

CATALOG OF BUDGET LINE ITEMS

A catalog describing the purpose, legal basis, and source of funding for every state agency line item

Purpose

The state of Ohio appropriates moneys to more than 100 departments, boards, commissions, and other organizations. These moneys are appropriated to specific line items within funds for each agency. The purpose of this Catalog of Budget Line Items is to provide a history of these funding amounts, from FY 2002 to FY 2007, and a description of each line item detailing the legal basis, revenue source, and purpose. The FY 2002 through FY 2005 amounts displayed in each table represent the actual amount of money spent, while the figures shown for FY 2006 and FY 2007 reflect the appropriations approved in the biennial budget appropriation acts of the 126th General Assembly. Line Items contained under the Tobacco Master Settlement Agreement are appropriated through FY 2006 only, and are therefore included in a separate section in this document.

The following table illustrates the type of information that can be found for each agency's line item.

Fund		Agency number followed by the item number		Line Item Title	
4K9		889-609		Operating Expenses	
2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Appropriation	2007 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%
		Figures for FY 2002-FY 2005 represent actual dollars spent			Figures for FY 2006-FY 2007 represent appropriation amounts

In this catalog, each agency's line items are arranged according to 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). There are several other fund groups that may appear including the Lottery Profits/Education Fund Group and other smaller fund groups such as the Wildlife Fund Group.

Definitions of Terms Found in the Catalog

Appropriation. An authorization granted by the General Assembly to make budgetary expenditures and to incur obligations for specific purposes. An appropriation limits the amount that may be spent for a given purpose in a given period of time, generally a fiscal year. No appropriation may be made for a period of time longer than two years.

Appropriation Line Item (ALI). The specific purpose of the appropriation as authorized by law and accounted for within its fund. The ALI title indicates the general purpose of amounts appropriated or expended. ALI codes are used in the accounting system for budgetary reporting and control. The first three digits designate the agency or division within the agency to which the line item belongs and the next three digits are considered the line item number. Examples of ALI codes:

Fund Name	Line Item Number	Category
General Revenue Fund (GRF)	100	Personal Services
GRF	200	Maintenance
GRF	300	Equipment
GRF	320 or 321	Combination of Personal Services, Maintenance, and Equipment
GRF	400	Special Purpose Accounts
GRF	500	Subsidy Accounts
All Funds (except GRF)	600	Special Accounts
All Funds	700	Capital Improvements
All Funds	900	Non-expenses such as inter-fund transfers

Budget Fund Group. The categories used to group similar funds for Ohio's budgetary reporting purposes. Ohio's funds are categorized according to their revenue sources and the purposes for which they are used. The primary fund groups, in the general order by agency in which they are found in the Catalog are as follows.

- ***General Revenue Fund (GRF).*** The General Revenue Fund Group accounts for all financial resources (except those required to be accounted for in another fund).
- ***General Services Fund (GSF).*** The General Services Fund Group consists of funds, not easily classified into, or appropriately accounted for, in one of the other fund groups. Many of the funds in this group receive payments from

other funds for services provided. Funds that receive interagency grants are also included.

- ***Federal Special Revenue Fund (FED).*** The Federal Special Revenue Fund Group consists of funds that receive federal grants or entitlements. Expenditures from these funds are made in accordance with state and federal laws.
- ***State Special Revenue (SSR).*** This fund group consists of funds that receive special revenues for specified activities that are required by law.

Catalog of Federal Domestic Assistance (CFDA). The CFDA is a government-wide compendium of all Federal programs, projects, services, and activities that provide assistance or benefits to the American public. These programs provide grants, loans, loan guarantees, services, information, scholarships, training, and insurance.

Fiscal Year (FY). A 12-month period of time used for fiscal planning purposes. The state fiscal year begins July 1 and ends the following June 30. The federal fiscal year begins October 1 and ends the following September 30.

Fund. A separate fiscal and accounting entity with a self-balancing set of accounts. A fund created in the state treasury usually has one or more appropriation line items facilitating expenditures from this fund. If the fund has only one appropriation line item the ALI name is often the same name as the fund.

General Assembly (G.A.). The Ohio legislative assembly, formed for a two-year period that begins on the first Monday of January (unless that day is a holiday, then the first Tuesday begins the G.A.) in odd-numbered years. The 126th General Assembly began on January 3, 2005.

Ohio Administrative Code (OAC). Administrative codes (also known as rules) provide additional guidelines or clarifications about laws that have been enacted in the Ohio Revised Code.

Ohio Revised Code (ORC). The Ohio Revised Code contains all of the laws approved by the Ohio General Assembly and enacted by the Governor of Ohio.

Special Account. An appropriation line item, within a non-GRF fund, used to account for legally designated expenditures. The available balance of appropriations and the fund's cash balance limit these expenditures. If actual revenues to the account exceed the estimated revenues used to determine ALI funding levels during the budget process, the Controlling Board may increase the appropriation level. Most special accounts are

grouped together in the GSF, SSR, or FED, but some exist in other fund groups. Special accounts are always numbered in the 600s (e.g., 100-607, Computer Services).

Special Purpose Account. An appropriation line item used to legally restrict appropriations and accounts for expenditures for a designated purpose. It is found most often in the GRF, but some exist in other fund groups such as Wildlife, Waterways Safety, and Workers' Compensation. Special purpose accounts are always numbered in the 400s (e.g., 700-401, Animal Disease Control).

Subsidy Account. An appropriation line item used to legally restrict appropriations and account distributions for designated purposes. They may not be used for the operating expenses of state agencies. Such distributions are made to individuals, organizations on behalf of individuals, school districts, higher education facilities, local governmental units, or other recipients. Subsidy accounts are most often found in the GRF, but also exist in other fund groups such as Wildlife or Waterways Safety. Subsidy accounts are always numbered in the 500s (e.g., 200-503, Bus Purchase Allowance).