

Local Impact by Political Subdivision

This section contains summary charts of the fiscal effects identified in the final Local Impact Statements for bills enacted in 2002 that were determined to have a local impact. There are four charts, one each for counties, municipalities, townships, and school districts. Wherever possible, an estimate is included as to the net effect on the political subdivision of each piece of enacted legislation. Seventeen of the 20 bills impacted counties, 13 affected municipalities, 10 affected school districts, and 12 affected townships.

Counties

Bill	Time Frame	Revenues	Expenditures	Net Effect
H.B. 65	Annual	Potential loss in FY 2003 and future years	Potential increase in FY 2003 and future years	Negative
H.B. 150	Annual	-0-	Potential increase in the hundreds of thousands of dollars in FY 2003 and future years.	Negative
H.B. 198	Annual	Potential gain or loss of up to many thousands of dollars in FY 2004 and future years.	Minimal increase or decrease in FY 2004 and future years.	Indeterminate
H.B. 327	Annual	Gain, not likely to exceed minimal	Increase, possibly exceeding minimal	Negative
H.B. 416	Annual	Potential loss in FY 2003 and future years	-0-	Negative
H.B. 426	Annual	-0-	Potential increase	Negative
H.B. 490	Annual	Potential gain, possibly exceeding minimal in some jurisdictions beginning in FY 2004 and in future years	Factors increasing and decreasing costs, with net fiscal effect uncertain, but not likely to exceed minimal in most local jurisdictions	Varying
H.B. 499	Annual	-0-	Butler county: \$140,482 increase, including a one-time reimbursement of \$55,425 paid to the state; \$85,057 or more annual increase in future years	Negative for Butler county only
H.B. 510	Annual	Potential gain, not likely to exceed minimal	Potential increase, possibly exceeding minimal in certain counties	Negative in some counties

H.B. 530	Annual	-0-	Potential decrease in jury-related expenditures, could be in the tens of thousands of dollars in certain counties; Brown County (court changes) - Increase of \$36,204 or more; Morrow County (court changes) - Increase of \$27,535 or more; Hamilton County (drug court judge) – Potential savings for FY’s 2003 through 2008; Starting with FY 2009, potential annual increase	Indeterminate
S.B. 123	Annual	Potential gain (courts)	Potential increase of \$432,600 - \$919,300 or more (training costs) in FY 2003; Potential increase (court expenditures)	Negative
S.B. 134	Annual	-0-	Potential increase	Negative
S.B. 144	Annual	\$0.8 million loss in FY 2003 to counties and other local governments; in future years, at least \$1.0 million loss from the tax credits; Potential loss from sales, tangible and personal property tax exemptions.	-0-	Negative
S.B. 175	Annual	Potential gain, no more than minimal	Factors increasing and decreasing costs with net fiscal effect uncertain, but more than a minimal increase in some counties possible	Varying

S.B. 180		\$0.1 million loss from changes to the job retention tax credit in FY 2004 to counties and other local governments; Up to \$1.0 million loss depending upon the amount of venture capital tax credits granted and claimed; Annual loss from changes to the job retention tax credit increasing by \$0.1 million per year to \$0.5 million in FY 2007 and thereafter; Potential Loss of Delinquent Tax Revenue	Potential decrease from tax exemption notifications in FY 2004 and future years	Negative
S.B. 223		-0-	Potential increase	Negative
S.B. 255		Potential increase or decrease in county revenues from fees for use of public right of ways	Potential increase	Indeterminate

Municipalities

Bill	Time Frame	Revenues	Expenditures	Net Effect
H.B. 65	Annual	Potential loss in FY 2003 and future years	-0-	Negative
H.B. 150	Annual	-0-	Potential increase in the hundreds of thousands of dollars in FY 2003 and future years	Negative
H.B. 198	Annual	Potential gain or loss of up to many thousands of dollars in FY 2004 and future years	Minimal increase or decrease in FY 2004 and future years	Indeterminate
H.B. 329	Annual	Potential loss from LGF, LGRAF, and LLGSF (Certain cities only; "largest" city with less than 15% total county population); Potential gain from LGF, LGRAF, LLGSF (other municipalities receiving these funds)	-0-	Varying
H.B. 416	Annual	Potential loss in FY 2003 and future years	-0-	Negative
H.B. 426	Annual	-0-	Potential increase	Negative

H.B. 490	Annual	Potential gain, possibly exceeding minimal in some jurisdictions in FY 2004 and future years	Factors increasing and decreasing costs, with net fiscal effect uncertain, but not likely to exceed minimal in most local jurisdictions in FY 2004 and future years	Varying
S.B. 123	Annual	Potential gain (courts)	Potential increase (court expenditures); Potential increase of \$2,265,100 - \$2,962,100 or more to municipalities and townships (training costs) in FY 2003	Negative
S.B. 134	Annual	-0-	Potential increase	Negative
S.B. 144	Annual	\$0.8 million loss in FY 2003 to municipalities and other local governments; in future years, at least \$1.0 million loss from the tax credits; potential loss from sales, tangible and personal property tax exemptions	-0-	Negative
S.B. 180	Annual	\$0.1 million loss from changes to the job retention tax credit in FY 2004 to municipalities and other local governments, and up to \$1.0 million loss depending upon the amount of venture capital tax credits granted and claimed; Annual loss from changes to the job retention tax credit increasing by \$0.1 million per year to \$0.5 million in FY 2007 and thereafter in future years; Potential loss from not taxing distributions from S Corporations for municipal corporations; Potential Loss of Delinquent Tax Revenue	Potential decrease from tax exemption notifications in FY 2004 and future years	Negative
S.B. 223		-0-	Potential increase	Negative
S.B. 255		Potential increase or decrease in municipal revenues from fees for use of public right of ways	Potential increase	Negative

School Districts

Bill	Time Frame	Revenues	Expenditures	Net Effect
H.B. 65	Annual	Potential loss in FY 2003 and future years	-0-	Negative
H.B. 150	Annual	-0-	Potential increase in the hundreds of thousands of dollars in FY 2003 and future years	Negative
H.B. 198	Annual	Potential gain or loss of up to many thousands of dollars	Minimal increase or decrease	Indeterminate
H.B. 364	Annual	Loss depending on the number of new community schools established	Decrease depending on the number of new community schools established	Varying
H.B. 384	Annual	-0-	Potential increase of up to \$250,000 (statewide)	Negative
H.B. 416	Annual	Potential gain or loss in FY 2003 and future years	-0-	Indeterminate
H.B. 426	Annual	-0-	Potential increase	Negative
S.B. 144	Annual	Potential loss from tangible and personal property tax exemptions in future years	-0-	Negative
S.B. 180	Annual	Potential Loss of Delinquent Tax Revenue	Potential decrease from tax exemption notifications in FY 2004 and future years	Indeterminate
S.B. 223		-0-	Potential increase	Negative

Townships

Bill	Time Frame	Revenues	Expenditures	Net Effect
H.B. 65	Annual	Potential loss in FY 2003 and future years	-0-	Negative
H.B. 150	Annual	-0-	Potential increase ranging in the hundreds of thousands of dollars in FY 2003 and future years	Negative
H.B. 198	Annual	Potential gain or loss of up to many thousands of dollars in FY 2004 and future years	Minimal increase or decrease in FY 2004 and future years	Indeterminate
H.B. 416	Annual	Potential loss in FY 2003 and future years	-0-	Negative
H.B. 426	Annual	-0-	Potential increase	Negative

H.B. 530	Annual	Potential gain, up to amount of bonds issued	Potential increase in debt service costs, magnitude largely determined by amount and duration of bonds, plus potential one-time minimal debt issuance costs	Indeterminate (Permissive)
S.B. 123	Annual	-0-	Potential increase of \$2,265,100 - \$2,962,100 or more to municipalities and townships in FY 2003	Negative
S.B. 134	Annual	-0-	Potential increase	Negative
S.B. 144	Annual	\$0.8 million loss in FY 2003 to townships and other local governments; in future years, at least \$1.0 million loss from the tax credits; potential loss from sales, tangible and personal property tax exemptions	-0-	Negative
S.B. 180	Annual	\$0.1 million loss from changes to the job retention tax credit in FY 2004 to townships and other local governments; Up to \$1.0 million loss depending upon the amount of venture capital tax credits granted and claimed; Annual loss from changes to the job retention tax credit increasing by \$0.1 million per year to \$0.5 million in FY 2007 and thereafter in future years; Potential loss of delinquent tax revenue	Potential decrease from tax exemption notifications in FY 2004 and future years	Negative
S.B. 223	Annual	-0-	Potential increase	Negative
S.B. 255	Annual	Potential increase in township revenues from fees for use of public right of ways; Increase in township revenues due to an increase in the permit application fee for township highway right of way excavation.	Potential increase	Indeterminate