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Table LG-1&2
No. 9 & 10 (2013)
January 17, 2013 & July 23, 2013

STATE AND COUNTY LOCAL GOVERNMENT FUNDS:
Amounts Distributed to Counties, Calendar Year 2012

Approximately \$463.5 million was distributed from the local government fund (LGF) and the dealer in intangibles tax (DIT) in 2012, with \$34.8 million distributed directly to municipalities levying income taxes and \$428.7 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 the LGF. The total amount distributed from the fund in calendar year 2012 was \$428.7 million. (Beginning in 2012, the dealers in intangibles tax revenue is being directed to the state general revenue fund). LG-2 shows the amount distributed to each municipality in 2012. Of the \$34.8 million total, \$32.3 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 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 LGF enacted budget explanation_final.pdf](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 2012

<u>County</u>	<u>State Local Government Fund</u>	<u>Dealers in Intangibles</u>	<u>Total</u>
Total	\$430,180,360	\$6,619	\$430,186,979
Adams	\$785,567	\$0	\$785,567
Allen	\$3,247,188	\$0	\$3,247,188
Ashland	\$1,514,463	\$0	\$1,514,463
Ashtabula	\$2,869,753	\$0	\$2,869,753
Athens	\$1,461,329	\$0	\$1,461,329
Auglaize	\$1,639,005	\$0	\$1,639,005
Belmont	\$2,025,705	\$0	\$2,025,705
Brown	\$880,063	\$0	\$880,063
Butler	\$10,318,953	\$0	\$10,318,953
Carroll	\$785,647	\$0	\$785,647
Champaign	\$1,029,408	\$0	\$1,029,408
Clark	\$4,062,920	\$0	\$4,062,920
Clermont	\$3,111,263	\$0	\$3,111,263
Clinton	\$1,152,598	\$0	\$1,152,598
Columbiana*	\$2,936,245	\$0	\$2,936,245
Coshocton	\$1,024,453	\$0	\$1,024,453
Crawford	\$1,500,429	\$0	\$1,500,429
Cuyahoga	\$76,633,484	\$0	\$76,633,484
Darke	\$1,696,557	\$0	\$1,696,557
Defiance	\$1,276,135	\$0	\$1,276,135
Delaware	\$3,455,558	\$0	\$3,455,558
Erie	\$2,661,507	\$0	\$2,661,507
Fairfield	\$3,561,036	\$0	\$3,561,036
Fayette	\$892,180	\$0	\$892,180
Franklin	\$52,735,601	\$6,619	\$52,742,220
Fulton	\$1,411,380	\$0	\$1,411,380
Gallia	\$807,895	\$0	\$807,895
Geauga	\$1,951,308	\$0	\$1,951,308
Greene	\$5,789,651	\$0	\$5,789,651
Guernsey	\$1,062,410	\$0	\$1,062,410
Hamilton	\$36,460,493	\$0	\$36,460,493
Hancock	\$2,788,480	\$0	\$2,788,480
Hardin	\$920,092	\$0	\$920,092
Harrison	\$619,267	\$0	\$619,267
Henry	\$933,840	\$0	\$933,840
Highland	\$995,775	\$0	\$995,775
Hocking	\$785,789	\$0	\$785,789
Holmes	\$805,721	\$0	\$805,721
Huron	\$1,929,298	\$0	\$1,929,298
Jackson	\$893,175	\$0	\$893,175
Jefferson	\$2,768,321	\$0	\$2,768,321
Knox	\$1,420,410	\$0	\$1,420,410
Lake	\$12,065,630	\$0	\$12,065,630

<u>County</u>	<u>State Local Government Fund</u>	<u>Dealers in Intangibles</u>	<u>Total</u>
Lawrence	\$1,343,769	\$0	\$1,343,769
Licking	\$4,693,623	\$0	\$4,693,623
Logan	\$1,293,246	\$0	\$1,293,246
Lorain	\$11,517,783	\$0	\$11,517,783
Lucas	\$17,495,263	\$0	\$17,495,263
Madison	\$1,028,740	\$0	\$1,028,740
Mahoning	\$7,149,183	\$0	\$7,149,183
Marion	\$1,892,188	\$0	\$1,892,188
Medina	\$4,868,496	\$0	\$4,868,496
Meigs	\$715,326	\$0	\$715,326
Mercer	\$1,327,946	\$0	\$1,327,946
Miami	\$3,658,906	\$0	\$3,658,906
Monroe	\$458,960	\$0	\$458,960
Montgomery	\$22,235,762	\$0	\$22,235,762
Morgan	\$461,071	\$0	\$461,071
Morrow	\$785,585	\$0	\$785,585
Muskingum	\$2,178,532	\$0	\$2,178,532
Noble	\$418,644	\$0	\$418,644
Ottawa	\$1,191,174	\$0	\$1,191,174
Paulding	\$743,878	\$0	\$743,878
Perry	\$794,626	\$0	\$794,626
Pickaway	\$1,309,036	\$0	\$1,309,036
Pike	\$785,602	\$0	\$785,602
Portage	\$4,455,701	\$0	\$4,455,701
Preble	\$1,080,058	\$0	\$1,080,058
Putnam	\$1,037,638	\$0	\$1,037,638
Richland	\$4,349,078	\$0	\$4,349,078
Ross	\$2,031,740	\$0	\$2,031,740
Sandusky	\$2,043,123	\$0	\$2,043,123
Scioto	\$1,814,538	\$0	\$1,814,538
Seneca	\$1,948,372	\$0	\$1,948,372
Shelby	\$1,709,444	\$0	\$1,709,444
Stark	\$11,131,330	\$0	\$11,131,330
Summit	\$24,294,619	\$0	\$24,294,619
Trumbull	\$6,484,580	\$0	\$6,484,580
Tuscarawas	\$3,072,226	\$0	\$3,072,226
Union	\$1,096,388	\$0	\$1,096,388
Van Wert	\$964,822	\$0	\$964,822
Vinton	\$371,507	\$0	\$371,507
Warren	\$4,852,632	\$0	\$4,852,632
Washington	\$1,672,873	\$0	\$1,672,873
Wayne	\$3,517,686	\$0	\$3,517,686
Williams	\$1,378,417	\$0	\$1,378,417
Wood	\$4,017,307	\$0	\$4,017,307
Wyandot	\$842,962	\$0	\$842,962

* Includes monthly LGF distributions that are re-directed to the county's fiscal agent totaling \$1,468,122.31.

Source: Records of the Ohio Department of Taxation.

**State Local Government Fund:
 Amounts Distributed Directly to Municipalities Levying Income Taxes, by
 Municipality, Calendar Year 2012**

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Adams	v Manchester	\$505	\$505
Allen	c Delphos	\$21,251	
Allen	c Lima	\$147,577	
Allen	v Bluffton	\$15,652	
Allen	v Spencerville	\$4,856	\$189,336
Ashland	c Ashland	\$83,878	
Ashland	v Loudonville	\$12,896	
Ashland	v Perrysville	\$1,957	\$98,732
Ashtabula	c Ashtabula	\$65,266	
Ashtabula	c Conneaut	\$30,220	
Ashtabula	c Geneva	\$12,304	
Ashtabula	v Andover	\$9,506	
Ashtabula	v Geneva-On-Lake	\$1,124	
Ashtabula	v Jefferson	\$8,651	
Ashtabula	v North Kingsville	\$5,163	
Ashtabula	v Orwell	\$6,718	
Ashtabula	v Rock Creek	\$929	\$139,881
Athens	c Athens	\$72,815	
Athens	c Nelsonville	\$11,900	\$84,715
Auglaize	c Saint Marys	\$35,138	
Auglaize	c Wapakoneta	\$20,182	
Auglaize	v Minster	\$23,575	
Auglaize	v New Bremen	\$23,764	
Auglaize	v New Knoxville	\$2,474	\$105,132
Belmont	c Bellaire	\$6,591	
Belmont	v Barnesville	\$5,942	
Belmont	v Powhatan Point	\$1,536	\$14,070
Brown	v Georgetown	\$3,306	
Brown	v Mount Orab	\$3,294	
Brown	v Ripley	\$2,598	
Brown	v Sardinia	\$675	\$9,873
Butler	c Fairfield	\$164,888	
Butler	c Hamilton	\$227,822	
Butler	c Middletown	\$188,314	
Butler	c Oxford	\$54,649	
Butler	c Trenton	\$10,069	
Butler	v Monroe	\$22,186	
Butler	v New Miami	\$1,481	\$669,409
Carroll	v Carrollton	\$7,047	
Carroll	v Malvern	\$1,980	
Carroll	v Sherrodsville	\$163	\$9,190
Champaign	c Urbana	\$43,955	
Champaign	v Mechanicsburg	\$3,180	
Champaign	v North Lewisburg	\$2,027	
Champaign	v Saint Paris	\$2,639	\$51,800

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Clark	c New Carlisle	\$7,062	
Clark	c Springfield	\$300,087	
Clark	v Catawba	\$405	
Clark	v South Charleston	\$3,324	\$310,879
Clermont	c Milford	\$20,444	
Clermont	v Batavia	\$6,062	
Clermont	v Felicity	\$892	
Clermont	v Williamsburg	\$4,502	\$31,900
Clinton	c Wilmington	\$37,079	\$37,079
Columbiana	c East Liverpool	\$30,491	
Columbiana	c East Palestine	\$8,822	
Columbiana	c Salem	\$42,276	
Columbiana	v Columbiana	\$13,826	
Columbiana	v Leetonia	\$4,217	
Columbiana	v Lisbon	\$9,562	
Columbiana	v Salineville	\$1,720	
Columbiana	v Wellsville	\$4,850	\$115,764
Coshocton	c Coshocton	\$32,413	
Coshocton	v West Lafayette	\$2,374	\$34,787
Crawford	c Bucyrus	\$39,838	
Crawford	c Galion	\$25,979	
Crawford	v Crestline	\$13,723	
Crawford	v New Washington	\$2,417	\$81,957
Cuyahoga	c Bay Village	\$42,662	
Cuyahoga	c Beachwood	\$159,520	
Cuyahoga	c Bedford	\$87,320	
Cuyahoga	c Bedford Heights	\$94,718	
Cuyahoga	c Berea	\$82,477	
Cuyahoga	c Brecksville	\$113,495	
Cuyahoga	c Broadview Heights	\$71,163	
Cuyahoga	c Brook Park	\$192,799	
Cuyahoga	c Brooklyn	\$118,918	
Cuyahoga	c Cleveland	\$3,163,623	
Cuyahoga	c Cleveland Heights	\$213,808	
Cuyahoga	c East Cleveland	\$79,416	
Cuyahoga	c Euclid	\$248,127	
Cuyahoga	c Fairview Park	\$47,543	
Cuyahoga	c Garfield Heights	\$93,782	
Cuyahoga	c Highland Heights	\$68,048	
Cuyahoga	c Independence	\$192,814	
Cuyahoga	c Lakewood	\$167,579	
Cuyahoga	c Lyndhurst	\$57,994	
Cuyahoga	c Maple Heights	\$68,295	
Cuyahoga	c Mayfield Heights	\$89,837	
Cuyahoga	c Middleburg Heights	\$128,104	
Cuyahoga	c North Olmsted	\$113,103	
Cuyahoga	c North Royalton	\$69,698	
Cuyahoga	c Olmsted Falls	\$21,573	
Cuyahoga	c Parma	\$241,929	
Cuyahoga	c Parma Heights	\$63,938	
Cuyahoga	c Pepper Pike	\$38,360	
Cuyahoga	c Richmond Heights	\$39,179	
Cuyahoga	c Rocky River	\$77,928	
Cuyahoga	c Seven Hills	\$44,873	
Cuyahoga	c Shaker Heights	\$189,935	
Cuyahoga	c Solon	\$288,990	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Cuyahoga	c South Euclid	\$59,592	
Cuyahoga	c Strongsville	\$177,504	
Cuyahoga	c University Heights	\$47,100	
Cuyahoga	c Warrensville Heights	\$95,480	
Cuyahoga	c Westlake	\$146,801	
Cuyahoga	v Bentleyville	\$7,696	
Cuyahoga	v Bratenahl	\$8,781	
Cuyahoga	v Brooklyn Heights	\$45,540	
Cuyahoga	v Chagrin Falls	\$25,451	
Cuyahoga	v Cuyahoga Heights	\$73,482	
Cuyahoga	v Gates Mills	\$12,996	
Cuyahoga	v Glenwillow	\$8,121	
Cuyahoga	v Highland Hills	\$15,901	
Cuyahoga	v Hunting Valley	\$6,504	
Cuyahoga	v Linndale	\$1,359	
Cuyahoga	v Mayfield	\$67,877	
Cuyahoga	v Moreland Hills	\$28,272	
Cuyahoga	v Newburgh Heights	\$7,596	
Cuyahoga	v North Randall	\$21,105	
Cuyahoga	v Oakwood	\$35,288	
Cuyahoga	v Orange	\$21,117	
Cuyahoga	v Valley View	\$80,129	
Cuyahoga	v Walton Hills	\$27,087	
Cuyahoga	v Woodmere	\$16,647	\$7,808,973
Darke	c Greenville	\$42,106	
Darke	v Ansonia	\$1,571	
Darke	v Arcanum	\$2,166	
Darke	v Union City	\$2,142	
Darke	v Versailles	\$13,665	\$61,649
Defiance	c Defiance	\$58,009	
Defiance	v Hicksville	\$9,482	\$67,491
Delaware	c Delaware	\$97,574	
Delaware	v Galena	\$838	
Delaware	v Powell	\$18,617	
Delaware	v Shawnee Hills	\$1,573	
Delaware	v Sunbury	\$9,356	\$127,958
Erie	c Huron	\$19,789	
Erie	c Sandusky	\$71,275	
Erie	c Vermilion	\$11,747	
Erie	v Milan	\$2,262	\$105,073
Fairfield	c Lancaster	\$122,022	
Fairfield	c Pickerington	\$24,308	
Fairfield	v Baltimore	\$4,013	
Fairfield	v Bremen	\$2,474	
Fairfield	v Carroll	\$730	
Fairfield	v Lithopolis	\$1,030	
Fairfield	v Sugar Grove	\$825	\$155,402
Fayette	c Washington Courthous	\$34,426	
Fayette	v Jeffersonville	\$3,283	
Fayette	v Octa	\$607	\$38,316
Franklin	c Bexley	\$47,969	
Franklin	c Columbus	\$4,515,252	
Franklin	c Dublin	\$424,199	
Franklin	c Gahanna	\$117,621	
Franklin	c Grandview Heights	\$39,411	
Franklin	c Grove City	\$109,343	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Franklin	c Hilliard	\$141,109	
Franklin	c Reynoldsburg	\$88,051	
Franklin	c Upper Arlington	\$121,512	
Franklin	c Westerville	\$151,901	
Franklin	c Whitehall	\$125,603	
Franklin	c Worthington	\$157,272	
Franklin	v Brice	\$330	
Franklin	v Canal Winchester	\$21,789	
Franklin	v Groveport	\$46,523	
Franklin	v Harrisburg	\$550	
Franklin	v Lockbourne	\$2	
Franklin	v Marble Cliff	\$5,900	
Franklin	v New Albany	\$22,526	
Franklin	v Obetz	\$30,960	
Franklin	v Urbancrest	\$658	\$6,168,484
Fulton	c Wauseon	\$30,761	
Fulton	v Archbold	\$39,277	
Fulton	v Delta	\$7,319	
Fulton	v Fayette	\$4,127	
Fulton	v Metamora	\$1,663	
Fulton	v Swanton	\$11,478	\$94,625
Gallia	c Gallipolis	\$15,639	
Gallia	c Rio Grande	\$1,598	\$17,237
Geauga	v Burton	\$3,476	
Geauga	v Chardon	\$28,628	
Geauga	v Middlefield	\$23,006	
Geauga	v South Russell	\$10,281	\$65,390
Greene	c Fairborn	\$62,876	
Greene	c Xenia	\$80,778	
Greene	v Cedarville	\$3,225	
Greene	v Jamestown	\$1,719	
Greene	v Yellow Springs	\$15,070	\$163,667
Guernsey	c Cambridge	\$31,357	
Guernsey	v Byesville	\$5,207	\$36,565
Hamilton	c Blue Ash	\$210,150	
Hamilton	c Cheviot	\$18,183	
Hamilton	c Cincinnati	\$2,797,064	
Hamilton	c Deer Park	\$11,411	
Hamilton	c Forest Park	\$61,827	
Hamilton	c Harrison	\$25,429	
Hamilton	c Indian Hill	\$44,686	
Hamilton	c Loveland	\$23,551	
Hamilton	c Madeira	\$14,822	
Hamilton	c Montgomery	\$49,632	
Hamilton	c Mount Healthy	\$11,174	
Hamilton	c North College Hill	\$14,107	
Hamilton	c Norwood	\$102,546	
Hamilton	c Reading	\$43,187	
Hamilton	c Saint Bernard	\$98,310	
Hamilton	c Sharonville	\$125,924	
Hamilton	c Silverton	\$10,116	
Hamilton	c Springdale	\$101,271	
Hamilton	c Wyoming	\$30,451	
Hamilton	v Addyston	\$5,886	
Hamilton	v Amberley	\$23,270	
Hamilton	v Arlington Heights	\$4,115	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Hamilton	v Elmwood Place	\$5,135	
Hamilton	v Evendale	\$94,584	
Hamilton	v Fairfax	\$19,909	
Hamilton	v Golf Manor	\$6,821	
Hamilton	v Greenhills	\$6,737	
Hamilton	v Lincoln Heights	\$7,330	
Hamilton	v Lockland	\$21,869	
Hamilton	v Mariemont	\$17,900	
Hamilton	v Newtown	\$10,995	
Hamilton	v Woodlawn	\$31,486	\$4,049,876
Hancock	c Findlay	\$140,231	
Hancock	v Arlington	\$1,322	
Hancock	v McComb	\$4,970	\$146,522
Hardin	c Kenton	\$24,899	
Hardin	v Ada	\$7,867	
Hardin	v Alger	\$646	
Hardin	v Dunkirk	\$788	
Hardin	v Forest	\$2,734	
Hardin	v McGuffey	\$397	\$37,330
Harrison	v Bowerston	\$421	
Harrison	v Cadiz	\$6,516	
Harrison	v Hopedale	\$878	
Harrison	v Jewett	\$415	
Harrison	v Scio	\$494	\$8,724
Henry	c Napoleon	\$27,833	
Henry	v Deshler	\$1,896	
Henry	v Hamler	\$954	
Henry	v Holgate	\$1,903	
Henry	v Liberty Center	\$1,619	
Henry	v Malinta	\$678	
Henry	v McClure	\$416	\$35,301
Highland	c Greenfield	\$12,812	
Highland	c Hillsboro	\$27,693	
Highland	v Leesburg	\$1,407	\$41,912
Hocking	c Logan	\$23,902	\$23,902
Holmes	v Millersburg	\$8,542	\$8,542
Huron	c Bellevue	\$35,583	
Huron	c Norwalk	\$58,889	
Huron	c Willard	\$45,251	
Huron	v Greenwich	\$2,866	
Huron	v Monroeville	\$4,210	
Huron	v New London	\$3,809	
Huron	v Wakeman	\$1,163	\$151,771
Jefferson	c Steubenville	\$83,716	
Jefferson	c Toronto	\$13,897	
Jefferson	v Mingo Junction	\$22,682	
Jefferson	v Wintersville	\$5,877	\$126,172
Knox	c Mount Vernon	\$64,444	
Knox	v Centerburg	\$1,699	
Knox	v Danville	\$1,095	
Knox	v Fredericktown	\$3,401	
Knox	v Gambier	\$4,251	\$74,889
Lake	c Eastlake	\$77,309	
Lake	c Kirtland	\$20,224	
Lake	c Mentor	\$276,008	
Lake	c Mentor-On-Lake	\$7,284	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Lake	c Painesville	\$72,688	
Lake	c Wickliffe	\$99,831	
Lake	c Willoughby	\$148,063	
Lake	c Willoughby Hills	\$31,527	
Lake	c Willowick	\$23,176	
Lake	v Fairport Harbor	\$6,759	
Lake	v Grand River	\$3,563	
Lake	v Madison	\$7,790	
Lake	v North Perry	\$8,573	
Lake	v Perry	\$4,976	
Lake	v Timberlake	\$890	\$788,662
Lawrence	c Ironton	\$21,790	
Lawrence	v Coal Grove	\$1,903	\$23,693
Licking	c Heath	\$50,844	
Licking	c Newark	\$128,017	
Licking	v Granville	\$18,400	
Licking	v Hebron	\$6,316	
Licking	v Johnstown	\$7,359	
Licking	v Utica	\$4,075	\$215,011
Logan	c Bellefontaine	\$65,200	
Logan	v Belle Center	\$1,111	
Logan	v Degraff	\$1,664	
Logan	v Huntsville	\$867	
Logan	v Lakeview	\$1,621	
Logan	v Valley Hi	\$228	\$70,691
Lorain	c Amherst	\$36,923	
Lorain	c Avon	\$20,482	
Lorain	c Avon Lake	\$67,585	
Lorain	c Elyria	\$205,597	
Lorain	c Lorain	\$190,161	
Lorain	c North Ridgeville	\$57,451	
Lorain	c Oberlin	\$36,871	
Lorain	c Sheffield Lake	\$11,613	
Lorain	v Grafton	\$12,319	
Lorain	v Lagrange	\$5,695	
Lorain	v Sheffield	\$13,054	
Lorain	v South Amherst	\$2,121	
Lorain	v Wellington	\$10,304	\$670,176
Lucas	c Maumee	\$132,446	
Lucas	c Oregon	\$129,023	
Lucas	c Sylvania	\$66,654	
Lucas	c Toledo	\$1,701,311	
Lucas	v Holland	\$16,658	
Lucas	v Ottawa Hills	\$30,773	
Lucas	v Waterville	\$20,150	
Lucas	v Whitehouse	\$13,000	\$2,110,014
Madison	c London	\$21,645	
Madison	v West Jefferson	\$12,023	
Madison	v Mount Sterling	\$6,600	
Madison	v Plain City	\$5,824	
Madison	v South Solon	\$336	\$46,427
Mahoning	c Campbell	\$17,929	
Mahoning	c Canfield	\$21,049	
Mahoning	c Struthers	\$23,698	
Mahoning	c Youngstown	\$368,550	
Mahoning	v Lowellville	\$3,514	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Mahoning	v Sebring	\$10,067	\$444,807
Marion	c Marion	\$119,146	\$119,146
Medina	c Brunswick	\$75,053	
Medina	c Medina	\$48,121	
Medina	c Wadsworth	\$53,515	
Medina	v Seville	\$6,568	
Medina	v Westfield Center	\$7,875	\$191,131
Meigs	c Middleport	\$2,704	
Meigs	c Pomeroy	\$3,296	\$6,000
Mercer	c Celina	\$22,072	
Mercer	v Coldwater	\$10,179	
Mercer	v Fort Recovery	\$3,457	
Mercer	v Rockford	\$1,909	
Mercer	v Saint Henry	\$4,501	\$42,118
Miami	c Piqua	\$82,284	
Miami	c Tipp City	\$25,377	
Miami	c Troy	\$129,351	
Miami	v Bradford	\$1,327	
Miami	v Covington	\$7,591	
Miami	v West Milton	\$7,704	\$253,634
Monroe	v Woodsfield	\$3,468	\$3,468
Montgomery	c Centerville	\$91,305	
Montgomery	c Dayton	\$1,249,395	
Montgomery	c Englewood	\$43,753	
Montgomery	c Huber Heights	\$96,253	
Montgomery	c Kettering	\$259,277	
Montgomery	c Miamisburg	\$98,306	
Montgomery	c Moraine	\$174,001	
Montgomery	c Oakwood	\$47,010	
Montgomery	c Riverside	\$28,389	
Montgomery	c Trotwood	\$55,470	
Montgomery	c Vandalia	\$133,617	
Montgomery	c West Carrollton	\$67,407	
Montgomery	v Brookville	\$19,988	
Montgomery	v Farmersville	\$743	
Montgomery	v Germantown	\$9,031	
Montgomery	v New Lebanon	\$6,987	
Montgomery	v Phillipsburg	\$748	\$2,381,679
Morgan	v Malta	\$2,105	
Morgan	v McConnelsville	\$3,504	\$5,610
Morrow	v Cardington	\$4,426	
Morrow	v Mount Gilead	\$8,086	\$12,512
Muskingum	c Zanesville	\$117,053	
Muskingum	v Dresden	\$4,364	
Muskingum	v Frazeyburg	\$1,444	
Muskingum	v New Concord	\$3,211	
Muskingum	v Roseville	\$1,406	
Muskingum	v South Zanesville	\$2,412	\$129,890
Ottawa	c Port Clinton	\$20,921	
Ottawa	v Clay Center	\$623	
Ottawa	v Elmore	\$3,082	
Ottawa	v Genoa	\$7,598	
Ottawa	v Oak Harbor	\$5,635	\$37,859
Paulding	v Oakwood	\$1,165	\$1,165
Perry	c New Lexington	\$5,868	
Perry	v Crooksville	\$5,494	\$11,362

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Pickaway	c Circleville	\$48,407	
Pickaway	v Ashville	\$1,447	
Pickaway	v South Bloomfield	\$844	\$50,698
Pike	c Waverly	\$10,362	\$10,362
Portage	c Aurora	\$46,909	
Portage	c Kent	\$102,424	
Portage	c Ravenna	\$62,885	
Portage	c Streetsboro	\$42,835	
Portage	v Brady Lake	\$168	
Portage	v Garrettsville	\$9,604	
Portage	v Hiram	\$4,909	
Portage	v Mantua	\$6,129	
Portage	v Windham	\$4,101	\$279,964
Preble	c Eaton	\$33,776	
Preble	v Lewisburg	\$6,800	
Preble	v West Alexandria	\$2,227	\$42,802
Putnum	v Columbus Grove	\$2,551	
Putnum	v Glandorf	\$2,343	
Putnum	v Kalida	\$2,456	
Putnum	v Leipsic	\$4,621	
Putnum	v Ottawa	\$19,002	
Putnum	v Ottoville	\$1,708	
Putnum	v Pandora	\$3,071	\$35,752
Richland	c Mansfield	\$237,387	
Richland	c Shelby	\$31,701	
Richland	v Bellville	\$3,566	
Richland	v Butler	\$1,014	
Richland	v Lexington	\$15,573	
Richland	v Ontario	\$41,240	
Richland	v Plymouth	\$1,153	\$331,634
Ross	c Chillicothe	\$98,833	\$98,833
Sandusky	c Clyde	\$33,334	
Sandusky	c Fremont	\$68,905	
Sandusky	v Gibsonburg	\$3,829	\$106,068
Scioto	c Portsmouth	\$56,998	
Scioto	v New Boston	\$12,265	\$69,262
Seneca	c Fostoria	\$57,424	
Seneca	c Tiffin	\$69,143	
Seneca	v Green Springs	\$2,117	
Seneca	v New Riegel	\$1,205	\$129,889
Shelby	c Sidney	\$109,920	
Shelby	v Anna	\$2,915	
Shelby	v Botkins	\$5,868	
Shelby	v Fort Loramie	\$5,660	
Shelby	v Jackson Center	\$6,586	
Shelby	v Russia	\$5,006	\$135,954
Stark	c Alliance	\$84,518	
Stark	c Canton	\$418,729	
Stark	c Louisville	\$29,318	
Stark	c Massillon	\$123,752	
Stark	c North Canton	\$76,380	
Stark	v Beach City	\$730	
Stark	v Brewster	\$5,157	
Stark	v Canal Fulton	\$9,885	
Stark	v East Canton	\$3,314	
Stark	v Hartville	\$8,499	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Stark	v Minerva	\$15,766	
Stark	v Navarre	\$6,192	
Stark	v Wilmot	\$1,185	\$783,426
Summit	c Akron	\$1,016,129	
Summit	c Barberton	\$113,905	
Summit	c Cuyahoga Falls	\$171,820	
Summit	c Fairlawn	\$75,932	
Summit	c Green	\$58,535	
Summit	c Hudson	\$74,834	
Summit	c Macedonia	\$65,896	
Summit	c Munroe Falls	\$13,644	
Summit	c Norton	\$24,145	
Summit	c Stow	\$117,227	
Summit	c Tallmadge	\$71,754	
Summit	c Twinsburg	\$192,488	
Summit	v Boston Heights	\$2,421	
Summit	v Lakemore	\$7,628	
Summit	v Mogadore	\$14,867	
Summit	v Northfield	\$6,450	
Summit	v Peninsula	\$3,215	
Summit	v Reminderville	\$5,446	
Summit	v Richfield	\$46,668	
Summit	v Silver Lake	\$4,372	\$2,087,376
Trumbull	c Girard	\$38,205	
Trumbull	c Hubbard	\$11,543	
Trumbull	c Niles	\$58,141	
Trumbull	c Warren	\$155,567	
Trumbull	v Lordstown	\$37,095	
Trumbull	v McDonald	\$10,358	
Trumbull	v Newton Falls	\$8,435	\$319,347
Tuscarawas	c Dover	\$33,131	
Tuscarawas	c New Philadelphia	\$42,262	
Tuscarawas	c Uhrichsville	\$10,065	
Tuscarawas	v Baltic	\$2,527	
Tuscarawas	v Bolivar	\$932	
Tuscarawas	v Dennison	\$5,413	
Tuscarawas	v Gnadenhutten	\$1,593	
Tuscarawas	v Midvale	\$1,735	
Tuscarawas	v Mineral City	\$552	
Tuscarawas	v Newcomerstown	\$10,563	
Tuscarawas	v Port Washington	\$600	
Tuscarawas	v Roswell	\$250	
Tuscarawas	v Stone Creek	\$280	
Tuscarawas	v Strasburg	\$3,188	
Tuscarawas	v Sugarcreek	\$10,288	
Tuscarawas	v Tuscarawas	\$548	\$123,928
Union	c Marysville	\$45,520	
Union	c Milford Center	\$504	
Union	v Richwood	\$1,739	\$47,762
Van Wert	c Van Wert	\$49,968	
Van Wert	v Convoy	\$1,314	
Van Wert	v Middle Point	\$768	
Van Wert	v Ohio City	\$1,281	\$53,331
Warren	c Franklin	\$40,136	
Warren	c Lebanon	\$38,705	
Warren	c Mason	\$114,191	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Warren	v Carlisle	\$6,862	
Warren	v Corwin	\$132	
Warren	v Morrow	\$1,948	
Warren	v South Lebanon	\$5,114	
Warren	v Springboro	\$49,439	\$256,526
Washington	c Belpre	\$10,273	
Washington	c Marietta	\$69,219	
Washington	v Beverly	\$2,048	\$81,540
Wayne	c Orrville	\$29,435	
Wayne	c Rittman	\$14,535	
Wayne	c Wooster	\$95,867	
Wayne	v Apple Creek	\$1,933	
Wayne	v Creston	\$3,021	
Wayne	v Dalton	\$3,975	
Wayne	v Doylestown	\$4,690	
Wayne	v Marshallville	\$525	
Wayne	v Mount Eaton	\$675	
Wayne	v Shreve	\$2,495	
Wayne	v Smithville	\$2,735	
Wayne	v West Salem	\$1,620	\$161,503
Williams	c Bryan	\$53,063	
Williams	v Edgerton	\$6,407	
Williams	v Edon	\$2,730	
Williams	v Montpelier	\$15,097	
Williams	v Pioneer	\$2,584	
Williams	v Stryker	\$5,589	
Williams	v West Unity	\$4,388	\$89,859
Wood	c Bowling Green	\$130,867	
Wood	c Northwood	\$31,950	
Wood	c Perrysburg	\$75,443	
Wood	c Rossford	\$22,834	
Wood	v Bloomdale	\$977	
Wood	v Bradner	\$1,397	
Wood	v Cygnet	\$966	
Wood	v Grand Rapids	\$2,244	
Wood	v Haskins	\$886	
Wood	v Luckey	\$1,065	
Wood	v Millbury	\$2,172	
Wood	v N. Baltimore	\$5,561	
Wood	v Pemberville	\$3,986	
Wood	v Tontogany	\$282	
Wood	v Walbridge	\$6,940	
Wood	v Weston	\$2,473	\$290,043
Wyandot	c Upper Sandusky	\$21,607	
Wyandot	v Carey	\$11,399	
Wyandot	v Kirby	\$133	
Wyandot	v Sycamore	\$1,936	\$35,074
All Municipalities		\$34,786,766	
	Cities Total	32,348,996	
	Villages Total	2,437,770	

Source: Records of the Ohio Department of Taxation

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Wood	v Millbury	\$2,195	
Wood	v North Baltimore	\$5,622	
Wood	v Pemberville	\$4,030	
Wood	v Tontogany	\$285	
Wood	v Walbridge	\$7,016	
Wood	v Weston	\$2,500	\$293,196
Wyandot	c Upper Sandusky	\$21,842	
Wyandot	v Carey	\$11,522	
Wyandot	v Kirby	\$134	
Wyandot	v Sycamore	\$1,957	\$35,456
All Municipalities		\$35,164,020	
	Cities Total	\$32,699,754	
	Villages Total	\$2,464,266	

Source: Records of the Ohio Department of Taxation