



COUNTY DATA EXCHANGE

CDE

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LOCAL GOVERNMENT FUND, UNDIVIDED AND COUNTY SHARE, 2019 AND 2020

August 2022

The Local Government Fund (LGF) is the primary means of intergovernmental revenue sharing in the state. A portion of all state income and sales tax revenue (generally 1.66% for the past several years) is deposited into the Local Government Fund and distributed monthly to each county's "Undivided Local Government Fund." The county undivided LGF is then distributed to municipalities, townships, and the counties themselves through either a standard formula or one devised by the individual county.

County Undivided LGFs are guaranteed at a minimum of either \$750,000 or the amount received in state fiscal year 2013, notwithstanding any reductions due to traffic camera fine withholdings. If a local authority operates traffic cameras, their LGF distribution will be reduced by 8.3% of the gross revenue generated from fines reported as gathered due to the camera.

The formula for the LGF, expressed in mathematical notation, can be found at the end of this document.

County	Calendar Year 2019			Calendar Year 2020		
	Undivided LGF	County Share of LGF	County Share as % of Undivided	Undivided LGF	County Share of LGF	County Share as % of Undivided
Adams	\$750,000	\$375,000	50.0%	\$750,000	\$375,000	50.0%
Allen	\$2,844,946	\$971,375	34.1%	\$2,840,099	\$964,245	34.0%
Ashland	\$1,326,860	\$650,362	49.0%	\$1,324,600	\$649,254	49.0%
Ashtabula	\$2,514,265	\$906,805	36.1%	\$2,509,982	\$905,260	36.1%
Athens	\$1,280,308	\$640,154	50.0%	\$1,278,127	\$639,063	50.0%
Auglaize	\$1,435,975	\$479,077	33.4%	\$1,433,528	\$478,261	33.4%
Belmont	\$1,774,773	\$0	0.0%	\$1,771,749	\$0	0.0%
Brown	\$750,000	\$375,000	50.0%	\$749,904	\$374,945	50.0%
Butler	\$9,040,704	\$2,712,212	30.0%	\$9,020,878	\$2,707,590	30.0%
Carroll	\$750,000	\$375,000	50.0%	\$750,000	\$375,000	50.0%
Champaign	\$901,892	\$450,567	50.0%	\$900,355	\$449,799	50.0%
Clark	\$3,559,631	\$1,520,500	42.7%	\$3,553,566	\$1,517,909	42.7%

County	Calendar Year 2019			Calendar Year 2020		
	Undivided LGF	County Share of LGF	County Share as % of Undivided	Undivided LGF	County Share of LGF	County Share as % of Undivided
Clermont	\$2,725,859	\$1,323,268	48.5%	\$2,721,214	\$1,321,013	48.5%
Clinton	\$1,009,822	\$459,469	45.5%	\$1,008,101	\$458,686	45.5%
Columbiana	\$2,572,521	\$1,286,260	50.0%	\$2,555,324	\$1,284,643	50.3%
Coshocton	\$897,550	\$439,987	49.0%	\$896,021	\$442,431	49.4%
Crawford	\$1,314,565	\$630,991	48.0%	\$1,312,325	\$629,916	48.0%
Cuyahoga	\$67,140,600	\$20,142,180	30.0%	\$67,024,438	\$20,107,332	30.0%
Darke	\$1,486,398	\$445,919	30.0%	\$1,483,865	\$445,160	30.0%
Defiance	\$1,118,056	\$475,174	42.5%	\$1,116,151	\$474,364	42.5%
Delaware	\$3,027,505	\$1,391,454	46.0%	\$3,022,346	\$1,389,030	46.0%
Erie	\$2,331,816	\$1,096,961	47.0%	\$2,327,843	\$1,095,092	47.0%
Fairfield	\$3,119,917	\$1,403,962	45.0%	\$3,114,601	\$1,401,570	45.0%
Fayette	\$750,000	\$277,800	37.0%	\$750,000	\$277,800	37.0%
Franklin	\$46,203,039	\$16,402,079	35.5%	\$46,100,479	\$16,374,132	35.5%
Fulton	\$1,236,547	\$593,542	48.0%	\$1,234,440	\$592,531	48.0%
Gallia	\$750,000	\$315,000	42.0%	\$750,000	\$315,000	42.0%
Geauga	\$1,709,592	\$649,645	38.0%	\$1,706,679	\$648,538	38.0%
Greene	\$5,072,465	\$2,028,986	40.0%	\$5,063,822	\$2,025,529	40.0%
Guernsey	\$930,805	\$465,403	50.0%	\$929,219	\$464,610	50.0%
Hamilton	\$31,944,966	\$12,894,927	40.4%	\$31,891,258	\$12,872,747	40.4%
Hancock	\$2,443,061	\$1,197,100	49.0%	\$2,438,898	\$1,195,060	49.0%
Hardin	\$750,000	\$375,000	50.0%	\$750,000	\$375,000	50.0%
Harrison	\$593,998	\$296,999	50.0%	\$593,998	\$296,999	50.0%
Henry	\$762,737	\$381,368	50.0%	\$750,000	\$375,000	50.0%
Highland	\$847,269	\$423,634	50.0%	\$826,331	\$413,165	50.0%
Hocking	\$750,000	\$382,500	51.0%	\$750,000	\$382,500	51.0%
Holmes	\$750,000	\$450,000	60.0%	\$750,000	\$450,000	60.0%
Huron	\$1,690,309	\$550,582	32.6%	\$1,687,093	\$549,644	32.6%
Jackson	\$750,000	\$336,116	44.8%	\$750,000	\$336,116	44.8%
Jefferson	\$2,425,398	\$1,078,827	44.5%	\$2,421,266	\$1,076,989	44.5%

County	Calendar Year 2019			Calendar Year 2020		
	Undivided LGF	County Share of LGF	County Share as % of Undivided	Undivided LGF	County Share of LGF	County Share as % of Undivided
Knox	\$1,244,459	\$585,160	47.0%	\$1,242,338	\$583,773	47.0%
Lake	\$10,571,014	\$1,147,018	10.9%	\$10,553,002	\$1,145,064	10.9%
Lawrence	\$1,177,311	\$706,387	60.0%	\$1,175,229	\$705,183	60.0%
Licking	\$4,112,206	\$2,056,103	50.0%	\$4,133,111	\$2,066,556	50.0%
Logan	\$1,133,046	\$509,871	45.0%	\$1,131,116	\$509,002	45.0%
Lorain	\$10,091,031	\$3,027,309	30.0%	\$10,073,837	\$3,022,151	30.0%
Lucas	\$15,328,057	\$4,519,650	29.5%	\$15,301,940	\$4,511,949	29.5%
Madison	\$901,306	\$450,653	50.0%	\$899,770	\$449,885	50.0%
Mahoning	\$6,263,586	\$2,944,167	47.0%	\$6,252,914	\$2,939,151	47.0%
Marion	\$1,657,795	\$704,563	42.5%	\$1,654,971	\$703,363	42.5%
Medina	\$4,265,417	\$1,651,996	38.7%	\$4,258,149	\$1,656,420	38.9%
Meigs	\$686,137	\$274,455	40.0%	\$686,137	\$274,455	40.0%
Mercer	\$1,163,448	\$500,283	43.0%	\$1,161,466	\$499,430	43.0%
Miami	\$3,205,663	\$1,105,954	34.5%	\$3,200,201	\$1,104,069	34.5%
Monroe	\$440,232	\$242,128	55.0%	\$440,232	\$242,128	55.0%
Montgomery	\$19,481,332	\$8,288,284	42.5%	\$19,448,139	\$8,267,159	42.5%
Morgan	\$442,257	\$221,129	50.0%	\$442,257	\$221,129	50.0%
Morrow	\$750,000	\$442,500	59.0%	\$750,000	\$442,500	59.0%
Muskingum	\$1,908,669	\$773,010	40.5%	\$1,905,417	\$771,694	40.5%
Noble	\$401,561	\$240,936	60.0%	\$401,561	\$240,936	60.0%
Ottawa	\$1,043,619	\$495,719	47.5%	\$1,041,841	\$494,874	47.5%
Paulding	\$713,525	\$356,762	50.0%	\$713,525	\$356,762	50.0%
Perry	\$750,000	\$375,000	50.0%	\$750,000	\$375,000	50.0%
Pickaway	\$1,146,880	\$481,690	42.0%	\$1,144,926	\$480,869	42.0%
Pike	\$750,000	\$300,000	40.0%	\$750,000	\$300,000	40.0%
Portage	\$3,903,756	\$1,553,695	39.8%	\$3,897,105	\$1,551,048	39.8%
Preble	\$946,267	\$444,745	47.0%	\$944,654	\$443,987	47.0%
Putnam	\$909,101	\$272,730	30.0%	\$907,552	\$272,266	30.0%
Richland	\$3,810,341	\$1,714,653	45.0%	\$3,803,849	\$1,711,732	45.0%

County	Calendar Year 2019			Calendar Year 2020		
	Undivided LGF	County Share of LGF	County Share as % of Undivided	Undivided LGF	County Share of LGF	County Share as % of Undivided
Ross	\$1,780,060	\$723,335	40.6%	\$1,777,027	\$722,103	40.6%
Sandusky	\$1,790,034	\$909,835	50.8%	\$1,786,984	\$908,284	50.8%
Scioto	\$1,589,764	\$619,793	39.0%	\$1,587,055	\$618,761	39.0%
Seneca	\$1,707,020	\$780,961	45.7%	\$1,704,111	\$779,631	45.7%
Shelby	\$1,497,688	\$718,890	48.0%	\$1,495,137	\$717,666	48.0%
Stark	\$9,752,450	\$3,339,276	34.2%	\$9,735,833	\$3,333,587	34.2%
Summit	\$21,285,151	\$6,385,545	30.0%	\$21,248,884	\$6,374,665	30.0%
Trumbull	\$5,681,311	\$2,840,655	50.0%	\$5,641,076	\$2,835,815	50.3%
Tuscarawas	\$2,691,658	\$942,080	35.0%	\$2,687,072	\$940,475	35.0%
Union	\$960,574	\$480,287	50.0%	\$958,938	\$479,469	50.0%
Van Wert	\$805,022	\$400,858	49.8%	\$785,128	\$390,952	49.8%
Vinton	\$356,348	\$178,174	50.0%	\$356,348	\$178,201	50.0%
Warren	\$4,251,518	\$1,027,068	24.2%	\$4,244,274	\$1,027,731	24.2%
Washington	\$1,465,647	\$659,542	45.0%	\$1,463,150	\$658,880	45.0%
Wayne	\$3,081,937	\$1,381,993	44.8%	\$3,076,686	\$1,376,889	44.8%
Williams	\$1,207,667	\$444,690	36.8%	\$1,205,609	\$443,932	36.8%
Wood	\$3,519,668	\$1,133,753	32.2%	\$3,513,671	\$1,131,821	32.2%
Wyandot	\$750,000	\$281,250	37.5%	\$750,000	\$281,250	37.5%
TOTAL	\$377,405,681	\$137,285,723	36.4%	\$376,690,724	\$137,049,571	36.4%

Source: Department of Taxation

County Undivided Local Government Fund Formula

Where:

- $C_{P_{S_{y-1}}}$ = County population share in prior year
- $C_{LGF_{2007}}$ = County share of 2007 LGF
- LGF_{T_y} = Total estimated LGF in year
- LGF_{M_y} = Municipal share of estimated LGF in year
- LGF_{2007} = 2007 LGF
- $C_{LGF_{2013}}$ = County share of 2013 LGF
- $C_{LGF_{yF}}$ = Formula county share of LGF in year
- $C_{LGF_{yA}}$ = Actual county share of LGF in year

The formula for an individual county's Undivided Local Government Fund is:

$$C_{LGF_{yF}} = \left(C_{LGF_{2007}} * \begin{cases} \text{If } LGF_{T_y} < LGF_{2007}: & (LGF_{2007} - LGF_{T_y}) \\ \text{If } LGF_{T_y} > LGF_{2007}: & LGF_{2007} \end{cases} \right) + (C_{P_{S_{y-1}}} * ((LGF_{T_y} - LGF_{M_y}) - LGF_{2007}))$$

$$C_{LGF_{yA}} = \begin{cases} \text{If } C_{LGF_{yF}} > \$750,000: & C_{LGF_{yF}} \\ \text{If } C_{LGF_{yF}} < \$750,000 \text{ \& } C_{LGF_{2013}} < \$750,000: & C_{LGF_{2013}} \\ \text{If } C_{LGF_{yF}} < \$750,000 \text{ \& } C_{LGF_{2013}} > \$750,000: & \$750,000 \end{cases}$$