

# Local Government Fund Overview

2026 Local Government Officials  
Conference



**Department of  
Taxation**

**[Tax.Ohio.gov](https://tax.ohio.gov)**

# Legal Disclaimer

The information provided in this presentation is given for general guidance only and does not constitute legal or tax advice. Any legislative or legal changes that take place after the date of this presentation may change the accuracy of this content. Additionally, facts and circumstances applicable to your situation may impact any answer provided herein.



**Please contact the Department directly with any questions.**



Revenue Accounting – 614-466-7150

# Local Government Fund

January 1, 1935

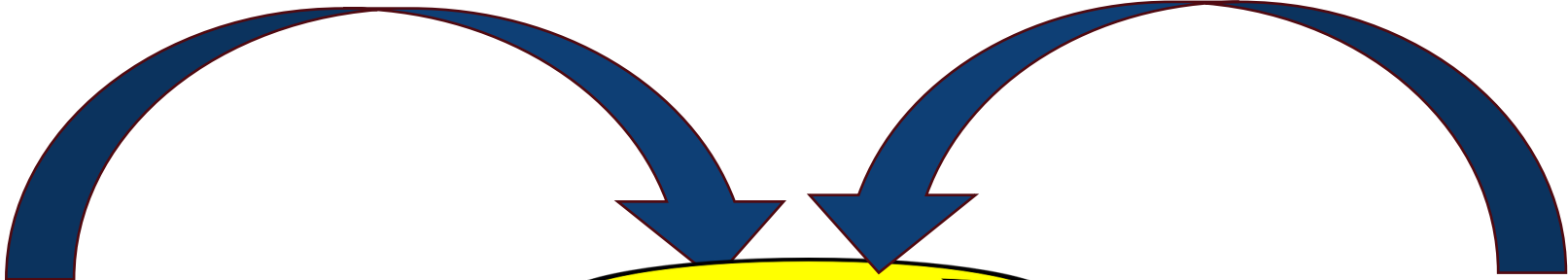
- Sales Tax
- Local Government Fund (LGF)

# LGF Overview

- Distributed monthly
- 1.75% of General Revenue Fund (GRF) tax revenues deposited into LGF
- Statutory allocation formula
- County Budget Commission determines distributions to local subdivisions for County Undivided Local Government Fund (CULGF)



# GRF Tax Revenue Sources



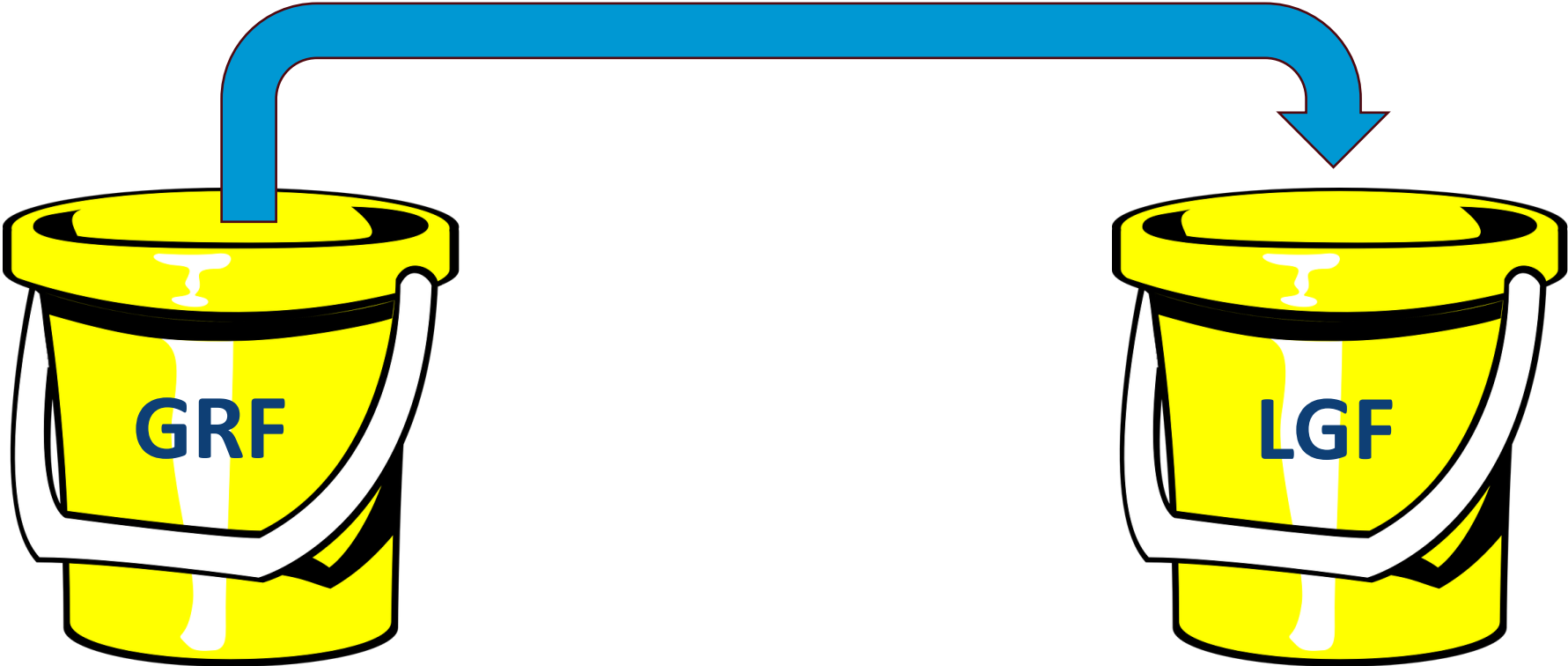
**Non-Auto Sales and Use**  
**Personal Income**  
**Financial Institutions**  
**Corporate Franchise**  
**Cigarette and other Tobacco**  
**Liquor Gallonage**  
**Kilowatt Hours Excise**  
**Domestic Insurance Company**



**Estate**  
**Public Utility Excise**  
**Foreign Insurance Company**  
**Alcoholic Beverages**  
**Commercial Activity**  
**Petroleum Activity**  
**Natural Gas Distribution**  
**Auto Sales and Use**  
**Adult Use Cannabis**

# GRF to LGF

1.75% GRF Revenues





# Local Government Fund Ohio Revised Code

Chapters 5747.46 – 5747.53

# Local Government Fund - History

1935

HB 134



1945

75% & 25%



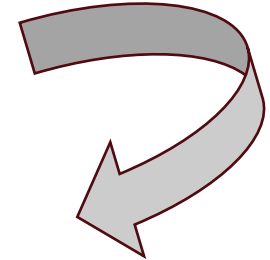
1972

1/12



1987

LGRAF  
created



2007

LGRAF → LGF



2015



2019



2023

1.70%



2025

**1.75%**



# Purpose of the Local Government Fund

Return a portion of state revenues to all 88 counties for local use.





# Local Government Fund - Use of Funds

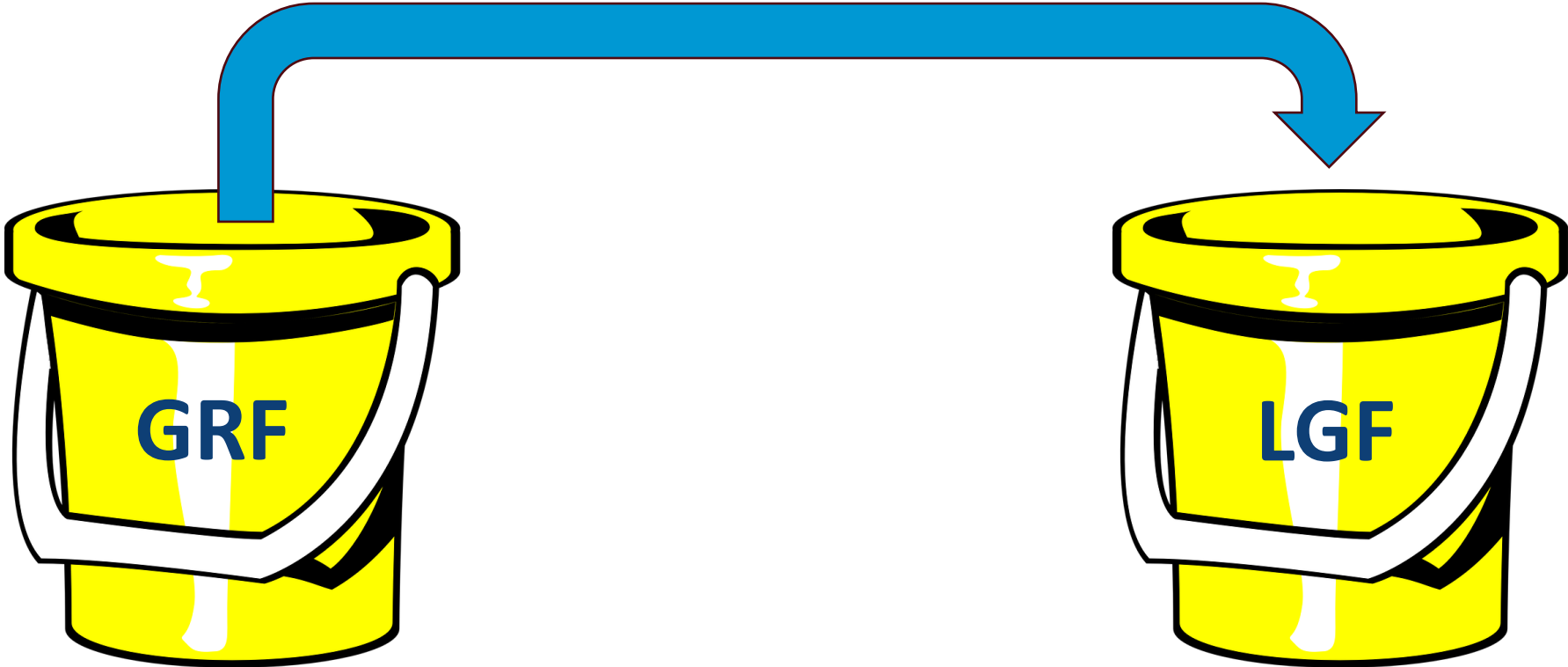
Payments received by a municipal corporation:

- Paid into the general fund
- May be used for any lawful purpose

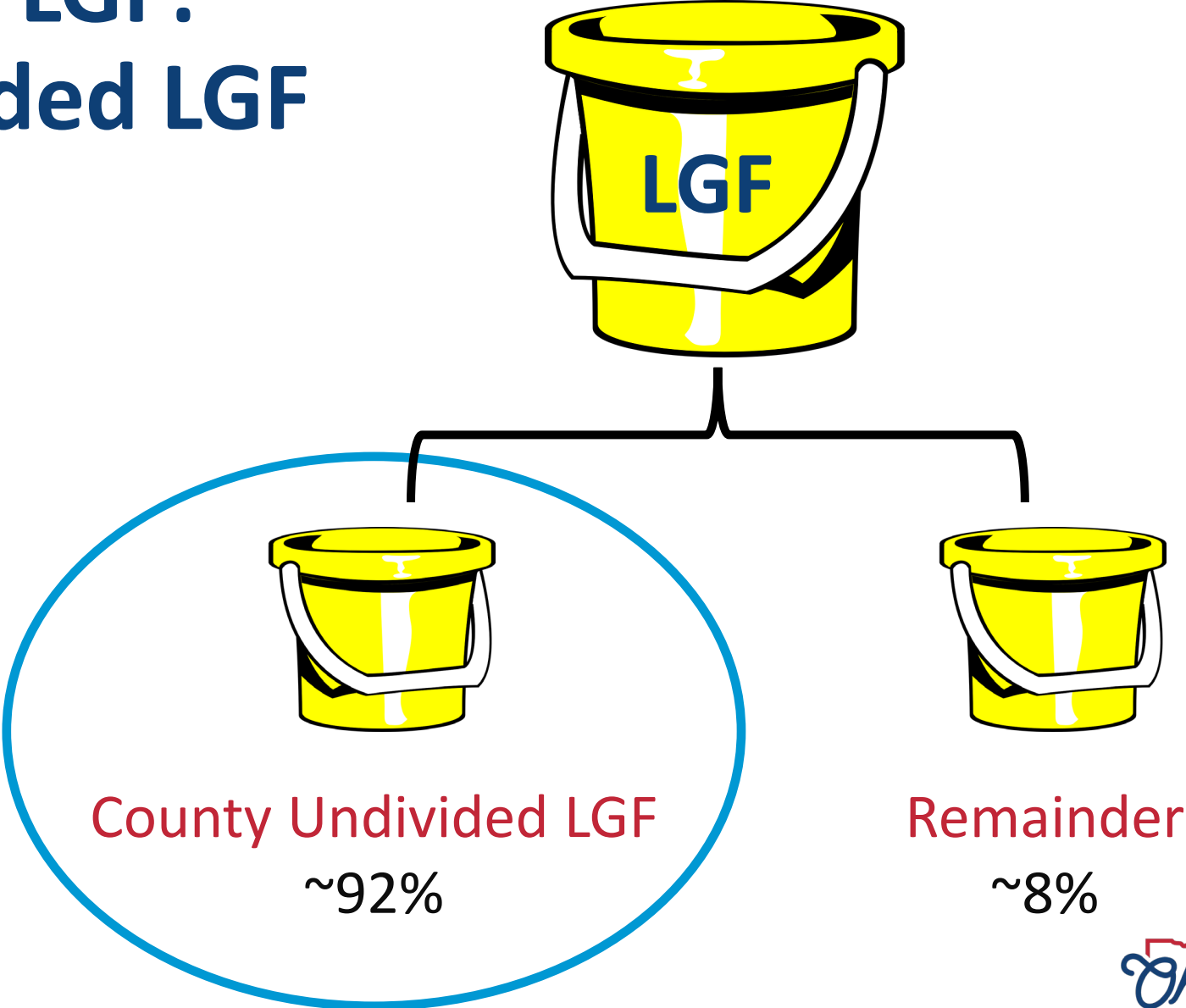
# How Amounts are Determined and Distributed

# GRF Transfer to LGF

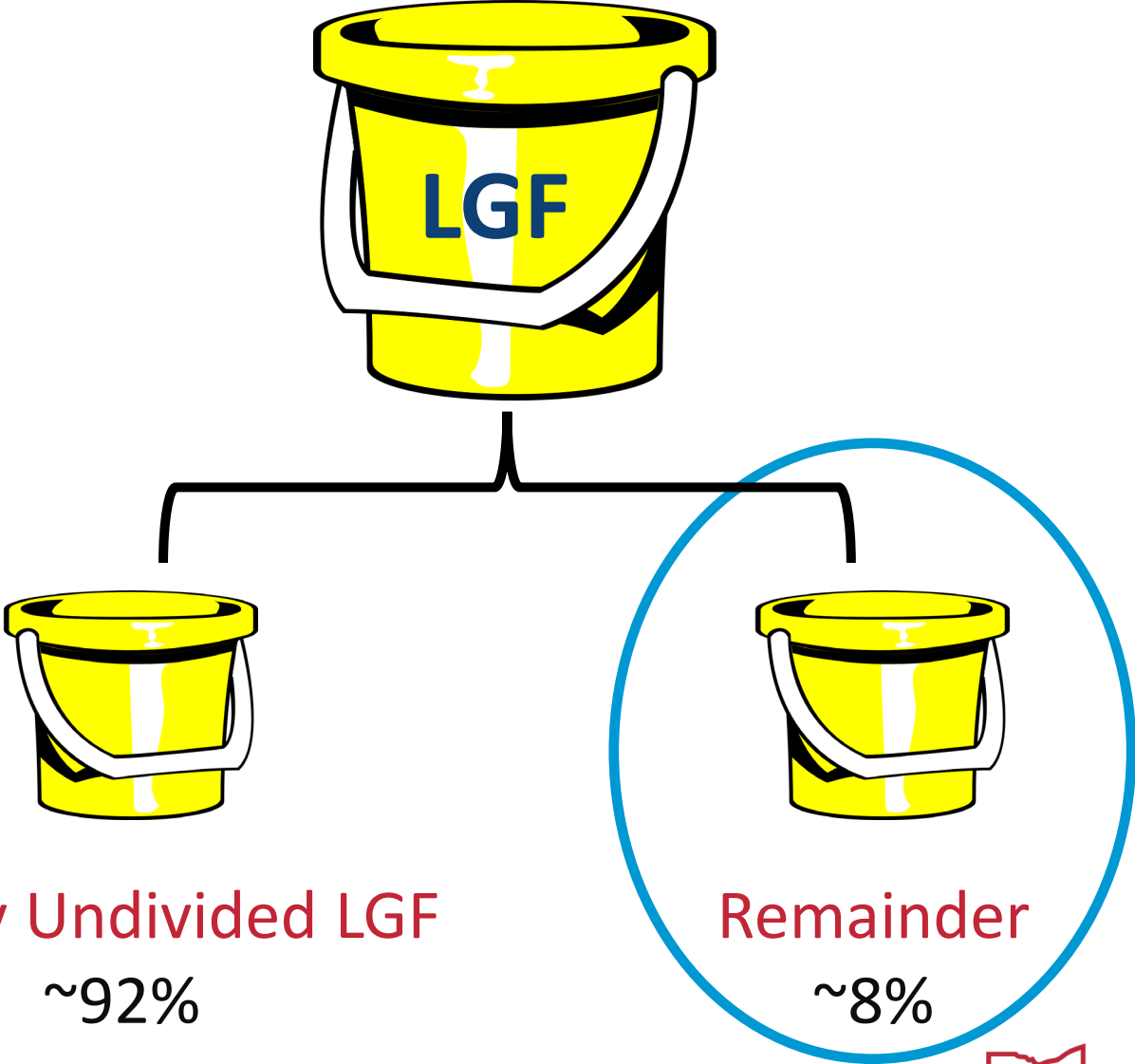
1.75% GRF Revenues



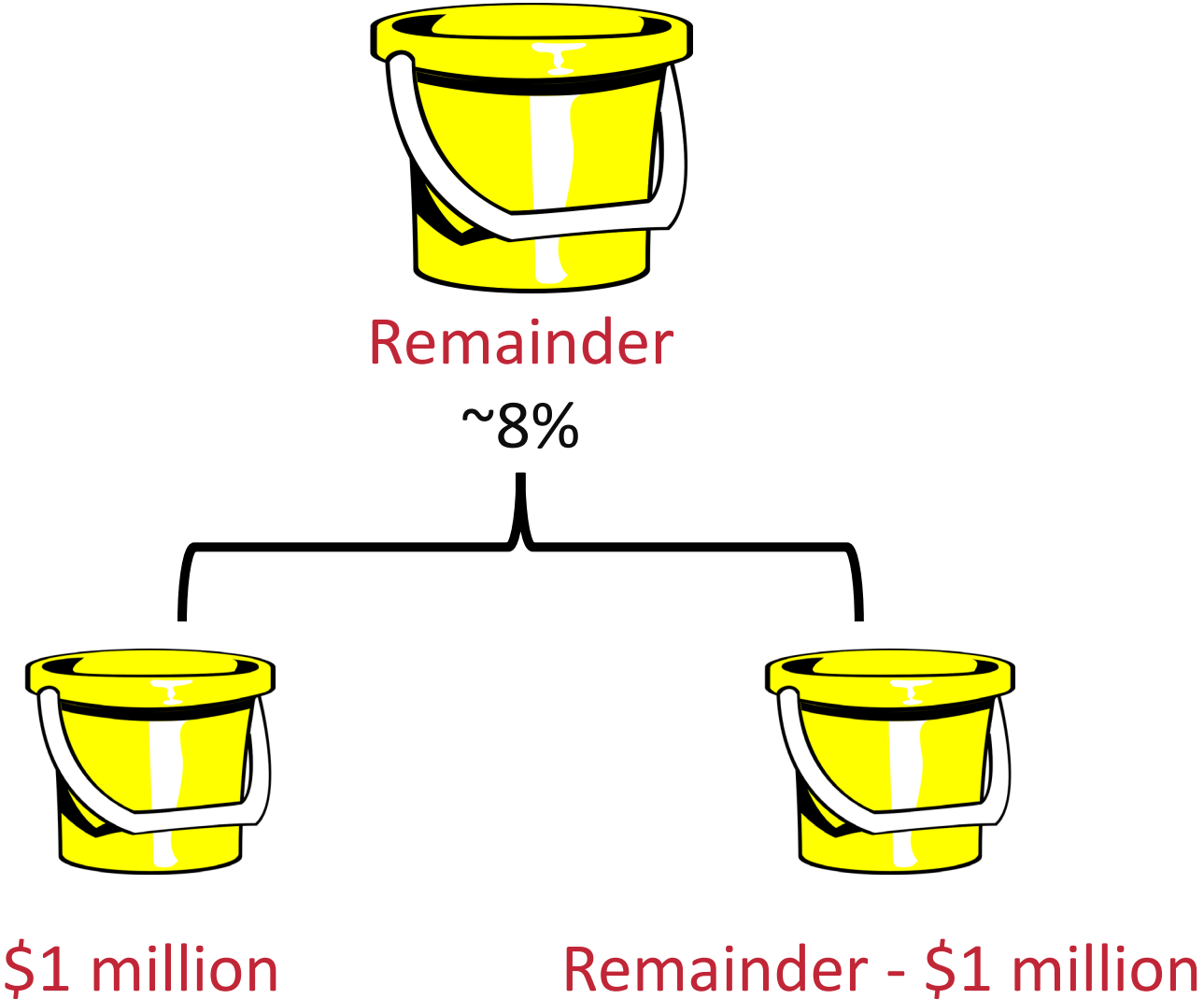
# Distribution of LGF: County Undivided LGF



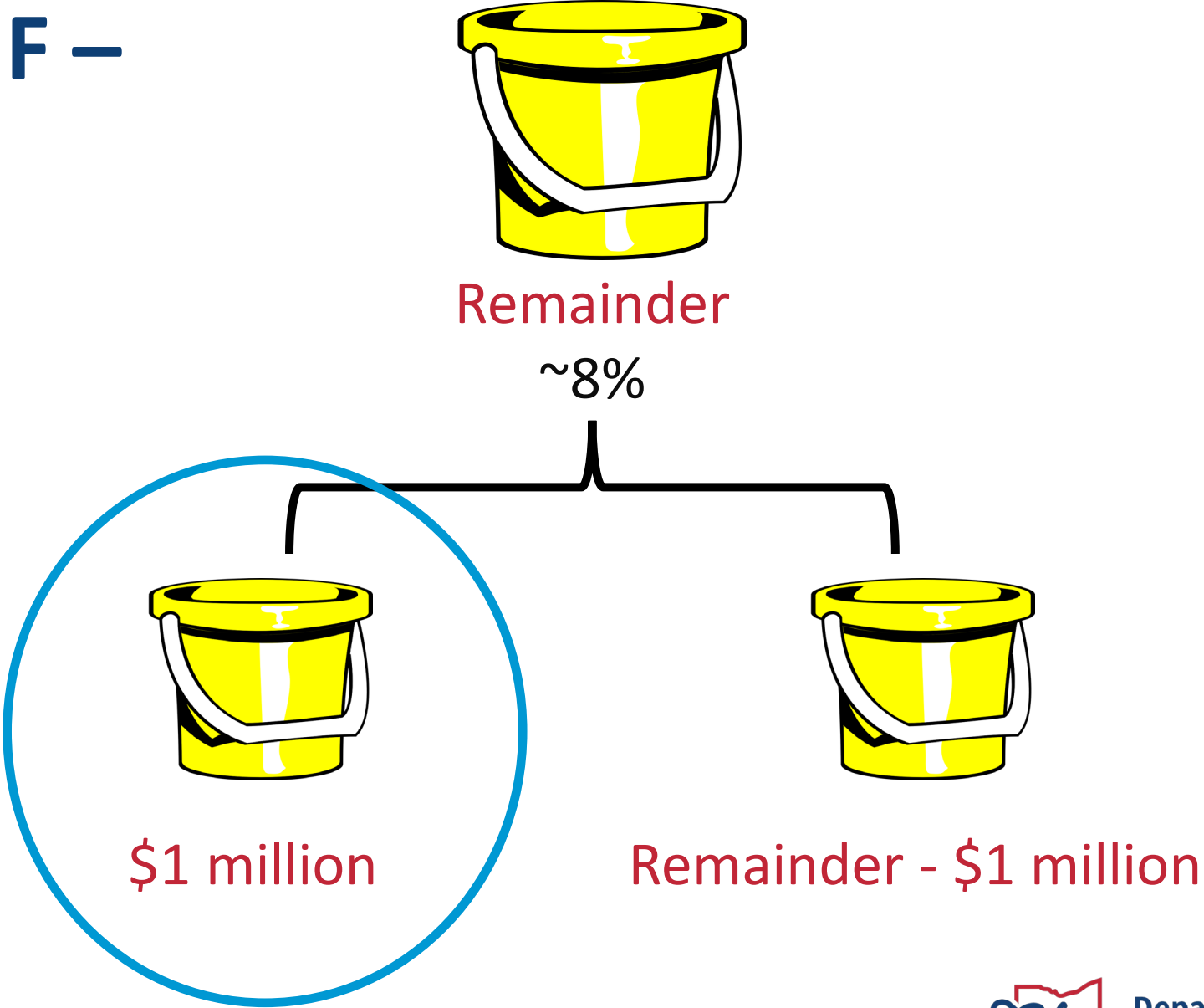
# Distribution of LGF: Remainder



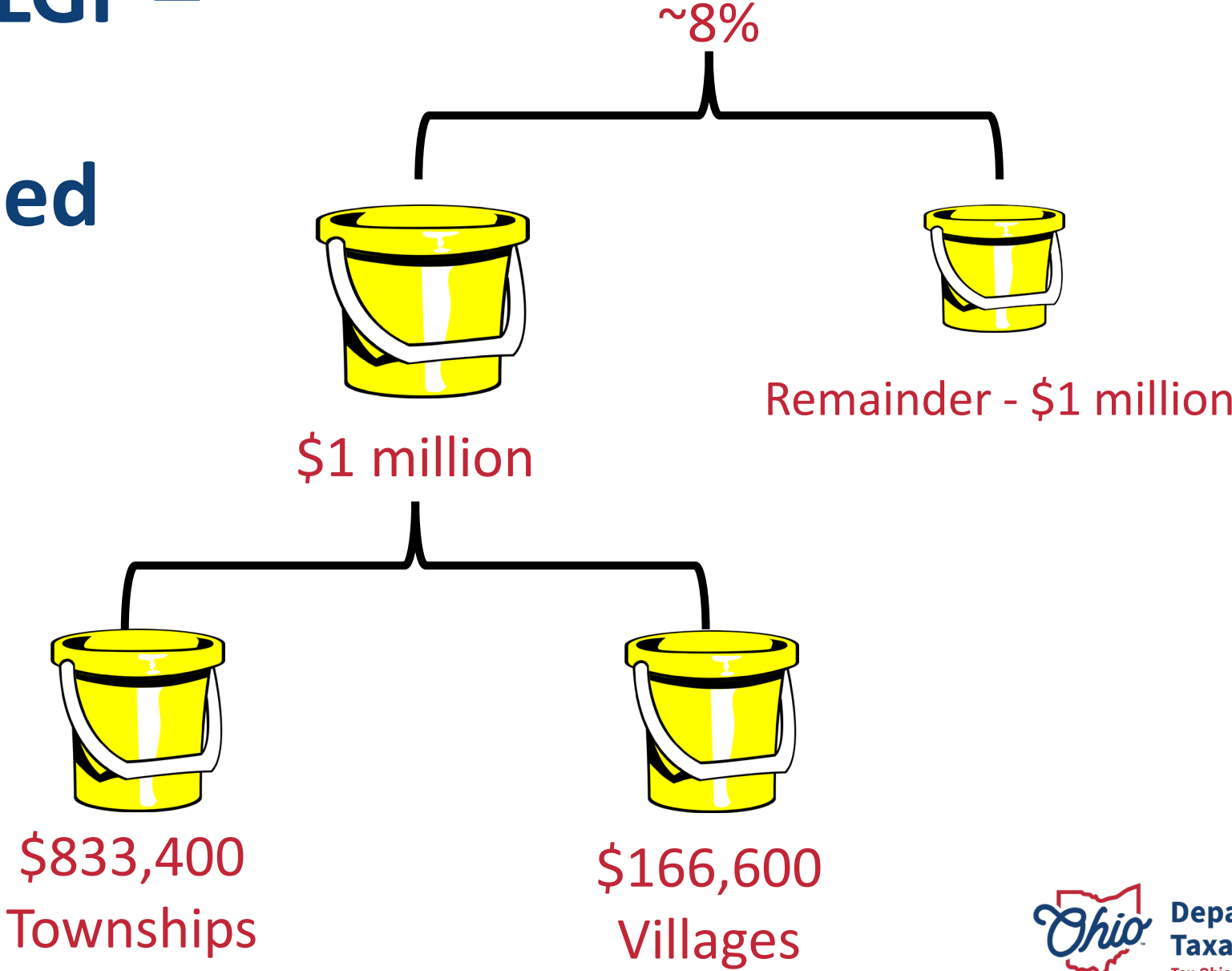
# Distribution of LGF – Remaining 8%



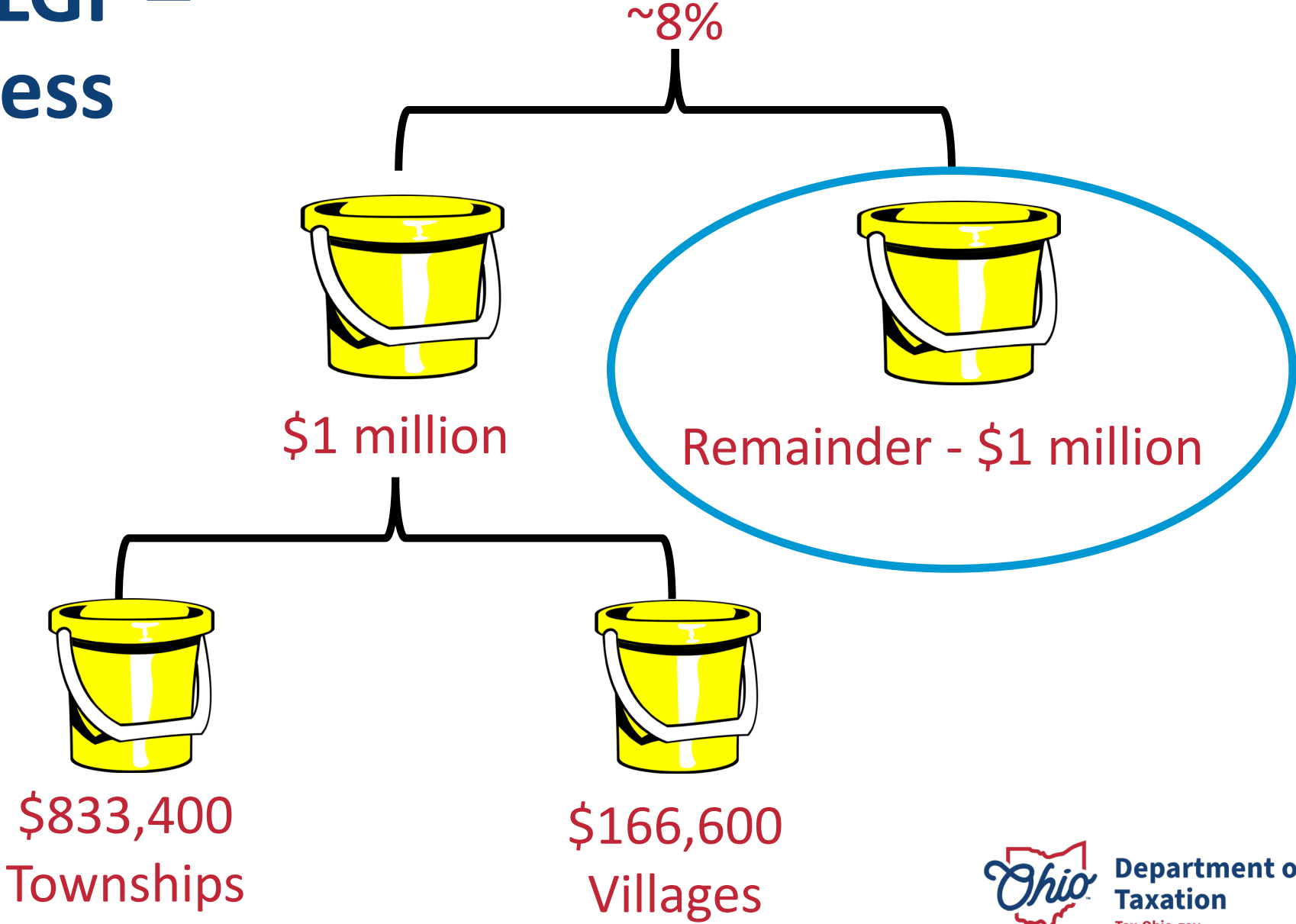
# Distribution of LGF – Remaining 8%: \$1 million



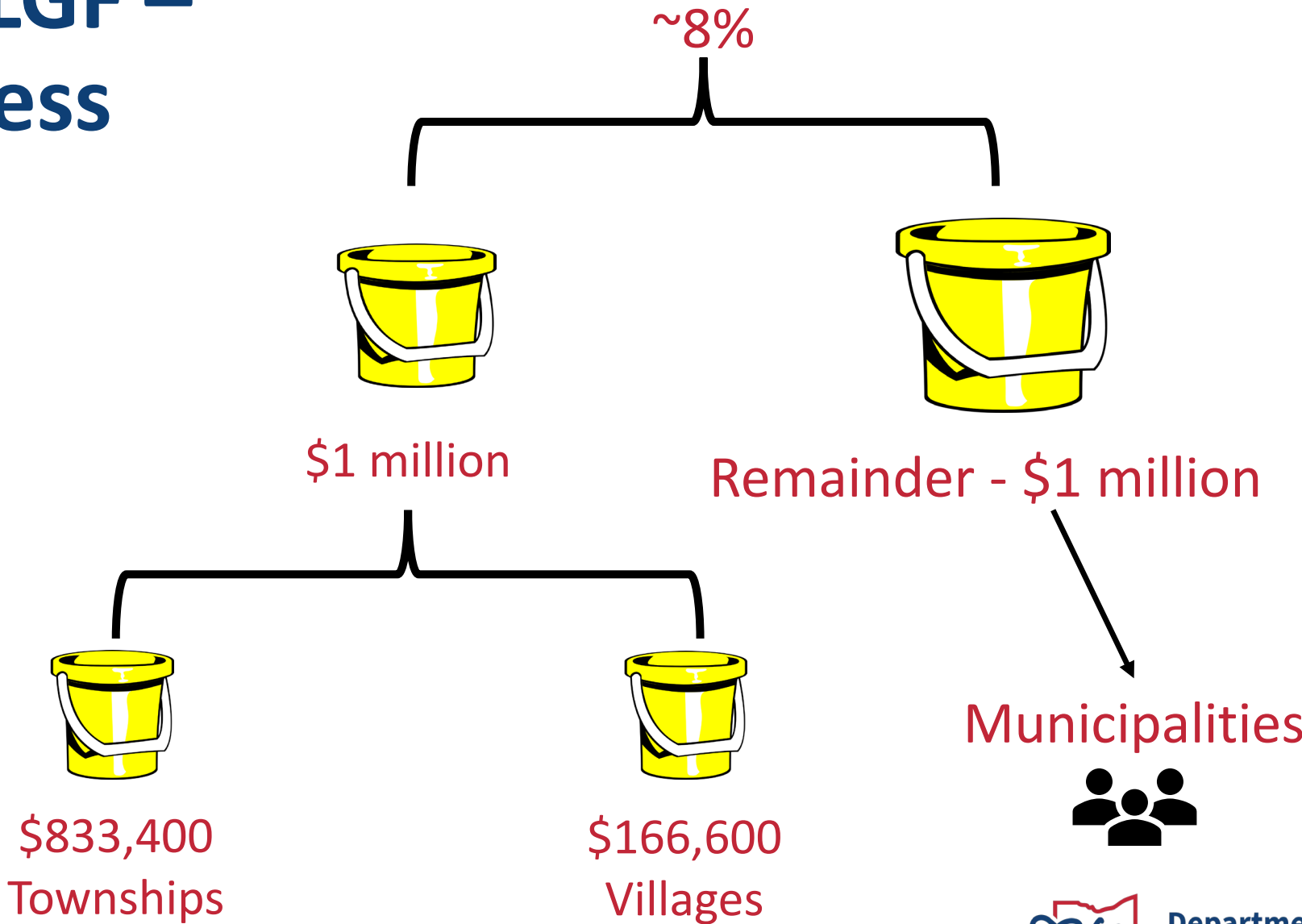
# Distribution of LGF – Remaining 8%: \$1 million divided



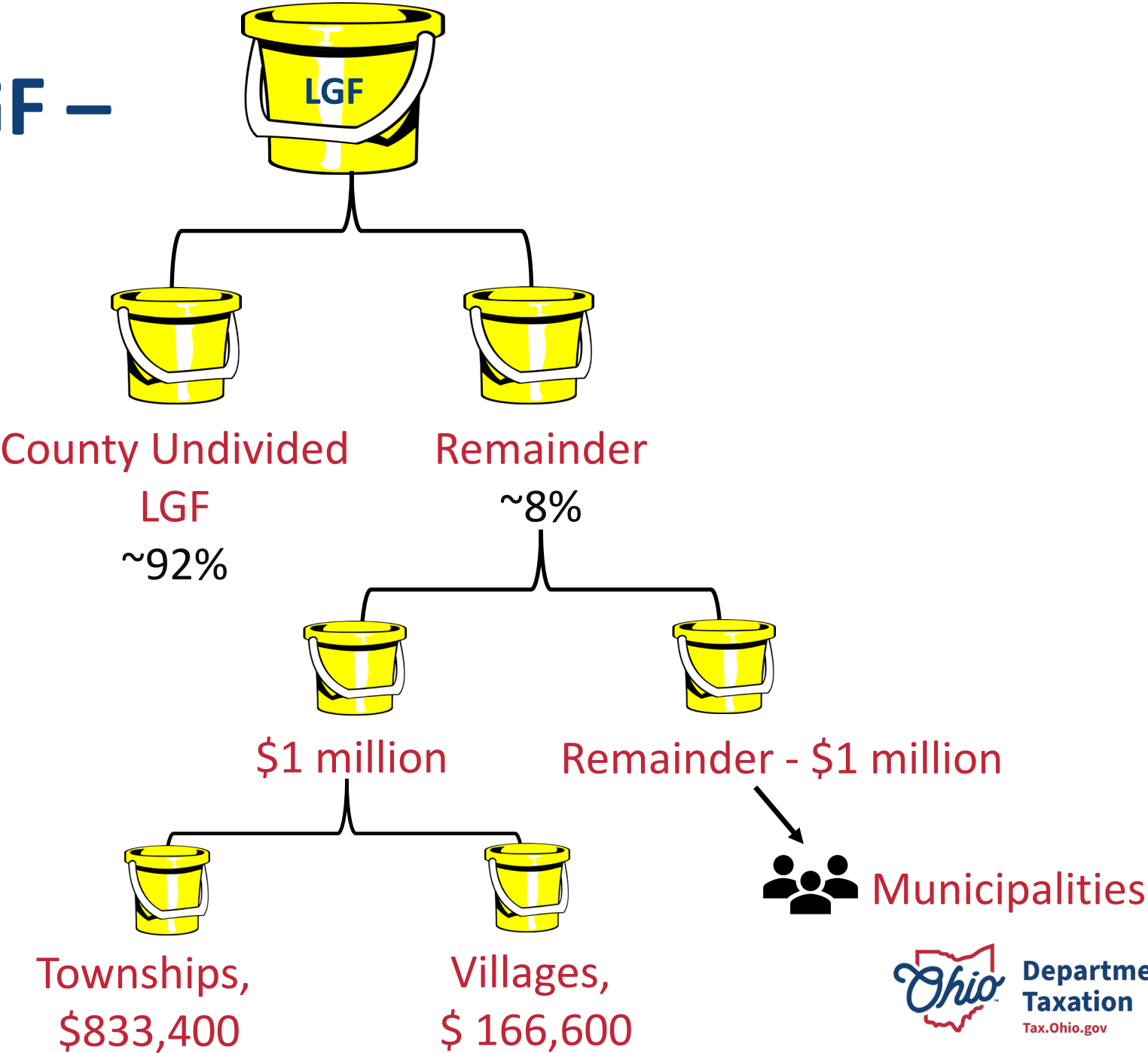
# Distribution of LGF – Remaining 8% less \$1 million



# Distribution of LGF – Remaining 8% less \$1 million: Municipalities



# Distribution of LGF – Summary



# Traffic Enforcement Cameras

Camera usage and its impact on  
LGF monthly distribution



# When are funds distributed?



# Web Resources

# Tax.Ohio.gov



Resources For  
**INDIVIDUALS**


Resources For  
**BUSINESSES**

Resources For  
**GOVERNMENT**

Resources For  
**PROFESSIONALS**

Resources For  
**RESEARCHERS**

 Forms  Contact Us

 Search

## Ohio Department of Taxation

Providing Ohioans with the education, tools, and support needed to navigate state taxes.



# Resources for Governments



Resources For  
**INDIVIDUALS**

Resources For  
**BUSINESSES**

Resources For  
**GOVERNMENT**

Resources For  
**PROFESSIONALS**

Resources For  
**RESEARCHERS**

# Revenue Accounting Distributions

## Government Services



### Revenue Accounting Distributions

Designed for local government officials seeking information about distributions of state revenue to local governments.

[VIEW DISTRIBUTIONS](#)



### Public Utility Property Tax Reimbursements

Information regarding reimbursements including the 2011 law changes and historical data.

[LEARN ABOUT REIM...](#)



### Revenue Sharing Forecasts

State government shares a percentage of general tax revenue with local governments and public libraries.

[EXPLORE FORECASTS](#)

# Revenue Distribution Options

## Revenue Accounting

Welcome to the Revenue Accounting Division. The resources listed below are designed for local government officials seeking more information about the distributions of state revenue to local governments.

### Revenue Distribution

Choose one of the links below for current and historical information of the distributions of revenue for a particular tax or fund.

- [Adult Use Cannabis](#)
- [Casino](#)
- [Commercial Activity Tax](#)
- [E 9-1-1](#)
- [Estate tax](#)
- [Local Government Fund and Public Library Fund](#)

# Distributions – LGF



## GOVERNMENT

REVENUE ACCOUNTING

DISTRIBUTIONS

PUBLIC UTILITY PROPERTY

## Distributions - LGF and PLF

[Expand All Sections](#)

### Local Government Fund (LGF) and Public Library Fund (PLF)


- Monthly Distributions are made by the 10th of each month
- July 2019 LGF Distribution was determined in accordance to permanent law effective 7/1/2019
- December 2020 Distribution was the first Local Government Fund distribution reduced for traffic enforcement camera (TEC) fines

# Specific LFG Distributions

Statutes	▼
Current Year Distributions-Fund 7065	▼
Current Year Distributions-Fund 7069 County (LGF to Counties)	▼
Current Year Distributions-Fund 7069 Municipalities (LGF to Municipalities)	▼
Qualifying Village & Township Distribution Amounts by County	▼

and more on [Tax.Ohio.Gov](https://tax.ohio.gov)

# County, Municipality, and Village & Township LGF Distributions

Current Year Distributions-Fund 7069 County (LGF to Counties) 

Current Year Distributions-Fund 7069 Municipalities (LGF to Municipalities) 

- [January 2026](#)
- [2025 Sales Tax Holiday](#)

Qualifying Village & Township Distribution Amounts by County 

# LGF Distribution Data

FUND69MUN\_2026\_01\_web

Search for tools, help, and more (Alt + Q)

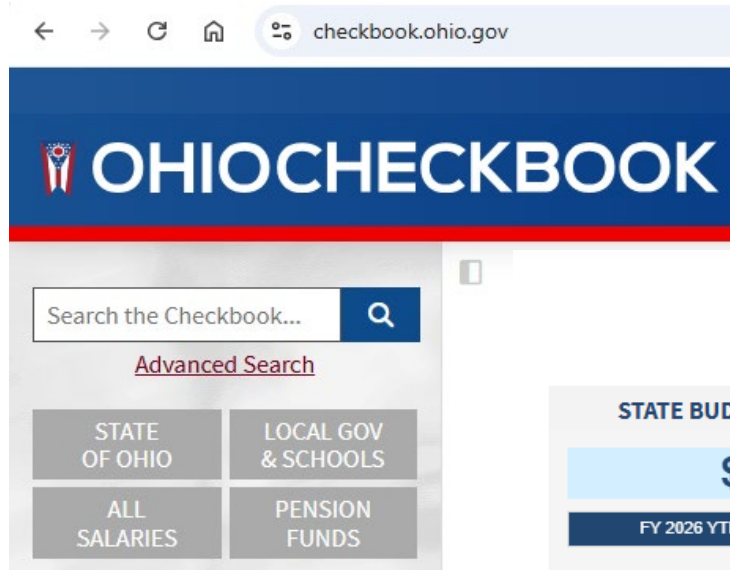
File Home Insert Share Page Layout Formulas Data Review View Help Draw

Undo Copy Paste | 12 | Bold | Font Color | General

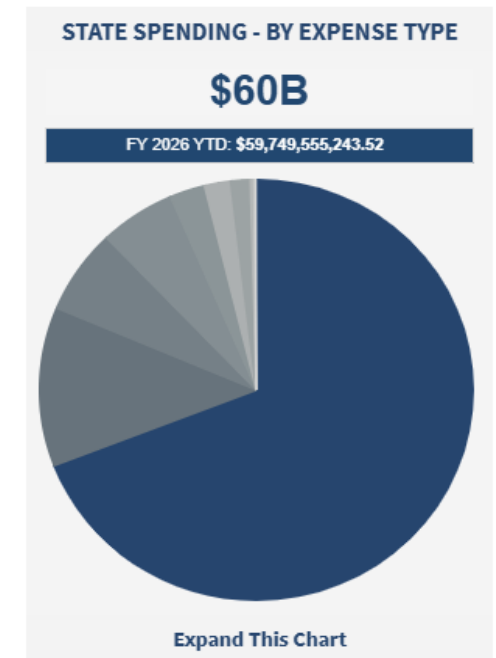
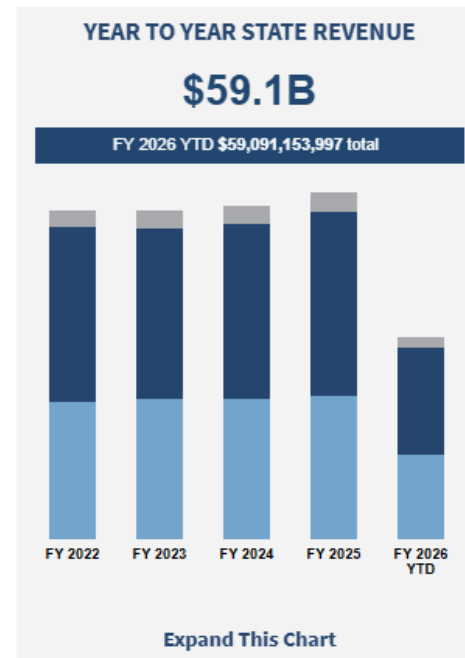
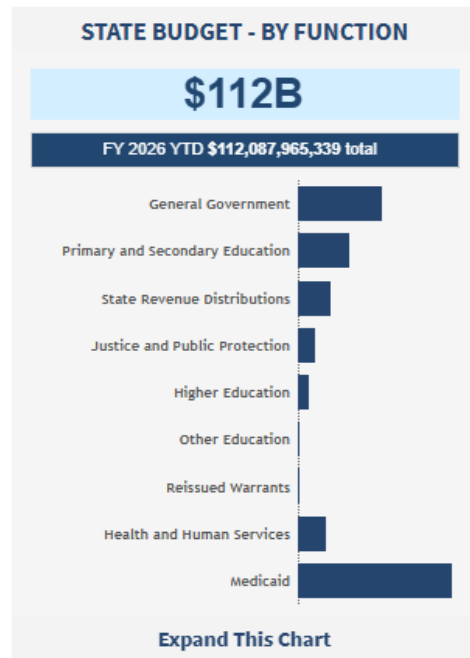
A2 | 2

	A	B	C	D	E	F	G
1	MUNI NUMBER	COUNTY NUMBER	MUNICIPALITY NAME	AMOUNT *	AMOUNT PRE TEC REDUCTIO	TEC REDUCTION AMOUNT *	AMOUNT POST TEC REDUCTIO
2	2	1	MANCHESTER	\$ 885.64	\$ 885.64	\$ -	\$ 885.64
3	3	1	PEEBLES	\$ 854.33	\$ 854.33	\$ -	\$ 854.33
4	6	1	WEST UNION	\$ 1,446.68	\$ 1,446.68	\$ -	\$ 1,446.68
5	8	2	DELPHOS	\$ 3,427.44	\$ 3,427.44	\$ -	\$ 3,427.44
6	9	2	LIMA	\$ 17,134.33	\$ 17,134.33	\$ -	\$ 17,134.33

# OhioCheckbook

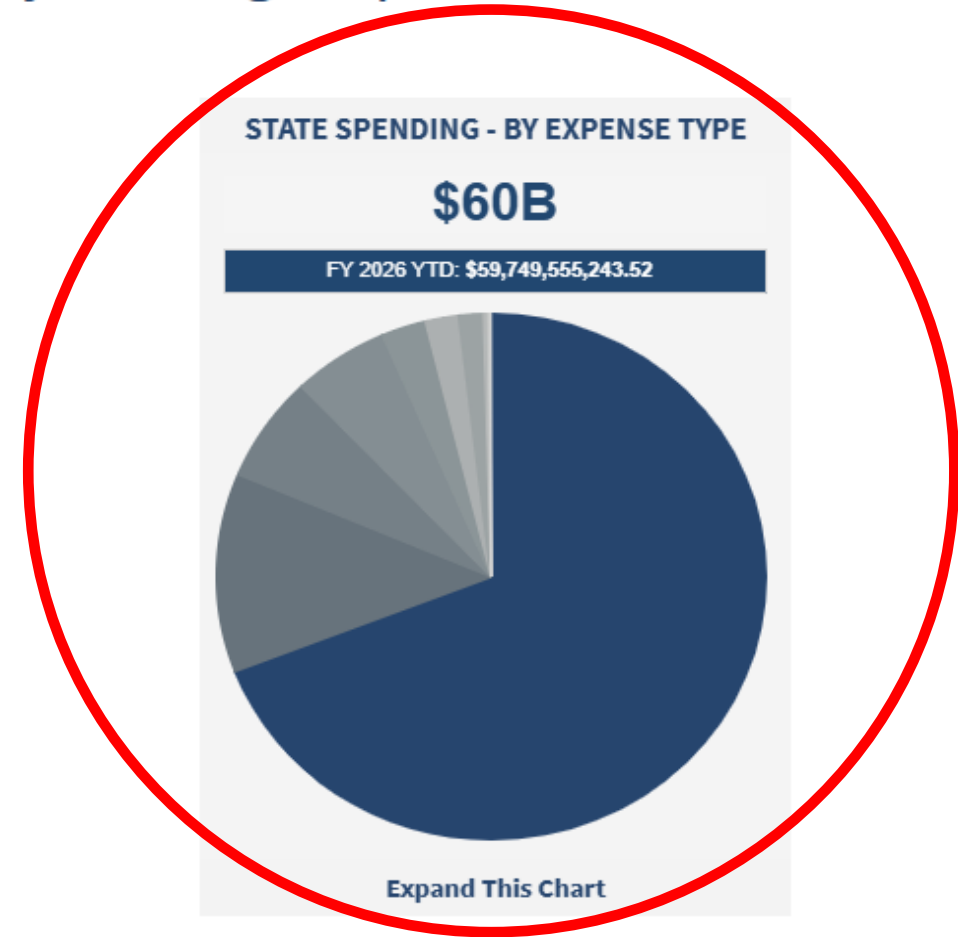
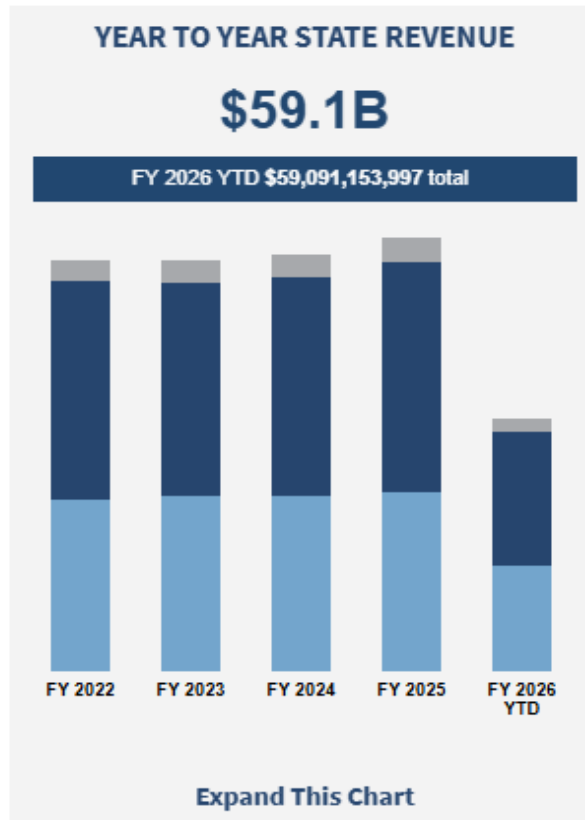
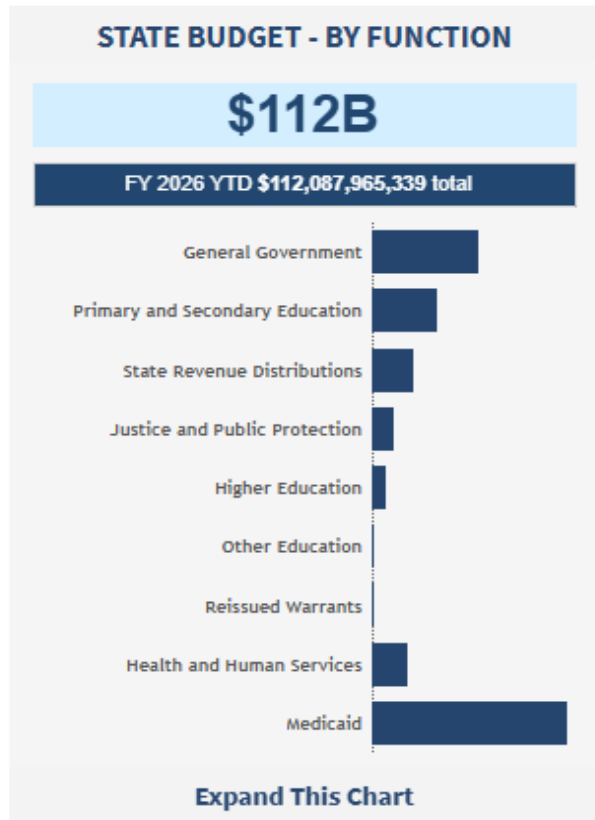


Putting government **transparency** at your fingertips.



# Checkbook – Spending by Expense Type

Putting government **transparency** at your fingertips.



# OhioCheckbook – Expense Type Details

Putting government **transparency** at your fingertips.



Total Expenditures:  
Department of Taxation  
\$319,802,261.66  
0.54% of all

**BUDGET FUND GROUP** (All) **AGENCY** Department of Taxation **FUND** Local Government 7069 **FISCAL YEAR** 2026 **VIEW AS** List

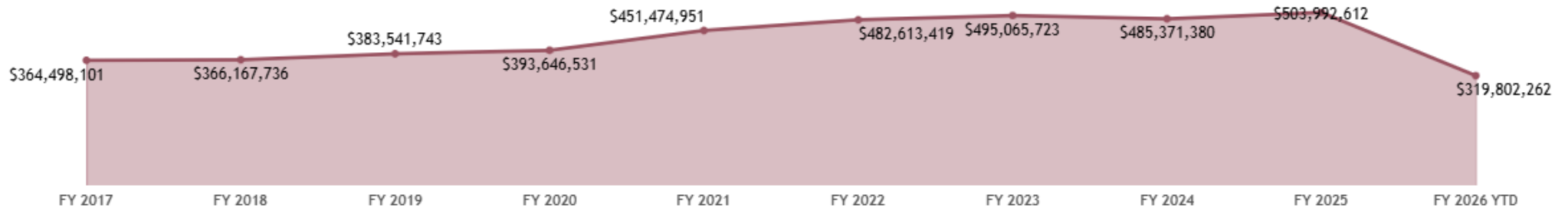
Export All



**How is Spending Broken Down by Category?**  
Click a Category data point to explore spending by its Class

Subsidies Shared Revenue \$319,802,261.66 [100.0%]

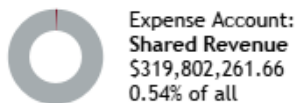
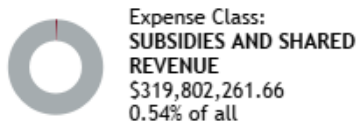
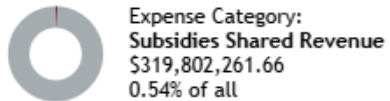
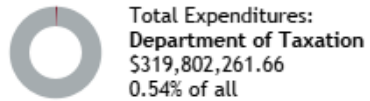
## Total Yearly Spending Trend



# OhioCheckbook – Expense by County

Putting government **transparency** at your fingertips.

Click a level below to drill up



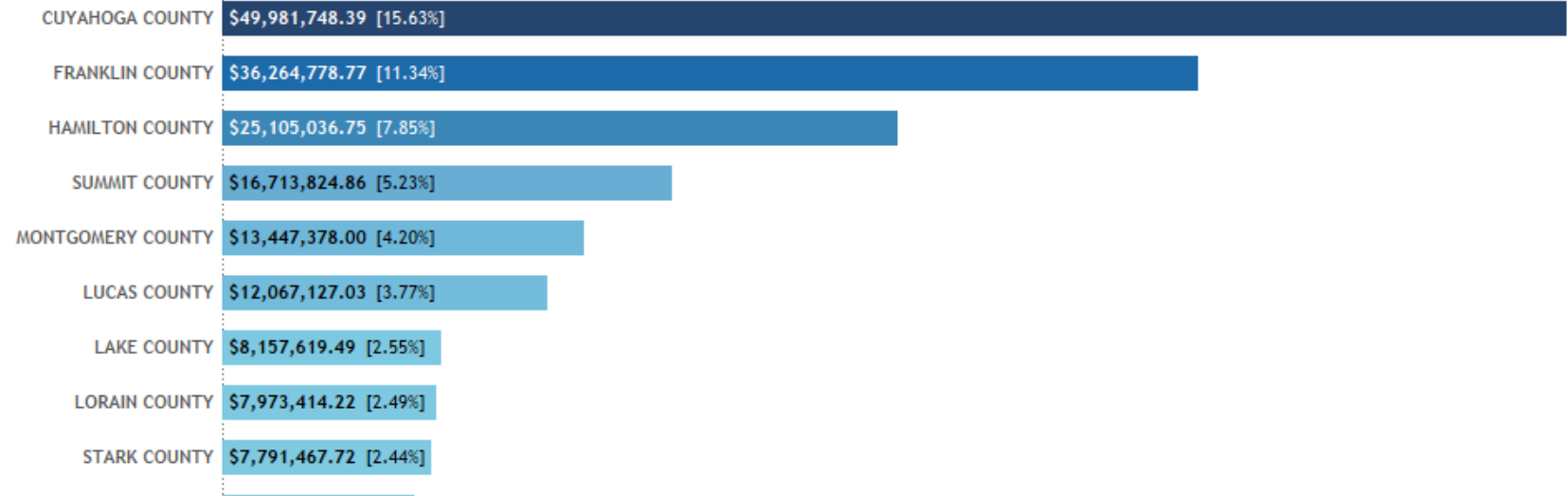
**BUDGET FUND GROUP** (All) | 
 **AGENCY** Department of Taxation | 
 **FUND** Local Government 7069 | 
 **FISCAL YEAR** 2026 | 
 **VIEW AS** List

Export All

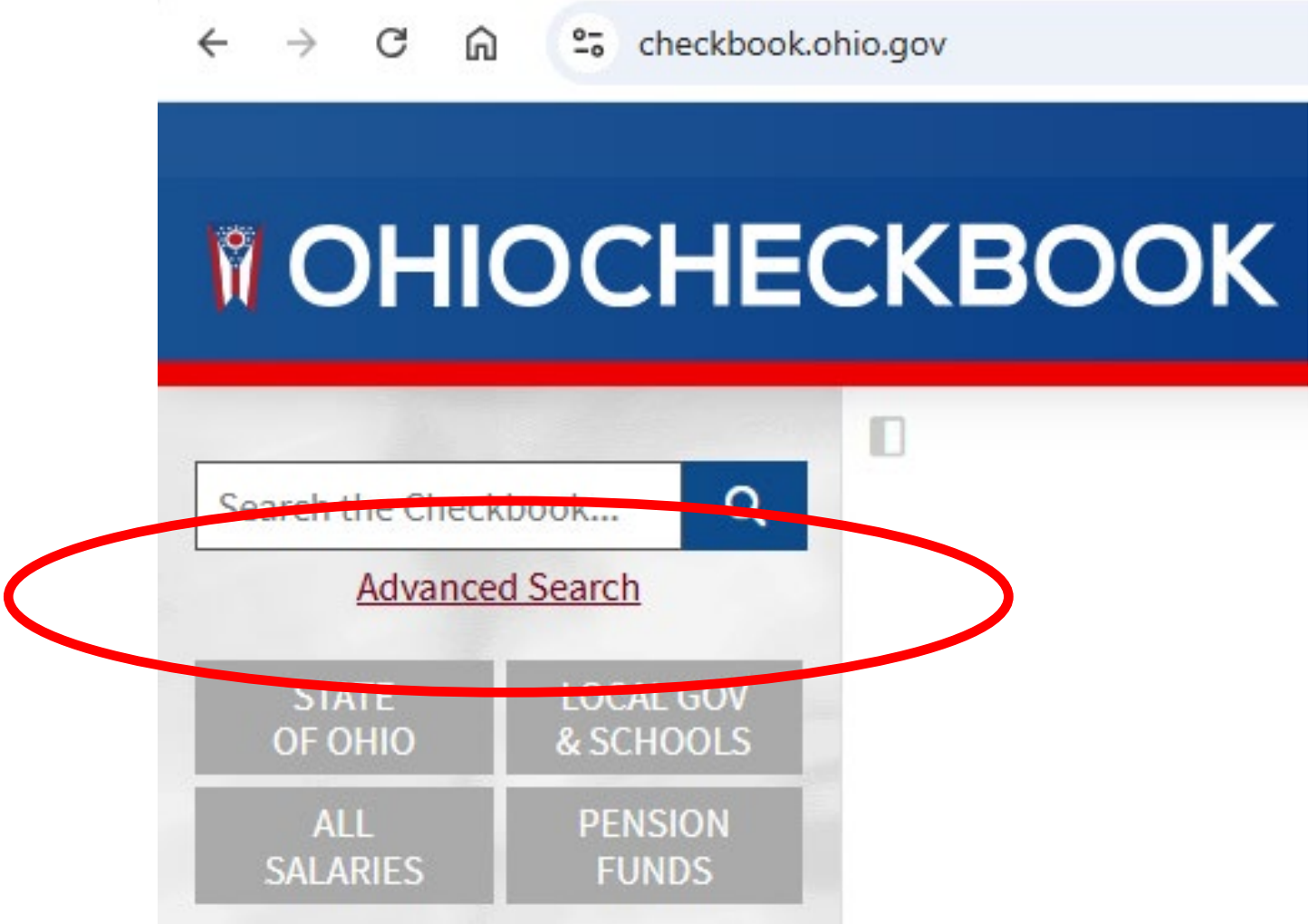


## How is Shared Revenue Spending Broken Down by Payee?

Click a Payee data point to explore transaction details



# OhioCheckbook – Alternative Search



# OhioCheckbook – Advanced Search

Putting government **transparency** at your fingertips.

## Search

Use the field below to search the Checkbook website. This search bar does not search employee salaries or pension fund recipients, please go directly to those visuals, and use the embedded search tools. Currently, the search shows results for Local Municipalities and School Districts but not their payees.

 [Show / Hide Filters](#)

# OhioCheckbook – Results Page

Putting government **transparency** at your fingertips.

SEARCH FOR PAYEES  PAID BY AGENCY  EXPENSE ACCT  FISCAL YEAR

Click a Payee name below to view payment breakdown by Type, Agency, Account, and Fiscal Year:

### Payee Search Results

All Payees' names that contain the text "ATHENS CITY OF"

ATHENS CITY OF	\$735,248
----------------	-----------



Click a Type, Agency, or Account below to view associated transaction detail, or [click to view all transactions for ATHENS CITY OF](#)

#### Type Breakdown

Subsidy
\$735,248
100.0%

#### Agency Breakdown

Department of Taxation
\$735,248
100.0%

#### Account Breakdown

Shared Revenue	OTHER
\$626,400	
85.20%	

- Supplier
- Subsidy

#### Yearly Trend



# OhioCheckbook – Payment Details

## TRANSACTION DETAILS

To Payee: ATHENS CITY OF  
From Agency: Department of Taxation  
For Account: \*

Total Amount: \$735,248.11  
26 transactions in FY 2026 YTD

Transaction ..	Transaction ID	Agency	Expense Account Name	Appropriation Line Item Name	
1/26/2026	00934981	Department of Taxation	Shared Revenue	Host Community Cannabis Payments	\$29,656.24
1/12/2026	00933837	Department of Taxation	Shared Revenue	Gasoline Excise Tax Fund - Municipal	\$35,912.57
1/6/2026	00932866	Department of Taxation	Shared Revenue	Local Government Fund	\$11,485.34
1/5/2026	00932546	Department of Taxation	Shared Revenue	Host Community Cannabis Payments	\$236,477.30
12/22/2025	00931530	Department of Taxation	Shared Revenue	Local Government Fund	\$1,152.69
12/10/2025	00931005	Department of Taxation	Shared Revenue	Gasoline Excise Tax Fund - Municipal	\$42,420.83
12/4/2025	00929320	Department of Taxation	Shared Revenue	Local Government Fund	\$12,279.21

# Questions?

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**Department of  
Taxation**

[Tax.Ohio.gov](http://Tax.Ohio.gov)

# Local Government Fund - Summary

- Distributions are made on the 10<sup>th</sup> of each month.
- Distribution calculations are set in Ohio Revised Code.
- Local Government Funds may be used for any lawful purpose.





**Department of  
Taxation**



## Contact Information

Thank you for your attention today. You may contact me via email or phone.



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Columbus, Ohio 43229



380-218-2136



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