

State Budget Overview

November 19, 2024



OUTLINE

- State expenditures and revenues
- LSC budget products and services

State Expenditures and Revenues

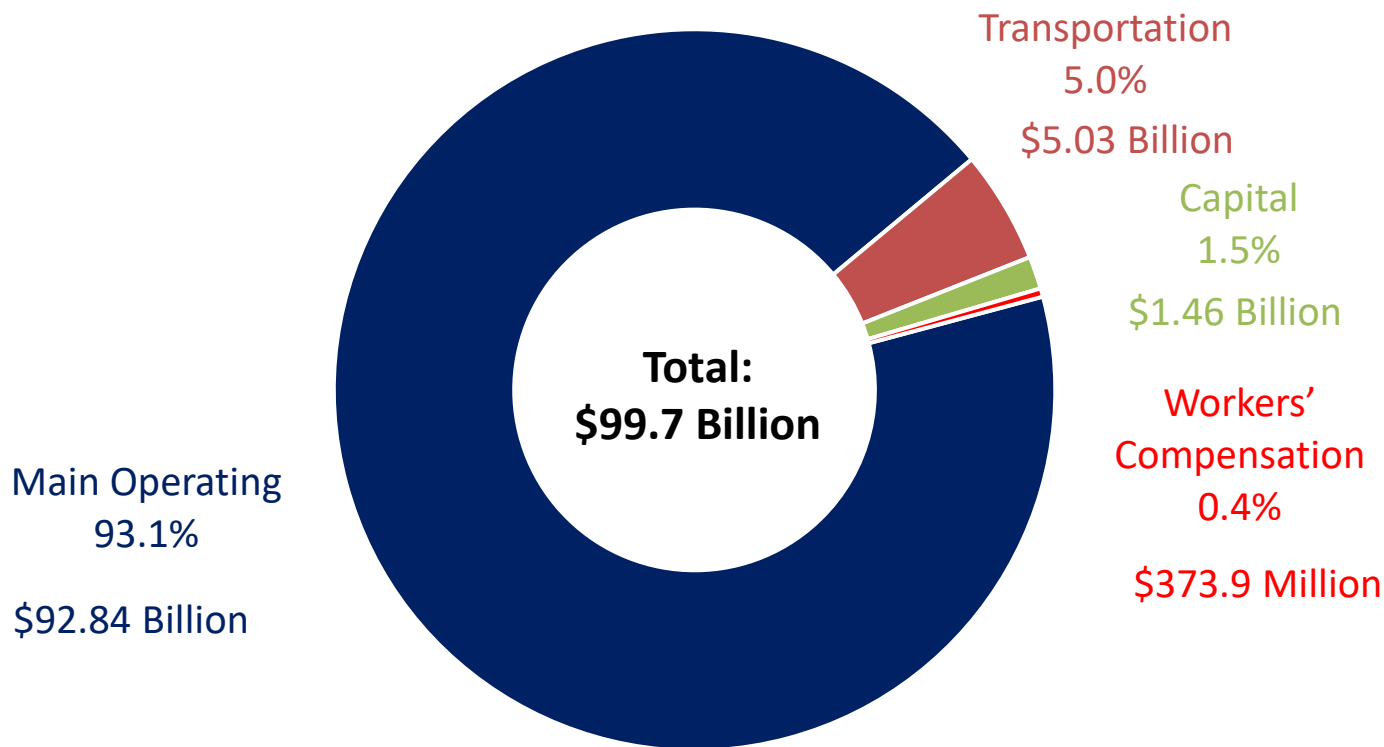


POWER OF THE PURSE

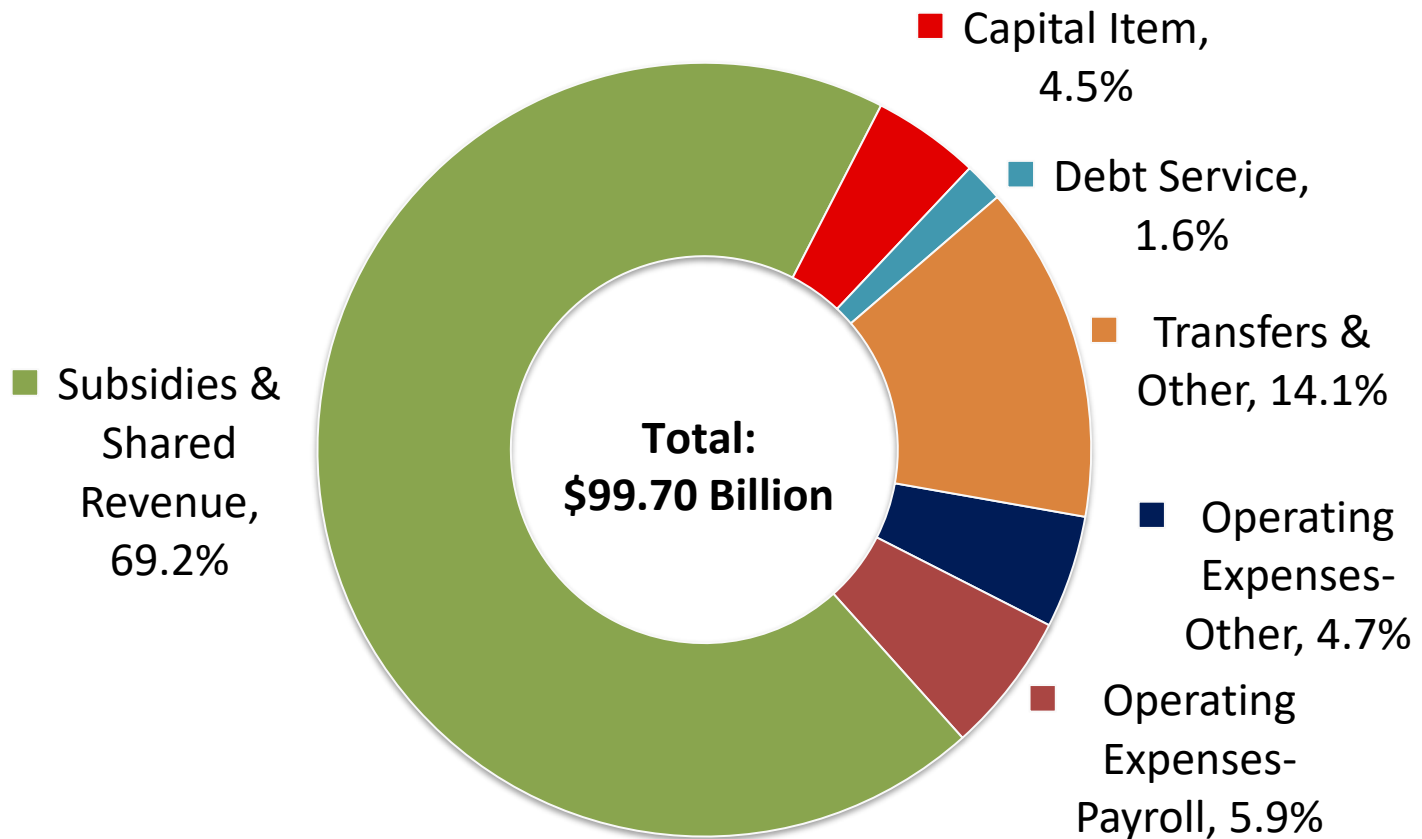
- Expenditures from the state treasury must be authorized by the General Assembly through an appropriation (Ohio Constitution Article II, Section 22)
- Operating appropriations – for the current expenses of the state (subsidies to other entities, operating expenses of the state, debt service)
- Capital appropriations – for land and building acquisition, renovation, construction, equipping

STATE OPERATING AND CAPITAL SPENDING BY BUDGET, FY 2024

State Spending by Budget, FY 2024

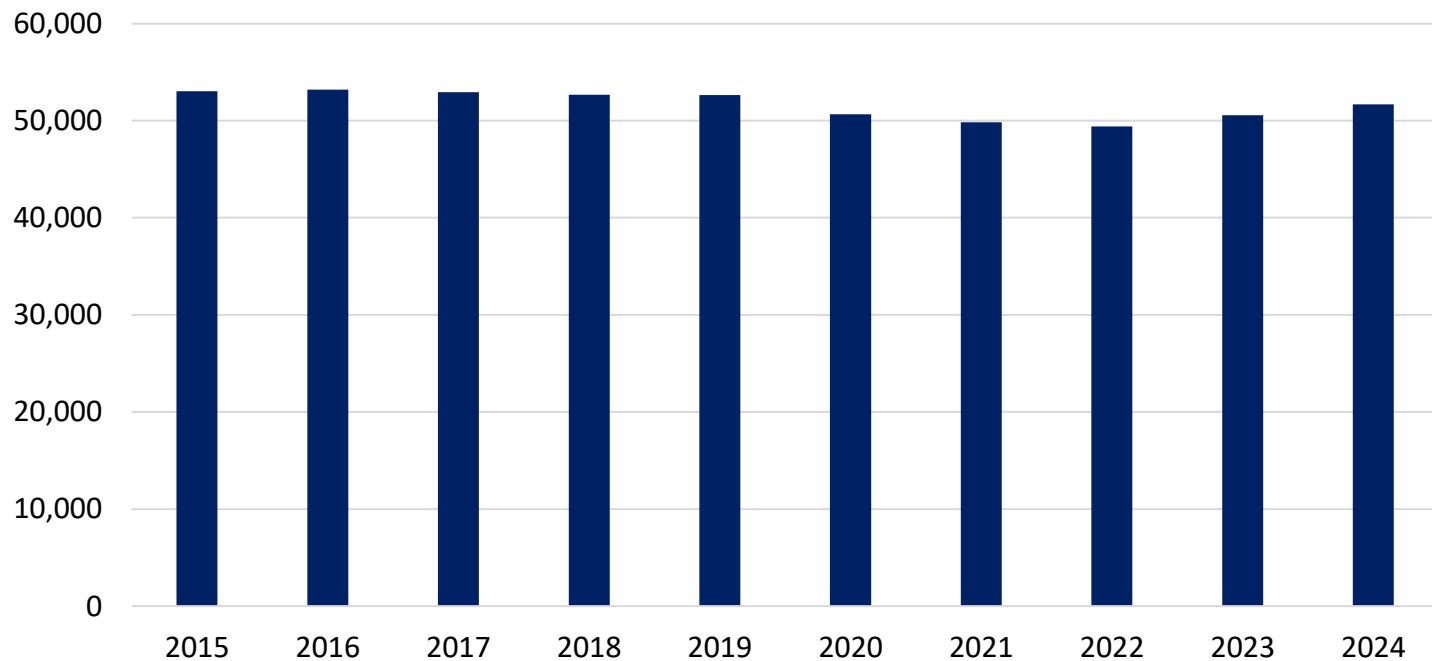


STATE OPERATING AND CAPITAL SPENDING BY CATEGORY, FY 2024



STATE EMPLOYEE HEAD COUNT, CY 2015-CY 2024

State Employee Headcount by Calendar Year

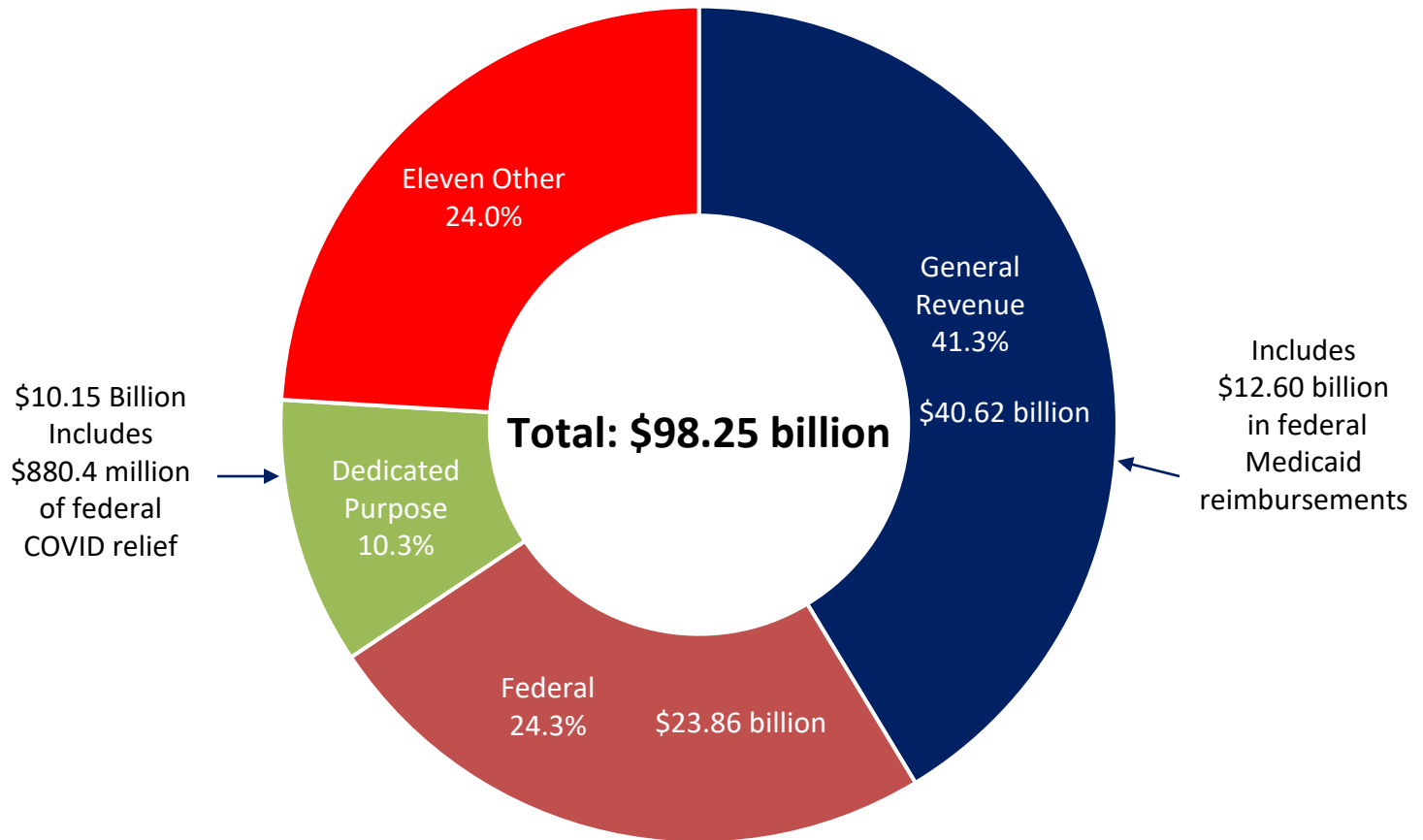


BALANCED BUDGET

- State debt is prohibited except to finance certain capital expenses (Article VIII, Sections 2 and 3)
- G.A. must provide for raising sufficient revenue to offset state expenses each year (Article XII, Section 4)
- In addition to appropriation, spending is limited by cash in fund

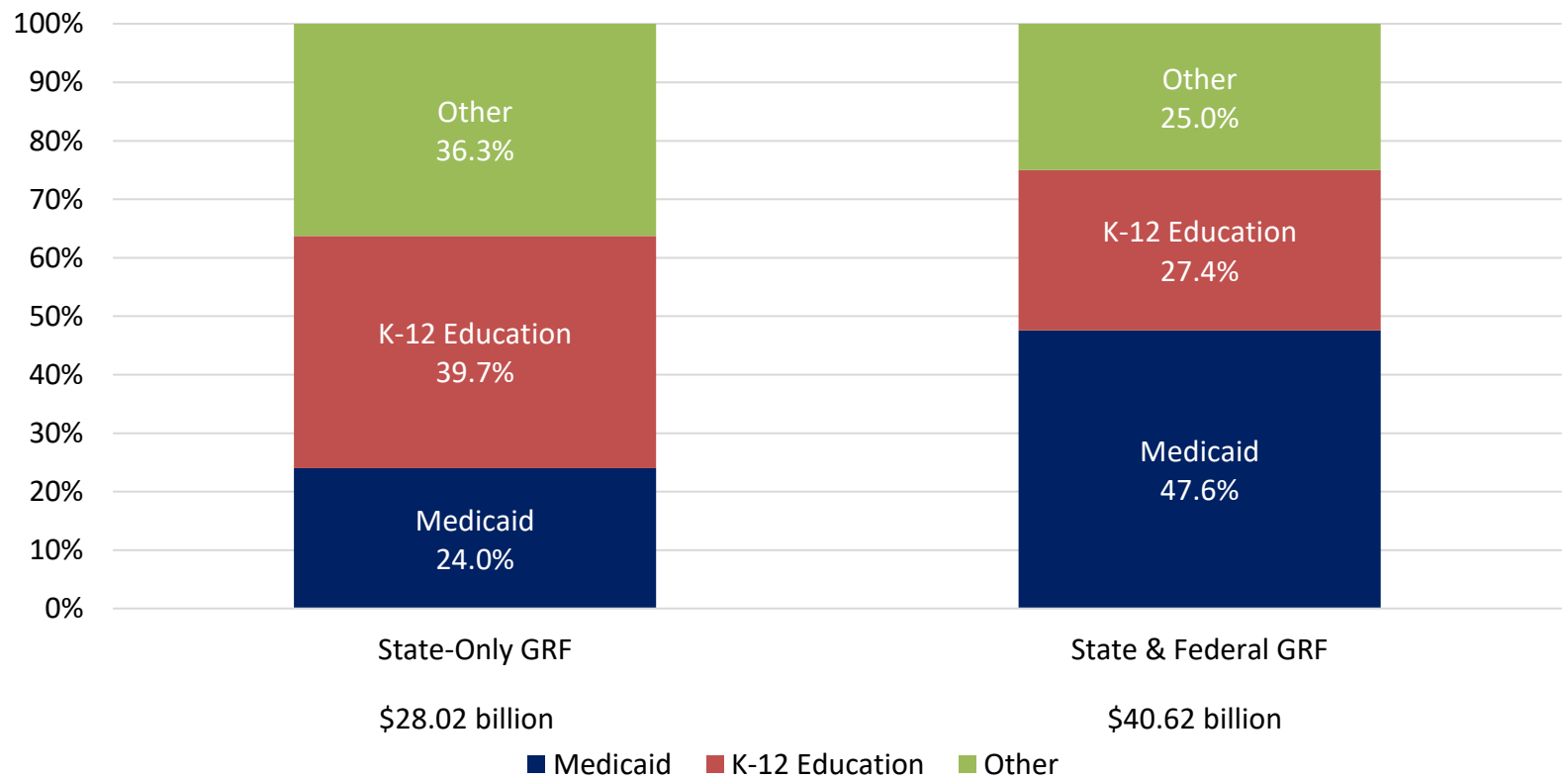
STATE OPERATING SPENDING BY FUND GROUP, FY 2024

State Operating Spending by Fund Group, FY 2024

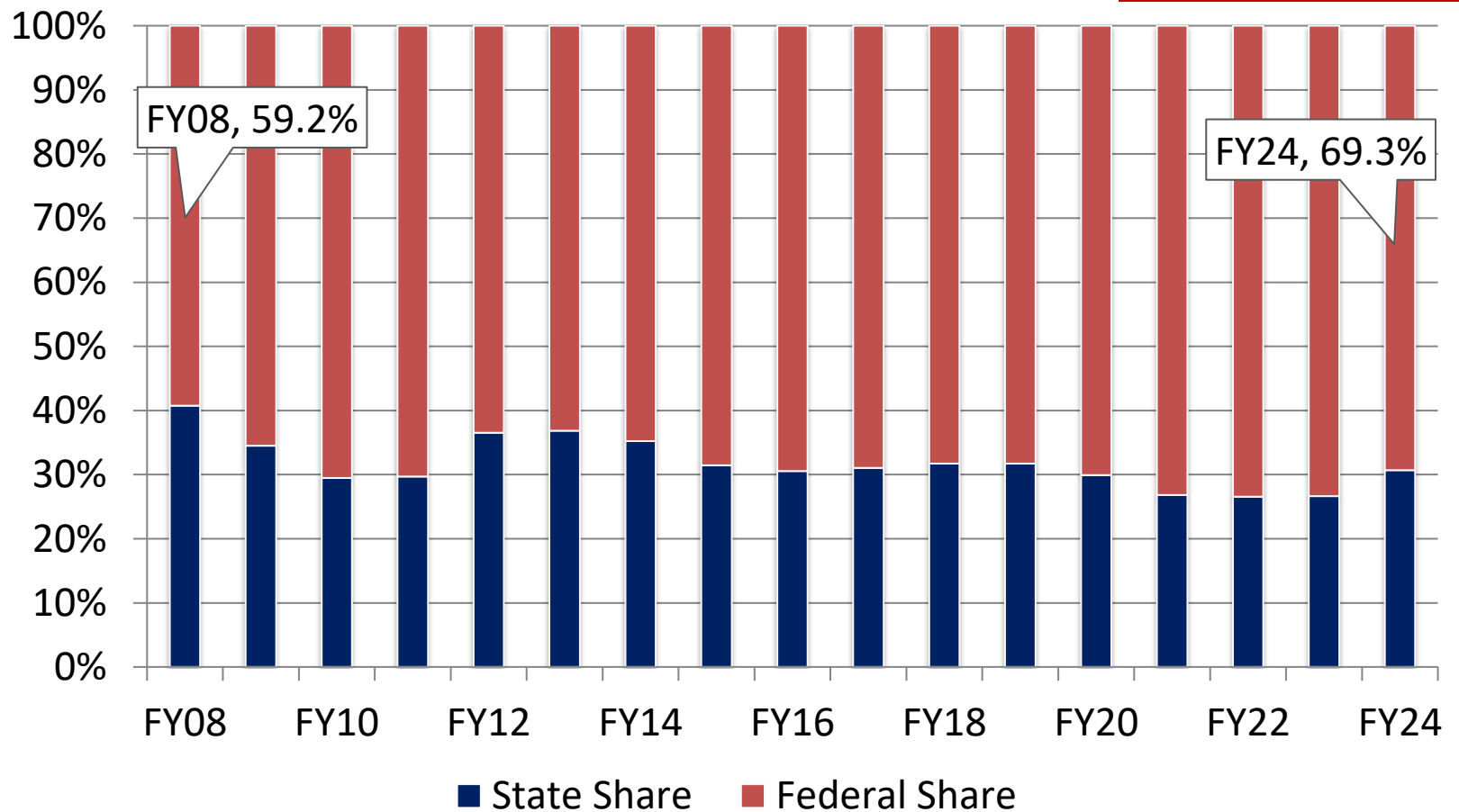


GRF Spending by Program Area, FY 2024

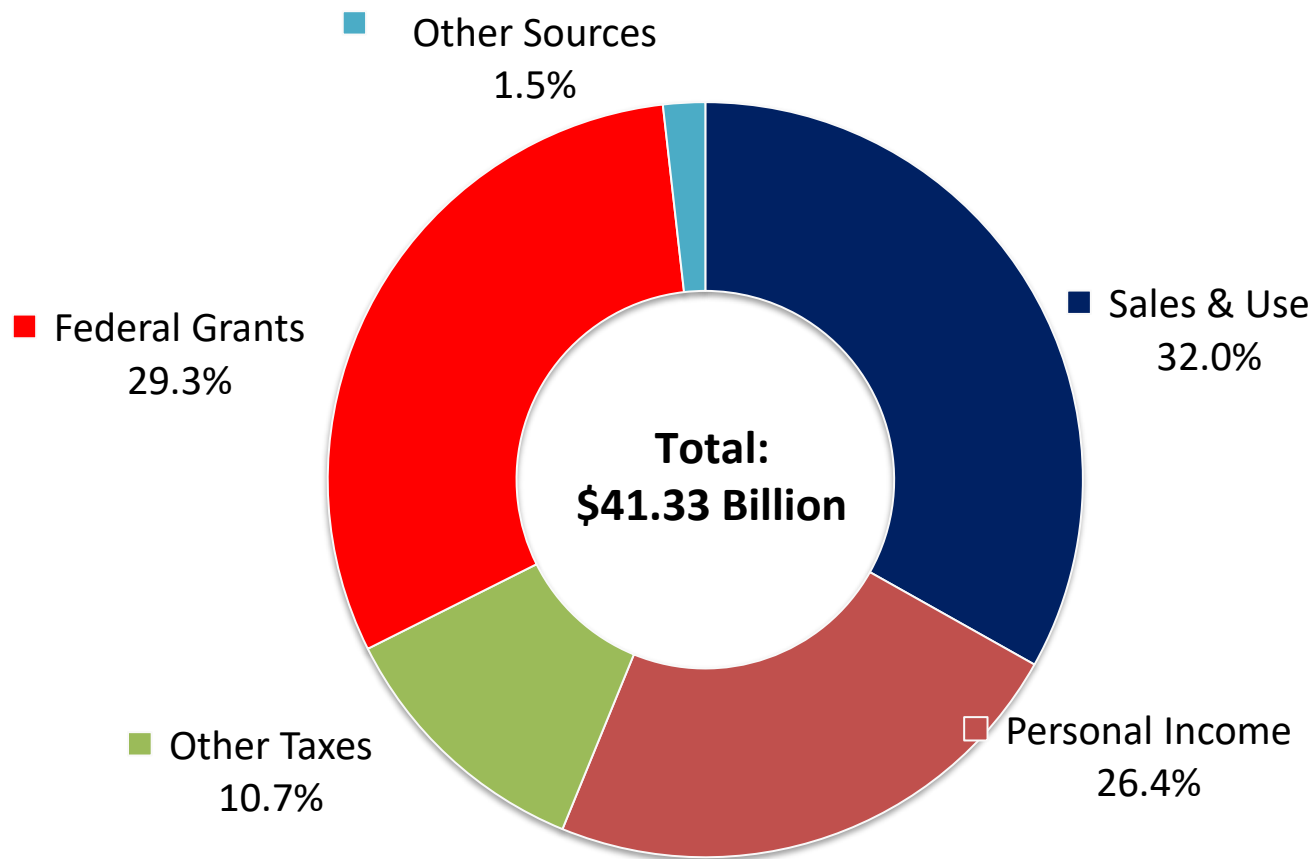
GRF Program Spending by Program Area, FY 2024



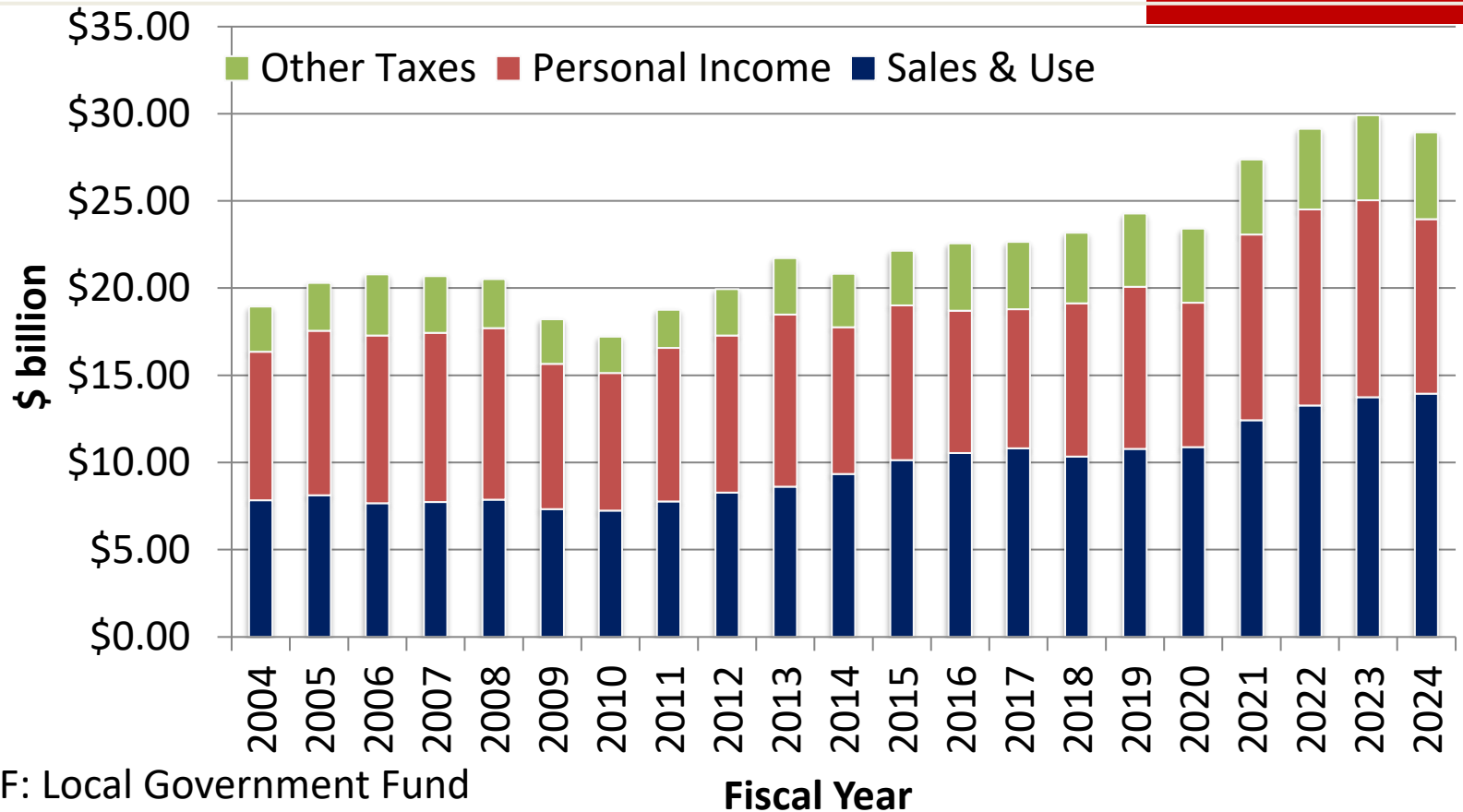
STATE AND FEDERAL SHARES OF MEDICAID SPENDING



GRF REVENUES BY COMPONENT, FY 2024

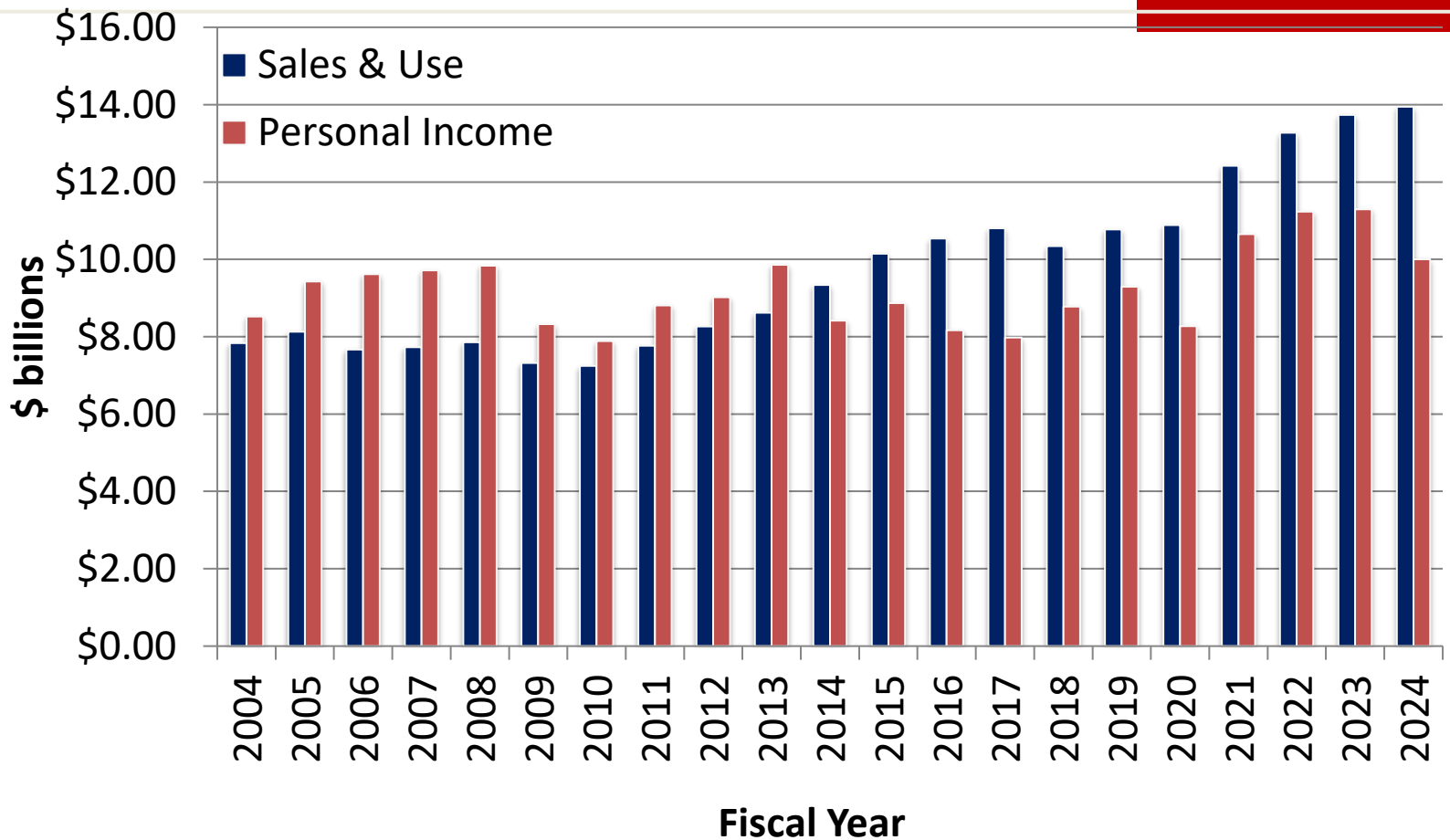


GRF, LGF, & PLF TAX RECEIPTS, FY 2004-FY 2024

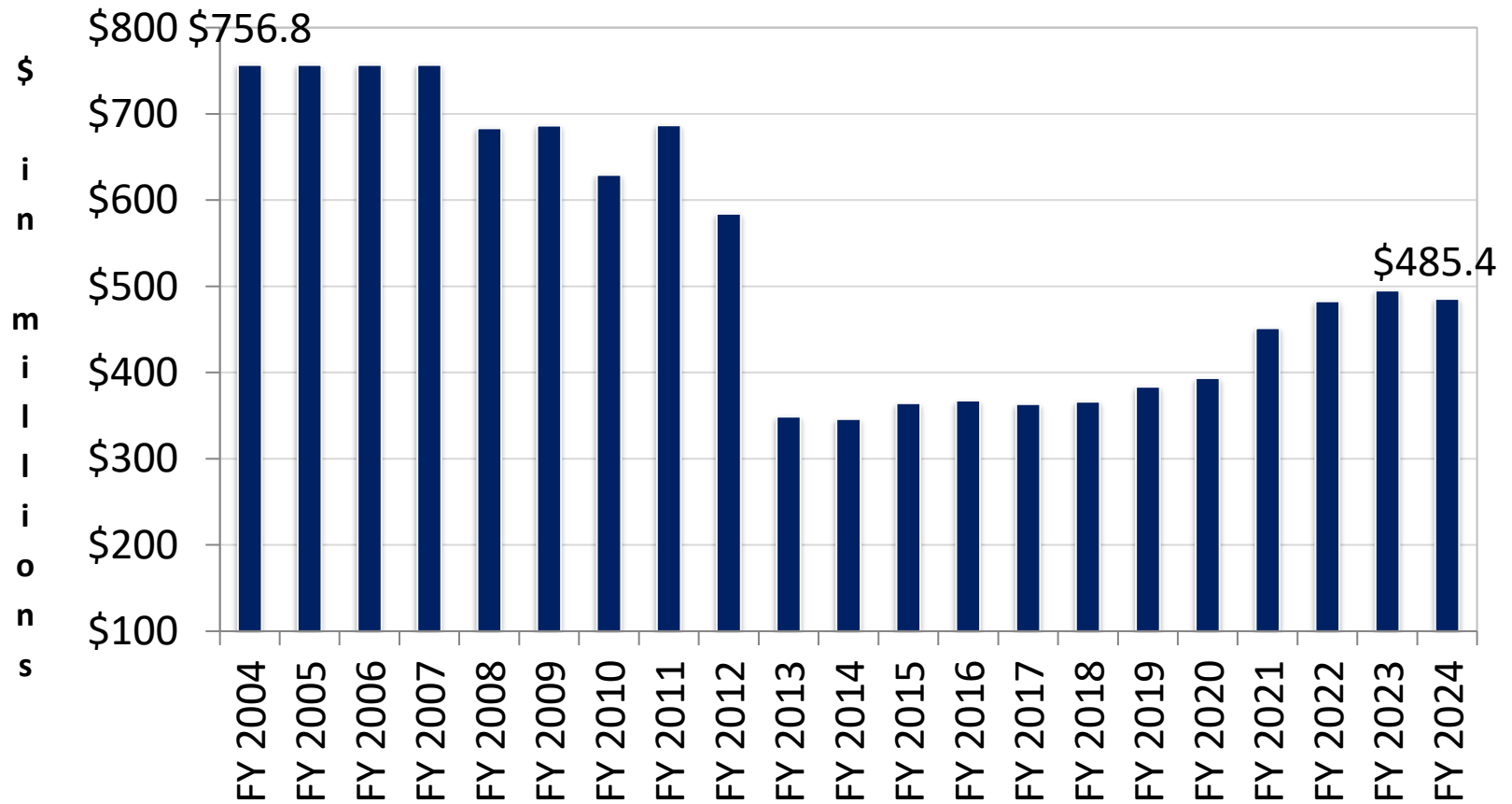


LGF: Local Government Fund
PLF: Public Library Fund

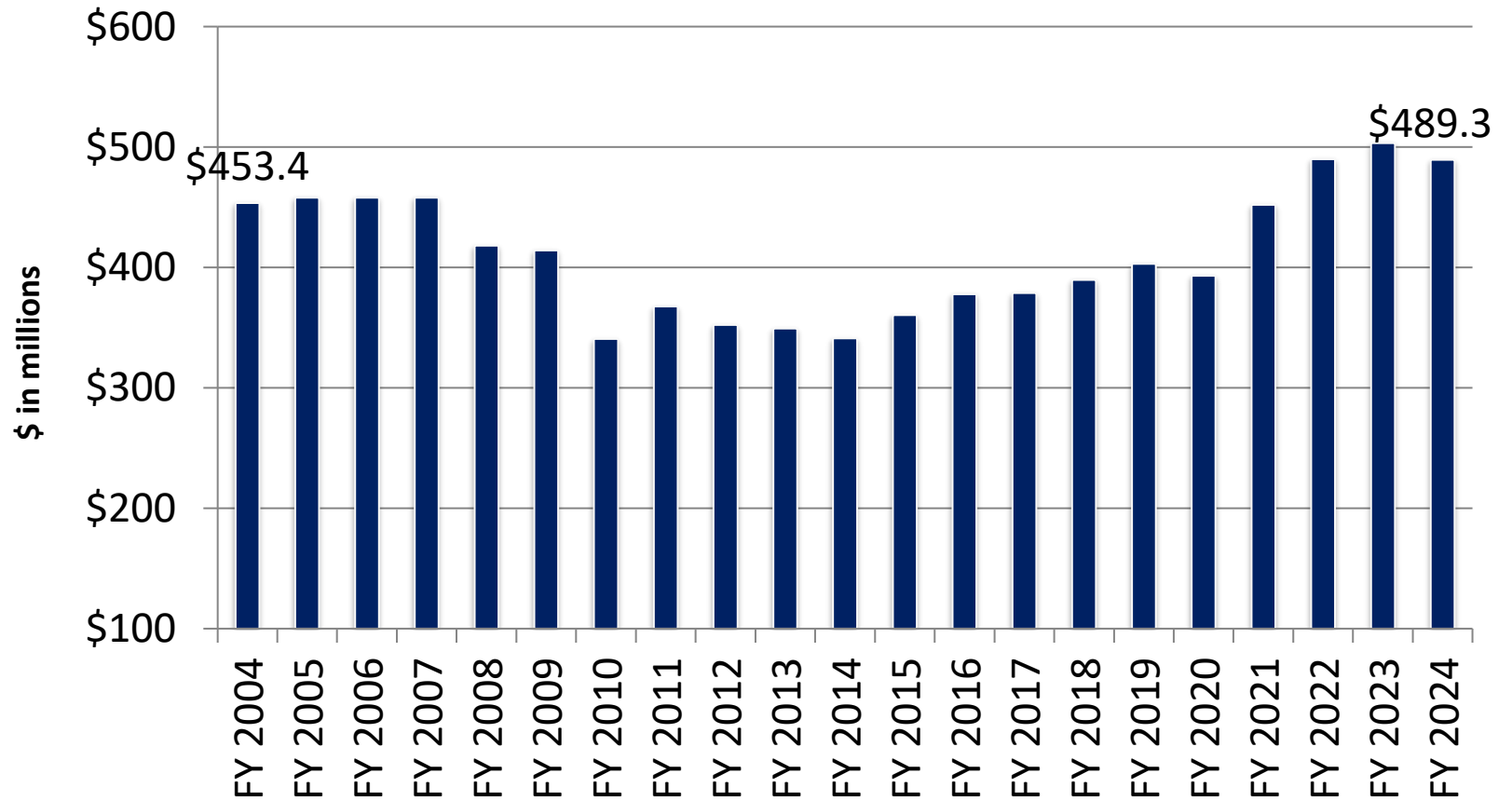
SALES AND INCOME TAX RECEIPTS, FY 2002-FY 2024



LOCAL GOVERNMENT FUND DISTRIBUTIONS



PUBLIC LIBRARY FUND DISTRIBUTIONS



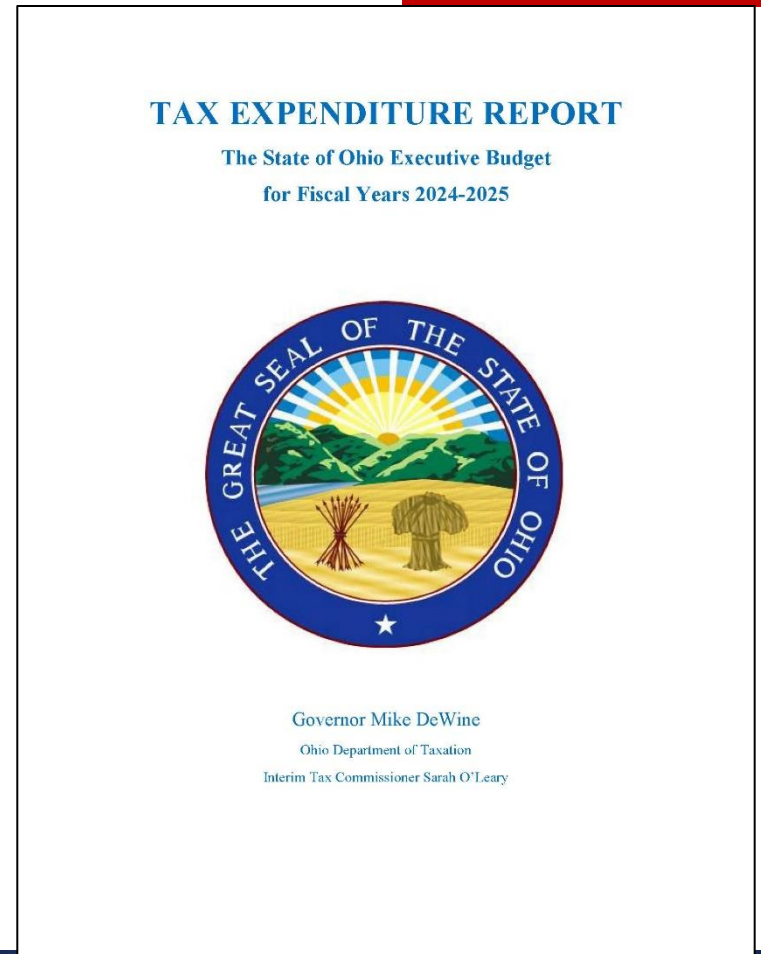
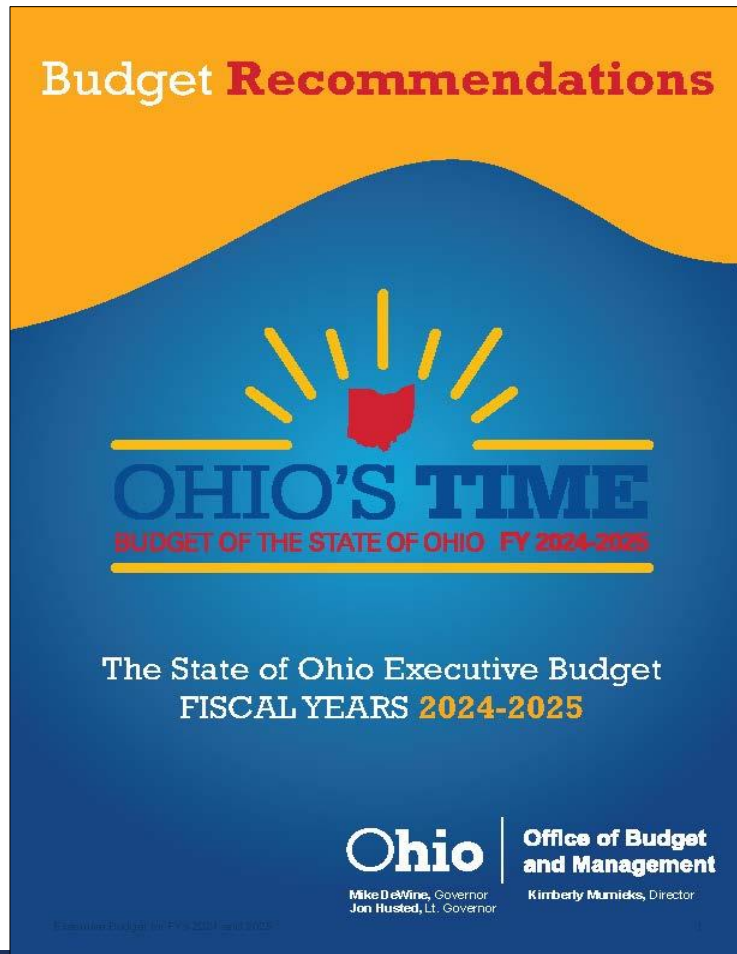


LSC BUDGET PRODUCTS AND SERVICES

OPERATING BUDGET

- Enacted in odd-numbered years
- By law, the Governor must present the operating budget proposal:
 - Within four weeks after a new General Assembly organizes
 - Or, by March 15 in a year when a new Governor is inaugurated
- Must be balanced as required by the Constitution

Executive Budget Proposal & Tax Expenditure Report



OPERATING BUDGET BILL TIMELINES

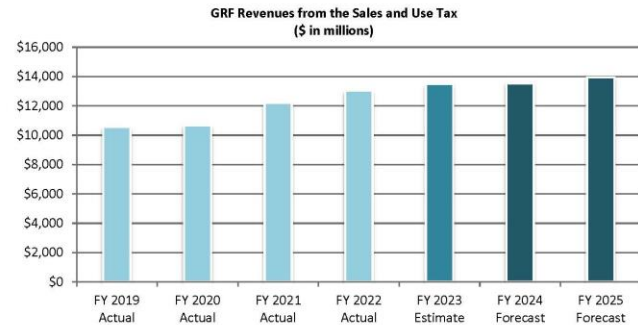
FY 2024-FY 2025

Stage	Main Operating (HB 33)	Transportation (HB 23)
Introduced	February 15	February 15
House Passed	April 26	March 1
Senate	April 27	March 7
Senate Passed	June 9	March 23
Sent to Conference	June 21	March 28
Concurrence	June 30	March 29
Governor signed	July 4 (3-day interim June 30)	March 31

Baseline Forecasts

- Independent, baseline forecasts of GRF revenues & Medicaid expenditures
- Baseline – based on current law

Sales and Use Tax



\$ in millions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Forecast	FY 2025 Forecast	
Revenue	\$10,573.4	\$10,685.8	\$12,190.6	\$13,029.6	\$13,479.0	\$13,540.1	\$13,945.5	
Growth		4.2%	1.1%	14.1%	6.9%	3.4%	0.5%	3.0%

Under current law, the state sales and use tax is levied at a rate of 5.75% on retail sales of tangible personal property, rental of some tangible personal property, and selected services. Major exemptions to the sales and use tax include: food for human consumption off the premises where sold, motor fuel (taxed separately), packaging and packaging equipment, prescription drugs and medical supplies, and property used primarily in manufacturing or used directly in mining or agriculture. There is also a credit for trade-ins on purchases of new motor vehicles.

For forecasting purposes, the tax is separated into two parts: auto and nonauto. Auto sales and use tax collections generally arise from the sale of motor vehicles while nonauto sales and use tax collections arise from other sales. One major exception is auto taxes arising from leases, which are paid at the lease signing and are mostly recorded under the nonauto tax. The level of auto sales is dependent on the level of incentives provided by manufacturers and dealers and changes in gasoline prices. Incentive programs also affect the way consumers decide whether to purchase or lease their vehicles, affecting both the auto component of the tax and the nonauto component.

Revenue from this tax historically has increased nearly every year by percentages in the low single digits, except when there were changes in tax rates, major changes in the tax base, or a recession. FY 2020 revenue growth was affected by a stay-at-home requirement and business closures from an effort to slow the COVID-19 pandemic outbreak. Various federal income support programs buttressed FY 2021 and FY 2022 sales and use tax revenue by offsetting the economic

Budget in Brief

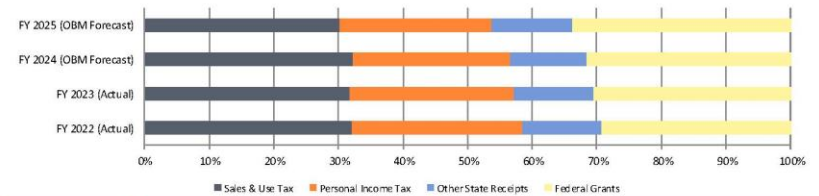
- GRF Revenues by Source
- State and Federal GRF Expenditures by Program Area
- Appropriation highlights

Main Operating Budget House Bill 33 – Enacted

Budget in Brief

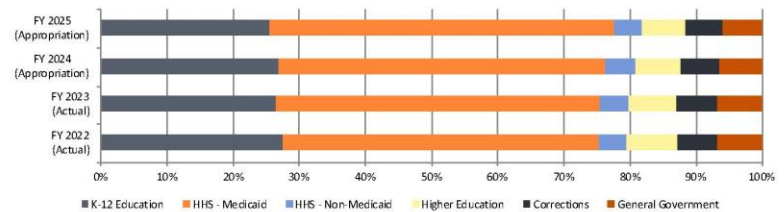
Where do GRF moneys come from?

Source	FY 2022 (Actual)	FY 2023 (Actual)	FY 2024 (Forecast)	FY 2025 (Forecast)
Sales & Use Tax	\$13,029.6	\$13,483.1	\$13,786.6	\$13,623.1
Personal Income Tax	\$10,752.2	\$10,797.2	\$10,450.7	\$10,591.1
Other State Receipts	\$4,981.1	\$5,303.5	\$5,068.0	\$5,650.2
Federal Grants	\$11,897.3	\$12,931.4	\$13,471.4	\$15,229.1
GRF Source Total	\$40,660.2	\$42,515.2	\$42,776.7	\$45,093.4
% Change		4.6%	0.6%	5.4%
GRF Tax Total	\$28,152.5	\$28,915.7	\$28,927.3	\$28,762.6
% Change		2.7%	0.0%	-0.6%



Where do GRF moneys go?

Program Category	FY 2022 (Actual)	FY 2023 (OBM Estimate)	FY 2024 (Appropriation)	FY 2025 (Appropriation)
K-12 Education	\$9,852.9	\$10,059.4	\$11,167.7	\$11,474.6
HHS - Medicaid	\$17,079.3	\$18,483.7	\$20,474.2	\$23,316.4
HHS - Non-Medicaid	\$1,516.5	\$1,623.4	\$1,855.5	\$1,880.3
Higher Education	\$2,742.3	\$2,746.3	\$2,879.4	\$2,957.2
Corrections	\$2,163.5	\$2,306.0	\$2,415.9	\$2,540.5
General Government	\$2,358.3	\$2,526.1	\$2,628.2	\$2,573.0
GRF Program Total	\$35,712.8	\$37,745.0	\$41,420.9	\$44,741.8
% Change		5.7%	9.7%	8.0%



Note: Revenues may not equal expenditures in a given fiscal year due to factors such as carryover balances, encumbrances, and transfers.

Redbooks

- Quick look on 1st page

LBO Redbook

Ohio Department of Education

Quick look...

- The Ohio Department of Education (ODE) oversees a K-12 public education system that enrolls approximately 1.6 million students.
- ODE is governed by the State Board of Education consisting of 11 elected and eight appointed members.
- Total proposed budget: \$15.13 billion in FY 2024 and \$13.56 billion in FY 2025.
 - The GRF, lottery profits, and Foundation Funding – All Students Fund (Fund 5V50) comprise 77.9% of the total proposed budget. Fund 5V50 is supported by GRF cash transfers.
 - About 98% of ODE’s budget is paid out as subsidy, mainly in the form of school foundation aid.
- The proposed budget continues the phase-in of the school funding formula, known as the Fair School Funding Plan, in FY 2024 and FY 2025.
- The proposed budget also provides funding for school resource officers and substantially increases state funding for literacy improvement, workforce readiness initiatives, community schools meeting certain quality benchmarks, and community and STEM school facilities.
- The proposed budget expands eligibility for income-based EdChoice scholarships from 250% of the federal poverty level (FPL) to 400%.

Fund Group	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
General Revenue	\$8,211,576,941	\$8,452,783,863	\$8,997,667,359	\$9,182,353,905
Lottery	\$1,372,092,053	\$1,341,500,000	\$1,476,500,000	\$1,487,500,000
Fund 5V50	\$500,000,000	\$600,000,000	\$600,000,000	\$600,000,000
Other state non-GRF	\$58,438,435	\$93,785,029	\$77,558,518	\$79,273,158
Federal	\$4,376,955,896	\$5,536,134,962	\$3,978,670,621	\$2,213,765,310
Total	\$14,519,063,325	\$16,024,203,854	\$15,130,396,498	\$13,562,892,373
% change	--	10.4%	-5.6%	-10.4%
GRF + Lottery + Fund 5V50	\$10,083,668,994	\$10,394,283,863	\$11,074,167,359	\$11,269,853,905
% change	--	3.1%	6.5%	1.8%

Chart 1: ODE Budget by Fund Group
FY 2024-FY 2025 Biennium

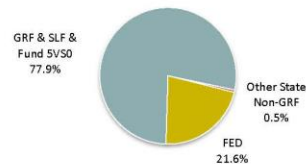
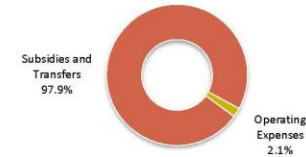


Chart 2: ODE Budget by Expense Category
FY 2024-FY 2025 Biennium



Biennial total: \$28.69 billion

Redbooks

- Analysis of Executive Proposal
- Description of each appropriation line item (ALI)

Analysis of FY 2024-FY 2025 budget proposal

Summary of executive recommendations

The State Library Board's (LIB) budget consists of eight appropriation line items (ALIs). Of those, three are supported by the GRF, four are supported by state non-GRF appropriations in the Dedicated Purpose Fund (DPF) and Internal Service Activity (ISA) fund groups, and one is supported by federal grants. The proposed budget provides overall funding of just under \$25.0 million each fiscal year, a decrease of 6.1% from FY 2023 estimated expenditures. The overall decrease for the upcoming biennium results from the expected expiration of temporary federal coronavirus relief funding received from the American Rescue Plan Act (ARPA), which LIB mainly used to provide grants to assist libraries with their COVID-19 pandemic response and to support existing and new statewide library initiatives.

LIB's recommended GRF appropriations are \$5.4 million each fiscal year, an increase of 5.0% from FY 2023 estimated expenditures. The majority (56.5%) of LIB's proposed funding consists of state non-GRF funds that primarily support the Ohio Public Library Information Network (OPLIN) and services provided to libraries. The remainder of the LIB budget is nearly evenly split between the GRF (21.8%) and federal funding (21.7%). For organizational purposes, this analysis groups LIB's eight line items into two major functional categories: (1) library services and support and (2) Ohio Public Library Information Network. Each LIB appropriation item is discussed in more detail below.

Library services and support

Line items in this category support State Library operations, provide library services to state government and local communities, and provide financial support for local library programs and special activities.

Operating Expenses (ALI 350321)

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
GRF ALI 350321, Operating Expenses					
\$4,708,061	\$4,053,087	\$4,341,234	\$4,395,060	\$4,614,813	\$4,614,813
% change	-13.9%	7.1%	1.2%	5.0%	0.0%

This line item is the primary source of state operating support for the State Library's services to state government and Ohio library communities. It provides funds for payroll and fringe benefits, maintenance and equipment, the acquisition of library materials, and other administrative costs. The executive proposal increases funding by roughly \$220,000 (5.0%) from FY 2023 estimated spending to FY 2024 and FY 2025. According to LIB, the recommended funding of about \$4.6 million in each fiscal year will allow the Board to maintain its current level of operations and staffing, including anticipated rent increases for the State Library's leased building and regular step increases in payroll and benefits. These funds will also be used to maintain collections of both print and digital resources. According to the Library Board, the costs of digital resources such as e-books, journals, and research databases have been increasing in recent years.

Compare Doc

Department of Education and Workforce Main Operating Appropriations Bill H.B. 33

Executive	As Passed By House	As Passed By Senate	As Enacted
EDUCD180 Scholarships applications after the start of school year			
No provision.	No provision.	R.C. 3310.16, 3313.978, Section 265.571 Delays the application deadline for receiving the full amount of an EdChoice or Cleveland scholarship from July 1 to October 15 of the school year for which a scholarship is sought.	R.C. 3310.16, 3313.978, Section 265.571 Same as the Senate.
No provision.	No provision.	Requires DEW to prorate the amount of a student's scholarship for an application submitted on and after October 15 based on how much of the school year remains after the date of the student's enrollment in school. Fiscal effect: May increase scholarship payments.	Same as the Senate. Fiscal effect: Same as the Senate.
EDUCD94 Autism scholarship intervention services providers			
No provision.	R.C. 3310.41, 3310.43 Qualifies registered behavior technicians and certified Ohio behavior analysts as providers that may offer intervention services under the Autism Scholarship Program.	R.C. 3310.41, 3310.43 Same as the House, but qualifies a registered behavior technician only if the technician works under the supervision of and follows the intervention plan of a certified Ohio behavior analyst or a behavior analyst certified by a nationally recognized organization that certifies behavior analysts.	R.C. 3310.41, 3310.43 Same as the Senate.
No provision.	Exempts registered behavior technicians and certified Ohio behavior analysts from the requirement to have an instructional assistant permit to provide services to a child under the Autism Scholarship Program.	Same as the House.	Same as the House.

Appropriation Spreadsheet

FY 2024 - FY 2025 Final Appropriations

All Fund Groups

Line Item Detail by Agency			FY 2022	FY 2023	Appropriations FY 2024	FY 2023 to FY 2024 \$ Change	% Change	Appropriations FY 2025	FY 2024 to FY 2025 \$ Change	% Change
AGO Attorney General										
3060	055620	Medicaid Fraud Control	\$ 11,175,079	\$ 10,468,235	\$ 14,069,270	\$ 3,601,035	34.40%	\$ 14,069,270	\$ 0	0.00%
3830	055634	Crime Victims Assistance	\$ 47,971,742	\$ 39,507,248	\$ 50,000,000	\$ 10,492,752	26.56%	\$ 50,000,000	\$ 0	0.00%
3E50	055638	Attorney General Pass-Through Funds	\$ 1,804,882	\$ 6,818,963	\$ 8,020,999	\$ 1,202,036	17.63%	\$ 8,020,999	\$ 0	0.00%
3FV0	055656	Crime Victim Compensation	\$ 4,994,593	\$ 2,089,326	\$ 1,200,000	(\$889,326)	-42.57%	\$ 3,800,000	\$ 2,600,000	216.67%
3R60	055613	Attorney General Federal Funds	\$ 2,393,385	\$ 2,597,278	\$ 3,652,129	\$ 1,054,851	40.61%	\$ 3,652,129	\$ 0	0.00%
Sub-Total Federal Fund Group			\$ 68,339,681	\$ 61,481,050	\$ 76,942,398	\$ 15,461,348	25.15%	\$ 79,542,398	\$ 2,600,000	3.38%
Attorney General Total			\$ 367,800,120	\$ 359,676,669	\$ 437,672,732	\$ 77,996,063	21.69%	\$ 431,439,232	(\$6,233,500)	-1.42%
AUD Auditor of State										
GRF	070401	Audit Management and Services	\$ 12,713,060	\$ 12,447,038	\$ 13,444,000	\$ 996,962	8.01%	\$ 13,748,000	\$ 304,000	2.26%
GRF	070402	Performance Audits	\$ 2,028,280	\$ 1,959,812	\$ 2,311,000	\$ 351,188	17.92%	\$ 2,620,000	\$ 309,000	13.37%
GRF	070403	Fiscal Distress Technical Assistance	\$ 184,908	\$ 99,222	\$ 500,000	\$ 400,778	403.92%	\$ 500,000	\$ 0	0.00%
GRF	070404	Fraud/Corruption Audits and Investigations	\$ 2,530,838	\$ 2,406,357	\$ 4,377,000	\$ 1,970,643	81.89%	\$ 5,004,000	\$ 627,000	14.32%
GRF	070412	Local Government Audit Support	\$ 14,037,380	\$ 14,156,236	\$ 16,010,000	\$ 1,853,764	13.10%	\$ 16,550,000	\$ 540,000	3.37%
Sub-Total General Revenue Fund			\$ 31,493,666	\$ 31,068,665	\$ 36,642,000	\$ 5,573,335	17.94%	\$ 38,422,000	\$ 1,780,000	4.86%
1090	070601	Public Audit Expense - Intrastate	\$ 11,204,707	\$ 10,810,891	\$ 12,170,518	\$ 1,359,627	12.58%	\$ 12,539,160	\$ 368,642	3.03%
4220	070602	Public Audit Expense - Local Government	\$ 32,137,707	\$ 29,479,154	\$ 33,346,525	\$ 3,867,371	13.12%	\$ 33,464,635	\$ 118,110	0.35%
5840	070603	Training Program	\$ 7,974	\$ 94,556	\$ 200,000	\$ 105,444	111.51%	\$ 200,000	\$ 0	0.00%
5J20	070606	Auditor's Innovation Fund	\$ 7,507	\$ 0	\$ 300,000	\$ 300,000	N/A	\$ 300,000	\$ 0	0.00%
5VP0	070611	Local Government Audit Support Fund	\$ 12,755,742	\$ 14,322,655	\$ 16,010,000	\$ 1,687,345	11.78%	\$ 16,550,000	\$ 540,000	3.37%
6750	070605	Uniform Accounting Network	\$ 4,506,362	\$ 5,315,487	\$ 6,288,024	\$ 972,537	18.30%	\$ 10,734,834	\$ 4,446,810	70.72%
Sub-Total Dedicated Purpose Fund Group			\$ 60,619,999	\$ 60,022,743	\$ 68,315,067	\$ 8,292,324	13.82%	\$ 73,788,629	\$ 5,473,562	8.01%
Auditor of State Total			\$ 92,113,665	\$ 91,091,408	\$ 104,957,067	\$ 13,865,659	15.22%	\$ 112,210,629	\$ 7,253,562	6.91%
ETC Broadcast Educational Media Commission										
GRF	935401	Statehouse News Bureau	\$ 382,893	\$ 382,893	\$ 383,000	\$ 107	0.03%	\$ 383,000	\$ 0	0.00%
GRF	935402	Ohio Government Telecommunications Services	\$ 1,919,526	\$ 2,009,526	\$ 2,233,000	\$ 223,474	11.12%	\$ 2,233,000	\$ 0	0.00%
GRF	935410	Content Development, Acquisition, and Distribution	\$ 3,909,231	\$ 3,909,231	\$ 3,909,000	(\$231)	-0.01%	\$ 3,909,000	\$ 0	0.00%

COMPARE DOC VS. SPREADSHEET

- Both compare different versions of the bill
- Compare doc – tracks language changes, including earmarks
- Spreadsheet – tracks appropriation line item (ALI) changes
- Together, they highlight legislative budget decisions and serve as the fiscal note and comparative synopses

SPECIAL BUDGET RESEARCH & ESTIMATES

- Confidential analysis of the fiscal effect of legislative policy proposals
- For revenue and Medicaid forecasts, research and analysis of impact on baseline forecast of proposed policy changes
- Estimates of effect on state expenditures of changes in the primary and secondary school funding formula, including an estimate of the distribution of state funds by school district

BILL ANALYSIS

- Details the bill's (1) permanent law changes and (2) temporary law not related to appropriations
- Table of Contents can be helpful overview of permanent law – organized by agency
- Produced for Introduced, House Passed, Senate Passed, and Enacted versions
 - Does not compare different versions of the budget

LEGISLATIVE ACTION

AMENDMENTS AND SUBSTITUTE BILLS

- The General Assembly makes changes to the Governor's budget proposal by adopting amendments and substitute bills
- LSC drafted over 8,000 amendments for H.B. 33 – current main operating budget bill
- A small team of budget analysts, attorneys, and research analysts are assigned as liaisons to the Finance Committees of both the House and Senate to coordinate budget amendment requests

APPROPRIATION AMENDMENTS

- Purpose
- Amount per year
- Fund – GRF is default
- Agency & ALI

GREENBOOKS

LBO Greenbook Accountancy Board

Quick look...

- The Accountancy Board (ACC) seeks to assure provision of ethical and professional accounting services, overseeing certified public accountants (CPAs), public accountants (PAs), and accounting firms in the state.
- The Board has nine members, appointed by the Governor with Senate consent.
- ACC employs nine, not including board members, and is headed by an executive director.
- ACC's biennium budget is \$3.7 million, funded from fees on accountants and accounting firms; all funding is non-GRF.
- The budget act ends the Certified Public Accountant Education Assistance Program through which ACC provided scholarships to fifth-year financially needy and minority students seeking to become CPAs.
- In place of this program, the budget expands use of the Certified Public Accountant Education Assistance Fund (Fund 4180) to increase the number of CPAs, including through scholarships and financial assistance to CPA candidates.

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
Fund 4K90 ALI 889609, Operating Expenses					
\$1,103,543	\$1,108,459	\$1,289,873	\$1,288,582	\$1,343,885	\$1,301,216
% change	0.4%	16.4%	-0.1%	4.3%	-3.2%
Fund 4180 ALI 889601, CPA Education Assistance					
\$448,552	\$304,623	\$233,852	\$512,745	\$525,000	\$525,000
% change	-32.1%	-23.2%	119.3%	2.4%	0.0%
Total funding:					
\$1,552,095	\$1,413,082	\$1,523,725	\$1,801,327	\$1,868,885	\$1,826,216
% change	-9.0%	7.8%	18.2%	3.8%	-2.3%

Agency overview

The Accountancy Board (ACC) protects the public by requiring that certified public accountants (CPAs) meet specific requirements for licensing, and that CPAs and public accountants (PAs) maintain their competence after licensing.¹ ACC's mission "is to assure that

¹ Registrations for PAs were issued during 1959 to 1993; no new PA registrations are issued. As of July 14, 2023, 28 PAs were shown as having active license registrations in the eLicense Ohio system.

ACCESS LSC BUDGET DOCUMENTS

The screenshot displays the Ohio Legislative Service Commission website. At the top, the logo and name "Ohio Legislative Service Commission" are visible. A navigation bar includes "About Us", "Budget Central" (highlighted), "Publications", "Legislative Fellows", "Training", and "Links". A search icon is on the right.

The main content area is divided into a left sidebar and a main panel. The sidebar has a red background with white text and icons for "Main Operating", "Transportation", "Workers' Compensation", and "Capital Appropriations and Reappropriations". Below this, it shows "General Assembly" set to "135th" and "Version" set to "As Introduced".

The main panel features the following sections:

- 135th General Assembly Main Operating Budget : As Introduced : [HB 33](#)**
 - GRF revenue and Medicaid expenditures forecast book: [PDF](#)
 - Forecast testimonies: House Finance [PDF](#) | Senate Finance [PDF](#) | Conference Committee [PDF](#)
- Budget In Brief**
 - Overview of GRF revenue forecast and appropriations [PDF](#)
- Appropriation Spreadsheet**
 - Spreadsheet with appropriations for each line item [PDF](#) [EXCEL](#)
- Comparison Document Base**
 - Brief synopsis and fiscal analysis of each provision [PDF](#) - Full Report
 - [▶ Agency PDFs \[Show \]](#)
- Fees**
 - Compilation of fee changes [PDF](#)
- Bill Analysis**
 - Explanation of permanent law [PDF](#) [PDF](#) - Full Report
 - [▶ Agency PDFs \[Show \]](#)
- Redbooks**
 - Detailed analysis of executive budget proposal for each agency
 - Navigation tabs: [A-C](#) | [D-I](#) | [J-O](#) | [P-Z](#)
 - List of agencies: [ACC - Accountancy Board](#), [ADJ - Adjutant General](#), [AGE - Department of Aging](#), [AGO - Attorney General](#), [AGR - Department of Agriculture](#), [AIR - Ohio Air Quality Development Authority](#), [ARC - Architects Boards](#), [ART - Ohio Arts Council](#), [ATH - Ohio Athletic Commission](#), [AUD - Auditor of State](#), [BDP - Board of Deposit](#), [BOR - Department of Higher Education](#), [BTA - Board of Tax Appeals](#), [CAC - Casino Control Commission](#), [CDP - Chemical Dependency Professionals Board](#), [CHR - State Chiropractic Board](#), [CIV - Ohio Civil Rights Commission](#), [CLA - Court of Claims](#), [COM - Department of Commerce](#), [COS - Cosmetology and Barber Board](#), [CRB - Ohio Board of Motor Vehicle Repair](#), [CSF - Commissioners of Sinking Fund](#), [CSR - Capitol Square Review and Advisory Board](#), [CSV - Commission on Service and Volunteerism](#), [CSW - Counselor, Social Worker, and Marriage and Family Therapists](#)