

## STATE AND COUNTY LOCAL GOVERNMENT FUNDS



Table LG 1 & 2  
No. 67 (2003)  
December 08, 2003

### Amounts Distributed to Counties, Calendar Year 2002

Ohio's local government fund is composed of 4.2% of the revenue from state sales tax, use tax, personal income tax, public utility tax, and corporate franchise tax. In calendar year 2002, the fund received revenue from the five tax sources as follows: \$334.9 million from the personal income tax, \$263.6 million from the sales & use tax, \$41.5 million from the corporate franchise tax, and \$32.1 million from the public utility excise tax.

In fiscal years 2002 and 2003, the state budget bill (House Bill 94) temporarily suspended the statutory allocation formula to counties and municipalities beginning with the July 2001 distributions. From January 2002 through December 2002, each county and municipality received the same amount it received in January 2001 through December 2001, except for reductions to the March 2002 distribution (\$5.5 million) and the July 2002 distribution (\$29.3 million) to ensure that no more was distributed in fiscal year 2002 than would have been distributed had percentage based (4.2%) funding been in effect.

Approximately \$681.6 million was distributed from the local government fund and the dealer in intangibles tax in 2002, with \$59.0 million distributed directly to municipalities levying income taxes and \$622.6 million distributed to the 88 county undivided local government funds. The allocation of the total between the municipal and county portions is determined using a statutory formula (Section 5747.50, Ohio Revised Code).

The amount allocated to each county undivided local government fund from the local government fund is determined according to a complex statutory for-

mula (Section 5747.501, Ohio Revised Code). The amount allocated to each municipality which levies an income tax is determined in proportion to its share of all municipal income tax collections in the State (Section 5747.50, Ohio Revised Code).

In addition to the revenues received from the local government fund, each county undivided local government fund also received five-eighths of the taxes paid by dealers in intangibles in the county. These combined local government fund and dealer in intangibles tax revenues are then distributed by county budget commissions to eligible subdivisions within the county (municipalities, townships, park districts, and the county government itself). For the distribution of these funds among the subdivisions, see tables LG-3 and LG-5.

Table LG-1 shows the total revenues received by each county undivided local government fund from both the local government fund and the tax on dealers in intangibles. The total amount distributed from the fund in calendar year 2002 was \$611.3 million while the tax on dealers in intangibles amounted to \$11.2 million. Thus, the total amount of all county undivided local government funds was \$622.6 million. LG-2 shows the amount distributed to each municipality in 2002 based on its income tax collections in 2000. Of the \$59.0 million total, \$54.9 million was distributed to cities and the remainder to villages.

Figures shown were compiled from records of the Ohio Department of Taxation.

**State and County Local Government Funds:  
 Amounts Distributed to the County Undivided Local Government  
 Funds from the State Local Government Fund and Dealers in  
 Intangibles Taxes, Calendar Year 2002**

<u>County</u>	<u>State Local Government Fund</u>	<u>Dealers in Intangibles</u>	<u>Total</u>
Total	\$611,333,838	\$11,229,780	\$622,563,618
Adams	653,094	1,506	654,600
Allen	4,471,229	19,745	4,490,974
Ashland	2,065,183	3,425	2,068,608
Ashtabula	3,874,071	8,617	3,882,687
Athens	1,896,603	2,429	1,899,032
Auglaize	2,312,530	10,953	2,323,483
Belmont	2,758,241	1,265	2,759,505
Brown	976,956	608	977,563
Butler	14,262,539	18,478	14,281,017
Carroll	696,917	0	696,917
Champaign	1,379,116	952	1,380,068
Clark	5,498,264	8,522	5,506,786
Clermont	3,642,489	30,174	3,672,663
Clinton	1,563,681	37,231	1,600,912
Columbiana*	3,561,617	11,869	3,573,486
Coshocton	1,390,151	808	1,390,959
Crawford	2,086,366	2,011	2,088,378
Cuyahoga	115,333,341	2,938,086	118,271,427
Darke	2,348,922	3,404	2,352,325
Defiance	1,775,677	6,785	1,782,462
Delaware	4,876,079	17,516	4,893,595
Erie	3,747,132	15,750	3,762,882
Fairfield	4,831,625	13,879	4,845,503
Fayette	1,118,112	13,122	1,131,234
Franklin	78,594,363	2,228,531	80,822,894
Fulton	1,979,853	0	1,979,853
Gallia	854,706	14,158	868,864
Geauga	2,471,396	2,636	2,474,032
Greene	8,333,327	22,314	8,355,640
Guernsey	1,412,010	12,689	1,424,699
Hamilton	53,207,632	2,395,375	55,603,006
Hancock	4,033,122	277,434	4,310,557
Hardin	1,163,390	243	1,163,634
Harrison	528,156	164	528,320
Henry	1,214,570	541	1,215,111
Highland	1,285,550	1,040	1,286,590
Hocking	784,246	15	784,261
Holmes	808,277	0	808,277

<u>County</u>	<u>State Local Government Fund</u>	<u>Dealers in Intangibles</u>	<u>Total</u>
Huron	\$2,683,592	\$1,528	\$2,685,120
Jackson	1,084,353	6,887	1,091,240
Jefferson	3,958,961	4,361	3,963,322
Knox	1,896,061	2,349	1,898,410
Lake	18,083,981	93,708	18,177,689
Lawrence	1,678,705	1,320	1,680,025
Licking	6,608,054	14,366	6,622,420
Logan	1,747,144	841	1,747,985
Lorain	16,689,313	157,990	16,847,303
Lucas	25,193,367	300,002	25,493,368
Madison	1,350,867	910	1,351,777
Mahoning	9,684,845	287,806	9,972,651
Marion	2,574,155	13,193	2,587,349
Medina	6,825,584	22,738	6,848,322
Meigs	563,994	131	564,124
Mercer	1,850,324	2,128	1,852,452
Miami	5,226,846	13,706	5,240,551
Monroe	361,198	0	361,198
Montgomery	32,048,010	740,574	32,788,584
Morgan	371,086	0	371,086
Morrow	635,872	591	636,463
Muskingum	2,889,854	21,269	2,911,123
Noble	331,515	0	331,515
Ottawa	1,623,857	0	1,623,857
Paulding	628,205	0	628,205
Perry	811,314	0	811,314
Pickaway	1,712,072	2,227	1,714,300
Pike	680,332	550	680,883
Portage	6,094,649	13,969	6,108,619
Preble	1,419,557	0	1,419,557
Putnam	1,418,841	0	1,418,841
Richland	6,107,217	35,593	6,142,810
Ross	2,723,496	10,447	2,733,943
Sandusky	2,859,009	1,901	2,860,910
Scioto	2,323,136	3,513	2,326,649
Seneca	2,716,257	969	2,717,227
Shelby	2,426,041	4,757	2,430,798
Stark	15,272,224	287,496	15,559,720
Summit	35,667,667	697,405	36,365,073
Trumbull	8,824,702	34,259	8,858,961
Tuscarawas	4,337,008	4,476	4,341,484
Union	1,472,125	1,044	1,473,169
Van Wert	1,294,361	151	1,294,512
Vinton	293,443	0	293,443
Warren	6,758,255	302,669	7,060,924
Washington	2,234,594	4,181	2,238,774
Wayne	4,885,790	10,078	4,895,869
Williams	1,962,107	257	1,962,364
Wood	5,623,373	5,062	5,628,435
Wyandot	1,035,990	107	1,036,096

\* Includes \$1,471,198 redirected to the county's fiscal agent. Does not include \$356,623 withheld for repayment of a state loan.

Source: Records of the Ohio Department of Taxation.

**State Local Government Fund:**

**Amounts Distributed Directly to Municipalities Levying  
 Income Taxes, by Municipality, Calendar Year 2002**

<u>County and County Total</u>	<u>Cities</u>	<u>Distribution Amounts</u>	<u>Villages</u>	<u>Distribution Amounts</u>
Adams \$857			Manchester	\$857
Allen 320,964	Delphos Lima	\$36,028 250,184	Bluffton Spencerville	26,535 8,217
Ashland 167,604	Ashland	142,415	Loudonville Perrysville	21,879 3,310
Ashtabula 237,246	Ashtabula Conneaut Geneva	110,707 51,206 20,927	Andover Geneva-on-Lake Jefferson North Kingsville Orwell Rock Creek	16,118 1,891 14,655 8,748 11,411 1,583
Athens 143,616	Athens Nelsonville	123,464 20,151		
Auglaize 178,077	Saint Marys Wapakoneta	59,521 34,184	Minster New Bremen New Knoxville	39,919 40,269 4,184
Belmont 23,866	Bellaire	11,180	Barnesville Powhatan Point	10,081 2,605
Brown 16,705			Georgetown Mount Orab Ripley Sardinia	5,585 5,580 4,398 1,141
Butler 1,134,291	Fairfield Hamilton Middletown Oxford Trenton	279,232 386,189 319,169 92,636 17,043	Monroe New Miami	37,517 2,506
Carroll 15,594			Carrollton Malvern Sherrodsville	11,958 3,360 276
Champaign 87,815	Urbana	74,521	Mechanicsburg North Lewisburg Saint Paris	5,378 3,438 4,478
Clark 526,989	New Carlisle Springfield	11,876 508,788	Catawba South Charleston	688 5,637

<u>County and County Total</u>	<u>Cities</u>	<u>Distribution Amounts</u>	<u>Villages</u>	<u>Distribution Amounts</u>
Clermont \$54,039	Milford	\$34,652	Batavia	\$10,265
			Felicity	1,513
			Williamsburg	7,609
Clinton 62,801	Wilmington	62,801		
Columbiana 196,146	East Liverpool	51,661	Columbiana	23,431
	East Palestine	14,946	Leetonia	7,149
	Salem	71,632	Lisbon	16,198
			Salineville	2,901
			Wellsville	8,229
Coshocton 59,006	Coshocton	54,986	West Lafayette	4,021
Crawford 138,989	Bucyrus	67,586	Crestline	23,270
	Galion	44,033	New Washington	4,100
Cuyahoga 13,237,457	Bay Village	72,331	Bentleyville	13,099
	Beachwood	270,634	Bratenahl	14,878
	Bedford	147,979	Brooklyn Heights	77,308
	Bedford Heights	160,660	Chagrin Falls	43,151
	Berea	139,617	Cuyahoga Heights	124,608
	Brecksville	192,278	Gates Mills	22,035
	Broadview Heights	120,436	Glenwillow	13,829
	Brook Park	326,456	Highland Hills	26,862
	Brooklyn	201,603	Hunting Valley	10,996
	Cleveland	5,362,486	Linndale	2,307
	Cleveland Heights	362,371	Mayfield	115,037
	East Cleveland	134,730	Moreland Hills	47,968
	Euclid	421,322	Newburgh Heights	12,886
	Fairview Park	80,564	North Randall	35,742
	Garfield Heights	158,872	Oakwood	59,789
	Highland Heights	115,337	Orange	35,762
	Independence	327,299	Valley View	135,576
	Lakewood	284,153	Walton Hills	45,884
	Lyndhurst	98,507	Woodmere	28,264
	Maple Heights	115,722		
	Mayfield Heights	152,289		
	Middleburg Heights	216,806		
	North Olmsted	191,671		
	North Royalton	118,092		
	Olmsted Falls	36,541		
	Parma	410,169		
	Parma Heights	108,376		
	Pepper Pike	65,068		
	Richmond Heights	66,448		
	Rocky River	131,990		
	Seven Hills	76,035		
	Shaker Heights	321,960		
	Solon	490,190		
South Euclid	101,084			
Strongsville	300,769			
University Heights	79,829			
Warrensville Heights	161,920			
Westlake	248,883			

<u>County and County Total</u>	<u>Cities</u>	<u>Distribution Amounts</u>	<u>Villages</u>	<u>Distribution Amounts</u>
Darke \$104,607	Greenville	\$71,426	Ansonia Arcanum Union City Versailles	\$2,662 3,671 3,631 23,217
Defiance 114,450	Defiance	98,383	Hicksville	16,066
Delaware 216,917	Delaware	165,501	Galena Powell Shawnee Hills Sunbury	1,423 31,478 2,666 15,850
Erie 178,469	Huron Sandusky Vermilion	33,491 121,227 19,928	Milan	3,822
Fairfield 263,339	Lancaster Pickerington	206,811 41,151	Baltimore Bremen Carroll Lithopolis Sugar Grove	6,803 4,191 1,237 1,748 1,398
Fayette 64,956	Washington	58,368	Jeffersonville Octa	5,556 1,031
Franklin 10,452,779	Bexley Columbus Dublin Gahanna Grandview Heights Grove City Hilliard Reynoldsburg Upper Arlington Westerville Whitehall Worthington	81,278 7,655,312 717,691 198,885 66,737 185,075 239,215 148,908 205,145 256,644 212,756 266,603	Brice Canal Winchester Groveport Harrisburg Lockbourne Marble Cliff New Albany Obetz Urbancrest	550 36,804 78,826 928 4 10,028 37,886 52,398 1,105
Fulton 160,221	Wauseon	52,094	Archbold Delta Fayette Metamora Swanton	66,437 12,402 7,016 2,821 19,452
Gallia 29,227	Gallipolis	26,515	Rio Grande	2,712
Geauga 110,794			Burton Chardon Middlefield South Russell	5,886 48,576 38,928 17,405
Greene 277,501	Fairborn Xenia	106,628 136,936	Cedarville Jamestown Yellow Springs	5,463 2,916 25,557
Guernsey 62,060	Cambridge	53,235	Byesville	8,825

<u>County and County Total</u>	<u>Cities</u>	<u>Distribution Amounts</u>	<u>Villages</u>	<u>Distribution Amounts</u>
Hamilton \$6,866,404	Blue Ash	\$356,722	Addyston	\$10,003
	Cheviot	30,791	Amberley	39,479
	Cincinnati	4,742,085	Arlington Heights	7,012
	Deer Park	19,349	Elmwood Place	8,707
	Forest Park	104,770	Evendale	160,200
	Harrison	43,000	Fairfax	33,758
	Indian Hill	76,005	Golf Manor	11,565
	Loveland	39,909	Greenhills	11,415
	Madeira	25,124	Lincoln Heights	12,468
	Montgomery	84,119	Lockland	37,157
	Mount Healthy	18,964	Mariemont	30,314
	North College Hill	23,941	Newtown	18,630
	Norwood	173,869	Woodlawn	53,487
	Reading	73,249		
	Saint Bernard	166,808		
	Sharonville	213,337		
	Silverton	17,156		
Springdale	171,620			
Wyoming	51,391			
Hancock 248,115	Findlay	237,467	Arlington	2,241
			Mccomb	8,406
Hardin 63,273	Kenton	42,185	Ada	13,348
			Alger	1,096
			Dunkirk	1,335
			Forest	4,636
			McGuffey	672
Harrison 14,783			Bowerston	713
			Cadiz	11,042
			Hopedale	1,485
			Jewett	705
			Scio	838
Henry 59,825	Napoleon	47,154	Deshler	3,220
			Hamler	1,618
			Holgate	3,235
			Liberty Center	2,742
			Malinta	1,150
			McClure	706
Highland 70,959	Greenfield	21,700	Leesburg	2,314
	Hillsboro	46,945		
Hocking 40,523	Logan	40,523		
Holmes 14,456			Millersburg	14,456
Huron 257,125	Bellevue	60,254	Greenwich	4,847
	Norwalk	99,735	Monroeville	7,126
	Willard	76,745	New London	6,447
Jefferson 213,966	Steubenville	141,914	Wakeman	1,971
	Toronto	23,643	Mingo Junction	38,445
Knox 127,022	Mount Vernon	109,304	Wintersville	9,964
			Centerburg	2,875
			Danville	1,858
			Fredericktown	5,786
			Gambier	7,199

<u>County and County Total</u>	<u>Cities</u>	<u>Distribution Amounts</u>	<u>Villages</u>	<u>Distribution Amounts</u>
Lake \$1,337,042	Eastlake	\$130,939	Fairport Harbor	\$11,466
	Kirtland	34,263	Grand River	6,058
	Mentor	467,853	Madison	13,209
	Mentor-on-Lake	12,328	North Perry	14,479
	Painesville	123,265	Perry	8,422
	Wickliffe	169,258	Timberlake	1,504
	Willoughby	251,190		
	Willoughby Hills	53,479		
	Willowick	39,327		
Lawrence 40,200	Ironton	36,974	Coal Grove	3,226
Licking 364,615	Heath	86,280	Granville	31,181
	Newark	217,055	Hebron	10,687
			Johnstown	12,496
			Utica	6,916
Logan 119,389	Bellefontaine	110,071	Belle Center	1,886
			Degraff	2,825
			Huntsville	1,469
			Lakeview	2,751
			Valley Hi	386
Lorain 1,136,317	Amherst	62,534	Grafton	20,894
	Avon	34,712	Lagrange	9,630
	Avon Lake	114,659	Sheffield	22,084
	Elyria	348,445	South Amherst	3,595
	Lorain	322,712	Wellington	17,457
	North Ridgeville	97,409		
	Oberlin	62,496		
Sheffield Lake	19,689			
Lucas 3,577,564	Maumee	224,356	Holland	28,224
	Oregon	218,582	Ottawa Hills	52,102
	Sylvania	113,053	Waterville	34,153
	Toledo	2,885,057	Whitehouse	22,037
Madison 78,662	London	36,670	Jefferson	20,378
			Mount Sterling	11,178
			Plain City	9,865
			South Solon	572
Mahoning 754,028	Campbell	30,429	Lowellville	5,978
	Canfield	35,660	Sebring	17,069
	Struthers	40,144		
	Youngstown	624,748		
Marion 202,093	Marion	202,093		
Medina 323,854	Brunswick	127,176	Seville	11,137
	Medina	81,520	Westfield Center	13,369
	Wadsworth	90,652		
Meigs 10,182	Middleport	4,591		
	Pomeroy	5,590		
Mercer 71,556	Celina	37,511	Coldwater	17,312
			Fort Recovery	5,867
			Rockford	3,242
			Saint Henry	7,623
Miami 429,962	Piqua	139,517	Bradford	2,251
	Tipp City	42,967	Covington	12,875
	Troy	219,292	West Milton	13,059

<u>County and County Total</u>	<u>Cities</u>	<u>Distribution Amounts</u>	<u>Villages</u>	<u>Distribution Amounts</u>
Monroe \$5,881			Woodsfield	\$5,881
Montgomery 4,039,102	Centerville Dayton Englewood Huber Heights Kettering Miamisburg Moraine Oakwood Riverside Trotwood Vandalia West Carrollton	\$154,833 2,119,415 74,182 163,079 439,698 166,640 295,008 79,699 48,159 94,187 226,212 114,427	Brookville Farmersville Germantown New Lebanon Phillipsburg	33,866 1,267 15,318 11,844 1,268
Morgan 9,528			Malta McConnelsville	3,582 5,946
Morrow 21,220			Cardington Mount Gilead	7,492 13,728
Muskingum 220,268	Zanesville	198,452	Dresden Frazeytsburg New Concord Roseville South Zanesville	7,448 2,446 5,442 2,388 4,092
Ottawa 64,173	Port Clinton	35,480	Clay Center Elmore Genoa Oak Harbor	1,054 5,222 12,868 9,550
Paulding 1,971			Oakwood	1,971
Perry 19,285	New Lexington	9,950	Crooksville	9,334
Pickaway 85,995	Circleville	82,105	Ashville South Bloomfield	2,459 1,431
Pike 17,539	Waverly	17,539		
Portage 474,611	Aurora Kent Ravenna Streetsboro	79,452 173,707 106,545 72,684	Brady Lake Garrettsville Hiram Mantua Windham	287 16,302 8,302 10,388 6,944
Preble 72,503	Eaton	57,180	Lewisburg West Alexandria	11,539 3,784
Putnam 60,598			Columbus Grove Glandorf Kalida Leipsic Ottawa Ottoville Pandora	4,325 3,969 4,165 7,863 32,180 2,894 5,202
Richland 562,214	Mansfield Shelby	402,285 54,011	Bellville Butler Lexington Ontario Plymouth	6,045 1,716 26,336 69,862 1,958

<u>County and County Total</u>	<u>Cities</u>	<u>Distribution Amounts</u>	<u>Villages</u>	<u>Distribution Amounts</u>
Ross \$167,605	Chillicothe	\$167,605		
Sandusky 179,789	Clyde	56,515	Gibsonburg	\$6,498
	Fremont	116,775		
Scioto 117,430	Portsmouth	96,653	New Boston	20,777
Seneca 220,234	Fostoria	97,439	Green Springs	3,591
	Tiffin	117,165	New Riegel	2,039
Shelby 229,459	Sidney	185,351	Anna	4,899
			Botkins	9,944
			Fort Loramie	9,581
			Jackson Center	11,152
			Russia	8,531
Stark 1,328,743	Alliance	143,221	Beach City	1,242
	Canton	710,138	Brewster	8,733
	Louisville	49,707	Canal Fulton	16,762
	Massillon	209,961	East Canton	5,610
	North Canton	129,720	Hartville	14,404
			Minerva	26,712
			Navarre	10,525
			Wilmot	2,007
Summit 3,538,184	Akron	1,722,714	Boston Heights	4,097
	Barberton	193,033	Lakemore	12,935
	Cuyahoga Falls	291,013	Mogadore	25,215
	Fairlawn	128,711	Northfield	10,928
	Green	99,239	Peninsula	5,422
	Hudson	126,797	Reminderville	9,189
	Macedonia	111,721	Richfield	79,067
	Munroe Falls	23,163	Silver Lake	7,415
	Norton	40,928		
	Stow	198,774		
	Tallmadge	121,689		
	Twinsburg	326,133		
Trumbull 541,585	Girard	64,867	Lordstown	62,795
	Hubbard	19,607	McDonald	17,547
	Niles	98,621	Newton Falls	14,303
	Warren	263,845		
Tuscarawas 210,256	Dover	56,225	Baltic	4,284
	New Philadelphia	71,746	Bolivar	1,584
	Uhrichsville	17,061	Dennison	9,174
			Gnadenhutten	2,709
			Midvale	2,945
			Mineral City	935
			Newcomerstown	17,904
			Port Washington	1,018
			Roswell	421
			Stone Creek	475
			Strasburg	5,408
			Sugarcreek	17,437
			Tuscarawas	930

<u>County and County Total</u>	<u>Cities</u>	<u>Distribution Amounts</u>	<u>Villages</u>	<u>Distribution Amounts</u>
Union \$80,715	Marysville	\$76,915	Milford Center	\$855
			Richwood	2,945
Van Wert 90,430	Van Wert	84,714	Convoy	2,230
			Middle Point	1,311
			Ohio City	2,175
Warren 434,538	Franklin	68,042	Carlisle	11,651
	Lebanon	65,564	Corwin	221
	Mason	193,309	Morrow	3,270
	Springboro	83,805	South Lebanon	8,676
Washington 138,240	Belpre	17,422	Beverly	3,476
	Marietta	117,343		
Wayne 273,540	Orrville Rittman Wooster	49,923 24,630 162,286	Apple Creek	3,280
			Creston	5,120
			Dalton	6,728
			Doylestown	7,948
			Marshallville	891
			Mount Eaton	1,144
			Shreve	4,239
			Smithville	4,638
			West Salem	2,713
Williams 152,729	Bryan	90,016	Alvordton	342
			Edgerton	10,853
			Edon	4,619
			Montpelier	25,559
			Pioneer	4,385
			Stryker	9,488
			West Unity	7,467
Wood 491,223	Bowling Green Northwood Perrysburg Rossford	221,637 54,107 127,643 38,785	Bloomdale	1,654
			Bradner	2,357
			Cygnets	1,639
			Grand Rapids	3,813
			Haskins	1,495
			Luckey	1,804
			Millbury	3,673
			North Baltimore	9,438
			Pemberville	6,766
			Tontogany	478
			Walbridge	11,753
			Weston	4,179
			Wyandot 59,391	Upper Sandusky
Kirby	224			
Sycamore	3,284			

	<u>2002</u>	<u>2001</u>
All Municipalities	\$58,968,269	\$62,441,149
Cities Total	54,917,255	58,166,710
Villages Total	4,051,015	4,274,438

Percent increase in calendar year 2002 for all municipalities . . . . . -5.6%

Source: Records of the Ohio Department of Taxation