

# Statistical Section



## **The Ohio Holocaust and Liberators Memorial**

- South side of the Ohio Statehouse
- Unveiled by Governor John Kasich and architect Daniel Libeskind in June 2014.
- The memorial honors those who lost their lives and thanks the brave men and women of Ohio who fought during the Second World War.

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## ***STATISTICAL SECTION***

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This section of the State of Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding the information in the financial statements, note disclosures, and required supplementary information.

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<b>Financial Trends</b> .....	256-269
These schedules contain trend information to assist the reader in understanding how the State's financial performance and condition have changed over time.	
<b>Revenue Capacity</b> .....	270-283
These schedules contain information to assist the reader in assessing the State's two most significant own-source revenues: income taxes and sales taxes.	
<b>Debt Capacity</b> .....	284-293
These schedules present information to assist the reader in assessing the affordability of the State's current levels of outstanding debt and its ability to issue additional debt in the future.	
<b>Economic and Demographic Information</b> .....	294-297
These schedules offer economic and demographic indicators to assist the reader in understanding the environment within which the State's financial activities take place.	
<b>Operating Information</b> .....	298-305
These schedules contain service and infrastructure data to assist the reader in understanding how the information in the State's financial report relates to the services the State provides and to the activities it performs.	

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**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**STATE OF OHIO**  
**NET POSITION BY COMPONENT**  
**FOR THE LAST TEN FISCAL YEARS**  
*(accrual basis of accounting)*  
*(dollars in thousands)*

	2015	2014	2013	2012
<b>GOVERNMENTAL ACTIVITIES:</b>				
Net Investment in Capital Assets.....	\$ 23,396,447	\$ 22,627,911	\$ 22,489,929	\$ 22,147,262
Restricted for:				
Primary, Secondary and Other Education.....	110,978	137,427	236,391	129,353
Higher Education Support.....	25,974	26,320	—	—
Public Assistance and Medicaid.....	746,730	508,588	535,410	219,153
Health and Human Services.....	81,982	54,834	100,424	101,056
Justice and Public Protection.....	122,305	30,570	42,623	29,516
Environmental Protection and Natural Resources.....	199,409	160,607	147,955	148,200
Transportation.....	3,370,828	3,238,716	3,064,127	2,613,620
General Government.....	200,748	133,877	131,823	93,089
State and Local Highway Construction.....	—	—	—	—
Federal Programs.....	—	—	—	—
Clean Ohio Program.....	—	—	—	—
Community and Economic Development.....	243,166	164,784	250,797	245,631
Enterprise Bond Program.....	—	—	—	—
Total Restricted Net Position.....	5,102,120	4,455,723	4,509,550	3,579,618
Unrestricted.....	(9,180,751)	(5,828,679)	(5,784,139)	(7,128,873)
<b>TOTAL GOVERNMENTAL ACTIVITIES NET POSITION.....</b>	<b>\$ 19,317,816</b>	<b>\$ 21,254,955</b>	<b>\$ 21,215,340</b>	<b>\$ 18,598,007</b>
<b>BUSINESS-TYPE ACTIVITIES:</b>				
Net Investment in Capital Assets.....	\$ 159,466	\$ 129,804	\$ 92,290	\$ 67,331
Restricted for:				
Workers' Compensation.....	9,125,985	9,334,215	6,690,414	7,760,634
Lottery Prizes.....	66,332	73,751	85,085	123,724
Unemployment Compensation.....	—	—	—	—
Ohio Building Authority.....	—	—	—	—
Tuition Trust Authority.....	89,896	73,631	39,379	—
Total Restricted Net Position.....	9,282,213	9,481,597	6,814,878	7,884,358
Unrestricted.....	(163,314)	(670,679)	(1,085,302)	(1,383,125)
<b>TOTAL BUSINESS-TYPE ACTIVITIES NET POSITION.....</b>	<b>\$ 9,278,365</b>	<b>\$ 8,940,722</b>	<b>\$ 5,821,866</b>	<b>\$ 6,568,564</b>
<b>PRIMARY GOVERNMENT:</b>				
Net Investment in Capital Assets.....	\$ 23,555,913	\$ 22,757,715	\$ 22,582,219	\$ 22,214,593
Restricted.....	14,384,333	13,937,320	11,324,428	11,463,976
Unrestricted.....	(9,344,065)	(6,499,358)	(6,869,441)	(8,511,998)
<b>TOTAL PRIMARY GOVERNMENT NET POSITION.....</b>	<b>\$ 28,596,181</b>	<b>\$ 30,195,677</b>	<b>\$ 27,037,206</b>	<b>\$ 25,166,571</b>

Source:  
Ohio Office of Budget and Management

**Notes:**

Beginning in fiscal year 2011, restricted net position categories have been revised to correspond with the categories presented for restricted fund balance.

Ohio Building Authority ceased operations December 31, 2011.

When practical, net position reported on the above table has been restated for prior period adjustments, corrections, and reclassifications. However, restatements do not include changes in reporting entity. For comparative purposes, however, the effects of such adjustments and corrections on the revenue and expense activity reported for the applicable fiscal years on the "Changes in Net Position" table may not have been determined for presentation on that table.

2011	2010	2009	2008	2007	2006
\$ 23,157,156	\$ 22,578,727	\$ 22,325,346	\$ 21,983,900	\$ 21,477,381	\$ 20,889,063
99,169	38,495	37,174	41,842	34,019	9,607
5,936	—	—	—	—	—
492,122	—	—	—	—	—
107,431	—	—	—	—	—
86,822	—	—	—	—	—
140,229	—	—	—	—	—
2,439,080	1,601,532	1,031,932	844,666	1,032,112	921,993
82,615	—	—	—	—	—
—	117,769	113,009	118,011	126,323	127,121
—	85,232	61,929	76,396	81,639	75,776
—	47,254	44,060	90,485	85,209	93,682
403,151	1,001,840	1,045,542	1,420,180	991,094	883,385
—	10,000	10,000	10,000	10,000	10,000
3,856,555	2,902,122	2,343,646	2,601,580	2,360,396	2,121,564
(8,249,343)	(7,384,680)	(6,110,855)	(4,006,732)	(4,315,273)	(4,067,042)
\$ 18,764,368	\$ 18,096,169	\$ 18,558,137	\$ 20,578,748	\$ 19,522,504	\$ 18,943,585
\$ 54,430	\$ 51,578	\$ 37,059	\$ 32,068	\$ 19,322	\$ 10,363
5,728,951	—	—	—	—	—
77,142	86,616	57,059	44,126	13,272	56,669
—	—	—	452,082	608,364	675,666
27,021	—	23,072	25,558	28,390	28,041
11,838	—	—	—	32,100	—
5,844,952	86,616	80,131	521,766	682,126	760,376
(1,820,494)	1,966,583	1,789,789	2,582,265	2,425,083	(247,241)
\$ 4,078,888	\$ 2,104,777	\$ 1,906,979	\$ 3,136,099	\$ 3,126,531	\$ 523,498
\$ 23,211,586	\$ 22,630,305	\$ 22,362,405	\$ 22,015,968	\$ 21,496,703	\$ 20,899,426
9,701,507	2,988,738	2,423,777	3,123,346	3,042,522	2,881,940
(10,069,837)	(5,418,097)	(4,321,066)	(1,424,467)	(1,890,190)	(4,314,283)
\$ 22,843,256	\$ 20,200,946	\$ 20,465,116	\$ 23,714,847	\$ 22,649,035	\$ 19,467,083



**STATE OF OHIO**  
**CHANGES IN NET POSITION**  
**FOR THE LAST TEN FISCAL YEARS**  
*(accrual basis of accounting)*  
*(dollars in thousands)*

	2015	2014	2013
<b>EXPENSES:</b>			
<b>GOVERNMENTAL ACTIVITIES:</b>			
Primary, Secondary and Other Education.....	\$ 12,767,328	\$ 12,287,325	\$ 11,461,600
Higher Education Support.....	2,536,850	2,474,851	2,403,149
Public Assistance and Medicaid.....	28,265,942	25,283,157	21,624,298
Health and Human Services.....	1,576,185	1,579,156	3,504,235
Justice and Public Protection.....	3,210,965	3,385,337	3,136,239
Environmental Protection and Natural Resources.....	507,889	419,539	437,297
Transportation.....	2,660,362	2,706,248	2,657,961
General Government.....	921,426	835,785	921,636
Community and Economic Development.....	3,518,678	3,448,735	3,510,004
Interest on Long-Term Debt (excludes interest charged as program expense).....	102,980	103,283	114,859
<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENSES.....</b>	<b>56,068,605</b>	<b>52,523,416</b>	<b>49,771,278</b>
<b>BUSINESS-TYPE ACTIVITIES:</b>			
Workers' Compensation.....	2,533,883	2,417,674	3,428,859
Lottery Commission.....	2,724,306	2,310,169	2,100,887
Unemployment Compensation.....	1,034,060	1,444,870	1,976,518
Ohio Building Authority.....	—	—	—
Tuition Trust Authority.....	71,801	72,215	80,560
Liquor Control.....	—	—	310,209
Office of Auditor of State.....	70,032	70,586	65,845
<b>TOTAL BUSINESS-TYPE ACTIVITIES EXPENSES.....</b>	<b>6,434,082</b>	<b>6,315,514</b>	<b>7,962,878</b>
<b>TOTAL PRIMARY GOVERNMENT EXPENSES.....</b>	<b>\$ 62,502,687</b>	<b>\$ 58,838,930</b>	<b>\$ 57,734,156</b>
<b>PROGRAM REVENUES:</b>			
<b>GOVERNMENTAL ACTIVITIES:</b>			
Charges for Services, Fees, Fines and Forfeitures:			
Public Assistance and Medicaid.....	\$ 1,438,860	\$ 1,506,096	\$ 1,152,467
Justice and Public Protection.....	1,071,484	1,030,928	1,078,277
General Government.....	480,796	548,649	418,085
Community and Economic Development.....	519,685	506,511	594,030
Other Activities.....	709,606	632,883	950,819
Operating Grants, Contributions and Restricted Investment Income/(Loss).....	23,965,473	21,454,316	20,189,757
Capital Grants, Contributions and Restricted Investment Income/(Loss).....	1,398,463	1,523,237	1,695,846
<b>TOTAL GOVERNMENTAL ACTIVITIES PROGRAM REVENUES.....</b>	<b>29,584,367</b>	<b>27,202,620</b>	<b>26,079,281</b>
<b>BUSINESS-TYPE ACTIVITIES:</b>			
Charges for Services, Fees, Fines and Forfeitures:			
Workers' Compensation.....	1,962,587	2,093,962	1,504,112
Lottery Commission.....	3,776,450	3,288,039	2,939,773
Unemployment Compensation.....	1,228,403	1,270,232	1,342,217
Liquor Control.....	—	—	485,607
Other Activities.....	52,811	57,531	60,028
Operating Grants, Contributions and Restricted Investment Income/(Loss).....	609,269	3,398,375	1,697,735
Capital Grants, Contributions and Restricted Investment Income/(Loss).....	—	—	—
<b>TOTAL BUSINESS-TYPE ACTIVITIES PROGRAM REVENUES.....</b>	<b>7,629,520</b>	<b>10,108,139</b>	<b>8,029,472</b>
<b>TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES.....</b>	<b>\$ 37,213,887</b>	<b>\$ 37,310,759</b>	<b>\$ 34,108,753</b>

2012	2011	2010	2009	2008	2007	2006
\$ 12,340,848	\$ 12,126,435	\$ 12,259,233	\$ 11,888,145	\$ 11,304,014	\$ 11,467,076	\$ 11,157,283
2,348,154	2,726,016	2,771,611	2,967,485	2,729,423	2,546,530	2,608,007
21,206,515	20,111,691	18,828,082	17,903,102	16,003,345	15,782,074	14,909,149
3,835,369	4,295,483	4,003,033	4,061,765	3,651,313	3,538,858	3,526,763
3,202,970	3,184,345	3,077,704	3,251,316	3,128,087	3,102,172	3,111,577
407,379	350,870	416,071	413,398	393,704	435,235	406,632
2,564,702	2,186,332	2,187,406	2,171,475	2,078,732	1,998,166	1,925,841
599,639	795,899	623,845	645,271	749,150	887,109	955,241
3,867,888	4,479,010	4,491,643	4,265,827	4,017,838	3,789,404	3,618,550
118,902	134,888	133,335	165,908	173,934	169,776	175,732
<b>50,492,366</b>	<b>50,390,969</b>	<b>48,791,963</b>	<b>47,733,692</b>	<b>44,229,540</b>	<b>43,716,400</b>	<b>42,394,775</b>
1,945,190	2,354,296	2,861,222	2,158,753	2,675,254	2,760,313	2,011,480
2,001,671	1,911,105	1,816,213	1,774,308	1,704,848	1,696,881	1,625,309
2,754,835	4,094,207	5,605,830	3,485,942	1,333,180	1,175,682	1,161,776
13,010	22,076	22,492	26,837	28,117	28,188	25,797
80,157	79,671	81,119	94,888	121,673	91,416	67,162
543,729	507,800	489,087	479,919	460,398	444,119	423,373
69,183	69,185	70,637	85,575	73,225	74,487	71,729
<b>7,407,775</b>	<b>9,038,340</b>	<b>10,946,600</b>	<b>8,106,222</b>	<b>6,396,695</b>	<b>6,271,086</b>	<b>5,386,626</b>
<b>\$ 57,900,141</b>	<b>\$ 59,429,309</b>	<b>\$ 59,738,563</b>	<b>\$ 55,839,914</b>	<b>\$ 50,626,235</b>	<b>\$ 49,987,486</b>	<b>\$ 47,781,401</b>
\$ 1,289,463	\$ 1,045,698	\$ 1,302,439	\$ 966,010	\$ 1,021,341	\$ 832,275	\$ 639,821
943,142	1,163,286	996,420	938,297	879,534	929,689	912,421
543,699	344,451	686,825	594,532	697,274	458,424	477,565
406,022	504,275	479,727	388,895	362,388	338,337	288,490
852,501	722,459	652,449	763,620	582,208	545,050	494,550
20,053,479	22,041,874	20,839,257	18,225,838	15,123,489	14,964,123	14,336,582
1,573,765	1,465,484	1,241,422	1,198,200	1,070,309	1,286,426	1,288,100
<b>25,662,071</b>	<b>27,287,527</b>	<b>26,198,539</b>	<b>23,075,392</b>	<b>19,736,543</b>	<b>19,354,324</b>	<b>18,437,529</b>
1,958,593	1,950,169	2,133,439	2,378,127	2,160,649	4,288,636	2,118,571
2,781,737	2,608,235	2,498,785	2,425,832	2,332,866	2,267,134	2,227,386
1,674,456	1,587,385	1,304,308	1,172,554	1,174,979	1,112,423	1,163,397
791,454	733,573	706,736	689,283	663,830	639,664	606,905
73,707	74,657	76,158	81,291	83,545	78,925	78,965
3,568,089	5,002,792	5,403,777	1,028,750	877,474	1,339,862	882,961
—	—	—	—	—	—	—
<b>10,848,036</b>	<b>11,956,811</b>	<b>12,123,203</b>	<b>7,775,837</b>	<b>7,293,343</b>	<b>9,726,644</b>	<b>7,078,185</b>
<b>\$ 36,510,107</b>	<b>\$ 39,244,338</b>	<b>\$ 38,321,742</b>	<b>\$ 30,851,229</b>	<b>\$ 27,029,886</b>	<b>\$ 29,080,968</b>	<b>\$ 25,515,714</b>

(continued)

**STATE OF OHIO**  
**CHANGES IN NET POSITION**  
**FOR THE LAST TEN FISCAL YEARS**  
*(accrual basis of accounting)*  
*(dollars in thousands)*  
*(continued)*

	2015	2014	2013
<b>NET (EXPENSE) REVENUE:</b>			
Governmental Activities.....	\$ (26,484,238)	\$ (25,320,796)	\$ (23,691,997)
Business-Type Activities.....	1,195,438	3,792,625	66,594
<b>TOTAL PRIMARY GOVERNMENT NET (EXPENSE).....</b>	<b>\$ (25,288,800)</b>	<b>\$ (21,528,171)</b>	<b>\$ (23,625,403)</b>
<b>GENERAL REVENUES AND OTHER CHANGES IN NET POSITION:</b>			
<b>GOVERNMENTAL ACTIVITIES:</b>			
<b>TAXES:</b>			
Income.....	\$ 8,906,476	\$ 8,356,216	\$ 9,826,097
Sales.....	10,170,995	9,386,554	8,635,076
Corporate and Public Utility.....	2,687,540	2,682,274	2,560,420
Cigarette.....	808,270	813,056	828,812
Other.....	953,339	888,059	993,217
Restricted for Transportation Purposes:			
Motor Vehicle Fuel Taxes.....	1,827,134	1,782,437	1,774,781
<b>TOTAL TAXES.....</b>	<b>25,353,754</b>	<b>23,908,596</b>	<b>24,618,403</b>
Tobacco Settlement.....	284,267	362,472	336,255
Escheat Property.....	220,486	192,184	167,140
Unrestricted Investment Income.....	36,462	1,733	25,881
Federal.....	—	—	—
Other.....	275	839	239,435
Loss on Extinguishment of Debt.....	1,276	—	(154,607)
Transfers-Internal Activities.....	1,082,061	955,721	1,082,887
<b>TOTAL GOVERNMENTAL ACTIVITIES.....</b>	<b>26,978,581</b>	<b>25,421,545</b>	<b>26,315,394</b>
<b>BUSINESS-TYPE ACTIVITIES:</b>			
Unrestricted Investment Income.....	5	3	3
Federal.....	—	—	—
Other.....	—	11	—
Gain on Extinguishment of Debt.....	402,562	281,938	273,851
Transfers-Internal Activities.....	(1,082,061)	(955,721)	(1,082,887)
<b>TOTAL BUSINESS-TYPE ACTIVITIES.....</b>	<b>(679,494)</b>	<b>(673,769)</b>	<b>(809,033)</b>
<b>TOTAL PRIMARY GOVERNMENT.....</b>	<b>\$ 26,299,087</b>	<b>\$ 24,747,776</b>	<b>\$ 25,506,361</b>
<b>CHANGE IN NET POSITION:</b>			
Governmental Activities.....	\$ 494,343	\$ 100,749	\$ 2,623,397
Business-Type Activities.....	515,944	3,118,856	(742,439)
<b>TOTAL PRIMARY GOVERNMENT .....</b>	<b>\$ 1,010,287</b>	<b>\$ 3,219,605</b>	<b>\$ 1,880,958</b>

Source:

Ohio Office of Budget and Management

**Notes:**

During fiscal year 2014, Ohio House Bill 59 line item restructuring resulted in increases to Public Assistance and Medicaid expenses and decreases to Health and Human Services expenses.

Ohio Building Authority ceased operations December 31, 2011.

On February 1, 2013, the State granted a 25-year franchise on its spirituous liquor system.

Activity of the Liquor Control Enterprise Fund ceased as of January 31, 2013.

Balances have been restated for prior period adjustments, corrections, and reclassifications, when practical.



2012	2011	2010	2009	2008	2007	2006
\$ (24,830,295)	\$ (23,103,442)	\$ (22,593,424)	\$ (24,658,300)	\$ (24,492,997)	\$ (24,362,076)	\$ (23,957,246)
3,440,261	2,918,471	1,176,603	(330,385)	896,648	3,455,558	1,691,559
<b>\$ (21,390,034)</b>	<b>\$ (20,184,971)</b>	<b>\$ (21,416,821)</b>	<b>\$ (24,988,685)</b>	<b>\$ (23,596,349)</b>	<b>\$ (20,906,518)</b>	<b>\$ (22,265,687)</b>

\$ 9,017,760	\$ 8,815,468	\$ 7,760,084	\$ 8,228,349	\$ 9,887,502	\$ 9,630,983	\$ 9,854,803
8,304,263	7,793,045	7,295,428	7,276,288	7,863,969	7,755,604	7,623,513
2,501,140	2,462,681	2,351,084	2,443,059	1,610,629	2,615,648	2,359,338
843,180	855,610	886,875	924,764	950,646	986,546	1,084,143
708,041	699,907	647,999	648,284	1,732,034	672,598	645,856

1,800,473	1,759,421	1,766,204	1,743,151	1,820,336	1,835,478	1,850,939
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<b>23,174,857</b>	<b>22,386,132</b>	<b>20,707,674</b>	<b>21,263,895</b>	<b>23,865,116</b>	<b>23,496,857</b>	<b>23,418,592</b>
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333,148	334,665	336,259	366,197	362,897	361,552	336,044
153,556	101,289	160,755	117,172	185,016	31,009	93,782
3,702	2,688	(52,677)	(8,765)	250,293	206,414	128,772

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48,078	1,323	592	134	200	383	295
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949,952	945,551	978,327	899,385	885,842	853,171	818,636
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<b>24,663,293</b>	<b>23,771,648</b>	<b>22,130,930</b>	<b>22,638,018</b>	<b>25,549,366</b>	<b>24,949,386</b>	<b>24,796,121</b>
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3	1,184	—	—	—	—	—
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5	—	48	321	19	372	932
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(949,952)	(945,551)	(978,327)	(899,385)	(885,842)	(853,171)	(818,636)
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<b>(949,944)</b>	<b>(944,367)</b>	<b>(978,279)</b>	<b>(899,064)</b>	<b>(885,823)</b>	<b>(852,799)</b>	<b>(817,704)</b>
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<b>\$ 23,713,349</b>	<b>\$ 22,827,281</b>	<b>\$ 21,152,651</b>	<b>\$ 21,738,954</b>	<b>\$ 24,663,543</b>	<b>\$ 24,096,587</b>	<b>\$ 23,978,417</b>
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\$ (167,002)	\$ 668,206	\$ (462,494)	\$ (2,020,282)	\$ 1,056,369	\$ 587,310	\$ 838,875
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2,490,317	1,974,104	198,324	(1,229,449)	10,825	2,602,759	873,855
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<b>\$ 2,323,315</b>	<b>\$ 2,642,310</b>	<b>\$ (264,170)</b>	<b>\$ (3,249,731)</b>	<b>\$ 1,067,194</b>	<b>\$ 3,190,069</b>	<b>\$ 1,712,730</b>
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# STATE OF OHIO

## CHANGES IN FUND BALANCES FOR GOVERNMENTAL FUNDS FOR THE LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

(dollars in thousands)

	2015	2014	2013	2012	2011
<b>REVENUES:</b>					
Income Taxes.....	\$ 8,906,259	\$ 8,411,694	\$ 9,811,982	\$ 9,076,284	\$ 8,785,047
Sales Taxes.....	10,170,995	9,386,554	8,643,468	8,304,705	7,791,128
Corporate and Public Utility Taxes.....	2,687,540	2,682,274	2,555,959	2,500,905	2,463,512
Motor Vehicle Fuel Taxes.....	1,827,134	1,782,437	1,774,781	1,800,473	1,759,421
Cigarette Taxes.....	808,270	813,056	828,812	843,180	855,610
Other Taxes.....	953,339	888,059	993,217	708,041	699,907
Licenses, Permits and Fees.....	3,000,470	3,058,221	3,207,414	3,002,172	2,796,122
Sales, Services and Charges.....	115,672	107,676	95,686	96,982	96,717
Federal Government.....	24,533,971	22,920,755	21,537,101	21,395,852	23,301,445
Tobacco Settlement.....	285,916	331,129	295,086	295,736	289,293
Escheat Property.....	220,486	208,508	175,284	151,601	124,026
Investment Income.....	62,431	21,356	38,255	30,121	44,207
Other .....	1,307,559	1,126,759	1,207,030	1,091,765	970,999
<b>TOTAL REVENUES.....</b>	<b>54,880,042</b>	<b>51,738,478</b>	<b>51,164,075</b>	<b>49,297,817</b>	<b>49,977,434</b>
<b>EXPENDITURES:</b>					
Current Operating:					
Primary, Secondary and					
Other Education.....	12,385,866	11,908,976	11,029,898	11,928,522	11,711,365
Higher Education Support.....	2,400,039	2,335,509	2,263,026	2,210,547	2,589,416
Public Assistance and Medicaid.....	28,632,189	25,302,660	21,660,378	21,211,351	20,207,348
Health and Human Services.....	1,519,151	1,586,232	3,369,506	3,723,084	4,166,075
Justice and Public Protection.....	3,195,731	3,091,789	3,062,006	3,073,862	3,004,953
Environmental Protection and					
Natural Resources.....	413,028	403,119	416,875	390,474	375,810
Transportation.....	2,835,705	2,647,937	2,637,989	2,510,742	2,369,967
General Government.....	782,777	794,985	821,512	525,706	527,377
Community and Economic					
Development.....	3,431,424	3,329,205	3,376,928	3,717,160	4,331,441
Capital Outlay.....	510,109	379,698	352,670	377,983	503,314
Debt service:					
Principal.....	1,229,971	1,177,305	1,813,180	702,345	693,006
Interest.....	729,002	732,849	72,103	805,399	775,491
<b>TOTAL EXPENDITURES.....</b>	<b>58,064,992</b>	<b>53,690,264</b>	<b>50,876,071</b>	<b>51,177,175</b>	<b>51,255,563</b>
<b>EXCESS (DEFICIENCY) OF</b>					
<b>REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES.....</b>	<b>(3,184,950)</b>	<b>(1,951,786)</b>	<b>288,004</b>	<b>(1,879,358)</b>	<b>(1,278,129)</b>

2010	2009	2008	2007	2006
\$ 7,818,405	\$ 8,404,218	\$ 9,766,337	\$ 9,700,901	\$ 9,726,268
7,299,285	7,265,514	7,863,969	7,755,605	7,623,513
2,348,948	2,449,060	2,679,751	2,615,649	2,359,337
1,766,204	1,743,151	1,820,336	1,835,477	1,850,940
886,875	924,764	950,646	986,546	1,084,143
647,999	648,284	662,913	672,598	645,857
2,887,560	2,419,459	2,289,420	2,261,667	2,137,549
92,600	88,089	83,167	78,807	77,071
21,969,544	18,905,780	15,740,008	15,663,148	15,421,095
306,144	366,895	334,270	308,488	294,725
113,131	102,347	137,125	83,991	145,695
18,925	284,400	605,935	619,645	440,623
1,145,925	1,132,565	1,198,425	762,191	627,312
47,301,545	44,734,526	44,132,302	43,344,713	42,434,128
11,849,154	11,474,274	10,962,026	11,300,752	11,026,085
2,635,983	2,815,624	2,587,466	2,437,150	2,499,074
18,872,273	17,882,194	16,003,057	15,774,452	14,907,511
3,899,232	3,974,954	3,592,273	3,465,552	3,461,571
3,022,427	3,177,545	3,126,680	3,049,826	3,055,124
369,124	396,812	409,643	419,324	395,016
1,995,280	2,077,597	2,080,166	2,186,036	2,185,928
533,326	579,457	648,774	754,441	792,645
4,337,066	4,139,904	3,906,709	3,664,551	3,549,065
542,529	565,799	547,825	453,761	485,904
703,380	1,108,850	1,154,719	1,061,912	962,443
735,721	794,302	719,856	545,172	496,822
49,495,495	48,987,312	45,739,194	45,112,929	43,817,188
(2,193,950)	(4,252,786)	(1,606,892)	(1,768,216)	(1,383,060)

(continued)

# STATE OF OHIO

## CHANGES IN FUND BALANCES FOR GOVERNMENTAL FUNDS FOR THE LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

(dollars in thousands)

(continued)

	2015	2014	2013	2012	2011
<b>OTHER FINANCING SOURCES (USES):</b>					
Bonds, Notes and COPs Issued.....	\$ 1,110,591	\$ 1,347,005	\$ 712,470	\$ 1,357,640	\$ 1,332,425
Refunding Bonds and COPs Issued.....	254,590	407,540	470,520	1,374,660	544,775
Payment to Refunded Bond and COPs					
Escrow Agents.....	(382,933)	(479,249)	(1,465,468)	(1,604,658)	(621,223)
Premiums.....	219,999	207,372	209,381	379,506	123,831
Discounts.....	—	—	—	—	—
Capital Leases.....	—	2,196	108	560	915
Transfers-in.....	3,673,216	3,426,036	4,448,253	2,803,070	3,030,096
Transfers-out.....	(2,591,155)	(2,470,315)	(3,365,366)	(1,853,118)	(2,084,545)
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>2,284,308</b>	<b>2,440,585</b>	<b>1,009,898</b>	<b>2,457,660</b>	<b>2,326,274</b>
<b>SPECIAL ITEMS.....</b>	<b>-</b>	<b>-</b>	<b>1,463,506</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>\$ (900,642)</b>	<b>\$ 488,799</b>	<b>\$ 2,761,408</b>	<b>\$ 578,302</b>	<b>\$ 1,048,145</b>
Debt Service as a Percentage of Noncapital Expenditures.....	3.4%	3.6%	3.7%	3.0%	2.9%
<b>Additional Information:</b>					
Increase (Decrease) for Changes in Inventories.....	\$ 924	\$ 14,593	\$ (21,245)	\$ 14,982	\$ 126

Source:

Ohio Office of Budget and Management

### Notes:

During fiscal year 2014, Ohio House Bill 59 line item restructuring resulted in increases to Public Assistance and Medicaid expenditures and decreases to Health and Human Services expenditures.

Revenues, expenditures, and other financing sources (uses) have been restated for prior period adjustments, corrections, and reclassifications, when practical.

2010	2009	2008	2007	2006
\$ 1,008,029	\$ 1,000,770	\$ 6,214,699	\$ 1,482,830	\$ 1,524,269
1,154,210	506,480	—	259,205	156,240
(1,319,366)	(555,025)	—	(279,651)	(172,770)
162,697	74,345	24,139	87,878	71,475
—	(2,732)	(66,884)	—	—
708	600	1,533	18,942	4,959
3,497,705	3,470,851	3,663,030	3,548,419	3,319,821
(2,519,378)	(2,571,466)	(2,777,188)	(2,695,248)	(2,501,185)
1,984,605	1,923,823	7,059,329	2,422,375	2,402,809
-	-	-	-	-
\$ (209,345)	\$ (2,328,963)	\$ 5,452,437	\$ 654,159	\$ 1,019,749
2.9%	3.9%	4.1%	3.6%	3.4%
\$ (1,699)	\$ 19,833	\$ 24,571	\$ (3,216)	\$ 12,636

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**STATE OF OHIO**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**FOR THE LAST TEN FISCAL YEARS**  
(modified accrual basis of accounting)  
(dollars in thousands)

	2015	2014	2013	2012	2011
<b>GENERAL FUND:</b>					
Nonspendable.....	\$ 49,655	\$ 69,787	\$ 59,896	\$ 86,982	\$ 65,080
Restricted.....	1,153,828	1,462,971	1,126,686	1,027,885	1,078,652
Committed.....	803,551	773,730	751,615	824,607	671,210
Assigned.....	2,585,575	2,366,979	2,042,246	1,666,177	1,616,695
Unassigned.....	411,190	1,255,489	1,259,670	(415,658)	(1,208,029)
<b>TOTAL GENERAL FUND.....</b>	<b>5,003,799</b>	<b>5,928,956</b>	<b>5,240,113</b>	<b>3,189,993</b>	<b>2,223,608</b>
<b>ALL OTHER GOVERNMENTAL FUNDS:</b>					
Nonspendable, reported in:					
Special Revenue Funds.....	80,141	76,987	59,902	86,691	99,806
Restricted, reported in:					
Special Revenue Funds.....	2,197,584	2,460,777	2,671,751	2,039,390	2,091,135
Debt Service Funds.....	4,869,269	4,989,278	5,087,771	5,216,312	5,295,937
Capital Projects Funds.....	672,113	474,897	387,874	222,778	490,806
Committed, reported in:					
Special Revenue Funds.....	606,055	631,086	613,984	561,849	521,915
Unassigned, reported in:					
Special Revenue Funds.....	(306)	(163)	(395)	(547)	(25)
Capital Projects Funds.....	-	-	(5,388)	—	—
<b>TOTAL ALL OTHER GOVERNMENTAL FUNDS.....</b>	<b>8,424,856</b>	<b>8,632,862</b>	<b>8,815,499</b>	<b>8,126,473</b>	<b>8,499,574</b>
<b>TOTAL GOVERNMENTAL FUNDS.....</b>	<b>\$ 13,428,655</b>	<b>\$ 14,561,818</b>	<b>\$ 14,055,612</b>	<b>\$ 11,316,466</b>	<b>\$ 10,723,182</b>
	2010	2009	2008	2007	2006
<b>GENERAL FUND:</b>					
Reserved .....	\$ 634,254	\$ 560,762	\$ 744,371	\$ 687,131	\$ 617,733
Unreserved.....	(141,212)	213,054	1,857,001	1,568,395	1,291,950
<b>TOTAL GENERAL FUND.....</b>	<b>493,042</b>	<b>773,816</b>	<b>2,601,372</b>	<b>2,255,526</b>	<b>1,909,683</b>
<b>ALL OTHER GOVERNMENTAL FUNDS:</b>					
Reserved.....	12,975,477	11,549,682	11,237,699	5,391,969	6,371,192
Unreserved, reported in:					
Special Revenue Funds.....	(3,599,509)	(2,289,388)	(1,387,802)	(688,422)	(2,048,150)
Debt Service Funds.....	—	—	140	(20)	—
Capital Projects Funds.....	(194,099)	(148,155)	(256,324)	(240,976)	(165,591)
<b>TOTAL ALL OTHER GOVERNMENTAL FUNDS.....</b>	<b>9,181,869</b>	<b>9,112,139</b>	<b>9,593,713</b>	<b>4,462,551</b>	<b>4,157,451</b>
<b>TOTAL GOVERNMENTAL FUNDS.....</b>	<b>\$ 9,674,911</b>	<b>\$ 9,885,955</b>	<b>\$ 12,195,085</b>	<b>\$ 6,718,077</b>	<b>\$ 6,067,134</b>

Source:  
Ohio Office of Budget and Management

**Notes:**

As a result of implementing GASB Statement 54: *Fund Balance Reporting and Governmental Fund Type Definitions* , fund balances have been classified in new categories beginning in fiscal year 2011.

When practical, fund balances reported on the above table have been restated for prior period adjustments, corrections, and reclassifications; however, restatements do not include changes in reporting entity. For comparative purposes, however, the effects of such adjustments and corrections on the revenue and expenditure activity reported for the applicable fiscal years on the "Changes in Fund Balances for Governmental Funds" table and the "Condensed Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund" table may not have been determined for presentation on each of the two respective tables.



# STATE OF OHIO

## CONDENSED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE GENERAL FUND FOR THE LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

(dollars in thousands)

	2015	2014	2013	2012	2011
<b>REVENUES:</b>					
Income Taxes.....	\$ 8,895,192	\$ 8,398,840	\$ 9,798,658	\$ 9,063,827	\$ 8,771,965
Sales Taxes.....	10,166,332	9,380,762	8,637,501	8,297,544	7,785,452
Corporate and Public Utility Taxes .....	2,597,993	2,680,923	2,554,965	2,499,601	2,462,363
Motor Vehicle Fuel Tax.....	1,114,542	1,091,123	1,087,748	1,104,127	1,070,014
Cigarette Taxes .....	808,270	813,056	828,812	843,180	855,610
Other Taxes .....	648,099	661,870	747,882	670,831	682,637
Licenses, Permits and Fees .....	734,839	722,403	816,564	781,717	657,629
Sales, Services and Charges .....	76,208	68,918	59,839	64,025	63,323
Federal Government .....	8,942,561	8,313,226	7,225,992	7,131,978	8,122,729
Tobacco Settlement.....	94	38,620	-	-	-
Escheat Property .....	220,486	208,508	175,284	151,601	124,026
Investment Income .....	47,438	8,662	26,454	19,654	20,997
Other .....	244,296	246,632	283,339	300,150	297,932
<b>TOTAL REVENUES .....</b>	<b>34,496,350</b>	<b>32,633,543</b>	<b>32,243,038</b>	<b>30,928,235</b>	<b>30,914,677</b>
<b>EXPENDITURES:</b>					
Current Operating .....	33,941,965	30,970,485	29,451,874	29,972,837	29,837,914
Capital Outlay .....	-	734	42	-	-
Debt Service .....	-	-	-	-	-
<b>TOTAL EXPENDITURES .....</b>	<b>33,941,965</b>	<b>30,971,219</b>	<b>29,451,916</b>	<b>29,972,837</b>	<b>29,837,914</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES .....</b>	<b>554,385</b>	<b>1,662,324</b>	<b>2,791,122</b>	<b>955,398</b>	<b>1,076,763</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Bonds, Notes and COPs Issued.....	460,000	800,000	178,000	1,109,228	624,890
Premiums .....	48,536	28,310	7,911	60,983	1,200
Capital Leases .....	-	2,196	108	560	915
Transfers-in .....	321,156	221,697	545,356	314,048	477,418
Transfers-out .....	(2,072,234)	(2,026,789)	(2,928,231)	(1,472,254)	(1,574,293)
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>(1,242,542)</b>	<b>(974,586)</b>	<b>(2,196,856)</b>	<b>12,565</b>	<b>(469,870)</b>
<b>SPECIAL ITEMS.....</b>	<b>-</b>	<b>-</b>	<b>1,463,506</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>(688,157)</b>	<b>687,738</b>	<b>2,057,772</b>	<b>967,963</b>	<b>606,893</b>
<b>FUND BALANCES, JULY 1 (as restated).....</b>	<b>5,695,511</b>	<b>5,240,486</b>	<b>3,188,956</b>	<b>2,223,608</b>	<b>1,612,899</b>
Increase (Decrease) for Changes in Inventories .....	(3,555)	732	(6,615)	(1,578)	3,816
<b>FUND BALANCES, JUNE 30 .....</b>	<b>\$ 5,003,799</b>	<b>\$ 5,928,956</b>	<b>\$ 5,240,113</b>	<b>\$ 3,189,993</b>	<b>\$ 2,223,608</b>

### Source:

Ohio Office of Budget and Management

### Notes:

As a result of implementing GASB Statement 54: *Fund Balance Reporting and Governmental Fund Type Definitions*, the General Fund is reporting balances and activities previously reported within special revenue funds beginning in fiscal year 2011.

The July 1 fund balances, revenues, and expenditures have been restated for prior period adjustments, corrections, and reclassifications, when practical.

2010	2009	2008	2007	2006
\$ 7,172,356	\$ 7,705,081	\$ 8,955,642	\$ 8,863,302	\$ 8,889,463
7,108,573	7,062,149	7,556,034	7,432,423	7,302,441
549,596	814,415	1,198,202	1,583,791	1,774,113
-	-	-	-	-
886,875	924,764	950,644	986,546	1,084,142
589,121	587,806	601,557	612,304	584,689
237,690	435,849	328,260	288,648	209,054
51,811	51,653	51,351	48,876	46,067
6,753,767	6,848,974	5,626,381	5,362,256	5,526,049
-	-	1,135	-	-
113,131	102,347	137,125	83,991	145,695
(12,331)	170,371	395,408	416,563	305,425
498,261	455,254	582,672	252,599	177,066
<b>23,948,850</b>	<b>25,158,663</b>	<b>26,384,411</b>	<b>25,931,299</b>	<b>26,044,204</b>
23,719,349	26,290,239	25,122,530	25,129,616	25,215,213
-	67	10	114	204
-	-	-	14,575	536
<b>23,719,349</b>	<b>26,290,306</b>	<b>25,122,540</b>	<b>25,144,305</b>	<b>25,215,953</b>
<b>229,501</b>	<b>(1,131,643)</b>	<b>1,261,871</b>	<b>786,994</b>	<b>828,251</b>
97,739	30,000	7,998	525,000	629,392
3,560	500	-	-	921
708	600	1,533	9,999	4,959
373,807	446,576	496,538	346,399	365,326
(990,195)	(1,173,439)	(1,424,672)	(1,322,012)	(1,201,618)
<b>(514,381)</b>	<b>(695,763)</b>	<b>(918,603)</b>	<b>(440,614)</b>	<b>(201,020)</b>
-	-	-	-	-
<b>(284,880)</b>	<b>(1,827,406)</b>	<b>343,268</b>	<b>346,380</b>	<b>627,231</b>
773,816	2,601,372	2,255,526	1,909,683	1,276,815
4,106	(150)	2,578	(537)	5,637
<b>\$ 493,042</b>	<b>\$ 773,816</b>	<b>\$ 2,601,372</b>	<b>\$ 2,255,526</b>	<b>\$ 1,909,683</b>

# STATE OF OHIO

## TAX REVENUES OF GOVERNMENTAL FUNDS BY MAJOR SOURCE AND EFFECTIVE STATE INCOME TAX RATE FOR THE LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

(dollars in millions)

INCOME TAX	2015	2014	2013	2012	2011
Personal Income Tax Revenue.....	\$8,906	\$8,412	\$9,812	\$9,076	\$8,785
Personal Income(A).....	<u>\$489,695</u>	<u>\$472,846</u>	<u>\$462,424</u>	<u>\$436,818</u>	<u>\$417,376</u>
Average Effective State Income Tax Rate.....	<u>1.82%</u>	<u>1.78%</u>	<u>2.12%</u>	<u>2.08%</u>	<u>2.10%</u>

SALES TAX	2015	2014	2013	2012	2011
State Sales Tax Revenue.....	\$10,171	\$9,387	\$8,643	\$8,305	\$7,791

### Sources:

U.S. Department of Commerce, Bureau of Economic Analysis  
Ohio Office of Budget and Management

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### Note:

(A)-Data presented is as of December 31 of the given fiscal year.

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$7,818	\$8,404	\$9,766	\$9,701	\$9,726
<u>\$408,395</u>	<u>\$407,874</u>	<u>\$395,710</u>	<u>\$381,260</u>	<u>\$365,319</u>
<u>1.91%</u>	<u>2.06%</u>	<u>2.48%</u>	<u>2.54%</u>	<u>2.66%</u>

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$7,299	\$7,266	\$7,864	\$ 7,756	\$ 7,624

# STATE OF OHIO

## PERSONAL INCOME BY INDUSTRY, EFFECTIVE TAX RATE, EXEMPTIONS, AND INCOME TAX RATES FOR THE LAST TEN CALENDAR YEARS

### STATE INCOME TAX BY INDUSTRY

(dollars in millions)	2014	2013	2012	2011	2010
Services.....	\$ 142,532	\$ 137,541	\$ 132,344	\$ 123,939	\$ 118,820
Manufacturing.....	52,490	50,541	50,024	48,612	47,291
Government.....	54,715	53,485	53,886	49,969	49,452
Wholesale and Retail Trade.....	40,997	39,565	38,687	37,048	35,684
Finance, Insurance, and Real Estate.....	28,766	27,397	25,873	24,116	22,307
Construction.....	18,837	17,523	16,341	15,473	14,244
Transportation and Public Utilities.....	15,129	15,207	14,837	13,813	13,229
Other .....	136,229	131,587	130,432	123,848	116,349
Total Personal Income.....	\$ 489,695	\$ 472,846	\$ 462,424	\$ 436,818	\$ 417,376
Average Effective State Income Tax Rate.....	1.82%	1.78%	2.12%	2.08%	2.10%

### EXEMPTIONS BY CALENDAR YEAR

Exemptions	2014	2013	2012	2011	2010
Personal/Dependent Exemption (B):					
\$0-\$40,000.....	2,200	1,700	1,700	1,650	1,600
\$40,001-80,000.....	1,950	1,700	1,700	1,650	1,600
\$80,001 and above.....	1,700	1,700	1,700	1,650	1,600
Exemption Credit per Taxpayer, Spouse, and Dependent(A).....	20	20	20	20	20

#### Sources:

U.S. Department of Commerce, Bureau of Economic Analysis  
Ohio Office of Budget and Management  
Ohio Department of Taxation

(A) Beginning on or after January 1, 2013, the \$20 personal and dependent exemption credit is only available to taxpayers with Ohio taxable income of less than \$30,000.

(B) Beginning with the 2014 tax return, HB 483 implemented a change to the exemption amount to be claimed.

2009	2008	2007	2006	2005
\$ 115,300	\$ 112,598	\$ 107,901	\$ 102,092	\$ 97,988
43,948	54,155	55,365	55,876	55,000
49,779	47,866	45,811	44,563	43,648
35,015	36,065	35,563	34,343	34,049
21,526	22,440	22,906	22,522	22,251
14,279	14,742	15,499	15,790	15,459
13,558	14,056	13,655	13,420	12,055
114,990	105,952	99,010	92,654	84,869
<u>\$ 408,395</u>	<u>\$ 407,874</u>	<u>\$ 395,710</u>	<u>\$ 381,260</u>	<u>\$ 365,319</u>
<u>1.91%</u>	<u>2.06%</u>	<u>2.48%</u>	<u>2.54%</u>	<u>2.66%</u>

2009	2008	2007	2006	2005
1,550	1,500	1,450	1,400	1,350
1,550	1,500	1,450	1,400	1,350
1,550	1,500	1,450	1,400	1,350
20	20	20	20	20

(continued)

# STATE OF OHIO

## PERSONAL INCOME BY INDUSTRY, EFFECTIVE TAX RATE, EXEMPTIONS, AND INCOME TAX RATES FOR THE LAST TEN CALENDAR YEARS (continued)

### INCREMENTAL TAX RATES BY CALENDAR YEAR

Ohio Income Tax Brackets (A)	2014	2013	2012	2011
Tax Bracket 1.....	0.528%	0.537%	0.587%	0.587%
Tax Bracket 2.....	1.057%	1.074%	1.174%	1.174%
Tax Bracket 3.....	2.113%	2.148%	2.348%	2.348%
Tax Bracket 4.....	2.642%	2.686%	2.935%	2.935%
Tax Bracket 5.....	3.169%	3.222%	3.521%	3.521%
Tax Bracket 6.....	3.698%	3.760%	4.109%	4.109%
Tax Bracket 7.....	4.226%	4.296%	4.695%	4.695%
Tax Bracket 8.....	4.906%	4.988%	5.451%	5.451%
Tax Bracket 9.....	5.333%	5.421%	5.925%	5.925%

### TAX BRACKETS BY CALENDAR YEAR

Ohio Income Tax Brackets (A)	2014	2013	2012	2011
Tax Bracket 1.....	\$0- \$5,200	\$0- \$5,200	\$0- \$5,200	\$0- \$5,100
Tax Bracket 2.....	5,200- 10,400	5,200- 10,400	5,200- 10,400	5,101- 10,200
Tax Bracket 3.....	10,400- 15,650	10,400- 15,650	10,400- 15,650	10,201- 15,350
Tax Bracket 4.....	15,650- 20,900	15,650- 20,900	15,650- 20,900	15,351- 20,450
Tax Bracket 5.....	20,900- 41,700	20,900- 41,700	20,900- 41,700	20,451- 40,850
Tax Bracket 6.....	41,700- 83,350	41,700- 83,350	41,700- 83,350	40,851- 81,650
Tax Bracket 7.....	83,350- 104,250	83,350- 104,250	83,350- 104,250	81,651- 102,100
Tax Bracket 8.....	104,250- 208,500	104,250- 208,500	104,250- 208,500	102,101- 204,200
Tax Bracket 9.....	208,500 & above	208,500 & above	208,500 & above	204,200 & above

#### Note:

(A) - Beginning in 2010, O.R.C. 5747.02 (A) directed that the Tax Commission will adjust the income brackets for inflation.



2010	2009	2008	2007	2006	2005
0.618%	0.618%	0.618%	0.649%	0.681%	0.712%
1.236%	1.236%	1.236%	1.299%	1.361%	1.424%
2.473%	2.473%	2.473%	2.598%	2.722%	2.847%
3.091%	3.091%	3.091%	3.247%	3.403%	3.559%
3.708%	3.708%	3.708%	3.895%	4.083%	4.270%
4.327%	4.327%	4.327%	4.546%	4.764%	4.983%
4.945%	4.945%	4.945%	5.194%	5.444%	5.693%
5.741%	5.741%	5.741%	6.031%	6.320%	6.610%
6.240%	6.240%	6.240%	6.555%	6.870%	7.185%

2010	2009-2005
\$0- \$5,050	\$0 - \$5,000
5,050- 10,100	5,001 - 10,000
10,100- 15,150	10,001 - 15,000
15,150- 20,200	15,001 - 20,000
20,200- 40,350	20,001 - 40,000
40,350- 80,700	40,001 - 80,000
80,700- 100,900	80,001 - 100,000
100,900- 201,800	100,001 - 200,000
201,800 & above	200,001 & above

# STATE OF OHIO

## STATE INDIVIDUAL INCOME TAX RETURNS AND LIABILITY BY INCOME LEVEL FOR TAX YEAR 2013 WITH COMPARATIVES FOR TAX YEAR 2004 (NINE YEARS PRIOR)

### 2013 TAX YEAR (most recent information available)

Income Level	Federal Adjusted Gross Income (in thousands)	Ohio Tax Returns	
		Number	Percentage of Total Returns
\$200,001 & Above	\$138,153,763	155,891	2.87%
\$100,001-\$200,000	63,068,742	436,488	8.05%
\$80,001-\$100,000	30,574,124	309,934	5.71%
\$40,001-\$80,000	81,038,130	1,245,057	22.96%
\$20,001-\$40,000	44,839,840	1,255,697	23.15%
\$15,001-\$20,000	9,175,094	404,760	7.46%
\$10,001-\$15,000	7,568,814	440,216	8.12%
\$5,001-\$10,000	5,732,705	481,427	8.88%
\$5,000 & Under	4,208,428	693,913	12.79%
	<u>\$384,359,640</u>	<u>5,423,383</u>	<u>100.00%</u>

### 2004 TAX YEAR

Income Level	Federal Adjusted Gross Income (in thousands)	Ohio Tax Returns	
		Number	Percentage of Total Returns
\$200,001 & Above	\$89,482,522	102,916	1.94%
\$100,001-\$200,000	40,876,518	313,529	5.91%
\$80,001-\$100,000	26,109,351	293,684	5.54%
\$40,001-\$80,000	77,297,089	1,363,078	25.70%
\$20,001-\$40,000	41,757,388	1,422,143	26.82%
\$15,001-\$20,000	7,599,815	434,644	8.20%
\$10,001-\$15,000	5,559,572	445,059	8.39%
\$5,001-\$10,000	3,499,452	468,928	8.84%
\$5,000 & Under	1,267,923	458,881	8.65%
	<u>\$293,449,630</u>	<u>5,302,862</u>	<u>100.00%</u>

Source:

Ohio Department of Taxation

#### Note:

(A) The effective tax rate is calculated by dividing Ohio income tax receipts by federal adjusted gross income.

Ohio Income Tax Liability		
Tax Receipts (in thousands)	Percentage of Total Taxes	Effective Tax Rate (A)
\$2,959,636	37.10%	2.14%
2,064,464	25.89%	3.27%
817,890	10.25%	2.68%
1,619,644	20.30%	2.00%
467,492	5.86%	1.04%
35,474	0.44%	0.39%
11,602	0.15%	0.15%
169	0.00%	0.00%
851	0.01%	0.02%
<u>\$7,977,222</u>	<u>100.00%</u>	<u>2.08%</u>

Ohio Income Tax Liability		
Tax Receipts (in thousands)	Percentage of Total Taxes	Effective Tax Rate (A)
\$2,759,540	31.33%	3.08%
1,739,447	19.75%	4.26%
953,310	10.82%	3.65%
2,345,712	26.63%	3.03%
885,220	10.05%	2.12%
80,369	0.91%	1.06%
33,381	0.38%	0.60%
10,095	0.11%	0.29%
361	0.00%	0.03%
<u>\$8,807,435</u>	<u>100.00%</u>	<u>3.00%</u>

# STATE OF OHIO

## SALES TAX REVENUE BY TYPE, TAX REVENUES OF GOVERNMENTAL FUNDS FOR THE LAST TEN FISCAL YEARS

(cash basis of accounting)

(dollars in thousands)

	2015	2014	2013	2012
Vendors' Sales.....	\$ 8,816,637	\$ 8,132,482	\$ 7,485,702	\$ 7,190,870
Motor Vehicles and Watercraft.....	1,332,239	1,224,236	1,110,055	1,066,141
Alcoholic Beverages.....	50,285	46,087	41,683	38,814
Delinquencies and Assessments.....	60,793	62,726	63,708	74,956
Permissive Taxes:				
County Levies.....	19,221	17,163	16,046	14,970
Transit Authorities.....	4,474	4,180	4,008	3,845
Total Sales Tax Revenue.....	<u>\$ 10,283,649</u>	<u>\$ 9,486,874</u>	<u>\$ 8,721,202</u>	<u>\$ 8,389,596</u>
Base State Sales Tax Rates.....	<u>5.75%</u>	<u>5.75%</u>	<u>5.75%</u>	<u>5.50%</u>

Source:

Ohio Department of Taxation  
Ohio Office of Budget and Management

2011	2010	2009	2008	2007	2006
\$ 6,752,244	\$ 6,349,058	\$ 6,430,446	\$ 6,794,114	\$ 6,677,060	\$ 6,621,450
988,447	894,332	885,234	975,833	978,029	994,121
36,218	35,051	33,676	31,435	29,132	27,118
63,582	62,046	52,204	64,293	46,366	30,354
14,249	13,644	13,763	14,250	13,921	13,044
3,635	3,383	3,436	3,088	2,940	2,929
<u>\$ 7,858,375</u>	<u>\$ 7,357,514</u>	<u>\$ 7,418,759</u>	<u>\$ 7,883,013</u>	<u>\$ 7,747,448</u>	<u>\$ 7,689,016</u>
5.50%	5.50%	5.50%	5.50%	5.50%	5.50%

# STATE OF OHIO

## WORKERS' COMPENSATION ENTERPRISE FUND ACTIVE EMPLOYERS, PREMIUM AND ASSESSMENT INCOME AND ACTUAL AVERAGE COLLECTED PREMIUM RATE FOR THE LAST TEN FISCAL YEARS

	2015	2014	2013	2012	2011
<b>Active Employers by Type</b>					
Private.....	247,829	249,602	249,085	249,668	250,432
Public (Local).....	3,807	3,815	3,794	3,801	3,802
Public (State).....	121	121	129	122	125
Self-Insured.....	1,180	1,197	1,205	1,196	1,203
Black Lung.....	34	36	36	35	39
Marine Fund.....	135	146	139	132	120
Total.....	<u>253,106</u>	<u>254,917</u>	<u>254,388</u>	<u>254,954</u>	<u>255,721</u>
<b>Premium &amp; Assessment Income</b> <i>(dollars in thousands)</i>					
Premium & Assessment Income.....	\$ 1,993,706	\$ 2,142,549	\$ 1,533,153	\$ 1,992,018	\$ 1,983,255
Provision for Uncollectibles.....	<u>(39,532)</u>	<u>(56,728)</u>	<u>(40,764)</u>	<u>(47,540)</u>	<u>(48,075)</u>
Total Premium & Assessment Income.....	<u>\$ 1,954,174</u>	<u>\$ 2,085,821</u>	<u>\$ 1,492,389</u>	<u>\$ 1,944,478</u>	<u>\$ 1,935,180</u>
<b>Average Published Rate</b> <b>per \$100 of Payroll:</b>					
Private Employers.....	\$1.17	\$1.30	\$1.43	\$1.43	\$1.49
Public Employers-Taxing Districts.....	1.12	1.23	1.24	1.31	1.38

### Sources:

Ohio Bureau of Workers' Compensation Year-End Statistics Report  
Ohio Bureau of Workers' Compensation Actuarial Report

### Note:

In June 2007, House Bill 100 passed granting BWC the authority to assess employers in future periods for amounts needed to fund the Disabled Worker's Relief Fund. The net impact of this change was a \$1.9 billion increase in assessment income during fiscal year 2007.

2010	2009	2008	2007	2006
251,009	257,012	264,870	270,499	283,038
3,790	3,791	3,810	3,783	3,771
124	124	125	126	126
1,202	1,188	1,174	1,139	1,136
37	38	39	37	36
106	98	92	95	91
<u>256,268</u>	<u>262,251</u>	<u>270,110</u>	<u>275,679</u>	<u>288,198</u>

\$ 2,148,280	\$ 2,469,550	\$ 2,235,092	\$ 4,329,362	\$ 2,173,327
<u>(29,859)</u>	<u>(108,620)</u>	<u>(96,690)</u>	<u>(58,429)</u>	<u>(70,038)</u>
<u>\$ 2,118,421</u>	<u>\$ 2,360,930</u>	<u>\$ 2,138,402</u>	<u>\$ 4,270,933</u>	<u>\$ 2,103,289</u>

\$1.49	\$1.55	\$1.76	\$1.85	\$1.85
1.46	1.76	1.85	1.84	1.87



# STATE OF OHIO

## LOTTERY COMMISSION ENTERPRISE FUND TICKET SALES BY MAJOR GAME TYPE FOR THE LAST TEN FISCAL YEARS (dollars in millions)

	2015	2014	2013	2012	2011
Online Games:					
Pick 3.....	\$ 338.0	\$ 339.0	\$ 345.2	\$ 357.4	\$ 364.4
Pick 4.....	192.8	185.8	189.8	207.9	209.0
Pick 5 (H).....	33.3	27.9	28.0	-	-
Rolling Cash 5.....	62.6	63.4	61.5	63.8	62.4
Super Lotto/Classic Lotto(A).....	-	-	-	-	-
Classic Lotto(A).....	31.0	54.1	41.5	42.3	42.7
Raffle(B).....	7.0	1.0	9.1	10.0	10.0
Kicker(G).....	4.7	6.0	5.1	0.9	10.3
Mega Millions/Megaplier(G).....	113.3	133.4	102.8	179.3	165.0
EZPLAY(C).....	99.8	84.8	68.0	46.5	30.9
Ten-OH!(D)(H).....	-	-	0.8	8.3	9.2
Keno(E).....	329.5	298.1	251.5	209.8	157.9
Power Ball/Power Play(F).....	105.0	122.8	166.6	105.3	76.4
EZPLAY TAP(I).....	24.0	-	-	-	-
Total Online Games.....	1,341.0	1,316.3	1,269.9	1,231.5	1,138.2
Instant Games.....	1,551.0	1,426.8	1,428.0	1,507.5	1,462.8
Total Ticket Sales.....	<u>\$ 2,892.0</u>	<u>\$ 2,743.1</u>	<u>\$ 2,697.9</u>	<u>\$ 2,739.0</u>	<u>\$ 2,601.0</u>

Source:

Ohio Lottery Commission

### Notes:

- (A) - In January 2007, the Classic Lotto game replaced the Super Lotto game.
- (B) - Raffle to Riches was a new game started in 2007.
- (C) - In April 2008, the new EZ Play game was introduced.
- (D) - In August 2007, the game Ten-OH! was introduced.
- (E) - In 2009, the Keno game was introduced.
- (F) - In fiscal year 2010, the Power Ball / Power Play was introduced.
- (G) - In fiscal year 2011, the Kicker was retired and the Megaplier was added.  
Kicker was reintroduced in 2012 as an add-on to Classic Lotto.
- (H) - August 2012, the Ten-Oh game was replaced by Pick 5.
- (I) - In fiscal year 2015, the EZPLAY TAP game was introduced.

2010	2009	2008	2007	2006
\$ 366.7	\$ 382.5	\$ 387.1	\$ 370.9	\$ 377.3
201.3	205.9	198.8	183.0	175.7
-	-	-	-	-
67.1	67.2	70.5	72.9	72.6
-	-	-	21.8	76.3
42.8	43.9	41.2	21.8	-
9.1	9.3	10.0	17.8	-
24.1	21.4	21.4	21.3	21.6
215.8	193.0	201.0	196.1	223.4
30.4	34.3	12.3	-	-
9.7	11.0	18.0	-	-
120.6	99.8	-	-	-
23.6	-	-	-	-
-	-	-	-	-
1,111.2	1,068.3	960.3	905.6	946.9
1,379.0	1,349.4	1,364.8	1,353.8	1,274.0
<u>\$ 2,490.2</u>	<u>\$ 2,417.7</u>	<u>\$ 2,325.1</u>	<u>\$ 2,259.4</u>	<u>\$ 2,220.9</u>

# STATE OF OHIO

## RATIOS OF OUTSTANDING DEBT BY TYPE FOR THE LAST TEN FISCAL YEARS

(dollars in thousands)					
Governmental Activities					
As of June 30,	General Obligation Bonds	Revenue Bonds and Notes	Special Obligation Bonds	Certificates of Participation	Capital Leases
2015	\$ 9,149,055	\$ 6,409,774	\$ 1,906,844	\$ 231,837	\$ 2,072
2014	9,366,348	6,355,222	1,836,136	173,603	3,055
2013	8,812,499	6,486,884	1,925,252	198,266	2,294
2012	8,888,085	7,129,786	2,090,889	156,664	4,199
2011	7,872,276	7,156,025	2,260,853	179,935	6,530
2010	7,343,289	6,891,331	2,338,094	200,428	8,624
2009	7,138,051	6,646,593	2,427,556	216,537	9,929
2008	7,310,376	6,413,182	2,585,319	187,336	9,804
2007	7,583,266	811,910	2,966,105	122,182	18,737
2006	6,893,521	720,675	3,317,325	90,389	3,366

### Sources:

U.S. Department of Commerce, Bureau of Economic Analysis

Ohio Office of Budget and Management

### Note:

Balances have been restated for prior period adjustments, corrections, and reclassifications, when practical.

*(dollars in thousands)*

Business-Type Activities				
Revenue Bonds	Capital Leases	Total Primary Government	Percentage of Personal Income	Per Capita
\$ -	\$ 13,094	\$ 17,712,676	3.62%	1,528
-	15,357	17,749,721	3.75%	1,534
15,422	33,009	17,473,626	3.78%	1,514
31,633	45,289	18,346,545	4.21%	1,589
47,889	58,007	17,581,515	4.21%	1,524
64,200	66,757	16,912,723	4.12%	1,465
80,657	3	16,519,326	4.05%	1,438
97,286	12	16,603,315	4.20%	1,448
115,740	22	11,617,962	3.05%	1,012
135,215	12	11,160,503	3.06%	974

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# STATE OF OHIO

## RATIOS OF GENERAL AND SPECIAL OBLIGATION BONDED DEBT OUTSTANDING FOR THE LAST TEN FISCAL YEARS

As of June 30,	Bonded Debt (dollars in thousands)				Percentage of Personal Income	Per Capita Net Bonded Debt
	General Obligation Bonds	Special Obligation Bonds	Less Amount Restricted for Bond Repayment	Net Bonded Debt		
2015	\$9,149,055	\$1,906,844	\$656	\$11,055,243	2.26%	954
2014	9,366,348	1,836,136	13,556	11,188,928	2.37%	967
2013	8,812,499	1,925,252	4,856	10,732,895	2.32%	930
2012	8,888,085	2,090,889	34,923	10,944,051	2.51%	948
2011	7,872,276	2,260,853	16,857	10,116,272	2.42%	877
2010	7,343,289	2,338,094	1,124	9,680,259	2.36%	839
2009	7,138,051	2,427,556	931	9,564,676	2.35%	833
2008	7,310,376	2,585,319	8,954	9,886,741	2.50%	862
2007	7,583,266	2,966,105	11,680	10,537,691	2.76%	918
2006	6,893,521	3,317,325	10,994	10,199,852	2.79%	890

### Sources:

U.S. Department of Commerce, Bureau of Economic Analysis

Ohio Office of Budget and Management

### Note:

This table includes general and special obligation bonds for which debt service payments have been made from the following combining funds in the Debt Service and Capital Projects Funds. Balances have been restated for prior period adjustments, corrections, and reclassifications, when practical.

### Debt Service Fund:

Coal Research/Development General Obligations  
Local Infrastructure Improvements General Obligations  
State Projects General Obligations  
Highway Capital Improvements General Obligations  
Higher Education Capital Facilities General Obligations  
Common Schools Capital Facilities General Obligations  
Conservation Projects General Obligations  
Third Frontier Research/Development General Obligations  
Persian Gulf Conflict Compensation General Obligation  
Job Ready Site Development General Obligations  
School Building Program Special Obligation  
Lease Rental Special Obligations\*

### Capital Projects Fund:

Mental Health/Developmental Disabilities Facilities Improvements  
Parks and Recreation Improvements  
Adult Correctional Building Improvements  
Administrative Service Building Improvements  
Youth Services Building Improvements  
Ohio Parks and Natural Resources  
Transportation Building Improvements

\* - As of fiscal year 2012, Lease Rental Special Obligations encompasses Chapter 154 Special Obligations, Higher Education Facilities Special Obligations, Mental Health Facilities Special Obligations, Parks and Recreation Facilities Special Obligations, and Ohio Building Authority Special Obligations.

# STATE OF OHIO

## ANNUAL LIMITATION ON DEBT SERVICE EXPENDITURES (BUDGETARY BASIS) FOR THE LAST TEN FISCAL YEARS (dollars in thousands)

	2015(A)	2014(A)	2013(A)	2012(A)
Debt Service Expenditures.....	\$ 1,278,259	\$ 1,237,701	\$ 1,204,776	\$ 692,776
General Revenue Fund (GRF) Revenues and Transfers from the Lottery Enterprise Fund.....	\$ 32,463,100	\$ 30,137,140	\$ 30,362,815	\$ 27,956,513
Calculation of Annual 5% Debt Service Cap.....	\$ 1,623,155	\$ 1,506,857	\$ 1,518,141	\$ 1,397,826
Amount Under the Debt Service Expenditure Cap.....	\$ 344,896	\$ 269,156	\$ 313,365	\$ 705,050
Ratio of Debt Service Expenditures to Total GRF Revenues and Lottery Transfers.....	3.94%	4.11%	3.97%	2.48%

### Limitations on Debt

A 1999 amendment to the Ohio Constitution provides an annual debt service "cap" on general obligation bonds and other direct obligations payable from the General Revenue Fund (GRF) or net state lottery proceeds. Generally, such bonds may not be issued if the future fiscal year debt service on the new bonds and previously issued bonds exceeds five percent of total estimated GRF revenues plus net state lottery proceeds during the fiscal year of issuance. Application of the cap may be waived in a particular instance by a three-fifths vote of each house of the General Assembly and may be changed by future constitutional amendments. Direct obligations of the State include, for example, special obligation bonds issued by the Ohio Building Authority and the Treasurer of State that are paid from GRF appropriations, but exclude bonds such as highway bonds that are paid from highway user receipts.

Source:

Ohio Office of Budget and Management

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### Note:

(A) Debt Service Expenditures reflect the restructuring of net debt service payments into later fiscal years.

<u>2011(A)</u>	<u>2010(A)</u>	<u>2009(A)</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 755,023	\$ 710,284	\$ 1,075,938	\$ 1,231,640	\$ 1,216,382	\$ 1,128,592
\$ 26,777,100	\$ 24,108,466	\$ 27,386,792	\$ 27,331,442	\$ 26,447,719	\$ 26,492,278
\$ 1,338,855	\$ 1,205,423	\$ 1,369,340	\$ 1,366,572	\$ 1,322,386	\$ 1,324,614
\$ 583,832	\$ 495,139	\$ 293,402	\$ 134,932	\$ 106,004	\$ 196,022
2.82%	2.95%	3.93%	4.51%	4.60%	4.26%



**STATE OF OHIO**  
**REVENUE BOND AND NOTE COVERAGE**  
**FOR THE LAST TEN FISCAL YEARS**  
*(dollars in thousands)*

**Buckeye Tobacco Settlement Financing Authority Revenue Bonds**

Buckeye Tobacco Settlement Financing Authority Revenue Bonds Fund				Debt Service Requirements			
Fiscal Year	Gross Revenues (A)	Direct Operating Expenses Exclusive of Depreciation	Net Revenue Available For Debt Service	Principal	Interest	Total	Coverage
2015	\$286,914	N/A	\$286,914	\$26,640	\$295,691	\$322,331	0.89
2014	293,573	N/A	293,573	23,995	296,892	320,887	0.91
2013	296,261	N/A	296,261	12,320	285,700	298,020	0.99
2012	295,259	N/A	295,259	20,295	274,874	295,169	1.00
2011	291,908	N/A	291,908	23,760	275,967	299,727	0.97
2010	305,096	N/A	305,096	28,695	277,323	306,018	1.00
2009	374,674	N/A	374,674	98,585	282,012	380,597	0.98
2008	348,028	N/A	348,028	33,285	167,255	200,540	1.74

**Infrastructure Bank Revenue Bonds**

**Issuer: Treasurer of State**

Highway Operating Fund				Debt Service Requirements			
Fiscal Year	Gross Revenues (B)	Direct Operating Expenses	Net Revenue Available For Debt Service	Principal	Interest	Total	Coverage
2015	\$170,368	N/A	\$170,368	\$200,801	\$38,699	\$239,500	0.71
2014	167,653	N/A	167,653	136,415	41,511	177,926	0.94
2013	160,339	N/A	160,339	123,685	44,357	168,042	0.95
2012	152,561	N/A	152,561	123,235	50,338	173,573	0.88
2011	147,045	N/A	147,045	114,095	40,395	154,490	0.95
2010	145,094	N/A	145,094	111,080	36,632	147,712	0.98
2009	150,609	N/A	150,609	123,240	34,716	157,956	0.95
2008	119,077	N/A	119,077	104,960	23,092	128,052	0.93
2007	92,167	N/A	92,167	80,520	18,876	99,396	0.93
2006	73,373	N/A	73,373	60,840	13,628	74,468	0.99

(continued)

**Notes:**

- (A) The Buckeye Tobacco Settlement Financing Authority revenue bonds were first issued in fiscal year 2008. Gross revenues consist of tobacco settlement receipts (TSRs) and investment income.
- (B) The gross revenue for Infrastructure Bank Revenue Bonds includes GARVEE receipts, which stands for Grant Anticipation Revenue Vehicles, and other revenue. GARVEE receipts are capital market borrowings repaid by federal transportation funds deposited in the State's Highway Operating Fund.

**STATE OF OHIO**  
**REVENUE BOND AND NOTE COVERAGE**  
**FOR THE LAST TEN FISCAL YEARS**  
*(dollars in thousands)*  
*(continued)*

**Economic Development and Revitalization Project Revenue Bonds and Notes**  
**Issuer: Treasurer of State**

Fiscal Year	Liquor Control Enterprise Fund			Debt Service Requirements			
	Gross Liquor Revenues	Direct Operating Expenses Exclusive of Depreciation	Net Revenue Available For Debt Service	Principal	Interest	Total	Coverage
2013 (C)	\$485,607	\$310,209	\$175,398	\$26,440	\$15,168	\$41,608	4.22
2012 (D)	791,454	543,375	248,079	119,625	31,613	151,238	1.64
2011	733,573	507,417	226,156	24,710	31,682	56,392	4.01
2010	706,736	488,730	218,006	21,940	25,447	47,387	4.60
2009	689,283	479,412	209,871	21,470	23,853	45,323	4.63
2008	663,830	459,638	204,192	16,480	23,094	39,574	5.16
2007	639,664	443,708	195,956	15,445	23,810	39,255	4.99
2006	606,905	422,577	184,328	10,950	20,914	31,864	5.78

**Ohio Building Authority Revenue Bonds**

Fiscal Year	Ohio Building Authority Enterprise Fund			Debt Service Requirements			
	Gross Revenues (E)	Direct Operating Expenses Exclusive of Depreciation	Net Revenue Available For Debt Service	Principal	Interest	Total	Coverage
2008 (F)	\$27,527	\$28,078	(\$551)	\$2,686	\$30	\$2,716	N/A
2007	27,581	27,923	(342)	4,653	149	4,802	N/A
2006	27,980	25,165	2,815	2,047	298	2,345	1.20

(continued)

**Notes (continued):**

- (C) On February 1, 2013, the State granted a 25-year franchise on its spirituous liquor system. Activity of the Liquor Control Enterprise Fund ceased as of January 31, 2013. The final debt service payments on the Economic Development and Revitalization Project Revenue Bonds and Notes were made during fiscal year 2013.
- (D) Fiscal year 2012 debt service requirements includes payments for Bond Anticipation Notes (BANS), the term of which is no longer than one year.
- (E) Gross revenues consist of operating revenues and investment income.
- (F) The final debt service payments on the Ohio Building Authority Revenue Bonds were made during fiscal year 2008.

**STATE OF OHIO**  
**REVENUE BOND AND NOTE COVERAGE**  
**FOR THE LAST TEN FISCAL YEARS**  
*(dollars in thousands)*  
*(continued)*

**Bureau of Workers' Compensation Revenue Bonds**  
**Issuer: Ohio Building Authority**

Fiscal Year	Workers' Compensation Enterprise Fund			Debt Service Requirements			
	Gross Revenues (E)	Direct Operating Expenses Exclusive of Depreciation	Net Revenue Available For Debt Service	Principal	Interest	Total	Coverage
2014 (G)	\$5,107,570	\$2,408,977	\$2,698,593	\$15,200	\$751	\$15,951	169.18
2013 (H)	2,404,966	3,419,204	(1,014,238)	15,915	1,543	17,458	N/A
2012	4,002,237	1,934,524	2,067,713	15,890	2,326	18,216	113.51
2011	4,314,528	2,343,117	1,971,411	15,865	3,110	18,975	103.90
2010 (I)	4,183,060	2,849,661	1,333,399	15,930	3,866	19,796	67.36
2009	2,183,392	2,145,947	37,445	16,005	4,596	20,601	1.82
2008	2,880,519	2,663,456	217,063	15,055	5,291	20,346	10.67
2007 (J)	5,200,066	2,749,217	2,450,849	14,150	5,901	20,051	122.23
2006	2,882,383	2,002,722	879,661	13,190	6,472	19,662	44.74

Source:  
Ohio Office of Budget and Management

**Notes (continued):**

- (E) Gross revenues consist of operating revenues and investment income.
- (G) The final debt service payments on the Bureau of Workers' Compensation Revenue Bonds were made during fiscal year 2014.
- (H) During fiscal year 2013, the Bureau of Workers' Compensation (BWC) adjusted its premium rates and recorded a premium rebate.
- (I) Investment income for fiscal year 2010 increased by approximately \$2 billion as a result of the implementation of a strategy to diversify fixed and equity investments, a comprehensive update to BWC's investment policy, and the selection of investment managers to execute its passive investment strategy.
- (J) In June 2007, House Bill 100 passed granting BWC the authority to assess employers in future periods for amounts needed to fund the Disabled Worker's Relief Fund. The net impact of this change was a \$1.9 billion increase in operating revenues during fiscal year 2007.

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**STATE OF OHIO**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**FOR THE LAST TEN CALENDAR YEARS**

Calendar Year	Population (in thousands)				Per Capita Personal Income		
	U.S.	Change from Prior Period	Ohio	Change from Prior Period	U.S.	Ohio	Ohio as a Percentage of U.S.
2014	318,857	2,728	11,594	23	\$46,049	\$42,236	91.7%
2013	316,129	2,215	11,571	27	44,543	40,865	91.7%
2012	313,914	2,322	11,544	(1)	42,693	40,057	93.8%
2011	311,592	2,242	11,545	9	41,663	37,791	90.7%
2010	309,350	2,343	11,536	(7)	39,945	36,180	90.6%
2009	307,007	2,947	11,543	57	39,138	35,381	90.4%
2008	304,060	2,439	11,486	19	39,751	35,511	89.3%
2007	301,621	2,223	11,467	(11)	38,611	34,874	90.3%
2006	299,398	2,988	11,478	14	36,276	33,338	91.9%
2005	296,410	2,755	11,464	5	34,495	31,867	92.4%

Sources:

U.S. Department of Commerce, Bureau of Economic Analysis for Population, Income, and Employment

Ohio Department of Job and Family Services for unemployment rates

Ohio Department of Education for school enrollment

Ohio Department of Public Safety for motor vehicle registrations

Civilian Labor Force (in thousands)			
Ohioans Employed	Ohio's Unemployment Rate	Public School Enrollment in Ohio (in thousands)	Motor Vehicles Registered in Ohio (in thousands)
6,753	5.7%	1,799	11,443
6,663	7.4%	1,845	11,998
6,617	7.2%	1,850	11,840
6,521	8.6%	1,860	11,788
6,454	10.1%	1,872	12,027
6,469	10.2%	1,893	11,792
6,819	6.6%	1,882	11,945
6,829	5.6%	1,890	12,022
6,894	5.5%	1,835	12,128
6,792	5.9%	1,845	12,018

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**STATE OF OHIO**  
**PRINCIPAL EMPLOYERS**  
**FOR CALENDAR YEARS 2014 AND 2006**

Employer	2014			2006(A)		
	Employees	Rank	Percentage of Total State Employment	Employees	Rank	Percentage of Total State Employment
United States Government	76,023	1	1.13%	76,787	1	1.14%
Wal-Mart Stores	49,700	2	0.74%	50,000	3	0.74%
State of Ohio	48,635	3	0.72%	58,570	2	0.87%
Cleveland Clinic	41,400	4	0.61%	34,800	4	0.52%
Kroger Company	39,000	5	0.58%	34,130	5	0.51%
The Ohio State University	29,900	6	0.44%	24,400	7	0.36%
Catholic Healthcare Partners	28,900	7	0.43%	23,000	8	0.34%
Catholic Health Initiatives/Premier Health and TriHealth	25,800	8	0.38%			
University Hospitals Health System	24,000	9	0.36%	25,000	6	0.37%
JP Morgan Chase & Co	23,200	10	0.34%			
General Motors Corporation				19,300	9	0.29%
General Electric Company				17,000	10	0.25%

**Sources:**

U.S. Department of Commerce, Bureau of Economic Analysis  
Ohio Department Services Agency, Office of Strategic Research  
State of Ohio Comprehensive Annual Report for Fiscal Year 2014 and 2006

**Note:**

(A) Data for 2005 was unavailable.



# STATE OF OHIO

FULL-TIME AND PART-TIME PERMANENT STATE EMPLOYEES  
DURING THE MONTH OF JUNE BY FUNCTION/PROGRAM  
FOR THE LAST TEN FISCAL YEARS

Function/Program	2015	2014	2013	2012
Primary, Secondary and Other Education.....	950	971	971	970
Higher Education Support.....	71	73	70	70
Public Assistance and Medicaid.....	2,259	2,638	2,621	2,769
Health and Human Services.....	8,128	8,290	8,301	8,604
Justice and Public Protection.....	20,114	19,827	19,974	20,196
Environmental Protection and Natural Resources.....	2,651	2,700	2,712	2,745
Transportation.....	4,884	4,913	4,964	5,218
General Government.....	4,739	4,826	4,839	4,984
Community and Economic Development.....	853	870	860	820
Workers' Compensation.....	1,784	1,842	1,847	1,882
Lottery Commission.....	376	355	335	326
Unemployment Compensation.....	786	524	587	611
Other.....	805	806	799	818
Total.....	<u>48,400</u>	<u>48,635</u>	<u>48,880</u>	<u>50,013</u>

Source:

Ohio Department of Administrative Services

# Number of Employees

2011	2010	2009	2008	2007	2006
1,034	1,045	1,122	1,174	1,207	1,194
77	76	92	93	98	91
2,811	2,880	2,772	3,108	3,314	3,299
9,018	9,401	9,671	10,312	10,549	10,665
21,477	21,906	22,465	23,410	23,682	23,599
2,796	2,900	3,004	3,058	3,086	3,095
5,507	5,562	5,549	5,624	5,711	5,831
5,183	5,305	5,214	5,338	5,294	5,419
852	902	924	902	914	955
2,019	2,231	2,335	2,382	2,549	2,548
330	353	346	339	329	331
599	622	554	552	535	564
896	922	959	981	958	979
<u>52,599</u>	<u>54,105</u>	<u>55,007</u>	<u>57,273</u>	<u>58,226</u>	<u>58,570</u>

# STATE OF OHIO

## OPERATING INDICATORS BY FUNCTION/PROGRAM

### FOR THE LAST TEN FISCAL YEARS

Function/Program	2015	2014	2013	2012	2011
<i>Primary, Secondary and Other Education</i>					
Ohio Department of Education:					
Fall Student Enrollment (Public Schools).....	1,799,107	1,845,441	1,850,281	1,859,821	1,872,370
Public School Districts (A).....	612	612	612	612	612
Community School Districts (A).....	382	393	369	341	295
Vocational School Districts.....	49	49	49	49	49
High School Graduation Rate (by School year).....	(B)	82.2%	82.2%	81.3%	79.7%
<i>Higher Education Support</i>					
Ohio Board of Regents:					
Student Enrollment at State-Assisted Institutions.....	498,276	510,794	521,368	539,058	543,468
State-Assisted Institutions.....	37	37	37	37	37
Ohio Instructional Grant Recipients (C)(D).....	—	—	—	—	—
Ohio College Opportunity Grant Recipients (C).....	80,344	86,435	94,479	98,751	78,334
Student Choice Grant Program Recipients (D).....	—	—	—	—	—
<i>Public Assistance and Medicaid</i>					
Ohio Department of Job and Family Services:					
Individuals with Medicaid Coverage (I).....	—	—	2,382,381	2,213,104	2,151,760
Individuals Receiving Cash Assistance (OWF).....	114,913	124,033	140,368	181,934	224,647
Individuals on Medicaid Waiver (I).....	—	—	10,941	13,410	13,146
Ohio Department of Medicaid:					
Individuals with Medicaid Coverage (I).....	2,960,279	2,509,360	—	—	—
Individuals on Medicaid Waiver (I).....	6,896	10,715	—	—	—
Ohio Department of Aging:					
Individuals on PASSPORT Waiver.....	21,492	38,771	38,379	42,060	41,443
Ohio Department of Developmental Disabilities:					
Individuals on DDD Waiver.....	35,119	34,411	29,066	28,077	26,416
<i>Health and Human Services</i>					
Ohio Department of Aging:					
Clients Served-PASSPORT (J).....	27,513	43,593	42,521	42,060	41,443
Clients Served-Congregate Meals (G).....	47,225	47,384	48,541	50,347	63,453
Clients Served-Home Delivered Meals.....	37,441	35,298	35,960	36,056	39,037
Clients Served-Transportation Provided.....	20,058	20,095	20,273	21,702	20,144
Ohio Department of Health:					
Average Monthly Caseload-Women, Infants, & Children.....	246,142	252,253	267,011	277,379	283,997
Ohio Department of Mental Health & Addiction Services:					
Clients Served (Addiction Services) (H).....	97,673	94,685	104,058	99,605	103,763
Facilities' Admissions.....	7,282	7,761	7,089	6,756	5,753
Facilities' Average Daily Residence Population.....	1,027	1,021	1,013	1,008	977
Ohio Department of Developmental Disabilities:					
Individuals Served (F).....	514,579	546,041	466,634	451,907	446,939
Facilities' Average Daily Residence Population.....	926	942	1,000	1,184	1,228
<i>Justice and Public Protection</i>					
Ohio Department of Public Safety:					
Crashes Investigated.....	68,967	70,170	63,599	64,519	69,113
Total Arrests.....	606,888	603,094	576,700	554,794	508,418
Ohio Department of Rehabilitation and Correction:					
Inmate Population.....	50,407	50,420	50,153	49,774	50,561
<i>Environmental Protection and Natural Resources</i>					
Ohio Department of Natural Resources:					
Licenses and Registrations (E).....	2,345,788	2,426,968	2,387,225	2,506,036	2,434,183

2010	2009	2008	2007	2006
1,895,768	1,881,631	1,890,154	1,835,188	1,842,943
612	612	612	611	610
310	318	312	309	293
49	49	49	49	49
84.3%	83.0%	84.6%	86.9%	86.1%
522,913	478,376	465,856	457,322	455,786
37	37	37	37	38
—	51,138	63,601	83,942	106,310
66,779	77,481	52,130	25,567	—
—	58,562	58,499	59,400	58,656
2,035,693	1,878,345	1,761,529	1,736,971	1,730,544
227,657	187,878	170,570	169,135	180,253
12,897	12,102	12,029	11,606	10,135
—	—	—	—	—
—	—	—	—	—
38,185	36,273	35,872	33,943	33,279
24,023	21,429	18,264	16,533	14,978
38,188	36,273	35,751	33,943	33,042
60,264	67,653	66,132	65,366	71,522
44,735	47,036	46,432	44,607	52,317
27,413	29,665	30,798	29,800	32,558
301,587	301,684	289,593	279,735	276,757
107,547	109,069	106,129	106,733	102,809
5,756	6,084	6,111	6,424	6,715
989	1,011	1,036	1,053	1,050
429,132	412,341	354,004	343,955	319,930
1,335	1,462	1,517	1,603	1,605
68,222	68,861	68,974	67,850	70,904
497,915	556,635	582,282	555,587	554,570
50,807	50,919	50,191	49,199	46,356
2,520,192	2,592,488	2,452,929	2,481,574	2,417,488

(continued)

**STATE OF OHIO**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
**FOR THE LAST TEN FISCAL YEARS**  
*(continued)*

Function/Program	2015	2014	2013	2012	2011
<i>Transportation</i>					
Ohio Department of Transportation:					
Pavement Resurfacing (in miles):					
Two-Lane.....	2,843	2,362	2,296	2,683	2,237
Four-Lane.....	1,048	892	624	1,098	942
Interstate.....	680	1,024	1,589	1,417	703
<i>Workers' Compensation</i>					
Ohio Bureau of Workers' Compensation:					
Claims Filed.....	104,997	108,549	108,090	112,613	116,378
Open Claims.....	791,638	858,773	958,625	1,070,056	1,129,873
<i>Lottery</i>					
Ohio Lottery Commission:					
Prize Awards Paid (in billions).....	\$ 1.88	\$ 1.70	\$ 1.67	\$ 1.68	\$ 1.60
Bonuses and Commissions Paid (in millions).....	\$ 179.2	\$ 169.9	\$ 166.9	\$ 172.0	\$ 161.3
Transfers to					
Lottery Profits Education Fund (in millions).....	\$ 990.0	\$ 904.3	\$ 803.1	\$ 771.0	\$ 738.8
<i>Unemployment Compensation</i>					
Ohio Department of Job and Family Services:					
Initial Claims.....	472,813	548,361	629,525	635,733	717,775
Continuing Claims.....	3,647,400	4,492,364	4,942,305	5,388,767	6,784,230

Sources: Various state agencies, as noted above.

**Notes:**

- (A) The number of school districts include only those with enrollment.
- (B) Data for the year indicated was not readily available.
- (C) In fiscal year 2007, the Ohio Instructional Grant began to be phased out and was replaced by the Ohio College Opportunity Grant.
- (D) The Ohio Instructional Grant and Student Choice Grant were eliminated at the end of fiscal year 2009.
- (E) Data includes hunting licenses, fishing licenses, permits, and boating licenses.
- (F) Represents clients served by the Department of Mental Health & Addiction Services and Department of Developmental Disabilities.
- (G) Department of Aging began using a new reporting system in fiscal year 2012, resulting in lower count for Congregate Meals served.
- (H) Beginning in fiscal year 2014, the Department of Mental Health and the Department of Alcohol & Drug Addiction Services merged to form the Department of Mental Health & Addiction Services (MHAS).
- (I) In fiscal year 2014 the Ohio Department of Medicaid was formed and the Medicaid and Medicaid Waiver operations were transferred to the new agency from the Ohio Department of Job and Family Services.
- (J) In fiscal year 2015 a number of clients transferred from the PASSPORT program to the MyCare Ohio program.

2010	2009	2008	2007	2006
3,551	2,673	2,521	1,673	1,502
1,220	1,076	871	506	252
897	921	1,302	428	229
116,042	132,549	159,611	171,692	185,232
1,221,302	1,321,214	1,415,491	1,540,543	1,664,368
\$ 1.51	\$ 1.50	\$ 1.40	\$ 1.34	\$ 1.31
\$ 153.4	\$ 150.1	\$ 143.9	\$ 140.0	\$ 139.8
\$ 728.6	\$ 702.3	\$ 672.2	\$ 669.3	\$ 646.2
877,640	1,184,136	685,090	591,614	636,722
9,682,672	10,168,422	5,604,605	4,709,523	5,094,129

# STATE OF OHIO

## CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM

### FOR THE LAST TEN FISCAL YEARS

Function/Program	2015	2014	2013	2012	2011
<i>Primary, Secondary and Other Education</i>					
Historical Sites Owned by the State.....	33	34	35	35	35
Historical Sites Jointly Owned by the State and the Ohio Historical Society.....	11	9	8	8	8
<i>Health and Human Services</i>					
Developmental Disabilities Institutions.....	10	10	10	10	10
Mental Health Institutions.....	6	6	6	6	9
<i>Justice and Public Protection</i>					
Rehabilitation and Correction Institutions.....	25	25	26	26	29
Youth Services Institutions.....	3	3	4	4	4
State Highway Patrol Structures.....	75	76	76	77	81
Number of Readiness Centers (B).....	49	48	51	50	50
<i>Environmental Protection and Natural Resources</i>					
Number of State Parks.....	74	74	74	74	74
Area of State Parks, Natural & Wildlife Lands (in acres).....	333,196	332,903	332,754	332,106	327,906
Area of State Forest Lands (in acres).....	204,247	204,054	203,736	203,078	191,155
<i>Transportation</i>					
Buildings.....	818	828	830	830	825
Number of Rest Stops.....	96	96	96	116	109
Licensed Vehicles.....	4,029	4,428	4,475	4,604	4,530
Infrastructure Assets(A):					
Pavement (in lane-miles):					
Priority Subsystem.....	13,737	13,650	13,499	13,109	13,059
General Subsystem.....	29,461	29,512	29,591	29,918	29,932
Bridges:					
Number of Bridges.....	14,229	14,236	14,223	14,182	14,234
Deck Area (in thousand square feet).....	106,206	106,474	105,690	105,309	105,721
<i>General Government</i>					
State Office Buildings.....	5	5	5	5	5
<i>Community and Economic Development</i>					
Permanent Agricultural Easement Land (in acres).....	56,761	54,214	52,452	47,424	40,726

#### Sources:

Ohio Department of Developmental Disabilities  
Ohio Department of Mental Health and Addiction Services  
Ohio Department of Rehabilitation and Correction  
Ohio Department of Youth Services  
Ohio Department of Natural Resources  
Ohio Department of Transportation  
Ohio Department of Agriculture  
Ohio Department of Administrative Services  
Ohio Department of Public Safety  
Ohio Historical Society

#### Notes:

(A) The Priority Subsystem includes the interstate highways, freeways, and multi-lane portions of the National Highway System. The General Subsystem consists of two-lane routes outside of cities.

(B) Three buildings were previously classified as armories/readiness centers.

Changes in federal regulation have changed the classifications of the three buildings.

2010	2009	2008	2007	2006
35	35	35	35	36
8	8	8	8	8
10	10	10	10	10
9	9	9	9	9
29	30	30	30	28
5	6	8	8	8
79	79	79	86	91
50	52	53	58	60
74	74	74	74	74
324,421	323,835	323,133	315,381	315,611
191,143	191,144	191,144	191,142	191,142
830	827	816	822	830
110	116	116	114	108
4,524	4,482	4,579	4,739	4,701
12,932	12,826	12,718	12,655	12,500
29,959	29,991	30,063	30,118	30,168
14,253	14,230	14,242	12,793	12,531
105,413	104,852	104,084	84,447	83,443
5	5	5	5	5
36,124	31,694	29,168	24,012	20,186