

- Freeze for local government funds diverts moneys to GRF

## Revenue Distribution Funds

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### ROLE

Revenue Distribution Funds are used by the state to collect and distribute, as directed by state law, moneys to local governments and to organizations, school districts, libraries, transit authorities, other state funds, and other states. Each of the funds is administered by a state agency, but the funds are not included as part of the budget of the administering agency. The moneys are not spent by the agencies, but are distributed as directed by state law. The funds are presented together to highlight their role in the redistribution function of state government.

Agency In Brief					
Number of Employees*	Total Appropriations-All Funds		GRF Appropriations		Appropriation Bill(s)
	2004	2005	2004	2005	
0	\$4,014.3 million	\$4,088.9 million	\$0	\$0	Am. Sub. H.B. 95


\*Employee head count obtained from the Department of Administrative Services (DAS) payroll reports as of June 28, 2003.

### OVERVIEW

Appropriations for FY 2004 are \$4,014,330,800. This amount is \$93,030,905 greater than appropriations for FY 2003, a 2.4% increase. Appropriations for FY 2005 are \$4,088,943,600. This amount is \$74,612,800 greater than appropriations for FY 2004, a 1.9% increase.

### BUDGET ISSUES

#### *LOCAL GOVERNMENT FUNDS*

The budget freezes, for FY 2004 and FY 2005, amounts of state tax receipts that are deposited into and distributed from the three local government funds (Local Government Fund, Local Government Revenue Assistance Fund, and Library and Local Government Support Fund) at the lower of the formula amount or the amount that those funds received in FY 2003. For the Library and Local Government Support Fund, the FY 2003 amount is the amount before the transfer to the OPLIN Technology Fund under Section 70 of H.B. 94 of the 124th General Assembly. The freeze affects deposits and distributions of receipts from the personal income tax, the sales tax, the use tax, the corporate franchise tax, the public utilities excise tax, and the kilowatt-hour tax. Tax receipts that would otherwise been credited to the local government funds will instead be credited to the General Revenue Fund. 

**FY 2004 - 2005 Final Appropriation Amounts**

**All Fund Group**

**Line Item Detail by Agency**

**FY 2001:      FY 2002:      FY 2003:      FY 2004 Appropriations:      % Change 2003 to 2004:      FY 2005 Appropriations:      % Change 2004 to 2005:**

**Report For: Main Operating Appropriations Bill**

**Version: Enacted**

**RDF Revenue Distribution Funds**

4P8	001-698	Cash Management Improvement Fund	\$ 2,693,194	\$ 2,636,323	\$1,256,904	\$ 2,500,000	98.90%	\$ 2,500,000	0.00%
608	001-699	Investment Earnings	\$ 399,810,478	\$ 263,908,274	\$134,550,529	\$ 174,300,000	29.54%	\$ 181,300,000	4.02%
063	110-900	Permissive Tax Distribution	\$ 1,353,947,707	\$ 1,349,927,422	\$1,401,848,614	\$ 1,397,512,400	-0.31%	\$ 1,439,437,700	3.00%
062	110-900	Resort Area Excise Tax	\$ 492,076	\$ 666,176	\$712,705	\$ 500,000	-29.84%	\$ 500,000	0.00%
067	110-900	School District Income Tax	\$ 147,852,582	\$ 147,379,328	\$145,603,318	\$ 154,836,700	6.34%	\$ 161,030,200	4.00%
<b>Agency Fund Group Total</b>			<b>\$ 1,904,796,037</b>	<b>\$ 1,764,517,523</b>	<b>\$ 1,683,972,070</b>	<b>\$ 1,729,649,100</b>	<b>2.71%</b>	<b>\$ 1,784,767,900</b>	<b>3.19%</b>
049	038-900	Indigent Drivers Alcohol Treatment	\$ 1,833,073	\$ 1,825,745	\$1,882,542	\$ 1,850,000	-1.73%	\$ 1,850,000	0.00%
054	110-900	Local Government Property Tax Replac	\$ 0	\$ 45,303,329	\$90,581,959	\$ 75,000,000	-17.20%	\$ 75,000,000	0.00%
064	110-900	Local Government Revenue Assistance	\$ 100,780,133	\$ 99,987,727	\$96,600,840	\$ 98,500,000	1.97%	\$ 98,500,000	0.00%
065	110-900	Library and Local Government Support	\$ 499,638,890	\$ 487,864,409	\$463,026,243	\$ 475,000,000	2.59%	\$ 475,000,000	0.00%
068	110-900	State and Local Government Highway	\$ 220,249,665	\$ 218,768,748	\$221,031,865	\$ 227,607,000	2.97%	\$ 232,159,100	2.00%
069	110-900	Local Government Fund	\$ 720,789,395	\$ 709,120,656	\$686,171,979	\$ 705,000,000	2.74%	\$ 705,000,000	0.00%
082	110-900	Horse Racing Tax	\$ 138,133	\$ 120,553	\$115,981	\$ 130,000	12.09%	\$ 130,000	0.00%
060	110-900	Gasoline Excise Tax Fund	\$ 109,727,700	\$ 108,943,352	\$109,898,012	\$ 113,344,700	3.14%	\$ 115,611,600	2.00%
083	700-900	Ohio Fairs Fund	\$ 2,817,731	\$ 2,775,234	\$2,606,681	\$ 3,150,000	20.84%	\$ 3,150,000	0.00%
050	762-900	International Registration Plan Distribut	\$ 71,882,516	\$ 44,678,665	\$47,163,980	\$ 60,000,000	27.22%	\$ 60,000,000	0.00%
051	762-901	Auto Registration Distribution	\$ 461,745,552	\$ 460,134,824	\$469,132,943	\$ 475,000,000	1.25%	\$ 486,875,000	2.50%
066	800-900	Undivided Liquor Permits	\$ 12,507,384	\$ 12,716,029	\$12,728,532	\$ 13,500,000	6.06%	\$ 13,500,000	0.00%
<b>Revenue Distribution Fund Group Total</b>			<b>\$ 2,202,110,172</b>	<b>\$ 2,192,239,270</b>	<b>\$ 2,200,941,557</b>	<b>\$ 2,248,081,700</b>	<b>2.14%</b>	<b>\$ 2,266,775,700</b>	<b>0.83%</b>
R45	110-617	International Fuel Tax Distribution	\$ 37,477,268	\$ 35,012,255	\$36,180,528	\$ 36,400,000	0.61%	\$ 37,200,000	2.20%
<b>Holding Account Redistribution Fund Group Total</b>			<b>\$ 37,477,268</b>	<b>\$ 35,012,255</b>	<b>\$ 36,180,528</b>	<b>\$ 36,400,000</b>	<b>0.61%</b>	<b>\$ 37,200,000</b>	<b>2.20%</b>
085	800-900	Volunteer Fire Fighters' Dependents Fu	\$ 181,465	\$ 192,270	\$205,740	\$ 200,000	-2.79%	\$ 200,000	0.00%
<b>Volunteer Firefighters Dependents Fund Group Tota</b>			<b>\$ 181,465</b>	<b>\$ 192,270</b>	<b>\$ 205,740</b>	<b>\$ 200,000</b>	<b>-2.79%</b>	<b>\$ 200,000</b>	<b>0.00%</b>
<b>Revenue Distribution Funds Total</b>			<b>\$ 4,144,564,942</b>	<b>\$ 3,991,961,318</b>	<b>\$ 3,921,299,895</b>	<b>\$ 4,014,330,800</b>	<b>2.37%</b>	<b>\$ 4,088,943,600</b>	<b>1.86%</b>