

INTRODUCTION

The Ohio General Assembly appropriates moneys to more than 100 departments, boards, commissions, and other entities. 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. Following the table is a description of each line item, including the legal basis, revenue source, and purpose (see below for an example).

Fund	Line Item Number	Line Item Name			
4K90	889609	Operating Expenses			
FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Appropriation	FY 2015 Appropriation
\$902,386	\$933,674	\$936,464	\$845,670	\$977,500	\$977,500
	3.5%	0.3%	-9.7%	15.6%	0.0%

Source: General Services Fund Group: License fees and other assessments collected by the state's professional and occupational licensing boards

Legal Basis: ORC 4701.02 and 4743.05; Section 203.10 of Am. Sub. H.B. 59 of the 130th G.A. (fund originally established by Am. Sub. H.B. 152 of the 120th G.A.)

Purpose: This appropriation supports the general operating expenses, including payroll, supplies, and equipment for the Accountancy Board of Ohio, which licenses and regulates accountants and accounting firms.

For this 2013 edition, the actual spending amounts for FY 2010 through FY 2013 and appropriations for FY 2014 and FY 2015 are displayed in each line item table. The appropriations for FY 2014 and FY 2015 reflect those made in the As Enacted version of the four operating budget bills of the 130th General Assembly: H.B. 59 (the main operating budget), H.B. 51 (the transportation budget), H.B. 34 (the Bureau of Workers' Compensation budget), and H.B. 33 (the Industrial Commission budget).

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.