

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 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Actual	Actual	Actual	Actual	Actual	Adj. Approp.
\$10,384	\$10,998	\$12,062	\$15,424	\$15,503	\$11,939
% change	5.9%	9.7%	27.9%	0.5%	-23.0%

Source:	General Revenue Fund
Legal Basis:	Section 205.10 of H.B. 49 of the 132nd G.A. (originally established by 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, principally the cost of meals provided during training.

For this 2018 edition, the actual spending amounts for FY 2014 through FY 2018 and adjusted appropriations for FY 2019 are displayed in each line item table. The adjusted appropriations for FY 2019 are those shown in the state accounting system – OAKS – as of September 11, 2018. Agency appropriations that were originally established in the budget acts may be adjusted by Controlling Board or additional legislative action. The acts of the 132nd General Assembly that affect FY 2019 original appropriations include House Bills 69, 168, 225, 292, 318, and 332 and Senate Bills 8, 135, and 299.

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 by clicking on *Budget Central* and then *Catalog of Budget Line Items* under the *Budget Reference Documents* heading.