

# INTRODUCTION

The Ohio General Assembly appropriates moneys to more than 100 departments, boards, commissions, and other agencies. These moneys are appropriated to specific line items of specific funds for each agency. LSC prepares this Catalog of Budget Line Items (COBLI) to provide relevant information on every line item of a state agency. Specifically, the catalog includes a table for each line item that indicates the fund to which the line item belongs, the line item number, the line item title, and a six-year funding history. Following the table is a brief description of that line item, including the revenue source, legal basis, and purpose (see below for an example).

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.

For this 2021 edition, the actual spending amounts for FY 2018 through FY 2021 and appropriations for FY 2022 and FY 2023 are displayed in each line item table.

In the catalog, each agency's line items are arranged according to the fund groups to which the line items belong. The line items within the General Revenue Fund appear first, followed by the Dedicated Purpose Fund Group, the Internal Service Activity Fund Group, and the Federal Fund Group. In addition to these four major fund groups, line items can be found in several other smaller fund groups, such as the State Lottery Fund Group and the Revenue Distribution Fund Group.

In addition to the printed version, the catalog may be viewed on LSC's website at [www.lsc.ohio.gov](http://www.lsc.ohio.gov) by clicking on *Budget Central* and then *Catalog of Budget Line Items* under the *Budget Reference Documents* heading.