



**Tax Analysis Division**  
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**Table LG-1&2**  
**No. 42 & 43 (2009)**  
**August 24, 2009**

**STATE AND COUNTY LOCAL GOVERNMENT FUNDS:**  
**Amounts Distributed to Counties, Calendar Year 2008**

Approximately \$757.5 million was distributed from the local government fund (LGF) and the dealer in intangibles tax (DIT) in 2008, with \$58.1 million distributed directly to municipalities levying income taxes and \$699.4 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 2008 was \$687.5 million while the DIT amounted to \$11.9 million. Thus, the total amount of all county undivided local government funds was \$699.4 million. LG-2 shows the amount distributed to each municipality in 2008. Of the \$58.1 million total, \$54.0 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. The LGF now 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. Each month, the LGF will now receive 3.68 percent of prior-month tax revenues. As a part of these changes, the state and county undivided local government revenue assistance funds (LGRAF) were repealed effective in calendar year 2008. In essence, the state LGRAF was consolidated into the state LGF. For this reason, a large observable increase in LGF distributions occurred in calendar year 2008 relative to calendar year 2007 LGF distribution levels.

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.

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 2008**

| <u>County</u> | <u>State Local<br/>Government Fund</u> | <u>Dealers in<br/>Intangibles</u> | <u>Total</u>  |
|---------------|--|-----------------------------------|---------------|
| Total         | \$687,528,382                          | \$11,852,573                      | \$699,380,955 |
| Adams         | 872,111                                | 9,091                             | 881,202       |
| Allen         | 5,231,318                              | 51,995                            | 5,283,313     |
| Ashland       | 2,439,845                              | 4,182                             | 2,444,027     |
| Ashtabula     | 4,623,259                              | 29,539                            | 4,652,798     |
| Athens        | 2,354,245                              | 9,697                             | 2,363,942     |
| Auglaize      | 2,640,486                              | 15,828                            | 2,656,314     |
| Belmont       | 3,263,471                              | 9,914                             | 3,273,386     |
| Brown         | 1,291,419                              | 3,274                             | 1,294,693     |
| Butler        | 16,624,145                             | 120,790                           | 16,744,935    |
| Carroll       | 919,213                                | 355                               | 919,568       |
| Champaign     | 1,658,408                              | 4,573                             | 1,662,981     |
| Clark         | 6,545,488                              | 39,075                            | 6,584,563     |
| Clermont      | 5,012,338                              | 39,368                            | 5,051,706     |
| Clinton       | 1,856,871                              | 3,708                             | 1,860,579     |
| Columbiana*   | 4,473,931                              | 16,383                            | 4,490,315     |
| Coshocton     | 1,650,425                              | 10,305                            | 1,660,729     |
| Crawford      | 2,417,237                              | 14,895                            | 2,432,132     |
| Cuyahoga      | 123,458,862                            | 3,213,499                         | 126,672,361   |
| Darke         | 2,733,205                              | 11,868                            | 2,745,073     |
| Defiance      | 2,055,893                              | 26,821                            | 2,082,713     |
| Delaware      | 5,567,008                              | 48,349                            | 5,615,357     |
| Erie          | 4,287,769                              | 24,244                            | 4,312,013     |
| Fairfield     | 5,736,936                              | 53,838                            | 5,790,775     |
| Fayette       | 1,322,403                              | 7,054                             | 1,329,457     |
| Franklin      | 84,958,649                             | 2,985,338                         | 87,943,987    |
| Fulton        | 2,273,775                              | 1,538                             | 2,275,314     |
| Gallia        | 1,106,891                              | 62,563                            | 1,169,454     |
| Geauga        | 3,143,616                              | 5,979                             | 3,149,596     |
| Greene        | 9,327,304                              | 45,428                            | 9,372,731     |
| Guernsey      | 1,711,575                              | 36,987                            | 1,748,561     |
| Hamilton      | 58,738,958                             | 1,380,211                         | 60,119,170    |
| Hancock       | 4,492,326                              | 50,411                            | 4,542,738     |
| Hardin        | 1,393,771                              | 4,835                             | 1,398,606     |
| Harrison      | 646,692                                | 0                                 | 646,692       |
| Henry         | 1,428,925                              | 24,232                            | 1,453,157     |
| Highland      | 1,587,289                              | 9,237                             | 1,596,526     |
| Hocking       | 1,003,230                              | 19,364                            | 1,022,594     |
| Holmes        | 1,101,332                              | 809                               | 1,102,141     |
| Huron         | 3,108,158                              | 28,269                            | 3,136,427     |
| Jackson       | 1,324,947                              | 14,259                            | 1,339,206     |

| <u>County</u> | <u>State Local<br/>Government Fund</u> | <u>Dealers in<br/>Intangibles</u> | <u>Total</u> |
|---------------|--|-----------------------------------|--------------|
| Jefferson     | \$4,459,848                            | \$31,187                          | \$4,491,035  |
| Knox          | 2,288,324                              | 21,388                            | 2,309,711    |
| Lake          | 19,438,094                             | 111,744                           | 19,549,838   |
| Lawrence      | 2,164,852                              | 15,132                            | 2,179,984    |
| Licking       | 7,561,568                              | 76,557                            | 7,638,125    |
| Logan         | 2,083,458                              | 42,058                            | 2,125,515    |
| Lorain        | 18,555,496                             | 152,174                           | 18,707,671   |
| Lucas         | 28,185,398                             | 384,887                           | 28,570,284   |
| Madison       | 1,657,330                              | 3,748                             | 1,661,078    |
| Mahoning      | 11,517,550                             | 163,155                           | 11,680,705   |
| Marion        | 3,048,372                              | 41,724                            | 3,090,096    |
| Medina        | 7,843,294                              | 146,735                           | 7,990,029    |
| Meigs         | 747,005                                | 5,874                             | 752,879      |
| Mercer        | 2,139,361                              | 11,410                            | 2,150,771    |
| Miami         | 5,894,608                              | 29,867                            | 5,924,475    |
| Monroe        | 479,286                                | 7,213                             | 486,499      |
| Montgomery    | 35,822,485                             | 515,158                           | 36,337,643   |
| Morgan        | 481,490                                | 0                                 | 481,490      |
| Morrow        | 882,360                                | 1,041                             | 883,401      |
| Muskingum     | 3,509,681                              | 54,259                            | 3,563,940    |
| Noble         | 437,184                                | 0                                 | 437,184      |
| Ottawa        | 1,919,018                              | 3,078                             | 1,922,096    |
| Paulding      | 776,822                                | 180                               | 777,002      |
| Perry         | 1,072,961                              | 1,091                             | 1,074,052    |
| Pickaway      | 2,108,896                              | 16,976                            | 2,125,872    |
| Pike          | 892,512                                | 2,597                             | 895,109      |
| Portage       | 7,178,269                              | 33,800                            | 7,212,069    |
| Preble        | 1,740,005                              | 4,545                             | 1,744,550    |
| Putnam        | 1,671,665                              | 1,566                             | 1,673,232    |
| Richland      | 7,006,496                              | 77,964                            | 7,084,460    |
| Ross          | 3,273,194                              | 19,557                            | 3,292,752    |
| Sandusky      | 3,291,533                              | 10,891                            | 3,302,424    |
| Scioto        | 2,923,275                              | 54,748                            | 2,978,023    |
| Seneca        | 3,138,886                              | 6,583                             | 3,145,469    |
| Shelby        | 2,753,966                              | 14,808                            | 2,768,774    |
| Stark         | 17,932,910                             | 345,871                           | 18,278,781   |
| Summit        | 39,139,366                             | 636,976                           | 39,776,342   |
| Trumbull      | 10,446,855                             | 70,822                            | 10,517,678   |
| Tuscarawas    | 4,949,449                              | 40,528                            | 4,989,977    |
| Union         | 1,766,314                              | 18,050                            | 1,784,364    |
| Van Wert      | 1,508,144                              | 5,373                             | 1,513,517    |
| Vinton        | 387,960                                | 0                                 | 387,960      |
| Warren        | 7,817,737                              | 142,584                           | 7,960,321    |
| Washington    | 2,695,048                              | 24,019                            | 2,719,067    |
| Wayne         | 5,667,099                              | 22,301                            | 5,689,400    |
| Williams      | 2,220,671                              | 7,897                             | 2,228,569    |
| Wood          | 6,472,003                              | 34,084                            | 6,506,087    |
| Wyandot       | 1,196,555                              | 2,271                             | 1,198,826    |

\* 'Excludes amounts withheld from the county's monthly LGF distributions for repayment of state loan totaling \$256,447.28 and includes monthly LGF distributions that are re-directed to the county's fiscal agent totaling \$2,236,965.76.

Source: Records of the Ohio Department of Taxation.

State Local Government Fund:

Amounts Distributed Directly to Municipalities Levying Income Taxes, by  
 Municipality, Calendar Year 2008

| County and<br>County Total | Cities   | Distribution<br>Amounts                           | Villages   | Distribution<br>Amounts                               |
|----------------------------|--|---|--|---|
| Adams<br>\$844             |  |   | Manchester   | \$844   |
| Allen<br>316,338           | Delphos<br>Lima  | \$35,506<br>246,568                               | Bluffton<br>Spencerville   | 26,151<br>8,113                                       |
| Ashland<br>164,959         | Ashland  | 140,142   | Loudonville<br>Perrysville   | 21,546<br>3,270                                       |
| Ashtabula<br>233,710       | Ashtabula<br>Conneaut<br>Geneva                          | 109,045<br>50,490<br>20,557                       | Andover<br>Geneva-on-Lake<br>Jefferson<br>North Kingsville<br>Orwell<br>Rock Creek | 15,883<br>1,878<br>14,454<br>8,626<br>11,225<br>1,552 |
| Athens<br>141,540          | Athens<br>Nelsonville                                    | 121,657<br>19,883                                 |  |   |
| Auglaize<br>175,652        | Saint Marys<br>Wapakoneta                                | 58,708<br>33,719                                  | Minster<br>New Bremen<br>New Knoxville   | 39,388<br>39,704<br>4,133                             |
| Belmont<br>23,507          | Bellaire   | 11,012  | Barnesville<br>Powhatan Point  | 9,928<br>2,567  |
| Brown<br>16,495            |  |   | Georgetown<br>Mount Orab<br>Ripley<br>Sardinia                                     | 5,524<br>5,504<br>4,340<br>1,128                      |
| Butler<br>1,118,432        | Fairfield<br>Hamilton<br>Middletown<br>Oxford<br>Trenton | 275,492<br>380,640<br>314,630<br>91,306<br>16,823 | Monroe<br>New Miami  | 37,068<br>2,474                                       |
| Carroll<br>15,354          |  |   | Carrollton<br>Malvern<br>Sherrodsville   | 11,774<br>3,308<br>272                                |
| Champaign<br>86,547        | Urbana   | 73,438  | Mechanicsburg<br>North Lewisburg<br>Saint Paris                                    | 5,312<br>3,387<br>4,409                               |
| Clark<br>519,408           | New Carlisle<br>Springfield                              | 11,799<br>501,377                                 | Catawba<br>South Charleston  | 677<br>5,554  |
| Clermont<br>53,296         | Milford  | 34,157  | Batavia<br>Felicity<br>Williamsburg  | 10,127<br>1,490<br>7,522                              |
| Clinton<br>61,950          | Wilmington   | 61,950  |  |   |

| <u>County and</u><br><u>County Total</u> | <u>Cities</u>      | <u>Distribution</u><br><u>Amounts</u> | <u>Villages</u>  | <u>Distribution</u><br><u>Amounts</u> |
|--|--------------------|---------------------------------------|------------------|---------------------------------------|
| Columbiana<br>\$193,415                  | East Liverpool     | \$50,943                              | Columbiana       | \$23,100                              |
|  | East Palestine     | 14,740                                | Leetonia         | 7,046                                 |
|  | Salem              | 70,634                                | Lisbon           | 15,976                                |
|  |                    |                                       | Salineville      | 2,874                                 |
|  |                    |                                       | Wellsville       | 8,103                                 |
| Coshocton<br>58,121                      | Coshocton          | 54,154                                | West Lafayette   | 3,967                                 |
| Crawford<br>136,931                      | Bucyrus            | 66,560                                | Crestline        | 22,929                                |
|  | Galion             | 43,405                                | New Washington   | 4,038                                 |
| Cuyahoga<br>13,047,036                   | Bay Village        | 71,278                                | Bentleyville     | 12,858                                |
|  | Beachwood          | 266,522                               | Bratenahl        | 14,671                                |
|  | Bedford            | 145,892                               | Brooklyn Heights | 76,087                                |
|  | Bedford Heights    | 158,253                               | Chagrin Falls    | 42,523                                |
|  | Berea              | 137,800                               | Cuyahoga Heights | 122,772                               |
|  | Brecksville        | 189,624                               | Gates Mills      | 21,714                                |
|  | Broadview Heights  | 118,897                               | Glenwillow       | 13,569                                |
|  | Brook Park         | 322,123                               | Highland Hills   | 26,568                                |
|  | Brooklyn           | 198,685                               | Hunting Valley   | 10,867                                |
|  | Cleveland          | 5,285,702                             | Linndale         | 2,271                                 |
|  | Cleveland Heights  | 357,225                               | Mayfield         | 113,407                               |
|  | East Cleveland     | 132,687                               | Moreland Hills   | 47,236                                |
|  | Euclid             | 414,564                               | Newburgh Heights | 12,692                                |
|  | Fairview Park      | 79,434                                | North Randall    | 35,261                                |
|  | Garfield Heights   | 156,689                               | Oakwood          | 58,959                                |
|  | Highland Heights   | 113,692                               | Orange           | 35,282                                |
|  | Independence       | 322,148                               | Valley View      | 133,877                               |
|  | Lakewood           | 279,986                               | Walton Hills     | 45,256                                |
|  | Lyndhurst          | 96,895                                | Woodmere         | 27,814                                |
|  | Maple Heights      | 114,106                               |                  |                                       |
|  | Mayfield Heights   | 150,098                               |                  |                                       |
|  | Middleburg Heights | 214,033                               |                  |                                       |
|  | North Olmsted      | 188,970                               |                  |                                       |
|  | North Royalton     | 116,449                               |                  |                                       |
|  | Olmsted Falls      | 36,043                                |                  |                                       |
|  | Parma              | 404,209                               |                  |                                       |
|  | Parma Heights      | 106,825                               |                  |                                       |
|  | Pepper Pike        | 64,091                                |                  |                                       |
|  | Richmond Heights   | 65,459                                |                  |                                       |
|  | Rocky River        | 130,200                               |                  |                                       |
| Seven Hills                              | 74,973             |                                       |                  |                                       |
| Shaker Heights                           | 317,338            |                                       |                  |                                       |
| Solon                                    | 482,838            |                                       |                  |                                       |
| South Euclid                             | 99,565             |                                       |                  |                                       |
| Strongsville                             | 296,570            |                                       |                  |                                       |
| University Heights                       | 78,693             |                                       |                  |                                       |
| Warrensville Heights                     | 159,525            |                                       |                  |                                       |
| Westlake                                 | 245,271            |                                       |                  |                                       |
| Darke<br>103,002                         | Greenville         | 70,350                                | Ansonia          | 2,624                                 |
|  |                    |                                       | Arcanum          | 3,619                                 |
|  |                    |                                       | Union City       | 3,579                                 |
|  |                    |                                       | Versailles       | 22,830                                |

| <u>County and<br/>County Total</u> | <u>Cities</u>      | <u>Distribution<br/>Amounts</u> | <u>Villages</u>   | <u>Distribution<br/>Amounts</u> |
|------------------------------------|--------------------|---------------------------------|-------------------|---------------------------------|
| Defiance<br>\$112,763              | Defiance           | \$96,920                        | Hicksville        | \$15,843                        |
| Delaware<br>213,789                | Delaware           | 163,024                         | Galena            | 1,400                           |
|                                    |                    |                                 | Powell            | 31,105                          |
|                                    |                    |                                 | Shawnee Hills     | 2,629                           |
|                                    |                    |                                 | Sunbury           | 15,631                          |
| Erie<br>175,553                    | Huron              | 33,062                          | Milan             | 3,779                           |
|                                    | Sandusky           | 119,085                         |                   |                                 |
|                                    | Vermilion          | 19,626                          |                   |                                 |
| Fairfield<br>259,643               | Lancaster          | 203,871                         | Baltimore         | 6,705                           |
|                                    | Pickerington       | 40,613                          | Bremen            | 4,134                           |
|                                    |                    |                                 | Carroll           | 1,220                           |
|                                    |                    |                                 | Lithopolis        | 1,722                           |
|                                    |                    |                                 | Sugar Grove       | 1,378                           |
| Fayette<br>64,018                  | Washington C. H.   | 57,518                          | Jeffersonville    | 5,485                           |
|                                    |                    |                                 | Octa              | 1,015                           |
| Franklin<br>10,306,148             | Bexley             | 80,146                          | Brice             | 551                             |
|                                    | Columbus           | 7,543,969                       | Canal Winchester  | 36,405                          |
|                                    | Dublin             | 708,742                         | Groveport         | 77,730                          |
|                                    | Gahanna            | 196,519                         | Harrisburg        | 919                             |
|                                    | Grandview Heights  | 65,848                          | Lockbourne        | 4                               |
|                                    | Grove City         | 182,688                         | Marble Cliff      | 9,858                           |
|                                    | Hilliard           | 235,761                         | New Albany        | 37,637                          |
|                                    | Reynoldsburg       | 147,113                         | Obetz             | 51,727                          |
|                                    | Upper Arlington    | 203,019                         | Urbancrest        | 1,099                           |
|                                    | Westerville        | 253,793                         |                   |                                 |
|                                    | Whitehall          | 209,854                         |                   |                                 |
|                                    | Worthington        | 262,767                         |                   |                                 |
| Fulton<br>158,098                  | Wauseon            | 51,394                          | Archbold          | 65,624                          |
|                                    |                    |                                 | Delta             | 12,229                          |
|                                    |                    |                                 | Fayette           | 6,896                           |
|                                    |                    |                                 | Metamora          | 2,778                           |
|                                    |                    |                                 | Swanton           | 19,177                          |
| Gallia<br>28,799                   | Gallipolis         | 26,129                          |                   |                                 |
|                                    | Rio Grande         | 2,670                           |                   |                                 |
| Geauga<br>109,253                  |                    |                                 | Burton            | 5,807                           |
|                                    |                    |                                 | Chardon           | 47,831                          |
|                                    |                    |                                 | Middlefield       | 38,438                          |
|                                    |                    |                                 | South Russell     | 17,177                          |
| Greene<br>273,451                  | Fairborn           | 105,051                         | Cedarville        | 5,388                           |
|                                    | Xenia              | 134,961                         | Jamestown         | 2,873                           |
|                                    |                    |                                 | Yellow Springs    | 25,178                          |
| Guernsey<br>61,091                 | Cambridge          | 52,391                          | Byesville         | 8,700                           |
| Hamilton<br>6,766,431              | Blue Ash           | 351,113                         | Addyston          | 9,835                           |
|                                    | Cheviot            | 30,379                          | Amberley          | 38,878                          |
|                                    | Cincinnati         | 4,673,264                       | Arlington Heights | 6,875                           |
|                                    | Deer park          | 19,065                          | Elmwood Place     | 8,579                           |
|                                    | Forest park        | 103,300                         | Evendale          | 158,029                         |
|                                    | Harrison           | 42,486                          | Fairfax           | 33,263                          |
|                                    | Indian Hill        | 74,660                          | Golf Manor        | 11,396                          |
|                                    | Loveland           | 39,348                          | Greenhills        | 11,256                          |
|                                    | Madeira            | 24,764                          | Lincoln Heights   | 12,247                          |
|                                    | Montgomery         | 82,924                          | Lockland          | 36,538                          |
|                                    | Mount Healthy      | 18,669                          | Mariemont         | 29,907                          |
|                                    | North College Hill | 23,570                          | Newtown           | 18,370                          |
|                                    | Norwood            | 171,331                         | Woodlawn          | 52,606                          |

| <u>County and<br/>County Total</u> | <u>Cities</u>  | <u>Distribution<br/>Amounts</u> | <u>Villages</u>     | <u>Distribution<br/>Amounts</u> |
|------------------------------------|----------------|---------------------------------|---------------------|---------------------------------|
| Hamilton<br>(con't)                | Reading        | \$72,156                        |                     |                                 |
|                                    | Saint Bernard  | 164,254                         |                     |                                 |
|                                    | Sharonville    | 210,390                         |                     |                                 |
|                                    | Silverton      | 16,902                          |                     |                                 |
|                                    | Springdale     | 169,201                         |                     |                                 |
|                                    | Wyoming        | 50,877                          |                     |                                 |
| Hancock<br>\$244,806               | Findlay        | 234,294                         | Arlington<br>McComb | \$2,208<br>8,303                |
| Hardin<br>62,370                   | Kenton         | 41,600                          | Ada                 | 13,144                          |
|                                    |                |                                 | Alger               | 1,079                           |
|                                    |                |                                 | Dunkirk             | 1,316                           |
|                                    |                |                                 | Forest              | 4,567                           |
|                                    |                |                                 | McGuffey            | 663                             |
|                                    |                |                                 |                     |                                 |
| Harrison<br>14,576                 |                |                                 | Bowerston           | 703                             |
|                                    |                |                                 | Cadiz               | 10,887                          |
|                                    |                |                                 | Hopedale            | 1,466                           |
|                                    |                |                                 | Jewett              | 694                             |
|                                    |                |                                 | Scio                | 825                             |
| Henry<br>58,979                    | Napoleon       | 46,503                          | Deshler             | 3,169                           |
|                                    |                |                                 | Hamler              | 1,595                           |
|                                    |                |                                 | Holgate             | 3,180                           |
|                                    |                |                                 | Liberty Center      | 2,704                           |
|                                    |                |                                 | Malinta             | 1,133                           |
|                                    |                |                                 | McClure             | 695                             |
|                                    |                |                                 |                     |                                 |
| Highland<br>70,026                 | Greenfield     | 21,405                          | Leesburg            | 2,351                           |
|                                    | Hillsboro      | 46,269                          |                     |                                 |
| Hocking<br>39,934                  | Logan          | 39,934                          |                     |                                 |
| Holmes<br>14,272                   |                |                                 | Millersburg         | 14,272                          |
| Huron<br>253,575                   | Bellevue       | 59,451                          | Greenwich           | 4,788                           |
|                                    | Norwalk        | 98,391                          | Monroeville         | 7,034                           |
|                                    | Willard        | 75,604                          | New London          | 6,364                           |
|                                    |                |                                 | Wakeman             | 1,943                           |
| Jefferson<br>210,805               | Steubenville   | 139,871                         | Mingo Junction      | 37,897                          |
|                                    | Toronto        | 23,218                          | Wintersville        | 9,820                           |
| Knox<br>125,123                    | Mount Vernon   | 107,671                         | Centerburg          | 2,838                           |
|                                    |                |                                 | Danville            | 1,829                           |
|                                    |                |                                 | Fredericktown       | 5,682                           |
|                                    |                |                                 | Gambier             | 7,102                           |
| Lake<br>1,317,677                  | Eastlake       | 129,166                         | Fairport Harbor     | 11,293                          |
|                                    | Kirtland       | 33,790                          | Grand River         | 5,954                           |
|                                    | Mentor         | 461,147                         | Madison             | 13,015                          |
|                                    | Mentor-on-Lake | 12,170                          | North Perry         | 14,323                          |
|                                    | Painesville    | 121,446                         | Perry               | 8,315                           |
|                                    | Wickliffe      | 166,795                         | Timberlake          | 1,486                           |
|                                    | Willoughby     | 247,381                         |                     |                                 |
|                                    |                |                                 |                     |                                 |

| <u>County and<br/>County Total</u> | <u>Cities</u>    | <u>Distribution<br/>Amounts</u> | <u>Villages</u>  | <u>Distribution<br/>Amounts</u> |
|------------------------------------|------------------|---------------------------------|------------------|---------------------------------|
| Lake<br>(con't)                    | Willoughby Hills | \$52,674                        |                  |                                 |
|                                    | Willowick        | 38,721                          |                  |                                 |
| Lawrence<br>\$39,585               | Ironton          | 36,406                          | Coal Grove       | \$3,179                         |
| Licking<br>359,236                 | Heath            | 84,949                          | Granville        | 30,742                          |
|                                    | Newark           | 213,887                         | Hebron           | 10,553                          |
|                                    |                  |                                 | Johnstown        | 12,295                          |
|                                    |                  |                                 | Utica            | 6,809                           |
| Logan<br>118,109                   | Bellefontaine    | 108,934                         | Belle Center     | 1,857                           |
|                                    |                  |                                 | Degraff          | 2,780                           |
|                                    |                  |                                 | Huntsville       | 1,449                           |
|                                    |                  |                                 | Lakeview         | 2,708                           |
|                                    |                  |                                 | Valley Hi        | 381                             |
| Lorain<br>1,119,713                | Amherst          | 61,690                          | Grafton          | 20,583                          |
|                                    | Avon             | 34,220                          | Lagrange         | 9,515                           |
|                                    | Avon Lake        | 112,919                         | Sheffield        | 21,810                          |
|                                    | Elyria           | 343,507                         | South Amherst    | 3,544                           |
|                                    | Lorain           | 317,717                         | Wellington       | 17,215                          |
|                                    | North Ridgeville | 95,987                          |                  |                                 |
|                                    | Oberlin          | 61,603                          |                  |                                 |
|                                    | Sheffield Lake   | 19,402                          |                  |                                 |
| Lucas<br>3,525,358                 | Maumee           | 221,287                         | Holland          | 27,832                          |
|                                    | Oregon           | 215,568                         | Ottawa Hills     | 51,415                          |
|                                    | Sylvania         | 111,363                         | Waterville       | 33,666                          |
|                                    | Toledo           | 2,842,508                       | Whitehouse       | 21,719                          |
| Madison<br>77,569                  | London           | 36,163                          | Jefferson        | 20,088                          |
|                                    |                  |                                 | Mount Sterling   | 11,027                          |
|                                    |                  |                                 | Plain City       | 9,730                           |
|                                    |                  |                                 | South Solon      | 561                             |
| Mahoning<br>743,173                | Campbell         | 29,956                          | Lowellville      | 5,871                           |
|                                    | Canfield         | 35,167                          | Sebring          | 16,820                          |
|                                    | Struthers        | 39,595                          |                  |                                 |
|                                    | Youngstown       | 615,765                         |                  |                                 |
| Marion<br>199,065                  | Marion           | 199,065                         |                  |                                 |
| Medina<br>319,337                  | Brunswick        | 125,397                         | Seville          | 10,973                          |
|                                    | Medina           | 80,399                          | Westfield Center | 13,157                          |
|                                    | Wadsworth        | 89,411                          |                  |                                 |
| Meigs<br>10,025                    | Middleport       | 4,518                           |                  |                                 |
|                                    | Pomeroy          | 5,507                           |                  |                                 |
| Mercer<br>70,370                   | Celina           | 36,877                          | Coldwater        | 17,007                          |
|                                    |                  |                                 | Fort Recovery    | 5,776                           |
|                                    |                  |                                 | Rockford         | 3,189                           |
|                                    |                  |                                 | Saint Henry      | 7,520                           |
| Miami<br>423,765                   | Piqua            | 137,478                         | Bradford         | 2,216                           |
|                                    | Tipp City        | 42,399                          | Covington        | 12,684                          |
|                                    | Troy             | 216,116                         | West Milton      | 12,872                          |
| Monroe<br>5,795                    |                  |                                 | Woodsfield       | 5,795                           |
| Montgomery<br>3,979,249            | Centerville      | 152,550                         | Brookville       | 33,395                          |
|                                    | Dayton           | 2,087,458                       | Farmersville     | 1,241                           |
|                                    | Englewood        | 73,101                          | Germantown       | 15,088                          |
|                                    | Huber Heights    | 160,816                         | New Lebanon      | 11,673                          |
|                                    | Kettering        | 433,193                         | Phillipsburg     | 1,249                           |
|                                    | Miamisburg       | 164,248                         |                  |                                 |
|                                    | Moraine          | 290,716                         |                  |                                 |
|                                    | Oakwood          | 78,544                          |                  |                                 |

| <u>County and<br/>County Total</u> | <u>Cities</u>  | <u>Distribution<br/>Amounts</u>          | <u>Villages</u>   | <u>Distribution<br/>Amounts</u>                              |
|------------------------------------|--|--|---|--|
| Montgomery<br>(con't)              | Riverside<br>Trotwood<br>Vandalia<br>West Carrollton | \$47,432<br>92,679<br>223,244<br>112,621 |   |  |
| Morgan<br>\$9,372                  |  |  | Malta<br>McConnelsville   | \$3,518<br>5,854   |
| Morrow<br>20,905                   |  |  | Cardington<br>Mount Gilead  | 7,395<br>13,510  |
| Muskingum<br>217,016               | Zanesville   | 195,569                                  | Dresden<br>Fazeysburg<br>New Concord<br>Roseville<br>South Zanesville             | 7,292<br>2,412<br>5,365<br>2,349<br>4,029                    |
| Ottawa<br>63,254                   | Port Clinton   | 34,954                                   | Clay Center<br>Elmore<br>Genoa<br>Oak Harbor                                      | 1,041<br>5,149<br>12,695<br>9,414                            |
| Paulding<br>1,947                  |  |  | Oakwood   | 1,947  |
| Perry<br>18,984                    | New Lexington  | 9,804                                    | Crooksville   | 9,180  |
| Pickaway<br>84,704                 | Circleville  | 80,877                                   | Ashville<br>South Bloomfield  | 2,417<br>1,411   |
| Pike<br>17,312                     | Waverly  | 17,312                                   |   |  |
| Portage<br>467,756                 | Aurora<br>Kent<br>Ravenna<br>Streetsboro             | 78,374<br>171,127<br>105,067<br>71,568   | Brady Lake<br>Garrettsville<br>Hiram<br>Mantua<br>Windham                         | 280<br>16,047<br>8,202<br>10,240<br>6,852                    |
| Preble<br>71,513                   | Eaton  | 56,432                                   | Lewisburg<br>West Alexandria  | 11,361<br>3,720  |
| Putnam<br>59,734                   |  |  | Columbus Grove<br>Glandorf<br>Kalida<br>Leipsic<br>Ottawa<br>Ottoville<br>Pandora | 4,261<br>3,915<br>4,104<br>7,720<br>31,749<br>2,854<br>5,130 |
| Richland<br>554,086                | Mansfield<br>Shelby                                  | 396,620<br>52,965                        | Bellville<br>Butler<br>Lexington<br>Ontario<br>Plymouth                           | 5,958<br>1,694<br>26,019<br>68,903<br>1,927                  |
| Ross<br>165,127                    | Chillicothe  | 165,127                                  |   |  |

| <u>County and<br/>County Total</u> | <u>Cities</u>       | <u>Distribution<br/>Amounts</u> | <u>Villages</u> | <u>Distribution<br/>Amounts</u> |
|------------------------------------|---------------------|---------------------------------|-----------------|---------------------------------|
| Sandusky<br>\$177,217              | Clyde               | \$55,693                        | Gibsonburg      | \$6,398                         |
|                                    | Fremont             | 115,125                         |                 |                                 |
| Scioto<br>115,722                  | Portsmouth          | 95,230                          | New Boston      | 20,491                          |
|                                    |                     |                                 |                 |                                 |
| Seneca<br>217,015                  | Fostoria            | 95,942                          | Green Springs   | 3,536                           |
|                                    | Tiffin              | 115,523                         | New Riegel      | 2,014                           |
| Shelby<br>227,149                  | Sidney              | 183,651                         | Anna            | 4,870                           |
|                                    |                     |                                 | Botkins         | 9,804                           |
|                                    |                     |                                 | Fort Loramie    | 9,457                           |
|                                    |                     |                                 | Jackson Center  | 11,004                          |
|                                    |                     |                                 | Russia          | 8,363                           |
| Stark<br>1,308,928                 | Alliance            | 141,211                         | Beach City      | 1,220                           |
|                                    | Canton              | 699,602                         | Brewster        | 8,617                           |
|                                    | Louisville          | 48,984                          | Canal Fulton    | 16,515                          |
|                                    | Massillon           | 206,761                         | East Canton     | 5,537                           |
|                                    | North Canton        | 127,614                         | Hartville       | 14,200                          |
|                                    |                     |                                 | Minerva         | 26,341                          |
|                                    |                     |                                 | Navarre         | 10,346                          |
|                                    |                     |                                 | Wilmot          | 1,979                           |
|                                    |                     |                                 |                 |                                 |
| Summit<br>3,487,536                | Akron               | 1,697,723                       | Boston Heights  | 4,045                           |
|                                    | Barberton           | 190,310                         | Lakemore        | 12,744                          |
|                                    | Cuyahoga Falls      | 287,072                         | Mogadore        | 24,839                          |
|                                    | Fairlawn            | 126,866                         | Northfield      | 10,777                          |
|                                    | Green               | 97,799                          | Peninsula       | 5,372                           |
|                                    | Hudson              | 125,031                         | Reminderville   | 9,099                           |
|                                    | Macedonia           | 110,097                         | Richfield       | 77,972                          |
|                                    | Munroe Falls        | 22,797                          | Silver Lake     | 7,305                           |
|                                    | Norton              | 40,341                          |                 |                                 |
|                                    | Stow                | 195,859                         |                 |                                 |
|                                    | Tallmadge           | 119,884                         |                 |                                 |
|                                    | Twinsburg           | 321,605                         |                 |                                 |
|                                    | Trumbull<br>533,556 | Girard                          | 63,832          | Lordstown                       |
| Hubbard                            |                     | 19,286                          | McDonald        | 17,307                          |
| Niles                              |                     | 97,141                          | Newton Falls    | 14,094                          |
| Warren                             |                     | 259,918                         |                 |                                 |
| Tuscarawas<br>206,139              | Dover               | 55,355                          | Baltic          | 4,222                           |
|                                    |                     |                                 | Bolivar         | 1,558                           |
|                                    |                     |                                 | Dennison        | 9,045                           |
|                                    |                     |                                 | Gnadenhutten    | 2,662                           |
|                                    |                     |                                 | Midvale         | 2,898                           |
|                                    |                     |                                 | Mineral City    | 922                             |
|                                    |                     |                                 | Newcomerstown   | 17,648                          |
|                                    |                     |                                 | Port Washington | 1,003                           |
|                                    |                     |                                 | Roswell         | 417                             |
|                                    |                     |                                 | Stone Creek     | 467                             |
|                                    |                     |                                 | Strasburg       | 5,326                           |
|                                    |                     |                                 | Sugarcreek      | 17,188                          |
|                                    |                     |                                 | Tuscarawas      | 916                             |

| County and<br>County Total | Cities   | Distribution<br>Amounts                | Villages        | Distribution<br>Amounts |
|----------------------------|--|--|-----------------|-------------------------|
| Union<br>\$77,811          | Marysville   | \$76,053                               | Milford Center  | \$842                   |
|                            |  |  | Richwood        | 2,905                   |
| Van Wert<br>89,869         | Van Wert   | 83,486                                 | Convoy          | 2,195                   |
|                            |  |  | Middle Point    | 1,284                   |
|                            |  |  | Ohio City       | 2,139                   |
| Warren<br>348,135          | Franklin<br>Lebanon<br>Mason                         | 67,058<br>64,667<br>190,787            | Carlisle        | 11,465                  |
|                            |  |  | Corwin          | 220                     |
|                            |  |  | Morrow          | 3,255                   |
|                            |  |  | South Lebanon   | 8,544                   |
| Washington<br>103,187      | Belpre<br>Marietta                                   | 17,164<br>115,650                      | Springboro      | 82,601                  |
|                            |  |  | Beverly         | 3,422                   |
| Wayne<br>382,779           | Orrville<br>Rittman<br>Wooster                       | 49,179<br>24,285<br>160,172            | Apple Creek     | 3,229                   |
|                            |  |  | Creston         | 5,047                   |
|                            |  |  | Dalton          | 6,641                   |
|                            |  |  | Doylestown      | 7,835                   |
|                            |  |  | Marshallville   | 877                     |
|                            |  |  | Mount Eaton     | 1,128                   |
|                            |  |  | Shreve          | 4,168                   |
|                            |  |  | Smithville      | 4,569                   |
|                            |  |  | West Salem      | 2,706                   |
| Williams<br>145,536        | Bryan  | 88,657                                 | Alvordton       | 28                      |
|                            |  |  | Edgerton        | 10,705                  |
|                            |  |  | Edon            | 4,562                   |
|                            |  |  | Montpelier      | 25,223                  |
|                            |  |  | Pioneer         | 4,317                   |
|                            |  |  | Stryker         | 9,338                   |
| Wood<br>487,798            | Bowling Green<br>Northwood<br>Perrysburg<br>Rossford | 218,650<br>53,382<br>126,049<br>38,150 | West Unity      | 7,332                   |
|                            |  |  | Bloomdale       | 1,632                   |
|                            |  |  | Bradner         | 2,334                   |
|                            |  |  | Cygnets         | 1,614                   |
|                            |  |  | Grand Rapids    | 3,750                   |
|                            |  |  | Haskins         | 1,480                   |
|                            |  |  | Luckey          | 1,779                   |
|                            |  |  | Millbury        | 3,628                   |
|                            |  |  | North Baltimore | 9,291                   |
|                            |  |  | Pemberville     | 6,660                   |
|                            |  |  | Tontogany       | 471                     |
|                            |  |  | Walbridge       | 11,595                  |
| Weston                     | 4,132  |  |                 |                         |
| Wyandot<br>59,498          | Upper Sandusky                                       | 36,101                                 | Carey           | 19,044                  |
|                            |  |  | Kirby           | 222                     |
|                            |  |  | Sycamore        | 3,234                   |

|   | <u>2007</u>  | <u>2008</u>  |
|---|--------------|--------------|
| All Municipalities  | \$58,120,878 | \$58,120,885 |
| Cities Total  | 54,046,768   | 54,047,052   |
| Villages Total  | 4,074,110    | 4,073,833    |
| Percent increase in calendar year 2008 for all municipalities . . . . . |              | 0.00%        |

Source: Records of the Ohio Department of Taxation