

# CATALOG OF BUDGET LINE ITEMS

The Ohio General Assembly appropriates moneys to more than 100 departments, boards, commissions, and other organizations. These moneys are appropriated to specific line items of specific funds for each agency. The Legislative Service Commission (LSC) prepares this Catalog of Budget Line Items to provide relevant information on every line item of a state agency. Specifically, the catalog includes a table for each line item indicating the fund to which the line item belongs, the line item number, the line item title, and a six-year funding history (see table below for an example). Following the table is a description of each line item, including the revenue source, legal basis, and purpose. For this 2010 edition<sup>1</sup>, the actual spending amounts for FY 2006 through FY 2010 and adjusted appropriations for FY 2011 are displayed in each line item table. Generally speaking, the adjusted appropriations for FY 2011 reflect Controlling Board or legislative action through the end of FY 2010.

Fund ↓	Agency number followed by the item number ↙		Line Item Title ↘		
4K90	889609	Operating Expenses			
FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$966,487	\$939,228	\$948,045	\$907,991	\$902,386	\$1,000,000
Percent change in spending from previous year →	-2.8%	0.9%	-4.2%	-0.6%	10.8%
Figures for FY 2006-FY 2010 represent actual dollars spent					Figures for FY 2011 represent adjusted appropriation amounts

In the catalog, each agency's line items are arranged according to the fund groups to which the line items belong. In general, the line items within the General Revenue Fund (GRF) appear first, followed by the General Services Fund Group (GSF), the Federal Special Revenue Fund Group (FED), and the State Special Revenue Fund Group (SSR). In addition to these four major fund groups, line items can also be found in several other smaller fund groups, such as the Lottery Profits/Education Fund Group and the Wildlife Fund Group.

<sup>1</sup> Beginning in 2010, the catalog will be updated annually. Prior to 2010, the catalog was updated every two years.