Legislative Budget Office
of the Legislative Service Commission

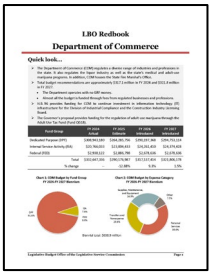
Melaney Carter, Director
(614) 466-6274

Jason Phillips, Assistant Director
(614) 466-9753

LEGISLATORS' GUIDE TO LSC NONPARTISAN BUDGET PRODUCTS AND SERVICES

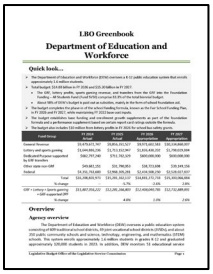
Baseline Forecast: Forecast of GRF tax revenue and Medicaid expenditures based on current law

- Presented to the House and Senate Finance Committees at the beginning of their respective budget process
- Updated and presented to the Conference Committee on the main operating budget


LBO Redbook
Department of Commerce
Quick look...

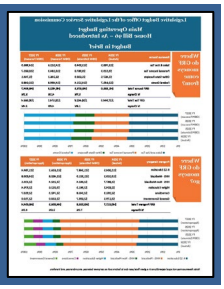
Redbooks: Comprehensive analysis of the executive budget proposal (the introduced version of a budget bill), agency by agency; produced at the beginning of the budget process

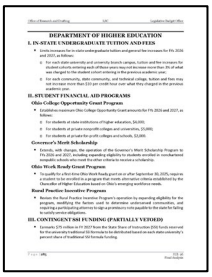
Greenbooks: Like Redbooks but analyze the enacted budget and focus more on the GRF; agency by agency; produced after the enactment of the budget


LBO Greenbook
Department of Education and Workforce
Quick look...
Overview
Agency overview

Budget in Brief: The big picture of an operating budget bill

- The main operating budget in brief focuses on the GRF and is updated for each of the four key decision points (Introduced, House Passed, Senate Passed, and Enacted)
- The transportation and workers' compensation budgets in brief are updated twice (Introduced and Enacted)




DEPARTMENT OF HIGHER EDUCATION
I. IN-STATE UNDERGRADUATE TUITION AND FEES
II. STUDENT FINANCIAL AID PROGRAMS
Ohio College Opportunity Grant Program
Governor's Work Scholarship
Ohio Work Ready Grant Program
Rural Practice Incentive Program
III. CONTINGENT SSI FUNDING (PARTIALLY VETOED)

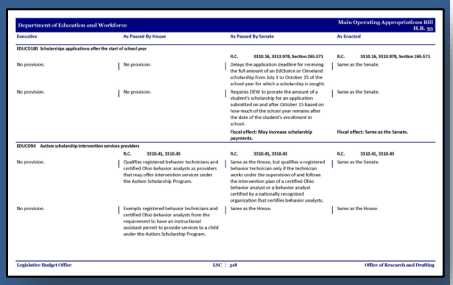
Bill Analysis: Detailed analysis of the Revised Code and various non-appropriation programmatic changes by LSC's Office of Research and Drafting staff

- Updated four times (Introduced, House Passed, Senate Passed, and Enacted)

Amendments: Apply legislative revisions to the executive budget proposal

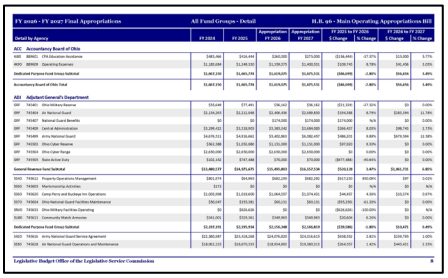
- Email requests to RequestLSC@lsc.ohio.gov
- Regarding appropriation amendments:
  - ✓ Remember to identify the **amount per year** of the biennium and purpose of appropriation
  - ✓ Specify agency and appropriation line item (ALI) or let LBO drafter choose
  - ✓ Default fund will be GRF

Compare Doc: A comparative analysis of an operating budget bill



- Designed to see clearly and concisely the differences of each budget provision in different versions of the budget
- Consists of a brief description and a summary analysis of the fiscal effect of each provision
- Includes a unique CD number (e.g., EDUCD15) for each entry to enable easy tracking of a provision's changes throughout the entire budget process
- From the beginning to the end, there are 10 versions of the Compare Doc to coincide with each budget decision point
- Expands from a one-column base document to a four-column Compare Doc that summarizes each budget provision as it exists in the Introduced (Executive), House Passed, Senate Passed, and Enacted versions of the budget bill.

Appropriation Spreadsheet: Details appropriation amounts for each ALI, compares the ALI's appropriations as they exist in different versions of the budget



- Like Compare Doc, from beginning to end there are 10 versions of the Appropriation Spreadsheet to coincide with each budget decision point
- Begins with two tables that summarize total GRF and all-funds appropriations, respectively, for each agency

School Funding Simulations: District-by-district estimate of foundation aid formulas

SELECTED LSC NONPARTISAN BUDGET REFERENCE DOCUMENTS

Budget Footnotes: Monthly publication that tracks the status of the GRF, various budget issues, and the economy

Catalog of Budget Line Items: Provides information on every ALI for every state agency; published annually in the fall

Historical Revenues and Expenditures: Annually updated tables in Excel and pdf formats; some tables go back to the 1970s

Ohio Facts: Provides a broad overview of Ohio's economy, public finances, and major government programs

State Spending by County: Annual publication that breaks down state operating subsidies and capital spending by county

Medicaid Primer: Overview of the Medicaid program in Ohio

School Funding Members Briefs: A series of Members Briefs describing the current school funding formula