

Introduction

This document is the LSC fiscal analysis of the FY 2008-2009 biennial budget legislation of the 127th General Assembly: Am. Sub. H.B. 119 (the Main Operating Budget), Am. Sub. H.B. 67 (the Transportation Budget), and Am. Sub. H.B. 100 (the Bureau of Workers' Compensation and Ohio Industrial Commission Budgets). Whereas LSC *Redbooks* provide an agency-by-agency analysis of the executive budget proposals, the *Final Fiscal Analyses* provide an agency-by-agency analysis of the budgets enacted by the General Assembly and signed by the Governor.

The first section of this document summarizes the total appropriations for the FY 2008-2009 biennium and highlights the major provisions of the budgets. The second section of this document consists of an agency-by-agency analysis of the budgets, arranged by subject area. Each analysis includes an overview that briefly describes the agency's duties and responsibilities, summarizes appropriations, and provides highlights of the budget provisions affecting the agency, including any provisions that were vetoed by the Governor. Following the overview is a detailed analysis of the agency budget by program or program series (a group of programs with similar purposes), including a description of and funding for each program or program series, as well as any major statutory changes that impact the program or program series. At the end of each agency analysis is a spreadsheet showing the agency's appropriations by line item.

The third, and final, section of this document analyzes the major statutory provisions that affect multiple state and local entities: new tax provisions, the tobacco securitization plan, various statutory changes affecting local governments, and changes to the revenue distribution funds, which are used to collect and distribute taxes and fees.

In addition to the print version, this document may be viewed online at: <http://www.lbo.state.oh.us/fiscal/budget/fiscalanalysis/127fiscalanalysis.cfm>. Because LSC cannot fulfill requests for multiple copies of its staff publications, persons or groups needing more than one copy of the *Final Fiscal Analyses* are encouraged to reproduce it as needed. LSC claims no copyright or other basis requiring consent to replicate any portion of this publication, but it is requested that the Director be informed of any republication involving public distribution and that the source be identified therein.

Other LSC fiscal documents that provide information on the budgets include *Redbooks* (the analysis of the executive budget proposal), the *Comparison Document* (a provision-by-provision comparison of the Executive, House, Senate, and Conference Committee recommendations), the *Budget in Detail* (a spreadsheet showing every agency's appropriations by line item), and the *Catalog of Budget Line Items* (a description of each line item's legal basis, revenue source, and purpose). These and other budget-related documents are available at: <http://www.lsc.state.oh.us/budgetdocuments.html>.