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Table LG-1&2
No. 56 & 57 (2008)
September 15, 2008

STATE AND COUNTY LOCAL GOVERNMENT FUNDS:
Amounts Distributed to Counties, Calendar Year 2007

Approximately \$674.4 million was distributed from the local government fund (LGF) and the dealer in intangibles tax (DIT) in 2007, with \$58.1 million distributed directly to municipalities levying income taxes and \$616.3 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 2007 was \$603.7 million while the DIT amounted to \$12.6 million. Thus, the total amount of all county undivided local government funds was \$616.3 million. LG-2 shows the amount distributed to each municipality in 2007. Of the \$58.1 million total, \$54.0 million was distributed to cities and the remainder to villages.

In calendar year 2007, Ohio's LGF was composed of 4.2% of the revenue from state sales tax, use tax, personal income tax, public utility tax, and corporate franchise tax.

However, state budget bills (House Bill 94, 95 and 66) temporarily suspended the statutory funding formula to counties and municipalities beginning with the July 2001 distributions. Due to provisions in House Bills 66 and 119, each county and municipality received the same amount in calendar year 2007 as it received in calendar year 2006.

In addition to the revenues received from the LGF, each county undivided local government fund 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.

Note: The recently enacted state operating budget bill for the fiscal year 2008-2009 biennium (Am. Sub. H.B. 119, 127th General Assembly) made landmark changes to the state's Local Government Fund. A new funding mechanism was instituted. Beginning in calendar year 2008, the LGF will receive a designated percentage of *total* state General Revenue Fund 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 shall receive 3.68 percent of prior-month tax revenues. Other changes were also enacted; refer to the 2007 edition of the Ohio Department of Taxation's [Annual Report](#) for more information.

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 2007**

| <u>County</u> | <u>State Local Government Fund</u> | <u>Dealers in Intangibles</u> | <u>Total</u> |
|---------------|--|-----------------------------------|---------------|
| Total | \$603,707,380 | \$12,605,989 | \$616,313,368 |
| Adams | 644,701 | 1,281 | 645,983 |
| Allen | 4,413,326 | 59,229 | 4,472,556 |
| Ashland | 2,039,999 | 10,768 | 2,050,767 |
| Ashtabula | 3,826,555 | 29,086 | 3,855,641 |
| Athens | 1,873,300 | 9,834 | 1,883,134 |
| Auglaize | 2,285,404 | 15,628 | 2,301,032 |
| Belmont | 2,722,412 | 10,126 | 2,732,538 |
| Brown | 964,547 | 2,725 | 967,272 |
| Butler | 14,090,266 | 202,252 | 14,292,518 |
| Carroll | 687,875 | 380 | 688,255 |
| Champaign | 1,361,276 | 5,039 | 1,366,315 |
| Clark | 5,427,373 | 30,180 | 5,457,552 |
| Clermont | 3,596,503 | 52,979 | 3,649,482 |
| Clinton | 1,546,103 | 4,058 | 1,550,161 |
| Columbiana* | 3,510,855 | 16,483 | 3,527,338 |
| Coshocton | 1,372,061 | 10,754 | 1,382,815 |
| Crawford | 2,059,009 | 15,409 | 2,074,418 |
| Cuyahoga | 113,832,857 | 3,666,293 | 117,499,150 |
| Darke | 2,320,911 | 12,506 | 2,333,417 |
| Defiance | 1,754,018 | 23,638 | 1,777,655 |
| Delaware | 4,821,904 | 80,722 | 4,902,625 |
| Erie | 3,698,525 | 30,561 | 3,729,086 |
| Fairfield | 4,770,303 | 50,540 | 4,820,843 |
| Fayette | 1,103,922 | 8,255 | 1,112,178 |
| Franklin | 77,672,719 | 3,042,116 | 80,714,835 |
| Fulton | 1,955,530 | 1,723 | 1,957,253 |
| Gallia | 843,906 | 39,269 | 883,175 |
| Geauga | 2,441,878 | 5,993 | 2,447,871 |
| Greene | 8,228,030 | 41,533 | 8,269,563 |
| Guernsey | 1,393,740 | 29,467 | 1,423,207 |
| Hamilton | 52,568,804 | 1,354,844 | 53,923,648 |
| Hancock | 3,980,794 | 55,522 | 4,036,317 |
| Hardin | 1,149,108 | 4,837 | 1,153,945 |
| Harrison | 521,545 | 0 | 521,545 |
| Henry | 1,199,888 | 16,415 | 1,216,304 |
| Highland | 1,268,992 | 9,694 | 1,278,686 |
| Hocking | 774,110 | 16,848 | 790,958 |
| Holmes | 797,944 | 581 | 798,524 |
| Huron | 2,648,662 | 33,338 | 2,682,000 |
| Jackson | 1,071,297 | 136,283 | 1,207,580 |

| <u>County</u> | <u>State Local Government Fund</u> | <u>Dealers in Intangibles</u> | <u>Total</u> |
|---------------|--|-----------------------------------|--------------|
| Jefferson | \$3,907,180 | \$34,843 | \$3,942,023 |
| Knox | 1,872,800 | 28,553 | 1,901,353 |
| Lake | 17,844,978 | 112,340 | 17,957,318 |
| Lawrence | 1,657,141 | 15,038 | 1,672,178 |
| Licking | 6,530,772 | 70,226 | 6,600,997 |
| Logan | 1,724,416 | 29,532 | 1,753,948 |
| Lorain | 16,473,997 | 154,136 | 16,628,133 |
| Lucas | 24,865,438 | 386,604 | 25,252,042 |
| Madison | 1,334,677 | 9,357 | 1,344,033 |
| Mahoning | 9,564,406 | 229,403 | 9,793,809 |
| Marion | 2,540,900 | 37,986 | 2,578,887 |
| Medina | 6,738,786 | 170,675 | 6,909,461 |
| Meigs | 556,701 | 1,398 | 558,100 |
| Mercer | 1,827,279 | 11,052 | 1,838,331 |
| Miami | 5,158,759 | 3,965 | 5,162,724 |
| Monroe | 357,106 | 5,386 | 362,492 |
| Montgomery | 31,651,137 | 614,389 | 32,265,525 |
| Morgan | 366,792 | 0 | 366,792 |
| Morrow | 628,050 | 0 | 628,050 |
| Muskingum | 2,852,403 | 54,521 | 2,906,924 |
| Noble | 327,951 | 0 | 327,951 |
| Ottawa | 1,602,885 | 2,464 | 1,605,349 |
| Paulding | 620,111 | 56 | 620,167 |
| Perry | 801,414 | 1,069 | 802,483 |
| Pickaway | 1,691,418 | 22,457 | 1,713,875 |
| Pike | 671,755 | 2,236 | 673,990 |
| Portage | 6,017,002 | 39,114 | 6,056,116 |
| Preble | 1,402,417 | 4,104 | 1,406,522 |
| Putnam | 1,401,561 | 1,251 | 1,402,813 |
| Richland | 6,034,072 | 72,906 | 6,106,978 |
| Ross | 2,688,332 | 17,281 | 2,705,613 |
| Sandusky | 2,821,855 | 10,412 | 2,832,267 |
| Scioto | 2,293,071 | 39,884 | 2,332,956 |
| Seneca | 2,684,243 | 7,101 | 2,691,344 |
| Shelby | 2,395,574 | 15,519 | 2,411,094 |
| Stark | 15,075,271 | 271,166 | 15,346,437 |
| Summit | 35,230,987 | 624,570 | 35,855,557 |
| Trumbull | 8,716,062 | 64,296 | 8,780,358 |
| Tuscarawas | 4,280,984 | 41,906 | 4,322,890 |
| Union | 1,455,419 | 16,222 | 1,471,641 |
| Van Wert | 1,278,300 | 8,926 | 1,287,226 |
| Vinton | 290,735 | 3 | 290,738 |
| Warren | 6,676,019 | 130,467 | 6,806,486 |
| Washington | 2,205,751 | 30,830 | 2,236,581 |
| Wayne | 4,825,102 | 46,540 | 4,871,643 |
| Williams | 1,937,111 | 14,640 | 1,951,750 |
| Wood | 5,564,457 | 11,933 | 5,576,390 |
| Wyandot | 1,022,853 | 2,039 | 1,024,892 |

* Includes \$1,447,555 redirected to the county's fiscal agent. Does not include \$356,623 withheld for repayment of state loan.

Source: Records of the Ohio Department of Taxation.

State Local Government Fund:

**Amounts Distributed Directly to Municipalities Levying
 Income Taxes, by Municipality, Calendar Year 2007**

| <u>County and County Total</u> | <u>Cities</u> | <u>Distribution Amounts</u> | <u>Villages</u> | <u>Distribution Amounts</u> |
|------------------------------------|--|---|--|---|
| Adams \$844 | | | Manchester | \$844 |
| Allen 316,336 | Delphos Lima | \$35,506 246,567 | Bluffton Spencerville | 26,150 8,113 |
| Ashland 164,957 | Ashland | 140,141 | Loudonville Perrysville | 21,546 3,270 |
| Ashtabula 233,709 | Ashtabula Conneaut Geneva | 109,044 50,490 20,557 | Andover Geneva-On-Lake Jefferson North Kingsville Orwell Rock Creek | 15,883 1,878 14,454 8,626 11,225 1,552 |
| Athens 141,540 | Athens Nelsonville | 121,657 19,883 | | |
| Auglaize 175,652 | Saint Marys Wapakoneta | 58,708 33,719 | Minster New Bremen New Knoxville | 39,388 39,704 4,133 |
| Belmont 23,507 | Bellaire | 11,012 | Barnesville Powhatan Point | 9,928 2,567 |
| Brown 16,495 | | | Georgetown Mount Orab Ripley Sardinia | 5,523 5,504 4,340 1,128 |
| Butler 1,118,426 | Fairfield Hamilton Middletown Oxford Trenton | 275,490 380,638 314,628 91,305 16,823 | Monroe New Miami | 37,068 2,474 |
| Carroll 15,354 | | | Carrollton Malvern Sherrodsville | 11,774 3,308 272 |
| Champaign 86,546 | Urbana | 73,438 | Mechanicsburg North Lewisburg Saint Paris | 5,312 3,387 4,409 |
| Clark 519,405 | New Carlisle Springfield | 11,799 501,375 | Catawba South Charleston | 677 5,554 |
| Clermont 53,297 | Milford | 34,157 | Batavia Felicity Williamsburg | 10,128 1,490 7,522 |
| Clinton 61,950 | Wilmington | 61,950 | | |

| <u>County and County Total</u> | <u>Cities</u> | <u>Distribution Amounts</u> | <u>Villages</u> | <u>Distribution Amounts</u> |
|------------------------------------|--------------------|---------------------------------|------------------|---------------------------------|
| Columbiana \$193,414 | East Liverpool | \$50,943 | Columbiana | \$23,099 |
| | East Palestine | 14,740 | Leetonia | 7,046 |
| | Salem | 70,633 | Lisbon | 15,976 |
| | | | Salineville | 2,874 |
| | | | Wellsville | 8,103 |
| Coshocton 58,121 | Coshocton | 54,154 | West Lafayette | 3,967 |
| Crawford 136,930 | Bucyrus | 66,559 | Crestline | 22,928 |
| | Galion | 43,405 | New Washington | 4,038 |
| Cuyahoga 13,046,969 | Bay Village | 71,278 | Bentleyville | 12,858 |
| | Beachwood | 266,521 | Bratenahl | 14,671 |
| | Bedford | 145,891 | Brooklyn Heights | 76,087 |
| | Bedford Heights | 158,252 | Chagrin Falls | 42,522 |
| | Berea | 137,799 | Cuyahoga Heights | 122,772 |
| | Brecksville | 189,623 | Gates Mills | 21,714 |
| | Broadview Heights | 118,896 | Glenwillow | 13,569 |
| | Brook Park | 322,121 | Highland Hills | 26,568 |
| | Brooklyn | 198,684 | Hunting Valley | 10,866 |
| | Cleveland | 5,285,674 | Linndale | 2,271 |
| | Cleveland Heights | 357,223 | Mayfield | 113,406 |
| | East Cleveland | 132,686 | Moreland Hills | 47,236 |
| | Euclid | 414,562 | Newburgh Heights | 12,692 |
| | Fairview Park | 79,434 | North Randall | 35,261 |
| | Garfield Heights | 156,688 | Oakwood | 58,959 |
| | Highland Heights | 113,692 | Orange | 35,282 |
| | Independence | 322,146 | Valley View | 133,876 |
| | Lakewood | 279,985 | Walton Hills | 45,256 |
| | Lyndhurst | 96,894 | Woodmere | 27,814 |
| | Maple Heights | 114,105 | | |
| | Mayfield Heights | 150,097 | | |
| | Middleburg Heights | 214,032 | | |
| | North Olmsted | 188,969 | | |
| | North Royalton | 116,449 | | |
| | Olmsted Falls | 36,043 | | |
| | Parma | 404,207 | | |
| | Parma Heights | 106,825 | | |
| | Pepper Pike | 64,091 | | |
| | Richmond Heights | 65,459 | | |
| | Rocky River | 130,199 | | |
| | Seven Hills | 74,973 | | |
| Shaker Heights | 317,336 | | | |
| Solon | 482,835 | | | |
| South Euclid | 99,565 | | | |
| Strongsville | 296,568 | | | |
| University Heights | 78,693 | | | |
| Warrensville Hgts. | 159,524 | | | |
| Westlake | 245,270 | | | |
| Darke 103,001 | Greenville | 70,349 | Ansonia | 2,624 |
| | | | Arcanum | 3,619 |
| | | | Union City | 3,579 |
| | | | Versailles | 22,830 |

| <u>County and County Total</u> | <u>Cities</u> | <u>Distribution Amounts</u> | <u>Villages</u> | <u>Distribution Amounts</u> |
|------------------------------------|-------------------|---------------------------------|-------------------|---------------------------------|
| Defiance \$112,763 | Defiance | \$96,920 | Hicksville | \$15,843 |
| Delaware 213,788 | Delaware | 163,023 | Galena | 1,400 |
| | | | Powell | 31,105 |
| | | | Shawnee Hills | 2,629 |
| | | | Sunbury | 15,631 |
| Erie 175,552 | Huron | 33,062 | Milan | 3,779 |
| | Sandusky | 119,085 | | |
| | Vermilion | 19,626 | | |
| Fairfield 259,642 | Lancaster | 203,870 | Baltimore | 6,705 |
| | Pickerington | 40,613 | Bremen | 4,134 |
| | | | Carroll | 1,220 |
| | | | Lithopolis | 1,722 |
| | | | Sugar Grove | 1,378 |
| Fayette 64,018 | Washington C. H. | 57,518 | Jeffersonville | 5,485 |
| | | | Octa | 1,015 |
| Franklin 10,306,092 | Bexley | 80,145 | Brice | 551 |
| | Columbus | 7,543,929 | Canal Winchester | 36,405 |
| | Dublin | 708,738 | Groveport | 77,730 |
| | Gahanna | 196,518 | Harrisburg | 919 |
| | Grandview Heights | 65,847 | Lockbourne | 4 |
| | Grove City | 182,687 | Marble Cliff | 9,858 |
| | Hilliard | 235,760 | New Albany | 37,636 |
| | Reynoldsburg | 147,112 | Obetz | 51,727 |
| | Upper Arlington | 203,018 | Urbancrest | 1,099 |
| | Westerville | 253,792 | | |
| | Whitehall | 209,852 | | |
| | Worthington | 262,765 | | |
| Fulton 158,096 | Wauseon | 51,394 | Archbold | 65,623 |
| | | | Delta | 12,229 |
| | | | Fayette | 6,895 |
| | | | Metamora | 2,778 |
| | | | Swanton | 19,177 |
| Gallia 28,799 | Gallipolis | 26,129 | | |
| | Rio Grande | 2,670 | | |
| Geauga 109,252 | | | Burton | 5,807 |
| | | | Chardon | 47,831 |
| | | | Middlefield | 38,437 |
| | | | South Russell | 17,177 |
| Greene 273,450 | Fairborn | 105,050 | Cedarville | 5,388 |
| | Xenia | 134,961 | Jamestown | 2,873 |
| | | | Yellow Springs | 25,178 |
| Guernsey 70,926 | Cambridge | 52,391 | Byesville | 8,700 |
| | | | Addyston | 9,835 |
| Hamilton 6,756,560 | Blue Ash | 351,111 | Amberley | 38,878 |
| | Cheviot | 30,379 | Arlington Heights | 6,875 |
| | Cincinnati | 4,673,240 | Elmwood Place | 8,579 |
| | Deer Park | 19,064 | Evendale | 158,028 |
| | Forest Park | 103,299 | Fairfax | 33,263 |
| | Harrison | 42,486 | Golf Manor | 11,396 |
| | Indian Hill | 74,659 | Greenhills | 11,256 |
| | Loveland | 39,348 | Lincoln Heights | 12,247 |

| <u>County and County Total</u> | <u>Cities</u> | <u>Distribution Amounts</u> | <u>Villages</u> | <u>Distribution Amounts</u> |
|------------------------------------|--------------------|---------------------------------|---------------------|---------------------------------|
| Hamilton (con't) | Madeira | \$24,763 | Lockland | \$36,538 |
| | Montgomery | 82,924 | Mariemont | 29,906 |
| | Mount Healthy | 18,669 | Newtown | 18,370 |
| | North College Hill | 23,570 | Woodlawn | 52,606 |
| | Norwood | 171,330 | | |
| | Reading | 72,155 | | |
| | Saint Bernard | 164,253 | | |
| | Sharonville | 210,389 | | |
| | Silverton | 16,902 | | |
| | Springdale | 169,200 | | |
| Wyoming | 50,877 | | | |
| Hancock \$244,804 | Findlay | 234,293 | Arlington Mccomb | 2,208 8,303 |
| Hardin 62,369 | Kenton | 41,600 | Ada | 13,144 |
| | | | Alger | 1,079 |
| | | | Dunkirk | 1,316 |
| | | | Forest | 4,567 |
| | | | Mcguffey | 663 |
| Harrison 14,575 | | | Bowerston | 703 |
| | | | Cadiz | 10,887 |
| | | | Hopedale | 1,466 |
| | | | Jewett | 694 |
| | | | Scio | 825 |
| Henry 58,978 | Napoleon | 46,503 | Deshler | 3,168 |
| | | | Hamler | 1,595 |
| | | | Holgate | 3,180 |
| | | | Liberty Center | 2,704 |
| | | | Malinta | 1,133 |
| | | | Mcclure | 695 |
| Highland 70,025 | Greenfield | 21,405 | Leesburg | 2,351 |
| | Hillsboro | 46,269 | | |
| Hocking 39,934 | Logan | 39,934 | | |
| Holmes 14,272 | | | Millersburg | 14,272 |
| Huron 253,572 | Bellevue | 59,450 | Greenwich | 4,788 |
| | Norwalk | 98,390 | Monroeville | 7,034 |
| | Willard | 75,603 | New London | 6,364 |
| | | | Wakeman | 1,943 |
| Jefferson 210,805 | Steubenville | 139,870 | Mingo Junction | 37,897 |
| | Toronto | 23,218 | Wintersville | 9,820 |
| Knox 125,122 | Mount Vernon | 107,671 | Centerburg | 2,838 |
| | | | Danville | 1,829 |
| | | | Fredericktown | 5,682 |
| | | | Gambier | 7,102 |
| Lake 1,317,670 | Eastlake | 129,166 | Fairport Harbor | 11,293 |
| | Kirtland | 33,790 | Grand River | 5,954 |
| | Mentor | 461,145 | Madison | 13,015 |
| | Mentor-On-Lake | 12,170 | North Perry | 14,323 |
| | Painesville | 121,445 | Perry | 8,315 |
| | Wickliffe | 166,794 | Timberlake | 1,486 |
| | Willoughby | 247,379 | | |

| <u>County and County Total</u> | <u>Cities</u> | <u>Distribution Amounts</u> | <u>Villages</u> | <u>Distribution Amounts</u> |
|------------------------------------|---|---|---|--|
| Lake (con't) | Willoughby Hills Willowick | \$52,674 38,721 | | |
| Lawrence \$39,585 | Ironton | 36,406 | Coal Grove | \$3,179 |
| Licking 359,234 | Heath Newark | 84,949 213,886 | Granville Hebron Johnstown Utica | 30,742 10,553 12,295 6,809 |
| Logan 118,108 | Bellefontaine | 108,933 | Belle Center Degraff Huntsville Lakeview Valley Hi | 1,857 2,780 1,449 2,708 381 |
| Lorain 1,119,706 | Amherst Avon Avon Lake Elyria Lorain North Ridgeville Oberlin Sheffield Lake | 61,690 34,220 112,919 343,505 317,715 95,987 61,602 19,402 | Grafton Lagrange Sheffield South Amherst Wellington | 20,583 9,514 21,810 3,544 17,215 |
| Lucas 3,525,340 | Maumee Oregon Sylvania Toledo | 221,286 215,567 111,363 2,842,493 | Holland Ottawa Hills Waterville Whitehouse | 27,832 51,414 33,666 21,719 |
| Madison 77,569 | London | 36,163 | Jefferson Mount Sterling Plain City South Solon | 20,088 11,027 9,730 561 |
| Mahoning 743,168 | Campbell Canfield Struthers Youngstown | 29,955 35,167 39,594 615,761 | Lowellville Sebring | 5,871 16,820 |
| Marion 199,064 | Marion | 199,064 | | |
| Medina 319,335 | Brunswick Medina Wadsworth | 125,397 80,399 89,410 | Seville Westfield Center | 10,973 13,156 |
| Meigs 10,025 | Middleport Pomeroy | 4,518 5,507 | | |
| Mercer 70,369 | Celina | 36,877 | Coldwater Fort Recovery Rockford Saint Henry | 17,007 5,776 3,189 7,520 |
| Miami 423,763 | Piqua Tipp City Troy | 137,477 42,399 216,115 | Bradford Covington West Milton | 2,216 12,684 12,872 |
| Monroe 5,795 | | | Woodsfield | 5,795 |
| Montgomery 3,979,227 | Centerville Dayton Englewood | 152,549 2,087,447 73,100 | Brookville Farmersville Germantown | 33,395 1,241 15,088 |

| <u>County and County Total</u> | <u>Cities</u> | <u>Distribution Amounts</u> | <u>Villages</u> | <u>Distribution Amounts</u> |
|------------------------------------|-----------------|---------------------------------|------------------|---------------------------------|
| Montgomery (con't) | Huber Heights | \$160,815 | New Lebanon | \$11,673 |
| | Kettering | 433,191 | Phillipsburg | 1,249 |
| | Miamisburg | 164,247 | | |
| | Moraine | 290,715 | | |
| | Oakwood | 78,543 | | |
| | Riverside | 47,432 | | |
| | Trotwood | 92,678 | | |
| | Vandalia | 223,243 | | |
| | West Carrollton | 112,621 | | |
| Morgan | | | Malta | 3,518 |
| \$9,372 | | | Mcconnellsville | 5,854 |
| Morrow | | | Cardington | 7,395 |
| 20,904 | | | Mount Gilead | 13,509 |
| Muskingum | Zanesville | 195,568 | Dresden | 7,292 |
| 217,015 | | | Frazeytsburg | 2,412 |
| | | | New Concord | 5,365 |
| | | | Roseville | 2,349 |
| | | | South Zanesville | 4,029 |
| Ottawa | Port Clinton | 34,954 | Clay Center | 1,041 |
| 63,253 | | | Elmore | 5,149 |
| | | | Genoa | 12,695 |
| | | | Oak Harbor | 9,414 |
| Paulding | | | Oakwood | 1,947 |
| 1,947 | | | | |
| Perry | New Lexington | 9,804 | Crooksville | 9,180 |
| 18,984 | | | | |
| Pickaway | Circleville | 80,876 | Ashville | 2,417 |
| 84,704 | | | South Bloomfield | 1,411 |
| Pike | Waverly | 17,312 | | |
| 17,312 | | | | |
| Portage | Aurora | 78,374 | Brady Lake | 280 |
| 467,753 | Kent | 171,126 | Garrettsville | 16,047 |
| | Ravenna | 105,066 | Hiram | 8,202 |
| | Streetsboro | 71,567 | Mantua | 10,239 |
| | | | Windham | 6,852 |
| Preble | Eaton | 56,431 | Lewisburg | 11,361 |
| 71,512 | | | West Alexandria | 3,720 |
| Putnam | | | Columbus Grove | 4,261 |
| 59,733 | | | Glandorf | 3,915 |
| | | | Kalida | 4,104 |
| | | | Leipsic | 7,720 |
| | | | Ottawa | 31,749 |
| | | | Ottoville | 2,854 |
| | | | Pandora | 5,130 |
| Richland | Mansfield | 396,618 | Bellville | 5,958 |
| 554,083 | Shelby | 52,965 | Butler | 1,694 |
| | | | Lexington | 26,018 |
| | | | Ontario | 68,903 |
| | | | Plymouth | 1,927 |
| Ross | Chillicothe | 165,126 | | |
| 165,126 | | | | |

| <u>County and County Total</u> | <u>Cities</u> | <u>Distribution Amounts</u> | <u>Villages</u> | <u>Distribution Amounts</u> |
|------------------------------------|------------------|---------------------------------|-----------------|---------------------------------|
| Sandusky \$177,216 | Clyde | \$55,693 | Gibsonburg | \$6,398 |
| | Fremont | 115,125 | | |
| Scioto 115,721 | Portsmouth | 95,230 | New Boston | 20,491 |
| Seneca 217,015 | Fostoria | 95,942 | Green Springs | 3,536 |
| | Tiffin | 115,523 | New Riegel | 2,014 |
| Shelby 227,148 | Sidney | 183,650 | Anna | 4,870 |
| | | | Botkins | 9,804 |
| | | | Fort Loramie | 9,457 |
| | | | Jackson Center | 11,004 |
| | | | Russia | 8,363 |
| Stark 1,308,920 | Alliance | 141,210 | Beach City | 1,220 |
| | Canton | 699,599 | Brewster | 8,616 |
| | Louisville | 48,983 | Canal Fulton | 16,515 |
| | Massillon | 206,760 | East Canton | 5,537 |
| | North Canton | 127,614 | Hartville | 14,200 |
| | | | Minerva | 26,341 |
| | | | Navarre | 10,346 |
| | | | Wilmot | 1,979 |
| Summit 3,487,517 | Akron | 1,697,714 | Boston Heights | 4,045 |
| | Barberton | 190,309 | Lakemore | 12,744 |
| | Cuyahoga Falls | 287,071 | Mogadore | 24,839 |
| | Fairlawn | 126,865 | Northfield | 10,777 |
| | Green | 97,799 | Peninsula | 5,372 |
| | Hudson | 125,031 | Reminderville | 9,099 |
| | Macedonia | 110,096 | Richfield | 77,971 |
| | Munroe Falls | 22,797 | Silver Lake | 7,304 |
| | Norton | 40,340 | | |
| | Stow | 195,858 | | |
| | Tallmadge | 119,883 | | |
| | Twinsburg | 321,603 | | |
| Trumbull 537,777 | Girard | 63,832 | Lordstown | 61,978 |
| | Hubbard | 19,286 | Mcdonald | 17,307 |
| | Niles | 97,141 | Newton Falls | 14,094 |
| | Warren | 259,917 | Baltic | 4,222 |
| Tuscarawas 202,830 | Dover | 55,355 | Bolivar | 1,558 |
| | New Philadelphia | 70,609 | Dennison | 9,044 |
| | Uhrichsville | 16,817 | 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 |
| Union 79,800 | Marysville | 76,053 | Milford Center | 842 |
| | | | Richwood | 2,905 |

| County and County Total | Cities | Distribution Amounts | Villages | Distribution Amounts |
|----------------------------|--|--|---|---|
| Van Wert \$89,103 | Van Wert | \$83,485 | Convoy Middle Point Ohio City | \$2,195 1,284 2,139 |
| Warren 428,595 | Franklin Lebanon Mason | 67,057 64,667 190,786 | Carlisle Corwin Morrow South Lebanon Springboro | 11,465 220 3,255 8,544 82,601 |
| Washington 136,234 | Belpre Marietta | 17,163 115,649 | Beverly | 3,422 |
| Wayne 269,834 | Orrville Rittman Wooster | 49,178 24,285 160,171 | Apple Creek Creston Dalton Doylestown Marshallville Mount Eaton Shreve Smithville West Salem | 3,229 5,047 6,641 7,835 877 1,128 4,168 4,569 2,706 |
| Williams 150,469 | Bryan | 88,656 | Alvordton Edgerton Edon Montpelier Pioneer Stryker W. Unity | 336 10,705 4,562 25,223 4,317 9,338 7,332 |
| Wood 484,595 | Bowling Green Northwood Perrysburg Rossford | 218,649 53,382 126,048 38,150 | Bloomdale Bradner Cygnet Grand Rapids Haskins Luckey Millbury NORTH Baltimore Pemberville Tontogany Walbridge Weston | 1,632 2,334 1,614 3,750 1,480 1,779 3,628 9,291 6,660 471 11,595 4,132 |
| Wyandot 58,601 | Upper Sandusky | 36,101 | Carey Kirby Sycamore | 19,044 222 3,234 |

2006

2007

| | | |
|--------------------|--------------|------------|
| All Municipalities | \$58,120,885 | 58,120,878 |
| Cities Total | 54,044,094 | 54,046,768 |
| Villages Total | 4,076,791 | 4,074,110 |

Percent increase in calendar year 2007 for all municipalities 0.0%

Source: Records of the Ohio Department of Taxation