

LOCAL GOVERNMENT REVENUE ASSISTANT FUND



Table LG-6
No. 55 (2003)
August 28, 2003

Amounts Distributed to Counties, Calendar Year 2002

Ohio's local government revenue assistance fund began July 1, 1989. This fund is composed of 0.6 percent of revenue from the state sales tax, use tax, personal income tax, public utility excise tax, and corporate franchise tax.

However, in fiscal years 2002 and 2003, the state budget bill (House Bill 94) temporarily suspended the statutory allocation formula to counties beginning with the July 2001 distributions. In calendar year 2002, each county received the same amount it received in calendar year 2001, except for reductions due to required reconciliation calculations.

Approximately \$95.8 million was distributed from the fund during calendar year 2002, a 4.9 percent decrease from 2001. This money was distributed to the 88 county undivided local government revenue assistance funds. Revenues from the five tax sources contributed to the fund as follows: \$47.6 million from the personal income tax, \$37.7 million from the sales & use tax, \$5.9 million from the corporate franchise tax, and \$4.6 million from the public utility excise tax. In addition, \$3.7 million was transferred to the local government revenue assistance fund from the income tax reduction fund.

Under permanent law (replaced in 2002 by the House Bill 94 provisions), the amount allocated to each county undivided local government revenue assistance fund is determined each year based upon the county's population as a percentage of the total population for the state. The population 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 (Section 5747.61, Ohio Revised Code).

The revenues received from the state's local government revenue assistance fund are distributed by county budget commissions to eligible subdivisions within the county (municipalities, townships, park districts, and county government itself). Table LG-6 shows the total revenues distributed to each county undivided local government revenue assistance fund in calendar year 2002.

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

**STATE AND LOCAL GOVERNMENT REVENUE ASSISTANCE FUNDS:
 AMOUNTS DISTRIBUTED TO COUNTIES, CALENDAR YEAR 2002**

<u>County</u>	<u>Amount</u>	<u>County</u>	<u>Amount</u>	<u>County</u>	<u>Amount</u>
Adams	\$244,290	Hamilton	\$7,191,337	Noble	\$117,309
Allen	912,342	Hancock	590,006	Ottawa	350,899
Ashland	444,107	Hardin	270,146	Paulding	171,171
Ashtabula	881,002	Harrison	137,119	Perry	292,232
Athens	524,827	Henry	254,879	Pickaway	456,670
Auglaize	401,937	Highland	347,719	Pike	237,865
Belmont	600,014	Hocking	248,114	Portage	1,291,140
Brown	351,659	Holmes	324,872	Preble	369,770
Butler	2,832,351	Huron	515,164	Putnam	300,362
Carroll	249,013	Jackson	278,123	Richland	1,096,860
Champaign	327,466	Jefferson	631,336	Ross	644,782
Clark	1,237,396	Knox	457,444	Sandusky	528,499
Clermont	1,513,964	Lake	1,924,515	Scioto	685,137
Clinton	344,412	Lawrence	548,931	Seneca	510,815
Columbiana*	949,803	Licking	1,165,233	Shelby	407,048
Coshocton	308,370	Logan	396,952	Stark	3,181,642
Crawford	401,583	Lorain	2,405,503	Summit	4,585,570
Cuyahoga	11,728,583	Lucas	3,814,416	Trumbull	1,920,360
Darke	461,393	Madison	353,382	Tuscarawas	756,323
Defiance	338,713	Mahoning	2,163,103	Union	343,016
Delaware	842,322	Marion	562,547	Van Wert	256,972
Erie	665,558	Medina	1,243,913	Vinton	104,663
Fairfield	1,070,597	Meigs	204,716	Warren	1,280,655
Fayette	242,486	Mercer	350,389	Washington	538,813
Franklin	8,739,622	Miami	839,658	Wayne	943,480
Fulton	358,719	Monroe	131,416	Williams	322,812
Gallia	284,122	Montgomery	4,797,812	Wood	1,022,783
Geauga	761,013	Morgan	123,887	Wyandot	<u>195,091</u>
Greene	1,262,478	Morrow	271,624		
Guernsey	349,344	Muskingum	721,906	Total	\$95,808,389

* Includes \$443,083 redirected to the county's fiscal agent