. This is key to continued student growth and Ohio has invested in supports for educators, including a requirement for all teachers in school districts, community schools, and STEM schools to complete professional development in the science of reading by June 30, 2025.

Accelerating Learning Opportunities

Tutoring, learning supports, and added enrichment embedded within and beyond the school day are essential to a student's academic growth. Ohio continues to invest in programs that expand these opportunities and strengthen school-family-community partnerships. Some programs complement classroom instruction and others provide additional learning time where necessary. Through this focus on fundamental subject matter, like reading and mathematics, students are building upon their foundation of knowledge and adding to their portfolio of learning.

Expanding Workforce Experiences

Positioning today's students to be successful in the workforce is an ever-evolving process. Our learners need to have a strong set of fundamental skills combined with the problem-solving, collaborative ability, creativity and on-the-job experience to be successful. Ohio's economy demands a multitude of professionals and the students in our classrooms should have both an understanding of the opportunities for them and how their daily instruction connects to future careers. Ohio has made historic investments to develop and expand workforce experiences for students.

Strengthening Student Wellness and Success Programs

All too often, challenges outside of school can impact a student's ability to thrive in the classroom. It is paramount that a student's education includes programs and supports that help them overcome non-academic barriers to learning. Ohio has continued to position itself with dynamic programs such as school-based health care centers, vision screenings, and other wellness supports for children and families. Strong student attendance means not only more days of continuous instruction, but also additional opportunities for staff to support a student's well-being.

Through these four priorities and the multitude of programs they represent, I am confident in the progress Ohio is making to ensure every student has the opportunity to learn, grow, and achieve with the knowledge and skills necessary to reach their God-given potential. I am pleased to answer any questions you may have and present these budget priorities to carry forth continued progress for Ohio's students, as we meet the needs of children, families, educators, and school communities.

Sincerely,



Stephen D. Dackin
Director

AGENCY STAFFING TABLE

Agency:

	Actual FY 2024	Estimate of Actual FY 2025	FY 2025 Ceiling	FY 2026 Request	FY 2027 Request	Count Change FY 2024-2027	% Change FY 2024- 2027
Full-Time Permanent	580	589	602	574	574	-6	-1.0%
Part-Time Permanent	4	4	5	4	4	0	0.0%
Total	584	593	607	578	578	-6	-1.0%

Jobcode Description (for each position requested above the FY 2025 Ceiling)	Full-Time or Part-Time	Number of Positions Requested	Total FY 2026 Cost	Total FY 2027 Cost

*Add rows as needed.

BEA-0004 Executive Agency Budget Request - Summary

Agency: Department of Education
Scenario: Bud A

BY BUDGET FUND GROUP	Actual			Estimated	Requested			
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Variance FY 2026 - FY 2025	FY 2027	Variance FY 2027 - FY 2026
Revenue Distribution Funds	0	0	0	0	0	0	0	0
Internal Service Activity	23,449,146	24,911,857	26,494,752	32,338,158	31,338,698	(999,460)	31,764,156	425,458
General Revenue	8,211,576,941	8,450,210,688	9,479,672,747	9,811,939,117	9,744,270,361	(67,668,756)	9,746,246,462	1,976,101
Dedicated Purpose	534,989,289	648,371,827	899,784,639	957,959,756	818,429,567	(139,530,189)	818,531,126	101,559
Federal	4,376,955,896	4,418,713,236	4,351,763,600	3,016,883,999	2,411,829,697	(605,054,302)	2,482,312,184	70,482,486
State Lottery	1,372,092,053	1,340,935,372	1,451,086,236	1,550,632,365	1,549,000,000	(1,632,365)	1,549,000,000	0
TOTAL	14,519,063,325	14,883,142,980	16,208,801,973	15,369,753,395	14,554,868,323	(814,885,072)	14,627,853,927	72,985,604

BY EXPENSE CATEGORY	Actual			Estimated	Requested			
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Variance FY 2026 - FY 2025	FY 2027	Variance FY 2027 - FY 2026
500 Personal Services	78,379,179	81,678,852	82,861,275	78,489,528	85,863,739	7,374,211	89,803,458	3,939,719
510 Purchased Personal Services	149,545,827	197,763,016	243,671,530	300,152,910	124,174,695	(175,978,215)	124,546,889	372,194
520 Supplies and Maintenance	34,272,269	37,692,205	47,790,058	47,454,218	47,858,522	404,304	48,779,838	921,316
530 Equipment	354,830	161,001	296,342	92,201	660,083	567,882	566,336	(93,747)
550 Subsidies Shared Revenue	14,209,447,842	14,543,436,161	15,803,786,544	14,897,035,662	14,277,862,483	(619,173,179)	14,345,493,387	67,630,904
590 Judgments, Settlements & Bonds	24,826,667	619,073	692,409	123,611	0	(123,611)	0	0
595 Transfers and Non-Expense	22,236,713	21,792,671	29,703,816	46,405,265	18,448,802	(27,956,463)	18,664,020	215,218
TOTAL	14,519,063,325	14,883,142,980	16,208,801,973	15,369,753,395	14,554,868,323	(814,885,072)	14,627,853,927	72,985,604

BEA-0002 Operating Budget Request - Detail

Agency Bud

Agency	Fund Group	Fund Code	ALI	Account	Actual			Estimate	Request	
					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
EDU	DPF	4520	200638 Charges and Reimbursements	500 Personal Services	0	0	0	57,994	77,287	79,622
EDU	DPF	4520	200638 Charges and Reimbursements	510 Purchased Personal Services	0	219,017	501,890	837,670	821,255	819,740
EDU	DPF	4520	200638 Charges and Reimbursements	520 Supplies and Maintenance	4,912	249,613	250,886	419,424	420,170	419,683
EDU	DPF	4520	200638 Charges and Reimbursements	550 Subsidies Shared Revenue	292,939	14,034	77,015	152,887	176,960	176,635
EDU	DPF	4520	200638 Charges and Reimbursements	590 Judgments, Settlements & Bonds	0	19,073	0	27,611	0	0
EDU	DPF	4520	200638 Charges and Reimbursements	595 Transfers and Non-Expense	209,997	260	4,310	4,414	4,328	4,320
EDU	DPF	4L20	200681 Teacher Certification and Licensure	500 Personal Services	6,017,691	6,343,527	2,728,051	0	0	0
EDU	DPF	4L20	200681 Teacher Certification and Licensure	510 Purchased Personal Services	1,807,113	1,938,069	1,485,973	0	0	0
EDU	DPF	4L20	200681 Teacher Certification and Licensure	520 Supplies and Maintenance	4,393,515	4,477,872	2,432,451	0	0	0
EDU	DPF	4L20	200681 Teacher Certification and Licensure	595 Transfers and Non-Expense	8,782	9,006	6,514	0	0	0
EDU	DPF	5980	200659 Auxiliary Services Reimbursement	550 Subsidies Shared Revenue	542,449	383,481	573,700	650,000	650,000	650,000
EDU	DPF	5AD1	2006A2 Career-Technical Education Equipment	550 Subsidies Shared Revenue	0	0	2,249,244	97,750,756	0	0
EDU	DPF	5AQ1	2006A4 Literacy Improvement	500 Personal Services	0	0	28,726	0	2,424,046	2,540,088
EDU	DPF	5AQ1	2006A4 Literacy Improvement	510 Purchased Personal Services	0	0	3,434,303	12,675,834	3,311,405	3,334,060
EDU	DPF	5AQ1	2006A4 Literacy Improvement	520 Supplies and Maintenance	0	0	228,289	137,433	317,092	330,798
EDU	DPF	5AQ1	2006A4 Literacy Improvement	550 Subsidies Shared Revenue	0	0	64,611,947	44,010,733	8,792,024	8,741,180
EDU	DPF	5AR1	2006A5 Feminine Hygiene Products	550 Subsidies Shared Revenue	0	0	2,803,629	0	0	0
EDU	DPF	5CV1	200632 Coronavirus Relief - Rural and Small Town School Districts	550 Subsidies Shared Revenue	712,510	0	0	0	0	0
EDU	DPF	5CV1	200642 Coronavirus Relief - Suburban School Districts	550 Subsidies Shared Revenue	437,236	0	0	0	0	0
EDU	DPF	5CV1	200643 Coronavirus Relief - Urban School Districts	550 Subsidies Shared Revenue	798,455	0	0	0	0	0
EDU	DPF	5CV1	200647 Coronavirus Relief - School Connectivity	550 Subsidies Shared Revenue	10,291,459	0	0	0	0	0
EDU	DPF	5CV1	200650 Coronavirus Relief - Other Education Entities	550 Subsidies Shared Revenue	1,284,250	0	0	0	0	0
EDU	DPF	5H30	200687 School District Solvency Assistance	550 Subsidies Shared Revenue	0	0	10,758,000	2,000,000	2,000,000	2,000,000
EDU	DPF	5KX0	200691 Ohio School Sponsorship Program	500 Personal Services	406,806	433,710	327,374	327,708	349,997	362,557
EDU	DPF	5KX0	200691 Ohio School Sponsorship Program	510 Purchased Personal Services	320,692	379,666	488,024	704,753	1,153,383	1,142,673
EDU	DPF	5KX0	200691 Ohio School Sponsorship Program	520 Supplies and Maintenance	94,277	111,872	105,049	217,539	396,620	394,770
EDU	DPF	5KX0	200691 Ohio School Sponsorship Program	595 Transfers and Non-Expense	38,017	0	0	0	0	0
EDU	DPF	5MM0	200677 Child Nutrition Refunds	550 Subsidies Shared Revenue	0	0	0	508,000	508,000	508,000
EDU	DPF	5MM0	200677 Child Nutrition Refunds	595 Transfers and Non-Expense	41,707	0	0	42,000	42,000	42,000
EDU	DPF	5U20	200685 National Education Statistics	500 Personal Services	134,323	144,205	112,243	121,190	136,316	140,880
EDU	DPF	5U20	200685 National Education Statistics	510 Purchased Personal Services	0	80	0	1,543	795	672
EDU	DPF	5U20	200685 National Education Statistics	520 Supplies and Maintenance	20,806	30,383	30,598	62,267	47,889	43,448
EDU	DPF	5VS0	200604 Foundation Funding - All Students	550 Subsidies Shared Revenue	500,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000
EDU	DPF	5VU0	200663 School Bus Purchase	550 Subsidies Shared Revenue	6,905,467	33,570,066	12,244,731	0	0	0
EDU	DPF	5Y00	200491 Public and Nonpublic Education Support	550 Subsidies Shared Revenue	0	0	193,800,000	196,200,000	196,200,000	196,200,000
EDU	DPF	6200	200615 Educational Improvement Grants	500 Personal Services	5,354	0	0	0	0	0
EDU	DPF	6200	200615 Educational Improvement Grants	510 Purchased Personal Services	70,767	10,221	2,100	300,937	171,964	171,964
EDU	DPF	6200	200615 Educational Improvement Grants	520 Supplies and Maintenance	26,574	37,671	50,788	39,802	22,744	22,744
EDU	DPF	6200	200615 Educational Improvement Grants	550 Subsidies Shared Revenue	123,190	0	448,805	709,261	405,292	405,292
DPF Total					534,989,289	648,371,827	899,784,639	957,959,756	818,429,567	818,531,126
EDU	FED	3670	200607 School Food Services	500 Personal Services	3,346,370	3,647,846	3,767,411	4,069,078	4,626,559	4,863,618
EDU	FED	3670	200607 School Food Services	510 Purchased Personal Services	1,362,491	970,351	1,215,320	1,915,882	2,042,986	2,142,548
EDU	FED	3670	200607 School Food Services	520 Supplies and Maintenance	2,999,682	2,913,752	3,065,678	4,961,212	4,605,906	4,711,766
EDU	FED	3670	200607 School Food Services	530 Equipment	0	0	15,000	12,933	0	0

BEA-0002 Operating Budget Request - Detail

Agency Bud

Agency	Fund Group	Fund Code	ALI	Account	Actual			Estimate	Request	
					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
EDU	FED	3670	200607 School Food Services	550 Subsidies Shared Revenue	364,197	469,331	1,939,319	2,420,245	2,103,899	1,661,418
EDU	FED	3700	200624 Education of Exceptional Children	520 Supplies and Maintenance	1	0	0	990	990	990
EDU	FED	3700	200624 Education of Exceptional Children	550 Subsidies Shared Revenue	1,084,279	767,121	1,681,518	1,749,010	1,749,010	1,749,010
EDU	FED	3AF0	657601 Schools Medicaid Administrative Claims	500 Personal Services	0	10,514	32,755	0	22,917	25,969
EDU	FED	3AF0	657601 Schools Medicaid Administrative Claims	510 Purchased Personal Services	123,986	94,476	42,320	244,191	105,800	105,800
EDU	FED	3AF0	657601 Schools Medicaid Administrative Claims	520 Supplies and Maintenance	1,955	21,882	5,611	5,809	21,283	18,231
EDU	FED	3AN0	200671 School Improvement Grants	550 Subsidies Shared Revenue	6,761,034	1,411,268	0	0	0	0
EDU	FED	3C50	200661 Early Childhood Education	500 Personal Services	635,050	643,771	618,933	0	0	0
EDU	FED	3C50	200661 Early Childhood Education	510 Purchased Personal Services	719,334	506,467	790,828	0	0	0
EDU	FED	3C50	200661 Early Childhood Education	520 Supplies and Maintenance	186,192	225,673	194,632	0	0	0
EDU	FED	3C50	200661 Early Childhood Education	550 Subsidies Shared Revenue	11,686,236	11,280,056	12,445,495	7,500,000	0	0
EDU	FED	3C50	200661 Early Childhood Education	595 Transfers and Non-Expense	16,725	16,713	35,187	0	0	0
EDU	FED	3EH0	200620 Migrant Education	550 Subsidies Shared Revenue	1,695,893	1,759,948	1,486,528	2,700,000	1,700,000	1,700,000
EDU	FED	3EJ0	200622 Homeless Children Education	500 Personal Services	5,069	0	0	0	0	0
EDU	FED	3EJ0	200622 Homeless Children Education	510 Purchased Personal Services	6,000	0	0	0	0	0
EDU	FED	3EJ0	200622 Homeless Children Education	520 Supplies and Maintenance	1,547	0	0	0	0	0
EDU	FED	3EJ0	200622 Homeless Children Education	550 Subsidies Shared Revenue	2,486,415	2,751,245	3,596,332	3,600,000	4,823,000	5,112,380
EDU	FED	3FE0	200669 Striving Readers	500 Personal Services	26,991	6,023	0	0	0	0
EDU	FED	3FE0	200669 Striving Readers	520 Supplies and Maintenance	11,668	18,631	0	0	0	0
EDU	FED	3FE0	200669 Striving Readers	550 Subsidies Shared Revenue	1,542,469	239,445	0	0	0	0
EDU	FED	3GE0	200674 Summer Food Service Program	510 Purchased Personal Services	5,000	0	0	10,252	7,689	7,689
EDU	FED	3GE0	200674 Summer Food Service Program	520 Supplies and Maintenance	1,017,687	305,824	343,070	682,596	511,947	511,947
EDU	FED	3GE0	200674 Summer Food Service Program	550 Subsidies Shared Revenue	35,371,758	11,863,693	16,210,649	29,292,144	21,969,108	21,969,108
EDU	FED	3GE0	200674 Summer Food Service Program	595 Transfers and Non-Expense	727,674	0	0	15,008	11,256	11,256
EDU	FED	3GG0	200676 Fresh Fruit and Vegetable Program	550 Subsidies Shared Revenue	3,703,160	4,264,922	4,629,886	5,145,074	5,500,000	6,000,000
EDU	FED	3HF0	200649 Federal Education Grants	500 Personal Services	511,899	444,819	371,687	274,612	361,744	373,747
EDU	FED	3HF0	200649 Federal Education Grants	510 Purchased Personal Services	1,366,772	1,306,518	1,547,364	2,429,903	1,703,375	1,698,411
EDU	FED	3HF0	200649 Federal Education Grants	520 Supplies and Maintenance	109,571	106,891	71,260	331,496	274,343	275,058
EDU	FED	3HF0	200649 Federal Education Grants	550 Subsidies Shared Revenue	1,898,082	1,901,993	919,484	2,328,556	1,632,331	1,627,574
EDU	FED	3HF0	200649 Federal Education Grants	595 Transfers and Non-Expense	1,101,289	737,574	1,268,764	1,466,760	1,028,207	1,025,210
EDU	FED	3HI0	200634 Student Support and Academic Enrichment	500 Personal Services	474,936	780,851	1,094,749	1,213,632	1,485,436	1,546,219
EDU	FED	3HI0	200634 Student Support and Academic Enrichment	510 Purchased Personal Services	804,548	1,273,990	707,810	807,237	634,236	590,798
EDU	FED	3HI0	200634 Student Support and Academic Enrichment	520 Supplies and Maintenance	123,116	214,833	242,347	420,762	502,898	487,307
EDU	FED	3HI0	200634 Student Support and Academic Enrichment	550 Subsidies Shared Revenue	37,086,670	37,992,351	60,754,139	65,558,369	51,508,430	47,980,606
EDU	FED	3HL0	200678 Comprehensive Literacy State Development Program	500 Personal Services	59,694	61,283	56,341	52,858	0	0
EDU	FED	3HL0	200678 Comprehensive Literacy State Development Program	510 Purchased Personal Services	40,846	215,677	291,940	488,637	490,409	490,409
EDU	FED	3HL0	200678 Comprehensive Literacy State Development Program	520 Supplies and Maintenance	8,717	137,100	69,649	277,478	278,484	278,484
EDU	FED	3HL0	200678 Comprehensive Literacy State Development Program	550 Subsidies Shared Revenue	8,750,072	10,016,768	12,275,583	13,811,027	13,861,107	13,861,107
EDU	FED	3HQ0	200500 Governors Emergency Education Relief K-12 Mental Health	550 Subsidies Shared Revenue	3,506,581	2,428,975	0	0	0	0
EDU	FED	3HQ0	200627 Governor Emergency Education Relief - EDU	550 Subsidies Shared Revenue	23,944,115	36,981,926	8,503,209	0	0	0
EDU	FED	3HQ0	200627 Governor Emergency Education Relief - EDU	595 Transfers and Non-Expense	904,426	702,501	1,229,461	0	0	0
EDU	FED	3HQ0	200651 Emergency Assistance to Non-Public Schools	510 Purchased Personal Services	55,331,436	95,051,480	86,446,473	70,508,766	0	0
EDU	FED	3HQ0	200651 Emergency Assistance to Non-Public Schools	550 Subsidies Shared Revenue	0	0	0	1,000,000	0	0
EDU	FED	3HS0	200640 Federal Coronavirus School Relief	510 Purchased Personal Services	5,133,900	18,905,317	46,191,191	100,000,000	0	0
EDU	FED	3HS0	200640 Federal Coronavirus School Relief	520 Supplies and Maintenance	1,608,059	743,475	1,301,379	100,000	0	0

BEA-0002 Operating Budget Request - Detail

Agency Bud

Agency	Fund Group	Fund Code	ALI	Account	Actual			Estimate	Request	
					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
EDU	FED	3HS0	200640 Federal Coronavirus School Relief	550 Subsidies Shared Revenue	1,678,969,770	2,095,609,246	1,874,821,260	568,511,108	0	0
EDU	FED	3HS0	200640 Federal Coronavirus School Relief	595 Transfers and Non-Expense	3,924,874	4,887,998	11,208,811	24,000,000	0	0
EDU	FED	3HZ0	200641 ARP - Homeless Children and Youth	500 Personal Services	9,228	104,233	90,717	7,102	0	0
EDU	FED	3HZ0	200641 ARP - Homeless Children and Youth	510 Purchased Personal Services	133,357	287,740	543,679	598,000	0	0
EDU	FED	3HZ0	200641 ARP - Homeless Children and Youth	520 Supplies and Maintenance	0	14,042	21,894	16,000	0	0
EDU	FED	3HZ0	200641 ARP - Homeless Children and Youth	550 Subsidies Shared Revenue	2,759,420	7,169,955	9,905,315	6,880,558	0	0
EDU	FED	3IA0	200657 ARP - Students with Disabilities	550 Subsidies Shared Revenue	25,541,662	40,067,262	26,719,321	0	0	0
EDU	FED	3IA0	200657 ARP - Students with Disabilities	595 Transfers and Non-Expense	0	60,770	12,818	0	0	0
EDU	FED	3L60	200617 Federal School Lunch	550 Subsidies Shared Revenue	850,409,071	484,423,186	494,022,491	455,891,877	552,703,986	580,339,185
EDU	FED	3L60	200617 Federal School Lunch	595 Transfers and Non-Expense	1,479,146	934,809	933,767	1,183,096	1,434,335	1,506,052
EDU	FED	3L70	200618 Federal School Breakfast	550 Subsidies Shared Revenue	237,757,095	146,595,061	160,604,551	172,752,029	184,492,457	193,717,080
EDU	FED	3L70	200618 Federal School Breakfast	595 Transfers and Non-Expense	586,005	451,389	474,526	546,072	583,184	612,343
EDU	FED	3L80	200619 Child/Adult Food Programs	500 Personal Services	611,537	1,048,395	1,467,612	1,615,064	1,805,160	1,892,192
EDU	FED	3L80	200619 Child/Adult Food Programs	510 Purchased Personal Services	91	0	0	2,520	2,511	2,509
EDU	FED	3L80	200619 Child/Adult Food Programs	520 Supplies and Maintenance	1,030	2,781	8,594	375,227	583,311	593,086
EDU	FED	3L80	200619 Child/Adult Food Programs	550 Subsidies Shared Revenue	93,242,709	95,024,556	99,937,916	113,142,119	112,745,601	112,649,197
EDU	FED	3L80	200619 Child/Adult Food Programs	595 Transfers and Non-Expense	523,859	0	0	471,555	469,902	469,501
EDU	FED	3L90	200621 Career-Technical Education Basic Grant	500 Personal Services	2,514,031	2,769,828	2,849,828	3,020,806	3,625,601	3,801,057
EDU	FED	3L90	200621 Career-Technical Education Basic Grant	510 Purchased Personal Services	1,949,545	2,194,353	1,050,305	2,891,449	2,956,302	3,072,646
EDU	FED	3L90	200621 Career-Technical Education Basic Grant	520 Supplies and Maintenance	608,321	819,584	1,113,945	1,722,527	2,181,732	2,271,395
EDU	FED	3L90	200621 Career-Technical Education Basic Grant	550 Subsidies Shared Revenue	39,518,311	46,587,572	45,739,536	45,131,296	46,143,553	47,959,521
EDU	FED	3L90	200621 Career-Technical Education Basic Grant	595 Transfers and Non-Expense	1,220,312	1,307,374	951,102	1,733,922	1,772,812	1,842,581
EDU	FED	3M00	200623 ESEA Title 1A	500 Personal Services	254,492	376,320	279,801	350,406	382,811	400,748
EDU	FED	3M00	200623 ESEA Title 1A	510 Purchased Personal Services	171,913	110,362	203,590	509,120	575,058	592,304
EDU	FED	3M00	200623 ESEA Title 1A	520 Supplies and Maintenance	92,265	94,574	69,574	281,098	361,910	373,513
EDU	FED	3M00	200623 ESEA Title 1A	550 Subsidies Shared Revenue	599,310,539	596,933,566	651,046,302	598,859,376	676,420,221	696,705,635
EDU	FED	3M20	200680 Individuals with Disabilities Education Act	500 Personal Services	8,022,548	8,231,905	8,652,897	8,519,546	9,100,006	9,585,474
EDU	FED	3M20	200680 Individuals with Disabilities Education Act	510 Purchased Personal Services	8,007,690	6,774,972	10,018,458	13,669,818	13,904,043	14,173,072
EDU	FED	3M20	200680 Individuals with Disabilities Education Act	520 Supplies and Maintenance	1,914,441	2,444,281	2,267,133	3,765,162	4,885,277	5,015,691
EDU	FED	3M20	200680 Individuals with Disabilities Education Act	550 Subsidies Shared Revenue	451,364,810	461,636,678	492,184,301	493,444,176	501,899,073	511,610,328
EDU	FED	3M20	200680 Individuals with Disabilities Education Act	595 Transfers and Non-Expense	415,266	526,474	568,257	601,298	611,601	623,435
EDU	FED	3T40	200613 Public Charter Schools	500 Personal Services	95,718	80,032	41,832	0	0	0
EDU	FED	3T40	200613 Public Charter Schools	510 Purchased Personal Services	41,400	5,800	0	552,155	0	0
EDU	FED	3T40	200613 Public Charter Schools	520 Supplies and Maintenance	12,319	18,655	9,812	0	0	0
EDU	FED	3T40	200613 Public Charter Schools	550 Subsidies Shared Revenue	3,049,115	2,059,702	896,200	800,000	0	0
EDU	FED	3Y20	200688 21st Century Community Learning Centers	500 Personal Services	480,523	477,271	304,687	382,768	420,727	437,127
EDU	FED	3Y20	200688 21st Century Community Learning Centers	510 Purchased Personal Services	389,499	537,253	1,155,944	1,399,490	1,425,105	1,453,339
EDU	FED	3Y20	200688 21st Century Community Learning Centers	520 Supplies and Maintenance	80,921	153,752	102,194	321,850	376,545	384,941
EDU	FED	3Y20	200688 21st Century Community Learning Centers	550 Subsidies Shared Revenue	41,673,254	39,226,778	44,208,978	44,679,382	45,497,150	46,398,552
EDU	FED	3Y20	200688 21st Century Community Learning Centers	595 Transfers and Non-Expense	46,837	58,898	65,405	216,510	220,473	224,841
EDU	FED	3Y60	200635 Improving Teacher Quality	500 Personal Services	768,368	931,587	973,123	1,020,310	1,512,534	1,565,044
EDU	FED	3Y60	200635 Improving Teacher Quality	510 Purchased Personal Services	988,228	1,358,548	2,301,761	1,890,796	1,912,212	1,949,827
EDU	FED	3Y60	200635 Improving Teacher Quality	520 Supplies and Maintenance	379,283	957,368	972,757	1,432,369	1,624,046	1,658,633
EDU	FED	3Y60	200635 Improving Teacher Quality	550 Subsidies Shared Revenue	67,197,961	69,472,756	71,273,138	69,930,235	70,722,286	72,113,452
EDU	FED	3Y60	200635 Improving Teacher Quality	595 Transfers and Non-Expense	75,296	15,242	0	1,371,290	1,386,822	1,414,102

BEA-0002 Operating Budget Request - Detail

Agency Bud

Agency	Fund Group	Fund Code	ALI	Account	Actual			Estimate	Request	
					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
EDU	FED	3Y70	200689 English Language Acquisition	500 Personal Services	139,609	141,233	170,667	161,478	202,181	209,054
EDU	FED	3Y70	200689 English Language Acquisition	510 Purchased Personal Services	0	3,066	2,665	31,137	35,513	36,937
EDU	FED	3Y70	200689 English Language Acquisition	520 Supplies and Maintenance	20,848	31,803	33,089	84,237	119,529	124,179
EDU	FED	3Y70	200689 English Language Acquisition	550 Subsidies Shared Revenue	10,129,969	11,335,097	12,678,860	11,723,148	13,370,777	13,906,950
EDU	FED	3Y80	200639 Rural and Low Income Technical Assistance	550 Subsidies Shared Revenue	2,373,297	2,520,712	2,221,616	3,600,000	3,300,000	3,300,000
EDU	FED	3Z20	200690 State Assessments	510 Purchased Personal Services	6,068,356	9,546,737	16,184,965	11,387,431	11,387,431	11,387,431
EDU	FED	3Z20	200690 State Assessments	520 Supplies and Maintenance	27,196	84,440	111,676	112,569	112,569	112,569
EDU	FED	3Z30	200645 Consolidated Federal Grant Administration	500 Personal Services	6,677,530	7,486,054	8,638,677	8,646,098	7,070,146	7,408,007
EDU	FED	3Z30	200645 Consolidated Federal Grant Administration	510 Purchased Personal Services	2,840,838	4,573,683	4,558,534	4,310,199	660,867	570,272
EDU	FED	3Z30	200645 Consolidated Federal Grant Administration	520 Supplies and Maintenance	3,393,021	5,916,793	11,619,413	6,937,611	7,268,987	7,021,721
EDU	FED	3Z30	200645 Consolidated Federal Grant Administration	550 Subsidies Shared Revenue	39,583	37,434	10,000	6,092	0	0
				FED Total	4,376,955,896	4,418,713,236	4,351,763,600	3,016,883,999	2,411,829,697	2,482,312,184
EDU	GRF	GRF	200321 Operating Expenses	500 Personal Services	10,830,005	10,227,249	9,977,371	10,441,722	9,986,411	10,384,675
EDU	GRF	GRF	200321 Operating Expenses	510 Purchased Personal Services	585,648	597,495	545,860	541,209	751,936	767,490
EDU	GRF	GRF	200321 Operating Expenses	520 Supplies and Maintenance	3,565,257	3,595,426	4,065,381	4,507,269	3,639,643	3,803,301
EDU	GRF	GRF	200321 Operating Expenses	530 Equipment	34,293	1,375	493	2,533	0	0
EDU	GRF	GRF	200321 Operating Expenses	590 Judgments, Settlements & Bonds	0	600,000	692,409	96,000	0	0
EDU	GRF	GRF	200321 Operating Expenses	595 Transfers and Non-Expense	76,798	76,639	96,662	72,267	96,908	98,846
EDU	GRF	GRF	200408 Early Childhood Education	500 Personal Services	1,068,353	1,034,267	1,292,738	0	0	0
EDU	GRF	GRF	200408 Early Childhood Education	510 Purchased Personal Services	100,297	85,326	725,692	0	0	0
EDU	GRF	GRF	200408 Early Childhood Education	520 Supplies and Maintenance	241,184	219,799	438,463	0	0	0
EDU	GRF	GRF	200408 Early Childhood Education	530 Equipment	22,971	0	0	0	0	0
EDU	GRF	GRF	200408 Early Childhood Education	550 Subsidies Shared Revenue	57,903,210	62,699,030	110,266,716	50,000,000	0	0
EDU	GRF	GRF	200416 Career Technical Education Match	500 Personal Services	0	0	0	0	2,265,943	2,383,314
EDU	GRF	GRF	200416 Career Technical Education Match	520 Supplies and Maintenance	0	0	0	0	492,063	509,792
EDU	GRF	GRF	200420 Information Technology Development and Support	500 Personal Services	2,884,567	2,950,745	2,583,677	2,402,720	2,766,097	2,869,995
EDU	GRF	GRF	200420 Information Technology Development and Support	510 Purchased Personal Services	202,891	249,963	107,014	146,795	343,263	351,520
EDU	GRF	GRF	200420 Information Technology Development and Support	520 Supplies and Maintenance	493,265	566,282	1,189,531	1,545,212	737,036	755,676
EDU	GRF	GRF	200420 Information Technology Development and Support	530 Equipment	0	12,723	37,348	5,273	385,083	339,336
EDU	GRF	GRF	200422 School Management Assistance	500 Personal Services	2,101,907	1,972,714	2,244,693	2,050,996	2,717,626	2,839,088
EDU	GRF	GRF	200422 School Management Assistance	510 Purchased Personal Services	6,700	85	39,401	47,000	50,111	51,588
EDU	GRF	GRF	200422 School Management Assistance	520 Supplies and Maintenance	358,788	415,090	585,964	500,004	564,483	583,920
EDU	GRF	GRF	200424 Policy Analysis	500 Personal Services	296,741	317,587	296,881	305,200	345,306	357,312
EDU	GRF	GRF	200424 Policy Analysis	510 Purchased Personal Services	0	485	760	712	1,081	1,103
EDU	GRF	GRF	200424 Policy Analysis	520 Supplies and Maintenance	50,368	60,475	89,391	111,258	68,298	70,130
EDU	GRF	GRF	200424 Policy Analysis	530 Equipment	5,914	0	0	0	0	0
EDU	GRF	GRF	200424 Policy Analysis	595 Transfers and Non-Expense	0	116,405	80,300	82,830	85,315	87,874
EDU	GRF	GRF	200426 Ohio Educational Computer Network	510 Purchased Personal Services	0	17,500	17,500	4,134,432	4,134,432	4,134,432
EDU	GRF	GRF	200426 Ohio Educational Computer Network	520 Supplies and Maintenance	712,148	0	1,424,296	1,066,992	1,066,992	1,066,992
EDU	GRF	GRF	200426 Ohio Educational Computer Network	550 Subsidies Shared Revenue	14,110,839	14,062,448	16,124,507	14,780,917	14,780,917	14,780,917
EDU	GRF	GRF	200426 Ohio Educational Computer Network	595 Transfers and Non-Expense	14,400	14,400	138	11,659	11,659	11,659
EDU	GRF	GRF	200427 Academic Standards	500 Personal Services	3,142,224	3,109,622	3,417,491	3,761,238	4,077,912	4,275,864
EDU	GRF	GRF	200427 Academic Standards	510 Purchased Personal Services	149,516	65,556	63,652	49,185	50,555	52,406
EDU	GRF	GRF	200427 Academic Standards	520 Supplies and Maintenance	690,522	665,534	913,638	775,569	890,443	1,084,263
EDU	GRF	GRF	200427 Academic Standards	530 Equipment	58,022	0	0	0	0	0

BEA-0002 Operating Budget Request - Detail

Agency Bud

Agency	Fund Group	Fund Code	ALI	Account	Actual			Estimate	Request	
					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
EDU	GRF	GRF	200427 Academic Standards	550 Subsidies Shared Revenue	295,507	13,080	11,266	12,008	16,500	16,500
EDU	GRF	GRF	200437 Student Assessment	500 Personal Services	3,438,873	4,196,646	4,358,362	4,233,872	3,950,604	4,119,480
EDU	GRF	GRF	200437 Student Assessment	510 Purchased Personal Services	51,270,724	38,886,121	47,071,387	46,412,705	49,360,144	49,308,111
EDU	GRF	GRF	200437 Student Assessment	520 Supplies and Maintenance	982,037	1,468,255	1,572,233	2,140,704	1,324,396	1,307,520
EDU	GRF	GRF	200437 Student Assessment	530 Equipment	22,474	0	232,967	0	0	0
EDU	GRF	GRF	200437 Student Assessment	550 Subsidies Shared Revenue	1,860,524	1,607,050	1,256,108	1,363,719	1,573,981	1,747,235
EDU	GRF	GRF	200439 Accountability/Report Cards	500 Personal Services	1,272,127	1,471,082	1,261,577	1,181,070	1,232,602	1,294,396
EDU	GRF	GRF	200439 Accountability/Report Cards	510 Purchased Personal Services	4,059,096	3,842,003	3,929,202	4,348,587	5,012,591	4,995,232
EDU	GRF	GRF	200439 Accountability/Report Cards	520 Supplies and Maintenance	422,541	315,104	564,782	763,323	421,747	445,614
EDU	GRF	GRF	200439 Accountability/Report Cards	530 Equipment	26,708	0	0	0	0	0
EDU	GRF	GRF	200439 Accountability/Report Cards	550 Subsidies Shared Revenue	952,500	952,500	882,500	973,020	952,500	952,500
EDU	GRF	GRF	200442 Child Care Licensing	500 Personal Services	1,504,000	1,468,115	1,669,988	0	0	0
EDU	GRF	GRF	200442 Child Care Licensing	510 Purchased Personal Services	240,078	246,224	432,363	0	0	0
EDU	GRF	GRF	200442 Child Care Licensing	520 Supplies and Maintenance	365,968	431,514	804,084	0	0	0
EDU	GRF	GRF	200446 Education Management Information System	500 Personal Services	4,421,406	4,417,462	4,838,327	4,899,106	5,453,331	5,660,791
EDU	GRF	GRF	200446 Education Management Information System	510 Purchased Personal Services	187,531	144,273	43,611	41,360	4,264	4,349
EDU	GRF	GRF	200446 Education Management Information System	520 Supplies and Maintenance	2,375,718	2,593,351	2,967,876	3,266,904	3,230,631	3,490,138
EDU	GRF	GRF	200446 Education Management Information System	530 Equipment	78,067	64,729	0	0	0	0
EDU	GRF	GRF	200446 Education Management Information System	550 Subsidies Shared Revenue	1,063,599	1,147,236	1,457,415	1,229,630	1,370,000	1,370,000
EDU	GRF	GRF	200448 Educator Preparation	500 Personal Services	258,486	249,352	188,000	266,340	247,889	258,391
EDU	GRF	GRF	200448 Educator Preparation	510 Purchased Personal Services	54,548	16,488	(1,743)	3,488	10,200	10,404
EDU	GRF	GRF	200448 Educator Preparation	520 Supplies and Maintenance	69,275	74,043	60,205	174,550	92,904	95,459
EDU	GRF	GRF	200448 Educator Preparation	550 Subsidies Shared Revenue	4,329,942	3,675,407	3,258,101	12,338,622	3,812,500	3,812,500
EDU	GRF	GRF	200455 Community Schools and Choice Programs	500 Personal Services	2,623,189	2,680,011	2,325,206	2,267,954	2,512,050	2,639,724
EDU	GRF	GRF	200455 Community Schools and Choice Programs	510 Purchased Personal Services	414,891	216,524	621,184	1,182,756	1,016,447	941,438
EDU	GRF	GRF	200455 Community Schools and Choice Programs	520 Supplies and Maintenance	739,108	661,360	963,969	781,290	841,668	865,543
EDU	GRF	GRF	200455 Community Schools and Choice Programs	530 Equipment	31,936	0	0	0	0	0
EDU	GRF	GRF	200457 STEM Initiatives	550 Subsidies Shared Revenue	320,000	0	500,000	0	0	0
EDU	GRF	GRF	200465 Education Technology Resources	500 Personal Services	64,877	148,673	141,087	91,690	222,053	229,538
EDU	GRF	GRF	200465 Education Technology Resources	510 Purchased Personal Services	0	5	800	1,350	1,836	1,873
EDU	GRF	GRF	200465 Education Technology Resources	520 Supplies and Maintenance	13,515	22,447	38,622	54,875	55,036	56,460
EDU	GRF	GRF	200465 Education Technology Resources	550 Subsidies Shared Revenue	4,332,347	4,852,863	4,989,816	4,935,085	4,393,903	4,397,354
EDU	GRF	GRF	200478 Industry-Recognized Credentials High School Students	550 Subsidies Shared Revenue	15,415,810	17,518,690	15,999,621	16,000,000	16,000,000	16,000,000
EDU	GRF	GRF	200478 Industry-Recognized Credentials High School Students	595 Transfers and Non-Expense	0	0	379	0	0	0
EDU	GRF	GRF	200492 College Credit Plus - Auxiliary Funding	550 Subsidies Shared Revenue	0	0	0	5,000,000	0	0
EDU	GRF	GRF	200502 Pupil Transportation	520 Supplies and Maintenance	0	146,885	165,325	0	0	0
EDU	GRF	GRF	200502 Pupil Transportation	550 Subsidies Shared Revenue	605,178,506	662,728,093	746,987,191	819,787,000	823,647,000	823,647,000
EDU	GRF	GRF	200505 School Lunch Match	550 Subsidies Shared Revenue	8,963,500	8,963,500	11,368,379	13,163,000	13,163,000	13,163,000
EDU	GRF	GRF	200511 Auxiliary Services	550 Subsidies Shared Revenue	156,052,022	158,189,613	162,864,614	166,853,000	166,853,000	166,853,000
EDU	GRF	GRF	200511 Auxiliary Services	595 Transfers and Non-Expense	5	0	0	0	0	0
EDU	GRF	GRF	200532 Nonpublic Administrative Cost Reimbursement	550 Subsidies Shared Revenue	70,759,968	71,500,744	73,440,062	75,381,000	75,381,000	75,381,000
EDU	GRF	GRF	200540 Special Education Enhancements	510 Purchased Personal Services	0	0	66,310	69,879	69,879	69,879
EDU	GRF	GRF	200540 Special Education Enhancements	550 Subsidies Shared Revenue	160,904,090	177,462,270	187,786,371	190,690,121	190,690,121	190,690,121
EDU	GRF	GRF	200540 Special Education Enhancements	595 Transfers and Non-Expense	5,899,464	8,018,900	7,089,214	8,090,000	8,090,000	8,090,000
EDU	GRF	GRF	200545 Career-Technical Education Enhancements	510 Purchased Personal Services	64,906	749,043	463,590	2,171,391	1,650,000	1,650,000

BEA-0002 Operating Budget Request - Detail

Agency Bud

Agency	Fund Group	Fund Code	ALI	Account	Actual			Estimate	Request	
					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
EDU	GRF	GRF	200545 Career-Technical Education Enhancements	520 Supplies and Maintenance	6,549	14,074	7,732	15,000	15,000	15,000
EDU	GRF	GRF	200545 Career-Technical Education Enhancements	550 Subsidies Shared Revenue	10,263,930	14,407,472	15,925,575	19,049,000	18,809,000	18,809,000
EDU	GRF	GRF	200545 Career-Technical Education Enhancements	595 Transfers and Non-Expense	2,298,293	1,781,787	2,219,694	2,600,000	2,600,000	2,600,000
EDU	GRF	GRF	200550 Foundation Funding - All Students	500 Personal Services	1,801,923	1,827,860	3,052,644	3,643,574	3,746,726	3,948,667
EDU	GRF	GRF	200550 Foundation Funding - All Students	510 Purchased Personal Services	2,000	3,993	16,440	62,476	6,100,918	6,100,936
EDU	GRF	GRF	200550 Foundation Funding - All Students	520 Supplies and Maintenance	349,138	276,730	1,043,317	1,696,723	2,551,709	2,724,040
EDU	GRF	GRF	200550 Foundation Funding - All Students	550 Subsidies Shared Revenue	6,928,066,760	7,113,923,334	7,967,632,690	8,260,197,643	8,257,097,647	8,256,723,357
EDU	GRF	GRF	200550 Foundation Funding - All Students	590 Judgments, Settlements & Bonds	24,826,667	0	0	0	0	0
EDU	GRF	GRF	200550 Foundation Funding - All Students	595 Transfers and Non-Expense	2,622,800	2,075,532	3,258,505	3,896,584	0	0
EDU	GRF	GRF	200566 Literacy Improvement	500 Personal Services	645,133	659,542	1,317,309	1,183,812	0	0
EDU	GRF	GRF	200566 Literacy Improvement	510 Purchased Personal Services	23,661	16,238	89	0	471,750	481,193
EDU	GRF	GRF	200566 Literacy Improvement	520 Supplies and Maintenance	117,906	129,683	131,314	316,188	180,489	182,327
EDU	GRF	GRF	200566 Literacy Improvement	530 Equipment	16,560	0	0	0	0	0
EDU	GRF	GRF	200566 Literacy Improvement	550 Subsidies Shared Revenue	439,042	745,508	369,399	0	975,868	1,007,950
EDU	GRF	GRF	200572 Adult Education Programs	500 Personal Services	453,989	511,155	538,859	514,698	573,142	598,175
EDU	GRF	GRF	200572 Adult Education Programs	510 Purchased Personal Services	91,605	89,354	149,225	180,081	142,229	142,072
EDU	GRF	GRF	200572 Adult Education Programs	520 Supplies and Maintenance	139,887	169,633	200,941	240,592	256,505	259,199
EDU	GRF	GRF	200572 Adult Education Programs	550 Subsidies Shared Revenue	6,750,058	9,204,917	10,087,793	11,238,855	8,876,523	8,866,691
EDU	GRF	GRF	200572 Adult Education Programs	595 Transfers and Non-Expense	4,740	0	200,000	0	0	0
EDU	GRF	GRF	200573 EdChoice Expansion	550 Subsidies Shared Revenue	(53,268)	0	0	0	0	0
EDU	GRF	GRF	200574 Half-Mill Maintenance Equalization	550 Subsidies Shared Revenue	17,301,055	15,146,256	13,657,997	10,358,000	8,559,640	8,203,450
EDU	GRF	GRF	200576 Adaptive Sports Program	550 Subsidies Shared Revenue	250,000	250,000	250,000	250,000	0	0
EDU	GRF	GRF	200597 Education Program Support	550 Subsidies Shared Revenue	3,800,000	3,800,000	9,305,189	8,560,500	0	0
EDU	GRF	GRF	657401 Medicaid in Schools	500 Personal Services	279,456	265,484	256,309	268,996	289,086	296,041
EDU	GRF	GRF	657401 Medicaid in Schools	510 Purchased Personal Services	439	615	0	0	0	0
EDU	GRF	GRF	657401 Medicaid in Schools	520 Supplies and Maintenance	41,924	37,644	63,404	58,004	60,839	62,321
GRF Total					8,211,576,941	8,450,210,688	9,479,672,747	9,811,939,117	9,744,270,361	9,746,246,462
EDU	ISA	1380	200606 Information Technology Development and Support	500 Personal Services	3,492,426	3,573,940	3,566,759	3,408,258	4,242,879	4,409,569
EDU	ISA	1380	200606 Information Technology Development and Support	510 Purchased Personal Services	2,719,138	3,959,532	8,851,603	9,740,533	10,138,195	10,177,053
EDU	ISA	1380	200606 Information Technology Development and Support	520 Supplies and Maintenance	3,754,972	3,750,432	3,320,387	2,890,867	3,738,313	3,784,099
EDU	ISA	1380	200606 Information Technology Development and Support	530 Equipment	57,885	82,174	10,534	71,462	275,000	227,000
EDU	ISA	4R70	200695 Indirect Operational Support	500 Personal Services	6,494,571	6,390,935	6,747,905	7,588,814	7,270,098	7,634,114
EDU	ISA	4R70	200695 Indirect Operational Support	510 Purchased Personal Services	211,023	126,346	225,068	323,349	282,424	289,431
EDU	ISA	4R70	200695 Indirect Operational Support	520 Supplies and Maintenance	1,187,810	1,495,054	2,312,417	3,314,875	2,391,789	2,242,890
EDU	ISA	4V70	200633 Interagency Program Support	500 Personal Services	107,160	0	177,979	138,818	360,515	372,921
EDU	ISA	4V70	200633 Interagency Program Support	510 Purchased Personal Services	1,092,667	1,293,632	1,137,080	2,395,537	1,280,101	1,273,278
EDU	ISA	4V70	200633 Interagency Program Support	520 Supplies and Maintenance	456,463	449,845	145,019	528,561	324,266	324,200
EDU	ISA	4V70	200633 Interagency Program Support	550 Subsidies Shared Revenue	3,875,031	3,789,967	0	1,937,084	1,035,118	1,029,601
ISA Total					23,449,146	24,911,857	26,494,752	32,338,158	31,338,698	31,764,156
EDU	SLF	7017	200602 School Climate Grants	550 Subsidies Shared Revenue	99,639	0	0	0	0	0
EDU	SLF	7017	200611 Education Studies	500 Personal Services	0	43,000	0	0	0	0
EDU	SLF	7017	200611 Education Studies	510 Purchased Personal Services	384,663	892,373	0	132,365	0	0
EDU	SLF	7017	200612 Foundation Funding - All Students	550 Subsidies Shared Revenue	1,264,200,000	1,242,500,000	1,274,945,000	1,323,945,000	1,323,945,000	1,323,945,000
EDU	SLF	7017	200614 Accelerate Great Schools	550 Subsidies Shared Revenue	1,500,000	1,500,000	1,500,000	1,500,000	0	0
EDU	SLF	7017	200631 Quality Community Schools Support	550 Subsidies Shared Revenue	63,907,752	54,000,000	87,586,345	136,500,000	136,500,000	136,500,000

BEA-0002 Operating Budget Request - Detail

Agency Bud

Agency	Fund Group	Fund Code	ALI	Account	Actual			Estimate	Request	
					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
EDU	SLF	7017	200684 Community School Facilities	550 Subsidies Shared Revenue	41,999,999	41,999,999	87,054,890	88,555,000	88,555,000	88,555,000
				SLF Total	1,372,092,053	1,340,935,372	1,451,086,236	1,550,632,365	1,549,000,000	1,549,000,000
				EDU Total	14,519,063,325	14,883,142,980	16,208,801,973	15,369,753,395	14,554,868,323	14,627,853,927

ALI Q&A for 200321 Operating Expenses

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item provides funds for personal services, maintenance and equipment for administrative functions not directly related to one program, such as the Director's office, communications, legal counsel, school funding, policy and legislative affairs, Graduate Success, and some Section leadership. The line item also provides federal MOE requirement for administrative expenses of Child Nutrition grant (CFDA 10.560).

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

This line funds staff across several offices. The primary cost drivers are projected increases in both fiscal years. Generally, this ALI is not a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

This line provides federal MOE requirement for administrative expenses of Child Nutrition grant. A reduction could result in reduced Child Nutrition funds.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is a decrease, compared to FY 25. A portion of this line is moved to a new ALI 200416 to support career-technical education.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

A portion of this line is moved to a new ALI 200416 to support career-technical education.

ALI Q&A for 200408 Early Childhood Education

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not being requested FY26/27. This line item transferred to the Department of Children and Youth.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200416 Career Technical Education Match

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is requested to support DEWs administrative costs for career-technical education and workforce, which constitutes the state match requirement for federal career-technical education funds deposited in Fund 3L90, line item 200621, Career Technical Education Basic Grant. State career-technical education administrative costs was originally established by AM. Sub. H.B. 191 of the 112th G.A., but the use of the line was discontinued in FY 13 and the activity was merged into ALI 200321. As a result of the creation of the Department of Education and Workforce, the Department is requesting to re-establish the line and demonstrate the commitment for Career-Technical Education and Workforce Readiness within the agency.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Much of the line item is used for the state match & maintenance of effort (MOE) is required for administrative expenses on federal Career-Technical Education grant (CFDA 84.048).

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

This ALI provides a dollar-for-dollar state match & maintenance of effort (MOE) required for administrative expenses. Fewer dollars in this ALI will reduce administrative dollars that DEW can use/access from the Federal grant.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is an increase, compared to FY 25. This ALI is not in use. State education administrative costs have been supported through GRF ALI 200321, beginning FY 2014.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200420 Information Technology Development and Support

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This activity includes the development and implementation of enhanced enterprise information technologies for meeting the strategic needs of the agency's business centers, making the Department's information accessible and enhancing the agency's web applications and services. Services used widely within the Department are the focus, such as the Project Management Office and reusable technology services leveraged by other applications (e.g. databases, cloud platforms, OEDS and Application Role Management).

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

The Department has worked to limit increases in this line item. Rather, additional IT expenses are supported through a chargeback mechanism where programs and offices are charged and revenues and activity are part of ALI 200606, Fund 1380. Some IT support - is paid directly from this line and GRF lines that do not have the financial resources to support additional IT expenses can access these funds.

This ALI is not a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is an increase, compared to FY 25. Marginal increases for existing positions and IT costs are included in the request.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200422 School Management Assistance

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This funding supports the Fiscal Analysis and Oversight, Field Services and Transportation functions, which provides technical assistance and professional advice to traditional school districts, community schools and chartered nonpublic schools to ensure the receipt of full and appropriate funding under state laws. The section also provides assistance to ensure school districts remain fiscally solvent. Fiscal consultants and area coordinators provide proactive technical assistance, analysis and training to help school districts understand and take responsibility for their financial situations. A system of progressive interventions and warnings is provided to prevent districts from falling into a state of fiscal emergency.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

This line item primarily supports the cost of staff. No changes in staff are requested. This ALI is not a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is an increase, compared to FY 25. Marginal increases for existing positions and IT costs are included in the request.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200424 Policy Analysis

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item supports two research staff at DEW and a contract with the Ohio Education Research Center.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

The cost of the line item is primarily driven by staff. The ALI program supports a system of administrative, statistical and legislative education information used for policy analysis and provides policy analysis support for all components of the accountability system.

This ALI is not a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is an increase, compared to FY 25. The line supports two full-time position and marginal staff and IT costs.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200426 Ohio Educational Computer Network

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

The line item supports three set-asides: OECN Building Connectivity. This funding helps offset the leasing and support costs for school building connectivity within a district and district connectivity to the Ohio K-12 Network through its Information Technology Center. Funds subsidized connections to 18 information technology center locations, nearly 3,000 district and community school buildings and more than 200 chartered nonpublic schools. The per-building subsidy, together with federal E-Rate funds, helps to offset some of the costs of operating and upgrading school district network connections. Funds also support other activities necessary for connectivity, such as the management and support of the Ohio K-12 Network (owned by OARnet), internet service provider charges of all OECN (Ohio Education Computer Network) districts, Internet2 (a private network that provides educational opportunities between K-12 and universities across the country) and the disaster recovery/remote backup site for the OECN. OECN Information Technology Center (ITC) Operating. This activity directly subsidizes the operating budgets of the information technology centers that provide computer/network support, software products and professional development services to their member districts. The Ohio Education Computer Network consists of 18 information technology center locations and seven large urban districts that act as their own information technology center.

OECN State Software Support. This activity supports the development and maintenance of administrative software school districts use for accounting, payroll, scheduling, grade reporting and fixed asset management.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

The line item supports payments to ORNET and Information Technology Centers. The building connectivity funds are provided on a per-building basis. ITC Operating Subsidy - funds are provided on a per-pupil basis, tied to core services provided to schools and districts. Grants to MCOECN support the state software payments. This ALI is almost entirely a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY26/27 request is flat to FY25, which allows for additional cybersecurity work once middle-mile upgrades have been completed.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200427 Academic Standards

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This funding supports the functions of the Office of Academic Success and a portion of the Office of Literacy Achievement to provide technical support to stakeholders in the application of Ohio's Learning Standards for effective instructional practice. Professional development programs and other tools are developed to provide teachers with a better understanding of the content they teach and to share strategies that improve instructional delivery. Ohio's Learning Standards are internet-based for easy access and used by educators seeking information about the standards, including the skills expected of students to demonstrate mastery of the various topics at different grade levels. These tools, along with professional development on integrating technology into instruction, will provide education professionals the support and understanding they need to implement Ohio's Learning Standards.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

The primary cost in this line is staff and related expenses. The needs various content areas, the standards revisions process, and the work to support schools and districts drives costs in this ALI. This ALI is not a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is an increase, compared to FY 25, based on projected marginal staff and IT increases.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

During the current biennium, four gifted staff members previously funded from federal IDEA funds were shifted to this line. The Department determined it was questionable as to the appropriateness of funding these staff from that federal source and shifted the expense to the GRF line. As a result, larger than projected growth is projected line.

ALI Q&A for 200437 Student Assessment

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This funding supports the Office Assessment for administration of the assessments and corresponding assessment contracts. This work includes development, production, distribution, collection, scoring and reporting of assessments.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

This ALI is used in conjunction with Fund 3Z20 State Assessments, ALI 200690 State Assessments.
The ALI is not a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is an increase, compared to FY 25, based on projected growth of assessment contracts, as well as staff, IT, and projected marginal staff and IT increases.

The other changes in the line support marginal increases for existing positions and IT costs.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

The Department anticipates a request for the OBM Director to transfer appropriation authority from ALI 200502 into 200437 to cover the projected cost of the assessment system. The Department will provide OBM with a detailed breakdown of costs driving the needed increase.

ALI Q&A for 200439 Accountability/Report Cards

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

The line supported costs, including funding and expenditure accountability reports, the development and maintenance of teacher value-added reports, the teacher-student linkage/roster verification process, and a performance management section on DEW's website. Funds also provide training for district and regional specialists and district educators in the use of value-added progress dimension and in the use of data as it relates to improving student achievement.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

The largest cost within the line item is a contract with SAS, followed by staff and related IT expenses. Costs are determined by the development and distribution of local and state report cards. This GRF line is not a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is an increase, compared to FY 25. Marginal increases for existing positions and IT costs are included in the request.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200442 Child Care Licensing

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not being requested in FYs 26/27. This line item transferred to the Department of Children and Youth.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200446 Education Management Information System

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item supports collection and reporting of student, staff, and financial data through the Education Management Information System (EMIS), including development and maintenance of a uniform set of data definitions and a data warehouse.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

The largest part of the line supports staff, IT, and related expenses based on the requirements of the EMIS system and the need to support schools and districts with data reporting. A portion of funding from line item is distributed to 18 information technology centers (ITCs) on a per pupil basis to assist them with costs relating to collecting, processing, storing, and transferring data for the effective operation of EMIS. Funds are also earmarked to support grants to ITCs to provide professional development opportunities to district and school personnel related to EMIS (EMIS Alliance Grants).

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

FY 26/27 is an increase, compared to FY 25. The primary increase is for marginal increases for existing positions and IT costs.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200448 Educator Preparation

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

Provides funding limited state support for Ohio's State System of Support for districts and schools implementing school improvement processes. In FY24/FY25 it also supports several legislative earmarks (Teach for America, FASTER, PAST Foundation, and SmartOhio Financial Literacy). The line also supports grants to schools and colleges for the CC+ Teacher Credential Grant and the Military Veteran Educator Program.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

The line is primarily subsidy, supporting legislatively directed earmarks. A small part of the line includes staff supporting school improvement initiatives.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

FY 2026/27 request is reduced, compared to FY 25. This assumes discontinued funding for the CC+ teacher credential grant, as well as the earmarks for the PAST Foundation and Financial Literacy earmarks. Marginal increases for existing positions and IT costs are assumed.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200455 Community Schools and Choice Programs

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item is used for DEW's costs related to administration of school choice programs - which include community schools, nonpublic schools, and scholarship providers. This also includes oversight and evaluation of community school sponsors. This line funds the Office of Community Schools and a portion of the nonpublic office.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

This line is primarily funding staff. The staffing needs in the office have increased as the responsibility to verify EdChoice eligibility has shifted from schools to the Department. The expansion of EdChoice, generally, along with the other scholarship programs has also driven the costs of this line item. Finally, on the Community School, the cost of sponsor evaluation contracts (and the cycle of sponsor evaluations) has future cost pressures in this line-item. This line is not a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

This line, along with the set-aside in 200550 supports the nonpublic office. Reductions in this line in the last budget, as well as a cap in administrative funds in 200550 have created challenges to sufficiently staff and fund the offices.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is increased, compared to FY 25. Marginal increases for existing positions and IT costs. Other expenses in support of school choice and scholarship administration absorbed within ALI 200550.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200457 STEM Initiatives

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not requested in FYs 26/27. The line is used by the General Assembly for legislative earmarks.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200465 Education Technology Resources

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item provides grants to educational television stations working with education technology centers (EdTechs) to provide public schools with instructional resources and services. This line item is used also to fund INFOhio Network library-related services. Lastly, this line item is used to administer the federal E-Rate program.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

The line is primary directed subsidy to EdTechs (public television stations) and INFOhio. INFOhio delivers these resources cost effectively by participating in the Libraries Connect Ohio partnership, a digital content buying consortium composed of Ohio public libraries, university libraries, school libraries and the State Library of Ohio.

The line item also supports two Education Technology staff and additional grants to ITCs.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is less than FY25. A grant to MCOECN for disaster recovery is moved to ALI 200426 in FY26/FY27.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200478 Industry-Recognized Credentials High School Students

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item includes two initiatives.

1. Credential Reimbursement - funds are used to reimburse career technical centers, local school districts and community schools for students to earn approved industry-recognized credentials during their high school career or within six months after graduating. Reimbursement payments are aligned with Ohio's in-demand career fields.
2. Innovative Workforce Incentive Program (IWIP). The activity incentivizes career-technical centers, local school district and community schools to support students to earn credentials from a specific subset of the approved industry-recognized credential list. This list, created by the Governor's Office and Governor's Office of Workforce Transformation, promotes credentials in key career fields of high demand and high need. Each credential generates \$1,250.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Disbursements in the line item are based on the number of credentials earned. In FY24, the Department prorated payments within the line. This is expected again in FY25.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

The line is part of the CTE maintenance of effort (MOE) calculation that includes funds from GRF lines 200545 and 200550.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is flat, compared to FY25.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

The Department will provide OBM with the expected cost of fully funding the program in FY26 and FY27.

ALI Q&A for 200502 Pupil Transportation

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item subsidizes school districts, community schools, and county boards of developmental disabilities for the operating costs of transporting public and nonpublic school students to and from school for both regular and special education transportation. Funding for transporting special education students is determined based on prior year expenses incurred by each entity, applied to a state share. Funding for regular transportation expenses is part of the larger funding formula. The allocation of funds uses a formula that uses prior year average costs per rider and mile and applies these costs against current year ridership or miles driven to determine funding levels. This line-item also funds bus driver training.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

The cost of special education transportation and the number of regular school bus riders are the primary drivers of the line items. In FY24 and FY25, the cost of the regular transportation formula was less than projected, but the special education transportation payments were prorated to stay within the set-aside underspending in the line allowed the Department to transfer funds to ALI 200550 to meet the needs of the funding formula, as well as 200437, to meet the needs of Ohio's assessment system. The reimbursement for special education student transport is directed by ORC 3317.024. Funding for school district transportation of public and non-public students is directed by ORC 3317.0212. Several ESCs and a JVSD provide regional bus driver training.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

The school funding formula is paid from GRF ALIs 200502, 200540, 200550, Non GRF ALI 200604, Non GRF ALI 200491, and SLF ALI 200612. Changes to school funding formula impact funding needs in each of these five line-items. This ALI is used for federal IDEA funds. The MOE requirement is that a State may not reduce the amount of State financial support for special education and related services for children with disabilities (or State financial support otherwise made available because of the excess costs of educating those children) below the amount of State financial support provided for the preceding fiscal year. The set-aside for special education transportation is used to meet Ohio's MOE requirement.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is flat, compared to FY 25.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

The needs of the line item will change based on changes to the school funding formula in FY26 and FY27.

ALI Q&A for 200505 School Lunch Match

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item is used to match federal funds deposited in Fund 3L60 line item 200617, Federal School Lunch. School districts use these funds for food service operations to lower the cost of lunches provided to students. A portion of this line item may also be used to partially reimburse school buildings within school districts that are required to have a school breakfast program. Beginning in FY24, the line was also used to cover the cost students would otherwise be required to pay for the cost of reduced-price meals with an additional \$4.4 million in funding each year.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

The funds are distributed based on the number of lunches and breakfast served by local schools and districts.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

Changes to appropriation levels for this ALI would significantly impact our ability to meet a match requirement for USDA child nutrition programs (Fund 3L60 line item 200617). Funds are distributed by the Office of Child Nutrition to meet federal match requirements. Federal match requirements are outlined in 20 U.S.C. 2321. Each school year, the amount of State revenues appropriated or used specifically by the State for program purposes shall not be less than 30 percent of the funds received by such State under section 4 of the National School Lunch Act during the school year beginning July 1, 1980; provided that, the State revenues derived from the operation of such programs and State revenues expended for salaries and administrative expenses of such programs at the State level are not considered in this computation. However, if the per capita income of any State is less than the per capita income of the United States, the matching requirements so computed shall be decreased by the percentage by which the State per capita income is below the per capita income of the United States. If, in any school year, a State fails to meet the State revenue matching requirement, as prescribed in paragraph (a) of this section, the general cash assistance funds utilized by the State during that school year shall be subject to recall by and repayment to FNS. Entire line is used for the match and represents 100% of the match requirement. USDA child nutrition programs, and specifically, the National School Lunch program 20 U.S.C. 2321 rely on funding in this line item. (Fund 3L60, line item 200617).

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is flat, compared to FY 25.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200511 Auxiliary Services

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line supports programs and services at chartered nonpublic schools. These moneys may be used for the purchase of secular textbooks; instructional equipment, including computers and media content; health services; guidance, counseling, and social work services; remedial services; programs for children with disabilities or for gifted children; and mobile units used in the provision of certain services; among other purposes. Moneys may not be expended for any religious activities. Beginning in FY22, chartered nonpublic schools (religious and non-religious) were permitted to receive these funds directly. Funds are also set aside for payment of the College Credit Plus Program for nonpublic students.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Generally, this line, along with line item 200532, have increased at the same percentage increase provided in line item 200550.

Funding is provided on a per pupil basis, based on the number of nonpublic students reported each year, divided by the appropriation available in each year. The FY24 per pupil payment for Auxiliary Services was \$931.72.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is flat, compared to FY25.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200532 Nonpublic Administrative Cost Reimbursement

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item reimburses chartered nonpublic schools for the mandated administrative and clerical costs incurred during the previous year. Mandated activities include the preparation, filing, and maintenance of forms, reports, or records related to state chartering or approval of the school, pupil attendance, transportation of pupils, teacher certification and licensure, and other education-related data. Uncodified law caps the reimbursement payments at \$475 per pupil in FY 2024 and FY 2025, notwithstanding the \$360 maximum reimbursement rate in the Revised Code. Reimbursement payments are the lesser of mandated service costs and the amount based on the maximum reimbursement rate. The FY24 per pupil payment for administrative cost reimbursement maximum was \$439.63.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Generally, this line, along with 200511, have increased at the same percentage increase provided in 200550.

Chartered nonpublic schools are reimbursed for mandated administrative and clerical costs incurred in accordance with ORC 3317.063. The calculation is based on a per pupil basis and the available appropriation.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is flat, compared to FY25.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200540 Special Education Enhancements

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line primarily funds preschool special education and related services at school districts, educational service centers, and county boards of developmental disabilities, and special education, and related services for school-aged students at county boards of developmental disabilities and state institutions. This line also funds school psychology interns, parent mentoring programs, matching dollars for the Opportunities for Ohioans with Disabilities Agency (OOD) to draw down federal funding for vocational rehabilitation services, and secondary transition services.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

The school funding formula is paid out of GRF ALIs 200502, 200540, 200550, Non-GRF ALI 200604, Non-GRF ALI 200491 and SLF ALI 200612. Changes to the school funding formula impact funding needs in each of the five ALIs. The entire line item is used to meet Ohio's MOE requirement. The MOE requirement is that a State may not reduce the amount of State financial support for special education and related services for children with disabilities (or State financial support otherwise made available because of the excess costs of educating those children) below the amount of State financial support provided for the preceding fiscal year. Additionally, the special education component of the larger school funding formula for traditional districts and JVSDs, along with special education transportation in ALI 200502, and the GRF appropriations for the Ohio School for the Deaf and Ohio State School for the Blind is used to meet MOE. Attached is the MOE form used to report this information to state and federal auditors.

Yes, this ALI is a passthrough. Preschool special education and funding for County Board of Developmental Disabilities (CBDD) school aged special education is paid according to ORC 3317 (3317.0213 and 3317.20), which outlines the funding formula. Note: The Department is prorating funding for preschool special education in FY25 at 92.6%. While not part of the larger school funding formula, CBDD funding and preschool special education funding are considered part of the funding formula. Additionally, uncodified law directs sending \$6.5M to Opportunities for Ohioans with Disabilities (OOD) each year. The parent mentor and school psych intern grants are provided to schools and districts based on requests for funding and historical allocations.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

DEW and OOD have an MOU where DEW sends \$6.5M from this line-item to OOD. The transferred funds are used by the Opportunities for Ohioans with Disabilities Agency as state matching funds to draw down available federal funding for vocational rehabilitation services.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is flat, compared to FY25.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

The needs of the line item will change based on changes to the school funding formula in FY26 and FY27.

ALI Q&A for 200540 Special Education Enhancements

ALI Q&A for 200545 Career-Technical Education Enhancements

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item supports various career-technical education programs and initiatives, including tech prep expansion grants, career-technical education at state institutions, the agriculture 5th Quarter Project, career planning and reporting through the Ohio Means Jobs website. The line also supports the Career-Awareness and Exploration portion of the school funding formula. Finally, the line supports two legislative earmarks (Ohio Code-Scholar Pilot Program and the Ohio ProStart School Restaurant Program).

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Except for the Ohio Means Jobs K-12 portal (contractual relationship), the remaining set-asides are grants out to local schools and districts. Tech prep program expansion - subsidy to regional tech prep centers. Career-technical education at state institutions - subsidy to OSB/OSD/DYS/DRC. Agriculture 5th Quarter Project - competitive grant process. Career-Awareness and Exploration funds Career Technical Planning districts on a per-student basis.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

This line is used for federal MOE requirements. Career and Technical Education (Perkins) Fund 3L90, ALI 200621. Level of Effort requirements for Perkins: The State and its subrecipients may use funds for career and technical education activities that shall supplement, and shall not supplant, non-Federal funds expended to carry out career and technical education activities and tech-prep activities. MOE is from the entire line item, less legislative earmarks. Additionally, the CTE component of the traditional district foundation formula, and the entirety of the JVSD formula in ALI 200550 is used meet the MOE requirement.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is a decrease, compared to FY25 with the removal of a legislative earmark. Otherwise, funding levels are held flat.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200550 Foundation Funding - All Students

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item, combined with 200502, Pupil Transportation, 200540, Special Education Enhancements, 200604, Foundation Funding – All Students (Non-GRF), 200419, Public and Nonpublic Education (Non-GRF) and 200612, Foundation Funding (Lottery), is the main source of state foundation payments to schools and districts in the state. Allocations are based on the school foundation formulas. The amounts paid to each entity and program through the foundation formula have been determined primarily under Chapter 3317. of Revised Code. In addition to foundation funding for school districts, moneys in this line item include funding for scholarship program (Ed Choice, EdChoice Expansion, Jon Peterson, Cleveland, and Autism Scholarships), educational service centers, College Credit Plus for home schooled students, the private treatment facility pilot project, administrative funds for school choice programs, and DEW duties related to academic distress commissions, and a number of other small set-asides.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

This line item is almost entirely passthrough. Funds distributed as outlined in uncodified law and under ORC 3317.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

The school funding formula is paid out of GRF ALIs 200502, 200540, 200550, Non-GRF ALI 200604, Non-GRF ALI 200491, and SLF ALI 200612. Changes to school funding formula impact funding needs in each of these five line-items.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is flat, compared to FY 25. Note – the department is requesting an increase within the line to support additional costs associated with the administration of the scholarship program and the school funding programs.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

The needs of the line item will change based on changes to the school funding formula in FY26 and FY27.

ALI Q&A for 200566 Literacy Improvement

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item supports the Office of Literacy Achievement and the work supporting implementation of the Science of Reading. In addition, the line supports a limited number of regional literacy personnel at Educational Service Centers.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

The line item primarily supports the cost of staff in the Office of Literacy Achievement. The administrative support was split between 200566 and non-GRF ALI 2006A4. To ensure continued support of the Science of Reading and Ohio's plan to raise literacy achievement, increased funding is needed in this line to maintain the work of the agency.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

Spending in 5AQ1/2006A4 are related to spending in this line item. To the extent additional resources are provided in fund 5AQ1, less support is needed in this line.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is an increase, compared to FY 25. Marginal increases for existing positions and IT costs are included in the request.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200572 Adult Education Programs

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item supports various programs that assist individuals that dropped out of school to obtain a high school diploma or equivalence certificate. These programs include (1) the Adult Diploma Program, which offers such adults a pathway to obtain a state-issued high school diploma as well as an industry-recognized credential in an in-demand field, (2) the Adult 22+ High School Diploma Program, which provides a locally issued high school diploma, and (3) a program that provides vouchers to lower the cost of high school equivalency exams for first-time test takers. A portion of item 200572 may be also used for program administration, technical assistance, support, research, and evaluation of adult education programs.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Support needs are based on program demands.

This ALI is a passthrough. ORC 3313.902 and Am. Sub. H. B. No. 33, 135th G.A., outlines the funding for ADULT DIPLOMA. While some funds are maintained at DEW for administrative oversight, most funds are distributed via subsidy.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is an increase, compared to FY 25. The increase supports projected staff and IT expenses.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200573 EdChoice Expansion

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item has no FY26/27 appropriation requested. Funding for this program moved to the Foundation Funding line items 200550, 200604, and 200612 in FY 2022.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200574 Half-Mill Maintenance Equalization

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item equalizes the half-mill levy that school districts participating in the Facilities Construction Commission's School Building Assistance Program are required to levy to help pay for the maintenance costs of their state-assisted buildings. Districts with per-pupil valuations that are less than the state average receive funds to equalize this half-mill levy to the state average. Funding can be used only to maintain school buildings constructed with state assistance.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

The program is driven by school districts participating.
This ALI is a passthrough. ORC Section 3318.18 outlines the distribution process and allocations for the statewide average valuation per pupil. All funds in this line item are distributed to local school districts.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is a decrease, compared to FY 25. As more districts reach the end of the statutory agreements, the number of schools supported by the line, and the cost of the program will continue to decrease.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200576 Adaptive Sports Program

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not requested in FYs 26/27. The line is used by the General Assembly for legislative earmarks.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200597 Education Program Support

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not requested in FYs 26/27. The line is used by the General Assembly for legislative earmarks.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200903 Property Tax Reimbursement - Education

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item is used to reimburse school districts for losses incurred as a result of the 10% and 2.5% rollback reductions in real property taxes and as a result of the homestead exemption reduction in real property taxes.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Payments to local school districts are made based on certifications from the Ohio Department of Taxation. ORC 319.302, 323.151 through 323.157, and 5705.2110 describes the calculation.

This revenue distribution is a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

The FY 24/25 request is flat, compared to FY 23. Ohio Department of Taxation will provide estimates of property tax reimbursement payments.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

EDU is not requesting appropriation, per OBM analyst instructions.#

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 657401 Medicaid in Schools

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item allows DEW to administer the Medicaid in Schools Program. The Medicaid in Schools Program provides districts with reimbursement for services to Medicaid-eligible students, including the costs of enrolling eligible children in the Medicaid Program and assisting children who are already enrolled to access the benefits available to them. DEW also provides technical assistance and program monitoring to verify federal program mandates and assure compliance and accountability.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

The line primarily supports two staff positions. This GRF line is not a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is an increase, compared to FY 25. The increase is based on the increased cost of staff funded from the line item.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200492 College Credit Plus - Auxiliary Funding

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

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2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 4520 Fees and Gifts

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

ORC 3314.074; Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Controlling Board on April 13, 1972).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

Revenues are largely dependent on specific and isolated events. A large source of revenue is from the OTEC (Ohio Educational Tech Conference). This is an annual conference. This is a fee-based conference. This conference was previously held by ODHE (Higher Ed.) and transferred to DEW in FY23. Revenue and appropriation needs are expected to be flat for FY26 and FY27.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a dedicated purpose fund; revenues are largely dependent on specific and isolated events.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

Expenditures are driven by the revenues deposited into the fund. Deposits lead to expenditures. Any cash in the fund should be residual.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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ALI Q&A for 200638 Charges and Reimbursements

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item is primarily used to support expenditures associated with the Ohio Education Technology Conference. Additionally, the fund is used to redistribute assets of permanently closed community schools to the students' resident school districts after the retirement funds of employees of the school, and private creditors are paid the compensation due them. However, because of changes to the school funding formula in FY22, funds returned by community schools that close after FY22 are deposited into the GRF.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

The line item primarily supports the cost associated with the OETC, which are contractual and related expenses.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is a flat, compared to FY 25. Alignment to expected spending and the continuation of the OETC.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 4L20 Teacher Certification

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

This Fund is not in FY26/27 budget request. Fund transferred to SBE.

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

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3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

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4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

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5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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ALI Q&A for 200681 Teacher Certification and Licensure

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not being requested in FYs 26/27. This fund and line item was transferred to the State Board of Education in FY24 because of educational governance changes included in HB33.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 5980 Auxiliary Services Mobile Units

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

ORC 3317.064; Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Am. Sub. H.B. 238 of the 116th G.A.).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

Funds from the Auxiliary Services Personnel Unemployment Compensation Fund are transferred into the fund. This has not occurred since FY13. Assuming no revenues moving forward. Appropriation needs are flat.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a dedicated purpose fund; revenue occurs (if funds are available to transfer) once each fiscal year. The budget assumes no additional revenues.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

DEW will spend down the cash balance in the fund. If no cash exists in the fund, DEW will not be able to pay subsidy request from school districts.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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ALI Q&A for 200659 Auxiliary Services Reimbursement

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item is used to relocate, replace, or repair mobile units used in providing auxiliary services to chartered nonpublic schools, fund early retirement or severance pay for employees paid from auxiliary services funding, and support College Credit Plus tuition payments for non-public schools.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

This dedicated purpose line is a passthrough. Funds are provided on a reimbursement basis in accordance with ORC 3317.064.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 is flat, compared to FY 25. Please note, there is no mechanism for the Department to receive additional revenue into the fund. Appropriation is based on existing cash in the fund.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 5AD1 Career-Technical Education Equipment

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

This Fund is not in FY26/27 budget request.

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

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3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

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4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

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5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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ALI Q&A for 2006A2 Career-Technical Education Equipment

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not being requested in FYs 26/27. The Department will encumber any funds that remain at the end of FY25 to support program expenses through FY27.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 5AQ1 Literacy Improvement

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Sections 265.10 and 265.330 of H.B. 33 of the 135th G.A.

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

Dedicated Purpose Fund Group: Cash transfers of (1) \$160.1 million from the FY 2023 GRF ending balance and (2) \$11.0 million in FY 2024 from the School District Solvency Assistance Fund (Fund 5H30).

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a dedicated purpose fund; revenue appears when deposits of cash are deposited into the fund.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

There is no targeted ending cash balance.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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ALI Q&A for 2006A4 Literacy Improvement

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

Sections 265.10 and 265.330 of H.B. 33 of the 135th G.A. Dedicated Purpose Fund Group: Cash transfers of (1) \$160.1 million from the FY 2023 GRF ending balance and (2) \$11.0 million in FY 2024 from the School District Solvency Assistance Fund (Fund 5H30).

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

This line item is used in conjunction with GRF line item 200566, Literacy Improvement, to (1) supports funding for literacy coaches, and (2) support activities to bolster early literacy activities and all students' reading success.

DEW may use a portion of the funds allocated for (2) for administration, technical assistance, research, monitoring, and evaluation. Line item 2006A4 provides the bulk of support for these purposes in FY 2024 and FY 2025. Prior to FY 2024, the activities described in (2) were supported by GRF line item 200566.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

This request is a decrease. It only contains appropriations for Literacy Coaches and Literacy Improvement Support Activities. Other Set-asides previously in the ALI are removed.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 5AR1 Feminine Hygiene Products

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

This Fund is not in FY26/27 budget request.

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

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3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

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4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

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5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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ALI Q&A for 2006A5 Feminine Hygiene Products

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not being requested in FYs 26/27.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 5CV1 Coronavirus Relief Fund

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

This Fund is not in FY26/27 budget request.

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

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3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

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4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

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5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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ALI Q&A for 200632 Coronavirus Relief - Rural and Small Town School Districts

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not requested in FYs 26/27. Federal COVID relief funding last disbursed in FY22.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200642 Coronavirus Relief - Suburban School Districts

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not requested in FYs 26/27. Federal COVID relief funding last disbursed in FY22.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200643 Coronavirus Relief - Urban School Districts

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not requested in FYs 26/27. Federal COVID relief funding last disbursed in FY22.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200647 Coronavirus Relief - School Connectivity

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not requested in FYs 26/27. Federal COVID relief funding last disbursed in FY22.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200650 Coronavirus Relief - Other Education Entities

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not requested in FYs 26/27. Federal COVID relief funding last disbursed in FY22.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 5H30 School District Solvency Assist

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

ORC 3316.20; Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Am. Sub. H.B. 650 of the 122nd G.A.).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

Funds deposited into this fund are primary comprised of revenues from local school districts who repay their solvency assistance advances through a reduction of their subsidies from GRF.

Revenues only occur when schools are repaying solvency assistance funds. Appropriation need is flat.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a dedicated purpose fund; revenue is based on the amount of solvency assistance awards made in prior two years and if any of the districts awarded solvency assistance advances are granted alternative repayment schedules. When districts are repaying solvency assistance advances the repayment occurs equally over the course of the fiscal year.

DEW will receive revenue in this Fund (\$5,379,000) in both FY25 and FY26. No revenue is expected in FY27. One district received assistance, \$10,758,000 in FY24, and funds are being recovered in FY25/26.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

DEW does not have a target cash balance but requires sufficient cash in the event school districts require solvency assistance.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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ALI Q&A for 200687 School District Solvency Assistance

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item supports solvency assistance account for schools in fiscal emergency and catastrophic expenditures account used to make grants to districts for unforeseen catastrophic events. Advances made to districts from the solvency assistance account must be repaid. Grants from catastrophic expenditures account do not need to be repaid, unless reimbursed by a third party. Mt. Healthy City School District (Hamilton County) received approximately \$11 million in solvency assistance in FY24, and may require additional solvency assistance in FY25. Prior to Mt. Healthy, the last disbursement from the solvency assistance account was in 2016. The last disbursement from the catastrophic expenditures account was in 2010.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

The fiscal instability of schools and districts (fiscal emergency and insolvency) will create a need to access this fund. The more fiscally secure school districts are the less likely this fund will be used. This line is only used when a school district is facing a current year deficit.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26 request is flat compared to FY25, and a decrease compared to FY24. To the extent that schools require solvency assistance, the Controlling Board is required to approve the request and can modify the appropriation at the same time.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 5KX0 Ohio School Sponsorship Prog

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

ORC 3314.029; Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Controlling Board on November 14, 2011).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

The fund is supported by sponsorship fees, up to 3%, of each community school's operating revenue. Revenue is based on the number of community schools the Office of Sponsorship sponsors. The number of schools increased, and revenue will increase. Estimates are based on a 3% sponsorship fee. It is anticipated the office will continue sponsoring additional community schools. Revenue estimates and appropriation needs for FY26/27 are expected to increase.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a dedicated purpose fund; revenue is received monthly during the processing of monthly community school foundation payments.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

Program operations are aligned to the revenue received. There is a sufficient cash balance to meet existing obligations. Activities will increase or decrease depending on the number of schools sponsored.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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ALI Q&A for 200691 Ohio School Sponsorship Program

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item supports DEW's administrative duties for sponsoring certain community schools under the Ohio School Sponsorship Program. Additional schools may be added to the Office of School Sponsorship's portfolio if other sponsors lose their ability to sponsor.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

The fund receives revenue from ALI 200550 through sponsor fees. Up to 3% of each sponsored school's state foundation funding is paid to the Office of School Sponsorship. This direct purpose line is not a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is an increase, compared to FY 25. This is a result of program need, available cash, and the sponsorship of additional schools by the Department.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 5MM0 Child Nutrition Refunds

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by the Controlling Board on October 29, 2012).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

Child Nutrition grant refunds returned by program sponsors after the federal fiscal year ends as well as funds received due to audit findings. Fluctuation depends on refunds returned by program sponsors after the federal fiscal year ends as well as funds received due to audit findings. Revenues and appropriation needs are flat for FY26/27.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a dedicated purpose fund; revenues are received from school districts for refunds that must be made to the federal government. Revenues are not predictable and received following audit findings or close-out and reconciliation process of an annual food service award. Disbursements are not made without having received corresponding revenue.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

There is not a target ending cash balance, but all the funds will need to be returned to the US Department of Agriculture.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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ALI Q&A for 200677 Child Nutrition Refunds

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

Line item used to repay USDA for child nutrition grant funds returned by program sponsors after a federal fiscal year ends and for making repayments to USDA for funds received due to audit findings. Prior to creation of this item in FY 2013, repayments were paid from line items 200617, Federal School Lunch, 200618, Federal School Breakfast, and 200619, Child/Adult Food Programs.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Costs are determined by the amount of grant funds received back at DEW and returned to USDE. The dedicated purposes line is not a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is flat, compared to FY 25. Based on expected spending.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 5U20 National Education Statistics

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Controlling Board on May 6, 2002).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

The U.S. Department of Education deposits cash into the fund two times per year (July and January). National Center for Education Statistics (NCES) provides the funding. This is not a grant, but rather a funding mandate. A contract between DEW and USDE is in place with DEW acting as a vendor to USDE.

National Center for Education Statistics (NCES) provides the funding. Revenue and appropriation needs are expected to be flat.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a dedicated purpose fund; revenue appears when the U.S. DOE deposits cash into the fund two times per year (July and January). National Center for Education Statistics (NCES) provides the funding.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

Activity occurs when funds are deposited. There is not a targeted ending cash balance.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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ALI Q&A for 200685 National Education Statistics

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item funds the position of National Assessment of Educational Progress (NAEP) state administrator as well as other specific data collection tasks associated with NAEP. The state administrator position provides technical assistance to state and local education agencies on the collection of education statistics. The federal Elementary and Secondary Education Act requires states to participate in the NAEP. Funds are distributed by the National Center for Education Statistics (NCES), an arm of the U.S. Department of Education, through grants for state participation in the National Forum on Education Statistics.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

This line item supports one staff member at DEW. This line is not a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is flat, compared to FY 25. Alignment to expected spending.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 5VS0 Foundation Funding - All Students

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. Distribute amounts are calculated per O.R.C. Sections 3314.088, 3317.0219, 3317.163, and 3326.42.

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

GRF Cash Transfer. Cash transfers are directed by uncodified law. Appropriation needs are expected to be flat.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a dedicated purpose fund; cash transfers occur annually.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

There is no targeted ending cash balance.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

Yes. H.B. 33 permits OBM to transfer cash from the GRF to Fund 5VS0.

ALI Q&A for 200604 Foundation Funding - All Students

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

Beginning in FY22, the line item supports the Student Wellness and Success Funding and DPIA components of the larger school funding formula.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

This ALI is a passthrough. Funding is provided to traditional districts, JVSs, community schools, and STEM schools in accordance with state foundation funding formulas in ORC 3317.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

This line is used in combination with GRF ALIs 200502, 200540, and 200550, LOT ALI 200612, and Non-GRF ALI 200491.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

FY 26/27 funding is flat, compared to FY 25.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 5VU0 SCHOOL BUS PURCHASE

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

This Fund is not in FY26/27 budget request.

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

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3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

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4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

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5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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ALI Q&A for 200663 School Bus Purchase

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not being requested in FYs 26/27. Funds were last provided in FY23, and schools and districts have until 9/30/25 to spend previously awarded funds.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 5Y00 Sports Gaming Profits Education Fund

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

R.C. 3317.022 and 5753.031; Sections 265.10 and 265.407 of H.B. 33 of 135th G.A.

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

Dedicated Purpose Fund Group: 98% of the sports gaming receipts tax and sports gaming proprietor license fees deposited in the Sports Gaming Revenue Fund after reimbursing the Department of Taxation for expenses incurred in administering the tax.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

Quarterly cash transfers are executed by the Department of Taxation.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

There is no targeted ending cash balance.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

A cash transfer is needed to support on-going funding for this program.

ALI Q&A for 200491 Public and Nonpublic Education Support

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

Revenue from sports gaming is deposited into the fund, and the line item supports foundation funding payments to public schools and scholarship payments to families attending nonpublic schools and programs.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

This line item is used in conjunction with GRF (line item 200550), Foundation Funding - All Students, Fund 5VS0 (line item 200604), Foundation Funding - All Students (DPF), and Fund 7017 (line item 200612), Foundation Funding - All Students (Lottery), to distribute state foundation aid to schools.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

Revenue estimates are developed external to DEW.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is flat, compared to FY25.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 6200 Educational Grants

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Am. Sub. HB 282 of the 123rd GA).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

Fund receives miscellaneous education grants from private sources. Revenue is dependent on the number and amount of grants received. DEWs appropriation needs are reduced to align with anticipated spending. In FY24 DEW lapsed \$450,000.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a dedicated purpose fund; revenue is received based on the number of grants and the specific requirements of each award.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

There is no ending cash balance target for this fund. Activity only occurs with grant revenue.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 6200 - Educational Grants

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
Wallace Foundation	NA	200615			Wallace Foundation Grant is awarded to Columbus Public City Schools. Department of Education receive revenue from Columbus Public City Schools when reimbursements are claimed.	One time	

ALI Q&A for 200615 Educational Improvement Grants

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI includes grants from private foundations for educational support, the nature of which varies year-to-year. Currently, the Department is transacting against a grant from the Wallace foundation. There is also a small amount of cash that remains in the fund following a cash transfer included in a previous budget. The Department expects to exhaust that cash over the next two years.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

As noted above, there are various grants managed within this ALI. Cost supported will vary year-to-year. Occasionally, the fund includes grants that require distribution to local schools and districts. A one-time grant to support high-dosage tutoring resulted in subsidy distribution.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The 26/27 request is less than FY 25. The FY25 appropriation was higher due to a one-time grant that required a subsidy distribution. The expectation is to return to more typical levels of disbursement from this non-GRF line.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 3670 School Food Services

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A (originally established by Controlling Board on October 27, 1967).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

CFDA 10.560, State Administrative Expenses for Child Nutrition; CFDA 10.574, Team Nutrition Grants; CFDA 10.579, Child Nutrition Discretionary. Estimates are based on historical trends and anticipated needs. Generally, the USDA administrative funds are provided based on budgets submitted by DEW. As those amounts increase, the available administrative funds also increase.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a federal fund; revenue is received when reimbursements are claimed.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

The federal government requires DEW maintain no more than equivalent of three days cash. The cash balance should always be \$0.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3670 - School Food Services

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
Child Nutrition Administration	10.579/10.560	200607	MOE ALI - 200321	MOE Amount - \$232,238	Part of the block grants from the U.S. Department of Agriculture.	Continuous, reimbursement-based funding.	This is the administrative fund that supports all activities related to child nutrition at the department in support of the USDA programs. EDU expects 3% annual growth in spending, consistent with historical trends.
Child Nutrition School Meals Equipment	10.579/10.574	200607			Grant from the U.S. Department of Agriculture. Revenue is received when reimbursements are claimed.	Continuous, reimbursement-based funding.	Stay the same.

ALI Q&A for 200607 School Food Services

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item supports the state administration and monitoring of child nutrition programs - and funds the entirety of the child nutrition staff at the Department. This line item also distributes federal funding under various nutrition grant programs, primarily, the nutrition equipment grant.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

The primary cost drivers of the line are the staff and contracts paid to support child nutrition programs. A portion of the line is a passthrough of federal funds. Small grants for equipment purchases are disbursed to schools and districts based on federal regulations.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is flat, compared to FY 25. This based on historical increases in this line item.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 3700 Education of All Handicapped Children

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Controlling Board on May 9, 1968).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

CFDA 84.323A, Special Education – State Personnel Development. Revenues are dependent on the amount of grant award and amount of federal funds drawn down during the fiscal year. Based on prior year disbursements, DEW expects revenue/appropriation needs to be flat.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a federal fund; revenues are dependent on the amount of grant award and amount of federal funds drawn down during the fiscal year.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

The federal government requires DEW maintain no more than equivalent of three days cash. The cash balance should always be \$0.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3700 - Education of Exceptional Children

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
State Personnel Development Grant	84.323A	200624			Competitive grant that Ohio has received on a regular basis. Funds are subsequently provided to school districts, the Ohio Deans Compact, ESCs, and other education entities supporting the education of students with disabilities.	While the grant is competitive, Ohio was recently awarded a new award. This is a reimbursement based fund.	Stay the same.

ALI Q&A for 200624 Education of Exceptional Children

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item funds professional development, consultation, and technical assistance for school districts to improve instruction for and performance of students with disabilities. In 2022, Ohio was awarded a new five-year State Personnel Development grant that supports evidence-based professional development to improve early language and literacy skills for all students, but particularly those with disabilities, English language learners, and other at-risk students.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Costs are determined by requirements of CFDA 84.323; and population served. This line is a passthrough. Funds are disbursed in accordance with federal regulations.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is flat, compared to FY 25.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 3AF0 Schools Medicaid Administrative Claims

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A.

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

CFDA 93.778, Medical Assistance Program. DEW bills Ohio Department of Medicaid as DEW expends administrative costs. MCD reimburses DEW for the cost of administering the program at a rate of 50 percent, including technical assistance and program monitoring to verify federal program mandates and assure program compliance and accountability. Expected revenue and appropriation needs are flat based on expected reimbursement.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

DEW endeavors to bill quarterly and seek reimbursement from MCD for expenses from both the federal and GRF Medicaid line.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

There is not a target ending cash balance. Unlike other federal funds, there is typically a small balance in this fund to support future expenses. The amount of cash is dependent on the amount of expenses. DEW continues to use both the federal and GRF lines to support the Medicaid in Schools program. The revenue is dependent on the level of expenditures each year.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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ALI Q&A for 657601 Schools Medicaid Administrative Claims

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item is used to administer the Ohio Medicaid Schools Program, which provides districts and schools with reimbursement for providing services to Medicaid-eligible students, including the costs of enrolling eligible children in the Medicaid Program and assisting children who are already enrolled to access the benefits available to them.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

The fund will receive revenue and allow the department to use in coordination with the GRF, ALI 657401 to support the Medicaid in Schools programs. This federal line is not a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is flat, compared to FY 25. The appropriation is aligned to expected spending.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 3AN0 School Improvement Grants

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

This Fund is not in FY26/27 budget request.

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

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3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

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4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

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5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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ALI Q&A for 200671 School Improvement Grants

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not requested in FYs 26/27. Grant eliminated at the federal level. Last disbursement in FY23.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 3C50 Federal Dependent Care Programs

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

This Fund is not in FY26/27 budget request. Fund transferred to DCY.

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

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3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

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4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

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5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3C50 - Federal Dependent Care Programs

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
IDEA Preschool Special Education	84.173A	200661			Formula grant from the U.S. Department of Education. The fund provided funding to schools and districts for special education and related services to districts and other providers that serve preschool-aged children with disabilities.	Continuous	Stay the same.

ALI Q&A for 200661 Early Childhood Education

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not being requested in FYs 26/27. The program was transferred to the Department of Children and Youth.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 3EH0 Migrant Education

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of H.B. 33 of the 135th G.A. (originally established by Controlling Board on July 19, 2010).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

CFDA 84.044, Migrant Education State Grants.

Revenue is based on the amount of both federal award and rate at which subrecipients draw down funds during the fiscal year. Fund supports education programs for migratory children to help reduce the education disruptions and other problems that result from repeated moves. Grant awards have been declining each year since FY20. The last grant was \$1.2 million In FY24, DEW lapsed approx. \$1 million. Request seeks a reduction in appropriation to align with the grant, and anticipated spending.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a federal fund; revenue is received when reimbursements are claimed.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

The federal government requires DEW maintain no more than equivalent of three days cash. The cash balance should always be \$0.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3EH0 - Migrant Education

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
Migrant Education	84.044	200620			Formula grant from the U.S. Department of Education. Funding ensures migrant children are provided with appropriate educational services. ODE distributes sub-grants to local operating entities, such as school districts and educational service centers (ESCs), based on numbers and needs of migrant children.	Continuous	Stay the same.

ALI Q&A for 200620 Migrant Education

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item provides federal funding to help ensure that migrant children are provided with appropriate educational services. DEW distributes subgrants to local operating entities, such as school districts and educational service centers, based on the numbers and needs of migrant children, those students at risk of failing, and the availability of other funds to serve migrant children.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Costs are driven by the requirements of CFDA 84.011; and population served. Grantees are awarded funds based on the number of eligible migrant students they identified and serve, school interruption and their priority for services. The current Ohio migrant system includes five migrant regions or sites in the state where districts or educational service centers are providing migrant services. Federal law determines the allocation methodology.

This ALI is a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is a decrease, compared to FY 25. This is based on past spending and grant awards.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 3EJ0 Homeless Children Education

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by the Controlling Board on July 19, 2010).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

CFDA 84.196A, Education for Homeless Children and Youth.

Revenue is based on the amount of both federal award and rate at which subrecipients draw down funds during the fiscal year. Ensures all children and youth, including preschoolers, have equal access to the same free and appropriate public education as non-homeless children and youth.

Revenue is expected to increase in FY26 and FY27. This is an annual grant received from the US Department of Education. The last grant award was \$4.5 million. The grant has increased each of the last 5 years, and the Department expects the grant will increase over the next two years. Increased appropriation (6%) aligns with expected grant awards and spending.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a federal fund; revenue is received when reimbursements are claimed.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

The federal government requires DEW maintain no more than equivalent of three days cash. The cash balance should always be \$0.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3EJ0 - Homeless Children Education

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
Education for Homeless Children and Youths	84.196A	200622			Formula grant from the U.S. Department of Education. Funds are awarded to schools and districts through a competitive process.	Continuous	Stay the same.

ALI Q&A for 200622 Homeless Children Education

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

The line is primarily used for competitive grants to school districts to help ensure access education for homeless children and youth through such services as enriched supplemental instruction, transportation, health care referral services, and professional development for teachers. DEW may use up to 25% of the state's federal formula allocation for administration of the state plan for educating homeless children and youth and other state-level activities This amount is reserved and part of the Department's consolidated administrative fund (3Z30/200645).

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Costs are determined by requirements of CFDA 84.196; and population supported.
This ALI is a passthrough. Funds are awarded through a competitive grant process in accordance with federal guidance.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is increased, compared to FY 25. The Department took the most recent federal grant allocation (\$4.55 million) and increased the appropriation by 6% in both FY26 and FY27, based on the recent trend in grant awards from the US Department of Education.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 3FE0 Striving Readers

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

This Fund is not in FY26/27 budget request.

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

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3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

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4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

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5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3FE0 - Striving Readers

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
Striving Readers	84.371C	200669			The Striving Readers grant was a competitive grant that Ohio received in 2018. Funds were awarded through a competitive process to schools and districts.	One-time, reimbursement basis.	The final payments for this grant will occur in FY23.

ALI Q&A for 200669 Striving Readers

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not being requested in FYs 26/27. This was a one-time grant that expired on 1/23/2023 and the last activity in the fund was in FY23.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 3GE0 Summer Food Service Program

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by the Controlling Board on October 29, 2012).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

CFDA 10.559 National School Lunch Program for Children. Revenue is based on amount of both federal award and rate at which subrecipients draw down funds during fiscal year for number of meals served. Supports child nutrition. Revenue is expected to increase; but the requested appropriation (\$22.5 million) is a reduction for FY26 and FY27. The Fund lapsed \$13M in FY24, a result of the funds being over appropriated. Reducing appropriation will better align with anticipated spending.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a federal fund; revenue is received when reimbursements are claimed.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

The federal government requires DEW maintain no more than equivalent of three days cash. The cash balance should always be \$0.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3GE0 - Summer Food Service Program

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
Summer Food Program	10.559	200674			Block grant from the U.S. Department of Agriculture. Funding provides free meals to children during summer months and other approved times when school is not in session.	Continuous, reimbursement basis.	Stay the same.

ALI Q&A for 200674 Summer Food Service Program

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item is used to reimburse eligible service institutions that serve free meals to children up to the age of 18 during the summer months and other approved times when school is not in session. Participating sites must be located in areas where at least 50% of the children meet the income eligibility criteria for free and reduced-price meals.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Costs is determined by CFDA 10.559; and the population served. Funds are provided on a reimbursement basis, based on the number of meals served and the status of the student (free, reduced price, or paid).

This federal line is a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is less, compared to FY 25. The fund lapsed \$13 million in FY24, so the FY26 and FY27 request is returned from FY24/FY25 appropriation levels by \$7.5 million to allow for growth in the program.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

The federal waivers provided during the pandemic and the use of this program during the school year has made projecting the appropriation need in this fund challenging. The Department is requesting funding that returns to more historical levels of funding for the program, which is based on participation by local schools, districts, and school food service authorities.

Fund Question and Answer for 3GG0 Fresh Fruit &Vegetable Program

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by the Controlling Board on October 29, 2012).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

CFDA 10.582, Fresh Fruit and Vegetable Program. Revenue is based on the amount of both federal award and rate at which subrecipients draw down funds during the fiscal year. Supports child nutrition. The grant has increased over the last four years. Latest grant is \$6.5 million. Revenue and appropriation needs are expected to increase in FY26 and FY27.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a federal fund; revenue is based on the amount of both federal award and rate at which subrecipients draw down funds during the fiscal year.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

The federal government requires DEW maintain no more than equivalent of three days cash. The cash balance should always be \$0.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3GG0 - Fresh Fruit & Vegetable Program

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
Fruit and Vegetable	10.582	200676			Block grant from the U.S. Department of Agriculture. Funds reimburse school districts for costs incurred in providing children in participating schools with free, fresh produce.	Continuous, reimbursement basis.	Stay the same.

ALI Q&A for 200676 Fresh Fruit and Vegetable Program

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item is used to distribute federal funding under the USDA's Fresh Fruit and Vegetable Program, which reimburses school districts for costs incurred in providing children in participating elementary schools with free, fresh produce. The program is offered to elementary schools in low-income areas on a competitive basis.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Costs are determined by CFDA 10.582; and the population served. This federal ALI is a passthrough. Funds reimburse school districts for costs incurred in providing children, in participating schools, with free, fresh produce in addition to the National School Lunch and Breakfast programs in accordance with federal guidelines.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is increased, compared to FY 25. Increase based on the historical growth of grant awards from the US Department of Agriculture.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 3HF0 FEDERAL EDUCATION GRANTS

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of H.B. 33 of the 135th G.A.

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

CFDA 84.013, Title I Program for Neglected and Delinquent Children and Youth; CFDA 93.600, Head Start (transferred to DCY - ends February 2025); CFDA 84.184H, School Based Mental Health; CFDA 84.372, Statewide Longitude Data Systems; CFDA 84.144F, Migrant Consortium Grant; CFDA 84.326M Partners Dyslexia (Early Identification of Students with Dyslexia).

Revenue is based on the amount of both federal award and rate at which subrecipients draw down funds during the fiscal year. Estimates look at historical trends and anticipated federal grant awards. This request represents a reduction in appropriation needs, a result of the dyslexia grant ending in FY24, and the transfer of Head Start to DCY.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a federal fund; revenue is received when reimbursements are claimed.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

The federal government requires DEW maintain no more than equivalent of three days cash. The cash balance should always be \$0.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3H40 - Federal Education Grants

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
Troops to Teachers	12.620	200649			Grant from the U.S. Department of Defense. Supports administration of the Troops to Teachers program (1 FTE).	Continuous, reimbursement-based funding.	Stay the same.
Stop School Violence	16.839	200649			Grant from the U.S. Department of Justice	This is one-time, multi-year grant. Funds are provided on a reimbursement basis.	This is a one time grant. Funds will end in December, 2022.
Statewide Longitudinal Data System	84.372	200649			Competitive grant from the U.S. Department of Education. There are no sub-recipients for this award.	One-time grant over 3-4 years.	This is a one time grant with two years remaining.
School Based Mental Health	84.184H	200649			Training grant from the U.S. Department of Education to increase mental health initiatives in Appalachia. Funds are allocated to an ESC to serve as the fiscal agent for school districts in Appalachia to coordinate mental health professional development.	One-time grant over 5 years.	This is a one-time grant with one year remaining.
Neglected and Delinquent	84.013	200649			Formula grant from the U.S. Department of Education. Funds are provided to the Department of Youth Services and the Department of Rehabilitation and Corrections	Continuous, reimbursement-based funding.	Stay the same.
Model Demonstration Projects for Early Identification of Students with Dyslexia in Elementary School	84.326M	200649			Competitive grant from the U.S. Department of Education.	4-year grant, reimbursement-based grant.	Stay the same.
Head Start	93.600	200649			Formula grant from the U.S. Department of Health and Human Services. Funds support 1 FTE.	Continuous, reimbursement-based funding.	Stay the same.

ALI Q&A for 200649 Federal Education Grants

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item supports several smaller federal grants from the multiple federal agencies. This includes:

Neglected and Delinquent Children (CFDA 84.013) – This grant provides financial assistance to state or local institutions that serve neglected and delinquent children to help meet their needs.

Head Start Collaboration Project (CFDA 93.600) - The Ohio Head Start State Collaboration Project facilitates communication, collaboration and coordination among Ohio Head Start programs, state agencies and local entities that deliver services and carry out activities designed to benefit low-income children, ages birth through five, and their families.

Model Demonstration Projects to Develop Coaching Systems (CFDA 84.326M) - Competitive grants.

School Based Mental Health (CFDA 84.184H) - training grant to increase mental health in Appalachia.

Statewide Longitude Data Systems (CFDA 84.372) - competitive grants from USDOE to support data systems.

Migrant Consortium Grant (CFDA 84.011A) - provide incentive to improve interstate coordination of migrant education programs.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Costs are determined by the number of grant awards and dollars placed into his line. A large portion of this line item supports grants to schools and districts based on federal grant language.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

Neglected and Delinquent grant goes to Buckeye Untied School District which is administered by the Department of Youth Services, and Ohio Central School System, administered by the Dept of Rehabilitation and Corrections.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is reduced, compared to FY 25. This is based on the existing grants in the program, the one-time nature of some grants, and the transfer of some activity to DCY.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 3H10 Student Support and Academic Enrichment

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by the Controlling Board on August 21, 2017).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

CFDA 84.424A, Student Support and Academic Enrichment Program; CFDA 84.424F, Stronger Connections.

Revenue is based on the amount of both federal award and rate at which subrecipients draw down funds during the fiscal year. Activities include a well-rounded education, safe and drug-free learning environments and healthy students, and effective use of technology.

The FY26 and FY27 revenues and appropriations are increased by 3% w/ \$5M for FY26; Increase 3% w/o \$5M for FY27 (\$5M shifts are due to stronger connection [a one-time grant that will flow through this Fund in FY26]).

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a federal fund; revenue is received when reimbursements are claimed.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

The federal government requires DEW maintain no more than equivalent of three days cash. The cash balance should always be \$0.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3HI0 - Student Support and Academic Enrichment

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
Student Support and Academic Enrichment	84.424A	200634			Formula grant from the U.S. Department of Education. Funds are provided to schools and districts based on federal regulations - with each entity receiving at least \$10,000	Continuous, reimbursement basis.	Awarded is expected to increase. The most recent grant award was \$44.8 million and the award has increased 3.4% annually over the last five years.

ALI Q&A for 200634 Student Support and Academic Enrichment

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

Title IV of Every Student Succeeds Act (ESSA) established grants for Student Support and Academic Enrichment. The grant program provides states and local school districts a wide range of activities to focus on. While most funds will be distributed to local school districts, five percent of the grant award may be set-aside for state activities. The Department leverages these state activity funds to support the office of Whole Child Supports.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Cost is determined by requirements of CFDA 84.424A; and population served. Federal regulation guides the allocation of Title IV funds. Ninety-five percent of the state's allocation is distributed to local school districts through a formula, with no district or community school receiving less than \$10,000. Funds are available for the three broad areas: 1. Well-rounded education 2. Safe and drug-free learning environments and healthy students 3. Effective use of technology. This federal line is a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is less than FY 25. The one-time Stronger Connections grant, a \$33 million supplemental grant, expires in September 2026, however the majority of spending is expected before the end of FY25. The FY26 requests uses the most recent federal award (\$47.7 million) and adds an additional 5% in each fiscal year. One-time spending against the Stronger Connection grant is expected in FY26.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 3HL0 Comprehensive Literacy State Development Program

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Controlling Board [No. EDU0100428] on 6/15/2020).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

CFDA 84.371C, Comprehensive Literacy State Development is a competitive grant from the US Department of Education. Revenue and appropriation needs is expected to be flat for FY26 and FY27. The initial five-year grant, awarded to 34 entities through a competitive process is ending 9.30.2025. There is a new five-year grant in FY25 (\$60 million) that should disburse approx. \$14.6 million each FY.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a federal fund; revenue is received when reimbursements are claimed.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

The federal government requires DEW maintain no more than equivalent of three days cash. The cash balance should always be \$0.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3HL0 - Literacy Development

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
Comprehensive Literacy State Development Grant	84.371C	200678			Competitive grant from the U.S. Department of Education. 95% of the five-year grant was awarded to 34 entities through a competitive process.	5-year, one-time, reimbursement base fund.	Stay the same. This is a five-year grant. FY21 was the first year of the award. Appropriation will be needed through FY25.

ALI Q&A for 200678 Comprehensive Literacy State Development Program

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

The Comprehensive Literacy State Development Grant is a five-year grant from the U.S. Department of Education. The Department was awarded another 5-year grant in September 2024. The current grant focuses on developing model comprehensive literacy sites in early childhood education programs and district preschools as well as elementary, middle, and high schools across the state. The model sites concentrate on implementing practices consistent with Ohio's Plan to Raise Literacy Achievement. The grant also will support professional learning and coaching. The partnership between the model sites and the Department will allow early childhood education programs, districts, schools, and families to improve student literacy and increase educational options available to students who have been traditionally under-served. 95% of the funds will be disbursed as grants to districts, ESCs and early childhood providers. The new grant guidelines are still in development; but will focus on coaching and other literacy activities not specifically required by state law (so as not to run afoul of supplement, not supplant guidelines).

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

CFDA 84.371C. In the first round 34 traditional districts and ESCs were selected through a competitive grant process and will receive 95% of the funds over the five-year period. The Department will engage in a competitive opportunity in calendar year 2025 for the new five-year grant period.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is flat, compared to FY 25. As the current grant awards ends, increase spending for the new federal grant is expected. As a result, the Department is requesting flat appropriation authority.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 3HQ0 Governors Emergency Education Relief Fund

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

This Fund is not in FY26/27 budget request.

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

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3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

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4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

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5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3HQ0 - Governor's Emergency Education Relief

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
Governor's Emergency Education Relief Fund	84.425C	200500, 200627			One-time federal COVID relief funds were directed by the Governor's Office and HB169. Funds are directed to non-Title I eligible entities and support specific projects to aid in preparing, preventing, and responding to COVID.	One-time	GEER I expired 9/30/22 and GEER II expires 9/30/23.
Emergency Assistance for Non-Public Schools (EANS)	84.425R	200651			Formula grant from the U.S. Department of Education. Funding provided to support nonpublic schools. EDU contracted with ESCs to support these programs.	One-time	Funds expire 9/30/23. All funds appropriated.
American Rescue Plan Emergency Assistance for Non-Public Schools (ARP EANS)	84.425V	200651			Formula grant from the U.S. Department of Education. Funding provided to support nonpublic schools. EDU contracted with ESCs to support these programs.	One-time	Funds expire 9/30/24. All funds appropriated.

ALI Q&A for 200500 Governors Emergency Education Relief K-12 Mental Health

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not being requested in FYs 26/27. The last activity in the fund was in FY23.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200627 Governor Emergency Education Relief - EDU

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not being requested in FYs 26/27. The federal COVID relief funding through the GEER program last disbursed funds in FY24.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200651 Emergency Assistance to Non-Public Schools

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not being requested in FYs 26/27. The ARP EANS obligation deadline was 9/30/24 and the Department will obligate funds against contracts that will all expire on 6/30/25. Additional spending authority will not be needed following the conclusion of FY25.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

This ALI is not being requested in FYs 26/27. The ARP EANS obligation deadline was 9/30/24 and the Department will obligate funds against contracts that will all expire on 6/30/25. Additional spending authority will not be needed following the conclusion of FY25.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

This ALI is not being requested in FYs 26/27. The ARP EANS obligation deadline was 9/30/24 and the Department will obligate funds against contracts that will all expire on 6/30/25. Additional spending authority will not be needed following the conclusion of FY25.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

This ALI is not being requested in FYs 26/27. The ARP EANS obligation deadline was 9/30/24 and the Department will obligate funds against contracts that will all expire on 6/30/25. Additional spending authority will not be needed following the conclusion of FY25.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

This ALI is not being requested in FYs 26/27. The ARP EANS obligation deadline was 9/30/24 and the Department will obligate funds against contracts that will all expire on 6/30/25. Additional spending authority will not be needed following the conclusion of FY25.

Fund Question and Answer for 3HS0 CARES Act School Relief Fund

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

This Fund is not in FY26/27 budget request.

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

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3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

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4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

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5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3HS0 - Federal Coronavirus School Relief

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
Elementary and Secondary School Emergency Relief Fund (ESSER I and ESSER II)	84.425D	200640			Formula grant from the U.S. Department of Education. Funds (90%) are provided to schools and districts based on federal guidelines. Up to 10% of the funds are set-aside for state level activity, as approved by the General Assembly or the Controlling Board. 0.5% is available for admin.	One-time, reimbursement-based funds	ESSER I expired in 9/30/22. ESSER II expires 9/30/23. All funds have been appropriated.
Elementary and Secondary School Emergency Relief Fund (ARP ESSER)	84.425U	200640			Formula grant from the U.S. Department of Education. Funds (90%) are provided to schools and districts based on federal guidelines. Up to 10% of the funds are set-aside for state level activity, as approved by the General Assembly or the Controlling Board. 0.5% is available for admin.	One-time, reimbursement-based funds	ARP ESSER expires 9/30/24. More than \$3.5 billion remains unappropriated by the General Assembly.

ALI Q&A for 200640 Federal Coronavirus School Relief

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not being requested in FYs 26/27. The ARP ESSER obligation deadline was 9/30/24, however the late liquidation window extends through March 2026. Reappropriation language will be requested to ensure the department can support contractual and subrecipient obligations through the close-out period.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

This ALI is not being requested in FYs 26/27. The ARP ESSER obligation deadline was 9/30/24, however the late liquidation window extends through March 2026. Reappropriation language will be requested to ensure the department can support contractual and subrecipient obligations through the close-out period.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

This ALI is not being requested in FYs 26/27.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

This ALI is not being requested in FYs 26/27.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

This ALI is not being requested in FYs 26/27. The ARP ESSER obligation deadline was 9/30/24, however the late liquidation window extends through March 2026. Reappropriation language will be requested to ensure the department can support contractual and subrecipient obligations through the close-out period.

Fund Question and Answer for 3HZ0 ARP Homeless Children and Youth

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

This Fund is not in FY26/27 budget request.

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

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3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

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4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

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5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3HZ0 - ARP - Homeless Children and Youths

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
American Rescue Plan - Homeless Children and Youths	84.425W	200641			Formula grant from the U.S. Department of Education. Funds (75%) are provided to schools and districts based on federal guidelines. The remaining 25% is set-aside for state level activities, including admin.	One-time	ARP funds expire 9/30/24. All funds have been appropriated.

ALI Q&A for 200641 ARP - Homeless Children and Youth

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not being requested in FYs 26/27.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

This ALI is not being requested in FYs 26/27. Based on the timeline in which Springfield CSD liquidates ARP Homeless funds, it may be necessary to request reappropriation language.

Fund Question and Answer for 3IA0 ARP - Students with Disabilities

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

This Fund is not in FY26/27 budget request.

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

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3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

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4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

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5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3IA0 - ARP - Students with Disabilities

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
IDEA/ARP School Age	84.027X	200657			Formula grant from the U.S. Department of Education. Funds are allocated to schools and districts based on a formula in accordance with federal regulations.	One-time	Funds expire 9/30/23. All funds appropriated.
IDEA/ARP Preschool Education	84.173X	200657			Formula grant from the U.S. Department of Education. Funds are allocated to schools and districts based on a formula in accordance with federal regulations.	One time	Funds expire 9/30/23. All funds appropriated.

ALI Q&A for 200657 ARP - Students with Disabilities

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not being requested in FYs 26/27. This federal grant ended on 9/30/23, and no activity is expected after FY24.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 3L60 Federal School Lunch

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Am. Sub. H.B. 152 of the 120th G.A.).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

CFDA 10.555, National School Lunch; CFDA 10.556 and Special Milk Program for Children. Supports child nutrition. Revenue is based on the number of meals served in schools and districts across the state and the percent of paid, free, and reduced-price eligible students. A 10% increase is expected in FY26 and a 5% in FY27. The request is an appropriation increase based on anticipated grant awards and spending.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a federal fund; revenue is received when reimbursements are claimed.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

The federal government requires DEW maintain no more than equivalent of three days cash. The cash balance should always be \$0.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3L60 - Federal School Lunch

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
Special Milk Program	10.556	200617			Block grant from the U.S. Department of Agriculture. Funds are provided to schools and districts based on the number of meals served.	Continuous, reimbursement basis.	EDU is projecting 3% annual growth in this grant. It is difficult to project the needs for child nutrition programs as we emerge from the pandemic.
School Lunch Program	10.555	200617	Match ALI - 200505	Match Rate - \$8,963,500	Block grant from the U.S. Department of Agriculture. Funds are provided to schools and districts based on the number of meals served.	Continuous, reimbursement basis.	EDU is projecting 3% annual growth in this grant. It is difficult to project the needs for child nutrition programs as we emerge from the pandemic.

ALI Q&A for 200617 Federal School Lunch

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item is used to provide reimbursements to school districts to assist them in providing school lunch programs. The line item also supports special milk programs, which provide free milk to qualifying children when school lunch and school breakfast programs are not available.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Cost is driven by the number of federal school lunches served.

This ALI is a passthrough. Funds are provided on a reimbursement basis, based on the number of meals served and the status of each student (free, reduced price, or paid meal).

Federal Fund Group: CFDA 10.555, National School Lunch Program; CFDA 10.556 Special Milk Program for Children.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is an increase, compared to FY 25. Increase aligns to expected award and spending (10% increase in FY 26 and, 5% in FY27 over the FY24 appropriation levels).

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

Controlling Board action to increase the appropriation for FY25 is expected based on the need to increase FY24 appropriation authority. As more schools and districts adopt the Community Eligibility Provision (CEP), it is expected that the growth in this fund and line item will continue.

Fund Question and Answer for 3L70 Federal School Breakfast

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Am. Sub. H.B. 152 of the 120th G.A.).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

CFDA 10.553, School Breakfast Program. Supports child nutrition.

Revenue is based on the number of meals served in schools and districts across the state and the percent of paid, free, and reduced-price eligible students. Appropriations needs are increasing 10% percent in FY26 and a 5% increase FY27, based on anticipated grant awards and spending.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a federal fund; revenue is received when reimbursements are claimed.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

The federal government requires DEW maintain no more than equivalent of three days cash. The cash balance should always be \$0.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3L70 - Federal School Breakfast

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
School Breakfast Program	10.553	200618			Block grant from the U.S. Department of Agriculture. Funds are provided to schools and districts based on the number of meals served.	Continuous, reimbursement basis.	EDU is projecting 3% annual growth in this grant. It is difficult to project the needs for child nutrition programs as we emerge from the pandemic.

ALI Q&A for 200618 Federal School Breakfast

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

Line item is used to provide reimbursements to school districts to assist them in providing school breakfast programs.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Cost is determined by CFDA 10.553; and population served/school breakfasts served.

This ALI is a passthrough. Federal reimbursement is provided to schools and districts based on the number of meals served and the eligibility of the student (free, reduced price, paid).

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is an increase, compared to FY 25. Increase aligns to expected award and spending (10% increase in FY 26 and, 5% in FY27 over the FY24 appropriation levels).

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

Controlling Board action to increase the appropriation for FY25 may be needed. As more schools and districts adopt the Community Eligibility Provision (CEP), it is expected that the growth in this fund and line item will continue.

Fund Question and Answer for 3L80 Child & Adult Care Programs

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Am. Sub. H.B. 152 of the 120th G.A.).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

CFDA 10.558, Child and Adult Care Food Program. Supports child nutrition. The grant has steadily increased year over year.

Revenue is based on the number of meals served in schools, districts and facilities across the state. Revenue and appropriation needs are expected to be flat in both FY26 and FY27.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a federal fund; revenue is received when reimbursements are claimed.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

The federal government requires DEW maintain no more than equivalent of three days cash. The cash balance should always be \$0.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3L80 - Child & Adult Care Programs

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
Child Care Food Program	10.558	200619			Block grant from the U.S. Department of Agriculture. Funds are paid to providers based on the number of meals served.	Continuous, reimbursement basis.	EDU is projecting 1% annual growth in this grant. It is difficult to project the needs for child nutrition programs as we emerge from the pandemic.

ALI Q&A for 200619 Child/Adult Food Programs

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item provides reimbursements for nutritious snacks, as well as breakfast, lunch, and dinner, to children or adults enrolled in participating day care centers, after-school programs, or adult day care centers.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Cost is determined by CFDA 10.558; and population served/reimbursement requests.

This ALI is a passthrough. Funds are provided on a reimbursement basis, based on the number of meals served and the eligible of children (free, reduced price, or paid) in accordance with federal law.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is flat, compared to the FY 25. Spending in this line – which is separate from the school lunch and breakfast spending has remained fairly flat for the last several years. As a result of lapses the last few years, the Department recommends flat funding for these lines.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 3L90 Vocational Educ Basic Grant

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Am. Sub. H.B. 152 of the 120th G.A.).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

CFDA 84.048, Career and Technical Education Grants – Basic Grants to States.

Revenue is based on amount of both federal award and rate at which subrecipients draw down funds during the fiscal year. The last grant award was \$52 million. The grant award has increased an average of 3.3% annually over the last five years. The FY26 and FY27 revenue and appropriation needs are expected to increase 4% each year.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a federal fund; revenue is received when reimbursements are claimed.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

The federal government requires DEW maintain no more than equivalent of three days cash. The cash balance should always be \$0.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3L90 - Vocational Educ Basic Grant

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
Career and Technical Education - Basic Grant	84.048	200621	Match ALI - GRF ALI 200321 MOE ALI - 200478, 200545, 200550, BOR 235444	Match Rate - \$2,528,804 MOE Amount - \$351,621,549	Formula grant from the U.S. Department of Education. Funds are allocated to schools and districts based on a formula in accordance with federal regulations.	Continuous, reimbursement-based fund.	Award is expected to increase. The most recent grant award was \$50.5 million and the grant award has increased an average of 3.3% annually over the last five years.

ALI Q&A for 200621 Career-Technical Education Basic Grant

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

The fund is used to support Career-Technical Education for both secondary and postsecondary institutions. Most of the funds in this line item provide formula grants to districts/JVSDs and postsecondary institutions administering career-technical programs. DEW may use up to 10% of the state's grant allocation for state leadership activities in career technical education and up to 5% for administration of the federally required state plan for career-technical education.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Cost is determined by requirements of CFDA 84.048; and population served. This ALI is primarily subsidy – an allocation of grant funds to both secondary and postsecondary institutions. A combination of passthrough, administration of the program, etc.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

DEW has a MOU with Higher Ed. DEW provides Perkins funding to Higher Ed and Higher Ed in turn spends funding from their ALIs which is used/reported as Match to USDOE. The CTE MOE liens for Higher Ed is GRF ALI 235444. State matching funds for this item are provided through GRF line item 200416. The match was previously from 200321, Operating Expenses, since FY 2013. The MOE lines for the funds are GRF 200545 and 200550 (CTE funds). In addition, funds are contributed by Higher Ed.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is an increase, compared to FY 25. Alignment to expected spending. This is a 4% increase year over year. The grant award has increased annually over the last several years.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 3M00 ESEA Chapter One

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Am. Sub. H.B. 152 of the 120th G.A.).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

CFDA 84.010, Title I Grants to Local Educational Agencies.

Revenue is based on the amount of both federal award and rate at which subrecipients draw down funds during the fiscal year. Revenue has steadily increased each year (approx. 3%). The latest grant was \$658 million. Increased appropriation is requested in each year, FY26 and FY27.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a federal fund; revenue is received when reimbursements are claimed.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

The federal government requires DEW maintain no more than equivalent of three days cash. The cash balance should always be \$0.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3M00 - ESEA Chapter One

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
Title I Grants to LEAs	84.010	200623			ODE may use up to 1% of the state's federal allocation for administration. The federal Every Student Succeeds Act of 2015 (ESSA), requires a state to set aside 7% or more of its Title I, Part A allocation for school improvement activities. In addition, ESSA permits, but does not require, a state to reserve up to 3% of its federal allocation to provide sub-grants to local education agencies for various services.	Continuous	Stay the same.

ALI Q&A for 200623 ESEA Title 1A

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item (Title I) provides federal formula dollars to school districts for additional academic support and learning opportunities. Nearly all districts receive basic grants, but other types of grants are targeted to schools with high concentrations of students from low-income families (Delinquent, Neglected, School Improvement, and Direct Student Services).

The purpose of Title IA (approximately 89%) is to enable schools to provide opportunities for disadvantaged children. Nearly all districts receive basic grants based on the state's per-pupil expenditure for education and the number of school age children from low-income families. Additional funds within Title I are allocated for delinquent students and neglected students.

7% of the larger Title I grant is set aside for school quality improvement grants. These are both competitive and formula grants to provide additional assistance for the highest academic need districts in the state.

ESSA permits, but does not require, a state to reserve up to 3% of its federal allocation to provide sub-grants to local education agencies for various direct student services, subject to certain requirements. DEW takes this option and provides the Expanding Opportunities for Each Child grant. This competitive grant focus areas of advanced coursework, career pathways, personalized learning, and credit recovery and academic acceleration services provide a unique opportunity for districts and community schools to create and expand programming.

DEW may use up to 1% of the state's federal allocation for administration (Fund 3Z30).

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Costs are determined by requirements of CFDA 84.010; and population served.

This ALI is a passthrough. Title I funds are allocated based on low-income student counts to traditional districts and community schools in accordance with federal regulations. The same is true of the neglected subgrant and the delinquent subgrant (slightly different than the Neglected and Delinquent Grant in Fund 3HF0). School Quality Improvement grants are both formula and competitive grants for Priority, Focus and Warning schools to implement sustainable, strategic improvement strategies. Expanding Opportunities for Each Child is the direct student services grant is both a formula and competitive grant.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is an increase, compared to FY 25. The Department took the most recent grant award (\$658 million) and increased the appropriation authority by 3% in each FY.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

Controlling Board action is likely in FY25, just as was needed in FY24.

ALI Q&A for 200623 ESEA Title 1A

Fund Question and Answer for 3M20 Ind W/Disabilities Educ Act

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Am. Sub. H.B. 152 of the 120th G.A.).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

CFDA 84.027, Special Education – Grants to States. (Part B, Individuals with Disabilities Education Act). Provides special education services to students with disabilities.

Revenue is based on the amount of both federal award and rate at which subrecipients draw down funds during the fiscal year. The most recent grant award was \$521 million, and the award has increased annually over the last five years. A slight increase (2.0%) in appropriation authority is requested for each year of the biennium.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a federal fund; revenue is received when reimbursements are claimed.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

The federal government requires DEW maintain no more than equivalent of three days cash. The cash balance should always be \$0.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3M20 - Individuals with Disabilities Education Act

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
Special Education Grants	84.027	200680	MOE ALI - 200502, 200540, 200550, OSB/OSD	MOE Amount - \$1,193,367,455	Formula grant from the U.S. Department of Education. Funds are allocated to schools and districts based on a formula in accordance with federal regulations.	Continuous, reimbursement-based fund.	Increase. The most recent grant award was \$493.5 million and the award has increased 1.9% annually over the last five years.

ALI Q&A for 200680 Individuals with Disabilities Education Act

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item supports the provision of special education and related services to students with disabilities (IDEA). Most of these funds (88%) are distributed to school districts, county boards of developmental disabilities, community schools, OSB, OSD, DYS, and nonpublic schools (through nonpublic equitable services). Districts use the funds to provide a free and appropriate public education to children with disabilities, as required by the federal Individuals with Disabilities Education Act. A portion of these funds may be used by DEW for administration (2%) and other state-level activities (10%).

ALI funds school districts for free and appropriate education to children with disabilities, including special education and related services. Part B funds are distributed based on a formula prescribed by the U.S. DOE, including a base amount for each LEA plus additional population and poverty allocations. Also includes DEW administrative costs.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

CFDA 84.027. DEW uses a few GRF lines, as well as GRF funding by OSB and OSD to meet the federal maintenance of effort requirements. This includes funding in GRF ALI 200540 and 200550 earmarked for special education. Funds are distributed based on a formula prescribed by the U.S. Department of Education, including a base amount for each district plus additional population and poverty allocations.

This line is a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 is an increase (2% increase over each prior year), compared to FY 25, based on historical growth in this federal grant.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 3T40 Public Charter Schools Program

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

This Fund is not in FY26/27 budget request.

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

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3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

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4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

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5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3T40 - Public Charter Schools

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
Charter Schools Program	84.282	200613			Competitive grant awarded by the U.S. Department of Education to assist new community schools in start-up costs. Funds are awarded to site-based community schools whose sponsor received a rating of effective or exemplary on it's most recent sponsor evaluation qualify.	One-time, pending additional federal grant.	The grant is expected to end of FY24. EDU applied for and did not receive a new Charter School Program grant.

ALI Q&A for 200613 Public Charter Schools

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not being requested in FYs 26/27.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 3Y20 Century Community Learning Ctr

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Controlling Board on July 29, 2002).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

CFDA 84.287, 21st Century Community Learning Centers. Funds provide the opportunities to establish or expand activities in community learning centers.

Revenue is based on amount of both federal award and rate at which subrecipients draw down funds during the fiscal year. Alignment to expected spending. The most recent grant award was \$45.7 million. An increase (2%) in revenue/appropriation is requested each year, FY26 and FY27.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a federal fund; revenue is received when reimbursements are claimed.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

The federal government requires DEW maintain no more than equivalent of three days cash. The cash balance should always be \$0.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3Y20 - 21st Century Community Learning Centers

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
21st Century Community Learning Centers	84.287	200688			Formula grant from the U.S. Department of Education. Funds are provided to schools, districts and community organizations through a competitive grant process.	Continuous, reimbursement-based fund.	Increase. The most recent grant award was \$44.8 million.

ALI Q&A for 200688 21st Century Community Learning Centers

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item provides grants to local educational agencies and to community and faith-based organizations. Creates community learning centers that provide academic enrichment opportunities for children, particularly students who attend high-poverty and low-performing schools. Funds are used for remedial education activities and academic enrichment programs, tutorial and mentor services, after school activities emphasizing language skills, recreation activities for limited English proficient students, technology programs, and activities that promote parental involvement, drug prevention, arts and music education, mathematics and science education, violence prevention, and character education.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Costs are determined by CFDA 84.287; and the population being served. Federal regulations guide the Department's competitive grant process. School districts, schools, community-based organizations, including faith-based organizations, institutions of higher education, city or county government agencies, for-profit corporations and other public or private entities are eligible for the grant.

This federal line is a primarily a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is an increase, compared to FY 25. The Department is assuming 2% increase in each year of the biennium compared to FY25 appropriation levels, based on historical growth in the grant.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 3Y60 Improving Teacher Quality

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Controlling Board on August 12, 2002).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

CFDA 84.367, Supporting Effective Instruction State Grants. Develops and provides high-quality professional development focused on improving the content knowledge and skills of educators.
Revenues are based on both federal award and rate at which subrecipients draw down funds during the fiscal year. Alignment to expected spending. Current grant is \$76.5M. Revenue and appropriation needs are expected to increase 2% in each FY26 and FY27.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a federal fund; estimates are based on historical trends and anticipated federal grant awards.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

The federal government requires DEW maintain no more than equivalent of three days cash. The cash balance should always be \$0.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3Y60 - Improving Teacher Quality

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
Support Effective Instruction	84.367	200635			Formula grant from the U.S. Department of Education. Funds are allocated to schools and districts based on a formula.	Continuous, reimbursement-based fund.	Stay the same.

ALI Q&A for 200635 Improving Teacher Quality

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item supports teacher quality (Title II). 92% of the funds are distributed to school districts for a wide variety of activities related to recruitment and retention of highly qualified teachers and professional development. District allocations are based on a federal formula that considers a district's enrollment and poverty rate. Up to 1% of the state's grant allocation may be used for state administration (Fund 3Z30). Additional portions may be reserved for other state activities, including teacher, principal, and other school leader support or preparation academies (4% for state activities and 3% for leadership). A portion of the state activity funds (\$1.3 million) are provided to the State Board of Education to support work in the office of Educator Effectiveness that were previously part of the Department of Education.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Costs are determined by requirements of CFDA 84.367.

The federal funds are a passthrough. Funds are disbursed to traditional districts and community schools in accordance with federal regulations. The allocation is based on low-income student counts.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

DEW has an MOU with the State Board of Education to support work in the Office of Educator Effectiveness. The Department will annually review the continued need with SBE.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is increased, compared to FY 25. This is a 2% increase in each FY over the prior due to anticipated increase in grant awards.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 3Y70 English Language Acquisition

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Controlling Board on July 29, 2002).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

CFDA 84.365, English Language Acquisition State Grants. Provides assistance to school districts in meeting the special language needs of national origin minority and limited English proficient students.

Revenue is based on amount of both federal award and rate at which subrecipients draw down funds during the fiscal year. The current grant is \$13.2 million. The grant and appropriation needs are expected to increase 4% in each FY26 and FY27.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a federal fund; revenue is received when reimbursements are claimed.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

The federal government requires DEW maintain no more than equivalent of three days cash. The cash balance should always be \$0.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3Y70 - English Language Acquisition

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
English Language Acquisition	84.365	200689			Formula grant from the U.S. Department of Education. Funds are allocated to schools and districts based on a formula.	Continuous, reimbursement-based formula.	Increase. Grant award has increased marginally each year.

ALI Q&A for 200689 English Language Acquisition

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item provides funds to school districts to improve the education of limited English proficient children by assisting the children in learning English and in meeting the state's academic content and student achievement standards. DEW may use up to 5% of the funds for state level activities.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Costs are determined by CFDA 84.356; and population served. Funds are allocated in accordance with federal regulations to schools and districts based on the number of English learners in each district. This federal ALI is a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is an increase, compared to FY 25. The Department took the most recent grant award (\$13.2 million) and applied a 4% increase in each year of the biennium to that amount, based on the expected growth in this grant awards.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

Controlling Board action to increase the FY25 appropriation is expected, like FY24 action.

Fund Question and Answer for 3Y80 Rural & Low Income

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Controlling Board on July 21, 2003).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

CFDA 84.358, Rural Education. Supports rural and low-income districts to help them attract qualified teachers and provide professional development appropriate for low-income students.

Revenue is based on the amount of both federal award and rate at which subrecipients draw down funds during the fiscal year. The latest grant is \$2.9 million, down 3%. Revenue and appropriation needs are expected to decrease for FY26 and FY27.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a federal fund; revenue is received when reimbursements are claimed.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

The federal government requires DEW maintain no more than equivalent of three days cash. The cash balance should always be \$0.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3Y80 - Rural & Low Income

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
Rural & Low Income School Program	84.358	200639			Formula grant from the U.S. Department of Education. Funds are provided to schools and districts based on the designation of a rural school district (determined by location code).	Continuous, reimbursement-based fund.	Stay the same.

ALI Q&A for 200639 Rural and Low Income Technical Assistance

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item provides supplemental funds to address the unique needs of rural and low-income school districts that may lack the personnel and resources needed to compete for federal competitive grants or receive federal formula allocations that are too small to be effective in meeting their intended purpose. The funds must be used to increase academic performance by supplementing activities authorized Title I, Title II, Title III, and Title IV.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Costs are determined by CFDA 84.358; and population served. This federal ALI is a passthrough. Funds are allocated in accordance with federal regulations.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

FY 26/27 request is reduced, compared to FY 25. Reduced due to grant award and planned spending.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 3Z20 State Assessments

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Controlling Board on July 29, 2002).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

CFDA 84.369, Grants for State Assessments and Related Activities. Revenue is based on amount of both federal award and the timing of payments to the state's assessment vendor. The current grant is \$10.3 million. This has been the award amount going back to FY20. The appropriation requested is flat.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a federal fund; revenue is received when reimbursements are claimed.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

The federal government requires DEW maintain no more than equivalent of three days cash. The cash balance should always be \$0.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3Z20 - State Assessments

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
State Assessments	84.369	200690			Formula grant from the U.S. Department of Education.	Continuous.	Decrease. Appropriation levels were higher to accelerate underspending from prior years.

ALI Q&A for 200690 State Assessments

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item supports the development, production, scoring, and reporting of state reading and mathematics achievement assessments in grades three through eight that are mandated by federal law.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

This federal line is used to pay for a portion of the larger assessment contract and is not a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

Funds are used in conjunction with GRF, ALI 200437. To the extent that the GRF line is reduced it may be necessary for the federal line to increase.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is flat, compared to FY 25. Alignment to the expected spending/grant.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 3Z30 Consolidated Usde Administration

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Controlling Board on July 7, 2003). Federal government gives Ohio/DEW authority to consolidate administrative portion of the related grants through Public Law 114-95.

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

CFDA 84.010, Title 1-Grants to LEAs; CFDA 84.367-Title II Part A; CFDA 84.424-Student Support and Academic Enrichment; CFDA 84.358-Rural and Low-Income School Programs; CFDA 84.196A-Education for Homeless Children and Youths; CFDA 84.013-Neglected and Delinquent Title I, Part D; CFDA 84.011-Migrant Education Title I, Part C; CFDA 84.365-English Language Acquisition Title III, Part A; CFDA 84.287-21st Century Community Learning Centers. Administrative pool for federal funds used for administration and to coordinate the programs with other federal programs, establish and operate peer review mechanisms under the Elementary and Secondary Education Act (ESEA), disseminate information regarding model programs and practices, provide technical assistance, engage in state-level activities and train personnel engaged in monitoring activities.

Revenue is received as obligations are placed on the fund. Revenue is expected to decrease for FY26 and FY27 as the COVID relief funds expire in FY25 (funds were awarded FY20 thru FY25). Appropriation needs are reduced.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a federal fund; revenue is received when staff, contracts, and other administrative expenses are paid.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

The federal government requires DEW maintain no more than equivalent of three days cash. The cash balance should always be \$0.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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GRANTS TABLE

Fund Name: 3Z30 - Consolidated Usde Administration

Grant Name	Assistance Listing Number (if applicable)	In this fund, which line items are associated with the grant?	ALI(s) providing match or maintenance of effort	Match Rate or Maintenance of Effort (MOE) Amount	How is funding allocated to the agency and then granted to the sub-recipients?	Is funding continuous or one-time?	For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.
Title I Grants to LEAs	84.010	200645			Formula grant from the U.S. Department of Education. Federal law allows a percentage of the grant to be used for administrative costs.	Continuous, reimbursement-based grant.	Stay the same.
Supporting Effective Instruction, Title II - Part A	84.367	200645			Formula grant from the U.S. Department of Education. Federal law allows a percentage of the grant to be used for administrative costs.	Continuous, reimbursement-based grant.	Stay the same.
Student Support and Academic Enrichment Program	84.424	200645			Formula grant from the U.S. Department of Education. Federal law allows a percentage of the grant to be used for administrative costs.	Continuous, reimbursement-based grant.	Stay the same.
Rural and Low-Income Schools Programs	84.358	200645			Formula grant from the U.S. Department of Education. Federal law allows a percentage of the grant to be used for administrative costs.	Continuous, reimbursement-based grant.	Stay the same.
Neglected and Delinquent Title I, Part D	84.013	200645			Formula grant from the U.S. Department of Education. Federal law allows a percentage of the grant to be used for administrative costs.	Continuous, reimbursement-based grant.	Stay the same.
Migrant Education Title I, Part C	84.011	200645			Formula grant from the U.S. Department of Education. Federal law allows a percentage of the grant to be used for administrative costs.	Continuous, reimbursement-based grant.	Stay the same.
English Language Acquisition Title III, Part A	84.365	200645			Formula grant from the U.S. Department of Education. Federal law allows a percentage of the grant to be used for administrative costs.	Continuous, reimbursement-based grant.	Stay the same.
Elementary and Secondary School Emergency Relief Fund (ESSER I and II)	84.425D	200645	MOE ALI - All non-federal EDU spending	MOE Amount - 3-year aver 17-19	Formula grant from the U.S. Department of Education. Federal law allows a percentage of the grant to be used for administrative costs.	One-time, reimbursement-based grant.	ESSER I expired in 9/30/22. ESSER II expires 9/30/23. All funds have been appropriated.
Elementary and Secondary School Emergency Relief Fund (ARP ESSER)	84.425U	200645			Formula grant from the U.S. Department of Education. Federal law allows a percentage of the grant to be used for administrative costs.	One-time, reimbursement-based funds	ARP ESSER expires 9/30/24.
21st Century Community Learning Centers	84.287	200645			Formula grant from the U.S. Department of Education. Federal law allows a percentage of the grant to be used for administrative costs.	Continuous, reimbursement-based grant.	Stay the same.

ALI Q&A for 200645 Consolidated Federal Grant Administration

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item is an administrative pool for various federal funds and is used to administrate, to coordinate the programs with other federal programs, to establish and operate peer review mechanisms under the federal Elementary and Secondary Education Act, to disseminate information regarding model programs and practices, to provide technical assistance, to engage in state level activities, and to train personnel engaged in monitoring activities.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

The line primarily supports staff in the Office of Federal Programs, as well as staff in the Office of Improvement and Whole Child Supports. Until January 2025, the line item also supported a number of temporary staff hired to support the projects funded with federal COVID relief funding. The line also includes several contracts with IT staff, includes payments to the internal IT service fund (for ED STEPS and CCIP). Various federal grant programs contribute to the admin pool. This includes CFDA 84.011, Migrant Education (200649); CFDA 84.013, Title I Program for Neglected and Delinquent Children (200649); CFDA 84.010, Title I Grants to Local Educational Agencies (200623); CFDA 84.367, Improving Teaching Quality (200635); CFDA 84.358, Rural and Low Income (200639); CFDA 84.287, 21st Century Community Learning Centers (200688); CFDA 84.365, English Language Acquisition (200689); 84.424A Student Support and Academic Enrichment (200634). During the pandemic (and through a portion of FY25) , administrative funds from ESSER, GEER, and EANS are also running through 3Z3.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is reduced, compared to FY 25. Following the expiration of federal COVID relief funds, the Department is taking steps to reduce staff in the line along with related expenses.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 1380 Computer Services

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Controlling Board on July 20, 1961).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

Revenue is from a charge assessed to DEW offices - most GRF and Non-GRF line items. Charges based on usage model for IT services (purchase of computer hardware/software, phone, network, project management, programming services, cyber security insurance, etc.). Fund also receives revenue for specific projects paid for by program offices. For FY26-27 the Department is assuming an increase in IT expenses (IT charges and IT contractors of 4% per year).

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is an internal service fund; revenue is received in the Fund routinely over the course of a fiscal year. IT bills are processed monthly and typically the final bill in a FY is paid in the next fiscal year. Processing internal billings can create timing issues for revenues, month to month. Variances in revenue can be explained by timing. IT charges from previous year might not be received until the following fiscal year. Charges are also dependent on number of IT projects and ability of GRF line items to pay the full amount of IT charges.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

A reasonable cash balance would cover all encumbrances left from year-to-year. There is not a specific target amount. Expenditures will be aligned with revenues if a decrease in revenue is realized.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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ALI Q&A for 200606 Information Technology Development and Support

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item funds information technology services and support for various DEW programs. This support includes development and maintenance of network infrastructure and software, purchase of computer hardware, project management, and programming services.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

This ALI and GRF 200420 also supports IT functions at DEW. This ALI is not a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

Generally, this line item receives revenue from other lines. The ability for other lines to support IT projects and fund IT contractors impact the appropriation needs and activities of this line item.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY26/27 request is an increase, compared to FY 25. Anticipating a 4% increase each year based on the prior year. This assumes increases in the cost of staff, IT contractors, and other related expenses. As this is an ISA line, the revenue and expenditures within the line are based on specific activities.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

This line has increased significantly in the past several years because of the ED STEPS project (see major IT project appendix).

Fund Question and Answer for 4R70 Indirect Cost Recovery

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Controlling Board in December 1993).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

This is an internal service activity fund; indirect costs are not readily and specifically identified with a particular grant, contract, or activity but are necessary for general DEW operation. The Federal government determines indirect costs rates for federal grants. The same rate is used for indirect charges to various funds with payroll expenses. Revenue received for indirect costs is deposited in Fund 4R70 via ISTV. Fund receives revenue from fees charged to DEWs GRF and Federal line items that support personnel and maintenance. The indirect cost rate is approved annually by U.S. DOE and is currently 11.6%. Revenue in FY26 and FY27 is based on projected staff in the next biennium and a stable indirect cost rate of 11.6%.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

Revenue is received regularly over the course of the fiscal year. Indirect costs are billed quarterly. Sometimes, 4th quarter indirect costs charges are not paid until the following fiscal year. Variances in revenue can be explained by timing. Often, charges from previous fiscal years might not be received until the following fiscal year.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

A reasonable cash balance will cover all encumbrances left from year to year. There is not a specific target. Expenditures will be aligned with revenues, should there be a decrease in revenues realized in the fund.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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ALI Q&A for 200695 Indirect Operational Support

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

These funds are used for a variety of administrative purposes not directly tied to a specific funding source, including budget, accounting, human resources, grants management, and internal auditing functions. The indirect cost rate, which is assumed to remain flat at 11.6%, is approved annually by the U.S. Department of Education.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

This line receives funding from every DEW ALI with payroll expenses at 11.6%. Calculation is on the annual payroll, assumed. The Internal service line is not a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is a decrease, compared to FY 25. The program costs associated with non-electronic payments will be paid directly by the program office in the next biennium.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 4V70 Interagency Support

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A. (originally established by Controlling Board in June 1995).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

Fund receives dollars from other state agencies like DCY for specified purposes. Summer EBT (electronic benefit transfer) is the current activity in the Fund. Dollars are received from other Agencies (DCY, ODOT, and OOD). The funds are sent to DEW via reimbursement of payments to Management Council of the Ohio Education Computer Network. The appropriation needs are reduced to align with anticipated spending.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is an internal service activity fund; Agencies send funds. An additional \$1M in revenue will support cross-agency collaboration related to the P-EBT and early childhood program payments. A contract with Management Council of the Ohio Education Computer Network supports this work.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

This fund does not have an ending cash balance target. The fund is used when revenue is received into the fund.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

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ALI Q&A for 200633 Interagency Program Support

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item supports joint initiatives or collaborations for specific programs that require DEW's assistance. With the transfer of the early childhood education programs to the Department of Children and Youth, there is less activity in the fund. In FY25, the line supports the Summer EBT program administration assigned to DEW, as well as the continued transition of early childhood education work to DCY.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

This Internal Service Activity line is a passthrough. The largest expense within the line item is the contract with MCOECN to support the Summer EBT program in collaboration with ODJFS.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is reduced, compared to FY 25. Reduction aligns to future spending while allowing for unplanned projects and activities.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 7047 School District Tangible Prop Tax Replace - Bus

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

ORC 5751.02; Section 387.10 of H.B. 33 of the 135th G.A. (originally established by H.B. 64 of the 131st G.A.).

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

The funds receive a portion of the commercial activity tax. Revenues and appropriation needs are decreased as the number of payments under ORC 5751.02 have decreased.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This is a revenue distribution fund; funds are transferred quarterly into the fund.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

Transfers into the fund are sufficient to cover on-going expenses.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

Yes. Section 387.10 of H.B. 33 of the 135th G.A. allows the OBM Director the ability to transfer funds sufficient to cover on-going obligations.

ALI Q&A for 200902 Property Tax Replacement Phase Out - Education

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item is used to make payments to school districts to help compensate for losses from the phase-out of general business tangible personal property taxes. Before FY16, the state provided reimbursement funding to school districts for losses in local revenue due to legislated valuation changes in natural gas and electric production equipment in 2003 (public utility deregulation). Separately, the state provided reimbursement for losses in local revenue due to the phase out of the tangible personal property tax from tax years 2006 to 2009. Beginning in FY16, the reimbursement funding for both public utility deregulation and tangible personal property reimbursements were combined and will phase out over a number of years based on the type of reimbursement (operating, non-operating, fixed sum) and each individual school district's reliance on the reimbursement. Approximately 26 school districts received operating reimbursements in FY25.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

ORC 5751.02 describes the calculation. DEW will provide a simulation of anticipated FY26 and FY27 payments. This revenue distribution line is a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is a decrease, compared to FY 25. Projections based on provisions in ORC 5709.92.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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Fund Question and Answer for 7017 Lottery Profits Education

1. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.

ORC 3770.06; Section 265.10 of Am. Sub. H.B. 33 of the 135th G.A.

2. Explain all major sources of revenue deposited into this fund and the assumptions used in developing revenue estimates. If this fund receives grants, please fill out the grants table.

State Lottery Fund (SLF) Group. Transfers from Lottery Commission occur once per month. Revenue is received evenly throughout the year. OBM and Lottery Commission determines revenues deposited into this fund. Appropriation needs are reduced with the removal of ALIs 200611 and 200614.

3. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).

This a state lottery fund; revenue is received evenly throughout the year.

4. What is the target ending cash balance for this fund, as either a percentage of revenue or months of expenditures? What is the rationale for this target?

DEW does not have a target ending cash balance.

5. If there are any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund, explain the source or recipient and the legal authority for each transfer.

Yes. The Ohio Lottery Commission makes monthly transfers in accordance with Revised Code Section 3770.06(B).

ALI Q&A for 200602 School Climate Grants

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not requested in FYs 26/27.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200611 Education Studies

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not being requested in FYs 26/27.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200612 Foundation Funding - All Students

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This funding supports the cost of the school funding formula. While most of the funding supports the funding formula is provided through the General Revenue Fund, more than \$1.3 billion is appropriated from the state lottery. These funds are used in the same way GRF funding is used.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Funding is used in coordination with GRF ALI 200550. This ALI is a passthrough. State foundation funds are disbursed in accordance with ORC 3317.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY26/27 request is flat, compared to FY 25. The Department yields to the Ohio Lottery Commission on the level of funding that can be expected in the next biennium from the lottery profits education fund.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

The Department yields to the Ohio Lottery Commission on the level of funding that can be expected in the next biennium from the lottery profits education fund.

ALI Q&A for 200614 Accelerate Great Schools

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This ALI is not being requested in FYs 26/27. This is a legislative earmark that is expected to be funded during the legislative process.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

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3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

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4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

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5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

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ALI Q&A for 200631 Quality Community Schools Support

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

This line item provides supplemental funds to community schools and independent STEM schools who meet certain quality criteria, as defined in temporary law.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Funding is \$3,000 per economically disadvantaged student and \$2,500 per non-economically disadvantaged student for each eligible school. This ALI is supported by state lottery funds and is a passthrough.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is flat, compared to FY 25.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

The Department will be able to simulate the expected cost for the line item in FY25 later this fall. Any legislative changes to the criteria and/or funding amounts will impact the expected cost of the program. The criterion for the program is part of the Department's uncoded appropriation language.

ALI Q&A for 200684 Community School Facilities

1. Provide a brief overview of the ALI, including the purpose, populations served and/or regulated, and services and/or activities that are provided.

Funds Community School Facilities, used for brick-and-mortar community and STEM schools to assist with the cost of facilities. This is paid as part of the school funding formula for community schools.

2. What drives the cost supported by this ALI (e.g., trends in demographics, caseloads, changes in federal/state regulations)? If this ALI serves as a passthrough to other state or local entities, not including central service charges, also describe the distribution methodology.

Each brick-and-mortar school receives a \$1,00 per-pupil amounts. E-schools receive \$25 per pupil. The per-pupil amounts are to be prorated if the appropriation is not sufficient to cover the full amount of the payments. This is outlined in uncodified law. This state lottery line is a passthrough. Based on enrollment figures from October 2024, the Department is prorating the payment for this line at 98.6%. The Department can simulate the cost of fully funding the cost of the subsidy.

3. Do changes to this ALI impact spending in other areas of this agency or another agency excluding lines related to Medicaid (65xxxx)? If yes, identify the ALI(s) and describe the relationship (e.g., federal/state matches, Memorandum(s) of Understanding, or other financial partnerships between agencies).

No.

4. If the request represents an increase or decrease from FY 2025 levels, please explain what is driving the difference.

The FY 26/27 request is held flat, compared to FY 25.

5. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

Based on enrollment figures from October 2024, the Department is prorating the payment for this line at 98.6%. The Department can simulate the cost of fully funding the cost of the subsidy.

BEA-0003 Fund Activity Summary for Operating Budget Request

4520 Fees and Gifts
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	390,844	418,577	1,525,660	1,348,041	1,348,041	1,348,041
4200 BUSINESS LICENSES & FEES	155,561	569,856	569,946	0	0	0
4300 OTHER INCOME	(200)	0	0	0	0	0
4500 RECOVERIES AND REIMBURSEMENTS	380,019	270,225	86,536	1,500,000	1,500,000	1,500,000
4700 ISTVS	(180)	750,000	0	0	0	0
1027 102700 INTERFUND RECEIVABLE	(180)	0	0	0	0	0
1029 102900 ACCOUNTS RECEIVABLE	(200)	0	0	0	0	0
Total Receipts Net of Accounts Receivable	535,581	1,590,081	656,482	1,500,000	1,500,000	1,500,000
885500 OPER TRANSFER IN-OTHER	0	19,000	0	0	0	0
Total Transfers In	0	19,000	0	0	0	0
Net Receipts	535,581	1,609,081	656,482	1,500,000	1,500,000	1,500,000
Total Resources Available	926,425	2,027,658	2,182,142	2,848,041	2,848,041	2,848,041
500 Personal Services	0	0	0	57,994	77,287	79,622
510 Purchased Personal Services	0	219,017	501,890	837,670	821,255	819,740
520 Supplies and Maintenance	4,912	249,613	250,886	419,424	420,170	419,683
550 Subsidies Shared Revenue	292,939	14,034	77,015	152,887	176,960	176,635
590 Judgments, Settlements & Bonds	0	19,073	0	27,611	0	0
595 Transfers and Non-Expense	209,997	260	4,310	4,414	4,328	4,320
Total Disbursements	507,848	501,998	834,101	1,500,000	1,500,000	1,500,000
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	507,848	501,998	834,101	1,500,000	1,500,000	1,500,000

BEA-0003 Fund Activity Summary for Operating Budget Request

4520 Fees and Gifts
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Net Cash Balance	418,577	1,525,660	1,348,041	1,348,041	1,348,041	1,348,041

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses
Total Use of Funds	Total Disbursements + Transfers Out
Net Cash Balance	Total Resources Available - Total Use of Funds

BEA-0003 Fund Activity Summary for Operating Budget Request

5980 Auxiliary Services Mobile Units
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	4,508,599	3,966,797	3,583,316	3,009,616	2,359,616	1,709,616
4500 RECOVERIES AND REIMBURSEMENTS	647	0	0	0	0	0
Total Receipts Net of Accounts Receivable	647	0	0	0	0	0
Total Transfers In	0	0	0	0	0	0
Net Receipts	647	0	0	0	0	0
Total Resources Available	4,509,246	3,966,797	3,583,316	3,009,616	2,359,616	1,709,616
550 Subsidies Shared Revenue	542,449	383,481	573,700	650,000	650,000	650,000
Total Disbursements	542,449	383,481	573,700	650,000	650,000	650,000
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	542,449	383,481	573,700	650,000	650,000	650,000
Net Cash Balance	3,966,797	3,583,316	3,009,616	2,359,616	1,709,616	1,059,616

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses
Total Use of Funds	Total Disbursements + Transfers Out
Net Cash Balance	Total Resources Available - Total Use of Funds

BEA-0003 Fund Activity Summary for Operating Budget Request

5AD1 Career-Technical Education Equipment
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	0	0	47,750,756	0	0
Total Receipts Net of Accounts Receivable	0	0	0	0	0	0
885500 OPER TRANSFER IN-OTHER	0	0	50,000,000	50,000,000	0	0
Total Transfers In	0	0	50,000,000	50,000,000	0	0
Net Receipts	0	0	50,000,000	50,000,000	0	0
Total Resources Available	0	0	50,000,000	97,750,756	0	0
550 Subsidies Shared Revenue	0	0	2,249,244	97,750,756	0	0
Total Disbursements	0	0	2,249,244	97,750,756	0	0
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	0	0	2,249,244	97,750,756	0	0
Net Cash Balance	0	0	47,750,756	0	0	0

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses
Total Use of Funds	Total Disbursements + Transfers Out
Net Cash Balance	Total Resources Available - Total Use of Funds

BEA-0003 Fund Activity Summary for Operating Budget Request

5AQ1 Literacy Improvement
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	0	0	102,844,736	46,020,736	46,020,736
Total Receipts Net of Accounts Receivable	0	0	0	0	0	0
885500 OPER TRANSFER IN-OTHER	0	0	171,148,000	0	14,844,567	14,946,126
Total Transfers In	0	0	171,148,000	0	14,844,567	14,946,126
Net Receipts	0	0	171,148,000	0	14,844,567	14,946,126
Total Resources Available	0	0	171,148,000	102,844,736	60,865,303	60,966,862
500 Personal Services	0	0	28,726	0	2,424,046	2,540,088
510 Purchased Personal Services	0	0	3,434,303	12,675,834	3,311,405	3,334,060
520 Supplies and Maintenance	0	0	228,289	137,433	317,092	330,798
550 Subsidies Shared Revenue	0	0	64,611,947	44,010,733	8,792,024	8,741,180
Total Disbursements	0	0	68,303,264	56,824,000	14,844,567	14,946,126
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	0	0	68,303,264	56,824,000	14,844,567	14,946,126
Net Cash Balance	0	0	102,844,736	46,020,736	46,020,736	46,020,736

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses
Total Use of Funds	Total Disbursements + Transfers Out

BEA-0003 Fund Activity Summary for Operating Budget Request

5AQ1 Literacy Improvement
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

5AR1 Feminine Hygiene Products
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Receipts Net of Accounts Receivable	0	0	0	0	0	0
885500 OPER TRANSFER IN-OTHER	0	0	5,000,000	0	0	0
Total Transfers In	0	0	5,000,000	0	0	0
Net Receipts	0	0	5,000,000	0	0	0
Total Resources Available	0	0	5,000,000	0	0	0
550 Subsidies Shared Revenue	0	0	2,803,629	0	0	0
Total Disbursements	0	0	2,803,629	0	0	0
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	0	0	2,803,629	0	0	0
Net Cash Balance	0	0	2,196,371	0	0	0

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses
Total Use of Funds	Total Disbursements + Transfers Out
Net Cash Balance	Total Resources Available - Total Use of Funds

BEA-0003 Fund Activity Summary for Operating Budget Request

5H30 School District Solvency Assist
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	21,100,165	21,100,165	21,100,165	3,100,165	6,479,165	9,858,165
4700 ISTVS	572,019	0	0	5,379,000	5,379,000	0
1027 102700 INTERFUND RECEIVABLE	572,019	0	0	0	0	0
Total Receipts Net of Accounts Receivable	0	0	0	5,379,000	5,379,000	0
885500 OPER TRANSFER IN-OTHER	0	0	8,758,000	0	0	0
Total Transfers In	0	0	8,758,000	0	0	0
Net Receipts	0	0	8,758,000	5,379,000	5,379,000	0
Total Resources Available	21,100,165	21,100,165	29,858,165	8,479,165	11,858,165	9,858,165
550 Subsidies Shared Revenue	0	0	10,758,000	2,000,000	2,000,000	2,000,000
Total Disbursements	0	0	10,758,000	2,000,000	2,000,000	2,000,000
887500 OPER TRANSFER OUT-OTHER	0	0	16,000,000	0	0	0
Total Transfers Out	0	0	16,000,000	0	0	0
Total Use of Funds	0	0	26,758,000	2,000,000	2,000,000	2,000,000
Net Cash Balance	21,100,165	21,100,165	3,100,165	6,479,165	9,858,165	7,858,165

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses
Total Use of Funds	Total Disbursements + Transfers Out

BEA-0003 Fund Activity Summary for Operating Budget Request

5H30 School District Solvency Assist
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

5KX0 Ohio School Sponsorship Prog
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	1,527,627	1,703,742	1,779,526	2,168,865	2,168,865	2,168,865
4700 ISTVS	1,100,115	1,001,031	1,309,786	1,250,000	1,900,000	1,900,000
1027 102700 INTERFUND RECEIVABLE	64,207	0	0	0	0	0
Total Receipts Net of Accounts Receivable	1,035,908	1,001,031	1,309,786	1,250,000	1,900,000	1,900,000
Total Transfers In	0	0	0	0	0	0
Net Receipts	1,035,908	1,001,031	1,309,786	1,250,000	1,900,000	1,900,000
Total Resources Available	2,563,535	2,704,773	3,089,312	3,418,865	4,068,865	4,068,865
500 Personal Services	406,806	433,710	327,374	327,708	349,997	362,557
510 Purchased Personal Services	320,692	379,666	488,024	704,753	1,153,383	1,142,673
520 Supplies and Maintenance	94,277	111,872	105,049	217,539	396,620	394,770
595 Transfers and Non-Expense	38,017	0	0	0	0	0
Total Disbursements	859,793	925,247	920,447	1,250,000	1,900,000	1,900,000
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	859,793	925,247	920,447	1,250,000	1,900,000	1,900,000
Net Cash Balance	1,703,742	1,779,526	2,168,865	2,168,865	2,168,865	2,168,865

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses

BEA-0003 Fund Activity Summary for Operating Budget Request

5KX0 Ohio School Sponsorship Prog
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

5MM0 Child Nutrition Refunds
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	678,427	667,873	691,346	710,071	710,071	710,071
4500 RECOVERIES AND REIMBURSEMENTS	31,153	23,473	18,725	550,000	550,000	550,000
Total Receipts Net of Accounts Receivable	31,153	23,473	18,725	550,000	550,000	550,000
Total Transfers In	0	0	0	0	0	0
Net Receipts	31,153	23,473	18,725	550,000	550,000	550,000
Total Resources Available	709,580	691,346	710,071	1,260,071	1,260,071	1,260,071
550 Subsidies Shared Revenue	0	0	0	508,000	508,000	508,000
595 Transfers and Non-Expense	41,707	0	0	42,000	42,000	42,000
Total Disbursements	41,707	0	0	550,000	550,000	550,000
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	41,707	0	0	550,000	550,000	550,000
Net Cash Balance	667,873	691,346	710,071	710,071	710,071	710,071

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses
Total Use of Funds	Total Disbursements + Transfers Out
Net Cash Balance	Total Resources Available - Total Use of Funds

BEA-0003 Fund Activity Summary for Operating Budget Request

5U20 National Education Statistics
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	75,295	111,840	7,575	242,643	242,643	242,643
4400 FEDERAL GRANTS	191,673	70,403	377,909	185,000	185,000	185,000
Total Receipts Net of Accounts Receivable	191,673	70,403	377,909	185,000	185,000	185,000
Total Transfers In	0	0	0	0	0	0
Net Receipts	191,673	70,403	377,909	185,000	185,000	185,000
Total Resources Available	266,968	182,243	385,484	427,643	427,643	427,643
500 Personal Services	134,323	144,205	112,243	121,190	136,316	140,880
510 Purchased Personal Services	0	80	0	1,543	795	672
520 Supplies and Maintenance	20,806	30,383	30,598	62,267	47,889	43,448
Total Disbursements	155,128	174,668	142,841	185,000	185,000	185,000
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	155,128	174,668	142,841	185,000	185,000	185,000
Net Cash Balance	111,840	7,575	242,643	242,643	242,643	242,643

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses
Total Use of Funds	Total Disbursements + Transfers Out
Net Cash Balance	Total Resources Available - Total Use of Funds

BEA-0003 Fund Activity Summary for Operating Budget Request

5VS0 Foundation Funding - All Students
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	224,737	224,737	224,737	243,238	243,238	243,238
4500 RECOVERIES AND REIMBURSEMENTS	0	0	18,502	0	0	0
Total Receipts Net of Accounts Receivable	0	0	18,502	0	0	0
885500 OPER TRANSFER IN-OTHER	500,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000
Total Transfers In	500,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000
Net Receipts	500,000,000	600,000,000	600,018,502	600,000,000	600,000,000	600,000,000
Total Resources Available	500,224,737	600,224,737	600,243,238	600,243,238	600,243,238	600,243,238
550 Subsidies Shared Revenue	500,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000
Total Disbursements	500,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	500,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000
Net Cash Balance	224,737	224,737	243,238	243,238	243,238	243,238

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses
Total Use of Funds	Total Disbursements + Transfers Out
Net Cash Balance	Total Resources Available - Total Use of Funds

BEA-0003 Fund Activity Summary for Operating Budget Request

5VU0 SCHOOL BUS PURCHASE
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	4,441,610	47,536,143	13,966,077	1,766,346	1,766,346	1,766,346
4500 RECOVERIES AND REIMBURSEMENTS	0	0	45,000	0	0	0
Total Receipts Net of Accounts Receivable	0	0	45,000	0	0	0
885500 OPER TRANSFER IN-OTHER	50,000,000	0	0	0	0	0
Total Transfers In	50,000,000	0	0	0	0	0
Net Receipts	50,000,000	0	45,000	0	0	0
Total Resources Available	54,441,610	47,536,143	14,011,077	1,766,346	1,766,346	1,766,346
550 Subsidies Shared Revenue	6,905,467	33,570,066	12,244,731	0	0	0
Total Disbursements	6,905,467	33,570,066	12,244,731	0	0	0
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	6,905,467	33,570,066	12,244,731	0	0	0
Net Cash Balance	47,536,143	13,966,077	1,766,346	1,766,346	1,766,346	1,766,346

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses
Total Use of Funds	Total Disbursements + Transfers Out
Net Cash Balance	Total Resources Available - Total Use of Funds

BEA-0003 Fund Activity Summary for Operating Budget Request

5Y00 Sports Gaming Profits Education Fund
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	0	69,536,411	26,194,099	26,194,099	26,194,099
4100 SALES TAXES	0	28,519,816	137,926,541	196,200,000	196,200,000	196,200,000
4200 BUSINESS LICENSES & FEES	0	40,354,477	10,319,671	0	0	0
4700 ISTVS	0	662,117	2,211,477	0	0	0
Total Receipts Net of Accounts Receivable	0	69,536,411	150,457,688	196,200,000	196,200,000	196,200,000
Total Transfers In	0	0	0	0	0	0
Net Receipts	0	69,536,411	150,457,688	196,200,000	196,200,000	196,200,000
Total Resources Available	0	69,536,411	219,994,099	222,394,099	222,394,099	222,394,099
550 Subsidies Shared Revenue	0	0	193,800,000	196,200,000	196,200,000	196,200,000
Total Disbursements	0	0	193,800,000	196,200,000	196,200,000	196,200,000
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	0	0	193,800,000	196,200,000	196,200,000	196,200,000
Net Cash Balance	0	69,536,411	26,194,099	26,194,099	26,194,099	26,194,099

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses
Total Use of Funds	Total Disbursements + Transfers Out
Net Cash Balance	Total Resources Available - Total Use of Funds

BEA-0003 Fund Activity Summary for Operating Budget Request

6200 Educational Grants
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	1,076,879	851,994	805,102	1,038,429	1,038,429	1,038,429
4500 RECOVERIES AND REIMBURSEMENTS	1,000	1,000	735,021	1,050,000	600,000	600,000
Total Receipts Net of Accounts Receivable	1,000	1,000	735,021	1,050,000	600,000	600,000
Total Transfers In	0	0	0	0	0	0
Net Receipts	1,000	1,000	735,021	1,050,000	600,000	600,000
Total Resources Available	1,077,879	852,994	1,540,122	2,088,429	1,638,429	1,638,429
500 Personal Services	5,354	0	0	0	0	0
510 Purchased Personal Services	70,767	10,221	2,100	300,937	171,964	171,964
520 Supplies and Maintenance	26,574	37,671	50,788	39,802	22,744	22,744
550 Subsidies Shared Revenue	123,190	0	448,805	709,261	405,292	405,292
Total Disbursements	225,885	47,892	501,693	1,050,000	600,000	600,000
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	225,885	47,892	501,693	1,050,000	600,000	600,000
Net Cash Balance	851,994	805,102	1,038,429	1,038,429	1,038,429	1,038,429

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses
Total Use of Funds	Total Disbursements + Transfers Out

BEA-0003 Fund Activity Summary for Operating Budget Request

6200 Educational Grants
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

3670 School Food Services
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	16,865	444,422	631,816	447,587	447,587	447,587
4400 FEDERAL GRANTS	8,481,933	8,188,674	9,816,988	0	0	0
4500 RECOVERIES AND REIMBURSEMENTS	0	0	0	13,379,350	13,379,350	13,379,350
Total Receipts Net of Accounts Receivable	8,481,933	8,188,674	9,816,988	13,379,350	13,379,350	13,379,350
885500 OPER TRANSFER IN-OTHER	18,363	0	1,512	0	0	0
Total Transfers In	18,363	0	1,512	0	0	0
Net Receipts	8,500,296	8,188,674	9,818,500	13,379,350	13,379,350	13,379,350
Total Resources Available	8,517,161	8,633,096	10,450,316	13,826,937	13,826,937	13,826,937
500 Personal Services	3,346,370	3,647,846	3,767,411	4,069,078	4,626,559	4,863,618
510 Purchased Personal Services	1,362,491	970,351	1,215,320	1,915,882	2,042,986	2,142,548
520 Supplies and Maintenance	2,999,682	2,913,752	3,065,678	4,961,212	4,605,906	4,711,766
530 Equipment	0	0	15,000	12,933	0	0
550 Subsidies Shared Revenue	364,197	469,331	1,939,319	2,420,245	2,103,899	1,661,418
Total Disbursements	8,072,739	8,001,280	10,002,729	13,379,350	13,379,350	13,379,350
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	8,072,739	8,001,280	10,002,729	13,379,350	13,379,350	13,379,350
Net Cash Balance	444,422	631,816	447,587	447,587	447,587	447,587

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable

BEA-0003 Fund Activity Summary for Operating Budget Request

3670 School Food Services
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In					
Total Disbursements	Sum of Expenses					
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

3700 Education of All Handicapped Children
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	0	0	0	0	0
4400 FEDERAL GRANTS	1,177,219	767,121	1,681,518	1,750,000	1,750,000	1,750,000
4440 FEDERAL REVENUE STIMULUS	(92,938)	0	0	0	0	0
Total Receipts Net of Accounts Receivable	1,084,280	767,121	1,681,518	1,750,000	1,750,000	1,750,000
Total Transfers In	0	0	0	0	0	0
Net Receipts	1,084,280	767,121	1,681,518	1,750,000	1,750,000	1,750,000
Total Resources Available	1,084,280	767,121	1,681,518	1,750,000	1,750,000	1,750,000
520 Supplies and Maintenance	1	0	0	990	990	990
550 Subsidies Shared Revenue	1,084,279	767,121	1,681,518	1,749,010	1,749,010	1,749,010
Total Disbursements	1,084,280	767,121	1,681,518	1,750,000	1,750,000	1,750,000
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	1,084,280	767,121	1,681,518	1,750,000	1,750,000	1,750,000
Net Cash Balance	0	0	0	0	0	0

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses
Total Use of Funds	Total Disbursements + Transfers Out
Net Cash Balance	Total Resources Available - Total Use of Funds

BEA-0003 Fund Activity Summary for Operating Budget Request

3AF0 Schools Medicaid Administrative Claims
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	174,410	224,012	241,961	200,410	200,410	200,410
4700 ISTVS	175,542	144,820	183,653	250,000	150,000	150,000
1027 102700 INTERFUND RECEIVABLE	0	0	144,518	0	0	0
Total Receipts Net of Accounts Receivable	175,542	144,820	39,135	250,000	150,000	150,000
Total Transfers In	0	0	0	0	0	0
Net Receipts	175,542	144,820	39,135	250,000	150,000	150,000
Total Resources Available	349,952	368,832	281,096	450,410	350,410	350,410
500 Personal Services	0	10,514	32,755	0	22,917	25,969
510 Purchased Personal Services	123,986	94,476	42,320	244,191	105,800	105,800
520 Supplies and Maintenance	1,955	21,882	5,611	5,809	21,283	18,231
Total Disbursements	125,940	126,872	80,686	250,000	150,000	150,000
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	125,940	126,872	80,686	250,000	150,000	150,000
Net Cash Balance	224,012	241,961	200,410	200,410	200,410	200,410

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses
Total Use of Funds	Total Disbursements + Transfers Out

BEA-0003 Fund Activity Summary for Operating Budget Request

3AF0 Schools Medicaid Administrative Claims
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

3AN0 School Improvement Grants
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	0	104	104	104	104
4400 FEDERAL GRANTS	6,761,034	1,411,268	0	0	0	0
4500 RECOVERIES AND REIMBURSEMENTS	0	104	0	0	0	0
Total Receipts Net of Accounts Receivable	6,761,034	1,411,373	0	0	0	0
Total Transfers In	0	0	0	0	0	0
Net Receipts	6,761,034	1,411,373	0	0	0	0
Total Resources Available	6,761,034	1,411,373	104	104	104	104
550 Subsidies Shared Revenue	6,761,034	1,411,268	0	0	0	0
Total Disbursements	6,761,034	1,411,268	0	0	0	0
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	6,761,034	1,411,268	0	0	0	0
Net Cash Balance	0	104	104	104	104	104

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses
Total Use of Funds	Total Disbursements + Transfers Out
Net Cash Balance	Total Resources Available - Total Use of Funds

BEA-0003 Fund Activity Summary for Operating Budget Request

3EH0 Migrant Education
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	0	0	0	0	0
4400 FEDERAL GRANTS	1,695,893	1,759,948	1,486,528	2,700,000	1,700,000	1,700,000
Total Receipts Net of Accounts Receivable	1,695,893	1,759,948	1,486,528	2,700,000	1,700,000	1,700,000
Total Transfers In	0	0	0	0	0	0
Net Receipts	1,695,893	1,759,948	1,486,528	2,700,000	1,700,000	1,700,000
Total Resources Available	1,695,893	1,759,948	1,486,528	2,700,000	1,700,000	1,700,000
550 Subsidies Shared Revenue	1,695,893	1,759,948	1,486,528	2,700,000	1,700,000	1,700,000
Total Disbursements	1,695,893	1,759,948	1,486,528	2,700,000	1,700,000	1,700,000
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	1,695,893	1,759,948	1,486,528	2,700,000	1,700,000	1,700,000
Net Cash Balance	0	0	0	0	0	0

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses
Total Use of Funds	Total Disbursements + Transfers Out
Net Cash Balance	Total Resources Available - Total Use of Funds

BEA-0003 Fund Activity Summary for Operating Budget Request

3EJ0 Homeless Children Education
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	0	0	0	0	0
4400 FEDERAL GRANTS	2,499,031	2,751,245	3,596,332	3,600,000	4,823,000	5,112,380
Total Receipts Net of Accounts Receivable	2,499,031	2,751,245	3,596,332	3,600,000	4,823,000	5,112,380
Total Transfers In	0	0	0	0	0	0
Net Receipts	2,499,031	2,751,245	3,596,332	3,600,000	4,823,000	5,112,380
Total Resources Available	2,499,031	2,751,245	3,596,332	3,600,000	4,823,000	5,112,380
500 Personal Services	5,069	0	0	0	0	0
510 Purchased Personal Services	6,000	0	0	0	0	0
520 Supplies and Maintenance	1,547	0	0	0	0	0
550 Subsidies Shared Revenue	2,486,415	2,751,245	3,596,332	3,600,000	4,823,000	5,112,380
Total Disbursements	2,499,031	2,751,245	3,596,332	3,600,000	4,823,000	5,112,380
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	2,499,031	2,751,245	3,596,332	3,600,000	4,823,000	5,112,380
Net Cash Balance	0	0	0	0	0	0

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses
Total Use of Funds	Total Disbursements + Transfers Out

BEA-0003 Fund Activity Summary for Operating Budget Request

3EJ0 Homeless Children Education
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

3FEO Striving Readers
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	0	430	430	430	430
4400 FEDERAL GRANTS	1,555,011	264,529	0	0	0	0
4500 RECOVERIES AND REIMBURSEMENTS	25,273	0	0	0	0	0
Total Receipts Net of Accounts Receivable	1,580,284	264,529	0	0	0	0
885500 OPER TRANSFER IN-OTHER	844	0	0	0	0	0
Total Transfers In	844	0	0	0	0	0
Net Receipts	1,581,128	264,529	0	0	0	0
Total Resources Available	1,581,128	264,529	430	430	430	430
500 Personal Services	26,991	6,023	0	0	0	0
520 Supplies and Maintenance	11,668	18,631	0	0	0	0
550 Subsidies Shared Revenue	1,542,469	239,445	0	0	0	0
Total Disbursements	1,581,128	264,099	0	0	0	0
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	1,581,128	264,099	0	0	0	0
Net Cash Balance	0	430	430	430	430	430

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses

BEA-0003 Fund Activity Summary for Operating Budget Request

3FE0 Striving Readers
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

3GE0 Summer Food Service Program

Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	35,901	27,221	59,854	42,002	42,002	42,002
4400 FEDERAL GRANTS	36,115,631	12,165,209	16,510,799	30,000,000	22,500,000	22,500,000
4440 FEDERAL REVENUE STIMULUS	236,373	0	0	0	0	0
4500 RECOVERIES AND REIMBURSEMENTS	761,436	36,941	25,068	0	0	0
Total Receipts Net of Accounts Receivable	37,113,440	12,202,149	16,535,867	30,000,000	22,500,000	22,500,000
Total Transfers In	0	0	0	0	0	0
Net Receipts	37,113,440	12,202,149	16,535,867	30,000,000	22,500,000	22,500,000
Total Resources Available	37,149,340	12,229,371	16,595,721	30,042,002	22,542,002	22,542,002
510 Purchased Personal Services	5,000	0	0	10,252	7,689	7,689
520 Supplies and Maintenance	1,017,687	305,824	343,070	682,596	511,947	511,947
550 Subsidies Shared Revenue	35,371,758	11,863,693	16,210,649	29,292,144	21,969,108	21,969,108
595 Transfers and Non-Expense	727,674	0	0	15,008	11,256	11,256
Total Disbursements	37,122,119	12,169,517	16,553,719	30,000,000	22,500,000	22,500,000
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	37,122,119	12,169,517	16,553,719	30,000,000	22,500,000	22,500,000
Net Cash Balance	27,221	59,854	42,002	42,002	42,002	42,002

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In

BEA-0003 Fund Activity Summary for Operating Budget Request

3GE0 Summer Food Service Program
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Disbursements	Sum of Expenses					
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

3GG0 Fresh Fruit &Vegetable Program
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	1,723	1,723	3,963	1,723	1,723	1,723
4400 FEDERAL GRANTS	3,703,160	4,267,162	4,624,420	5,145,074	5,500,000	6,000,000
4500 RECOVERIES AND REIMBURSEMENTS	0	0	3,226	0	0	0
Total Receipts Net of Accounts Receivable	3,703,160	4,267,162	4,627,646	5,145,074	5,500,000	6,000,000
Total Transfers In	0	0	0	0	0	0
Net Receipts	3,703,160	4,267,162	4,627,646	5,145,074	5,500,000	6,000,000
Total Resources Available	3,704,883	4,268,885	4,631,608	5,146,797	5,501,723	6,001,723
550 Subsidies Shared Revenue	3,703,160	4,264,922	4,629,886	5,145,074	5,500,000	6,000,000
Total Disbursements	3,703,160	4,264,922	4,629,886	5,145,074	5,500,000	6,000,000
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	3,703,160	4,264,922	4,629,886	5,145,074	5,500,000	6,000,000
Net Cash Balance	1,723	3,963	1,723	1,723	1,723	1,723

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses
Total Use of Funds	Total Disbursements + Transfers Out
Net Cash Balance	Total Resources Available - Total Use of Funds

BEA-0003 Fund Activity Summary for Operating Budget Request

3HF0 FEDERAL EDUCATION GRANTS
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	77,915	34,966	14,582	47,136	47,136	47,136
4400 FEDERAL GRANTS	3,644,847	3,304,132	4,208,915	6,831,327	5,000,000	5,000,000
4440 FEDERAL REVENUE STIMULUS	1,179,866	1,171,390	0	0	0	0
4500 RECOVERIES AND REIMBURSEMENTS	114,784	832	0	0	0	0
4700 ISTVS	811	1,058	2,198	0	0	0
Total Receipts Net of Accounts Receivable	4,940,307	4,477,412	4,211,113	6,831,327	5,000,000	5,000,000
885500 OPER TRANSFER IN-OTHER	4,357	0	0	0	0	0
Total Transfers In	4,357	0	0	0	0	0
Net Receipts	4,944,664	4,477,412	4,211,113	6,831,327	5,000,000	5,000,000
Total Resources Available	5,022,579	4,512,377	4,225,696	6,878,463	5,047,136	5,047,136
500 Personal Services	511,899	444,819	371,687	274,612	361,744	373,747
510 Purchased Personal Services	1,366,772	1,306,518	1,547,364	2,429,903	1,703,375	1,698,411
520 Supplies and Maintenance	109,571	106,891	71,260	331,496	274,343	275,058
550 Subsidies Shared Revenue	1,898,082	1,901,993	919,484	2,328,556	1,632,331	1,627,574
595 Transfers and Non-Expense	1,101,289	737,574	1,268,764	1,466,760	1,028,207	1,025,210
Total Disbursements	4,987,613	4,497,795	4,178,560	6,831,327	5,000,000	5,000,000
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	4,987,613	4,497,795	4,178,560	6,831,327	5,000,000	5,000,000
Net Cash Balance	34,966	14,582	47,136	47,136	47,136	47,136

BEA-0003 Fund Activity Summary for Operating Budget Request

3HF0 FEDERAL EDUCATION GRANTS
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Calculated Data Item	Item Calculation					
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable					
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In					
Total Disbursements	Sum of Expenses					
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

3H10 Student Support and Academic Enrichment
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	0	0	0	0	0
4400 FEDERAL GRANTS	38,455,782	40,248,547	62,686,714	68,000,000	54,131,000	50,604,930
4500 RECOVERIES AND REIMBURSEMENTS	30,866	13,478	112,331	0	0	0
Total Receipts Net of Accounts Receivable	38,486,648	40,262,025	62,799,045	68,000,000	54,131,000	50,604,930
885500 OPER TRANSFER IN-OTHER	2,623	0	0	0	0	0
Total Transfers In	2,623	0	0	0	0	0
Net Receipts	38,489,271	40,262,025	62,799,045	68,000,000	54,131,000	50,604,930
Total Resources Available	38,489,271	40,262,025	62,799,045	68,000,000	54,131,000	50,604,930
500 Personal Services	474,936	780,851	1,094,749	1,213,632	1,485,436	1,546,219
510 Purchased Personal Services	804,548	1,273,990	707,810	807,237	634,236	590,798
520 Supplies and Maintenance	123,116	214,833	242,347	420,762	502,898	487,307
550 Subsidies Shared Revenue	37,086,670	37,992,351	60,754,139	65,558,369	51,508,430	47,980,606
Total Disbursements	38,489,271	40,262,025	62,799,045	68,000,000	54,131,000	50,604,930
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	38,489,271	40,262,025	62,799,045	68,000,000	54,131,000	50,604,930
Net Cash Balance	0	0	0	0	0	0

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In

BEA-0003 Fund Activity Summary for Operating Budget Request

3H10 Student Support and Academic Enrichment
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Disbursements	Sum of Expenses					
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary

3HLO Comprehensive Literacy State Development Program
Agency Bud

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	0	0	0	0	0
4400 FEDERAL GRANTS	8,858,596	10,430,828	12,693,146	14,630,000	14,630,000	14,630,000
4500 RECOVERIES AND REIMBURSEMENTS	0	0	366	0	0	0
Total Receipts Net of Accounts Receivable	8,858,596	10,430,828	12,693,512	14,630,000	14,630,000	14,630,000
885500 OPER TRANSFER IN-OTHER	732	0	0	0	0	0
Total Transfers In	732	0	0	0	0	0
Net Receipts	8,859,329	10,430,828	12,693,512	14,630,000	14,630,000	14,630,000
Total Resources Available	8,859,329	10,430,828	12,693,512	14,630,000	14,630,000	14,630,000
500 Personal Services	59,694	61,283	56,341	52,858	0	0
510 Purchased Personal Services	40,846	215,677	291,940	488,637	490,409	490,409
520 Supplies and Maintenance	8,717	137,100	69,649	277,478	278,484	278,484
550 Subsidies Shared Revenue	8,750,072	10,016,768	12,275,583	13,811,027	13,861,107	13,861,107
Total Disbursements	8,859,329	10,430,828	12,693,512	14,630,000	14,630,000	14,630,000
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	8,859,329	10,430,828	12,693,512	14,630,000	14,630,000	14,630,000
Net Cash Balance	0	0	0	0	0	0

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In

BEA-0003 Fund Activity Summary

3HL0 Comprehensive Literacy State Development Program
Agency Bud

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Disbursements	Sum of Expenses					
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

3HS0 CARES Act School Relief Fund
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	170,527	0	0	0	0
4400 FEDERAL GRANTS	(307,421)	0	0	692,611,108	0	0
4440 FEDERAL REVENUE STIMULUS	1,690,112,554	2,119,427,955	1,890,552,133	0	0	0
4500 RECOVERIES AND REIMBURSEMENTS	1,541	547,554	42,970,507	0	0	0
4700 ISTVS	0	0	256,541	0	0	0
Total Receipts Net of Accounts Receivable	1,689,806,674	2,119,975,509	1,933,779,182	692,611,108	0	0
885500 OPER TRANSFER IN-OTHER	456	0	0	0	0	0
Total Transfers In	456	0	0	0	0	0
Net Receipts	1,689,807,130	2,119,975,509	1,933,779,182	692,611,108	0	0
Total Resources Available	1,689,807,130	2,120,146,035	1,933,779,182	692,611,108	0	0
510 Purchased Personal Services	5,133,900	18,905,317	46,191,191	100,000,000	0	0
520 Supplies and Maintenance	1,608,059	743,475	1,301,379	100,000	0	0
550 Subsidies Shared Revenue	1,678,969,770	2,095,609,246	1,874,821,260	568,511,108	0	0
595 Transfers and Non-Expense	3,924,874	4,887,998	11,208,811	24,000,000	0	0
Total Disbursements	1,689,636,603	2,120,146,035	1,933,522,641	692,611,108	0	0
887500 OPER TRANSFER OUT-OTHER	0	0	256,541	0	0	0
Total Transfers Out	0	0	256,541	0	0	0
Total Use of Funds	1,689,636,603	2,120,146,035	1,933,779,182	692,611,108	0	0
Net Cash Balance	170,527	0	0	0	0	0

BEA-0003 Fund Activity Summary for Operating Budget Request

3HS0 CARES Act School Relief Fund
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Calculated Data Item	Item Calculation					
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable					
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In					
Total Disbursements	Sum of Expenses					
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

3HZ0 ARP Homeless Children and Youth
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	0	0	4,957	4,957	4,957
4400 FEDERAL GRANTS	0	0	0	7,501,660	0	0
4440 FEDERAL REVENUE STIMULUS	2,902,005	7,575,959	10,518,794	0	0	0
4500 RECOVERIES AND REIMBURSEMENTS	0	12	47,769	0	0	0
4700 ISTVS	0	0	1,663	0	0	0
Total Receipts Net of Accounts Receivable	2,902,005	7,575,971	10,568,226	7,501,660	0	0
Total Transfers In	0	0	0	0	0	0
Net Receipts	2,902,005	7,575,971	10,568,226	7,501,660	0	0
Total Resources Available	2,902,005	7,575,971	10,568,226	7,506,617	4,957	4,957
500 Personal Services	9,228	104,233	90,717	7,102	0	0
510 Purchased Personal Services	133,357	287,740	543,679	598,000	0	0
520 Supplies and Maintenance	0	14,042	21,894	16,000	0	0
550 Subsidies Shared Revenue	2,759,420	7,169,955	9,905,315	6,880,558	0	0
Total Disbursements	2,902,005	7,575,971	10,561,606	7,501,660	0	0
887500 OPER TRANSFER OUT-OTHER	0	0	1,663	0	0	0
Total Transfers Out	0	0	1,663	0	0	0
Total Use of Funds	2,902,005	7,575,971	10,563,269	7,501,660	0	0
Net Cash Balance	0	0	4,957	4,957	4,957	4,957

Calculated Data Item

Item Calculation

BEA-0003 Fund Activity Summary for Operating Budget Request

3HZ0 ARP Homeless Children and Youth
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable					
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In					
Total Disbursements	Sum of Expenses					
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

3IA0 ARP - Students with Disabilities

Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	0	0	817,348	817,348	817,348
4440 FEDERAL REVENUE STIMULUS	25,541,662	40,106,524	27,537,510	0	0	0
4500 RECOVERIES AND REIMBURSEMENTS	0	21,509	11,978	0	0	0
4700 ISTVS	0	0	16,560	0	0	0
Total Receipts Net of Accounts Receivable	25,541,662	40,128,033	27,566,047	0	0	0
Total Transfers In	0	0	0	0	0	0
Net Receipts	25,541,662	40,128,033	27,566,047	0	0	0
Total Resources Available	25,541,662	40,128,033	27,566,047	817,348	817,348	817,348
550 Subsidies Shared Revenue	25,541,662	40,067,262	26,719,321	0	0	0
595 Transfers and Non-Expense	0	60,770	12,818	0	0	0
Total Disbursements	25,541,662	40,128,033	26,732,139	0	0	0
887500 OPER TRANSFER OUT-OTHER	0	0	16,560	0	0	0
Total Transfers Out	0	0	16,560	0	0	0
Total Use of Funds	25,541,662	40,128,033	26,748,699	0	0	0
Net Cash Balance	0	0	817,348	817,348	817,348	817,348

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses

BEA-0003 Fund Activity Summary for Operating Budget Request

3IA0 ARP - Students with Disabilities

Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

3L60 Federal School Lunch
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	657,203	1,124,433	482,299	206,467	206,467	206,467
4400 FEDERAL GRANTS	790,470,536	444,859,133	494,229,773	457,074,973	554,138,321	581,845,237
4440 FEDERAL REVENUE STIMULUS	61,650,269	39,586,282	223,817	0	0	0
4500 RECOVERIES AND REIMBURSEMENTS	226,566	270,446	226,837	0	0	0
4700 ISTVS	20,704	59,524	87,099	0	0	0
1027 102700 INTERFUND RECEIVABLE	(4,740)	0	0	0	0	0
1029 102900 ACCOUNTS RECEIVABLE	(10,680)	0	0	0	0	0
Total Receipts Net of Accounts Receivable	852,383,496	484,775,385	494,767,526	457,074,973	554,138,321	581,845,237
Total Transfers In	0	0	0	0	0	0
Net Receipts	852,383,496	484,775,385	494,767,526	457,074,973	554,138,321	581,845,237
Total Resources Available	853,040,698	485,899,818	495,249,825	457,281,440	554,344,788	582,051,704
550 Subsidies Shared Revenue	850,409,071	484,423,186	494,022,491	455,891,877	552,703,986	580,339,185
590 Judgments, Settlements & Bonds	8,384	0	0	0	0	0
595 Transfers and Non-Expense	1,479,146	934,809	933,767	1,183,096	1,434,335	1,506,052
Total Disbursements	851,896,602	485,357,995	494,956,258	457,074,973	554,138,321	581,845,237
887500 OPER TRANSFER OUT-OTHER	19,663	59,524	87,099	0	0	0
Total Transfers Out	19,663	59,524	87,099	0	0	0
Total Use of Funds	851,916,266	485,417,519	495,043,357	457,074,973	554,138,321	581,845,237
Net Cash Balance	1,124,433	482,299	206,467	206,467	206,467	206,467

BEA-0003 Fund Activity Summary for Operating Budget Request

3L60 Federal School Lunch
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Calculated Data Item	Item Calculation					
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable					
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In					
Total Disbursements	Sum of Expenses					
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

3L70 Federal School Breakfast
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	188,519	440,000	26,865	117,736	117,736	117,736
4400 FEDERAL GRANTS	238,462,059	146,592,650	161,022,355	173,298,101	185,075,641	194,329,423
4440 FEDERAL REVENUE STIMULUS	5,892	0	0	0	0	0
4500 RECOVERIES AND REIMBURSEMENTS	130,644	40,664	147,593	0	0	0
4700 ISTVS	4,799	14,602	21,089	0	0	0
Total Receipts Net of Accounts Receivable	238,603,394	146,647,917	161,191,037	173,298,101	185,075,641	194,329,423
Total Transfers In	0	0	0	0	0	0
Net Receipts	238,603,394	146,647,917	161,191,037	173,298,101	185,075,641	194,329,423
Total Resources Available	238,791,913	147,087,917	161,217,901	173,415,837	185,193,377	194,447,159
550 Subsidies Shared Revenue	237,757,095	146,595,061	160,604,551	172,752,029	184,492,457	193,717,080
590 Judgments, Settlements & Bonds	4,014	0	0	0	0	0
595 Transfers and Non-Expense	586,005	451,389	474,526	546,072	583,184	612,343
Total Disbursements	238,347,114	147,046,450	161,079,077	173,298,101	185,075,641	194,329,423
887500 OPER TRANSFER OUT-OTHER	4,799	14,602	21,089	0	0	0
Total Transfers Out	4,799	14,602	21,089	0	0	0
Total Use of Funds	238,351,913	147,061,052	161,100,166	173,298,101	185,075,641	194,329,423
Net Cash Balance	440,000	26,865	117,736	117,736	117,736	117,736

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable

BEA-0003 Fund Activity Summary for Operating Budget Request

3L70 Federal School Breakfast
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In					
Total Disbursements	Sum of Expenses					
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

3L80 Child & Adult Care Programs

Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	644,615	435,296	148,849	500,236	500,236	500,236
4400 FEDERAL GRANTS	83,977,355	95,673,752	101,735,205	115,606,485	115,606,485	115,606,485
4440 FEDERAL REVENUE STIMULUS	9,910,722	0	0	0	0	0
4500 RECOVERIES AND REIMBURSEMENTS	284,573	107,015	23,525	0	0	0
4700 ISTVS	3,272	8,519	14,922	0	0	0
Total Receipts Net of Accounts Receivable	94,175,923	95,789,285	101,773,652	115,606,485	115,606,485	115,606,485
Total Transfers In	0	0	0	0	0	0
Net Receipts	94,175,923	95,789,285	101,773,652	115,606,485	115,606,485	115,606,485
Total Resources Available	94,820,538	96,224,581	101,922,501	116,106,721	116,106,721	116,106,721
500 Personal Services	611,537	1,048,395	1,467,612	1,615,064	1,805,160	1,892,192
510 Purchased Personal Services	91	0	0	2,520	2,511	2,509
520 Supplies and Maintenance	1,030	2,781	8,594	375,227	583,311	593,086
550 Subsidies Shared Revenue	93,242,709	95,024,556	99,937,916	113,142,119	112,745,601	112,649,197
590 Judgments, Settlements & Bonds	6,017	0	0	0	0	0
595 Transfers and Non-Expense	523,859	0	0	471,555	469,902	469,501
Total Disbursements	94,385,242	96,075,732	101,414,122	115,606,485	115,606,485	115,606,485
887500 OPER TRANSFER OUT-OTHER	0	0	8,142	0	0	0
Total Transfers Out	0	0	8,142	0	0	0
Total Use of Funds	94,385,242	96,075,732	101,422,265	115,606,485	115,606,485	115,606,485
Net Cash Balance	435,296	148,849	500,236	500,236	500,236	500,236

BEA-0003 Fund Activity Summary for Operating Budget Request

3L80 Child & Adult Care Programs

Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses
Total Use of Funds	Total Disbursements + Transfers Out
Net Cash Balance	Total Resources Available - Total Use of Funds

BEA-0003 Fund Activity Summary for Operating Budget Request

3L90 Vocational Educ Basic Grant
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	261,158	2,851	139	139	139
4400 FEDERAL GRANTS	45,986,614	53,393,869	51,711,445	54,500,000	56,680,000	58,947,200
4500 RECOVERIES AND REIMBURSEMENTS	72,949	26,535	(9,440)	0	0	0
Total Receipts Net of Accounts Receivable	46,059,563	53,420,404	51,702,004	54,500,000	56,680,000	58,947,200
885500 OPER TRANSFER IN-OTHER	12,115	0	0	0	0	0
Total Transfers In	12,115	0	0	0	0	0
Net Receipts	46,071,679	53,420,404	51,702,004	54,500,000	56,680,000	58,947,200
Total Resources Available	46,071,679	53,681,562	51,704,855	54,500,139	56,680,139	58,947,339
500 Personal Services	2,514,031	2,769,828	2,849,828	3,020,806	3,625,601	3,801,057
510 Purchased Personal Services	1,949,545	2,194,353	1,050,305	2,891,449	2,956,302	3,072,646
520 Supplies and Maintenance	608,321	819,584	1,113,945	1,722,527	2,181,732	2,271,395
550 Subsidies Shared Revenue	39,518,311	46,587,572	45,739,536	45,131,296	46,143,553	47,959,521
595 Transfers and Non-Expense	1,220,312	1,307,374	951,102	1,733,922	1,772,812	1,842,581
Total Disbursements	45,810,520	53,678,711	51,704,716	54,500,000	56,680,000	58,947,200
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	45,810,520	53,678,711	51,704,716	54,500,000	56,680,000	58,947,200
Net Cash Balance	261,158	2,851	139	139	139	139

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable

BEA-0003 Fund Activity Summary for Operating Budget Request

3L90 Vocational Educ Basic Grant
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In					
Total Disbursements	Sum of Expenses					
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

3M00 ESEA Chapter One
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	2,295,277	0	702,504	702,504	702,504
4400 FEDERAL GRANTS	602,041,860	594,974,816	650,962,655	600,000,000	677,740,000	698,072,200
4500 RECOVERIES AND REIMBURSEMENTS	82,218	244,729	1,339,117	0	0	0
4700 ISTVS	9,888	33,779	98,218	0	0	0
1029 102900 ACCOUNTS RECEIVABLE	(4)	0	0	0	0	0
Total Receipts Net of Accounts Receivable	602,133,970	595,253,324	652,399,990	600,000,000	677,740,000	698,072,200
885500 OPER TRANSFER IN-OTHER	404	0	0	0	0	0
Total Transfers In	404	0	0	0	0	0
Net Receipts	602,134,374	595,253,324	652,399,990	600,000,000	677,740,000	698,072,200
Total Resources Available	602,134,374	597,548,601	652,399,990	600,702,504	678,442,504	698,774,704
500 Personal Services	254,492	376,320	279,801	350,406	382,811	400,748
510 Purchased Personal Services	171,913	110,362	203,590	509,120	575,058	592,304
520 Supplies and Maintenance	92,265	94,574	69,574	281,098	361,910	373,513
550 Subsidies Shared Revenue	599,310,539	596,933,566	651,046,302	598,859,376	676,420,221	696,705,635
Total Disbursements	599,829,209	597,514,822	651,599,268	600,000,000	677,740,000	698,072,200
887500 OPER TRANSFER OUT-OTHER	9,888	33,779	98,218	0	0	0
Total Transfers Out	9,888	33,779	98,218	0	0	0
Total Use of Funds	599,839,097	597,548,601	651,697,486	600,000,000	677,740,000	698,072,200
Net Cash Balance	2,295,277	0	702,504	702,504	702,504	702,504

BEA-0003 Fund Activity Summary for Operating Budget Request

3M00 ESEA Chapter One
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Calculated Data Item	Item Calculation					
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable					
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In					
Total Disbursements	Sum of Expenses					
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

3M20 Ind W/Disabilities Educ Act

Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	4,779	466,332	22,506	22,506	22,506
4400 FEDERAL GRANTS	469,677,824	480,060,883	511,738,946	520,000,000	530,400,000	541,008,000
4500 RECOVERIES AND REIMBURSEMENTS	22,235	14,980	1,508,275	0	0	0
4700 ISTVS	7,799	30,222	65,956	0	0	0
Total Receipts Net of Accounts Receivable	469,707,858	480,106,085	513,313,176	520,000,000	530,400,000	541,008,000
885500 OPER TRANSFER IN-OTHER	29,476	0	0	0	0	0
Total Transfers In	29,476	0	0	0	0	0
Net Receipts	469,737,334	480,106,085	513,313,176	520,000,000	530,400,000	541,008,000
Total Resources Available	469,737,334	480,110,864	513,779,508	520,022,506	530,422,506	541,030,506
500 Personal Services	8,022,548	8,231,905	8,652,897	8,519,546	9,100,006	9,585,474
510 Purchased Personal Services	8,007,690	6,774,972	10,018,458	13,669,818	13,904,043	14,173,072
520 Supplies and Maintenance	1,914,441	2,444,281	2,267,133	3,765,162	4,885,277	5,015,691
550 Subsidies Shared Revenue	451,364,810	461,636,678	492,184,301	493,444,176	501,899,073	511,610,328
595 Transfers and Non-Expense	415,266	526,474	568,257	601,298	611,601	623,435
Total Disbursements	469,724,756	479,614,310	513,691,047	520,000,000	530,400,000	541,008,000
887500 OPER TRANSFER OUT-OTHER	7,799	30,222	65,956	0	0	0
Total Transfers Out	7,799	30,222	65,956	0	0	0
Total Use of Funds	469,732,555	479,644,532	513,757,002	520,000,000	530,400,000	541,008,000
Net Cash Balance	4,779	466,332	22,506	22,506	22,506	22,506

BEA-0003 Fund Activity Summary for Operating Budget Request

3M20 Ind W/Disabilities Educ Act

Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Calculated Data Item	Item Calculation					
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable					
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In					
Total Disbursements	Sum of Expenses					
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

3T40 Public Charter Schools Program
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	0	0	0	0	0
4400 FEDERAL GRANTS	3,198,552	2,164,190	947,845	1,352,155	0	0
Total Receipts Net of Accounts Receivable	3,198,552	2,164,190	947,845	1,352,155	0	0
Total Transfers In	0	0	0	0	0	0
Net Receipts	3,198,552	2,164,190	947,845	1,352,155	0	0
Total Resources Available	3,198,552	2,164,190	947,845	1,352,155	0	0
500 Personal Services	95,718	80,032	41,832	0	0	0
510 Purchased Personal Services	41,400	5,800	0	552,155	0	0
520 Supplies and Maintenance	12,319	18,655	9,812	0	0	0
550 Subsidies Shared Revenue	3,049,115	2,059,702	896,200	800,000	0	0
Total Disbursements	3,198,552	2,164,190	947,845	1,352,155	0	0
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	3,198,552	2,164,190	947,845	1,352,155	0	0
Net Cash Balance	0	0	0	0	0	0

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses
Total Use of Funds	Total Disbursements + Transfers Out

BEA-0003 Fund Activity Summary for Operating Budget Request

3T40 Public Charter Schools Program
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

3Y20 Century Community Learning Ctr
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	583,973	2,047	0	0	0
4400 FEDERAL GRANTS	43,254,513	39,860,869	45,834,831	47,000,000	47,940,000	48,898,800
4500 RECOVERIES AND REIMBURSEMENTS	0	11,157	331	0	0	0
Total Receipts Net of Accounts Receivable	43,254,513	39,872,025	45,835,162	47,000,000	47,940,000	48,898,800
885500 OPER TRANSFER IN-OTHER	493	0	0	0	0	0
Total Transfers In	493	0	0	0	0	0
Net Receipts	43,255,006	39,872,025	45,835,162	47,000,000	47,940,000	48,898,800
Total Resources Available	43,255,006	40,455,999	45,837,209	47,000,000	47,940,000	48,898,800
500 Personal Services	480,523	477,271	304,687	382,768	420,727	437,127
510 Purchased Personal Services	389,499	537,253	1,155,944	1,399,490	1,425,105	1,453,339
520 Supplies and Maintenance	80,921	153,752	102,194	321,850	376,545	384,941
550 Subsidies Shared Revenue	41,673,254	39,226,778	44,208,978	44,679,382	45,497,150	46,398,552
595 Transfers and Non-Expense	46,837	58,898	65,405	216,510	220,473	224,841
Total Disbursements	42,671,033	40,453,952	45,837,209	47,000,000	47,940,000	48,898,800
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	42,671,033	40,453,952	45,837,209	47,000,000	47,940,000	48,898,800
Net Cash Balance	583,973	2,047	0	0	0	0

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable

BEA-0003 Fund Activity Summary for Operating Budget Request

3Y20 Century Community Learning Ctr
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In					
Total Disbursements	Sum of Expenses					
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

3Y60 Improving Teacher Quality
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	0	0	2,070,689	2,070,689	2,070,689
4400 FEDERAL GRANTS	69,361,380	72,720,125	77,459,920	75,645,000	77,157,900	78,701,058
4500 RECOVERIES AND REIMBURSEMENTS	45,032	15,376	131,548	0	0	0
4700 ISTVS	1,109	4,184	12,988	0	0	0
Total Receipts Net of Accounts Receivable	69,407,522	72,739,685	77,604,456	75,645,000	77,157,900	78,701,058
885500 OPER TRANSFER IN-OTHER	2,723	0	0	0	0	0
Total Transfers In	2,723	0	0	0	0	0
Net Receipts	69,410,245	72,739,685	77,604,456	75,645,000	77,157,900	78,701,058
Total Resources Available	69,410,245	72,739,685	77,604,456	77,715,689	79,228,589	80,771,747
500 Personal Services	768,368	931,587	973,123	1,020,310	1,512,534	1,565,044
510 Purchased Personal Services	988,228	1,358,548	2,301,761	1,890,796	1,912,212	1,949,827
520 Supplies and Maintenance	379,283	957,368	972,757	1,432,369	1,624,046	1,658,633
550 Subsidies Shared Revenue	67,197,961	69,472,756	71,273,138	69,930,235	70,722,286	72,113,452
595 Transfers and Non-Expense	75,296	15,242	0	1,371,290	1,386,822	1,414,102
Total Disbursements	69,409,136	72,735,501	75,520,780	75,645,000	77,157,900	78,701,058
887500 OPER TRANSFER OUT-OTHER	1,109	4,184	12,988	0	0	0
Total Transfers Out	1,109	4,184	12,988	0	0	0
Total Use of Funds	69,410,245	72,739,685	75,533,767	75,645,000	77,157,900	78,701,058
Net Cash Balance	0	0	2,070,689	2,070,689	2,070,689	2,070,689

BEA-0003 Fund Activity Summary for Operating Budget Request

3Y60 Improving Teacher Quality
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Calculated Data Item	Item Calculation					
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable					
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In					
Total Disbursements	Sum of Expenses					
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

3Y70 English Language Acquisition
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	0	67,727	0	0	0
4400 FEDERAL GRANTS	10,279,755	11,578,926	12,756,823	12,000,000	13,728,000	14,277,120
4500 RECOVERIES AND REIMBURSEMENTS	10,671	0	60,731	0	0	0
Total Receipts Net of Accounts Receivable	10,290,426	11,578,926	12,817,554	12,000,000	13,728,000	14,277,120
Total Transfers In	0	0	0	0	0	0
Net Receipts	10,290,426	11,578,926	12,817,554	12,000,000	13,728,000	14,277,120
Total Resources Available	10,290,426	11,578,926	12,885,282	12,000,000	13,728,000	14,277,120
500 Personal Services	139,609	141,233	170,667	161,478	202,181	209,054
510 Purchased Personal Services	0	3,066	2,665	31,137	35,513	36,937
520 Supplies and Maintenance	20,848	31,803	33,089	84,237	119,529	124,179
550 Subsidies Shared Revenue	10,129,969	11,335,097	12,678,860	11,723,148	13,370,777	13,906,950
Total Disbursements	10,290,426	11,511,198	12,885,282	12,000,000	13,728,000	14,277,120
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	10,290,426	11,511,198	12,885,282	12,000,000	13,728,000	14,277,120
Net Cash Balance	0	67,727	0	0	0	0

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses

BEA-0003 Fund Activity Summary for Operating Budget Request

3Y70 English Language Acquisition
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

3Y80 Rural & Low Income
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	0	0	0	0	0
4400 FEDERAL GRANTS	2,373,297	2,520,698	2,215,008	3,600,000	3,300,000	3,300,000
4500 RECOVERIES AND REIMBURSEMENTS	0	14	6,608	0	0	0
Total Receipts Net of Accounts Receivable	2,373,297	2,520,712	2,221,616	3,600,000	3,300,000	3,300,000
Total Transfers In	0	0	0	0	0	0
Net Receipts	2,373,297	2,520,712	2,221,616	3,600,000	3,300,000	3,300,000
Total Resources Available	2,373,297	2,520,712	2,221,616	3,600,000	3,300,000	3,300,000
550 Subsidies Shared Revenue	2,373,297	2,520,712	2,221,616	3,600,000	3,300,000	3,300,000
Total Disbursements	2,373,297	2,520,712	2,221,616	3,600,000	3,300,000	3,300,000
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	2,373,297	2,520,712	2,221,616	3,600,000	3,300,000	3,300,000
Net Cash Balance	0	0	0	0	0	0

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses
Total Use of Funds	Total Disbursements + Transfers Out
Net Cash Balance	Total Resources Available - Total Use of Funds

BEA-0003 Fund Activity Summary for Operating Budget Request

3Z20 State Assessments
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	2,103,671	0	0	0	0
4400 FEDERAL GRANTS	8,199,223	7,527,506	16,296,641	11,500,000	11,500,000	11,500,000
Total Receipts Net of Accounts Receivable	8,199,223	7,527,506	16,296,641	11,500,000	11,500,000	11,500,000
Total Transfers In	0	0	0	0	0	0
Net Receipts	8,199,223	7,527,506	16,296,641	11,500,000	11,500,000	11,500,000
Total Resources Available	8,199,223	9,631,177	16,296,641	11,500,000	11,500,000	11,500,000
510 Purchased Personal Services	6,068,356	9,546,737	16,184,965	11,387,431	11,387,431	11,387,431
520 Supplies and Maintenance	27,196	84,440	111,676	112,569	112,569	112,569
Total Disbursements	6,095,552	9,631,177	16,296,641	11,500,000	11,500,000	11,500,000
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	6,095,552	9,631,177	16,296,641	11,500,000	11,500,000	11,500,000
Net Cash Balance	2,103,671	0	0	0	0	0

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses
Total Use of Funds	Total Disbursements + Transfers Out
Net Cash Balance	Total Resources Available - Total Use of Funds

BEA-0003 Fund Activity Summary for Operating Budget Request

3Z30 Consolidated Usde Administration
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	0	11,878	160,001	0	0	0
4400 FEDERAL GRANTS	12,943,017	18,162,087	24,666,533	19,900,000	15,000,000	15,000,000
4500 RECOVERIES AND REIMBURSEMENTS	0	0	90	0	0	0
Total Receipts Net of Accounts Receivable	12,943,017	18,162,087	24,666,623	19,900,000	15,000,000	15,000,000
885500 OPER TRANSFER IN-OTHER	19,833	0	0	0	0	0
Total Transfers In	19,833	0	0	0	0	0
Net Receipts	12,962,850	18,162,087	24,666,623	19,900,000	15,000,000	15,000,000
Total Resources Available	12,962,850	18,173,965	24,826,624	19,900,000	15,000,000	15,000,000
500 Personal Services	6,677,530	7,486,054	8,638,677	8,646,098	7,070,146	7,408,007
510 Purchased Personal Services	2,840,838	4,573,683	4,558,534	4,310,199	660,867	570,272
520 Supplies and Maintenance	3,393,021	5,916,793	11,619,413	6,937,611	7,268,987	7,021,721
550 Subsidies Shared Revenue	39,583	37,434	10,000	6,092	0	0
Total Disbursements	12,950,972	18,013,964	24,826,624	19,900,000	15,000,000	15,000,000
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	12,950,972	18,013,964	24,826,624	19,900,000	15,000,000	15,000,000
Net Cash Balance	11,878	160,001	0	0	0	0

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In

BEA-0003 Fund Activity Summary for Operating Budget Request

3Z30 Consolidated Usde Administration
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Disbursements	Sum of Expenses					
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

1380 Computer Services
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	1,745,686	1,295,969	385,460	4,566,847	4,566,847	4,566,847
4500 RECOVERIES AND REIMBURSEMENTS	14,182	147	0	0	0	0
4700 ISTVS	7,075,237	10,215,901	19,930,671	16,111,120	18,394,387	18,597,721
1027 102700 INTERFUND RECEIVABLE	(286,373)	(239,522)	0	0	0	0
Total Receipts Net of Accounts Receivable	7,375,792	10,455,570	19,930,671	16,111,120	18,394,387	18,597,721
885500 OPER TRANSFER IN-OTHER	2,198,912	0	0	0	0	0
Total Transfers In	2,198,912	0	0	0	0	0
Net Receipts	9,574,704	10,455,570	19,930,671	16,111,120	18,394,387	18,597,721
Total Resources Available	11,320,390	11,751,539	20,316,131	20,677,967	22,961,234	23,164,568
500 Personal Services	3,492,426	3,573,940	3,566,759	3,408,258	4,242,879	4,409,569
510 Purchased Personal Services	2,719,138	3,959,532	8,851,603	9,740,533	10,138,195	10,177,053
520 Supplies and Maintenance	3,754,972	3,750,432	3,320,387	2,890,867	3,738,313	3,784,099
530 Equipment	57,885	82,174	10,534	71,462	275,000	227,000
Total Disbursements	10,024,421	11,366,079	15,749,284	16,111,120	18,394,387	18,597,721
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	10,024,421	11,366,079	15,749,284	16,111,120	18,394,387	18,597,721
Net Cash Balance	1,295,969	385,460	4,566,847	4,566,847	4,566,847	4,566,847

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable

BEA-0003 Fund Activity Summary for Operating Budget Request

1380 Computer Services
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In					
Total Disbursements	Sum of Expenses					
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

4R70 Indirect Cost Recovery

Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	3,433,820	3,329,451	3,744,194	3,336,444	3,336,444	2,892,133
4500 RECOVERIES AND REIMBURSEMENTS	69,228	0	0	0	0	0
4700 ISTVS	7,684,519	9,158,769	8,144,969	11,227,038	9,500,000	9,500,000
1027 102700 INTERFUND RECEIVABLE	(35,288)	731,692	(731,692)	0	0	0
Total Receipts Net of Accounts Receivable	7,789,035	8,427,077	8,876,662	11,227,038	9,500,000	9,500,000
885500 OPER TRANSFER IN-OTHER	0	0	979	0	0	0
Total Transfers In	0	0	979	0	0	0
Net Receipts	7,789,035	8,427,077	8,877,640	11,227,038	9,500,000	9,500,000
Total Resources Available	11,222,855	11,756,529	12,621,834	14,563,482	12,836,444	12,392,133
500 Personal Services	6,494,571	6,390,935	6,747,905	7,588,814	7,270,098	7,634,114
510 Purchased Personal Services	211,023	126,346	225,068	323,349	282,424	289,431
520 Supplies and Maintenance	1,187,810	1,495,054	2,312,417	3,314,875	2,391,789	2,242,890
Total Disbursements	7,893,404	8,012,335	9,285,390	11,227,038	9,944,311	10,166,435
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	7,893,404	8,012,335	9,285,390	11,227,038	9,944,311	10,166,435
Net Cash Balance	3,329,451	3,744,194	3,336,444	3,336,444	2,892,133	2,225,698

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In

BEA-0003 Fund Activity Summary for Operating Budget Request

4R70 Indirect Cost Recovery
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Disbursements	Sum of Expenses					
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

4V70 Interagency Support
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	790,147	551,492	27,422	446,070	446,070	446,070
4700 ISTVS	5,257,331	5,009,373	1,878,726	5,000,000	3,000,000	3,000,000
1027 102700 INTERFUND RECEIVABLE	(35,336)	0	0	0	0	0
Total Receipts Net of Accounts Receivable	5,292,667	5,009,373	1,878,726	5,000,000	3,000,000	3,000,000
Total Transfers In	0	0	0	0	0	0
Net Receipts	5,292,667	5,009,373	1,878,726	5,000,000	3,000,000	3,000,000
Total Resources Available	6,082,813	5,560,865	1,906,148	5,446,070	3,446,070	3,446,070
500 Personal Services	107,160	0	177,979	138,818	360,515	372,921
510 Purchased Personal Services	1,092,667	1,293,632	1,137,080	2,395,537	1,280,101	1,273,278
520 Supplies and Maintenance	456,463	449,845	145,019	528,561	324,266	324,200
550 Subsidies Shared Revenue	3,875,031	3,789,967	0	1,937,084	1,035,118	1,029,601
Total Disbursements	5,531,321	5,533,444	1,460,078	5,000,000	3,000,000	3,000,000
Total Transfers Out	0	0	0	0	0	0
Total Use of Funds	5,531,321	5,533,444	1,460,078	5,000,000	3,000,000	3,000,000
Net Cash Balance	551,492	27,422	446,070	446,070	446,070	446,070

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In
Total Disbursements	Sum of Expenses

BEA-0003 Fund Activity Summary for Operating Budget Request

4V70 Interagency Support
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

BEA-0003 Fund Activity Summary for Operating Budget Request

7017 Lottery Profits Education
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Cash Balance	131,465,267	79,952,306	107,819,181	168,996,537	168,996,537	168,996,537
4500 RECOVERIES AND REIMBURSEMENTS	1,435	0	7,975	0	0	0
4700 ISTVS	1,219,658	4,650,907	7,089,801	0	0	0
Total Receipts Net of Accounts Receivable	1,221,093	4,650,907	7,097,776	0	0	0
885500 OPER TRANSFER IN-OTHER	1,405,358,000	1,464,225,000	1,514,036,000	1,550,632,365	1,549,000,000	1,549,000,000
Total Transfers In	1,405,358,000	1,464,225,000	1,514,036,000	1,550,632,365	1,549,000,000	1,549,000,000
Net Receipts	1,406,579,093	1,468,875,907	1,521,133,776	1,550,632,365	1,549,000,000	1,549,000,000
Total Resources Available	1,538,044,359	1,548,828,213	1,628,952,958	1,719,628,902	1,717,996,537	1,717,996,537
500 Personal Services	0	43,000	0	0	0	0
510 Purchased Personal Services	384,663	892,373	0	132,365	0	0
550 Subsidies Shared Revenue	1,371,707,390	1,339,999,999	1,451,086,236	1,550,500,000	1,549,000,000	1,549,000,000
570 Capital Items	0	73,660	112,185	0	0	0
Total Disbursements	1,372,092,053	1,341,009,032	1,451,198,420	1,550,632,365	1,549,000,000	1,549,000,000
887500 OPER TRANSFER OUT-OTHER	86,000,000	100,000,000	8,758,000	0	0	0
Total Transfers Out	86,000,000	100,000,000	8,758,000	0	0	0
Total Use of Funds	1,458,092,053	1,441,009,032	1,459,956,420	1,550,632,365	1,549,000,000	1,549,000,000
Net Cash Balance	79,952,306	107,819,181	168,996,537	168,996,537	168,996,537	168,996,537

Calculated Data Item	Item Calculation
Total Receipts Net of Accounts Receivable	Actuals Revenue less change in Accounts Receivable

BEA-0003 Fund Activity Summary for Operating Budget Request

7017 Lottery Profits Education
Agency Bud, Bud A

Account Description	Actual			Estimate	Request	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Resources Available	Beginning Cash Balance + Total Receipts + Transfers In					
Total Disbursements	Sum of Expenses					
Total Use of Funds	Total Disbursements + Transfers Out					
Net Cash Balance	Total Resources Available - Total Use of Funds					

CUSTOMER SERVICE STANDARDS SURVEY

1. Has your agency developed and adopted customer service standards? Please write “Yes” or “No.”

Yes

2. If the response to question 1 is “Yes,” please (a) Identify the standards below or attach a list; (b) State when these standards were adopted; and (c) Describe how success of implementation of the standards is monitored.

The attached standards were initially adopted in September 2021 and were recently revised in June 2024. The Department has an ongoing customer service phone survey with the results reported to the Office of Communications each month so any identified issues can be addressed.

3. If the response to question 1 is “No,” please use the space below to detail why no standards have been adopted and any plans that the agency may have with respect to developing standards in the future.

Customer Service Framework

Ohio Department of Education and Workforce

Department team members are dedicated to working collaboratively to provide excellent service to all our customers and colleagues, while treating everyone with respect and dignity. While all offices may have somewhat different, yet effective approaches, we all strive for *professionalism, ownership, and accuracy*.

PROFESSIONALISM

- Maintain a positive and friendly tone with all customers, even in difficult situations.
 - *Ask for the caller's name and how the caller would like to be addressed. Using a customer's name throughout the conversation can help establish a relationship.*
 - *Listen before responding. Do not interrupt the caller.*
 - *Ask clarifying questions and paraphrase what is heard to ensure common understanding.*
 - *Recognize the caller may be in a difficult position and respond with empathy.*
- Provide the first response to email or telephone inquiries within **one business day**.
 - *Telephone calls should be answered instead of going to voicemail. Only use voicemail if you are not available. For example, you may be unavailable to answer because you are attending a meeting, traveling, assisting others in person, or experiencing a high call volume.*
 - *For complex questions that require more time to work through, let the customer know you received the question and are working toward an answer.*
 - *Ensure inquiries (internal and external) are answered when you will be out of the office and unable to access voicemail or email for more than one business day by automatically forwarding the call or email to another team member or by using away messages with the contact information of someone who can assist in your absence.*
- Ensure adequate staffing of all offices during normal business hours (8 a.m.-5 p.m.).
 - *Office staff should be available to answer shared phone numbers during normal business hours, with initial customer calls going to voicemail being the exception.*
 - *Shared office email addresses should be monitored throughout normal business hours to assist customers with inquiries.*
 - *Include your contact information when you reply to any inquiries initially received through a shared phone number or email address so customers can follow up with additional questions.*
- Provide the level of service that you would like to receive.
 - *Give customers your undivided attention when listening to their inquiries and assisting them.*
 - *You should be on camera during video interactions and meetings with stakeholders or colleagues unless the number of meeting attendees makes it impracticable.*
- Present a professional image at all times.
 - *Dress professionally in accordance with your job duties and the types of meetings and interactions you have scheduled during the workday as some occasions may require more conventional business attire rather than business casual dress. The Department's dress code policy provides further guidance on dressing to portray a professional image.*
 - *Minimize distractions when interacting with customers.*
 - *Use approved video backgrounds so meeting participants know you represent the Department of Education and Workforce.*

OWNERSHIP

- Take personal responsibility for providing service, even if you are not the correct team member to answer the question.
 - *If you pass the request to a different team member, tell the customer you will be happy to follow up if he or she does not receive a response.*
 - *You also may provide the contact information of the person expected to respond but do not expect the customer to make the first contact. Pass the information on to the correct team member yourself.*
- Ask clarifying questions to know exactly what each customer needs and ensure you are answering the right questions.
- Keep the customer informed about delays or changes in service.
 - *If you are unable to resolve an inquiry within **one business day**, periodically check in with the customer about the status of his or her request.*

ACCURACY

- Respond precisely when answering questions or providing information.
- Work collaboratively with other offices and team members when an issue involves several topics.
- Check outgoing communications and reports for accuracy and clarity.
- If you come across information that might conflict with a response you have given, work to establish a clearer understanding or resolve differences (especially internal differences). If reasonably possible, follow up with a customer if a response needs to be clarified based on new information.

ANTICIPATING AND ADJUSTING TO CUSTOMER NEEDS

- When rolling out new information, programs, or policy changes, plan ahead for how and when you will communicate key information with internal *and* external audiences.
- Connect customers to the correct resources.
 - *Identify who the customer should contact when you send emails, especially when sending emails on behalf of an office/unit or emails to distribution lists.*
 - *Post contact information for your office on all webpages to assist internal and external customers in obtaining the resources they need.*
 - *Keep webpages updated with current information that will assist internal and external customers.*
 - *Include information on communications you share for how customers can make reasonable accommodation requests for meetings, trainings, and webinars.*
 - *Ensure webpages and materials are accessible for customers who may have a disability.*
- When you see a trend in questions on a topic, consider how to share the frequently asked question with a broader audience via tools like FAQs, EdConnection, or direct communication.
 - *Provide FAQs or similar documents to Communications so they can share with the call center.*

Fee Change Schedule
FY 2026 - FY 2027

No data to display

MAJOR INFORMATION TECHNOLOGY PROJECT WORKSHEET

IT Project Name	Project #1	Project #2
Fund	ED Steps	Scholarship System Rewrite
ALI	200606	200455 in FYs 24/25; and 200550 in FYs 26/27
Actual FY 2024 Cost	\$6,634,238.90	\$207,045.58
Estimated FY 2025 Cost	\$9,749,270.00	\$636,896.00
Requested FY 2026 Cost	\$6,000,000.00	\$5,500,000.00
Requested FY 2027 Cost	\$4,000,000.00	\$5,500,000.00
What does this IT system do?	ED STEPS will enable districts to develop one comprehensive plan for student growth and leverage all its federal and other resources in creating programs based on available funding to better serve students and communities. This will make it easier for districts and schools to coordinate administrative planning with program planning and implementation.	The Department of Education and Workforce has five scholarship programs for students in kindergarten through 12th grade. These programs include Traditional EdChoice, EdChoice Expansion, Cleveland, Autism, and Jon Peterson Special Needs scholarship programs. Over 160,000 student applications are annually processed between all programs, and future growth in the programs are projected. The Department is responsible for reviewing and approving providers, verifying eligibility criteria of students, reviewing income eligibility, and awarding funds.
Why is this project needed?	ED STEPS will upgrade our existing outdated technology (e.g., CCIP, One Needs Assessment, etc.) and increase efficiencies across the entire planning and funding cycle.	The Department of Education and Workforce uses an application system that was built to handle around 10,000 applications efficiently. Due to the expansion and support of these programs, the application system struggles to process the current volume. The Department is looking to replace the scholarship application system for a more efficient, user-friendly product. The current system was first built in 2012 for the Autism and Jon Peterson scholarship programs. EdChoice and Cleveland moved into EAS in 2013.

How were the FY 2026-2027 project cost estimated?	Although scope has not been defined for FY26 and beyond, budget estimates are consistent with the rates charged under the current FY25 budget for CGI and DEW Internal contractors. This estimate keeps with our original plan to have the system complete development build phase by December 2025 and have CGI provide system support for the remaining timeframe in FY26 and all of FY27. We estimate CGI staff would reduce by 50% for second half of FY26 and all of FY27. Internal IT staff support team is estimated to be 1/3 of the size of CGI build team.	IT provided a projected cost analysis for the new system build based on system functionality and projected volume. The Department of Education and Workforce will not know the exact cost until a vendor is awarded a contract.
Where is the agency in the investment life cycle? Is there an RFP for this project?	The system is estimated to be complete with build phase by end of FY26 as long as new scope is not introduced. The project will move to maintenance and support for second half of FY26 and all of FY27.	The Department of Education and Workforce has established a steering committee to oversee the project. The Department is currently in the early stages of working with DAS on an RFP.
Is this a new or replacement system?	Replacement system	Replacement system