

LOCAL GOVERNMENT FUNDS STATE AND COUNTY

This section deals with two major programs that share state revenues with local governments: the "state local government fund" and the "state local government revenue assistance fund". These funds are both supported by five state-imposed taxes although their relative shares of these taxes are different (see **REVENUE SOURCES** section).

The state local government fund has existed since the inception of the state sales tax in 1935. The fund has undergone many changes in the last 65 years, but the basic elements of the program remain the same: a designated portion of state revenues are deposited in the fund, a statutory formula is used to allocate the monies monthly among 88 companion "county undivided local government funds," and the county budget commissions authorize the distribution of the undivided fund monies to the subdivisions.

Since July, 1989, the state local government revenue assistance fund has also provided local subdivisions with shared state tax revenues. The state local government revenue assistance fund is much smaller than the state local government fund, approximately 1/7th in size. The state local government revenue assistance fund is allocated among the 88 county undivided local government revenue assistance funds based on county population, a much simpler allocation method than the state local government fund (see **DISTRIBUTION BASE** section).

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 1999. As shown in Tables 32 and 33, the total state local government fund was \$664.4 million and total state local government revenue assistance fund was \$95.0 million in 1999. Also shown in

**Distributions From State Local Government Fund
Calendar Years 1996 - 1999
(Dollar Amount in Millions)**

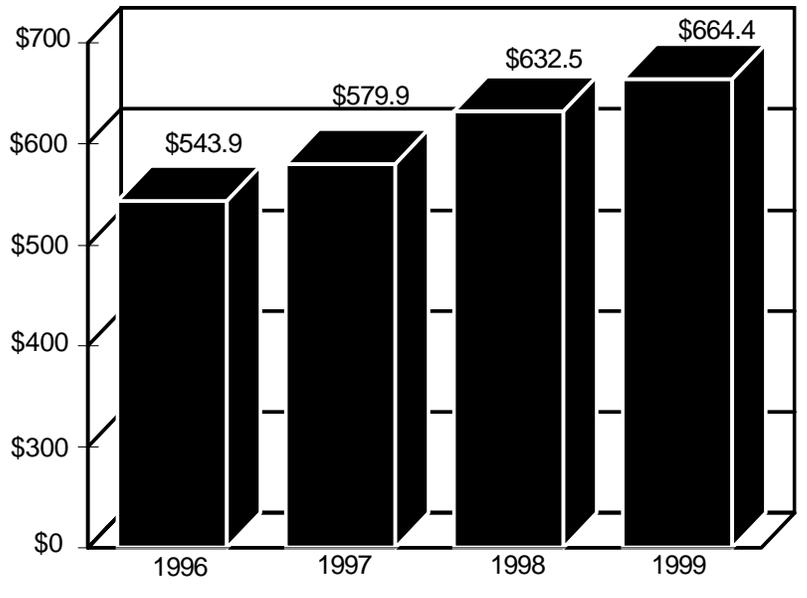


Table 32 is the portion of the dealers in intangibles tax distributed to the county undivided local government funds.

REVENUE SOURCES (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. The reduction mechanism was made permanent in House Bill 215. However, the bill required that the state local government fund and the state local government revenue assistance fund not be reduced. The required transfer from the surplus in 2000 was \$12.3 million to the state local government fund and \$1.8 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 government fund, there is no direct distribution to municipalities from the state local government revenue assistance fund. All monies in this fund go to the county undivided local government revenue assistance funds.

DISTRIBUTION BASE (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 tax 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 1999:

In 1999, approximately \$664.4 million from the state local government fund and \$95.0 million from the state local government revenue assistance fund was distributed to local governments. An additional \$10.7 million was distributed to the county undivided local government funds from the tax on dealers in intangibles. Table 34 shows the amounts distributed from the state local government fund to counties and municipalities, by county, in 1999. Table 35 shows the amounts distributed from the state local government revenue assistance fund to counties in 1999. Table 36 shows the amounts distributed to county undivided local government funds for redistribution by the county budget commissions in 1999. The amounts actually distributed by the budget commissions in 1999 are shown in Tables 37 and 38 by type of subdivision for each county.

RECENT LEGISLATION:***House Bill 185; effective July 26, 1999.***

R.C. 5747.53 - If an alternative county undivided local government fund apportionment method is to be adopted after January 1, 1998, the legislative authority of the city, located partially or wholly in the county, with the greatest population residing in the county must approve such method before it can be adopted.

R.C. 5747.63 - If an alternative county undivided local government revenue assistance fund method is to be adopted after January 1, 1998, the legislative authority of the city, located partially or wholly in the county, with the greatest population residing in the county must approve such method before it can be adopted.

RECENT SIGNIFICANT COURT DECISIONS:

City of Lancaster v Fairfield County Budget Comm'n, 86 Ohio St. 3d 137 (1999). In a unanimous decision, the Supreme Court reversed the Board of Tax Appeals' interpretation of Revised Code 5747.53 and 5747.63, holding that those sections do not require the adoption of an alternative formula for local government fund distribution purposes by the necessary number of governmental units on an annual basis. Accordingly, the Court disavowed the dicta in Andover Township v Ashtabula County Budget Comm'n, 49 Ohio St. 2d 171 (1977), and Girard v Trumbull County Budget Comm'n, 70 Ohio St. 3d 187 (1994), on which the Board relied. In addition, the Court held that, since the approvals can be limited or unlimited, those subdivisions that did not limit their approvals to a specific period of time need not annually reapprove the same formulas for use in subsequent years, even if one of the participants in these funds limited its approval to one year. Only the participant with a limited approval must reapprove in future years.

Table 32
Total State Local Government Fund,
Calendar Years 1994 - 1999

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
1994	\$478,087,131	--	\$8,523,187	--	\$486,610,318	--
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
1999	664,380,695	5.04	10,697,411	7.15	675,078,106	5.07

Table 33
Total State Local Government
Revenue Assistance Fund
Calendar Years 1994 - 1999

Calendar Year	Amount	Percent Change
1994	\$68,372,678	--
1995	73,275,008	7.17%
1996	77,784,374	6.15
1997	82,876,465	7.05
1998	90,398,292	9.08
1999	95,014,290	5.11

Table 34
State Local Government Fund*: Amounts Distributed
to Counties and Municipalities, by County, Calendar Year 1999

County	To County Undivided Local Government Fund	To Municipalities	Total	County	To County Undivided Local Government Fund	To Municipalities	Total
Adams	\$630,357	\$873	\$631,230	Logan	\$1,753,052	\$103,095	\$1,856,147
Allen	4,606,048	313,758	4,919,806	Lorain	16,898,941	1,169,687	18,068,628
Ashland	2,047,210	155,872	2,203,082	Lucas	25,913,500	3,663,189	29,576,689
Ashtabula	3,860,874	229,579	4,090,453	Madison	1,304,612	77,805	1,382,417
Athens	1,874,404	142,919	2,017,323	Mahoning	9,756,633	751,857	10,508,489
Auglaize	2,303,766	179,593	2,483,359	Marion	2,516,110	200,999	2,717,109
Belmont	2,826,754	24,679	2,851,433	Medina	6,694,106	304,113	6,998,219
Brown	990,582	15,725	1,006,307	Meigs	563,722	10,527	574,249
Butler	14,062,521	1,107,220	15,169,741	Mercer	1,848,755	73,188	1,921,942
Carroll	686,962	15,027	701,989	Miami	5,008,617	423,987	5,432,604
Champaign	1,331,080	87,694	1,418,773	Monroe	352,615	5,975	358,590
Clark	5,392,482	499,809	5,892,291	Montgomery	31,392,360	4,099,793	35,492,153
Clermont	3,650,626	52,329	3,702,955	Morgan	378,180	10,279	388,459
Clinton	1,473,669	59,912	1,533,581	Morrow	627,694	19,008	646,702
Columbiana**	3,069,112	191,235	3,260,347	Muskingum	2,974,895	220,726	3,195,621
Coshocton	1,427,211	50,297	1,477,508	Noble	353,278	0	353,278
Crawford	2,147,219	140,007	2,287,227	Ottawa	1,658,369	62,604	1,720,973
Cuyahoga	118,173,546	12,870,433	131,043,980	Paulding	576,852	1,980	578,833
Darke	2,246,990	102,670	2,349,660	Perry	801,573	19,597	821,170
Defiance	1,749,480	115,736	1,865,217	Pickaway	1,654,801	85,811	1,740,612
Delaware	4,356,409	206,077	4,562,486	Pike	681,497	12,906	694,403
Erie	3,808,372	189,858	3,998,230	Portage	6,080,505	462,825	6,543,331
Fairfield	4,582,628	246,497	4,829,124	Preble	1,397,589	68,088	1,465,677
Fayette	1,118,282	61,003	1,179,285	Putnam	1,377,993	54,549	1,432,543
Franklin	75,400,573	9,638,878	85,039,451	Richland	6,023,724	589,646	6,613,369
Fulton	1,996,903	156,444	2,153,346	Ross	2,697,698	168,435	2,866,133
Gallia	856,364	27,242	883,606	Sandusky	2,938,992	174,288	3,113,281
Geauga	2,403,632	98,062	2,501,694	Scioto	2,317,258	123,676	2,440,934
Greene	8,416,003	273,954	8,689,957	Seneca	2,647,880	196,777	2,844,657
Guernsey	1,436,918	65,293	1,502,211	Shelby	2,487,220	240,495	2,727,714
Hamilton	52,674,684	6,749,478	59,424,162	Stark	15,562,712	1,319,129	16,881,841
Hancock	3,817,936	225,714	4,043,650	Summit	35,324,149	3,516,322	38,840,472
Hardin	1,160,330	59,947	1,220,277	Trumbull	8,806,758	565,696	9,372,454
Harrison	533,076	14,405	547,482	Tuscarawas	4,073,177	217,362	4,290,540
Henry	1,184,061	60,350	1,244,411	Union	1,224,469	59,106	1,283,575
Highland	1,301,564	66,876	1,368,440	Van Wert	1,289,799	70,938	1,360,737
Hocking	775,370	43,066	818,436	Vinton	309,586	0	309,586
Holmes	800,918	13,703	814,621	Warren	6,279,340	358,895	6,638,235
Huron	2,755,140	266,542	3,021,682	Washington	2,169,468	136,088	2,305,555
Jackson	1,079,675	0	1,079,675	Wayne	4,851,418	262,094	5,113,512
Jefferson	4,151,611	187,343	4,338,954	Williams	1,891,805	145,599	2,037,404
Knox	1,863,999	130,417	1,994,415	Wood	5,078,582	445,086	5,523,668
Lake	18,542,354	1,324,287	19,866,641	Wyandot	<u>1,003,068</u>	<u>60,171</u>	<u>1,063,239</u>
Lawrence	1,599,750	43,584	1,643,333				
Licking	6,253,565	359,558	6,613,123	TOTAL	\$606,964,359	\$57,416,336	\$664,380,695

* 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.

** Includes \$1,370,289 redirected to the county's fiscal agent. Does not include \$356,623 withheld for repayment of a state loan.

Table 35
State Local Government Revenue Assistance Fund *:
Amounts Distributed to Counties, by County, Calendar Year 1999

County	To County Undivided Local Government Revenue Assistance Fund	County	To County Undivided Local Government Revenue Assistance Fund
Adams	\$241,903	Logan	\$390,179
Allen	917,150	Lorain	2,399,197
Ashland	441,762	Lucas	3,833,457
Ashtabula	876,049	Madison	352,373
Athens	520,465	Mahoning	2,187,056
Auglaize	398,911	Marion	553,073
Belmont	591,125	Medina	1,205,786
Brown	341,815	Meigs	203,800
Butler	2,775,336	Mercer	348,109
Carroll	245,683	Miami	830,200
Champaign	324,641	Monroe	130,218
Clark	1,241,664	Montgomery	4,767,587
Clermont	1,470,809	Morgan	124,137
Clinton	333,959	Morrow	263,987
Columbiana**	948,280	Muskingum	718,056
Coshocton	307,101	Noble	104,508
Crawford	399,964	Ottawa	345,281
Cuyahoga	11,779,206	Paulding	171,209
Darke	461,365	Perry	290,012
Defiance	339,174	Pickaway	452,022
Delaware	742,323	Pike	234,131
Erie	668,843	Portage	1,280,795
Fairfield	1,031,630	Preble	364,061
Fayette	242,914	Putnam	297,962
Franklin	8,640,507	Richland	1,085,183
Fulton	350,997	Ross	638,690
Gallia	281,017	Sandusky	529,129
Geauga	746,714	Scioto	685,924
Greene	1,186,616	Seneca	509,839
Guernsey	346,394	Shelby	402,733
Hamilton	7,233,299	Stark	3,174,289
Hancock	584,483	Summit	4,515,721
Hardin	269,457	Trumbull	1,920,292
Harrison	137,251	Tuscarawas	749,228
Henry	253,905	Union	328,149
Highland	338,172	Van Wert	257,175
Hocking	244,239	Vinton	102,214
Holmes	317,438	Warren	1,189,809
Huron	509,924	Washington	540,307
Jackson	275,233	Wayne	930,477
Jefferson	645,647	Williams	321,660
Knox	445,907	Wood	1,012,085
Lake	1,900,187	Wyandot	<u>192,885</u>
Lawrence	547,722		
Licking	1,184,127	TOTAL	\$95,014,290

* 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.

** Includes \$442,373 redirected to the county's fiscal agent.

Table 36
County Undivided Local Government Funds:
Amounts Distributed to Counties for Redistribution to Subdivisions
by County Budget Commissions, by County and by Source,
Calendar Year 1999

County	State Local Government Fund(a)	Dealers in Intangibles Taxes(b)	Total State Revenue for County Undivided Local Government Funds	County	State Local Government Fund(a)	Dealers in Intangibles Taxes(b)	Total State Revenue for County Undivided Local Government Funds
Adams	\$630,357	\$0	\$630,357	Logan	\$1,753,052	\$1,838	\$1,754,890
Allen	4,606,048	24,939	4,630,987	Lorain	16,898,941	98,211	16,997,152
Ashland	2,047,210	1,608	2,048,818	Lucas	25,913,500	279,343	26,192,843
Ashtabula	3,860,874	5,705	3,866,580	Madison	1,304,612	444	1,305,056
Athens	1,874,404	9,913	1,884,318	Mahoning	9,756,633	246,884	10,003,516
Auglaize	2,303,766	11,159	2,314,925	Marion	2,516,110	16,588	2,532,697
Belmont	2,826,754	7,834	2,834,588	Medina	6,694,106	16,913	6,711,019
Brown	990,582	483	991,065	Meigs	563,722	0	563,722
Butler	14,062,521	25,329	14,087,850	Mercer	1,848,755	2,552	1,851,307
Carroll	686,962	408	687,369	Miami	5,008,617	10,746	5,019,363
Champaign	1,331,080	0	1,331,080	Monroe	352,615	0	352,615
Clark	5,392,482	25,236	5,417,719	Montgomery	31,392,360	769,503	32,161,863
Clermont	3,650,626	51,667	3,702,293	Morgan	378,180	0	378,180
Clinton	1,473,669	582	1,474,252	Morrow	627,694	795	628,490
Columbiana (c)	3,069,112	18,662	3,087,774	Muskingum	2,974,895	20,281	2,995,177
Coshocton	1,427,211	2,072	1,429,283	Noble	353,278	0	353,278
Crawford	2,147,219	1,006	2,148,226	Ottawa	1,658,369	969	1,659,338
Cuyahoga	118,173,546	2,714,238	120,887,785	Paulding	576,852	0	576,852
Darke	2,246,990	4,917	2,251,906	Perry	801,573	0	801,573
Defiance	1,749,480	9,047	1,758,528	Pickaway	1,654,801	15,201	1,670,002
Delaware	4,356,409	13,878	4,370,286	Pike	681,497	1	681,498
Erie	3,808,372	12,928	3,821,300	Portage	6,080,505	14,381	6,094,886
Fairfield	4,582,628	23,048	4,605,676	Preble	1,397,589	1,506	1,399,095
Fayette	1,118,282	1,859	1,120,141	Putnam	1,377,993	0	1,377,993
Franklin	75,400,573	2,765,956	78,166,529	Richland	6,023,724	55,747	6,079,471
Fulton	1,996,903	136	1,997,039	Ross	2,697,698	10,527	2,708,225
Gallia	856,364	19,194	875,558	Sandusky	2,938,992	2,820	2,941,812
Geauga	2,403,632	1,626	2,405,257	Scioto	2,317,258	5,551	2,322,809
Greene	8,416,003	109,915	8,525,918	Seneca	2,647,880	2,706	2,650,585
Guernsey	1,436,918	4,117	1,441,035	Shelby	2,487,220	6,147	2,493,367
Hamilton	52,674,684	2,061,753	54,736,438	Stark	15,562,712	297,191	15,859,903
Hancock	3,817,936	34,324	3,852,260	Summit	35,324,149	297,927	35,622,077
Hardin	1,160,330	520	1,160,850	Trumbull	8,806,758	48,558	8,855,315
Harrison	533,076	0	533,076	Tuscarawas	4,073,177	8,177	4,081,354
Henry	1,184,061	0	1,184,061	Union	1,224,469	4,160	1,228,629
Highland	1,301,564	245	1,301,809	Van Wert	1,289,799	1,359	1,291,157
Hocking	775,370	53	775,423	Vinton	309,586	0	309,586
Holmes	800,918	0	800,918	Warren	6,279,340	293,177	6,572,517
Huron	2,755,140	433	2,755,573	Washington	2,169,468	7,543	2,177,011
Jackson	1,079,675	1,602	1,081,277	Wayne	4,851,418	25,210	4,876,628
Jefferson	4,151,611	11,495	4,163,106	Williams	1,891,805	1,961	1,893,766
Knox	1,863,999	3,834	1,867,833	Wood	5,078,582	6,032	5,084,614
Lake	18,542,354	124,169	18,666,523	Wyandot	1,003,068	478	1,003,546
Lawrence	1,599,750	361	1,600,111				
Licking	6,253,565	19,729	6,273,294	TOTAL	\$606,964,359	\$10,697,411	\$617,661,770

(a) From Table 53, column heading "To County Undivided Local Government Fund."

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

(c) Includes \$1,370,289 redirected to the county's fiscal agent. Does not include \$356,623 withheld for repayment of a state loan.

Table 37
Distribution of County Undivided Local Government Funds,
by County, Calendar Year 1999

County	Amount Distributed by Subdivision Class			Total	County	Amount Distributed by Subdivision Class			Total
	County	Townships	Municipal			County	Township	Municipal	
Adams	\$315,178	\$198,789	\$116,389	\$630,357	Logan	\$789,700	\$350,979	\$614,211	\$1,754,890
Allen	1,667,998	661,175	2,217,739	4,630,987 *	Lorain	8,248,576	978,157	7,270,419	16,997,152 +
Ashland	1,022,695	341,512	684,612	2,048,818	Lucas	7,689,604	678,031	16,729,756	26,192,843 *
Ashtabula	1,394,536	396,224	2,006,697	3,866,580 *	Madison	652,306	195,692	456,614	1,304,612
Athens	850,234	214,405	819,678	1,884,318	Mahoning	4,734,894	1,520,054	3,116,996	10,003,516 *
Auglaize	804,436	273,161	1,237,327	2,314,925	Marion	1,077,096	253,270	1,201,631	2,532,697 *
Belmont	492,256	812,955	1,475,652	2,834,588 *	Medina	2,704,541	1,212,681	2,313,288	6,711,019 *
Brown	495,532	346,624	148,908	991,065	Meigs	225,489	169,117	169,117	563,722
Butler	4,226,355	3,223,163	6,215,696	14,087,850 *	Mercer	796,062	333,235	722,010	1,851,307
Carroll	412,422	103,105	171,842	687,369	Miami	1,681,486	602,324	2,685,359	5,019,363 *
Champaign	664,981	133,281	532,818	1,331,080	Monroe	200,991	80,021	71,603	352,615
Clark	2,309,522	317,094	2,726,090	5,417,719 *	Montgomery	13,563,244	1,350,954	16,749,494	32,160,989 *
Clermont	1,853,757	395,703	1,452,832	3,702,293	Morgan	189,090	88,797	100,293	378,180
Clinton	670,520	147,367	655,783	1,473,669	Morrow	377,094	143,924	107,472	628,490
Columbiana	1,433,076	779,231	1,258,417	3,479,816 *	Muskingum	1,242,997	359,422	1,392,758	2,995,177
Coshocton	677,394	251,668	435,574	1,429,282*+	Noble	211,967	74,189	67,123	353,278
Crawford	1,031,148	214,822	826,208	2,148,226 *	Ottawa	788,185	326,392	544,761	1,659,338
Cuyahoga	36,266,335	211,505	83,017,648	120,887,785 *	Paulding	288,426	103,833	184,593	576,852
Darke	653,053	344,542	1,254,312	2,251,906	Perry	400,787	180,424	220,362	801,573
Defiance	747,374	483,595	518,766	1,758,528 *	Pickaway	701,401	200,400	768,201	1,670,002
Delaware	2,009,051	491,576	1,773,949	4,370,286 *	Pike	272,599	190,819	218,079	681,497
Erie	1,792,011	634,227	1,353,572	3,808,372 *	Portage	2,389,919	874,007	2,782,925	6,094,886 *
Fairfield	2,072,554	736,908	1,750,157	4,605,676 *	Preble	699,547	139,909	559,638	1,399,095
Fayette	414,900	112,014	593,227	1,120,141	Putnam	413,398	316,938	647,657	1,377,993
Franklin	23,449,959	4,047,675	46,369,736	78,166,529 *	Richland	2,735,759	516,755	2,826,951	6,079,464
Fulton	958,513	339,474	699,052	1,997,039	Ross	1,100,499	535,315	1,072,412	2,708,225
Gallia	376,490	113,823	385,245	875,558	Sandusky	1,470,906	292,228	1,154,326	2,941,811 *
Geauga	913,998	1,177,133	235,475	2,405,257 *	Scioto	899,188	232,281	1,191,340	2,322,809
Greene	3,499,889	799,731	3,846,042	8,525,918 *	Seneca	1,192,763	397,588	1,060,234	2,650,585
Guernsey	720,517	144,103	576,414	1,441,035	Shelby	1,196,816	299,204	997,347	2,493,367
Hamilton	22,177,922	4,639,698	27,618,818	54,736,438 *	Stark	5,154,468	2,806,624	7,898,811	15,859,903
Hancock	1,926,130	703,037	1,165,309	3,852,260 *	Summit	10,686,623	3,162,667	21,772,786	35,622,077
Hardin	580,425	232,170	348,255	1,160,850	Trumbull	4,427,658	1,949,170	2,478,488	8,855,315
Harrison	266,538	133,269	133,269	533,076	Tuscarawas	1,428,474	816,271	1,836,609	4,081,354
Henry	592,031	142,087	449,943	1,184,061	Union	610,467	341,605	268,862	1,220,934
Highland	650,905	221,308	429,597	1,301,809	Van Wert	642,928	224,514	414,544	1,291,157 *
Hocking	426,483	202,895	146,046	775,423	Vinton	154,793	65,013	89,780	309,586
Holmes	480,551	224,257	96,110	800,918	Warren	2,909,379	1,283,623	2,116,615	6,572,517 *
Huron	935,329	317,709	1,502,536	2,755,573	Washington	979,002	546,213	651,796	2,177,011
Jackson	418,936	236,747	425,595	1,081,277	Wayne	2,133,007	648,958	2,094,662	4,876,628
Jefferson	1,854,727	513,367	1,795,012	4,163,106	Williams	697,326	246,335	950,104	1,893,766
Knox	878,063	487,792	485,737	1,867,833 *	Wood	1,637,852	490,752	2,956,010	5,084,614
Lake	2,025,467	1,294,803	14,930,232	18,666,523 *	Wyandot	<u>376,330</u>	<u>250,886</u>	<u>376,330</u>	<u>1,003,546</u>
Lawrence	960,067	160,011	480,033	1,600,111	Total	\$222,280,543	\$54,440,867	\$329,745,801	\$618,031,278 ^
Licking	3,136,647	655,559	2,481,088	6,273,294					

*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 \$11,049,145 for park districts in 30 counties, and \$514,921 for public assistance in 2 counties.

Table 38
Distribution of County Undivided Local Government Revenue Assistance Funds,
by County, Calendar Year 1999

County	Amount Distributed by Subdivision Class				Total	County	Amount Distributed by Subdivision Class			
	County	Townships	Municipal	Total			County	Township	Municipal	Total
Adams	\$120,952	\$76,287	\$44,665	\$241,903	Logan	\$175,581	\$78,037	\$136,562	\$390,179	
Allen	330,341	130,943	439,215	917,150 *	Lorain	1,190,599	141,187	1,049,411	2,399,197 +	
Ashland	198,793	58,209	184,760	441,762	Lucas	1,125,413	99,233	2,448,486	3,833,457 *	
Ashtabula	315,959	89,772	454,656	876,049 *	Madison	176,187	52,856	123,331	352,373	
Athens	234,842	59,221	226,402	520,465	Mahoning	1,035,184	332,328	681,465	2,187,056 *	
Auglaize	138,622	47,071	213,218	398,911	Marion	235,056	55,307	262,710	553,073	
Belmont	102,655	169,534	307,732	591,125 *	Medina	518,609	253,095	349,678	1,205,786 *	
Brown	170,908	119,550	51,358	341,815	Meigs	81,520	61,140	61,140	203,800	
Butler	832,601	599,680	1,259,795	2,775,336 *	Mercer	149,687	62,660	135,763	348,109	
Carroll	147,410	36,852	61,421	245,683	Miami	278,117	99,624	444,157	830,200 *	
Champaign	162,184	32,506	129,951	324,641	Monroe	73,996	29,461	26,361	129,818	
Clark	529,310	72,673	624,781	1,241,664 *	Montgomery	1,782,124	311,471	2,638,712	4,767,587 *	
Clermont	663,429	577,669	229,712	1,470,809	Morgan	62,068	29,147	32,921	124,137	
Clinton	151,951	33,396	148,612	333,959	Morrow	158,392	60,453	45,142	263,987	
Columbiana	442,373	192,608	311,052	948,280 *	Muskingum	297,993	86,167	333,896	718,056	
Coshocton	145,950	54,591	94,191	307,101 *	Noble	62,704	21,749	20,054	104,508	
Crawford	191,982	39,996	153,826	399,964 *	Ottawa	164,008	67,917	113,356	345,281	
Cuyahoga	3,533,762	26,569	8,105,353	11,779,206 *	Paulding	85,609	30,818	54,783	171,209	
Darke	133,796	70,589	256,981	461,365	Perry	145,006	65,278	79,728	290,012	
Defiance	144,149	93,273	100,056	339,174 *	Pickaway	189,849	54,243	207,930	452,022	
Delaware	341,251	83,498	301,317	742,323 *	Pike	93,652	65,557	74,922	234,131	
Erie	314,721	111,386	237,720	668,843 *	Portage	502,200	183,666	584,811	1,280,795 *	
Fairfield	464,233	165,061	392,019	1,031,630 *	Preble	182,030	36,406	145,624	364,061	
Fayette	89,975	24,291	128,647	242,914	Putnam	101,307	98,327	98,327	297,962	
Franklin	2,592,152	448,797	5,124,330	8,640,507 *	Richland	488,332	92,241	504,610	1,085,183	
Fulton	168,479	59,670	122,849	350,997	Ross	259,534	126,245	252,911	638,690	
Gallia	120,837	36,532	123,647	281,017	Sandusky	264,564	52,561	207,623	529,129 *	
Geauga	283,751	365,442	73,103	746,714 *	Scioto	261,435	68,592	355,897	685,924	
Greene	474,646	114,864	537,774	1,186,616 *	Seneca	254,920	51,010	203,911	509,839	
Guernsey	173,197	34,639	138,557	346,394	Shelby	193,312	48,328	161,093	402,733	
Hamilton	2,929,232	630,239	3,628,828	7,233,299 *	Stark	1,031,644	562,670	1,579,975	3,174,289	
Hancock	292,241	106,668	176,806	584,483 *	Summit	1,354,716	398,301	2,762,704	4,515,721	
Hardin	134,728	53,891	80,837	269,457	Trumbull	960,146	428,758	531,388	1,920,292	
Harrison	68,626	34,313	34,313	137,251	Tuscarawas	262,230	149,846	337,153	749,228	
Henry	126,953	30,468	96,484	253,905	Union	162,977	91,199	71,778	325,954	
Highland	169,086	57,489	111,597	338,172	Van Wert	128,059	44,719	82,570	257,175 *	
Hocking	134,331	63,907	46,001	244,239	Vinton	51,107	21,465	29,642	102,214	
Holmes	190,463	88,883	38,093	317,438	Warren	526,679	232,372	383,166	1,189,809 *	
Huron	173,085	58,793	278,047	509,924	Washington	242,976	135,563	161,768	540,307	
Jackson	68,808	103,212	103,212	275,233	Wayne	406,985	123,823	399,669	930,477	
Jefferson	287,626	79,618	278,403	645,647	Williams	133,667	36,097	151,896	321,660	
Knox	209,633	116,547	115,967	445,907 *	Wood	326,012	97,683	588,390	1,012,085	
Lake	209,682	132,396	1,526,635	1,900,187 *	Wyandot	<u>72,332</u>	<u>48,221</u>	<u>72,332</u>	<u>192,885</u>	
Lawrence	328,633	54,772	164,317	547,722	Total	\$35,834,515	\$10,960,725	\$46,742,909	\$95,011,695 ^	
Licking	547,659	138,543	497,925	1,184,127						

*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 \$1,455,547 for park districts in 29 counties, and \$18,000 for public assistance in one county.