

## Revenue Distribution Funds

### Volunteer Firefighters Dependents Fund Group

#### 7085 800985 Volunteer Firefighters' Dependents Fund

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$256,050	\$240,475	\$235,825	\$236,875	<b>\$231,775</b>	<b>\$600,000</b>
	-6.1%	-1.9%	0.4%	<b>-2.2%</b>	<b>158.9%</b>

**Source:** Volunteer Firefighters Dependents Fund Group: "Initial premiums" paid by each political subdivision or fire district that maintains a volunteer fire department or employs volunteer firefighters

**Legal Basis:** ORC 146.07

**Purpose:** This line item is used to pay three types of benefits: (1) surviving spouse benefits, to anyone whose firefighter spouse was killed in the line of duty; (2) monthly benefits to dependent children until age 18 or age 23 if the child is attending a post-secondary educational institution; and (3) monthly benefits to totally and permanently disabled firefighters.

Appropriations to this line item for FY 2011 in Am. Sub. H.B. 1 of the 128th G.A. are in Section 241.10, Department of Commerce, \$300,000, and in Section 381.10, Revenue Distribution Funds, also \$300,000.

The line item was assigned a new line item number upon the switch to OAKS.

### Agency Fund Group

#### 4P80 001698 Cash Management Improvement Fund

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$1,139,069	\$2,292,058	\$4,465,395	\$2,466,256	<b>\$487,040</b>	<b>\$3,100,000</b>
	101.2%	94.8%	-44.8%	<b>-80.3%</b>	<b>536.5%</b>

**Source:** Agency Fund Group: Interest earnings of various state funds that draw federal money

**Legal Basis:** ORC 131.37

**Purpose:** This line item is used to pay interest earnings to the federal government that the state must pay under the federal Cash Management Improvement Act of 1990.

#### 6080 001699 Investment Earnings

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$230,116,915	\$358,100,255	\$378,878,593	\$206,558,673	<b>\$55,033,982</b>	<b>\$250,000,000</b>
	55.6%	5.8%	-45.5%	<b>-73.4%</b>	<b>354.3%</b>

**Source:** Agency Fund Group: Investment earnings from various state funds

**Legal Basis:** ORC 113.09; Section 381.10 of Am. Sub. H.B. 1 of the 128th G.A.

**Purpose:** This line item is used to pay investment earnings from the State Treasurer's investment pool to the funds that ultimately receive them, including the GRF, as apportioned by the Office of Budget and Management.

## Revenue Distribution Funds

### 7062 110962 Resort Area Excise Tax

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$633,948	\$798,662	\$748,348	\$759,230	<b>\$842,246</b>	<b>\$1,000,000</b>
	26.0%	-6.3%	1.5%	<b>10.9%</b>	<b>18.7%</b>

**Source:** Agency Fund Group: Qualified municipal corporations and townships may impose a resort area excise tax of up to 1.5% on gross receipts from general sales or intrastate transportation primarily to and from the resort area. Three jurisdictions impose the tax, all at the rate of 1.5%: the villages of Kelley's Island and Put-in-Bay, and the township of Put-in-Bay

**Legal Basis:** ORC 5739.102

**Purpose:** This line item is used by the Tax Commissioner to distribute money from the resort area excise tax to each municipal corporation and township that levies the tax, 45 days after the month of collection, minus 1% retained by the GRF for administration.

The line item was assigned a new line item number upon the switch to OAKS.

### 7063 110963 Permissive Tax Distribution

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$1,588,009,559	\$1,682,380,507	\$1,754,915,170	\$1,735,091,466	<b>\$1,716,314,049</b>	<b>\$1,849,000,000</b>
	5.9%	4.3%	-1.1%	<b>-1.1%</b>	<b>7.7%</b>

**Source:** Agency Fund Group: County and transit authority permissive sales and use taxes and county permissive cigarette taxes and alcoholic beverage taxes (Cuyahoga County is the only county levying excise taxes on cigarettes and alcoholic beverages.)

**Legal Basis:** ORC 4301.423, 5743.024, 5739.21, and 5741.03

**Purpose:** This line item is used by the Tax Commissioner to distribute revenue from county and transit authority permissive taxes to the county or transit authority of origin.

The line item was assigned a new line item number upon the switch to OAKS.

### 7067 110967 School District Income Tax

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$202,416,785	\$241,336,734	\$307,507,948	\$322,587,920	<b>\$298,102,753</b>	<b>\$350,000,000</b>
	19.2%	27.4%	4.9%	<b>-7.6%</b>	<b>17.4%</b>

**Source:** Agency Fund Group: School district income tax collections

**Legal Basis:** ORC 5747.03

**Purpose:** This line item is used by the Tax Commissioner to distribute school district income tax collections to the districts of origin, less 1.5% for administration of the tax.

The line item was assigned a new line item number upon the switch to OAKS.

## Revenue Distribution Funds

### Holding Account Redistribution Fund Group

#### **R045 110617 International Fuel Tax Distribution**

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$44,952,537	\$38,543,611	\$60,598,630	\$53,308,133	<b>\$30,138,412</b>	<b>\$50,000,000</b>
	-14.3%	57.2%	-12.0%	<b>-43.5%</b>	<b>65.9%</b>

**Source:** Holding Account Redistribution Fund Group: Fuel use tax payments

**Legal Basis:** ORC 5728.05, 5735.27, and 5735.291

**Purpose:** This fund holds fuel use tax payments prior to their eventual distribution to other funds in Ohio, or to other jurisdictions that are owed some of the fuel tax collected from Ohio-based carriers.

All states have been mandated by the federal government (Public Law 102-240, December 18, 1991) to join the International Fuel Tax Agreement (IFTA) or lose the right to collect and levy a motor fuel use tax. IFTA is a base state agreement whereby trucking companies register for fuel use tax in their home state and file one tax return in their home state instead of registering and filing in each state in which they operate. The base state then makes payments to other jurisdictions that are owed some of the fuel tax, and also collects tax it is owed from other jurisdictions. These payments are made possible by a set of reciprocal agreements between the states and provinces in IFTA.

### Revenue Distribution Fund Group

#### **7049 038900 Indigent Drivers Alcohol Treatment**

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$1,545,064	\$1,960,783	\$1,950,671	\$1,919,883	<b>\$1,830,837</b>	<b>\$2,200,000</b>
	26.9%	-0.5%	-1.6%	<b>-4.6%</b>	<b>20.2%</b>

**Source:** Revenue Distribution Fund Group: \$37.50 of the fine paid by OMVI offenders to have their licenses reinstated after their suspension periods

**Legal Basis:** ORC 4511.191(F)(2)(c)

**Purpose:** The Department of Alcohol and Drug Addiction Services distributes moneys from the fund to local courts through county and municipal indigent drivers treatment funds, which pay the costs of alcohol and drug addiction treatment programs ordered by the court for indigent persons.

## Revenue Distribution Funds

### 7050 762900 International Registration Plan Distribution

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$41,471,701	\$36,179,632	\$25,866,720	\$24,934,821	<b>\$19,003,920</b>	<b>\$30,000,000</b>
	-12.8%	-28.5%	-3.6%	<b>-23.8%</b>	<b>57.9%</b>

**Source:** Revenue Distribution Fund Group: Registration fees based on gross vehicle weight for vehicles subject to the IRP; fees based on weight were increased about 2.5% by Am. Sub. H.B. 2 of the 128th G.A.

**Legal Basis:** ORC 4501.044

**Purpose:** Am. Sub. H.B. 831 of the 118th G.A. eliminated the highway use tax (axle-mile tax) effective January 1, 1991. The act required the Registrar of Motor Vehicles in Ohio to apply for membership in a reciprocal registration agreement known as the International Registration Plan (IRP). The highway use tax and the various commercial vehicle registration taxes effective under prior law were replaced with a system for registration fees based on gross vehicle weight and a three cents per gallon motor fuel surcharge for vehicles subject to the IRP. This surcharge was reduced to two cents per gallon on July 1, 2004, and eliminated on July 1, 2005 (ORC 5728.06). Revenues from the new IRP registration fees are deposited into the International Registration Plan Distribution Fund (IRPDF).

Distributions are made from the IRPDF as follows: (1) to make payments to member states for portions of Ohio registration taxes that the states are eligible to receive because of the operation within their borders of apportionable vehicles that are registered in Ohio; (2) to the Highway Obligations Bond Retirement Fund; (3) to offset operation costs of the Department of Taxation and the Bureau of Motor Vehicles; and (4) to local governments as compensation for lost revenue which would have been received under prior law.

### 7051 762901 Auto Registration Distribution

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$475,302,909	\$473,297,959	\$471,069,158	\$462,922,138	<b>\$461,178,278</b>	<b>\$539,000,000</b>
	-0.4%	-0.5%	-1.7%	<b>-0.4%</b>	<b>16.9%</b>

**Source:** Revenue Distribution Fund Group: Motor vehicle license tax

**Legal Basis:** ORC 4501.03

**Purpose:** Moneys in this fund are returned to the counties and districts of registration, except that a portion is paid to the auditor of state to offset the costs of audits of deputy registrars and of the motor vehicle registration system and related systems. Amounts returned to the counties and districts are used for the planning, construction, and maintenance of public highways and roads, and for other related activities.

## Revenue Distribution Funds

### 7054 110954 Local Government Property Tax Replacement - Utility

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$90,540,118	\$81,618,501	\$79,850,911	\$86,462,693	<b>\$84,531,759</b>	<b>\$95,125,000</b>
	-9.9%	-2.2%	8.3%	<b>-2.2%</b>	<b>12.5%</b>

**Source:** Revenue Distribution Fund Group: Kilowatt-hour tax and natural gas consumption tax

**Legal Basis:** ORC 5727.84(B)(3) (originally established by Am. Sub. S.B. 3 and Am. Sub. S.B. 287 of the 123rd G.A.)

**Purpose:** This line item is used to reimburse local governments for property tax revenue lost due to reductions in 2001 in assessment rates on tangible property owned by electric and natural gas utilities.

The line item was assigned a new line item number upon the switch to OAKS.

### 7060 110960 Gasoline Excise Tax Fund

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$335,331,862	\$363,882,395	\$394,012,233	\$385,725,092	<b>\$381,098,704</b>	<b>\$375,000,000</b>
	8.5%	8.3%	-2.1%	<b>-1.2%</b>	<b>-1.6%</b>

**Source:** Revenue Distribution Fund Group: Motor vehicle fuel tax

**Legal Basis:** ORC 5735.27

**Purpose:** This line item is used to distribute funds to municipal corporations for construction and maintenance of public highways and roads, maintenance of bridges, and the purchase and installation of traffic signs, markers, lights, and signals.

It is used to distribute funds to counties (under the authority of the county treasurer) for planning, constructing, and maintaining public highways and roads; constructing and repairing walks and paths along country roads; constructing and maintaining buildings for county road machinery; and the payment of bond obligations for road construction and improvements.

It is used to distribute funds to townships (after first going to the county treasurer) for planning, constructing, and maintaining public roads and highways.

The line item was assigned a new line item number upon the switch to OAKS.

## Revenue Distribution Funds

### 7064 110964 Local Government Revenue Assistance

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$94,597,555	\$94,597,555	\$42,396,774	\$0	<b>\$0</b>	<b>\$0</b>
	0.0%	-55.2%	-100%	<b>N/A</b>	<b>N/A</b>

**Source:** Revenue Distribution Fund Group: State personal income tax, state sales and use tax, corporate franchise tax, public utility excise tax, and kilowatt-hour tax.

**Legal Basis:** Discontinued line item (originally established in ORC 5747.61)

**Purpose:** Money in the state Local Government Revenue Assistance Fund (LGRAF) was distributed from the Tax Commissioner to the counties on a per capita basis. Distributions from the county treasury to local governments (municipalities, townships, special districts, and the county itself) were determined by the county budget commission. Local governments used these funds for current operating expenses.

Beginning in January 2008 (per Am. Sub. H. B. 119 of the 127th G.A.), the fund was eliminated, with all future distributions through the Local Government Fund (Fund 7069).

The line item was assigned a new line item number upon the switch to OAKS.

## Revenue Distribution Funds

### 7065 110965 Public Library Fund

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$457,970,324	\$457,970,324	\$449,588,702	\$414,168,315	<b>\$340,617,890</b>	<b>\$407,400,000</b>
	0.0%	-1.8%	-7.9%	<b>-17.8%</b>	<b>19.6%</b>

**Source:** Revenue Distribution Fund Group: Beginning in January 2008 (per Am. Sub. H. B. 119 of the 127th G.A.), a designated percentage of total state GRF tax revenue, previously state personal income tax.

Am. Sub. H.B. 1 of the 128th G.A. temporarily reduces the percentage of monthly total GRF tax revenue to be deposited to the Public Library Fund from 2.22% to 1.97% of the total tax revenue credited in the preceding month to the General Revenue Fund (GRF) before subtraction of distributions to the Local Government Fund and the Public Library Fund. The budget specifies that the reduction applies to deposits occurring between August 1, 2009, and June 30, 2011. The temporary reduction decreases the amount of GRF tax revenue allocated to Fund 7065 in fiscal years 2010-2011. Consequently, the GRF retains that amount of tax revenue.

The lower percentage is estimated to reduce deposits to Fund 7065 by approximately \$84.3 million for the biennium, reducing the amount of money distributed to public libraries in Ohio.

**Legal Basis:** ORC 131.51, 5747.03, and 5747.47; Section 381.20 of Am. Sub. H.B. 1 of the 128th G.A.

**Purpose:** Public Library Fund money flows to the counties, and county budget commissions determine the amounts to be given to all libraries. The amount given to each library is based on its needs for building construction and improvements, operations, maintenance, and other expenses. In a few counties, a small amount of this money is allocated to municipal corporations.

This fund was known as the Library and Local Government Support Fund prior to June 20, 2008. The name was changed by S.B. 185 of the 127th G.A.

The line item was assigned a new line item number upon the switch to OAKS.

## Revenue Distribution Funds

### 7066 800966 Undivided Liquor Permits

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$13,801,948	\$14,124,049	\$14,071,868	\$14,038,463	<b>\$13,915,871</b>	<b>\$27,600,000</b>
	2.3%	-0.4%	-0.2%	<b>-0.9%</b>	<b>98.3%</b>

**Source:** Revenue Distribution Fund Group: Liquor permit fees

**Legal Basis:** ORC 4301.30

**Purpose:** This line item provides the appropriations necessary to pay liquor permit fee refunds as well as distribute the appropriate amount of liquor permit fee revenue back to the local taxing district where the permit was issued. The moneys deposited to the Undivided Liquor Permit Fund (Fund 7066) are distributed to the GRF (45%), the local taxing districts in which the permitted premises are located for liquor law enforcement (35%), and the Statewide Treatment and Prevention Fund (Fund 4750), used by the Department of Alcohol and Drug Addition Services, to fund alcohol treatment and education efforts statewide (20%).

Appropriations to this line item for FY 2011 in Am. Sub. H.B. 1 of the 128th G.A. are in Section 241.10, Department of Commerce, \$14,100,000, and in Section 381.10, Revenue Distribution Funds, \$13,500,000.

The line item was assigned a new line item number upon the switch to OAKS.

### 7068 110968 State and Local Government Highway Distribution

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$205,759,257	\$203,401,373	\$199,948,231	\$188,798,426	<b>\$184,962,714</b>	<b>\$242,500,000</b>
	-1.1%	-1.7%	-5.6%	<b>-2.0%</b>	<b>31.1%</b>

**Source:** Revenue Distribution Fund Group: Motor vehicle fuel tax

**Legal Basis:** ORC 5735.23

**Purpose:** This line item is used to appropriate funding for payments to units of local government. The amount of this fund's balance that is derived from applying the variable cents per gallon levy to fuel sales at stations operated by the Ohio Turnpike Commission is paid to the Commission. The remaining balance is distributed among counties, municipal corporations, townships, and the state Highway Operating Fund. These moneys are to be spent according to the same guidelines as the Gasoline Excise Tax Fund (see line item 110960, Revenue Distribution Fund (Fund 7060)).

## Revenue Distribution Funds

### 7069 110969 Local Government Fund

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$676,312,187	\$676,497,674	\$698,943,378	\$708,100,778	<b>\$641,794,520</b>	<b>\$676,000,000</b>
	0.0%	3.3%	1.3%	<b>-9.4%</b>	<b>5.3%</b>

**Source:** Revenue Distribution Fund Group: Beginning in January 2008 (per Am. Sub. H. B. 119 of the 127th G.A.), a designated percentage of total state GRF tax revenue; previously, state personal income tax, state sales and use tax, corporate franchise tax, public utility excise tax, and kilowatt-hour tax.

**Legal Basis:** ORC 131.51, 5747.03, and 5747.50

**Purpose:** The Local Government Fund (LGF) provides state aid to counties and municipalities.

The distribution of money from the Local Government Fund to counties and municipal corporations is based on population, property values, and (for municipalities) shares of total municipal income taxes collected statewide, and is subject to minimums. County amounts are disbursed to local subdivisions to be used for current operating expenses of the county government, municipalities, townships, and certain special districts.

The line item was assigned a new line item number upon the switch to OAKS.

### 7081 110981 Local Government Property Tax Replacement - Business

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$19,623,652	\$153,210,290	\$262,488,258	\$367,009,307	<b>\$473,918,184</b>	<b>\$378,000,000</b>
	680.7%	71.3%	39.8%	<b>29.1%</b>	<b>-20.2%</b>

**Source:** Revenue Distribution Fund Group: Commercial Activity Tax

**Legal Basis:** ORC 5751.20(B) (originally established in Am. Sub. H. B. 66 of the 126th General Assembly)

**Purpose:** This line item is used to reimburse local taxing units for the revenue loss due to the phase-out of general business tangible personal property taxes as a result of Am. Sub. H.B. 66 of the 126th G.A.

The line item was assigned a new line item number upon the switch to OAKS.

## Revenue Distribution Funds

### 7082 110982 Horse Racing Tax

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$114,143	\$106,988	\$105,558	\$92,176	<b>\$80,104</b>	<b>\$130,000</b>
	-6.3%	-1.3%	-12.7%	<b>-13.1%</b>	<b>62.3%</b>

**Source:** Revenue Distribution Fund Group: Revenue from the tax on Ohio pari-mutuel wagering on races at Ohio county fairs (rather than a fixed percentage, this fund receives the remainder after payments are made to the Ohio Fairs Fund, the Standardbred Fund, the Quarterhorse Development Fund and the Thoroughbred Special Account)

**Legal Basis:** ORC 3769.08

**Purpose:** This line item is used to distribute revenues to the agricultural societies of the counties in which the revenues originated.

The line item was assigned a new line item number upon the switch to OAKS.

### 7083 700900 Ohio Fairs Fund

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$2,068,917	\$1,987,207	\$1,482,462	\$1,638,887	<b>\$1,401,504</b>	<b>\$2,325,000</b>
	-3.9%	-25.4%	10.6%	<b>-14.5%</b>	<b>65.9%</b>

**Source:** Revenue Distribution Fund Group: 0.5% of pari-mutuel wagering tax revenue and 0.25% of receipts from the "exotic" wagering tax

**Legal Basis:** ORC 3769.082

**Purpose:** This line item is used to distribute 12% of the fund balance to each county agricultural society and to each independent agricultural society that holds an annual fair, for general operations. Each county or independent agricultural society that conducts horse races at its annual fair receives \$4,000 to be used for purse money, and \$1,000 for racetrack maintenance and other expenses necessary for conducting stakes races. The Ohio Expositions Commission receives \$120,000 to conduct stakes races. Any shortfall is to be prorated; any excess is to be distributed to agricultural societies conducting stakes races and to the Ohio Expositions Commission.

## Revenue Distribution Funds

### 7088 110900 Local Government Services Collaboration

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$0	\$0	\$0	\$198,441	<b>\$566,548</b>	<b>\$0</b>
	N/A	N/A	N/A	<b>185.5%</b>	<b>-100%</b>

**Source:** Revenue Distribution Fund Group: Funds otherwise scheduled to be deposited into the Local Government Fund

**Legal Basis:** Sections 384.10 and 757.03 of Am. Sub. H.B. 119 of the 127th G.A.

**Purpose:** The Local Government Services Collaboration Grant Program, administered by the Director of Development, provided competitive formula grants to counties, municipal corporations, and townships that were interested in combining the provision of local government services with those of other counties, municipal corporations, or townships. Awards were solely for the cost of conducting a feasibility study addressing whether, and in what manner, counties, municipal corporations, and townships may combine their respective provision of local government services.