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Table LG-1&2
No. 7 & 8 (2013)
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STATE AND COUNTY LOCAL GOVERNMENT FUNDS:
Amounts Distributed to Counties, Calendar Year 2011

Approximately \$661.9 million was distributed from the local government fund (LGF) and the dealer in intangibles tax (DIT) in 2011, with \$50.0 million distributed directly to municipalities levying income taxes and \$611.9 million distributed to the 88 county undivided local government funds. The allocation of the total between the municipal and county portions is determined using a statutory formula (Section 5747.50, Ohio Revised Code).

Table LG-1 shows the total revenues received by each county undivided local government fund from both the LGF and DIT. The total amount distributed from the fund in calendar year 2011 was \$598.1 million while the DIT amounted to \$13.8 million. Thus, the total amount of all county undivided local government funds was \$611.9 million. LG-2 shows the amount distributed to each municipality in 2011. Of the \$50.0 million total, \$46.5 million was distributed to cities and the remainder to villages.

In calendar year 2008, a new funding mechanism was instituted for the state's LGF. With this change, the LGF receives a designated percentage of *total* state General Revenue Fund (GRF) tax revenues. Under prior statutory law, the LGF received a share of specifically designated state tax revenue sources, not *total* state GRF tax revenues.

Prior to August 2011, the LGF received an amount equal to 3.68 percent of tax revenue received by the state General Revenue Fund during the preceding month. For the August 2011 through June 2013 period, the LGF receives a designated percentage of the specific dollar amounts received by the fund during the fiscal year 2011 (July 2010 through June 2011) "base year" period. The amount of money deposited in the LGF in a particular month is distributed during that month by the Department of Taxation to both the 88 county undivided local government funds and to the municipalities that qualify for a direct distribution.

In addition to the revenues received from the LGF, each county undivided LGF also received five-eighths of the taxes paid by dealers in intangibles in the county. These combined LGF and DIT revenues were then distributed by county budget commissions to eligible subdivisions within the county (municipalities, townships, park districts, and the county government itself). For the distribution of these funds among the subdivisions, see tables LG-3 and LG-5.

In fiscal year 2012, the county undivided local government funds also received a specific dollar amount that partially mitigated that year's net funding reduction; furthermore, in fiscal years 2012 and 2013 smaller counties shall benefit from a minimum distribution provision.

Beginning in July 2013 the "percentage of revenue" funding approach goes back into effect. In July 2013, a one-time calculation of new funding percentages is to be performed. The new funding percentage shall replace the 3.68 percent rate that was in statute. The new funding percentage will be obtained by dividing fiscal year 2013 LGF deposits by total GRF tax revenues received during fiscal year 2013.

For a detailed report on the changes to the LGF as enacted by the FY12-13 state operating budget, view this link: http://www.tax.ohio.gov/Portals/0/government/FY12-13%20LGF%20enacted%20budget%20explanation_final.pdf

Figures shown were compiled from records of the Ohio Department of Taxation.

State and County Local Government Funds:
Amounts Distributed to the County Undivided Local Government Funds
from the State Local Government Fund and Dealers in Intangibles Taxes,
Calendar Year 2011

<u>County</u>	<u>State Local Government Fund</u>	<u>Dealers in Intangibles</u>	<u>Total</u>
Total	\$598,146,286	\$13,751,305	\$611,897,591
Adams	\$815,641	\$12,605	\$828,246
Allen	\$4,545,213	\$38,390	\$4,583,602
Ashland	\$2,119,851	\$2,427	\$2,122,278
Ashtabula	\$4,016,903	\$13,085	\$4,029,988
Athens	\$2,045,477	\$12,065	\$2,057,543
Auglaize	\$2,294,178	\$13,903	\$2,308,081
Belmont	\$2,835,456	\$11,678	\$2,847,135
Brown	\$1,122,045	\$3,761	\$1,125,806
Butler	\$14,443,833	\$58,845	\$14,502,678
Carroll	\$841,281	\$0	\$841,281
Champaign	\$1,440,902	\$6,122	\$1,447,024
Clark	\$5,687,025	\$28,976	\$5,716,001
Clermont	\$4,354,953	\$27,129	\$4,382,082
Clinton	\$1,613,336	\$3,973	\$1,617,309
Columbiana*	\$4,109,973	\$20,509	\$4,130,482
Coshocton	\$1,433,966	\$9,246	\$1,443,212
Crawford	\$2,100,208	\$6,376	\$2,106,584
Cuyahoga	\$107,266,816	\$5,079,172	\$112,345,988
Darke	\$2,374,736	\$9,646	\$2,384,381
Defiance	\$1,786,255	\$31,648	\$1,817,903
Delaware	\$4,836,876	\$124,720	\$4,961,596
Erie	\$3,725,414	\$29,733	\$3,755,146
Fairfield	\$4,984,518	\$38,601	\$5,023,119
Fayette	\$1,148,965	\$15,470	\$1,164,435
Franklin	\$73,816,035	\$1,956,426	\$75,772,462
Fulton	\$1,975,562	\$2,750	\$1,978,312
Gallia	\$961,718	\$39,280	\$1,000,998
Geauga	\$2,731,321	\$5,136	\$2,736,457
Greene	\$8,103,996	\$30,268	\$8,134,264
Guernsey	\$1,487,096	\$11,912	\$1,499,007
Hamilton	\$51,035,146	\$2,098,744	\$53,133,890
Hancock	\$3,903,143	\$53,309	\$3,956,452
Hardin	\$1,210,974	\$7,650	\$1,218,623
Harrison	\$618,265	\$0	\$618,265
Henry	\$1,241,517	\$4,700	\$1,246,217
Highland	\$1,379,111	\$4,800	\$1,383,911
Hocking	\$887,015	\$3,840	\$890,855
Holmes	\$956,889	\$536	\$957,424
Huron	\$2,700,513	\$6,773	\$2,707,285
Jackson	\$1,151,175	\$4,566	\$1,155,742
Jefferson	\$3,874,924	\$13,864	\$3,888,788
Knox	\$1,988,202	\$11,897	\$2,000,099
Lake	\$16,888,723	\$89,031	\$16,977,754

<u>County</u>	<u>State Local Government Fund</u>	<u>Dealers in Intangibles</u>	<u>Total</u>
Lawrence	\$1,880,924	\$18,942	\$1,899,866
Licking	\$6,569,843	\$30,354	\$6,600,197
Logan	\$1,810,205	\$14,670	\$1,824,875
Lorain	\$16,121,880	\$119,730	\$16,241,611
Lucas	\$24,488,788	\$384,323	\$24,873,110
Madison	\$1,439,966	\$4,144	\$1,444,110
Mahoning	\$10,006,984	\$227,572	\$10,234,556
Marion	\$2,648,568	\$37,591	\$2,686,158
Medina	\$6,814,620	\$163,072	\$6,977,691
Meigs	\$714,168	\$2,135	\$716,304
Mercer	\$1,858,777	\$7,626	\$1,866,402
Miami	\$5,121,511	\$23,240	\$5,144,751
Monroe	\$458,217	\$5,034	\$463,252
Montgomery	\$31,124,245	\$987,210	\$32,111,455
Morgan	\$460,325	\$0	\$460,325
Morrow	\$821,220	\$364	\$821,584
Muskingum	\$3,049,375	\$66,458	\$3,115,832
Noble	\$417,966	\$0	\$417,966
Ottawa	\$1,667,332	\$3,196	\$1,670,528
Paulding	\$742,675	\$526	\$743,201
Perry	\$932,239	\$2,173	\$934,412
Pickaway	\$1,832,307	\$9,548	\$1,841,856
Pike	\$826,746	\$41,004	\$867,750
Portage	\$6,236,815	\$19,735	\$6,256,550
Preble	\$1,511,798	\$6,169	\$1,517,967
Putnam	\$1,452,421	\$1,590	\$1,454,011
Richland	\$6,087,571	\$83,280	\$6,170,851
Ross	\$2,843,904	\$15,213	\$2,859,117
Sandusky	\$2,859,837	\$11,693	\$2,871,531
Scioto	\$2,539,878	\$18,962	\$2,558,840
Seneca	\$2,727,211	\$7,391	\$2,734,602
Shelby	\$2,392,774	\$15,109	\$2,407,882
Stark	\$15,580,948	\$298,262	\$15,879,210
Summit	\$34,006,106	\$646,643	\$34,652,749
Trumbull	\$9,076,715	\$45,614	\$9,122,329
Tuscarawas	\$4,300,312	\$32,199	\$4,332,512
Union	\$1,534,656	\$7,477	\$1,542,133
Van Wert	\$1,310,345	\$11,837	\$1,322,182
Vinton	\$370,906	\$0	\$370,906
Warren	\$6,792,415	\$242,925	\$7,035,340
Washington	\$2,341,584	\$25,085	\$2,366,669
Wayne	\$4,923,840	\$21,638	\$4,945,478
Williams	\$1,929,423	\$4,459	\$1,933,882
Wood	\$5,623,178	\$142,232	\$5,765,410
Wyandot	\$1,039,623	\$1,318	\$1,040,941

* Includes monthly LGF distributions that are re-directed to the county's fiscal agent totaling \$2,054,968.55.

Source: Records of the Ohio Department of Taxation.

**State Local Government Fund:
 Amounts Distributed Directly to Municipalities Levying Income Taxes, by
 Municipality, Calendar Year 2011**

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Adams	v Manchester	\$727	\$727
Allen	c Delphos	\$30,555	
Allen	c Lima	\$212,184	
Allen	v Bluffton	\$22,504	
Allen	v Spencerville	\$6,982	\$272,225
Ashland	c Ashland	\$120,599	
Ashland	v Loudonville	\$18,542	
Ashland	v Perrysville	\$2,814	\$141,955
Ashtabula	c Ashtabula	\$93,839	
Ashtabula	c Conneaut	\$43,450	
Ashtabula	c Geneva	\$17,690	
Ashtabula	v Andover	\$13,668	
Ashtabula	v Geneva-On-Lake	\$1,616	
Ashtabula	v Jefferson	\$12,439	
Ashtabula	v North Kingsville	\$7,423	
Ashtabula	v Orwell	\$9,660	
Ashtabula	v Rock Creek	\$1,335	\$201,120
Athens	c Athens	\$104,692	
Athens	c Nelsonville	\$17,110	\$121,802
Auglaize	c Saint Marys	\$50,521	
Auglaize	c Wapakoneta	\$29,017	
Auglaize	v Minster	\$33,895	
Auglaize	v New Bremen	\$34,168	
Auglaize	v New Knoxville	\$3,556	\$151,158
Belmont	c Bellaire	\$9,477	
Belmont	v Barnesville	\$8,544	
Belmont	v Powhatan Point	\$2,209	\$20,229
Brown	v Georgetown	\$4,753	
Brown	v Mount Orab	\$4,736	
Brown	v Ripley	\$3,735	
Brown	v Sardinia	\$970	\$14,195
Butler	c Fairfield	\$237,075	
Butler	c Hamilton	\$327,560	
Butler	c Middletown	\$270,755	
Butler	c Oxford	\$78,573	
Butler	c Trenton	\$14,477	
Butler	v Monroe	\$31,899	
Butler	v New Miami	\$2,129	\$962,469
Carroll	v Carrollton	\$10,132	
Carroll	v Malvern	\$2,846	
Carroll	v Sherrodsville	\$234	\$13,213
Champaign	c Urbana	\$63,198	
Champaign	v Mechanicsburg	\$4,572	
Champaign	v North Lewisburg	\$2,915	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Champaign	v Saint Paris	\$3,794	\$74,478
Clark	c New Carlisle	\$10,154	
Clark	c Springfield	\$431,461	
Clark	v Catawba	\$583	
Clark	v South Charleston	\$4,780	\$446,977
Clermont	c Milford	\$29,394	
Clermont	v Batavia	\$8,715	
Clermont	v Felicity	\$1,282	
Clermont	v Williamsburg	\$6,473	\$45,865
Clinton	c Wilmington	\$53,311	\$53,311
Columbiana	c East Liverpool	\$43,839	
Columbiana	c East Palestine	\$12,685	
Columbiana	c Salem	\$60,784	
Columbiana	v Columbiana	\$19,878	
Columbiana	v Leetonia	\$6,064	
Columbiana	v Lisbon	\$13,748	
Columbiana	v Salineville	\$2,473	
Columbiana	v Wellsville	\$6,973	\$166,444
Coshocton	c Coshocton	\$46,602	
Coshocton	v West Lafayette	\$3,413	\$50,016
Crawford	c Bucyrus	\$57,278	
Crawford	c Galion	\$37,352	
Crawford	v Crestline	\$19,731	
Crawford	v New Washington	\$3,475	\$117,837
Cuyahoga	c Bay Village	\$61,338	
Cuyahoga	c Beachwood	\$229,356	
Cuyahoga	c Bedford	\$125,547	
Cuyahoga	c Bedford Heights	\$136,185	
Cuyahoga	c Berea	\$118,584	
Cuyahoga	c Brecksville	\$163,181	
Cuyahoga	c Broadview Heights	\$102,317	
Cuyahoga	c Brook Park	\$277,203	
Cuyahoga	c Brooklyn	\$170,979	
Cuyahoga	c Cleveland	\$4,548,620	
Cuyahoga	c Cleveland Heights	\$307,411	
Cuyahoga	c East Cleveland	\$114,184	
Cuyahoga	c Euclid	\$356,754	
Cuyahoga	c Fairview Park	\$68,357	
Cuyahoga	c Garfield Heights	\$134,839	
Cuyahoga	c Highland Heights	\$97,838	
Cuyahoga	c Independence	\$277,225	
Cuyahoga	c Lakewood	\$240,943	
Cuyahoga	c Lyndhurst	\$83,383	
Cuyahoga	c Maple Heights	\$98,194	
Cuyahoga	c Mayfield Heights	\$129,167	
Cuyahoga	c Middleburg Heights	\$184,187	
Cuyahoga	c North Olmsted	\$162,619	
Cuyahoga	c North Royalton	\$100,211	
Cuyahoga	c Olmsted Falls	\$31,017	
Cuyahoga	c Parma	\$347,843	
Cuyahoga	c Parma Heights	\$91,929	
Cuyahoga	c Pepper Pike	\$55,154	
Cuyahoga	c Richmond Heights	\$56,331	
Cuyahoga	c Rocky River	\$112,044	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Cuyahoga	c Seven Hills	\$64,518	
Cuyahoga	c Shaker Heights	\$273,086	
Cuyahoga	c Solon	\$415,507	
Cuyahoga	c South Euclid	\$85,681	
Cuyahoga	c Strongsville	\$255,213	
Cuyahoga	c University Heights	\$67,720	
Cuyahoga	c Warrensville Heights	\$137,279	
Cuyahoga	c Westlake	\$211,068	
Cuyahoga	v Bentleyville	\$11,065	
Cuyahoga	v Bratenahl	\$12,625	
Cuyahoga	v Brooklyn Heights	\$65,477	
Cuyahoga	v Chagrin Falls	\$36,593	
Cuyahoga	v Cuyahoga Heights	\$105,652	
Cuyahoga	v Gates Mills	\$18,686	
Cuyahoga	v Glenwillow	\$11,677	
Cuyahoga	v Highland Hills	\$22,863	
Cuyahoga	v Hunting Valley	\$9,351	
Cuyahoga	v Linndale	\$1,955	
Cuyahoga	v Mayfield	\$97,592	
Cuyahoga	v Moreland Hills	\$40,649	
Cuyahoga	v Newburgh Heights	\$10,922	
Cuyahoga	v North Randall	\$30,344	
Cuyahoga	v Oakwood	\$50,737	
Cuyahoga	v Orange	\$30,362	
Cuyahoga	v Valley View	\$115,208	
Cuyahoga	v Walton Hills	\$38,945	
Cuyahoga	v Woodmere	\$23,935	\$11,227,650
Darke	c Greenville	\$60,540	
Darke	v Ansonia	\$2,258	
Darke	v Arcanum	\$3,114	
Darke	v Union City	\$3,080	
Darke	v Versailles	\$19,647	\$88,639
Defiance	c Defiance	\$83,405	
Defiance	v Hicksville	\$13,633	\$97,038
Delaware	c Delaware	\$140,291	
Delaware	v Galena	\$1,204	
Delaware	v Powell	\$26,768	
Delaware	v Shawnee Hills	\$2,262	
Delaware	v Sunbury	\$13,452	\$183,976
Erie	c Huron	\$28,452	
Erie	c Sandusky	\$102,479	
Erie	c Vermilion	\$16,889	
Erie	v Milan	\$3,252	\$151,072
Fairfield	c Lancaster	\$175,442	
Fairfield	c Pickerington	\$34,950	
Fairfield	v Baltimore	\$5,770	
Fairfield	v Bremen	\$3,557	
Fairfield	v Carroll	\$1,050	
Fairfield	v Lithopolis	\$1,481	
Fairfield	v Sugar Grove	\$1,186	\$223,436
Fayette	c Washington Courthous	\$49,498	
Fayette	v Jeffersonville	\$4,720	
Fayette	v Octa	\$873	\$55,091
Franklin	c Bexley	\$68,970	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Franklin	c Columbus	\$6,491,976	
Franklin	c Dublin	\$609,909	
Franklin	c Gahanna	\$169,115	
Franklin	c Grandview Heights	\$56,665	
Franklin	c Grove City	\$157,212	
Franklin	c Hilliard	\$202,884	
Franklin	c Reynoldsburg	\$126,598	
Franklin	c Upper Arlington	\$174,708	
Franklin	c Westerville	\$218,402	
Franklin	c Whitehall	\$180,590	
Franklin	c Worthington	\$226,124	
Franklin	v Brice	\$475	
Franklin	v Canal Winchester	\$31,329	
Franklin	v Groveport	\$66,891	
Franklin	v Harrisburg	\$791	
Franklin	v Lockbourne	\$3	
Franklin	v Marble Cliff	\$8,484	
Franklin	v New Albany	\$32,388	
Franklin	v Obetz	\$44,514	
Franklin	v Urbancrest	\$946	\$8,868,974
Fulton	c Wauseon	\$44,228	
Fulton	v Archbold	\$56,473	
Fulton	v Delta	\$10,523	
Fulton	v Fayette	\$5,934	
Fulton	v Metamora	\$2,391	
Fulton	v Swanton	\$16,503	\$136,051
Gallia	c Gallipolis	\$22,486	
Gallia	c Rio Grande	\$2,298	\$24,783
Geauga	v Burton	\$4,997	
Geauga	v Chardon	\$41,161	
Geauga	v Middlefield	\$33,078	
Geauga	v South Russell	\$14,782	\$94,018
Greene	c Fairborn	\$90,402	
Greene	c Xenia	\$116,141	
Greene	v Cedarville	\$4,637	
Greene	v Jamestown	\$2,472	
Greene	v Yellow Springs	\$21,667	\$235,319
Guernsey	c Cambridge	\$45,085	
Guernsey	v Byesville	\$7,487	\$52,572
Hamilton	c Blue Ash	\$302,151	
Hamilton	c Cheviot	\$26,143	
Hamilton	c Cincinnati	\$4,021,586	
Hamilton	c Deer Park	\$16,406	
Hamilton	c Forest Park	\$88,895	
Hamilton	c Harrison	\$36,561	
Hamilton	c Indian Hill	\$64,248	
Hamilton	c Loveland	\$33,861	
Hamilton	c Madeira	\$21,310	
Hamilton	c Montgomery	\$71,361	
Hamilton	c Mount Healthy	\$16,065	
Hamilton	c North College Hill	\$20,283	
Hamilton	c Norwood	\$147,439	
Hamilton	c Reading	\$62,094	
Hamilton	c Saint Bernard	\$141,349	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Hamilton	c Sharonville	\$181,052	
Hamilton	c Silverton	\$14,545	
Hamilton	c Springdale	\$145,606	
Hamilton	c Wyoming	\$43,783	
Hamilton	v Addyston	\$8,463	
Hamilton	v Amberley	\$33,457	
Hamilton	v Arlington Heights	\$5,917	
Hamilton	v Elmwood Place	\$7,383	
Hamilton	v Evendale	\$135,992	
Hamilton	v Fairfax	\$28,625	
Hamilton	v Golf Manor	\$9,807	
Hamilton	v Greenhills	\$9,686	
Hamilton	v Lincoln Heights	\$10,539	
Hamilton	v Lockland	\$31,443	
Hamilton	v Mariemont	\$25,736	
Hamilton	v Newtown	\$15,808	
Hamilton	v Woodlawn	\$45,270	\$5,822,864
Hancock	c Findlay	\$201,622	
Hancock	v Arlington	\$1,901	
Hancock	v Mccomb	\$7,145	\$210,668
Hardin	c Kenton	\$35,799	
Hardin	v Ada	\$11,311	
Hardin	v Alger	\$929	
Hardin	v Dunkirk	\$1,132	
Hardin	v Forest	\$3,930	
Hardin	v McGuffey	\$571	\$53,673
Harrison	v Bowerston	\$605	
Harrison	v Cadiz	\$9,369	
Harrison	v Hopedale	\$1,262	
Harrison	v Jewett	\$597	
Harrison	v Scio	\$710	\$12,543
Henry	c Napoleon	\$40,018	
Henry	v Deshler	\$2,727	
Henry	v Hamler	\$1,372	
Henry	v Holgate	\$2,737	
Henry	v Liberty Center	\$2,327	
Henry	v Malinta	\$975	
Henry	v McClure	\$598	\$50,755
Highland	c Greenfield	\$18,421	
Highland	c Hillsboro	\$39,817	
Highland	v Leesburg	\$2,024	\$60,261
Hocking	c Logan	\$34,366	\$34,366
Holmes	v Millersburg	\$12,282	\$12,282
Huron	c Bellevue	\$51,160	
Huron	c Norwalk	\$84,670	
Huron	c Willard	\$65,061	
Huron	v Greenwich	\$4,120	
Huron	v Monroeville	\$6,053	
Huron	v New London	\$5,477	
Huron	v Wakeman	\$1,672	\$218,214
Jefferson	c Steubenville	\$120,366	
Jefferson	c Toronto	\$19,980	
Jefferson	v Mingo Junction	\$32,612	
Jefferson	v Wintersville	\$8,450	\$181,409

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Knox	c Mount Vernon	\$92,657	
Knox	v Centerburg	\$2,442	
Knox	v Danville	\$1,574	
Knox	v Fredericktown	\$4,890	
Knox	v Gambier	\$6,111	\$107,675
Lake	c Eastlake	\$111,154	
Lake	c Kirtland	\$29,078	
Lake	c Mentor	\$396,841	
Lake	c Mentor-On-Lake	\$10,473	
Lake	c Painesville	\$104,511	
Lake	c Wickliffe	\$143,535	
Lake	c Willoughby	\$212,884	
Lake	c Willoughby Hills	\$45,329	
Lake	c Willowick	\$33,322	
Lake	v Fairport Harbor	\$9,719	
Lake	v Grand River	\$5,123	
Lake	v Madison	\$11,200	
Lake	v North Perry	\$12,326	
Lake	v Perry	\$7,155	
Lake	v Timberlake	\$1,279	\$1,133,929
Lawrence	c Ironton	\$31,329	
Lawrence	v Coal Grove	\$2,736	\$34,065
Licking	c Heath	\$73,103	
Licking	c Newark	\$184,061	
Licking	v Granville	\$26,455	
Licking	v Hebron	\$9,081	
Licking	v Johnstown	\$10,581	
Licking	v Utica	\$5,859	\$309,141
Logan	c Bellefontaine	\$93,743	
Logan	v Belle Center	\$1,598	
Logan	v Degraff	\$2,392	
Logan	v Huntsville	\$1,247	
Logan	v Lakeview	\$2,331	
Logan	v Valley Hi	\$328	\$101,639
Lorain	c Amherst	\$53,088	
Lorain	c Avon	\$29,448	
Lorain	c Avon Lake	\$97,173	
Lorain	c Elyria	\$295,605	
Lorain	c Lorain	\$273,412	
Lorain	c North Ridgeville	\$82,602	
Lorain	c Oberlin	\$53,012	
Lorain	c Sheffield Lake	\$16,697	
Lorain	v Grafton	\$17,713	
Lorain	v Lagrange	\$8,188	
Lorain	v Sheffield	\$18,769	
Lorain	v South Amherst	\$3,050	
Lorain	v Wellington	\$14,814	\$963,571
Lucas	c Maumee	\$190,429	
Lucas	c Oregon	\$185,507	
Lucas	c Sylvania	\$95,834	
Lucas	c Toledo	\$2,446,125	
Lucas	v Holland	\$23,951	
Lucas	v Ottawa Hills	\$44,245	
Lucas	v Waterville	\$28,971	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Lucas	v Whitehouse	\$18,691	\$3,033,753
Madison	c London	\$31,120	
Madison	v West Jefferson	\$9,489	
Madison	v Mount Sterling	\$8,373	
Madison	v Plain City	\$483	
Madison	v South Solon	\$17,287	\$66,752
Mahoning	c Campbell	\$25,778	
Mahoning	c Canfield	\$30,263	
Mahoning	c Struthers	\$34,073	
Mahoning	c Youngstown	\$529,897	
Mahoning	v Lowellville	\$5,052	
Mahoning	v Sebring	\$14,474	\$639,539
Marion	c Marion	\$171,306	\$171,306
Medina	c Brunswick	\$107,911	
Medina	c Medina	\$69,188	
Medina	c Wadsworth	\$76,943	
Medina	v Seville	\$9,443	
Medina	v Westfield Center	\$11,322	\$274,806
Meigs	c Middleport	\$3,888	
Meigs	c Pomeroy	\$4,739	\$8,627
Mercer	c Celina	\$31,735	
Mercer	v Coldwater	\$14,636	
Mercer	v Fort Recovery	\$4,971	
Mercer	v Rockford	\$2,744	
Mercer	v Saint Henry	\$6,472	\$60,557
Miami	c Piqua	\$118,307	
Miami	c Tipp City	\$36,486	
Miami	c Troy	\$185,979	
Miami	v Bradford	\$1,907	
Miami	v Covington	\$10,915	
Miami	v West Milton	\$11,077	\$364,672
Monroe	v Woodsfield	\$4,987	\$4,987
Montgomery	c Centerville	\$131,277	
Montgomery	c Dayton	\$1,796,366	
Montgomery	c Englewood	\$62,907	
Montgomery	c Huber Heights	\$138,391	
Montgomery	c Kettering	\$372,785	
Montgomery	c Miamisburg	\$141,344	
Montgomery	c Moraine	\$250,176	
Montgomery	c Oakwood	\$67,591	
Montgomery	c Riverside	\$40,817	
Montgomery	c Trotwood	\$79,755	
Montgomery	c Vandalia	\$192,113	
Montgomery	c West Carrollton	\$96,916	
Montgomery	v Brookville	\$28,738	
Montgomery	v Farmersville	\$1,068	
Montgomery	v Germantown	\$12,984	
Montgomery	v New Lebanon	\$10,045	
Montgomery	v Phillipsburg	\$1,075	\$3,424,349
Morgan	v Malta	\$3,027	
Morgan	v Mcconnelsville	\$5,038	\$8,065
Morrow	v Cardington	\$6,364	
Morrow	v Mount Gilead	\$11,626	\$17,990
Muskingum	c Zanesville	\$168,298	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Muskingum	v Dresden	\$6,275	
Muskingum	v Fazeysburg	\$2,076	
Muskingum	v New Concord	\$4,617	
Muskingum	v Roseville	\$2,021	
Muskingum	v South Zanesville	\$3,467	\$186,754
Ottawa	c Port Clinton	\$30,080	
Ottawa	v Clay Center	\$896	
Ottawa	v Elmore	\$4,431	
Ottawa	v Genoa	\$10,925	
Ottawa	v Oak Harbor	\$8,101	\$54,433
Paulding	v Oakwood	\$1,676	\$1,676
Perry	c New Lexington	\$8,437	
Perry	v Crooksville	\$7,900	\$16,337
Pickaway	c Circleville	\$69,599	
Pickaway	v Ashville	\$2,080	
Pickaway	v South Bloomfield	\$1,214	\$72,892
Pike	c Waverly	\$14,898	\$14,898
Portage	c Aurora	\$67,445	
Portage	c Kent	\$147,264	
Portage	c Ravenna	\$90,415	
Portage	c Streetsboro	\$61,588	
Portage	v Brady Lake	\$241	
Portage	v Garrettsville	\$13,809	
Portage	v Hiram	\$7,058	
Portage	v Mantua	\$8,812	
Portage	v Windham	\$5,897	\$402,528
Preble	c Eaton	\$48,562	
Preble	v Lewisburg	\$9,777	
Preble	v West Alexandria	\$3,202	\$61,541
Putnum	v Columbus Grove	\$3,667	
Putnum	v Glandorf	\$3,369	
Putnum	v Kalida	\$3,532	
Putnum	v Leipsic	\$6,644	
Putnum	v Ottawa	\$27,321	
Putnum	v Ottoville	\$2,456	
Putnum	v Pandora	\$4,415	\$51,404
Richland	c Mansfield	\$341,312	
Richland	c Shelby	\$45,579	
Richland	v Bellville	\$5,128	
Richland	v Butler	\$1,458	
Richland	v Lexington	\$22,390	
Richland	v Ontario	\$59,295	
Richland	v Plymouth	\$1,658	\$476,820
Ross	c Chillicothe	\$142,100	\$142,100
Sandusky	c Clyde	\$47,927	
Sandusky	c Fremont	\$99,071	
Sandusky	v Gibsonburg	\$5,506	\$152,504
Scioto	c Portsmouth	\$81,951	
Scioto	v New Boston	\$17,634	\$99,585
Seneca	c Fostoria	\$82,563	
Seneca	c Tiffin	\$99,414	
Seneca	v Green Springs	\$3,043	
Seneca	v New Riegel	\$1,733	\$186,753
Shelby	c Sidney	\$158,041	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Shelby	v Anna	\$4,191	
Shelby	v Botkins	\$8,437	
Shelby	v Fort Loramie	\$8,138	
Shelby	v Jackson Center	\$9,469	
Shelby	v Russia	\$7,197	\$195,474
Stark	c Alliance	\$121,519	
Stark	c Canton	\$602,044	
Stark	c Louisville	\$42,153	
Stark	c Massillon	\$177,929	
Stark	c North Canton	\$109,819	
Stark	v Beach City	\$1,050	
Stark	v Brewster	\$7,415	
Stark	v Canal Fulton	\$14,212	
Stark	v East Canton	\$4,765	
Stark	v Hartville	\$12,220	
Stark	v Minerva	\$22,668	
Stark	v Navarre	\$8,903	
Stark	v Wilmot	\$1,703	\$1,126,400
Summit	c Akron	\$1,460,979	
Summit	c Barberton	\$163,772	
Summit	c Cuyahoga Falls	\$247,041	
Summit	c Fairlawn	\$109,174	
Summit	c Green	\$84,161	
Summit	c Hudson	\$107,596	
Summit	c Macedonia	\$94,744	
Summit	c Munroe Falls	\$19,618	
Summit	c Norton	\$34,715	
Summit	c Stow	\$168,547	
Summit	c Tallmadge	\$103,166	
Summit	c Twinsburg	\$276,758	
Summit	v Boston Heights	\$3,481	
Summit	v Lakemore	\$10,967	
Summit	v Mogadore	\$21,375	
Summit	v Northfield	\$9,274	
Summit	v Peninsula	\$4,623	
Summit	v Reminderville	\$7,830	
Summit	v Richfield	\$67,099	
Summit	v Silver Lake	\$6,286	\$3,001,206
Trumbull	c Girard	\$54,931	
Trumbull	c Hubbard	\$16,597	
Trumbull	c Niles	\$83,595	
Trumbull	c Warren	\$223,673	
Trumbull	v Lordstown	\$53,335	
Trumbull	v McDonald	\$14,893	
Trumbull	v Newton Falls	\$12,128	\$459,153
Tuscarawas	c Dover	\$47,636	
Tuscarawas	c New Philadelphia	\$60,763	
Tuscarawas	c Uhrichsville	\$14,472	
Tuscarawas	v Baltic	\$3,633	
Tuscarawas	v Bolivar	\$1,341	
Tuscarawas	v Dennison	\$7,783	
Tuscarawas	v Gnadenhutten	\$2,291	
Tuscarawas	v Midvale	\$2,494	
Tuscarawas	v Mineral City	\$794	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Tuscarawas	v Newcomerstown	\$15,187	
Tuscarawas	v Port Washington	\$863	
Tuscarawas	v Roswell	\$359	
Tuscarawas	v Stone Creek	\$402	
Tuscarawas	v Strasburg	\$4,584	
Tuscarawas	v Sugarcreek	\$14,791	
Tuscarawas	v Tuscarawas	\$788	\$178,182
Union	c Marysville	\$65,448	
Union	c Milford Center	\$724	
Union	v Richwood	\$2,500	\$68,672
Van Wert	c Van Wert	\$71,844	
Van Wert	v Convoy	\$1,889	
Van Wert	v Middle Point	\$1,105	
Van Wert	v Ohio City	\$1,841	\$76,678
Warren	c Franklin	\$57,706	
Warren	c Lebanon	\$55,649	
Warren	c Mason	\$164,182	
Warren	v Carlisle	\$9,866	
Warren	v Corwin	\$189	
Warren	v Morrow	\$2,801	
Warren	v South Lebanon	\$7,353	
Warren	v Springboro	\$71,083	\$368,830
Washington	c Belpre	\$14,770	
Washington	c Marietta	\$99,523	
Washington	v Beverly	\$2,944	\$117,237
Wayne	c Orrville	\$42,321	
Wayne	c Rittman	\$20,899	
Wayne	c Wooster	\$137,836	
Wayne	v Apple Creek	\$2,779	
Wayne	v Creston	\$4,343	
Wayne	v Dalton	\$5,715	
Wayne	v Doylestown	\$6,743	
Wayne	v Marshallville	\$754	
Wayne	v Mount Eaton	\$971	
Wayne	v Shreve	\$3,587	
Wayne	v Smithville	\$3,932	
Wayne	v West Salem	\$2,329	\$232,207
Williams	c Bryan	\$76,294	
Williams	v Edgerton	\$9,212	
Williams	v Edon	\$3,925	
Williams	v Montpelier	\$21,706	
Williams	v Pioneer	\$3,715	
Williams	v Stryker	\$8,036	
Williams	v West Unity	\$6,310	\$129,198
Wood	c Bowling Green	\$188,159	
Wood	c Northwood	\$45,938	
Wood	c Perrysburg	\$108,472	
Wood	c Rossford	\$32,830	
Wood	v Bloomdale	\$1,405	
Wood	v Bradner	\$2,008	
Wood	v Cygnet	\$1,389	
Wood	v Grand Rapids	\$3,227	
Wood	v Haskins	\$1,274	
Wood	v Luckey	\$1,531	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Wood	v Millbury	\$3,122	
Wood	v North Baltimore	\$7,996	
Wood	v Pemberville	\$5,732	
Wood	v Tontogany	\$405	
Wood	v Walbridge	\$9,978	
Wood	v Weston	\$3,555	\$417,021
Wyandot	c Upper Sandusky	\$31,067	
Wyandot	v Carey	\$16,389	
Wyandot	v Kirby	\$191	
Wyandot	v Sycamore	\$2,783	\$50,429
All Municipalities		\$50,016,007	
	Cities Total	\$46,511,010	
	Villages Total	\$3,504,997	

Source: Records of the Ohio Department of Taxation