



Legislative Budget Office of the Legislative Service Commission

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LEGISLATOR'S QUICK GUIDE TO NONPARTISAN BUDGET PRODUCTS & SERVICES

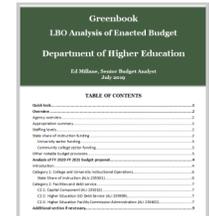
BASELINE FORECAST: Forecast of GRF tax revenue and Medicaid expenditures based on current law

- ◆ 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



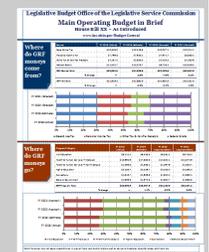
REDBOOKS: Comprehensive analysis of the executive budget proposal (the introduced version of a budget bill), agency by agency; produced at the beginning of the budget process

GREENBOOKS: Similar to Redbooks but analyze the enacted budget and focus more on the GRF; agency by agency; produced after the enactment of the budget



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



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)

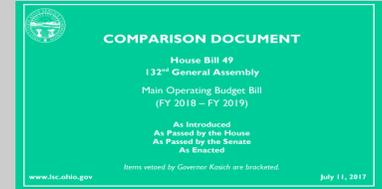
AMENDMENTS: (and substitute bills): Reflect legislative changes to the executive budget proposal

- ◆ Email requests to RequestLSC@lsc.ohio.gov or finance committee liaisons
 - ◇ LSC email address convention: FirstName.LastName@lsc.ohio.gov
 - ◇ House Finance liaisons: Amanda Goodman, Shannon Pleiman, Shaina Morris
 - ◇ Senate Finance liaisons: Jeff Grim, Maggie West, Tom Wert
- ◆ For appropriation amendments, remember to identify the amount per year of the biennium and purpose of appropriation. Default fund will be GRF. Specify agency and appropriation line item or let LBO drafter choose.

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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.



FEE LIST: The fee change-related Compare Doc entries are compiled into a separate document and updated four times during the budget process

APPROPRIATION SPREADSHEET: Details line item appropriations for each agency, comparing each item's appropriations as they exist in different versions of the budget.

- ◆ Similar to the Compare Doc, from beginning to end 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



Together, the **Compare Doc** and **Appropriation Spreadsheet** summarize the legislative changes to the executive budget proposal.

SCHOOL FUNDING: District-by-district estimate of foundation aid formulas

BUDGET FOOTNOTES: Monthly publication (including an infographic version) that tracks the status of the GRF, various budget issues, and the economy

CATALOG OF BUDGET LINE ITEMS: Provides information on every line item for every state agency; published annually in the fall; also updated at the beginning of the budget process

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 county by county

HISTORICAL REVENUE AND EXPENDITURES: Annually updated tables in Excel and pdf formats; some tables go back to the 1970s