

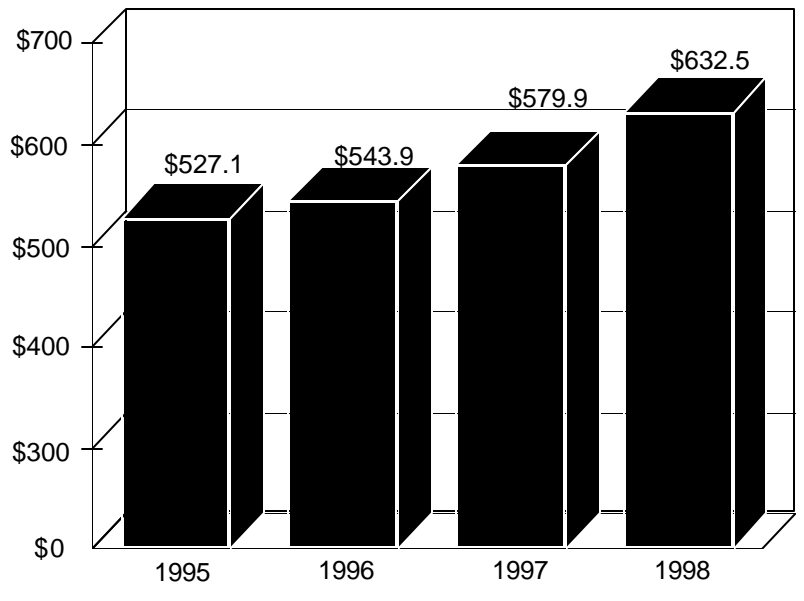
# STATE AND COUNTY LOCAL GOVERNMENT FUNDS

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 monies. 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 1998. As shown in Tables 52A and 52B, the total state local government fund was \$632.5 million and total state local government revenue assistance fund was \$90.4 million in 1998. 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 1998.

## 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.

**Distributions From State Local Government Fund  
Calendar Years 1995 - 1998  
(Dollar Amount in Millions)**



Senate Bill 310 mandated a reduction in the state income tax for tax year 1996 based on the fiscal year 1996 state budget surplus. The reduction mechanism was made permanent in House Bill 215. The required transfer in 1999 was \$29.5 million to the state local government fund and \$4.2 million to the state local government revenue assistance fund.

## 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 gov-

ernment 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 government 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 1998:**

In 1998, approximately \$632.5 million from the state local government fund and \$90.4 million from the state local government revenue assistance fund was distributed to local governments. An additional \$10.0 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 1998. Table 54 shows the amounts distributed from the state local government revenue assistance fund to counties in 1998. Table 55 shows the amounts distributed to county undivided local government funds for redistribution by the county budget commissions in 1998. The amounts actually distributed by the budget commissions in 1998 are shown in Tables 56A and 56B by type of subdivision for each county.

**RECENT SIGNIFICANT COURT DECISIONS:**

*City of Lancaster v. Fairfield County Budget Comm'n*, 3 Ohio St.3d 242 (1998). The Supreme Court, in a 4-3 decision, affirmed the Board of Tax Appeals' interpretation of Revised Code 5747.53(A) and 5747.63(A), holding that "the legislative authority of the city, located wholly or partially in the county, with the greatest population," refers to the most populous city in the county with any territory within the county. Consequently, for local government fund distribution purposes, Columbus, and not Lancaster, is the most populous city in Fairfield County with the power to approve or disapprove any alternative method for the apportionment of such funds in Fairfield County.

<b>Table 52A</b> <b>Total State Local Government Fund,</b> <b>Calendar Years 1993 - 1998</b>						
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
1998	632,501,558	9.08	9,983,867	-9.41	642,485,425	8.74

<b>Table 52B</b> <b>Total State Local Government</b> <b>Revenue Assistance Fund</b> <b>Calendar Years 1993 - 1998</b>		
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
1998	90,398,292	9.08

**Table 53**  
**State Local Government Fund\*: Amounts Distributed**  
**to Counties and Municipalities, by County, Calendar Year 1998**

County	To County		Total	County	To County		Total
	Undivided Local Government Fund	To Municipalities			Undivided Local Government Fund	To Municipalities	
Adams	\$608,826	\$690	\$609,516	Logan	\$1,706,964	\$93,398	\$1,800,363
Allen	4,387,096	303,739	4,690,835	Lorain	15,080,852	1,181,092	16,261,944
Ashland	1,974,187	152,202	2,126,389	Lucas	24,457,090	3,471,355	27,928,445
Ashtabula	3,761,291	214,593	3,975,884	Madison	1,244,005	71,722	1,315,727
Athens	1,816,614	123,296	1,939,909	Mahoning	9,562,994	689,638	10,252,632
Auglaize	2,220,778	173,847	2,394,626	Marion	2,469,060	186,801	2,655,861
Belmont	2,723,434	23,382	2,746,816	Medina	6,408,980	257,735	6,666,715
Brown	970,522	15,273	985,795	Meigs	550,566	10,087	560,653
Butler	13,580,782	1,046,109	14,626,891	Mercer	1,800,768	69,177	1,869,945
Carroll	667,736	14,690	682,426	Miami	4,824,270	398,778	5,223,047
Champaign	1,298,782	81,225	1,380,007	Monroe	343,693	5,940	349,632
Clark	5,230,551	478,122	5,708,673	Montgomery	29,980,243	4,033,144	34,013,387
Clermont	3,503,556	45,263	3,548,819	Morgan	376,355	10,198	386,553
Clinton	1,413,618	54,554	1,468,172	Morrow	598,944	18,829	617,773
Columbiana	3,345,224	181,856	3,527,080	Muskingum	2,787,455	213,333	3,000,788
Coshocton	1,331,283	57,617	1,388,899	Noble	364,970	0	364,970
Crawford	2,022,012	140,242	2,162,254	Ottawa	1,515,119	61,665	1,576,784
Cuyahoga	111,752,597	12,408,241	124,160,839	Paulding	556,996	540	557,536
Darke	2,171,615	96,354	2,267,969	Perry	775,083	17,756	792,839
Defiance	1,702,770	113,121	1,815,891	Pickaway	1,581,376	83,106	1,664,482
Delaware	4,106,587	194,453	4,301,039	Pike	655,831	11,346	667,177
Erie	3,524,994	184,205	3,709,199	Portage	5,492,513	439,417	5,931,930
Fairfield	4,403,810	233,435	4,637,245	Preble	1,344,136	64,541	1,408,677
Fayette	1,036,207	57,986	1,094,193	Putnam	1,335,880	56,985	1,392,865
Franklin	72,849,366	9,036,277	81,885,643	Richland	5,812,795	566,044	6,378,838
Fulton	1,865,702	140,914	2,006,615	Ross	2,577,098	160,183	2,737,281
Gallia	833,483	25,931	859,414	Sandusky	2,698,989	175,275	2,874,264
Geauga	2,310,148	91,935	2,402,083	Scioto	2,275,681	110,722	2,386,403
Greene	8,187,966	269,885	8,457,851	Seneca	2,592,932	195,419	2,788,352
Guernsey	1,381,137	60,811	1,441,948	Shelby	2,318,527	243,088	2,561,615
Hamilton	51,286,323	6,401,780	57,688,103	Stark	14,568,874	1,247,764	15,816,639
Hancock	3,654,883	213,759	3,868,643	Summit	32,730,353	3,253,901	35,984,254
Hardin	1,115,381	56,564	1,171,945	Trumbull	8,607,217	548,580	9,155,796
Harrison	522,646	13,010	535,656	Tuscarawas	3,962,854	209,326	4,172,180
Henry	1,165,401	58,464	1,223,865	Union	1,135,207	53,407	1,188,614
Highland	1,207,037	64,459	1,271,496	Van Wert	1,246,540	59,615	1,306,155
Hocking	749,217	39,407	788,624	Vinton	319,832	0	319,832
Holmes	777,033	12,565	789,599	Warren	5,459,522	312,932	5,772,454
Huron	2,584,686	253,422	2,838,108	Washington	2,127,140	130,982	2,258,122
Jackson	1,052,876	0	1,052,876	Wayne	4,697,334	253,035	4,950,369
Jefferson	3,916,053	217,688	4,133,741	Williams	1,789,474	145,929	1,935,403
Knox	1,798,915	117,750	1,916,665	Wood	4,847,989	407,712	5,255,701
Lake	16,979,590	1,249,397	18,228,987	Wyandot	<u>963,814</u>	<u>56,070</u>	<u>1,019,884</u>
Lawrence	1,549,787	42,517	1,592,304				
Licking	5,924,022	351,120	6,275,142	TOTAL	\$577,812,840	\$54,688,718	\$632,501,558

\* 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 1998**

To County Undivided Local Government County Revenue Assistance Fund		To County Undivided Local Government County Revenue Assistance Fund	
Adams	\$227,299	Lorain	\$2,275,423
Allen	877,381	Lucas	3,662,695
Ashland	415,648	Madison	333,217
Ashtabula	826,951	Mahoning	2,104,510
Athens	494,858	Marion	528,524
Auglaize	380,751	Medina	1,124,179
Belmont	566,544	Meigs	193,681
Brown	318,443	Mercer	330,838
Butler	2,618,058	Miami	784,344
Carroll	230,770	Monroe	123,532
Champaign	306,727	Montgomery	4,581,996
Clark	1,193,187	Morgan	118,120
Clermont	1,372,790	Morrow	246,620
Clinton	312,674	Muskingum	682,463
Columbiana*	901,379	Noble	98,175
Coshocton	292,334	Ottawa	327,966
Crawford	382,620	Paulding	164,602
Cuyahoga	11,339,871	Perry	273,749
Darke	439,006	Pickaway	426,611
Defiance	324,115	Pike	219,718
Delaware	673,530	Portage	1,210,170
Erie	638,480	Preble	344,941
Fairfield	964,294	Putnam	284,793
Fayette	229,742	Richland	1,036,862
Franklin	8,201,979	Ross	602,022
Fulton	333,185	Sandusky	507,561
Gallia	265,545	Scioto	654,597
Geauga	696,258	Seneca	488,434
Greene	1,132,214	Shelby	378,955
Guernsey	327,756	Stark	3,029,296
Hamilton	6,938,918	Summit	4,292,817
Hancock	554,731	Trumbull	1,837,201
Hardin	255,908	Tuscarawas	710,409
Harrison	129,463	Union	302,569
Henry	241,927	Van Wert	246,175
Highland	318,686	Vinton	97,641
Hocking	229,888	Warren	1,090,586
Holmes	297,633	Washington	516,420
Huron	481,921	Wayne	878,320
Jackson	261,758	Williams	307,051
Jefferson	623,302	Wood	951,057
Knox	418,318	Wyandot	<u>183,810</u>
Lake	1,806,715	TOTAL	\$90,398,292
Lawrence	519,908		
Licking	1,113,184		
Logan	368,995		

\* 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 1998**

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	\$608,826	\$0	\$608,826	Logan	\$1,706,964	\$2,740	\$1,709,705
Allen	4,387,096	44,512	4,431,608	Lorain	15,080,852	78,721	15,159,573
Ashland	1,974,187	2,123	1,976,309	Lucas	24,457,090	232,504	24,689,593
Ashtabula	3,761,291	4,442	3,765,733	Madison	1,244,005	1,171	1,245,176
Athens	1,816,614	7,157	1,823,771	Mahoning	9,562,994	228,873	9,791,867
Auglaize	2,220,778	17,129	2,237,907	Marion	2,469,060	13,248	2,482,308
Belmont	2,723,434	2,015	2,725,449	Medina	6,408,980	14,935	6,423,914
Brown	970,522	1,273	971,795	Meigs	550,566	0	550,566
Butler	13,580,782	33,176	13,613,957	Mercer	1,800,768	3,122	1,803,890
Carroll	667,736	1,075	668,811	Miami	4,824,270	8,249	4,832,519
Champaign	1,298,782	0	1,298,782	Monroe	343,693	0	343,693
Clark	5,230,551	51,321	5,281,872	Montgomery	29,980,243	760,766	30,741,009
Clermont	3,503,556	38,667	3,542,223	Morgan	376,355	0	376,355
Clinton	1,413,618	0	1,413,618	Morrow	598,944	2,097	601,041
Columbiana	3,345,224	38,047	3,383,271	Muskingum	2,787,455	29,487	2,816,942
Coshocton	1,331,283	2,874	1,334,156	Noble	364,970	0	364,970
Crawford	2,022,012	1,004	2,023,016	Ottawa	1,515,119	2,147	1,517,266
Cuyahoga	111,752,597	2,006,379	113,758,976	Paulding	556,996	0	556,996
Darke	2,171,615	4,601	2,176,216	Perry	775,083	0	775,083
Defiance	1,702,770	10,253	1,713,023	Pickaway	1,581,376	17,431	1,598,807
Delaware	4,106,587	13,240	4,119,826	Pike	655,831	4	655,835
Erie	3,524,994	17,154	3,542,148	Portage	5,492,513	18,924	5,511,437
Fairfield	4,403,810	35,385	4,439,195	Preble	1,344,136	482	1,344,618
Fayette	1,036,207	3,080	1,039,288	Putnam	1,335,880	0	1,335,880
Franklin	72,849,366	2,920,734	75,770,100	Richland	5,812,795	64,846	5,877,641
Fulton	1,865,702	4,547	1,870,249	Ross	2,577,098	8,246	2,585,344
Gallia	833,483	6,443	839,926	Sandusky	2,698,989	8,060	2,707,049
Geauga	2,310,148	3,540	2,313,688	Scioto	2,275,681	5,230	2,280,911
Greene	8,187,966	17,524	8,205,490	Seneca	2,592,932	7,273	2,600,205
Guernsey	1,381,137	4,366	1,385,503	Shelby	2,318,527	10,645	2,329,172
Hamilton	51,286,323	1,864,245	53,150,569	Stark	14,568,874	257,580	14,826,454
Hancock	3,654,883	45,614	3,700,497	Summit	32,730,353	303,088	33,033,441
Hardin	1,115,381	1,370	1,116,751	Trumbull	8,607,217	34,730	8,641,947
Harrison	522,646	0	522,646	Tuscarawas	3,962,854	17,178	3,980,032
Henry	1,165,401	0	1,165,401	Union	1,135,207	6,062	1,141,269
Highland	1,207,037	18	1,207,055	Van Wert	1,246,540	3,534	1,250,074
Hocking	749,217	85	749,302	Vinton	319,832	0	319,832
Holmes	777,033	0	777,033	Warren	5,459,522	375,866	5,835,388
Huron	2,584,686	2,290	2,586,975	Washington	2,127,140	29,341	2,156,480
Jackson	1,052,876	1,980	1,054,856	Wayne	4,697,334	46,767	4,744,101
Jefferson	3,916,053	7,424	3,923,478	Williams	1,789,474	1,778	1,791,252
Knox	1,798,915	4,163	1,803,077	Wood	4,847,989	1,952	4,849,941
Lake	16,979,590	130,982	17,110,572	Wyandot	<u>963,814</u>	<u>421</u>	<u>964,235</u>
Lawrence	1,549,787	1,236	1,551,023				
Licking	5,924,022	34,904	5,958,926	<b>TOTAL</b>	<b>\$577,812,840</b>	<b>\$9,983,867</b>	<b>\$587,796,706</b>

\* 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

Distribution of County Undivided Local Government Funds,  
by County, Calendar Year 1998

County	Amount Distributed by Subdivision Class			Total	County	Amount Distributed by Subdivision Class			Total
	County					Municipal			
	County	Townships	Municipal			County	Township	Municipal	
Adams	\$304,413	\$192,000	\$112,414	\$608,826	Logan	\$769,367	\$341,941	\$598,396	\$1,709,705
Allen	1,609,178	637,630	2,098,103	4,431,608 *	Lorain	7,330,030	869,232	6,460,798	15,160,060 +
Ashland	986,788	329,330	660,192	1,976,309	Lucas	7,252,357	638,643	15,765,410	24,689,593 *
Ashtabula	1,358,164	385,890	1,954,359	3,765,733 *	Madison	622,588	186,776	435,812	1,245,176
Athens	820,697	209,734	793,340	1,823,771	Mahoning	4,634,716	1,487,894	3,051,048	9,791,867 *
Auglaize	777,673	264,073	1,196,161	2,237,907	Marion	1,054,981	248,231	1,178,396	2,482,308 *
Belmont	449,297	766,061	1,488,942	2,725,449 *	Medina	2,574,063	1,146,026	2,243,873	6,423,914 *
Brown	485,897	337,893	148,004	971,795	Meigs	220,226	165,170	165,170	550,566
Butler	4,141,709	2,883,301	6,180,529	13,613,957 *	Mercer	775,673	324,700	703,517	1,803,890
Carroll	401,286	100,322	167,203	668,811	Miami	1,618,894	579,902	2,585,397	4,832,519 *
Champaign	648,846	130,047	519,889	1,298,782	Monroe	195,905	71,626	76,162	343,693
Clark	2,251,611	309,143	2,657,735	5,281,872 *	Montgomery	12,994,234	1,403,730	15,879,972	30,741,009 *
Clermont	1,772,050	363,383	1,406,789	3,542,223	Morgan	188,178	88,368	99,809	376,355
Clinton	643,196	141,362	629,060	1,413,618	Morrow	359,367	137,158	102,419	598,944
Columbiana	1,388,038	759,621	1,226,749	3,383,271 *	Muskingum	1,169,032	338,033	1,309,878	2,816,942
Coshocton	632,310	234,932	401,261	1,334,156*+	Noble	218,982	76,644	69,344	364,970
Crawford	1,011,508	202,302	809,206	2,023,016	Ottawa	720,701	298,446	498,118	1,517,266
Cuyahoga	34,127,693	201,589	78,106,068	113,758,976 *	Paulding	278,498	100,259	178,239	556,996
Darke	631,103	332,961	1,212,152	2,176,216	Perry	387,541	174,462	213,080	775,083
Defiance	728,035	471,081	505,342	1,713,023 *	Pickaway	639,523	191,857	767,427	1,598,807
Delaware	1,895,382	463,764	1,673,582	4,119,826 *	Pike	262,337	183,633	209,866	655,835
Erle	1,674,204	599,377	1,250,860	3,542,148 *	Portage	2,204,575	790,340	2,516,522	5,511,437
Fairfield	1,997,638	710,271	1,686,894	4,439,195 *	Preble	672,309	134,462	537,847	1,344,618
Fayette	384,952	103,929	550,407	1,039,288	Putnam	400,764	307,252	627,864	1,335,880
Franklin	22,731,030	3,946,544	44,925,170	75,770,100 *	Richland	2,644,983	499,593	2,733,065	5,877,641
Fulton	895,537	317,169	657,542	1,870,249	Ross	1,050,565	511,026	1,023,752	2,585,344
Gallia	361,168	109,190	369,567	839,926	Sandusky	1,353,526	268,907	1,062,208	2,707,049 *
Geauga	879,201	1,124,221	228,592	2,313,688 *	Scioto	883,219	228,091	1,169,101	2,280,911 *
Greene	3,374,098	762,290	3,706,420	8,205,490 *	Seneca	1,170,092	390,031	1,040,082	2,600,205
Guernsey	693,968	138,794	555,175	1,387,936	Shelby	1,118,003	279,501	931,669	2,329,172
Hamilton	21,536,607	4,478,955	26,789,854	53,105,416 *	Stark	4,818,598	2,504,400	7,503,457	14,826,454
Hancock	1,850,248	675,341	1,119,400	3,700,497 *	Summit	9,910,033	2,900,809	20,222,600	33,033,442
Hardin	558,376	223,350	335,025	1,116,751	Trumbull	4,320,973	1,871,569	2,449,404	8,641,947
Harrison	261,323	130,662	130,661	522,646	Tuscarawas	1,393,011	796,006	1,791,014	3,980,032
Henry	582,701	139,848	442,853	1,165,401	Union	564,944	316,131	248,813	1,129,888
Highland	603,527	205,199	398,328	1,207,055	Van Wert	622,471	217,371	401,354	1,250,074 *
Hocking	412,116	196,060	141,126	749,302	Vinton	159,916	67,165	92,751	319,832
Holmes	466,220	217,569	93,244	777,033	Warren	2,593,885	1,249,374	1,758,714	5,835,388 *
Huron	748,753	298,270	1,410,604	2,457,627	Washington	969,729	541,080	645,671	2,156,480
Jackson	412,330	226,839	415,687	1,054,856	Wayne	2,079,602	628,960	2,035,539	4,744,101
Jefferson	1,735,722	484,348	1,703,408	3,923,478	Williams	662,226	233,938	895,089	1,791,252
Knox	847,944	469,831	469,063	1,803,077 *	Wood	1,562,259	468,102	2,819,580	4,849,941
Lake	1,856,634	1,186,875	13,685,720	17,110,572 *	Wyandot	481,907	240,954	240,953	963,814
Lawrence	930,614	155,102	465,307	1,551,023	Total	\$211,744,029	\$51,736,950	\$313,173,925	\$587,611,228 ^
Licking	2,979,463	622,708	2,356,755	5,958,926					

\*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 totaling \$10,441,991 for park districts in 29 counties, and \$514,332 for public assistance in 2 counties.

**Table 56B  
Distribution of County Undivided Local Government Revenue Assistance Funds,  
by County, Calendar Year 1998**

County	Amount Distributed by Subdivision Class			Total	Amount Distributed by Subdivision Class			Total
	County	Townships	Municipal		County	Township	Municipal	
Adams	\$113,649	\$71,681	\$41,968	\$227,299	\$166,048	\$73,799	\$129,148	\$368,995
Allen	318,589	126,240	415,388	877,381 *	1,128,711	133,848	994,863	2,275,423 *
Ashland	187,041	54,768	173,838	415,648	1,075,885	94,743	2,338,795	3,662,695 *
Ashtabula	298,251	84,741	429,175	826,951 *	166,609	49,983	116,626	333,217
Athens	222,686	56,909	215,263	494,858	996,113	319,784	655,744	2,104,510 *
Auglaize	132,311	44,929	203,512	380,751	224,623	52,852	251,049	528,524
Belmont	93,396	159,242	309,509	566,544 *	483,510	235,965	326,012	1,124,179 *
Brown	159,222	110,723	48,499	318,443	77,472	58,104	58,104	193,681
Butler	796,478	554,480	1,188,558	2,618,058 *	142,261	59,551	129,027	330,838
Carroll	138,462	34,615	57,692	230,770	262,755	94,121	419,624	784,344 *
Champaign	153,235	30,713	122,780	306,727	70,414	25,744	27,375	123,532
Clark	508,644	69,836	600,388	1,193,187 *	1,712,750	323,535	2,512,681	4,581,996 *
Clermont	618,715	542,577	211,497	1,372,790	59,060	27,735	31,325	118,120
Clinton	142,267	31,267	139,140	312,674	147,972	56,476	42,172	246,620
Columbiana	420,493	183,082	295,667	901,379 *	283,222	81,896	317,345	682,463
Coshocton	138,932	51,965	89,662	292,334 *	58,905	20,617	18,653	98,175
Crawford	191,310	38,262	153,048	382,620	155,784	64,511	107,671	327,966
Cuyahoga	3,401,961	26,228	7,802,369	11,339,871 *	82,301	29,628	52,673	164,602
Darke	127,312	67,168	244,526	439,006	136,874	61,618	75,257	273,749
Defiance	137,749	89,132	95,614	324,115 *	213,305	51,193	162,112	426,611
Delaware	309,867	75,818	273,606	638,480 *	87,887	173,538	67,310	219,718
Erle	301,779	108,039	225,470	638,480 *	172,471	34,494	137,976	344,941
Fairfield	433,932	154,287	366,432	964,294 *	96,830	93,982	93,982	284,793
Fayette	85,097	22,974	121,671	229,742	466,588	88,133	482,141	1,036,862
Franklin	2,460,593	431,145	4,859,131	8,201,979 *	244,634	118,997	238,391	602,022
Fulton	159,929	56,641	116,615	333,185	253,780	50,419	199,160	507,561 *
Gallia	114,184	34,521	116,840	265,545	249,495	65,460	339,642	654,597
Geauga	264,578	338,312	68,790	696,258 *	244,217	48,868	195,349	488,434
Greene	452,885	108,466	514,251	1,132,214 *	181,899	45,475	151,582	378,955
Guernsey	164,158	32,832	131,326	328,316	984,521	521,066	1,523,709	3,029,296
Hamilton	2,809,272	605,221	3,479,426	6,938,918 *	1,287,845	375,753	2,629,220	4,292,817
Hancock	277,365	101,238	167,806	554,731 *	918,601	410,700	507,901	1,837,201
Hardin	127,954	51,182	76,772	255,908	248,643	142,082	319,684	710,409
Harrison	64,732	32,366	32,366	129,463	149,595	83,710	65,885	299,190
Henry	120,964	29,031	91,932	241,927	122,582	42,806	79,038	246,175 *
Highland	159,343	54,177	105,166	318,686	48,821	20,505	28,316	97,641
Hocking	126,438	60,152	43,298	229,888	484,776	233,498	328,689	1,090,586 *
Holmes	178,580	83,337	35,716	297,633	232,234	129,570	154,420	516,420
Huron	139,483	55,564	262,778	457,824	385,016	116,445	376,858	878,320
Jackson	65,440	98,159	98,159	261,758	127,917	34,543	144,590	307,051
Jefferson	275,717	76,947	270,638	623,302	306,354	91,793	552,910	951,057
Knox	196,728	109,004	108,826	418,318 *	89,645	45,952	45,952	181,550
Lake	199,367	125,883	1,451,538	1,806,715 *	\$34,128,874	\$10,401,101	\$44,465,434	\$90,369,117 ^
Lawrence	311,945	51,991	155,972	519,908				
Licking	514,848	130,242	468,094	1,113,184				

\*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 totaling \$1,373,709 for park districts in 28 counties.