Revenue Sources in the General Fund (%)

<table>
<thead>
<tr>
<th>Source</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales</td>
<td>28.9%</td>
</tr>
<tr>
<td>Personal Income</td>
<td>46.0%</td>
</tr>
<tr>
<td>Corporate Income</td>
<td>7.7%</td>
</tr>
<tr>
<td>Gaming</td>
<td>0.9%</td>
</tr>
<tr>
<td>All Other GF Revenue</td>
<td>16.5%</td>
</tr>
</tbody>
</table>

Estimated Fiscal 2021

Source: NASBO State Expenditure Report
Annual General Fund Revenue Percentage Changes Fiscal 2007 to Fiscal 2023

Note: National and regional data for Fiscal 2007-2020 are derived from State Expenditure Report historical data. Fiscal 2021-2023 are based on Spring 2022 Fiscal Survey of States. Fiscal 2022 figure is estimated; fiscal 2023 figure is based on governors’ recommended budgets. National percentage change for Fiscal 2014 excludes Massachusetts and national and regional percentage changes for Fiscal 2019 excludes Ohio due to changes in reporting methodology those years for those states.
COVID-19 Pandemic General Fund Revenue Estimates

General Fund Revenue Estimates By Fiscal Year in Different Fiscal Survey Editions ($ in Billions)

**General fund revenue information reported in the Spring 2020 and Fall 2020 Fiscal Surveys was adjusted for this comparison to account for a change in Ohio's reporting methodology. Beginning in the Spring 2021 Fiscal Survey, Ohio began excluding federal Medicaid reimbursements from its general fund reporting.**
General Fund Revenue Collections

General Fund Revenue Collections Compared To Original Budget Projections (By Fiscal Year)

* Fiscal 2022 is ongoing; figures are subject to change.
## Proposed State Revenue Changes

### Summary of Proposed State Revenue Changes, Fiscal 2023

<table>
<thead>
<tr>
<th>Revenue Type</th>
<th>Sales Tax</th>
<th>Personal Income Tax</th>
<th>Corporate Income Tax</th>
<th>Cigarette/ Tobacco Tax</th>
<th>Motor Fuel Tax</th>
<th>Alcohol Tax</th>
<th>Gaming/Lottery Revenue</th>
<th>Other Tax</th>
<th>Fees</th>
<th>All Revenue Changes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong># of States Proposing Increases</strong></td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td><strong># of States Proposing Decreases</strong></td>
<td>12</td>
<td>22</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>7</td>
<td>5</td>
<td>30</td>
</tr>
<tr>
<td><strong>Net Change ($ in Millions)</strong></td>
<td>-$1,245</td>
<td>-$5,988</td>
<td>-$5,851</td>
<td>-$3</td>
<td>-$936</td>
<td>$0</td>
<td>+$7</td>
<td>-$1,155</td>
<td>+$195</td>
<td>-$14,975</td>
</tr>
<tr>
<td><strong>Net Change – General Fund Only ($ in Millions)</strong></td>
<td>-$1,230</td>
<td>-$5,958</td>
<td>-$5,826</td>
<td>-$3</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>-$1,154</td>
<td>+$85</td>
<td>-$14,087</td>
</tr>
</tbody>
</table>
Annual General Fund Spending Percentage Changes
Fiscal 2007 To Fiscal 2023

Note: National and regional data for Fiscal 2007-2020 are derived from State Expenditure Report historical data. Fiscal 2021-2023 are based on Spring 2022 Fiscal Survey of States. Fiscal 2022 figure is estimated; fiscal 2023 figure is based on governors’ recommended budgets. National percentage change for Fiscal 2014 excludes Massachusetts and national and regional percentage changes for Fiscal 2019 excludes Ohio due to changes in reporting methodology those years for those states.
General Fund Appropriation Changes By Program Area

(In Billions)*

**Fiscal 2023 recommended spending changes are compared to enacted appropriation levels for fiscal 2022. Spending changes for fiscal 2022 are compared to enacted levels for fiscal 2021.**
Total State Expenditures
By Fund Source

Federal Funds, 40.5%
Other State Funds, 23.0%
Bonds, 1.7%
General Funds, 34.8%

Estimated Fiscal 2021

Source: NASBO State Expenditure Report
Year-over-year Percentage Spending Growth

By Fund Source

State Funds* | Federal Funds | Total State Expenditures
---|---|---
FISCAL 2019 | 4.3% | 6.2% | 5.1%
FISCAL 2020 | 3.3% | 20.5% | 8.7%
ESTIMATED FISCAL 2021 | 5.7% | 35.7% | 16.2%

*State funds are general funds and other state funds combined, excluding bonds. Total state expenditures are all federal and state funds.
Hot Topics

- Tax Cuts
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- Federal Spending
- One-Time Investments
- Employee Recruitment and Retention