

General Revenue Fund

GRF 042321 Budget Development and Implementation

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$2,012,297	\$2,348,523	\$2,401,377	\$2,075,245	\$2,550,274	\$3,049,996
	16.7%	2.3%	-13.6%	22.9%	19.6%

Source: General Revenue Fund

Legal Basis: ORC chapters 126 and 127 and ORC 117.14, 118.05, and 3316.05; Sections 227.10 and 503.120 of Am. Sub. H.B. 64 of the 131st G.A. (originally established by Sub. H.B. 215 of the 122nd G.A.)

Purpose: Moneys in this line item pay for the Budget Development and Implementation Program, which evaluates agency budget requests, prepares the state operating and capital budget recommendations for submission to the General Assembly every two years, and develops economic forecasts and revenue estimates. After the budget is enacted, the program oversees the preparation of agency allotment plans, monitors agency spending, and provides policy, program, and technical assistance to state agencies as needed. This line item also pays for the administrative oversight of the Controlling Board, debt management, OBM's involvement in municipal and school district financial planning commissions, the cost of national association dues, and the audit of the Auditor of State.

GRF 042409 Commission Closures

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$30,213	\$31,590	\$157,277	\$4,632	\$0	\$0
	4.6%	397.9%	-97.1%	-100%	N/A

Source: General Revenue Fund

Legal Basis: As-needed line item (originally established by Am. Sub. H.B. 94 of the 124th G.A.)

Purpose: This line item is used to pay for any obligations associated with the closure of any state agency, including final payroll expenses occurring after a closure if appropriations or cash in the closing agency are insufficient.

Office of Budget and Management

GRF 042416 Office of Health Transformation

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$259,858	\$349,916	\$293,348	\$327,195	\$211,006	\$452,307
	34.7%	-16.2%	11.5%	-35.5%	114.4%

Source: General Revenue Fund

Legal Basis: Sections 227.10 and 503.120 of Am. Sub. H.B. 64 of the 131st G.A. (originally established by Am. Sub. H.B. 699 of the 126th G.A. to fund the Executive Medicaid Management Administration; Office of Health Transformation created by Executive Order 2011-02K)

Purpose: This line item is used to fund the administrative expenses of the Office of Health Transformation (OHT). OHT's initiatives center around modernizing Medicaid, streamlining health and human services, and implementing new health care delivery payment systems. Federal funding for OHT is found in FED Fund 3CM0 appropriation item 042606, Office of Health Transformation - Federal.

GRF 042423 Liquor Enterprise Transaction

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$0	\$475,000	\$0	\$0	\$0	\$0
	N/A	-100%	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established by Am. Sub. H.B. 153 of the 129th G.A.)

Purpose: This line item was used to retain or contract for the services of commercial appraisers, underwriters, investment bankers, and financial advisers that were necessary to commence negotiation of the agreement transferring the state's liquor enterprise to JobsOhio to provide a revenue source for that organization's economic development efforts. The amount expended from this line item was reimbursed from the proceeds of the transaction.

Office of Budget and Management

GRF 042425 Shared Services Development

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$0	\$0	\$1,240,756	\$1,064,925	\$1,012,189	\$1,493,340
	N/A	N/A	-14.2%	-5.0%	47.5%

Source: General Revenue Fund

Legal Basis: ORC 126.21(D); Sections 227.10 and 503.120 of Am. Sub. H.B. 64 of the 131st G.A. (originally established by Am. Sub. H.B. 59 of the 130th G.A.)

Purpose: This line item is used to pay the costs of projects associated with the development of Ohio Shared Services (OSS). OSS leverages the state's accounting system to perform a host of common fiscal services, the objective of which is to save the state money by using economies of scale to generate cost savings and to allow agencies to focus on their core missions. Prior to FY 2014, these costs were paid from DPF Fund 5N40 appropriation item 042602, OAKS Project Implementation, which was supported by transfers from the GRF.

GRF 042435 Gubernatorial Transition

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$9,647	\$0	\$0	\$0	\$0	\$0
	-100%	N/A	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: As-needed line item (ORC 107.30, originally established by Sub. H.B. 215 of the 122nd G.A.)

Purpose: This line item is used as needed to fund the salaries, supplies, and other reasonable expenses of the governor-elect during the transition between an incumbent governor and a new gubernatorial administration.

Dedicated Purpose Fund Group

5N40 042602 OAKS Project Implementation

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$922,419	\$1,072,870	\$342	\$0	\$0	\$0
	16.3%	-100.0%	-100%	N/A	N/A

Source: Dedicated Purpose Fund Group: General Revenue Fund

Legal Basis: Discontinued line item (originally established by the Controlling Board on December 18, 2000)

Purpose: This line item was used to pay the costs of projects associated with the development of Ohio Shared Services (OSS). Beginning in FY 2014, these costs are funded from GRF appropriation item 042425, Shared Services Development. In FY 2014, the remaining cash in Fund 5N40 was transferred to the GRF and the fund was abolished.

5Z80 042608 Office of Health Transformation Administration

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$57,278	\$0	\$0	\$0	\$0	\$0
	-100%	N/A	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Charges to seven user agencies receiving Medicaid funding

Legal Basis: Discontinued line item (originally established by Controlling Board on December 17, 2007; Office of Health Transformation created by Executive Order 2011-02K)

Purpose: This line item was used to supplement GRF funding in appropriation item 042416, Office of Health Transformation, to provide the state match required to obtain federal funding for the administrative expenses of the Office of Health Transformation (OHT). Funds in this line item were comprised of revenue received in FY 2008 via Executive Medicaid Management Administration (the entity OHT replaced) charges to the seven Medicaid agencies. These billings were abandoned once federal funding was secured. In FY 2014, the small amount of cash remaining in Fund 5Z80 was transferred to the GRF and the fund was abolished.

Internal Service Activity Fund Group

1050 042603 Financial Management

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$18,384,363	\$20,105,069	\$12,919,758	\$12,810,900	\$12,575,120	\$15,256,889
	9.4%	-35.7%	-0.8%	-1.8%	21.3%

Source: Internal Service Activity Fund Group: Variable payroll charges to state agencies based on agency operating expenses, direct charges to agencies for internal auditing services, state payment card rebates, and other miscellaneous income

Legal Basis: ORC 126.25; Sections 227.10 and 503.120 of Am. Sub. H.B. 64 of the 131st G.A. (originally established by the Controlling Board in June 1971)

Purpose: This line item pays for the cost of the state's accounting operations, the Office of Internal Audit, financial reporting activities, as well as a majority of the costs associated with budgeting services provided to state agencies by OBM. The FY 2016-FY 2017 budget requires this appropriation to pay all costs associated with single audit schedules or financial statements prepared in conformance with generally accepted accounting principles. Formerly, this line item also funded the operating costs of Ohio Shared Services (OSS). Beginning in FY 2014, these costs are funded through ISA Fund 1050 appropriation item 042620, Shared Services Operating.

Office of Budget and Management

1050 042620 Shared Services Operating

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$0	\$0	\$7,206,283	\$7,337,740	\$6,585,449	\$8,782,065
	N/A	N/A	1.8%	-10.3%	33.4%

Source: Internal Service Activity Fund Group: Variable payroll charges to state agencies based on agency operating expenses, direct charges to agencies for Ohio Shared Services usage, state payment card rebates, and other miscellaneous income

Legal Basis: ORC 126.21(D); Section 227.10 of Am. Sub. H.B. 64 of the 131st G.A. (originally established by Am. Sub. H.B. 59 of the 130th G.A.)

Purpose: This line item pays the operating costs associated with Ohio Shared Services (OSS). OSS leverages the state's accounting system to perform a host of common fiscal services, the objective of which is to save the state money by using economies of scale to generate cost savings and to allow agencies to focus on their core missions. Currently, OSS assists its client agencies with accounts payable services, travel and expense reimbursements, vendor management, contact center assistance, accounts receivable services, and pre-collections activities. Prior to FY 2014, OSS operating expenditures came from ISA Fund 1050 appropriation line item 042603, Financial Management. Costs associated with development and agency integration of new service lines are funded by GRF line item 042425, Shared Services Development.

Fiduciary Fund Group

5EH0 042604 Forgery Recovery

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$12,445	\$10,497	\$15,100	\$26,831	\$8,870	\$40,000
	-15.7%	43.8%	77.7%	-66.9%	351.0%

Source: Fiduciary Fund Group: Monies collected by the Attorney General's Office from the resolution of cases of fraud involving state warrants

Legal Basis: ORC 126.40; Section 227.10 of Am. Sub. H.B. 64 of the 131st G.A. (originally established by Am. Sub. H.B. 119 of the 127th G.A.)

Purpose: This line item is used to reissue warrants that have been fraudulently redeemed and certified as forgeries by the rightful recipient, as determined by the Office of the Attorney General's Bureau of Criminal Identification and Investigation (BCII) and the Treasurer of State. Upon receipt of funds to cover the reissuance of the warrant, the Director of OBM must reissue a state warrant of the same amount. Am. Sub. H.B. 64 of the 131st General Assembly appropriates any additional amounts needed to reissue warrants backed by the receipt of funds, if necessary.

Office of Budget and Management

Federal Fund Group

3CM0 042606 Office of Health Transformation - Federal

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$263,145	\$288,344	\$240,527	\$269,744	\$210,991	\$438,723
	9.6%	-16.6%	12.1%	-21.8%	107.9%

Source: Federal Fund Group: Federal Medicaid reimbursement for administration under Title XIX (Medical Administration) of the Social Security Act

Legal Basis: Section 227.10 of Am. Sub. H.B. 64 of the 131st G.A. (originally established by Am. Sub. H.B. 119 of the 127th G.A.)

Purpose: This line item provides the federal share of funding for the administrative expenses of the Office of Health Transformation (OHT). OHT's initiatives are centered around modernizing Medicaid, streamlining health and human services, and implementing new health care delivery payment systems. State funding for OHT is found in GRF appropriation item 042416, Office of Health Transformation.