

Nonpartisan Staff Services for Legislators

The Role of LSC

New Member Orientation
November 20, 2024



PRESENTATION OUTLINE

- Part I: Overview of LSC
- Part II: Drafting, research, and fiscal analysis services and products
- Part III: Other LSC services



PART I: OVERVIEW OF LSC

LEGISLATIVE SERVICE COMMISSION

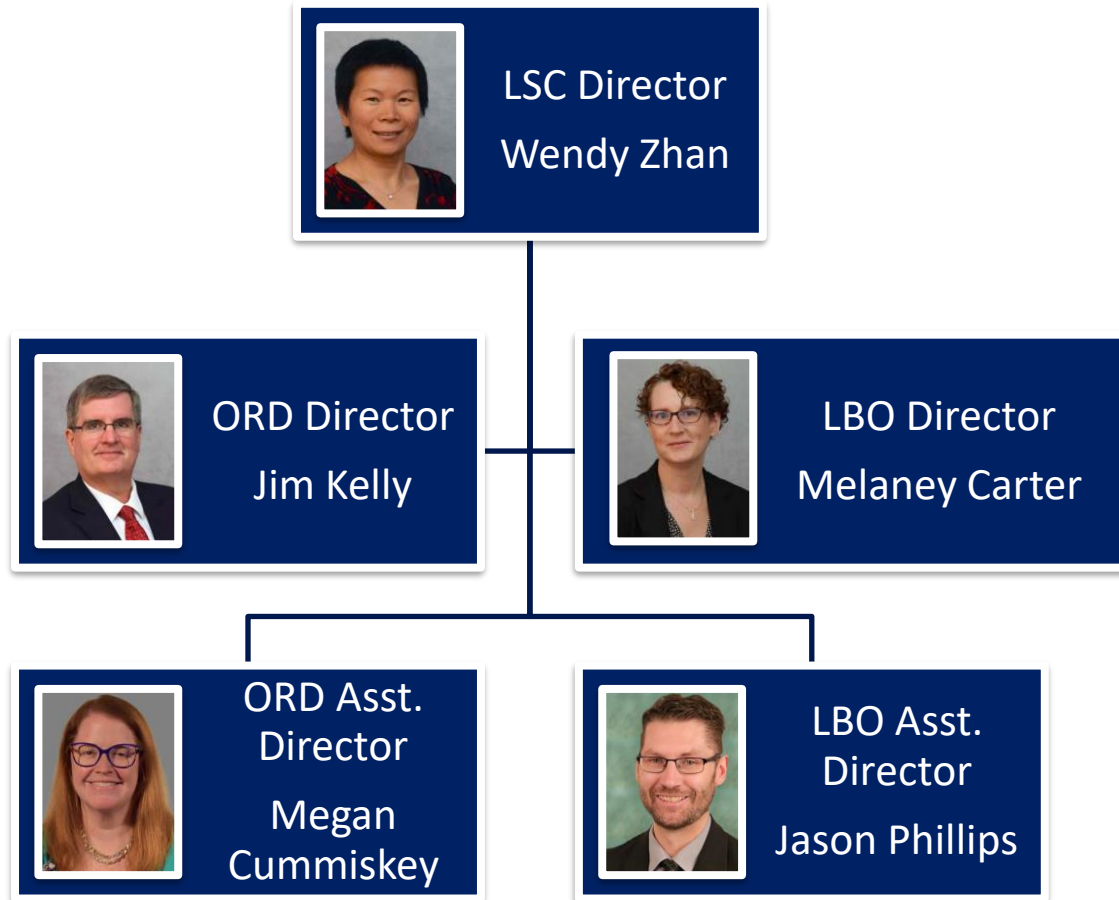
- A nonpartisan service agency for the General Assembly
- Governed by a 14-member Commission chaired by the Speaker of the House or the President of the Senate

LEGISLATIVE SERVICE COMMISSION



- Professional staff – about 100
 - Attorneys, research analysts, economists, and budget analysts
 - Masters, PhD, or JD degrees
- Support staff – about 50

LSC PROFESSIONAL STAFF ORGANIZATIONAL CHART



PROFESSIONAL STAFF SECTIONS

- Office of Research & Drafting (ORD)
- Legislative Budget Office (LBO)

LSC NONPARTISAN STATUS

- LSC serves all 132 members of the General Assembly
 - LSC employees are prohibited from engaging in partisan activities or research or making policy recommendations

LSC CONFIDENTIALITY

- R.C. 101.30 requires LSC to maintain a confidential relationship with each General Assembly member and with each member's staff
- Legislative documents prepared by LSC for a member or the member's staff are NOT public records unless the member makes them public

What does this cover?

Bill drafts, amendments, memos, and more!

What does this **NOT** cover?

Analyses, fiscal notes, and synopses of **public** bills

HOW TO SEND REQUESTS TO LSC

- Email LSC's assignment clerk
 - RequestLSC@lsc.ohio.gov
 - Primarily monitored by
LSC's Assignment Clerk, (614) 466-1678
- Email any other LSC staff
 - Firstname.Lastname@lsc.ohio.gov
- Call the LSC main number: (614) 466-3615

This includes
commendation
requests!

HOW DOES LSC DELIVER COMPLETED ASSIGNMENTS

- LSC emails bills, amendments, and research memos to members

- Special email account:

rep.firstname.lastname@solar.ohiohouse.gov

sen.firstname.lastname@solar.ohiosenate.gov







PART II: DRAFTING, RESEARCH, AND FISCAL ANALYSIS SERVICES AND PRODUCTS

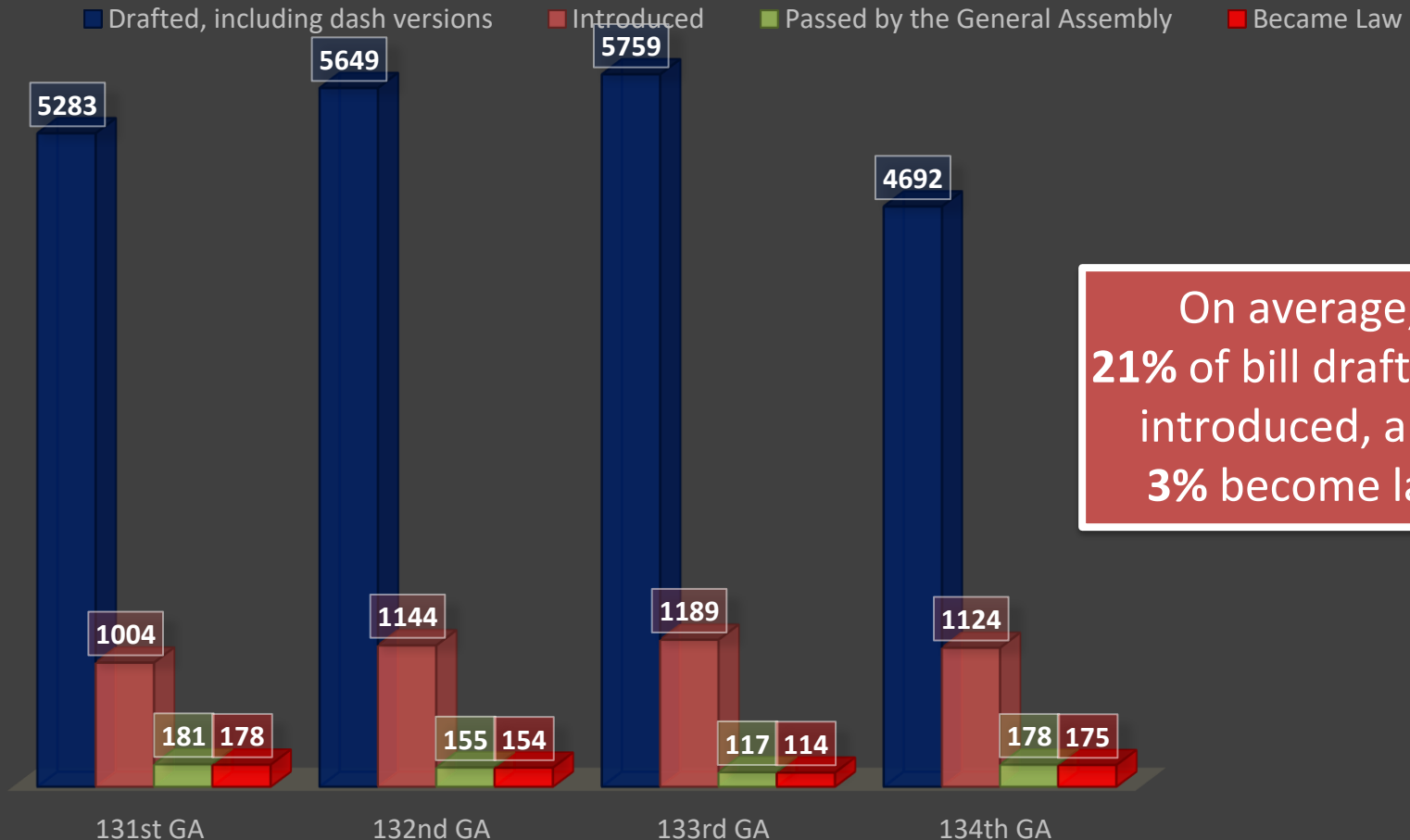
LEGAL, FISCAL, AND LEGISLATIVE REFERENCE RESEARCH

- Conduct and answer your research inquiries in a nonpartisan and objective manner
 - Legal – attorneys and research analysts
 - Fiscal – budget analysts and economists
 - Legislative reference/history – library staff
- Research inquiries may be answered by:
 - Memos, emails, or phone calls

DRAFTING LEGISLATION

- Bills and amendments are primarily drafted by ORD attorneys and research analysts
- LBO budget analysts and economists draft appropriations and related budget language, including earmarks

DRAFTED, INTRODUCED, AND ENACTED



On average,
21% of bill drafts are
introduced, and
3% become law

STAFFING STANDING COMMITTEES

- LSC staffers attend or monitor all committee hearings
 - Every committee is staffed by at least one attorney/research analyst and one budget analyst/economist
 - Available for questions, get information, or take drafting or research requests

BILL SUPPORT DOCUMENTS

- LSC offers documents to help members understand and keep track of legislation

The screenshot shows the top portion of a Bill Analysis document. At the top left is the LSC logo with the text 'OHIO LEGISLATIVE SERVICE COMMISSION' and 'Office of Research and Drafting'. To the right is 'Legislative Budget Office' and 'www.lsc.ohio.gov'. Below this is a header for 'H.B. 4 133rd General Assembly' and 'Bill Analysis'. The document version is 'As Introduced' and the primary sponsor is 'Reps. Richardson and Robinson'. The author is 'Mike Niemi, Research Associate'. The 'SUMMARY' section contains a bullet point: 'Permits the Governor's Office of Workforce Transformation to develop an industry-recognized credential or a certificate program in response to a petition from an employer.' The 'DETAILED ANALYSIS' section is titled 'Industry-recognized credentials and certificate program' and contains three paragraphs of text.

The screenshot shows the top portion of a Fiscal Note & Local Impact Statement document. At the top left is the LSC logo with the text 'OHIO LEGISLATIVE SERVICE COMMISSION' and 'Office of Research and Drafting'. To the right is 'Legislative Budget Office' and 'www.lsc.ohio.gov'. Below this is a header for 'H.B. 4 133rd General Assembly' and 'Fiscal Note & Local Impact Statement'. A link says 'Click here for H.B. 4's Bill Analysis'. The document version is 'As Introduced' and the primary sponsor is 'Reps. Richardson and Robinson'. The local impact statement procedure required is 'No'. The author is 'Jason Glover, Budget Analyst'. The 'Highlights' section contains a bullet point: 'The Governor's Office of Workforce Transformation (OWT) may incur permissive staffing costs to develop industry-recognized credential or certificate programs in response to petitions from Ohio employers. The workload of the Ohio Department of Education and the Department of Higher Education may increase to consult on the programs OWT opts to develop.' The 'Detailed Analysis' section contains a paragraph of text.

BILL ANALYSIS

- Details what the bill does and the impact of the changes to law
- Prepared for a bill's first hearing
- Prepared before the first hearing at the request of any legislator

FISCAL NOTE & LOCAL IMPACT STATEMENT

- Analyzes direct impact of legislation on the budgets of the state and local governments
 - How might the government's revenues and expenditures change if the bill were enacted?
- Prepared for a bill's second hearing
- Prepared before the second hearing at the request of any legislator

LOCAL IMPACT STATEMENT LAW

- LSC must determine whether each introduced bill that is referred to committee has a fiscal impact on certain local governments
 - The determination is based solely on the “As Introduced” version of the bill
 - The determination is for school districts, counties, municipalities, or townships

LOCAL IMPACT STATEMENT LAW

- Special voting procedure for bills determined to have a local impact
 - Must have an updated local impact statement if changes are made to the bill in committee
Otherwise, requires 2/3 vote to report the bill
- LSC must compile a list of all bills enacted that were determined to have a local impact each year

OCCUPATIONAL REGULATION LEGISLATION REPORT LAW

- LSC is required to issue a report for each introduced bill that substantially changes or enacts an occupational regulation.
- The report must:
 - Explain the bill's regulatory framework
 - Compare Ohio's regulations to other states
 - Examine the bill's potential impact on employment, consumer choice, market competition and cost to government



OHIO LEGISLATIVE SERVICE COMMISSION

Wendy Zhan, Director

Office of Research and Drafting

Legislative Budget Office

www.lsc.ohio.gov

H.B. 436*
133rd General Assembly

Occupational Regulation Report

[Click here for H.B. 436's Bill Analysis /](#)

Primary Sponsor: Rep. Baldrige

Impacted Profession: Public school teachers

Mitchell Smith, Research Analyst

Alexander Moon, Economist

Joe McDaniels, Division Chief/Attorney

LSC is required by law to issue a report for each introduced bill changes or enacts an occupational regulation. The report must: (1) explain the framework in the context of Ohio's statutory policy of using the least restrictive necessary to protect consumers, (2) compare the regulatory schemes for that occupation in other states, and (3) examine the bill's potential impact on consumer choice, market competition, and cost to government.¹

SUMMARY OF PROPOSED REGULATIONS

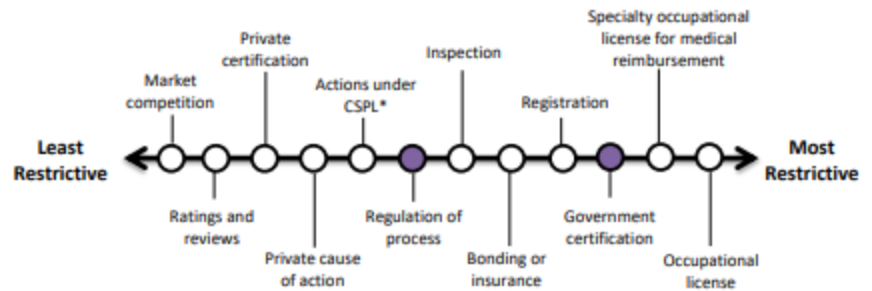
The bill requires all public schools to establish a structured literacy certification process for teachers providing instruction in grades K-3. The certification process includes a dyslexia guidebook (to be produced by the Department of Education in collaboration with the Ohio Dyslexia Committee) and require completion of a practicum. Each school must increase the number of teachers with structured literacy certificates, to a minimum of one certified teacher per every 100 students by the end of the year.

LEAST RESTRICTIVE REGULATION COMPARISON

Ohio's general regulatory policy

The general policy of the state is reliance on market competition and private remedies to protect the interests of consumers in commercial transactions involving the sale of goods or services. For circumstances in which the General Assembly determines that additional safeguards are necessary to protect consumers from "present, significant, and substantiated harms that threaten health, safety, or welfare," the state's expressed intent is to enact the "least restrictive regulation that will adequately protect consumers from such harms."³

The degree of "restrictiveness" of an occupational regulation is prescribed by statute. The following graphic identifies each type of occupational regulation expressly mentioned in the state's policy by least to most restrictive:



*CSPL – The Consumer Sales Practices Law

H.B. 436 creates a new certification for K-3 teachers. The certification is voluntary but could be required by the public school employer. The bill's professional development and screening, intervention, and remediation requirements are regulations of process that would seemingly introduce compliance hurdles for all public school teachers.

LSC WORKLOAD SAMPLE

Completed Assignments – 134th General Assembly

| | |
|--|-------|
| Research | 4,765 |
| Bills and resolutions (including different versions) | 6,512 |
| Amendments (non-budget amendments) | 6,186 |
| Bill Analyses | 2,767 |
| Fiscal Notes, Addenda, & Local Impact Statements | 3,393 |



OTHER LSC PUBLICATIONS

LOCAL IMPACT STATEMENT REPORT

- Introduction
- Local government association comments
- Final fiscal notes for bills enacted in the past year requiring local impact statements
- Appendix of all bills included in the report

Local Impact Statement Report For bills enacted in 2023



**Legislative Service
Commission**

March 2024

BUDGET FOOTNOTES

- Monitors and reports on the state budget monthly
 - Compares actual GRF revenues and expenditures with estimated revenues and expenditures
 - Estimates – the basis of state budget
- Includes an infographic version and a full edition
- Published and emailed to your inbox around 11th of each month

■ Variances – actual vs. estimates

- ❑ Positive variance when actual is higher than estimate
- ❑ Negative variance when actual is lower than estimate

■ Medicaid variances include both GRF and non-GRF

LBO BUDGET FOOTNOTES INFOGRAPHIC

Click [here](#) for the full edition of Budget Footnotes

Volume: Fiscal Year 2025

Issue: October 2024

- ◆ GRF tax revenues were above estimates by \$547.1 million (36.0%) in September, driven by a positive variance of \$567.6 million (141.0%) in the sales and use tax, which was overwhelmingly due to the performance of the nonauto portion of that tax.
- ◆ The personal income tax (PIT) came in about even with estimates in September, while the commercial activity tax (CAT) was below the monthly estimate by \$16.2 million (89.4%).
- ◆ For the year-to-date (YTD) at the end of September, tax revenues were above estimate by \$563.5 million (9.2%), with positive variances of \$566.0 million (20.9%) for the sales and use tax and \$10.5 million (0.4%) for the PIT. The CAT was below its YTD estimate by \$7.3 million (1.3%).
- ◆ Federal grants into the GRF were \$252.7 million (5.5%) below their YTD estimate, resulting in a positive YTD variance in total GRF sources of \$308.9 million (2.8%).
- ◆ YTD GRF program expenditures were under estimate at the end of September by \$395.7 million (3.0%), driven by a negative variance in GRF Medicaid expenditures of \$300.7 million (4.2%).
- ◆ Non-GRF Medicaid spending had a negative YTD variance of \$42.8 million (1.1%) resulting in a negative YTD variance of \$343.5 million (3.1%) in all funds Medicaid expenditures.

GRF & Medicaid Variances – Actual vs. Estimate



Highlights

— Russ Keller, Chief Economist

GRF tax revenue in September was \$547.1 million above the Office of Budget and Management (OBM) estimate, due primarily to the nonauto sales and use tax. The newly expanded sales tax holiday spanning ten days and ending on August 8 did not have as large an impact on tax revenues as anticipated. Other tax revenue sources were largely on par for the month.

After holding its target interest rate steady for many months, the Federal Reserve cut the rate in September by an uncommonly large half a percentage point. This was despite its view that economic activity has continued to expand at a solid pace in September. National job gains in September were the largest since March, and inflation trended lower in August. Ohio employment levels were generally unchanged during the summer months, but recently published data show that state income growth turned higher in the first half of 2023.

Through September 2024, GRF sources totaled \$11.16 billion:

- ❖ Revenue from the sales and use tax was \$566.0 million above estimate;
- ❖ All other tax sources were within \$15 million of their FY 2025 estimate.

Through September 2024, GRF uses totaled \$13.73 billion:

- ❖ Program expenditures were \$395.7 million below estimate; Medicaid was \$300.7 million below its estimate, partly reflecting a shift in spending from GRF to non-GRF in September.

In this issue...

More details on GRF [Revenues](#) (p. 2), [Expenditures](#) (p. 12), the [National Economy](#) (p. 27), and the [Ohio Economy](#) (p. 29).

Also Issue Updates on:

- [H2Ohio Wetland Grants](#) (p. 19)
- [Maternal, Infant, and Early Childhood Home Visiting Program](#) (p. 20)
- [Behavioral Health Crisis Preparedness Funding](#) (p. 21)
- [School District Report Cards](#) (p. 21)
- [Science of Reading Audit of Teacher Preparation Programs](#) (p. 23)
- [Housing Trust Fund Allocations](#) (p. 24)
- [Ohio Automated Rx Reporting System](#) (p. 25)
- [Ohio National Guard Cyber Reserve](#) (p. 25)

Available online at: lsc.ohio.gov/BudgetCentral

- Highlights
- Revenues
 - ❑ Two tables detail monthly YTD GRF revenue variances
- Expenditures
 - ❑ Two tables for GRF expenditure variances
 - ❑ Two tables for both GRF and non-GRF Medicaid expenditure variances
- Issue Updates
- Tracking the Economy
 - ❑ National and Ohio

CONTROLLING BOARD

- The Controlling Board is the main mechanism through which the legislature exercises its ongoing oversight of budget implementation
- Authority includes:
 - Approving spending of additional funds
 - Moving money between funds
 - Releasing money for projects
 - Waiving competitive selection requirements

CONTROLLING BOARD BRIEFING DOCUMENTS

- LSC budget analysts and economists review agency requests and, when necessary, produce briefing documents on specific agency requests
- LSC CB briefing documents are posted on the Controlling Board's website
 - www.ecb.ohio.gov
 - Check the Agendas/Minutes heading

HISTORICAL REVENUES AND EXPENDITURES

■ Updated annually

Historical Revenues and Expenditures

| | | |
|---------------------|-----------------------|---|
| PDF | EXCEL | Table 1 - GRF, LPEF, and LGF Revenue History |
| PDF | EXCEL | Table 1A - GRF Revenue History |
| PDF | EXCEL | Table 2 - State - Source GRF, LPEF, and LGF Expenditure History |
| PDF | EXCEL | Table 3 - Total State and Federal GRF Expenditure History |
| PDF | EXCEL | Table 4 - All-Funds Medicaid Expenditure History |
| PDF | EXCEL | Expenditures from Capital Appropriations |

GRF: General Revenue Fund LPEF: Lottery Profits Education Fund LGF: Local Government Funds

GRF HISTORY

Table 1 - GRF, LPEF, and LGF Revenue History, FY 1975-FY 2024
(Dollars in millions)

| Revenue Source | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 |
|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|
| Tax Revenue | | | | | | | | | | |
| Auto Sales | \$1,316.6 | \$1,346.3 | \$1,394.0 | \$1,440.5 | \$1,501.7 | \$1,502.7 | \$1,856.6 | \$1,949.0 | \$1,994.6 | \$1,917.2 |
| Non-Auto Sales & Use | \$8,826.4 | \$9,191.0 | \$9,412.4 | \$8,902.4 | \$9,275.6 | \$9,382.1 | \$10,562.5 | \$11,328.0 | \$11,742.7 | \$12,030.5 |

| Revenue Source | FY 1975 | FY 1976 | FY 1977 | FY 1978 | FY 1979 | FY 1980 | FY 1981 |
|------------------------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Tax Revenue | | | | | | | |
| Auto Sales | \$176.8 | \$216.3 | \$259.8 | \$303.8 | \$322.0 | \$272.2 | \$277.1 |
| Non-Auto Sales & Use | \$752.9 | \$812.0 | \$875.6 | \$994.8 | \$1,105.0 | \$1,173.6 | \$1,365.4 |
| Total Sales & Use | \$929.7 | \$1,028.3 | \$1,135.5 | \$1,298.6 | \$1,427.0 | \$1,445.9 | \$1,642.5 |

| | | | | | | | | | | |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Foreign Insurance | \$266.6 | \$293.5 | \$301.5 | \$276.5 | \$296.3 | \$305.1 | \$324.4 | \$328.4 | \$362.8 | \$402.1 |
| Domestic Insurance | \$251.6 | \$258.3 | \$268.6 | \$278.4 | \$276.0 | \$303.0 | \$309.7 | \$312.6 | \$386.7 | \$349.7 |
| Other Business & Property | \$0.1 | \$0.1 | -\$0.7 | -\$0.4 | \$0.3 | \$0.4 | \$0.4 | \$0.4 | \$0.5 | \$0.2 |
| Cigarette | \$808.2 | \$1,007.6 | \$980.5 | \$939.8 | \$918.2 | \$913.0 | \$926.9 | \$884.6 | \$827.4 | \$750.4 |
| Alcoholic Beverage | \$56.6 | \$54.4 | \$57.2 | \$55.7 | \$56.3 | \$53.6 | \$59.9 | \$61.7 | \$64.5 | \$60.7 |
| Liquor Gallonage | \$43.4 | \$45.1 | \$46.5 | \$48.1 | \$50.3 | \$53.4 | \$57.6 | \$57.9 | \$57.3 | \$56.6 |
| Soft Drink | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 |
| Estate | \$3.1 | \$2.2 | \$0.8 | \$0.2 | \$0.2 | \$0.1 | \$0.1 | \$0.1 | \$0.0 | \$0.0 |
| Racing | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 |
| Total Other Taxes | \$1,429.5 | \$1,661.3 | \$1,654.4 | \$1,598.4 | \$1,597.6 | \$1,628.6 | \$1,679.0 | \$1,645.7 | \$1,699.3 | \$1,619.6 |
| Total Taxes | \$22,136.0 | \$22,567.7 | \$22,643.6 | \$23,178.4 | \$24,280.4 | \$23,414.9 | \$27,375.4 | \$29,130.0 | \$29,918.9 | \$28,924.2 |
| Percentage Change | 6.3% | 2.0% | 0.3% | 2.4% | 4.8% | -3.6% | 16.9% | 6.4% | 2.7% | -3.3% |
| Non-Tax Revenue | | | | | | | | | | |
| Federal Grants | \$9,301.3 | \$11,645.7 | \$11,761.2 | \$9,469.9 | \$9,763.9 | \$10,482.0 | \$12,727.2 | \$11,897.3 | \$12,931.4 | \$12,645.7 |
| Revenue Sharing | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 |

EXPENDITURES

Table 3: Total State and Federal GRF Expenditures, FY 1975-FY 2025 (Dollars in Millions)

| Program Category | Actual FY 2022 | Actual FY 2023 | Actual FY 2024 | Appropriations FY 2025 |
|--|-------------------|-------------------|-------------------|---------------------------|
| Primary & Secondary Education | | | | |
| Department of Education (Less Rollbacks) | \$8,211.6 | \$8,450.2 | \$9,479.7 | \$9,751.8 |
| Department of Education - Property Tax Rollbacks | \$1,179.8 | \$1,184.0 | \$1,223.0 | \$1,238.0 |
| | | | | \$349.0 |
| | | | | \$11,338.8 |
| | | | | 25.3% |
| | | | | 2.0% |
| Human Services | | | | |
| Medicaid (Items 651525 & 651526) - State & Federal | \$16,164.5 | \$17,614.1 | \$18,179.1 | \$22,009.6 |
| <i>Annual Rate of Growth</i> | -6.5% | 9.0% | 3.2% | 21.1% |
| Other | \$2,431.0 | \$2,492.7 | \$2,922.2 | \$3,322.8 |
| Human Services Total | \$18,595.5 | \$20,106.8 | \$21,101.3 | \$25,332.4 |
| % of Budget | 52.0% | 53.2% | 52.0% | 56.6% |
| Annual Rate of Growth | -4.5% | 8.1% | 4.9% | 20.1% |
| | | | | \$2,121.8 |
| | | | | \$835.4 |
| | | | | \$2,957.2 |
| | | | | 6.6% |
| | | | | 4.7% |
| Human Services | | | | |
| Medicaid (Items 651525 & 651526) - State & Federal | \$16,164.5 | \$17,614.1 | \$18,179.1 | \$22,009.6 |
| <i>Annual Rate of Growth</i> | -6.5% | 9.0% | 3.2% | 21.1% |
| Other | \$2,431.0 | \$2,492.7 | \$2,922.2 | \$3,322.8 |
| Human Services Total | \$18,595.5 | \$20,106.8 | \$21,101.3 | \$25,332.4 |
| % of Budget | 52.0% | 53.2% | 52.0% | 56.6% |
| Annual Rate of Growth | -4.5% | 8.1% | 4.9% | 20.1% |
| Corrections | | | | |
| Department of Rehabilitation & Correction | \$1,936.5 | \$2,074.1 | \$2,148.6 | \$2,281.8 |
| Department of Youth Services | \$227.0 | \$231.9 | \$243.7 | \$258.7 |
| Corrections Total | \$2,163.5 | \$2,306.0 | \$2,392.3 | \$2,540.5 |
| % of Budget | 6.1% | 6.1% | 5.9% | 5.7% |
| Annual Rate of Growth | 7.3% | 6.6% | 3.7% | 6.2% |

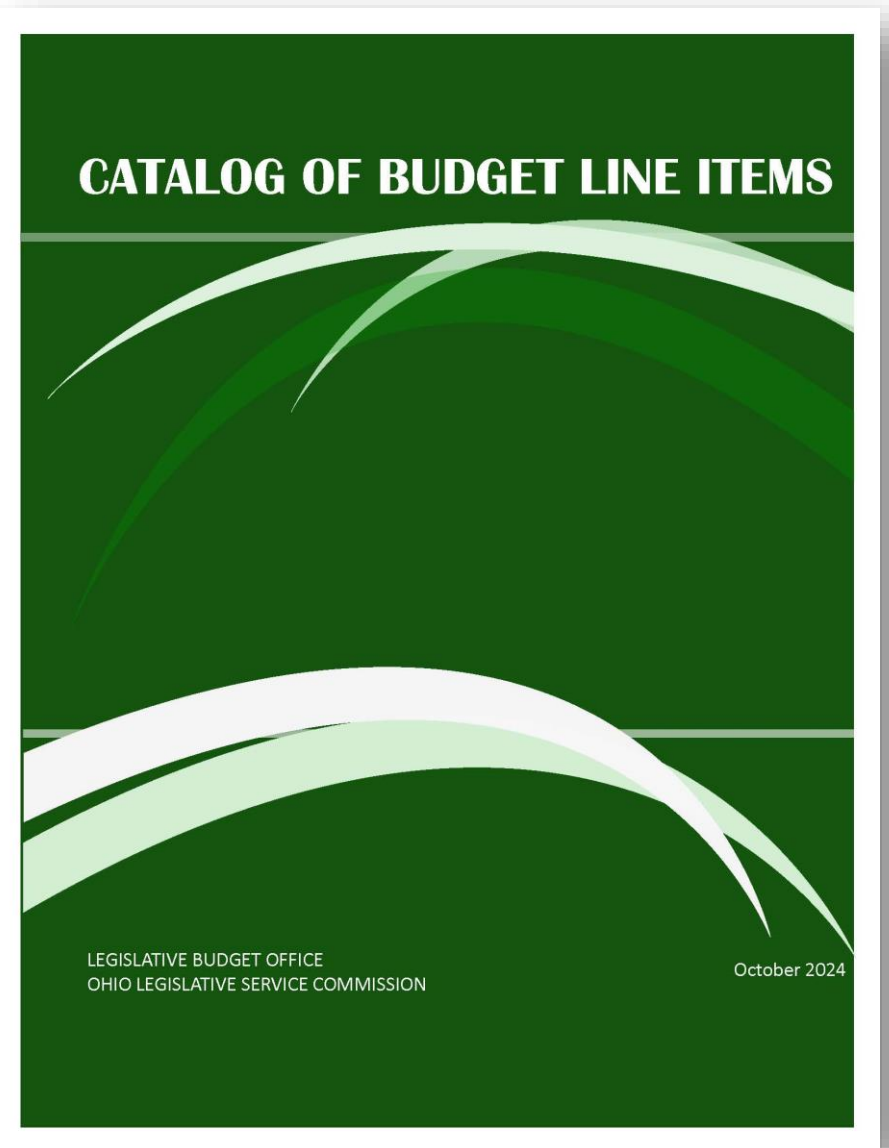
MEDICAID EXPENDITURES

Table 4. All-Funds Medicaid Expenditure History, FY 2008-FY 2025 (\$ in millions)

| | Actual FY 2022 | Actual FY 2023 | Actual FY 2024 | Appropriations FY 2025 | Actual FY 2024 | Appropriations FY 2025 |
|----------------------------|-------------------|-------------------|-------------------|---------------------------|-------------------|---------------------------|
| Amount | | | | | \$6,732.5 | \$8,034.5 |
| GRF - State | \$5,188.1 | \$5,485.9 | \$6,732.5 | \$8,034.5 | \$12,597.0 | \$15,281.9 |
| GRF - Federal | \$11,891.2 | \$12,997.8 | \$12,597.0 | \$15,281.9 | \$19,329.5 | \$23,316.4 |
| GRF - Total | \$17,079.3 | \$18,483.7 | \$19,329.5 | \$23,316.4 | \$5,200.0 | \$5,652.4 |
| Non-GRF - State | \$4,118.5 | \$4,137.9 | \$5,200.0 | \$5,652.4 | \$14,348.9 | \$15,564.2 |
| Non-GRF - Federal | \$13,854.9 | \$13,509.4 | \$14,348.9 | \$15,564.2 | \$38,878.4 | \$44,533.0 |
| Grand Total | \$35,052.8 | \$36,131.1 | \$38,878.4 | \$44,533.0 | 7.6% | 14.5% |
| Annual % Change | 10.4% | 3.1% | 7.6% | 14.5% | 17.3% | 18.0% |
| | | | | | 32.4% | 34.3% |
| | | | | | 13.4% | 12.7% |
| | | | | | 36.9% | 34.9% |
| | | | | | 100.0% | 100.0% |
| Total GRF Share | | | 48.7% | 51.2% | 49.7% | 52.4% |
| Total Federal Share | | | 73.4% | 73.4% | 69.3% | 69.3% |

COBLI

- Updated annually and published in October
- Special update at the beginning of the biennial operating budget process



CATALOG OF BUDGET LINE ITEMS

- COBLI - provides relevant information on every line item of a state agency

| Fund | Line item number | Line item title | | | | |
|---------------------|--|-----------------------|-------------------|--------------------------|--------------------------|--|
| GRF | 745401 | Ohio Military Reserve | | | | |
| FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Actual | FY 2022 Appropriation | FY 2023 Appropriation | |
| \$15,503 | \$11,466 | \$5,875 | \$8,549 | \$9,500 | \$9,800 | |
| % change | -26.0% | -48.8% | 45.5% | 11.1% | 3.2% | |
| Source: | General Revenue Fund | | | | | |
| Legal Basis: | Section 205.10 of H.B. 110 of the 134th G.A. (originally established by H.B. 238 of the 116th G.A.) | | | | | |
| Purpose: | This line item supports the training and administrative operations of the Ohio Military Reserve, a voluntary state defense force. The expenses charged against the line item are primarily for supplies and maintenance, principally the cost of meals provided during training. | | | | | |

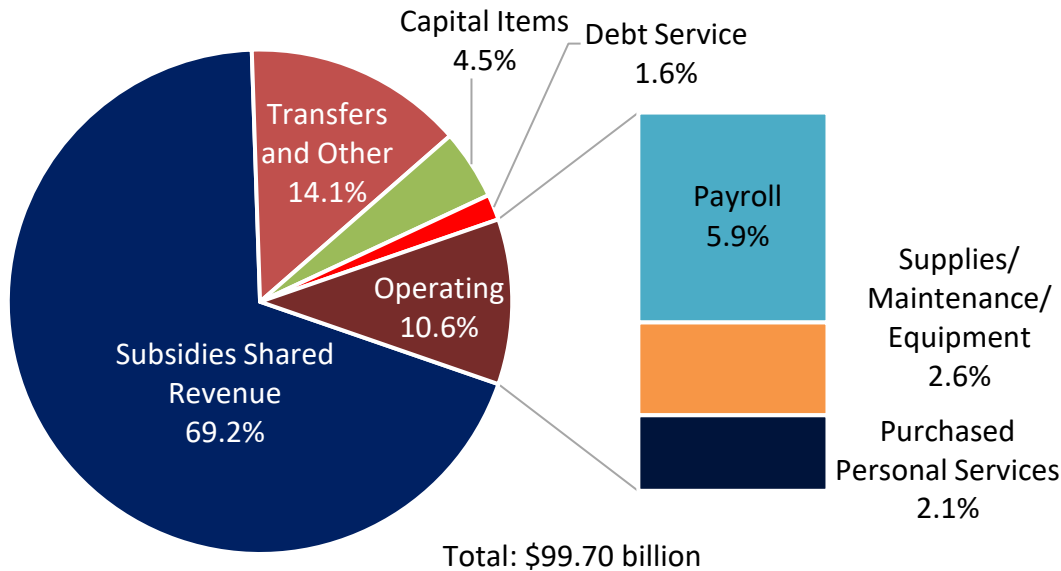
OHIO FACTS

- Series of charts and tables covering topics important to Ohio, covering a wide range of topics of interest to legislators and the public

| | |
|-----------------|---------------------------|
| Demographics | K-12 schools |
| Economy | Higher education |
| Public finances | Health and human services |
| Justice systems | Public safety systems |

PAYROLL AMOUNTED TO 5.9% OF TOTAL STATE SPENDING IN FY 2024

State Spending by Category, FY 2024



- Out of total spending of \$99.70 billion in FY 2024, \$5.86 billion (5.9%) went to employee payroll.
- In addition to payroll, the state’s operating expenses include supplies, maintenance, and equipment and purchased personal services. Altogether the state’s operating expenses totaled \$10.56 billion (10.6%).
- The state’s largest category of spending is Subsidies and Shared Revenue at \$68.97 billion (69.2%). This is money that is transferred to various service providers, including medical providers under Medicaid, colleges and universities, school districts, and other entities.

Source: Ohio Administrative

INFOGRAPHICS

- Quick, easy to read summaries of various topics

Infographics

[Expand All](#) [Close All](#)

- ▼ **General Budget**
 - [PDF](#) Budget Stabilization Fund (July 2024)
 - [PDF](#) GRF Budget (July 2024)
 - [PDF](#) Capital Budgets (July 2024)
 - [PDF](#) Federal Grants in the Main Operating Budget (July 2024)
 - [PDF](#) State Government Operating Expenses (July 2024)
 - [PDF](#) GRF & Medicaid Variance Summary (updated monthly)
- ▼ **Education**
- ▼ **Highways and Transportation**
 - [PDF](#) Memorial Highway & Bridge Designations (May 2022)
 - [PDF](#) Ohio Department of Transportation Budget (Feb 2024)
 - [PDF](#) Ohio Special Interest License Plates (January 2022)
 - [PDF](#) Motor Vehicle Registration in Ohio (March 2023)
- ▼ **Taxation**
 - [PDF](#) Ohioans' Total Taxable Income by Source (September 2022)
 - [PDF](#) Homestead Exemption (October 2021)
 - [PDF](#) Income and Sales Taxes (September 2021)
- ▼ **Other**
 - [PDF](#) Crime Victim Compensation Program
 - [PDF](#) Judicial Salaries (May 2024)
 - [PDF](#) Ohio Voter Turnout in the 2020 General Election (November 2022)
 - [PDF](#) Law Enforcement Snapshot (September 2022)
 - [PDF](#) Ohio's Population 65+ is Increasing (September 2022)
 - [PDF](#) Unemployment Compensation Solvency (November 2021)

[PDF](#) Overdose Deaths in Ohio (October 2020)

[PDF](#) Smoking and Tobacco Use (November 2020)

[PDF](#) Adult Obesity in Ohio (July 2024)

[PDF](#) Supplemental Nutrition Assistance Program (SNAP) (April 2024)

[PDF](#) Foster Care in Ohio (April 2024)

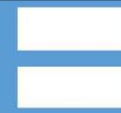
School District Property Taxes in Ohio

Legislative Budget Office of the
Legislative Service Commission
November 2023

Taxable Value



Tax Rates

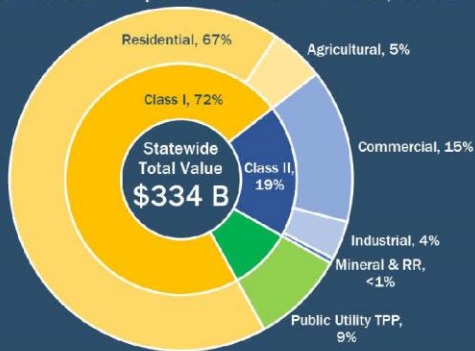


Tax Revenue

Real Property is generally assessed at **35%** of true value. Public Utility Tangible Personal Property (TPP) is assessed at rates ranging between **24%** and **88%**.

Residential and agricultural property comprise roughly **72%** of state total taxable value

Statewide Composition of Taxable Value, TY 2022



District property values per pupil vary widely

Avg. Taxable Value Per Pupil by Wealth Quintile, FY 2024



Types of property tax levies

Generally, school districts use five different types of levies:

| Levy Type | Requirement |
|------------------------|---|
| Unvoted | Within 10 mill limitation (inside mills) |
| Require voter approval | Current expense (operating) levies Emergency and substitute levies Permanent improvement levies Bond debt service levies |

Tax reduction factors

Ohio limits tax revenue growth on existing (previously taxed) real property by applying **tax reduction factors** to certain levies, which **lower millage rates below the voted rate**. However, a school district's combined real property millage from current expense levies and inside mills for operating expenses cannot fall below **20 effective mills** (the "20 mill floor").

70% of rural & small town districts are on the 20 mill floor

Percentage of Each Type of District on the 20 Mill Floor, TY 2022

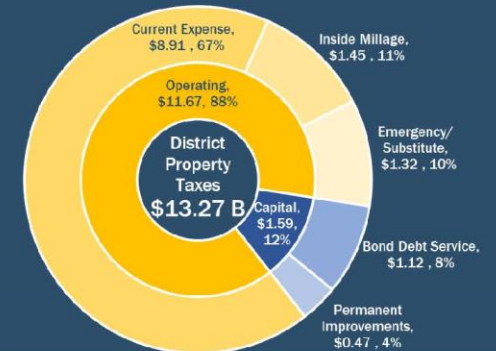


Statewide, school districts levied a weighted average of about **40 effective mills** across all types of property taxes in TY 2022

The median district levied **32 effective mills**
65% of districts levied between **25 and 44 effective mills**

School districts levied **\$13.3 billion** in property taxes in TY 2022, mostly for operating expenses

School District Property Tax by Levy Purpose and Major Levy Type (\$ in billions), TY 2022



The state pays **\$1.2 billion** of school property taxes each year through various **property tax relief programs**

The state reimburses school districts for the following credits that lower the tax paid by qualifying property taxpayers:

- **Rollbacks:** 10% of tax on all residential and agricultural property and additional 2.5% of tax on owner-occupied homes
 - ◊ Apply to levies enacted prior to November 2013
- **Homestead exemption** for the elderly or disabled
 - ◊ Means-tested for those who became eligible after 2013; \$36,100: the earning limit for 2023
 - ◊ Standard threshold: exempts the first 25,000 of true value; Enhanced threshold: \$50,000 for disabled veterans and spouses of certain deceased public service officers. Both thresholds are adjusted for inflation beginning in 2023.

STATE SPENDING BY COUNTY

- LSC budget analysts and economists report annually on how state funds are distributed among Ohio's 88 counties based on data provided by state agencies and the Ohio Administrative Knowledge System (OAKS)
 - State appropriations and expenditures are not made by legislative district

STATE SPENDING BY COUNTY

- Introduction
- Summary tables/map of total or per capita state spending by county
- County-by-county lists of state spending

FY 2023 State Spending by County



Photo: Licking County Courthouse, Copyright: Public Domain



BOARD REPORT

- Annual report evaluating the extent to which Ohio's various occupational licensing and regulatory boards and commissions are financially self-supporting
 - The boards and commissions are supported by fees not by the GRF
- The financial and licensing data used in the report was provided by the boards and commissions and obtained from OAKS

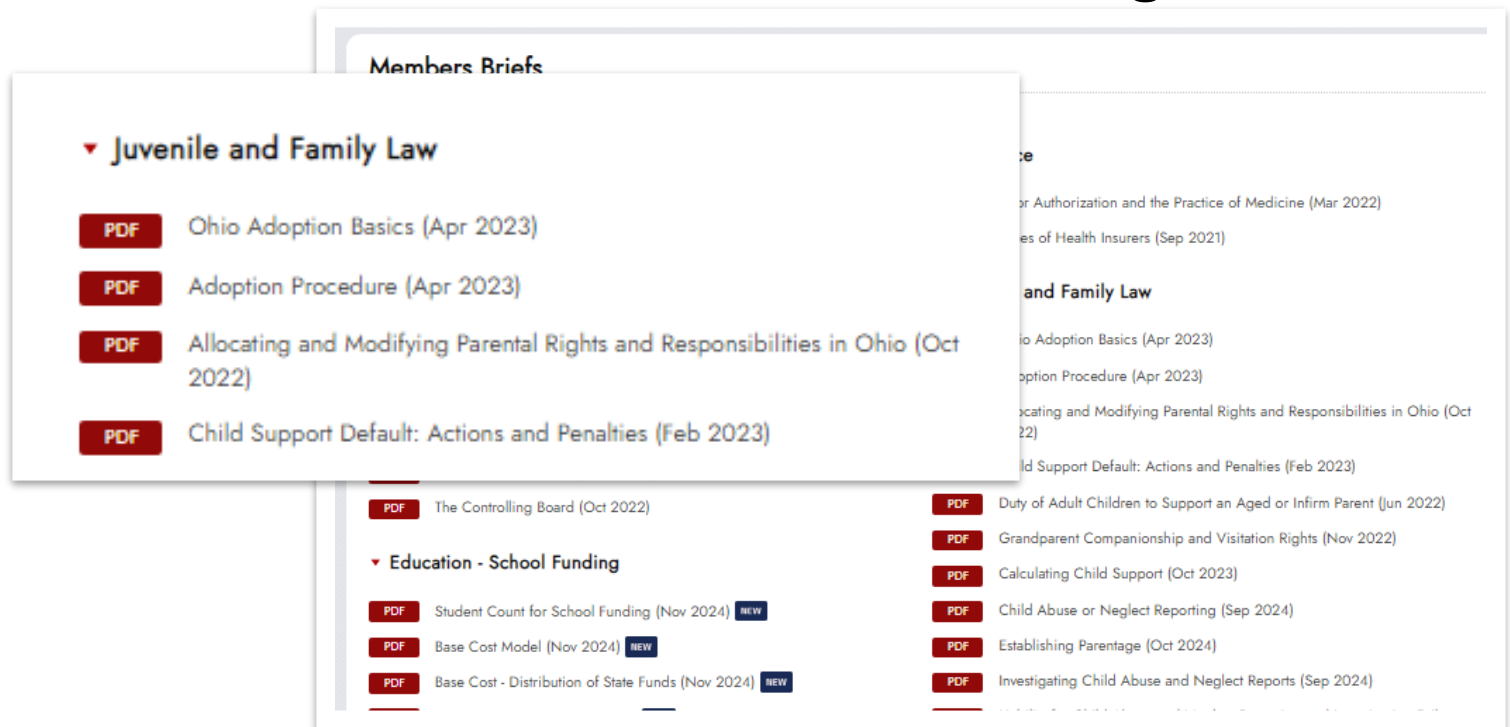
BOARD REPORT

- Introduction
- Revenues, expenditures, and year-end fund balances
- Active licenses



MEMBERS BRIEFS

- A series of informational briefs, addressing common matters of concern to the legislature



MEMBERS BRIEFS



An informational brief prepared by the LSC staff for members and staff of the Ohio General Assembly

Author: Hannah K. Warr, Research and Drafting Supervisor
 Reviewer: John Raa, Division Chief

Volume 133 Issues 14
 April 17, 2020

Transportation of Students

Generally, a school district must provide transportation for students in grades K-8 who live more than two miles from school, whether they attend district schools; public community schools; science, technology, engineering, and mathematics (STEM) schools; or private schools that hold a state charter. There are exceptions, however, such as when transportation to a community or STEM school or private school exceeds 30 minutes, or when the district board determines transportation to be impractical and offers to pay a parent instead. But students in certain circumstances, such as students with disabilities and homeless students, are entitled to transportation regardless of age or distance from school. Moreover, a district may choose to transport any student it is not legally required to transport.

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Vern Riffe Center • 77 South High Street, Ninth Floor • Columbus, Ohio 43215-6136 • Telephone (614) 466-3615
www.lsc.ohio.gov/Members/Brief



An informational brief prepared by the LSC staff for members and staff of the Ohio General Assembly

Author: Charwei Zhang, Attorney
 Reviewer: Ralph D. Clark, Division Chief

Volume 133 Issues 99
 July 7, 2020

Grandparent Companionship and Visitation Rights

Under Ohio law, a court can award companionship or visitation rights to a grandparent during or after a domestic relations proceeding if the grandparent has an interest in the child's welfare and companionship or visitation is in the child's best interest. A court can also award companionship or visitation rights to a grandparent if a parent is deceased or the child's mother was unmarried when the child was born. An unmarried woman or a divorced spouse who subsequently marries a stepparent who adopts a child would terminate companionship or visitation rights for the grandparents whose legal status has changed as a result of the adoption. Before awarding grandparent companionship or visitation rights, a court must consider all relevant factors, including all factors listed in statute.

With regard to abused, neglected, or dependent children, the Administrative Code requires a public children services agency or private child placing agency to arrange visits and communication with certain family members for a child in its temporary custody, if it is in the child's best interest.

In 2000, the U.S. Supreme Court held that a Washington grandparent visitation statute was unconstitutional as applied in a particular case because it infringed on the fundamental right of a parent to make decisions concerning the care, custody, and control of his or her child. Five years later, the Ohio Supreme Court held that Ohio's third-party visitation statutes are constitutional on their face.

Contents

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www.lsc.ohio.gov/Members/Brief

A GUIDEBOOK FOR OHIO LEGISLATORS



Chapter 8 The Ohio Budget Process



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 in order 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 2023 runs from July 1, 2022, through June 30, 2023. 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;

STATE AGENCY FEES

2024 State Agency Fees

The following fee and fine reports are based on the survey responses from state agencies and updates to statutes affecting fees and fines since the surveys were received. For purposes of the reports, a "fee" includes a charge, assessment, premium, cost, forfeiture, etc. Examples of fees are professional license fees, inspection fees, permit fees, program fees, administrative fees, and health service copayments. The reports do not include fees or fines charged by one state agency to another state agency. If you have any questions regarding the reports, please email: FeeDatabase@lsc.ohio.gov.

Full Report

[2024 State Agency Fees](#)

| Ohio Casino Control Commission | | | | | |
|---|----------------------------|-----------|--|--------------------|-----------|
| Fee description | R.C. | O.A.C. | Fee (\$) | Authority to raise | Recurring |
| Criminal records check fee for executive director, gaming agent, investor in a casino operator, management company, holding company, or gaming-related vendor, key employee, or casino gaming employee license applicant or appointee | 3772.07 | | Actual costs | No | As needed |
| License fees and license renewal fees for casino operator, management company, and holding company | 3772.091, 3772.15, 3772.17 | 3772-4-07 | \$1,500,000 license fee, \$500,000 renewal fee | Yes, by rule | As needed |
| License fee – gaming-related vendor | 3772.121, 3772.17(D) | 3772-6-03 | \$15,000.00 | Yes, by rule | As needed |
| License fee – key employee | 3772.13, 3772.17(E) | 3772-5-03 | \$5,000.00 | Yes, by rule | As needed |
| License fee – casino gaming employee | 3772.131, 3772.17(F) | 3772-8-03 | \$250.00 | Yes, by rule | As needed |
| Upfront license fee – casino operator | 3772.17(A) | 3772-4-07 | \$50,000,000.00/casino facility | No | One time |

Agency Fees

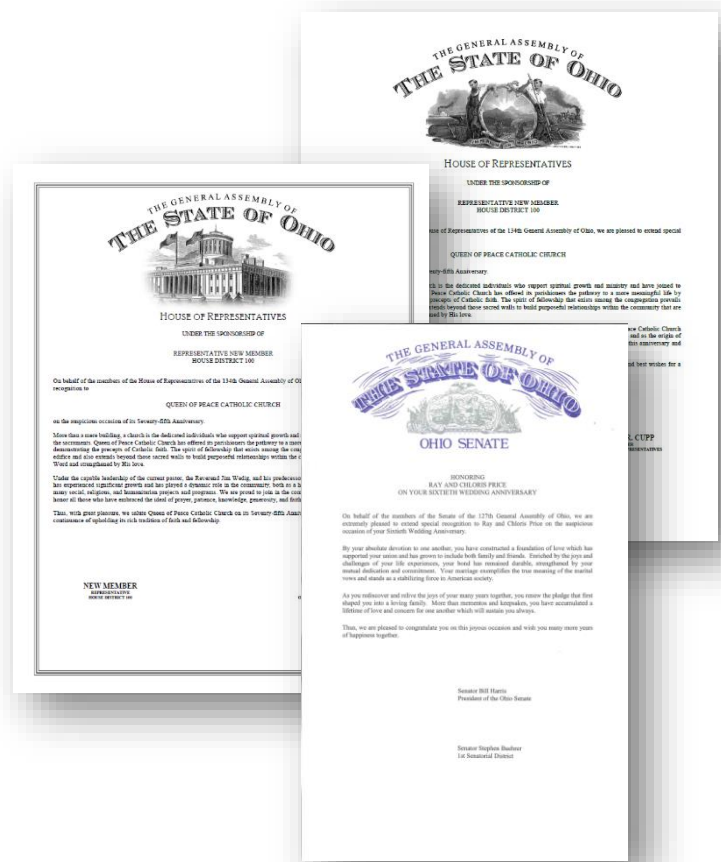


PART IV: OTHER LSC SERVICES

RESOLUTIONS & COMMENDATIONS

- Designated LSC drafting team
- House and Senate clerk enforce guidelines set by House Speaker and Senate President

LSC confidentiality does not apply to resolution and commendation drafting!



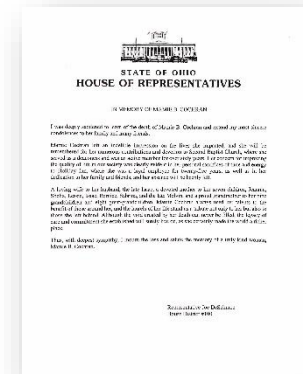
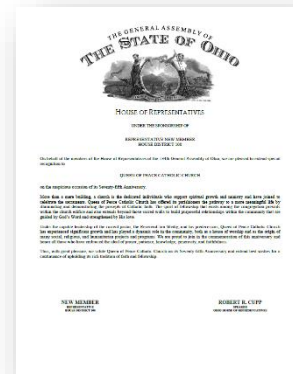
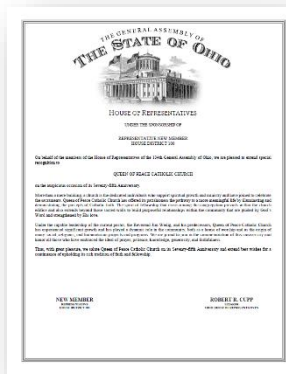
HONORARY RESOLUTIONS

- Honorary resolutions – formal expressions of the House or Senate used to congratulate or offer condolences
- Adopted by vote on House or Senate floor



LETTERS OF CONDOLENCE OR COMMENDATION

- Letters of commendation or condolence
 - Honor or express condolences for individuals, groups, or events of district-wide importance
 - Not subject to vote



REQUESTING LETTERS OR RESOLUTIONS

Senate Commendation & Resolution Request Form

Email the completed form and any additional information to:

RequestLSC@lsc.ohio.gov

Call (614) 466-3031 for assistance

Request Type

- Senate President's Letter/Condolence Letter
 Simple Resolution Concurrent Resolution

If the subject or document type was approved by the Clerk's office, please list the name of the person you spoke with: [Click to enter name.](#)

Requestor and Staff Contact Information

*Please attach a separate list in the case of multiple co-sponsors

Member: [Click to enter name.](#) **District:** [Click to enter district number.](#)
Co-sponsor: [Click to enter name.](#) **District:** [Click to enter district number.](#)
 Check if prior approval was granted by co-sponsor(s)
Staff contact: [Click to enter name.](#) **Telephone:** [Click to enter number.](#)

If this is a rush request, please specify the date/time requested by:

Date: [Click to enter date.](#) and **Time:** [Click to enter time.](#)

Information for Commendations or Resolutions

*Please attach a separate list of names/addresses in the case of multiple recipients

Name of person(s), business, organization, etc., to be commended:
[Click to enter text.](#)

Specific reason for commendation (e.g., name of award, retirement, etc.):
[Click to enter text.](#)

Additional background information for commendation (It may also be provided in separate email attachments.):
[Click to enter text.](#)

Please provide complete home or business addresses for each recipient:
[Click to enter text.](#)

If an address exception was granted by the Clerk's office, please list the name of the person you spoke with: [Click to enter name.](#)

House Commendation & Resolution Request Form

Email the completed form and any additional information to:

RequestLSC@lsc.ohio.gov

Call (614) 466-3031 for assistance

Request Type & Seal Signature Option

- Letter of Commendation (Statehouse & border) Letter of Commendation (Old State Seal)
 Letter of Condolence
 Simple Resolution Concurrent Resolution

If the subject or document type was approved by the Clerk's office, please list the name of the person you spoke with: [Click to enter name.](#)

- Check for seal signature option - One sponsor (member's signature under Speaker's signature)

Requestor and Staff Contact Information

*Please attach a separate list in the case of multiple co-sponsors

Member: [Click to enter name.](#) **District:** [Click to enter district number.](#)
Co-sponsor: [Click to enter name.](#) **District:** [Click to enter district number.](#)
 Check if prior approval was granted by co-sponsor(s) ([Providing prior approval documentation is helpful!](#))
LA: [Click to enter name.](#) **Telephone:** [Click to enter number.](#)

Page/CA: [Click to enter name.](#)

If this is a rush request, please specify the date/time requested by:

Date: [Click to enter date.](#) and **Time:** [Click to enter time.](#)

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Additional background information for commendation (It may also be provided in separate email attachments.):
[Click to enter text.](#)

Per House Policy, please provide the complete home address of each person (the home address is required to verify constituency) or the complete business address of each business:

[Click to enter text.](#)

If an address exception was granted by the Clerk's office, please list the name of the person you spoke with: [Click to enter name.](#)

OTHER LSC SERVICES

- Rules Codification & Register of Ohio – provides public notices and other information about state agency rule-making



The screenshot displays the website for 'THE REGISTER OF OHIO', which is described as the 'PUBLIC NOTICE OF STATE AGENCY RULE MAKING'. The navigation menu includes 'ABOUT', 'RULES', 'PUBLIC NOTICES', and 'CSI'. On the left, there is a large image of the Ohio Statehouse building. To its right is a vertical menu with the following items: 'About the Register', 'Administrative Rule Making in Ohio', 'Participate in Rule Making', 'Agency Rule-Making Guides', 'How to Read a Rule', and 'Ohio Administrative Code'. On the right side of the page, there is a 'Rule Number Quick Search' section. This section includes a link for '[Advanced Search]', a label 'Rule Number' with an information icon, a text input field for 'Rule #', and a red 'Search' button.

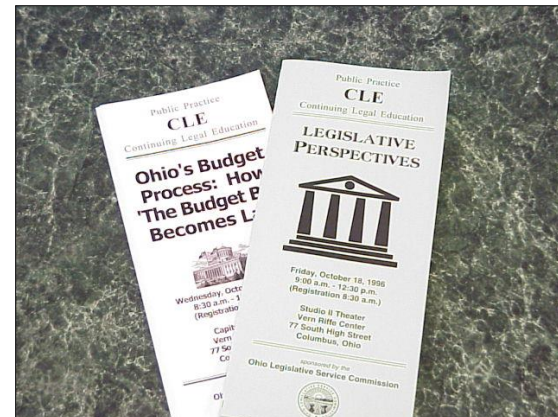
OTHER LSC SERVICES – CONT'D

- Legislative Fellowship Program – 13-month full-time paid positions
 - Most fellows are assigned to legislators' offices



OTHER LSC SERVICES – CONT'D

- New legislative staff training – online training programs for new legislative staff
- New Member Orientation
- Continuing legal education programs – LSC organizes and presents CLE programs for public sector attorneys



OTHER LSC SERVICES – CONT'D

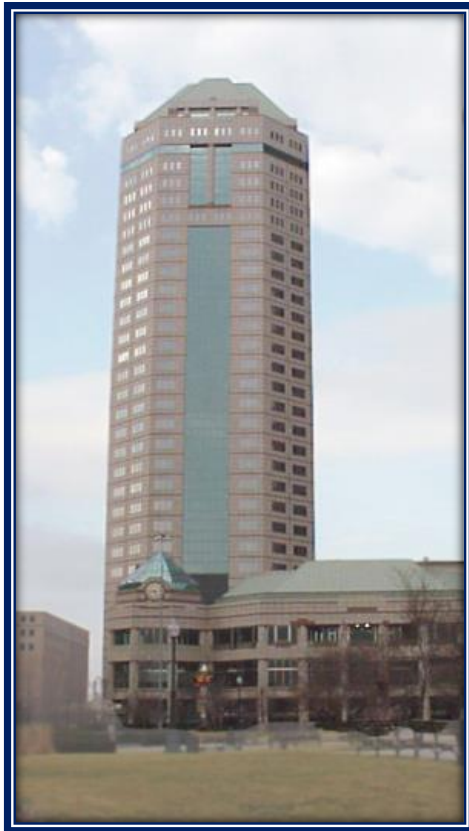
- Legislative Information Office – provides information about the status of bills and committee and email messages to legislators
 - Toll-free line for Current Legislative Session Information
 - 1-800-282-0253 or (614) 466-8842

OTHER LSC SERVICES – CONT'D

- Legislative Library – 9th Floor of the Riffe Center



CONTACT LSC



- Office address:
Vern Riffe Center
8th, 9th, & 15th Floors
77 South High Street
Columbus, OH 43215
- Telephone number:
(614) 466-3615
- Website: www.lsc.ohio.gov