Ohio Department of TAXATION

Tax Data Series

Tax Analysis P.O. Box 530, Columbus, OH 43216-0530

STATE AND COUNTY LOCAL GOVERNMENT FUNDS

Amounts Distributed to Counties, Calendar Year 2005

Table LG 1 & 2
No. 49 & 50 (2006)
July 27, 2006

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.

However, recent state budget bills (House Bill 94, 95 and 66) temporarily suspended the statutory funding formula to counties and municipalities beginning with the July 2001 distributions. In calendar year 2005, each county and municipality received the same amount it received in calendar year 2004.

Approximately $672.5 million was distributed from the local government fund and the dealer in intangibles tax in 2005, with $58.1 million distributed directly to municipalities levying income taxes and $615.4 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 formula (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 2005 was $603.7 million while the tax on dealers in intangibles amounted to $11.7 million. Thus, the total amount of all county undivided local government funds was $615.4 million. LG-2 shows the amount distributed to each municipality in 2005. Of the $58.1 million total, $54.2 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 2005

County	State Local Government Fund	Dealers in Intangibles	Total
Total	$603,707,379	$11,660,148	$615,367,528
Adams	644,701	13,895	658,596
Allen	4,413,326	16,797	4,430,124
Ashland	2,039,999	2,503	2,042,502
Ashtabula	3,826,555	8,627	3,835,182
Athens	1,873,300	2,085	1,875,385
Auglaize	2,285,404	12,281	2,297,686
Belmont	2,722,412	3,822	2,726,234
Brown	964,547	1,481	966,028
Butler	14,090,266	38,185	14,128,451
Carroll	687,875	244	688,119
Champaign	1,361,276	884	1,362,160
Clark	5,427,373	12,427	5,439,800
Clermont	3,596,503	34,219	3,630,722
Clinton	1,546,103	2,069	1,548,172
Columbiana*	3,510,855	13,196	3,524,051
Coshocton	1,372,061	3,398	1,375,458
Crawford	2,059,009	1,809	2,060,818
Cuyahoga	113,832,857	3,042,332	116,875,190
Darke	2,320,911	5,295	2,326,206
Defiance	1,754,018	13,809	1,767,826
Delaware	4,821,904	32,328	4,854,232
Erie	3,698,525	16,382	3,714,906
Fairfield	4,770,303	12,771	4,783,074
Fayette	1,103,922	3,937	1,107,859
Franklin	77,672,719	3,291,474	80,964,193
Fulton	1,955,530	54	1,955,584
Gallia	843,906	13,663	857,569
Geauga	2,441,878	2,145	2,444,023
Greene	8,228,030	34,061	8,262,090
Guernsey	1,393,740	5,920	1,399,661
Hamilton	52,568,804	1,929,110	54,497,914
Hancock	3,980,794	20,626	4,001,420
Hardin	1,149,108	1,383	1,150,491
Harrison	521,545	1	521,546
Henry	1,199,888	610	1,200,499
Highland	1,268,992	3,642	1,272,634
Hocking	774,110	1,630	775,741
Holmes	797,944	2	797,945

County	State Local Government Fund	Dealers in Intangibles	Total
Huron	$2,648,662	$4,733	$2,653,394
Jackson	1,071,297	51,971	1,123,268
Jefferson	3,907,180	6,056	3,913,235
Knox	1,872,800	5,125	1,877,924
Lake	17,844,978	90,869	17,935,847
Lawrence	1,657,141	5,441	1,662,582
Licking	6,530,772	83,931	6,614,703
Logan	1,724,416	3,088	1,727,503
Lorain	16,473,997	114,946	16,588,943
Lucas	24,865,438	391,127	25,256,565
Madison	1,334,677	1,955	1,336,631
Mahoning	9,564,406	232,969	9,797,375
Marion	2,540,900	11,331	2,552,231
Medina	6,738,786	170,476	6,909,262
Meigs	556,701	143	556,844
Mercer	1,827,279	4,768	1,832,048
Miami	5,158,759	12,598	5,171,357
Monroe	357,106	0	357,106
Montgomery	31,651,137	520,614	32,171,751
Morgan	366,792	0	366,792
Morrow	628,050	908	628,958
Muskingum	2,852,403	29,019	2,881,422
Noble	327,951	0	327,951
Ottawa	1,602,885	241	1,603,126
Paulding	620,111	0	620,111
Perry	801,414	761	802,175
Pickaway	1,691,418	11,920	1,703,338
Pike	671,755	31,294	703,049
Portage	6,017,002	17,913	6,034,915
Preble	1,402,417	1,152	1,403,569
Putnam	1,401,561	1,352	1,402,914
Richland	6,034,072	39,520	6,073,592
Ross	2,688,332	19,332	2,707,663
Sandusky	2,821,855	2,751	2,824,606
Scioto	2,293,071	4,923	2,297,994
Seneca	2,684,243	2,702	2,686,945
Shelby	2,395,574	8,542	2,404,116
Stark	15,075,271	181,802	15,257,073
Summit	35,230,987	644,638	35,875,625
Trumbull	8,716,062	28,271	8,744,333
Tuscarawas	4,280,984	16,401	4,297,385
Union	1,455,419	2,219	1,457,637
Van Wert	1,278,300	801	1,279,101
Vinton	290,735	2	290,737
Warren	6,676,019	263,980	6,939,999
Washington	2,205,751	8,620	2,214,371
Wayne	4,825,102	18,901	4,844,004
Williams	1,937,111	1,098	1,938,209
Wood	5,564,457	3,744	5,568,200
Wyandot	1,022,853	6,103	1,028,956

* Includes $1,447,555 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 2005

County and County Total	Cities	Distribution Amounts	Villages	Distribution Amounts
Adams			Manchester	$844
$844				
Allen	Delphos	$35,506	Bluffton	26,150
316,336	Lima	246,567	Spencerville	8,113
Ashland	Ashland	140,141	Loudonville	21,546
164,958			Perrysville	3,270
Ashtabula	Ashtabula	109,044	Andover	15,883
233,709	Conneaut	50,490	Geneva-On-Lake	1,878
	Geneva	20,557	Jefferson	14,454
			North Kingsville	8,626
			Orwell	11,225
			Rock Creek	1,552
Athens	Athens	121,657		
141,539	Nelsonville	19,883		
Auglaize	Saint Marys	58,708	Minster	39,388
175,651	Wapakoneta	33,719	New Bremen	39,704
			New Knoxville	4,133
Belmont	Bellaire	11,012	Barnesville	9,928
23,507			Powhatan Point	2,567
Brown			Georgetown	5,523
16,495			Mount Orab	5,504
			Ripley	4,340
			Sardinia	1,128
Butler	Fairfield	275,490	New Miami	2,474
1,118,426	Hamilton	380,638		
	Middletown	314,628		
	Monroe	37,068		
	Oxford	91,305		
	Trenton	16,823		
Carroll			Carrollton	11,774
15,354			Malvern	3,308
			Sherrodsville	272
Champaign	Urbana	73,438	Mechanicsburg	5,312
86,546			North Lewisburg	3,387
			Saint Paris	4,409
Clark	New Carlisle	11,799	Catawba	677
519,405	Springfield	501,375	South Charleston	5,554

County and County Total	Cities	Distribution Amounts	Villages	Distribution Amounts
Clermont	Milford	$34,157	Batavia	$10,128
$53,297			Felicity	1,490
			Williamsburg	7,522
Clinton	Wilmington	61,950		
61,950				
Columbiana	East Liverpool	50,943	Columbiana	23,099
193,414	East Palestine	14,740	Leetonia	7,046
	Salem	70,633	Lisbon	15,976
			Salineville	2,874
			Wellsville	8,103
Coshocton	Coshocton	54,154	West Lafayette	3,967
58,120				
Crawford	Bucyrus	66,559	Crestline	22,928
136,931	Galion	43,405	New Washington	4,038
Cuyahoga	Bay Village	71,278	Bentleyville	12,858
13,046,966	Beachwood	266,521	Bratenahl	14,671
	Bedford	145,891	Brooklyn Heights	76,087
	Bedford Heights	158,252	Chagrin Falls	42,522
	Berea	137,799	Cuyahoga Heights	122,772
	Brecksville	189,623	Gates Mills	21,714
	Broadview Heights	118,896	Glenwillow	13,569
	Brook Park	322,121	Highland Hills	26,568
	Brooklyn	198,684	Hunting Valley	10,866
	Cleveland	5,285,674	Linndale	2,271
	Cleveland Heights	357,223	Mayfield	113,406
	East Cleveland	132,686	Moreland Hills	47,236
	Euclid	414,562	Newburgh Heights	12,692
	Fairview Park	79,434	North Randall	35,261
	Garfield Heights	156,688	Oakwood	58,959
	Highland Heights	113,692	Orange	35,282
	Independence	322,146	Valley View	133,876
	Lakewood	279,985	Walton Hills	45,256
	Lyndhurst	96,894	Woodmere	27,814
	Maple Heights	114,105		
	Mayfield Heights	150,097		
	Middleburg Heights	214,032		
	North Olmsted	188,969		
	North Royalton	116,449		
	Olmsted Falls	36,043		
	Parma	404,207		
	Parma Heights	106,825		
	Pepper Pike	64,091		
	Richmond Heights	65,459		
	Rocky River	130,199		
	Seven Hills	74,973		
	Shaker Heights	317,336		
	Solon	482,835		
	South Euclid	99,565		
	Strongsville	296,568		
	University Heights	78,693		
	Warrensville Heights	159,524		
	Westlake	245,270		

County and County Total	Cities	Distribution Amounts	Villages	Distribution Amounts
Darke $103,002	Greenville	$70,349	Ansonia	$2,624
			Arcanum	3,619
			Union City	3,579
			Versailles	22,830
Defiance 112,762	Defiance	96,920	Hicksville	15,843
Delaware 213,788	Delaware	163,023	Galena	1,400
			Powell	31,105
			Shawnee Hills	2,629
			Sunbury	15,631
Erie 175,552	Huron	33,062	Milan	3,779
	Sandusky	119,085		
	Vermilion	19,626		
Fairfield 259,641	Lancaster	203,870	Baltimore	6,705
	Pickerington	40,613	Bremen	4,134
			Carroll	1,220
			Lithopolis	1,722
			Sugar Grove	1,378
Fayette 64,018	Washington	57,518	Jeffersonville	5,485
			Octa	1,015
Franklin 10,306,093	Bexley	80,145	Brice	551
	Columbus	7,543,929	Canal Winchester	36,405
	Dublin	708,738	Groveport	77,730
	Gahanna	196,518	Harrisburg	919
	Grandview Heights	65,847	Lockbourne	4
	Grove City	182,687	Marble Cliff	9,858
	Hilliard	235,760	New Albany	37,636
	Reynoldsburg	147,112	Obetz	51,727
	Upper Arlington	203,018	Urbancrest	1,099
	Westerville	253,792		
	Whitehall	209,852		
	Worthington	262,765		
Fulton 158,097	Wauseon	51,394	Archbold	65,623
			Delta	12,229
			Fayette	6,895
			Metamora	2,778
			Swanton	19,177
Gallia 28,799	Gallipolis	26,129	Rio Grande	2,670
Geauga 109,252			Burton	5,807
			Chardon	47,831
			Middlefield	38,437
			South Russell	17,177
Greene 273,449	Fairborn	105,050	Cedarville	5,388
	Xenia	134,961	Jamestown	2,873
			Yellow Springs	25,178
Guernsey 61,091	Cambridge	52,391	Byesville	8,700

County and County Total	Cities	Distribution Amounts	Villages	Distribution Amounts
Hamilton	Blue Ash	$351,111	Addyston	$9,835
$6,766,395	Cheviot	30,379	Amberley	38,878
	Cincinnati	4,673,240	Arlington Heights	6,875
	Deer Park	19,064	Elmwood Place	8,579
	Forest Park	103,299	Evendale	158,028
	Harrison	42,486	Fairfax	33,263
	Indian Hill	74,659	Golf Manor	11,396
	Loveland	39,348	Greenhills	11,256
	Madeira	24,763	Lincoln Heights	12,247
	Montgomery	82,924	Lockland	36,538
	Mount Healthy	18,669	Mariemont	29,906
	North College Hill	23,570	Newtown	18,370
	Norwood	171,330	Woodlawn	52,606
	Reading	72,155		
	Saint Bernard	164,253		
	Sharonville	210,389		
	Silverton	16,902		
	Springdale	169,200		
	Wyoming	50,877		
Hancock	Findlay	234,293	Arlington	2,208
244,804			McComb	8,303
Hardin	Kenton	41,600	Ada	13,144
62,370			Alger	1,079
			Dunkirk	1,316
			Forest	4,567
			McGuffey	663
Harrison			Bowerston	703
14,575			Cadiz	10,887
			Hopedale	1,466
			Jewett	694
			Scio	825
Henry	Napoleon	46,503	Deshler	3,168
58,979			Hamler	1,595
			Holgate	3,180
			Liberty Center	2,704
			Malinta	1,133
			McClure	695
Highland	Greenfield	21,405	Leesburg	2,351
70,026	Hillsboro	46,269		
Hocking	Logan	39,934		
39,934				
Holmes			Millersburg	14,272
14,272				
Huron	Bellevue	59,450	Greenwich	4,788
253,574	Norwalk	98,390	Monroeville	7,034
	Willard	75,603	New London	6,364
			Wakeman	1,943
Jefferson	Steubenville	139,870	Mingo Junction	37,897
210,804	Toronto	23,218	Wintersville	9,820
Knox	Mount Vernon	107,671	Centerburg	2,838
125,122			Danville	1,829
			Fredericktown	5,682
			Gambier	7,102

County and County Total	Cities	Distribution Amounts	Villages	Distribution Amounts
Lake	Eastlake	$129,166	Fairport Harbor	$11,293
$1,317,670	Kirtland	33,790	Grand River	5,954
	Mentor	461,145	Madison	13,015
	Mentor-On-Lake	12,170	North Perry	14,323
	Painesville	121,445	Perry	8,315
	Wickliffe	166,794	Timberlake	1,486
	Willoughby	247,379		
	Willoughby Hills	52,674		
	Willowick	38,721		
Lawrence	Ironton	36,406	Coal Grove	3,179
39,585				
Licking	Heath	84,949	Granville	30,742
359,234	Newark	213,886	Hebron	10,553
			Johnstown	12,295
			Utica	6,809
Logan	Bellefontaine	108,933	Belle Center	1,857
118,108			Degraff	2,780
			Huntsville	1,449
			Lakeview	2,708
			Valley Hi	381
Lorain	Amherst	61,690	Grafton	20,583
1,119,707	Avon	34,220	Lagrange	9,514
	Avon Lake	112,919	Sheffield	21,810
	Elyria	343,505	South Amherst	3,544
	Lorain	317,715	Wellington	17,215
	North Ridgeville	95,987		
	Oberlin	61,602		
	Sheffield Lake	19,402		
Lucas	Maumee	221,286	Holland	27,832
3,525,339	Oregon	215,567	Ottawa Hills	51,414
	Sylvania	111,363	Waterville	33,666
	Toledo	2,842,493	Whitehouse	21,719
Madison	London	36,163	Jefferson	20,088
77,569			Mount Sterling	11,027
			Plain City	9,730
			South Solon	561
Mahoning	Campbell	29,955	Lowellville	5,871
743,169	Canfield	35,167	Sebring	16,820
	Struthers	39,594		
	Youngstown	615,761		
Marion	Marion	199,064		
199,064				
Medina	Brunswick	125,397	Seville	10,973
319,335	Medina	80,399	Westfield Center	13,156
	Wadsworth	89,410		
Meigs	Middleport	4,518		
10,025	Pomeroy	5,507		
Mercer	Celina	36,877	Coldwater	17,007
70,369			Fort Recovery	5,776
			Rockford	3,189
			Saint Henry	7,520
Miami	Piqua	137,477	Bradford	2,216
423,763	Tipp City	42,399	Covington	12,684
	Troy	216,115	West Milton	12,872

County and County Total	Cities	Distribution Amounts	Villages	Distribution Amounts
Monroe			Woodsfield	$5,795
$5,795				
Montgomery	Centerville	$152,549	Brookville	33,395
3,979,228	Dayton	2,087,447	Farmersville	1,241
	Englewood	73,100	Germantown	15,088
	Huber Heights	160,815	New Lebanon	11,673
	Kettering	433,191	Phillipsburg	1,249
	Miamisburg	164,247		
	Moraine	290,715		
	Oakwood	78,543		
	Riverside	47,432		
	Trotwood	92,678		
	Vandalia	223,243		
	West Carrollton	112,621		
Morgan			Malta	3,518
9,372			McConnelsville	5,854
Morrow			Cardington	7,395
20,905			Mount Gilead	13,509
Muskingum	Zanesville	195,568	Dresden	7,292
217,015			Frazeysburg	2,412
			New Concord	5,365
			Roseville	2,349
			South Zanesville	4,029
Ottawa	Port Clinton	34,954	Clay Center	1,041
63,253			Elmore	5,149
			Genoa	12,695
			Oak Harbor	9,414
Paulding			Oakwood	1,947
1,947				
Perry	New Lexington	9,804	Crooksville	9,180
18,984				
Pickaway	Circleville	80,876	Ashville	2,417
84,704			South Bloomfield	1,411
Pike	Waverly	17,312		
17,312				
Portage	Aurora	78,374	Brady Lake	280
467,754	Kent	171,126	Garrettsville	16,047
	Ravenna	105,066	Hiram	8,202
	Streetsboro	71,567	Mantua	10,239
			Windham	6,852
Preble	Eaton	56,431	Lewisburg	11,361
71,513			West Alexandria	3,720
Putnam			Columbus Grove	4,261
59,734			Glandorf	3,915
			Kalida	4,104
			Leipsic	7,720
			Ottawa	31,749
			Ottoville	2,854
			Pandora	5,130
Richland	Mansfield	396,618	Bellville	5,958
554,084	Shelby	52,965	Butler	1,694
			Lexington	26,018
			Ontario	68,903
			Plymouth	1,927

County and County Total	Cities	Distribution Amounts	Villages	Distribution Amounts
Ross $165,126	Chillicothe	$165,126		
Sandusky 177,216	Clyde	55,693	Gibsonburg	$6,398
	Fremont	115,125		
Scioto 115,721	Portsmouth	95,230	New Boston	20,491
Seneca 217,014	Fostoria	95,942	Green Springs	3,536
	Tiffin	115,523	New Riegel	2,014
Shelby 227,148	Sidney	183,650	Anna	4,870
			Botkins	9,804
			Fort Loramie	9,457
			Jackson Center	11,004
			Russia	8,363
Stark 1,308,921	Alliance	141,210	Beach City	1,220
	Canton	699,599	Brewster	8,616
	Louisville	48,983	Canal Fulton	16,515
	Massillon	206,760	East Canton	5,537
	North Canton	127,614	Hartville	14,200
			Minerva	26,341
			Navarre	10,346
			Wilmot	1,979
Summit 3,487,518	Akron	1,697,714	Boston Heights	4,045
	Barberton	190,309	Lakemore	12,744
	Cuyahoga Falls	287,071	Mogadore	24,839
	Fairlawn	126,865	Northfield	10,777
	Green	97,799	Peninsula	5,372
	Hudson	125,031	Reminderville	9,099
	Macedonia	110,096	Richfield	77,971
	Munroe Falls	22,797	Silver Lake	7,304
	Norton	40,340		
	Stow	195,858		
	Tallmadge	119,883		
	Twinsburg	321,603		
Trumbull 533,553	Girard	63,832	Lordstown	61,978
	Hubbard	19,286	McDonald	17,307
	Niles	97,141	Newton Falls	14,094
	Warren	259,917		
Tuscarawas 207,054	Dover	55,355	Baltic	4,222
	New Philadelphia	70,609	Bolivar	1,558
	Uhrichsville	16,817	Dennison	9,044
			Gnadenhutten	2,662
			Midvale	2,898
			Mineral City	922
			Newcomerstown	17,648
			Port Washington	1,003
			Roswell	417
			Stone Creek	467
			Strasburg	5,326
			Sugarcreek	17,188
			Tuscarawas	916

County and County Total	Cities	Distribution Amounts	Villages	Distribution Amounts
Union	Marysville	$76,053	Milford Center	$842
$79,799			Richwood	2,905
Van Wert	Van Wert	83,485	Convoy	2,195
89,103			Middle Point	1,284
			Ohio City	2,139
Warren	Franklin	67,057	Carlisle	11,465
428,595	Lebanon	64,667	Corwin	220
	Mason	190,786	Morrow	3,255
	Springboro	82,601	South Lebanon	8,544
Washington	Belpre	17,163	Beverly	3,422
136,234	Marietta	115,649		
Wayne	Orrville	49,178	Apple Creek	3,229
269,834	Rittman	24,285	Creston	5,047
	Wooster	160,171	Dalton	6,641
			Doylestown	7,835
			Marshallville	877
			Mount Eaton	1,128
			Shreve	4,168
			Smithville	4,569
			West Salem	2,706
Williams	Bryan	88,656	Alvordton	336
150,470			Edgerton	10,705
			Edon	4,562
			Montpelier	25,223
			Pioneer	4,317
			Stryker	9,338
			West Unity	7,332
Wood	Bowling Green	218,649	Bloomdale	1,632
484,595	Northwood	53,382	Bradner	2,334
	Perrysburg	126,048	Cygnet	1,614
	Rossford	38,150	Grand Rapids	3,750
			Haskins	1,480
			Luckey	1,779
			Millbury	3,628
			North Baltimore	9,291
			Pemberville	6,660
			Tontogany	471
			Walbridge	11,595
			Weston	4,132
Wyandot	Upper Sandusky	36,101	Carey	19,044
58,601			Kirby	222
			Sycamore	3,234

	2004	2005
All Municipalities	$58,120,885	$58,120,885
Cities Total	54,163,763	54,163,763
Villages Total	3,957,122	3,957,122

Percent increase in calendar year 2005 for all municipalities 0

Source: Records of the Ohio Department of Taxation