

Treasurer of State

General Revenue Fund

GRF 090321 Operating Expenses

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$7,751,021	\$8,279,120	\$7,787,579	\$7,871,188	\$8,422,688	\$8,312,495
% change	6.8%	-5.9%	1.1%	7.0%	-1.3%

Source: General Revenue Fund

Legal Basis: R.C. 113.06; Section 413.10 of H.B. 110 of the 134th G.A.

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

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$474,851	\$434,054	\$459,527	\$463,392	\$460,116	\$469,576
% change	-8.6%	5.9%	0.8%	-0.7%	2.1%

Source: General Revenue Fund

Legal Basis: R.C. 129.06; Sections 413.10 and 413.20 of H.B. 110 of the 134th G.A.

Purpose: This line item covers all costs incurred by 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, special obligation bonds, or notes and costs related to the issuance and ongoing administration of those bonds and notes. The General Revenue Fund is reimbursed from the Highway Capital Improvement Bond Retirement Fund for financing costs incurred involving Highway Capital Improvement obligations.

GRF 090402 Continuing Education

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$174,594	\$175,406	\$166,641	\$174,992	\$174,861	\$175,000
% change	0.5%	-5.0%	5.0%	-0.1%	0.1%

Source: General Revenue Fund

Legal Basis: Section 413.10 of H.B. 110 of the 134th G.A. (originally established by 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 090406 Treasury Management System Lease Rental Payments

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$1,113,875	\$1,114,381	\$1,110,865	\$1,114,989	\$1,114,370	\$1,120,000
% change	0.0%	-0.3%	0.4%	-0.1%	0.5%

Source: General Revenue Fund

Legal Basis: Sections 413.10 and 413.30 of H.B. 110 of the 134th G.A.

Purpose: This line item is used to make lease rental payments related to the acquisition, application, installation, and implementation of the Treasury Management System.

GRF 090613 STABLE Account Administration

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$1,366,212	\$1,623,952	\$1,371,518	\$1,395,840	\$1,361,497	\$1,507,338
% change	18.9%	-15.5%	1.8%	-2.5%	10.7%

Source: General Revenue Fund

Legal Basis: R.C. 113.55; Sections 413.10 and 413.20 of H.B. 110 of the 134th G.A.

Purpose: This line item is used to pay for initial costs associated with the implementation and administration of an Achieve a Better Living Experience (ABLE) account program. The program, which was created under H.B. 155 of the 131st G.A., offers federally tax-advantaged savings accounts used to pay for a person's qualified disability expenses.

Dedicated Purpose Fund Group

4E90 090603 Securities Lending Income

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$5,186,752	\$4,545,542	\$6,874,613	\$6,854,865	\$8,560,574	\$8,039,469
% change	-12.4%	51.2%	-0.3%	24.9%	-6.1%

Source: Dedicated Purpose 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: R.C. 135.47; Section 413.10 of H.B. 110 of the 134th G.A.

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

Treasurer of State

4X90 090614 Political Subdivision Obligation

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$0	\$0	\$23,621	\$45,802	\$47,384	\$47,289
% change	N/A	N/A	93.9%	3.5%	-0.2%

- Source:** Dedicated Purpose Fund Group: A fee imposed by TOS as consideration for an agreement to purchase obligations for a political subdivision
- Legal Basis:** R.C. 135.143; Section 413.10 of H.B. 110 of the 134th G.A. (originally established by Sub. H.B. 225 of the 129th G.A.)
- Purpose:** This line item provides for expenses incurred by TOS to maintain the Ohio Market Access Program (OMAP). OMAP is a credit enhancement program offered through TOS that is designed to lower borrowing costs on short-term notes issued by Ohio schools, cities, and local governments.

5770 090605 Investment Pool Reimbursement

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$1,165,951	\$906,414	\$783,408	\$1,179,702	\$1,110,051	\$1,088,957
% change	-22.3%	-13.6%	50.6%	-5.9%	-1.9%

- Source:** Dedicated Purpose Fund Group: An investment pool administration fee paid by local governments who wish to participate in the program
- Legal Basis:** R.C. 135.45; Section 413.10 of H.B. 110 of the 134th G.A.
- Purpose:** This line item funds the administrative costs incurred by the Treasurer of State for managing the local governments' investment pool, STAR Ohio, which consists of local subdivisions' deposits of interim moneys. These moneys 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

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$320,075	\$175,997	\$129,496	\$79,169	\$169,446	\$250,759
% change	-45.0%	-26.4%	-38.9%	114.0%	48.0%

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

Legal Basis: R.C. 135.22, 321.46; Section 413.10 of H.B. 110 of the 134th G.A. (originally established by 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.

5NH0 090610 OhioMeansJobs Workforce Development

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$2,006,414	\$2,886,636	\$726,143	\$224,315	\$252,108	\$259,427
% change	43.9%	-74.8%	-69.1%	12.4%	2.9%

Source: Dedicated Purpose Fund Group: Primarily principal repayments on loans disbursed by the program, plus various other fees associated with the program, in addition to interest earnings on deposited funds

Legal Basis: R.C. 6301.14; Sections 413.10 and 413.40 of H.B. 110 of the 134th G.A.

Purpose: Moneys from this line item were used to provide loans for workforce training programs by the Treasurer of State's Office (TOS) under the OhioMeansJobs Workforce Development Revolving Loan Program. TOS is currently permitted to use up to \$250,000 each year for administrative expenses. A separate appropriation from Fund 5NH0, line item 235517 in the Department of Higher Education budget, allows that Department to provide need-based financial aid to participants of the OhioMeansJobs Workforce Development Program.

Treasurer of State

5VZ0 090615 State Pay for Success Contract Fund

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$0	\$0	\$0	\$0	\$0	\$1,200,000
% change	N/A	N/A	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Initially funded by a transfer from the GRF; ongoing funding comes from moneys received from state sources for the purpose of making payments to service intermediaries for successful pay for success contracts. Interest accruing to the fund's balance is also credited to the fund

Legal Basis: R.C. 113.62; Sections 413.10 and 413.50 of H.B. 110 of the 134th G.A.

Purpose: Moneys in this line item are used for the purpose of implementing and administering a pay for success contracting program within the state, and to pay service intermediaries for successfully completed contracts. H.B. 110 directs the Treasurer to use the appropriation for a pay for success contracting program to focus on vision care projects through the Foundation for Appalachian Ohio.

6050 090609 Treasurer of State Administrative Fund

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$286,049	\$409,369	\$435,457	\$663,161	\$626,596	\$700,000
% change	43.1%	6.4%	52.3%	-5.5%	11.7%

Source: Dedicated Purpose Fund Group: Fees charged to the entities which receive custodial services from the Treasurer's Office; fees collected by the Treasurer of State related to the Ohio Pooled Collateral Program

Legal Basis: R.C. 113.20; Section 413.10 of H.B. 110 of the 134th G.A. (originally established by 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. The line item also pays for administrative costs associated with the Ohio Pooled Collateral Program.

Treasurer of State

Fiduciary Fund Group

4250 090635 Tax Refunds

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adj. Approp.
\$46,226,433	\$43,871,479	\$29,889,877	\$33,780,119	\$47,914,738	\$12,000,000
% change	-5.1%	-31.9%	13.0%	41.8%	-75.0%

Source: Fiduciary Fund Group: Transfers of current receipts of the tax or fee for which refunds arise

Legal Basis: R.C. 5703.052; Sections 413.10 and 413.20 of H.B. 110 of the 134th G.A. (originally established by H.B. 705 of the 106th G.A.)

Purpose: Moneys from this line item are used to pay various types of domestic and foreign insurance tax refunds for overpayments, amendments to past tax filings, historical and job creation credits, etc. A provision of uncodified law increases the amount appropriated if needed to pay refunds.