

# State Budgeting Matters

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*The governor faces many challenges in producing and maintaining a balanced budget that meets Ohio's needs.*

*This series is an opportunity for our readers to get involved by e-mailing their Ohio budget questions to our Ohio budget expert, Richard G. Sheridan, at [rsheridan@CommunitySolutions.com](mailto:rsheridan@CommunitySolutions.com).*

*Please note that Richard G. Sheridan's opinions are not necessarily those of The Center for Community Solutions.*



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## FY 2010 – FY 2011 State Budget: 10 Critical Questions

Governor Strickland has presented his budget request for the next (FY 2010 – FY 2011) biennium to the Ohio General Assembly. For the next five months (or more) it will wend its way through the legislative process, beginning with extensive hearings in five subcommittees of the House Appropriations Committee and ending with a budget produced by six legislators sitting on a conference committee to resolve differences that emerge between the Democratically-controlled House of Representatives and the Republican-controlled Senate. Developing a budget acceptable to a majority of the members of the legislature, and the governor, will be especially difficult considering the state of the economy, a variety of uncertainties and, of course, the political considerations resulting from the fact that the House and Senate are controlled by different political parties for the first time in more than a decade. Before embarking on a detailed analysis of the budget request, as will be included in future issues of *SBM*, it is useful to consider 10 critical questions that will need to be answered before a final budget can be adopted. They are:

1. Whether the FY 2009 state budget will have to be rebalanced;
2. Whether the budget for the forthcoming biennium can be balanced before the current budget expires on June 30;
3. Whether the proposed FY 2010 – FY 2011 budget request is balanced;
4. How to satisfy requirements for the receipt of federal economic stimulus aid;
5. What happens if the administration's estimates of tax receipts for the coming biennium, and the economic forecast on which they are based, are too optimistic;
6. How accurate are the administration's forecasts for Medicaid enrollments;
7. What effect will proposed revenue and spending actions have on units of local government;
8. What the future implications of relying on one-time, non-recurring revenues to sustain proposed levels of spending will be;
9. What happens if current collective bargaining agreements are not changed; and
10. In the administration's proposed budget, who wins and who loses?

### Balancing the FY 2009 State Budget

A series of spending reductions and revenue adjustments were made in December to bring the FY 2009 budget – which has five more months to go – in line

with the third set of downward revenue revisions made since the economy turned sour. Two problems have already arisen since the December 19 revisions: (1) state tax revenues are coming in even lower than the new revisions expect; and (2) there is no guarantee that the state will receive the \$362.9 million in additional federal matching moneys assumed in the latest re-balancing plan.

Tax receipts for December proved to be \$24.5 million below the revised December estimates, largely because of reductions in consumer spending reflected in lower collections of the state's non-auto sales and use tax. Although, at the time of this writing, January collections have not yet been posted, it can be expected that this downward trend will continue. At this rate, by the end of June, when the current fiscal year ends, the additional shortfall could grow to \$325 million. Since the state Constitution prohibits the state from deficit spending, and because of the short time remaining to decide there really is still a problem that needs to be addressed, the options for bringing the budget back into balance are very limited. The most plausible solution would be to use the state's Rainy Day Fund. Unfortunately, doing so would place the governor's budget request for the coming biennium in jeopardy since it is balanced, partially, on the assumption that the legislature will use up all Rainy Day Funds (RDF) currently available to support proposed spending for the coming biennium.

And that is not all.

The FY 2009 state budget is in jeopardy of having to find another \$362.9 million in state funds if the federal government's economic stimulus package does not provide Ohio with that amount of increased federal matching funds (FMAP) for this year's Medicaid program, as the governor assumed it would when he announced how he was going to come up with \$640 million to satisfy his December downward revision of tax revenues. On the other hand, it is also possible that Ohio will receive more in federal matching funds than expected.

Although the economic stimulus plan is still being debated in Congress, the only difference between the

House and Senate versions of it concerning Medicaid involve the question of how much higher the FMAP for states should be (4.9 percent in the House version and 5.6 percent in the Senate version). In the Senate version, Ohio would receive an additional \$763,062,000 in FMAP for FY 2009, more than covering the \$362.9 million projected in the administration's December re-balancing plan and also any further erosion of tax receipts occurring between now and June 30.<sup>1</sup>

Quite clearly, a great deal is "riding" on the actions of the federal government in providing states with aid in reducing their budget deficits. In the unlikely event that this aid is not forthcoming, Ohio will have to find a way to re-balance its FY 2009 budget before it can take meaningful action with the forthcoming biennial budget.

## Timing Issues

It has been many years since the state was unable to adopt a budget for a new biennium before the old biennial budget expires--but it has happened, and in circumstances similar to those facing the current legislature. Political and economic forces are once again combining to make agreement on the state budget by a Democratically-controlled House of Representatives and a Republican-controlled Senate extremely unpredictable. Whether the state will be able to enact a new budget before June 30 depends on a number of variables, including: (1) the extent of the rancor between what emerges as the House version of the budget and what the Senate seeks; (2) whether the administration's revenue and Medicaid forecasts have to be significantly revised; (3) whether the final economic stimulus package approved by Congress requires a revision in the administration's estimates of federal aid; (4) whether the state's unions agree to as-

<sup>1</sup> There is no information in the governor's budget request supporting documentation to explain how the state plans to use the difference between \$362.9 million planned for FY 2009 and the \$763 million (\$400 million) in the Senate version of the economic stimulus package. It may be that it is being used to repay the Medicaid spending that the state was unable to pay for in FY 2008 and moved into FY 2009 as explained in previous issues of *SBM*, or it may be that it is planned for use in FY 2010. Future hearings on the governor's budget request will undoubtedly address this question.

assumptions the administration makes about reductions in employee wages, benefits, and working hours; and (5) similar assumptions underlining the governor's budget request.

In the past, when there have been especially tough budget decisions to be made, usually involved with increasing state taxes, the state legislature has chosen to adopt continuing budgets (maintaining current or reduced spending levels) while it buys more time to make those tough decisions. So far, there is nothing to indicate that balancing the forthcoming budget would necessitate such a drastic action. However, the possibility of continuation budgets and a postponement of final action on the FY 2010 – FY 2011 state budget until sometime after the end of the current fiscal year still looms as the 500-pound dragon that everyone dreads.

## Balancing the FY 2010 – FY 2011 Budget

Since budgets are prospective, both the revenue and spending sides are based on assumptions which may or may not prove to be accurate. On the revenue side, the most challengeable assumption is the expectation that the state's economy will show improvement by state FY 2011. The projections for the sales tax show a \$310 million increase in FY 2011 over FY 2010, while individual income taxes are projected to decrease by \$249 million in the same period. If personal income is declining, where are Ohioans getting the additional money to spend on items subject to the sales tax?

The other big question is whether Ohio's share of the federal economic stimulus package, which may not be enacted until well into March, will be as large as is assumed in the governor's budget request.

On the spending side, the largest unknown variable is Medicaid enrollments which could increase above the estimates included in the governor's budget.

Beyond the question of the accuracy of revenue and Medicaid forecasting, discussed in more detail later in this article, the matter of balancing the budget

involves a host of assumptions about actions that the legislature is expected to take to increase fees and charges; use up the balance in the Budget Stabilization, or Rainy Day, Fund; change criminal sentencing laws; significantly alter the way funds are distributed to schools; refinance (that is, extend the number of years the state has to pay current bonded indebtedness) certain GRF-supported debt; change the way that hospitals are reimbursed for serving Medicaid clients; modify the nursing facility franchise fee; and enact a number of other statutory changes.

There is no question that the governor's budget request is balanced *if* the legislature takes the necessary action to make all of the statutory law and other policy changes needed to bring in the additional revenues assumed as being available to support proposed spending. The interesting part of the budget process is that failure to take those actions puts the responsibility for finding alternative revenue sources—or spending cuts—to compensate for the loss of revenue resulting from such inaction, squarely on the shoulders of the legislature.

Governor Rhodes was famous for presenting his budget request to the legislature and then sitting back and letting the legislature “have at it” with little or no help from his administration. If revenue estimates were revised downward, his attitude was that it is the responsibility of the legislature to “deal with it.” If the legislature did not enact legislation he assumed would result in producing revenue for the budget, then they would have to figure out how to compensate for the loss of revenue resulting from their failure to act. It will be interesting to watch whether this is the model used by the Strickland administration as the budget proceeds through the legislature. It is, after all, the legislature's exclusive responsibility to appropriate funds; the job of the governor is to make a proposal and then, of course, either sign, veto, or line item veto the budget that the legislature sends to him.

## What the Feds Require

The federal funds for states, included in both versions of Congress' economic recovery plan, do not come

without strings and the question that must be asked is whether the administration's budget request satisfies all of these requirements. In summary form, here is what is required of states:

- In order to qualify for the increased FMAP for Medicaid, a state cannot have Medicaid eligibility levels that are more restrictive than were in effect on July 1, 2008.
- To qualify for the portion of moneys from the "State Fiscal Stabilization Fund" that is based on the population of individuals between the ages of 5 and 24, the moneys must be used for education and those moneys must first be used to restore state education cuts up to at least the FY 2008 funding level with any money remaining going straight to local school districts (presumably outside of any "school funding formula" reductions or adjustments).
- The smaller block grant money states would receive from the State Fiscal Stabilization Fund are unrestricted.
- The House version of the stimulus plan also provides "State Incentive Grants" for which states could apply by showing they have made progress on initiatives such as improving the distribution of teachers between high-poverty and low-poverty schools or establishing longitudinal data systems; half of any incentive grant would have to be passed through to local governments.
- Additional federal aid to education is to be distributed to local school districts through existing federal programs including Title I (school improvement formula); Individuals with Disabilities Education Act (IDEA); School Modernization; and higher education modernization (for facility modernization, renovation, and repair).
- Additional funding under the Child Care and Development Block Grant is to provide services to eligible children not now receiving assistance.
- Additional funding under the Workforce Investment Act provides funds to *localities* for job training and employment services for dislocated workers, youth, and adults. Included also are new competitive grants.
- Funds are proposed to increase food stamp benefits by 13.6 percent on a temporary phased-out

basis. A portion of the funds can be used by states for administrative costs.

- Additional funds would be provided to provide a one-time payment equal to the average monthly Supplemental Security Income (SSI) payment (about \$450 for individuals and \$630 for married couples) in 2009.
- Additional funds would be provided to be used only for homelessness prevention activities (not for emergency shelters). An additional amount would also be provided to states through the Emergency Shelter Grant program which can be used for emergency shelters and street outreach as well as homelessness prevention. These moneys go to states (25 percent) and localities (75 percent).

Increased federal Medicaid matching moneys can be used to replace state money that would have otherwise been spent to pay for increased Medicaid enrollments and, in turn, the released state matching money can be used for any other state purpose. It can also be used to restore any cuts affecting eligibility that have been made since July 1, 2008. Another estimated \$924 million could become available to Ohio in unrestricted aid for use in FY 2009 and FY 2010 (but not FY 2011). The rest of the expected state aid is intended to go to expand or improve on existing specific programs and is therefore restricted as to its use. When the final version of the stimulus package is enacted, it will be important for legislators to insure that the uses to which the state plans to put the federal funds made available meet all of the conditions set forth in the final plan for their use.

## Accuracy of Revenue Estimates

Theoretically, the administration could revise its revenue forecasts whenever it deems it necessary to do so. While the governor's budget request is being debated in the General Assembly he is under no obligation to propose ways of dealing with revenue forecasts that are reduced; that is the responsibility of the chamber, considering the request which, of course, has full constitutional responsibility for setting appropriations levels anyway with the governor rejoining the process at the end to approve, veto, or line-item veto individual provisions the budget the legislature sends to him.

Because of this, in recent years the administration has informally adhered to a schedule that has him issuing revised revenue estimates (there has been no budget introduced in the past 50 years that has not been subjected to revised revenue estimates during the legislative review process) three times before passage: once while the budget is still in the House, once while it is in the Senate and, finally, when the budget is under review by a six-member legislative conference committee. Meanwhile, shortly after introduction, and potentially following each administrative revision, the Legislative Service Commission issues its own revenue forecasts. However, these have never actually been used by the legislature in the adoption of their final budgets.

The important point is that the revenue forecasts initially presented, and on which spending requests are based, will never be the forecasts finally used in the adoption of a biennial budget. They are only guides and as more economic data becomes available they are revised—almost always downward. There is no reason to believe that will not happen during the consideration of the FY 2010 – FY 2011 budget as well. The real question, then, will be how the legislature reacts (what changes in revenue, tax policy, or spending decisions it will make) as the forecasts are adjusted.

As introduced, the governor's budget request is assuming that tax revenues for FY 2009 will be 7.1 percent lower than they were in FY 2008; an additional 5.5 percent lower in FY 2010; and then remain almost stable (down by only 0.2 percent) in FY 2011. In essence then those forecasts assume the same restoration of the FY 2007 and FY 2008 scenarios where state tax revenues remained essentially the same as they were in FY 2006. The difference this time is that the failure of tax revenues to grow in FY 2007 and FY 2008 was more directly related to the policy decision made to reduce state tax levels.

The phased-in tax reductions will be complete by FY 2010 and so the state tax forecasts for FY 2011 are essentially foretelling what will become the pattern for state tax revenues into future years even after an economic recovery. What this suggests is that after FY 2011 the state will either have to make significant

reductions in all categories of state spending, because of the reduced state tax levels as well as the elimination of federal funding that is expected to be used to “buoy up” the forthcoming biennial budget, or increase state tax revenues. Meanwhile, as the FY 2010 – FY 2011 biennial budget wends its way through the legislature it can be expected that tax revenue estimates will be reduced potentially raising the same issue (cut spending or raise taxes) before this budget is finally enacted.

### **Accuracy of Medicaid Forecasts**

Medicaid forecasting is just as critical as revenue estimating in developing the state budget and it is just as volatile. Each month in the current fiscal year has seen Medicaid enrollments exceeding estimates on which the current budget was based. For example, total Medicaid enrollment for November was 1.84 million which included 14,153 more people than expected for November projections. What happened in November is especially significant since November enrollments have actually declined in five of the past seven years. Since December, 2007, Ohio's Medicaid caseload has grown by 110,505 enrollees or about 6 percent.

Largely because of increased enrollments, as well as failure to achieve some savings assumed in the current budget, which is another critical forecasting issue, the legislature was required to raise Medicaid appropriations by more than half a billion dollars this biennium (including a still-to-be-taken \$145,666,532 in Rainy Day Funds).

The budget request for the coming biennium does not provide any details about Medicaid enrollments or the assumptions used in making them. One reference suggests the budget assumes there will be a monthly average enrollment of 1.5 million (which is lower than the reported November actual enrollments were). It can be expected that more information about enrollments will be forthcoming as legislative hearings on the governor's budget proceed. What will be important in determining whether adjustments to the proposed Medicaid spending plan will be needed, is how well expected increases in Medicaid enrollments track

expected changes in the economy which will produce increases in the number of unemployed persons needing medical assistance and who find the Medicaid program to be their only alternative.

## Effects on Local Governments

Ohio's cities, counties, and townships are facing the same kind of financial difficulties that the state faces. They are dependent on sales and payroll taxes for a large share of their revenues and these have been declining significantly as a result of the general economic malaise. Those units of local government also rely on the state for a portion of their revenues through the state's revenue-sharing program. Since 1935, when the state sales tax was initiated, Ohio has shared a portion of its taxes with cities, counties, and townships. The revenue-sharing program, known as the Local Government Fund (LGF)<sup>2</sup> received a designated portion of state general revenue collections. As state revenues increased so did the amounts that the state distributed to counties who then used their own formulas to divide those moneys between themselves and local subdivisions.

In order to help the state balance its budgets between 2001 and 2007, the state "temporarily" froze the amount of money counties received from the revenue-sharing program to the prior year's distribution. Then, in the current appropriations bill, the state consolidated the two programs into a single Local Government Fund and established a single 3.68 percent share of all general revenue tax collections, rather than the older system of revenue sharing that varied based on the tax. Because of this change, and the expected decline in state GRF revenues for the coming biennium, local governments will also have reduced unrestricted moneys available to them from the state budget. Based on the revenue estimates, on which the governor's budget request is based, the LGF is expected to provide \$785,000,000 to local governments in each year of the coming biennium—the same amount as is expected to be provided during FY 2009. In addition, local governments (primarily libraries) receive state aid to replace locally collected intangible

property tax revenues since the tax was repealed in 1986. Under current law, the fund receives 2.22 percent of total GRF tax receipts and it, too, is flat funded at \$464,500,000, the FY 2009 distribution, for each of the next two fiscal years. Another 30 percent of the Commercial Activity Tax is distributed to local governments to compensate for their tax revenue losses due to the phase-out of the tangible personal property tax. The fund is projected to also be flat funded for FY 2009 through FY 2011 at \$366,800,000 per year.

In addition to providing general aid, and tax replacement moneys, the state relies on local units of government to administer state programs for mental health, mental retardation/developmental disabilities, welfare, aging, and other purposes. The state relies on local units of government, including special districts, to raise sufficient moneys locally to supplement the amounts made available through the state budget. The governor's budget makes changes in state funding to all of the shared state-local functions, mostly involving health and human services programming, and does not concern itself with the amounts of local funds that may or may not be forthcoming to either make up for state funding shortfalls or continue current level funding.

As counties adopt their own budgets they will have to be addressing their own funding concerns and that may include further reductions in support to combined state-local social and health services programs. In addition, most of the local support for them comes from voted real property tax levies and, as they require renewal, in bad economic times they may find gaining voter approval especially difficult. In short, with the exception of federal economic stimulus aid expected when Congress agrees on a final measure, local units of government can expect little help from the state in addressing their own funding problems and social and health service-providing agencies may be especially hard-hit.

Also of interest is what will happen to local school districts under the governor's proposed massive restructuring of state aid, as well as other proposed changes in education policy. These will be the subject of a future issue of *SBM*.

<sup>2</sup> In 1989, another fund, the Local Government Revenue Assistance Fund was added.

## Use of One-Time, Non-Recurring Revenues

Throughout the current biennium, the state’s budget has been re-balanced by a combination of reductions in appropriations (budget cuts) and the use of one-time, non-recurring actions that increased revenues. In fact, there have been more “revenue enhancements” than budget cuts to keep the current state budget afloat. Those who thought that the state budgeters had pretty much exhausted the possibilities for finding such revenues have been proven wrong: the governor’s budget request for the coming biennium includes more than \$5.9 billion in GRF one-time infusions of money that will have the effect of avoiding a general tax increase and/or reductions in spending in the coming biennium. The one-time revenue sources that are critical to balancing the governor’s budget request for FY 2010 – FY 2011 are shown in the following table.

Those legislators who criticize the implications that the use of one-time, non-recurring revenues have on future biennia undoubtedly recognize that it is they who have the option of either securing recurring revenues to support the governor’s spending package or modify (reduce) it to accommodate any one-time revenue sources that they remove from the budget proposal.

## Collective Bargaining and the State Budget

A critical assumption in the governor’s budget request involves the successful negotiation of a number of employee wage and benefit concession with collective bargaining units that are assumed. The governor’s budget assumes \$370 million in GRF “savings” to result from proposed reductions in employee wages; increasing the employee share for dental, vision, and life insurance; authority to furlough employees; and increasing the statutory trigger for the establishment of a mandatory retirement incentive plan. Failure to gain union support for the proposals could put the budget request “out of balance” even though so-called exempt, or non-union employees could still be affected and produce some of the assumed savings. In any case, this is another critical assumption in the balancing scheme that is used in the governor’s budget proposal.

## The Winners and the Losers

In analyzing the governor’s budget request it is useful to consider where his priorities lie. One way of identifying this is to examine who the “winners” and the “losers” are in proposed spending—that is, whose appropriations levels are proposed to be increased substantially and whose are proposed to be decreased substantially. For this purpose, it is more important

**One-Time GRF Revenue Enhancements in the Proposed FY 2010 – FY 2011 State Budget**

Proposal	Amount
Refinancing GRF Debt	\$400,000,000
Unclaimed Funds Transfer	\$285,000,000
Budget Stabilization (Rainy Day) Fund	\$948,000,000
Securities Lending Fund Transfer	\$5,000,000
Transfer from the 4K9 Rotary Fund	\$30,000,000
Loan from School Facilities Commission	\$200,000,000
State Fiscal Stabilization Fund for Title XIII	\$2,273,800,900
Education Grants From Title IX	\$820,600,000
Enhanced FMAP for Medicaid	\$920,000,000
<b>Total</b>	<b>\$5,882,100,000*</b>

\*In addition, an unidentified portion of one-time “cost avoidance” of \$270.4 million (all funds) will result if the legislature approves the proposal to pay managed care Medicaid providers retrospectively rather than prospectively.

to review the “all funds” proposed spending levels rather than simply the GRF proposed spending since reductions in GRF spending are frequently compensated by increases in spending from other, non-GRF funds. In terms of the largest state spending agencies, the following table shows the percentage change proposed for FY 2010 compared to FY 2009 spending levels and then FY 2011 compared to FY 2010.

While percentage change analyses are useful for some purposes it is important to note that they disguise the magnitude of the dollars involved. Thus, a small percentage change in a huge department such as Job and Family Services will involve hundreds of millions of dollars whereas the same percentage change in a smaller department would result in significantly less in dollar spending. With this in mind, it is useful to note that Higher Education is flat-funded for the coming biennium, Education is proposed to receive increases roughly equivalent to expected changes in

prices (inflation) and Job and Family Services—the largest spending agency in state government—is scheduled to receive increases of 4.7 percent and 6.1 percent in the two years of the coming biennium. Much of these increases, however, are fueled by expected injections of federal funds to come from the yet-to-be-approved federal economic stimulus package.

With respect to smaller state agencies, five with FY 2009 spending reported at \$22 million, are proposed to be “zeroed out” for the coming two years. A few are proposed to have substantial decreases in funding (the Lottery Commission, the Ohio Historical Society, Minority Health) while a number are proposed to have funding increases exceeding 10 percent in one or both of the next two fiscal years (the Employee Relations Board, the Office of Budget and Management, and the Public Defender Commission are three such agencies).

**Proposed All-Funds Spending for FY 2010 – FY 2011 Compared to FY 2009  
for Selected Large State Agencies**

Agency	Percent Change FY 2010 - FY 2009	Percent Change FY 2011 - FY 2010
Aging	(3.9%)	4.20%
Board of Regents	(1.0%)	0.70%
Commerce	1.90%	4.60%
Administrative Services	5.40%	(1.1%)
Development	(5.1%)	(10.8%)
Mental Health	2.70%	0.80%
Mental Retardation/Developmental Disabilities	22.70%	1.0%
Natural Resources	6.50%	(0.2%)
Health	8.30%	1.70%
Transportation	4.90%	(12.6%)
Rehabilitation and Corrections	1.70%	0.60%
Youth Services	1.30%	(3.1%)
Education	3.60%	2.40%
Jobs and Family Services	4.70%	6.10%
Insurance	179.90%	52.80%
Environmental Protection Agency	(2.1%)	1.0%
Rehabilitation Services Commission	(7.7%)	1.0%

It is interesting, also, to examine the proposed budgets for elected officials. The custom is to pass those budget requests through without change. The following table shows the proposed spending increase for the state's elected officials.

## Commentary

Governor Strickland has presented the legislature with a budget request that manages to bring estimated revenues in line with proposed spending without increasing taxes. It has already come under fire for using expected federal economic stimulus money, fee increases, transfers of moneys to the GRF from several restricted funds, and some debt refinancing instead of proposing to raise taxes or cut spending. It is now the responsibility of the legislature, include those critical of the approach Governor Strickland has proposed, to develop their own alternative appropriations package. Most of the budget analysis and rewriting will take place in the House Finance and Appropriations Committee where almost one-third of the full House membership sit and through its five subcommittees (Agriculture and Development, Higher Education, Human Services, Primary and Secondary Education, Transportation, and Justice). Once the House passes its version of the upcoming state budget, reflecting

revisions in the revenue projections and Medicaid enrollments, and any other changes in assumptions necessitated by circumstances changing in the several months before the House version is enacted, the legislature will take ownership of the budget. The Senate will act upon the House version and the governor's original request will become an historical reference document. Its importance should not, however, be diminished by these procedural facts.

The governor, in his budget presentation, typically sets the parameters for all of the budget discussions that take place in the General Assembly. It is he who has made expansion of Medicaid a legislative policy issue. It is he who set out the debate over whether tuition and fees at higher education institutions should be frozen or not and for how long. It is he who has put the issue of changing the way the state funds primary and secondary education on the legislative agenda. The same is true of all of the other initiatives, policy changes, and statutory law changes that the governor has incorporated into his budget request. Seldom do legislators make significant major changes in policy or spending exclusively on their own initiative and for this, if for no other reason, the governor's budget request is noteworthy. Future issues of *SBM* will examine the budget request in greater detail.

**Proposed All-Funds Spending for FY 2010 – FY 2011 Compared to FY 2009 for Elected State Officials**

Agency	Percent Change FY 2010 - FY 2009	Percent Change FY 2011 - FY 2010
Governor	(17.9%)	0%
House of Representatives	0%	0%
Senate	0%	0%
Secretary of State	(24.9%)	0.60%
Attorney General	7.60%	(2.0%)
Auditor of State	(0.6%)	0.30%
Treasurer of State	1.0%	(0.1%)
Judiciary/Supreme Court	1.80%	(0.2%)

### Do You Have Questions about Ohio's Budget?

*E-mail your questions to budget expert Richard Sheridan at [rsheridan@CommunitySolutions.com](mailto:rsheridan@CommunitySolutions.com).*

*Answers to your questions could be the topic of future issues!*