

LOCAL GOVERNMENT REVENUE ASSISTANT FUND



Table LG-6
No. 75 (2004)
November 19, 2004

Amounts Distributed to Counties, Calendar Year 2003

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, recent state budget bills (House Bill 94 and House Bill 95) temporarily suspended this funding formula beginning with the July 2001 distributions. In calendar year 2003, each county received the same amount it received in calendar year 2001, except for reductions due to required reconciliation calculations (\$3.7 million) and mandated budgetary reductions (\$2.5 million).

Approximately \$94.6 million was distributed from the fund during calendar year 2003, a 1.3 percent decrease from 2002. This money was distributed to the 88 county undivided local government revenue assistance funds.

Under statutory law (suspended in 2002 by the House Bill 94 provisions), the amount allocated to each county undivided local government revenue assistance fund is 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 2003.

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 2003**

<u>County</u>	<u>Amount</u>	<u>County</u>	<u>Amount</u>	<u>County</u>	<u>Amount</u>
Adams	\$241,201	Hamilton	\$7,099,061	Noble	\$116,146
Allen	900,720	Hancock	582,575	Ottawa	346,481
Ashland	438,431	Hardin	266,705	Paulding	168,995
Ashtabula	869,817	Harrison	135,374	Perry	288,516
Athens	518,175	Henry	251,634	Pickaway	450,829
Auglaize	396,839	Highland	343,399	Pike	234,872
Belmont	592,668	Hocking	244,985	Portage	1,274,786
Brown	347,295	Holmes	320,805	Preble	365,105
Butler	2,796,776	Huron	508,649	Putnam	296,540
Carroll	245,875	Jackson	274,603	Richland	1,083,226
Champaign	323,358	Jefferson	623,197	Ross	636,626
Clark	1,221,627	Knox	451,712	Sandusky	521,731
Clermont	1,495,101	Lake	1,900,513	Scioto	676,433
Clinton	340,133	Lawrence	541,946	Seneca	504,282
Columbiana*	937,708	Licking	1,150,376	Shelby	401,943
Coshocton	304,464	Logan	391,990	Stark	3,141,233
Crawford	396,454	Lorain	2,374,939	Summit	4,527,335
Cuyahoga	11,578,401	Lucas	3,765,688	Trumbull	1,896,001
Darke	455,517	Madison	348,863	Tuscarawas	746,737
Defiance	334,387	Mahoning	2,135,284	Union	338,829
Delaware	833,142	Marion	555,679	Van Wert	253,693
Erie	657,052	Medina	1,228,543	Vinton	103,360
Fairfield	1,057,358	Meigs	202,117	Warren	1,265,349
Fayette	239,393	Mercer	345,914	Washington	531,917
Franklin	8,629,478	Miami	829,067	Wayne	931,617
Fulton	354,203	Monroe	129,759	Williams	318,679
Gallia	280,489	Montgomery	4,737,850	Wood	1,009,896
Geauga	751,453	Morgan	122,312	Wyandot	<u>192,625</u>
Greene	1,246,777	Morrow	268,264		
Guernsey	344,901	Muskingum	712,781	Total	\$94,597,556

* Includes \$437,441 redirected to the county's fiscal agent