



OHIO'S 21ST CENTURY TRANSPORTATION PRIORITIES TASK FORCE

MAXIMIZING PUBLIC INVESTMENT

LOCAL FUNDING/REVENUE

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STATE MOTOR FUEL TAX 28¢ LOCAL DISTRIBUTION FY 07

TOTAL \$1,801,426,661

LOCAL GOV'T	AMOUNT (IN MILLIONS)	CENT EQUIVALENT	% OF TOTAL
MUNICIPAL	\$237.8	3.69 ¢	13.2
COUNTY	\$204.7	3.18 ¢	11.4
TOWNSHIP	\$119.6	1.86 ¢	6.6
TOTALS:	\$562.1	8.73 ¢	31.2

SEE ODT TAX DATA SERIES MV-2 & MV-3

http://www.tax.ohio.gov/divisions/tax_analysis/tax_data_series/motor_fuel/mv23/documents/mv2_3cy06.pdf

FOR CY 2006 AMOUNTS BY JURISDICTION

STATE MOTOR FUEL TAX FY 07

- TOTAL \$1,801,426,661

Local Transportation Improvement Program 1¢

- \$64.0 MILLION=3.6%

STATE MOTOR FUEL TAX FY 07 TOTAL LOCAL SHARE

SOURCE	AMOUNT (MILLIONS)	CENTS/GALLON	% OF TOTAL
REGULAR DISTRIBUTION	\$562.1	8.73 ¢	31.2
LTIP	\$ 64.0	1.0 ¢	3.6
TOTAL:	\$626.1	9.73 ¢	34.8

STATEWIDE MOTOR VEHICLE LICENSE TAX CY 2007 DISTRIBUTION

TYPE OF LOCAL GOV'T	AMOUNT (MILLIONS)	% OF TOTAL
MUNICIPALITIES	\$ 61.7	20
TOWNSHIPS	\$ 15.6	5
COUNTIES	\$234.8	75
TOTAL:	\$312.2	100

PERMISSIVE MOTOR VEHICLE LICENSE TAX CY 2007 DISTRIBUTION

TYPE OF LOCAL GOV'T	AMOUNT (MILLIONS)	% OF TOTAL
MUNICIPALITIES	\$ 46.2	30
TOWNSHIPS	\$ 16.5	11
COUNTIES	\$ 89.2	59
TOTAL:	\$151.9	100

TOTAL MOTOR VEHICLE LICENSE TAXES DISTRIBUTED TO LOCAL GOVERNMENTS CY 2007

TYPE OF LOCAL GOV'T	STATEWIDE FEES (MILLIONS)	LOCAL PERMISSIVE FEES (MILLIONS)	TOTAL (MILLIONS)	% OF TOTAL
MUNICIPALITIES	\$ 61.7	\$ 46.2	\$107.9	23
TOWNSHIPS	\$ 15.6	\$ 16.5	\$32.1	7
COUNTIES	\$234.8	\$ 89.2	\$324.0	70
TOTAL:	\$312.2	\$151.9	\$464.1	100

PERMISSIVE MOTOR VEHICLE LICENSE TAX AMOUNTS AND % OF TOTAL COLLECTION FROM COUNTIES OVER 150,000 POPULATION*

AMOUNT COLLECTED BY COUNTIES OVER 150,000 POPULATION (MILLIONS)	TOTAL COLLECTED BY ALL COUNTIES (MILLIONS)	% OF TOTAL
\$68.5 (ESTIMATED)	\$89.2	77

*COUNTIES INCLUDE CUYAHOGA, FRANKLIN, HAMILTON, MONTGOMERY, SUMMIT, LUCAS, STARK, BUTLER, LORAIN¹, MAHONING, LAKE, TRUMBULL¹, CLERMONT, WARREN, PORTAGE, MEDINA. (16 COUNTIES)

¹ COUNTIES THAT DO NOT LEVY ANY PERMISSIVE TAX, BUT EXCEED 150,000 POPULATION

PERMISSIVE MOTOR VEHICLE LICENSE TAX AMOUNTS AND % OF TOTAL COLLECTION FROM CITIES OVER 50,000 POPULATION*

AMOUNT COLLECTED BY CITIES OVER 50,000 POPULATION (MILLIONS)	TOTAL COLLECTED BY ALL MUNICIPALITIES (MILLIONS)	% OF TOTAL
\$18.9	\$46.2	41

*CITIES INCLUDE COLUMBUS, CLEVELAND, CINCINNATI, TOLEDO, AKRON, DAYTON, PARMA, YOUNGSTOWN, CANTON, LORAIN, SPRINGFIELD, HAMILTON, KETTERING, LAKEWOOD, ELYRIA, MIDDLETOWN, MENTOR (18 CITIES)

Note: EVERY CITY OVER 50,000 POPULATION HAS A PERMISSIVE TAX

OHIO PUBLIC WORKS COMMISSION STATE CAPITAL IMPROVEMENT PROGRAM TOTAL PROGRAM BY TYPE OF GOVERNMENT PROGRAM YEARS **18** & **19**

JURISDICTION	AMOUNT (MILLIONS)	% OF TOTAL
VILLAGE	\$ 20.6	14
	\$ 18.5	14
CITY	\$ 75.6	53
	\$ 63.9	47
TOWNSHIP	\$ 10.1	7
	\$ 7.0	5
COUNTY	\$ 34.2	24
	\$ 41.2	30
WATER DISTRICT	\$ 2.2	2
	\$ 5.4	4
TOTAL 18	\$142.7	100
TOTAL 19	\$136.0	100

NOTE: \$92.7 MILLION OR 65% IS FOR GRANTS

\$82.6 MILLION OR 61% IS FOR GRANTS

OHIO PUBLIC WORKS COMMISSION STATE CAPITAL IMPROVEMENT PROGRAM TOTAL BY TYPE OF PROJECT PROGRAM YEARS ~~18 & 19~~

TYPE OF PROJECT	AMOUNT (MILLIONS)	% OF TOTAL
ROADS	\$ 70.2	49
	\$ 58.4	43
BRIDGES	\$ 7.7	6
	\$ 7.8	6
WATER	\$ 21.0	15
	\$ 22.2	16
SEWER	\$ 30.6	21
	\$ 35.6	26
STORM WATER	\$ 13.2	9
	\$ 12.0	9
SOLID WASTE	0	0
	0	0
TOTAL 18	\$142.7	100
TOTAL 19	\$136.0	100

OHIO PUBLIC WORKS COMMISSION LOCAL TRANSPORTATION IMPROVEMENT PROGRAM TOTAL DISTRIBUTED BY TYPE OF GOVERNMENT PROGRAM YEARS 18 & 19

TYPE OF GOVERNMENT	AMOUNT (MILLIONS)	% OF TOTAL
VILLAGE	\$ 5.0	7
	\$ 4.4	6
TOWNSHIP	\$ 9.1	12
	\$ 9.1	13
CITY	\$31.0	42
	\$37.8	45
COUNTY	\$29.0	39
	\$26.1	36
TOTAL 18	\$74.1	100
TOTAL 19	\$72.4	100

NOTE: 62.2 MILLION USED FOR ROADS

61.1 MILLION USED FOR ROADS (84%)

VOTED PROPERTY TAX LEVIES

ORC 5705.19 (G)-For counties townships & municipalities

- **For the general construction, reconstruction, resurfacing, and repair of streets, roads, and bridges in Municipal corporations, counties, or townships**
- **May be for a specified number of years or continuing**

VOTED PROPERTY TAX LEVIES

ORC 5705.19 (Q)—For counties only

- For the purpose of purchasing, acquiring, constructing, enlarging, improving, equipping, repairing, maintaining, or operating
 - or any combination of the foregoing
 - a county transit system pursuant to sections 306.01 to 306.13 of the Revised Code
 - or of making any payment to a board of county commissioners operating a transit system or a county transit board pursuant to section 306.06 of the Revised Code
- May be for not more than 5 years

VOTED PROPERTY TAX LEVIES

ORC 5705.19 (CC) For counties, townships & municipalities

- **For the purpose of acquiring, rehabilitating, or developing rail property or rail service**
 - **As used in this division, “rail property” and “rail service” have the same meanings as in section 4981.01 of the Revised Code**
 - **This division applies only to a county, township, or municipal corporation**

continued

VOTED PROPERTY TAX LEVIES Continued

- **“Rail property” means any asset or right that is used or is useful in providing rail service, including tracks, rolling stock, rights-of-way, bridges, grade crossing equipment, terminals, stations, parking facilities, and other rail facilities**
- **“Rail service” means freight, intercity passenger, commuter, and high speed rail transportation service**
- **May be for a specified number of years or continuing**

VOTED PROPERTY TAX LEVIES

ORC 5705.19 (FF)-For townships that include islands only

- **For the purpose of acquiring, establishing, constructing, improving, equipping, maintaining, or operating, or any combination of the foregoing, a township airport, landing field, or other air navigation facility pursuant to section 505.15 of the Revised Code**
- **May be for not more than 5 years**

VOTED PROPERTY TAX LEVIES

ORC 5705.19 (00) For counties, townships & municipalities

- **For constructing, rehabilitating, repairing, or maintaining sidewalks, walkways, trails, bicycle pathways, or similar improvements, or acquiring ownership interests in land necessary for the foregoing improvements**
- **May be for not more than 5 years**

VOTED PROPERTY TAX LEVIES

ORC 306.49—For a regional transit authority

- Upon the affirmative vote of at least a majority of the qualified electors within the territorial boundaries of the regional transit authority voting on the question at an election held for the purpose of authorizing it
 - the regional transit authority may levy upon the property within its territorial boundaries a tax, for all purposes other than bond debt charges
 - not in excess of five mills annually on the total value of all property as listed
 - And assessed for taxation for any period not exceeding ten years

PERMISSIVE SALES AND USE TAX

ORC 5739.023, 5741.022, 306.70

- **Maximum rate is 1.5%**
- **May be enacted in .25% increments**
- **Must be approved by electors**
- **Taxing authority for county transit board is County Commissioners**
- **Taxing authority for regional transit authority is Regional Transit Board**

COUNTY AND REGIONAL TRANSIT AUTHORITY PERMISSIVE SALES AND USE TAX CY 2007 DISTRIBUTIONS

TRANSIT AUTHORITY	RATE	AMOUNT
GREATER CLEVELAND REGIONAL TRANSIT	1.00 %	\$173,161,230
CENTRAL OHIO REGIONAL TRANSIT	.25 %	\$ 47,598,995
LAKETRAN TRANSIT	.25 %	\$ 7,913,161
MIAMI VALLEY REGIONAL TRANSIT	.50 %	\$ 32,185,370
PORTAGE AREA REGIONAL TRANSIT	.25 %	\$ 3,705,852
STARK AREA REGIONAL TRANSIT	.25 %	\$ 11,785,691
METRO REGIONAL TRANSIT (SUMMIT CO.)	.25 %	\$ 18,306,155
TOTAL:		\$294,656,453

COUNTY PERMISSIVE SALES AND USE TAX

ORC 5739.021, 5741.021

- **Maximum Rate is 1.0%**
- **May be enacted in .25% increments**
- **Does not have to be submitted to voters, but subject to referendum**
- **For county general fund and for justice services**
- **Taxing authority is county commissioners**

COUNTY ADDITIONAL PERMISSIVE SALES AND USE TAX

ORC 5739.026, 5741.023

- **Maximum rate is .5%**
- **May be enacted in .25% increments**
- **Must be submitted to voters unless funds are to be used exclusively for general fund**
- **Taxing Authority is county commissioners**

CONTINUED

COUNTY ADDITIONAL PERMISSIVE SALES AND USE TAX CONTINUED

ORC 5739.026, 5741.023

- **Eligible purposes related to transportation**
- **Additional revenues for transit authority**
- **For permanent improvements under a Community Improvements Board**
- **For specific permanent improvements or groups of permanent improvements**
- **To pay for debt service**

GENERAL FUNDS OF LOCAL GOVERNMENTS

Primary Revenue Sources Of Local Government General Funds

- **COUNTIES**
 - **Sales and Use Tax**
 - **Inside millage—unvoted property taxes**
 - **State Local Government Funds**
 - **Real Estate Transfer Tax**
 - **Interest Income**
 - **Fees and Charges**

GENERAL FUNDS OF LOCAL GOVERNMENTS

Primary Revenue Sources Of Local Government General Funds

■ MUNICIPALITIES

- **Municipal income tax**
- **Property taxes—voted and unvoted**
- **Intergovernmental Revenue including Local Government Funds**
- **Estate Tax**
- **Investment Income**
- **Fees and Charges**
- **Fines and Penalties**

GENERAL FUNDS OF LOCAL GOVERNMENTS

Primary Revenue Sources Of Local Government General Funds

- TOWNSHIPS
 - Property taxes—voted and unvoted
 - State Local Government funds

GENERAL FUNDS OF LOCAL GOVERNMENTS

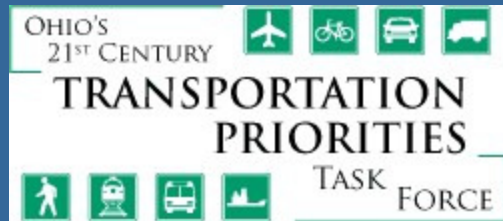
- **Generally, in most local governments the general fund can be used for transportation purposes**
 - **Indeed, in municipalities, substantial amounts of general fund money are used for local streets in comparison to counties and townships**
- **General funds are often under pressure, however, for non infrastructure purposes**
- **Counties and Townships may not use inside millage or voted general operating levies for construction, reconstruction, resurfacing, or repair of roads and bridges—See ORC 5705.05 and HB 458**

USE OF OTHER INTERGOVERNMENTAL LEGAL STRUCTURES

- **Port Authority**
- **New Community Authority Act**
- **Special Improvement District**
- **Transportation Improvement District**
- **Joint Economic Development District**
- **Joint Economic Development Zone**
- **Cooperative Economic Development Agreement**

OTHER REVENUE/FUNDING SOURCES

- **Tax Increment Financing**
- **Special Assessments**
- **Development Impact Fees**
- **Direct Contributions from Private Sector**
- **Debt Financing**



The End