

Treasurer of State

General Revenue Fund

GRF 090321 Operating Expenses

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Appropriation	2011 Appropriation
\$9,292,805	\$8,906,845	\$9,449,508	\$8,415,373	\$8,281,875	\$8,281,875
	-4.2%	6.1%	-10.9%	-1.6%	0.0%

Source: General Revenue Fund

Legal Basis: ORC 113.06

Purpose: This line item provides funds for payroll, fringe benefits, maintenance, and equipment for the Treasurer of State.

GRF 090401 Office of the Sinking Fund

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Appropriation	2011 Appropriation
\$412,902	\$504,905	\$525,250	\$518,394	\$537,223	\$537,223
	22.3%	4.0%	-1.3%	3.6%	0.0%

Source: General Revenue Fund

Legal Basis: ORC 129.06; Section 403.20 of Am. Sub. H.B. 1 of the 128th G.A.

Purpose: This line item covers all costs incurred by order of or on behalf of the Commissioners of the Sinking Fund, the Ohio Public Facilities Commission, or the Treasurer of State with respect to State of Ohio general obligation bonds and costs incurred by the Office of Debt Management with respect to the issuance and ongoing administration of Treasurer of State issued revenue and special obligation bonds. The General Revenue Fund will be reimbursed from the Highway Capital Improvement Bond Retirement Fund for financing costs incurred involving Highway Capital Improvement obligations.

GRF 090402 Continuing Education

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Appropriation	2011 Appropriation
\$387,029	\$392,304	\$481,507	\$389,716	\$403,959	\$403,959
	1.4%	22.7%	-19.1%	3.7%	0.0%

Source: General Revenue Fund

Legal Basis: Section 403.10 of Am. Sub. H.B. 1 of the 128th G.A. (originally established by Am. Sub. H.B. 117 of the 121st G.A.)

Purpose: This line item pays for costs associated with the registration and enrollment into classes for continuing education by public portfolio managers.

Treasurer of State

GRF 090524 Police and Fire Disability Pension Fund

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Appropriation	2011 Appropriation
\$18,568	\$13,964	\$10,950	\$9,968	\$8,000	\$7,500
	-24.8%	-21.6%	-9.0%	-19.7%	-6.3%

Source: General Revenue Fund

Legal Basis: ORC 742.374 (originally established in H.B. 284 of the 109th G.A.)

Purpose: This subsidy provides supplemental retirement benefits to members of the Police and Firemen's Disability and Pension Fund (PFDPF) system who were retired and eligible to receive pension benefits prior to July 1, 1968. Members who were receiving a pension benefit prior to July 1, 1968 were eligible for an additional monthly payment of \$2.00 for each year between their effective date of retirement and December 31, 1971.

GRF 090534 Police & Fire Ad Hoc Cost of Living

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Appropriation	2011 Appropriation
\$156,671	\$138,581	\$121,133	\$107,515	\$95,000	\$90,000
	-11.5%	-12.6%	-11.2%	-11.6%	-5.3%

Source: General Revenue Fund

Legal Basis: ORC 742.3712 (originally established in H.B. 204 of the 113th G.A.)

Purpose: This subsidy funds a 5% benefit increase for retirees who belonged to the Police and Firemen's Disability and Pension Fund (PFDPF) system. Members who were receiving an age and service or disability pension prior to July 1, 1974 were eligible for a supplemental payment of 5% of the first \$5,000 of their annual pension. Members receiving a survivor benefit prior to July 1, 1981 were also eligible for a supplemental payment of 5% of the first \$5,000 of their annual benefit.

GRF 090554 Police and Fire Survivor Benefits

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Appropriation	2011 Appropriation
\$1,010,750	\$925,320	\$836,290	\$738,930	\$720,000	\$680,000
	-8.5%	-9.6%	-11.6%	-2.6%	-5.6%

Source: General Revenue Fund

Legal Basis: ORC 742.361

Purpose: This subsidy funds payments to all persons who first received survivors' benefits from the Police and Firemen's Disability and Pension Fund prior to July 1, 1981. For survivors first receiving benefits after that date, the system will make such payments from its own resources. Prior to FY 1982, this line item was consolidated with the 090544 (PFDPF State Contribution) line item as the 090504 Police and Firemen's Disability and Pension Fund appropriation item.

Treasurer of State

GRF 090575 Police and Fire Death Benefits

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Appropriation	2011 Appropriation
\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000
	0.0%	0.0%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: ORC 742.63; Section 403.20 of Am. Sub. H.B. 1 of the 128th G.A.

Purpose: This subsidy provides benefits to the surviving spouses and children of law enforcement officers, firefighters and correction officers who die in the line of duty or who die from injuries sustained in the line of duty.

General Services Fund Group

4E90 090603 Securities Lending Income

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Appropriation	2011 Appropriation
\$2,129,309	\$2,691,915	\$3,325,550	\$2,838,220	\$4,200,000	\$4,200,000
	26.4%	23.5%	-14.7%	48.0%	0.0%

Source: General Services Fund Group: Net income generated from the securities lending program, not to exceed a rate of one quarter of one percent of the total average daily par value of assets in the securities lending program (all other such income is credited to the GRF)

Legal Basis: ORC 135

Purpose: This line item is used to fund the operations of the office of the Treasurer of State.

5770 090605 Investment Pool Reimbursement

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Appropriation	2011 Appropriation
\$428,647	\$532,212	\$453,512	\$313,123	\$550,000	\$550,000
	24.2%	-14.8%	-31.0%	75.6%	0.0%

Source: General Services Fund Group: An investment pool administration fee paid by local governments who wish to participate in the program

Legal Basis: ORC 135

Purpose: The local governments' investment pool, named StarOhio, consists of local subdivisions' deposits of interim moneys, which are then invested. The money invested and the interest earned are returned to the local subdivisions when needed. The Treasurer is reimbursed for administrative expenses, which are initially paid out of the investment earnings.

Treasurer of State

5C50 090602 County Treasurer Education

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Appropriation	2011 Appropriation
\$114,141	\$126,975	\$116,884	\$96,476	\$150,000	\$150,000
	11.2%	-7.9%	-17.5%	55.5%	0.0%

Source: General Services Fund Group: Fees imposed by the Treasurer of State and the Auditor of State for education and training programs for county treasurers

Legal Basis: Section 403.10 of Am. Sub. H.B. 1 of the 128th G.A. (originally established by Am. Sub. S.B. 81 of the 121st G.A.)

Purpose: Moneys from this line item are used for the expenses associated with conducting education programs for county treasurers. These programs are to enhance the background and working knowledge of county treasurers in the areas of governmental accounting, investments, portfolio reporting and compliance, and cash and portfolio management.

6050 090609 Treasurer of State Administrative Fund

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Appropriation	2011 Appropriation
\$538,681	\$523,639	\$500,923	\$317,840	\$185,000	\$185,000
	-2.8%	-4.3%	-36.5%	-41.8%	0.0%

Source: General Services Fund Group: Fees charged to the entities which receive custodial services from the Treasurer's Office

Legal Basis: Section 403.10 of Am. Sub. H.B. 1 of the 128th G.A. (originally established by Sub. H.B. 201 of the 116th G.A.)

Purpose: This line item pays for custodial services provided by the Treasurer's office. These services include safekeeping, disbursing, and administering custodial moneys and assets, such as the retirement systems' funds and various other agency funds.

Federal Special Revenue Fund Group

3BP0 090604 Disaster Recovery Assessment

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Appropriation	2011 Appropriation
\$0	\$59,284	\$0	\$0	\$0	\$0
	N/A	-100%	N/A	N/A	N/A

Source: Federal Special Revenue Fund Group: One time grant money from the Ohio Emergency Management Agency on behalf of the U.S. Department of Homeland Security, Office of Domestic Preparedness.

Legal Basis: Discontinued line item (originally established by the Controlling Board in May 2006)

Purpose: Moneys in this fund were used to contract services related to developing a risk assessment and disaster preparedness plan of the states critical financial infrastructure.

Treasurer of State

Agency Fund Group

4250 090635 Tax Refunds

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Appropriation	2011 Appropriation
\$4,768,872	\$3,701,508	\$3,700,270	\$5,555,359	\$31,000,000	\$31,000,000
	-22.4%	0.0%	50.1%	458.0%	0.0%

Source: Agency Fund Group: GRF

Legal Basis: ORC 5703.052; Section 403.20 of Am. Sub. H.B. 1 of the 128th G.A. (originally established by Am. Sub. H.B. 705 of the 106th G.A.)

Purpose: Moneys from this line item are used to pay tax refunds to Ohio taxpayers and to pay permissive tax distributions that are not refunds. The taxes included are county permissive sales and use, transit authority permissive sales and use, cigarette excise tax (Cuyahoga County), alcoholic beverage tax (Cuyahoga County), and liquor gallonage tax (Cuyahoga County).