

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. For this 2012 edition, the actual spending amounts for FY 2008 through FY 2012 and adjusted appropriations for FY 2013 are displayed in each line item table. Generally speaking, the adjusted appropriations for FY 2013 reflect Controlling Board or legislative action through the end of FY 2012, including the mid-biennial budget review act, H.B. 487 of the 129th General Assembly.

Fund	Agency number followed by the item number	Line Item Title				
4J80	889601	CPA Education Assistance				
FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.	
\$62,233	\$116,137	\$101,502	\$210,000	\$240,000	\$325,000	
	Percent change in spending from previous year → 86.6%	-12.6%	106.9%	14.3%	35.4%	

Figures for FY 2008-FY 2012 represent actual dollars spent.
Figures for FY 2013 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 items can also be found in several smaller other fund groups, such as the Lottery Profits/Education Fund Group and the Wildlife Fund Group.

In addition to the printed version, the catalog may be viewed on LSC's web site at www.lsc.state.oh.us by clicking on *Budget Bills & Related Documents* and then *Catalog of Budget Line Items* under the *Operating Budgets* heading.