

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. 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 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 each line item, including the revenue source, legal basis, and purpose (see below for an example).

Fund	Line Item Number	Line Item Name			
GRF	745401	Ohio Military Reserve			
FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adj. Approp.
\$12,575	\$14,680	\$9,823	\$10,890	\$10,384	\$12,308
	16.7%	-33.1%	10.9%	-4.6%	18.5%
Source:	General Revenue Fund				
Legal Basis:	Section 205.10 of Am. Sub. H.B. 59 of the 130th G.A. (originally established by Am. Sub. H.B. 283 of the 116th G.A.)				
Purpose:	This line item is used to support the training and administrative operations of the Ohio Military Reserve, a voluntary state defense force. The expenses charged against this line item are primarily for supplies and maintenance, mainly the cost of meals provided during training.				

For this 2014 edition, the actual spending amounts for FY 2010 through FY 2014 and adjusted appropriations for FY 2015 are displayed in each line item table. Generally speaking, the adjusted appropriations for FY 2015 reflect Controlling Board or Legislative action through the end of FY 2014, including the mid-biennial budget review act, H.B. 483 of the 130th General Assembly.

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 also 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 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.