

State Revenue Distributions

General Revenue Fund

GRF 110908 Property Tax Reimbursement - Local Government

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$0	\$0	\$637,634,461	\$638,483,412	\$639,251,509	\$645,785,000
% change	N/A	N/A	0.1%	0.1%	1.0%

Source: General Revenue Fund

Legal Basis: ORC 319.302 and 323.151 through 323.157; Section 387.10 of H.B. 49 of the 132nd G.A. (originally established by 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. Only "qualifying levies" as defined in ORC 319.302 are subject to the rollbacks. Qualifying levies are those (1) approved at an election held before September 29, 2013; or (2) within the ten-mill limitation; or (3) provided for by the charter of a municipal corporation that was levied on the tax list for tax year 2013; or (4) subsequent renewals of such levies; or (5) subsequent substitutes for such levies under section 5705.199 of the Revised Code. Qualifying levies do not include replacement levies under section 5705.192 of the Revised Code.

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.

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 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	
Actual	Actual	Actual	Actual	Actual	Adj. Approp.	
\$0	\$0	\$1,153,889,717	\$1,151,777,062	\$1,163,167,088	\$1,199,315,000	
% change	N/A	N/A	-0.2%	1.0%	3.1%	

Source: General Revenue Fund

Legal Basis: ORC 319.302, 323.151 through 323.157, and 5705.2110; Section 387.10 of H.B. 49 of the 132nd G.A. (originally established by 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's budget.

Revenue Distribution Fund Group

5JG0	110633	Gross Casino Revenue Payments-County				
FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	
Actual	Actual	Actual	Actual	Actual	Adj. Approp.	
\$140,683,100	\$137,699,091	\$137,326,480	\$133,594,554	\$137,942,339	\$126,500,000	
% change	-2.1%	-0.3%	-2.7%	3.3%	-8.3%	

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

Legal Basis: ORC 5753.03; Section 387.10 of H.B. 49 of the 132nd G.A. (originally established by H.B. 519 of the 128th G.A.)

Purpose: This line item is used to make quarterly 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 Payments- School Districts

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$92,702,868	\$91,008,048	\$90,738,157	\$89,420,667	\$92,032,688	\$84,300,000
% change	-1.8%	-0.3%	-1.5%	2.9%	-8.4%

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

Legal Basis: ORC 5753.03; Section 387.10 of H.B. 49 of the 132nd G.A. (originally established by 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 provides for payment to school districts twice per year, by January 31 and by August 31.

5JJ0 110636 Gross Casino Revenue- Host City

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$13,792,461	\$13,499,911	\$13,463,380	\$13,097,505	\$13,523,759	\$12,400,000
% change	-2.1%	-0.3%	-2.7%	3.3%	-8.3%

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

Legal Basis: ORC 5753.03; Section 387.10 of H.B. 49 of the 132nd G.A. (originally established by H.B. 519 of the 128th G.A.)

Purpose: This line item is used to make quarterly 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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$0	\$0	\$357,705,800	\$245,472,983	\$204,889,269	\$165,229,141
% change	N/A	N/A	-31.4%	-16.5%	-19.4%

Source: Revenue Distribution Fund Group: 13% of receipts from the commercial activity tax

Legal Basis: ORC 5751.02; Section 387.10 in H.B. 49 of the 132nd G.A. (originally established by 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. H.B. 49 of the 132nd G.A. continues a phase-out of these reimbursements.

7049 335900 Indigent Drivers Alcohol Treatment

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$1,593,852	\$795,874	\$0	\$0	\$0	\$0
% change	-50.1%	-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 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.

State Revenue Distributions

7049 336900 Indigent Drivers Alcohol Treatment

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$0	\$0	\$1,037,037	\$1,440,700	\$1,336,492	\$2,250,000
% change	N/A	N/A	38.9%	-7.2%	68.4%

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 387.10 of H.B. 49 of the 132nd G.A. (originally established by 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.

7050 762900 International Registration Plan Distribution

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$15,398,922	\$18,066,303	\$19,310,566	\$22,796,060	\$16,035,624	\$22,000,000
% change	17.3%	6.9%	18.0%	-29.7%	37.2%

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 387.10 of H.B. 49 of the 132nd G.A. (originally established by H.B. 117 of the 121st 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 Public Safety - Highway Purposes Fund; (3) to offset audit costs of the Department of Taxation and operating costs of the Bureau of Motor Vehicles; and (4) to local governments as compensation for lost revenue which would have been received under prior law.

State Revenue Distributions

7051 762901 Auto Registration Distribution

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$326,065,837	\$317,547,604	\$326,814,046	\$325,745,354	\$326,790,821	\$325,000,000
% change	-2.6%	2.9%	-0.3%	0.3%	-0.5%

Source: Revenue Distribution Fund Group: Motor vehicle license tax

Legal Basis: ORC 4501.03; Section 387.10 of H.B. 49 of the 132nd G.A. (originally established by H.B. 117 of the 121st G.A.)

Purpose: Money in Fund 7051, Auto Registration Distribution 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.

7054 110954 Local Government Property Tax Replacement - Utility

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$9,578,170	\$9,552,476	\$0	\$0	\$0	\$0
% change	-0.3%	-100%	N/A	N/A	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 S.B. 3 and 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 H.B. 153 and 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.

State Revenue Distributions

7060	110960	Gasoline Excise Tax Fund				
FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	
Actual	Actual	Actual	Actual	Actual	Adj. Approp.	
\$372,845,367	\$378,718,321	\$373,065,255	\$374,672,218	\$480,221,039	\$375,000,000	
% change	1.6%	-1.5%	0.4%	28.2%	-21.9%	

Source: Revenue Distribution Fund Group: Motor vehicle fuel tax

Legal Basis: ORC 5735.051 and 5735.27; Section 387.10 of H.B. 49 of the 132nd G.A. (originally established by H.B. 119 of the 127th 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.

7065	110965	Public Library Fund				
FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	
Actual	Actual	Actual	Actual	Actual	Adj. Approp.	
\$340,998,647	\$360,495,239	\$377,607,444	\$378,558,170	\$384,639,080	\$398,100,000	
% change	5.7%	4.7%	0.3%	1.6%	3.5%	

Source: Revenue Distribution Fund Group: In FY 2018 and FY 2019, 1.68% of total state GRF tax revenue is transferred into Fund 7065; in codified 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; Sections 325.20, 387.10, and 387.20 of H.B. 49 of the 132nd G.A. (originally established by H.B. 1 of the 128th 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, from Fund 7065 in each of FY 2018 and FY 2019, about \$3.7 million is to be transferred to the OPLIN Technology Fund (Fund 4S40) and about \$1.3 million is to be transferred to the Library for the Blind Fund (Fund 5GB0).

State Revenue Distributions

7066 800966 Undivided Liquor Permits

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$14,080,807	\$14,374,752	\$14,428,994	\$14,758,479	\$14,994,784	\$14,600,000
% change	2.1%	0.4%	2.3%	1.6%	-2.6%

Source: Revenue Distribution Fund Group: Liquor permit fees

Legal Basis: ORC 4301.30; Section 387.10 of H.B. 49 of the 132nd G.A. (originally established by H.B. 1 of the 128th 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.

7068 110968 State and Local Government Highway Distributions

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$188,612,824	\$192,623,455	\$195,296,575	\$197,108,808	\$104,684,718	\$196,000,000
% change	2.1%	1.4%	0.9%	-46.9%	87.2%

Source: Revenue Distribution Fund Group: Motor vehicle fuel tax

Legal Basis: Discontinued line item (originally established by ORC 5735.23, repealed effective January 1, 2018, by H.B. 26 of the 132nd G.A.)

Purpose: A portion of the money in Fund 7068 was paid to the Ohio Turnpike and Infrastructure Commission (renamed in 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 was distributed to counties, municipal corporations, townships, and the state Highway Operating Fund. These moneys were to be spent according to the same guidelines as the Gasoline Excise Tax Fund (see RDF Fund 7060 line item 110960). On January 1, 2018, all money remaining in the State and Local Government Highway Distribution Fund (Fund 7068) was required to be transferred to the Gasoline Excise Tax Fund (Fund 7060) by H.B. 26 of the 132nd G.A. for distribution to political subdivisions. Fund 7068 was then abolished.

State Revenue Distributions

7069	110969	Local Government Fund				
FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	
Actual	Actual	Actual	Actual	Actual	Adj. Approp.	
\$347,337,595	\$365,443,496	\$368,663,863	\$364,498,101	\$366,167,736	\$394,240,000	
% change	5.2%	0.9%	-1.1%	0.5%	7.7%	

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 387.10 and 757.20 of H.B. 49 of the 132nd 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.

Starting in FY 2016, \$12 million each year that would have been paid directly to municipal corporations by the Department of Taxation was instead paid to county undivided local government funds for distribution to townships (\$10 million) and small villages (those with populations under 1,000; \$2 million). This provision was incorporated in codified law starting in FY 2018. Remaining amounts that would have been distributed directly to municipal corporations by the Department of Taxation during FY 2018 and FY 2019 are instead being transferred to a newly created fund, the Targeting Addiction Assistance Fund (Fund 5TZ0), to pay for various opioid addiction treatment and law enforcement programs in the Departments of Health, Rehabilitation and Correction, Mental Health and Addiction Services, Job and Family Services, and Medicaid. Spending for these programs is appropriated at a total of \$17.65 million in each year of the biennium.

7081	110907	Property Tax Replacement Phase Out - Local Government				
FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	
Actual	Actual	Actual	Actual	Actual	Adj. Approp.	
\$0	\$0	\$76,369,906	\$50,387,430	\$31,257,269	\$16,700,147	
% change	N/A	N/A	-34.0%	-38.0%	-46.6%	

Source: Revenue Distribution Fund Group: 2% of receipts from the commercial activity tax

Legal Basis: ORC 5751.02; Section 387.10 of H.B. 49 of the 132nd 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. H.B. 49 of the 132nd G.A. continues a phase-out of these reimbursements, reducing the share of CAT revenues credited to the Local Government Tangible Property Tax Replacement Fund from 5% in FY 2017 to 2% in FY 2018 and thereafter.

State Revenue Distributions

7081 110981 Local Government Property Tax Replacement - Business

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$166,774,048	\$122,576,325	\$0	\$0	\$0	\$0
% change	-26.5%	-100%	N/A	N/A	N/A

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

Legal Basis: Discontinued line item (originally established by H.B. 66 of the 126th G.A.)

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 H.B. 66 of the 126th G.A. The phase-out schedule for these payments was changed by H.B. 153 and H.B. 508, both of the 129th G.A. Beginning in FY 2016, funding for this purpose is provided through ALI 110907.

7082 110982 Horse Racing Tax

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$58,802	\$61,085	\$55,271	\$53,569	\$52,682	\$60,000
% change	3.9%	-9.5%	-3.1%	-1.7%	13.9%

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 387.10 of H.B. 49 of the 132nd G.A.

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

State Revenue Distributions

7083 700900 Ohio Fairs Fund

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$903,669	\$815,337	\$832,000	\$818,327	\$755,907	\$1,000,000
% change	-9.8%	2.0%	-1.6%	-7.6%	32.3%

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 387.10 of H.B. 49 of the 132nd 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.

7104 110997 Medicaid Local Sales Tax Transition Fund

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$0	\$0	\$0	\$0	\$256,800,422	\$30,000,000
% change	N/A	N/A	N/A	N/A	-88.3%

Source: Revenue Distribution Fund Group: Transfer of up to \$200 million from the Health and Human Services Fund or of up to \$207 million from unclaimed funds held by the Department of Commerce, as determined by the Director of Budget and Management in accordance with Sections 512.27 and 512.40 of H.B. 49 of the 132nd G.A.

Legal Basis: Sections 387.10 and 387.20 of H.B. 49 of the 132nd G.A.,

Purpose: The appropriation is to be used to mitigate the effects of, and assist in adjustment to, the reduced sales tax revenues of counties and affected transit authorities caused by cessation of collection by Medicaid health insuring corporations of sales tax on health care service transactions.

State Revenue Distributions

Fiduciary Fund Group

4P80 001698 Cash Management Improvement Fund

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$74,998	\$33,534	\$22,018	\$529,753	\$553,524	\$3,100,000
% change	-55.3%	-34.3%	2,306.0%	4.5%	460.0%

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

Legal Basis: ORC 131.37; Section 387.10 of H.B. 49 of the 132nd 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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$31,735,265	\$42,553,363	\$63,724,556	\$91,894,086	\$124,221,005	\$125,000,000
% change	34.1%	49.8%	44.2%	35.2%	0.6%

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

Legal Basis: ORC 113.09; Section 387.10 of H.B. 49 of the 132nd 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.

7001 110996 Horse Racing Tax Local Government Payments

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$122,975	\$197,333	\$238,078	\$179,964	\$202,180	\$240,000
% change	60.5%	20.6%	-24.4%	12.3%	18.7%

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

Legal Basis: ORC 3769.102 and 3769.28; Section 387.10 of H.B. 49 of the 132nd 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.

State Revenue Distributions

7062 110962 Resort Area Excise Tax Distribution

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$1,172,376	\$1,278,664	\$1,182,920	\$1,197,181	\$1,185,957	\$1,200,000
% change	9.1%	-7.5%	1.2%	-0.9%	1.2%

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 387.10 of H.B. 49 of the 132nd 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.

7063 110963 Permissive Sales Tax Distribution

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$2,142,429,548	\$2,375,851,831	\$2,556,628,566	\$2,611,010,194	\$2,547,459,966	\$2,653,900,000
% change	10.9%	7.6%	2.1%	-2.4%	4.2%

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 387.10 of H.B. 49 of the 132nd G.A.

Purpose: This line item is used by the Tax Commissioner to distribute revenue from county and transit authority permissive sales taxes to the county or transit authority of origin. The line item is also used to distribute revenue from county excise taxes on cigarettes and alcoholic beverages; only Cuyahoga County levies such excise taxes. H.B. 562 of the 127th G.A. amended the Revised Code in 2008 to prohibit any other county from levying excise taxes on cigarettes and alcoholic beverages.

State Revenue Distributions

7067 110967 School District Income Tax Distribution

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$380,854,119	\$393,032,684	\$410,432,147	\$426,022,629	\$444,055,339	\$451,200,000
% change	3.2%	4.4%	3.8%	4.2%	1.6%

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

Legal Basis: ORC 5747.03; Section 387.10 of H.B. 49 of the 132nd 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. Any money deducted but not used to pay costs of administration of the tax is to be returned to the fund.

7085 800985 Volunteer Firemen's Dependents Fund

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$234,900	\$221,225	\$281,470	\$224,650	\$219,125	\$300,000
% change	-5.8%	27.2%	-20.2%	-2.5%	36.9%

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 387.10 of H.B. 49 of the 132nd 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.

State Revenue Distributions

7093 110640 Next Generation 9-1-1

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$0	\$0	\$0	\$0	\$0	\$1,000,000
% change	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 387.10 of H.B. 49 of the 132nd 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.

7094 110641 Wireless 9-1-1 Government Assistance

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$13,485,958	\$25,689,296	\$25,689,296	\$25,689,296	\$25,616,874	\$25,700,000
% change	90.5%	0.0%	0.0%	-0.3%	0.3%

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 387.10 of H.B. 49 of the 132nd 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.

State Revenue Distributions

7095 110995 Municipal Income Tax

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$7,995,077	\$6,462,606	\$15,468,730	\$11,459,633	\$18,772,319	\$42,000,000
% change	-19.2%	139.4%	-25.9%	63.8%	123.7%

Source: Fiduciary Fund Group: 98.5% of taxes collected by the state on behalf of local governments from electric companies and telephone and telecommunications companies subject to the municipal income tax; 99.5% of collections from municipal taxes on business income

Legal Basis: ORC 718.85 and 5745.03; Sections 387.10 and 387.20 of H.B. 49 of the 132nd G.A.

Purpose: The fund is used to distribute taxes collected by the state from electric companies and telephone and telecommunications companies to the local governments to which these taxes are owed. Prior to H.B. 49 of the 132nd G.A., this appropriation item was part of the Department of Taxation's budget. Under a change made by H.B. 49, beginning in 2018 businesses other than sole proprietors may elect for the Department of Taxation to administer the municipal income taxes of those businesses. The fund is used to distribute revenue from such taxes on business income to the municipal governments levying the taxes.

7099 762902 Permissive Tax Distribution - Auto Registration

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$151,000,537	\$170,791,212	\$176,404,204	\$179,075,571	\$181,739,737	\$180,000,000
% change	13.1%	3.3%	1.5%	1.5%	-1.0%

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 387.10 of H.B. 49 of the 132nd 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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$35,659,614	\$37,472,065	\$44,018,111	\$38,457,972	\$50,785,740	\$36,100,000
% change	5.1%	17.5%	-12.6%	32.1%	-28.9%

Source: Holding Account Fund Group: Fuel use tax payments

Legal Basis: ORC 5728.06; Section 387.10 of H.B. 49 of the 132nd 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.