



Ohio

Department of  
Taxation

Revenue Accounting Division  
PO Box 183077  
Columbus, Ohio 43218-3077  
(614) 466-7150 Fax (614) 995-0988  
www.tax.ohio.gov

**ADAMS COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Adams County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Adams County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$750,000.00</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**ALLEN COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Allen County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Allen County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$2,465,493.66</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**ASHLAND COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Ashland County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Ashland County:**

**CY 2015 Estimated CULGF**

**\$1,149,886.75**

The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**ASHTABULA COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Ashtabula County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Ashtabula County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$2,178,918.52</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**ATHENS COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Athens County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Athens County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$1,109,543.61</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**AUGLAIZE COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Auglaize County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Auglaize County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$1,244,447.94</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**BELMONT COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Belmont County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Belmont County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$1,538,057.56</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**BROWN COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Brown County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Brown County:**

**CY 2015 Estimated CULGF**

**\$750,000.00**

The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**BUTLER COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Butler County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Butler County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$7,834,875.95</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**CARROLL COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Carroll County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Carroll County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$750,000.00</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

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**CHAMPAIGN COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Champaign County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Champaign County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$781,599.35</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**CLARK COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Clark County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Clark County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$3,084,855.47</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**CLERMONT COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
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REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Clermont County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Clermont County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$2,362,289.86</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

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**CLINTON COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Clinton County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Clinton County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$875,133.98</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**COLUMBIANA COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Columbiana County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Columbiana County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$2,229,403.72</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**COSHOCTON COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Coshocton County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Coshocton County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$777,836.90</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**CRAWFORD COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Crawford County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Crawford County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$1,139,231.59</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**CUYAHOGA COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Cuyahoga County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Cuyahoga County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$58,185,539.58</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**DARKE COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Darke County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Darke County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$1,288,145.51</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**DEFIANCE COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Defiance County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Defiance County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$968,931.87</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**DELAWARE COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Delaware County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Delaware County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$2,623,702.99</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**ERIE COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Erie County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Erie County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$2,020,803.98</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**FAIRFIELD COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Fairfield County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Fairfield County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$2,703,789.28</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**FAYETTE COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Fayette County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Fayette County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$750,000.00</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**FRANKLIN COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Franklin County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Franklin County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$40,040,583.14</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**FULTON COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Fulton County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Fulton County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$1,071,618.83</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**GALLIA COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Gallia County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Gallia County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$750,000.00</b>
--------------------------------	---------------------

The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**GEAUGA COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Geauga County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Gauga County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$1,481,570.58</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**GREENE COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Greene County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Greene County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$4,395,911.17</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**GUERNSEY COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Guernsey County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Guernsey County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$806,656.51</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**HAMILTON COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Hamilton County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Hamilton County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$27,683,375.00</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**HANCOCK COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Hancock County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Hancock County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$2,117,210.83</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**HARDIN COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Hardin County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Hardin County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$750,000.00</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**HARRISON COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Harrison County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Harrison County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$593,998.25</b>
--------------------------------	---------------------

The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**HENRY COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Henry County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Henry County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$750,000.00</b>
--------------------------------	---------------------

The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**HIGHLAND COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Highland County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Highland County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$754,971.14</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**HOCKING COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Hocking County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Hocking County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$750,000.00</b>
--------------------------------	---------------------

The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**HOLMES COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Holmes County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Holmes County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$750,000.00</b>
--------------------------------	---------------------

The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**HURON COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Huron County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Huron County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$1,464,859.22</b>
--------------------------------	-----------------------

The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**JACKSON COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Jackson County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Jackson County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$750,000.00</b>
--------------------------------	---------------------

The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**JEFFERSON COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Jefferson County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Jefferson County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$2,101,904.09</b>
--------------------------------	-----------------------

The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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Department of Taxation

Revenue Accounting Division  
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**KNOX COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Knox County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Knox County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$1,078,475.48</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**LAKE COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Lake County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Lake County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$9,161,075.93</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**LAWRENCE COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Lawrence County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Lawrence County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$1,020,283.77</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**LICKING COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Licking County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Licking County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$3,563,728.98</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



**LOGAN COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Logan County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Logan County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$981,923.17</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**LORAIN COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Lorain County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Lorain County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$8,745,112.00</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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LUCAS COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED

August 22, 2014

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Lucas County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Lucas County:

CY 2015 Estimated CULGF	\$13,283,635.87
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**MADISON COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Madison County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Madison County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$781,091.52</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**MAHONING COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Mahoning County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Mahoning County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$5,428,163.19</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**MARION COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Marion County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Marion County:**

**CY 2015 Estimated CULGF**

**\$1,436,682.32**

The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**MEDINA COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Medina County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Medina County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$3,696,505.06</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**MEIGS COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Meigs County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Meigs County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$686,137.39</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**MERCER COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Mercer County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Mercer County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$1,008,270.21</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**MIAMI COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Miami County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Miami County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$2,778,099.20</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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Ohio

Department of Taxation

Revenue Accounting Division  
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www.tax.ohio.gov

**MONROE COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Monroe County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Monroe County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$440,232.48</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**MONTGOMERY COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Montgomery County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Montgomery County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$16,882,956.59</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**MORGAN COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Morgan County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Morgan County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$442,257.40</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**MORROW COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Morrow County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Morrow County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$750,000.00</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**MUSKINGUM COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Muskingum County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Muskingum County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$1,654,095.00</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**NOBLE COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Noble County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Noble County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$401,561.03</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**OTTAWA COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Ottawa County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Ottawa County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$904,423.47</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**PAULDING COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Paulding County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Paulding County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$713,524.87</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



**PERRY COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Perry County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Perry County:**

<b>CY 2015 Estimated CULGF</b>
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<b>\$750,000.00</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**PICKAWAY COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Pickaway County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Pickaway County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$993,912.18</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**PIKE COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Pike County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Pike County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$750,000.00</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**PORTAGE COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Portage County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Portage County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$3,383,082.22</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**PREBLE COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Preble County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Preble County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$820,055.80</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**PUTNAM COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Putnam County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Putnam County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$787,847.50</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**RICHLAND COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Richland County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Richland County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$3,302,126.42</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**ROSS COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Ross County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Ross County:**

**CY 2015 Estimated CULGF**

**\$1,542,640.03**

The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**SANDUSKY COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Sandusky County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Sandusky County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$1,551,282.99</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**SCIOTO COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Scioto County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Scioto County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$1,377,725.01</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**SENECA COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Seneca County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Seneca County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$1,479,341.20</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**SHELBY COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Shelby County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Shelby County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$1,297,930.14</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**STARK COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Stark County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Stark County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$8,451,690.04</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**SUMMIT COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Summit County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Summit County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$18,446,186.08</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**TRUMBULL COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Trumbull County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Trumbull County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$4,923,550.27</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**TUSCARAWAS COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Tuscarawas County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Tuscarawas County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$2,332,650.59</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**UNION COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Union County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Union County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$832,455.02</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**VAN WERT COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Van Wert County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Van Wert County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$750,000.00</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**VINTON COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Vinton County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Vinton County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$356,348.04</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



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**WARREN COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Warren County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Warren County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$3,684,460.12</b>
--------------------------------	-----------------------

The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

If you have any questions concerning the CULGF, please contact either Johnathan Heckert of Revenue Accounting (614-466-7150) for payment questions or Ernest Massie of Tax Analysis (614-466-0694) for questions on the forecast.



**Ohio**

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**WASHINGTON COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Washington County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Washington County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$1,270,162.68</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

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**WAYNE COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Wayne County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Wayne County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$2,670,875.21</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

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**WILLIAMS COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Williams County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Williams County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$1,046,591.25</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

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**WOOD COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Wood County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Wood County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$3,050,222.43</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website after the updated forecast is provided in August 2014. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, this year we are asking that also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2015 apportionments.

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**WYANDOT COUNTY  
CALENDAR YEAR 2015 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND  
REVISED**

**August 22, 2014**

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Wyandot County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2015. This updates the forecasts given in July 2014.

**Calendar Year 2015 Estimated County  
Undivided Local Government Fund  
Wyandot County:**

<b>CY 2015 Estimated CULGF</b>	<b>\$750,000.00</b>
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The CULGF receives 1.66 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no smaller than the lesser of the amount the county received in state Fiscal Year 2013 or \$750,000.

Note that the above figures are *estimates*, reflecting the current best projection of state tax revenues during Calendar Year 2015. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2015 distributions to your county's undivided public library fund will vary from the above estimate by an unknown degree. The figures in this certification are to be *preliminary* and will be updated as state revenue forecasts are completed in August, 2014.

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