

Revenue Distribution Funds

Volunteer Firefighters Dependents Fund Group

7085 800985 Volunteer Firemen's Dependents Fund

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$235,825	\$236,875	\$231,775	\$223,000	\$236,750	\$300,000
	0.4%	-2.2%	-3.8%	6.2%	26.7%

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, and each private volunteer fire company under contract to afford fire protection to a political subdivision or fire district and which has elected to become a member of the fund; if needed to meet funding requirements, additional assessments by the state fire marshal

Legal Basis: ORC 146.07; Section 379.10 of Am. Sub. H.B. 153 of the 129th G.A.

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 for dependent children until age 18 or age 23 if the child is attending a post-secondary educational institution, and (3) monthly benefits to firefighters totally and permanently disabled in the line of duty.

Agency Fund Group

4P80 001698 Cash Management Improvement Fund

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$4,465,395	\$2,466,256	\$487,040	\$132,713	\$110,089	\$3,100,000
	-44.8%	-80.3%	-72.8%	-17.0%	2,715.9%

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

Legal Basis: ORC 131.37; Section 379.10 of Am. Sub. H.B. 153 of the 129th G.A.

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.

Revenue Distribution Funds

5JG0 110633 Gross Casino Revenue County Fund

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$0	\$0	\$0	\$0	\$0	\$138,882,294
	N/A	N/A	N/A	N/A	N/A

Source: Agency Fund Group: 51% of the 33% tax on gross casino revenue

Legal Basis: ORC 5753.03; Section 379.10 of Am. Sub. H.B. 153 of the 129th G.A. (originally established by Am. Sub. H.B. 519 of the 128th G.A.)

Purpose: This line item is used to make payments to all counties in proportion to population, as required by Section 6(C)(3)(a) of Article XV, Ohio Constitution.

5JH0 110634 Gross Casino Revenue County Student Fund

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$0	\$0	\$0	\$0	\$0	\$92,588,196
	N/A	N/A	N/A	N/A	N/A

Source: Agency Fund Group: 34% of the 33% tax on gross casino revenue

Legal Basis: ORC 5753.03; Section 379.10 of Am. Sub. H.B. 153 of the 129th G.A. (originally established by Am. Sub. H.B. 519 of the 128th G.A.)

Purpose: This line item is used to make payments among all counties in proportion to public school district student population, as required by Section 6(C)(3)(b) of Article XV, Ohio Constitution.

5JJ0 110636 Gross Casino Revenue Host City Fund

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$0	\$0	\$0	\$0	\$0	\$13,615,911
	N/A	N/A	N/A	N/A	N/A

Source: Agency Fund Group: 5% of the 33% tax on gross casino revenue

Legal Basis: ORC 5753.03; Section 379.10 of Am. Sub. H.B. 153 of the 129th G.A. (originally established by Am. Sub. H.B. 519 of the 128th G.A.)

Purpose: This line item is used to make payments to the cities in which casino facilities are located.

Revenue Distribution Funds

6080 001699 Investment Earnings

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$378,878,593	\$206,558,673	\$55,033,982	\$17,347,286	\$14,089,663	\$150,000,000
	-45.5%	-73.4%	-68.5%	-18.8%	964.6%

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

Legal Basis: ORC 113.09; Section 379.10 of Am. Sub. H.B. 153 of the 129th 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.

7062 110962 Resort Area Excise Tax

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$748,348	\$759,230	\$842,246	\$805,881	\$1,002,111	\$1,000,000
	1.5%	10.9%	-4.3%	24.3%	-0.2%

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 within 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; Section 379.10 of Am. Sub. H.B. 153 of the 129th G.A.

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

7063 110963 Permissive Tax Distribution

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$1,754,915,170	\$1,735,091,466	\$1,716,314,049	\$1,801,089,506	\$1,893,335,506	\$1,980,700,000
	-1.1%	-1.1%	4.9%	5.1%	4.6%

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; Section 379.10 of Am. Sub. H.B. 153 of the 129th G.A.

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.

Revenue Distribution Funds

7067 110967 School District Income Tax

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$307,507,948	\$322,587,920	\$298,102,753	\$311,103,024	\$336,546,812	\$330,000,000
	4.9%	-7.6%	4.4%	8.2%	-1.9%

Source: Agency Fund Group: School district income tax collections

Legal Basis: ORC 5747.03(C); Section 379.10 of Am. Sub. H.B. 153 of the 129th G.A.

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. Money deducted to pay costs of administration of the tax but not used for that purpose is to be returned to the fund.

Holding Account Redistribution Fund Group

R045 110617 International Fuel Tax Distribution

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$60,598,630	\$53,308,133	\$30,138,412	\$34,463,754	\$40,422,399	\$40,000,000
	-12.0%	-43.5%	14.4%	17.3%	-1.0%

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

Legal Basis: ORC 5728.05, 5735.27, and 5735.291; Section 379.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: This fund holds fuel use tax payments prior to distribution to other funds in Ohio or to other jurisdictions owed a portion 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 Funds

Revenue Distribution Fund Group

7049 038900 Indigent Drivers Alcohol Treatment

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$1,950,671	\$1,919,883	\$1,830,837	\$1,804,291	\$2,050,650	\$2,200,000
	-1.6%	-4.6%	-1.4%	13.7%	7.3%

Source: Revenue Distribution Fund Group: \$37.50 of the fine paid for reinstatement of a driver's license after it was suspended for operation of a vehicle while under the influence of alcohol or a controlled substance

Legal Basis: ORC 4511.191(F)(2)(c); Section 379.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: The Department of Alcohol and Drug Addiction Services distributes money 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 courts for indigent persons.

7050 762900 International Registration Plan Distribution

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$25,866,720	\$24,934,821	\$19,003,920	\$15,102,953	\$15,644,416	\$30,000,000
	-3.6%	-23.8%	-20.5%	3.6%	91.8%

Source: Revenue Distribution Fund Group: Registration fees based on gross vehicle weight for vehicles subject to the International Registration Plan (IRP)

Legal Basis: ORC 4501.044; Section 379.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: Distributions are made from Fund 7050 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 State Highway Safety Fund; (3) to the Highway Obligations Bond Retirement Fund; (4) to offset operation costs of the Department of Taxation and the Bureau of Motor Vehicles; and (5) to local governments as compensation for lost revenue which would have been received under prior law.

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, the 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). IRP registration fees are deposited into Fund 7050.

Revenue Distribution Funds

7051 762901 Auto Registration Distribution

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$471,062,656	\$462,922,138	\$461,178,278	\$466,106,625	\$473,898,744	\$539,000,000
	-1.7%	-0.4%	1.1%	1.7%	13.7%

Source: Revenue Distribution Fund Group: Motor vehicle license tax

Legal Basis: ORC 4501.03; Section 379.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: Money in this fund is 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.

7054 110954 Local Government Property Tax Replacement - Utility

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$79,850,911	\$86,462,693	\$84,531,759	\$81,282,036	\$12,428,556	\$11,000,000
	8.3%	-2.2%	-3.8%	-84.7%	-11.5%

Source: Revenue Distribution Fund Group: The kilowatt-hour tax and, prior to FY 2012, the natural gas consumption tax

Legal Basis: ORC 5727.84(B)(3); Section 379.10 of Am. Sub. H.B. 153 of the 129th G.A. (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 other than school districts for property tax revenue lost due to reductions in 2001 in assessment rates on tangible property owned by electric and natural gas utilities. The phase-out schedule for these payments was changed by Am. Sub. H.B. 153 of the 129th G.A.

Revenue Distribution Funds

7060 110960 Gasoline Excise Tax Fund

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$394,012,233	\$385,725,092	\$381,098,704	\$385,397,089	\$364,527,675	\$395,000,000
	-2.1%	-1.2%	1.1%	-5.4%	8.4%

Source: Revenue Distribution Fund Group: Motor vehicle fuel tax

Legal Basis: ORC 5735.27; Section 379.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: This line item is used to distribute funds to (1) municipal corporations for constructing and maintaining public highways and roads, maintaining bridges, and purchasing and installing traffic signs, markers, lights, and signals; (2) 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 payment of bond obligations for road construction and improvements; and (3) townships (after first going to the county treasurer) for planning, constructing, and maintaining public roads and highways.

7064 110964 Local Government Revenue Assistance

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$42,396,774	\$0	\$0	\$0	\$0	\$0
	-100%	N/A	N/A	N/A	N/A

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 (LGRAAF) was distributed from the Tax Commissioner to the counties on a per capita basis. Distributions to 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).

Revenue Distribution Funds

7065 110965 Public Library Fund

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$449,588,702	\$414,168,315	\$340,617,890	\$367,596,036	\$352,167,638	\$345,000,000
	-7.9%	-17.8%	7.9%	-4.2%	-2.0%

Source: Revenue Distribution Fund Group: Revenue arising from the kilowatt-hour tax and sales tax; from August 2011 through June 2013, 95% of the amount distributed in the same month of FY 2011; thereafter total state GRF tax revenue multiplied by a percentage, calculated as FY 2013 Public Library Fund distributions divided by FY 2013 total state GRF tax revenue.

Legal Basis: ORC 131.51 and 5747.47; Sections 379.10 and 757.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: Public Library Fund money is distributed to counties, and county budget commissions determine the amounts to be given to individual libraries based on 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.

7066 800966 Undivided Liquor Permits

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$14,071,868	\$14,038,463	\$13,915,871	\$13,946,760	\$14,318,961	\$14,100,000
	-0.2%	-0.9%	0.2%	2.7%	-1.5%

Source: Revenue Distribution Fund Group: Liquor permit fees

Legal Basis: ORC 4301.30; Section 379.10 of Am. Sub. H.B. 153 of the 129th G.A.

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 State Liquor Regulatory Fund (Fund 5LP0, 45%), the local taxing districts in which the permitted premises are located (35%), and the Statewide Treatment and Prevention Fund (Fund 4750, 20%), which is used by the Department of Alcohol and Drug Addition Services, to fund alcohol treatment and education efforts statewide.

Revenue Distribution Funds

7068 110968 State and Local Government Highway Distribution

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$199,948,231	\$188,798,426	\$184,962,714	\$189,202,603	\$187,275,297	\$196,000,000
	-5.6%	-2.0%	2.3%	-1.0%	4.7%

Source: Revenue Distribution Fund Group: Motor vehicle fuel tax

Legal Basis: ORC 5735.23; Section 379.10 of Am. Sub. H.B. 153 of the 129th G.A.

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)).

7069 110969 Local Government Fund

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$698,943,378	\$708,100,778	\$641,794,520	\$694,441,455	\$594,483,565	\$348,000,000
	1.3%	-9.4%	8.2%	-14.4%	-41.5%

Source: Revenue Distribution Fund Group: Revenue arising from the personal income tax; from August 2011 through June 2012, 75% of the amount distributed in the same month of FY 2011, plus approximately \$50 million; from July 2012 through June 2013, 50% of the amount distributed in the same month of FY 2011; thereafter total state GRF tax revenue multiplied by a percentage, calculated as FY 2013 Local Government Fund distributions divided by FY 2013 total state GRF tax revenue.

Legal Basis: ORC 131.51 and 5747.50; Sections 379.10 and 757.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: The Local Government Fund (LGF) provides state aid to counties and municipalities. In FY 2012 and FY 2013, the distribution of money from the Local Government Fund to counties and municipal corporations is based on proportionate shares of distributions in FY 2011. Previously, distributions were based on population, property values, and (for direct distributions from the state to municipalities) shares of total municipal income taxes collected statewide, and was 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.

Revenue Distribution Funds

7081 110981 Local Government Property Tax Replacement - Business

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$262,488,258	\$367,009,307	\$473,918,184	\$481,551,525	\$261,500,518	\$181,000,000
	39.8%	29.1%	1.6%	-45.7%	-30.8%

Source: Revenue Distribution Fund Group: Commercial Activity Tax

Legal Basis: ORC 5751.20(B); Section 379.10 of Am. Sub. H.B. 153 of the 129th G.A. (originally established in Am. Sub. H. B. 66 of the 126th General Assembly)

Purpose: This line item is used to reimburse local taxing units other than school districts 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 phase-out schedule for these payments was changed by Am. Sub. H.B. 153 of the 129th G.A.

7082 110982 Horse Racing Tax

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$105,558	\$92,176	\$80,104	\$78,739	\$71,454	\$100,000
	-12.7%	-13.1%	-1.7%	-9.3%	40.0%

Source: Revenue Distribution Fund Group: Revenue from the tax on Ohio pari-mutuel wagering on races at Ohio county fairs

Legal Basis: ORC 3769.08; Section 379.10 of Am. Sub. H.B. 153 of the 129th G.A.

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

Revenue Distribution Funds

7083 700900 Ohio Fairs Fund

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$1,482,462	\$1,638,887	\$1,401,504	\$1,154,000	\$1,129,171	\$1,400,000
	10.6%	-14.5%	-17.7%	-2.2%	24.0%

Source: Revenue Distribution Fund Group: 0.5% of amounts wagered, or a lesser amount on a prorated basis if sufficient funds from the tax are not available, plus 0.25% of the amount of "exotic" wagers

Legal Basis: ORC 3769.082; Section 379.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: Moneys from Fund 7083 are distributed as follows: (1) 12% of the fund balance is distributed to county agricultural societies and to independent agricultural societies that hold annual fairs, for general operations; (2) 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; and (3) 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.

7088 110900 Local Government Services Collaboration

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$0	\$198,441	\$566,548	\$40,000	\$64,025	\$0
	N/A	185.5%	-92.9%	60.1%	-100%

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

Legal Basis: Discontinued line item (originally established by 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.