

Interactive Budget - Glossary

Terms and Definitions

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Abbr.	Term	Category	Description
	Appropriation		An authorization granted by the Ohio General Assembly to make expenditures and incur obligations for specific purposes. An appropriation limits the amount that may be spent for a given purpose in a given period of time. No appropriation may be made for a period longer than two years.
ALI	Appropriation Line Item, or Line Item		An ALI is a six-digit numeric code (in the format xxxyyy) used to identify and account for amounts appropriated for the activities of an agency. The first three digits identify the administering agency, division, or activity responsible for the specific purpose. The last three digits indicate the specific purpose.
	Attorney General Reparations		Payments awarded by the attorney general to compensate or make amends for determined wrongs. Payments are made from the Ohio Crime Reparations Program. While transactions are reported, individual names are withheld.
	Biennium		A two-year period that begins July 1 and ends 24 months later on June 30. The State of Ohio budgets on a two-year basis.
	Boards and Commissions		A group of individuals officially authorized to perform services and duties for the State of Ohio. Members of most boards and commissions are appointed either by the Governor or another legislatively designated authority.
BRD	Bond Research and Development Budget Fund Group	Budget Fund Group	Consists of funds that receive state bond proceeds to fund research and development activities, pilot or demonstrate projects and related commercialization projects. Expenditures from this budget fund group consists of grants and loans for eligible projects undertaken by non-profit organizations, higher education institutions, political subdivisions and private for-profit entities.
	Budget		A plan for the expenditure of funds to support an agency, program, or project.
	Budget Authorization		Identifies the legal source for an agency to make expenditures and incur obligations for specific purposes. Usually in the form of legislation (an appropriations bill) passed by the General Assembly, but can also originate from Controlling Board action, the director of the Office of Budget and Management or by executive order as specifically outlined in permanent or temporary law.
BFG	Budget Fund Group or Fund Group	Budget Fund Group	The categories used to group similar funds for Ohio's budgetary reporting purposes. Ohio's funds are categorized according to their revenue sources and the purposes for which they are used.
BSF	Budget Stabilization Budget Fund Group	Budget Fund Group	Consists of the Budget Stabilization Fund that receives transfers from the General Revenue Fund or other funds provided in law. The purpose of the Budget Stabilization Fund is to provide reserve funds for unexpected economic or other budgetary circumstances. The BSF is often referred to as the "rainy day" fund.
	Capital Budget		The budget for the acquisition or construction of major capital items-including land, buildings, structures, and equipment-completed in two-year periods beginning in odd-numbered fiscal years. Money for these projects is typically appropriated from funds whose revenue comes from bond sales.
	Capital Expenditure		Funds spent by state agencies from Capital Budget appropriations for the acquisition of a long-term asset.
CPF	Capital Projects Budget Fund Group	Budget Fund Group	Consists of funds that receive proceeds from general obligation and special obligation debt issuances and the sale of revenue bonds. Expenditures are for capital improvements.
	Cash		Actual balance of moneys available to support disbursements and appropriations. All state special revenue funds (revenue generated by the agency), federal special revenue funds, and bond funds must have an available cash balance to support disbursements. Agencies that receive a GRF appropriation are not required to monitor cash balances for disbursements.

COA	Chart of Accounts		<p>Chart of Accounts are used to organize the financial transactions of an entity to segregate expenditures, revenues, assets and liabilities in order to give interested parties a better understanding of the financial health of the entity. The State of Ohio's OAKS financial system utilizes 12 financial charts of account fields to record and track financial transactions. Five chart fields are required for all expenditure transactions. The 12 chart fields are:</p> <p>Department - Captures the State and agency organizational chart, and identifies the work unit associated with the transaction. A required field.</p> <p>Program - Captures the cost of providing a specific good or service in response to an identified social or individual need. Programs coordinate with the executive budget. A required field.</p> <p>Fund - Defines a fiscal and accounting entity with a self-balancing set of accounts. A fund segregates accounting transactions for activities or objectives and consists of cash and other financial resources together with related liabilities and residual equities or balances, as well as any corresponding changes. A required field.</p> <p>Appropriation Line Item (ALI) - Identifies the legal spending authority authorized by the Ohio General Assembly. A required field.</p> <p>Account - Defines the purpose of the transaction and classifies account as balance sheet account or operating account. Operating accounts include cash, assets, revenue, expenditures and transfers. A required field.</p> <p>Grant - Tracks federal grant transactions and grants from other sponsors, which may cross fiscal years, funds, etc. May be used to track projects when that functionality is required.</p> <p>Project - Tracks project transactions, which are defined as authorized expenditures or revenue for a specific purpose over a defined period of time, and may cross fiscal years. May be capital or non-capital but is differentiated from ongoing operations by their lifecycle.</p> <p>Service Location - Captures the location where the good or service is received. Allows the agency to track spending by geographic location such as county, city, district or building.</p> <p>Reporting - Fulfills agency reporting requirements for operations, cost centers or tasks.</p>
	Claims, Judgements and Determinations		Payments made pursuant to a judgement or settlement. Includes insurance claims and workers compensation payments. While transactions are reported, individual names are withheld.
	Interest and Coding Adjustments		Accounting entries that are made to adjust or correct the coding of expenses. These entries are done by a general journal rather than by individual transaction thus maintaining the record of the transaction for internal control and auditing purposes.
	Crime Victim Assistance		Payments to compensate victims of crime and to service providers in support of those victims.
	Custodial Accounts		Some accounts are created 'in the custody of the State Treasurer' but are not a part of the state treasury. These accounts are referred to as custodial accounts. A custodial account must have specific language that establishes it in the custody of the State Treasurer.
	Debt Service		The payment of principal, interest, and associated costs on the state's bonded indebtedness. Debt service appropriations are usually made to the agency on whose behalf the bonds were issued.
DSF	Debt Service Budget Fund Group	Budget Fund Group	The Debt Service Budget Fund Group consists of several debt service funds that receive taxes, interest revenue, and transfers from authorized funds including the General Revenue Fund. Expenditures from these funds provide for payment of general long-term debt including principal, interest, and associated costs.
DPF	Dedicated Purpose Budget Fund Group	Budget Fund Group	The Dedicated Purpose Budget Fund Group consists of funds that receive specific revenues for activities conducted in accordance with the law. Most funds in this new budget fund group were formerly part of the General Services Budget Fund Group (GSF) or the State Special Revenue Budget Fund Group (SSR).
	Encumbrance		Reservation of appropriation authority typically representing purchase orders and contracts entered into by state agencies.
	Equipment		Expenditures for durable goods such as computers, desks, chairs, or cars. Represented by the expense codes beginning with 530
	Executive Budget		Also known as the "Blue Book," the Executive Budget provides the legislature and the public with the Governor's funding recommendations for the next operating budget biennium. Proposed funding levels, historical spending patterns, and descriptive narratives are presented for each agency. It also includes information about the budget process, revenue sources and estimates, economic forecasts, capital improvements, state funds, and special program areas. The document is the executive's financial plan for state government and is made available via the Office of Budget and Management (OBM) website.
	Expenditures		Payments against appropriations that reduce the cash balance after legal requirements have been met. A fiscal year's expenditures are payments actually made in that fiscal year, regardless of the state fiscal year in which the appropriations were reserved or encumbered for such payments. See Expense Type.
	Expense Category		The three-digit summarization of the expense field of the chart of accounts. Agencies record individual transactions at a detail of six digits.
	Expense Class		The four-digit summarization of the expense field of the chart of accounts. Agencies record individual transactions at a detail of six digits.

Expense Type	<p>A chart of account field specific to expenditures that are grouped to enable analysis and control at varying levels up to six digits. Expense Type codes begin with a 5. The first three digits of the code are used to categorize expenses as follows:</p> <p>Personal Services (500) - Payroll, including fringe benefits Purchased Personal Services (510) - Purchased or contracted services (e.g. consultants) Supplies & Maintenance (520) - Expendable goods and supplies such as utilities, gasoline, postage, paper, pens, repairs, and travel Equipment (530) - Durable goods such as computers, furniture, or vehicles Subsidies & Shared Revenue (550) - Distributions made to individuals, organizations, school districts, higher education facilities, or other local government units. Grants are categorized as subsidies Goods & Services for Resale (560) - Goods or services purchased by one state agency to be sold or resold to another state agency or to the public Capital Items (570) - Significant fixed assets such as land and buildings Judgments, Settlements, & Bonds (590) - Payments on negotiated settlements, judgments rendered, and reparations awarded against the State of Ohio to individuals and companies Debt Service (591) - The payment of principal, interest, and associated costs on the state's bonded indebtedness Transfers & Non-Expense (595) - Cash disbursements and other transactions that reduce cash resources but are not an operating expense, such as transfers between funds and tax refunds</p>	
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FCE	Facilities Establishment Budget Fund Group	Budget Fund Group	The Facilities Establishment Budget Fund Group consists of funds that receive proceeds from the sale of revenue bonds that are used for loans and loan guarantees to assist businesses in building or expanding Ohio-based facilities.
FED	Federal Budget Fund Group	Budget Fund Group	The Federal Budget Fund Group consists of funds that receive federal grants or awards. Expenditures from these funds are made in accordance with state and federal laws.
FID	Fiduciary Budget Fund Group	Budget Fund Group	The Fiduciary Budget Fund Group consists of funds used to account for cash receipts held by the state as custodian or agent. Ultimately, this cash is distributed from these funds to individuals, corporations, private organizations, other state funds, or local governmental entities. This fund group also contains funds that receive direct payroll charges and interest that are expended on payments to state employees for accrued vacation, sick, and personal leave time as well as disability benefits.

Fiscal Year	<p>A 12-month period used for fiscal planning purposes. The state fiscal year (SFY) begins July 1 and ends the following June 30. The federal fiscal year (FFY) begins October 1 and ends the following September 30.</p>	
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Functional Categories	<p>State agencies' appropriations are grouped into nine broad categories based on the general services provided to the citizens of the State of Ohio. The categories are:</p> <ul style="list-style-type: none"> General Government – Includes most state agencies like the Department of Transportation (DOT), Administrative Services (DAS), elected officials, Developmental Services Agency (DEV), Natural Resources (DNR), Environmental Protection (EPA), Development Services (DEV), Insurance (INS), Public Works, (PWC) portions of Commerce (COM), Taxation (TAX) and others. General Revenue Distribution – Includes portions of the Departments of Taxation (TAX), Education (EDU), Commerce (COM), Mental Health (DMH), Public Safety (DPS), Agriculture (AGR) and Racing (RAC). Health and Human Services – Includes portions of the Department of Jobs and Family Services (JFS), Mental Health (DMH), Developmental Disabilities (DMR), Health (DOH), Veterans Services (DVS) Aging (AGE), Bureau of Workers Compensation (BWC) and others. Higher Education – Includes the Department of Higher Education (BOR). Justice and Public Protection – Includes Adjutant General (ADJ), Attorney General (AGO), Public Safety (DPS), Rehabilitation and Corrections (DRC), Youth Services (DYS) and others. Medicaid – Includes the Department of Medicaid (MCD) and portions of Job and Family Services (JFS), Department of Health (DOH), Developmental Disabilities (DMR), Aging (AGE) and Mental Health and Addiction Services (MHA). Other Education – Includes the Facilities Construction commission (SFC), School for the Deaf (OSD), School for the Blind (OSB) and others. Primary and Secondary Education – Includes portions of the Department of Education (EDU). Other – Includes portions of multiple agencies not categorized in the above categories. 	
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Fund	<p>A fund is a separate fiscal and accounting entity with a self-balancing set of accounts. A fund created in the state treasury usually has one or more appropriation items from which expenditures are made. If the fund has only one appropriation line item, the line item name often is the same as the fund name. Fund is a chart of account field.</p>	
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Fund Balance	<p>The unencumbered cash remaining in a fund at the end of a specified time period, usually the end of the fiscal year.</p>	
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General Government	Functional Categories	<p>Includes most state agencies like the Department of Transportation (DOT), Administrative Services (DAS), elected officials, Developmental Services Agency (DEV), Natural Resources (DNR), Environmental Protection (EPA), Development Services (DEV), Insurance (INS), Public Works, (PWC) portions of Commerce (COM), Taxation (TAX) and others.</p>
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General Journal Entry

A transaction that is recorded in the General Journal of the State Accounting System. Journal entries may be individual transactions such as a payment to a specific named payee or a combined and summarized entry that contains only accounting information. Many grants and subsidy programs enter with summarized journal entries that exclude payee names. In most of these cases Ohio law requires the names to be kept confidential. The payee data is kept in secure systems separate from the state accounting system.

	General Revenue Distribution	Functional Categories	Includes portions of the Departments of Taxation (TAX), Education (EDU), Commerce (COM), Mental Health (DMH), Public Safety (DPS), Agriculture (AGR) and Racing (RAC).
GRF	General Revenue Fund		The General Revenue Budget Fund Group consists of the General Revenue Fund that accounts for all financial resources except those required to be accounted for in another fund. Primary sources of revenue include personal income tax, the sales and use tax, commercial activity tax, and the public utilities tax as well as reimbursements from the federal government (which are not specifically directed to another fund) that primarily support human service programs. The law allows for broad discretion in the purposes for which the General Revenue Fund is used. For example, expenditures support education, health and human services, general government, and property tax relief.
	Health and Human Services	Functional Categories	Includes portions of the Department of Jobs and Family Services (JFS), Mental Health (DMH), Developmental disabilities (DMR), Health (DOH), Veterans Services (DVS) Aging (AGE), Bureau of Workers Compensation (BWC) and others.
	Higher Education	Functional Categories	Includes the Department of Higher Education (BOR)
HOF	Highway Operating Budget fund Group	Budget Fund Group	The Highway Operating Budget Fund Group consists of transportation-related funds that receive both federal and state motor fuel taxes, highway use taxes, and other related federal grants. Expenditures support primarily the construction and maintenance of the highway system.
HSF	Highway Safety Budget Fund Group	Budget Fund Group	The Highway Safety Budget Fund Group consists of highway safety-related funds that receive federal grants, fees, and fines related to motor vehicles, and transfers from the Highway Operating Fund. Expenditures support motor vehicle safety and law enforcement programs.
HLD	Holding Account Budget Fund Group	Budget Fund Group	The Holding Account Budget Fund Group consists of funds used to collect moneys for which the fund most appropriate for deposit is unknown or the moneys are not yet determined to be earned by the state. A holding account fund will retain moneys until the appropriate external party or other state fund is determined. In instances when moneys on deposit in these funds are determined not to be earned by the state, a refund disbursement is recorded.
	Internal Interest Allocation		Accounting entries made to allocate interest income to various internal funds of the state pursuant to the Ohio Revised Code.
ISA	Internal Service Activity	Budget Fund Group	The Internal Service Activity Budget Fund Group consists of funds used for operations serving other funds or departments within the state. (Most funds in the budget fund group were formerly part of the General Services Budget Fund Group (GSF)).
ISTV	Intra-state Transfer Voucher		The accounting term used to identify payments between state agencies for goods and services rendered. In these cases, money does not leave the state treasury as do payments to suppliers and other payees.
	Justice and Public Protection	Functional Categories	Includes Adjutant General (ADJ), Attorney General (AGO), Public Safety (DPS), Rehabilitation and Corrections (DRC), Youth Services (YS) and others.
	Maintenance		Expenditures for expendable goods and supplies such as utilities, gasoline, postage, paper, pens, repairs, telephone service, and travel. (See Expense Type).
	Medicaid	Functional Categories	Includes the Department of Medicaid (MCD) and portions of Job and Family Services (JFS), Department of Health (DOH), Developmental Disabilities (DMR), and Aging (AGE).
	Miscellaneous Refunds		Payments made to individuals and entities for over-payments, completed bonds and other incorrect or payments due.
	Ohio Administrative Knowledge System		Ohio Administrative Knowledge System is a business unit designation used in the state's accounting system (OAKS) for activity that is not exclusive to one agency. The business unit is used by the Office of Budget and Management's Division of State Accounting and includes transactions such as distribution of interest income, indirect cost allocations, and reissuance of voided warrants.
	One-time Payment		Payments made to suppliers and recipients that are considered one-time in nature. Most payments are grants, subsidies and other public assistance programs.
	Operating Budget		The budget established for the operation of a state agency or program, typically based on legislative appropriation, and completed in two-year periods beginning with even-numbered fiscal years.
	Other Education	Functional Categories	Includes the Facilities Construction commission (SFC), School for the Deaf (OSD), School for the Blind (OSB) and others.
	Payee		An entity or individual that receives payment from the state.
	Personal Services		Expenditures for payroll, including fringe benefits. (See Expense Type).
	Primary and Secondary Education	Functional Categories	Includes portions of the Department of Education (EDU).
	Program		A program is a discrete activity within an agency's organization that is intended to provide a specific good or service in response to an identified social or individual need or problem. A number of programs can be grouped under each program series.
	Public Assistance Recipient		Individuals that receive public assistance from federal and state programs such as Temporary Aid to Needy Children, foster care, adoption assistance and medically handicapped child services. While transactions are reported, individual names are withheld.

	Purchased Personal Services		Services for which state agencies contract such as consultants, physicians, and temporary services. (See Expense Type).
	Re-appropriation		An appropriation of the unexpended balances of a prior years' appropriation for a capital project that was not completed during the biennium for which the appropriation (or subsequent re-appropriation) was previously made.
	Refund of Expenditure		Accounting entries that occur when payments made by the state are returned or refunded by the payee. Cash is returned to the state and the accounting of the expense is reversed. These entries are done by a general journal rather than by individual transaction thus maintaining the record of the transaction for internal control and auditing purposes.
	Reissued Forged Warrant		Warrants (checks) that have been reissued because the original warrant was determined to be unlawfully forged by another party. While transactions are reported, individual names are withheld. However, original transactions are reported if they are considered public record.
	Reissued Voided Warrant		Warrants (checks) that have been reissued because the original warrant was not cashed within 90 days of issuance. While transactions are reported, individual names are withheld. However, original transactions are reported if they are considered public record.
	Reissued Warrants	Functional Categories	A reissued warrant is a warrant that needs to be rewritten for one of a variety of reasons. Some of the reasons a warrant would need to be rewritten, or reissued, are that it was voided for age (90 days in many instances or two years in the case of income tax refunds), the paper was damaged and unable to be cashed, a payment was stopped because someone did not receive the warrant, or the amount, payee, or payee address of the warrant was incorrect.
RDF	Revenue Distribution Budget fund Group	Budget Fund Group	The Revenue Distribution Budget Fund Group consists of funds that receive tax and fees for distribution by law to other state funds or local governmental entities.
	Scholarships, Loans and Other Assistance		Subsidy and grant payments and loans made to individuals and entities by various public assistance and scholarship programs.
SLF	State Lottery Budget Fund Group	Budget Fund Group	The State Lottery Budget Fund Group consists of the funds used to operate the Ohio Lottery Commission and funds that receive lottery profits for the support of elementary, secondary, vocational, and special education programs. Primary sources of revenue are lottery ticket sales and license fees. Major expenditures consist of operating costs, commissions to agents, and payment of certain lottery prizes as well as supporting educational programs through the use of the net proceeds.
	State Payroll Expense		Wages and salaries paid by the state to its employees. These costs include fringe benefits and related administrative charges. Payroll expenses are recorded in the state accounting system by general journal entries for each payroll and do not itemize expenses by individual employee. Information by individual employee is contained only in the Human Resources Management System (HRMS) module of the Ohio Administrative Knowledge System (OAKS).
	State Revenue Distributions	Functional Categories	Wages and salaries paid by the state to its employees. These costs include fringe benefits and related administrative charges. Payroll expenses are recorded in the state accounting system by general journal entries for each payroll and do not itemize expenses by individual employee. Information by individual employee is contained only in the Human Resources Management System (HRMS) module of the Ohio Administrative Knowledge System (OAKS).
	Subsidy		Payments to local governments, schools, individuals and providers of direct services to individual public assistance program recipients. Subsidy programs include, but not limited to, Medicaid, revenue sharing, school foundation payments and other programs that benefit the general public. Subsidies do not include suppliers and vendors that provide goods or services for the operation of state government.
	Supplier		Companies or individuals that provide goods and services directly to the State of Ohio for the operation of government.
	Tax Refund		Refunds of taxes to individuals, corporations and other entities subject to taxation. While transactions are reported, individual names are withheld.
	Warrant		A warrant is a paper order or promise-to-pay to the warrant holder on or after the payment date listed on the document. Unlike checks that are drawn against funds in a checking account in a bank, warrants are drawn against 'available funds' or out of a particular fund, for example the general revenue fund, within the state's treasury.
	Witness Fees		Fees and reimbursements made to witnesses for testimony to judicial and regulatory bodies of the state. While transactions are reported, individual names are withheld.