



**Ohio Senate**  
16th District

**Jim Hughes**  
**State Senator**

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Senate Bill 219  
Senator Jim Hughes  
May 4, 2016  
Senate Ways and Means Committee

Chairman Peterson, Vice Chair Beagle, Ranking Member Tavares and members of the Senate Ways and Means committee. Thank you for allowing me to present sponsor testimony on Senate Bill 219, legislation that if enacted, would allow Ohio taxpayers to donate any amount of their state income tax refunds to a MetroPark of their choosing by simply checking off on their state tax forms their wish to make a donation.

Many Ohioans throughout the state enjoy their local MetroParks as they provide a place of respite and programming for all to enjoy. The mission of MetroParks is to conserve open spaces, while providing places and opportunities that encourage people to discover and experience nature. Annually, more than 7.5 million people enjoy quality outdoor times in the parks, and more than 180,000 people participate in free nature education programs.<sup>1</sup>

Created on August 14, 1945, MetroParks is an independent political subdivision of the state of Ohio organized under Ohio Revised Code Section 1545 to conserve natural resources and provide natural area parks for people to enjoy. MetroParks is a separate subdivision of the state of Ohio and is not under the administration of any other governmental unit.<sup>2</sup>

MetroParks has three designated categories of revenue: public sources (taxes, local government funds and government grants), operational fees (earned income), and other revenue (donations, interest income, etc.). With my testimony, I have attached a Legislative Service Commission research memo that details the sources of funding that Ohio's MetroParks receive. The information regarding the funding is from data from the most recent Comprehensive Annual Financial Reports (CAFR) filed by each district with the Auditor of State.

The goal of this legislative proposal is to allow Ohioans, if they choose to, to donate a portion of their income tax refunds to a MetroPark of their choosing.

Additionally, your offices may have received phone calls or emails from constituents who are very concerned that the Ohio History Fund tax check-off, and the History Fund grants program, faces possible elimination after 2016 because a new threshold eliminates any tax check-off that

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<sup>1</sup> <http://www.metroparks.net/about-us/>

<sup>2</sup> <http://www.metroparks.net/about-us/>

fails to generate \$150,000 two consecutive years. I have had conversations with the Ohio History Connection about a possible amendment to address these concerns and am very supportive of an amendment being added to Senate Bill 219 to change the two consecutive years to five and lower the threshold to \$50,000.

From information I have been provided by the Ohio History Connection, all of the state income tax check-off options available on the individual income tax forms dropped significantly from 2014 to 2015. According to the Ohio History Connection in their conversations with the Ohio Department of Taxation, the way withholdings are now done and anti-fraud measures may have contributed to the downturn. Additionally, electronic filers usually did not know they have the option of contributing part of their refund to one of the tax check-off funds and had to proactively “find” it in the software program they use.

Officials at the Department of Taxation have indicated to the Ohio History Connection that this is likely “the new normal.” The organizations that administer the existing tax check-off options would like more time to react to the “new normal.” Given the new reality, they would like to have more than these few early months of 2016 to see if this pattern continues and to adjust accordingly.

Without this amendment, the income tax check-offs for the Ohio History Fund and the Breast & Cervical Cancer Project will disappear in 2017. That would eliminate the Ohio History Fund competitive grants program that the Ohio History Connection has created to leverage these non-state dollars in support of local history projects throughout Ohio.

Chairman Peterson and members of the Senate Ways and Means committee. Thank you for allowing me to present sponsor testimony on Senate Bill 219. I would be happy to answer any questions that the committee might have.



Mark Flanders  
Director

# Ohio Legislative Service Commission

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## Memorandum

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R-131-1958

**To:** The Honorable Jim Hughes  
Ohio Senate

**From:** Tom Wert, Budget Analyst *TW*

**Date:** September 25, 2015

**Subject:** Funding for metroparks

You asked LSC to update information from a memorandum sent to your office on July 20, 2010 regarding funding sources for metroparks. Specifically you asked for LSC to update the tables summarizing funding sources for the park districts serving the six largest urban areas in Ohio: Cleveland Metroparks, Great Parks of Hamilton County (formerly Hamilton County Park District), Columbus-Franklin County Metro Parks, Five Rivers MetroParks (serving the Dayton area), Metroparks of the Toledo Area, and Summit Metro Parks (serving Summit County). The tables below contain funding data from the most recent Comprehensive Annual Financial Reports (CAFR) filed by each district with the Auditor of State.

I hope that you find this information helpful. If you have any additional questions please contact me directly at (614) 466-0520 or by email at tom.wert@lsc.ohio.gov.

Table 1. Cleveland Metroparks (FY 2014 Actual Revenues from FY 2014 CAFR)		
Revenue Source	Amount	Percentage
Property tax levy	\$68,036,389	60.5%
Charges for services	\$18,258,897	16.2%
Capital grants and contributions	\$12,591,206	11.2%
Grants and entitlements not restricted	\$8,372,262	7.4%
Operating grants and contributions	\$4,593,015	4.1%
Other operating receipts	\$589,080	0.5%
Investment income	\$59,782	0.1%
<b>Total</b>	<b>\$112,500,631</b>	<b>100.0%</b>

<b>Table 2. Great Parks of Hamilton County (FY 2014 Actual Revenues from FY 2014 CAFR)</b>		
<b>Revenue Source</b>	<b>Amount</b>	<b>Percentage</b>
Tax revenues	\$15,048,080	46.4%
Charges for service	11,288,205	34.8%
Intergovernmental	\$2,643,087	8.2%
Motor vehicle permits	\$1,956,667	6.0%
Miscellaneous	\$620,353	1.9%
Investment income	\$468,858	1.4%
Donations & grants	\$394,003	1.2%
<b>Total</b>	<b>\$32,419,253</b>	<b>100.0%</b>

<b>Table 3. Columbus-Franklin County Metro Parks (FY 2013 Actual Revenues from FY 2013 CAFR)</b>		
<b>Revenue Source</b>	<b>Amount</b>	<b>Percentage</b>
Property taxes	\$17,128,126	67.3%
Operating grants, contributions, and interest	\$4,160,214	16.4%
Capital grants	\$2,239,295	8.8%
Charges for services	\$1,598,998	6.3%
Miscellaneous	\$251,617	1.0%
Contributions and donations	\$71,008	0.3%
Unrestricted investment earnings	-\$6,421	0.0%
<b>Total</b>	<b>\$25,442,837</b>	<b>100.0%</b>

<b>Table 4. Five Rivers MetroParks (FY 2013 Actual Revenues from FY 2013 CAFR)</b>		
<b>Revenue Source</b>	<b>Amount</b>	<b>Percentage</b>
Property tax	\$14,362,645	67.4%
Intergovernmental	\$5,015,908	23.6%
Charges for services	\$924,112	4.3%
Miscellaneous	\$515,926	2.4%
Investment earnings	\$162,838	0.8%
Gifts and donations	\$159,760	0.8%
Other	\$157,211	0.7%
<b>Total</b>	<b>\$21,298,400</b>	<b>100.0%</b>

<b>Table 5. Metroparks of the Toledo Area (FY 2013 Revenues from FY 2013 CAFR)</b>		
<b>Revenue Source</b>	<b>Amount</b>	<b>Percentage</b>
Property tax	\$11,524,757	69.0%
Intergovernmental revenues (includes Local Government Fund)	\$3,089,676	18.5%
Capital grants and contributions	\$1,151,242	6.9%
Charges for services and sales	\$647,726	3.9%
Miscellaneous	\$189,515	1.1%
Investment earnings	\$91,662	0.5%
<b>Total</b>	<b>\$16,694,578</b>	<b>100.0%</b>

<b>Table 6. Summit Metro Parks (FY 2013 Revenues from FY 2013 CAFR)</b>		
<b>Revenue Source</b>	<b>Amount</b>	<b>Percentage</b>
Taxes	\$15,687,383	91.2%
Other	\$524,432	3.0%
Intergovernmental	\$487,464	2.8%
Aquatic Fees	\$293,253	1.7%
Pavilion, shelter, and property rentals	\$168,350	1.0%
Gifts and donations	\$25,252	0.1%
Investment income	\$23,859	0.1%
<b>Total</b>	<b>\$17,209,993</b>	<b>100.0%</b>