

Ohio State Racing Commission

Dedicated Purpose Fund Group

5620 875601 Thoroughbred Development

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$640,449	\$1,384,654	\$1,371,272	\$1,383,062	\$1,288,311	\$1,400,875
% change	116.2%	-1.0%	0.9%	-6.9%	8.7%

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 are not available, and a percentage (that changes annually) of pari-mutuel wagering on commercial harness racing, plus an additional 0.25% of exotic wagering paid by thoroughbred and quarter horse racing permit holders.

Legal Basis: ORC 3769.083, 3769.08, and 3769.087; Section 379.10 of H.B. 49 of the 132nd 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. In addition, a portion is to be directed to support of quarter horse development and purses.

5630 875602 Standardbred Development

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$1,106,298	\$1,425,746	\$1,189,122	\$1,272,825	\$1,269,498	\$1,551,167
% change	28.9%	-16.6%	7.0%	-0.3%	22.2%

Source: Dedicated Purpose Fund Group: 1.125% of pari-mutuel wagering on harness racing or a lesser amount on a prorated basis if sufficient funds from the tax are not available, plus an additional 0.25% of exotic wagering on harness racing; fees assessed for the Ohio Sires Stakes races

Legal Basis: ORC 3769.085, 3769.08, and 3769.087; Section 379.10 of H.B. 49 of the 132nd G.A.

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

Ohio State Racing Commission

5650 875604 Racing Commission Operating

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$2,747,820	\$2,954,291	\$3,206,384	\$3,380,760	\$3,551,491	\$3,785,530
% change	7.5%	8.5%	5.4%	5.1%	6.6%

Source: Dedicated Purpose Fund Group: 0.25% of thoroughbred, harness, and quarter horse racing wagering or a lesser amount on a prorated basis if sufficient funds from the tax are not available, plus an additional 1% of exotic wagering, and all license and permit fees paid by persons engaged in racing

Legal Basis: ORC 3769.03, 3769.08, and 3769.087; Section 379.10 of H.B. 49 of the 132nd G.A.

Purpose: This line item funds the operating expenses of the Commission.

5JK0 875610 Horse Racing Development - Casino

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$7,710,970	\$8,517,066	\$8,458,040	\$8,516,607	\$8,013,570	\$8,512,095
% change	10.5%	-0.7%	0.7%	-5.9%	6.2%

Source: Dedicated Purpose Fund Group: 3% of the receipts from the 33% tax on gross casino revenue

Legal Basis: ORC 5753.03; Section 379.10 of H.B. 49 of the 132nd 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 this state at which the pari-mutuel system of wagering is conducted and to support purses, breeding programs, and operations at all existing commercial horse racetracks permitted as of January 1, 2009 (per a constitutional amendment approved by voters in November 2009).

5NL0 875611 Revenue Redistribution

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$1,955,800	\$5,631,317	\$7,098,379	\$6,422,429	\$7,400,040	\$8,000,000
% change	187.9%	26.1%	-9.5%	15.2%	8.1%

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: ORC 3769.087; Section 379.10 of H.B. 49 of the 132nd 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 breeding and racing in Ohio, including to support purses and operations at fairs across the state.

Ohio State Racing Commission

Fiduciary Fund Group

5C40 875607 Simulcast Horse Racing Purse

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$7,702,922	\$6,734,990	\$7,356,183	\$6,447,604	\$6,278,121	\$9,000,000
% change	-12.6%	9.2%	-12.4%	-2.6%	43.4%

- Source:** Fiduciary Fund Group: 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 balance of the commission retained by a satellite facility
- Legal Basis:** ORC 3769.089, 3769.26; Section 379.10 of H.B. 49 of the 132nd 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 simulcast horse racing. The Commission distributes the balance monthly to purse accounts at commercial tracks.

Holding Account Fund Group

R021 875605 Bond Reimbursements

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$83,300	\$74,500	\$83,400	\$90,300	\$90,900	\$100,000
% change	-10.6%	11.9%	8.3%	0.7%	10.0%

- Source:** Holding Account Fund Group: Cash bond deposits from permit holders for performance bonds and from individuals appealing Commission rulings
- Legal Basis:** Section 379.10 of H.B. 49 of the 132nd 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, then are returned to the permit holders. Bond deposits of individuals appealing rulings are returned if the Commission rules in favor of the appellant, otherwise are applied to any fines that may be imposed.