

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 legal basis, revenue source, and purpose. LSC updates this publication every two years. For this edition, the actual spending amounts for FY 2004 through FY 2007 and appropriations for FY 2008 and FY 2009 are displayed in each line item table.¹

Fund		Agency number followed by the item number		Line Item Title			
4K9		889-609		Operating Expenses			
2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Appropriation	2009 Appropriation		
\$ 749,167	\$ 812,167	\$ 880,929	\$ 902,454	\$ 1,010,583	\$ 1,055,578		
Percent change in spending from previous year		8.4%	8.5%	2.4%	12.0%	4.5%	
Figures for FY 2004-FY 2007 represent actual dollars spent				Figures for FY 2008-FY 2009 represent 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 item can also be found in several smaller other fund groups, such as the Lottery Profits/Education Fund Group and the Wildlife Fund Group.

¹ Line Items contained under the Tobacco Master Settlement Agreement are appropriated through FY 2008 only, and are included in a separate section toward the end of this document.