



Ohio Revised Code

Section 5747.52 Calculating subdivision share of undivided local government fund.

Effective: March 27, 2020

Legislation: House Bill 197 - 133rd General Assembly

The form used by the county budget commission to calculate subdivision shares of the undivided local government fund as apportioned pursuant to section 5747.51 of the Revised Code shall be as follows:

Calculation of (name of subdivision) share of undivided local government fund for (name of county) county

Authorized expenditure for subdivision	Total
1. Estimated expenditures from general fund	_____
2. Estimated expenditures from special funds other than those established for road and bridge, street construction, maintenance, and state highway improvement, and for gas, water, sewer, and electric public utilities	_____
3. Total	_____
Deductions from authorized expenditures	
4. Expenditures for permanent improvements	_____
5. Transfers to road and bridge fund (counties and townships only)	_____
6. Transfers to street construction, maintenance, and repair, and state highway improvements funds	_____
7. Expenditures for the payment of debt charges	_____
8. Expenditures for the payment of judgments	_____
9. Taxes levied inside the "ten-mill limitation"	_____
10. Budget commission allocation of estimated county public library fund revenues	_____
11. Estimated unencumbered balances as of December 31 of current year in the general funds as stated in the tax budget	_____



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12. Revenue, including transfers, shown in the general fund or any special funds other than special funds established for road and bridge, street construction, maintenance, and repair, and state highway improvement, and for gas, water, sewer, and electric public utilities, from all other sources except those from additional taxes or service charges voted by electorate as defined in division (E)(4) of section 5747.51 of the Revised Code, and except revenue from special assessment and revenue bond collections	_____
13. Total	_____
Calculation of subdivision share	
14. Relative need of subdivision (line 3 less line 13)	_____
15. Relative need factor for county (total estimate of undivided local government fund divided by total relative need of all participating subdivisions)	_____
16. Proportionate share of subdivision (relative need of subdivision multiplied by relative need factor)	_____
17. After any adjustments necessary to comply with statutory maximum share allowable to county	_____
18. After any adjustments necessary to comply with statutory minimum share allowable to townships	_____
19. After any adjustments necessary to comply with minimum guarantee in division (I) of section 5747.51 of the Revised Code	_____
20. Proportionate share of subdivision (line 16, 17, 18, or 19, whichever is appropriate)	_____