

State Revenue Distributions

General Revenue Fund

GRF 110908 Property Tax Reimbursement - Local Government

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$0	\$0	\$0	\$0	\$637,634,461	\$675,760,000
	N/A	N/A	N/A	N/A	6.0%

Source: General Revenue Fund

Legal Basis: ORC 319.302 and 323.151 through 323.157; Section 375.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item is used to reimburse local governments other than school districts for losses incurred as a result of the 10% and 2.5% rollbacks and the homestead exemption reductions in real and manufactured home property taxes. Prior to FY 2016, funds for this purpose were provided through GRF line item 110901 in the Department of Taxation's budget. Types of real property eligible for the 10% rollback include those used for farming; leasing property for farming; occupying, holding, or leasing property improved with one-, two-, or three-family dwellings; or holding vacant land that the county auditor determines will be used for these purposes. Owner-occupants of residential real property are eligible for an additional 2.5% tax reduction for those primary residences. Only "qualifying levies" as defined in ORC 319.302 are subject to the rollbacks; qualifying levies generally are levies on the tax list for tax year 2013 or renewals of such levies.

The homestead exemption is a partial exemption from real property taxation, on the first \$25,000 of a home's market value for owner-occupants who are (1) age 65 or older, or (2) permanently and totally disabled. Starting in tax year 2014, eligibility for the homestead exemption is further limited to persons with incomes of \$30,000 or less, except that persons who previously received the exemption continue to do so, and persons who qualified but did not apply for the exemption in 2013, and who timely filed in 2014, also receive the exemption. The \$30,000 income cap rises with inflation. For certain disabled veterans, the partial exemption is \$50,000 of the real property's market value, with no income test for eligibility.

State Revenue Distributions

GRF 200903 Property Tax Reimbursement - Education

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$0	\$0	\$0	\$0	\$1,153,889,717	\$1,201,340,000
	N/A	N/A	N/A	N/A	4.1%

Source: General Revenue Fund

Legal Basis: ORC 319.302 and 323.151 through 323.157; Section 375.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item is used to reimburse school districts for losses incurred as a result of the 10% and 2.5% rollback reductions in real property taxes and as a result of the homestead exemption reduction in real property taxes. See preceding entry for GRF line item 110908, Property Tax Reimbursement - Local Government for additional program details. Line item 200903 may also be used to reimburse school districts for tax revenue lost from Class 2 real property and public utility tangible personal property as a result of passing a conversion levy. Prior to FY 2016, such reimbursement payments for schools were provided through GRF line item 200901 in the Department of Education budget.

Revenue Distribution Fund Group

5JG0 110633 Gross Casino Revenue County Distribution

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$0	\$89,021,910	\$140,683,100	\$137,699,091	\$137,326,480	\$114,100,000
	N/A	58.0%	-2.1%	-0.3%	-16.9%

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

Legal Basis: ORC 5753.03; Section 375.10 of Am. Sub. H.B. 64 of the 131st 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.

State Revenue Distributions

5JH0 110634 Gross Casino Revenue County Student Distribution

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$0	\$37,951,206	\$92,702,868	\$91,008,048	\$90,738,157	\$76,100,000
	N/A	144.3%	-1.8%	-0.3%	-16.1%

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

Legal Basis: ORC 5753.03; Section 375.10 of Am. Sub. H.B. 64 of the 131st 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 school districts in Ohio in proportion to public school district student population, as required by Section 6(C)(3)(b) of Article XV, Ohio Constitution. The Department of Education certifies student populations by county and by district to the Department of Taxation, which distributes money directly to school districts twice per year: one payment by January 31 and the second by August 31.

5JJ0 110636 Gross Casino Revenue Host City Distribution

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$0	\$8,727,638	\$13,792,461	\$13,499,911	\$13,463,380	\$11,100,000
	N/A	58.0%	-2.1%	-0.3%	-17.6%

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

Legal Basis: ORC 5753.03; Section 375.10 of Am. Sub. H.B. 64 of the 131st 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, as required by Section 6(C)(3)(c) of Article XV, Ohio Constitution.

State Revenue Distributions

7047 200902 Property Tax Replacement Phase Out - Education

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$0	\$0	\$0	\$0	\$357,705,800	\$251,560,497
	N/A	N/A	N/A	N/A	-29.7%

Source: Revenue Distribution Fund Group: 20% of receipts from the commercial activity tax

Legal Basis: ORC 5751.02; Section 375.10 in Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item is used to make payments to school districts and joint vocational school districts (JVSDs) to help compensate for losses from the phase-out of general business tangible personal property taxes. This phase-out was initiated by H.B. 66 of the 126th G.A., and accelerated by H.B. 153 of the 129th G.A. This line item also makes payments to school districts and JVSDs for reductions in assessment rates for certain types of tangible personal property subject to the public utility tangible personal property tax. Am. Sub. H.B. 64 of the 131st G.A. continues a phase-out of these reimbursements. It also consolidated two line items that were within the Department of Education budget (ALI 200900 and ALI 200909) into this line item.

7049 038900 Indigent Drivers Alcohol Treatment

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$2,050,650	\$1,819,541	\$0	\$0	\$0	\$0
	-11.3%	-100%	N/A	N/A	N/A

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: Discontinued line item (originally established by Am. Sub. S.B. 131 of the 118th G.A.)

Purpose: This line item was used by the Department of Alcohol and Drug Addiction Services to distribute money to local courts through county and municipal indigent drivers treatment funds, which paid the costs of alcohol and drug addiction treatment programs ordered by the courts for indigent persons. In FY 2014 and FY 2015, this line item was replaced by RDF Fund 7049 line item 335900.

State Revenue Distributions

7049 335900 Indigent Drivers Alcohol Treatment

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$0	\$0	\$1,593,852	\$795,874	\$0	\$0
	N/A	N/A	-50.1%	-100%	N/A

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: Discontinued line item (originally established by Am. Sub. S.B. 131 of the 118th G.A.)

Purpose: This line item was used by the Department of Mental Health and Addiction Services to distribute money 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. Beginning in FY 2016, this line item is replaced by RDF Fund 7049 line item 336900.

7049 336900 Indigent Drivers Alcohol Treatment

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$0	\$0	\$0	\$0	\$1,037,037	\$2,250,000
	N/A	N/A	N/A	N/A	117.0%

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; Section 375.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item is used by the Department of Mental Health and Addiction Services to distribute money 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.

State Revenue Distributions

7050 762900 International Registration Plan Distribution

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$15,644,416	\$15,042,297	\$15,398,922	\$18,066,303	\$19,310,566	\$20,000,000
	-3.8%	2.4%	17.3%	6.9%	3.6%

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 375.10 of Am. Sub. H.B. 64 of the 131st 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 Operating 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.

7051 762901 Auto Registration Distribution

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$473,898,744	\$477,056,491	\$326,065,837	\$317,547,604	\$326,814,046	\$345,000,000
	0.7%	-31.7%	-2.6%	2.9%	5.6%

Source: Revenue Distribution Fund Group: Motor vehicle license tax

Legal Basis: ORC 4501.03; Section 375.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: Money in this fund is returned by the Registrar of Motor Vehicles to the counties and districts of registration. 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.

State Revenue Distributions

7054 110954 Local Government Property Tax Replacement - Utility

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$12,428,556	\$12,106,177	\$9,578,170	\$9,552,476	\$0	\$0
	-2.6%	-20.9%	-0.3%	-100%	N/A

Source: Revenue Distribution Fund Group: A portion of revenue from the kilowatt-hour tax and, prior to FY 2012, the natural gas consumption tax

Legal Basis: Discontinued line item (originally established by Am. Sub. S.B. 3 and Am. Sub. S.B. 287 of the 123rd G.A.)

Purpose: This line item was 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 and Am. Sub. H.B. 508, both of the 129th G.A. Beginning in FY 2016, payments for these purposes are made from RDF Fund 7081 ALI 110907.

7060 110960 Gasoline Excise Tax Fund

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$364,527,675	\$369,858,155	\$372,845,367	\$378,718,321	\$373,065,255	\$395,000,000
	1.5%	0.8%	1.6%	-1.5%	5.9%

Source: Revenue Distribution Fund Group: Motor vehicle fuel tax

Legal Basis: ORC 5735.27; Section 375.10 of Am. Sub. H.B. 64 of the 131st 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.

State Revenue Distributions

7065 110965 Public Library Fund

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$352,167,638	\$344,252,252	\$340,998,647	\$360,495,239	\$377,607,444	\$404,310,000
	-2.2%	-0.9%	5.7%	4.7%	7.1%

Source: Revenue Distribution Fund Group: In FY 2016 and FY 2017, 1.70% of total state GRF tax revenue is transferred into Fund 7065; in permanent law, this percentage is 1.66%; for accounting purposes, transfers to Fund 7065 are debited against receipts of the kilowatt-hour tax and the nonauto sales and use tax.

Legal Basis: ORC 131.51 and 5747.47; Section 375.10 of Am. Sub. H.B. 64 of the 131st 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. Also, a total of \$5.0 million in each of FY 2016 and FY 2017 is to be transferred from Fund 7065 to the OPLIN Technology Fund (Fund 4S40) and the Library for the Blind Fund (Fund 5GB0).

7066 800966 Undivided Liquor Permits

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$14,318,961	\$14,329,450	\$14,080,807	\$14,374,752	\$14,428,994	\$14,100,000
	0.1%	-1.7%	2.1%	0.4%	-2.3%

Source: Revenue Distribution Fund Group: Liquor permit fees

Legal Basis: ORC 4301.30; Section 375.10 of Am. Sub. H.B. 64 of the 131st 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 municipal corporations and townships 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 Mental Health and Addiction Services to fund alcohol treatment and education efforts statewide.

State Revenue Distributions

7068 110968 State and Local Government Highway Distribution

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$187,275,297	\$185,836,895	\$188,612,824	\$192,623,455	\$195,296,575	\$196,000,000
	-0.8%	1.5%	2.1%	1.4%	0.4%

Source: Revenue Distribution Fund Group: Motor vehicle fuel tax

Legal Basis: ORC 5735.23; Section 375.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: A portion of the money in Fund 7068 is paid to the Ohio Turnpike and Infrastructure Commission (renamed in Am. Sub. H.B. 51 of the 130th G.A.) and to the Local Transportation Improvement Program Fund (Fund 7052) created by ORC 164.14. The remainder is distributed to 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 RDF Fund 7060 line item 110960).

7069 110969 Local Government Fund

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$594,483,565	\$348,666,532	\$347,337,595	\$365,443,496	\$368,663,863	\$399,310,000
	-41.3%	-0.4%	5.2%	0.9%	8.3%

Source: Revenue Distribution Fund Group: Starting August 2013, 1.66% of total state GRF tax revenue is transferred to this fund; for accounting purposes, transfers to Fund 7069 are debited against personal income tax receipts.

Legal Basis: ORC 131.51 and 5747.50; Sections 221.10 and 375.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: The Local Government Fund (LGF) provides state aid to counties and municipalities. County amounts are disbursed to local subdivisions to be used for current operating expenses of the county government, municipalities, townships, and certain special districts. Starting in FY 2014, no county undivided local government fund is to receive less than \$750,000 or the amount received in FY 2013, whichever is smaller.

In each of FY 2016 and FY 2017, \$12 million that would have been paid directly to municipal corporations by the Department of Taxation is instead to be paid to county undivided local government funds for distribution to townships (\$10 million) and small villages (those with populations under 1,000; \$2 million). In FY 2016, \$5 million, and in FY 2017, \$10 million that would have been paid directly to municipal corporations by the Department of Taxation is instead to be credited to the Law Enforcement Assistance Fund (Fund 5L50) to fund reimbursement of continuing professional training costs for peace officers and troopers.

State Revenue Distributions

7081 110907 Property Tax Replacement Phase Out - Local Government

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$0	\$0	\$0	\$0	\$76,369,906	\$40,444,766
	N/A	N/A	N/A	N/A	-47.0%

Source: Revenue Distribution Fund Group: 5% of receipts from the commercial activity tax

Legal Basis: ORC 5751.02; Section 375.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item is used to make payments to local taxing units other than school districts to compensate for losses from the phase-out of general business tangible personal property taxes and from reductions in 2001 in assessment rates on tangible property owned by electric and natural gas utilities. Am. Sub. H.B. 64 of the 131st G.A. resumed a phase-out of these reimbursements, reducing the share of CAT revenues credited to the Local Government Tangible Property Tax Replacement Fund from 15% in FY 2015 to 5% in FY 2016 and thereafter. H.B. 64 also consolidated two previous appropriation line items into this one for this purpose; those line items were ALI 110954 and 110981, both in the RDF budget.

7081 110981 Local Government Property Tax Replacement - Business

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$261,500,518	\$181,698,003	\$166,774,048	\$122,576,325	\$0	\$0
	-30.5%	-8.2%	-26.5%	-100%	N/A

Source: Revenue Distribution Fund Group: A portion of revenue from the commercial activity tax

Legal Basis: Discontinued line item (originally established by Am. Sub. H.B. 66 of the 126th General Assembly)

Purpose: This line item was 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 and Am. Sub. H.B. 508, both of the 129th G.A. Beginning in FY 2016, funding for this purpose is provided through ALI 110907.

State Revenue Distributions

7082 110982 Horse Racing Tax

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$71,454	\$69,817	\$58,802	\$61,085	\$55,271	\$100,000
	-2.3%	-15.8%	3.9%	-9.5%	80.9%

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 375.10 of Am. Sub. H.B. 64 of the 131st G.A.

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

7083 700900 Ohio Fairs Fund

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$1,129,171	\$1,023,815	\$903,669	\$815,337	\$832,000	\$1,200,000
	-9.3%	-11.7%	-9.8%	2.0%	44.2%

Source: Revenue Distribution Fund Group: 0.5% of pari-mutuel wagers on racing, 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" racing wagers

Legal Basis: ORC 3769.082; Section 375.10 of Am. Sub. H.B. 64 of the 131st 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 horse 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.

State Revenue Distributions

7088 110900 Local Government Services Collaboration

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$64,025	\$0	\$0	\$0	\$0	\$0
	-100%	N/A	N/A	N/A	N/A

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 might combine their respective provision of local government services.

Fiduciary Fund Group

4P80 001698 Cash Management Improvement Fund

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$110,089	\$22,079	\$74,998	\$33,534	\$22,018	\$3,100,000
	-79.9%	239.7%	-55.3%	-34.3%	13,979.4%

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

Legal Basis: ORC 131.37; Section 375.10 of Am. Sub. H.B. 64 of the 131st 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.

6080 001699 Investment Earnings

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$14,089,663	\$21,791,810	\$31,735,265	\$42,553,363	\$63,724,556	\$120,000,000
	54.7%	45.6%	34.1%	49.8%	88.3%

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

Legal Basis: ORC 113.09; Section 375.10 of Am. Sub. H.B. 64 of the 131st 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.

State Revenue Distributions

7001 110996 Horse-Racing Tax Municipality Fund

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$0	\$0	\$122,975	\$197,333	\$238,078	\$125,000
	N/A	N/A	60.5%	20.6%	-47.5%

Source: Fiduciary Fund Group: Tax on pari-mutuel wagering on horse races at commercial racetracks

Legal Basis: ORC 3769.102 and 3769.28; Section 375.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item is used to pay to municipal corporations and townships where horse racing takes place the proceeds of a tax on pari-mutuel wagering on those races, excluding those at county fairs.

7062 110962 Resort Area Excise Tax Distribution

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$1,002,111	\$1,068,135	\$1,172,376	\$1,278,664	\$1,182,920	\$1,200,000
	6.6%	9.8%	9.1%	-7.5%	1.4%

Source: Fiduciary Fund Group: Municipal corporations and townships in which housing, employment, and facilities meet specified criteria 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 375.10 of Am. Sub. H.B. 64 of the 131st 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, within 45 days after the month of collection, minus 1% credited to the GRF for administration.

State Revenue Distributions

7063 110963 Permissive Tax Distribution

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$1,893,335,506	\$2,016,139,319	\$2,142,429,548	\$2,375,851,831	\$2,556,628,566	\$2,475,000,000
	6.5%	6.3%	10.9%	7.6%	-3.2%

Source: Fiduciary Fund Group: County and transit authority permissive sales and use taxes and county permissive cigarette taxes and alcoholic beverage taxes

Legal Basis: ORC 4301.423, 5743.024, 5739.21, and 5741.03; Section 375.10 of Am. Sub. H.B. 64 of the 131st 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. Cuyahoga County is the only county levying excise taxes on cigarettes and alcoholic beverages. H.B. 562 of the 127th G.A. amended the Revised Code to prohibit any other county from levying excise taxes on cigarettes and alcoholic beverages.

7067 110967 School District Income Tax Distribution

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$336,546,812	\$350,408,496	\$380,854,119	\$393,032,684	\$410,432,147	\$453,000,000
	4.1%	8.7%	3.2%	4.4%	10.4%

Source: Fiduciary Fund Group: School district income tax collections, including any penalties or interest thereon

Legal Basis: ORC 5747.03; Section 375.10 of Am. Sub. H.B. 64 of the 131st 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.

State Revenue Distributions

7085 800985 Volunteer Firemen's Dependents Fund

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$236,750	\$238,575	\$234,900	\$221,225	\$281,470	\$300,000
	0.8%	-1.5%	-5.8%	27.2%	6.6%

Source: Fiduciary 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 375.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item is used to pay three types of benefits: (1) surviving spouse benefits to anyone whose volunteer 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 volunteer firefighters totally and permanently disabled in the line of duty.

7093 110640 Next Generation 9-1-1

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$0	\$0	\$0	\$0	\$0	\$2,600,000
	N/A	N/A	N/A	N/A	N/A

Source: Fiduciary Fund Group: Any excess remaining after required monthly distributions from the Wireless 9-1-1 Government Assistance Fund to counties; any assessments for failure to remit wireless 9-1-1 charges; any excess in the Wireless 9-1-1 Administrative Fund (Fund 5BP0) from revenues in excess of actual administrative costs

Legal Basis: ORC 128.54; Section 375.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item is for use by the Tax Commissioner in disbursing money to countywide 9-1-1 systems. The disbursements may be used for costs associated with the operation of and equipment for phase II wireless systems and for costs associated with a county's migration to next generation 9-1-1 systems and technology.

State Revenue Distributions

7094 110641 Wireless 9-1-1 Government Assistance

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$0	\$0	\$13,485,958	\$25,689,296	\$25,689,296	\$28,200,000
	N/A	N/A	90.5%	0.0%	9.8%

Source: Fiduciary Fund Group: 97% of receipts from 25-cent per month wireless 9-1-1 charges, beginning January 1, 2014

Legal Basis: ORC 128.54; Section 375.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: Wireless 9-1-1 collection authority was transferred to the Tax Commissioner, from the Public Utilities Commission, on January 1, 2014. The Tax Commissioner is to disburse money from this fund every month to each county, up to the amount distributed in the corresponding month of calendar year 2013. Any shortfall is to be remedied the following month. The Tax Commissioner is to transfer funds remaining in this fund to the Next Generation 9-1-1 Fund at the direction of the Statewide Emergency Services Internet Protocol Network Steering Committee.

7099 762902 Permissive Tax Distribution - Auto Registration

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$0	\$0	\$151,000,537	\$170,791,212	\$176,404,204	\$184,000,000
	N/A	N/A	13.1%	3.3%	4.3%

Source: Fiduciary Fund Group: County, township, municipal, or transportation improvement district motor vehicle license tax paid with applications for motor vehicle registration

Legal Basis: ORC 4501.031; Section 375.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item is used by the Registrar of Motor Vehicles to distribute tax payments to the local governments levying them.

State Revenue Distributions

Holding Account Fund Group

R045 110617 International Fuel Tax Distribution

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$40,422,399	\$39,211,832	\$35,659,614	\$37,472,065	\$44,018,111	\$40,000,000
	-3.0%	-9.1%	5.1%	17.5%	-9.1%

Source: Holding Account Fund Group: Fuel use tax payments

Legal Basis: ORC 5728.06; Section 375.10 of Am. Sub. H.B. 64 of the 131st 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 under the International Fuel Tax Agreement (IFTA). Under IFTA, an agreement among the 48 contiguous U.S. states and 10 Canadian provinces, trucking companies register for fuel use tax in their home state or province and file one tax return, instead of registering and filing in each jurisdiction in which they operate. The base state or province 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 among the states and provinces in IFTA.