

General Revenue Fund

GRF 090-321 Operating Expenses

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|--------------|--------------|--------------|--------------|--------------------------|--------------------------|
| \$ 8,495,230 | \$ 9,484,906 | \$ 8,510,899 | \$ 8,255,648 | \$ 7,776,686 | \$ 7,307,833 |
| | 11.6% | -10.3% | -3.0% | -5.8% | -6.0% |

Source: General Revenue Fund

Legal Basis: Ohio Constitution

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

GRF 090-401 Commissioners of the Sinking Fund

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|------------|------------|------------|------------|--------------------------|--------------------------|
| \$ 323,167 | \$ 263,849 | \$ 162,415 | \$ 213,019 | \$ 370,530 | \$ 381,400 |
| | -18.4% | -38.4% | 31.2% | 73.9% | 2.9% |

Source: General Revenue Fund

Legal Basis: ORC 129

Purpose: This line item covers all costs incurred by order of or on behalf of the Commissioners of the Sinking Fund relative to the issuance and sale of bonds or other obligations. The GRF is reimbursed from the affected issuance's bond retirement fund.

GRF 090-402 Continuing Education

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|-----------|------------|------------|------------|--------------------------|--------------------------|
| \$ 12,200 | \$ 145,585 | \$ 260,568 | \$ 383,164 | \$ 413,278 | \$ 442,207 |
| | 1093.3% | 79.0% | 47.0% | 7.9% | 7.0% |

Source: General Revenue Fund

Legal Basis: 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 090-510 PERS Cost of Living

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|----------|----------|---------|---------|--------------------------|--------------------------|
| \$ 1,811 | \$ 1,272 | \$ 902 | \$ 794 | \$ 136 | \$ 100 |
| | -29.8% | -29.1% | -12.0% | -82.9% | -26.5% |

Source: General Revenue Fund

Legal Basis: Payments to PERS, STRS, and SERS were consolidated to form this line item in the 501 Cost-of-Living Adjustment Fund during the 1979-1981 biennium

Purpose: This subsidy to the Public Employees Retirement System (PERS) provides supplemental moneys for PERS pensioners who began receiving benefits prior to June 29, 1955. Since the number of PERS pension recipients who retired before 1955 is declining, appropriations to this line item are gradually being phased out.

GRF 090-511 STRS Cost of Living

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|----------|----------|----------|----------|--------------------------|--------------------------|
| \$ 6,020 | \$ 4,059 | \$ 2,869 | \$ 1,740 | \$ 1,400 | \$ 1,200 |
| | -32.6% | -29.3% | -39.4% | -19.5% | -14.3% |

Source: General Revenue Fund

Legal Basis: ORC 3307

Purpose: This subsidy to the State Teachers Retirement System (STRS) provides supplemental moneys to STRS pensioners who began receiving benefits prior to June 29, 1955. Appropriations for this line item will gradually decline as the pool of recipients decreases.

GRF 090-512 SERS Cost of Living

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|---------|---------|---------|---------|--------------------------|--------------------------|
| \$ 940 | \$ 645 | \$ 607 | \$ 581 | \$ 600 | \$ 600 |
| | -31.4% | -5.9% | -4.3% | 3.3% | 0.0% |

Source: General Revenue Fund

Legal Basis: ORC 3309

Purpose: This subsidy to the School Employees Retirement System (SERS) provides supplemental moneys to SERS pensioners who began receiving benefits prior to June 29, 1955.

Treasurer of State

GRF 090-520 PERS Pension Benefits

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|------------|------------|------------|------------|--------------------------|--------------------------|
| \$ 566,663 | \$ 268,833 | \$ 216,797 | \$ 176,921 | \$ 77,470 | \$ 25,850 |
| | -52.6% | -19.4% | -18.4% | -56.2% | -66.6% |

Source: General Revenue Fund

Legal Basis: ORC 145

Purpose: This subsidy provides supplemental retirement benefits for Public Employees Retirement System (PERS) members who were retired and eligible to receive pension benefits prior to July 1, 1968.

GRF 090-521 STRS Pension Benefits

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|------------|------------|------------|------------|--------------------------|--------------------------|
| \$ 624,908 | \$ 527,432 | \$ 439,106 | \$ 357,546 | \$ 320,000 | \$ 300,000 |
| | -15.6% | -16.7% | -18.6% | -10.5% | -6.3% |

Source: General Revenue Fund

Legal Basis: ORC 3307.4

Purpose: This subsidy provides supplemental retirement benefits to State Teachers Retirement System (STRS) members who were retired and eligible to receive benefits prior to July 1, 1968.

GRF 090-522 SERS Pension Benefits

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|------------|------------|------------|-----------|--------------------------|--------------------------|
| \$ 172,310 | \$ 140,899 | \$ 112,918 | \$ 93,501 | \$ 80,000 | \$ 67,000 |
| | -18.2% | -19.9% | -17.2% | -14.4% | -16.3% |

Source: General Revenue Fund

Legal Basis: ORC 3309

Purpose: This subsidy provides supplemental retirement benefits to School Employee Retirement System (SERS) members who were retired and eligible to receive pension benefits prior to July 1, 1968.

GRF 090-523 Highway Patrol Retirement System

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|----------|----------|----------|----------|--------------------------|--------------------------|
| \$ 5,400 | \$ 4,910 | \$ 4,614 | \$ 4,156 | \$ 4,156 | \$ 4,050 |
| | -9.1% | -6.0% | -9.9% | 0.0% | -2.6% |

Source: General Revenue Fund

Legal Basis: ORC 5505

Purpose: This subsidy provides supplemental retirement benefits to members of the State Highway Patrol Retirement System (SHPRS) who were retired and eligible to receive pension benefits prior to July 1, 1968.

Treasurer of State

GRF 090-524 Police & Fire Disability Pension

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|------------|-----------|-----------|-----------|--------------------------|--------------------------|
| \$ 101,998 | \$ 87,924 | \$ 75,414 | \$ 68,820 | \$ 50,000 | \$ 45,000 |
| | -13.8% | -14.2% | -8.7% | -27.3% | -10.0% |

Source: General Revenue Fund

Legal Basis: ORC 742

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.

GRF 090-530 PERS Ad Hoc Cost of Living

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|--------------|--------------|------------|------------|--------------------------|--------------------------|
| \$ 1,611,053 | \$ 1,114,319 | \$ 976,146 | \$ 852,105 | \$ 616,410 | \$ 472,897 |
| | -30.8% | -12.4% | -12.7% | -27.7% | -23.3% |

Source: General Revenue Fund

Legal Basis: ORC 145

Purpose: This subsidy funds a five percent benefit increase for retirees who belonged to the Public Employees Retirement System (PERS).

GRF 090-531 STRS Ad Hoc Cost of Living

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|--------------|--------------|--------------|--------------|--------------------------|--------------------------|
| \$ 2,404,221 | \$ 2,166,260 | \$ 1,935,203 | \$ 1,707,567 | \$ 1,600,000 | \$ 1,500,000 |
| | -9.9% | -10.7% | -11.8% | -6.3% | -6.3% |

Source: General Revenue Fund

Legal Basis: ORC 3307

Purpose: This subsidy funds a five percent benefit increase for retirees who belonged to the State Teachers Retirement System (STRS).

GRF 090-532 SERS Ad Hoc Cost of Living

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|------------|------------|------------|------------|--------------------------|--------------------------|
| \$ 385,185 | \$ 342,463 | \$ 301,577 | \$ 263,152 | \$ 236,000 | \$ 213,000 |
| | -11.1% | -11.9% | -12.7% | -10.3% | -9.7% |

Source: General Revenue Fund

Legal Basis: ORC 3309

Purpose: This subsidy funds a five percent benefit increase for retirees who belonged to the School Employees Retirement System (SERS).

Treasurer of State

GRF 090-533 Hwy Patrol Ad Hoc Cost of Living

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|-----------|-----------|-----------|-----------|--------------------------|--------------------------|
| \$ 29,611 | \$ 28,073 | \$ 26,814 | \$ 24,991 | \$ 24,990 | \$ 24,800 |
| | -5.2% | -4.5% | -6.8% | 0.0% | -0.8% |

Source: General Revenue Fund

Legal Basis: ORC 5505

Purpose: This subsidy funds a five percent benefit increase for retirees who belonged to the State Highway Patrol Retirement System (SHPRS).

GRF 090-534 Police & Fire Ad Hoc Cost of Living

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|------------|------------|------------|------------|--------------------------|--------------------------|
| \$ 472,046 | \$ 429,025 | \$ 388,069 | \$ 349,258 | \$ 325,000 | \$ 300,000 |
| | -9.1% | -9.5% | -10.0% | -6.9% | -7.7% |

Source: General Revenue Fund

Legal Basis: ORC 742

Purpose: This subsidy funds a five percent benefit increase for retirees who belonged to the Police and Firemen's Disability and Pension Fund (PFDPF) system.

GRF 090-544 Police & Fire State Contribution

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|--------------|--------------|--------------|--------------|--------------------------|--------------------------|
| \$ 1,200,000 | \$ 1,200,000 | \$ 1,200,000 | \$ 1,200,000 | \$ 1,200,000 | \$ 1,200,000 |
| | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |

Source: General Revenue Fund

Legal Basis: ORC 742

Purpose: This line item receives the annual \$1,200,000 state contribution paid by the Treasurer of State. Prior to FY 1982, appropriations for this purpose were combined with payments for surviving spouses, children and dependent parents in the 504 Police and Firemen's Disability and Pension Fund. State contributions for survivors are now contained in the 554 Police and Firemen's Disability and Pension Fund Survivor Benefits appropriation item.

Treasurer of State

GRF 090-554 Police & Fire Survivor Benefits

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|--------------|--------------|--------------|--------------|--------------------------|--------------------------|
| \$ 2,408,680 | \$ 2,228,380 | \$ 2,036,480 | \$ 1,865,630 | \$ 1,740,000 | \$ 1,670,000 |
| | -7.5% | -8.6% | -8.4% | -6.7% | -4.0% |

Source: General Revenue Fund

Legal Basis: ORC 742

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 544 (PFDPF State Contribution) line item as the 504 Police and Firemen's Disability and Pension Fund appropriation item.

GRF 090-575 Police & Fire Death Benefits

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|---------------|---------------|---------------|---------------|--------------------------|--------------------------|
| \$ 19,500,000 | \$ 17,750,000 | \$ 17,500,000 | \$ 19,300,000 | \$ 19,980,000 | \$ 21,280,000 |
| | -9.0% | -1.4% | 10.3% | 3.5% | 6.5% |

Source: General Revenue Fund

Legal Basis: ORC 742

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.

GRF 090-900 Debt Service

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|---------------|---------------|---------------|----------------|--------------------------|--------------------------|
| \$ 73,994,052 | \$ 80,623,364 | \$ 91,576,304 | \$ 108,877,958 | \$ 122,500,000 | \$ 132,365,000 |
| | 9.0% | 13.6% | 18.9% | 12.5% | 8.1% |

Source: General Revenue Fund

Legal Basis: Established by Am. Sub. H.B. 704 of the 117th G.A.

Purpose: This line item funds the debt service costs for bonds, authorized by a 1987 Constitutional amendment, sold to finance local infrastructure improvement projects. Funds from the GRF are transferred from this line item to line item 090-900, Capital Improvement Bond Service in the Debt Service Fund Group from which the debt service is actually paid.

General Services Fund Group

182 090-608 Financial Planning Commissions

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|----------|----------|----------|----------|--------------------------|--------------------------|
| \$ 2,838 | \$ 3,832 | \$ 3,956 | \$ 2,601 | \$ 12,000 | \$ 12,000 |
| | 35.0% | 3.2% | -34.3% | 361.4% | 0.0% |

Source: General Services Fund Group: from 040-434, Financial Planning Commissions, line item of the Office of Budget and Management

Legal Basis: Established by Am. Sub. H.B. 238 of the 116th G.A.

Purpose: Moneys in the line item are used to pay the salary and related expenses of Treasurer of State designees who serve on Financial Planning and Supervision Commissions. The commissions are formed to assist municipalities during fiscal emergencies.

4E9 090-603 Securities Lending Income Fund

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|--------------|--------------|--------------|--------------|--------------------------|--------------------------|
| \$ 1,124,271 | \$ 1,266,481 | \$ 1,295,326 | \$ 1,913,308 | \$ 5,185,804 | \$ 6,169,140 |
| | 12.6% | 2.3% | 47.7% | 171.0% | 19.0% |

Source: General Services Fund Group: interest earnings of the securities not to exceed an amount based on an annual 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 funds the Securities Lending Program, which is administered by the Treasurer of State.

4N0 090-611 Treasury Education Fund

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|---------|-----------|---------|---------|--------------------------|--------------------------|
| \$ 0 | \$ 18,236 | \$ 0 | \$ 0 | \$ 27,500 | \$ 27,500 |
| | N/A | -100.0% | N/A | N/A | 0.0% |

Source: General Services Fund Group: gifts, grants, and contributions made to the Treasurer for the fund

Legal Basis: Established by Am. Sub. H.B. 152 of the 120th G.A.

Purpose: Such moneys may be used to support various educational programs including, but not limited to, capital project financing, local government investment programs, linked deposit programs, and finance-related education programs.

Treasurer of State

577 090-605 Investment Pool Reimbursement

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|------------|------------|------------|------------|--------------------------|--------------------------|
| \$ 214,074 | \$ 207,385 | \$ 115,230 | \$ 673,768 | \$ 1,000,000 | \$ 750,000 |
| | -3.1% | -44.4% | 484.7% | 48.4% | -25.0% |

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.

605 090-609 Treasurer of State Administrative Fund

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|------------|------------|------------|------------|--------------------------|--------------------------|
| \$ 351,118 | \$ 669,724 | \$ 536,633 | \$ 230,996 | \$ 850,000 | \$ 600,000 |
| | 90.7% | -19.9% | -57.0% | 268.0% | -29.4% |

Source: General Services Fund Group: fees charged to the entities which receive custodial services from the Treasurer's Office; in FY 1992 the warrant processing charge deposited in the fund increased from 7 cents to 14 cents per item

Legal Basis: 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, and these services include safekeeping, disbursing, and administering custodial moneys and assets, such as the retirement systems funds and various other agency funds.

State Special Revenue Fund Group

5C5 090-602 County Treasurer Education

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|---------|-----------|-----------|------------|--------------------------|--------------------------|
| \$ 0 | \$ 47,190 | \$ 92,043 | \$ 100,301 | \$ 110,000 | \$ 110,000 |
| | N/A | 95.0% | 9.0% | 9.7% | 0.0% |

Source: State Special Revenue Fund Group: fees imposed by the Treasurer of State and the Auditor of State for education and training programs for county treasurers

Legal Basis: 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.

Debt Service Fund Group

077 090-900 Capital Improvements Bond Service

| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation |
|---------------|---------------|---------------|----------------|--------------------------|--------------------------|
| \$ 74,039,895 | \$ 81,548,567 | \$ 91,902,425 | \$ 109,419,227 | \$ 122,500,000 | \$ 132,365,000 |
| | 10.1% | 12.7% | 19.1% | 12.0% | 8.1% |

Source: Debt Service Fund Group: transfer from the GRF 090-900, Debt Service/Treasurer of State line item and investment earnings on the unexpended balance of the bond proceeds

Legal Basis: Established by H.B. 704 of the 117th G.A.

Purpose: Moneys from this line item are used to pay the debt service on the infrastructure bonds which finance the Public Works Commission's local government infrastructure program ("Issue 2").