



County of Hamilton

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OHIO'S LOCAL GOVERNMENT FUND REDUCTIONS: THE IMPACT ON HAMILTON COUNTY AND OUR LOCAL COMMUNITIES

By: Dusty Rhodes, Hamilton County Auditor

"Cuts to the Local Government Fund are not a partisan issue. People who live in cities, townships and counties across this state - they want the essential services that local government provided and they know that cuts to local governments have hampered their ability to provide those essential services".

...Jay McDonald, president Fraternal Order of Police of Ohio

The legislature approved a 50% reduction in the Local Government Fund in 2011 and then added last year's reductions of the State's property tax rollback and the Homestead Exemption for seniors. Cities, counties, and townships had made cuts to survive the economic downturn and then got torpedoed by the State. All the things that were easy to cut were already cut. The only thing left was personnel. So those cuts led directly to reductions in services or increases in local taxes, one or the other, and sometimes both.

State support for local governments was never some kind of benevolent gift from Columbus. The Local Government Fund dates back to the 1930s. It was instituted and increased over the years as the State eliminated local tax sources taking the income but promising to share it with local governments. The property tax rollbacks came with the Ohio income tax and its increase in the 1970s and 1980s. The State promised to share that additional revenue with localities to reduce local property taxes.

The past promises have been conveniently forgotten. The State's long-standing partnership with local communities has been nearly severed. While Ohio officials and some legislators have preached austerity and promoted the fiction of "shared services", the State has made none of these cuts in their own budgets and has actually enjoyed a 30% increase in tax revenues over the past four years. Ohio's latest state surplus almost equals what was taken from the Local Government Fund.

The following is a listing of what these reductions have meant to Hamilton County and every city, village and township in Hamilton County between 2011 and 2014:

| | LGF Actual | LGF Actual | LGF Actual | LGF Certified | Difference From 2011 v 2014 |
|------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------------------|
| | 2011 | 2012 | 2013 | 2014 | |
| TOWNSHIPS | TOTAL | Total | Total | Total | |
| ANDERSON | 701,769.94 | 460,359.10 | 352,513.11 | 339,937.13 | (361,832.81) |
| COLERAIN | 844,977.67 | 570,562.68 | 424,448.89 | 409,307.05 | (435,670.62) |
| COLUMBIA | 80,048.75 | 54,572.96 | 40,210.11 | 38,775.47 | (41,273.28) |
| CROSBY | 29,485.97 | 18,229.57 | 14,811.55 | 14,282.82 | (15,203.15) |
| DELHI | 466,483.23 | 327,704.04 | 234,323.96 | 225,964.48 | (240,518.75) |
| GREEN | 913,904.45 | 640,193.58 | 459,072.18 | 442,694.91 | (471,209.54) |
| HARRISON | 47,024.90 | 29,240.23 | 23,621.62 | 22,778.69 | (24,246.21) |
| MIAMI | 125,209.39 | 83,324.16 | 62,895.04 | 60,651.34 | (64,558.05) |
| SPRINGFIELD | 618,314.27 | 427,232.83 | 310,591.69 | 299,511.06 | (318,803.21) |
| SYCAMORE | 372,816.64 | 251,228.18 | 187,273.10 | 180,592.37 | (192,224.27) |
| SYMMES | 277,825.46 | 185,341.51 | 139,557.04 | 134,578.54 | (143,246.92) |
| WHITEWATER | 61,470.72 | 39,155.10 | 30,878.00 | 29,776.59 | (31,694.13) |
| TOTAL TOWNSHIPS | 4,539,331.39 | 3,087,143.94 | 2,280,196.29 | 2,198,850.45 | (2,340,480.94) |
| CITIES | | | | | |
| BLUE ASH | 541,128.85 | 397,967.16 | 271,819.95 | 262,122.70 | (279,006.15) |
| CHEVIOT | 157,441.44 | 109,186.07 | 79,085.76 | 76,264.63 | (81,176.81) |
| CINCINNATI | 21,533,062.31 | 14,735,401.03 | 11,171,423.19 | 10,792,487.29 | (10,740,575.02) |
| DEER PARK | 92,838.55 | 62,217.34 | 46,634.69 | 44,970.86 | (47,867.69) |
| FOREST PARK | 404,678.19 | 286,627.00 | 203,277.89 | 196,026.14 | (208,652.05) |
| HARRISON | 140,041.36 | 88,061.17 | 70,345.30 | 67,835.95 | (72,205.41) |
| INDIAN HILL | 296,741.78 | 179,689.34 | 149,059.19 | 143,741.56 | (153,000.22) |
| LOVELAND | 187,063.31 | 126,672.39 | 93,965.45 | 90,613.20 | (96,450.11) |
| MADEIRA | 161,299.99 | 106,725.58 | 81,024.29 | 78,133.61 | (83,166.38) |
| MILFORD | 1,067.52 | 351.20 | 536.46 | 517.40 | (550.12) |
| MONTGOMERY | 218,466.34 | 137,598.10 | 109,740.04 | 105,825.23 | (112,641.11) |
| MT.HEALTHY | 99,281.82 | 65,914.75 | 49,871.36 | 48,092.08 | (51,189.74) |
| N.COLLEGE HILL | 146,958.75 | 98,136.61 | 73,820.09 | 71,186.59 | (75,772.16) |
| NORWOOD | 509,031.74 | 381,171.87 | 255,696.83 | 246,574.69 | (262,457.05) |
| READING | 193,464.56 | 129,726.26 | 97,181.22 | 93,714.26 | (99,750.30) |
| SHARONVILLE | 263,969.14 | 170,127.68 | 132,597.00 | 127,866.70 | (136,102.44) |
| SPRINGDALE | 333,116.85 | 238,016.60 | 167,331.12 | 161,361.58 | (171,755.27) |
| WYOMING | 162,677.29 | 106,347.04 | 81,715.87 | 78,800.77 | (83,876.52) |
| TOTAL CITIES | 25,442,329.79 | 17,419,937.19 | 13,135,125.70 | 12,686,135.24 | (12,756,194.55) |
| VILLAGES | | | | | |
| ADDYSTON | 19,820.61 | 14,023.71 | 9,956.07 | 9,601.23 | (10,219.38) |
| AMBERLEY | 108,599.20 | 73,036.00 | 54,551.31 | 52,605.20 | (55,994.00) |
| ARLINGTON HTS | 22,038.73 | 15,441.27 | 11,070.27 | 10,675.40 | (11,363.33) |
| CLEVES | 39,658.77 | 26,292.03 | 19,921.60 | 19,210.63 | (20,448.14) |
| ELMWOOD PL. | 39,548.31 | 27,827.35 | 19,865.90 | 19,157.35 | (20,390.96) |
| EVENDALE | 102,453.12 | 65,366.89 | 51,464.31 | 49,628.45 | (52,824.67) |
| FAIRFAX | 43,630.72 | 29,281.70 | 21,916.79 | 21,134.81 | (22,495.91) |
| GLENDALE | 58,516.43 | 39,939.15 | 29,393.89 | 28,345.33 | (30,171.10) |
| GOLF MANOR | 66,159.20 | 47,016.88 | 33,233.14 | 32,047.31 | (34,111.89) |
| GREENHILLS | 75,386.65 | 52,581.41 | 37,868.37 | 36,517.23 | (38,869.42) |
| LINCOLN HTS. | 123,384.25 | 92,392.13 | 123,184.85 | 123,993.37 | 609.12 |
| LOCKLAND | 72,650.37 | 49,646.64 | 36,493.68 | 35,192.04 | (37,458.33) |
| MARIEMONT | 86,456.86 | 58,453.01 | 43,428.87 | 41,879.89 | (44,576.97) |
| NEWTOWN | 40,625.60 | 26,166.27 | 20,406.84 | 19,679.07 | (20,946.53) |
| NORTH BEND | 22,305.62 | 16,702.30 | 11,204.49 | 10,804.99 | (11,500.63) |
| ST. BERNARD | 191,004.95 | 143,027.52 | 95,945.73 | 92,522.99 | (98,481.96) |
| SILVERTON | 84,272.92 | 56,932.44 | 42,332.07 | 40,821.56 | (43,451.36) |
| TERRACE PARK | 59,150.88 | 37,440.52 | 29,712.60 | 28,652.51 | (30,498.37) |

| | | | | | |
|----------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| WOODLAWN | <u>71,612.19</u> | <u>46,501.80</u> | <u>35,972.12</u> | <u>34,689.04</u> | <u>(36,923.15)</u> |
| TOTAL VILLAGES | <u>1,327,275.38</u> | <u>918,069.02</u> | <u>727,922.90</u> | <u>707,158.40</u> | <u>(620,116.98)</u> |
| PARK DISTRICTS | | | | | |
| HAMILTON COUNTY PARK | 300,000.00 | 300,000.00 | 276,914.51 | 267,521.53 | (32,478.47) |
| ANDERSON PARK | - | - | - | 0 | - |
| DELHI PARK | - | - | - | 0 | - |
| TOTAL PARK DISTRICTS | <u>300,000.00</u> | <u>300,000.00</u> | <u>276,914.51</u> | <u>267,521.53</u> | <u>(32,478.47)</u> |
| COUNTY | | | | | |
| HAMILTON COUNTY | 21,533,062.31 | 14,735,401.03 | 11,171,423.19 | 10,792,487.29 | (10,740,575.02) |
| GRAND TOTAL | <u><u>53,141,998.87</u></u> | <u><u>36,460,551.18</u></u> | <u><u>27,591,582.59</u></u> | <u><u>26,652,152.91</u></u> | <u><u>(26,489,845.96)</u></u> |
| Total | Percent Change Previous Year | -31.39% | -24.32% | -3.40% | |
| Total | Percent Change - 2011 Base | -31.39% | -48.08% | -49.85% | |