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## Chapter 8

# The Ohio Budget Process

Images courtesy of the Capital Square Review and Advisory Board



Senate Finance Hearing Room



House Finance Hearing Room

## State Treasury Revenue and Expenditures

Legislators consider hundreds of bills during a typical biennial session of the General Assembly, but no legislation is more important to the operation of state government than the bills that compose the state budget. It is through the enactment of these bills that the General Assembly is able to allocate the state's financial resources among the thousands of competing spending priorities.

Involvement in the budget process by the General Assembly is mandated by the Ohio Constitution, primarily by Article II, Section 22, which states:

*No money shall be drawn from the state treasury, except in pursuance of a specific appropriation, made by law; and no appropriation shall be made for a longer period than two years.*

Since a specific appropriation made by law is required to spend state money, the General Assembly, as the law-making branch of government, is an essential participant in spending decisions.

The state budget is normally in effect for a period of two fiscal years, although the Constitution permits appropriations for shorter periods. The state fiscal year begins on July 1 and runs through June 30 of the following year. For example, fiscal year 2025 runs from July 1, 2024, through June 30, 2025. The new budget must be adopted before spending authority under the old budget expires.

From the perspective of the legislature, work on the budget occurs primarily in the first six months of the biennial session of the General Assembly. This work entails the introduction, hearing, and enactment of:

1. The main operating appropriations bill, which provides funding for most state agencies, the legislature, and the judiciary;

2. The transportation appropriations bill for programs funded with motor vehicle fuel taxes and registration fees (primarily in the Department of Transportation); and
3. Appropriations bills for the Bureau of Workers' Compensation and the Industrial Commission, agencies that are funded by public and private sector employers.

In the second year of a biennium, two other important appropriations bills are generally enacted. One, known as the capital appropriations bill, appropriates money for projects involving the acquisition, construction, equipping, or renovation of buildings and other facilities of agencies other than the Department of Transportation. (The Department of Transportation's capital appropriations are normally included in the transportation appropriations bill.) The second, known as the capital reappropriations bill, reappropriates any amounts of the original appropriations for such projects that have not yet been obligated or expended and that are still needed for the projects. This is a common occurrence since construction projects frequently take longer to complete than the two-year life of an appropriation.

Frequently, the capital appropriations bill or capital reappropriations bill also includes supplemental operating appropriations and corrections of provisions enacted in earlier appropriations acts. Occasionally, the two capital bills are combined to streamline the legislative process. Additionally, the General Assembly may enact other supplemental appropriations bills during a biennial session should there be a need to do so.

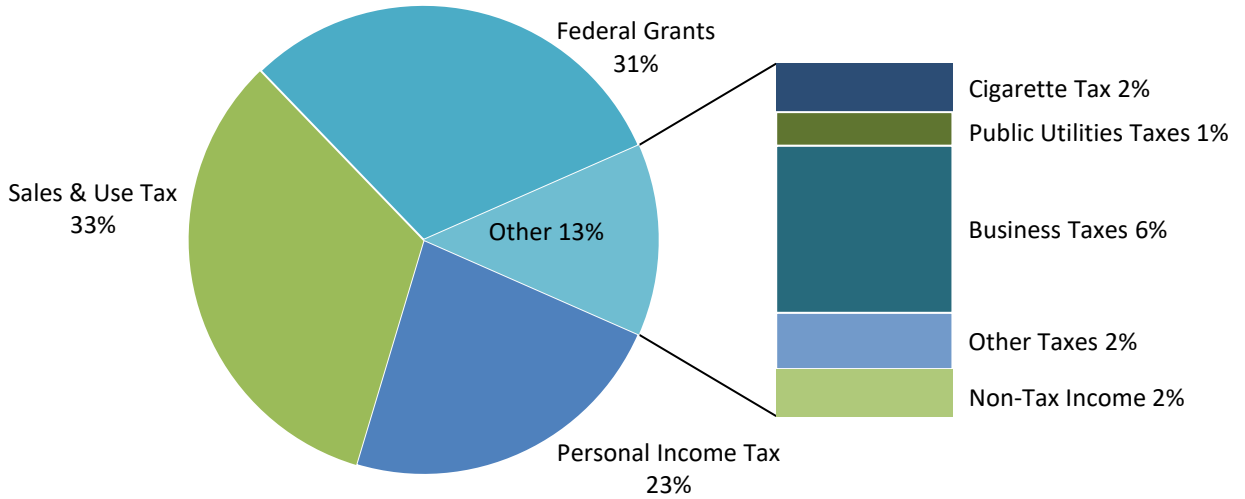
## **General Revenue Fund**

During the main operating budget process, the General Assembly primarily focuses on estimated revenues for and proposed appropriations from the General Revenue Fund (GRF). The GRF is the largest state fund from which all major state agencies receive financing. Moneys in the GRF are available for expenditure for any lawful public purpose specified by the General Assembly in its discretion.

The two charts on the next page summarize the sources of revenue deposited in the GRF and the expenditures made from the GRF in fiscal year 2024. As shown in the first chart, federal grants made up 31% of GRF revenue in that fiscal year. These grants were primarily reimbursements for the federal share of Medicaid expenditures made from the GRF. Nonfederal (state-source) revenue made up the remaining 69% of total GRF revenue. State-source revenue mainly consisted of the sales and use tax (33% of total GRF revenue), the personal income tax (23%), and other smaller taxes (13%).

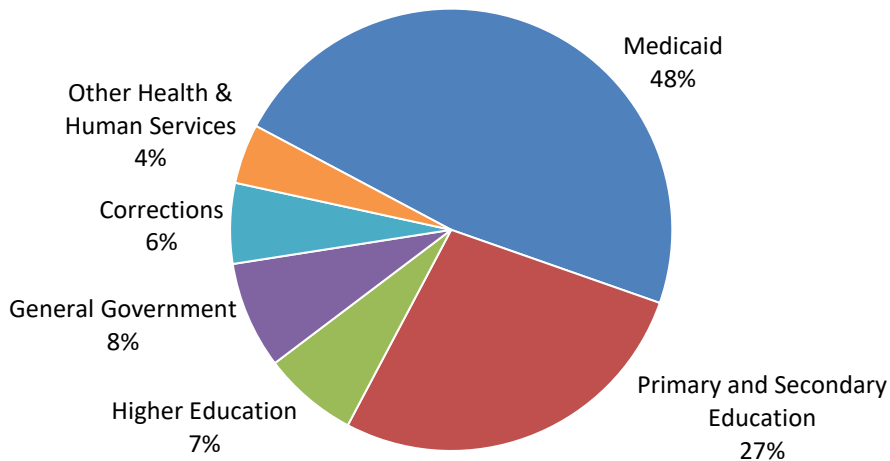
Program expenditures in fiscal year 2024 from the GRF, shown in the second chart, are dominated by Medicaid (48%). A large part of GRF Medicaid spending is supported by federal grants (65%). Primary and secondary education for that period was the second largest GRF spending area at 27%.

**Sources of Revenue for the GRF**  
**Total = \$41.32 billion in FY 2024 (Excluding Transfers)**



Public Utilities Taxes: Public Utility Excise Tax, Kilowatt Hour Tax, and Natural Gas Distribution (Mcf) Tax  
 Business Taxes: Commercial Activity Tax, Corporate Franchise Tax, Financial Institutions Tax, and Petroleum Activity Tax  
 Other Taxes: Domestic & Foreign Insurance Taxes, Alcoholic Beverage Tax, Liquor Gallonage Tax, Estate Tax, and Business & Property Taxes  
 Non-Tax Income: Earnings on investments and various charges, including licenses and fees

**Expenditures by Program from the GRF**  
**Total = \$40.62 billion in FY 2024**



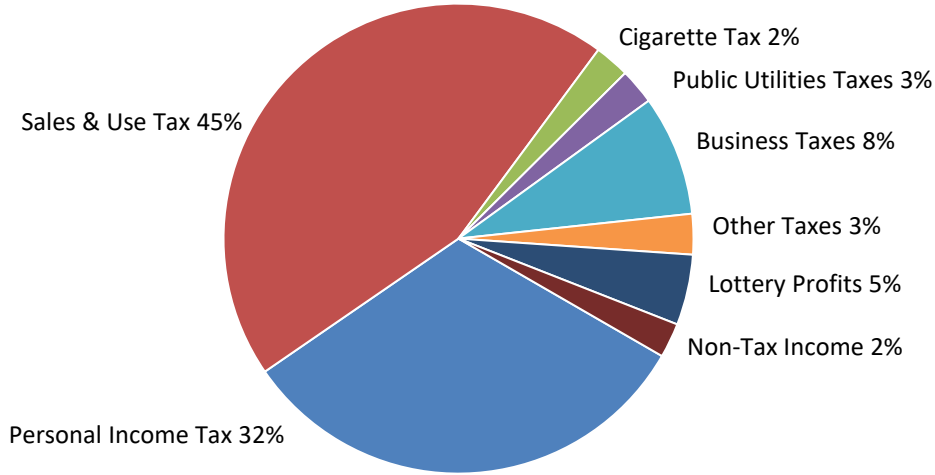
**General State Tax Revenues and Lottery Profits**

While the majority of general state tax revenues are deposited into the GRF, a small percentage goes to the Local Government Fund (LGF) and the Public Library Fund (PLF). Moneys in these funds are distributed to local governments and public libraries to support their operations. Another source of state revenue, lottery profits, is used in conjunction with the GRF. Lottery profits are constitutionally earmarked for primary and secondary education.

The chart below summarizes, for fiscal year 2024, the state sources of revenue deposited in the GRF, LGF, and PLF, as well as revenue from lottery profits. As shown in this chart, the sales and use tax made up 45% of the total, and the personal income tax made up 32%.

**State Sources of Revenue for the GRF, LGF, PLF, and Lottery Profits**

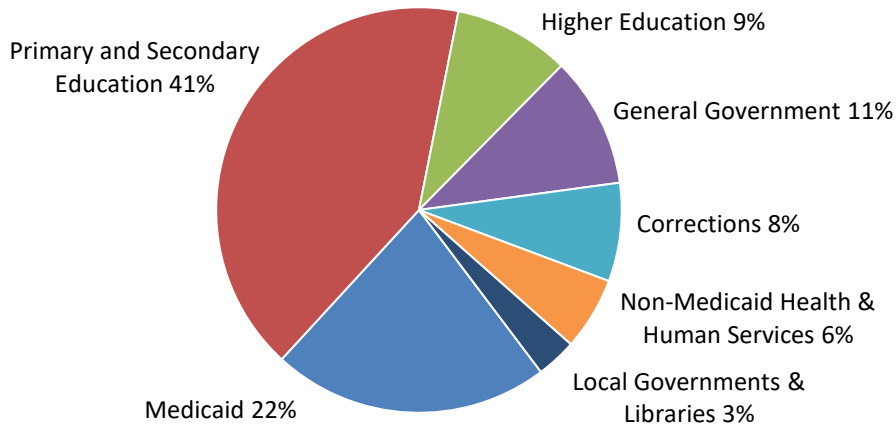
**Total = \$31.18 billion in FY 2024**



The chart below summarizes, for fiscal year 2024, expenditures by program from the state sources of revenue deposited in the GRF, LGF, and PLF, as well as revenue from lottery profits. As shown in the chart, primary and secondary education is the largest spending program at 41% in fiscal year 2024, followed by Medicaid at 22%. While Medicaid has consistently been the largest spending program of the total state and federal GRF (shown in the second chart on the previous page in the General Revenue Fund section), primary and secondary education has traditionally dominated in the expenditures of general state tax revenues and lottery profits.

**Expenditures by Program from the State-Source GRF, LGF, PLF, and Lottery Profits**

**Total = \$30.45 billion in FY 2024**



## **Budget Requirements to Consider**

As part of its responsibility to enact a budget for the operation of Ohio's state government, the General Assembly must consider the requirements that the budget be balanced and meet certain appropriation limitations.

### **Balanced Budget Requirements**

No one statute or section of the Ohio Constitution explicitly states that Ohio must keep its budget in balance. However, there are several provisions that, when read together, make it clear that the state may not spend more money than is available. The following directives in the Constitution and the Revised Code ensure that Ohio keeps its budget balanced by:

- Limiting the state's ability to incur debt (Article VIII, Sections 1 through 3);
- Requiring the General Assembly to provide for raising revenue sufficient to defray state expenses each year (Article XII, Section 4);
- Permitting money in the state treasury to be spent only pursuant to an appropriation made by law (Article II, Section 22);
- Limiting the duration of appropriations to two years (Article II, Section 22); and
- Requiring the Governor to curtail spending in the event of insufficient revenue (Revised Code section 126.05).

If appropriations bills setting forth a balanced budget are not enacted and approved by the Governor in time to become effective on or shortly after July 1 of the new fiscal biennium, an "interim" appropriations bill is necessary to provide for continued funding on an emergency basis.

### **State Appropriation Limitation**

In addition to the constitutional budget limitations, statute requires the Governor to include a state appropriation limitation as part of the Governor's executive budget proposal submitted at the beginning of each new General Assembly. The spending the Governor proposes in the executive budget cannot exceed each year's limitation. The law similarly prohibits the General Assembly from exceeding the limitation when making aggregate GRF appropriations for each fiscal year of the biennium covered by that budget. Generally, the limitation is increased by 3.5% each year, and every fourth fiscal year, it is recalculated based on the prior year's aggregate GRF appropriations rather than the prior year's appropriation limitation.

The General Assembly may exceed the limitation for a fiscal year under either of two circumstances, as follows:

- Excess appropriations may be made in response to the Governor's proclamation of an emergency concerning such things as an act of God, a pandemic disease, or terrorist attacks. The excess amounts may be used only for that emergency. Any appropriations made in response to an emergency proclamation are not included as aggregate GRF appropriations for purposes of determining the limitation for successive years; or

- By an affirmative vote of  $\frac{2}{3}$  of the members of each house, the General Assembly may make excess appropriations through a bill that identifies the purpose of the appropriations and complies with other requirements stated in the law.

## **The Budget Process**

Although all are considered part of the budget process, the operating appropriations bills and the capital appropriations bill follow different timetables.

### **Operating Appropriations Bills**

In the case of the operating appropriations bills, the process begins in the middle of each even-numbered year.

### **Executive Branch Process**

The Office of Budget and Management (OBM) initiates the process by submitting to agencies receiving appropriated funds “budget guidance,” the detailed instructions on the process and formats they are to follow in preparing their budget requests. Included in the guidance is the date by which each agency’s request must be submitted to OBM. Typically, smaller agencies, such as licensing boards and commissions, must submit their budget requests earlier in the budget season. Larger agencies and legislative and judicial branch budget requests are due to OBM later in the fall.

After receiving an agency’s budget request, OBM reviews the request and holds meetings and budget hearings with the agency as needed. OBM then works with the Governor’s staff to formulate preliminary budget recommendations. By law, budget requests of the legislative and judicial branches are exempt from approval, disapproval, or modification by OBM and the Governor during this process. Ultimately, all of the recommended appropriations, including those for the legislature and judiciary, are published in the executive budget document. Also published in the document is a report on “tax expenditures” – revenue not available to the GRF because of deductions, exemptions, and credits in tax laws. This part of the document is prepared by the Department of Taxation.

The Governor must present the executive budget proposal to the General Assembly within four weeks after its organization early in January of every odd-numbered year. However, in years in which a new Governor takes office, the main operating budget may be presented as late as March 15. The transportation budget proposal must be submitted to the General Assembly within four weeks of its organization, even if the Governor is new.

### **Legislative Branch Process**

At the completion of the executive budget process, the staff of the Legislative Service Commission (LSC) drafts the Governor’s proposed budget in the form of several bills. This is the starting point for the General Assembly’s review of the budget proposal.

#### ***House***

By tradition, the bills are introduced in the House of Representatives. House committee hearings on the main operating appropriations bill are conducted by the full Finance Committee and by its standing subcommittees. (During the 136<sup>th</sup> General Assembly, the House did not name

any standing committees.) Near the end of the hearing process, the chairperson of the committee hearing the bill usually instructs LSC to draft a substitute bill that makes changes to the bill as introduced. The substitute bill is then considered and amended in full committee, reported, and sent to the House floor for third consideration.

The committee process in the House for the transportation operating appropriations bill is handled in a similar manner as the main operating appropriations bill. However, in recent General Assemblies, the operating appropriations bills for the Bureau of Workers' Compensation and the Industrial Commission have been referred to and heard by the House committees with jurisdiction over the respective subject matters and thereafter re-referred to the Finance Committee for examination.

### ***Senate***

After the House passes the operating appropriations bills, they are introduced in the Senate. The transportation operating appropriations bill and the appropriations bills for the Bureau of Workers' Compensation and the Industrial Commission are usually referred to the Senate committees with jurisdiction over the respective subject matters. Due to the limited amount of time available, the Senate Finance Committee ordinarily begins its hearings on the main operating appropriations bill while the bill is still in the House Committee. Sometimes the Senate Finance committee forms subcommittees to examine the budget proposal, and in other General Assemblies, portions of the budget may be examined by other standing Senate committees. At some point, LSC staff are instructed to draft substitute bills to incorporate the changes the Senate would like included to the House-passed versions of the bills. The substitute bills are considered and amended in full committee and then passed by the Senate.

### ***Conference Committee***

Since it is unusual for the House to concur in the Senate amendments to the main operating appropriations bill, the bill is normally sent to a committee of conference. Conference committee meetings usually take place over a period of at least two weeks, after which the conference committee prepares a committee report to submit to the House and Senate.

### ***Governor's Action***

If both houses agree to the conference committee report, the act is quickly enrolled so that it can be reviewed by the appropriate executive agencies and signed by the Governor. Since the Constitution empowers the Governor to veto any item in an act making an appropriation, approval of the act is usually accompanied by the Governor's line-item veto (disapproval of specific items in the act). The Governor sets forth the reasons for vetoing these items in a written veto message. The General Assembly can override a line-item veto by a  $\frac{3}{5}$  majority vote of each house.

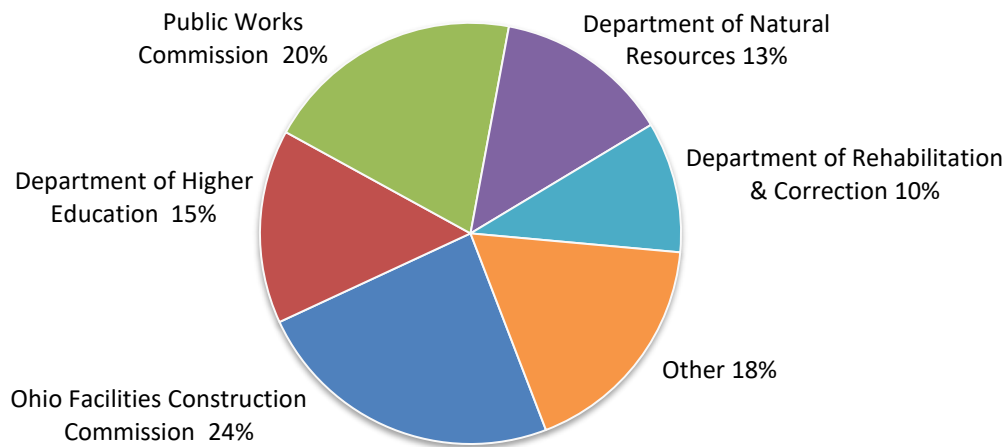
## **Capital Appropriations Bill**

The process of enacting a biennial capital appropriations bill is simpler and shorter than the one for enacting the operating appropriations bills. It also occurs within the context of another activity – the preparation of the state's six-year Capital Improvements Plan. This plan is updated biennially by OBM on the basis of recommendations it receives from affected state agencies. The process usually begins in the late summer of each odd-numbered year. At that time, OBM

distributes guidelines to the agencies for the preparation of both the Capital Budget and the six-year Capital Improvements Plan. As with the operating appropriations bills, OBM reviews the agencies' submissions and sends its preliminary recommendations to the Governor. When final decisions have been made, the Governor's recommendations are drafted as a bill by LSC staff. Unlike the months-long process of considering the operating appropriations bills, the process of considering the capital appropriations bill usually concludes within a matter of weeks. The chart below illustrates expenditures made from capital appropriations for fiscal year 2024.

### Expenditures Made from Capital Appropriations by Agency

Total = \$1.46 billion in FY 2024



Note: This chart excludes capital expenditures made from operating appropriations, such as state and federal funding for highway construction and maintenance.

## Operating Appropriations

The operating appropriations bills usually contain both line-item appropriations and language appropriations.

### Line-Item Appropriations

The example on the following page is an excerpt from Section 325.10 of H.B. 33 of the 135<sup>th</sup> General Assembly. It contains line-item appropriations to the State Library Board, which provides library and information services to various entities in Ohio.



**Excerpt of Line-Item Appropriations from H.B. 33,  
135<sup>th</sup> General Assembly**

**SECTION 325.10. LIB STATE LIBRARY BOARD**

Fund	Appropriation Line Item (ALI)	ALI Title	FY 2022	FY 2023
<b>General Revenue Fund</b>				
GRF	350321	Operating Expenses	\$4,527,000	\$4,527,000
GRF	350401	Ohioana Library Association	\$314,000	\$314,000
GRF	350502	Regional Library Systems	\$494,000	\$494,000
TOTAL GRF General Revenue Fund			\$5,335,000	\$5,335,000
<b>Dedicated Purpose Fund Group</b>				
4590	350603	Services for Libraries	\$6,818,338	\$6,818,338
4S40	350604	Ohio Public Library Information Network	\$6,009,243	\$6,009,243
5GB0	350605	Library for the Blind	\$1,274,194	\$1,274,194
TOTAL DPF Dedicated Purpose Fund Group			\$14,101,775	\$14,101,775
<b>Internal Service Activity Fund</b>				
1390	350602	Services for State Agencies	\$8,000	\$8,000
TOTAL ISA Internal Service Activity Fund Group			\$8,000	\$8,000
<b>Federal Fund Group</b>				
3130	350601	LSTA Federal	\$5,432,653	\$5,432,653
TOTAL FED Federal Fund Group			\$5,432,653	\$5,432,653
TOTAL ALL BUDGET FUND GROUPS			\$24,877,428	\$24,877,428

***Fund and Fund Group***

The appropriations are made from money credited to six different funds, each of which is identified by an abbreviation of its fund name or by its fund number. OBM classifies all state funds into fund groups including, in the State Library Board example, the General Revenue Fund Group, Dedicated Purpose Fund Group, Internal Service Activity Fund Group, and Federal Fund Group. The largest of the fund groups contains only one fund – the GRF.

### ***Appropriation Line Item - ALI***

Following the fund column is the appropriation line item (ALI) column as shown in the excerpt on the previous page. The first ALI in the appropriations section for the State Library Board is “350321.” The first three numerals of the ALI (“350”) denote the agency or division of the agency to which money is being appropriated. The last three numerals of the ALI denote the object of expenditure. These numerals indicate specific types of accounts listed in the state’s chart of accounts. The ALI title column describes the type of expenditure. In this example, the ALI “350321” describes “Operating Expenses.” An appropriation may be spent only for the object of expenditure indicated unless the Controlling Board subsequently agrees to transfer all or part of the amount from one account of the agency to another account of the same agency.

Accounts are numbered as follows:

- “100” are for personal services (including agency payroll);
- “200” are for maintenance;
- “300” are for equipment. A “321” appropriation may be spent on personal services, maintenance, or equipment in whatever proportions the agency decides;
- “400” are for special purpose accounts. Money appropriated from a special purpose account may be spent only for the purpose indicated;
- “500” are for subsidies. In general, money from a “500” account is distributed as a subsidy and not used for operating costs of the state agency that distributes the subsidy; and
- “600” are for special revenue funds. Money that is credited to a special revenue fund usually comes from a narrow range of sources, such as specific taxes or fees, and often is restricted by statute to be used for specified purposes related to those sources.

### ***Amounts Appropriated by Fiscal Year***

To the right of the ALI Title are the amounts appropriated for the first and second fiscal years of the biennium. Appropriations made for a specific fiscal year may be expended to pay liabilities incurred in that fiscal year only, unless an exception to this provision is provided by law. One exception, enacted every biennium, is for the largest line-item appropriation in the main operating appropriations bill, the “Medicaid/Health Care Services” appropriation to the Department of Medicaid. Another exception allows for payment of liabilities that were incurred in a prior fiscal year but not yet paid at the close of that fiscal year.

### ***Earmarking and Intent Language***

Following the line-item appropriations, there may be intent or earmarking language. This language is included in the bill when the General Assembly sees a need to qualify or elaborate upon the spending being authorized in a line-item appropriation. Intent language may express the General Assembly’s intent for the use of the entire appropriation, such as this example in Section 325.20 of H.B. 33 of the 135<sup>th</sup> General Assembly:

## REGIONAL LIBRARY SYSTEMS

*The foregoing appropriation item 350502, Regional Library Systems, shall be used to support regional library systems eligible for funding under sections 3375.83 and 3375.90 of the Revised Code.*

Earmarking sets aside part of an appropriation for a specific purpose. Earmarks may be mandatory or permissive and may be for an exact amount, a maximum amount (“up to”), or a minimum amount (“not less than”). The following examples are excerpts from Sections 265.90 and 291.20 of H.B. 33 of the 135<sup>th</sup> General Assembly:

### SECTION 265.90. STUDENT ASSESSMENT

*Of the foregoing appropriation item 200437, Student Assessment, up to \$622,713 in each fiscal year shall be used to reimburse a portion of the costs associated with Advanced Placement and College-Level Examination Program tests for low-income students, as determined by the Department.*

### SECTION 291.20. MOTHERS AND CHILDREN SAFETY NET SERVICES

*Of the foregoing appropriation item 440416, Mothers and Children Safety Net Services, up to \$200,000 in each fiscal year may be used to assist families with hearing-impaired children under twenty-six years of age in purchasing hearing aids and hearing assistive technology.*

## **Language Appropriations**

Not every appropriation is drafted in the form of a line item. In circumstances in which it is impossible to estimate the full amount of spending to be authorized, an appropriation may instead take the form of a statement of the amount that is necessary to accomplish the purpose. Section 503.40 of H.B. 33 of the 135<sup>th</sup> General Assembly is a language appropriation:

### SECTION 503.40. RE-ISSUANCE OF VOIDED WARRANTS

*In order to provide funds for the reissuance of voided warrants under section 126.37 of the Revised Code, there is hereby appropriated, out of moneys in the state treasury from the fund credited as provided in section 126.37 of the Revised Code, that amount sufficient to pay such warrants when approved by the Office of Budget and Management.*

## **Capital Appropriations**

Capital appropriations look slightly different than operating appropriations. Among the most obvious differences are the ALIs, the first character of which is the letter “C” followed by three numerals denoting the agency or division of the agency to which money is being appropriated. Another difference is the ALI title, for which the object of appropriation is always a capital project. A third difference is the period for which the appropriation is made – the entire biennium, rather than each fiscal year of the biennium. An example of capital appropriations appears on the next page.

**Excerpt from Capital Appropriations Bill, H.B. 2,  
135<sup>th</sup> General Assembly**

**SECTION 221.10. MHA DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES**

Appropriation Line Item (ALI)	Capital Project	Appropriation for Capital Biennium
Mental Health Facilities Improvement Fund (Fund 7033)		
C58001	Community Assistance Projects	\$25,000,000
C58007	Infrastructure Renovations	\$95,000,000
C58048	Community Resiliency Projects	\$3,500,000
C58050	Community Support	\$20,751,364
C58051	Dayton Behavioral Health Hospital	\$10,000,000
Mental Health Facilities Improvement Fund (Fund 7033) Total		\$154,251,364
TOTAL ALL FUNDS		\$154,251,364

Some capital improvements are financed directly by appropriations from the GRF or some other state fund that is credited with revenue from taxes or fees. However, most capital improvements are financed from funds that are credited with bond proceeds. For example, H.B. 2 of the 135<sup>th</sup> General Assembly provides:

*SECTION 221.20. The Treasurer of State is hereby authorized to issue and sell in accordance with Section 2i of Article VIII, Ohio Constitution, and Chapter 154. of the Revised Code, particularly section 154.20 and other applicable sections of the Revised Code, original obligations in an aggregate principal amount not to exceed \$206,000,000 in addition to the original issuance of obligations heretofore authorized by prior acts of the General Assembly. These authorized obligations shall be issued, subject to applicable constitutional and statutory limitations, as needed to provide sufficient moneys to the credit of the Mental Health Facilities Improvement Fund (Fund 7033) to pay costs of capital facilities as defined in section 154.01 of the Revised Code for mental health and addiction and developmental disability purposes.*

Principal and interest on the bonds are then paid from amounts appropriated from the GRF. For example, H.B. 33 of the 135<sup>th</sup> General Assembly (the main operating appropriations act) provides for principal and interest payments on debt incurred under past capital appropriations acts:

SECTION 337.30. MENTAL HEALTH FACILITIES LEASE RENTAL BOND PAYMENTS

*The foregoing appropriation item 336415, Mental Health Facilities Lease Rental Bond Payments, shall be used to meet all payments during the period from July 1, 2023, through June 30, 2025, by the Department of Mental Health and Addiction Services pursuant to leases and agreements made under section 154.20 of the Revised Code. These appropriations are the source of funds pledged for bond service charges on obligations issued pursuant to Chapter 154. of the Revised Code.*

## **Budget Support Documents**

LSC staff produce special support documents to assist the members of the General Assembly in the analysis of the state’s major appropriations bills. All are available at the Budget Central link on the LSC website: [lsc.ohio.gov](https://lsc.ohio.gov).

### **Legal Foundations of the Budget**

LSC staff prepare the [Legal Foundations of the Budget](#), a brief document that summarizes major legal provisions related to the state budget process.

### **Redbooks and Greenbooks**

In the case of the main operating appropriations bill, LSC’s Legislative Budget Office (LBO) staff produce “Redbooks” (named for their red covers), each of which analyzes a specific agency’s budget recommendations under the “As Introduced” version of the bill. As mentioned earlier, this version comprises the Governor’s budget recommendations. It starts with a “quick look” summary of the agency and its recommended appropriations, including, for larger agencies, charts showing the sources and the uses of those appropriations. Redbooks also include an overview of the agency and its programs and a detailed analysis of funding recommendations, including new law provisions, line-item descriptions, and appropriation recommendations.

LBO staff also prepare Greenbooks. While Redbooks are the analyses of the executive budget proposal and are produced at the beginning of the budget process, Greenbooks are analyses of the enacted version of agency budgets and are produced following enactment of the operating budgets.

### **Comparison Document**

A significant resource of budget information, especially for decision-making purposes, is the Comparison Document (or “compare doc”). With the exception of its “As Introduced” version, which just describes the executive recommendations contained in the bill, this document compares the current version of the budget bill, provision by provision, with prior versions of the bill. This comparison includes an estimate of each provision’s fiscal effect but does not include line-item appropriations which are detailed in the appropriation spreadsheet. The compare doc is organized by agency. A special compare doc that lists only the matters of difference between the “As Introduced,” “As Passed by the House,” and “As Passed by the Senate” versions of the bill is prepared for conference committee deliberations.

## **Appropriation Spreadsheet**

The appropriation spreadsheet lists agency appropriations for all fund groups and appropriation amounts by appropriation line item for each version of operating appropriations bills. The spreadsheet includes appropriations for each year of the biennium for which the budget decisions are deliberated and two to five years of historical expenditure data depending on the version of the budget.

## **Catalog of Budget Line Items**

LBO staff publish the [Catalog of Budget Line Items](#) (COBLI). For each state agency, the catalog describes the legal authority, purpose, and revenue source for each line item. It also lists actual disbursements from the previous four years and appropriations for the current biennium. The COBLI is updated at the beginning and end of the biennial main operating budget process and in the fall of every year.

## **Tracking Fee Changes**

For the main operating appropriations bill, LBO staff prepare a [State Agency Fees table](#) identifying all provisions of the bill that create new fees or alter existing fees charged by state agencies or local governments. The initial table indicates the fee provisions included in the “As Introduced” version. LBO staff update the table throughout the budget process to reflect changes made by the House-passed, Senate-passed, and “As Enacted” versions. The table also provides the estimated annual revenue change that will occur as a result of each provision.

## **Historical Revenue and Expenditure Spreadsheets**

LSC revenue and expenditure [spreadsheet tables](#) provide a history of sources and allocations of major state resources and can provide useful information. For example, the revenue spreadsheet for GRF, lottery profits, and local government funds (Table 1) organizes revenues into three categories: tax revenues, nontax revenues such as license fees and other fees, and revenue transfers from liquor profits, lottery profits, and other sources.

The expenditure spreadsheet for state-source GRF, lottery profits, and local government funds (Table 2) lists seven categories of expenditures: primary and secondary education, higher education, human services, corrections, transportation, local government funds, and other. Other spreadsheets provide history for GRF-only revenue (Table 1A), total state and federal GRF expenditures (Table 3), Medicaid expenditures for all funds (Table 4), and capital appropriations expenditures (Table 5).

## **Documents for Other Appropriations Bills**

Budget support documents for capital appropriations and reappropriations bills include detailed reports of capital projects by agency, fund, and county. These are prepared by LBO staff and are available at the Budget Central link on the LSC website: [lsc.ohio.gov](https://lsc.ohio.gov).

Some bills include an appropriation but are not one of the major appropriations bills. Budget support documents are not prepared for these bills. However, the fiscal impact of these bills and the appropriations included in them are addressed in the bill’s fiscal note prepared by LBO staff and updated during the bill’s progress through the legislative process.

## **Bill Analyses**

LSC's Office of Research and Drafting (ORD) staff produce an analysis for each bill that is scheduled for a committee hearing. The analysis for an appropriations bill is organized by agency and provides a summary of the bill's provisions, followed by a detailed analysis describing the bill's content and operation. The analysis focuses on codified law provisions and nonappropriation uncodified law provisions. For main operating appropriations bills, an analysis is prepared following the bill's introduction and passage by each house. After a budget bill becomes law, ORD staff also prepare a final analysis. For a more detailed discussion of bill analyses, see [Chapter 5](#).

## **Ohio Checkbook**

The Treasurer of State and OBM work together to produce a central resource for state and local financial information. The [Ohio Checkbook](#) is available at the Our Checkbook link on the Treasurer of State's website: [tos.ohio.gov](https://tos.ohio.gov). It provides information on state spending, public salary information, state contracting, and many other topics. The information is presented in an easy-to-use format and allows users to get both high level and detailed information about state finance.