

Introduction

The Legislative Service Commission prepares this document for the members of the General Assembly. It reviews selected budget issues in the operating budgets adopted by the 125th General Assembly –Am. Sub. H.B. 95 (the General Operating Budget); Am. Sub. H.B. 87 (the Transportation Budget); Sub. H.B. 91 (the Workers Compensation Budget); and Am. H.B. 92 (the Industrial Commission Budget). These bills were all passed by June 30, 2003. An executive summary of the main appropriation acts is followed by an analysis of each agency's budget and a spreadsheet showing actual appropriations for all line items for the agency. Additional sections include: Tax Provisions, Fee Increase, and Local Government Provisions. The Tax Provisions section provides estimates of the impact of the substantive tax changes included in the operating budgets. The Fee Increases section summarizes all the new and changed fees included in the operating budgets. The section titled Local Government Provisions includes the enacted provisions from the operating budgets that effect local government.

For more detail on agency line items, please refer to the LSC publication, *The Catalog of Budget Line Items*, where each line is described by its legal basis, revenue source, and use. *The State Government Book*, produced by the Office of Budget and Management, provides a comprehensive description of state government programs. The LSC also produces *The Comparison Document*, which compares budget provisions as the various budget bills move through the legislative process, as well as final analyses for all of the separate bills, describing all of the substantive provisions in those bills.

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