

State Racing Commission

Dedicated Purpose Fund Group

5620 875601 Thoroughbred Development

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$973,257	\$904,599	\$862,051	\$752,630	\$870,555	\$873,434
% change	-7.1%	-4.7%	-12.7%	15.7%	0.3%

Source: Dedicated Purpose Fund Group: 1.125% of pari-mutuel wagering on thoroughbred racing and 0.625% of pari-mutuel wagering on quarter horse wagering, or lesser amounts on a prorated basis if sufficient funds from the tax collections are not available; a percentage (that changes annually) of pari-mutuel wagering on commercial harness racing; an additional 0.25% of exotic wagering paid by thoroughbred and quarter horse racing permit holders; taxes paid by harness track permit holders; investment earnings of the fund

Legal Basis: R.C. 3769.08, 3769.083, and 3769.087; Section 379.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to enhance and promote the thoroughbred racing industry in Ohio by providing purse subsidies, supplements for winning Ohio horses competing with out-of-state horses, broodmare and stallion awards for breeders of winning horses, and equine research funds. It also provides wages and expenses of the fund administrator.

5630 875602 Standardbred Development

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$1,481,367	\$874,394	\$1,494,712	\$877,360	\$1,246,399	\$1,246,970
% change	-41.0%	70.9%	-41.3%	42.1%	0.0%

Source: Dedicated Purpose Fund Group: 0.625% of pari-mutuel wagering on harness racing or a lesser amount on a prorated basis if sufficient funds from the tax are not available; an additional 0.5% of pari-mutuel wagering on harness racing not conducted by an agricultural society; 0.25% of exotic wagering on harness racing; fees assessed for the Ohio Sires Stakes races; investment earnings of the fund

Legal Basis: R.C. 3769.08, 3769.085, and 3769.087; Section 379.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to supplement standardbred purses, thereby encouraging breeding and racing, and to provide equine research funds.

State Racing Commission

Dedicated Purpose Fund Group

5650 875604 Racing Commission Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$3,755,827	\$3,533,887	\$3,227,252	\$3,348,622	\$3,473,682	\$3,503,170
% change	-5.9%	-8.7%	3.8%	3.7%	0.8%

Source: Dedicated Purpose Fund Group: 0.25% of pari-mutuel wagering on thoroughbred, harness, and quarter horse races not conducted by fairs or agricultural societies, or a lesser amount on a prorated basis if sufficient funds from the tax are not available; 1% of exotic wagering; all license and permit fees paid by persons engaged in racing

Legal Basis: R.C. 3769.03, 3769.08, and 3769.087; Section 379.10 of H.B. 96 of the 136th G.A.

Purpose: This line item funds the operating expenses of the Commission for administration and regulation of the horse racing industry in Ohio.

5JK0 875610 Horse Racing Development - Casino

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$14,378,914	\$9,939,914	\$9,532,365	\$9,730,608	\$10,499,999	\$10,499,999
% change	-30.9%	-4.1%	2.1%	7.9%	0.0%

Source: Dedicated Purpose Fund Group: 3% of the tax collections from the 33% tax on gross casino revenue imposed on licensed casino operators

Legal Basis: R.C. 5753.03; Section 379.10 of H.B. 96 of the 136th G.A. (fund originally established by H.B. 519 of the 128th G.A.; line item originally established by H.B. 153 of the 129th G.A.)

Purpose: This line item is used to support horse racing in Ohio at locations where the pari-mutuel system of wagering is conducted, to support purses, breeding programs, and operations.

5NL0 875611 Revenue Redistribution

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$9,268,465	\$11,312,975	\$12,868,549	\$14,417,637	\$12,800,000	\$12,800,000
% change	22.1%	13.8%	12.0%	-11.2%	0.0%

Source: Dedicated Purpose Fund Group: 9% to 11% of video lottery terminal (VLT) revenue, pursuant to agreements between race track permit holders and horsemen's associations, or as directed by rule

Legal Basis: R.C. 3769.087; Section 379.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 386 of the 129th G.A. and by Controlling Board on May 20, 2013)

Purpose: This line item is used to distribute VLT revenue for the benefit of horse breeding and racing in Ohio, including to support purses and Commission operations at racing facilities and fairs across the state.

State Racing Commission

Fiduciary Fund Group

5C40 875607 Simulcast Horse Racing Purse

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$4,962,324	\$4,395,947	\$3,921,226	\$3,592,919	\$3,921,226	\$3,921,226
% change	-11.4%	-10.8%	-8.4%	9.1%	0.0%

Source: Fiduciary Fund Group: A percentage, as determined by the tax rate applicable on each type of bet, of: (a) purse money from wagering on intrastate and interstate simulcast racing by a permit holder operating as a simulcast host with no live racing program or as a simulcast guest; (b) purse money from amounts wagered at satellite facilities on days when a permit holder serves as a simulcast host for a satellite facility; and (c) one-half of the commission retained by a satellite facility; plus interest earned by the fund

Legal Basis: R.C. 3769.089, 3769.26; Section 379.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 561 of the 121st G.A.)

Purpose: This line item is used to collect and distribute revenues associated with betting on simulcast horse racing. The Commission distributes any balance not used in administration of its simulcast program to supplement purse accounts at commercial tracks.

Holding Account Fund Group

R021 875605 Bond Reimbursements

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$94,110	\$70,692	\$108,700	\$85,900	\$108,700	\$108,700
% change	-24.9%	53.8%	-21.0%	26.5%	0.0%

Source: Holding Account Fund Group: Cash bond deposits from permit holders for performance bonds

Legal Basis: R.C. 3769.05; Section 379.10 of H.B. 96 of the 136th G.A. (originally established by Controlling Board on December 2, 1985)

Purpose: Performance bonds are retained in the fund until racing events have taken place and permit holders have paid their state taxes, then are returned to the permit holders.