



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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$750,000.00
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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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$2,589,680.61
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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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$1,207,806.56
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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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$2,288,670.68
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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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$1,165,431.34
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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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$1,307,130.81
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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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$1,615,529.54
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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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$750,000.00
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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 5747.50i 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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$8,229,518.78
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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) are posted to our website. 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**

July 25, 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.

**Calendar Year 2015 Estimated County
Undivided Local Government Fund
Carroll 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) are posted to our website. 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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CHAMPAIGN COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND

July 25, 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.

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

CY 2015 Estimated CULGF	\$820,968.52
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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) are posted to our website. 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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**CLARK COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF

\$3,240,239.69

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) are posted to our website. 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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**CLERMONT COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$2,481,278.43
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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) are posted to our website. 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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**CLINTON COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$919,214.49
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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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**COLUMBIANA COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$2,341,698.82
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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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Revenue Accounting Division
PO Box 183077
Columbus, Ohio 43218-3077

(614) 466-7150 Fax (614) 995-0988
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**COSHOCTON COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$817,016.56
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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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$1,196,614.71
--------------------------------	-----------------------

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF

\$61,116,346.14

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$1,353,029.42
--------------------------------	-----------------------

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF

\$1,017,736.98

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) are posted to our website. 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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**DELAWARE COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$2,755,858.95
--------------------------------	-----------------------

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$2,122,591.91
--------------------------------	-----------------------

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$2,839,979.19
--------------------------------	-----------------------

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) are posted to our website. 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**

July 25, 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.

**Calendar Year 2015 Estimated County
Undivided Local Government Fund
Fayette 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) are posted to our website. 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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**FRANKLIN COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$42,057,427.95
--------------------------------	------------------------

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF

\$1,125,596.29

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) are posted to our website. 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**

July 25, 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.

**Calendar Year 2015 Estimated County
Undivided Local Government Fund
Gallia 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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$1,556,197.32
--------------------------------	-----------------------

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$4,617,333.29
--------------------------------	-----------------------

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$847,287.82
--------------------------------	---------------------

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) are posted to our website. 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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**HAMILTON COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$29,077,787.04
--------------------------------	------------------------

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$2,223,854.77
--------------------------------	-----------------------

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) are posted to our website. 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**

July 25, 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.

**Calendar Year 2015 Estimated County
Undivided Local Government Fund
Hardin 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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$593,998.25
--------------------------------	---------------------

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) are posted to our website. 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**

July 25, 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.

**Calendar Year 2015 Estimated County
Undivided Local Government Fund
Henry 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) are posted to our website. 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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**HIGHLAND COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$760,366.45
--------------------------------	---------------------

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) are posted to our website. 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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**HOCKING COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

**Calendar Year 2015 Estimated County
Undivided Local Government Fund
Hocking 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) are posted to our website. 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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**HOLMES COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

**Calendar Year 2015 Estimated County
Undivided Local Government Fund
Holmes 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) are posted to our website. 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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**HURON COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$1,538,644.20
--------------------------------	-----------------------

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) are posted to our website. 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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**JACKSON COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

**Calendar Year 2015 Estimated County
Undivided Local Government Fund
Jackson 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) are posted to our website. 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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**JEFFERSON COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$2,207,777.03
--------------------------------	-----------------------

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) are posted to our website. 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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**KNOX COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$1,132,798.30
--------------------------------	-----------------------

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) are posted to our website. 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.



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

July 25, 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.

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

CY 2015 Estimated CULGF	\$9,622,519.47
--------------------------------	-----------------------

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) are posted to our website. 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.



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

July 25, 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.

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

CY 2015 Estimated CULGF	\$1,071,675.48
--------------------------------	-----------------------

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$3,743,234.07
--------------------------------	-----------------------

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) are posted to our website. 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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**LOGAN COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$1,031,382.65
--------------------------------	-----------------------

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) are posted to our website. 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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**LORAIN COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF

\$9,185,603.43

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$13,952,732.82
--------------------------------	------------------------

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$820,435.11
--------------------------------	---------------------

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$5,701,579.85
--------------------------------	-----------------------

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) are posted to our website. 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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**MARION COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF

\$1,509,048.03

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF

\$3,882,698.08

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) are posted to our website. 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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**MEIGS COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$686,137.39
--------------------------------	---------------------

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) are posted to our website. 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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**MERCER COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$1,059,056.80
--------------------------------	-----------------------

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$2,918,032.10
--------------------------------	-----------------------

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) are posted to our website. 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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**MONROE COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$440,232.48
--------------------------------	---------------------

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) are posted to our website. 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.



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

July 25, 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.

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

CY 2015 Estimated CULGF	\$17,733,351.38
--------------------------------	------------------------

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) are posted to our website. 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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**MORGAN COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$442,257.40
--------------------------------	---------------------

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) are posted to our website. 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**

July 25, 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.

**Calendar Year 2015 Estimated County
Undivided Local Government Fund
Morrow 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) are posted to our website. 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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MUSKINGUM COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND

July 25, 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.

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

CY 2015 Estimated CULGF	\$1,737,411.79
-------------------------	-----------------------

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$401,561.03
--------------------------------	---------------------

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) are posted to our website. 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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**OTTAWA COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$949,979.30
--------------------------------	---------------------

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) are posted to our website. 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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**PAULDING COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$713,524.87
--------------------------------	---------------------

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) are posted to our website. 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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**PERRY COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

**Calendar Year 2015 Estimated County
Undivided Local Government Fund
Perry 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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$1,043,975.55
--------------------------------	-----------------------

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) are posted to our website. 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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**PIKE COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

**Calendar Year 2015 Estimated County
Undivided Local Government Fund
Pike 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) are posted to our website. 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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**PORTAGE COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$3,553,488.13
--------------------------------	-----------------------

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) are posted to our website. 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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**PREBLE COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$861,362.03
--------------------------------	---------------------

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) are posted to our website. 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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**PUTNAM COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$827,531.40
--------------------------------	---------------------

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) are posted to our website. 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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**RICHLAND COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$3,468,454.58
--------------------------------	-----------------------

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$1,620,342.83
--------------------------------	-----------------------

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$1,629,421.14
--------------------------------	-----------------------

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$1,447,121.04
--------------------------------	-----------------------

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$1,553,855.64
--------------------------------	-----------------------

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) are posted to our website. 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.



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

July 25, 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.

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

CY 2015 Estimated CULGF	\$1,363,306.90
--------------------------------	-----------------------

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) are posted to our website. 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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**STARK COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$8,877,401.80
--------------------------------	-----------------------

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$19,375,320.76
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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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$5,171,549.58
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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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$2,450,146.24
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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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$874,385.79
--------------------------------	---------------------

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$750,000.00
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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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$356,348.04
--------------------------------	---------------------

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) are posted to our website. 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**

July 25, 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.

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

CY 2015 Estimated CULGF	\$3,870,046.43
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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) are posted to our website. 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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**WASHINGTON COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$1,334,140.79
--------------------------------	-----------------------

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) are posted to our website. 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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**WAYNE COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$2,805,407.24
--------------------------------	-----------------------

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) are posted to our website. 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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**WILLIAMS COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$1,099,308.07
--------------------------------	-----------------------

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) are posted to our website. 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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**WOOD COUNTY
CALENDAR YEAR 2015 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 25, 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.

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

CY 2015 Estimated CULGF	\$3,203,862.18
--------------------------------	-----------------------

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) are posted to our website. 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.



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

July 25, 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.

**Calendar Year 2015 Estimated County
Undivided Local Government Fund
Wyandot 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) are posted to our website. 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.