Local Transportation Needs

and Funding Report

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Ohio Legislative Budget Office

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The 359 Ohio local governments that responded to the entire Local Government Transportation Survey.

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Appendices

*This report includes corrections made as of October 12, 2000.

Local Transportation Needs and Funding Report

Executive Summary

This LBO Local Transportation Needs and Funding Report is in response to the mandate in Section 10 of Am. Sub. H.B. 163 of the 123rd General Assembly. That section instructed the Legislative Budget Office of the Legislative Service Commission to conduct a study to 1) determine the need for additional resources to meet local construction and maintenance needs for highways, bridges, and mass transit; 2) identify possible alternative sources of revenue that could be imposed by local governments, or imposed by the state and distributed to local governments; and 3) consider whether and how the state's allocation of funds to local projects could be done in ways more responsive to local needs and local variations in the condition of highways, bridges, and mass transit systems.

This report does the following:

- Examines local government "needs" by presenting various measures of transportation needs and resources
- Identifies possible alternative sources of revenue and describes other ways for improving local transportation finance
- Analyzes the amount and distribution of revenues received by local governments from local, state and federal sources for roads and bridges
- Addresses the question of whether the current allocation of state funds is responsive to local highway and bridge needs
- Discusses funding and needs for mass transit in Ohio
- Provides a brief review of Ohio law, both constitutional and statutory, as it relates to state and local transportation responsibilities and funding

Study Conditions

To address the issue of local construction and maintenance needs, LBO sought information from state-level sources with an identifiable connection to Ohio's transportation infrastructure network. These sources, viewed as most likely to have useful information, included the Ohio Department of Transportation, the Department of Public Safety, the Public Works Commission, and the County Engineers Association of Ohio.

LBO also sought information directly from local-level sources. LBO distributed over 1,000 Local Government Surveys to officials in Ohio, including: 88 counties, 242 cities,

200 villages, and 482 townships. Due to a low initial response, the survey deadline was extended to accommodate additional responses. A total of 376 local government responses were received over a 12-week period. However, only 359 local governments responded to all four parts of the survey.

To address the issue of transportation finance, LBO again sought information from state-level sources, including the aforementioned state agencies, the departments of Taxation and Development, and the Ohio Rail Commission. Meetings were held with members of the Federal Highway Administration, County Engineers Association of Ohio, Franklin County Engineer's Office, Ohio Association of Regional Councils, Ohio Municipal League, Ohio Public Transit Association, and the Ohio Township Association.

In addition to the Local Government Survey, LBO developed two other survey instruments, one to gather information from regional planners and mass transit providers, and one to gather comparative information from other states. Sixteen metropolitan planning organizations, ten transit authorities, and seven mid-west states were contacted and all responded with financial and program information.

Findings

Transportation systems are by nature complex in terms of structure and operation. The topic becomes more complicated when over 2,300 local governments are involved. The following discussion describes some general findings essential to the understanding of Ohio's local transportation infrastructure, the financing of those public works, and the parameters of this report. These findings are presented in the categories of transportation need and transportation finance.

Transportation Need

1. As LBO began to compile and analyze information from numerous sources, certain research obstacles surfaced which eventually limited the ability of this report to definitively answer the Legislature's mandate. A continual problem was the lack of consistent and comparable data among local government sources. In the absence of statewide reporting guidelines of need, local governments have developed their own reporting standards. Because much of the information was obtained from self-reported statements of need, the need may be overstated to enhance the case for receiving funding and is certainly not comparable across specific local government units.

2. Local transportation needs vary considerably among governmental jurisdictions due to differences in legal responsibility, factors of urbanization, topography, climate, and maintenance schedules. Based on self-reported local government data from the Ohio Public Works Commission, LBO estimates the one-time cost of

LBO estimates the one-time cost of restoring local transportation infrastructure in critical condition to be approximately $527 million.

restoring local transportation infrastructure in *critical condition* to be approximately $527 million. It is possible that, if critical infrastructure were restored to excellent condition at state expense, current funding levels might be adequate to meet local government's *ongoing* maintenance needs. However, existing data is inadequate to determine whether current on-going funding amounts would be actually sufficient.

Transportation Finance

Ohio's largest sources of transportation revenue are the following:

- The **state motor vehicle fuel tax,** or gas tax, generating approximately $1.4 billion in FY 1999. Of this amount, $329 million was distributed to local governments for road and bridge purposes.

- The **state motor vehicle license tax,** or license plate fee, generating $323 million in FY 1999. Of this amount, $304 was distributed to local governments for roads and bridges.

- **Local permissive motor vehicle license taxes**, which are collected by the state on behalf of local governments for roads and bridges. Revenues totaled $138 million in FY 1999 for all local governments, but vary widely across local governments depending on the tax rate and the number of registered vehicles in each jurisdiction. Many local governments assess no local license tax.

- **Ohio Public Works bond proceeds and gas tax revenue**, distributing about $141 million to local governments for transportation projects in FY 1999.

Local governments also use their own local revenues, including general fund moneys, bond proceeds, and other sources for infrastructure purposes, but these funds are not tracked at the state level. Using response data from the LBO Local Government Survey and other sources, LBO estimates total local government revenues at $807 million. Combining all local, state and federal FY 1999 resources, the total amount of revenue received by Ohio local governments for roads and bridges is estimated at approximately $1.8 billion.

Combining all local, state, and federal FY 1999 resources, the total amount of revenue received by Ohio local governments for roads and bridges is estimated at approximately $1.8 billion.

1. Most state-level funding is distributed using a formula allocation, which is based on type of political jurisdiction and not directly related to local infrastructure need. Of the $787 million distributed to local governments in FY 1999, counties received $390 million (or about 50 percent), cities received $246 million (31 percent), townships received $93 million (12 percent), and villages received $46 million (about 6 percent). The total amount of state funding also includes $13 million in grants

awarded by the Department of Development, for which local government type was unspecified.

2. Through the course of this analysis, several viable options to raise additional revenue emerged. These options, summarized in a context of potential advantages and disadvantages, are detailed in Part One of this report. Also, LBO found that some local governments have not fully utilized existing legal authority for generating additional local revenue.

3. Mass transit has not received a large amount of state-level funding relative to other transportation needs in Ohio or when compared to some other states' funding levels. While total 1999 state funding sources going to local governments for local roads and bridges exceed $787 million, state funding for mass transit in calendar year 2000 approximates $76 million, or less than one tenth the amount distributed for other local transportation needs in the previous year. By law, Ohio's top transportation funding sources—the gas tax and license plate taxes—are specifically dedicated for use in the construction and maintenance of Ohio roads and bridges. The Ohio Constitution prohibits the use of these revenues for *any* non-highway related purpose, such as mass transit.

Possible Alternatives: Revenues, Cost Savings, and Responsiveness to Local Need

LBO has developed fifteen options for the General Assembly to consider in its deliberations concerning local transportation needs and funding. A list of these options is presented on the following page, while a detailed discussion of each option can be found in Part One of the report. Some options will boost revenues or save moneys at the state or local level; other options will enhance the responsiveness of fund allocations to better meet local transportation needs. Each option requires some level of action by the General Assembly to achieve the anticipated goal, even for options that require local implementation.

LBO has developed 15 options … that will boost revenues save money or enhance the responsiveness to meet local transportation needs.

LBO Option Summary - Possible Alternative Revenue Sources, Cost Savings Measures, and Responsiveness to Local Need

I. Possible Alternative Revenue Sources and Cost Savings Measures

Alternatives for State Level Implementation

Additional Revenue Possibilities

Option 1: *Provide One-Time Funding to Repair Critical Infrastructur*e
Option 2: *Increase the Motor Vehicle Fuel Tax (gas tax)*
Option 3: *Realign Funding for Certain Department of Public Safety Activities*
Option 4: *Increase State Motor Vehicle License Tax (license plate tax)*
Option 5*: Convert to a New Motor Vehicle Registration (license plate) Fee System*

Cost Saving Action

Option 6*: Develop Statewide Pavement Management Guidelines*

Alternatives for Local Level Implementation

Additional Revenue Possibilities

Option 7: *Increase the Cap on Permissive Local Motor Vehicle License Tax*
Option 8*: Allow Counties to Enact a Motor Vehicle Fuel Tax Specifically for Bridge Repair and Replacement*

Cost Saving Actions

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Observations: Ohio's Current Transportation Finance System

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Improve Availability and Use of Information

Option 12*: Create an Annual State of the Local Transportation System Report*
Option 13: *Increase Coordination between Public Works Commission's District Integrating Committees and Municipal Planning Organizations*

Clarify or Enhance Local Government Resource Options

Option 14: *Formalize Municipal Paving Policy for Certain State Routes*
Option 15: *Expand the Use of Motor Vehicle Fuel Tax and Motor Vehicle License Tax Revenues to Include Mass Transit*

LBO Local Transportation Needs and Funding Report

Introduction

Section 10 of Am. Sub. H.B. 163 of the 123rd General Assembly requires the Legislative Budget Office (LBO) to conduct a study of Ohio's local transportation needs and funding in order to:

- Determine the need for additional resources to meet local construction and maintenance needs for highways, bridges, and mass transit
- Identify possible alternative sources of revenue that could be imposed by local governments, or imposed by the state and distributed to local governments
- Consider whether and how the state's allocation of funds to local projects could be done in ways more responsive to local needs and local variations in condition

In an effort to address these concerns, the report is organized as follows:

Part One identifies possible alternative sources of revenue and describes other options for the General Assembly to consider when deciding how to make the allocation of funds more responsive to local needs, how to maximize the benefit from dollars spent on local transportation infrastructure, and how to generally improve Ohio's local transportation system. Information and data supporting these suggestions can be found in the ensuing sections of the report and in the appendices.

Part Two examines local government "needs" by presenting various measures of need. First, a general explanation of road and bridge responsibilities is provided, along with a discussion of other factors that can impact costs for maintaining roads and bridges. Next, local government needs are explored using three sources of information: a) data obtained directly from local governments using an LBO survey, b) data reported by local governments to the Public Works Commission, and c) estimates of road maintenance costs developed from information provided by the County Engineers Association of Ohio.

Part Three analyzes the amount and distribution of revenues received by local governments from local, state, and federal sources for roads and bridges. This information is presented in detail to promote a better understanding of Ohio's complicated transportation funding system and the suggestions included in Part One.

Part Four addresses the question of whether the current allocation of state funds is responsive to local highway and bridge needs. Suggestions of how the distribution of funds could be made more responsive are included in Part One.

Part Five discusses funding and needs for mass transit in Ohio.

Part Six contains a brief review of Ohio law, both constitutional and statutory, as it relates to state and local transportation responsibilities and funding.

Part 1

Possible Alternative Sources of Revenue and Other Options

The purpose of this study is to provide information about Ohio's transportation finance system and how such a system provides local governments with resources to address local transportation needs. During the course of this study, it became apparent that a variety of factors contribute to the condition of infrastructure, which impact the cost of repair and ultimately the need for additional revenue. Also, it became apparent that the availability and distribution of funds varies greatly among governmental units.

After examining the many facets of Ohio's transportation finance system and gathering information about Ohio's local transportation infrastructure needs, LBO has identified 15 options for the General Assembly to consider in its deliberations. Each option, if implemented, would achieve at least one of three desired impacts: 1) produce additional revenue, 2) enhance cost savings measures, or 3) help realign funding allocations with local need. Each option is identified according to place of implementation, e.g. at the state level, local level, or both. At the end of each option description, LBO includes a list of summarizing some of the key advantages and disadvantages of each option.

Researching and analyzing potential funding alternatives is not an easy undertaking. Even the most careful consideration of an issue can produce unforeseen impacts. A seemingly minor change in a funding source can generate numerous concerns among decision makers, administrators and residents alike. With these issues in mind, LBO has compiled the following list of criteria for use when considering this section's options:

- Is the revenue stream predictable?
- Is administration simple and inexpensive to implement?
- Is the revenue source directly linked to transportation?
- Does the action build upon the existing tax system?
- Is the action understandable to the public?
- Is the action consistent with "User-Pays" principle of raising revenues?
- Does the action expand or maintain local government responsibility in providing transportation infrastructure?
- Does the action promote inter-jurisdictional cooperation?

I. Possible Alternative Revenue Sources and Cost Savings Measures

Suggestions for State Level Implementation – Additional Revenue

Option 1: Provide One-Time Funding to Repair Critical Infrastructure

Based on data provided by the Ohio Public Works Commission, the estimated cost of restoring local transportation infrastructure in *critical condition* is in the magnitude of $527 million. One way of addressing this immediate need would be to identify a source of one-time funding, for use over a period of one or more years, to repair these local roads and bridges. Whether the source of funds is GRF or bond proceeds, and whether the amount is $50 million or $500 million, a one-time increase in funding could be a stand-alone option to temporarily supplement existing sources of funding.

Depending on the amount of funding for one-time repairs, the state could direct one-time money for critical infrastructure in various ways. The total cost figure of $527 million is a compilation of costs identified by type of local government jurisdiction and by type of infrastructure in need of repair, e.g. road, bridge, or culvert. Table 1A provides further detail by government and infrastructure type.

Table 1A: Estimated Costs of Repairing Critical Roads, Bridges and Culverts*
(Millions of Dollars)

Local Government	Total Road Repair Cost	Total Bridge Repair Cost	Total Culvert Repair Cost	Total Repair Cost
Counties	$58.1	$57.8	$11.2	$127.1
Cities	279.6	17.4	6.5	303.5
Villages	31.3	2.5	1.5	35.3
Townships	54.6	0.0	6.1	60.7
Total Cost	**$423.6**	**$77.7**	**$25.3**	**$526.6**

*LBO estimates based on data provided by the Ohio Public Works Commission.
Columns or rows may not sum to totals shown because of rounding.

Among the four types of local governments, cities appear to face the highest overall repair cost, about $304 million or 58 percent of the $527 million. Counties account for $127 million or 24 percent, while the combined total for villages and townships is just under $100 million or roughly 18 percent. Among types of infrastructure, a similarly lop-sided situation is revealed. The estimate for fixing critical roads totals about $424 million or 80 percent of the $527 million. The cost of fixing critical local bridges (which may be a higher priority than roads from a safety perspective) is about $78 million or 15 percent, and culvert repairs total $25 million or less than 5 percent.

Providing one-time funding seems to make sense for several reasons. First, assuming the "critical" condition rating provided by local governments is accurate, a number of Ohio roads and bridges are likely hazardous to Ohio drivers. Second, the cost of repairing and maintaining infrastructure that is in critical condition is much higher than maintaining infrastructure in good condition. Therefore, the repair of critical roads and bridges would likely free-up funding that could be used to improve infrastructure in poor condition or to expand preventive maintenance efforts to slow the deterioration of other roads and bridges. Finally, it is possible that, if critical infrastructure were restored to adequate condition, at state expense, current-funding levels might be sufficient to address ongoing local government infrastructure needs. Providing one-time funding could serve as a pilot program designed to determine whether existing funding is sufficient to meet local government's on-going maintenance needs. Problems with existing data make it difficult, if not impossible, to say whether existing funding would actually be sufficient if critical infrastructure were repaired.

Advantages and Disadvantages of One-Time Funding for Critical Roads and Bridges

Advantages	Disadvantages
Would promote the safety of the transportation network	Would increase the fiscal burden on Ohio taxpayers
Would promote fiscal flexibility for local governments	Might leave local governments with a continuing shortage of funds in the absence of any increase in ongoing sources of revenue
Provides an opportunity for targeting assistance to particular types of local government or particular types of infrastructure where there is significant need	Might provide local governments with additional incentive to overstate cost figures reported to Public Works Commission and to overstate the amount of critical infrastructure
Could serve as a sort of experiment to help determine whether existing revenue sources are sufficient for local governments' on-going maintenance needs	

Option 2: Increase the Motor Vehicle Fuel Tax (or Gas Tax)

The Motor Vehicle Fuel Tax (MVFT), commonly known as the "gas tax," is the largest state revenue source distributed to local governments for their transportation needs. The MVFT is an excise tax assessed on a per gallon basis. The current tax rate is 22 cents per gallon. Implementing this option would require legislative action as the tax rate was "frozen" in 1993.

Assuming there is no sustained increase in the real gas price,[1] changes in the gas tax rate could raise significant revenues, as consumers are less sensitive to relatively small price changes resulting from taxation given the larger effect from actual changes in the price of gas.[2] Table 1B below provides an estimate of additional motor fuel tax revenues for higher excise tax rates when

[1] The "real gas price" is the price of gasoline after adjusting for inflation. Accordingly, an increase in the real gas price would be a situation in which the price of gasoline was increasing *faster than* other prices in the economy.
[2] Goel, Rajiv. 1994. *Quasi-experimental taxation elasticities of U.S Gasoline Demand*, Energy Economics, 1994 Volume 16, No 2.

compared to historical tax collections between FY 1995 and FY 2000. These figures may be somewhat high, as they do not allow for a decrease in motor fuel demand that may result from increases in the motor fuel tax rate. Historical gross tax collections are from the Department of Taxation Annual Report, FY 1999. Taxable gallonage for FY 2000 is estimated from historical trends.

The table shows that a one cent increase in the gas tax rate, to 23 cents per gallon, would have increased annual tax collections from $59 to $65 million between FY 1995 to FY 2000. For the same period, an excise tax rate of 25 cents per gallon (a three cent increase) would have increased annual gross receipts from $176 to $195 million.

Table 1B: Estimated Additional Revenues for Higher MVFT Rates, FY1995-FY2000*
(Millions of Dollars)

Fiscal Year	Taxable gallons	Actual Tax Collections[3]	Plus 1 cent: 23 cents/gal	Plus 2 cents: 24 cents/gal	Plus 3 cents: 25 cents/gal
1995	5,905,325,731	$1.29	$58.7	$117.5	$176.2
1996	6,039,674,854	$1.32	$60.1	$120.1	$180.2
1997	6,146,009,562	$1.34	$61.1	$122.3	$183.4
1998	6,309,798,198	$1.39	$62.8	$125.5	$188.3
1999	6,440,072,503	$1.42	$64.1	$128.1	$192.2
2000	6,516,618,240*	$1.43**	$65.2	$130.3	$195.5

*These figures may be somewhat high, as they do not allow for a decrease in motor fuel demand that may result from increases in the motor fuel tax rate.

** Estimated from previous fiscal years (Actual motor fuel consumption data for FY2000 is not available)

Table 1C presents a forecast of additional fuel tax revenues for FY 2000 through 2005 for higher excise tax rates compared to the current rate of 22 cents per gallon. The forecast accounts for decreases in motor fuel consumption following the tax increases. It further assumes annual growth rates of 2.3 percent in Ohio personal income growth and 1.3 percent in gas prices.[4] Table 1C shows that an increase in the gas tax rate to 23 cents per gallon would provide additional revenues of $58 to $64 million in the next few fiscal years. Increasing the excise tax to 25

[3] Actual tax collections are usually less than potential tax revenue (obtained by multiplying taxable gallons by 22 cents/gallon) because of deductions, refunds and credits (see ORC 5735.05 and 5735.06) and tax avoidance. For FY95, FY96 and FY97, actual collection rates were lower than in FY98 and FY99. This explains higher additional tax revenue at higher tax rates for those FY95, FY96, and FY97 as opposed to for added revenues in FY98 and FY99. For fiscal year 2000, actual tax collections are assumed to equal estimated potential tax revenues.

[4] To forecast future fuel tax revenues, key assumptions must be made regarding growth rates of disposable income and gas prices, the main drivers of motor fuel demand in the short-term. No assumptions were made for population growth, changes in the stock of cars or fuel efficiency. Growth rate in yearly disposable income was provided by WEFA, an econometric and forecasting group. WEFA's moderate trend outlook predicts Ohio personal income will grow at an annual rate of 2.3 percent. Growth rate for gas prices was obtained from the Energy Information Administration (EIA) of the U.S. Department of Energy, and is based on EIA's long-term outlook for motor fuel prices. These assumptions are maintained in the estimations. However, calculations include a short-term rise in gas prices for CY 2000 and a return to moderate gas prices in CY2001.

cents/gallon, or an additional 3 cents, will generate an additional $173 to $188 million.[5] However, a sustained rise in gas prices and/or an economic recession could reduce motor fuel demand further than the tax rate changes contemplated above, resulting in less revenues than the amounts estimated in the table.

Table 1C. Estimated Additional MVFT Revenue for Higher MVFT Rates, FY 2002- FY 2005

Tax Rate Per Gallon	FY 2002	FY 2003	FY 2004	FY 2005
23 cents	$ 58,549,645	$ 60,329,918	$ 62,172,652	$ 63,675,355
24 cents	$116,234,260	$119,794,806	$123,480,274	$126,485,681
25 cents	$173,053,844	$178,394,664	$183,922,865	$188,430,975
26 cents	$229,008,398	$236,129,491	$243,500,427	$249,511,240

In addition to raising a significant amount of revenue, an advantage to raising the MVFT is that it involves an existing tax collection system. Administration of the tax is in place and consumers are already accustomed to this tax. Therefore, the costs of implementing changes would be small.

On other hand, there are some disadvantages to increasing the MVLT that merit consideration. Obviously, increasing the tax rate raises the tax burden for all Ohioans. To the extent that Ohio is in competition with its neighbors, increasing the excise tax could negatively impact the competitive balance. Ohio motor fuel tax rates are already higher than Indiana (19 cents/gallon), Kentucky (16.4 cents/gallon), Michigan (19 cents/gallon), but still lower than Pennsylvania (25.9 cents/gallon) and West Virginia (25.35 cents/gallon). This may be of importance to businesses and consumers in border counties. Although it is unlikely a minor tax increase will significantly change the overall demand for motor fuels, a tax hike may push some Ohioans to consider buying motor fuels out-of-state, thus reducing sales in certain counties.

Also, if one assumes that motor fuel consumption is a necessity, a tax rate increase would harm lower-income citizens more because they would have to spend a higher share of their income on motor fuels. Therefore, raising the excise tax rate may increase the regressivity of the gas tax for lower-income citizens.

Advantages and Disadvantages of Increasing the MVFT or Gas Tax

Advantages	Disadvantages
Increases revenues	Increases tax burden on Ohioans

[5]Depending upon how the language for an increase in the MVFT was structured, raising the MVFT could also increase the motor vehicle fuel use tax rate and revenues collected. The General Assembly would need to consider this impact when contemplating any MVFT increase. Currently, ODOT receives fuel use tax revenue to retire highway bond debt service and to fund state highway construction. In FY 1999, the fuel use tax generated about $64 million, of which about $48 million went to fund state highway construction.

Advantages	Disadvantages
Easy to implement; small changes to an existing system	Increases motor fuel excise tax differential with some neighboring states
Stable revenue source that is sensitive to small changes in tax rates	Makes tax more regressive; lower-income citizens would spend a higher share of their income on transportation needs
May decrease growth of motor fuels consumption, thereby helping to reduce emissions.	May decrease growth of motor fuels consumption, thereby reducing revenue growth

Option 3: Realign Funding for Certain Department of Public Safety Activities

In fiscal year 1998, approximately $161.4 million in motor vehicle fuel tax (gas tax) revenues were used to support expenses within the Department of Public Safety (DHS).[6] As shown in the following table, the bulk of these funds (about $149 million) supported activities of the State Highway Patrol (SHP). Approximately $8 million was used for the Department's Administrative Division and approximately $5.1 million was transferred to the Department of Health (a statutory requirement) to pay for indigent person's hospital expenses if their injuries resulted from auto accidents. Thus, the combined operating costs for the State Patrol and Administrative Division would total approximately $156 million annually. Table 1D shows the history of the State Highway Patrol's draw on MVFT revenue.

Table 1D: Motor Vehicle Fuel Tax Revenue Supporting the State Highway Patrol
(Millions of Dollars)

Fiscal Year	Appropriated	Disbursed
1991	$108.0	$94.8
1992	$115.4	$101.4
1993	$126.4	$111.3
1994	$141.2	$123.4
1995	$144.5	$128.3
1996	$148.5	$136.9
1997	$152.4	$142.7
1998	$158.5	$148.7

If the State Patrol and Administrative Division were funded from a source other than the gas tax, and if the gas tax continued to generate funds at its current rate, then the "freed-up" revenue could be used to increase support to local governments for infrastructure purposes.

[6] A number of legislative changes have been implemented over time to reduce the agency's reliance on fuel tax funding including: (1) allowing funds to retain earned interest, (2) having driver license fee revenues be paid solely into the State Highway Patrol's operating account, (3) increasing various agency fees, (4) shifting funding for the "parking lot detail" at the State Fair from fuel tax revenue to fine revenue, (5) allowing for transfers of cash balances to offset fuel tax funded appropriations – in FY00 $1.3 million was shifted to the State Patrol, and (6) through biennial budget reductions.

Of course, an alternative source of revenue must be found to ensure the continuous and continued operation of these DHS activities. The following funding alternatives are presented as options to examine potential funding alternatives for certain DHS operations, and thus, fully or partially reduce DHS's dependence on the gas tax.

Option 3.1: Shift funding for certain DHS activities from the gas tax to the to motor vehicle license tax (license plate fees)

Under this option, all gas tax revenues supporting the Ohio State Highway Patrol and the Department of Public Safety's Administrative Division would be replaced with existing state MVLT (license plate fee) revenue.[7] Simultaneously, the exact amount of revenue from the state portion of the MVLT, currently distributed to local governments for transportation infrastructure needs, would be replaced with existing gas tax revenue. The end result is a swap of funding sources, intended to be revenue-neutral for all parties involved. While it does not increase the availability of funds for local governments, this option provides a better alignment of revenue sources with funding uses.

Assuming DHS's funding needs are similar to past years, there would be enough state MVLT (license plate fee) revenue available to replace the amount of gas tax receipts that DHS currently receives. Using 1999 revenue figures and 1998 cost figures, the table below presents an example of how state motor vehicle license tax revenues, currently going to local governments, could be affected under this option.

Table 1E: Impact of Option 3.1 on MVLT Revenue Available to Local Governments

1999 MVLT Revenue Distributed to Local Governments	1998 SHP and DHS Administrative Expenses	Remaining MVLT Revenue Available for Local Governments
$323,209,287	$156,289,446	$166,919,841

Source: Ohio Bureau of Motor Vehicles License and Permissive Tax Revenue table & State Highway Patrol summary information

Table 1E shows there would be approximately $156 million less state MVLT revenue available for distribution to local governments, but this amount would be replaced with $156 million in MVFT (license plate fee) revenues. To maintain revenue neutrality for specific jurisdictions, the gas tax funding would have to be distributed in the same way as current state MVLT revenues are distributed. The relationship between this alternative and any potential future increase in the state motor vehicle license tax might need to be considered jointly.

[7] This would in no way affect permissive local motor vehicle license taxes.

Advantages and Disadvantages of Funding Shift

Advantages	Disadvantages
As proposed, this alternative could be implemented in a revenue neutral manner for local governments and DHS	Would shift funding from a source provided by in-state and out-of-state residents (all of whom benefit from Department of Public Safety activities) to only in-state residents
Would not require any fee increases for the public	Could require the Department of Public Safety to potentially request fee increases over time if additional revenues are required to support programs
From an oversight perspective, this option may be considered an advantage in that flat fee increases, such as increasing the MVLT, cannot be adjusted to meet additional needs without additional governmental authority	From an agency perspective, this option may be considered a disadvantage because increasing a flat fee like the MVLT to meet additional needs cannot be done without additional governmental authority
Would more closely tie motor fuel taxes directly to construction and maintenance of transportation projects	
Would shift funding source to the agency that determines expenditure plans (Department of Public Safety) and eliminates the inter-agency competition for motor vehicle fuel tax revenues	

Option 3.2: Increase certain fees to help reduce DHS's use of gas tax revenues

Certain DHS fees could be increased and the additional revenues could be used to pay for some or all of DHS' expenses currently funded with MVFT revenues. Such fee changes could free-up gas tax revenue that could then be distributed to local governments.

The Department of Public Safety is responsible for assessing a wide variety of fees. The following three fees are simply examples to consider for a modest increase. The current fee, a suggested increase, and the amount of revenue that would be generated from that increase are presented below. In total, such changes could result in total additional revenues of $39 million per year.

Title Fee Increase: If the current title fee were increased from $5 to $10, approximately $34 million in additional revenue could be generated annually.

Driver Abstract Fee: Increasing this $2 fee by $1 to $3 could generate additional revenue of approximately $4 million per year.

Commercial Trailer Fee: Increasing this $25 fee to $30 could result in additional revenues of approximately $1 million annually.

Advantages and Disadvantages of Increasing Fees

Advantages	Disadvantages
Would more closely tie a portion of motor fuel taxes directly to construction and maintenance transportation projects	Would shift funding from a source provided by in-state and out-of-state residents (all of whom benefit from Department of Public Safety activities) to only in-state residents
Would shift some additional funding responsibilities to the Department of Public Safety that determines expenditure plans and reduce some of the inter-agency competition for motor vehicle fuel tax revenues	Would require the Department of Public Safety to potentially request fee increases over time if additional revenues are required to support programs
From an oversight perspective, this option may be considered an advantage in that flat fee increases cannot be adjusted to meet additional needs without additional governmental authority	From an agency perspective, this option may be considered a disadvantage because flat fee increases cannot be adjusted to meet additional needs without additional governmental authority
	Would increase fees paid by the public

Option 3.3: Change the distribution of certain fine revenue

In FY 1999, the State of Ohio received over $6 million in fine revenue. Generally speaking, current law requires that 45 percent of any fine revenue resulting from a state law violation be deposited into the state's General Revenue Fund. [8] If all of these funds were distributed directly to DHS to support daily operations, there would be a reduced need for gas tax revenues and ultimately more money could be made available for distributions to local governments.

Under ORC 4501.11, four different Department of Public Safety budget line items receive funding from a portion of the collected fines:

- 764-607, State Fair Security
- 764-626, State Fairground Police Force
- 761-667, Security Assessment
- 764-617, Security and Investigations

Table 1F below provides a six-year summary of Total Fine Revenue and Distributions to the Department of Public Safety. From FY 1994 to FY 1999, total costs for the above line items have ranged from $2.6 million to $5.8 million. This data suggests that State Patrol is using a larger portion of GRF fine revenue over time, and it may make sense to distribute these revenues directly to the department .

[8] The specific distributions are detailed under ORC 5503.04.

Table 1F: Total Fine Revenue and Distributions
Department of Public Safety, FYs 1994 – FY 1999
(Millions of Dollars)

Fiscal Year	State Fine Revenue Remitted to the General Revenue Fund	Fine Revenue Used for DHS Costs	Fine Revenue Remaining in GRF
1994	$10.0	$2.8	$7.2
1995	$11.8	$2.6	$9.2
1996	$11.4	$4.4	$7.0
1997	$11.4	$3.9	$7.5
1998	$11.1	$5.6	$5.5
1999	$12.3	$5.8	$6.5
6-Year Average	**$11.3**	**$4.2**	**$7.1**

Advantages and Disadvantages of Changing Fine Distribution Formulas

Advantages	Disadvantages
More fine revenue could reduce DHS dependency on the MVFT and could free up additional revenues to fund local government transportation needs	Reduces the amount of incoming GRF revenue directly attributable to violations of state law. However any reduction may be mitigated by a similar reduction in GRF allocations to DHS
Provides a more direct link between Public Safety-generated revenues and Public Safety-related expenditures	Possible public perception concern because the Highway Patrol would be directly benefiting from fine revenue generated as a result of Patrol arrests
A large percentage of fines currently support State Patrol purposes, therefore, it may be reasonable to direct all of these revenues to pay for State Patrol operations	

Option 4: Increase the State Motor Vehicle License Tax (license plate fee)

Ohio has not increased the state's share of the motor vehicle license tax since 1980. Increasing the state fee could provide additional revenues for local government transportation purposes. For example, if a $5 increase were enacted, approximately $58 million in new revenue could be generated and dedicated for local government infrastructure uses. If the new revenues were equally divided among all counties, an average of about $659,000 per county would be distributed annually. If equally divided among Ohio's 2,260 municipalities and townships, an average of $25,700 per municipality and township would be distributed per year.

Advantages and Disadvantages of Increasing the State Motor Vehicle License Tax

Advantages	Disadvantages
State MVLT has not been increased in 20 years	The amount paid is not tied to use, like the motor fuel tax, therefore all vehicle owners will pay the same flat rate regardless of how much they actually use local roads
Statewide revenues could be distributed to local governments that lack the capacity to raise revenues on their own	Local governments are best able to determine their needs and revenues should be raised only when additional funds are needed
Easily implemented and easily understood method for raising revenue	Makes the tax more regressive by raising everyone's fee the same amount
From an oversight perspective, flat fee increases my be advantageous because they cannot be adjusted to meet additional needs without additional governmental authority	From a local government perspective, flat fee increases cannot be adjusted to meet additional needs with additional governmental authority
	MVLT is only paid by state residents and does not require additional funds be paid by residents from other states who use Ohio's infrastructure and thus contribute to Ohio's transportation needs

Option 5: Convert to a New Vehicle Registration (license plate) Fee System

Currently, owners of passenger automobiles in Ohio must pay a flat $20 annual vehicle registration fee. Over half of the states in the U.S. have this kind of "flat-rate" registration fee for automobiles. In comparison, nearly all 50 states have a weight-based registration fee system for trucks. Flat automobile registration fees vary throughout the country. For example, Kentucky charges a fee of $11.50 while Illinois charges a $24 fee.[9] Iowa, Louisiana, Michigan, Minnesota, and Oklahoma use vehicle value in the calculation of passenger vehicle registration fees.[10]

States have implemented four basic options for assessing registration fees (these options can be combined and fee amounts can be indexed to increase on a regular basis):

- Flat fee
- Fee based upon the age of the vehicle
- Fee based upon vehicle weight
- Value-based fee

For example, a value-based registration system for automobiles would require owners to pay an annual registration fee based upon the value of the vehicle. A fee schedule would be used to determine the fee, based upon each increment of value. One value-based option would have fees ranging from $20 to $50, depending upon the manufacturer's suggested retail price (MSRP) and

[9] *Ohio's Taxes 1998*, Ohio Department of Taxation.
[10] *Final Report: Transportation Finance Study Committee*, State of Wisconsin, pp. 50, 1996.

the age of the vehicle. Cars of the current model year would pay the full fee with the fee decreasing 10% per year to a 50% minimum level. Cars five years or older in the first year of implementation could be grand fathered in and charged a flat fee or the sixth-year fee in the fee schedule. The minimum fee would be $20. Table 1G below presents one possible example for how a value-based fee schedule might be structured and calculated.

Table 1G: Possible Example Schedule for Value-Based Registration Fees

Vehicle Value	***Vehicle Model Year***					
	Year 1 2000 (100%)	Year 2 1999 (90%)	Year 3 1998 (80%)	Year 4 1997 (70%)	Year 5 1996 (60%)	Year 6 1995 (50%)
Up to $9,999	$20.00	$20.00	$20.00	$20.00	$20.00	$20.00
$10,000 - $14,999	$21.25 to $26.25	$20.00 to $23.63	$20.00 to $21.26	$20.00	$20.00	$20.00
$15,000 - $19,999	$27.50 to $32.50	$24.75 to $29.25	$22.28 to $26.33	$20.00 to $23.69	$20.00 to $21.32	$20.00
$20,000 - $24,999	$33.75 to $38.75	$30.38 to $34.88	$27.34 to $31.39	$24.60 to $28.25	$22.14 to $25.42	$20.00 to $22.88
$25,000 - $29,999	$40.00 to $45.00	$36.00 to $40.50	$32.40 to $36.45	$29.16 to $32.81	$26.24 to $29.52	$23.62 to $26.57
$30,000 - $32,999	$46.25 to $48.75	$41.63 to $43.88	$37.46 to $39.49	$33.72 to $35.54	$30.34 to $31.98	$27.31 to $28.79
$33,000 or more	$50.00	$45.00	$40.50	$36.45	$32.81	$29.52

In 1996, the state of Wisconsin estimated the amount of additional revenue that would be generated by switching from a $40 flat fee to a value-based fee, but with fees ranging from $40 to $100. The state of Wisconsin estimated that it could generate an additional $8 million in 1997 if it changed from a flat fee to value-based fee with a schedule increase similar to the example schedule presented above. Wisconsin estimated that over the next decade the additional revenue generated would increase by an average of 15 percent to $30 million in 2006.[11]

Assuming that Ohio would realize a similar percentage increase in its automobile registration revenue if it went to a value based system with fees ranging from $20 to $50, Ohio could expect to raise amounts significantly higher than these estimates for Wisconsin, as Ohio has more than twice as many registered automobiles than Wisconsin.[12] However, the actual revenue generated could vary widely depending upon the particular system implemented.

[11] *Final Report: Transportation Finance Study Committee*, State of Wisconsin, pp. 58, 1996.
[12] Data on registered automobiles comes from *Highway Statistics '98*, Federal Highway Administration.

Advantages and Disadvantages of Value-Based Registration System[13]

Advantages	Disadvantages
Provides a dynamic revenue stream that would grow as car prices increase	Fee has no direct relation to road use and would not be paid by non-residents
Generates revenue in a more progressive fashion than a flat fee, with those able to purchase more expensive cars paying a higher fee	Some residents' fees could increase by more than 100% and the fee structure would likely be confusing to the public
There are several state models that can be examined for application in Ohio	This system would be more complex to administer and changing to a new system would require additional administrative costs, including spending time and money to educate automobile dealers, deputy registrars, and the public
There is software available to estimate vehicle values	Sales not made by automobile dealers may require a deputy registrar to determine the fee

Alternatives for State Level Implementation – Cost Savings Measures

Option 6: Develop Statewide Pavement Management Guidelines

In order to maximize resources used to maintain local roads, a set of statewide pavement management guidelines could be developed to aid local governments. Effective pavement management includes performing preventive maintenance that can add 5 to 10 years of life to existing pavement surfaces, resulting in significant cost savings.[14]

A committee of local government officials, experts, and interested parties, chaired by ODOT, could be convened to develop pavement management guidelines and other road and bridge maintenance standards. When the standards are agreed to, the General Assembly could set aside funding to support a pavement management pilot program, with selected cities and counties participating.[15] ODOT and the local governments in the pilot program would work together to evaluate the usefulness and the financial benefits of these preventive maintenance standards and report their findings to the General Assembly.

Once the standards are finalized, local governments seeking Public Works Commission funding also could be required to follow these standards in order to be eligible to receive funds.

[13] Adapted from *Final Report: Transportation Finance Study Committee*, State of Wisconsin, pp. 54-55, 1996.
[14] According to a study conducted by the Michigan Department of Transportation cited in *Innovative Concepts for Preventive Maintenance*, July 29, 1997, pg. 10)
[15] The state of Michigan began its preventive maintenance program with $12 million annually.

Advantages and Disadvantages of Developing Pavement Management Guidelines

Advantages	Disadvantages
Help ensure that local governments are using the best techniques for managing local infrastructure	Will require a lengthy and time consuming effort on the part of ODOT and local governments
Could result in long term cost savings	Would require up-front expenditures to develop
Could help maximize benefits from dollars spent and improve condition of infrastructure	Another mandate on local governments

Alternatives for Local Level Implementation – Additional Revenue

Option 7: Increase the Cap on Local Motor Vehicle License Tax (license plate fee)

Current law effectively caps the amount of local motor vehicle license tax (LMVLT) that may be charged at $20 per registration. Increasing this cap could allow local governments to generate additional revenue to meet their transportation needs. There are endless possibilities for how the current MVLT system could be changed and the tax increased. Two possibilities are presented here. Under either scenario, total LMVLT fees would not be allowed to exceed $40, thus making the total MVLT fee no more than $60 across the state.

1. Local governments could be permitted to assess additional $5 levies up to an additional maximum of $20, bringing the total possible assessment to 40 dollars. Under this scenario all local governments could raise additional revenue if an additional levy were approved. This option would keep the structure of the current MVLT system in place.

2. Each county, township, or municipality could be permitted to enact up to two $5 levies, regardless of the levies other local have governments already enacted. In addition to generating more revenue for local governments, this alternative would greatly simplify a system that is very complex. This alternative could work as follows:

    - Counties could enact one or two additional $5 levies that would total no more than $10, with all revenues being distributed to the county.

    - Municipalities could enact one or two additional $5 levies that would total no more than $10, with all revenues being distributed to the municipality.

    - Townships would also be able to enact one or two additional $5 levies that would total no more than $10, with all revenue being distributed to the township.

Tables 1H and 1I illustrate potential maximum revenues that may be generated *if all local government units enact either a $5.00 or $10.00 additional levy for a total increase of either $10.00 or $20.00*. While the tables show the revenue that could be gained if local governments could enact additional levies, it is very unlikely that this amount would be raised. It is more likely that only a portion of local governments will choose to enact additional levies. Past history supports this assumption. For example, between the years 1988 and 2000, on average, 38 of 88 counties, 141 of 984 municipalities, and 301 of 1,309 townships have enacted at least one of their local levy options.

Table 1H: Potential Revenue Gains from Increasing Local MVLT Authority by $20
(Millions of Dollars)

Local Government Vehicle Registration Locations	1999 Vehicle Registration Volumes	New Additional Levy Amount	Maximum Potential Additional Revenue
Municipalities	7,239,024	$10.00	$72.4
Townships	4,342,676	$10.00	$43.4
Counties	11,581,700	$10.00	$115.8
Combined Total Gain	**11,581,700**	**$20.00**	**$231.6**

Table 1I: Potential Revenue Gains from Increasing Local MVLT Authority by $10
(Millions of Dollars)

Local Government Vehicle Registration Locations	1999 Vehicle Registration Volumes	New Additional Levy Amount	Maximum Potential Additional Revenue
Municipalities	7,239,024	$5.00	$36.2
Townships	4,342,676	$5.00	$21.7
Counties	11,581,700	$5.00	$57.9
Combined Total Gain	**11,581,700**	**$10.00**	**$115.8**

Advantages and Disadvantages of
Permitting Additional Local License Plate Tax Levies

Advantages	Disadvantages
Would allow local governments to raise additional revenues for transportation purposes, could be particularly beneficial to certain highly populated jurisdictions.	Not likely to be used by many local governments, particularly less populous jurisdictions
Could provide for a less complex system of raising MVLT revenue	Would result in motor vehicle license fee increases to the public
Existing funding mechanism previously approved by the state and some local governments	

Option 8: Allow Counties to Enact a Local Motor Vehicle Fuel Tax for Bridge Replacement and Repair

During investigation for this report, LBO found that numerous county bridges are in need of repair or replacement, and funding to address this problem is currently unavailable. Of the 25,898 bridges maintained by counties, approximately 16% (or 4,143 bridges) were reported to the Public Works Commission (PWC) as being in poor or critical condition. This finding concerned LBO staff because the failure of a road in critical condition would be dangerous but not life threatening; the failure of a bridge in critical condition could endanger the lives of the general citizenry. Therefore, the following funding option permits a dedicated revenue source for county bridge repair.

The state currently collects a 22 cents per gallon excise tax on motor vehicle fuel. As stated in Part Three of this report, a portion of this tax is provided to local governments for *general* infrastructure needs. Option 2 discussed increasing the state gas tax to increase that source of revenue. This funding option suggests a change in statute to permit counties to enact a local, one-cent gas tax (in addition to the state excise tax) solely for the purpose of replacing and repairing county bridges.

If all counties in the state exercised the right to increase the motor fuel excise tax by one-cent, all counties together could raise between $58 and $64 million per year. Table 1J below shows the additional revenue increase over a four-year period.[16] Unfortunately, county fuel consumption figures are not readily available to LBO and, therefore, it is difficult to determine how much specific counties could generate.

Table 1J: Estimated additional motor fuel tax revenues at higher excise tax rates, FY02-05
(Millions of Dollars)

Tax rate	FY2002	FY2003	FY2004	FY2005
23 cents/gallon	$58.5	$60.3	$62.2	$63.7

One concern about this funding option would be the tendency of some fuel purchases to shift to counties not exercising the local one-cent option. Although this is possible for people residing on the border, it would appear that the majority of the county would not notice the one-cent difference relative to all other possible fluctuations in the price of fuel. Driving to another county to save a few cents would not result in a true savings to the individual.

As discussed in Part Two of this report, one estimate for need is the information self-reported by political subdivisions to the PWC. [17] Based on this PWC data, LBO estimates a county need of $57.8 million for bridges in critical condition and $220.3 million for bridges in poor condition.

[16] Please note that this option is independent of the previous discussion that would increase the state motor fuel tax from 23 to 26 cents per gallon. If this local option were exercised to raise the motor fuel tax to 27 cents per gallon, less additional funds would be raised because some people would consume less fuel. Fuel consumption is relatively inelastic so this decrease would be small.

[17] Please see Part 2 for a greater discussion of need as estimated by LBO based on PWC data.

Although a number of sources of revenue can be used to address this need, a dedicated local tax option provides counties the ability to raise these funds as deemed necessary. For some counties, bridge repair and replacement is the largest, single infrastructure item they have.

For example, Cuyahoga County is responsible for 24 road miles, due to the large amount of incorporated area in the county, but maintains ongoing responsibility for 209 bridges. Of these bridges, 104 (or 50%) are currently reported to be in poor or critical condition. According to PWC data, Cuyahoga County has no need for funds to fix any of its road miles but has a need around $71.0 million (reported January, 1999) to fix 104 poor and critical bridges within its boundaries. As stated earlier, motor fuel consumption by county is not readily available, so LBO was unable to determine how much Cuyahoga County could raise if they exercised this local option.

In another example, Miami County is responsible for 436 road miles and 349 bridges. The county reported that 16 road miles (or 4%) are in poor and critical condition (PWC, October, 1999). The county also indicated it would cost $1.2 million to repair these 16 road miles. Additionally, the county reported that 75 bridges (22% of the total) are in poor and critical condition. To repair these 75 bridges, the county reports to the PWC that it will cost $12.3 million to bring the bridges to excellent condition. Under this funding option, the county could choose to add the one-cent motor fuel excise tax until these 75 bridges are repaired or replaced.

Admittedly, most counties are not in the same situation as Cuyahoga County and are closer to the situation in Miami County. If a county does not wish to exercise their local option strictly for bridges, then they would not have to pursue this funding option. Most counties do have some poor and critical bridges and could use this dedicated source for a limited number of years and then allow the option to expire. When significant bridge needs again resurface, the option can be reconsidered.

Advantages and Disadvantages
of Permitting a Local Option Fuel Tax

Advantages	Disadvantages
Increases revenues for certain counties	Increases tax burden of certain counties
Permits counties to raise funds based on self-determined needs	Increases motor fuel excise tax differential with some neighboring states and counties
Stable revenue source; less sensitive to small changes in tax rates	Increases the regressivity of the tax; lower-income citizens would spend a higher share of their income on transportation needs
May decrease growth of motor fuels consumption, thereby helping to reduce emission	May decrease growth of motor fuels consumption, thereby reducing revenue growth
	Additional administrative costs in collecting fuel consumption data by county.

Option 9: Permit Local Governments to Use Design-Build Process

The design-build method is a way of consolidating the contracting and building process for public improvements. It varies from the traditional process where the design-phase and the construction-phase of a project are bid separately. This process can be quicker than traditional methods of bidding, and research has also suggested that it can be more cost efficient. Under design-build, a single contract is sought and teams of design firms and construction contractors join forces to bid on a project, incorporating both design and construction elements in their proposal. For certain types of projects, using design-build can result in a notable savings of time and cost.

In recent years, the Ohio Department of Transportation (ODOT) has used the design build process on certain projects. In 1995, the General Assembly authorized use of the design build technique for state projects after federal legislation permitted federal moneys to be used on design-build projects.[18] Federal law stipulates that states may employ the design-build contracting technique for projects costing $50 million or more. In fact, over 20 states have undertaken projects using design-build. The use of a single contract can save a significant amount of time in the initial review, design, and construction of the project. Whether or not design-build should be used on a project depends upon technical factors and the estimated price of the project.

Initial ODOT experience with six pilot projects using design-build suggests possible cost savings between 10% and 15%, and potential time saving of approximately 6 months. These pilot projects had relatively small contract amounts, ranging from $1 to $10 million. However, with larger projects to be undertaken during FY 2000 and FY 2001, ODOT expects more significant time saving.

For example, ODOT anticipates that it will only take about 6 months from the point of a project's conception to the point when construction actually begins. Under the traditional process, where the bidding and selection of firms for the design-phase and the build-phase occur separately, the time from project conception to the beginning of construction could take from 2 to 3 years. In addition to these initial time and cost savings, ODOT expects to reduce the number of project delays resulting from fewer design/contractor issues. Due to its positive experiences with design-build, ODOT has slated 15 such projects for FY 2000 and 14 for FY 2001.

The ideal design-build project is one that is free of any of the elements that would hamper an accelerated time line. These include environmental documentation, right-of-way purchases, and utility relocation work. ODOT currently includes Local Public Agencies in the design-build process by allowing the agency to include its project tasks in the contract under a separate agreement. Of course this separate agreement is funded 100% by the local government.

[18] Six design-build pilot projects were authorized by the General Assembly in 1996. In 1999, ODOT was authorized to undertake construction projects utilizing design-build through June 2001, with a total contract amount not to exceed $250 million.

Enabling legislation would be required to allow townships and non-charter counties to use design-build methods on local projects. Counties and large cities are most likely to benefit from design-build, as they are more likely to have kinds of projects and the technical expertise needed to effectively use the process.

Advantages and Disadvantages of Design-Build Legislation

Advantages	Disadvantages
Time savings in the project bidding process and less construction delays	Design-build is not beneficial if hampered by unforeseen construction delays or for problematic projects
Cost savings for many projects, particularly for counties and large cities	Many projects may not benefit from the use of design-build and using the process could actually increase costs in certain instances

Option 10: Encourage Group Contracting with Counties

Each year the Franklin County Engineer cooperates with townships in the county to bid one pavement maintenance contract. In doing so, the townships are able to take advantage of the county engineer's expertise and obtain a better price on the cost of road maintenance work. County government responses to the LBO survey suggest that local governments could save more than 15% through group contracting and bidding. However, the survey data also show that over 50% of counties have not participated in a group contract in the past five years.

The General Assembly could take several steps to encourage and facilitate this type of cooperation, which would enable the state, local governments, and Ohio citizens to get more for their money. At a minimum, County Engineers could be required to permit townships to participate in group contracting for transportation related goods and services. For example, if a township needed road resurfacing work to be done, it could seek to include its project work as part of the County's resurfacing project contract. As counties have a long history of cooperating with townships on various issues and many counties already use group contracting in some form, implementing this provision should not be unduly burdensome.

A further expansion of this option would be to permit any village or small city to participate in group contracting with their respective county. Small governments seem most likely to benefit from the expertise and purchasing power of the county because they have small contracts to bid and often do not have work to bid every year. If enough local governments in a county participate in a group bid for goods or services, the county may also realize significant cost savings, and perhaps even additional income if allowed to charge an administrative fee to cover the cost of an expanded bidding process.

However, simply permitting small governments to take advantage of this option does not guarantee it will be used. Therefore, the General Assembly could consider revising the Public

Works Commission (PWC) scoring process to award points to county and township projects bid as a group contract.

Advantages and Disadvantages of Group Contracting with Counties

Advantages	Disadvantages
Due to economies of scale, participation should result in cost savings, therefore, maximizing the benefit received from state and local dollars spent	Creates a new mandate for county engineers
Would empower local township officials to work with the county when beneficial	Will not ensure that local governments are taking advantage of the time and cost savings that often result from group bidding
Counties could be permitted to charge a fee to cover administrative costs	
Many counties already engage in group contracting with townships suggesting that it is a workable option	

II. Possible Changes in the Allocation of State Resources to be More Responsive to Local Needs

Observations: Ohio's Current Transportation Finance System

Option 11: Improving the Responsiveness of State Funding to Local Need

Because need is such a subjective term and the possible methods of distribution that could be developed to respond to local needs are limitless, LBO does not attempt to offer a definitive answer to this question. However, some guidance can be offered regarding which factors should be considered in developing a method of distributing resources that is more responsive to local needs.

Many aspects of Ohio's current distribution methods make no attempt to account for need. State revenue distributions initially allocate funding based upon type of government (i.e. county, municipality, township), which has little direct bearing on infrastructure need or repair costs. For example, cities are lumped with villages as municipalities for initial fund allocations, despite the fact that the cities have much greater needs than villages. The current system treats villages and cities similarly even though their circumstances are not at all similar. Also, within government type, allocations for townships and counties too often do not account for any measure of need.

A system maximally responsive to need would have an infrastructure focus. Such a system would allocate money largely based upon some measure of need or cost, not based upon political jurisdiction. If the General Assembly wanted to provide funding to local governments in fiscal

distress or with limited taxing capacity, using some measure of community transportation needs and some measure of fiscal distress could accomplish this task.

Obviously, certain need criteria will have advantages over other need criteria. For example, allocating funds based on the number of motor vehicle registrations rewards more populous communities, which are likely to have more roads to maintain and more daily traffic (which hastens the deterioration of infrastructure). However, this measure does not take into account non-resident traffic, which can be significant for some local jurisdictions, particularly at the county level. Also, more populous communities may be better able to raise their own revenue relative to less populous jurisdictions; thus, less populated jurisdictions might require relatively more state assistance.

Because different measures of need reflect different priorities, a maximally responsive system should encompass more than one measure of need to allocate funds. For example, such a system could allocate a portion of funding based on road miles, a portion based on bridge feet maintained, some based on a road condition rating, and some based on registrations, etc. While a *mix* of need criteria can help balance out the advantages and disadvantage of specific measures, it is also important to be sure that the measures chosen can be fairly easily collected and are comparable across jurisdictions.

Presumably, a system could be designed that is significantly more responsive to local needs (allocating funds based upon at least two or more measures of need) and yet is less complex than the current distribution system. Listed below are some commonly used measures of need, with a brief description of their advantages and disadvantages.

Number of Lane Miles/Bridge Feet: This criterion closely measures of the amount of infrastructure requiring periodic maintenance. The criterion does not measure the condition of a road or bridge, the traffic volume on the infrastructure, or other factors affecting maintenance costs. Also, it provides no information regarding the need for new or expanded infrastructure, nor does it reveal if the road or bridge is actually necessary. Data using the number of lane miles/bridge feet is already collected, and should be fairly easy to aggregate or compare across jurisdictions. However, lane mile data likely would need to be verified by the state.

Average Daily Traffic Volume (ADTV): This criterion highlights road or bridge activity, which relates to the level of wear and tear occurring daily. Traffic counts help determine the need for road maintenance and road upgrades, when needed, but this measure is just one of many criteria (truck traffic, weather, topography, road condition, etc.) that impact road maintenance *costs.* ODOT provides ADTV data for local roads to the Federal Highway Administration, although the reliability of that information is uncertain. However, other more reliable and readily available data, such as vehicle registrations or population in a given jurisdiction, could serve as a rough proxy for this measure.

Road/Bridge Condition: This measure reflects both one-time revenue needs and on-going maintenance needs. As road or bridge conditions worsen, on-going maintenance costs, as well as

rehabilitation or reconstruction costs, increase.[19] This measure says nothing about use or about the amount of infrastructure maintained.

Comprehensive (and relatively standardized) bridge data exist, including condition and maintenance responsibilities across local jurisdictions. Therefore, incorporating a "bridge condition" measure into any distribution of funds intended for bridges would be relatively easy.

Unfortunately, Ohio currently lacks the use of a common standard or method to assess road condition on a statewide basis. This void prohibits the comparison of road conditions among jurisdictions. This would require conducting a statewide inventory of all local roads; an expensive, 2-3 year process at best. Still, with the help of technology, comparable condition ratings can be developed using pavement management software system that could be made available to local governments. LBO survey data suggest that the average start-up cost of such a system could be about $48,000 and average on-going costs to assess road condition could be about $25,000 per year. Costs vary widely depending upon the number of road miles to maintain.

Road Classification: This measure identifies a road's purpose or type. The Federal Highway Administration (FHWA) system for classifying roads, called the National Functional Classification, aids governments in infrastructure planning.[20] Used since the 1960s, this classification system, or NFC, categorizes each road according to its function, along a scale of long-distance mobility and local property access. (Most roads perform some of both functions). Roads are also designated as urban or rural, based on federal aid urban boundaries established for places with a population of 5,000 or more. Spacing and density criteria used to classify roads differ between urban and rural systems. The major classifications are:

> Arterials: Roads that contribute most to statewide or regional mobility. Interstate freeways, other freeways, and principal and minor arterials fall into this category. All arterials are designated as urban or rural, depending upon location.
>
> Collectors: Roads that balance mobility and local property access functions. Specific classifications are urban collectors, rural major collectors, and rural minor collectors.
>
> Local-Access: Roads that provide access to property, almost exclusively.

The NFC is used to determine whether a road is eligible for federal aid. Eligible roads include all principal and minor arterials, urban collectors, rural major collectors, and rural minor collectors.[21] Ohio could follow a similar strategy by directing aid based upon road classification. Funding by classification for each mile of road can direct money toward roads based upon usage and purpose. For example, the General Assembly could choose to direct state funding only to roads that contribute to statewide mobility, and specifically exclude roads dedicated solely for local property access.

[19] Using condition ratings could reward poor management by giving money to those local governments with the worst roads and bridges, even if the condition of the roads is largely the result of poor management. On the other hand poor road conditions can also indicate an inability to raise local revenue to supplement state funding.

[20] More information on the National Functional Classification by local government type is presented Part 2.

[21] Adapted from the *Report of the Michigan Act 51 Transportation Funding Study Committee*, June 1, 2000, pg. 81.

The NFC for each mile of Ohio's local roads is readily available through ODOT, although the data may require verification to ensure that the classifications are correctly applied and updating to make sure that it is comparable among jurisdictions. Also, the state might want to develop additional classifications under the local-access classification if the General Assembly wanted to fund some, but not all, roads classified as local-access roads.

Improve the Availability and Use of Information

Option 12: Create an Annual State of the Local Transportation System Report

While conducting this study, it became apparent to LBO that there is a dearth of comparable and reliable data regarding the condition of local roads and bridges, and regarding local funding used for transportation purposes. In fact, current local "own-source" funding amounts reported by Ohio Department of Transportation (ODOT) to the Federal Highway Administration may be greatly underestimated. To help remedy this deficiency, ODOT could issue an annual report on the state of local transportation system in Ohio. It could be done in conjunction with the annual State of the State Transportation System Report that it currently issues, which focuses largely on the state-maintained transportation system.

A local transportation system report could provide information on the condition of local roads and bridges, and the available funding for local transportation infrastructure. As a public document, the report could be an informative and useful tool for legislators and other decision-makers, and a reliable source of historical data for local officials and the public. The report would complete the picture of transportation infrastructure across the state, filling the current void of information on local infrastructure. In addition, compiling the report each year would enable ODOT to more effectively meet certain federal reporting requirements.

ODOT could coordinate efforts with the Public Works Commission (PWC) to obtain road and bridge condition data for the vast majority of local governments in the state. ODOT could randomly sample local governments that did not have to report data to PWC. To fill some of the information voids, ODOT may choose to survey local governments to obtain more specific local transportation finance data or other relevant information. LBO experience in surveying local governments for this study suggests that local governments would need to be legally required to respond to any ODOT survey instruments in order to collect the necessary data for a local transportation system report.

Advantages and Disadvantages of Requiring an Annual Report On the State of the Local Transportation System

Advantages	Disadvantages
Enhances ODOT's ability to meet federal reporting requirements	Requires additional cost and effort for ODOT to collect data and publish a new report
Could help to educate local officials, the public, and others about transportation revenue sources and expenditures	Local governments will have to complete additional paperwork.
Legislators would have access to important information about the condition and funding of the public roads	

Option 13: Increase Coordination between Public Works Commission's District Integrating Committees and Municipal Planning Organizations

The Public Works Commission (PWC) allocates about $141 million per year for local road and bridge projects. Actual funding decisions are made by District Public Works Integrating Committees (DPWICs) composed of local government officials. The DPWICs accept project applications from local governments wishing to receive funding. Then, committee members rank their district projects based on ten criteria established in the Ohio Revised Code.

To assist the DPWIC and the PWC application review process, input from Municipal Planning Organizations (MPOs), with jurisdiction's overlapping a DPWIC district, could be helpful. MPOs could review the government proposals, evaluate these requests, and provide their own funding preferences based on regional transportation needs. This input could be taken into account by the DPWIC before preparing their project rankings for the PWC. When the DPWIC submits its funding recommendations to the PWC for approval, the MPO's report could also be presented to the PWC for review. Collaboration at the district level will help the DPWIC members better understand regional transportation concerns and support projects that are of most benefit to the entire region covered by each DPWIC.

Advantages and Disadvantages of MPO Collaboration with DPWIC Applications

Advantages	Disadvantages
Provides the DPWIC a list of preferences and other information on the needs within the PWC district, which may not be not included in requests prepared by local governments	The MPO will provide staff for review and provide recommendations without any compensation to the organization
Provides the PWC additional information it can use to evaluate project rankings	Individual disagreements between the MPO and DPWIC members over preferences may strain other matters of importance to the MPO that are controlled by DPWIC members
Provides the MPO an avenue to provide input into the use of a regionally-funded state program	

Clarify or Enhance Local Government Resource Options

Option 14: Formalize Municipal Paving Policy for Certain State Routes

Although the legal responsibility belongs to municipalities, the Ohio Department of Transportation currently pays for about 80% of the costs for paving state routes within municipal jurisdictions through its Urban Paving Initiative. Responses to the LBO Transportation Survey suggest that some municipalities think that ODOT should pay the full cost for maintaining these routes. At one point in the past, ODOT considered reducing the amount of support provided for state routes within municipalities, although for this biennium, ODOT is committed to current funding levels. Still, the disagreement over this issue suggests a role for the General Assembly to ensure that the policy appropriately considers and is responsive to both local and state transportation needs.

The General Assembly could address this issue during the biennial budget process by working with ODOT and municipalities to determine an appropriate state policy for maintaining state routes within municipal jurisdictions. Language specifying the policy could then be included in temporary language in the transportation budget bill each biennium. Addressing this on a biennial basis would help ensure that the policy changes as local and state needs change.

Advantages and Disadvantages of Formalizing ODOT's Municipal Paving Policy

Advantages	Disadvantages
Provides formal on-going review of the policy so that it can be adapted, as appropriate, with Legislative input	Limits ODOT's discretion to adapt this policy on a more short-term basis, as needs may dictate
Local governments will have a predictable revenue source each biennium	

Option 15: Expand the Use of Gas Tax and License Plate Revenues to Include Mass Transit

Section 5a of Article XII of the Ohio Constitution restricts the use of state motor vehicle license and fuel taxes to highway-related purposes, effectively prohibiting the use of these moneys for mass transit. This constitutional restriction limits the options both state and local officials may use to meet the transportation needs of Ohio. The General Assembly could pass a joint resolution to eliminate the constitutional prohibition on spending gas tax revenue for public transportation purposes, so that local officials would have all transportation options available to them when making decisions concerning the transportation needs of their communities. Similarly, eliminating this prohibition would also give the General Assembly more discretion when considering how to spend gas tax revenue for local and state purposes.

Allowing all types of transportation projects to compete for gas tax revenues could create a more competitive process, permitting a wider consideration of the most effective strategies for meeting transportation needs. While this change might result in less funding for roads and bridges, the overall result could be a more efficient and better quality transportation system for Ohio residents. In some communities and areas, funding an effective public transportation project, in lieu of a road or bridge project, may have the effect of reducing congestion on roads and bridges. In turn, this would improve the efficiency of the overall transportation system, reduce the rate of deterioration of road and bridge infrastructure, and reduce the amount needed for road maintenance and new road construction. Because all modes would be competing for the same dollars, any public transportation project would have to demonstrate to state and/or local decision makers that its benefits outweigh the benefits of other projects.

Advantages and Disadvantages of
Allowing Gas Tax Revenues to Pay for Public Mass Transit

Advantages	Disadvantages
Allows greater flexibility in the use of gas tax revenue	Spending more money on transit would reduce spending for other transportation projects
May provide additional funding for transit projects and operations	Gas tax moneys spent on mass transit would not directly benefit payers of the gas tax
Improving mass transit services and facilities could increase ridership and reduce wear on current infrastructure	Increased mass transit ridership would result in decreased MVFT revenue
Ideally, would result in a more efficient and effective allocation of funds for local transportation systems	Costs to educate public about and advertise a ballot initiative

Part 2

Local Government Needs for Roads and Bridges

This part of the report examines the need for additional resources to meet local government transportation "needs." The first section of Part 2 presents information on current road and bridge maintenance responsibilities and discusses factors that impact the cost of maintaining those roads and bridges.

The remaining sections of Part 2 present various estimates of the dollar amount of local government need. Because of data limitations and the subjective nature of defining needs, LBO does not claim to offer a definitive answer to the need question. However, LBO believes that the various estimates do provide some insight into the magnitude of local government need in terms of:

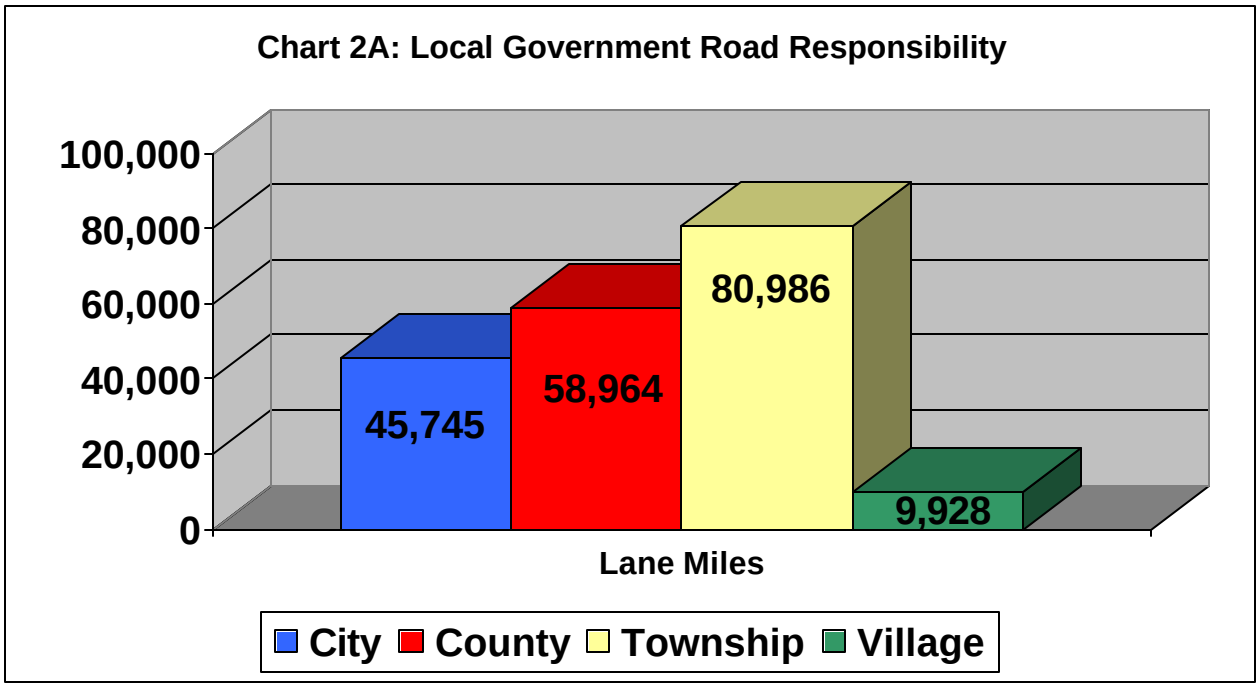
- One time costs to repair all poor and critical roads and bridges
- On-going annual additional funding required for maintenance and construction as would be self-reported by local governments
- On-going cost to maintain current roads

Maintenance Responsibilities

It seems appropriate to begin the discussion of local need, in regard to roads and bridges, by examining current road and bridge responsibilities. Assessing who is responsible for how much can provide insight into the cost of maintaining current infrastructure. In addition, there are many factors that impact the rate of deterioration of a road mile or a bridge that significantly impact costs. It is necessary to have some understanding of the cost of adequately maintaining current infrastructure and who must pay those costs to be able to determine amount of need and where the need is located.

Who's Responsible for Ohio's Roads?

Chart 2A below illustrates the responsibilities for Ohio's public roads, showing how many lane miles of road each local government type is responsible for maintaining. The chart shows that townships have the most lane miles of road responsibility at over 80,000 lane miles and counties are second with responsibility for over 58,000 miles. Cities are responsible for just less than half as many miles as townships with more than 45,000 and villages are responsible for less than 10,000 lane miles of road. By comparison, the Ohio Department of Transportation (ODOT) is responsible for about 48,201 lane miles of road.



Source: County, municipal, and township estimates provided by ODOT. LBO estimated city and village miles.

Factors Affecting the Cost of Local Road Responsibilities

At this point, it might seem reasonable to assume that the relative maintenance costs of each local government should fall directly in-line with the amount of road miles they are responsible for maintaining. In fact, this may not be the case. Knowing road responsibilities is only the beginning in assessing costs. One critical factor that impacts cost is the level of use the road receives, which is commonly measured in terms of average daily traffic volume (ADTV).

The level and type of traffic expected to occur on a given mile of road impacts the design chosen when constructing the road and subsequently the materials used in the road. Basically, the higher the expected ADTV the more expensive the design and materials used in the road will be. Also, the cost to repair the road will be higher, as more expensive materials will be needed.

Actual ADTV also directly impacts maintenance costs, because the higher the ADTV the more quickly a given road mile will deteriorate and the more expensive that mile of road will be to maintain. Therefore, it is necessary to examine the ADTV on the miles of road maintained by each government type to accurately assess costs. Unfortunately, ADTV data for local roads is not readily available. Fortunately, there are indirect measures that permit an assessment of ADTV and costs associated with it.

One such measure is the National Functional Classification (NFC). Used since the 1960s, functional classification categorizes each road according to its function, along a scale between long-distance mobility and local property access (Most roads perform some of both functions). The major classifications are listed below.

Arterials: Roads that contribute most to statewide or regional mobility. Interstate freeways, other freeways, and principal and minor arterials fall into this category. All arterials are designated as urban or rural, depending upon location.

Collectors: Roads that balance mobility and local property access functions. Specific classifications are urban collectors, rural major collectors, and rural minor collectors.

Local-Access: Roads that provide access to property, almost exclusively.

Under the NFC system, roads are also designated as urban or rural based on the federal aid urban boundary. Federal-aid urban boundaries are established administratively for places with a population of 5,000 or more. Spacing and density criteria for classifying roads differ between urban and rural systems.[23]

These road classifications suggest the level and type of traffic that one can expect on a given road mile. Essentially, the classifications that indicate the highest mobility suggest the highest ADTV, including higher levels of traffic by heavy vehicles that do the most damage to roads. For example, no roads in Ohio classified as local-access have an ADTV above 10,000 vehicles.

Therefore, it is likely to be significantly more expensive to construct and maintain a road classified as an arterial than one classified as local access. Also, an urban road of any classification will likely be more costly to maintain than a rural road mile of the same classification because the urban road mile, by definition, has more traffic. Therefore, local governments with more arterials and collectors are likely to have much higher costs per lane mile, as are local governments in urban areas. With this in mind, Table 2A shows road mile responsibilities by functional classification.

Road Responsibilities by National Functional Classification[24]

	Number of Road Miles, 1998*			
Functional Classification	**County**	**Municipality****	**Township**	**Total**
Rural Other Principal Arterial	0	0	0	0
Rural Minor Arterial	12	9	0	21
Rural Major Collector	3,199	188	109	3,496
Rural Minor Collector	5,059	153	346	5,558
Rural Local Access	18,557	5,380	34,260	58,197
Urban Other Freeway or Expressway	3	2	0	5
Urban Other Principal Arterial	45	307	0	352
Urban Minor Arterial	612	1,713	35	2,360
Urban Collector	829	2,401	175	3,405
Urban Local Access	882	16,833	5,535	23,250
Total	**29,198**	**26,986**	**40,460**	**96,644**

*Center line miles, not lane miles. **Some of these miles may be maintained by other jurisdictions.

[23] Adapted from the *Final Report of the Michigan Act 51 Transportation Funding Study Committee*, June 1, 2000, pg. 81.

[24] Source: *Highway Statistics '98*, Federal Highway Administration.

Table 2A figures show that, although townships have the most miles to maintain, counties and municipalities have the most arterials and collectors, which are the most expensive roads to build and maintain. In fact, municipalities and counties are responsible for nearly 97% of the arterials and major collectors, while 82% percent of municipal roads and 67% of county roads are classified as local-access roads. Conversely, over 98% of all the miles townships maintain are classified as local access road miles, the least expensive roads to construct and maintain because they require less expensive designs, materials, and have much less traffic. In fact, nearly 20% of Ohio's local-access road miles are unpaved; with the vast majority of those located in rural areas.[25]

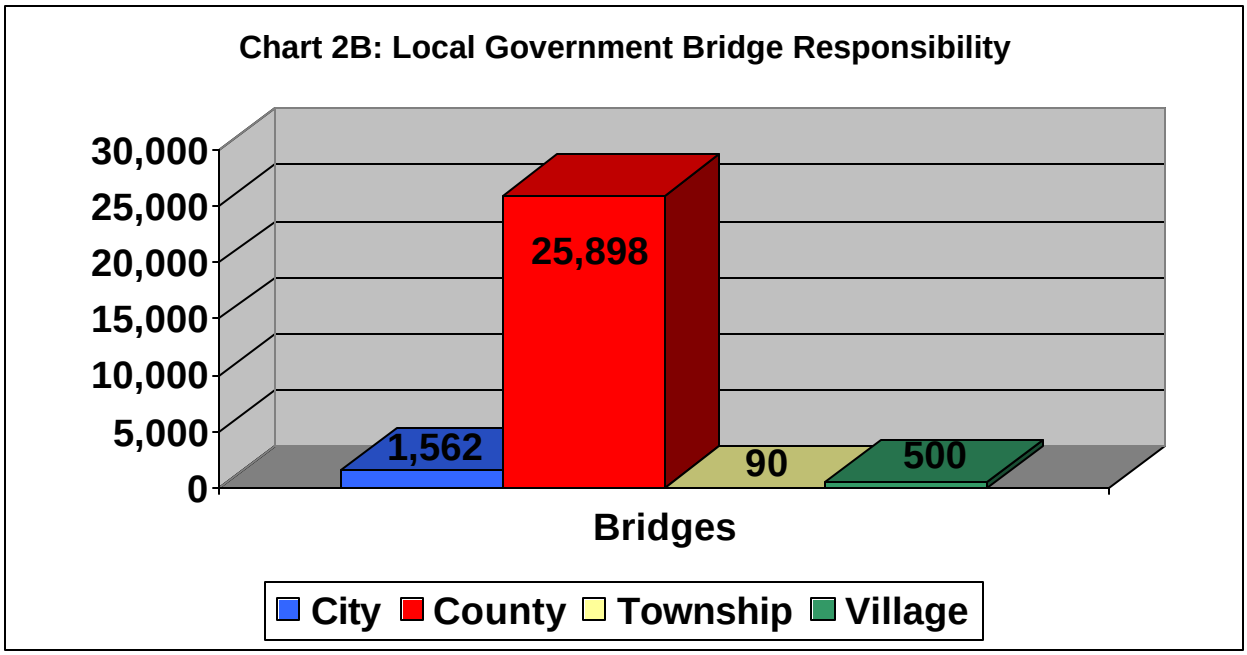
The road responsibility and classification data suggest that cost per lane mile for maintenance is likely to be significantly higher for counties and municipalities, with the higher municipal costs likely falling on cities. Village costs per lane mile are likely to be more similar to townships than cities. However, road maintenance responsibilities are only part of the picture in attempting to determine maintenance costs, as local governments' bridges responsibilities are also significant.

Who's Responsible for Ohio's Bridges?

Ohio has roughly 43,000 bridges, approximately 28,000 of which are maintained by local governments. As shown in Chart 2B below, counties are responsible for maintaining about 26,000 bridges or 90% of all local bridges. Cities are responsible for over 1,500 bridges and townships and villages 90 and 500, respectively. By comparison, the state is responsible for about 14,930 bridges.

These figures suggest that county bridge costs are quite significant. Undoubtedly county bridge maintenance costs far exceed those of other local governments, and perhaps even those of the state. As with roads, there are many factors that impact costs including bridge design, material composition, ADTV, age, size, etc. Even more than for roads, these factors vary so greatly from bridge to bridge that it is difficult to compare one bridge to another. However, ODOT bridge data suggests that, in general, counties and cities maintain the largest and most costly local bridges.

[25]Source: Highway Statistics '97, Federal Highway Administration.



Source: ODOT provided data on county, municipal, and state bridges. LBO estimated city and village responsibilities from the municipal data provided by ODOT; PWC data was used to estimate township and village responsibilities.

Implication of Road and Bridge Responsibilities

Together, the road and bridge data suggest that counties' and cities' maintenance responsibilities are likely the highest and township costs are likely significantly more than village costs. However, this information only hints at costs and is far from providing guidance on additional needs. Another important factor in assessing maintenance costs is the condition of each road mile and each bridge. Data on the condition of roads and bridges is presented in the next section. The remaining sections of the Part 2 attempt to quantify the cost or need suggested by the responsibility data presented here.

Need and Cost Estimates

Additional Need Reported in LBO Survey

LBO Survey Responses About Need

LBO surveyed over 1,000 local governments, including all cities, counties, and townships with populations over 5,000, as to their transportation revenues, prioritizing, needs, and opinions on state funding.[26] In the survey, LBO asked local governments if current state and local funding for roads and bridges was sufficient, and, if not, how much total additional funding was required per year. Table 2B summarizes the responses to the additional need question.

[26] A copy of the survey instrument is provided in Appendix A and a detailed explanation of the survey and survey results are presented in Appendix B.

Table 2B: Reporting of Local Need for Additional Annual Funding
(Millions of Dollars)

Government Reporting	Number Reporting[27]	Number Reporting No Additional Need	Amount of Need that Could Be Raised Locally	Net Additional Annual Funding Needed
City	119	16	$31.8	$202.2
County	68	1	$37.6	$203.6
Township	117	40	$2.0	$24.6
Village	72	33	$0.4	$3.0
Total	**376**	**90**	**$71.8**	**$433.4**

A significant number townships and municipalities reported that they did not need additional funding. Of the 117 townships that responded to the question, 40, or slightly over 1/3, reported no additional need. Of the 191 municipalities that responded, 26% reported no additional need. Among municipalities, a much larger proportion of villages (46%), than of cities (13%), reported having no additional need.

Not surprisingly, a substantial majority of local governments reported that they did need additional funding. As shown Table 2B, the 376 local governments that responded to the additional need question reported a total annual additional need of $433 million. However, not all of the $433 million is needed from the state, as local governments reported that they could raise $72 million from local resources.

It is important to note that LBO does not know how local governments determined the additional need amount that they reported or the amount that could be raised locally. The numbers reported may not have been determined reliably or precisely and almost certainly were not determined in a consistent manner from one governmental unit to another.

The amount of additional need reported varied enormously by government type (county, city, township, village) and between specific local governments of each type. For example, counties and cities reported additional need of $406 million, accounting for nearly the entire additional need amount.[28] However, Cuyahoga County reported additional need of $80 million, which represents almost 40% of the total amount reported by counties. The next-highest reporting county was Medina, which reported needing an additional $5.3 million. Similarly, Columbus and Cleveland accounted for almost 40% of the total need amount reported by the cities that responded.

Developing a Need Estimate Based Upon Survey Responses

Developing a statewide need estimate requires accounting for the need of all local governments whether or not they responded to the survey. Obviously, there must be some need beyond $433

[27]There are approximately 2,348 local governments in Ohio including 88 counties and about 242 cities, 1,309 townships, and about 709 villages.

[28]Cincinnati did not respond to the survey, and is therefore not included in the city total. Other large cities not responding included Youngstown, Lorain, Hamilton, Kettering, Lakewood, and Mansfield. Also, 20 counties did not respond to the survey, including three of the six largest Franklin, Summit, and Montgomery.

million on the part of the nearly 2,000 local governments, which either were not surveyed or did not respond to the survey. Estimating this need in a statistically valid way is complicated by several issues that all relate to one essential question, "Does the need of the governments that did not respond to the survey differ in any systematic way from the need of those who did respond?" If the answer is no, then there is little difficulty. If there is some systematic difference then there may be no statistically valid way to project the additional need.

For example, suppose most of the local governments that received the survey believed that an increase in state aid might result from reporting need in the survey. If so, the local governments that have the greatest need would have the greatest incentive to return the survey. Assuming that local government officials consider such incentives as they decide whether or not to complete a survey, the higher-need governments would be more likely to respond than the lower-need governments. Therefore, the average need of the responding local governments would be greater than the average need of the non-respondents. In such a case, simply using the average for the respondents to project the need of the non-respondents would overstate the need statewide.

In fact, LBO suspects that there are several factors, including the one explained in the above example, which make it more likely that local governments with above average need would respond to the survey. Therefore, the estimates in the following table are likely an upper bound on local need.

Another factor that affects the development of a statewide need estimate from the survey responses is the response rate. A low response rate seriously limits any general conclusions that can be drawn from survey data. The previous table showed that 68 of 88 of counties, or over 75%, responded to the survey. The city response rate was also relatively high with 119 of 242 or nearly 50% responding.

In contrast, about one-third of surveyed villages and one-fourth of surveyed townships responded. The low response from townships means that the additional need of non-responding townships cannot be estimated in any statistically valid way. However, analysis of the characteristics of responding and non-responding villages indicates that it is possible to produce a statistically unbiased projection of statewide village need for additional funding. Thus, a statewide projection for villages, based on an average of additional need reported by villages that did respond to the survey, is shown in Table 2C.

Despite the relatively high response rate from cities and counties, projecting their statewide need is not a simple process because some of Ohio's most populous cities and counties did not respond to the survey. This is particularly problematic because statistical analysis of the survey respondents and their response to the need question shows that the reported need is positively related to population. This is not surprising because larger population centers likely require more roads and bridges and those roads and bridges endure more wear. Because of this relationship, it is statistically invalid to project Franklin County's need, for example, based on an average because the population of Franklin County is several times higher than the statewide average population for counties. Similarly, it would be invalid to project Cincinnati's need based on an average. Table 2C below shows two estimates for annual additional local need developed from survey response data using two different methods. The two methods are described below.

Table 2C: Statewide Estimated Annual Need Based on LBO Survey Responses[29]
(Millions of Dollars)

Government Type	**Estimated Funding Gap Method 1** (Adjusted averages)	Adjusted Averages Used in Method 1*	**Estimated Funding Gap Method 2** (Statistical regression)
City	$375.2	$1.245	$342.7
County	$238.7	$1.845	$271.4
Village	$29.9	$0.042	--
Total	**$643.8**		**$644.0****

*Reported average additional need per local government. **Total includes Method 1 village estimate.

Explanation of Estimate Methods

The statewide estimates labeled Method 1 in Table 2C begin with the actual need reported by all responding governments (i.e., the $433.4 million reported in Table 2B), and add an amount based on adjusted averages to project need for all governmental units *except* Franklin County and Cincinnati.[30] The total for all counties and municipalities estimated using Method 1 is $643.8 million. Figures for Franklin County and Cincinnati should be added to this total to obtain a reasonable total estimate.

A second method, Method 2, was used to estimate a complete statewide need estimate because The Method 1 approach, while relatively simple to understand does not allow the (statistically valid) inclusion of Franklin County or Cincinnati. Method 2 overcomes this drawback by adjusting for differences in local government characteristics.

Method 2 employs statistical regression techniques, rather than averages, to project the need of counties and cities that did not respond to the survey. The regression equation used the reported funding gap as the dependent variable and population; total number of road miles, bridges, and culverts; average amount of snowfall in the county; and average wages for government workers in the county as independent variables. The estimates resulting from the regression analysis should be statistically valid projections of the statewide need of county and city governments. Employing the statistical regression approach yields a need estimate of $614.1 million for cities and counties. Adding in the Method 1 estimate for villages brings the total to $644.0 million.

It is important to note that the estimates provided by the two methods were derived by completely different approaches—there is no implication that the combined need of Cincinnati

[29] Method 1 total excludes Franklin County and the City of Cincinnati. The adjusted averages used exclude Cuyahoga County from the calculation of the county average, and Columbus and Cleveland from the city average. Only one figure, derived using the arithmetic average of survey respondents, was calculated for villages.
[30] The arithmetic averages have been adjusted by excluding Cuyahoga County from calculation of the county average and excluding Cleveland and Columbus from the city average. This method mirrors the exclusion of Franklin County and Cincinnati from the projected totals.

and of Franklin County is just $200,000. In fact, the statistical regression approach yields estimates of $13.7 million for Cincinnati's need and $32.9 million for Franklin County's need.[31]

The $644.0 million estimate is incomplete, of course, without an estimate for townships. As shown in Table 2B above, the 117 townships that responded to the LBO survey reported an additional need of $24.6 million. Although there is no statistically reliable way to arrive at a statewide estimate based on this survey result, this number can be used to arrive at a statewide estimate that is statistically unreliable. Calculating statewide need for townships using an adjusted average approach, similar to Method 1 above, yields an estimate of $174.3 million.[32] This number should be viewed with a great deal of caution, however, because of the small sample size and the diversity among townships.

Based upon an estimate developed using self-reported survey response data, local governments in Ohio could need about $818 million in annual additional highway and bridge funding. As discussed above, this figure is best interpreted as an upper bound—the true need is likely less than $818 million.[33] Moreover, this figure does not take into account local resources.

Local governments stated in the survey that they could raise $72 million (about 16.7% of the total need) from local sources. Reducing the $818 million estimate by $72 million would leave $746 million in net additional need that cannot be generated at the local level. However, the actual amount that could be raised locally is likely more than $72 million statewide. For example, if 16.7% of the statewide estimated need could be raised locally (the same percent reported by survey respondents), the net additional need estimate falls to $681 million.

Additional Need Reported to the Public Works Commission

The Public Works Commission compiles data on transportation infrastructure from each local government that applies for PWC funding. The data include an assessment of the condition of roads, bridges, and culverts in the local jurisdiction, and an estimate of the cost of restoring all such infrastructure to excellent condition. The figures are produced by the local jurisdictions themselves, so the standards used to assess the condition of infrastructure likely vary from one local government to the next. The data include assessments from all 88 counties, 240 cities, 855

[31]It may seem reasonable to want to add these numbers to the $643.8 million from Column 1, yielding a statewide need figure of $690.4 million for counties and municipalities. However doing so involves blending two fundamentally different approaches to calculating the statewide need. The result likely significantly overstates local needs and is probably not valid. Certainly if Franklin County or Cincinnati produced a figure for their actual need, however, that number could with validity be added to the $643.8 million.

[32]In this case, the arithmetic average was adjusted by removing Colerain Township of Hamilton County from the computation of the township average. Colerain Township reported a need of $10 million, which was over 40% of the total township need shown in Table 2C. Since the second highest amount reported by a township was just $2 million, it would seem that the $10 million figure reported is not representative of township need statewide. The $174.3 million figure was found by multiplying this adjusted average need, $125,595, by the 1,308 townships other than Colerain Township, and adding Colerain Township's $10 million need to the result.

[33]No confidence level is provided for this estimate, or other similar estimates in the report, because there does not seem to be a logical null hypothesis. Without a null hypothesis, it does not seem appropriate to present a confidence level with the estimate.

townships, and 586 villages. The assessments were completed in different years, with most completed in 1998 or 1999.

The figures provided to PWC by local governments should be viewed with some caution. Presumably, there is an incentive for local governments to overstate their need, in terms of the cost of fixing infrastructure and the condition of infrastructure, to demonstrate more need for PWC funding than other communities. Also, it is not known how local governments determined the repair costs figures for their infrastructure. The numbers reported may not have been determined reliably or precisely and almost certainly were not determined in a consistent manner from one governmental unit to another.

For example, the city of Akron reported that it would cost over $2.1 million per road mile to bring all of its roads that were not in excellent condition up to excellent condition. This figure is nearly twice that reported by the City of Cleveland, which reported the next-highest city per mile cost for repairing its roads. This suggests that the Akron estimate is rather high and was likely derived using a very different method than any other city reporting to PWC.

Finally, there seems to be some double counting of infrastructure, with some villages and cities reporting statistics on bridges for which the county government has responsibility. For example, several villages claimed that it would cost over $800,000 per bridge to fix bridges that are in fact a county responsibility, according to ODOT data.

Despite its limitations, the PWC data may give a broadly accurate picture of the current condition of roads, bridges, and culverts in the state, and could be helpful in assessing the possibility that local governments need one-time assistance to repair and restore infrastructure that has deteriorated. The data might also be helpful in assessing ongoing financing needs of local governments.

Table 2D shows the total units of local road and bridge infrastructure in the state, as reported to PWC, and statistics on its overall condition. On the positive side, almost 60% of the bridges in the state and almost half of the roads and culverts are classified as being in either good or excellent condition. Roughly 4% of the transportation infrastructure in Ohio was judged to be in critical condition. About 17% of roads and culverts were judged to be in poor condition, while about 13% of bridges were judged by local governments to be critical.

There was not much variation in these numbers between the different types of jurisdiction. For example, townships reported the highest percentage of critical roads (4.1%), villages reported the highest percentage of critical bridges (5.9%), and counties recorded the highest percentage of critical culverts (4.6%).

Table2D: Condition of Local Transportation Infrastructure in Ohio

Type of Infrastructure	Total #	*Percentage classified as…*				
		Excellent	**Good**	**Fair**	**Poor**	**Critical**
Road Miles	90,231	16.4%	30.7%	32.1%	17.1%	3.7%
Bridges	30,195	24.4%	33.7%	26.0%	13.0%	3.4%
Culverts	311,031	18.3%	29.9%	30.8%	16.8%	4.2%

Source: Public Works Commission of Ohio

Assessing Need from the PWC Data

One useful place to begin examining need using PWC data would be to find the cost of fixing all of the critical infrastructure in the state, since a classification as "critical" suggests that safety may be an issue—especially in the case of bridges. A natural progression then would be to determine the cost of fixing all of the poor infrastructure and so on. Unfortunately, the nature of the data limits the ability to determine these numbers. The cost figures reported by each jurisdiction are for all roads, bridges, *etc.*—regardless of their current state of repair. The estimates shown below are therefore based on an unrealistic assumption—that one mile of critical road costs the same to bring up to excellent condition as one mile of good or fair road. Thus, the estimates shown in Table 2E below are probably lower bounds on the true costs.[34]

As shown in Table 2E below, it could cost approximately $527 million to raise infrastructure that is currently in critical condition to excellent condition. Slightly over half of this amount is due to city roads, and about $116 million is needed by counties to fix roads and bridges. The cost of improving infrastructure deemed to be in poor condition could be about $2,361 million. Again, slightly over half of this amount is due to city roads. Counties could need just over half a billion dollars to fix roads and bridges to excellent condition.

Table 2E: Estimated Costs of Repairing Roads and Bridges to Excellent Condition

Unit of Government	Type of Infrastructure	*Infrastructure Judged to be in…* Critical Condition (Millions of Dollars)	Poor Condition (Millions of Dollars)	Average Cost Per Road Mile or Bridge/Culvert*
City	Roads	$279.6	$1,284.6	$276,200
	Bridges	17.4	72.6	256,500
	Culverts	6.5	30.1	10,600
County	Roads	$58.1	$290.4	$61,400
	Bridges	57.8	220.3	62,200
	Culverts	11.2	41.1	1,500
Township	Roads	54.6	247.0	49,200
	Bridges	0.01	0.0	400
	Culverts	6.1	25.9	1,200
Village	Roads	31.3	132.4	128,700
	Bridges	2.5	6.5	79,400
	Culverts	1.5	10.2	3,700
Total		**$526.6**	**$2,361.1**	

*Averages adjusted by removing extreme values before calculating. Rounded to the nearest hundred dollars.

There are at least two possible ways to use these numbers:

1. To determine a one-time supplement to existing sources of funding to repair critical and/or poor to adequate condition with the assumption that existing sources of funding may be sufficient if local governments just had the funding to address the backlog of infrastructure repair.

[34] The word "probably" is added to this sentence because it is plausible that the cost figures reported by local jurisdictions are inflated—in order to attract more funding from the PWC.

2. To determine an annual funding amount, with the assumption that existing funding is likely insufficient so that, even if the existing backlog of infrastructure judged critical and/or poor were dealt with, another backlog would develop.

To illustrate the first alternative, one option could be to supplement the usual funding sources by enough to improve all the critical infrastructure over a period of one or more years. Based upon the estimates from Table 2E, it would cost about $176 million per year for three years to repair all critical infrastructure. One way to modify this option would be to increase the amount of the supplement to pay for improving some fraction of the poor infrastructure in addition to the critical infrastructure. Based upon the estimates from Table 2E, to fix all of the critical infrastructure and 25% of the poor infrastructure over 5 years would require spending about $223 million each of the five years.

Generating an annual need figure under the second alternative is complicated by the nature of this data—how does one convert one-time cost data on need to annual on-going estimate of need? Does each individual unit of the infrastructure need to be completely rehabilitated once every ten years, or fifteen, or twenty? Research suggests that rehabilitation and/or reconstruction provide a new pavement structure with 10 to 25 years of additional service life.[35] The estimated service life range is large because the life of a road depends on so many factors, including pavement type, traffic volume, climate, pavement management techniques, etc.

According to PWC data, the total cost of bringing all transportation infrastructure up to excellent condition could be $13.6 billion. If life of the average unit of transportation infrastructure was, say, fifteen years, then it would be simple to convert the $13.6 billion cost figure into an annual need figure by finding the annual debt service on a 15-year bond without needing to settle on a single figure for all types of infrastructure. It would be only slightly more complicated to calculate a debt service number using different figures for the life of a road, a bridge, and a culvert.

Despite the difficulties imposed by these issues, an estimate of the general order of magnitude of the annual cost derived using this approach can be presented. Suppose that the lifespan of the average unit of transportation infrastructure is twenty years, and that the state would pay an interest rate of 6% on a bond. Then, the payment on a $13.6 billion bond issue would be just under $1.19 billion per year.

On-Going Maintenance Costs

The two measures of need discussed up to this point have at least three major and interrelated weaknesses. One weakness is that the need figures are self-reported and, therefore, may present relatively high estimates of the need. A second weakness is that LBO does not know how cost/need estimates were derived by each local government; meaning that it is not possible to evaluate whether a given estimate is a reasonable one. Finally, the need figures were most certainly not arrived at using the same method, so that estimates for specific local governments are not comparable.

[35] Galehouse, Larry. *Innovative Concepts for Preventive Maintenance*. July 29, 1997, pg. 10.

In order to develop a more independent and comparable estimate of basic on-going need, LBO sought the expertise of the County Engineers Association of Ohio. LBO asked CEAO to provide a rough estimate as to the annual cost of maintaining a county road mile. CEAO estimated on-going county road maintenance costs at $15,000 per mile of road or $7,500 per lane mile of road. This cost estimate includes the cost for snow removal, pothole filling, and other regular road maintenance activities. The estimate assumes a two-lane asphalt road that is 20 feet wide and is both structurally sound and generally meets current levels of service expectation. The estimate could be low in some urban areas and high in some rural areas. CEAO provided this as a rough estimate for county roads *only*.[36]

LBO chose to take this estimate and also apply it to cities, villages, and townships.[37] LBO assumed that the costs per lane mile for townships and villages would be 50% less than for counties because they likely have the least expensive roads to maintain. County costs, on average, are likely to be higher than for townships and villages because of higher traffic volume and more expensive road designs and materials. LBO increased the cost per lane mile for cities by 50% to $11,250 because cities are likely to face higher costs per lane mile than counties, on average, due to higher traffic volume and more expensive road designs and materials.

Table 2F below shows these estimates for local on-going road maintenance costs. These estimates are likely to be low since the average cost figure assumes that every road mile is structurally sound and generally meeting service expectations. Because the on-going road maintenance cost figure does *not* take into account bridges, the table includes the number of bridges for which each government type is responsible. The number of bridges is important to account for when considering on-going costs, as a mile of bridge is likely to be significantly more expensive to maintain than a mile of road. LBO did not consider it appropriate to develop an average bridge maintenance cost figure because the difference from one bridge to another is significantly greater than the difference between particular road miles.[38]

Table 2F: Estimate 1 of Annual On-Going Road Maintenance Cost

Local Government	Lane Miles*	Estimated Annual Road Maintenance Cost (Millions of Dollars)	% of Total Local Maintenance Cost	Number of Bridges to Maintain**	% of Local Bridges
City	45,745	$515	40%	1,562	5.5%
County	58,964	$442	34%	25,898	92.3%
Township	80,986	$304	23%	90	0.3%

[36]There are countless variables affecting maintenance costs that make developing an average maintenance cost number as much art as science; some of these factors include pavement type, history, width, traffic volume, snowfall, drainage, truck traffic, etc.

[37] CEAO in no way suggested the use of the cost figure it provided for such a calculation.

[38] Without controlling for the size of the bridge, the material composing the bridge, bridge traffic volume, age, and other factors, it is not possible to develop a meaningful average cost per foot to maintain a bridge.

Local Government	Lane Miles*	Estimated Annual Road Maintenance Cost (Millions of Dollars)	% of Total Local Maintenance Cost	Number of Bridges to Maintain**	% of Local Bridges
Village	9,928	$37	3%	500	1.8%
Total	**195,623**	**$1,298**	**-**	**28,050**	**-**

*Lane mile estimates for counties, municipalities, and townships are from ODOT. LBO has estimated the city and village break out using PWC data. **ODOT provided data on county and municipal bridges. LBO estimated city and village responsibilities from the municipal data provided by ODOT. PWC data was used to estimate township and village responsibilities.

The Estimate 1 method suggests an on-going road maintenance cost for local governments of about $1.3 billion. These estimates indicate that cities may have the highest annual road maintenance costs with counties second. Taking into account bridge responsibilities suggests that counties and cities have the highest on-going infrastructure maintenance costs. Township maintenance costs could likely be significantly less than those of cities or counties, but still much higher than village costs. LBO performed a similar calculation using estimates of the NFC for each lane mile and weighting the average cost for each lane mile depending upon the classification. This calculation is presented in Table 2G below.

Table 2G: Estimate 2 of Annual On-Going Road Maintenance Cost Using Estimates of Lane Mile National Functional Classifications

		Estimated Maintenance Cost (Millions of Dollars)				
Functional Classification	**Estimated Cost Per Lane Mile**	**City***	**County**	**Township**	**Village***	**Total**
Rural Local Access	$3,750	28.9	140.5	257.2	31.5	458.1
Urban Local Access	$3,750	117.1	6.7	41.5	5.1	170.4
Rural Minor Collector	$5,000	1.1	51.1	3.5	0.4	56.1
Rural Major Collector	$7,500	2.0	48.5	1.6	0.2	52.3
Urban Collector	$9,375	32.2	15.7	3.3	0.4	51.6
Rural Minor Arterial	$9,375	0.1	0.2	0	0	0.3
Urban Minor Arterial	$11,250	27.6	13.9	0.8	0.1	42.3
Rural Other Principal Arterial	$13,125	0	0	0	0	0
Urban Other Principal Arterial	$15,000	6.6	1.4	0	0	7.9
Urban Other Freeway or Expressway	$18,750	0.1	0.1	0	0	0.2
Total	--	**$215.7**	**$278.1**	**$307.9**	**$37.7**	**$839.4**

*Some of these miles may be maintained by other jurisdictions.

For Estimate 2, LBO assumed that each local government type's percent of lane miles in each NFC was the same as the percent of road miles reported in Table 2A. LBO assumed that the rural major collector was of average cost to maintain. Then, every other road classification was weighted to calculate a cost greater or lesser than the average road cost. Obviously, the average cost road selected and the weights applied significantly impact the magnitude of the estimate. This is particularly true for local-access roads. Lowering the per lane mile cost estimate for local access roads, dramatically decreases the overall estimate, particularly the annual maintenance cost estimate for townships.

The Estimate 2 method provides a figure nearly one-half billion dollars lower than Estimate 1. This estimate also changes the estimates for each government type. Under Estimate 2, townships have the highest cost as opposed to cities, although the cost estimate for townships remains about the same. Cities' estimated costs under Estimate 2 are third at $216 million and are about $300 million less than in Estimate 1. Counties' relative position in Estimate 2 remains the same, but the estimated cost is less than Estimate 1 by over $160 million.

Comparing both estimates suggests that local road maintenance costs, if all local roads were in relatively good condition, could fall somewhere between several hundred billion dollars and well over a billion dollars. Either estimate suggests that counties and cities likely have the highest on-going costs if bridges are taken into account. However, townships road maintenance costs could be more or less than cities' costs depending upon the estimate used. Both estimates also suggest that villages have the lowest on-going costs.

Part 3

Road and Bridge Finance

In order to evaluate the need for additional funding and the responsiveness of current funding to needs, it is important to understand how current funds are allocated on the state level and to know how much funding local governments currently receive from state, local, and federal sources.

Table 3A below shows an estimate of the total amount of revenue that local governments received or generated for roads and bridges from state, local, and federal sources. State figures represent actual distributions. The local figure is developed from actual disbursement data for the local permissive license tax and from LBO estimates for other sources. The federal total is estimated using both survey response data and actual 1998 data provided by ODOT. The total amount for all local governments is higher than the sum of the totals for each government type because, for some sources, it was not possible to determine the distribution to each government type.

The table shows that local governments had nearly $1.8 billion available to spend on roads and bridges in 1999. Cities had the most revenue available to spend and counties had the second most funding available. Townships had the third most funding available to use and villages the least. These revenue figures should be considered in light of the need and cost information presented in Part 2 when evaluating the appropriateness of the relative distribution of revenues among each local government type.

While cities have the most revenue to spend, over 60% of city revenue is generated from local sources. Over 2/3 of township and village revenue is generated from local sources. Conversely, less than 1/4 of total county funding is locally generated. About 11% of the total funding comes from federal sources, with the vast majority of that amount going to cities and counties.

Table 3A: Estimated Total Revenues for Local Roads and Bridges, 1999
(Millions of Dollars)

Local Government	State	Local**	Federal	Total
City	245.5	379.6	?	625.1
County	390.2	129.7	?	519.9
Township	92.5	200.1	?	292.6
Village	45.6	97.3	?	142.9
Total*	**$786.9**	**$806.8**	**$200**	**$1,793.7**

*The state total is greater than the sum of the local government state amounts because the total includes $13.1 million in grant money for which LBO does not know the distribution. This also means that the sum of the local government total revenue figures do not add up to the statewide revenue total. Totals may appear incorrect due to rounding.**City and village local revenue figures assume that LMVLT and property tax revenue going to municipalities is evenly split between cities anvillages. This is likely not the case.

State Funding to Local Governments

Excluding federal revenue, funding for local roads and bridges is split almost evenly between state and local sources. State funding is a major portion of all local governments' funding for roads and bridges. Table 3B below shows the amount of state revenue received by local governments for roads and bridges in 1999.

Overall, counties received the most state support followed by cities. In fact, over 75% of the non-federal revenue available for counties was state revenue. State revenue was about 40% of the city non-federal revenue total. Less than 1/3 of the revenue available to townships and villages came from state sources.

As Table 3B shows, the three main sources of state funding for local roads and bridges are the motor vehicle fuel tax (MVFT), the motor vehicle license tax (MVLT) and funding from the Public Works Commission (PWC). Both the MVFT and the MVLT provided over $300 million to local governments in 1999. PWC funding accounted for about $141 million, less than half the amounts provided by the MVFT and the MVLT. Department of Development (DEV) grant money accounted for less than 2% of all state funding for local roads and bridges.

Combined, cities and counties received almost 75% of all MVFT revenue and nearly 80% of all PWC funding for roads and bridges. Counties alone received nearly 75% of all MVLT revenue. Townships received about 20% of all MVFT revenues, about 5% of MVLT revenue, and over 8% of PWC funding. Villages received over 5% of MVFT moneys, less than 3% of MVLT revenue, and over 12% of PWC funding. While these percents appear to be generally in line with many of the need and cost estimates presented in Part 2, a more detailed analysis of the responsiveness of state funding is offered in Part 4 of the report. The remaining parts of this section explain how state funds are allocated.

Table 3B: State Revenues for Roads and Bridges, 1999
(Millions of Dollars)

Local Government	MVFT	MVLT	PWC*	DEV**	State Total
City	121.3	54.7	69.5	?	**245.5**
County	122.4	225.4	42.4	?	**390.2**
Township	65.8	15.2	11.5	?	**92.5**
Village	19.6	8.9	17.1	?	**45.6**
Total	**$329.1**	**$304.2**	**$140.5**	**$13.1**	**$786.9**

*Includes value of all PWC grants, loans, enhancements etc.

**It was not possible to determine the distribution to each government type for DEV grant money. Therefore, the sum of the local government total revenue figures does not add up to the statewide local revenue total.

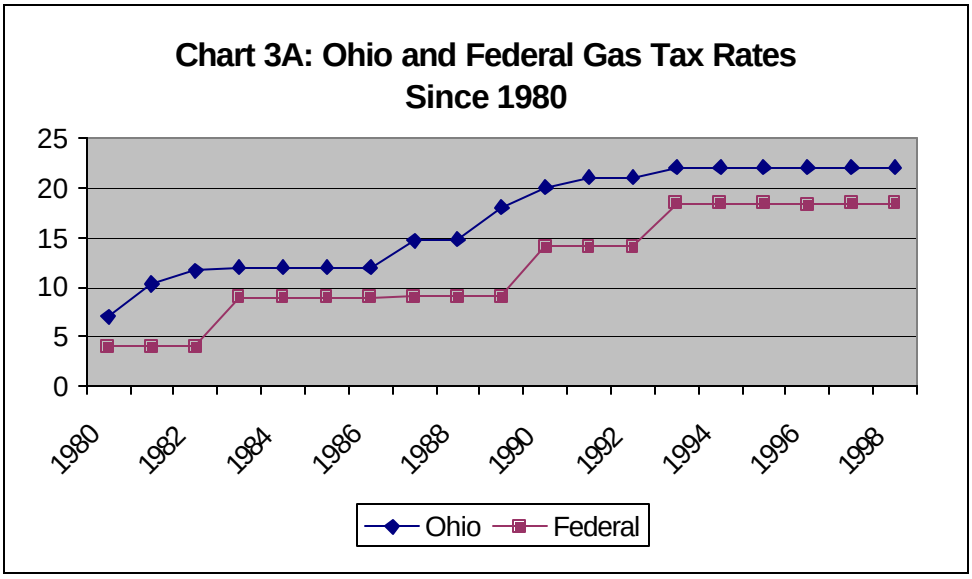
The Motor Vehicle Fuel Tax

The motor vehicle fuel tax (MVFT), commonly known as the gas tax, generates the largest amount of state revenue distributed to local governments for maintaining local roads and bridges. In 1925 the 86th General Assembly enacted Ohio's first MVFT. Since then, no fewer than 32 pieces of legislation have impacted the collection and/or distribution of the MVFT in Ohio. Today, Ohio's MVFT is composed of five different levies contained within four separate sections of code, and five sections of the Revised Code spell out how each separate levy is to be distributed. The actual sections of code and the amounts that are levied in each are presented in the Table 3C.

Table 3C: Revised Code Sections Impacting MVFT Distribution

Name of Fund	Levy Amount	Date Enacted	ORC Section (Levy)	ORC Section (Distribution)
N/A	1 cent	1959	5735.30	5735.30
N/A/	2 cents	1959	5735.25	5735.26 5735.27
Gasoline Excise Tax Fund	2 cents	1959	5735.05	5735.23
Gasoline Excise Tax Fund	2 cents	1959	5739.29	5735.291
State and Local Government Highway Distribution Fund	15 cents	1981	5735.05	5735.23

Currently, the total rate of Ohio's fuel tax is 22 cents. By comparison, the federal gas tax is 18.4 cents per gallon. Each penny of the MVFT generates more than $60 million per year. The gas tax was initially enacted in 1925 at 2 cents per gallon. By 1959, increases in the existing four levies, brought the tax to 7 cents where it remained until 1981. In 1981, the indexed motor vehicle fuel tax or cents per gallon tax was created. Today's 22-cent tax has been in effect since 1992. Chart 3A shows the growth of the MVFT from a rate of 7 cents per gallon in 1980 along with the federal gas tax rate growth from 4 cents per gallon 18.4 cents per gallon.



MVFT General Distribution

All five MVFT levies have different distribution formulas within the Revised Code. Since each levy is distributed differently, a series of complex calculations, deposits, and transfers are necessary in order to make the legally required distributions. Once the 22 cents per gallon tax is collected, the following steps are taken:

1. The Treasurer receives the taxes and .75% is taken from the net receipts and deposited into the Waterways Safety Fund within the Department of Natural Resources.

2. The Treasurer then sets aside an amount certified by the Commissioners of the Sinking Fund as necessary for bond repayment in the current fiscal year.

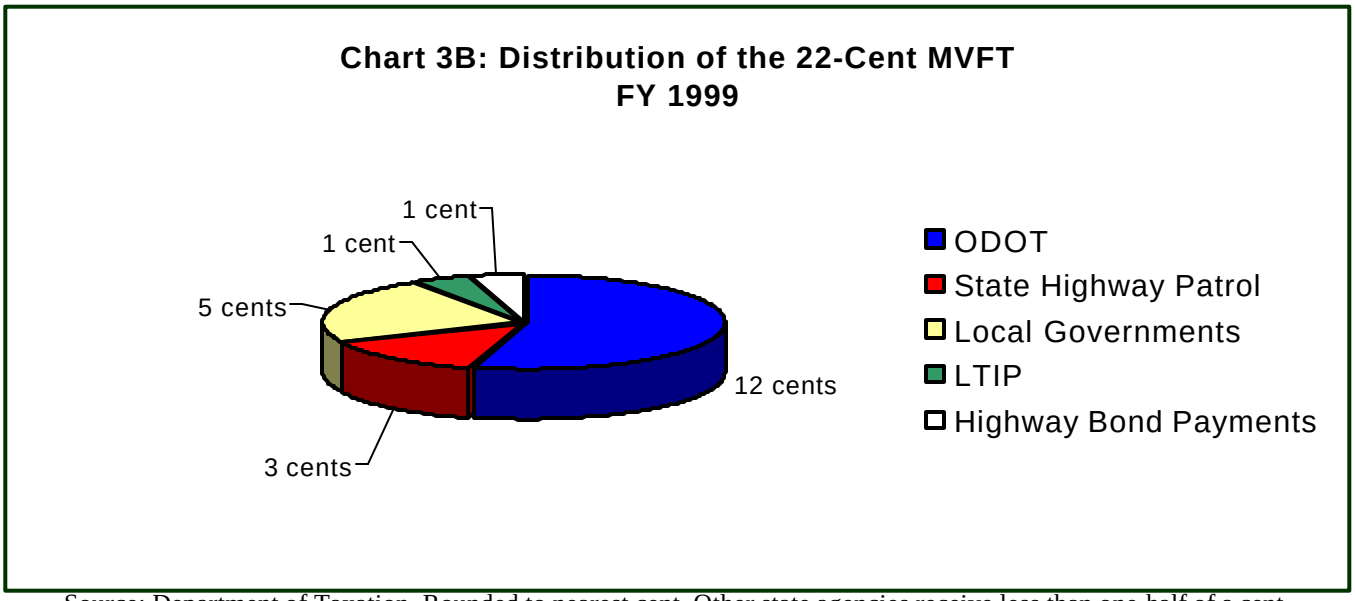
3. The Treasurer deposits the remaining revenue into state accounting funds pursuant to the statutory allocations. An equivalent of 5.25 cents of the 22-cent tax is deposited in the Highway Operating Fund; a 1.75-cent equivalent is deposited in the Gasoline Excise Tax Fund, and the remaining 15-cent equivalent is deposited in the State and Local Government Highway Distribution Fund. In addition, the Treasurer places $0.5 million in the Grade Crossing Fund.

4. Each month, the Department of Taxation transfers to the Ohio Turnpike Commission an amount equal to 5 cents times the number of gallons sold at gas stations operated by the Turnpike.

5. Once steps 1 to 4 are completed, the Department of Taxation apportions the remaining monies utilizing five different calculations. The 15-cent per gallon levy is allocated so that a one-cent equivalent goes to the LTIP, and 75% of the 14-cent equivalent is transferred to the Highway Operating Fund. The remaining 25% is distributed among counties, townships and municipalities monthly, based on statutory formulas with about 10.7% going to municipalities, 5% to townships, and 9.3% to counties. Furthermore, the proceeds from the Gasoline Excise Tax Fund are distributed monthly to counties, municipalities, and townships.

6. After all the distributions outlined in number 5, additional transfers need to be made in order to meet legal requirements. Additional transfers are made by OBM from the Highway Operating Fund to the Department of Public Safety, the Department of Development, and to the Department of Taxation.

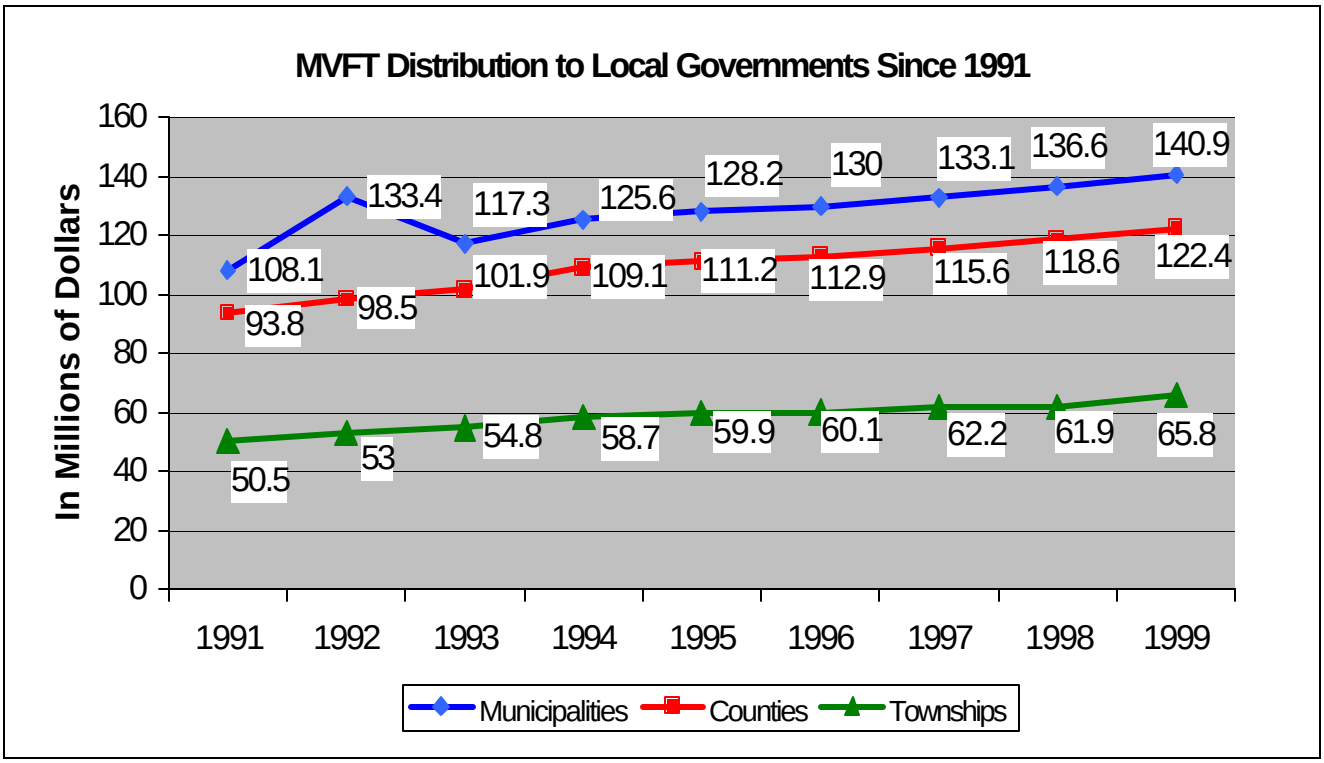
Chart 3B illustrates the apportionments of the 22-cent MVFT, described above, for FY 1999.



Source: Department of Taxation. Rounded to nearest cent. Other state agencies receive less than one-half of a cent.

MVFT Distribution to Local Governments

The Motor Vehicle Fuel Tax has been a reliable source of funding for Ohio's roads and bridges with local governments experiencing a fairly consistent increase in revenue from the tax. Chart 3C illustrates the growth and allocation of MVFT revenue to local governments since 1991.



Local governments' share of the MVFT totals about 25% of the total revenue distributed. After netting out 1 cent for the LTIP, the Department of Taxation has computed that the State of Ohio gets 75% of the 21 cents, counties receive 9.3%, municipalities receive 10.7%, and townships receive 5%. Distributions to Ohio's municipal corporations are based in proportion to vehicle registrations and distributions to counties and townships are done equally. Initially, all revenue collected from the 15 cents per gallon tax is deposited into the State and Local Government Highway Distribution Fund. Money from the fund is allocated as shown below with the FY 1999 estimated amounts.[1]

Distribution of the State and Local Government Highway Fund

	FY 1999
1 cent transferred monthly to **Local Transportation Improvement Program Fund:**	**$60,529,167**
14 cents	**Total - $847,408,338**
75.0% to state highway fund:	$635,556,254
10.7% to municipal corporations:	$90,672,692
9.3% to counties:	$78,808,975
5.0% to townships:	$42,370,417
2 cents	**Total - $121,058,334**
45.0% to state highway fund:	$54,476,250
from the **Gasoline Excise Tax Fund**:	
30.0 to municipal corporations:	$36,317,500
25.0 to counties:	$30,264,584
2 cents	**$121,058,334**
67.5% to state highway fund:	$81,714,375
from the **Gasoline Excise Tax fund**:	
7.5 to municipal corporations:	$9,079,375
7.5 to counties:	$9,079,375
17.5 to townships:	$21,185,208
1 cent	**$60,529,167**
To bond retirement, and any remainder to the supplemental highway construction fund:	
2 cents	
100% to state highway fund:	**$121,058,334**

[1] Estimates for the MVFT levies are based upon 1-cent equating to the LTIP allocation of $60,529,167

The State Motor Vehicle License Tax

The second largest source of state funding for local roads and bridges is the state motor vehicle license tax (MVLT), commonly known as the license plate fee. The MVLT is assessed annually on motor vehicles operated on Ohio public roads or highways. Vehicle types on which the tax must be paid include passenger cars, trucks, mobile homes, recreational vehicles, and motorized bicycles.

In 1999, there were approximately 8.2 million registered passenger vehicles; 244,000 motorcycles and mopeds; and 3.2 million trucks, motor homes, buses and other vehicles - for a total of 11.6 million registered vehicles. Depending upon which taxing district a vehicle is registered in, total state and local fees for passenger cars range from $20 to $40. The state portion of the annual licensing tax on passenger cars is $20. All of the motor vehicle license tax is constitutionally earmarked for highway purposes. Table 3D below shows the state license fee charged for various types of vehicles.

Table 3D: Ohio Motor Vehicle License Taxes

Vehicle Type	Weight	Fee
Passenger Car	--	$20
Motorcycles	--	$14
House Trailers/Travel Trailers	--	$10
Transit Buses	--	$12
Non-commercial Motor Vehicles and Motor Homes	--	$35
Non-commercial Truck (1 Ton)	--	$70
Commercial Trailer and Semi-trailers	--	$25
Commercial Trucks and Tractors	Ranges from 0 – Over 78,000 lbs. Gross Vehicle Weight	Ranges from $45 - $1,340
Motor Buses	Ranges from 0 – 1,630 lbs. Gross Vehicle Weight	Ranges from $10 - $1,630
Farm Trucks	Ranges from 0 – Over 10,000 lbs. Gross Vehicle Weight	Ranges from $5 plus $.50 per 100 lbs. to $125 plus $2.25 per 100 lbs.

Initial vehicle registration or renewal registration fees are transmitted to the Registrar of Motor Vehicles. Local governments receive a significant portion of the state license tax revenue, which the registrar is responsible for remitting along with any local motor vehicle license tax revenue due specific counties, municipal corporations, townships, and transportation improvement districts. However, before any state license tax revenues are distributed back to local governments, distributions must be made for Ohio Department of Transportation (ODOT) bond obligations and Department of Public Safety and Department of Taxation administrative expenses. Included in these transfers is a portion of the revenue from commercial vehicles having gross vehicle weights over 26,000 pounds, which is commonly referred to as International Registration Plan (IRP) revenue.

The International Registration Plan or IRP is a vehicle registration system that registers motor carriers with all state jurisdictions in which they operate by filing one application with their home state. The types of vehicles required to register with IRP are: vehicles operating or

registered over 26,000 pounds, vehicles with three or more axels, and combination vehicles with a combined weight over 26,000 pounds. Registration fees are calculated on the percentage of miles a carrier travels in each jurisdiction. The home state collects the fees for all jurisdictions where the carrier operates and forwards the fees to those jurisdictions.

By law, the highway bond retirement fund and the Highway Operating Fund must receive 42.6% of the IRP revenue.[39] As shown in Table 3E below, since 1997, the debt service on highway bonds has been significantly reduced as older bonds have been paid off and new bonds have been paid off using gas tax revenues.[40]

Table 3E: Revenues Used for Highway Bond Retirement, 1990 – 1999

Year	IRP Revenue Used to Retire Highway Bonds (Millions of Dollars)
1990	$0
1991	$24
1992	$51
1993	$45
1994	$43
1995	$43
1996	$46
1997	$43
1998	$20
1999	$14

After bond retirement obligations and administrative expenses are met, the remaining portion of state license tax revenue is distributed to local governments as follows:

- 34% to the municipal corporation or county of registration
- 47% to the county of residence
- 9% to counties distributed by miles of county roads to the state total
- 5% to townships based upon the number of miles of township roads to state total
- 5% divided equally among counties

License Tax Revenue

Revenues associated with the state and local motor vehicle license taxes are collected and distributed back to local government taxing districts. Revenues distributed back to local governments are comprised of two parts: (1) the license revenue from the $20 state license tax and (2) the permissive local motor vehicle license tax which ranges from $0 to 20 dollars. The actual license fee paid can range from $20 to $40, depending upon the local license tax fee, if any. In 1999, there were 11,581,700 vehicle registrations. Of this total, 7,239,024 were registered to municipal residents and 4,342,676 were registered to township residents.

[39] Ohio Revised Code Section 4501.044 A (2).

[40] Throughout this report revenue figures reported by the Bureau of Motor Vehicles do not include the 42.6% of IRP revenues allocated to the Highway Operating Fund because these moneys are not included in any BMV reports since they are not Department of Public Safety revenues.

Various activities occur to increase and decrease the total revenues available for distribution to local governments from the state's $20 state MVLT revenue including:

IRP Compensation to Local Governments: Local taxing districts "lose" a certain amount of IRP revenue because not all the amount collected goes to Ohio. For example, a motor carrier may pay $1,000 in fees to Ohio, however, if only 60% of their travel is within Ohio, only $600 remains with the taxing district and $400 is remitted to another state. However, Ohio receives IRP revenues from other states as well and this is included in any net total of funds that are distributed back to local governments.

Administrative Costs: The Bureau of Motor Vehicles (BMV) retains revenues associated with administering the vehicle registration program.

Audit Costs: A portion of the MVLT revenues are retained by the Department of Taxation for performing IRP mileage audits on carriers who have designated Ohio as their home state.

Annual Interest: MVLT revenues in state accounts accumulate interest, which is paid quarterly.

Table 3F shows the dollar amounts associated with the increases and decreases in MVLT revenue described above.

Table 3F: State and Local MVLT and IRP Revenue Distributed to Local Governments, 1994 – 1999
(Millions of dollars)

Year	State Collected Revenues (includes IRP collections)	Local MVLT Collected Revenues	IRP Amount to Local Governments (from other states)	BMV Administrative Costs	Department of Taxation Audit Costs	Interest Earned	Net Revenue to Local Governments
1999	$296	$138	$26	($19)	($0.5)	$2	**$443**
1998	$291	$135	$24	($26)	($0.5)	$3	**$427**
1997	$285	$132	$22	($26)	($0.4)	$2	**$415**
1996	$278	$130	$20	($26)	($0.4)	$2	**$404**
1995	$274	$128	$19	($24)	($0.2)	$3	**$400**
1994	$269	$125	$17	($22)	($0.2)	$1	**$390**

*Includes MVLT and IRP revenue **Includes cost of administering the MVLT and the IRP revenue.

Public Works Commission Funding

Moneys from the Public Works Commission (PWC) represent the third largest source of state funding for local roads and bridges. PWC is responsible for the implementation of two infrastructure assistance programs for local governments, the State Capital Improvements Program (SCIP) and the Local Transportation Improvements Program (LTIP). SCIP is used to distribute over $120 million annually to local governments for water, sewer, and transportation capital improvements. LTIP provides about $69 million per year for local transportation infrastructure projects. In its first ten years, nearly 33% of SCIP grants or about $39 million

annually were spent on local roads, bridges, and culverts. In recent years the PWC has provided about $141 million annually for transportation projects.

Local Transportation Improvement Program

The Local Transportation Improvement Program was created in the transportation budget act of the 118th General Assembly. This act increased the motor vehicle fuel tax by 3.2 cents, and set aside one cent of the increase for LTIP. LTIP moneys are disbursed through grants that may pay for all or part of a project's cost. Projects must have a useful life of at least seven years. Program moneys are allocated in the same manner as described below for SCIP.

State Capital Improvements Program

SCIP (also know as Issue II) provides over $120 million per year in grants and low-interest loans to local governments. Funding for SCIP comes from bonds originally authorized by a constitutional amendment approved by voters in 1987, and then re-authorized in 1995. SCIP moneys can be used to fund the following infrastructure facilities for local governments:

- Roadways and bridges/culverts
- Fresh water supply treatment and distribution systems
- Waste water collection and treatment facilities
- Storm sewer systems and solid waste disposal facilities

Allocation of PWC Funds

Overall, PWC distributes more than $180 millions per year in grant moneys. After setting aside funds for SCIP subprograms, more than $164 million is available for SCIP and LTIP grants awarded by local committees. PWC allocates remaining moneys to 19 District Public Works Integrating Committees (DPWICs) on a per-capita basis.[41] LTIP funds are also distributed to each district on a per capita basis. District Public Works Integrating Committees are responsible for recommending projects for funding to the Ohio Public Works Commission. DPWICs consist of local officials representing all types of government.

Although the per capita share is by district, the per capita share by county must still be computed. If a county's total per capita share is less than $300,000, PWC must make adjustments to all the district allocations until that per capita requirement is met.

The 19 DPWICs evaluate the projects using ten criteria established in the Ohio Revised Code. Each DPWIC decides how the criteria are weighted and applied. The DPWICs use these criteria to rank the project proposals submitted by local governments in the district. Districts may fund up to 90% of any repair or replacement projects, but only 50% of new or expansion projects. The ten criteria that must be considered by district committees when ranking projects are:

1. The infrastructure repair and replacement needs of the district
2. The age and condition of the system to be repaired or replaced

[41] A map showing all 19 districts is presented in Appendix H.

3. Whether the project would generate revenue in the form of user fees or assessments
4. The importance of the project to the health and safety of the citizens of the district
5. The cost of the project and whether it is consistent with division (G) of section 164.05 of the Ohio Revised Code and the district's allocation for grants, loans, and local debt support and credit enhancements for that year
6. The effort and ability of the benefited local subdivision to assist in financing the project
7. The availability of federal or other funds for the project
8. The overall economic health of the particular local subdivision
9. The adequacy of the planning for the project and the readiness of the applicant to proceed should the project be approved
10. Any other factors deemed relevant to a particular project

SCIP subprograms

In addition to the more than $164 million allocated through the DPWICs, up to 14.5 million of SCIP bond revenues are set aside each year for the SCIP's subprograms. The subprograms are:

Small Government Program (SGP): Funds for this program are set aside for villages and townships with populations of less than 5,000. SGP gives smaller subdivisions, which have projects that may not be as highly prioritized as other district projects, a second opportunity for assistance. A $12 million maximum is available each fiscal year for the SGP.

Emergency Assistance Program: Emergency assistance moneys, amounting to $2.5 million each fiscal year, are for the immediate preservation of health, safety, and welfare. Moneys for emergency assistance are awarded at the discretion of PWC's director.

Small Counties Capital Improvement Program: Am. Sub. S.B. 257 of the 121st G.A. created this SCIP subprogram, which is modeled after the SGP and targets districts that include a county with a population of less than 85,000. Each integrating committee must appoint a subcommittee to select and submit projects to PWC for this program. Funding of $2 million was allocated from the capital budget for fiscal years 1999 and 2001.

Revolving Loan Program

Within the SCIP program, PWC administers a revolving loan program (RLP). The SCIP Law requires each DPWIC to allocate a percentage of their budgets for loans. All repayments of loans made under SCIP are deposited into the RLP Fund. These moneys are disbursed back to the integrating committees to be used for loans. Each district public works integrating committee is allocated an amount equal to the sum of all loan repayments made to the RLP Fund by local subdivisions that are part of their district. The repayments received are on loans made under the SCIP's initial authorization. Money not used in a program year can be carried over to the next year for the same purpose.

Loans approved under the RLP may fund up to 100 percent of the total project costs. Investment earnings credited to the fund that exceed the amount required for estimated federal arbitrage rebate requirements are to be used to administer the RLP. Any investment earning balance is to

be allocated to the districts on a per capita basis. Loan repayments for loans made from the Small Government Program and the Emergency Assistance Program are to be used for each program respectively.

In FY 2000, the commission released about $26 million from the Revolving Loan Fund and another $32 million will be released in FY 2001 for the Revolving Loan Program. These allocations will pay for 25 to 40 loans each fiscal year. Through FY 1999, PWC had approved over 817 loans and collected over $29 million in repayments under the RLP.

Revenue Distributed

As show in Chart 3D below, the Public Works Commission (PWC) distributed nearly $1 billion dollars to Ohio's local governments for transportation projects from FY 1989 to FY 1998.

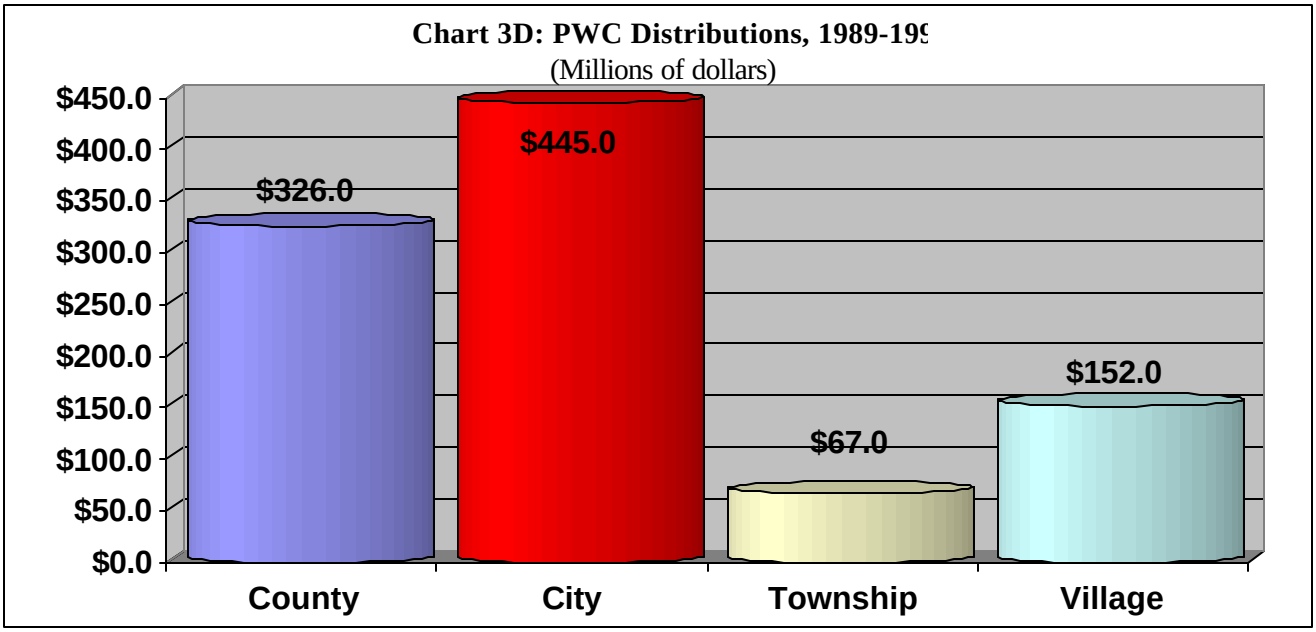
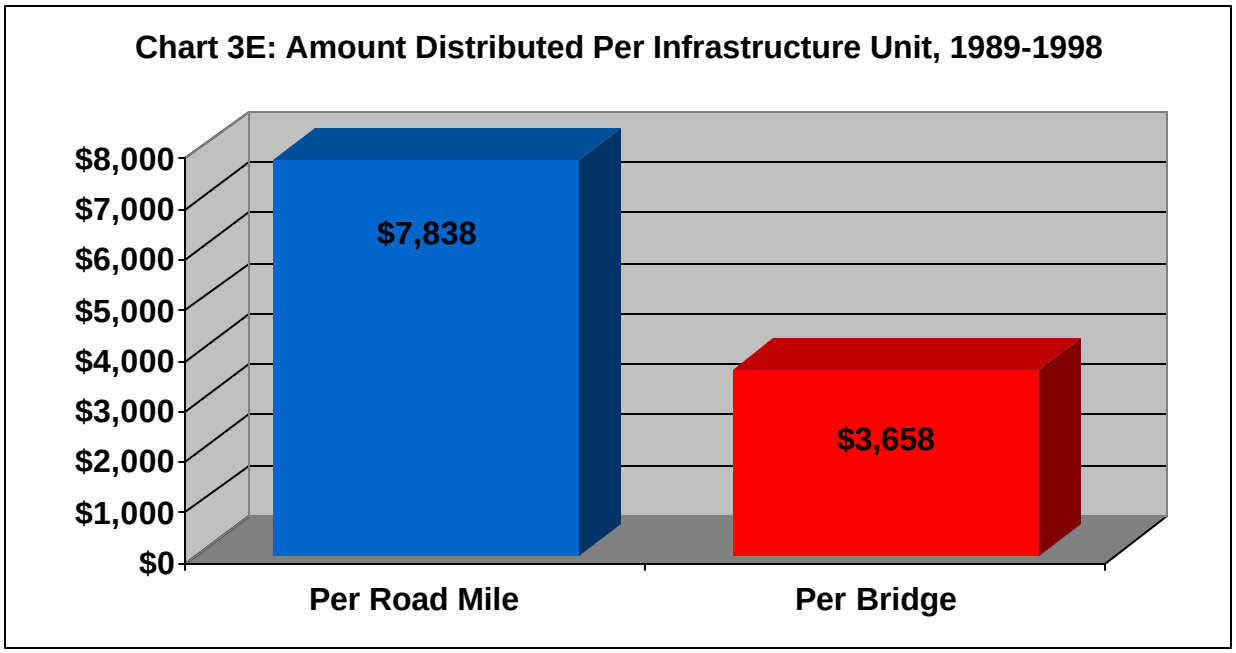


Chart 3E shows how much money PWC distributed, statewide, per road mile and per bridge/culvert from 1989 to 1998.[42] As the chart shows, funding per road mile was nearly twice the amount per bridge/culvert.[43]

[42]Culverts are often thought of as small bridges, but they are not. A culvert is a structure that conveys water, or forms a passageway through an embankment, and is designed to support the earth on top of it and the vehicles going over it. Typically, culverts are much less expensive to build and maintain than bridges.

[43]Comparisons with data provided by ODOT indicate that some bridges are counted twice in the PWC data—some municipalities, for example, claimed responsibility for bridges that are actually a county responsibility. Some road miles may also be double counted.



Ohio Department of Development Grants

The Ohio Department of Development (DEV) administers a number of grants that local governments can tap for roadwork improvements. These grant programs are in place to attract and retain business in the State of Ohio. Although the grants are awarded throughout the year as projects come to the department's attention, the projects should have a significant number of jobs involved and show a large private investment at the business location.

To access the funds, local governments must contact their regional DEV representative and share information regarding the proposed project. After receiving details regarding the potential private investment, the Department of Development develops an incentive package based on the particular needs of the company. When infrastructure improvements are included in the package, the local government receives their grant award for the project while the company receives a separate package of tax incentives, grants and/or loans. After receiving a commitment letter, the local government or business must provide an acceptance letter agreeing to the terms in the commitment letter. At this point, the package of information is submitted to the Controlling Board of the Ohio General Assembly for approval. After the approval date, the package is awarded. The business or local government must display the job involvement and the private investment within three years or the award is forfeited back to the Department of Development. Although DEV administers a large number of incentive programs, this report will describe only the four grant programs that have ties to roadwork and transportation infrastructure improvement.

Roadwork Development

The Department of Development program that provides the most funding for transportation projects is the Roadwork Development Grant program. The funding source for this program is motor vehicle fuel tax revenue. The current transportation budget appropriates $14.3 million in FY 2000 and $13.0 million in FY 2001 for the roadwork development program. These funds are used for road improvements associated with attracting or retaining businesses.

Although the agency determines most grant recipients, the biennial budget contains an earmark for certain transportation improvement districts. Each TID is granted $250,000 in each fiscal year for administrative purposes. In 1998, the Hamilton, Butler, Medina and Stark TIDs each received a grant. In 1999, the Rossford TID was added.

Unlike other Department of Development programs that provide direct benefit to businesses, the Roadwork Development program awards the great majority of its grants directly to the political subdivision for performing the infrastructure improvements. Common recipients of grant awards include cities, counties, port authorities, and villages

Table 3G provides a breakdown of the declared purpose for awards during calendar years 1998 and 1999. Besides the total provided for each grant purpose, an average award per category is shown. Many of the categories are self-explanatory but one requires explanation. The third category titled "nondescript improvements to infrastructure" represents roads that currently exist and are being improved, but the department did not provide enough detail to determine what exactly is being done to the roadway.

After breaking down the projects by purpose, Table 3G separates the urban projects from rural projects. With the information provided by DEV, it was not possible to determine, below the county level, whether a project was in a rural urban area. Therefore, in the following table urban is defined as any project that occurred in any of the following counties: Cuyahoga, Franklin, Hamilton, Lorain, Lucas, Mahoning, Montgomery, Stark, or Summit. Any project not in one of the above counties was considered a rural project.

Table 3G: Distribution of Roadwork Development Funds

	1998		*1999*	
Roadwork Development by Purpose	**Total**	**Average Award**	**Total**	**Average Award**
Industrial Park Access and Infrastructure	$740,000	$82,222	$1,778,030	$177,803
New Roadway or Access Road	$1,139,000	$113,900	$3,463,970	$247,426
Nondescript Improvements to Infrastructure	$990,000	$198,000	$2,053,000	$256,625
Road widening	$700,000	$233,333	$986,550	$164,425
Interchange improvements	$1,000,000	$500,000	$1,500,000	$1,500,000
Road extension	$600,000	$300,000	$864,000	$216,000
Parking decks and lots	$400,000	$400,000	$0	$0
Transportation Improvement Districts (TIDs)	$992,940	$248,235	$1,875,000	$375,000
State Route Improvements	$300,000	$150,000	$200,000	$200,000
Bridge Replacement	$200,000	$200,000	$385,000	$192,500
Roadwork Development by Urban/Rural				
Urban	$3,442,940	$286,912	$6,537,000	$311,286
Rural	$3,619,000	$134,037	$6,568,550	$218,952
Total	$7,061,940		$13,105,550	

Other Transportation Related Grant Programs

In addition to the Roadwork Development program, the Department of Development administers several other programs that often provide some local assistance for roadwork infrastructure. Funding for these programs is provided through the state's General Revenue Fund. These programs are described below.

Business Development Grants

With a typical appropriation of over $10 million each fiscal year, the Business Development Grant program is one of the largest business incentives within the Department of Development. Grant funds may be used for a large number of incentive projects including investments in machinery, equipment, water system facilities, site preparation, parking facilities, sewer and sewage treatment facilities, and electric or gas service facilities.

Although there is a wide range of activities that this grant program can be used for, the great majority of the grants are awarded directly to businesses to offset the cost of new machinery and/or equipment. Of the $9.8 million awarded during calendar year 1999, just $562,000 was awarded for projects with a roadwork investment component. These projects consisted of a paving project, the construction of a parking facility, and the purchase of wetland credits to expand a surface parking lot.

Urban and Rural Initiative Grants

Under Ohio Revised Code Sections 122.19 to 122.22, the department may issue Urban and Rural Initiative Grants for land acquisition, infrastructure improvements, brownfield site remediation, and building renovation. The department's most recent information for the program included 1997 and 1998 calendar year information for the awards. Please note that job creation is not a requirement of this program but the applicant for funds must provide a marketing and management plan for the site.

Of the 21 projects approved under this program in 1997, five projects, worth a total of $1.8 million, contained a new road development component according to the grant purpose information. Four of the five projects required new roadwork to provide access to a new industrial park. The fifth project provided a 4,000-foot access road to 179 acres of land that was to be redeveloped.

In 1998, the Controlling Board approved 11 projects and five of these projects included roadwork projects in the purpose for the grant. These five projects received a total of $2.6 million in grants. Three of the projects required new roadwork to provide access to new industrial parks. The other two projects received grants to build a new parking facility in Canton and to make parking lot improvements in Dayton.

Funding for this grant program has diminished over time. When the program began in 1998, the grant program was awarded $10 million in its first year. In the following year, the grant program received $4 million. In the current appropriations budget, the grant program was approved for $1 million in FY 2000 and $1 million in FY 2001.

Project 100

Project 100 is a new program, which was appropriated $2.0 million of GRF moneys in both FY 2000 and FY 2001. Project 100 allows the department to award funds for the construction of composite materials bridge decks across the state. Recently, a Controlling Board from the department indicated that nineteen grants totaling $1.5 million have been awarded and an additional $2 million is to be used for further research and development. The remaining $500,000 is yet to be awarded.

State Infrastructure Bank

Congress created the State Infrastructure Bank, or SIB, in 1995 through the National Highway System Act of 1995, with an initial capitalization loan of $120 million, $30 million of which came from state the GRF. The purpose of the SIB is to allow local communities to leverage additional funding for transportation infrastructure projects by providing low-interest loans. The Ohio SIB is capitalized by federal and state funds and is administered by the Ohio Department of Transportation.

SIB appropriations for the current biennium are $5 million in each year from the federal government, and $32 million in each year from the states' Highway Operating Fund. Loan repayments to the SIB are used to fund additional projects, so that the SIB essentially functions as a revolving loan program. Projects not funded through moneys for Ohio's State Transportation Improvement Program (STIP) are eligible SIB loans. As of March 2000, 21 active projects, worth a total of $82 million, had been leveraged through the SIB.

Locally Generated Revenues

The following sections provide information about current local sources of revenues for cities, counties, townships, and villages within Ohio. Local revenues are the largest source of revenue for local governments to build and maintain roads and bridges. LBO estimates that local revenues providde more than $800 million for roads and bridges in 1999.

The first section on local revenues provides information from a survey conducted by the Legislative Budget Office. The remaining section provides more detail on three local funding options:

- Local motor vehicle license tax
- Road and bridge property tax levies
- Transportation improvement district and license tax

Total Locally Generated Revenue

The LBO survey was sent to all 88 counties, all 242 cities, and all townships with a population greater than 5,000, and to a random sample of 200 villages and 200 townships with populations below five thousand.[44] The survey asked local governments about specific local funding sources. The survey asked, for example, how much the local government had spent on roads and bridges from its general fund. It also asked respondents to report the amounts received from dedicated property tax levies, bonds issued by the local government, permissive local motor vehicle license taxes levied, and from any other sources. Other sources of revenue reported included permissive sales taxes, municipal income taxes, fines levied, and interest on investments. Table 3H summarizes the responses regarding locally available funding in 1999.

As shown in Table 3H, the 373 responding local governments reported total locally available funding of $363.6 million. The amount received varies enormously by the specific government reporting. Cuyahoga County reported that it receives $14.7 million from local sources, which represents about 18% of the total amount reported by counties. At the opposite extreme, Darke County reported receiving less than $16,000 from local sources, and four counties reported no local revenue receipts at all.[45] Similarly, Columbus, Cleveland, and Toledo together reported

[44] A detailed analysis of the responses to all the survey questions is presented in Appendix B.

[45] Sixty-eight of 88 counties responded to the survey. Some of the largest counties not responding included Franklin, Summit, and Montgomery.

receiving $110.0 million from locally available sources or nearly 43% of the total amount ($256.7 million) reported by cities. In contrast, two cities (Heath and Ironton) reported less than $1,000 in local revenue receipts.[46]

Table 3H: LBO Survey of Locally Available Revenue, 1999
(Millions of Dollars)

Government Reporting	Locally Available Revenue, 1999*	*1999 Revenue from…*					Number of Governments Responding
		Property Taxes	*Debt Proceeds*	*General Fund*	*Local MVLT*	*Other Sources*	
City	$256.7	$5.9	$98.7	$67.5	$23.9	$60.7	119
County	81.7	$4.9	$0	$3.3	$44.6	$29.0	68
Township	32.7	20.6	0.5	5.8	2.4	3.3	117
Village	8.3	0.7	2.6	2.8	0.9	1.4	69
Transfers	($15.8)	NA	NA	NA	NA	($15.8)	
Total	**$363.6**	**$32.1**	**$101.8**	**$79.4**	**$71.7**	**$78.6**	

*Approximately $15.8 million was transferred between local governments, most commonly from counties to municipalities. Although the numbers shown for each unit of government *are* actually available to them to spend, the transfers are counted twice. Thus the transfers are subtracted to show accurate totals for local governments as a whole.

Because some local governments were not surveyed and many of those surveyed did not respond, the figures in Table 3H do not represent the total amount of locally available resources statewide. Therefore, LBO had to estimate the total statewide revenues available to local governments. Helpfully, LBO did have other resources for such an estimate in addition to the survey results—the Bureau of Motor Vehicles provided statewide figures on local Motor Vehicle License Tax (LMVLT) revenue, and LBO developed statewide estimates for property tax revenue from data provided by the Department of Taxation. The revenue available from all other local sources had to be estimated using the LBO survey results.

Estimating the total statewide local revenue based on a sample raises rather complex statistical issues. Although these issues are numerous, they all relate to one fairly simple question: are the local governments that responded to the survey different in some systematic way from the local governments that did not respond? LBO ran some statistical tests to answer this question.

The results of these tests suggest that the county respondents to the survey do not significantly differ from those counties that did not respond. Cities and villages were an intermediate case—one or two differences between respondents and non-respondents were close to being statistically significant. These tests lead us to conclude that the estimates of locally available revenues for all counties, cities and villages found below are probably statistically reliable or statistically unbiased. On the other hand, the townships that responded to the survey do differ significantly from those that did not respond. Therefore, it is not possible to produce statistically reliable estimates for all townships.[47]

[46]Of the 242 cities in Ohio, 119 responded to the survey. Cincinnati is the largest city that did not respond. Other large cities not reporting were Youngstown, Lorain, Hamilton, Kettering, Lakewood, and Mansfield.

[47]Only about 25% of townships responded and since the survey was sent to a sample of the townships, not to all of them, the percentage of all townships from which we have a response is about 9 percent. Although the response rate is also low for villages, just 1/3 surveyed returned the survey, LBO statistical tests suggest that the village estimate

Table 3I reports estimates of locally available revenues for all counties and municipalities in the state. Two estimates derived using different methods are shown for counties and for cities, while only one is shown for villages. The totals for each local government type in the table include the actual figures on LMVLT revenue, the LBO estimates of property tax revenue, and the LBO estimate for all other sources generated from survey response data.

Table 3I: Statewide Projections of Locally Available Revenue, 1999
(Millions of Dollars)

Government Reporting	Estimated Revenue, not Including Property Taxes, LMVLT*		Revenue from Property Taxes, LMVLT***	Total Estimated Revenue*	
	Method 1 (Based on averages)**	Method 2 (Based on statistical regression)		Method 1**	Method 2
City	$385.2	$355.3	$24.3	$409.5	$379.6
County	$41.9	$43.6	$86.1	$128.0	$129.7
Village	$73.0	--	$24.3	$97.3	--
Total	**$500.1**	**$471.9**	**$134.7**	**$634.8**	**$606.6**

*The total Method 2 total figures include the Method 1 village revenue estimate. **The Method 1 city estimate does not include the city of Cincinnati, so the city numbers and the totals for Method 1 would need to have Cincinnati's revenues added to them to arrive at a valid statewide estimate of revenue. ***Revenue from property taxes and the Local Motor Vehicle License Tax was not available separately for cities and villages, so the total municipal revenue is split evenly between cities and villages.

Table 3I includes two estimates of the locally available revenues for counties and for cities. Method 1 estimates were based on the average revenue for those local governments that responded to the survey, so that the average revenue from all local sources, *excluding* property tax and LMVLT revenue, was calculated and imputed to all the non-respondents. Because using simple averages may be misleading in the case of some local jurisdictions, like the City of Cincinnati or Franklin County, which are substantially larger than the average, Method 2 accounts more explicitly for the differences between cities and counties.

The Method 1 estimate is reasonable for the counties, because there are no statistically significant differences between the populations, total numbers of road miles, total numbers of bridges, or average weekly wages in the counties that responded and those that did not. The Method 1 estimate should also be reasonable for villages, which are similar in terms of their populations and therefore likely similar in terms of their revenue raising possibilities.

Method 1 is less reasonable way to estimate cities' revenues. The difference between the populations of responding cities and non-responding cities is almost large enough to be statistically significant at 95% significance level. Also Cincinnati is so much larger than the average city size, that any inference based on statewide averages could be seriously inaccurate. Because of these concerns, the Method 1 estimate does not include a figure for Cincinnati in the

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is probably statistically unbiased. The low response rate for villages does mean, however, that a 95% confidence interval for this estimate would be very wide.

city or overall totals for Method 1 in Table 3I. To find the actual statewide estimate, Cincinnati's revenues would need to be added to the totals shown.

Method 2 estimates shown in Table 3I used statistical regression to estimate the locally available revenue not resulting from property tax or LMVLT. Statistical regression allows for the estimated amount of revenue to vary with population; total number of road miles, bridges and culverts; and average wages for workers in the county. Therefore, Method 2 overcomes the problems described above for Method 1. As with the first method, the resulting estimate has the actual numbers reported by respondents added to it, along with the actual revenue from LMVLT and the separate estimates of property tax revenue.

The Method 1 estimate for villages is $97.3 million. The two methods yield similar estimates for counties with the Method 1 estimate being $128.0 million and the Method 2 estimate $129.7 million. This is not surprising, since preliminary tests found insignificant differences between the counties that responded and those that did not. In contrast, the two methods yield significantly different numbers for cities at: $409.5 million for Method 1 compared to $379.6 million for Method 2. The number generated by Method 2, the statistical regression method, is likely the more accurate estimate. Whichever estimate one prefers, the city and village numbers are likely off somewhat because all municipal property tax revenue and local MVLT revenue was evenly split between the two local government types. However, this imprecision does not affect the overall totals.

Unfortunately, LBO cannot provide a statistically reliable figure for township revenues because of the low township response rate and the fact that townships significantly differ from each in a number of important ways. Applying Method 1 to townships by imputing the average revenue for respondents to all non-respondents, does provide a reasonable, *though not statistically valid*, guess at the total locally available revenues for townships. This approach yields a figure of $200.1 million.

Overall, LBO estimates that local governments in Ohio received between $806.7 and $834.9 million in locally available resources in 1999. Because many of the revenue figures were estimated and the township component of the total is not statistically reliable, it is entirely possible that the true amount of revenue received lies outside of this range estimate.

Local Motor Vehicle License Taxes

Similar to the state, counties, municipalities, and townships may enact a motor vehicle license tax on vehicle registrations. This local motor fee license tax revenue (LMVLT) is a significant source of local own-source revenue. Counties and municipalities have had the authority to enact local license tax levies since 1967. Local governments may assess up to a total of four $5 levies that can total to no more than 20 dollars. Counties are authorized to enact a maximum of three levies totaling 15 dollars. Municipalities, within certain restrictions described below, may assess a maximum of four levies totaling 20 dollars. Townships are authorized to assess one levy of 5 dollars. However, in total, local government districts may only assess a maximum of $20 in levies per vehicle registered.

The actual amount in local license tax fees that must be paid by a vehicle owner varies widely from county to county and even between local governments within a county.[48]

For example, in Franklin County residents of the Canal Winchester municipality pay $15, which includes three $5 county levies and no municipal levy while residents of Plain Township in Franklin County pay $20, which includes $15 in county levies and a $5 township levy.

In Lucas County, residents of the Maumee municipality pay $20 in local license taxes, including $10 in county levies and $10 in municipal levies. Residents in Harding Township in Lucas County pay $10 for the county levies.

In Marion County all residents of municipalities and townships pay $5 for a county levied local license tax.

Finally, in Wyandot County residents of 3 municipalities pay $5 in license taxes levied by their respective municipal governments, while residents in the remaining municipalities and townships are not assessed any additional local license tax.

The authority for an individual municipality or township to levy additional permissive taxes may depend on whether or not the county has enacted certain levies. Two municipal levies that became effective in 1987 were contingent upon whether or not counties levied specific $5 levies within a certain period of time. If counties had not enacted these levies by April of 1989 and April of 1991, respectively, municipalities were authorized to enact separate $5 levies. Current levies available to local governments are:

> **County Levies:** 3 levies are available and funds can be distributed to counties and municipalities. For unincorporated registrations funds are distributed to counties and townships (ORC 4504.02, 4504.15 and 4504.16).
>
> **Municipal Levies:** 4 levies are available and funds are distributed to municipalities (ORC 4504.06, 4504.17, 4504.171, 4504.172).
>
> **Township Levy:** 1 levy is available and is distributed to townships (ORC 4504.18).

To clarify the collection and funding process associated with the various LMVLT levies, Table 3J illustrates the complex enactment and collection process for the LMVLT levies.

[48] See Appendix H for a complete listing of all the types of levies local governments in Ohio are assessing.

Table 3J: Enactment, Collection, and Receiving of Local Motor Vehicle Taxes

Ohio Revised Code Section	Collection Authority	Fund Recipient(s)
County Levy: 4504.02	$5.00 levy on vehicles registered within the county enacting levy. $5.00 levy cannot be enacted in a municipality where 4504.06 has already been enacted.	All funds to county
County Levy: 4504.15	$5.00 levy cannot be assessed within municipalities already levying the municipal levy under 4504.17. No county may enact this levy if it repeals the levy under 4504.02 after April 1, 1987.	For municipal registrations 50% to municipality, 50% to county. For unincorporated registrations: 30% to township and 70% to county.
County Levy: 4504.16	$5.00 levy cannot be enacted unless county enacts 4504.15 first. Levy cannot be assessed within municipalities already levying the municipal levy under 4504.171.	For municipal registrations 100% to county. For unincorporated registrations 30% to township and 70% to county
Municipal Levy: 4504.06	$5.00 levy cannot be enacted if the county has already enacted 4504.02.	All funds to municipality
Municipal Levy: 4504.17	$5.00 levy; can only be enacted if county has not enacted 4504.16 first. If a county enacts 4504.16 second, this levy cannot be collected from any municipality enacting 4504.17 first.	All funds to municipality
Municipal Levy: 4504.171	$5.00 levy; can only be enacted if county has not enacted 4504.16 first. If a county enacts 4504.16 second, this levy cannot be collected from any municipality enacting 4504.17 first.	All funds to municipality
Municipal Levy: 4504.172	$5.00 levy can be enacted at any time.	All funds to municipality
Township Levy: 4504.18	$5.00 levy can be enacted at any time.	All funds to township

Table 3K below shows the number of local license tax levies enacted since 1988. Not all local governments have enacted local motor vehicle license taxes. This suggests that many local governments in Ohio have existing revenue generating authority that is untapped.

Table 3K: Local Motor Vehicle License Tax Levies Enacted Since 1988

Levy Type *ORC Section*	**1988**	**1989**	**1990**	**1991**	**1992**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**Levies Eliminated[49]**	**Total**
County															
4504.02	43	0	1	0	0	0	0	0	0	0	0	0	1		**45**
4504.15	13	6	18	1	0	0	0	0	0	0	0	0	0		**38**
4504.16	8	6	8	3	3	0	1	0	0	0	2	0	0		**31**
Municipal															
4504.06	183	4	5	3	0	1	2	1	1	0	2	1	0	(4)	**199**
4504.17	0	0	5	6	3	0	0	3	0	0	1	3	0		**21**
4504.171	0	0	0	0	11	5	9	2	0	0	3	4	0	(1)	**33**
4504.172	170	43	27	9	14	8	9	7	5	4	6	3	6	(1)	**310**
Township															
4504.18	123	45	34	20	6	21	9	18	10	6	6	6	2	(5)	**301**

[49]Eliminated either due to repeal or as the result of annexation.

For example, of 88 counties in Ohio, 24 counties have enacted one county levy, 15 have enacted two county levies and 20 have enacted all three available county levies. This suggests that there may exist revenue-generating options for counties to pursue since all counties have not enacted the maximum number of levies available.

Similarly, there are 951 municipalities in the State of Ohio. Of these, 397 municipalities have enacted one municipal levy, 87 have enacted two municipal levies, 8 have enacted three municipal levies, and 1 has enacted all four available municipal levies. This may also suggest that revenue-generating options exist for municipalities to pursue since all municipalities have not enacted the maximum number of levies available.

The case is similar for townships. There are 1,309 townships in the State of Ohio. Of these 301 have enacted the one available township levy.

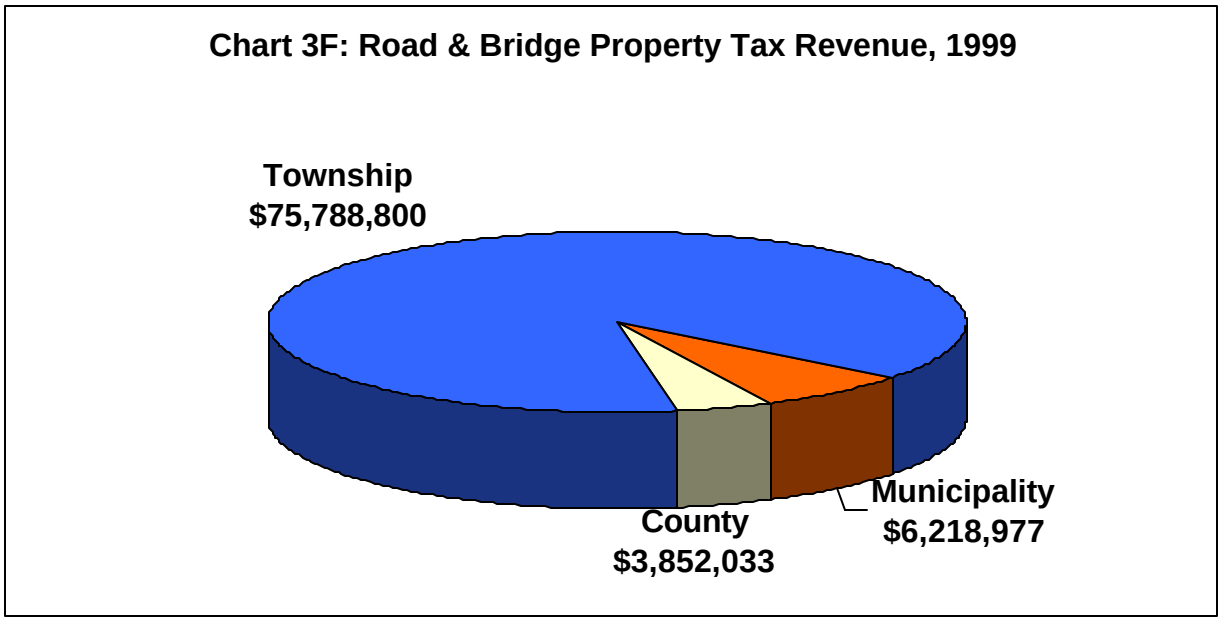
The low percentage of local governments not using their maximum levy authority might be explained, in some cases, by the fact that the revenue that can be generated is relatively low. Also, in some cases, the possibility that the levy may be repealed by voters, may prevent officials from enacting a LMVLT levy. As Table 3K indicates, six municipalities and five townships have either repealed enacted levies or the local government unit may no longer be in existence due to annexations.[50]

Local Road & Bridge Property Tax Revenue

In Ohio, counties, municipalities, and townships may use property tax levies to fund local road and bridge projects. In 1997, there were 1,710 separate road and bridge levies across all taxing jurisdictions. The average property tax levy dedicated to road and bridge projects was about 1.45 mills where one mill equals one-tenth of one percent. Detailed data on how much revenue each levy raises is not available, requiring an estimate to be calculated based on rough property valuation (real and tangible property) measures in tax districts.

Chart 3F breaks out the distribution of revenue by tax district. Assuming a six percent annual growth in property tax revenue since 1997, estimated calendar year 1999 local property tax collections for road and bridge projects would have been about $85.8 million. As Chart 3F shows, townships account for about $75.8 million or 88% of all local property tax collections. Municipal corporations account for about 7% of all these collections and counties less than 5 percent.

[50] Appendix F presents a more detailed breakdown of LMVLT levy enactment by local government type.



Transportation Improvement Districts and License Tax

Ohio Revised Code Section 5540 allows for the establishment of Transportation Improvement Districts (TIDs) in accordance with an agreement between a board of county commissioners and the Ohio Department of Transportation. Boards of county commissioners are given authority to create Transportation Improvement Districts in order to finance, construct, maintain, repair and operate specific transportation projects. The TID is given the authority to issue bonds, to make and enter into contracts, and to function as a separate public entity in its own name.

The first TID was created in Butler County under House Bill 154 of the 120th General Assembly. Active districts that are eligible to receive funding from the state are currently limited in number to five at any given time. All counties have the authority to create a TID. In 1997, there were as many as seven such districts operating in Butler, Stark, Medina, Hamilton, Licking, Muskingum, and Wood counties.

The existing TIDs in Butler, Hamilton, Medina, and Stark counties received an appropriation of $250,000 for each fiscal year of the 2000-2001 biennium. These monies are distributed to the Department of Development from ODOT's share of the motor vehicle fuel tax revenues. TIDs may also generate revenue by levying an annual license tax, in $5 increments, upon the operation of motor vehicles on public highways within the area of the TID. The levies may be used generally for: (1) administrative costs associated with the tax; (2) planning, constructing, maintaining, and repairing roads, bridges and culverts; (3) purchasing and maintaining traffic signs, markers, lights and signals; (4) paying debt service on obligations issued for those purposes and supplementing revenue meant for these purposes. This levy is subject to approval by the voters, and may not exceed $20 per vehicle. TIDs are also given the authority to issue revenue bonds.

Federal Funding for Roads and Bridges

The Transportation Efficiency Act of the Twenty-First Century (TEA-21) is the federal government's transportation appropriation bill, aimed at distributing revenues from the 18.4¢ federal gas tax collected from all 50 states. TEA-21 represents a 40% total increase in funding for the 50 states over the previous federal transportation budget bill. Over its five-year effective period, TEA–21 will distribute $220 billion to the 50 states. Ohio will see a 14% increase in federal aid to $900 million in FY 2000 and $915 million in FY 2001.

Federal funding in the previous biennium was $714.6 million in FY 1998 and $878.1 million in FY 1999. Most of federal funding goes toward roads in the National Highway System (NHS), a 163,000-mile network of rural and urban roads that are considered as contributing to national mobility. Some of the major federal programs that Ohio will receive this funding through are listed below. LBO estimates that local governments received about $200 million in federal funding in FY 1999. ODOT estimates that federal funding to local governments in FY 2001 will be about $278 million.

Interstate Maintenance program (IM) - Funds the ongoing improvement and maintenance of the 46,000-mile system of highways created by the Eisenhower administration, which is a part of the NHS.

National Highway System program (NHS) – Funds projects on the 163,000-mile network of rural and urban roads.

Surface Transportation Program (STP) - A discretionary-funding program used for a variety of environmental, multi-modal, and infrastructure projects.[51] Part of STP funding includes approximately $20 million per year for Ohio's counties through the County Surface Transportation Program, in which federal STP funds are distributed at the discretion of the CEAO for highways and bridges. These federal funds are provided at an 80% participation rate, meaning that local governments must pay for 20% of the cost of any project funded.

STP funds are also used for the County Local Bridge Program, which the County Engineers Association of Ohio (CEAO) administers. The CEAO administers approximately $30 million annually through the County Local Bridge Program. These funds are limited to $2.5 million per county, and may be used to provide a local match for the 80% federal participation rate through the federal Discretionary Bridge Program, which is described below.

Also the City Bridge Program provides about $8 million per year to cities. These funds may also be used to provide a local match for the 80% federal participation rate through the federal Discretionary Bridge Program. Funds not used by municipalities are made available to the counties.

[51]Under a federal minimum guarantee, states are assured to receive at least 90.5% of their contribution to the Highway Trust Fund from this program.

Congestion Mitigation and Air Quality Improvement program (CMAQ) - This funding is used to reduce the effects of pollution and traffic congestion by meeting national ambient air quality standards.

Appalachian Development Highway System program - Funds highway development and rehabilitation in the 13 states of the Appalachian region

High Priority Projects- Congressionally identified projects totaling 1,850, to be funded over the life of the Act

Metropolitan Planning Program: Provides funding to support the planning efforts of metropolitan planning organizations (MPOs) and other state planning entities. The efforts of Ohio's MPOs are detailed later in this section.

Highway Bridge Replacement and Rehabilitation Program (HBRRP): A formula based program that provides both a need-based allocation to states as well as funds set aside for discretionary use by the Secretary of Transportation for the replacement and/or rehabilitation of bridges.

Discretionary Bridge Program: The program provides discretionary funds for the rehabilitation and replacement of deficient county-owned or city-owned bridges.

Small City Program: For municipalities with populations from 5000 to 25,000, ODOT administers the Small City Program. With an annual budget of approximately $8 million, funding is available to each qualified city for construction only, in the amount of $1 million every four years. These cities are in turn eligible to provide a local match to an 80% federal contribution.

Large Cities Program: Five municipalities (populations 25,000 to 50,000) outside of an MPO area receive a combination of federal STP, CMAQ, and Enhancement Funds funneled through ODOT for the purposes of road and bridge maintenance and construction. These areas are Findlay, Lancaster, Marion, Sandusky, and Zanesville.

Two other notable programs that involve federal funds are the Urban Paving Initiative and the Local Public Agency Program:

Urban Paving Initiative - An ODOT policy initiative that provides a standardized process for the increasing the level of ODOT participation in assisting municipalities with paving state routes within municipal boundaries is the Urban Paving Initiative. ODOT will allocate $35 million a year for four consecutive years for this program, beginning in FY 2000. Municipalities typically will be required to meet a 20% local share match, though this amount may be either reduced or waived based upon fiscal considerations. ODOT will assist municipalities in maintaining an estimated 1,883 additional miles through this initiative.

Local Public Agency Program: ODOT provides for Local Public Agencies (LPA) to sell and administer highway improvement projects for possible reimbursement with ODOT or federal funds. Projects eligible for the LPA Program are those listed on the STIP.

Metropolitan Planning Organizations

To assist with the coordination of infrastructure development, Metropolitan Planning Organizations (MPOs) are created and empowered by local governments. Ohio has 16 MPOs, for which most of the funding comes from the federal government. These organizations provide information on local priorities and attempt to coordinate a region's investments to best meet area needs. The following describes some of the activities that MPOs conduct regarding infrastructure as directed by TEA-21 funds.

Ohio's MPOs receive monies from TEA-21 through ODOT. The federal funds allocated to MPOs include:

Transportation Enhancements: Approximately $19 million, or 10% of Ohio's STP set-aside, is to be directed to this program. Of this amount, each MPO will receive an amount equal to 10% of its annual STP allocation, plus an additional 2% increase from ODOT. The remainder of monies will fund bicycle and pedestrian projects, and historic, archaeological, scenic, environmental enhancements outside of MPO areas.

Metropolitan Planning Program: Provides approximately $9 million for transit to be passed through ODOT to the 16 Ohio MPOs. These moneys are distributed based upon population.

Metropolitan Planning Organizations and Large Cities: This program ensures that a federally mandated portion of STP funds is passed to MPOs. ODOT contributes additional funding comprised of STP funds, CMAQ, and federal enhancement funds. ODOT distributed $134 million in 1999 under this program.

Rideshare Program: This transit program allocates by formula, $1.5 million annually to Ohio's 11 Local Rideshare Agencies. MPOs plan for and monitor this ODOT program

Statewide Planning and Research Program: Approximately $400,000 per year is distributed, based upon population, from the Federal Transit Administration (FTA). This money is allocated to MPOs at ODOT's discretion for planning and study efforts.

MPO Activities

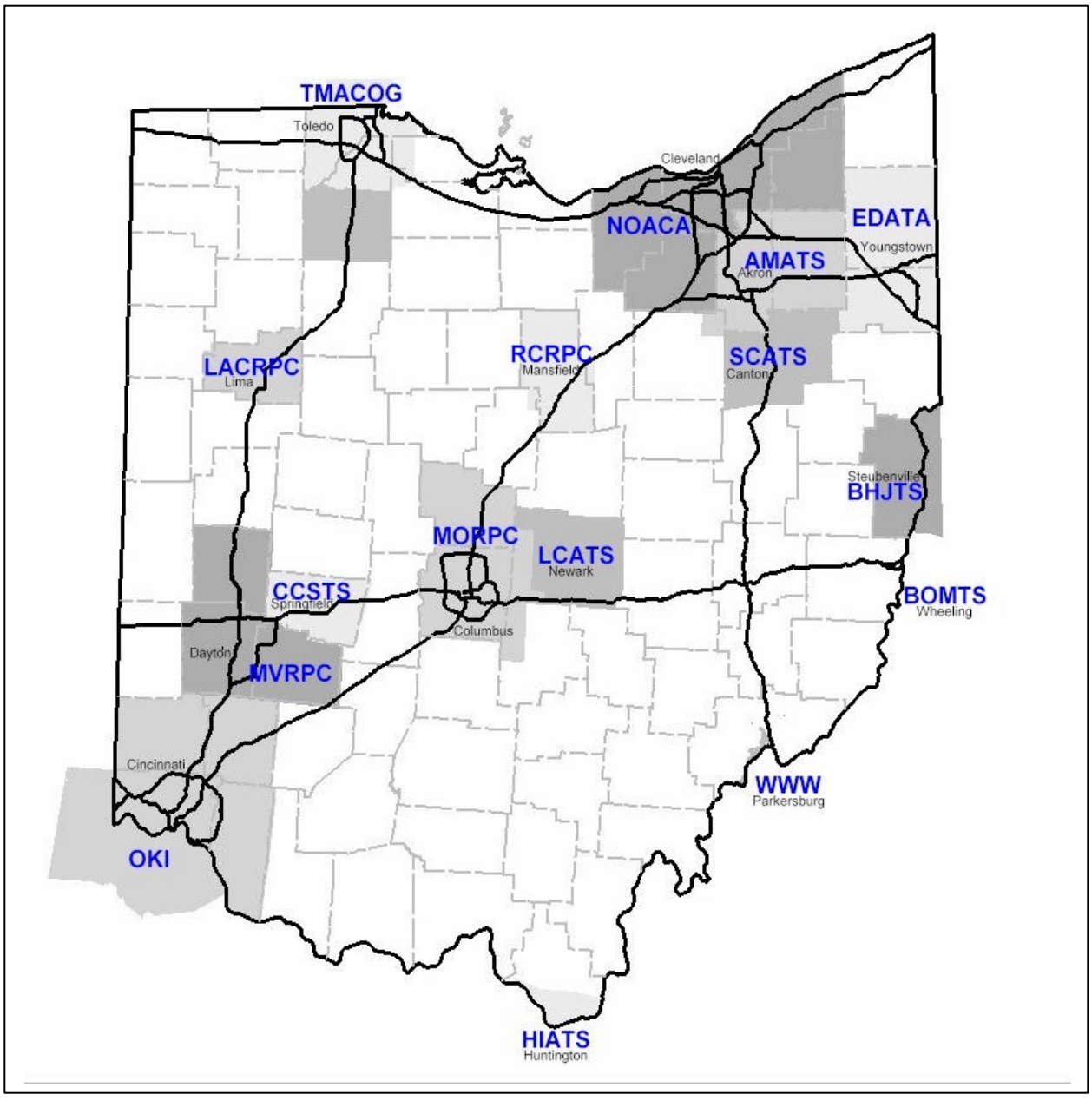
MPOs are required to produce a listing of projects in accordance with the Federal-aid Highway Act of 1962 and the Urban Mass Transportation Act of 1964. This 3-C Transportation Plan process (continuing, cooperative, and comprehensive) is a four-year activity involving ODOT as well as interested parties from local government and multi-modal (transit and bikeway) transportation entities. This listing of projects culminates with the creation of ODOT's State Transportation Improvement Program (STIP), which provides a comprehensive "snapshot"

prioritization of Ohio's transportation needs and available resources for highway, transit, and multi-modal projects.

The STIP is comprised of 17 chapters including one for each of 16 individual Transportation Improvement Plans submitted by the MPOs and one chapter devoted to coverage of the needs of those rural areas not within the boundaries of an MPO. All projects that are eligible to receive federal funding must be listed through documentation in the State Transportation Improvement Plan.

The current planning areas of Ohio's 16 MPOs are shown on the map below.

Ohio's Metropolitan Planning Organizations



MPO Map Abbreviation Key

- AMATS – Akron Metropolitan Area Transportation Study
- BHJTS – Brooke-Hancock-Jefferson Transportation Study
- BOMTS – Bel-O-Mar Regional Council and Interstate Planning Commission
- CCSTS – Springfield
- EDATA – Eastgate Development and Transportation Agency
- HIATS – Huntington
- LACRPC – Lima
- LCATS – Licking County Area Transportation Study
- MORPC – Mid-Ohio Regional Planning Commission
- MVRPC – Miami Valley Regional Planning Commission
- NOACA – Northeast Ohio Areawide Coordinating Agency
- OKI – Ohio-Kentucky-Indiana Regional Council of Governments
- RCRPC – Mansfield
- SCATS – Stark County Area Transportation Study
- TMACOG – Toledo Metropolitan Council of Governments
- WWW – Wood-Washington-Wirt Interstate Planning Commission

Part 4

Responsiveness of Funding to Local Road and Bridge Needs

To assess the responsiveness of the distribution of funds, LBO examined the current distribution methods for the major state sources of funding for local roads and bridges:

- Motor vehicle fuel tax
- Motor vehicle license tax
- Public Works Commission funding

To evaluate the responsiveness of the various funding distributions, LBO compared the percent of the total funding from each state source received by each type of local government to that government type's percent of the total "need," as assessed by the different measures presented in Part 2 of the report. The tables below present the results of this analysis.

It is important to note that, as discussed in detail in Part 3, MVFT and MVLT distributions are done in two steps. First, a certain percent of the total funds are distributed between government types, with cities and villages lumped together as municipalities. Second, the funds allocated to a particular government type are allocated by some formula or method to specific local governments within the group. So for example, townships receive 5% of the state MVLT and a specific township would be allocated an amount of that 5% based upon its percent of the total township road miles statewide.

Funding for One-time Costs

In Table 4A, the "% of Total Need" column shows LBO's estimate, calculated using the self-reported data provided to the PWC, as to how much it could cost local governments to repair their poor and critical roads, bridges, and culverts to "excellent" condition.[52] The last two columns show the percent of the all PWC funding received by each government type for roads and bridges. This data is compared separately from other need and revenue figures, because the PWC figures represent one-time repair costs and PWC funding is done on a one-time project-by-project basis.[53] The data presented in the next table, Table 4B, are regarded as on-going need and revenue figures.

Table 4A: One-Time Need and Percent of PWC Funding*

Government Type	% of Total Need for Poor and Critical Infrastructure	% of All PWC Funding, 1999	% of All PWC Funding, Ten Year Average
City	59%	49%	45%
County	24%	30%	33%
Township	12%	8%	7%
Village	7%	12%	15%

*Percentages may not add to 100% due to rounding. The funding percents given are for all road and bridge funding, not just infrastructure in poor or critical condition.

[52] For a complete explanation of development of those estimates and their limitations please see Part 2.

[53] A factor complicating the analysis is that a large percentage of PWC funding goes to new or expansion projects, while the need estimates only account for current infrastructure.

The PWC data suggest that the distribution of PWC moneys is only roughly in line with this measure of need. Counties and villages are receiving a higher percent of the funding than their percent of the total estimated need, while cities and townships are receiving a lower percent of funding than their percent of the need measure. On the other hand, the relative distribution more closely matches need, with cities receiving the most funding and having the highest need (as it is measured here), and counties receiving the second highest percent of the funding for the second highest need.

Funding of On-going Need or Cost

Table 4B below presents two measures of on-going funding need and shows the number and percent of all local bridges for which each local government type is responsible. The first measure of need comes from LBO's estimate of statewide annual additional funding needed, which was projected from LBO survey response data, and the second measure are estimates of each local government type's percent of the on-going maintenance costs calculated from information provided by the CEAO.[54] Because the on-going road maintenance cost figure does *not* take into account bridges, the table includes the number of bridges for which each government type is responsible. The number of bridges is important to account for in considering on-going costs or need.

Table 4B: On-Going Need Measures versus On-going Funding Distribution*

Government Type	% of Total Annual Additional Need Estimated from Survey	% of Ongoing Road Maintenance Cost		# and (%) of Bridges Maintained**	% of 1999 MFT Distribution	% of 1999 MVLT Distribution
		Estimate1	Estimate 2			
City	42%	40%	26%	2,400 (8.0%)	37%	18%
County	34%	34%	33%	27,000 (90.0%)	37%	74%
Township	20%	23%	37%	100 (0.3%)	20%	5%
Village	4%	3%	4%	500 (1.7%)	6%	3%

*Percentages may not add to 100% due to rounding. **Rounded to the nearest hundred

Responsiveness to ongoing need

The last two columns of Table 4B show the percent of the total MFT and the total state MVLT that each government type receives. Cities and counties received roughly the same amount of fuel tax dollars, about 37%, with townships receiving 20% of all the MFT and townships receiving about 6 percent. This distribution seems to be roughly in line with the ongoing needs and costs suggested by the data.

[54]For a complete explanation as to the development of those estimates and their limitations please see Part 2.

The MVLT distribution is significantly different from the MFT with counties receiving 74% of MVLT revenue, cities receiving 18%, townships 5%, and villages 3 percent. The distribution of the MVLT revenue appears to be out-of-line with the ongoing needs and costs as measured here. The county percent of the revenue is four times that of cities and the percent received by townships is much lower than townships percent of the total need, even after accounting for the fact that townships have very few bridges to maintain.

State Distribution to Specific Local Governments

The above analysis only examined the first step in the distribution of state revenues; dividing up funds between each government type. The second step in the distribution process involves allocating state funds to specific local governments. Analyzing the responsiveness of the state distribution in terms of specific local governments is problematic because LBO does not have reliable, comparable, data for performing a reasonable systematic analysis that compares local government needs with state funding received. However, LBO can offer some general observations supported by specific examples.

Motor Fuel Tax Distribution

First, the method for distributing the MFT to specific counties and townships is not responsive to "needs" in any sense, as each county and township receives the same amount of the respective county and township portions of the MFT, regardless of the number of road miles, bridges, traffic volume, or other measure of need. So, for example, in 1999 two Ohio counties received the exact same amount of MFT dollars even though one of county was responsible for six times more road miles than the other county and four times more bridges. Two townships received the same amount of MFT but one has over 100 miles more road and over 7,000 more culverts than the other (neither township maintains any bridges).

These four local governments have different needs, but the distribution method is not designed to allocate resources in a manner responsive to those different needs. It seems reasonable to assume that the within group MFT distribution formula for townships and counties is often providing many local counties and townships with more than their fair share of MFT revenue, in relative terms based upon their share of the need. Conversely, many local counties and townships are likely getting less under the current distribution system than their needs would dictate they probably should.

The distribution of the MFT to municipalities makes some attempt to account for need by distributing revenues in proportion to the number of registered vehicles each municipality has relative to the total number of registered vehicles. Presumably, the number of registered vehicles in a city or village has an impact on the number of lane miles required to serve the population and the traffic volume on those roads. Still, this is only one measure of need and other measures would result in a different distribution, which could make the current distribution seem unresponsive to certain municipal needs. Nevertheless, this method of distribution is more likely to provide funding in a manner approximating need than the method for distributing revenue to specific counties and townships.

Motor Vehicle License Tax Distribution

The distribution of the state MVLT to specific local governments also uses some rough measure of need to allocate moneys to specific local governments. Again, the municipal portion is distributed based upon registration, as are portions of the county allocation. The township allocation and a portion of the county allocation are distributed based on the number of road miles relative to total road miles. A small portion of the county allocation is an equal distribution, as described above for the MFT. Therefore, it is more likely that the within government type allocation of MVLT funds is responsive to need while the allocation to government types is not.

Overall Responsiveness

In general, it appears that the current distribution of state funding for local roads and bridges is in roughly line with needs or costs in some instances and not others. This suggests that some aspects of Ohio's funding system for local governments could be made more responsive to need.

Specifically, the initial distribution of the MFT to local government types, appears to be relatively in line with various local need measures, but the within group distribution for townships and counties takes no account of need.

The opposite situation appears to exist with the state MVLT, the initial distribution appears to be out-of-line with need measures while the within government type distributions are much more likely to distribute moneys in relation to needs or costs.

Finally, the PWC distribution appears roughly in proportion to need. However, townships do appear to be receiving significantly less than their percent of the need, as measured by the PWC data, and villages significantly more. The PWC distribution should be distributed in a responsive fashion as the system for making funding decisions is intended to take into account transportation needs of each community, the benefits of each project to the PWC district, and the fiscal distress of each community.

The seeming discrepancies in township and village funding could be a result of village projects providing a greater benefit and/or because villages, in general, could have a higher level of fiscal distress. However, these discrepancies could be impacted by the composition of the PWC district committees and/or other such factors.

Part 5

Mass Transit Finance and Reported Needs

Public transportation plays an important role in Ohio by reducing congestion and pollution, by providing mobility to those physically or financially unable to provide their own transportation, and by offering transportation options for meeting the mobility needs of all citizens. The examples listed below, from a 1996 report by the Federal Transit Administration of the U.S. Department of Transportation, illustrate the importance of mass transit:[55]

- If all the Americans who take transit instead decided to drive, their cars would circle the Earth with a line of traffic 23,000 miles long.
- The nation's $40 billion in economic losses due to traffic congestion would be $15 million higher.
- Transit prevents the creation of more than 126 million pounds of hydrocarbons and 156 pounds of nitrogen oxides from automobile tailpipes.
- Public transit reduces fuel consumption by approximately 1.5 billion gallons annually.
- Thirty-one percent of Americans cannot drive due to age, disability or income.
- Research indicates that public transit improves the overall speed of travel for both transit riders and highway users in severely congested, urban travel corridors.
- Two rail tracks have the same capacity as 16 lanes of highway.

The cost of driving reduces the ability for many people to own their own vehicle. According to the American Automobile Association, the average cost of owning and operating an automobile is $6,839 per year (including costs for gas and oil, maintenance, tires, insurance, registration, finance charges, and depreciation). As shown elsewhere in this report, this figure does not cover the full cost of driving because some road costs are not paid directly by drivers due to funding from general revenue sources at the various levels of government.

While Ohio's transit authorities serve various individuals who are unable to fulfill their own transportation needs, public transportation is also widely used by individuals avoiding traffic congestion or high parking costs or simply the task of driving.

For example, the Greater Cleveland Regional Transit Authority (GCRTA) provided 59.3 million passenger trips during the 1999 calendar year. A ridership tally this high—the highest in the state—could only be created by a cross-section of the citizens (not just poor, disabled, or elderly persons) living in the Greater Cleveland area.

To provide this level of service, the GCRTA has an annual operating budget of approximately $200 million and an annual capital budget of approximately $50 million. This

[55] The full text of the 1996 report can be viewed online at http://www.fta.dot.gov/library/policy/96/index.html.

budget is funded with 72% local assistance, 22% passenger fares, 3% state funds and less than one percent of federal funds.

Compared to this level of service, the Allen County Regional Transit Authority (ACRTA) served approximately 250,000 citizens in 1998. To serve this population, the ACRTA has an annual operating budget of nearly $1.1 million and a capital budget of approximately $125,000. This budget is funded with 42% federal funds, 12% local assistance, 11% state funds, 9% passenger funds and 24% in other revenue. Compared to the GCRTA, these revenues are much more dependent on state and federal funds.

As the above examples suggest, mass transit in Ohio includes a wide range of services. The dual rail and bus service provided by the GCRTA is unmatched in Ohio, but many large urban areas with sophisticated bus systems provide service to the residents in those communities. The following discussion of state funding begins with a description of how the various levels of service are categorized by the state and how funding is provided. Following that discussion contains an explanation of federal funding, a presentation of reported needs from transit authorities and a comparison with other states.

State and Federal Funding for Mass Transit

At the state level, General Revenue Fund (GRF) moneys are used to support mass transit. In calendar year 2000, the state and federal governments will provide about $76 million for mass transit in Ohio. By comparison, this is about 7.7% of the total state and federal funding for local government road and bridge needs in 1999. Local assistance for mass transit includes revenue from sales tax operating levies and fare revenue.

Also, transit authorities are refunded 21 cents of the 22-cent motor fuel tax for their diesel fuel expenditures. For the distribution of GRF funds, all of Ohio's public transportation systems have been placed into five classifications, as illustrated in Table 5A below. Within each of the major five categories, ODOT allocates GRF funds to specific transit systems based upon each transit systems' performance, as measured in the areas of ridership, revenue service miles, and local financial support.

Table 5A: Transit Categories and Funding Allocations

Category	Designation	Formula Funds Allocated %
I	Large Rail/Bus Systems	27.1%
II	Large Bus Only Systems	42.0%
III	Intermediate Bus Systems	13.0%
IV	Small Bus Systems	17.9%
V	Non-Urbanized Bus Systems	The allocation is determined at the beginning of each fiscal year

ODOT's Public Transportation Program

ODOT's Public Transportation Program has been in existence for over 25 years, providing services in the form of capital, operating, and technical/planning assistance for 60 urban and rural transit systems. The programs within ODOT's Public Transportation program are listed below. These programs receive both federal and state dollars. Typically, a match of about 20% must be provided to obtain federal dollars.

Ohio Public Transportation Grant Program (**OPTGP**) provides approximately $29 million (the 2000-2001 budget provides an additional $9 million yearly) in funding for urban and rural transit systems through three components:

1. *Formula*: Up to 50% of the non-federal share for operating, 10% of planning costs, and up to 80% of capital costs

2. *Discretionary Capital*: State participation at a maximum of 50% based upon potential increases in mobility, access, and ridership.

3. *Supplemental Capital*: RTAs, County transit systems, municipalities, and private non-profit organizations are eligible for these funds, with maximum state participation at 20 percent.

Elderly and Disabled Transit Fare Assistance Program (**E&D)** program is available for urban and rural transit systems to provide ½ fare assistance for elderly and disabled persons. Approximately $3.3 million annually is available for this program.

Transit Capital Program (Cap) is available for all transit systems. Funds are distributed to fund major capital purchases identified by OPTA. Ohio's congressional allocation ranges between $12 million and $15 million annually.

Rural Transit Program (RTP) provides approximately $8 million in operating and capital assistance to transit systems that serve areas with populations less than 50,000.

Ohio Coordination Program (OCP) expands transportation through the coordination of transportation services of existing providers. Total annual funding of $1 million in GRF provides up to 75% of the operating expenses, up to $75,000 per project for a one-year period.

Specialized Transportation Program provides capital assistance to private nonprofit organizations that provide transportation services to elderly and disabled persons. Ohio's allocation approximates $3 million annually.

Additional Information on Federal Funding

On the federal level, transit-funding sources also include Federal Transit Administration programs (FTA), and special transit provisions within TEA-21. Ohio is guaranteed to receive $658.9 million in formula funding over the six-year life of TEA-21. One of the new provisions of TEA-21 is that it allows transit operators to issue bonds secured with transit system revenues. The proceeds from the sale of bonds may be used as part of local matching funds for a transit capital project. This increases flexibility and local funding for transit capital projects. The FTA provides both formula and discretionary funding for Ohio's transit efforts with specific population-based guidelines for operating and capital costs.

Federal Operating Assistance

For *areas with populations over 200,000,* there is no federal or state operating assistance available. Regional transit authorities (RTA) that serve these areas derive the majority of their operating revenue from local levies and fare revenue. However, some operating assistance may be available to these entities in the form of temporary "seed" money from Congestion Mitigation and Air Quality (CMAQ). These funds are limited for three years to RTAs for bus purchases, demonstration purposes, i.e. initiating route service to assess potential ridership and to establish transit services as such service reflects a reduction in ozone emissions. The flexibility of Surface Transportation Program (STP) funds allows for some capital costs to be defrayed as well.

For *areas with populations under 200,000*, FTA formula based funds are distributed directly to transit systems. They also receive monies from General Revenue Fund (GRF) and local levies to support costs. *Areas under 50,000* take part in the FTA non-urbanized area formula program (Section 5311) that provides up to 50% of the operating cost deficit.

Preventative Maintenance

New provisions under TEA-21 (Section 5307) allow for FTA funding of preventative maintenance costs for transit systems in urbanized areas at an 80% rate of reimbursement.

Capital assistance

For *areas with populations over 50,000*, FTA's Section 5307 formula based funds can be used for capital purchases at an 80/20 federal/local match.

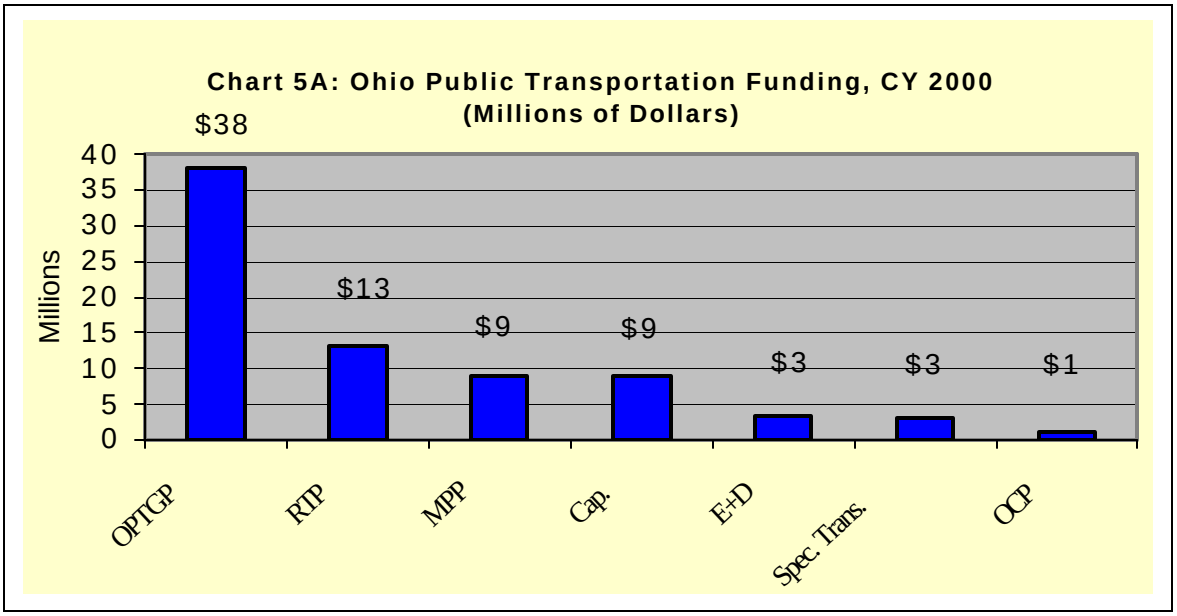
Section 5309 discretionary funds are available for systems in areas with populations greater than 50,000 at an 80/20 match for capital projects as identified by the Ohio Public Transit Association (OPTA). Section 5311 provides capital funds for *areas under 50,000* at an 80/20-federal/local match.

STP/CMAQ - STP provides flexible funding for transit capital projects such as intercity bus terminals and facilities. CMAQ funds are also flexible and may be used for specific transit purposes that can be shown to reduce ozone emissions.

Job Access and Reverse Commute – Discretionary funds allocated at the federal level; proposals from both urban and rural areas are submitted to the FTA in conjunction with Welfare to Work program efforts.

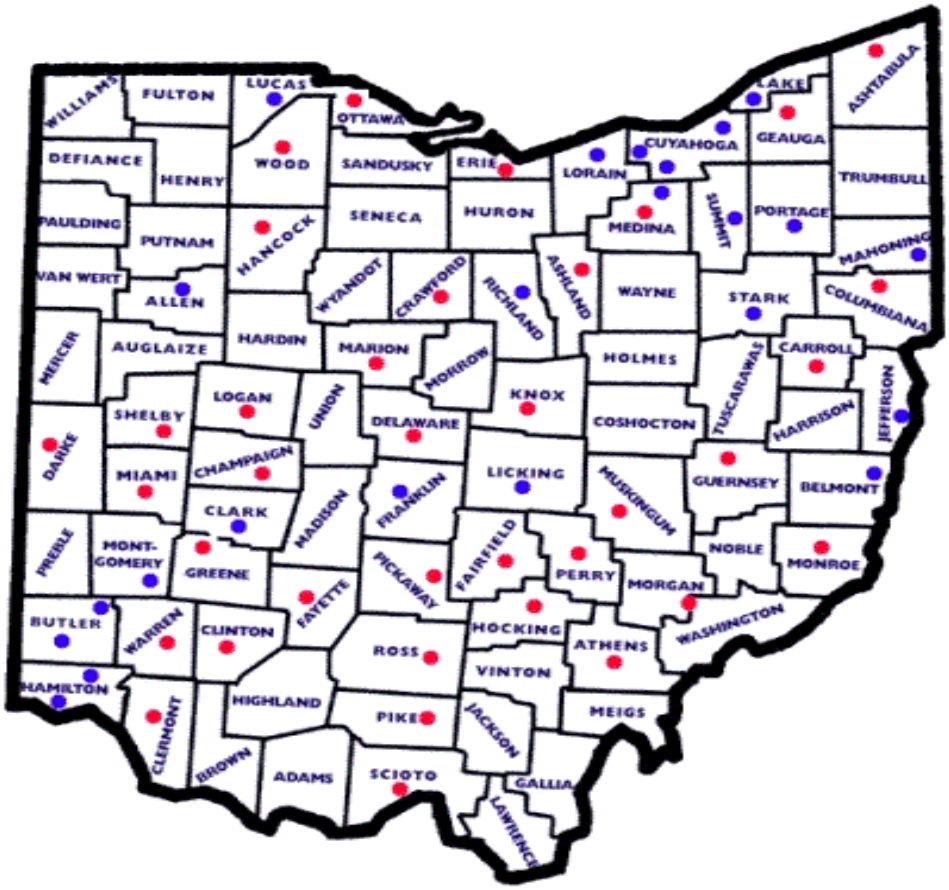
RTAP – The Rural Transit Assistance Program provides training, technical assistance, research, and related support services for providers of rural transportation with no local share required.

Chart 5A shows the level of funding of these programs for the year 2000. The total from all funding sources is over $76 million.



The map below shows all of Ohio's transit systems with light dots representing rural systems (less than 50,000 population), and dark dots representing urban systems (greater than 50,000). Ohio has 22 urban transit systems and 37 rural systems.

Ohio's Urban and Rural Public Transit Systems



Ohio Funding for Transit Compared to Selected States

The federal programs for mass transit included in TEA-21, assist Ohio and neighboring states in meeting the demand for multi-modal services. The sources of in-state revenue that Ohio's neighboring states use for mass transit funding and 1999 funding levels are listed in Table 5B. The funding levels represent the amount of revenue from the state and are exclusive of any local funding efforts.

Table 5B: Sources of State Funding for Mass Transit & 1999 Total State Support

State	General Fund	Bond Proceeds	Lottery Funds	State Sales Tax	Other*	State Funding, 1999 (Millions of dollars)
Illinois**	Yes	Yes	No	No	No	$323.8
Indiana	No	No	No	Yes	No	$26.5
Kentucky	Yes	No	No	No	No	$0.8
Michigan**	No	Yes	No	Yes	Yes	$225.4
Ohio**	Yes	No	No	No	No	$26.4
Pennsylvania	Yes	Yes	Yes	No	Yes	$771.0
West Virginia**	Yes	No	No	No	No	$0.7

*Detailed below for each state. **Local tax levies provide additional transit funding

As shown in the table, Ohio's support for mass transit from state revenues falls below the levels provided for in three neighboring states. Ohio's funding is about 10% of Michigan's funding level, and the percentage decreases when compared with funding in Illinois or Pennsylvania. The following listing further details Ohio's and neighboring states' funding sources for mass transit.

Illinois

- General funds
- General obligation bond proceeds
- Local tax levies

Indiana

- *Public Mass Transportation Fund* (PMTF) consists of 0.76% of the 5% state sales tax

Kentucky

- General funds

Michigan

- General obligation bond proceeds
- The *Comprehensive Transportation Fund* consists of:
  - 10% of the Michigan Transportation Fund, which consists of motor fuel taxes and motor vehicle registration revenues
  - Not less than 27.9% of 25% of the state sales tax collected at 4% on the sale of motor vehicles, motor fuels, and motor vehicle parts and accessories
- Local tax levies

Ohio

- General funds
- Local taxes levied at the county level

Pennsylvania

- General funds attributed are from a 6% state sales tax, and a 2.1% state income tax
- General obligation bond proceeds
- Lottery funds
- Other state-dedicated revenue includes:
  - One dollar fee from the sale of new tires
  - 3% tax on the lease of motor vehicles
  - $2 per day tax on the rental of motor vehicles
  - Public utility realty tax of 7.6.mills on each dollar of taxable realty
  - Mandatory and supplemental set-asides of state sales tax revenue

West Virginia

- General funds
- Local tax levies at the city and/or county level

Examples of Mass Transit Need: LBO Transit Survey Responses

Nine transit systems were surveyed throughout the state of Ohio, which represent the varying sizes and obligation authorities to which ODOT and the Federal Transit Administration provide funding and funding assistance. These systems, according to transit category, are as follows:

Category I -	Greater Cleveland Regional Transit Authority (GCRTA) – Cleveland
Category II -	Central Ohio Transit Authority (COTA) – Columbus (did not respond)
	Miami Valley Regional Transit Authority (MVRTA) – Dayton
	Southwest Regional Transit Authority (SORTA)– Cincinnati
Category III -	Metro Regional Transit Authority (MRTA)– Akron
	Toledo Area Regional Transit Authority (TARTA) – Toledo
Category IV-	Lorain County Transit (LCT)– Lorain
	Stark Area Regional Transit Authority (SARTA) – Canton (did not respond)
	Western Reserve Transit Authority (WRTA) – Youngstown
Category V -	No systems in this category were contacted through the Mass Transit survey, but local governments were given the opportunity to respond in the Local Government survey.

Each system was asked to provide actual and estimated revenue source information (federal, state, and local) from calendar years 1998 to 2003. In addition to this data, the transit systems were asked to give suggestions as to what measures the state of Ohio could employ to ensure reliable and adequate transit funding.

The following section more fully describes each of the transit systems surveyed, including funding category, levels of existing need, and specific recommendations for generating additional state and local revenue sources to meet transit needs. In total, the seven responding systems detailed annual additional capital and operating need of about $121 million. However, GCRTA accounted for $95 million or 76% of the total need.

Category I

Greater Cleveland Regional Transit Authority - The Greater Cleveland Authority reports that it needs an additional $60 million in capital funding and an additional $35 million in operating funding per year to meet system demands. Needs met by this increase in funding would include increases in paratransit services and in both capital and operating long range plan projects.

The authority made the following suggestions for possible alternative revenue sources for mass transit:

- Broaden the sales tax base
- Increase gas taxes and allocate to transit; fund highway patrol through general fund revenues freeing gas tax funds for transit
- Increase motor vehicle registration tax and allocate to transit
- More support is needed from the state because of the increased need for either local matches or for local funding entirely
- Increase the local parking tax and allocate to transit
- Create special assessment districts
- Implement a surcharge on car rental fuel
- Levy an airport tax
- Charge impact fees
- Create economic/joint development partnerships
- Increase sales tax

Category II

Miami Valley Regional Transit Authority – Reported no additional need for funding.

Southwest Ohio Regional Transit Authority (SORTA) – SORTA reported needing an average of $12.5 million per year over the next 5 years. SORTA estimated that approximately $1.25 million of this total revenue could be raised locally.

Category 2 authorities made the following suggestions for possible alternative revenue sources for mass transit:

- Greater flexibility on state funds
- Either increase or implement state and/or local sales, gas, and parking taxes to be allocated to mass transit
- Raise the procurement threshold for competitive bidding from $25,000 to $100,000

Category III

Metro Regional Transit Authority – This authority, which serves the Akron area, reported needing an additional $6 to $12 million dollars per year for bus replacements and other capital equipment upgrades. The Authority estimates that an increase in the local sales tax of .25% would cover the amount needed.

Toledo Area Regional Transit Authority (TARTA) – TARTA estimates that an additional $1 million per year is needed for bus replacement, expansion, and facility improvements.

These authorities made the following suggestions for additional revenue for mass transit needs:

- Dedicate the state motor vehicle fuel tax for mass transit
- Additional funding from the general revenue fund
- A state wide sales tax allocation for mass transit
- Increase the countywide sales tax for allocation to mass transit
- A local gas tax levy for mass transit
- A transit surcharge on vehicle registration and licenses

Category IV

Lorain County Transit – The authority reported need of $2 million per year to expand service by three routes per year and to add three additional buses per year for three years.

Western Reserve Transit Authority – Reported additional need of $1.5 million per year for operating and capital expenses, including vehicle replacement.

These authorities made the following suggestions for possible alternative revenue sources for mass transit needs:

- Increase the state gas tax
- Dedicate a portion of the state sales tax or income tax
- Create a dedicated statewide source for mass transit
- Increases in local sales and property taxes and allocated to a dedicated line item in the County budget
- Allocate a portion of local income taxes for mass transit

Category IV

Local governments responding to the LBO survey were asked if they anticipated a need to establish or expand public transit service in their community in the next ten years. Although only one-third of local governments reported having public transit service, even a lower percentage, 27 percent, reported needing new or expanded service. Thirty-eight percent of counties and 47% of cities reported that they would need new or expanded transit service in the next ten years. In contrast, only 18% of townships and 6% of villages reported that they would need new or expanded service.

Part 6

Local Transportation and the Law

This section of the report details in a summary fashion some of the legal requirements and authority local governments have under the Ohio Revised Code for maintaining roads and bridges and for raising revenue for transportation purposes. The law behind the information presented in this report is often lengthy and complex, but any changes to the current system require, at least, a basic understanding of this information. This presentation begins by outlining the legal sections that set forth the responsibilities for road and bridge maintenance responsibilities. Then, relevant sections of the Ohio Constitution are discussed. Finally, a detailed summary of local government authority to raise revenue for transportation purposes follows.

Legal Responsibility for Roads and Bridges

Table 6A below shows the Revised Code sections that detail local and state responsibilities for road ownership and maintenance. Chapter 5535 of the revised code details the types of highways in the state and section 5535.01 delineates the classification of Ohio's public highways into state, county, and township roads. Revised Code Section 5501.31 gives ODOT responsibility for the inter-county or state highway system except for inside cities. Section 723.01 makes municipalities responsible for the roads inside their boundaries, except as provided for in section 5501.31. Finally, Ohio Revised Code Section 5535.08 gives townships and counties the permission to make agreements to work on one another's roads.

Table 6A: Legal Responsibility for Roads

	U.S. and State Highways		**County Roads**		**Municipal Roads**		**Township Roads**	
Government Responsible	*Outside Municipality*	*Inside Municipality*	*Inside County*	*Inside Township*	*Outside Municipality*	*Inside Municipality*	*Outside Township*	*Inside Township*
State	5535.01							
County			5535.01	5535.01				
Municipality		5501.31			N/A	723.01		
Township				5535.08			5535.08	5535.01

Responsibility as it applies to bridges is classified in Table 6B by the authority for inspection and by the section of Revised Code that authorizes actual bridge construction, major maintenance and repair. ODOT is responsible for construction and inspection of bridges carrying or crossing state highways with the exception of Turnpike bridges, and ODNR bridges. The county engineer inspects all bridges or portions of bridges on the county highway system inside and outside of municipalities, bridges on township roads, and other bridges or portions of bridges assigned to the county by law or agreement. Bridges within a municipality (on a state highway) that cross a waterway are the responsibility of the county. If law or agreement does not implicitly state the responsibility for inspection of a bridge and the county performs the largest share of maintenance on a bridge, inspections are made by

the engineer. Bridges within a municipality that cross streets are the responsibility of the municipality, including those on state highways. Bridges on township roads are inspected and maintained by the counties.

Table 6B: Legal Responsibility for Bridges

	U.S. and State Highways		County Roads		Municipal Roads		Township Roads	
Government Responsible	*Outside Municipality*	*Inside Municipality*	*Outside Municipality*	*Inside Municipality*	*Outside Municipality*	*Inside Municipality*	*Outside Municipality*	*Inside Municipality*
State	5501.11 5501.47	*5501.49[56] 5501.47						
County		**5591.21 5591.02	**5591.21 5543.20	**5591.21 5591.02 5543.20	5543.20	5543.20 5591.02	5543.20	5543.20
Municipality						5501.31 723.54		

*Applies to lift bridges. **Applies to bridges over streams and public canals, except as provided in 5501.49

The Ohio Constitution and Transportation

To better understand the following information and issues, it is important to first look at relevant portions of the Ohio Constitution. Section 6 of Article VIII prohibits local governments from becoming stockholders in, raising money for, and lending their credit to any private enterprise. Section 2 of Article XII limits property taxes to 1% of true value, but empowers the General Assembly to authorize higher taxes when approved by the voters of the taxing district or permitted by a municipal charter. Section 5a of Article XII restricts the use of state motor vehicle license and fuel taxes to highway-related purposes. This section impinges on local spending for roads because part of the revenue is distributed to local governments. Section 9 of Article XII requires that at least half the income, estate, and inheritance taxes collected under state law be returned to the local taxing districts of origin. The constitutional provision does not limit the use of such taxes by the districts.

Article XVIII provides for municipal home rule, but § 13 of the article authorizes the General Assembly to limit municipal power to levy taxes and collect debts, and § 11 limits special assessments for the appropriation of private property in connection with a public improvement to 50% of the cost of the appropriation. Section 3 of Article X permits counties to adopt charters and exercise the same home-rule powers as municipalities. Summit County is the only county to have adopted a charter. In the presentation that follows, the term *county* means a non-charter county, but it should be remembered that Summit County has the same authority as a municipal corporation except where that authority is limited by the Summit County charter.

[56] The entity responsible for maintaining the roads and sidewalks connected to the lift bridge perform the routine maintenance of the bridge.

Revenue Raising Authority for Transportation Purposes

Local Authority to Levy Taxes for Transportation Purposes

Property Taxes

Chapter 5705 of the Revised Code grants authority to political subdivisions to levy taxes on real and personal property and imposes restrictions on that authority. For the most part, the chapter speaks in general terms, but there are a few provisions addressed to particular subdivisions or particular purposes.

R.C. 5705.02 limits the amount of property taxes that may be levied by a subdivision to ten mills per dollar of valuation. Within the ten-mill limitation, there may be both general and special tax levies. Subdivisions may levy property taxes "for the purpose of paying the current operating expenses of the subdivisions and acquiring or constructing permanent improvements." R.C. 5705.03. The general levy for current expenses may include amounts for the acquisition or construction of permanent improvements, other than the construction or repair of roads and bridges in counties and townships. R.C. 5705.05. Special levies within the ten-mill limitation may be made for any specific permanent improvement that the subdivision is authorized by law to acquire or construct. R.C. 5705.06(A). A county may have special levies for the construction and repair of its roads and bridges, and for its share of the cost of construction and maintenance of state highways. R.C. 5705.06(D) and (E). A township may have special levies for the construction and repair of roads and bridges, excluding state roads and bridges, but including the township's share of the cost of constructing or repairing county roads and bridges. R.C. 5705.06(F). (The use of special levies is qualified when a township does roadwork upon petition. R.C. 5571.07 and 5573.07. See the general-revenue portion of this letter, below.) A township that has created a road improvement district may also levy a tax of up to three mills for district purposes, subject to the combined maximum rate for all taxes. R.C. 5573.211.

The ten-mill limitation may be exceeded upon approval of the people of a subdivision at an election. R.C. 5705.03, 5705.07. Approved levies in excess of ten mills may be for current operating expenses and permanent improvements. R.C. 5705.03(A). The ten-mill limitation does not apply to municipal corporations whose charters permit levies beyond that amount without a vote of the people. R.C. 5705.18.

All subdivision revenue derived from a general levy, whether within or exceeding the ten-mill limitation, and all revenue from other sources that is not otherwise earmarked by law, are paid into the subdivision's general revenue fund; revenue from a special levy is paid into a special fund for the purpose for which the levy was made. R.C. 5705.10. Revenue derived from a special levy, therefore, may not be used for roads, bridges, or mass-transit projects unless the levy was made for those specific purposes.

Income Taxes

Under the home-rule provisions of the Ohio Constitution, a municipal corporation may impose an income tax. *Village of Ottawa Hills v. Joelson* (1975) 45 Ohio App. 2d 176.

Chapter 718. of the Revised Code sets forth the procedure for imposing a municipal income tax and other matters relating to the tax. Since Chapter 718. does not limit the purposes for which the tax may be levied, these purposes would be any municipal purposes allowed by law. The list of municipal powers in Chapter 717. is very broad and specifically includes various provisions for the construction and repair of roads and bridges, rail property, and subways. Even Chapter 717. does not exhaust the authority of municipal corporations, which may constitutionally exercise "all powers of local self-government . . . as are not in conflict with general laws." OHIO CONST. art. XVIII, § 3. Such powers include the expenditure of funds for public transportation projects not specifically enumerated in Chapter 718.

Counties and townships do not have legal authority to impose an income tax. However, joint economic development districts created under R.C. 715.70 or 715.71 and each consisting of one or more municipal corporations and one or more townships may impose an income tax. The purpose of these districts is to "…facilitat[e] economic development…" which could conceivably include road, bridge, and mass-transit projects.

Excise Taxes

Townships, including those with limited home-rule powers, may enact only those taxes that are authorized by general law. R.C. 505.04. Under R.C. 5739.101, resort-area townships may levy a tax for general-revenue purposes of up to 1.5% on sales and on certain types of transportation of passengers and property. The broader home-rule powers of municipal corporations include the power to tax without specific legislative authorization. However, municipal powers may be limited by implication under the doctrine of preemption, which holds that when the state "occupies a field," subdivisions are precluded from acting within that field. The Ohio Supreme Court formerly held that the adoption of excise taxes by the state precluded municipalities from passing their own excise taxes. Recently, however, the court overruled the earlier decisions and held that municipal taxing power can be limited only by express act of the General Assembly. *Cincinnati Bell Tel. Co. v. City of Cincinnati* (1998) 81 Ohio St. 3d 599. The Revised Code contains no provisions expressly restricting the power of municipal corporations to levy excise taxes. (Nor does the Revised Code specifically limit municipal authority to levy other kinds of taxes, except for taxes on property.) *Cincinnati Bell* would appear to make redundant those statutes, such as R.C. 5739.101 (the resort-area tax) and 5739.02(D) (the tax on recreation and sports clubs), that expressly grant to municipalities the power to levy excise taxes.

Counties have no home-rule powers. However, the General Assembly has conferred upon them the authority to impose various excise taxes. A board of county commissioners may, subject to permissive referendum, adopt a sales tax of up to 1% on retail sales for general-revenue purposes, for supporting criminal and administrative justice services, or both. R.C. 5739.021. If a county adopts a sales tax, it must also levy a corresponding use tax. R.C. 5739.021(E), 5741.021. R.C. 5739.026 allows for an additional sales tax of .25% or .5 % on most retail sales (there are watercraft and motor-vehicle exceptions) for certain enumerated purposes, including support of a transit authority, financing of permanent improvements, and adding to general revenue. An additional sales tax must be accompanied by an equivalent additional use tax. R.C. 5739.026(E), 5741.023. The Revised Code specifically requires that money raised by a county sales tax levied under § 5739.021 and the corresponding use tax be

credited to the general fund for any purpose, including permanent improvements, for which general funds may be used, and that revenue from additional sales and use taxes levied under R.C. 5739.026 and 5741.023 be spent for the purposes specified in the resolution authorizing the levy. R.C. 5739.211, 5741.031.

Under R.C. 5743.024, counties may levy a tax on the sale of cigarettes not exceeding 2.25 mills per cigarette for certain purposes, including the supply of revenue for permanent improvements.

Authority to Levy Assessments for Transportation Purposes

A special assessment is a charge upon real property that is specially benefited by an improvement. Townships may levy special assessments for the improvement of waterways (R.C. 505.88), and townships that have limited home rule under Chapter 504. may levy special assessments for certain purposes unrelated to transportation. Otherwise, only municipal corporations may levy special assessments. R.C. 727.01 grants the power for enumerated purposes, including the improvement of roads and watercourses. The statute makes no mention of mass-transit expenses or bridges. Since roads go over bridges, however, the latter may be encompassed within roads.

A special assessment for repaving a street that was originally paved within the previous 20 years may not exceed one-half of the cost of repaving. R.C. 727.04. A municipal corporation must pay at least 2% of the cost of any improvement for which a special assessment is levied and pay the entire cost of intersections (R.C. 727.05), except when an intersection is improved as a result of a petition of property owners made pursuant to R.C. 727.06. R.C. 727.08 lists the various costs of a public improvement that may be paid from special assessments, such as surveys, labor and materials, damages, and so on, but the list is not exclusive.

In addition to the authority expressly granted by Chapter 727., municipal corporations may have general home-rule power to levy special assessments under the reasoning of the recent *Cincinnati Bell* decision, discussed above, dealing with the power to tax. However, there are no cases that specifically apply this reasoning to special assessments.

Authority to Issue Debt for Transportation Purposes

Chapter 133. of the Revised Code, the Uniform Public Securities Law, limits the amount of net indebtedness a political subdivision may incur. For municipal corporations, the ceiling is 5.5% of the municipality's tax valuation without a popular vote or 10.5% with voter approval. R.C. 133.05. For counties, the ceiling is 1% of tax valuation without voter approval; with voter approval, the limit varies with the size of the county. R.C. 133.07. Except as permitted by R.C. 505.262 in relation to equipment, buildings, and sites, townships that have not adopted limited home rule may not incur any indebtedness without voter authorization; the debt ceiling for such townships is 5% of the township's tax valuation. R.C. 133.09. Townships with limited home rule have the same debt limits as counties. R.C. 133.09.

Chapter 133. does not generally restrict the purposes for which subdivisions may incur debt. However, R.C. 133.07 does place upon counties a limit of .5% of tax valuation for the construction, maintenance, or repair of state highways, unless the electors approve a higher percentage. With this exception, townships, counties, and municipal corporations may incur debt within the stated limitations for any purpose within their powers, unless their own charters impose additional restrictions. See 21 O. Jur. 3d, Counties, Townships, and Municipal Corporations, § 770; 77 O. Jur. 3d, Public Securities, § 20.

Chapter 133. specifies how the indebtedness of the various subdivisions is to be calculated. Many types of securities are omitted from the calculation. For example, self-supporting securities are not counted. These are securities that are financed by receipts generated by the improvement being funded rather than by taxes. R.C. 133.01(LL). Securities issued for the purpose of constructing or improving roads or bridges may also be excluded from the calculation of indebtedness if they are financed by motor vehicle license and fuel taxes distributed to the subdivision by the state under Chapters 4501., 4503., 4504., or 5735. It is possible that other securities omitted from the calculation may be used to fund transportation-related projects, but the types mentioned here would seem to be the chief ones. See R.C. 133.05, 133.07, and 133.09 for the methods of calculation.

Authority to Expend General Revenues for Transportation Purposes

Every subdivision is required by law to establish both a general fund and special funds for revenue that the law requires to be devoted to particular purposes. R.C. 5705.09. A general fund or general revenue fund is a government's chief operating fund from which it pays its "ordinary and incidental" expenses. BLACK'S LAW DICTIONARY 682 (7th ed. 1999). To the extent that the payment of road, bridge, and mass-transit projects and expenses are within the general powers of a local government, they may be paid from the general fund, unless the Revised Code otherwise provides.

Counties have the authority to construct and improve roads. R.C. 5555.02. When acting upon petition, they may finance road improvements through a combination of assessments and tax levies. R.C. 5555.41 provides that from 35% to 50% of the cost "shall be paid out of the proceeds of any levies for road purposes upon the grand duplicate of all taxable property in the county, or out of any funds available therefore." (This section also provides for an apportionment of costs among the counties and townships in which the improvement is located. R.C. 5555.43 allows for modification of the apportionment by agreement.) The quoted words imply that general revenues may be used for road improvements. (Subdivisions generally maintain road improvement funds, in part because they receive state and federal money for the specific purpose of funding road-related improvements. See, e.g., R.C. 4501.04, providing for distribution of revenue from state motor vehicle registration fees. However, money may always be transferred from the general revenue fund to any other fund of the subdivision. R.C. 5705.14(E).) When a county road improvement has been authorized without petition, it may be paid for through assessments or taxes.

R.C. 5571.01 authorizes townships to construct and repair public roads, including county and state roads. Under certain circumstances, when a township relocates, constructs, or improves a road upon petition of landowners, the landowners must bear the expense of the work. R.C.

5571.011, 5571.07. Generally, however, when a township builds or improves a road upon petition, the work is paid for in the first instance by assessments, with any balance being covered by a tax levy for road purposes and then from other funds available in the township treasury. R.C. 5571.07, 5573.07. A road project that is done by unanimous vote of the trustees, without petition, may be paid for by assessments or a combination of tax levies and other available funds. R.C. 5573.07, 5573.09.

Authority to Cooperate with Other Political Subdivisions for Transportation Purposes

The Revised Code provides for the creation of joint economic development zones (JEDZ) and joint economic development districts (JEDD), both of which are intergovernmental entities intended to foster economic development. A JEDZ (R.C. 715.69, 715.691) is formed by an agreement among two or more municipal corporations "to share in the costs of improvements." The Code does not define improvements, but presumably they would include roads, bridges, and mass-transit facilities. The Code permits the imposition of a JEDZ income tax, but does not preclude other forms of financing that are otherwise available to the contracting parties.

A JEDD (R.C. 715.70-715.83) is created by agreement among municipal corporations, on the one hand, and charter counties or certain categories of townships, on the other. R.C. 715.70. A JEDD may construct "facilities" and "improvements" (R.C. 715.70(D)(1)), which again are not defined but probably include transportation infrastructure. The JEDD agreement must specify the contributions of the contracting parties including money, real or personal property, or services. Presumably, the contributions would have to be raised by means otherwise available to the contracting parties. The JEDD itself may raise revenue through a district income tax (R.C. 715.70(F)) and the sale of industrial development bonds (R.C. 715.82).

Apart from JEDDs, municipal corporations and townships may enter into cooperative economic development agreements with each other under R.C. 701.07. Upon consent of all the original contracting parties, counties may be permitted to join an agreement. The agreement may provide for the "provision of . . . improvements," which explicitly include "roadways." R.C. 701.07 lists various financing matters that may be included in the agreement, but some of them relate to payments by one subdivision to another. For example, one subdivision may pay service fees to another for the extension of sewer or water services. For the construction of new improvements to be jointly financed, the parties might resort to the issuance of debt obligations provided for in the statute.

Municipal corporations may also enter into agreements with each other for the joint construction or management of public works and improvements under R.C. 715.02. The section authorizes a municipal corporation to issue bonds for any joint improvement for which it could have issued bonds if it were acting alone.

Counties may enter into agreements with each other for joint road improvement projects pursuant to R.C. 5555.21 through 5555.34. The improvement may be paid for through a combination of tax levies for road purposes and special assessments. R.C. 5555.25, 5555.41. Townships may also engage in joint road projects and pay for them in similar fashion. R.C.

5573.15. A township having a road improvement district may enter into a cooperative road improvement agreement with a county under R.C. 5573.22, with each subdivision paying its agreed-upon share of the cost of the improvement. The improvement may be financed through a combination of taxes, bonds, and assessments.

Chapter 5540. of the Revised Code provides for the creation of transportation improvements districts by boards of county commissioners. A district's board of trustees may include members of the legislative authorities of certain municipal corporations and townships within the district. R.C. 5540.02(C). However, a district does not have to obtain the consent of a subdivision through which certain highways built or improved by the district pass. Chapter 5540. is intended to provide the means for major bridge and highway projects. Although the chapter is to be liberally construed (R.C. 5540.16), it might be a stretch to say that mass-transit projects fall within its ambit. The powers of a district related to financing include the power to issue revenue bonds and bonds pursuant to section 13 of Article VIII of the Constitution (R.C. 5540.03(A)(5), 5540.06), to accept federal, state, and local governmental funds (R.C. 5540.03(A)(10)), to establish tolls or user charges for projects (R.C. 5540.03(A)(12)), and to levy special assessments (R.C. 5540.031),

The Revised Code includes other sections authorizing intergovernmental cooperation for other purposes, such as the construction of sports facilities (R.C. 307.696) or the improvement of parks (R.C. 755.16), which may incidentally involve some road or bridge improvement.

Authority to Use Private Moneys for Transportation Purposes

Section 6 of Article VIII of the Ohio Constitution prohibits local governments from lending their aid or credit to individuals or private businesses. Section 13 of Article VIII creates an exception to § 6 for aid to "industry, commerce, distribution, and research." In most situations, the aid addressed in these sections runs from the government to private parties. Section 13, however, expressly authorizes Ohio corporations to lend or contribute money to the state or its subdivisions, "on such terms as may be agreed upon," to further the purposes of the section. The Ohio courts have not addressed the question of whether roads, bridges, and mass-transit projects fall within these purposes, but the General Assembly has passed laws pursuant to § 13 for the development of rail service (R.C. 4921.85) and in connection with port authorities (R.C. 4582.01) and transportation improvement districts (R.C. 5540.03). If the General Assembly's understanding of the purposes of § 13 is correct, then subdivisions may accept and use money from private corporations for any road, bridge, or mass-transit project that could be connected in some way to the development of industry, commerce, or distribution.

Private parties are always free to donate money to the government unconditionally, but a conditional donation might be unconstitutional. The Ohio Supreme Court has held that "partnerships" between local governments and private entities are forbidden. See David M. Gold, *Public Aid to Private Enterprise Under the Ohio Constitution: Sections 4, 6, and 13 of Article VIII in Historical Perspective*, 16 U. TOL. L. REV. 405 (1985) (in the LSC library). A donation of private funds for the purpose of improving a road in front of the donor's home could be viewed as a prohibited partnership.

R.C. 5709.40-5709.43 and 5709.73-5709.75 permit municipal and township tax increment financing (TIF) of private economic development projects that meet certain criteria. A TIF plan grants tax exemptions to the developers for improvements to real property other than public improvements. (The exclusion of public improvements is explicit in R.C. 5709.40(A)(2). It seems to be implied in R.C. 570973(A)(2).) However, the municipality or township may require service payments in lieu of taxes, and such payments may be used to finance public improvements associated with a TIF project. R.C. 5709.40(D), 5709.42, 5709.75, 5709.75. There are no reported court decisions that consider whether TIF plans constitute prohibited "partnerships" under the Ohio Constitution.

Authority to Use Fine or Fee Revenue for Transportation

The Revised Code has numerous provisions related to the disposition of fines and civil penalties. In many instances, the fines and penalties must be credited to particular funds. For example, fines collected under R.C. 955.44 are deposited in the county dog and kennel fund; most of the fines paid pursuant to R.C. 3719.21 (controlled substances) go to the occupational licensing and regulatory fund; civil penalties paid under R.C. 3704.06 (pollution) are credited to the (state) environmental education and air pollution funds.

A political subdivision may spend money it collects as fines or penalties on roads, bridge, and mass-transit systems if that money has been properly credited to the subdivision's general fund or to a special fund dedicated to the purpose. The Revised Code provides for several such special funds. R.C. 4513.35 provides that, with certain exceptions, all fines collected under Chapters 4511. and 4513. "Shall be paid into the county treasury and . . . placed to the credit of the fund for the maintenance of the highways within that county." Under R.C. 5577.99 and 5589.13, fines collected for the violation of statutes related to weight loads on highways and the maintenance of property along roads are paid into the county treasury and credited to the fund for road maintenance and repair. Fines paid by a railroad for the obstruction of a public road are paid to the township in which the obstruction occurred and must be used for road improvement.

Appendix A

Local Government Survey Instrument

TRANSPORTATION SURVEY

Assessing local government needs and funding for roads, bridges, and mass transit

Section 10 of Am. Sub. H.B. 163 of the 123rd Ohio General Assembly states:

"The Legislative Budget Office…shall conduct a study to determine the needs for additional resources to meet the local construction and maintenance needs for highways, bridges, and mass transit. The study shall identify possible alternative sources of revenue that could be imposed by local governments, or imposed by the state and distributed to local governments. The study also shall consider whether and how the state's allocation of funds to local projects could be done in ways more responsive to local needs…."

This survey is an important part of the study the Legislative Budget Office is undertaking on behalf of the state Legislature. The survey is broken into four self-contained parts and contains both budgetary and local policy questions designed to meet the General Assembly's goals (as stated above) for the transportation study. The information obtained from this survey will be incorporated into the final report to the Ohio General Assembly.

Part I: Road & Bridge Revenue Sources

State Revenue Sources

Please list how much state revenue for use on roads and bridges your local government has received from the following state sources.

State Revenue Source	Amount for 1998	Amount for 1999
A. Motor Fuel Tax	$	$
B. Motor Vehicle License Tax (*State license tax allocation only*; *permissive local tax amounts should be included in the* **Own-Source Revenue Sources** *table*)	$	$
C. Public Works Commission (*Only road and bridge projects*)	$	$
D. Other State Revenue (Please specify a program for each amount)		
1.	$	$
2.	$	$
3.	$	$
TOTAL STATE ROAD & BRIDGE REVENUE	**$**	**$**

Own-Source Revenue Sources

Please list how much own-source or private revenue for use on roads and bridges your local government has generated from the following sources.

Local Revenue Source	Amount for 1998	Amount for 1999
A. Property Tax Levies (*For roads & bridges only)*	$	$
B. Local Bond Proceeds (*Designated for roads or bridges)*	$	$
C. General Fund Moneys (*Spent on roads and bridges)*	$	$
D. Local Permissive Motor Vehicle License Tax	$	$
E. Other Local Own-Source Revenue (*Please specify*)		
1. _____	$	$
2. _____	$	$
3. _____	$	$
4. _____	$	$
F. Revenue From Other Local Governments *(Please specify the local government unit type)*		
1. _____	$	$
2. _____	$	$
3. _____	$	$
4. _____	$	$
G. Private Money	$	$
TOTAL LOCAL ROAD & BRIDGE REVENUE	**$**	**$**

Federal Revenue Sources

Please list how much federal revenue for use on roads and bridges your local government has received from federal sources.

Federal Revenue Source	Amount for 1998	Amount for 1999
A. *Please specify a program for each amount listed*		
1. _____	$	$
2. _____	$	$
3. _____	$	$
4. _____	$	$
5. _____	$	$
TOTAL FEDERAL ROAD & BRIDGE REVENUE	**$**	**$**

B. Were there federal moneys/grants that your local government qualified for, but were unable to obtain solely because you lacked the funds to provide a local match?

YES **NO**

If YES, list the amount of money foregone as a result of not obtaining these federal moneys and briefly explain the federal program or grant:

	Amount for 1998	Amount for 1999
TOTAL FOR ALL ROAD & BRIDGE REVENUE (***Total from state, local, and federal sources***)	**$**	**$**

Please provide a contact person for information provided in ***Part I: Road & Bridge Revenue Sources*****:**

Name _____ Title _____

Local Government Name _____

Department Name _____

Address _____

Phone _____ Fax _____

E-mail address _____

End of Part I!

Part II: Prioritizing Road Maintenance

1. Within your current resources, what are the most important factors used to develop a road and bridge plan that prioritizes your community's annual road and bridge maintenance work? (For example, traffic volume, etc.) (*Please list these factors in order of importance, with the most important first.*)

   1_____

   2_____

   3_____

   4_____

   5_____

2. Do you use pavement management computer software to help determine road maintenance priorities?
   (Circle one): **YES** **NO**

   If YES, proceed to question *2B*

   If NO, please answer the following question:

2A) If you have considered purchasing pavement management software in the past and decided not to, please list the reasons you chose not to:

If YES to question 2, please answer the following questions:

2B) What software do you use? _____

2C) Briefly describe the data collection and other **initial** work activities that had to be completed before your local government could make best use of the pavement management software system:

2D) Estimate the total cost of the activities you described above in question 2C:

$_____

2E) Briefly describe the ongoing data collection and other work activities that must be completed to make best use of the pavement management software system:

2F) Estimate the total annual cost of the activities you described above in question 2E:

$_____

3. Has your local government participated in any group maintenance contracts with other local government(s) within the past 5 years? (*Circle one*) **YES** **NO**

If YES, please provide the following information:

3A) A list of the local governments that participated in these contracts:

3B) If possible, estimate the annual cost saving to your local government due to group maintenance contracting: _____

Please provide a contact person for information provided in ***Part II: Prioritizing Road Maintenance*****:**

Name _____ Title _____

Local Government Name _____

Department Name _____

Address _____

Phone _____ Fax _____

E-mail address _____

End of Part II!

Part III: How Should Ohio's Local Roads and Bridges Be Funded?

1. Is current state and local funding for road and bridges sufficient for your community's needs? (Circle one):

YES **NO**

If YES, proceed to question *2*

If NO, please answer the following questions:

1A) How much total additional funding is required per year? $_____

1B) How much of the above total could be raised locally? $_____

1C) Ideally, what would be the best way to raise additional **state** revenue for local roads and bridges? (*Please list in order of importance, with the most important first.*)

1_____

2_____

3_____

4_____

5_____

1D) Ideally, what would be the best way to raise additional **local** revenue for local roads and bridges? (*Please list in order of importance, with the most important first.*)

1_____

2_____

3_____

4_____

5_____

2. Is the current method for distributing the state Motor Fuel Tax appropriate?

YES **NO**

If YES, proceed to question *3*

If NO, ideally, what method should be used to distribute the tax?

3. Is the current method for distributing the state Motor Vehicle License Tax appropriate? **YES**

NO

If YES, proceed to question *4*

If NO, ideally, what method should be used to distribute the tax?

4. Is the current method for distributing the state Public Works Commission money appropriate? **YES** **NO**

If YES, proceed to question *5*

If NO, ideally, what method should be used to distribute these funds?

5. What new authority could the state legislature provide local governments that would enable your government to raise additional revenue or save money for road and bridge projects and maintenance?

Please provide a contact person for information provided in ***Part III:*** **How Should Ohio's Local Roads and Bridges Be Funded?**

Name _____ Title _____

Local Government Name _____

Department Name _____

Address _____

Phone _____ Fax _____

E-mail address _____

End of Part III!

Part IV: Mass Transit

1. Does your community currently have a public transit system?

YES **NO**

If NO, proceed to question *2*

If YES, please put a check in the space after the type of transportation provided (*Check all that apply*):

Bus _____

Rail _____

Van _____

Other _____ *Please Specify:* _____

_____

_____

2. Does your community anticipate a need to establish or expand a public transit system in the next 10 years?

YES NO

If NO, proceed to question *3*

If YES, please put a check in the space after the type of transportation anticipated (*check all that apply*):

Bus _____

Rail _____

Van _____

Other _____ *Please Specify:* _____

_____

_____

3. What new authority could the state legislature provide local governments that would enable your government or another unit of local government to raise additional revenue or save money for public transit projects?

Please provide a contact person for information provided in ***Part IV:*** **Mass Transit**

Name _____ Title _____

Local Government Name _____

Department Name _____

Address _____

Phone _____ Fax _____

E-mail address _____

End of Part IV!

Appendix B

Local Government Survey Method and Analysis

In order to fill information gaps in the data readily available to assess local transportation needs, LBO sent out a survey to 1,013 local governments. The survey (see appendix A) contained four parts and asked questions about revenues available, road maintenance prioritizing, pavement management, distribution of state revenue sources, and the need for mass transit services. Based upon previous analysis in developing a county sampling network, LBO determined that there would need to be some stratification by government type and population in the sample in order for data from respondents to be accurately generalized statewide.

LBO met with ODOT, the federal highway administration, and various local government interests to learn from their experience and expertise and to obtain some idea of the important issues and problems in local transportation in Ohio. This input, along with other research, was used to inform the LBO transportation survey. Specifically LBO met with representatives of the following local governments and groups:

- County Engineers Association of Ohio
- Franklin County Engineer
- Ohio Association of Regional Councils
- Ohio Municipal League
- Ohio Public Transit Association
- Ohio Township Association

LBO first sent out a pilot survey to obtain feedback on the questions asked in the survey. Pilot surveys were sent out to 5% of all cities and counties, and townships with populations above five thousand. Pilot surveys were also sent to ten townships with populations below 5,000 and ten villages. In all 15 pilot surveys were returned including two county responses, four city response, five township responses, and four village responses. Pilot survey respondents comments were used to modify the survey questions and respondent data was used to help determine the appropriate sample size for the survey mailing. LBO also made the pilot survey available to the respective local government associations for their comment.

LBO used the sample size formula suggested in the LBO internal guidebook *LBO, Statistical and Theoretical Inference* to calculate an appropriate sample size for obtaining statistically generalizable results. After performing these calculations, LBO determined that taking a census of all local governments above a population of 5,000 and sampling 200 villages and 200 townships with populations below five thousand would be best. The decision to do a census of the larger local governments was made for two main reasons:

- The need to stratify the sample by population and government type created relatively small population groups with the result that, after accounting for non-response, the required sample size was very close to the population size of each strata. This was particularly true for cities and townships.

- A belief, particularly with counties, large cities and large townships, that it was important to receive input and responses from all larger units of local government, as they could be most dramatically impacted by any recommendations that LBO might make regarding transportation funding and needs in Ohio.

Nine hundred and sixty-three surveys were mailed in April 2000. In all 1,013 surveys, pilot and final, were sent to the 88 counties, 443 municipalities and 482 townships. Articles promoting the survey were put in local government associations' publications, to make local governments aware of the survey and its importance. Also, letters from the respective local government associations were included with the survey. LBO made follow-up phone calls and/or sent emails to every local government that had not responded by the initial March 24th deadline.

In all, LBO received responses to at least one part of the four-part survey from 376 local governments. However, only 359 local governments returned all four parts. Even then every government did not respond to all the survey questions.[57] Counties had the best response rate at 77% with 68 counties returning all four parts of the survey. The municipal response rate was 39.7% (176 municipalities returned all four parts) and the township rate was 28.3% (115 townships returned all four parts).

Survey Analysis and Findings

Survey Part I: Road and Bridge Revenue Sources

Overview of Revenues and Revenue Sources

One of the main components of the survey was designed to generate a picture of transportation revenues available to cities, counties, townships and villages in Ohio. This discussion will present basic information on the responses to the revenue questions, including a review of revenue totals and averages by government type, outlying cases (high and low, both in total and per capita) and the percentage of revenues by source.

According to the data submitted by respondents to the transportation survey, local revenues were a significant source of overall funds, regardless of government type. As shown in Table B1, local sources accounted for a clear majority of overall funding for village and townships while still comprising just under half of total revenues for cities and counties.

In terms of state sources as a percentage of total revenue, there is somewhat less variation among government types. For example, while state revenues account for 37 percent of total revenue for villages and 34 percent for counties, cities and townships reported a 20 and 26 percent share, respectively.

Federal sources as a percentage of total revenue reported display the greatest variation among government types with the largest percentage shares going to cities and counties, at 36 and 18 percent respectively. Federal sources are practically not a part of village and township transportation budgets as reported by respondents. This revenue source accounted for only about 1 percent of village and township budgets.

Table B1: Transportation Revenues, 1998 and 1999

Government Type	Local Revenue Percentage	State Revenue Percentage	Federal Revenue Percentage	Total Revenue
Cities	44%	20%	36%	$790,207,905
Counties	48%	34%	18%	$465,319,773
Villages	62%	37%	1%	$26,672,877
Townships	73%	26%	1%	$88,664,251

Central Tendencies and Extreme Highs and Lows

With a better sense of revenues by source for each government type, another perspective worth considering is to identify both the central tendencies and extreme cases for overall revenue. The first step of this process involves looking at actual revenues and the second step is to review those same figures on a per capita basis. By examining both, it is possible to uncover results in one perspective that might be disguised in the other, thus bringing to the surface valuable information regarding the variation in revenues between and within government types.

[57] Several of the survey responses were received too late to be used in LBO's estimates and analysis.

Tables B2 and B3 present summary revenue statistics for 1998 and 1999 calendar years. On average, it is clear that in 1998 and 1999, responding counties and cities averaged much more in transportation revenue than responding villages and townships. Counties reported having available about twice as much revenue as cities, while villages and townships average less than one-tenth the total revenue of cities and counties. This difference between government types also holds when the median is used as a measure of central tendency, albeit at lower amounts for all types.

Secondly, all revenues are fairly tightly distributed around the median, as indicated by the high positive results for measure of kurtosis. Each distribution also is skewed (has a longer tail of values) towards the right or larger values in the distribution. This result also can be gleaned from the fact that all means are higher than the medians. Given this result, it is worth taking a further look at those cases that are at the high end of the total revenue distribution for each government type. [58]

Table B2: Revenue Summary Statistics, 1998

Statistic	Cities	Counties	Villages	Townships
Mean	$3,345,469.62	$6,208,966.83	$200,114.42	$366,671.48
Median	$1,259,835.00	$4,303,429.50	$80,214.10	$182,612.66
Skew	6.24	4.73	5.59	3.92
Kurtosis	43.04	27.13	34.91	17.96
Maximum	$75,905,561.00	$49,600,000.00	$3,496,031.00	$3,893,866.02
Minimum	$0.00	$0.00	$902.79	$0.00

Table B3: Revenue Summary Statistics, 1999

Statistic	Cities	Counties	Villages	Townships
Mean	$3,770,726.25	$6,692,604.71	$192,133.77	$391,142.63
Median	$1,446,519.00	$4,391,732.58	$100,942.94	$176,188.93
Skew	6.00	3.94	5.04	3.24
Kurtosis	38.11	17.21	26.95	11.72
Maximum	$80,514,376.00	$46,677,303.00	$2,762,671.25	$3,191,878.60
Minimum	$0.00	$0.00	$653.40	$0.00

Overall and Per Capita High-Revenue Cases

Identifying high revenue cases, on both an overall and per capita basis, yields a mixture of what can be described as both expected and somewhat unexpected results. Table B4 lists the high revenue local governments.

First, the survey responses show that the more highly populated areas for cities and counties have much higher revenue totals than others within those categories. For example, the total for the high revenue cities in 1998 is over 50 percent of the total for all cities that responded. For villages and townships, higher revenues seem to be concentrated in areas that are likely to be high growth and/or more affluent. This is as one might expect.

[58] Extreme cases thresholds were set at above $15 million and $200 overall and per capita for cities, $10 million and $200 for cities and $1 million and $200 for villages and townships respectively.

At the same time, by shifting to a per capita perspective, a very different picture emerges for cities and counties. For both years, the highest per capita revenue cities are not the large metropolitan areas. Instead, similar to villages and townships in overall revenue, high revenue cities per capita tend to be smaller cities that are likely to be high growth (Delaware) and/or more affluent (Pepper Pike, Blue Ash). For villages and townships, a similar pattern holds, with a little more shifting from 1998 to 1999 in terms of which villages and townships are designated as high revenue.

Table B4: A View of High Revenue Cases, 1998 and 1999[59]

Government Type	1998 Overall High Revenue	1998 Per Capita High Revenue	1999 Overall High Revenue	1999 Per Capita High Revenue
Cities	Columbus, Cleveland, Toledo, Akron, Dayton	Blue Ash, Delaware, Grove City, Mason, Pepper Pike, Willowick	Columbus, Cleveland, Toledo, Akron, Dayton	Amherst, Blue Ash, Delaware, Grove City, Mason, Norton, Orrville, Twinsburg, Willowick
Counties	Cuyahoga, Hamilton, Lucas, Mahoning, Stark, Washington	Noble, Paulding, Vinton, Washington	Clark, Cuyahoga, Delaware, Geauga, Lucas, Mahoning	Clark, Monroe, Noble, Vinton
Villages	Mayfield Heights, Orange Village	Gates Mills, Millersburg, Orange Village	Brewster, Evendale, Lexington, Lordstown, Mayfield Heights, Millersburg, Orange Village, Powell	Jefferson, Salem
Townships	Colerain, Concord, Green, Harrison, Jackson, Lake, Sycamore, Washington	Bloomfield, Jefferson, Russell	Bath, Colerain, Concord, Green, Hamilton, Jackson, Lake, Washington, West Chester, Xenia	Jefferson, Munson, Russell, Salem, Seneca, Xenia

Federal Revenue Sources Question B

Two-hundred and seventy-seven local governments responded to the question: " Were there federal moneys/grants that your local government qualified for, but were unable to obtain solely because you lacked the funds to provide a local match?" Just over 10% of respondents returning Part I, and answering question B under Federal Revenue Sources, indicated that they had not been able to obtain money from a federal grant or program solely because they lacked the funds to provide a local match.

However, over 20% of counties indicated they had not applied for or received federal money because they did not have matching or other money the federal government requires. These counties reported losing millions of dollars per year because they did not have enough revenue to provide a local match to obtain federal funding.

[59] While some respondents that reported no revenue for each source type and government type, these are not analyzed here. Some of these responses may actually be non-responses, however such a determination is difficult. The fact that all revenue distributions are skewed to the higher values based on the positive result for "skew" (the tail of the distribution is longer on the right side of the median than the left) warrants identification. This also is reflected in the fact that all medians are smaller than the means. As an additional note, kurtosis measures the "peakedness" of a distribution. The higher the value, the tighter the values congregate around the middle.

Part II: Prioritizing Road Maintenance

Question 1

Survey respondents were asked to rank the factors used to prioritize their work on road and bridge projects. Three hundred and seventy-six local governments responded to this question. The most common factor listed was the "Condition" of the road and bridge with all respondents listing this as a factor. "Condition" was also the factor most often ranked as most important in prioritizing road and bridge projects with 174 respondents ranking condition as most important. 242 respondents listed "Traffic volume" as a factor with 56 local governments ranking it first. "Safety" and "inspection" were listed by 70 and 30 respondents, respectively. Sixteen local governments listed "budget constraints" as a factor in ranking their budget projects.

Question 2

Three hundred and seventy-six local governments responded to this question. About 11% of respondents that answered this question stated that they did use pavement management software to help determine road maintenance priorities. Predictably, local governments indicating that they did use such software were typically large governments either by population and road miles and usually both.

Of the 41 local governments stating that they did use pavement management software, 15 or 36.5% were cites and 17 or 41.4% were counties. Townships indicating that they used pavement management software averaged twice as many road miles as all townships reporting to the PWC and had an average population of 30,400 as compared to the statewide average for townships of 4,200.

Table B5 below provides information for counties, cities, and townships as to the average initial cost for pavement management software and average on going cost. Table B6 compares road condition statistics local governments that reported using software to those that did not. Cities report the highest start-up and on-going costs for their pavement management software.

Table B5: Pavement Management Software Costs

Government Type	Average Start-Up Cost	Average On-going Cost
City	$81,385	$61,542
County	$29,453	$9,034
Township	$35,600	$4,400

Table B6: Comparison of Governments Using and Not Using PMS

	Average Road Miles		% Miles in Poor/Critical Condition	
Government Type	Use PMS	Do Not Use PMS	Use PMS	Do Not Use PMS
City	267	121	19.1%	19.0%
County	387	332	17.6%	21.2%

Question 3

Three hundred and seventy-six local governments responded to the question, "Has your local government participated in any group maintenance contracts with other local government(s) within the past 5 years?" Thirty-nine percent of respondents or 147 indicated that they had participated in a group maintenance contract. Table B7 shows a breakdown by government type of the percent participation in group contracting and the average annual cost saving reported by those local governments engaging in group contracting.

Table B7: Group Maintenance Contracting

Government Type	% Participating	Average Cost Saving
City	38.7	$28,522
County	47.8	$49,375
Township	39.8	$24,958
Village	29.2	$5,375

Part III: How Should Ohio's Local Roads and Bridges Be Funded?

Question 1

Three hundred sixty-nine local governments answered the question of whether or not they have "state and local funding for roads and bridges sufficient" for their community's need. Of the respondents, 90 (24%) stated that they did have sufficient funding to meet their needs and 279 (76%) said that they did not have sufficient funding. By government type, 16 cities (14.3% of cities responding) indicated that they had sufficient funding; one county (1.5%) reported sufficient funding; 40 townships (34.2) and 33 villages (45.8%) stated they had sufficient funding.

In question one, local governments that indicated they did not have sufficient funding were asked how much additional funding per year they needed. Of the 279 local governments that stated they did not have sufficient funding, 253 provided some estimate of how much additional funding they needed per year. In all these local governments claimed to need more than $400 million additional per year in order to have sufficient funding.

However, these governments also stated that they could raise more than $60 million (15%) of the additional revenue needed through local sources. The net annual additional revenue needed from state and local revenue sources, according to the respondents, is more than $370 million. Table B8 below shows the reported net additional need broken down by local government type.

Table B8: Reported Net Additional Need

Government Type	**Total Need Net Need** (Millions of Dollars)	**% Need able to be Raised Locally**	**Average Net Need** (Millions of Dollars)
City	$175	14%	$1.70
County	$170	17%	$2.50
Township	$23	8%	$0.22
Village	$3	14%	$0.04

Question 2

Question two of Part III asked respondents, "Is the current method for distributing the state Motor Fuel Tax appropriate? Respondents that indicated the current distribution method was not appropriate were asked to suggest an alternative method of distribution. Overall, 63% of those responding to question 2 stated that the current distribution method was appropriate and 38% responded that it was not appropriately distributed. Table B9 breaks out the responses by local government type. At the end of this section is a list of the suggestions related to this question offered by local governments.

Table B9: Approval of Gas Tax Distribution Method

Government Type	Gas Tax Distribution is Appropriate	Gas Tax Distribution is NOT Appropriate
City	57%	43%
County	61%	39%
Township	60%	40%
Village	77%	23%

Question 3

This question asked if the method for distributing the state motor vehicle license tax is appropriate? Those that indicated the current distribution method was not appropriate were asked to suggest an alternative method of distribution. Overall, 71% of those responding indicated that the current distribution method was appropriate and 30% responded that it was not appropriately distributed. Table B10 breaks out the responses by local government type. At the end of this section is a list of the suggestions related to this question offered by local governments.

Table B10: Approval of State License Tax Distribution Method

Government Type	License Tax Distribution is Appropriate	License Tax Distribution is NOT Appropriate
City	68%	33%
County	86%	14%
Township	62%	39%
Village	74%	26%

Question 4

Question four asked respondents if the distribution of Public Works Commission moneys was appropriate? Respondents that indicated the current distribution method was not appropriate were asked to suggest an alternative method of distribution. Overall, 52% of those responding stated that the current distribution method was appropriate and 48% responded that it was not appropriate. Table B11 below breaks out the responses by local government type. At the end of this section is a list of the suggestions related to this question offered by local governments.

Table B11: Approval of Public Works Funding Distribution Method

Government Type	Public Works Funds Distribution is Appropriate	Public Works Funds Distribution is NOT Appropriate
City	55%	45%
County	53%	47%
Township	47%	53%
Village	56%	44%

Question 5

Finally in Part III, local governments were asked if there was any new authority the state legislature could provide to local governments for road and bridge projects. Of the 376 local governments that returned Part III, 208 did not respond to question five and 21 indicated that no new authority was needed. At the end of this section is a list of the suggestions related to this question offered by local governments.

Part IV: Mass Transit

Question 1

Local governments were asked if their community currently had public transit of some form. Of the local 376 governments that responded to this question, 253 (67%) reported not having a public transit system and 123 (33%) reported that they did have public transit service. However, about 50% of cities and counties reported having public transit service, but only 21% of townships and 9% of villages reported having public transit services.

Question 2

Respondents were then asked if they anticipated a need to establish or expand public transit service in their community in the next ten years. Although only one-third of local governments reported having public transit service, even a lower percentage, 27 percent, reported needing new or expanded service. Thirty-eight percent of counties and 47% of cities reported that they would need new or expanded transit service in the next ten years. In contrast, only 18% of townships and 6% of villages reported that they would need new or expanded service.

Question 3

Finally, local governments were asked if there was any new authority the state legislature could provide to local governments for public transit. At the end of this section is a list of the suggestions related to this question offered by local governments.

Responses to Survey Question Part III, Question 2 [60]

Suggestions for Improving the Motor Vehicle Fuel Tax Distribution
If Bureau of Motor Vehicles has a better accounting method of the recording of vehicle registrations to proper municipalities. Every year we have to audit records making sure City receives monies for addresses within City. At least 1,000 errors
Yes, I would like to have a future fuel tax that is distributed among local government agencies (county, townships, & cities) only.
We should get our portion of the money not the county.
We recommend that the State Highway Patrol be funded out of the General Fund. They dedicate the Motor Fuel Tax to road improvement.
We need to receive funds that are distributed without strings attached. The jurisdictions need money for maintenance and safety improvements.
We have no mass transit in our area. Sometimes people in the state capitol do not realize that cost per mile for maintaining road surfaces does not directly correlate to traffic flow.

[60] Some answers were edit for clarity purposes only.

Suggestions for Improving the Motor Vehicle Fuel Tax Distribution

We believe locals should receive a larger share over the state gas tax share.

We agree with the current distribution of the existing motor fuel tax, but any increase in this tax should be distributed by usage.

Villages that show the most need should get more

Townships need more the percentage of taxes than they receive.

Townships could get a bigger percent

There should be a more equitable distribution of the tax between townships and municipalities.

The tax should be divided according to the number of miles of roads, the population, and the budget.

The existing split of approximately 72% State, 28% Locals does not take into account the responsibilities and needs of local governments. Historically, when ODOT sees a need to increase the gas tax, the poor conditions of LOCAL roads and bridges are used

The distribution formula to the various local jurisdictions is appropriate, however, the allocation to counties is divided equally by 88. This distribution to counties should be adjusted to reflect the need in each county.

The current manner in which these taxes are distributed is not equitable, especially to larger townships. Funds should be allocated based on population. Presently all Townships, small and large, receive nearly equal amounts of tax revenue.

Our city is required to maintain all State Routes including freeways within a municipality. We need more money to perform this work or shift the responsibility to ODOT

Sub divisions with low tax base and unimproved roads should be increased

State Highway Patrol should be funded through other resources. Then those funds should be distributed to local government road and bridge departments.

Start with a re-evaluation of the current system.

Should be based on population, number of miles of roads maintained, number of registered vehicles in community.

Same formula for cities, townships and counties. Based on percentage of fuel tax collected in jurisdiction.

Suggestions for Improving the Motor Vehicle Fuel Tax Distribution
Remove OSP from the current gasoline tax. Re-distribute the funds using current formula.
Remove OHP and other state agencies
Readjust the distribution formula to help township
Provide additional state funds to directly assist the financing of priority local street and bridge infrastructure improvement project needs by designating at least one half of the state motor vehicle fuel tax to local city governments based on population
Projected increases in traffic flow are a primary consideration for interstate projects whereas growth in small towns is overlooked as trivial. Tax dollars should be commensurate with community growth based on averages that look more favorable on small tow
ODOT's share is too large
Needs for small county is not enough
Need larger share
Municipal jurisdictions need larger portion of tax revenue.
Motor fuel tax should be distributed by the miles of roadway and the amount of improvement those roads need to meet minimum standards for where the roadway is located. Such as drainage, right-of-way, width, traffic count, type of traffic, road surface,
Motor fuel tax needs to be distributed directly to local governments - including townships - without first going through state or county organizations - based on lane mileage.
More to local - less to county
More should go to transportation projects
More should go to local governments. Twp & villages
More should be distributed directly to local road and bridge needs exclusively at the direction of the Engineer. Used to maintain local system or provide local match for needed projects.
More of the funding should be distributed directly to local township subdivisions

Suggestions for Improving the Motor Vehicle Fuel Tax Distribution

More need to be given to Local Government

More money should be allocated to local communities with population less than 5000 for fixing local roads.

More funds should be distributed to small cities (population less than 20,000) and economically distressed communities.

Metropolitan counties raise most of the taxes taken in yet all the counties share equally. The larger counties should get a larger share of the tax.

Local grant should receive a bigger percentage of the total gas tax collected.

Local governments should receive a yearly amount for state route repair based on lane miles and pavement condition. The state of Ohio should also fund road reconstruction when necessary

It has been repeatedly stated that ODOT does not support a gas tax increase; therefore, an increase should be distributed to local governments in proportion to their current distribution ratio.

It gives small mileage entities funds to work with so they don't have to have a high millage levy

It appears the counties win most of the funds and the populace is within the townships/suburbs. Apportionment (funds should be based on population and road mileage and not general populace of a county.

Increase the counties', townships', and cities' share out of ODOT funds. Three cents split under the current allocation would mean One Million Dollars to each county in Ohio. ODOT is flush with cash and unable to spend what they have.

Increase percentage distribution to local entities; provide funding for highway patrol and other state agencies from other revenue sources.

Increase our share
Increase current local share of 10.7% to a % that equals the percentage of State vs. Local Highway miles.

In the past, the state has used the deplorable conditions of local roads and bridges to generate backing from the public for gas tax increases. However, once a tax increase is gained, the monies are divided nearly 3 to 1 in favor of State coffers.

I would like to see the Highway Patrol and other State Agencies (ODNR, PUCO, Taxation, ODOD, Turnpike) funded from other services. This would free up 13.52% of the Ohio Motor Fuel Tax for infrastructure improvements.

Suggestions for Improving the Motor Vehicle Fuel Tax Distribution
I am sure there could be a complex formula which would rate various highways and their importance to the entire transportation system and then allocate revenue accordingly; however, I am not sure it would have any contribution to the present funding method
Higher % to local community
Greater portion to local governments
Give townships a larger proportion but I don't know by what method
Give townships a higher percentage
Funding from State Highway Patrol should come from General Fund
Formula needs to be changed to increase distribution from state to local (county).
Fairer Distribution of funds whereas, smaller townships/communities receive adequate moneys.
Evaluate the existing need. The existing distribution formula is from times past.
Don't know - But local governments need more
Don’t know-additional funding is needed by most locals. Needs to be increased somehow
Dividing the tax equally between Counties as it is done now is good, but funding for the Ohio State Patrol should come from the States General Fund, not Motor Fuel Tax.
County receives a larger percentage than they need. Maybe townships could receive a larger percentage than the current
Community need, Community's ability to provide funding, Condition of roadway, and of infrastructure.
Comment: Although we agree with the method of distributing the Motor Fuel Tax we believe the tax should be tied to inflation so that if it is increased as the cost of maintaining our roads increase.
Change the distribution system to one based on miles of highway in each city or county. Do not fund nature trails nor bike paths with motor fuel tax.

Suggestions for Improving the Motor Vehicle Fuel Tax Distribution
Bi-partisan advisory panel, including local officials, should make recommendations on the level needed to adequately address the needs.
Based on mileage and bridges
Base on needs, not number of miles
Any additional Motor Fuel Tax should be distributed by motor vehicle registrations. The current method of distribution does not place emphasis where the greatest traffic demands exist.
An additional gasoline tax should be added to be distributed under the current formula, which would benefit rural counties greatly. Alternately, the current distribution be changed to better fund the small rural counties who receive little funding from mot
Allow more of the tax to go to local governments
All to actual road and bridge repair
A. Street mileage (lane miles), B. Population, C. Economic condition of population
A slightly larger percentage should go directly to the village thus eliminating some of the politics.
A larger share should go to the counties that have smaller populations. These counties generally have fewer options to raise local revenue, yet, also have as much or more road mileage and bridges to maintain.
A larger % should go to local level
A formula that would appropriate the tax equitably between all local governments, townships, villages, and cities. Possibly based on road miles within the governmental entity, population per capital income and total tax valuation.
A fair share distribution based on the number of vehicles registered to residents within the jurisdiction should be implemented. If this is not possible perhaps a distribution based on road mileage would be appropriate.
5% to ODOT who has approximately 5% of "all" roads, 45% to County, 50% to local township 1. Take Ohio Highway Patrol (OHP) off the gas tax and distribute those $ to local governments. 2. For the portion of the gas tax that goes to counties, distribute 50% equally to all counties and 50% to counties based on county road mileage in each county

Suggestions for Improving the Motor Vehicle Fuel Tax Distribution
1. Remove State Highway Patrol from the distribution. 2. Adjust to reflect county and township and municipal lane miles and bridges.
1) More specific regulations guiding local communities from the State. 2) Distribution linked to Capital Improvement Program with systemic infrastructure repairs linked to planning activation.
Based on population of township 2. Based on size of township

Responses to Survey Question Part III, Question 3

Suggestions for Improving the Motor Vehicle License Tax Distribution
While the current formula for distribution is okay, it only works for those who are also getting Permissive add on to the License cost. Without the $5.00 Permissive taxes, this is not nearly enough to cover for even minimal maintenance, let alone safety upkeep
While it is not necessarily a problem for our community, I know that communities in metropolitan areas have a problem with residents listing the large metropolitan City rather than the suburb they live in, leading to a loss of revenue for the suburb.
We should get our portion of the money not the county.
Villages that show the most needs should be given priority
Unfortunately, small rural counties with minimal registrations have much the same problems and responsibilities as the larger counties. Yet revenues derived from license fees vary greatly. The current formulas for distribution are very complicated, however
Truck traffic has a direct impact on road conditions. Fees from trucking companies should be based on the location of a trucker terminal
There should be a better way to check with property owners as to what jurisdiction they live in.
The restrictions should be removed from Permissive MVL, and the money should come directly tot he community, not through the county engineer.
State pays too much to state projects. Not enough to small areas
Sometimes because of addresses in our city will receive some of the township's money from motor vehicle license taxes

Suggestions for Improving the Motor Vehicle License Tax Distribution

Some portion should be distributed equally to all counties. A larger portion should be distributed based on county road mileage in each county.
S
Small rural communities with minimal registration percentages have similar needs as larger cities, just not as many miles to pave and repair. Bridge rehab is nightmare for small counties and cities. License tag revenue percentage shares need to be increased

Need to look at the budgets of the individual townships and give a larger percentage to townships based on needs.

Need larger share

Municipal jurisdictions need larger portion of tax revenue.

Motor vehicle license tax fees need to go directly to local governments on a per vehicle basis.

More to local - less to county

More should go to local governments. Twp & Villages

More should come back to local governments. Van Buren township gets more revenue from its $5.00 permissive MVL tax tan all the Motor Vehicle License tax.

More money should be allocated to local communities with population less than 5000 for fixing local roads.

More funds should be distributed to small cities (population less than 20,000) and economically distressed communities.

Might be more efficient to distribute directly from State, rather than via County.

Many times townships receive very little motor vehicle license tax, but have a tremendous number of miles of roadway to maintain

Larger percentage to the townships

Increase our share

I do not know the current formula, so I do not feel qualified to respond

Suggestions for Improving the Motor Vehicle License Tax Distribution

Give townships a higher percentage

Give more to local government

Funds need to be audited because we can't be sure of getting our fair share.

Formula needs to be changed to increase distribution from state to local (county).

Few commercial vehicles are licensed in our township, yet many are parked here and active here, yet the political subdivision where the home office is located becomes the benefactor.

Don't know, but need better tracking. People don't report properly and township must pay someone to research how much registration money is owed to the township. Need a very distinct box on forms to mark place of residence as township or city. Nobody asks

Don't know current method - I am opposed to excessive administrative fees such as County handling & distributing State moneys

Don’t know-additional funding is needed by most locals. Needs to be increased somehow

Distribute directly to municipalities rather than funneling through counties

County receives a larger percentage than they need. Maybe townships could receive a larger percentage than the current

County % should be 34% and Local should be 47%. More local roads than county roads.

Consider actual miles of road responsibility and numbers of bridges maintained with respect to current available revenue

Comment: Although we agree with the method of distributing the Motor Fuel Tax we believe the tax should be raised and should be based on the value of the vehicle being licensed.

County takes 66% of what we get.

Bi-partisan advisory panel, including local officials, should make recommendations on the level needed to adequately address the needs.

Base on needs, not number of vehicles

Suggestions for Improving the Motor Vehicle License Tax Distribution
As stated above local government agencies need additional funding. ODOT has stated they do not need additional funds at this time. Put additional gas tax on and distribute said tax through traditional formula without ODOT's involvement.
Again I will say that distribution should be based on community growth and projected needs. The methods of distribution should allow communities to abide by a 10-12 year repaving program with basic maintenance intervals.
A lot more of tax to townships
A larger % should go to local level
A city like ours has many students living here, driving vehicles that are licensed in other counties. A survey of University parking facilities should be conducted annually and used to redistribute funds based upon the number of cars from outside the area
5% to ODOT who has approximately 5% of "all" roads, 45% to County, 50% to local township
1. Based on population of township 2. Equal share -- based on population

Responses to Survey Question Part III, Question 4

Suggestions for Improving the Distribution of Public Works Commission Moneys
We are perceived as a community who doesn't have financial needs. Therefore we tend not to get appropriate share of funds.
Traffic volumes. OPWC insistence on per capita distribution is illogical. Aside from that small detail, OPWC is excellent in its distribution and oversight methods.
Townships should have more weight
Townships need larger share. We do more with less than any other government entity. Townships given more authority to improve local roads with a direct line to funding needed improvements. Currently townships have a greater share of roads but receive the least funding assistance.
Total money should be used for roads and bridges only.
Too much emphasis and point value is given to water and sewer projects. The issue II election campaigns both featured roads and bridges. The voters approved issue II thinking most of this money was going to roads and bridges

Suggestions for Improving the Distribution of Public Works Commission Moneys

Too much "red tape" and control by OPWC. Distribute funds by population.

These funds start at the county level. Our county reps. are also the county engineer and city engineer. This is a conflict of interest. The county in the last five years has always been the number one project and the city is #2 project.

These funds should be distributed through the State of Ohio based on population. This would prevent the larger communities from completely shutting out the smaller entities. At least this insures a division of the funds.

There should be more consideration to the phasing of large projects. More commitment to a project that has been phased. A better understanding of the accomplishments of a project needing to be phased so that the project can be built in the most feasible

There should be a set amount put aside for Township and village governments. Hard to compete with larger entities for project funds.

There should be a limit placed upon the amount of funds any jurisdiction can receive during any three-year period. This should create a more equitable distribution of funds.

There is FAR, FAR too much money paid to engineers and consultants. An hourly rate to these people would greatly reduce costs. Most of these projects are replacing existing services: water lines, road paving, etc. Engineering is minimal & they are making

The townships in our County are always left out.

The total district funds are determined on a per capita basis, which is fine. From there, the local communities should also be divided on a per capita basis. The current method of submitting applications on a competitive basis is a joke.

The project selection methodology is difficult to manage within the districts. Additional requirements "per capita" for each county should be implemented. Possible to make each county receive a certain amount over maybe a 3 to 5 year time frame.

The OPWC needs to do more to insure distribution of funds is based on county need and not population

The OPWC funds should be distributed directly to each county by population to reduce and eliminate unnecessary administrative costs, and the LTIP monies should be distributed according to the current fuel tax formula.

The Ohio Public Works Commission has been a God-send for many municipalities, especially ours. However, a large multi county district such as ours has projects, one or the other gets short changed.

The money should be distributed to the counties on a per capita basis so that the locals could better plan and manage their projects and programs. The amount of funding for non-road and bridge projects should be limited or eliminated entirely from the OP

Suggestions for Improving the Distribution of Public Works Commission Moneys

The money from the Public Works Commission should not be controlled by the county engineers and a few chosen engineers. To get money in Hamilton County is determined more by politics than by need.

The method is generally acceptable, however, the amount distributed is too low

The large cities receive disproportionate shares. The smaller stand alone cities should receive an equal share based upon either population or lane miles.

The dollar amount is too small to fund needed programs

The current system is complicated and unfair to small townships. Give the monies to the townships based on road mileage that they have to take care of, and let them spend it where it is needed, not just on large projects

The bond monies should be distributed 50% for water and sewer, a portion to be in the form of loans and/or loan enhancement and 50% for road and bridge grants. The gas tax portion ($0.01) should be increased and continue to go to road and bridge.

The body deciding the project selected should be "unbiased" and in no way affiliated with the communities applying for funding. The body should be composed of persons with the technical background to make such decisions with little or no input from any other

Substantial portion of SCIP fund are spent on the revenue generating projects, which can be funded by utilization of their own fees that they generate (water treatment plan, water distribution, solid waste facility, sanitary and storm sewer). The existing

State funds are distributed to each public works district on a per capita basis. However the districts cannot guarantee per capita distributions to each county in the district. Funding has to be on a project-by-project basis.

Some method that prevents the largest city in the district from drafting distribution rules that favor them. Sore consideration of "Fair Shame" for all communities in the district, perhaps working at privatization in area.

Smaller communities (population) are at a disadvantage to compete with larger communities, wealthier communities. Larger communities have funding available to "hire" professional consultants to assemble "professional" OPWC grant application package.

Small local governments fail to qualify for funds in Franklin County when cannot meet traffic volumes of large communities

Since we now have to compete with infrastructure projects, such as sewer and water, it is becoming more difficult to have roadway projects score high in the rating process and in order to outscore these projects, roadway funding splits for local matches

Should use revenue sharing method.

Suggestions for Improving the Distribution of Public Works Commission Moneys
Should speed up the process
Should be based to some degree on population
Should be based on population or something fair to everyone and not some county commissioners whim. The small village and townships have no political clout.
Should be based on need of project: A. Benefit to community B. Benefit to area
Same type of method used but with improvement: 1) Use a pavement management program to get objective street rating; 2) To even out funding per population size or amount of road mileage; and 3) Work towards an entitlement program.
Rural governments don't have the higher population of people. Therefore they have a disadvantage in obtaining grants even though rural infrastructure needs to be maintained as well with less tax dollars received. The cost to maintain the roads are just
Road and bridge projects should receive most if not all the Issue II funds, as was originally intended when the program was initiated. Water, sewer, sidewalks and other infrastructure should be funded from other sources.
Recommend monies be given on a per capita basis per communities. Presently, the large cities control too much of the Issue II money.
Put LTIP in county engineer budget
Provide equal share of annual funding to the 18 districts.
Point system needs revision. Also funds insufficient
Playing field should be made equal for smaller entities.
Per capita distribution (for approved projects)
Per capita distribution
OPWC is a great program. However, the ranking system in each district needs to be more uniform. Also, the funding limit in the smaller districts should be reduced to $250,000. So more local projects get funded.

Suggestions for Improving the Distribution of Public Works Commission Moneys
OPWC allots funds for other infrastructures such as water/sewer that reduces the funds available for road and bridge projects. In addition, more funds should be allocated to the rural districts identified by OPWC. In our district, we compete for the fun
On a per mile basis and a per capita basis
On a per capita basis
ODOT receives too large of a percent. Metropolitan communities control Public Works Committees
No, the Ohio Public Works Commission should allocate funds to each political subdivision based upon need, population, and leading economic indicators such as unemployment rate and median household income. Priority should be given to those counties or cities
No non projects-moneys seem to be for maintaining current systems. So if you don't have sewer/water in your community - changes are highly unlikely you will see funding for your community's project.
New authority is not required just additional funding. However, as currently written the funding from the General Fund of the county, except for the tax maps, needs to be reviewed.
Need to be distributed on a per capita basis
More emphasis and priority should be given for small road projects and small governments -- less paperwork as it scares some officials. Also smaller match funds should rank higher in the standings.
Modify the law to permit the distribution to the counties by "per capita" with the decision left to the counties for local distribution. Remove the LTIP distribution from the control of the ODPW and distribute by formula in proportion to the existing local
Mid size local governments cannot compete for points awarded for projects with "regional importance" with large cities and county governments. Another tier/classification should be added specifically for townships because they lack legislative authority
Make it easier for the little guy to qualify instead of the richer entities getting all the breaks.
Major water and sewer upgrades compete with road, bridge and storm water projects, diluting the effectiveness of the goals of infrastructure maintenance. Water and sewer should be a separate category.
LTIP monies should be distributed directly to the counties, because they are in charge of all bridges in the county on county and townships roads. The Issue 2 monies would be more conveniently distributed at each county, instead of the district levels.

Suggestions for Improving the Distribution of Public Works Commission Moneys

Local small governments can't compete with the larger central cities. Maintaining the infrastructure should be criteria, not economic factors. Don't reward poor fiscal management and penalize good management.

Leave us take care of it on the local level. We are capable.

Just a thought! A percentage for each type of entity such as: 1-township, 2-villages, 3-cities, 4-counties

It would serve our city better to be in a smaller district. We have 9 counties in our district. It would also serve our City better to have the funds distributed on a per capital basis.

It would be nice to make the monies easier to receive especially in small towns. Many times until engineering and the necessary paperwork is completed by an engineer or architect the project becomes too costly when there isn't much money to work with.

It should be distributed to all counties on a per capita basis if each county's per capita share would be $1,000,000 or more.

It should be based on the number of people within the community and how well the community uses its existing funds.

It seems to us that large metropolitan areas get preferential treatment. The ones with the most money to spend on infrastructure get the most from SCIP funds. To us, this is just the opposite of the way it should be.

Inappropriate only that some cities spend lavishly on other budgets knowing that these funds are available. Some basis or criteria of need worthy compared to that community tax base.

In southeast Ohio our townships have a lot of gravel roadways, lots of hills and creeks that cut away our roads, due to hilly county slips and wash outs are very common. It is hard to get Issue II money for some of these roads

If a Village fails to be funded this year, they receive first priority if they reapply the next year.

I like the idea of a local government committee administrating the LTIP and SCIP funds. Much of our districts funds are utilized for road and bridge projects.

Hard for us to get money. More money should go to townships. County and the water district get all the money. Little left for us, although we have gotten some grants.

Funds should be given to each district to be distributed by district. The existing system does not meet the greatest need of the district.

Funds should be earmarked and distributed directly to the county commissioners

Suggestions for Improving the Distribution of Public Works Commission Moneys

Funds should be allotted per capita per county not by district. Each County would have a County sub-committee to rate and rank projects within their County. Funds would not be allocated per capita to each subdivision within the county.

Funds from the Public Works commission should not penalize communities that fully utilize local funds for improvements and should not utilize criteria relative to income and tax valuation of the community.

Funds are being used more on sewer & water projects. Funding distribution should be designated.

Funding should be disbursed on population and need by community. If is very possible that entire counties not receive any funding in a FY. Additional funds could be disbursed through program.

Fund distribution should be based upon a formula that takes into account 6 factors: A. Community Population Served, B. Population's Median Household Income, C. Lane Miles of Roadway, D. Surface Area of Bridges, E. Sewer system average Daily flow, F. Water

Formula penalizes cities that have effective maintenance programs.

Equally by population

Eliminate the current district set up. Make each county its own district. Distribute the money to each county and make local officials responsible for funding projects within their counties.

Eliminate competitive grants and allocate a portion of OPWC funds to communities on a formula basis.

Each locality should be guaranteed some of these funds.

Each county should be a separate district and receive a per capita distribution to eliminate the need for District Integrating Committees. This would streamline and improve the efficiency of the system as well as lower the cost.

Do away OPWC and put the funding through a formula similar to the gas tax. The process is too complicated and needs to be simplified.

Distribution by population down to county level let county decide needs within each county

Distributed directly to counties by same method as motor vehicle license tax

Distribute to each county on a per capita basis

Suggestions for Improving the Distribution of Public Works Commission Moneys
Distribute based on a formula for each political subdivision for each year. This would eliminate the politics of distribution we currently experience. Each entity would then know how much they were going to receive each year and could plan and budget
Direct distribution to local units of government
Currently, OPWC Issue 2 funds are granted on the basis of need but for highly traffic roads. Some money should also be made available for roads, which are not highly trafficked but still require expensive repairs or resurfacing. Also some money should be ma
Currently, a distribution based on population is not allowed. Richland Co., part of an eight county District, rarely gets its fair share. I think that somehow, population needs to be considered. For highway projects, perhaps other criteria such as lane-m
Currently more control for County and Townships. Cities have a reduced chance of receiving funds that Legislature intended for them. Give more power to cities and villages control the distribution.
Current distribution of funds has been taken control of by larger government bodies with larger tax base. Most of Issue II funds are now awarded to county engineer and used to upgrade roads in larger wealthier townships. Small townships do not have the
County engineers have too much control. Perhaps, divide the pot. County-muni-many local projects do not get funded.
Cities seem to get priority and sewer projects
Change the rules. Currently no Township can get ANY money for local roadwork. We simply cannot get points enough to compete with larger infrastructure projects. Current reigning rules clearly discriminate against townships.
Central cities receive largest share by far. Should be divided by population/need formula.
Based on public income we are a low to moderate-income area. Seems we get left out. Go with millage per township
Based on population
Based on miles of road
Based of need of project: A) Benefit to community B) Benefit to area
Base on population to the county, not the district

Suggestions for Improving the Distribution of Public Works Commission Moneys
Awarding of grants/loans seems somewhat cumbersome and arbitrary, I.e. passing various levels of county, district and state. The latest "point criteria" seems like a good attempt at fairness.
An independent group should be established that has no ties to local government. The group should have a criteria to elevate project based on actual conditions and not on arbitrary rating system
Although this is the best program to come along in my 20 years here, the process becomes much too complicated in a multi-county district such as ours (10 counties). While many understand the need for "fairness", many others try to grab all they can get by
Allow municipality to determine environmental impact of a project
Allocate to local subdivision based on per capita or miles of roads, # of bridges, etc. Specific projects could still be reviewed and approved by integrating committee.
All PWC should include a broader range of projects to be funded; for example building improvements, material stockpile bin, paving of road that have never been paved
Adequate but more participation on the local level instead of larger municipalities political control.
5% to ODOT who has approximately 5% of "all" roads, 45% to County, 50% to local township
More emphasis should be place on scoring for local neighborhood projects (i.e.. Which currently due not score sufficiency points to qualify for funding.) 2. Increase point value for local match on local neighborhood street projects.
1 Rating system favors cities 2 Townships should be granted fair share

Responses to Survey Question Part III, Question 5

What new authority could the state legislature provide local governments that would enable your government to raise additional revenue or save money for road and bridge maintenance projects?
While the method is now based on merit, need and local participation, local share should not matter.
Revenue generating utilities should have access to grants.
When levy is passed have it based on the increasing of property value each year.

What new authority could the state legislature provide local governments that would enable your government to raise additional revenue or save money for road and bridge maintenance projects?

What is needed is a way to measure, more accurately, the needs of local governments. Thus, there could be a more effective way to distribute existing revenue for the needed projects in each jurisdiction. The state should not require the local government

We don't need another authority. That would only use moneys that could be used for construction.

We do not recommend adding another layer of bureaucracy.

We are a retirement community with minimum resources (avg. income $29,000.). Presently, we have a 4-mil cont. levy for fire dept. and 3 mil five year operating levy. Most of our resources go to maintain water, sewer, and streets in the village.

Use ODOT to provide maintenance & expertise.

Township roads used to by-pass cities and villages should receive more monies for road repair. Also, roads used by private contractors should have contractors repair or help fund repairs after they are finished with housing projects and/or large amount of

To tax gasoline sales directly

The State should help local government more in paving all local government streets. Possibly in sharing State income tax dollars or State sales tax dollars.

The state should participate in total roadway rebuilds for state routes within communities, not just putting "1 1/4" of asphalt on top of brick or on roadways with base problems.

The State Legislature should not "pass on" their responsibility to provide adequate funding for local roads and bridges. This has created the great disparity in revenues from county to county.

The State Legislature needs to assume accountability for their responsibility to each and every entity (large county, small county) within the State of Ohio.
The current system functions very much like the inequality in school funding. The small fry is

The revenue sharing program used to seem fair.

The problem with the current revenue generating methods for road and bridges is that it is not inflationary. Operating costs increase yearly, but with current revenue stream, funding increases only with increase in fuel consumption and vehicle registrations

The only fair option I can think of is an individual income tax.
The legislature could help us save money by: 1) revising the prevailing wage rates to a realistic level. The rates should be the average wages in an area, not the highest rates as they currently are

What new authority could the state legislature provide local governments that would enable your government to raise additional revenue or save money for road and bridge maintenance projects?

The implementation of mandatory capital improvement funds for infrastructure maintenance.

The cost of engineers and all paperwork could be reduced and the funds used to actually do the work.

The City of X has sufficient authority under our Charter to raise voted or unvoted tax revenue road and bridge maintenance.

The authority to enact a gas tax.

Stop - Unfunded mandates for local jail standards.

Streamline grant applications

State take over 100% of state highways inside city limits

State should fund 100% of State & US route maintenance. Provision should be made which would allow municipalities/counties to add a local fuel tax (or state could increase) to fund major road improvements, i.e.: adding capacity & improving safety on non US

State sales tax non food items, not income tax - no additional tax on rural use state tax against local match 90-10

State Capital Improvement Board - to assure local guarantee (or assist) local governments to meet their capital improvement plans. If local governments cannot meet its needs possibly additional funds could be appropriated.

Special tax on tires

Small county ditto

Sharing of Turnpike tolls since our feeder roads supply & receive substantial part of toll road traffic. Additional toll roads would provide additional monies.
Authority for new right of way fees to be charge to utilities & others for location of revenue

Share Federal Transportation Dollars with Township Government

An office could be formed to address the concerns of older communities with shrinking tax bases and aging infrastructure. A weakened urban center negatively impacts an entire region. There needs to be a sharing of tax we

What new authority could the state legislature provide local governments that would enable your government to raise additional revenue or save money for road and bridge maintenance projects?
Rural road infrastructure authority. Pennsylvania has a good program that could work in Ohio.
Road and bridge utility
Revolving loan fund
Revise the formula for dividing Gas Tax to reflect miles, and worry less about funneling funds for mass transit.
Require the county engineer tax map budget to be funded out of the County General Fund and/or out of County Real Estate Assessment Fund.
Reduce the percentage of traffic fine revenue that goes to the County Law Library Fund. Require that the traffic fine
Relieve us from some mandates. Then local monies could be better utilized at the local level. Change gasoline tax apportionment to provide greater share to local government. Find different source of funding for Ohio State Highway Patrol other than gasoline tax
Relieve us from some mandates, and then local monies could be better budgeted at the local level. Rewrite the gas and plate apportionments to provide a greater share to local governments.
Reduce unfunded mandates. Ex: EPA requirements on local government. Raise gas tax .2 for local governments.
Eliminate prevailing wage laws.
Additional permissive auto license fee.
Raise force account limits to allow use of most effective method
Raise Force Account limits for roadwork above $10,000 per mile.
Question is unclear -- County & State monies -- Government control all monies that come back to our township except free & cemetery levies that are locally supported
Publish and distribute a directory of grants and available money to local governments Provide more grant monies for infrastructure projects. The low or no interest loans are nice, but small villages can't afford huge debt loads, and still be able to maintain quality roads, bridges, sidewalks, etc.

What new authority could the state legislature provide local governments that would enable your government to raise additional revenue or save money for road and bridge maintenance projects?
Provide high speed rail connection for major cities
Permit an increase in the license tax.
Permissive License Tax Increase. Ability to levy
Our township will need more funds in the future. More public works commission monies are our best shot.
Our own gas tax? Possibly additional permissive
Omit the OPWC and give the funds to the districts.
Old Federal Highway bridges and road replacement for low volume road affected by Federal Interstate Traffic bypass money. Also money for culvert size upgrades based on growth of watershed population.
Moneys could be saved via design - build methodology and possible extending warrantee periods with enforcement measures
Maybe allow the townships to institute an income tax for additional revenue instead of placing more levies on the ballot and taxing only the property holders. Income tax seems to be a more equitable taxation.
Mandate that ODOT be responsible for funding maintenance and roadway construction on state routes inside municipalities just as they are now are responsible outside municipalities. Allow municipalities to deal directly with FHWA for local projects, stop
Allow municipalities to deal directly with FHWA for local projects
Make Issue II funds available to all townships.
Make employees more accountable for their job performance (or lack of) by changing civil service requirements so local governments can assemble a productive work force.Unskilled/unproductive employees are tolerated because of the amount of work
LTIP monies should be distributed directly to the counties, because they are in charge of all bridges in the county on county and townships roads. The Issue 2 monies would be more conveniently distributed at each county, instead of the district levels.
Lower the population to allow for smaller communities to have a local income tax.

What new authority could the state legislature provide local governments that would enable your government to raise additional revenue or save money for road and bridge maintenance projects?
Lottery Distribution
Local Governments have sufficient authority; they just don't have sufficient funds.
Local governments do not need additional enabling legislation. In the cases of counties, who rely primarily on license fees and gasoline tax, is a method to automatically allow these fees to adjust for inflation. For instance, Hancock County's license f
Local Gasoline Tax
Sales Tax dedicated to local government
Local gas tax
Let us have a new house tax to cover the increase in services that we have to supply. It might save a few farms if the tax is high enough.
Raise the bidding limit to $50,000 so small projects would not be bogged down by the bidding process
Let townships tell them what money is needed for, instead of legislature telling townships what money is allowed to be used for
Legislation needs to be passed giving local governments the authority to pass "maintenance districts" within designated areas, with the approval of 51% of the land owners within the district, to receive a perpetual voluntary property assessment for the purpose of maintenance
Legislation is needed to allow county permissive license tax to be enacted without the possibility of a referendum to vote the top off.
Legalize gambling
Legal authority to impose a sales tax Larger share-Amount should be distributed to townships according to number of miles they must maintain--The larger townships should get more than the townships with lesser number of township miles (road).
Keep this under the Ohio Public Works Commission.
Joint purchases and/or contracts between counties and/or village/county and/or township/county.

What new authority could the state legislature provide local governments that would enable your government to raise additional revenue or save money for road and bridge maintenance projects?
It would be beneficial if townships could transfer money into a special funds each year in order to fund a large road project. The project should be named at its inception and the County Budget Commission should not be able to count this fund as a carryover
Issue II is still the best source of funding. However, the rules need to allow townships who have lots of local or subdivision roads, but few highways and no bridges or was for a sewer projects, the ability to compete point wise with other larger politic
Increase un-voted ceiling on local income tax to max 1.5% and make it easier to enact license fee.
Increase the earnings tax that a council can create without a vote to 1.5%
Increase Force Account Limits
Additional Tort Reform
More local control over roads and bridge, i.e., speed limit, hauling limits, vacation/establishment procedures
Revise antiquated laws
Income tax?
Income tax like cities!
Income Tax for townships. Fund schools from sources other than property tax.
Income tax for road
Improve TIF legislation to enable local municipalities to engage in more creative TIF agreements (I.e. return to pre-1994 TIF legislation).
If the state could obtain bids on roadway maintenance products (asphalt, sealers, signs, guardrails, culvert, etc) and allow the local governments to purchase at the state prices, it would help.
I don't know. It's difficult to get levies passed because property owners are already heavily taxed. We need a source of revenue not tied to property taxes.
Have ODOT continue to pave highways through villages. Assist in placing and maintaining traffic signals, help with reconstruction of state highways and intersections.

What new authority could the state legislature provide local governments that would enable your government to raise additional revenue or save money for road and bridge maintenance projects?

Give us additional gas tax. Rural counties do not gain much with license plate tax due to the small number of residents. Gas tax gives rural counties, villages, townships and cities a larger proportion of the funding.

Give to local governments the ability to raise additional gas tax that would remain within their jurisdiction for roads and bridges only.

Funds should be earmarked and distributed directly to the county commissioners

Fully fund other mandated programs so permissive sales or other taxes are available for road and bridge use.

First of all, I want to thank the General Assembly for having the Legislative Budget Office perform this survey. Presently funding is adequate for the Federal and State highway system through Congress's efforts through TEA-21. The area in need is the local system

Eliminate prevailing wage requirements

Eliminate MBE requirements and prevailing wage on county projects and contracts. Distribute federal funds for local bridges directly to counties with ODOT conducting constructability reviews of plans.

Double the size of the Ohio Issue II program authorization to issue bonds for local government public works infrastructure improvements from $120 million annually to $240 million annually.

Do away with prevailing wages on construction projects.

Designate a portion of the funding pot for smaller communities or expand the small Government/small County pot. Provide input to small communities for road and bridge maintenance management and provide input or guidance to raise funds for needed road and

Create an additional Public Works program strictly for water & sewer projects. This would allow the current public works program to fund only road & bridge projects.

County sales tax aimed directly at roads and bridges.

County or statewide bidding process

City permissive sales tax

Change the current method that locks continuing levy money at a fixed amount. This would allow the dollar amount to increase as the township evaluation increases.

What new authority could the state legislature provide local governments that would enable your government to raise additional revenue or save money for road and bridge maintenance projects?

Better County distribution

Basically the state should let cities determine when and where funds are needed. State agencies bog down the process and even if funding is available, costs typically are higher and delays are inevitable.

Awards for contracts to lowest or best without any other qualifying Caveats. Lower gas tax, state tax and completely re-work O.D.O.T.

Authority to levy additional gasoline taxes within our municipality's service station system

Authority to establish: local gas tax, local sales tax

Authority to enact additional license plate fees.

Authority to collect additional license plate fees.

Authority for sales tax sharing.

Authority for sales tax levy.

Authority to add local motor vehicle fuel tax and to assess fee (Earmarked for roads and bridges) on motor vehicle violations (speeding, over weight vehicles, etc.)

Authority form the state legislature to provide local governments with a mechanism to obtain money is and would be an unpopular method of funding such as the $5 - $10, up to $20 increase in license fees presently being used and authorized by the state le

As mentioned in Question 1, the Township could use legislation that gives easier legal access to general fund monies.

Allowing townships to set aside savings for specific reasons for longer than 5 years.

Allow voted millage (outside millage) to bring in more money as a community grows instead of being reduced based on increases in evaluation.

Allow villages to impose: A. Income tax in excess of 1% without community vote. B. Property tax assessment without vote of community. C. Allow villages & cities to impose income tax on adjoining townships for providing services and stop free ride they get

Allow us to run more of our own affairs.

What new authority could the state legislature provide local governments that would enable your government to raise additional revenue or save money for road and bridge maintenance projects?
Allow us to make State Route 10 (Freeway) a Toll Road.
Allow statewide process that gives older cities credit for repairing existing infrastructure. Widening is not necessary due to traffic volumes that do not warrant such and land acquisition of property that is already scarce and expensive. Do not penalize
Allow local governments to establish road and bridge improvement funds where funds can accumulate without time and dollar limits.
Allow direct implementation of permissive license fees; eliminate requirements for prevailing wage rates on local projects and/or establish minimum limits for prevailing wage rate projects at greater than $500,000 project; allow local design standards on
Allow City Council's to increase income tax by 1/2% for CAP improvement projects (only) without voter approval.
Allow cities to collect tax in a new innovative way I.e., sales tax -gasoline tax that directly return to local government.
Allow a $5. Increase in the local permissive motor vehicle license tax
Allocate a greater portion of the state motor fuel tax, motor vehicle license tax to cities.
Additional permissive license tax authority should be given to the county and township.
Additional license tag increase
Additional License fees
Ability to raise taxes as the state does without local referendum.
Ability to put additional license fee more easily
Ability to levy an income tax
Ability to impose a tax on fuel sold in the local governments boundary which would be specifically for that government (i.e., same as federal and state taxes imposed "at the pump'." They reap the lions share of the funds with only small percentages "trick

What new authority could the state legislature provide local governments that would enable your government to raise additional revenue or save money for road and bridge maintenance projects?

Ability to establish a regional utility for local improvements assessed against residents and controlled by the City.

Ability to access local abutting property owners for "improvements" made to residential streets.
a.) Change ORC to allow for a simple and fair way for counties to have Development Impact Fees
b.) Less oversight from State
c.) Change ORC to allow Counties gas and excise tax

A.) Allow for ODOT 3R Funding for Minor Collector Roads and require Districts to follow this.
B.) Increase the 80%/20% Funding split to 90%/10% so that locals need a smaller share of the project.
C.) Increase the fines amounts for overweight vehicle.

A. Revise the $5.00 permissive license tag tax to make it mandatory and distribute these funds automatically to local governments. Local governments have a difficult time enacting the permissive tax.
B. Revise ORC to permit assessments for street paving,

A street levy could be set up at a minimal millage and supplement with additional state funds designated for street maintenance and/or upgrade. I don't know to what degree the legislature could enact anything that would be any different than the current "

A small government authority could be set up to insure that small communities with less than 5000 population received their fair share of all government spending.

A new authority would not help, however, the following could help significantly: 1) allow economically distressed communities to waive matching fund requirements of state and federal grants, 2) Increase allocation of smaller communities of federal and state revenue

A new authority is not needed. The Ohio Public Works Commission's (OPWC) method of sending funds to the local jurisdictions with local control works well. We would like to see increased funding for the SCIP and LTIP Programs.

A locally applied gas tax to be enacted by the County Engineer

A locally applied gas tax

A few years back, the state legislature authorized local jurisdictions the ability to enact an additional license fee of $5.00. This amount could be increased based on a formula of vehicle weight.

Subdivision law revision to eliminate road frontage dev. That creates road hazards (such as school bus stops, ingress, egress obstructions) and drainage expenses.

Development impact fees

What new authority could the state legislature provide local governments that would enable your government to raise additional revenue or save money for road and bridge maintenance projects?
Portion of sales tax automatically allocated to Twp. And Stop passing state mandated laws without funding to comply. Stop reducing taxes on the local level! (Ex. Estate taxes, public utility tangible taxes & corporate personal property taxes) Do away with the HB 920 which imposes the tax reduction factor Re-enact Tort Reform. Revise laws as they mandate antiquated provisions e.g. guardrail placement and that the counties are responsible for guardrail on township roads. Legislate the responsibility for bridges on state routes within municipalities Raise the force account limits to allow larger Road and Bridge projects to be performed by county forces rather than by contract. Lower construction costs by exempting road & bridge improvements from prevailing wage laws. Raise force account limit. Increase number of signatures on referendum petitions to 50% of voters who voted in last presidential election. Repeal prevailing wage rates based on union wages. Use local rates. Make the construction and maintenance and bridges on State Highways within municipalities the responsibility of the Ohio Department of Transportation. Give the County Engineer the authority to implement the permissive license fees. Make compliance with prevailing wage laws optional at the political subdivision level. Increase the bridge force account limitation from the present $40,000 set in the early 60's Transfer authority, responsibility and funding on township boards from trustees to county commissioners and engineer. Increase local authority to adjust income tax rate above 1.0% ceiling without vote of people. Increase motor vehicle permissive tax levy amount. Do away with prevailing wage on County, State and Federal assisted County Projects. Raise limits of work performed by County Engineers forces to $40,000.00 per mile and $100,000.00 per structure on bridges.

What new authority could the state legislature provide local governments that would enable your government to raise additional revenue or save money for road and bridge maintenance projects?
Authority to enact an income tax for improvement projects. Increase of local governments share of license fees. A) Greater percentage of fees charged now B) Increase the current fee with the increase going to local government. Change annexation laws that erode the tax base and prohibit development of road systems. Impose impact fees statewide. Permit locals to force ODOT to implement their (ODOT) own priorities based on districts wide needs 1) Increase the thresholds for force account work, 2) Reduce the general liability of the office with remove or amending the antiquated sections of ORC, 3) Direct access to our share of Federal funds. 1) Eliminate prevailing wage so the additional revenue saved could be used to fund other projects. 2) Do township audits once every 4 years instead of 2 years for small budget townships. The extra savings could be used for other projects. 3) Do away wit Change rating system state public works commission Create special section for townships in Public Works Commission Grants (a) Re-evaluation of current authority for improvement, and better accommodation of its clients. (1) Authority for additional license plate tax (Wayne county presently maxed out) (2) Authority to designate funding for roads & bridges specifically (sales tax). Funding could only be used for roads & bridges by state law. Money should be generated by state and allow local governments to expend them. - Impact fee taxes based on additional traffic generated by new development or re-development - Clear definition of responsibilities of state and local governments when repairing state routes within municipalities. -Support earnings tax

Responses to Survey Question Part IV, Question 3

What new authority could the state legislature provide local governments that would enable your government or another local government to raise additional revenue or save money for public transit projects?
While our county does provide some van services for senior citizens, there does not seem to be a great need for mass transit in the county in the near future at least.

What new authority could the state legislature provide local governments that would enable your government or another local government to raise additional revenue or save money for public transit projects?
We have no need at this time for public transit.
We don't wish to tax our Constituency anymore!!
There should be incentives given to allow private companies to be in the bus/mass transit business and get the counties out of this business.
The State could provide matching funds to local governments on projects involving public transit
The state legislative could provide additional money for transit project by allowing a fixed amount of state gas tax funds to be used for transit purpose. Road construction and development of transit are both important to the development of a strong, efficient system.
The ORC provides sufficient authority for dedicated Local Funding, block reviews, and bond & debt service.
State wide dedicated funding would be the only recommendation for public transit. Interaction must continue on all fronts between Local, State & Federal governments
The availability of grants to be utilized at the county level would be a great benefit.
Taxing authority at the local level. Greater funding to assist start-up of new countywide trans authority. Greater funds to expand transit authority to include smaller neighbors.
Specific amount of funds earmarked to each municipality for future mass transit needs. Funds could be taken out of license plate fees, gas tax, etc. and placed in capital fund for future mass transit development.
Share Federal Transportation dollars with Township Government
Sales Tax
Remove unfunded mandates.
Reduce our dependence on the use of cars and highways.
Redraw Regional Transit Authority legislation in the ORC to permit a municipality and another public institution to create an authority. Currently the ORC requires two or more contiguous municipalities or other units of local government to form a RTA. Wit

What new authority could the state legislature provide local governments that would enable your government or another local government to raise additional revenue or save money for public transit projects?
Rail tax on Amtrak
Public transportation is not readily accepted in the area. This is probably due to low population density and lack of frequently scheduled runs. A 9 to 15 passenger van with 2-way rapid providing service as needed on a call-in basis would be more efficient
Public transit is currently administered by a regional transit authority
Provide state grants for vans-buses for townships
Provide Additional money earmarked on gas tax or license fee (part of)
Provide a source of funding at the County level to continue and expand a county bus system. Allow contribution from local governments from current gas tax revenues.
Promote/permit school bus use by county bus system on weekends and as school schedules
Possible rail connection between Cleveland, Columbus, and Cincinnati
Our local constituents would be unable to shoulder any additional financial responsibility for public transit. Channeling of more federal dollars to the local jurisdictions may help along with simplification of expending federal dollars.
Keep Issue II moneys available as needed
J oint transportation districts with small user fees to help with expenses. Our current system, PARTA, basically services the 3 big cities -- they say it is too costly to go to the rural townships.
Income tax
It is suggested that an authority be established to rank projects in a uniform, efficient, and expedient manner to raise additional revenue or save money for road and bridge projects and maintenance. This may assist in reducing the sometimes lengthy times
Increase the percent of sales tax that could be raised locally.
Increase parking fees in downtown parking areas. Tax credits for utilizing public transportation/park & Rides.
Increase fund for buses with emphasis on partnering

What new authority could the state legislature provide local governments that would enable your government or another local government to raise additional revenue or save money for public transit projects?

Income tax like cities!

Implement mandatory capital improvement funds be established to maintain the infrastructure of communities.

If it were deemed necessary, it would best be operated on a more regional scale, as in countywide system. As a smaller community, the costs of operating a mass transit system are substantially beyond any expected benefit. Also the socio-economic nature

I believe additional funds are primarily needed for local road and bridge improvements. The primary emphasis should be shifted in this direction.

Give township authority to charge and get a percentage of money from Metro riders that use Township streets.

Provide matching funds for local projects having regional impact.

Gas Tax for Mass Transit

Funding source other than sales tax.

Excise tax on new automobile purchase

Increase gasoline tax

Sales tax

Entirely too much money is being spent on public transit at this time. Public transportation is heavily subsidized and competes for needed highway dollars. In my opinion, this is a big waste of highway dollars. Find another way to fund public transportation

Encourage the Federal government to release Federal gas tax revenues.

Don't know for sure. A conveyance tax on real estate transaction has been used in other states.

Do away with prevailing wage.

Creation of transit authority for Miami County

Create a local government task force or administrative agency to work hand in hand with smaller municipalities and counties.

What new authority could the state legislature provide local governments that would enable your government or another local government to raise additional revenue or save money for public transit projects?
ARC comes the closest to doing this at present time.
Small municipalities work under inadequate funding
County tax money
Change constitution-use gas tax for non-highway purposes
Raise sales tax cap
Bus service available at limited number of areas, provided by S.O.R.T.A. Ridership light for most part. I believe residents of our community would rather drive than take bus. I don't believe there are any incentives that would change this short of steep gas tax increases
Authorize a "County Transit Coordination"
Any further information should be asked of the Greater Cleveland Regional Transit Authority.
An authority that would evaluate a mass transit system linking County seats with the Capital & other major metropolitan areas. No idea at this point how to fund it except use the Federal Transportation Bill monies that are holed up in Wash. D.C.
Allow cities to impose a sales tax for a set purpose.
Allow cities to have a sales tax
Allow cities and villages to: A. Impose income tax in excess of 1% without community vote. B. Impose real property tax without levy vote, a council only vote. C. Allow villages & cities to impose income tax on adjoining townships that get fire, EMS & police service
Allocate a greater portion of tax revenue to fund mass transit projects - park and ride programs - or alternative transportation routes, (walkways-bike routes) rather than create a light rail corridor to transport primarily commuters look at other options
Additional tax on gasoline tax, Allocate some portion of sales tax or additional sales tax to it.
Additional State Funding should be provided for senior citizen van services.
A portion of existing sales taxes could be used.
A new authority would not help, however, the following could help significantly: 1) allow economically distressed communities to waive matching fund requirements of state and federal

What new authority could the state legislature provide local governments that would enable your government or another local government to raise additional revenue or save money for public transit projects?
grants, 2) Increase allocation of smaller communities of federal and state dollars
A great help to all Ohio public transportation providers would be a state dedicated funding source!
Increase gas tax/motor vehicle fees with portion earmarked for local/circulator service for elderly
Consider size of rural population. 2. Mileage currently used. 3. Consider the continue need of transportation for medical, education & jobs.
Permit a permissive taxing authority, designated solely for public transit and not to count against any other permissive limits (sales, license plate, property- whatever). 2) Establish funding "bonuses" for cooperative efforts between political subdivisions
Eliminate unprofitable or underutilized routes, 2) Increase user fees, 3) Increase service in high use areas to promote use of mass transit.
Allow charter contracts during off hours
Make any social service agency that receives federal & state transportation moneys; pay full allocation to any public transportation available in their area.
Allow gasoline/fuel tax to also fund mass transit construction. Authorize special taxing districts to levy tax for mass transit construction and operation.

Appendix C

Ohio Funding for Local Governments Compared to Selected States

The Legislative Budget Office also surveyed other states about their funding sources for a local road, bridge and mass transit funding comparison with Ohio. The survey was distributed to the following states: Illinois, Indiana, Kentucky, Michigan, Pennsylvania, West Virginia and Wisconsin. All states responded to the survey.

The survey focused on issues necessary to understand total revenues distributed to local governments for roads, bridges, and mass transit and the revenue sources employed by the other states for this purpose. Table C1 displays the total revenues distributed to local governments for roads and bridges.

Table C1: State Funding to Local Governments for Roads and Bridges
(Millions of dollars)

STATE	FY96	FY97	FY98	FY99
Illinois (a)	Up to $531.1	Up to $541.2	Up to $544.3	Up to $554.0
Indiana	$336.8	$347.3	$396.7	$411.9
Kentucky	$118.5	$118.9	$124.3	$134.1
Michigan	$670.5	$797.7	$886.2	$928.5
Ohio (b)	$855.4	$878.6	$897.7	$929.1
Pennsylvania	Not provided	$229.8	$256.5	$269.1
West Virginia	Not applicable	Not applicable	Not applicable	Not applicable
Wisconsin	$311.6	$320.1	$368.6	$370.1

(a) Illinois's figures include funding commitments that may not actually be expended
(b) Ohio's figures actually calendar year rather than fiscal year

Part of the survey focused on the other state's authority associated with local government's abilities to generate their own revenues. Table C2 below illustrates the types of funding mechanisms employed to generate revenues. The funding mechanisms that are used by more than one state include: motor vehicle fuel tax, federal funds, local dedicated property taxes, motor vehicle registration fees, driver license fees, special fuels tax, and vehicle title fees.

Table C2: Revenue Sources Used for Local Government Roads & Bridges

Funding Category	Illinois	Indiana	Kentucky	Michigan	Ohio	Pennsylvania	West Virginia	Wisconsin
Motor Vehicle Fuel Tax	X	X	X	X	X		N/A	X
Federal Funds	X	X	X	X	X	X	N/A	X
Local Dedicated Property Taxes	X				X		N/A	
General Corporate Funds	X						N/A	
Local Bond Referendums	X						N/A	
Local Fuel Taxes	X						N/A	
Local Government Wheel Tax							N/A	X
Motor Vehicle Registration Fees*		X	X	X	X	X	N/A	X
Local Motor Vehicle License Tax					X		N/A	
Driver License Fees		X					N/A	X
Aeronautic Fees							N/A	X
Railroad Fees							N/A	X

Funding Category	Illinois	Indiana	Kentucky	Michigan	Ohio	Pennsylvania	West Virginia	Wisconsin
Investment Earnings							N/A	X
Miscellaneous Department Revenue							N/A	X
Special Fuels Tax		X	X				N/A	
Vehicle Title Fees		X		X			N/A	X
Liquefied Petroleum Gas Tax			X				N/A	
Motor Fuels Use Tax			X				N/A	
Motor Fuels Surtax			X				N/A	
Coal Haul Cooperative Agreement			X				N/A	
Extended Weight Coal Truck Permit			X				N/A	
State Sales Tax				X			N/A	
Oil Company Franchise Tax						X	N/A	
Cent Tax						X	N/A	

Key: N/A = Not Applicable*Includes IRP revenues

The next four tables provide comparative information for motor vehicle fuel tax rates with associated revenues generated and motor vehicle registration fees with associated revenues generated.

Table C3: Motor Vehicle Fuel Excise Tax Rates
(Cents per gallon)

State	Gasoline Rate	Diesel Rate
Illinois	19.0	21.5
Indiana	15.0	16.0
Kentucky	16.4	13.4
Michigan	19.0	15.0
Ohio	22.0	22.0
Pennsylvania	25.9	30.8
West Virginia	25.35	25.35
Wisconsin	26.4	26.4

Source: Department of Taxation publication "Ohio's Taxes 2000" and as reported by the States of Illinois and Wisconsin

Table C4: Motor Vehicle Fuel Tax Revenue, FYs 1996-1999[61]
(Millions of dollars)

State	FY 1996	FY 1997	FY 1998	FY 1999
Illinois	Not provided	Not provided	Not provided	Not provided
Indiana*	Not provided	Not provided	Not provided	$729
Kentucky	Not provided	$389.1	$420.7	$416 (Estimate)
Michigan	$766.1	$801.1	Not provided	Not provided
Ohio (a)	$1,296.3	$1,314.7	$1,363.2	$1,399.8
Pennsylvania	Not available	Not available	Not available	Not available
West Virginia	Not provided	Not provided	Not provided	Not provided
Wisconsin	$672.5	$692.9	$740.2	$797.0

As was shown in the previous table titled "Revenue Sources for Local Governmental Roads and Bridges" not all states use motor vehicle registration fees to fund local government roads, bridges, and mass transit however

[61]Includes special fuel tax amount, (a) Ohio figures are for calendar year rather than fiscal year and show net amount after refunds. Other states amounts may be gross or net.

it is useful to note the fee structures for a comparative view of what other states are doing. The following table illustrates that states have enacted a variety of fee structures.

Table C5: Comparison of State Motor Vehicle Registration Fees

State	Passenger Car Fees	Commercial Truck Fees
Illinois	$24 flat fee per vehicle	8,000 lbs. or less $48.00 and 77,001-80,000 lbs. $2,232
Indiana	$12 - $1,056 based on the selling price when new and age of the vehicle	7,000 lbs. or less $20.00 and over 78,000 lbs. $1,350
Kentucky	$11.50	0-82,000 lbs. $11.50-$1,260
Michigan	Pre 1983 models $29 - $95 based on weight up to 10,000 lbs.; $0.90 per pound for vehicles weighing over 10,000 lbs. and post 1983 models, the tax ranges from $30-$148 or 0.5% of list price	24,000 lbs. or less $378.00; over 160,000 lbs. $2,398.00
Ohio	$20.00 plus local motor vehicle license tax	2,000 lbs. or less $45 – over 78,000 lbs. $1,340
Pennsylvania	$24 flat fee per vehicle	5,000 lbs. or less $39.00 and 79,001 – 80,000 $1,125
West Virginia	$30 flat fee per vehicle	$34.50 plus $5.00 per $1,000 for weight between 8,001 and 16,000 lbs. to $739.00 plus $15.75 per 1,000 lbs. for weight over 55,000 lbs.
Wisconsin	$45 flat fee per vehicle	$48.50 - $1,969.50

Sources: "Ohio's Taxes 2000; A Brief Summary of Major State and Local Taxes in Ohio" – Ohio Department of Taxation and information provided by the Wisconsin Department of Transportation

Table C6: Vehicle Registration Fee Revenue, FYs 1996-1999

(Millions of dollars)

State	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001 Estimate
Illinois	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Indiana (Driver license, title and registration fees combined)	Not provided	Not provided	Not provided	$245.6	Not provided	Not provided
Kentucky (LBO estimates)	Not provided	Not provided	$70.3	$75.5	$77.0	Not provided
Michigan	Not provided	Not provided	Not provided	Not provided	Not provided	$775.0
Ohio (Combined state and local revenues – includes earned interest)	$409.7	$419.4	$428.1	$435.6	Not provided	Not provided
Pennsylvania (Includes a portion of commercial vehicle registration fees)	Not provided	Not provided	Not provided	$11.3	Not provided	Not provided
West Virginia	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Wisconsin	$277.3	$279.9	$324.7	$341.3	Not provided	Not provided

Current Activity on Local Transportation Funding in Other States

Another portion of the LBO survey focused on whether or not other states are considering changes to existing revenue sources that may benefit local governments related to local road and bridge funding. It appeared most were not. However, Illinois, Michigan, and Wisconsin are in the process of studying various issues that may impact local government funding for roads, bridges, and mass transit:

- Illinois recently passed the "Illinois FIRST (Funding for Infrastructure, Roads" Schools, and Transit) program. The highway portion included increasing registration fees and bond authorizations. Transit bonds for capital assistance were included.

- Michigan's governor appointed members of the Michigan Legislature and the public to a special committee, The Transportation Funding Study Committee. The committee met for over one year to review the current distribution system that has been in effect since 1951. Part of the process included reviewing: transportation funding options, transportation investment priorities, and potential strategies for maximizing returns on transportation investments. Their final report became public in June of 2000.

- Wisconsin reported that specific changes are not currently occurring, however, the Governor recently appointed the *Blue Ribbon Commission on State/Local Partnerships for the 21st Century* and were charged with "Rethinking the roles of different levels of government in the changing economy of the new Century." The commission is to determine how government can best provide for its citizens, including local road and bridge funding.

Appendix D

Other Options Considered

As part of the process of developing this report, Legislative Budget Office staff discussed several different options to increase revenues or change current systems to provide additional transportation resources for local governments. Options were considered that, in the end, LBO determined were not viable. These options are presented below in order to show all the options that LBO examined.

Create or Permit More Toll Roads

An option for states to employ in the face of funding shortfalls is that of authorizing toll roads. Additional toll roads could free up funds for local governments or local governments could be authorized to establish their own local toll roads. There are toll roads in 29 states, which raise an estimated $4 billion dollars a year in revenue. Toll roads are the most visible instruments of alternative transportation finance. Some of the pros and cons of toll roads are discussed below.

The Ohio Turnpike is an example of a toll road that has enjoyed success. Since 1992, The Ohio Turnpike Commission (OTC) has reported increasing earnings, with decreasing expenses, with increases in the toll rates since 1995. Further, the OTC enjoys one of the highest credit ratings of toll roads in the world. Toll roads such as the Ohio Turnpike are self-contained quasi-public entities, which contract out for only a limited number of non-construction related purposes; the Ohio State Highway Patrol, for example, provides traffic regulation on the turnpike.

In contrast to the Ohio Turnpike, the Dulles Greenway toll road, stands as a public-private partnership that has been less than successful. This 14-mile, four-lane highway, from the Dulles International Airport to Leesburg Virginia, fell short of projected revenues and went over its budgeted completion cost and timetable. As a result of these miscues, debt payments on the bonds originally sold were missed and ultimately defaulted on. Attempts to salvage the project have led the private owners to sell an additional $300 million in bonds.

The Northwest Parkway to be located outside of Denver Colorado is a public-private toll road partnership scheduled for completion in 2003. The anticipated cost of the highway is in excess of $200 million, and this four-lane highway will be multi-modal friendly. The Northwest Parkway Public Highway Authority, PHA, the governing body of the toll road, is a collaboration of the three counties of the communities impacted by the proposed highway. The intergovernmental PHA will hold and control assets, issue tax-exempt debt to raise additional revenue, and will obtain rights-of-way for the project. The viability of this project will not be known for some time, but the collaboration of political subdivisions in forming a Public Highway Authority for the purposes of issuing bonds is an option in providing for limited-access transportation corridors.

Advantages and Disadvantages of State and/or Local Toll Roads

For	Against
Links the benefits derived to user costs	Encourage “double taxation”; a toll in addition to gas taxes
Tolls cover the cost of the project only	Toll roads provide a limited source of revenue
Improves congestion on free roads	It is difficult to project revenues
	In the vast majority of cases it would be relatively easy for drivers to avoid a local toll road

Include Motor Fuels in the State Sales Tax Base

When compared to the motor fuel excise tax, the sales tax is usually viewed as an inferior means of generating government resources for transportation purposes. This is the rationale for most states that tax motor fuels for using the motor fuel excise tax. In fact, no state relies on the sales tax only. However, several states employ both the excise tax on motor fuel and the sales tax for generating additional tax revenue by including motor fuels in the sales tax base.

New York, Michigan, California, Hawaii, Indiana, Illinois, Florida, West Virginia, and Georgia employ the sales tax. The implementation of the sales tax is variable. Georgia's motor fuels sales tax rate is less than the general sales tax. Florida and West Virginia add the sales tax directly to the excise tax, whereas the majority of states tax sales of motor fuels similarly to other goods in the sales tax base.

Adding motor fuel to the sales tax base would require legislative action, as it is specifically exempted from the sales tax base. To illustrate what would have occurred if motor fuels were included in the sales tax base between FY95 and FY00, Table D1 shows the additional revenues that the state would have collected. These figures do not take into account any decrease in consumption resulting from a tax increase due to the sales tax.

Table D1: Additional Revenue from a State Sales Tax on Motor Fuels, FY95-FY00

	Retail Price[62]	Taxable gallons	Sales Volume	Sales Tax	Additional Revenue	Actual Tax Collections	Total Tax Receipts
FY95	112.95	5,905,325,731	$6,670,065,413	0.05	$333,503,271	$1,285,794,774	$1,619,298,045
FY96	118.9	6,039,674,854	$7,181,173,401	0.05	$359,058,670	$1,315,027,430	$1,674,086,100
FY97	123.25	6,146,009,562	$7,574,956,785	0.05	$378,747,839	$1,342,516,749	$1,721,264,588
FY98	117.16	6,309,798,198	$7,392,559,569	0.05	$369,627,978	$1,389,413,134	$1,759,041,112
FY99	105.34	6,440,072,503	$6,783,972,375	0.05	$339,198,619	$1,416,300,932	$1,755,499,551
FY00	144.9	6,516,618,240	$9,442,579,830	0.05	$472,128,991	$1,433,656,013	$1,905,785,004

The sales tax on motor fuels is significantly affected by inflation since the tax would be based on gallonage times the price per gallon. As inflation increases, the purchase price increases and revenues, which are a percentage of the sale, also rise. In contrast, motor fuel revenues may not always increase with gas price increases. Sometimes, the opposite happens. Conforming to conventional economic theory, as gas prices increase, purchases constrict, and tax revenues based on total sales fall, slowing or reversing the growth in tax collections.

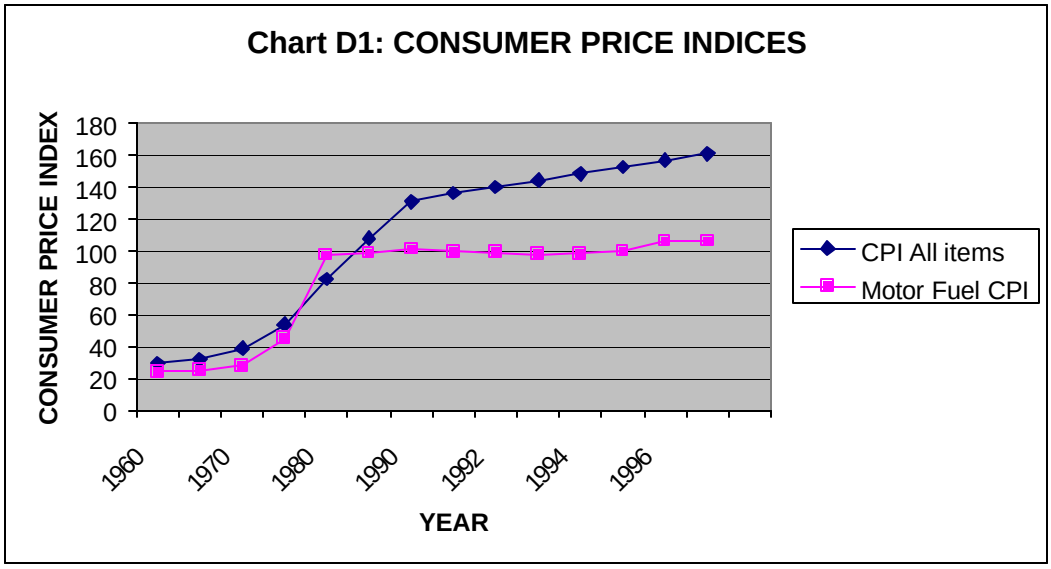
Table D1 above illustrates that indexing fuel tax revenue to the price of fuel by way of the sales tax works well in times of increasing fuel prices, but not if fuel prices decrease. For example, sales tax revenue would have decreased between FY97 and FY99 despite a rise in taxable gallons. With a sales tax on motor fuels, any additional consumption related to price decreases may not make up for lower revenue, as opposed to an excise tax where fuel tax revenue increase with increased consumption.

A sales tax also yields volatile revenues, which hinders proper budgeting and planning. Revenues would be highly affected by gas prices. Rapid price increases yield higher tax

[62] Nationwide Average Unleaded Regular Gasoline Retail Price-Urban Areas. (Energy Information Administration)

revenues. Flat or decreasing fuel prices would reduce tax revenues growth. When those prices fluctuate wildly, so would revenues.

Another problem with the sales tax is that gas price inflation may be lower relative to overall inflation as shown in the graph below (despite the recent turnaround in prices). If the long-term trend in gas prices is flat to moderate, and if a policy goal is to earmark gas tax revenue for road repairs and maintenance, motor fuel revenue growth may be slow compared to growth in the costs of targeted government activities.



Source: USDOE, EIA, Annual Energy Review, 1997, Table 5.22; and
Economic Report of the President (February 1999) Table B-60

Another shortcoming of the sales tax relates to the way motor fuel taxes are obtained. Motor vehicle fuel wholesalers and distributors, rather than retailers, currently remit the motor fuel excise tax. The application of the sales tax rate for most taxable sales is the location of the vendor. Imposing a gas sales tax would change the dynamic of the revenue collection process and would significantly increase its administration and associated costs.

A retail sales tax would increase Ohio's competitive disadvantage with some of our neighboring states, as it increases the level of motor fuel taxation. It could thus exacerbate cross-border sales problems. Depending on the tax rates, the state may have some problems generating tax revenues if cross- border prices and rates become a lot more competitive.

Consumers would typically substitute purchases in low tax jurisdictions for purchases in a higher tax jurisdiction, if transportation costs were not high enough to deter them from taking advantage of the rate differential.

Also, if one assumes that motor fuels consumption is a necessity, a tax rate increase would harm lower-income citizens more because they would have to spend a higher share of their income on motor fuels. Therefore, adding the sales tax to the existing excise tax rate may increase the regressivity of the motor fuel tax for lower-income citizens who must depend on the purchase of motor fuels.

Finally, the sales tax is a highly visible tax when compared to the motor fuel excise tax, and is more subject to public pressures because tax payments are directly related to fuel prices. For example, in the face of rising gasoline prices, Illinois and Indiana have recently decided to suspend the sales tax imposed on gasoline.

Advantages and Disadvantages of Adding a Sales Tax to Motor Fuel Sales

Advantages	Disadvantages
Increases state revenues	Double taxation, if used in conjunction with the excise tax; and creates a new taxation system for motor fuels
Increases local governments revenues through the use of the local option sales tax	May exacerbate cross-border sales problems where tax differential is large
May decrease growth of motor fuels consumption; increase public transportation use where this is possible.	Goes against the current trend of simplifying the sales tax system
	May decrease growth of motor fuels consumption
	Increases the tax burden on Ohioans; hurts lower-income citizen more, as it increases regressivity of the tax.

Local Option Sales Tax on Motor Fuels

One option for generating revenues for local governments is to apply a local option retail sales tax on motor fuels. This option would require legislative action to be enacted because motor fuel taxes are exempt from the general sales tax. With the current excise tax system, distributions to local jurisdictions were $317 million in calendar year 1998.[63] An additional local option sales tax would have increased local government receipts from the motor fuel tax by about 25 percent in CY1998. There are several issues with applying the local option sales tax to motor fuel purchases that should be considered.

First, it would be a volatile revenue source depending on gasoline prices. Second, there are multi-jurisdictional issues that must be addressed. Third, a local option sales tax on motor fuel would undermine efforts to streamline the sales tax system. In fact, the disadvantages of a statewide sales tax described in the previous section are generally identical to that of a local option sales tax. In summary, indexing motor fuel tax revenue to fuel prices by way of the sales tax works well in times of increasing fuel prices, but not if they decrease. With a sales tax, any additional consumption related to price decreases may not make up for the lower sales, as opposed to an excise tax where fuel tax revenue increase with increased consumption.

Table D2: Motor Fuel Tax Revenue Under a Local Option Tax
(Millions of Dollars)

	Retail Price[64][2]	Taxable gallons (thousands)	Local sales tax[65][3]	Excise Tax Revenue[66][4]	Sales Tax Revenue[67]
FY95	$1.13	5,905	0.011	$59.05	$73.40
FY96	$1.19	6,040	0.011	$60.40	$79.06
FY97	$1.23	6,146	0.011	$61.46	$83.16
FY98	$1.17	6,310	0.011	$63.10	$81.21
FY99	$1.05	6,440	0.011	$64.40	$74.38

Table D2 above shows that in FY99, under a local option sales tax, local governments would have collected about $74 million in motor fuel taxes. However, if a policy goal is to earmark gas tax revenue for road repairs and maintenance, local motor fuel revenue growth may be slow compared to growth in the costs of targeted local government activities. This happens during price declines despite increases in motor fuel consumption and results in additional funding needs. Under a local option sales tax, higher motor fuels consumption in FY99 would have generated lower revenues than in FY98 because of lower fuel prices.

Another shortcoming of the sales tax relates to the way motor fuel taxes are obtained. Motor vehicle fuel wholesalers and distributors, rather than retailers, currently remit the motor fuel excise tax. The application of

[63] Department of Taxation Annual Report, FY1999.
[64][2] Nationwide nominal retail price per gallon for unleaded gasoline in urban areas (U.S. Department of Energy)
[65][3] Average local sales tax rate in Ohio.
[66][4] Excise tax on gallonage (one cent per gallon)
[67] Retail price multiplied by taxable gallons and multiplied by the average local sales tax

the sales tax rate for most taxable sales is the location of the vendor. For some items in the sales tax base, the applicable sales and use tax rate is the location of the purchaser.

A local option sales tax may not exist without a state sales tax on motor fuel, i.e., motor fuel would have to be statutorily included in the sales tax base. A gas retail sales tax implies that millions of individual retail transactions at the pump may have to be sited for the proper amount of sales tax to be collected across counties, municipalities and townships. Imposing a gas sales tax under a permissive local option would change the dynamic of the motor fuel tax revenue collection process and may significantly increase its administration and associated costs.

A retail sales tax could exacerbate cross-border sales problems for border counties that would choose to implement it. Depending on the tax rates, border counties and local governments may have substantial problems generating revenues if across border prices and rates are more competitive. As a local option, tax rates would have to be voted by residents, with an eye toward what neighboring local governments would be doing and trying to undercut each other. It is likely differences in local sales tax rate amongst numerous counties, townships and municipalities may distort economic decisions of motor fuel consumers that would influence local government revenues, thus increasing economic inefficiencies in the system (even if in practice the difference in tax costs for most taxpayers may only be a few cents per gallon).

Furthermore, local government fuel tax revenues would depend both on the number of motor fuel retailers established in their communities and where residents fill up, if the sales tax is collected at the point of sale. Thus, under the benefits-received approach to taxation, a retail sales tax would probably be less efficient than the current system of excise tax and redistribution to local jurisdictions.

Several states are now cooperating in a multi-state project to streamline the Sales and Use Tax System. The project is aimed at simplifying the sales tax across thousands of state and local jurisdictions. Adding a new local option sales tax goes against this trend.

Advantages and Disadvantages of a Local Option Sales Tax

Advantages	Disadvantages
Increases local government revenues.	Creates volatile revenue levels depending on fuel prices.
	Creates a new tax on motor fuels. Current local option sales tax rates are not uniform
	Distorts economic decisions of motor fuel consumers, and may exacerbate cross-border sales problems.
	Goes against the trend of simplifying the sales tax system across.

Appendix E

Summaries of Selected Reports Assessing Ohio's Local Needs

County Engineers Association Report

The County Engineers Association of Ohio (CEAO) issued a report in February 1997 calling for the Ohio General Assembly to provide counties with an additional $4 billion over 20 years, an average of more than $199 million per year, to improve county roads and bridges to achieve "…a minimal threshold of safety and reliability on Ohio's county highways and bridges.[68]". Specifically CEAO sought:

- $127 million per year for 10 years to replace and rehabilitate the 26,848 county-maintained bridges. According to CEAO, 11,292 county bridges were at least 50 years old, exceeding their maximum design lives, and more than 16,000 bridges will be at least 50 years old by 2006. Over 8,000 of these bridges are deemed unacceptable for one or more reasons, such as structural deficiency and functional obsolescence.

- $86 million per year for 10 years for road resurfacing to reduce the average county road resurfacing schedule from 17 years to 10 years

- $74 million per year for 20 years to widen 20,339 miles (out of a total of 29,477 miles) of county roads to 20 feet

- $18 million per year, ongoing, to replace or improve 12 million feet of guardrail, certain signs, and make other changes.

- $6 million per year for 3 years replace or improve road markings.

Ohio Construction Information Association Report

The Ohio Construction Information Association (OCIA) issued a report in January 2000 calling for the state to provide counties, municipalities, and townships with an additional $189 million per year for road and bridge infrastructure needs. The report summarizes [69]:

- The units of local governments that are responsible for each bridge and mile of road in the state

- The major sources and distribution of funding for roads and bridges

- A brief assessment and comparison of state and local government funding needs for roads and bridges

Finally, the OCIA report makes some recommendations for increasing revenue for local road and bridge funding, either by providing more of the current gas tax revenue to local governments or by increasing taxes.

OCIA recommends freeing up additional gas tax revenues for local governments by moving funding for the Ohio State Highway Patrol from the gas tax to the general revenue fund. According to OCIA, this would free up about $157 million that could be dedicated for local road and bridge infrastructure.

Possible sources for additional revenue recommended by the OCIA include:

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[68] County Engineers Association of Ohio, Rough Road Ahead: *Ohio's County Highways 2003*, February 1997, pg 12.

[69] For a full copy of the report contact OCIA at 614.846.8390 to request a copy of its special report entitled, *Infrastructure Crisis: Local Governments Struggle to Meet Basic Road and Bridge Needs.*

- Increasing the gas tax
- Increasing license plate fees
- Enacting a personal property tax
- Requiring annual renewal of driver licenses
- Increasing highway user permit fees
- Taxing leased and rented cars

OCIA also recommends that local governments be required by the Legislature to competitively bid road and bridge projects.

Appendix F

Information on Selected Funding Sources

Key Statutory Changes to MVFT

1981 - Am. Sub. H.B. 102 of the 114th General Assembly imposed a variable motor fuel tax rate in addition to the 7 cents per gallon rate. The variable rate was capped at 5 cents. R.C. 5735.23 mandates that the tax levied by the variable rate be credited to the State and Local Government Highway Distribution Fund, to be distributed as follows; 10.7% to municipalities, 5% to townships, 9.3% to counties, and 75% to the state. These distribution percentages remain the same today.

1987 - Am. Sub. H.B. 419 of the 117th General Assembly removed the 5 cent cap and increased the cents per gallon rate 7.7 cents to a total of 14.7. On July 1, 1988, the rate was computed again and raised an additional one-tenth of a cent to a total of 14.8 cents per gallon.

1989 - Am. Sub. H.B. 381 of the 118th General Assembly changed the formula to accommodate an increase in the fuel tax by 5.2 cents: 3.2 cents in FY 1990, and 2.0 cents in FY 1991. One cent was earmarked for the Local Transportation Improvement Program (LTIP). These increases raised the total rate to 20.0 cents. Due to legislative increases, the formula was frozen for the biennium to be recalculated in May 1991 for application in FY 1992, if the rate equaled at least a one-cent increase. That is, no increase would take place unless the formula generated a full penny. The formula produced an extra cent for a total rate of 21.0 cents.

1992 - Am. Sub. H.B. 904 of the 119th General Assembly included a change in the variable gas tax formula. The act replaced the maintenance index (provided by the federal government but eliminated in 1992) with the Consumer Price Index – Urban (CPI-U). This change produced another penny for FY 1994 for a total rate of 22.0 cents commencing July 1, 1993. At this time, the variable rate was frozen at 15 cents.

History of the State Motor Vehicle License Tax

1906: $5.00 registration fees required for all gasoline or steam motor vehicles

1920: Separate licenses required for motorcycles, passenger cars, and commercial vehicles

1925: Graduated rate schedule for commercial vehicles was enacted

1932: Rates increased for motorcycles, passenger cars, and commercial vehicles, and method of revenue redistribution amended.

1937: Rate schedule on farm trucks enacted

1948: Passenger car levy increased to $10

1949: Separate levy on house trailers enacted.

1951: Separate graduated rate schedule on motorbuses; levy on commercial vehicles increased

1953: Dept. of Public Safety/BMV created and current method of revenue distribution enacted

1957: Separate levy on transit buses enacted.

1980: Rates increased, with those on passenger cars, motorcycles, certain trailers doubling[1]

1991: Commercial motor vehicle rates determined by gross vehicle weight

History of the *Local* Motor Vehicle License Tax

1967: Counties and municipalities permitted to levy a $5.00 permissive license tax

1983: The restriction precluding counties from enacting the permissive tax if municipalities had enacted it was removed.

1987: Additional local license tax authority was given to local governments. Counties could levy a total of $10, in $5 increments. Two additional municipal levies were contingent upon county enactments by certain dates in 1989 and 1991[1].

Table F1: Distribution of Local Motor Vehicle License Taxes

Levy	Distribution
County Levy: 4504.02 Disbursement: 4504.04	100% of levy is distributed directly to a county. For municipal corporations not levying a municipal levy (4504.06) that are within a county levying 4504.02, the funds that correspond to the number of vehicles registered in these municipalities shall be placed into a separate fund and distributed through an application process to their board of county commissioners. As part of the process, a county engineer must approve preliminary local transportation plans and cost estimates.
County Levy: 4504.15	For municipal corporations not levying a municipal levy (4504.17), the levy shall be split 50% to the county and 50% to the municipal corporation. Municipal funds are to be paid directly into the treasury of the municipal corporation and used only for specific transportation related purposes. Within unincorporated areas, 30% of the collected funds will be distributed to townships and 70% to the county.
County Levy: 4504.16	For municipal corporations not levying a municipal levy (4504.171), 100% of municipal corporation levies are distributed to a county. Within unincorporated areas, 30% of the collected funds will be distributed to townships and 70% to the county.
Municipal Levy: 4504.17	100% of levy is distributed to a municipality.
Municipal Levy: 4504.171	100% of levy is distributed to a municipality.
Municipal Levy: 4504.172	100% of levy is distributed to a municipality.
Township Levy: 4504.18	100% of levy is distributed to a township.

The breakdown by Ohio Revised Code sections follows in the "County Levy Enactment" table. Of 88 counties in Ohio, 24 counties have enacted one county levy, 15 have enacted two county levies and 20 have enacted all three available county levies.

County Levy Enactment

ORC Levy Authority	Number of Counties Enacting Levy	Number of Counties with the Option to Enact Levy
Sec. 4504.02	45	43
Sec. 4504.15	38	50
Sec. 4504.16	31	57

There are 951 municipalities in the State of Ohio. Of these, 397 municipalities have enacted one municipal levy, 87 have enacted two municipal levies, 8 have enacted three municipal levies, and 1 has enacted all four available municipal levies. The breakdown by Ohio Revised Code sections follows in the "Municipal Levy Enactment" table.

Municipal Levy Enactment

ORC Levy Authority	Number of Municipalities Enacting Levy	Number of Municipalities with the Option to Levy
Sec. 4504.06 (*)	199	246
Sec. 4504.17 (*)	21	456
Sec. 4504.171 (*)	33	540
Sec. 4504.172	310	674

(*)Contingent upon counties enacting other levies

There are 1,309 townships in the State of Ohio. Of these 301 have enacted the one available township levy. The "Township Levy Enactment" table illustrates the number of townships enacting the levy.

Township Levy Enactment

ORC Levy Authority	Number of Townships Enacting Levy	Number of Townships with the Option to Levy
Sec. 4504.18	301	1,008

Local Governments Levying Maximum Amount

The maximum total for local motor vehicle levies is 20 dollars. 171 municipalities and 82 townships within 32 counties have authorized a combination of levies that total to 20 dollars. Municipalities levying $20 are a result of a variety of combinations of four municipal levies (ORC Sections 4504.06, 4504.17, 4504.171, and 4504.172) or a combination including county levies (ORC Sections 4504.02, 4504.15, and 4504.16). Townships levying $20 are a result of three county levies (ORC Sections 4504.02, 4504.15, and 4504.16) that are combined with the township levy (ORC Section 4504.18).

A county has the authority to enact all three county levies however, may not be able to collect revenues from any municipality that has enacted a levy that precludes the county from collecting those revenues. A municipality is not dependent upon any other group to reach the $20 maximum. Therefore, any of the remaining 813 municipalities that have not reached the maximum of $20 still has the authority to do so. A township is only authorized to collect a single $5. levy. In order for a township to assess the $20 maximum for local levies, a county must additionally enact three county levies.

Table F2: Municipalities and Townships Levying Possible Maximum LMVLT

Local Government Type	Total Number in Existence	Number Levying Maximum ($20)	Percent
Municipality	951	171	18%
Township	1,309	82	6%
Total	**2,260**	**253**	**11%**

Appendix G

Selected MPO Suggestions for Improving Transportation Funding

LBO solicited responses from Ohio's Metropolitan Planning Organizations for what could assist them in their ongoing activities. The following is a list of some of these responses:

- Waiving the matching fund requirement for economically distressed communities to acquire state and federal funds

- A restructuring of the sub-allocation of federal funds to small MPOs by incorporating a per lane-mile of arterial or federal-aid highways distribution

- Legislation requiring ODOT to maintain state routes in municipal areas with state resources completely

- Increase federal and state funding to small metropolitan areas (50,000 to 200,000) and create changes within the TRAC (Transportation Review and Advisory Council) to have more major new projects in these smaller areas.

- Levying the permissive license plate fee on a statewide basis to prevent the local referendum needed for overturning it

- The need for more flexible funds either statewide or on a regional basis to provide for the funding of multimodal transportation efforts. It is suggested that an increase in the gas tax or the implementation of a sales or excise tax on the state level provide these monies.

Appendix H

Ohio Public Works Commission District Map

Appendix I

Summary of Local Motor Vehicle License Tax Levies

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Townshi Levy 4504.18
ADAMS COUNTY:									
Municipalities:									
Cherry Fork	$0								
Manchester	$5.00				X				
Peebles	$10.00				X			X	
Rome	$0								
Seaman	$5.00				X				
West Union	$5.00				X				
Winchester	$5.00				X				
Townships:									
Bratton	$5.00								X
Brush Creek	$0								
Franklin	$0								
Green	$0								
Jefferson	$0								
Liberty	$5.00								X
Manchester	$0								
Meigs	$0								
Monroe	$0								
Oliver	$5.00								X
Scott	$5.00								X
Sprigg	$0								
Tiffin	$5.00								X
Wayne	$0								
Winchester	$0								
ALLEN COUNTY:									
Municipalities									
Beaverdam	$10.00	X						X	
Bluffton	$5.00	X							
Cairo	$5.00	X							
Delphos	$5.00	X							
Elida	$10.00	X						X	
Ft. Shawnee	$5.00	X							
Harrod	$5.00	X							
Layfayette	$5.00	X							
Lima	$5.00	X							
Spencerville	$10.00	X				X			
Townships:									
Amanda	$5.00	X							
American	$5.00	X							
Auglaize	$5.00	X							
Bath	$5.00	X							
Jackson	$5.00	X							
Marion	$5.00	X							
Monroe	$5.00	X							
Perry	$5.00	X							
Richland	$5.00	X							
Shawnee	$5.00	X							
Spencer	$5.00	X							
Sugar Creek	$5.00	X							
ASHLAND COUNTY:									
Municipalities:									
Ashland	$10.00	X		X					
Bailey Lakes	$10.00	X						X	
Hayesville	$5.00	X							

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Jeromesville	$5.00	X							
Loudonville	$5.00	X							
Mifflin	$5.00	X							
Perrysville	$5.00	X							
Polk	$5.00	X							
Savannah	$5.00	X							
Townships:									
Clear Creek	$10.00	X							X
Green	$5.00	X							
Hanover	$5.00	X							
Jackson	$5.00	X							
Lake	$5.00	X							
Mifflin	$5.00	X							
Milton	$5.00	X							
Mohican	$5.00	X							
Montgomery	$5.00	X							
Orange	$5.00	X							
Perry	$5.00	X							
Ruggles	$5.00	X							
Sullivan	$10.00	X							X
Troy	$5.00	X							
Vermillion	$5.00	X							
ASHTABULA COUNTY:									
Municipalities:									
Andover	$15.00		X	X	X				
Ashtabula	$15.00		X	X	X				
Conneaut	$20.00		X	X	X			X	
Geneva	$20.00		X	X	X			X	
Geneva o/t Lake	$20.00		X		X		X	X	
Jefferson	$15.00	X	X	X					
North Kingsville	$15.00		X	X	X				
Orwell	$15.00		X	X	X				
Rock Creek	$20.00		X	X	X			X	
Roaming Shores	$20.00		X	X	X			X	
Townships:									
Andover	$20.00	X	X	X					X
Ashtabula	$15.00	X	X	X					
Austinburg	$20.00	X	X	X					X
Cherry Valley	$20.00	X	X	X					X
Colebrook	$20.00	X	X	X					X
Denmark	$15.00	X	X	X					
Dorset	$20.00	X	X	X					X
Geneva	$20.00	X	X	X					X
Harpersfield	$15.00	X	X	X					
Hartsgrove	$20.00	X	X	X					X
Jefferson	$20.00	X	X	X					X
Kingsville	$20.00	X	X	X					X
LenoX	$15.00	X	X	X					
Monroe	$20.00	X	X	X					X
Morgan	$20.00	X	X	X					X
New Lyme	$20.00	X	X	X					X
Orwell	$20.00	X	X	X					X
Pierpont	$20.00	X	X	X					X
Plymouth	$15.00	X	X	X					
Richmond	$15.00	X	X	X					
Rome	$20.00	X	X	X					X
Saybrook	$15.00	X	X	X					
Sheffield	$20.00	X	X	X					X
Trumbull	$15.00	X	X	X					
Wayne	$15.00	X	X	X					

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Williamsfield	$20.00	X	X	X					X
Windsor	$20.00	X	X	X					X
ATHENS COUNTY:									
Municipalities:									
Albany	$15.00	X	X	X					
Amesville	$15.00	X	X	X					
Athens	$20.00	X	X	X				X	
Buchtel	$15.00	X	X	X					
Chanuncey	$15.00	X	X	X					
Coolville	$15.00	X	X	X					
Glouster	$15.00	X	X	X					
Jacksonville	$15.00	X	X	X					
Nelsonville	$15.00	X	X	X					
Trimble	$15.00	X	X	X					
Townships:									
Alexander	$15.00	X	X	X					
Ames	$15.00	X	X	X					
Athens	$15.00	X	X	X					
Berm	$15.00	X	X	X					
Canaan	$15.00	X	X	X					
Carthage	$15.00	X	X	X					
Dover	$15.00	X	X	X					
Lee	$15.00	X	X	X					
Lodi	$15.00	X	X	X					
Rome	$15.00	X	X	X					
Trimble	$15.00	X	X	X					
Troy	$15.00	X	X	X					
Waterloo	$15.00	X	X	X					
York	$15.00	X	X	X					
AUGLAIZE COUNTY:									
Municipalities:									
Buckland	$15.00	X	X	X					
Cridersville	$15.00	X	X	X					
Minister	$15.00	X	X	X					
New Bremen	$15.00	X	X	X					
New Knoxsville	$15.00	X	X	X					
St. Marys	$20.00	X	X	X				X	
Uniopolis	$15.00	X	X	X					
Wapakoneta	$20.00	X	X	X				X	
Waynesfield	$15.00	X	X	X					
Townships:									
Clay	$15.00	X	X	X					
Duchouquet	$15.00	X	X	X					
German	$15.00	X	X	X					
Goshen	$15.00	X	X	X					
Jackson	$20.00	X	X	X					X
Logan	$15.00	X	X	X					
Moulton	$15.00	X	X	X					
Noble	$20.00	X	X	X					X
Pusheta	$15.00	X	X	X					
Saint Marys	$15.00	X	X	X					
Salem	$15.00	X	X	X					
Union	$15.00	X	X	X					
Washington	$15.00	X	X	X					
Wayne	$15.00	X	X	X					
BELMONT COUNTY									
Municipalities:									
Barnesville	$10.00	X						X	
Bellaire	$10.00	X						X	
Belmont	$5.00	X							

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Bethesda	$5.00	X							
Bridgeport	$5.00	X							
Brookside	$5.00	X							
Flushing	$5.00	X							
Holloway	$5.00	X							
Martins Ferry	$10.00	X						X	
Morristown	$10.00	X						X	
Powhatan Pt.	$5.00	X							
St. Clairsville	$10.00	X						X	
Shadyside	$5.00	X							
Yorkville	$5.00	X							
Townships:									
Colerain	$5.00	X							
Flushing	$5.00	X							
Goshen	$5.00	X							
Kirkwood	$5.00	X							
Mead	$5.00	X							
Pease	$5.00	X							
Pultney	$5.00	X							
Richland	$5.00	X							
Smith	$5.00	X							
Somerset	$5.00	X							
Union	$5.00	X							
Warren	$5.00	X							
Washington	$5.00	X							
Wayne	$5.00	X							
Wheeling	$5.00	X							
York	$5.00	X							
BROWN COUNTY:									
Municipalities:									
Aberdeen	$0								
Fayetteville	$0								
Georgetown	$0								
Hamersville	$5.00				X				
Higginsport	$5.00				X				
Mt. Orab	$0								
Ripley	$5.00				X				
Russellville	$0								
Sardinia	$0								
St. Martin	$0								
Townships:									
Byrd	$0								
Clark	$5.00								X
Eagle	$0								
Franklin	$0								
Green	$0								
Huntington	$0								
Jackson	$0								
Jefferson	$0								
Lewis	$5.00								X
Perry	$0								
Pike	$0								
Pleasant	$0								
Scott	$0								
Sterling	$0								
Union	$0								
Washington	$0								
BUTLER COUNTY									
Municipalities:									
College Corner	$20.00	X	X	X				X	

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Townshi Levy 4504.18
Fairfield	$20.00	X	X	X				X	
Hamilton	$20.00	X	X	X				X	
Jacksonburg	$15.00	X	X	X					
Middletown	$20.00	X	X	X				X	
Millville	$20.00	X	X	X				X	
Monroe	$20.00	X	X	X				X	
New Miami	$20.00	X	X	X				X	
OXford	$20.00	X	X	X				X	
Seven Mile	$15.00	X	X	X					
Somerville	$15.00	X	X	X					
Trenton	$20.00	X	X	X				X	
Sharonville	$15.00	X	X	X					
Townships:									
Fairfield	$15.00	X	X	X					
Hanover	$20.00	X	X	X					X
Lemon	$20.00	X	X	X					X
Liberty	$20.00	X	X	X					X
Madison	$20.00	X	X	X					X
Milford	$20.00	X	X	X					X
Morgan	$15.00	X	X	X					
OXford	$20.00	X	X	X					X
Reily	$15.00	X	X	X					
Ross	$20.00	X	X	X					X
Saint Clair	$20.00	X	X	X					X
Union	$20.00	X	X	X					X
Wayne	$20.00	X	X	X					X
CARROLL COUNTY									
Municipalities:									
Carrollton	$0								
Dellroy	$0								
Leesville	$0								
Magnolia	$5.00				X				
Malvern	$5.00				X				
Minerva	$10.00				X			X	
Sherrodsville	$0								
Townships:									
Augusta	$0								
Brown	$0								
Center	$0								
East	$0								
FoX	$0								
Harrison	$0								
Lee	$0								
Loudon	$0								
Monroe	$0								
Orange	$0								
Perry	$0								
Rose	$0								
Union	$0								
Washington	$0								
CHAMPAIGN COUNTY									
Municipalities:									
Christiansburg	$10.00	X						X	
Mechanicsburg	$10.00	X						X	
Mutual	$5.00	X							
North Lewisburg	$10.00	X						X	
St. Paris	$10.00	X						X	
Urbana	$10.00	X						X	
Woodstock	$10.00	X						X	
Townships:									

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Townshi Levy 4504.18
Adams	$5.00	X							
Concord	$5.00	X							
Goshen	$5.00	X							
Harrison	$5.00	X							
Jackson	$10.00	X							X
Johnson	$5.00	X							
Mad River	$5.00	X							
Rush	$5.00	X							
Salem	$5.00	X							
Union	$5.00	X							
Urbana	$5.00	X							
Wayne	$10.00	X							X
CLARK COUNTY:									
Municipalities:									
Catawba	$20.00	X	X	X				X	
Clifton	$20.00	X	X	X				X	
Donnelsville	$15.00	X	X	X					
Enon	$15.00		X	X	X				
Lawrenceville	$15.00	X	X	X					
New Carlisle	$15.00		X	X	X				
North Hampton	$15.00	X	X	X					
South Charleston	$15.00		X	X	X				
Springfield	$20.00		X	X	X			X	
Tremont City	$15.00	X	X	X					
Vienna	$15.00	X	X	X					
Townships:									
Bethel	$20.00	X	X	X					X
German	$15.00	X	X	X					
Green	$15.00	X	X	X					
Harmony	$20.00	X	X	X					X
Madison	$15.00	X	X	X					
Mad River	$20.00	X	X	X					X
Moorefield	$15.00	X	X	X					
Pike	$15.00	X	X	X					
Pleasant	$20.00	X	X	X					X
Springfield	$15.00	X	X	X					
CLERMONT COUNTY									
Municipalities:									
Amelia	$15.00		X	X				X	
Batavia	$10.00		X	X					
Bethel	$15.00		X	X	X				
Chilo	$10.00		X	X					
Felicity	$15.00		X	X	X				
Loveland	$20.00		X	X	X			X	
Milford	$20.00		X	X	X			X	
Moscow	$10.00		X	X					
Neville	$10.00		X	X					
New Richmond	$15.00		X	X	X				
Newtonsville	$15.00		X	X	X				
Owensville	$15.00		X	X	X				
Williamsburg	$15.00		X	X	X				
Townships:									
Batavia	$10.00		X	X					
Franklin	$10.00		X	X					
Goshen	$15.00		X	X					X
Jackson	$15.00		X	X					X
Miami	$15.00		X	X					X
Monroe	$10.00		X	X					
Ohio	$10.00		X	X					
Pierce	$10.00		X	X					

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Stonelick	$15.00		X	X					X
Tate	$10.00		X	X					
Union	$15.00		X	X					X
Washington	$10.00		X	X					
Wayne	$15.00		X	X					X
Williamsburg	$10.00		X	X					
CLINTON COUNTY									
Municipalities:									
Blanchester	$10.00	X						X	
Clarksville	$10.00	X						X	
Martinsville	$5.00	X							
Midland	$10.00	X						X	
New Vienna	$5.00	X							
Port William	$5.00	X							
Sabina	$5.00	X							
Wilmington	$20.00	X				X	X	X	
Townships:									
Adams	$10.00	X							X
Chester	$10.00	X							X
Clark	$5.00	X							
Green	$5.00	X							
Jefferson	$5.00	X							
Liberty	$10.00	X							X
Marion	$10.00	X							X
Richland	$5.00	X							
Union	$10.00	X							X
Vernon	$5.00	X							
Washington	$5.00	X							
Wayne	$5.00	X							
Wilson	$10.00	X							X
COLUMBIANA COUNTY									
Municipalities:									
Columbiana	$15.00	X	X					X	
East Liverpool	$10.00		X		X				
East Palestine	$15.00		X		X		X		
Hanoverton	$10.00		X		X				
Leetonia	$10.00		X		X				
Lisbon	$10.00	X	X						
New Waterford	$10.00		X		X				
Rogers	$10.00		X		X				
Salem	$10.00		X		X				
Salineville	$10.00		X		X				
Summitville	$10.00		X		X				
Washingtonville	$15.00	X	X					X	
Wellsville	$20.00		X		X		X	X	
Townships:									
Butler	$10.00	X	X						
Center	$15.00	X	X						X
Elk Run	$10.00	X	X						
Fairfield	$15.00	X	X						X
Franklin	$10.00	X	X						
Hanover	$10.00	X	X						
KnoX	$10.00	X	X						
Liverpool	$10.00	X	X						
Madison	$15.00	X	X						X
Middleton	$10.00	X	X						
Perry	$10.00	X	X						
Saint Clair	$10.00	X	X						
Salem	$10.00	X	X						
Unity	$15.00	X	X						X

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Townshi Levy 4504.18
Washington	$15.00	X	X						X
Wayne	$15.00	X	X						X
West	$10.00	X	X						
Yellow Creek	$15.00	X	X						X
COSHOCTON COUNTY									
Municipalities:									
Conesville	$10.00		X	X					
Coshocton	$10.00		X	X					
Nellie	$10.00		X	X					
Plainfield	$10.00		X	X					
Warsaw	$10.00		X	X					
West Lafayette	$10.00		X	X					
Townships:									
Adams	$10.00		X	X					
Bedford	$10.00		X	X					
Bethlehem	$10.00		X	X					
Clark	$10.00		X	X					
Crawford	$10.00		X	X					
Franklin	$10.00		X	X					
Jackson	$10.00		X	X					
Jefferson	$10.00		X	X					
Keene	$10.00		X	X					
Lafayette	$10.00		X	X					
Linton	$10.00		X	X					
Mill Creek	$10.00		X	X					
Monroe	$10.00		X	X					
New Castle	$10.00		X	X					
Oxford	$10.00		X	X					
Perry	$10.00		X	X					
Pike	$10.00		X	X					
Tiverton	$10.00		X	X					
Tuscarawas	$10.00		X	X					
Virginia	$10.00		X	X					
Washington	$10.00		X	X					
White Eyes	$10.00		X	X					
CRAWFORD COUNTY									
Municipalities:									
Bucyrus	$5.00				X				
Chatfield	$0								
Crestline	$10.00				X			X	
Galion	$10.00				X			X	
New Washington	$5.00				X				
North Robinson	$0								
Tiro	$0								
Townships:									
Auburn	$0								
Bucyrus	$0								
Chatfield	$0								
Cranberry	$0								
Dallas	$0								
Holmes	$0								
Jackson	$0								
Jefferson	$0								
Liberty	$0								
Lykens	$0								
Polk	$0								
Sandusky	$0								
Texas	$0								
Tod	$0								
Vernon	$0								

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Whetstone	$0								
CAYAHOGA COUNTY									
Municipalities:									
Bay Village	$20.00	X	X	X				X	
Beachwood	$15.00	X	X	X					
Bedford	$20.00	X	X	X				X	
Bedford Heights	$20.00	X	X	X				X	
Bentleyville	$15.00	X	X	X					
Berea	$15.00	X	X	X					
Bratenahl	$15.00	X	X	X					
Brecksville	$15.00	X	X	X					
Broadview Heights	$20.00	X	X	X				X	
Brooklyn	$15.00	X	X	X					
Brooklyn Heights	$15.00	X	X	X					
Brook Park	$15.00	X	X	X					
Chagrin Falls	$20.00	X	X	X				X	
Cleveland	$20.00	X	X	X				X	
Cleveland Heights	$20.00	X	X	X				X	
Cayahoga Heights	$15.00	X	X	X					
East Cleveland	$20.00	X	X	X				X	
Euclid	$20.00	X	X	X				X	
Fairview Park	$20.00	X	X	X				X	
Garfield Heights	$20.00	X	X	X				X	
Gates Mills	$15.00	X	X	X					
Glenwillow	$15.00	X	X	X					
Highland Heights	$20.00	X	X	X				X	
Hunting Valley	$15.00	X	X	X					
Independence	$15.00	X	X	X					
Lakewood	$20.00	X	X	X				X	
Linndale	$15.00	X	X	X					
Lyndhurst	$20.00	X	X	X				X	
Maple Heights	$20.00	X	X	X				X	
Mayfield	$15.00	X	X	X					
Mayfield Heights	$20.00	X	X	X				X	
Middleburgh Heights	$20.00	X	X	X				X	
Moreland Hills	$20.00	X	X	X				X	
Newburgh Heights	$20.00	X	X	X				X	
North Olmsted	$20.00	X	X	X				X	
North Randall	$15.00	X	X	X					
North Royalton	$20.00	X	X	X				X	
Oakwood	$20.00	X	X	X				X	
Olmsted Falls	$20.00	X	X	X				X	
Orange	$15.00	X	X	X					
Parma	$20.00	X	X	X				X	
Parma Heights	$20.00	X	X	X				X	
Pepper Pike	$20.00	X	X	X				X	
Richmond Heights	$15.00	X	X	X					
Rocky River	$15.00	X	X	X					
Seven Hills	$20.00	X	X	X				X	
Shaker Heights	$20.00	X	X	X				X	
Solon	$15.00	X	X	X					
South Euclid	$20.00	X	X	X				X	
Strongsville	$20.00	X	X	X				X	
University Heights	$20.00	X	X	X				X	
Valley View	$20.00	X	X	X				X	
Walton Hills	$20.00	X	X	X				X	
Warrensville Heights	$15.00	X	X	X					
Westlake	$20.00	X	X	X				X	
Woodmere	$15.00	X	X	X					
Highland Hills	$15.00	X	X	X					

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Townships									
Olmsted	$20.00	X	X	X					X
Warrensville	$0								
Chagrin	$15.00	X	X	X					
DARKE COUNTY									
Municipalities:									
Ansonia	$0								
Arcanum	$5.00				X				
Bradford	$0								
Burkettsville	$0								
Castine	$0								
Gettysburg	$5.00				X				
Gordon	$5.00				X				
Greenville	$5.00							X	
Hollansburg	$0								
Ithaca	$0								
New Madison	$5.00				X				
New Weston	$5.00							X	
North Star	$0								
Osgood	$0								
Palestine	$0								
Pitsburg	$0								
Rossburg	$0								
Union City	$5.00				X				
Versailles	$5.00				X				
Yorkshire	$0								
Wayne Lakes	$5.00				X				
Townships:									
Adams	$5.00								X
Allen	$5.00								X
Brown	$0								
Butler	$5.00								X
Franklin	$5.00								X
Greenville	$5.00								X
Harrison	$5.00								X
Jackson	$5.00								X
Liberty	$5.00								X
Mississinaw	$5.00								X
Monroe	$0								
Neave	$5.00								X
Patterson	$5.00								X
Richland	$0								
Twin	$5.00								X
VanBuren	$5.00								X
Wabash	$5.00								X
Washington	$5.00								X
Wayne	$5.00								X
York	$0								
DEFIANCE COUNTY									
Municipalities:									
Defiance	$15.00	X	X	X					
Hicksville	$20.00	X	X	X				X	
Ney	$15.00	X	X	X					
Sherwood	$20.00	X	X	X				X	
Townships:									
Adams	$15.00	X	X	X					
Defiance	$15.00	X	X	X					
Delaware	$20.00	X	X	X					X
Farmer	$15.00	X	X	X					
Hicksville	$20.00	X	X	X					X

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Highland	$15.00	X	X	X					
Mark	$15.00	X	X	X					
Milford	$20.00	X	X	X					X
Noble	$20.00	X	X	X					X
Richland	$20.00	X	X	X					X
Tiffin	$15.00	X	X	X					
Washington	$15.00	X	X	X					
DELAWARE COUNTY									
Municipalities:									
Ashley	$10.00		X	X					
Delaware	$20.00		X	X	X			X	
Galena	$10.00		X	X					
Ostrander	$10.00		X	X					
Powell	$15.00		X	X	X				
Shawnee Hills	$15.00		X	X				X	
Sunbury	$10.00		X	X					
Westerville	$15.00		X	X				X	
Dublin	$10.00		X	X					
Columbus	$15.00		X	X				X	
Townships:									
Berkshire	$10.00		X	X					
Berlin	$15.00		X	X					X
Brown	$15.00		X	X					X
Concord	$10.00		X	X					
Delaware	$10.00		X	X					
Genoa	$15.00		X	X					X
Harlem	$15.00		X	X					X
Kingston	$10.00		X	X					
Liberty	$10.00		X	X					
Marlboro	$10.00		X	X					
Orange	$15.00		X	X					X
Oxford	$10.00		X	X					
Porter	$15.00		X	X					X
Radnor	$10.00		X	X					
Scioto	$10.00		X	X					
Thompson	$10.00		X	X					
Trenton	$15.00		X	X					X
Troy	$10.00		X	X					
ERIE COUNTY									
Municipalities:									
Bay View	$10.00				X			X	
Berlin Heights	$5.00							X	
Castalia	$10.00				X			X	
Huron	$10.00				X			X	
Kellys Island	$5.00				X				
Milan	$5.00							X	
Sandusky	$20.00				X	X	X	X	
Vermilion	$15.00				X	X		X	
Townships:									
Berlin	$0								
Florence	$0								
Groton	$5.00								X
Huron	$0								
Margaretta	$5.00								X
Milan	$5.00								X
Oxford	$0								
Perkins	$5.00								X
Vermilion	$0								
FAIRFIELD COUNTY									
Municipalities:									

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Amanda	$10.00		X	X					
Baltimore	$15.00		X	X	X				
Bremen	$15.00		X	X	X				
Canal Winchester	$10.00		X	X					
Carroll	$20.00		X	X	X			X	
Lancaster	$20.00		X	X	X			X	
Lithopolis	$15.00		X	X	X				
Millersport	$10.00		X	X					
Pickerington	$20.00		X	X	X			X	
Pleasantville	$15.00		X	X				X	
Rushville	$10.00		X	X					
Sugar Grove	$15.00		X	X	X				
Thurston	$15.00		X	X				X	
West Rushville	$10.00		X	X					
Stoutsville	$15.00		X	X	X				
Townships:									
Amanda	$15.00		X	X					X
Berne	$10.00		X	X					
Bloom	$10.00		X	X					
Clear Creek	$15.00		X	X					X
Greenfield	$10.00		X	X					
Hocking	$15.00		X	X					X
Liberty	$15.00		X	X					X
Madison	$15.00		X	X					X
Pleasant	$10.00		X	X					
Richland	$15.00		X	X					X
Rush Creek	$10.00		X	X					
Violet	$15.00		X	X					X
Walnut	$10.00		X	X					
FAYETTE COUNTY									
Municipalities:									
Bloomingburg	$15.00	X	X	X					
Jefferson	$15.00	X	X	X					
Milledgeville	$15.00	X	X	X					
New Holland	$15.00	X	X	X					
Octa	$15.00	X	X	X					
Washington C	$20.00	X	X	X				X	
Townships:									
Concord	$15.00	X	X	X					
Green	$15.00	X	X	X					
Jasper	$15.00	X	X	X					
Jefferson	$15.00	X	X	X					
Madison	$15.00	X	X	X					
Marion	$15.00	X	X	X					
Paint	$15.00	X	X	X					
Perry	$15.00	X	X	X					
Union	$15.00	X	X	X					
Wayne	$15.00	X	X	X					
FRANKLIN COUNTY									
Municipalities:									
Bexley	$20.00	X	X	X				X	
Brice	$15.00	X	X	X					
C. Winchester	$15.00	X	X	X					
Columbus	$20.00	X	X	X				X	
Dublin	$15.00	X	X	X					
Gahanna	$20.00	X	X	X				X	
Grandview Ht.	$15.00	X	X	X					
Grove City	$20.00	X	X	X				X	
Groveport	$15.00	X	X	X					
Harrisburg	$15.00	X	X	X					

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Hilliard	$20.00	X	X	X				X	
Lockbourne	$15.00	X	X	X					
Marble Cliff	$15.00	X	X	X					
Minerva Park	$15.00	X	X	X					
New Albany	$20.00	X	X	X				X	
New Rome	$15.00	X	X	X					
Obetz	$15.00	X	X	X					
Reynoldsburg	$20.00	X	X	X				X	
Riverlea	$15.00	X	X	X					
Upper Arlington	$20.00	X	X	X				X	
Urbancrest	$20.00	X	X	X				X	
Valleyview	$15.00	X	X	X					
Westerville	$20.00	X	X	X				X	
Whitehall	$20.00	X	X	X				X	
Worthington	$15.00	X	X	X					
Townships:									
Blendon	$15.00	X	X	X					
Brown	$15.00	X	X	X					
Clinton	$15.00	X	X	X					
Franklin	$20.00	X	X	X					X
Hamilton	$20.00	X	X	X					X
Jackson	$20.00	X	X	X					X
Jefferson	$15.00	X	X	X					
Madison	$20.00	X	X	X					X
Mifflin	$15.00	X	X	X					
Norwich	$15.00	X	X	X					
Perry	$15.00	X	X	X					
Plain	$20.00	X	X	X					X
Pleasant	$15.00	X	X	X					
Prairie	$20.00	X	X	X					X
Sharon	$20.00	X	X	X					X
Truro	$15.00	X	X	X					
Washington	$15.00	X	X	X					
FULTON COUNTY									
Municipalities:									
Archbold	$15.00	X	X	X					
Delta	$20.00	X	X	X				X	
Fayette	$20.00	X	X	X				X	
Lyons	$20.00	X	X	X				X	
Metamora	$20.00	X	X	X				X	
Swanton	$20.00	X	X	X				X	
Wauseon	$15.00	X	X	X					
Townships:									
Amboy	$20.00	X	X	X					X
Chesterfield	$15.00	X	X	X					
Clinton	$15.00	X	X	X					
Dover	$15.00	X	X	X					
Franklin	$15.00	X	X	X					
Fulton	$15.00	X	X	X					
German	$15.00	X	X	X					
Gorham	$15.00	X	X	X					
Pike	$15.00	X	X	X					
Royalton	$15.00	X	X	X					
Swan Creek	$15.00	X	X	X					
York	$15.00	X	X	X					
GALLIA COUNTY									
Municipalities:									
Centerville	$0								
Cheshire	$0								
Crown City	$0								

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Townshi Levy 4504.18
Gallipolis	$0								
Rio Grande	$0								
Vinton	$0								
Townships:									
Addison	$0								
Cheshire	$0								
Clay	$0								
Gallipolis	$0								
Green	$0								
Greenfield	$0								
Guyan	$0								
Harrison	$0								
Huntington	$0								
Morgan	$0								
Ohio	$0								
Perry	$0								
Raccoon	$0								
Springfield	$0								
Walnut	$0								
GEAUGA COUNTY									
Municipalities:									
Aquilla	$5.00	X							
Burton	$5.00	X							
Chardon	$5.00	X							
Middlefield	$5.00	X							
South Russell	$5.00	X							
Hunting Valle	$5.00	X							
Townships:									
Auburn	$5.00	X							
Bainbridge	$5.00	X							
Burton	$5.00	X							
Chardon	$5.00	X							
Chester	$5.00	X							
Clairdon	$5.00	X							
Hambden	$5.00	X							
Huntsburg	$5.00	X							
Middlefield	$5.00	X							
Montville	$5.00	X							
Munson	$5.00	X							
Newbury	$5.00	X							
Parkman	$5.00	X							
Russell	$5.00	X							
Thompson	$5.00	X							
Troy	$5.00	X							
GREENE COUNTY									
Municipalities:									
Bellbrook	$20.00	X	X	X				X	
Bowersville	$20.00	X	X	X				X	
Cedarville	$15.00	X	X	X					
Clifton	$20.00	X	X	X				X	
Fairborn	$20.00	X	X	X				X	
Jamestown	$15.00	X	X	X					
Spring Valley	$20.00	X	X	X				X	
Xenia	$20.00	X	X	X				X	
Yellow Springs	$20.00	X	X	X				X	
Beaver Creek	$20.00	X	X	X				X	
Townships:									
Bath	$15.00	X	X	X					
Beaver Creek	$15.00	X	X	X					
Caesar Creek	$15.00	X	X	X					

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Cedarville	$15.00	X	X	X					
Jefferson	$20.00	X	X	X					X
Miami	$15.00	X	X	X					
New Jasper	$20.00	X	X	X					X
Ross	$15.00	X	X	X					
Silver Creek	$15.00	X	X	X					
Spring Valley	$20.00	X	X	X					X
Sugar Creek	$20.00	X	X	X					X
Xenia	$20.00	X	X	X					X
GUERNSEY COUNTY									
Municipalities:									
Byesville	$10.00		X	X					
Cambridge	$10.00		X	X					
Cumberland	$10.00		X	X					
Fairview	$10.00		X	X					
Kimbolton	$10.00		X	X					
Lore City	$10.00		X	X					
Old Washington	$10.00		X	X					
Pleasant City	$10.00		X	X					
Quaker City	$10.00		X	X					
Salesville	$10.00		X	X					
Senecaville	$10.00		X	X					
Townships:									
Adams	$10.00		X	X					
Cambridge	$10.00		X	X					
Center	$10.00		X	X					
Jackson	$10.00		X	X					
Jefferson	$10.00		X	X					
Knox	$10.00		X	X					
Liberty	$10.00		X	X					
Londonderry	$10.00		X	X					
Madison	$10.00		X	X					
Millwood	$10.00		X	X					
Monroe	$10.00		X	X					
Oxford	$10.00		X	X					
Richland	$10.00		X	X					
Spencer	$10.00		X	X					
Valley	$10.00		X	X					
Washington	$10.00		X	X					
Westland	$10.00		X	X					
Wheeling	$10.00		X	X					
Willis	$10.00		X	X					
HAMILTON COUNTY									
Municipalities:									
Addyston	$15.00	X	X	X					
Amberley	$20.00	X	X	X				X	
Arlington Heights	$20.00	X	X	X				X	
Blue Ash	$15.00	X	X				X		
Cheviot	$20.00	X	X				X	X	
Cincinnati	$20.00	X	X				X	X	
Cleves	$20.00	X	X	X				X	
Deer Park	$20.00	X	X	X				X	
Elmwood Place	$20.00	X	X	X				X	
Evendale	$20.00	X	X				X	X	
Fairfax	$15.00	X	X	X					
Forest Park	$20.00	X	X				X	X	
Glendale	$15.00	X	X				X		
Golf Manor	$20.00	X	X	X				X	
Green Hills	$20.00	X	X				X	X	
Harrison	$20.00	X	X				X	X	

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Townshi Levy 4504.18
Indian Hill	$15.00	X	X	X					
Lincoln Heights	$20.00	X	X	X				X	
Lockland	$20.00	X	X				X	X	
Loveland	$20.00	X	X				X	X	
Maderia	$20.00	X	X				X	X	
Mariemont	$15.00	X	X	X					
Milford	$20.00	X	X	X				X	
Montgomery	$15.00	X	X				X		
Mt. Healthy	$20.00	X	X				X	X	
Newtown	$15.00	X	X	X					
North Bend	$20.00	X	X	X				X	
N. College Hill	$20.00	X	X				X	X	
Norwood	$20.00	X	X	X				X	
Reading	$20.00	X	X	X				X	
St. Bernard	$15.00	X	X				X		
Sharonville	$15.00	X	X				X		
Silverton	$20.00	X	X				X	X	
Springdale	$15.00	X	X				X		
Terrace Park	$15.00	X	X				X		
Woodlawn	$15.00	X	X				X		
Wyoming	$20.00	X	X				X	X	
Townships:									
Anderson	$20.00	X	X	X					X
Colerain	$20.00	X	X	X					X
Columbia	$15.00	X	X	X					
Crosby	$15.00	X	X	X					
Delhi	$20.00	X	X	X					X
Green	$20.00	X	X	X					X
Harrison	$15.00	X	X	X					
Springfield	$15.00	X	X	X					
Sycamore	$20.00	X	X	X					X
Symmes	$15.00	X	X	X					
Whitewater	$20.00	X	X	X					X
HANKCOCK COUNTY									
Municipalities:									
Arcadia	$5.00	X							
Arlington	$5.00	X							
Benton Ridge	$5.00	X							
Findlay	$5.00	X							
Fostoria	$10.00	X						X	
Jenera	$5.00	X							
McComb	$5.00	X							
Mt. Blanchard	$5.00	X							
Mt. Cory	$5.00	X							
Rawson	$5.00	X							
Van Buren	$5.00	X							
Vanlue	$5.00	X							
Bluffton	$5.00	X							
Townships:									
Allen	$5.00	X							
Amanda	$5.00	X							
Biglick	$5.00	X							
Blanchard	$5.00	X							
Cass	$5.00	X							
Delaware	$5.00	X							
Eagle	$5.00	X							
Jackson	$5.00	X							
Liberty	$5.00	X							
Madison	$5.00	X							
Marion	$5.00	X							

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Townshi Levy 4504.18
Orange	$5.00	X							
Pleasant	$5.00	X							
Portage	$5.00	X							
Union	$5.00	X							
Van Buren	$5.00	X							
Washington	$5.00	X							
Pleasant	$5.00	X							
HARDIN COUNTY									
Municipalities:									
Adams	$10.00	X						X	
Alger	$10.00	X						X	
Dunkirk	$5.00	X							
Forest	$5.00	X							
Kenton	$5.00	X							
McGuffey	$10.00	X						X	
Mt. Victory	$10.00	X						X	
Patterson	$5.00	X							
Ridgeway	$5.00	X							
Townships:									
Blanchard	$5.00	X							
Buck	$5.00	X							
Cessna	$5.00	X							
Dudley	$5.00	X							
Goshen	$5.00	X							
Hale	$5.00	X							
Jackson	$5.00	X							
Liberty	$5.00	X							
Lynn	$5.00	X							
Marion	$5.00	X							
McDonald	$5.00	X							
Pleasant	$5.00	X							
Roundhead	$5.00	X							
Taylor Creek	$5.00	X							
Washington	$5.00	X							
HARRISON COUNTY									
Municipalities:									
Bowerstown	$5.00							X	
Cadiz	$5.00				X				
Deersville	$0								
Freeport	$5.00				X				
Harrisville	$0								
Hopedale	$5.00				X				
Jewett	$5.00				X				
New Athens	$5.00				X				
Scio	$5.00				X				
Adena	$5.00				X				
Townships:									
Archer	$0								
Athens	$0								
Cadiz	$5.00								X
Franklin	$0								
Freeport	$0								
German	$0								
Green	$5.00								X
Monroe	$0								
Moorefield	$5.00								X
North	$0								
Nottingham	$0								
Rumley	$0								
Short Creek	$0								

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Townshi Levy 4504.18
Stock	$0								
Washington	$0								
HENRY COUNTY									
Municipalities:									
Deshler	$15.00	X	X	X					
Florida	$15.00	X	X	X					
Hamler	$15.00	X	X	X					
Holgate	$15.00	X	X	X					
Liberty Center	$15.00	X	X	X					
McClure	$20.00	X	X	X				X	
Malinta	$20.00	X	X	X				X	
Napoleon	$20.00	X	X	X				X	
New Bavaria	$15.00	X	X	X					
Townships:									
Bartlow	$15.00	X	X	X					
Damascus	$15.00	X	X	X					
Flatrock	$15.00	X	X	X					
Freedom	$15.00	X	X	X					
Harrison	$15.00	X	X	X					
Liberty	$15.00	X	X	X					
Marion	$15.00	X	X	X					
Monroe	$20.00	X	X	X					X
Napoleon	$15.00	X	X	X					
Pleasant	$20.00	X	X	X					X
Richfield	$15.00	X	X	X					
Ridgeville	$15.00	X	X	X					
Washington	$20.00	X	X	X					X
HIGHLAND COUNTY									
Municipalities:									
Greenfield	$10.00		X	X					
Highland	$10.00		X	X					
Hillsboro	$10.00		X	X					
Leesburg	$10.00		X	X					
Lynchburg	$15.00		X	X	X				
Mowrystown	$10.00		X	X					
Sinking Sprin	$15.00		X	X				X	
Townships:									
Brushcreek	$15.00		X	X					X
Clay	$10.00		X	X					
Concord	$10.00		X	X					
Dodson	$15.00		X	X					X
Fairfield	$10.00		X	X					
Hamer	$10.00		X	X					
Jackson	$15.00		X	X					X
Liberty	$15.00		X	X					X
Madison	$15.00		X	X					X
Marshall	$15.00		X	X					X
New Market	$15.00		X	X					X
Paint	$15.00		X	X					X
Penn	$15.00		X	X					X
Salem	$15.00		X	X					X
Union	$15.00		X	X					X
Washington	$15.00		X	X					X
White Oak	$15.00		X	X					X
HOCKING COUNTY									
Municipalities:									
Laurelville	$5.00				X				
Logan	$0								
Murray City	$0								
Townships:									

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Benton	$0								
Falls	$0								
Good Hope	$0								
Green	$0								
Laurelville	$0								
Marion	$0								
Perry	$0								
Salt Creek	$0								
Starr	$0								
Ward	$0								
Washington	$0								
HOLMES COUNTY									
Municipalities:									
Glenmont	$5.00	X							
Holmesville	$5.00	X							
Killbuck	$5.00	X							
Loudonville	$5.00	X							
Millersburg	$5.00	X							
Nashville	$5.00	X							
Townships:									
Berlin	$5.00	X							
Clark	$5.00	X							
Hardy	$5.00	X							
Killbuck	$5.00	X							
Knox	$5.00	X							
Mechanic	$5.00	X							
Monroe	$5.00	X							
Paint	$5.00	X							
Prairie	$5.00	X							
Richland	$5.00	X							
Ripley	$5.00	X							
Salt Creek	$5.00	X							
Walnut Creetk	$5.00	X							
Washington	$5.00	X							
HURON COUNTY									
Municipalities:									
Bellevue	$10.00	X						X	
Greenwich	$5.00	X							
Milan	$5.00	X							
Monroeville	$5.00	X							
New London	$10.00	X						X	
North Fairfield	$10.00	X						X	
Norwalk	$5.00	X							
Plymouth	$5.00	X							
Wakeman	$10.00	X						X	
Willard	$10.00	X						X	
Townships:									
Bronson	$5.00	X							
Clarksfield	$10.00	X							X
Fairfield	$10.00	X							X
Fitchville	$10.00	X							X
Greenfield	$5.00	X							
Greenwich	$5.00	X							
Hartland	$10.00	X							X
Lyme	$10.00	X							X
New Haven	$5.00	X							
New London	$10.00	X							X
Norwalk	$10.00	X							X
Norwich	$10.00	X							X
Peru	$10.00	X							X

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Townshi Levy 4504.18
Richmond	$5.00	X							
Ridgefield	$10.00	X							X
Ripley	$10.00	X							X
Sherman	$5.00	X							
Townsend	$10.00	X							X
Wakeman	$10.00	X							X
JACKSON COUNTY									
Municipalities:									
Coalton	$0								
Jackson	$10.00				X	X			
Oak Hill	$5.00				X				
Wellston	$15.00				X	X	X		
Townships:									
Bloomfield	$0								
Coal	$0								
Franklin	$0								
Hamilton	$0								
Jackson	$0								
Jefferson	$0								
Liberty	$0								
Lick	$0								
Madison	$0								
Milton	$0								
Scioto	$0								
Washington	$0								
JEFFERSON COUNTY									
Municipalities:									
Adena	$5.00	X							
Amsterdam	$5.00	X							
Bergholz	$5.00	X							
Bloomingdale	$0								
Brilliant	$0								
Dillionvale	$10.00					X		X	
Empire	$5.00				X				
Irondale	$5.00				X				
Mingo Junction	$0								
Mt. Pleasant	$10.00				X			X	
New AleXandria	$0								
Rayland	$5.00				X				
Richmond	$5.00				X				
Smithfield	$5.00				X				
Steubenville	$5.00				X				
Stratton	$0								
Tiltonville	$10.00				X			X	
Toronto	$5.00				X				
Wintersville	$5.00				X				
Yorkville	$5.00				X				
Townships:									
Brush Creek	$5.00								X
Cross Creek	$5.00								X
Island Creek	$0								
Knox	$0								
Mt. Pleasant	$0								
Ross	$0								
Salem	$5.00								X
Saline	$5.00								X
Smithfield	$0								
Springfield	$0								
Steubenville	$0								
Warren	$0								

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Wayne	$0								
Wells	$0								
KNOX COUNTY									
Municipalities:									
Brinkhaven	$15.00	X	X	X					
Centerburg	$15.00	X	X	X					
Danville	$15.00	X	X	X					
Fredericktow	$20.00	X	X	X				X	
Gambier	$15.00	X	X	X					
Martinsburg	$15.00	X	X	X					
Mt. Vernon	$20.00	X	X	X				X	
Townships:									
Berlin	$15.00	X	X	X					
Brown	$15.00	X	X	X					
Butler	$15.00	X	X	X					
Clay	$15.00	X	X	X					
Clinton	$15.00	X	X	X					
College	$15.00	X	X	X					
Harrison	$15.00	X	X	X					
Hilliar	$15.00	X	X	X					
Howard	$15.00	X	X	X					
Jackson	$15.00	X	X	X					
Jefferson	$15.00	X	X	X					
Liberty	$15.00	X	X	X					
Middlebury	$15.00	X	X	X					
Milford	$15.00	X	X	X					
Miller	$15.00	X	X	X					
Monroe	$15.00	X	X	X					
Morgan	$15.00	X	X	X					
Morrison	$15.00	X	X	X					
Pike	$15.00	X	X	X					
Pleasant	$15.00	X	X	X					
Union	$15.00	X	X	X					
Wayne	$20.00	X	X	X					X
LAKE COUNTY									
Municipalities:									
Eastlake	$15.00	X	X	X					
Fairport	$15.00	X	X	X					
Grand River	$15.00	X	X	X					
Kirtland Hills	$20.00	X	X	X				X	
Lakeline	$20.00	X	X	X				X	
Madison	$15.00	X	X	X					
Mentor	$20.00	X	X	X				X	
Mentor o/t LA	$15.00	X	X	X					
North Perry	$15.00	X	X	X					
Painesville	$20.00	X	X	X				X	
Perry	$15.00	X	X	X					
Timberlake	$15.00	X	X	X					
Waite Hill	$20.00	X	X	X				X	
Wickliffe	$15.00	X	X	X					
Willoughby	$20.00	X	X	X				X	
Willoughby Hi	$15.00	X	X	X					
Willowick	$20.00	X	X	X				X	
Kirtland	$20.00	X	X	X				X	
Townships:									
Concord	$15.00	X	X	X					
Leroy	$15.00	X	X	X					
Madison	$20.00	X	X	X					X
Painesville	$15.00	X	X	X					
Perry	$15.00	X	X	X					

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Townshi Levy 4504.18
Kirtland	$15.00	X	X	X					
LAWRENCE COUNTY									
Municipalities:									
Athalia	$0								
Chesapeake	$5.00							X	
Coal Grove	$0								
Hanging Rock	$0								
Ironton	$0								
Proctorville	$0								
South Point	$5.00				X				
Townships:									
Aid	$0								
Decatur	$0								
Elizabeth	$0								
Fayette	$5.00								X
Hamilton	$0								
Lawrence	$0								
Mason	$0								
Perry	$5.00								X
Rome	$5.00								X
Symmes	$0								
Union	$5.00								X
Upper	$0								
Washington	$0								
Windsor	$0								
LICKING COUNTY									
Municipalities:									
AleXandria	$10.00	X						X	
Granville	$10.00	X						X	
Gratiot	$5.00	X							
Hanover	$5.00	X							
Hartford	$5.00	X							
Heath	$5.00	X							
Hebron	$5.00	X							
Johnstown	$5.00	X							
Kirkersville	$5.00	X							
Newark	$5.00	X							
Pataskala	$5.00	X							
Reynoldsburg	$10.00	X						X	
St. Louisville	$5.00	X							
Utica	$5.00	X							
Buckeye Lake	$10.00	X						X	
Townships:									
Bennington	$5.00	X							
Bowling Green	$5.00	X							
Burlington	$5.00	X							
Eden	$5.00	X							
Etna	$5.00	X							
Fallsbury	$5.00	X							
Franklin	$5.00	X							
Granville	$5.00	X							
Hanover	$5.00	X							
Harrison	$5.00	X							
Hartford	$5.00	X							
Hopewell	$5.00	X							
Jersey	$5.00	X							
Liberty	$5.00	X							
Licking	$5.00	X							
Lima	$0								
Madison	$5.00	X							

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Townshi Levy 4504.18
Mary Ann	$5.00	X							
McKean	$5.00	X							
Monroe	$5.00	X							
Newark	$5.00	X							
Newton	$5.00	X							
Perry	$5.00	X							
St. Albans	$5.00	X							
Union	$5.00	X							
Washington	$5.00	X							
LOGAN COUNTY									
Municipalities:									
Belle Center	$5.00	X							
Bellefontaine	$0								
DeGraff	$5.00	X							
Huntsville	$0								
Lakeview	$5.00	X							
Qunicy	$5.00	X							
Ridgeway	$0								
Rushsylvania	$5.00							X	
Russells Point	$5.00	X							
West Liberty	$5.00							X	
West Mansfield	$0								
Zanesfield	$0								
Valley Hi	$0								
Townships:									
Bloomfield	$0								
Bokes Creek	$0								
Harrison	$0								
Jefferson	$0								
Lake	$0								
Liberty	$0								
McArthur	$0								
Miami	$0								
Monroe	$0								
Perry	$0								
Pleasant	$0								
Richland	$5.00								X
Rush Creek	$0								
Stokes	$0								
Union	$0								
Washington	$0								
Zane	$0								
LORAIN COUNTY									
Municipalities:									
Amherst	$5.00				X				
Avon	$5.00				X				
Avon Lake	$5.00				X				
Elyria	$5.00				X				
Grafton	$10.00				X			X	
Kipton	$0								
LaGrange	$5.00					X			
Lorain	$5.00				X				
North Ridgeville	$15.00				X	X	X		
Oberlin	$10.00				X	X			
Rochester	$10.00				X			X	
Sheffield	$5.00						X		
Sheffield Lake	$10.00				X			X	
South Amherst	$5.00							X	
Vermilion	$15.00				X	X		X	
Wellington	$5.00				X				

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Townships:									
Amherst	$0								
Brighton	$5.00								X
Brownhelm	$0								
Camden	$0								
Carlisle	$5.00								X
Columbia	$5.00								X
Eaton	$5.00								X
Elyria	$5.00								X
Grafton	$0								
Henrietta	$0								
Huntington	$5.00								X
LaGrange	$0								
Penfield	$0								
Pittsfield	$0								
Rochester	$0								
Russia	$0								
Sheffield	$0								
Wellington	$5.00								X
New Russia	$0								
LUCAS COUNTY									
Municipalities:									
Berkey	$10.00		X	X					
Harbor View	$10.00		X	X					
Holland	$10.00		X	X					
Maumee	$20.00		X	X	X			X	
Oregan	$15.00		X	X	X				
Ottawa Hills	$10.00		X	X					
Sylvania	$20.00		X	X	X			X	
Toledo	$20.00		X	X	X			X	
Waterville	$15.00		X	X	X				
Whitehouse	$15.00		X	X				X	
Townships:									
Harding	$10.00		X	X					
Jerusalem	$10.00		X	X					
Monclova	$15.00		X	X					X
Providence	$15.00		X	X					X
Richfield	$10.00		X	X					
Spencer	$15.00		X	X					X
Springfield	$10.00		X	X					
Swanton	$15.00		X	X					X
Sylvania	$15.00		X	X					X
Washington	$10.00		X	X					
Waterville	$10.00		X	X					
MADISON COUNTY									
Municipalities:									
London	$20.00	X	X	X				X	
Midway	$15.00	X	X	X					
Mt. Sterling	$20.00	X	X	X				X	
Plain City	$15.00	X	X	X					
South Solon	$15.00	X	X	X					
West Jefferson	$15.00	X	X	X					
Townships:									
Canaan	$15.00	X	X	X					
Darby	$15.00	X	X	X					
Deer Creek	$15.00	X	X	X					
Fairfield	$15.00	X	X	X					
Jefferson	$15.00	X	X	X					
Monroe	$20.00	X	X	X					X
Oak Run	$20.00	X	X	X					X

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Paint	$20.00	X	X	X					X
Pike	$15.00	X	X	X					
Pleasant	$15.00	X	X	X					
Range	$20.00	X	X	X					X
Somerford	$20.00	X	X	X					X
Stokes	$20.00	X	X	X					X
Union	$20.00	X	X	X					X
MAHONING COUNTY									
Municipalities:									
Beloit	$15.00		X	X	X				
Campbell	$15.00		X	X	X				
Canfield	$15.00		X	X	X				
Craig Beach	$15.00	X	X	X					
Lowellville	$15.00		X	X	X				
New Middletown	$15.00		X	X	X				
Poland	$15.00		X	X	X				
Sebring	$15.00		X	X	X				
Struthers	$15.00		X	X	X				
Washingtonville	$20.00	X	X	X				X	
Youngstown	$15.00		X	X	X				
Townships:									
Austintown	$15.00	X	X	X					
Beaver	$15.00	X	X	X					
Berlin	$20.00	X	X	X					X
Boardman	$20.00	X	X	X					X
Canfield	$20.00	X	X	X					X
Coitsville	$15.00	X	X	X					
Ellsworth	$15.00	X	X	X					
Goshen	$15.00	X	X	X					
Green	$20.00	X	X	X					X
Jackson	$15.00	X	X	X					
Milton	$20.00	X	X	X					X
Poland	$15.00	X	X	X					
Smith	$20.00	X	X	X					X
Springfield	$15.00	X	X	X					
MARION COUNTY									
Municipalities:									
Caledonia	$5.00	X							
Green Camp	$5.00	X							
LaRue	$5.00	X							
Marion	$5.00	X							
Moral	$5.00	X							
New Bloomington	$5.00	X							
Prospect	$5.00	X							
Waldo	$5.00	X							
Townships:									
Big Island	$5.00	X							
Bowling Green	$5.00	X							
Claridon	$5.00	X							
Grand River	$5.00	X							
Grand Prairie	$5.00	X							
Green Camp	$5.00	X							
Marion	$5.00	X							
Montgomery	$5.00	X							
Pleasant	$5.00	X							
Prospect	$5.00	X							
Richland	$5.00	X							
Salt Rock	$5.00	X							
Scott	$5.00	X							

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Tully	$5.00	X							
Waldo	$5.00	X							
MEDINA COUNTY									
Municipalities:									
Briarwood Beach	$0								
Bruswick	$20.00		X	X	X			X	
Chippewa o/t Lake	$0								
Gloria Glens Park	$10.00		X	X					
Westfield Center	$10.00		X	X					
Lodi	$20.00		X	X	X			X	
Medina	$15.00		X	X	X				
Seville	$20.00		X	X	X			X	
Spencer	$10.00		X	X					
Wadsworth	$20.00		X	X	X			X	
Rittman	$10.00		X	X					
Chippewa Lake	$10.00		X	X					
Townships:									
Brunswick Hills	$15.00		X	X					X
Chatham	$15.00		X	X					X
Granger	$10.00		X	X					
Guilford	$10.00		X	X					
Harrisville	$10.00		X	X					
Hinckley	$10.00		X	X					
Homer	$15.00		X	X					X
Lafayette	$15.00		X	X					X
Litchfield	$10.00		X	X					
Liverpool	$10.00		X	X					
Medina	$10.00		X	X					
Montbille	$10.00		X	X					
Sharon	$10.00		X	X					
Spencer	$10.00		X	X					
Wadsworth	$10.00		X	X					
Westfield	$10.00		X	X					
York	$10.00		X	X					
MEIGS COUNTY									
Municipalities:									
Middleport	$5.00				X				
Pomeroy	$5.00				X				
Racine	$0								
Rutland	$0								
Syracuse	$5.00							X	
Townships:									
Bedford	$0								
Chester	$0								
Columbia	$0								
Lebanon	$0								
Letart	$0								
Olive	$0								
Orange	$0								
Rutland	$0								
Salem	$0								
Salisbury	$5.00								X
Scipio	$0								
Sutton	$0								
MERCER COUNTY									
Municipalities:									
Burketsville	$10.00		X	X					
Celina	$10.00		X	X					
Chickasaw	$10.00		X	X					
Coldwater	$10.00		X	X					

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Ft. Recovery	$10.00		X	X					
Mendon	$10.00		X	X					
Montezuma	$10.00		X	X					
Rockford	$10.00		X	X					
St. Henry	$10.00		X	X					
Townships:									
Black Creek	$10.00		X	X					
Butler	$15.00		X	X					X
Center	$10.00		X	X					
Dublin	$10.00		X	X					
Franklin	$10.00		X	X					
Gibson	$15.00		X	X					X
Granville	$10.00		X	X					
Hopewell	$10.00		X	X					
Jefferson	$10.00		X	X					
Liberty	$10.00		X	X					
Marion	$10.00		X	X					
Recovery	$15.00		X	X					X
Union	$10.00		X	X					
Washington	$10.00		X	X					
MIAMI COUNTY									
Municipalities:									
Bradford	$0								
Casstown	$0								
Covington	$0								
Fletcher	$0								
Laura	$0								
Ludlow Flals	$0								
Piqua	$5.00							X	
Pleasant Hill	$5.00				X				
Potsdam	$0								
Tipp City	$5.00				X				
Troy	$0								
West Milton	$0								
Union	$5.00							X	
Townships:									
Bethel	$5.00								X
Brown									
Concord	$0								
Elizabeth	$0								
Lost Creek	$0								
Monroe	$5.00								X
Newberry	$0								
Newton	$0								
Spring Creek	$0								
Staunton	$0								
Union	$5.00								X
Washington	$0								
MONROE COUNTY									
Municipalities:									
Antioch	$5.00	X							
Beallsville	$5.00	X							
Clarington	$5.00	X							
Graysville	$5.00	X							
Jerusalem	$5.00	X							
Lewisville	$5.00	X							
Miltonsburg	$5.00	X							
Stafford	$5.00	X							
Wilson	$5.00	X							
Woodsfield	$5.00	X							

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Townshi Levy 4504.18
Townships:									
Adams	$10.00	X							X
Benton	$5.00	X							
Bethel	$5.00	X							
Center	$5.00	X							
Franklin	$5.00	X							
Green	$5.00	X							
Jackson	$5.00	X							
Lee	$5.00	X							
Malaga	$5.00	X							
Ohio	$5.00	X							
Perry	$5.00	X							
Salem	$5.00	X							
Seneca	$5.00	X							
Summit	$5.00	X							
Sunsbury	$5.00	X							
Switzerland	$5.00	X							
Washington	$5.00	X							
Wayne	$5.00	X							
MONTGOMERY CTY									
Municipalities:									
Brookville	$20.00	X	X	X				X	
Centerville	$15.00	X	X	X					
Clayton	$20.00	X	X	X				X	
Dayton	$15.00	X	X	X					
Englewood	$20.00	X	X	X				X	
Farmersville	$20.00	X	X	X				X	
Germantown	$20.00	X	X	X				X	
Kettering	$20.00	X	X	X				X	
Miamisburg	$20.00	X	X	X				X	
Moraine	$15.00	X	X	X					
New Lebanon	$15.00	X	X	X					
Oakwood	$15.00	X	X	X					
Phillipsburg	$15.00	X	X	X					
Riverside	$20.00	X	X	X				X	
Trotwood	$20.00	X	X	X				X	
Union	$20.00	X	X	X				X	
Vandalia	$15.00	X	X	X					
Verona	$15.00	X	X	X					
West Carrollto	$20.00	X	X	X				X	
Huber Heights	$20.00	X	X	X				X	
Townships:									
Butler	$15.00	X	X	X					
Clayton	$15.00	X	X	X					
Germantown	$15.00	X	X	X					
Harrison	$15.00	X	X	X					
Jackson	$20.00	X	X	X					X
Jefferson	$15.00	X	X	X					
Madison	$0								
Mad River	$0								
Miami	$15.00	X	X	X					
Perry	$15.00	X	X	X					
Randolph	$0								
Washington	$15.00	X	X	X					
MORGAN COUNTY									
Municipalities:									
Chesterhill	$5.00							X	
Malta	$0								
McConnelsville	$0								
Stockport	$5.00				X				

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Townships:									
Bloom	$0								
Bristol	$0								
Center	$0								
Deerfield	$0								
Homer	$0								
Malta	$5.00								X
Mancheser	$0								
Marion	$5.00								X
Meigsville	$5.00								X
Morgan	$0								
Penn	$0								
Union	$0								
Windsor	$5.00								X
York	$0								
MORROW COUNTY									
Municipalities:									
Cardington	$5.00				X				
Chesterville	$5.00							X	
Edison	$5.00				X				
Fulton	$0								
Marengo	$5.00							X	
Mt. Gilead	$0								
Sparta	$5.00							X	
Townships:									
Bennington	$5.00								X
Canaan	$0								
Cardington	$0								
Chester	$0								
Congress	$0								
Franklin	$0								
Gilead	$0								
Harmony	$0								
Lincoln	$5.00								X
North Bloomfield	$0								
Perry	$0								
Peru	$0								
South Bloomfield	$5.00								X
Troy	$0								
Washington	$0								
Westfield	$0								
MUSKINGUM COUNTY									
Municipalities:									
Adamsville	$5.00	X							
Dresden	$5.00	X							
Frazeysburg	$5.00	X							
Fultonham	$5.00	X							
Gratiot	$5.00	X							
New Concord	$5.00	X							
Norwich	$10.00	X						X	
Philo	$5.00	X							
Roseville	$10.00	X						X	
South Zanesville	$5.00	X							
Zanesville	$10.00	X						X	
Townships:									
Adams	$5.00	X							
Blue Rock	$5.00	X							
Brush Creek	$5.00	X							
Cass	$10.00	X							X
Clayton	$5.00	X							

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Falls	$5.00	X							
Harrison	$5.00	X							
Highland	$5.00	X							
Hopewell	$10.00	X							X
Jackson	$5.00	X							
Jefferson	$5.00	X							
Licking	$5.00	X							
Madison	$5.00	X							
Meigs	$5.00	X							
Monroe	$5.00	X							
Muskingum	$10.00	X							X
Newton	$5.00	X							
Perry	$5.00	X							
Rich Hill	$5.00	X							
Salem	$5.00	X							
Salt Creek	$5.00	X							
Springfield	$5.00	X							
Union	$5.00	X							
Washington	$5.00	X							
Wayne	$5.00	X							
NOBLE COUNTY									
Municipalities:									
Batesville	$5.00		X						
Belle Valley	$5.00		X						
Caldwell	$5.00		X						
DeXter City	$5.00		X						
Sarahsville	$5.00		X						
Summerfield	$5.00		X						
Townships:									
Beaver			X						
Brookfield	$5.00		X						
Buffalo	$5.00		X						
Center	$5.00		X						
Elk	$5.00		X						
Enoch	$5.00		X						
Jackson	$5.00		X						
Jefferson	$5.00		X						
Marion	$5.00		X						
Noble	$5.00		X						
Oliver	$5.00		X						
Seneca	$5.00		X						
Sharon	$5.00		X						
Stock	$5.00		X						
Wayne	$5.00		X						
OTTAWA COUNTY									
Municipalities:									
Clay Center	$10.00	X	X						
Elmore	$10.00	X	X						
Genoa	$10.00	X	X						
Marblehead	$10.00	X	X						
Oak Harbor	$15.00	X	X					X	
Port Clinton	$10.00	X	X						
Put-in-Bay	$10.00	X	X						
Rocky Ridge	$15.00	X	X					X	
Townships:									
Allen	$10.00	X	X						
Bay	$10.00	X	X						
Benton	$10.00	X	X						
Carroll	$10.00	X	X						
Catawba Island	$10.00	X	X						

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Clay	$10.00	X	X						
Danbury	$10.00	X	X						
Erie	$10.00	X	X						
Harris	$10.00	X	X						
Portage	$10.00	X	X						
Pu-in-Bay	$10.00	X	X						
Salem	$15.00	X	X						X
PAULDING COUNTY									
Municipalities:									
Antwerp	$5.00	X							
Broughton	$5.00	X							
Cecil	$5.00	X							
Grover Hill	$5.00	X							
Haviland	$5.00	X							
Latty	$5.00	X							
Melrose	$5.00	X							
Oakwood	$5.00	X							
Paulding	$15.00	X				X		X	
Payne	$5.00	X							
Scott	$5.00	X							
Townships:									
Auglaize	$5.00	X							
Benton	$5.00	X							
Blue Creek	$5.00	X							
Brown	$10.00	X							X
Carryall	$5.00	X							
Crane	$5.00	X							
Emerald	$5.00	X							
Harrison	$5.00	X							
Jackson	$10.00	X							X
Latty	$5.00	X							
Paulding	$5.00	X							
Washington	$5.00	X							
PERRY COUNTY									
Municipalities:									
Corning	$5.00	X							
Crooksville	$10.00	X						X	
Glenford	$5.00	X							
Hemlock	$5.00	X							
Junction City	$5.00	X							
New LeXington	$5.00	X							
New Straits Ville	$5.00	X							
Rendville	$5.00	X							
Roseville	$10.00	X						X	
Shawnee	$5.00	X							
Somerset	$10.00	X						X	
Thornville	$5.00	X							
Townships:									
Bearfield	$5.00	X							
Clayton	$5.00	X							
Coal	$5.00	X							
Harrison	$5.00	X							
Hopewell	$5.00	X							
Jackson	$5.00	X							
Madison	$5.00	X							
Monday Creek	$5.00	X							
Monroe	$5.00	X							
Pike	$5.00	X							
Pleasant	$5.00	X							
Reading	$5.00	X							

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Salt Lick	$5.00	X							
Thorn	$5.00	X							
PICKAWAY COUNTY									
Municipalities:									
Ashville	$20.00		X	X	X			X	
Circleville	$15.00		X	X	X				
Commercial Point	$10.00		X	X					
Darbyville	$10.00		X	X					
Harrisburg	$10.00		X	X					
New Holland	$20.00		X	X	X			X	
Orient	$10.00		X	X					
South Bloomfield	$10.00		X	X					
Tarlton	$10.00		X	X					
Williamsburg	$10.00		X	X					
Townships:									
Circleville	$10.00		X	X					
Darbyville	$15.00		X	X					X
Deer Creek	$10.00		X	X					
Harrison	$10.00		X	X					
Jackson	$10.00		X	X					
Madison	$10.00		X	X					
Monroe	$10.00		X	X					
Muhlenburg	$10.00		X	X					
Perry	$10.00		X	X					
Pickaway	$10.00		X	X					
Salt Creek	$15.00		X	X					X
Scioto	$15.00		X	X					X
Walnut	$15.00		X	X					X
Washington	$15.00		X	X					X
Wayne	$10.00		X	X					
PIKE COUNTY									
Municipalities:									
Beaver	$5.00				X				
Piketon	$5.00				X				
Waverly	$5.00				X				
Townships:									
Beaver	$0								
Benton	$0								
Camp Creek	$0								
Jackson	$0								
Marion	$0								
Mifflin	$0								
Newton	$0								
Pebble	$5.00								X
Pee Pee	$0								
Perry	$0								
Scioto	$0								
Seal	$0								
Sunfish	$0								
Union	$0								
PORTAGE COUNTY									
Municipalities:									
Aurora	$10.00		X		X				
Brady Lake	$5.00		X						
Garrettsville	$5.00		X						
Hiram	$10.00		X					X	
Kent	$10.00		X		X				
Mantua	$15.00		X				X	X	
Mogadoe	$15.00		X		X			X	
Ravenna	$15.00		X		X			X	

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Sugar Bush Knolls	$5.00		X						
Windham	$10.00		X						
Streetsboro	$10.00		X						
Townships:									
Atwater	$5.00		X						
Brimfield	$10.00		X						X
Charlestown	$5.00		X						
Deerfield	$10.00		X						X
Edenburg	$10.00		X						X
Franklin	$5.00		X						
Freedom	$10.00		X						X
Hiram	$5.00		X						
Mantua	$5.00		X						
Nelson	$5.00		X						
Palmyra	$5.00		X						
Paris	$5.00		X						
Randolph	$10.00		X						X
Ravenna	$10.00		X						X
Rootstown	$10.00		X						X
Shalersville	$5.00		X						
Suffield	$10.00		X						X
Windham	$10.00		X						X
PREBLE COUNTY									
Municipalities:									
Camden	$5.00				X				
College Corner	$5.00							X	
Eaton	$0								
Eldorado	$10.00				X			X	
Gratis	$5.00				X				
Lewisburg	$5.00				X				
New Paris	$10.00				X	X			
Verona	$5.00				X				
West Alexandria	$5.00				X				
West Elkton	$0								
West Manchester	$15.00				X	X		X	
Townships:									
Dixon	$0								
Gasper	$5.00								X
Gratis	$5.00								X
Harrison	$5.00								X
Israel	$0								
Jackson	$0								
Jefferson	$5.00								X
Lanier	$5.00								X
Monroe	$5.00								X
Somerset	$0								
Twin	$5.00								X
Washington	$5.00								X
PUTNAM COUNTY									
Municipalities:									
Belmore	$5.00	X							
Cloverdale	$5.00	X							
Columbus Grove	$10.00	X						X	
Continental	$5.00	X							
Dupont	$5.00	X							
Fort Jennings	$5.00	X							
Gilboa	$5.00	X							
Glandorf	$5.00	X							
Kalida	$5.00	X							
Leipsic	$5.00	X							

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Townshi Levy 4504.18
Miller City	$5.00	X							
Ottawa	$5.00	X							
Ottoville	$5.00	X							
Pandora	$5.00	X							
West Leipsic	$5.00	X							
Townships:									
Blanchard	$5.00	X							
Greensburg	$5.00	X							
Jackson	$5.00	X							
Jennings	$5.00	X							
Liberty	$10.00	X							X
Monroe	$10.00	X							X
Monterey	$5.00	X							
Ottawa	$5.00	X							
Palmer	$10.00	X							X
Perry	$5.00	X							
Pleasant	$10.00	X							X
Riley	$5.00	X							
Sugar Creek	$5.00	X							
Union	$5.00	X							
Van Buren	$5.00	X							
RICHLAND COUNTY									
Municipalities:									
Bellville	$0								
Butler	$0								
Lexington	$0								
Lucas	$0								
Mansfield	$0								
Ontario	$0								
Plymouth	$5.00				X				
Shelby	$5.00							X	
Shiloh	$0								
Townships:									
Blooming Grove	$0								
Butler	$0								
Cass	$0								
Franklin	$0								
Jackson	$0								
Jefferson	$0								
Madison	$0								
Mifflin	$0								
Monroe	$0								
Perry	$0								
Plymouth	$0								
Sandusky	$0								
Sharon	$0								
Springfield	$0								
Troy	$0								
Washington	$0								
Weller	$0								
Worthington	$0								
ROSS COUNTY									
Municipalities:									
Adelphi	$5.00							X	
Bainbridge	$5.00				X				
Chillicothe	$0								
Clarksburg	$0								
Frankfort	$0								
Kingston	$0								
South Salem	$0								

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Townshi Levy 4504.18
Townships:									
Buckskin	$0								
Colerain	$0								
Concord	$5.00								X
Deerfield	$0								
Franklin	$0								
Greensburg	$0								
Harrison	$0								
Huntington	$5.00								X
Jefferson	$0								
Liberty	$0								
Paint	$0								
Paxton	$0								
Scioto	$0								
Springfield	$0								
Twin	$0								
Union	$5.00								X
SANDUSKY COUNTY									
Municipalities:									
Bellevue	$10.00	X						X	
Burgoon	$5.00	X							
Clyde	$5.00	X							
Fremont	$5.00	X							
Gibsonburg	$10.00	X						X	
Green Springs	$5.00	X							
Helena	$5.00	X							
Lindsey	$5.00	X							
Woodville	$5.00	X							
Townships:									
Ballville	$5.00	X							
Green Creek	$5.00	X							
Jackson	$5.00	X							
Madison	$5.00	X							
Rice	$5.00	X							
Riley	$5.00	X							
Sandusky	$5.00	X							
Scott	$5.00	X							
Townsend	$5.00	X							
Washington	$5.00	X							
Woodville	$5.00	X							
York	$10.00	X							X
SCIOTO COUNTY									
Municipalities:									
New Boston	$0								
Otway	$0								
Portsmouth	$5.00				X				
Rarden	$0								
South Webster	$5.00							X	
Townships:									
Bloom	$5.00								X
Brush Creek	$5.00								X
Clayton	$0								
Green	$0								
Harrison	$0								
Jefferson	$0								
Madison	$0								
Morgan	$0								
Nile	$0								
Porter	$0								
Rarden	$0								

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Townshi Levy 4504.18
Rush	$0								
Union	$5.00								X
Valley	$0								
Vernon	$5.00								X
Washington	$0								
SENECA COUNTY									
Municipalities:									
Attica	$5.00				X				
Bettsville	$5.00							X	
Bloomville	$5.00				X				
Fostoria	$5.00							X	
Green Springs	$5.00				X				
New Riegel	$0								
Republic	$0								
Tifflin	$5.00				X				
Townships:									
Adams	$5.00								X
Big Spring	$0								
Bloom	$0								
Clinton	$5.00								X
Edenburg	$0								
Hopewell	$5.00								X
Jackson	$0								
Liberty	$5.00								X
Loudon	$0								
Pleasant	$0								
Reed	$5.00								X
Scipio	$5.00								X
Seneca	$5.00								X
Thompson	$5.00								X
Venice	$5.00								X
SHELBY COUNTY									
Municipalities:									
Anna	$5.00	X							
Botkins	$5.00	X							
Fort Laramie	$5.00	X							
Jackson Center	$5.00	X							
Kettlersville	$5.00	X							
Lockington	$5.00	X							
Port Jefferson	$5.00	X							
Sidney	$5.00	X							
Russia	$5.00	X							
Townships:									
Clinton	$5.00	X							
Cynthian	$5.00	X							
Dinsmore	$5.00	X							
Franklin	$5.00	X							
Green	$5.00	X							
Jackson	$5.00	X							
Loramie	$5.00	X							
McLean	$5.00	X							
Orange	$5.00	X							
Perry	$5.00	X							
Salem	$5.00	X							
Turttle Creek	$5.00	X							
Van Buren	$5.00	X							
Washington	$5.00	X							
STARK COUNTY									
Municipalities:									
Alliance	$10.00	X						X	

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Townshi Levy 4504.18
Beach City	$10.00	X						X	
Brewster	$5.00	X							
Canal Fulton	$10.00	X						X	
Canton	$5.00	X							
East Canton	$15.00	X					X	X	
East Sparta	$5.00	X							
Hartville	$5.00	X							
Hills & Dales	$5.00	X							
Limaville	$5.00	X							
Louisville	$15.00	X				X		X	
Magnolia	$5.00	X							
Massillion	$10.00	X						X	
Meyers Lake	$10.00	X						X	
Minerva	$10.00	X						X	
Navarre	$5.00	X							
North Canton	$5.00	X							
Waynesburg	$10.00	X						X	
Wilmot	$10.00	X						X	
Townships:									
Bethlehem	$10.00	X							X
Canton	$10.00	X							X
Jackson	$5.00	X							
Lake	$5.00	X							
Lawrence	$5.00	X							
Lexington	$5.00	X							
Marlboro	$5.00	X							
Nimishillen	$10.00	X							X
Osnaburg	$10.00	X							X
Paris	$10.00	X							X
Perry	$5.00	X							
Pike	$5.00	X							
Plain	$5.00	X							
Sandy	$5.00	X							
Sugar Creek	$5.00	X							
Tuscarawas	$5.00	X							
Washington	$5.00	X							
SUMMIT COUNTY									
Municipalities:									
Akron	$20.00	X	X	X				X	
Barberton	$15.00	X	X	X					
Boston Heights	$20.00	X	X	X				X	
Clinton	$20.00	X	X	X				X	
Cuyahoga Falls	$15.00	X	X	X					
Fairlawn	$15.00	X	X	X					
Hudson	$20.00	X	X	X				X	
Lakemore	$15.00	X	X	X					
Macedonia	$20.00	X	X	X				X	
Mogadore	$20.00	X	X	X				X	
Munroe Falls	$15.00	X	X	X					
Northfield	$15.00	X	X	X					
Norton	$15.00	X	X	X					
Peninsula	$20.00	X	X	X				X	
Remindersville	$15.00	X	X	X					
Silver Lake	$15.00	X	X	X					
Stow	$15.00	X	X	X					
Tallmadge	$15.00	X	X	X					
Twinsburg	$15.00	X	X	X					
Richfield	$20.00	X	X	X				X	
Green	$15.00	X	X	X					
Townships:									

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Bath	$15.00	X	X	X					
Boston Heights	$15.00	X	X	X					
Copley	$15.00	X	X	X					
Coventry	$15.00	X	X	X					
Franklin	$20.00	X	X	X					X
Green	$0								
Hudson	$0								
Northfield Center	$15.00	X	X	X					
Richfield	$15.00	X	X	X					
Sagamore Hills	$15.00	X	X	X					
Springfield	$15.00	X	X	X					
Twinsburg	$20.00	X	X	X					X
TRUMBULL COUNTY									
Municipalities:									
Cortland	$5.00				X				
Girard	$10.00				X			X	
Hubbard	$0								
McDonald	$10.00				X			X	
Newton Falls	$5.00								
Niles	$5.00				X				
Orangeville	$0								
Warren	$10.00				X	X			
West Farmington	$10.00				X			X	
Yankee Lake	$0								
Lordstown	$0								
Townships:									
Bazetta	$0								
Bloomfield	$0								
Braceville	$0								
Bristol	$0								
Brookfield	$0								
Champion	$5.00								X
Farmington	$0								
Fowler	$0								
Greene	$0								
Gustavus	$0								
Hartford	$0								
Howland	$0								
Hubbard	$5.00								X
Johnston	$0								
Kinsman	$0								
Liberty	$0								
Mecca	$0								
Mesopotamia	$0								
Newton	$5.00								X
Southington	$0								
Vernon	$0								
Vienna	$0								
Warren	$0								
Weathersfield	$5.00								X
TUSCARAWAS COUNTY									
Municipalities:									
Baltic	$5.00							X	
Barnhill	$0								
Bolivar	$5.00				X				
Dennison	$5.00				X				
Dover	$0								
Gnadenhutten	$10.00						X	X	
Midvale	$0								
Mineral City	$5.00							X	

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Newcomerstown	$0								
New Philadelphia	$5.00							X	
Parral	$10.00				X			X	
Port Washington	$10.00				X			X	
Roswell	$0								
Stonecreek	$0								
Strasburg	$5.00							X	
Sugar Creek	$0								
Tuscarawas	$10.00				X			X	
Uhrichsville	$5.00				X				
Zoar	$0								
Townships:									
Auburn	$0								
Buckskin	$0								
Clayton	$0								
Dover	$0								
Fairfield	$0								
Franklin	$5.00								X
Goshen	$0								
Jefferson	$0								
Lawrence	$0								
Mill	$0								
Oxford	$0								
Perry	$0								
Rush	$0								
Salem	$0								
Sandy	$0								
Sugar Creek	$0								
Union	$0								
Warren	$0								
Warwick	$0								
Washington	$0								
Waynesburg	$0								
York	$0								
UNION COUNTY									
Municipalities:									
Magnetic Springs	$5.00							X	
Marysville	$0								
Milford Center	$0								
Plain City	$5.00				X				
Richwood	$15.00				X	X		X	
Unionville Center	$0								
Dublin	$0								
Townships:									
Allen	$0								
Claibourne	$0								
Darby	$0								
Dover	$0								
Jackson	$0								
Jerome	$0								
Leesburg	$0								
Liberty	$0								
Mill Creek	$0								
Paris	$0								
Taylor	$0								
Union	$0								
Washington	$5.00								X
York	$0								
VAN WERT									
Municipalities:									

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Townshi Levy 4504.18
Convoy	$10.00		X					X	
Delphos	$5.00		X						
Elgin	$5.00		X						
Middle Point	$5.00		X						
Ohio City	$5.00		X						
Scott	$5.00		X						
Van Wert	$5.00		X						
Venedocia	$5.00		X						
Willshire	$5.00		X						
Wren	$5.00		X						
Townships:									
Harrison	$5.00		X						
Hoaglin	$5.00		X						
Jackson	$5.00		X						
Jennings	$5.00		X						
Liberty	$5.00		X						
Pleasant	$5.00		X						
Ridge	$5.00		X						
Tully	$5.00		X						
Union	$5.00		X						
Washington	$5.00		X						
Willshire	$5.00		X						
York	$5.00		X						
VINTON COUNTY									
Municipalities:									
Hamden	$0								
McArthur	$0								
Wilkesville	$0								
Zaleski	$0								
Townships:									
Brown	$0								
Clinton	$0								
Eagle	$0								
Elk	$0								
Harrison	$0								
Jackson	$0								
Knox	$0								
Madison	$0								
Richland	$0								
Swan	$0								
Vinton	$0								
Wilkesville	$0								
WARREN COUNTY									
Municipalities:									
Butlerville	$10.00	X	X						
Carlisle	$15.00	X	X					X	
Corwin	$10.00	X	X						
Franklin	$15.00	X	X					X	
Harveysburg	$15.00	X	X					X	
Lebanon	$15.00	X	X					X	
Loveland	$20.00	X	X				X	X	
Maineville	$15.00	X	X					X	
Mason	$10.00	X	X						
Morrow	$15.00	X	X					X	
Pleasant Plain	$10.00	X	X						
South Lebanon	$15.00	X	X					X	
Springboro	$15.00	X	X					X	
Waynesville	$15.00	X	X					X	
Monroe	$15.00	X	X					X	
Middletown	$15.00	X	X					X	

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Townshi Levy 4504.18
Townships:									
Clear Creek	$15.00	X	X						X
Deerfield	$10.00	X	X						
Franklin	$15.00	X	X						X
Hamilton	$15.00	X	X						X
Harlan	$15.00	X	X						X
Massie	$15.00	X	X						X
Salem	$15.00	X	X						X
Turtle Creek	$15.00	X	X						X
Union	$15.00	X	X						X
Washington	$15.00	X	X						X
Wayne	$15.00	X	X						X
WASHINGTON COUNTY									
Municipalities:									
Belpre	$10.00	X						X	
Beverly	$10.00	X						X	
Lowell	$5.00	X							
Lower Salem	$5.00	X							
Macksburg	$5.00	X							
Marietta	$5.00	X							
Matamoras	$10.00	X						X	
Townships:									
Adams	$5.00	X							
Aurelius	$5.00	X							
Barlow	$5.00	X							
Belpre	$5.00	X							
Decatur	$5.00	X							
Dunham	$5.00	X							
Fairfield	$5.00	X							
Fearing	$5.00	X							
Grandview	$5.00	X							
Independence	$5.00	X							
Lawrence	$5.00	X							
Liberty	$5.00	X							
Ludlow	$5.00	X							
Marietta	$5.00	X							
Muskingum	$5.00	X							
Newport	$5.00	X							
Palmer	$5.00	X							
Salem	$5.00	X							
Warren	$5.00	X							
Waterford	$5.00	X							
Watertown	$5.00	X							
Wesley	$5.00	X							
WAYNE COUNTY									
Municipalities:									
Apple Creek	$15.00	X	X	X					
Burbank	$15.00	X	X	X					
Congress	$15.00	X	X	X					
Creston	$15.00	X	X	X					
Dalton	$20.00	X	X	X				X	
Doylestown	$20.00	X	X	X				X	
Fredricksburg	$20.00	X	X	X				X	
Marshallville	$20.00	X	X	X				X	
Mt. Eaton	$15.00	X	X	X					
Orrville	$15.00	X	X	X					
Rittman	$15.00	X	X	X					
Shreve	$15.00	X	X	X					
Smithville	$15.00	X	X	X					
West Salem	$20.00	X	X	X				X	

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Townshi Levy 4504.18
Wooster	$20.00	X	X	X				X	
Townships:									
Baughman	$20.00	X	X	X					X
Canaan	$15.00	X	X	X					
Chester	$15.00	X	X	X					
Chippewa	$20.00	X	X	X					X
Clinton	$15.00	X	X	X					
Congress	$15.00	X	X	X					
East Union	$15.00	X	X	X					
Franklin	$15.00	X	X	X					
Green	$15.00	X	X	X					
Milton	$15.00	X	X	X					
Paint	$15.00	X	X	X					
Plain City	$15.00	X	X	X					
Salt Creek	$15.00	X	X	X					
Sugar Creek	$15.00	X	X	X					
Wayne	$15.00	X	X	X					
Wooster	$15.00	X	X	X					
WILLIAMS COUNTY									
Municipalities:									
Alvordton	$15.00	X	X					X	
Blakeslee	$10.00	X	X						
Bryan	$10.00	X	X						
Edgerton	$10.00	X	X						
Edon	$10.00	X	X						
Montpelier	$10.00	X	X						
Pioneer	$10.00	X	X						
Stryker	$15.00	X	X					X	
West Unity	$20.00	X	X	X				X	
Holiday City	$10.00	X	X						
Townships:									
Brady	$15.00	X	X						X
Bridgewater	$15.00	X	X						X
Center	$15.00	X	X						X
Florence	$15.00	X	X						X
Jefferson	$15.00	X	X						X
Madison	$10.00	X	X						
Mill Creek	$15.00	X	X						X
Northwest	$15.00	X	X						X
Pulaski	$15.00	X	X						X
Saint Joseph	$15.00	X	X						X
Springfield	$15.00	X	X						X
Superior	$15.00	X	X						X
WOOD COUNTY									
Municipalities:									
Bairdstown	$15.00		X	X	X				
Bloomdale	$15.00		X	X				X	
Bowling Green	$20.00		X	X	X			X	
Bradner	$15.00		X	X				X	
Custer	$15.00		X	X	X				
Cygnet	$15.00		X	X	X				
Fostoria	$15.00		X	X				X	
Grand Rapids	$20.00		X	X	X			X	
Haskins	$15.00		X	X	X				
Hoytville	$15.00		X	X	X				
Jerry City	$15.00		X	X	X				
Luckey	$10.00		X	X					
Millbury	$15.00		X	X	X				
Milton Center	$15.00		X	X	X				
North Baltimore	$15.00		X	X	X				

	Total Amount Assessed Per Registered Vehicle	County Levy 4504.02	County Levy 4504.15	County Levy 4504.16	Municipal Levy 4504.06	Municipal Levy 4504.17	Municipal Levy 4504.171	Municipal Levy 4504.172	Township Levy 4504.18
Northwood	$10.00		X	X					
Pemberville	$10.00		X	X					
Perrysburg	$20.00		X	X	X			X	
Portage	$15.00		X	X	X				
Risingsun	$10.00		X	X					
Rossford	$20.00		X	X	X			X	
Tontogany	$15.00		X	X	X				
Walbridge	$20.00		X	X	X			X	
Wayne	$15.00		X	X	X				
West Millgrove	$10.00		X	X					
Weston	$15.00		X	X	X				
Townships:									
Bloomdale	$15.00		X	X					X
Center	$10.00		X	X					
Freedom	$10.00		X	X					
Grand Rapids	$10.00		X	X					
Henry	$15.00		X	X					X
Jackson	$10.00		X	X					
Lake	$10.00		X	X					
Liberty	$10.00		X	X					
Middleton	$15.00		X	X					X
Milton	$10.00		X	X					
Montgomery	$10.00		X	X					
Perry	$10.00		X	X					
Perrysburg	$10.00		X	X					
Plain	$10.00		X	X					
Portage	$10.00		X	X					
Troy	$10.00		X	X					
Washington	$15.00		X	X					X
Webster	$10.00		X	X					
Weston	$10.00		X	X					
WYANDOT COUNTY									
Municipalities:									
Carey	$0								
Harpster	$0								
Kirby	$0								
Marseilles	$0								
Nevada	$5.00				X				
Sycamore	$5.00							X	
Upper Sandusky	$5.00				X				
Wharton	$0								
Townships:									
Antrim	$0								
Crane	$0								
Crawford	$0								
Eden	$0								
Jackson	$0								
Marsilles	$0								
Mifflin	$0								
Pitt	$0								
Richland	$0								
Ridge	$0								
Salem	$0								
Sycamore	$0								
Tymochtee	$0								