General Revenue Fund

GRF 090321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,422,688	$8,288,207	$6,472,459	$5,419,088	$5,432,000	$5,432,000
% change	-1.6%	-21.9%	-16.3%	0.2%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 113.06; Section 413.10 of H.B. 96 of the 136th G.A.

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

GRF 090401 Office of the Sinking Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$460,116	$458,508	$0	$0	$0	$0
% change	-0.3%	-100.0%	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established under R.C. 129.06)

Purpose: This line item covered 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 was reimbursed from the Highway Capital Improvement Bond Retirement Fund for financing costs incurred involving Highway Capital Improvement obligations. Beginning in FY 2024, this program has been funded through various DPF line items, as sufficient revenue and fund balances in several DPF funds allowed TOS to shift the primary source of funding for its operations from the GRF to non-GRF line items.

GRF 090402 Continuing Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$174,861	$174,926	$0	$0	$0	$0
% change	0.0%	-100.0%	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 117 of the 121st G.A.)

Purpose: This line item paid for costs associated with the registration and enrollment into classes for continuing education by public portfolio managers. Beginning in FY 2024, this program has been funded through various DPF line items, as sufficient revenue and fund balances in several DPF funds allowed TOS to shift the primary source of funding for its operations from the GRF to non-GRF line items.

General Revenue Fund

GRF 090406 Treasury Management System Lease Rental Payments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,114,370	$1,115,853	$1,115,212	$1,116,520	$0	$0
% change	0.1%	-0.1%	0.1%	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item was used to make lease rental payments related to the acquisition, development, implementation, and integration of the Treasury Management System. Debt service payments for the updated Treasury Management System ended in FY 2025.

GRF 090409 County Recorder Electronic Record Modernization Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$764,456	$0	$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by S.B. 94 of the 135th G.A.)

Purpose: This line item was used to reimburse counties for costs incurred under the County Recorder Electronic Record Modernization Program. Beginning in FY 2026, this program is supported by DPF Fund 5BD1 line item 090576.

GRF 090613 STABLE Account Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,361,497	$1,014,303	$60,733	$0	$0	$0
% change	-25.5%	-94.0%	-100.0%	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by H.B. 155 of the 131st G.A.)

Purpose: This line item was 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., offered federally tax-advantaged savings accounts used to pay for a person's qualified disability expenses. Beginning in FY 2024, this program has been funded through various DPF line items, as sufficient revenue and fund balances in several DPF funds allowed TOS to shift the primary source of funding for its operations from the GRF to non-GRF line items.

Dedicated Purpose Fund Group

4E90 090603 Securities Lending Income

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$8,560,574	$6,901,021	$10,048,075	$11,543,708	$12,972,444	$13,408,214
% change	-19.4%	45.6%	14.9%	12.4%	3.4%

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. 96 of the 136th G.A.

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

4E90 090639 STABLE Maintenance Fee Subsidy

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$900,000	$900,000
% change	N/A	N/A	N/A	N/A	0.0%

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: Sections 413.10 and 413.40 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to cover the annual account maintenance fees charged to Ohio residents that have the State Achieving a Better Life Experience (STABLE) accounts.

4X90 090614 Political Subdivision Obligation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$47,384	$46,837	$34,264	$34,854	$38,332	$39,460
% change	-1.2%	-26.8%	1.7%	10.0%	2.9%

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. 96 of the 136th G.A. (originally established by 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.

Dedicated Purpose Fund Group

5770 090605 Investment Pool Reimbursement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$1,110,051	$1,100,904	$1,435,734	$2,053,958	$1,838,291	$1,885,100
% change	-0.8%	30.4%	43.1%	-10.5%	2.5%

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. 96 of the 136th G.A.

Purpose: This line item funds the administrative costs incurred by the Treasurer of State for managing the local governments' investment pool, State Treasury Asset Reserve of Ohio (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.

5BD1 090576 County Recorder Electronic Record Supplement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$0	$0	$1,750,000	$0
% change	N/A	N/A	N/A	N/A	-100.0%

Source: Dedicated Purpose Fund Group: Cash transfer from the Assurance Fund (TOS custodial fund) for the County Recorder Electronic Record Modernization Program

Legal Basis: Sections 413.10 and 413.50 of H.B. 96 of the 136th G.A. (originally established by S.B. 94 of the 135th G.A.)

Purpose: This line item is used for costs associated with the County Recorder Electronic Record Modernization Program, which provides an electronic method for recording and accessing specified instruments on the county recorder's website. In FY 2025, funding for this purpose was provided in GRF line item 090409.

Dedicated Purpose Fund Group

5BE1 090638 Ohio Treasurer of State Information Technology Reserve

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$0	$707,970	$1,445,196	$1,459,000	$1,459,000
% change	N/A	N/A	104.1%	1.0%	0.0%

Source: Dedicated Purpose Fund Group: Transfers of unexpended amounts from the Securities Lending Income Fund (Fund 4E90) and the Treasurer of State Health Care and Education Reconciliation Act (HCERA) custodial account

Legal Basis: R.C. 113.02, 3366.05; Section 413.10 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board on October 30, 2023)

Purpose: This line item is used to cover costs associated with the acquisition or maintenance of hardware, software, or contract services necessary for the efficient operation of the Treasurer of State's office. Unexpended amounts remain in the fund and are reserved for future technology needs.

5C50 090602 County Treasurer Education

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$169,446	$200,472	$245,288	$211,097	$250,000	$250,000
% change	18.3%	22.4%	-13.9%	18.4%	0.0%

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. 96 of the 136th G.A. (originally established by S.B. 81 of the 121st G.A.)

Purpose: This line item is 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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$252,108	$258,544	$0	$0	$0	$0
% change	2.6%	-100.0%	N/A	N/A	N/A

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: Discontinued line item (originally established by S.B. 1 of the 130th G.A.)

Purpose: This line item was 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 was permitted to use up to $250,000 each year for administrative expenses.

Dedicated Purpose Fund Group

5VZ0 090615 State Pay for Success Contract Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$0	$1,165,000	$35,000	$0	$0	$0
% change	N/A	-97.0%	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: Initially funded by a transfer from the GRF; subsequent 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 was also credited to the fund

Legal Basis: Discontinued line item (originally established by H.B. 166 of the 133rd G.A.)

Purpose: This line item was used for implementing and administering a pay for success contracting program within the state, and paying service intermediaries for successfully completed contracts. H.B. 110 of the 134th G.A. directed 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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$626,596	$714,691	$1,745,517	$1,316,289	$1,820,361	$1,827,252
% change	14.1%	144.2%	-24.6%	38.3%	0.4%

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. 96 of the 136th 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.

Fiduciary Fund Group

4250 090635 Tax Refunds

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
$47,914,738	$22,335,114	$30,358,422	$29,013,683	$12,000,000	$12,000,000
% change	-53.4%	35.9%	-4.4%	-58.6%	0.0%

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. 96 of the 136th G.A. (originally established by H.B. 705 of the 106th G.A.)

Purpose: This line item is used to pay various types of domestic and foreign insurance tax refunds, which are often attributable to overpayments, amendments to past tax filings, or the claim of historical and job creation credits. A provision of uncodified law increases the amount appropriated if needed to pay refunds.