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December, 1998

Dear Reader:

We are pleased to present *Ohio Facts*. The Legislative Budget Office has developed this booklet to address frequently asked questions and to provide a broad overview of public finance in Ohio. *Ohio Facts* highlights and draws attention to areas of importance. As such, the document is a starting point, not a comprehensive analysis.

In all instances, we have used the most up-to-date information available. In some areas we were able to use data from 1997 or 1998, but in others the most recent data was from 1994.

The Legislative Budget Office hopes that *Ohio Facts* will prove to be a valuable reference tool. If you have questions about any of the information displayed in this report, please contact our office at 614-466-8734.

Sincerely,

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Dennis M. Morgan Legislative Budget Officer