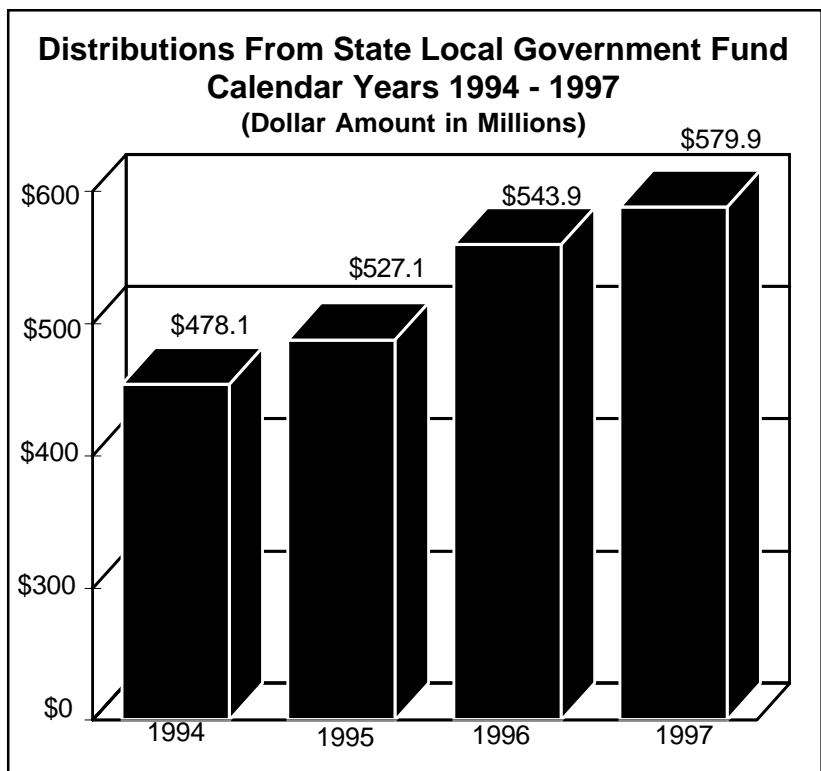


STATE AND COUNTY LOCAL GOVERNMENT FUNDS

The tables in this section deal with certain state-imposed taxes which are collected by the state treasurer but are distributed to local governments for their disposition. Revenues from these taxes are commonly referred to as local government fund moneys. Ohio has, in fact, 89 "local government funds" - one state "local government fund," and 88 county "undivided local government funds." These funds are closely interrelated in law and administrative practice, but by statute they are sharply differentiated, both as to the revenues of which they are composed and the formulas under which they are distributed. Since July 1, 1989, there have also been 88 county "undivided local government revenue assistance funds" and one state "local government revenue assistance fund." The accompanying tables show state and county undivided local government fund and state and county undivided local government revenue assistance fund statistics for calendar year 1997. As shown in Tables 52A and 52B, the total state local government fund was \$579.9 million and total state local government revenue assistance fund was \$82.9 million in 1997. Also shown in Table 52A is the portion of the dealers in intangibles tax distributed to the county undivided local government funds. The descriptions which follow reflect statutes enacted and in force during calendar year 1997.

REVENUE SOURCES FOR STATE LOCAL GOVERNMENT FUND AND STATE LOCAL GOVERNMENT REVENUE ASSISTANCE FUND (R.C. 131.44, 5727.45, 5733.12, 5739.21, 5741.03, 5747.03):

The state local government fund is composed of 4.2 percent of the state sales tax, use tax, personal income tax, corporate franchise tax, and public utility excise tax. The state local government revenue assistance fund, which came into being July 1, 1989, is composed of 0.6 percent of the five taxes.



Senate Bill 310 mandated a reduction in the state income tax for tax year 1996 based on the fiscal year 1996 state budget surplus, requiring transfers of \$16.8 million to the state local government fund and \$2.4 million to the state local government revenue assistance fund during calendar year 1997 in order to offset the revenue loss caused by the tax year 1996 rate cut. The reduction mechanism was made permanent in House Bill 215, requiring a \$11.0 million transfer to the state local government fund and a \$1.6 million transfer to the state local government revenue assistance fund in 1998.

DETERMINATION OF COUNTY AND MUNICIPAL PORTIONS (R.C. 5747.50):

Before state local government fund revenues are distributed to local governments, the total amount in the fund is divided into county and municipal portions. This division of the state local government fund is determined by statutory formula. The total amount distributed to the county undivided local government funds equals: (1) nine-tenths of the difference between the amount transferred to the

state local government fund and 145.45 percent of the 1983 deposits tax revenue; plus (2) 145.45 percent of the 1983 deposits tax revenue; less (3) \$6 million. The remainder (1/10 of the difference between the amount transferred and 145.45 percent of the 1983 deposits tax revenue plus \$6 million) is distributed directly to municipalities. Unlike the state local government fund, there is no direct distribution to municipalities from the state local government revenue assistance fund. All monies in this fund to the county undivided local government revenue assistance funds.

DISTRIBUTIONS TO COUNTY UNDIVIDED LOCAL GOVERNMENT FUNDS AND COUNTY UNDIVIDED LOCAL GOVERNMENT REVENUE ASSISTANCE FUNDS (R.C. 5747.501, 5747.61):

Each year, each county's share of the local government fund is determined as follows:

Formula 1: Each county receives 145.45 percent of the deposits taxes it actually received from financial institutions in 1983. Nine-tenths of the remaining revenue in the fund (less \$6 million) is distributed on the basis of the county's population at the last decennial census and the value of property within municipalities in the county for the second preceding year (25 percent is distributed based on population and 75 percent is distributed based on municipal property values). The minimum distribution from the population/valuation segment is \$225,000. These two amounts are added together to determine the county's "formula 1" amount.

Formula 2: Nine-tenths of the total state local government fund (less \$6 million) is distributed to the counties based on county population and county municipal property values (25 percent based on population and 75 percent based on property values). The minimum distribution is \$225,000. This is the county's "formula 2" amount.

The higher of these two formula allocations (called the "assigned amount") is taken for each county and these amounts for the 88 counties are added together to get a statewide total. Each county's "assigned amount" is then computed as a percentage of the total of the 88 "assigned amounts." Each county's percentage is its share of the county portion of the state local government fund. These percentages are applied against the total amount in the fund to determine each county's distribution.

However, regardless of the resulting amounts, each county is guaranteed at least the amount it actually received in 1983. In addition, each county undivided local government fund receives five mills of the tax on dealers in intangibles attributed to that county.

Each county's share of the state local government revenue assistance fund is determined each year based upon the county's population compared to the total population for the state. The population used is the more recent of either the latest federal estimated census figures or the latest decennial census figures that include population totals as of June 1 of the preceding year.

DIRECT DISTRIBUTIONS TO MUNICIPALITIES (R.C. 5747.50):

Each municipality levying an income tax in the preceding year is eligible to receive a share of the municipal portion of the state local government fund. The share each receives equals its percentage of total municipal income taxes collected in the state in the second preceding year.

MONTHLY DISTRIBUTION PROCEDURE (R.C. 5747.50, 5747.61):

Allocations from the state local government fund to both municipal corporations and counties and from the state local government revenue assistance fund to counties are made on or before the tenth of each month. Only the portion of the state local govern-

ment fund distributed to the counties is subject to possible further adjustments--to meet a minimum allocation per month of \$25,000 and a minimum allocation per year equal to the amount actually received in calendar year 1983. The statutes authorize adjustments to be made in December to ensure each county the minimum allocation to which it is entitled for the entire calendar year. They also authorize monies to be withheld during December or the ensuing calendar year so that the total amount received by a county does not exceed the proportionate share to which it is entitled or its statutory minimum, whichever is greater.

USE OF FUNDS DISTRIBUTED TO MUNICIPALITIES AND COUNTIES (R.C. 5747.50-5747.53, 5747.61-5747.63):

All amounts received by a municipal corporation from the municipal portion of the state local government fund are paid into the municipality's general fund to be used for any lawful purpose. However, the amount which a county receives from the state local government fund is expressly designated for deposit in the county's undivided local government fund, where it is combined with revenue from state-collected intangibles taxes paid by dealers in intangibles which are returned to the counties of origin. The amount which a county receives from the state local government revenue assistance fund is expressly designated for deposit in the county's undivided local government revenue assistance fund.

From the county undivided local government fund and the county undivided local government revenue assistance fund the monies are disbursed to local governments to be used for current operating expenses

to the county government itself, to municipalities, townships, and certain special districts. The statutes provide for these fund distributions to be made according to percentage determinations previously arrived at by each county budget commission on the basis of revenue estimates supplied by the Department of Taxation according to specific statutory guidelines which are intended to yield a distribution which reflects the "needs" of the various recipient governmental units or according to alternative apportionment methods or formulas devised by the county budget commission. Such alternative apportionments are authorized if approved by subdivisions within the county as required by statute.

REVENUES DISTRIBUTED TO LOCAL GOVERNMENTS IN 1997:

In 1997, approximately \$579.9 million from the state local government fund and \$82.9 million from the state local government revenue assistance fund was distributed to local governments. An additional \$11.0 million was distributed to the county undivided local government funds from the tax on dealers in intangibles. Table 53 shows the amounts distributed from the state local government fund to counties and municipalities, by county, in 1997. Table 54 shows the amounts distributed from the state local government revenue assistance fund to counties in 1997. Table 55 shows the amounts distributed to county undivided local government funds for redistribution by the county budget commissions in 1997. The amounts actually distributed by the budget commissions in 1996 and 1997 are shown in Tables 56A-1 and 56A-2 and in Tables 56B-1 and 56B-2 by type of subdivision for each county.

Table 52A
Total State Local Government Fund,
Calendar Years 1993 - 1997

Calendar Year	Total State Local Government Fund		Dealers in Intangibles Tax		State LGF and Intangibles Tax Combined	
	Amount	Percent Change	Amount	Percent Change	Amount	Percent Change
1993	\$445,825,082	--	\$7,953,356	--	\$453,778,438	--
1994	478,087,131	7.24%	8,523,187	7.16%	486,610,318	7.23%
1995	527,140,814	10.26	9,554,081	12.10	536,694,895	10.29
1996	543,853,000	3.17	9,593,486	0.41	553,446,486	3.12
1997	579,850,588	6.62	11,021,316	14.88	590,871,904	6.76

Table 52B
Total State Local Government
Revenue Assistance Fund
Calendar Years 1993 - 1997

Calendar Year	Amount	Percent Change
1993	\$59,256,155	--
1994	68,372,678	15.38%
1995	73,275,008	7.17
1996	77,784,374	6.15
1997	82,876,465	7.05

Table 53
State Local Government Fund*: Amounts Distributed
to Counties and Municipalities, by County, Calendar Year 1997

County	To County			County	To County		
	Undivided Local Government Fund	To Municipalities	Total		Undivided Local Government Fund	To Municipalities	Total
Adams	\$569,045	\$798	\$569,843	Logan	\$1,595,263	\$86,285	\$1,681,548
Allen	4,147,017	281,836	4,428,853	Lorain	14,102,613	1,081,145	15,183,758
Ashland	1,757,303	145,333	1,902,636	Lucas	23,175,893	3,118,497	26,294,390
Ashtabula	3,327,477	199,107	3,526,584	Madison	1,125,175	63,690	1,188,865
Athens	1,632,446	113,567	1,746,013	Mahoning	8,899,374	664,838	9,564,212
Auglaize	1,979,152	146,010	2,125,162	Marion	2,326,700	175,716	2,502,416
Belmont	2,576,186	22,057	2,598,243	Medina	5,946,248	214,247	6,160,495
Brown	897,221	12,886	910,107	Meigs	512,993	9,616	522,609
Butler	12,216,818	957,956	13,174,774	Mercer	1,676,655	68,668	1,745,323
Carroll	613,756	13,964	627,720	Miami	4,558,410	360,295	4,918,705
Champaign	1,204,405	68,601	1,273,006	Monroe	334,636	5,182	339,818
Clark	4,916,476	453,425	5,369,901	Montgomery	27,073,521	3,818,680	30,892,201
Clermont	3,179,216	42,857	3,222,073	Morgan	366,438	8,946	375,384
Clinton	1,237,226	47,797	1,285,023	Morrow	535,790	17,846	553,636
Columbiana	3,175,680	163,178	3,338,858	Muskingum	2,623,381	199,277	2,822,658
Coshocton	1,246,190	47,199	1,293,389	Noble	355,353	0	355,353
Crawford	1,914,400	123,681	2,038,081	Ottawa	1,430,204	55,683	1,485,887
Cuyahoga	105,627,612	10,781,448	116,409,060	Paulding	521,008	0	521,008
Darke	1,985,051	86,223	2,071,274	Perry	710,852	15,934	726,786
Defiance	1,562,889	102,332	1,665,221	Pickaway	1,414,884	79,713	1,494,597
Delaware	3,478,895	179,017	3,657,912	Pike	582,674	8,154	590,828
Erie	3,289,537	172,814	3,462,351	Portage	5,113,372	386,480	5,499,852
Fairfield	4,102,185	213,901	4,316,086	Preble	1,205,159	56,103	1,261,262
Fayette	966,164	54,309	1,020,473	Putnam	1,227,894	51,683	1,279,577
Franklin	65,979,482	8,241,249	74,220,731	Richland	5,290,260	522,774	5,813,034
Fulton	1,727,255	130,820	1,858,075	Ross	2,425,363	148,621	2,573,984
Gallia	768,300	24,604	792,904	Sandusky	2,500,918	154,356	2,655,274
Geauga	2,107,136	79,025	2,186,161	Scioto	2,146,981	109,315	2,256,296
Greene	7,075,945	242,340	7,318,285	Seneca	2,387,646	175,031	2,562,677
Guernsey	1,292,347	57,465	1,349,812	Shelby	2,123,310	208,314	2,331,624
Hamilton	47,566,760	5,771,076	53,337,836	Stark	13,657,075	1,152,498	14,809,573
Hancock	3,400,222	196,174	3,596,396	Summit	26,496,200	2,927,901	29,424,101
Hardin	1,036,795	52,147	1,088,942	Trumbull	7,910,187	525,604	8,435,791
Harrison	477,132	11,777	488,909	Tuscarawas	3,708,850	192,349	3,901,199
Henry	1,066,472	51,185	1,117,657	Union	1,038,240	47,209	1,085,449
Highland	1,126,167	58,863	1,185,030	Van Wert	1,141,888	55,606	1,197,494
Hocking	698,939	36,948	735,887	Vinton	311,404	0	311,404
Holmes	722,290	11,881	734,171	Warren	4,902,903	269,779	5,172,682
Huron	2,399,806	236,440	2,636,246	Washington	2,006,258	122,960	2,129,218
Jackson	963,781	0	963,781	Wayne	4,077,503	246,718	4,324,221
Jefferson	3,693,833	203,154	3,896,987	Williams	1,670,860	140,650	1,811,510
Knox	1,638,537	108,537	1,747,074	Wood	4,357,610	359,822	4,717,432
Lake	16,050,850	1,168,881	17,219,731	Wyandot	<u>898,150</u>	<u>49,605</u>	<u>947,755</u>
Lawrence	1,473,886	38,864	1,512,750				
Licking	5,092,586	316,108	5,408,694	Total	\$530,426,964	\$49,423,624	\$579,850,588

* The state local government fund consists of 4.2% of monthly collections of the personal income tax, state sales tax, state use tax, corporation franchise tax, and public utility excise tax.

Table 54
State Local Government Revenue Assistance Fund *:
Amounts Distributed to Counties, by County, Calendar Year 1997

County	To County Undivided Local Government Revenue Assistance Fund	County	To County Undivided Local Government Revenue Assistance Fund
Adams	\$205,658	Logan	\$335,980
Allen	813,111	Lorain	2,091,863
Ashland	380,843	Lucas	3,381,935
Ashtabula	760,794	Madison	303,827
Athens	451,058	Mahoning	1,949,835
Auglaize	348,415	Marion	488,919
Belmont	523,094	Medina	1,008,854
Brown	288,754	Meigs	178,864
Butler	2,345,714	Mercer	304,035
Carroll	209,166	Miami	721,030
Champaign	280,102	Monroe	114,372
Clark	1,098,015	Montgomery	4,240,184
Clermont	1,240,794	Morgan	108,530
Clinton	282,577	Morrow	223,987
Columbiana	831,351	Muskingum	625,589
Coshocton	269,385	Noble	89,904
Crawford	354,777	Ottawa	301,694
Cuyahoga	10,391,933	Paulding	151,943
Darke	403,720	Perry	249,361
Defiance	298,156	Pickaway	390,282
Delaware	586,843	Pike	199,006
Erie	585,721	Portage	1,105,210
Fairfield	873,739	Preble	313,460
Fayette	211,314	Putnam	260,800
Franklin	7,514,429	Richland	954,493
Fulton	303,589	Ross	549,569
Gallia	242,167	Sandusky	468,227
Geauga	626,265	Scioto	605,112
Greene	1,049,332	Seneca	448,694
Guernsey	299,130	Shelby	349,916
Hamilton	6,421,022	Stark	2,791,309
Hancock	507,188	Summit	3,940,244
Hardin	234,556	Trumbull	1,697,716
Harrison	119,664	Tuscarawas	649,031
Henry	221,593	Union	271,495
Highland	291,690	Van Wert	226,417
Hocking	208,089	Vinton	89,726
Holmes	268,760	Warren	975,854
Huron	435,643	Washington	474,463
Jackson	237,298	Wayne	799,190
Jefferson	581,685	Williams	281,292
Knox	379,126	Wood	869,115
Lake	1,657,477	Wyandot	<u>168,956</u>
Lawrence	477,213		
Licking	1,015,232	Total	\$82,876,465

* The state local government revenue assistance fund consists of 0.6% of monthly collections of the personal income tax, state sales tax, state use tax, corporation franchise tax, and public utility excise tax.

Table 55
County Undivided Local Government Funds:
Amounts Distributed to Counties for Redistribution to Subdivisions
by County Budget Commissions, by County and by Source,
Calendar Year 1997

County	State Local Government Fund*	Intangible Taxes**	Total State Revenue for County	County	State Local Government Fund*	Intangible Taxes**	Total State Revenue for County
			Undivided Local Government Funds				Undivided Local Government Funds
Adams	\$569,045	0	\$569,045	Logan	\$1,595,263	\$2,654	\$1,597,917
Allen	4,147,017	\$21,487	4,168,504	Lorain	14,102,613	92,006	14,194,619
Ashland	1,757,303	1,261	1,758,564	Lucas	23,175,893	180,245	23,356,138
Ashtabula	3,327,477	6,179	3,333,656	Madison	1,125,175	0	1,125,175
Athens	1,632,446	4,731	1,637,177	Mahoning	8,899,374	198,450	9,097,824
Auglaize	1,979,152	5,197	1,984,349	Marion	2,326,700	17,960	2,344,660
Belmont	2,576,186	2,174	2,578,360	Medina	5,946,248	11,572	5,957,820
Brown	897,221	0	897,221	Meigs	512,993	0	512,993
Butler	12,216,818	14,127	12,230,945	Mercer	1,676,655	1,607	1,678,262
Carroll	613,756	0	613,756	Miami	4,558,410	8,179	4,566,589
Champaign	1,204,405	0	1,204,405	Monroe	334,636	0	334,636
Clark	4,916,476	27,802	4,944,278	Montgomery	27,073,521	743,329	27,816,850
Clermont	3,179,216	22,570	3,201,786	Morgan	366,438	0	366,438
Clinton	1,237,226	0	1,237,226	Morrow	535,790	0	535,790
Columbiana	3,175,680	4,299	3,179,979	Muskingum	2,623,381	13,985	2,637,366
Coshocton	1,246,190	3,242	1,249,432	Noble	355,353	0	355,353
Crawford	1,914,400	1,048	1,915,448	Ottawa	1,430,204	0	1,430,204
Cuyahoga	105,627,612	2,512,075	108,139,687	Paulding	521,008	0	521,008
Darke	1,985,051	3,806	1,988,857	Perry	710,852	0	710,852
Defiance	1,562,889	10,333	1,573,222	Pickaway	1,414,884	12,810	1,427,694
Delaware	3,478,895	6,537	3,485,432	Pike	582,674	0	582,674
Erie	3,289,537	12,183	3,301,720	Portage	5,113,372	5,532	5,118,904
Fairfield	4,102,185	11,875	4,114,060	Preble	1,205,159	0	1,205,159
Fayette	966,164	3,669	969,833	Putnam	1,227,894	0	1,227,894
Franklin	65,979,482	3,174,504	69,153,986	Richland	5,290,260	29,612	5,319,872
Fulton	1,727,255	0	1,727,255	Ross	2,425,363	7,775	2,433,138
Gallia	768,300	4,596	772,896	Sandusky	2,500,918	2,127	2,503,045
Geauga	2,107,136	0	2,107,136	Scioto	2,146,981	4,818	2,151,799
Greene	7,075,945	4,012	7,079,957	Seneca	2,387,646	2,162	2,389,808
Guernsey	1,292,347	7,172	1,299,519	Shelby	2,123,310	2,357	2,125,667
Hamilton	47,566,760	2,627,684	50,194,444	Stark	13,657,075	232,112	13,889,187
Hancock	3,400,222	66,294	3,466,516	Summit	26,496,200	255,877	26,752,077
Hardin	1,036,795	61	1,036,856	Trumbull	7,910,187	17,326	7,927,513
Harrison	477,132	0	477,132	Tuscarawas	3,708,850	8,714	3,717,564
Henry	1,066,472	0	1,066,472	Union	1,038,240	3,219	1,041,459
Highland	1,126,167	0	1,126,167	Van Wert	1,141,888	0	1,141,888
Hocking	698,939	0	698,939	Vinton	311,404	0	311,404
Holmes	722,290	0	722,290	Warren	4,902,903	383,398	5,286,301
Huron	2,399,806	2,651	2,402,457	Washington	2,006,258	60,437	2,066,695
Jackson	963,781	2,010	965,791	Wayne	4,077,503	20,361	4,097,864
Jefferson	3,693,833	9,508	3,703,341	Williams	1,670,860	1,380	1,672,240
Knox	1,638,537	3,768	1,642,305	Wood	4,357,610	1,227	4,358,837
Lake	16,050,850	88,561	16,139,411	Wyandot	898,150	0	898,150
Lawrence	1,473,886	21,636	1,495,522				
Licking	5,092,586	13,033	5,105,619	Total	\$530,426,964	\$11,021,316	\$541,448,280

* From Table 53, column heading "To County Undivided Local Government Fund."

** State-collected intangible taxes paid by dealers in intangibles and returned to counties of origin pursuant to R.C. 5725.24.

**Table 56A-1
Distribution of County Undivided Local Government Funds,
by County, Calendar Year 1996**

County	Amount Distributed by Subdivision Class				County	Amount Distributed by Subdivision Class			
	County	Townships	Municipal	Total		County	Township	Municipal	Total
Adams	\$264,025	\$166,526	\$97,499	\$528,051	Logan	\$720,406	\$226,867	\$493,539	\$1,440,811
Allen	1,433,631	571,713	1,891,246	3,976,400 *	Lorain	6,414,896	760,711	5,654,185	13,329,792 +
Ashland	820,291	273,917	549,107	1,643,315	Lucas	6,532,653	575,287	14,190,226	22,226,577 *
Ashtabula	1,139,652	323,785	1,639,872	3,155,116 *	Madison	524,538	157,361	367,177	1,049,076
Athens	768,514	153,703	614,811	1,537,027	Mahoning	4,092,217	1,313,734	2,693,919	8,645,717 *
Auglaize	649,134	220,426	998,453	1,868,013	Marion	903,345	212,552	1,008,921	2,125,518 *
Belmont	405,506	684,588	1,368,838	2,467,391 *	Medina	1,902,559	823,684	1,766,489	4,842,350 *
Brown	423,003	293,733	129,270	846,006	Meigs	195,174	146,381	146,381	487,936
Butler	4,912,363	1,033,705	5,135,309	11,424,101 *	Mercer	684,336	286,466	620,677	1,591,480
Carroll	332,708	83,177	138,628	554,514	Miami	1,335,989	478,563	2,133,595	3,988,028 *
Champaign	546,809	109,596	438,132	1,094,537	Monroe	187,135	62,925	78,247	328,307
Clark	1,955,050	267,897	2,299,210	4,577,083 *	Montgomery	11,035,873	1,415,010	13,235,225	26,078,954 *
Clermont	1,506,832	301,367	1,205,466	3,013,665	Morgan	183,057	85,964	97,094	366,114
Clinton	518,771	114,016	507,370	1,140,156	Morrow	303,309	115,763	86,443	505,515
Columbiana	1,134,745	524,090	1,173,118	2,840,302 *	Muskingum	1,037,152	299,899	1,162,109	2,499,159
Coshocton	569,932	202,399	367,108	1,180,032*+	Noble	209,179	73,213	66,240	348,632
Crawford	900,543	180,109	720,434	1,801,086	Ottawa	646,336	267,651	446,720	1,360,708
Cuyahoga	30,615,105	174,689	70,049,579	102,050,349 *	Paulding	244,311	87,952	156,359	488,623
Darke	542,249	286,083	1,041,492	1,869,825	Perry	336,269	151,380	184,889	672,539
Defiance	636,776	412,032	441,998	1,498,297 *	Pickaway	667,509	160,202	507,307	1,335,018
Delaware	1,463,729	358,146	1,292,442	3,185,037 *	Pike	223,267	156,287	178,613	558,167
Erie	1,497,032	534,371	1,126,857	3,158,260	Portage	1,901,392	681,649	2,170,440	4,753,481
Fairfield	1,604,320	608,320	1,187,782	3,400,421	Preble	562,474	112,495	449,979	1,124,949
Fayette	335,167	90,488	479,223	904,877	Putnam	349,893	268,251	548,165	1,166,309
Franklin	19,385,163	3,468,568	38,209,533	64,617,211 *	Richland	2,255,029	425,950	2,330,197	5,011,177
Fulton	776,524	275,019	570,585	1,622,128	Ross	898,225	436,923	875,301	2,210,449
Gallia	317,225	95,905	324,602	737,732	Sandusky	1,184,187	235,265	929,317	2,368,374 *
Geauga	749,458	947,473	197,029	1,972,259 *	Scioto	789,928	203,614	1,042,601	2,036,143
Greene	2,703,839	599,254	2,957,017	6,542,073 *	Seneca	1,030,943	343,648	916,394	2,290,985
Guernsey	612,458	122,491	489,966	1,224,915	Shelby	953,952	238,488	794,960	1,987,400
Hamilton	19,433,484	4,007,683	24,253,694	47,994,861 *	Stark	4,284,887	2,162,451	6,736,931	13,184,269
Hancock	1,546,713	585,895	912,561	3,093,426 *	Summit	7,513,742	2,092,806	15,439,260	25,045,808
Hardin	503,736	201,506	302,241	1,007,484	Trumbull	3,749,819	1,564,140	2,185,680	7,499,639
Harrison	225,908	112,954	112,954	451,817	Tuscarawas	1,181,939	675,394	1,514,547	3,376,968 *
Henry	506,015	121,444	384,571	1,012,030	Union	441,393	246,995	194,398	882,787
Highland	529,811	180,136	349,675	1,059,621	Van Wert	538,837	188,165	347,429	1,082,117 *
Hocking	358,795	170,693	122,866	652,354	Vinton	152,757	64,158	88,599	305,514
Holmes	401,996	187,598	80,399	669,994	Warren	2,056,194	1,055,282	1,454,990	4,756,736 *
Huron	682,049	271,699	1,284,937	2,351,247 +	Washington	862,943	481,460	574,527	1,918,930
Jackson	377,490	174,579	363,427	915,497	Wayne	1,692,280	503,182	1,641,040	3,836,502
Jefferson	1,559,450	441,347	1,549,963	3,550,759	Williams	582,286	205,698	787,039	1,575,024
Knox	722,320	414,949	399,580	1,556,612 *	Wood	1,315,134	394,056	2,373,566	4,082,756
Lake	1,653,697	1,057,145	12,189,819	15,240,321 *	Wyandot	406,295	203,148	203,148	812,590
Lawrence	810,776	135,129	405,388	1,351,293					
Licking	2,382,559	515,586	1,866,974	4,765,119	Total	\$184,299,398	\$42,696,994	\$271,093,890	\$507,680,540 ^

*Includes amount(s) for park district(s) not shown in preceding columns.

+Includes amount(s) for public assistance not shown in preceding columns.

^Includes amounts not contained in preceding subdivision class columns totalling \$8,967,548 for park districts in 27 counties, and \$622,711 for public assistance in 3 counties.

**Table 56A-2
Distribution of County Undivided Local Government Funds,
by County, Calendar Year 1997**

County	Amount Distributed by Subdivision Class				County	Amount Distributed by Subdivision Class			
	County	Townships	Municipal	Total		County	Township	Municipal	Total
Adams	\$284,523	\$179,454	\$105,068	\$569,045	Logan	\$798,958	\$251,306	\$547,652	\$1,597,917
Allen	1,511,184	602,971	1,970,867	4,168,503 *	Lorain	6,847,066	811,959	6,035,106	14,194,132+
Ashland	877,751	293,150	587,663	1,758,564	Lucas	6,858,469	604,580	14,915,035	23,356,137*
Ashtabula	1,204,143	342,106	1,732,667	3,333,655 *	Madison	562,588	168,776	393,811	1,125,175
Athens	802,217	163,718	671,242	1,637,177	Mahoning	4,306,210	1,382,433	2,834,791	9,097,824*
Auglaize	689,561	234,153	1,060,634	1,984,349	Marion	996,398	234,447	1,112,921	2,344,465*
Belmont	412,229	695,793	1,453,144	2,578,360 *	Medina	2,385,306	1,060,740	2,084,002	5,957,819*
Brown	448,610	311,650	136,961	897,221	Meigs	205,197	153,898	153,898	512,993
Butler	4,461,477	1,691,749	5,710,791	12,230,945 *	Mercer	721,653	302,087	654,522	1,678,262
Carroll	368,254	92,063	153,439	613,756	Miami	1,529,807	547,991	2,443,125	4,566,589*
Champaign	601,697	120,597	482,111	1,204,405	Monroe	190,743	99,553	44,341	334,636
Clark	2,111,894	289,389	2,483,664	4,944,278 *	Montgomery	11,758,191	1,270,204	14,369,431	27,816,850*
Clermont	1,600,893	320,179	1,280,715	3,201,786	Morgan	183,219	86,040	97,179	366,438
Clinton	562,938	123,723	550,566	1,237,226	Morrow	321,474	122,696	91,620	535,790
Columbiana	1,293,204	575,342	1,303,052	3,179,980 *	Muskingum	1,094,508	316,483	1,226,374	2,637,366
Coshocton	604,251	311,514	388,123	1,249,432*+	Noble	213,212	74,624	67,517	355,353
Crawford	957,724	191,544	766,180	1,915,448	Ottawa	679,347	281,321	469,536	1,430,204
Cuyahoga	32,441,906	189,236	74,238,917	108,139,687 *	Paulding	260,504	93,781	166,723	521,008
Darke	576,768	304,295	1,107,793	1,988,857	Perry	355,426	160,004	195,422	710,852
Defiance	668,619	432,636	464,100	1,573,222 *	Pickaway	574,847	171,323	681,524	1,427,694
Delaware	1,602,652	392,138	1,415,108	3,485,432 *	Pike	233,070	163,149	186,456	582,674
Erie	1,565,002	557,608	1,179,110	3,301,720	Portage	2,047,562	734,051	2,337,291	5,118,904
Fairfield	1,851,327	658,250	1,563,343	4,114,060	Preble	602,580	120,516	482,064	1,205,159
Fayette	359,226	96,983	513,624	969,833	Putnam	368,368	282,416	577,110	1,227,894
Franklin	20,770,496	3,666,140	40,990,426	69,234,985 *	Richland	2,393,943	452,189	2,473,741	5,319,873
Fulton	829,082	293,633	604,539	1,727,255	Ross	988,716	480,941	963,482	2,433,138
Gallia	362,907	93,506	316,483	772,896	Sandusky	1,251,523	248,642	982,160	2,503,045*
Geauga	800,712	1,016,482	209,871	2,107,136 *	Scioto	834,009	215,180	1,102,610	2,151,799
Greene	2,921,190	652,064	3,198,725	7,079,957 *	Seneca	1,075,414	358,471	955,923	2,389,808
Guernsey	649,760	129,952	517,374	1,297,086	Shelby	1,020,320	255,080	850,267	2,125,667
Hamilton	20,331,986	4,240,725	25,376,943	50,249,653 *	Stark	4,513,986	2,291,870	7,083,331	13,889,186
Hancock	1,733,258	613,227	1,069,767	3,466,515 *	Summit	8,025,623	2,265,406	16,461,047	26,752,076
Hardin	518,428	207,371	311,057	1,036,857	Trumbull	3,963,756	1,685,500	2,278,256	7,927,513
Harrison	238,566	119,283	119,283	477,132	Tuscarawas	1,301,147	743,513	1,667,199	3,717,564*
Henry	533,236	122,950	410,285	1,066,472	Union	517,294	289,467	227,827	1,034,588
Highland	563,083	191,448	371,635	1,126,167	Van Wert	568,600	198,558	366,619	1,141,888*
Hocking	391,192	178,943	128,804	698,939	Vinton	155,702	65,395	90,307	311,404
Holmes	433,374	202,241	86,675	722,290	Warren	2,330,360	1,172,554	1,571,935	5,286,301*
Huron	695,347	276,996	1,309,991	2,402,457 +	Washington	929,360	518,516	618,746	2,066,622
Jackson	390,064	193,440	382,288	965,792	Wayne	1,802,536	540,066	1,755,263	4,097,864
Jefferson	1,634,285	457,363	1,611,694	3,703,341	Williams	618,227	218,394	835,618	1,672,240
Knox	756,728	450,240	418,602	1,642,305 *	Wood	1,404,065	420,702	2,534,069	4,358,837
Lake	1,751,255	1,119,510	12,908,947	16,139,411 *	Wyandot	449,075	224,537	224,538	898,150
Lawrence	897,313	149,552	448,657	1,495,522					
Licking	2,552,809	533,537	2,019,272	5,105,619	Total	\$195,851,478	\$46,120,204	\$289,340,590	\$541,574,430^

*Includes amount(s) for park district(s) not shown in preceding columns.

+Includes amount(s) for public assistance not shown in preceding columns.

^Includes amounts not contained in preceding subdivision class columns totalling \$9,631,164 for park districts in 28 counties, and \$630,993 for public assistance in 3 counties.

Table 56B-1
Distribution of County Undivided Local Government Revenue Assistance Funds,
by County, Calendar Year 1996

County	Amount Distributed by Subdivision Class			Total	County	Amount Distributed by Subdivision Class			Total
	County	Townships	Municipal			County	Township	Municipal	
Adams	\$88,685	\$55,936	\$32,750	\$177,370	Logan	\$147,053	\$45,594	\$101,459	\$294,107
Allen	261,165	100,931	350,382	726,096 *	Lorain	911,881	108,135	803,747	1,841,763 *
Ashland	146,687	42,951	136,332	325,971	Lucas	892,002	78,628	1,941,028	3,038,661 *
Ashtabula	242,425	68,875	348,831	671,152 *	Madison	130,658	39,197	91,460	261,316
Athens	199,811	39,962	159,849	399,622	Mahoning	831,067	266,636	546,250	1,754,738 *
Auglaize	106,633	36,210	164,016	306,859	Marion	181,650	42,741	203,020	427,411
Belmont	58,712	139,592	269,138	469,106 *	Medina	372,258	181,671	250,999	865,514 *
Brown	123,126	84,809	38,317	246,252	Meigs	62,636	46,977	46,977	156,589
Butler	1,024,926	87,254	873,736	2,049,851 *	Mercer	114,303	47,848	103,670	265,820
Carroll	109,483	27,371	45,618	182,471	Miami	212,448	76,101	339,283	634,174 *
Champaign	122,675	24,588	98,294	245,556	Monroe	59,678	22,430	19,385	101,494
Clark	419,802	57,519	493,663	978,574 *	Montgomery	1,425,959	322,326	2,038,980	3,814,764 *
Clermont	480,706	427,295	160,236	1,068,237	Morgan	47,468	22,291	25,177	94,935
Clinton	111,689	24,547	109,234	245,470	Morrow	115,870	44,224	33,023	193,117
Columbiana	342,782	120,459	269,634	734,793 *	Muskingum	228,399	66,044	255,918	550,361
Coshocton	112,916	42,277	72,945	237,832 *	Noble	46,786	16,375	14,816	77,977
Crawford	157,480	31,496	125,984	314,961	Ottawa	126,582	52,419	87,488	266,489
Cuyahoga	2,798,499	21,763	6,418,099	9,328,329 *	Paulding	67,149	24,173	42,976	134,298
Darke	103,674	54,697	199,126	357,496	Perry	108,337	48,771	59,566	216,673
Defiance	111,563	72,188	77,438	262,502 *	Pickaway	168,523	40,446	128,078	337,047
Delaware	224,286	54,878	198,039	487,999 *	Pike	68,081	47,657	54,465	170,203
Erie	245,652	87,628	184,651	517,931 *	Portage	385,619	139,642	451,882	977,143
Fairfield	331,533	83,116	328,285	742,935	Preble	136,335	27,267	109,068	272,670
Fayette	68,872	18,594	98,476	185,942	Putnam	77,755	75,468	75,468	228,690
Franklin	1,986,552	358,149	3,912,938	6,621,840 *	Richland	380,374	71,848	393,054	845,277
Fulton	126,974	44,970	92,585	264,529	Ross	194,246	94,487	189,289	478,022
Gallia	90,512	27,364	92,617	210,493	Sandusky	207,283	41,181	162,670	414,566 *
Geauga	206,900	260,911	54,502	544,472 *	Scioto	205,891	54,019	280,283	540,193
Greene	369,845	88,208	420,328	924,611 *	Seneca	198,986	40,036	159,348	398,370
Guernsey	130,751	26,385	104,365	261,501	Shelby	147,343	36,836	122,786	306,965
Hamilton	2,334,516	498,747	2,895,610	5,773,872 *	Stark	804,060	415,405	1,254,565	2,474,030
Hancock	222,609	72,081	140,778	445,218 *	Summit	1,043,818	293,469	2,142,106	3,479,394
Hardin	103,616	41,469	62,169	207,253	Trumbull	760,222	339,721	420,501	1,520,443
Harrison	53,201	26,601	26,601	106,402	Tuscarawas	199,086	113,764	255,201	568,817 *
Henry	97,638	23,433	74,206	195,276	Union	114,304	63,962	50,342	228,609
Highland	125,375	42,627	82,747	250,750	Van Wert	99,830	34,861	64,368	200,483 *
Hocking	98,479	46,851	33,723	179,053	Vinton	38,545	16,189	22,356	77,089
Holmes	136,630	63,761	27,326	227,716	Warren	353,762	184,894	243,861	815,122 *
Huron	110,678	44,072	208,511	363,278 +	Washington	188,254	105,032	125,335	418,621
Jackson	52,393	78,590	78,589	209,572	Wayne	306,670	91,185	297,384	695,239
Jefferson	229,469	65,465	229,207	524,142	Williams	103,127	27,849	116,568	247,543
Knox	163,095	104,159	56,594	326,189 *	Wood	245,286	73,495	442,695	761,477
Lake	161,428	101,928	1,175,315	1,462,903 *	Wyandot	<u>74,529</u>	<u>37,264</u>	<u>37,264</u>	<u>149,058</u>
Lawrence	252,595	42,099	126,298	420,992					
Licking	408,980	106,733	368,569	884,281	Total	\$28,040,131	\$7,988,094	\$36,120,808	\$73,262,924 ^

*Includes amount(s) for park district(s) not shown in preceding columns.

+Includes amount(s) for public assistance not shown in preceding columns.

^Includes amount(s) not contained in preceding subdivision class columns totaling \$1,187,010 for park districts in 28 counties, and \$20,329 for public assistance in 1 county.

Table 56B-2
Distribution of County Undivided Local Government Revenue Assistance Funds,
by County, Calendar Year 1997

County	Amount Distributed by Subdivision Class			Total	County	Amount Distributed by Subdivision Class			Total
	County	Townships	Municipal			County	Township	Municipal	
Adams	\$102,829	\$64,856	\$37,973	\$205,658	Logan	\$167,990	\$52,885	\$115,105	\$335,980
Allen	294,773	117,616	384,439	813,111 *	Lorain	1,036,932	122,965	913,967	2,091,863 *
Ashland	171,379	50,182	159,282	380,843	Lucas	993,096	87,542	2,159,676	3,381,935 *
Ashtabula	274,805	78,074	395,423	760,794 *	Madison	151,914	45,574	106,339	303,827
Athens	221,018	45,106	184,934	451,058	Mahoning	922,902	296,281	607,549	1,949,835 *
Auglaize	121,074	41,113	186,228	348,415	Marion	207,791	48,892	232,237	488,919
Belmont	83,632	141,161	294,812	523,094 *	Medina	433,908	211,759	292,568	1,008,854 *
Brown	144,377	100,299	44,078	288,754	Meigs	71,546	53,659	53,659	178,864
Butler	855,621	324,470	1,095,252	2,345,714 *	Mercer	130,735	54,726	118,574	304,035
Carroll	125,500	31,375	52,292	209,166	Miami	241,545	86,524	385,751	721,030 *
Champaign	139,934	28,047	112,122	280,102	Monroe	65,192	34,025	15,155	114,372
Clark	469,005	64,267	551,567	1,098,015 *	Montgomery	1,584,981	299,400	2,325,238	4,240,184 *
Clermont	558,357	496,318	186,119	1,240,794	Morgan	54,265	25,483	28,782	108,530
Clinton	128,573	28,258	125,747	282,577	Morrow	134,392	51,293	38,302	223,987
Columbiana	387,825	135,245	306,310	831,351 *	Muskingum	259,621	75,070	290,898	625,589
Coshocton	128,025	47,886	82,623	269,385 *	Noble	53,942	18,880	17,082	89,904
Crawford	177,388	35,477	141,911	354,777	Ottawa	143,305	59,343	99,046	301,694
Cuyahoga	3,117,580	24,049	7,150,127	10,391,933 *	Paulding	75,972	27,350	48,622	151,943
Darke	117,079	61,769	224,872	403,720	Perry	124,681	56,128	68,552	249,361
Defiance	126,716	81,993	87,956	298,156 *	Pickaway	195,141	46,834	148,307	390,282
Delaware	269,839	66,024	238,262	586,843 *	Pike	79,602	55,722	63,682	199,006
Erie	272,077	96,940	204,989	585,721 *	Portage	442,084	158,487	504,639	1,105,210
Fairfield	393,182	139,798	332,021	873,739 *	Preble	156,730	31,346	125,384	313,460
Fayette	78,271	21,131	111,912	211,314	Putnam	88,672	86,064	86,064	260,800
Franklin	2,254,329	400,241	4,446,566	7,514,429 *	Richland	429,522	81,132	443,839	954,493
Fulton	145,723	51,610	106,256	303,589	Ross	223,320	108,629	217,620	549,569
Gallia	73,570	38,452	130,145	242,167	Sandusky	234,114	46,512	183,726	468,227 *
Geauga	237,981	302,110	62,376	626,265 *	Scioto	230,634	60,511	313,967	605,112
Greene	419,733	100,421	476,712	1,049,332 *	Seneca	224,347	44,892	179,455	448,694
Guernsey	149,565	29,913	119,092	298,570	Shelby	167,960	41,990	139,966	349,916
Hamilton	2,598,229	559,373	3,218,420	6,421,022 *	Stark	907,175	471,344	1,412,790	2,791,309
Hancock	253,594	89,722	156,518	507,188 *	Summit	1,182,073	340,087	2,418,084	3,940,244
Hardin	117,278	46,911	70,367	234,556	Trumbull	848,858	379,062	469,796	1,697,716
Harrison	59,832	29,916	29,916	119,664	Tuscarawas	227,161	129,806	291,068	649,031 *
Henry	110,797	26,591	84,205	221,593	Union	135,412	75,774	59,638	270,823
Highland	145,845	49,587	96,258	291,690	Van Wert	112,744	39,371	72,694	226,417 *
Hocking	114,449	54,448	39,192	208,089	Vinton	44,863	18,842	26,020	89,726
Holmes	161,256	75,253	32,251	268,760	Warren	430,186	216,454	290,180	975,854 *
Huron	126,089	50,228	237,544	435,643 +	Washington	213,366	119,043	142,054	474,463
Jackson	59,325	88,987	88,987	237,298	Wayne	351,541	105,327	342,322	799,190
Jefferson	256,697	71,838	253,149	581,685	Williams	117,186	31,645	132,460	281,292
Knox	174,993	104,021	96,812	379,126 *	Wood	279,959	83,884	505,272	869,115
Lake	182,899	115,485	1,331,638	1,657,477 *	Wyandot	<u>84,478</u>	<u>42,239</u>	<u>42,239</u>	<u>168,956</u>
Licking	469,545	118,782	426,905	1,015,232	Total	\$31,418,750	\$9,295,842	\$40,866,088	\$82,875,233 ^

*Includes amount(s) for park district(s) not shown in preceding columns.

+Includes amount(s) for public assistance not shown in preceding columns.

^Includes amount(s) not contained in preceding subdivision class columns totaling \$1,272,771 for park districts in 29 counties, and \$21,782 for public assistance in 1 county.