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Table LG-1&2
No. 40 & 41 (2011)
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STATE AND COUNTY LOCAL GOVERNMENT FUNDS:
Amounts Distributed to Counties, Calendar Year 2010

Approximately \$663.5 million was distributed from the local government fund (LGF) and the dealer in intangibles tax (DIT) in 2010, with \$52.0 million distributed directly to municipalities levying income taxes and \$611.5 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 2010 was \$598.0 million while the DIT amounted to \$13.5 million. Thus, the total amount of all county undivided local government funds was \$611.5 million. LG-2 shows the amount distributed to each municipality in 2010. Of the \$52.0 million total, \$48.4 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.

During each month of calendar year 2010, the LGF received an amount equal to 3.68 percent of tax revenue received by the state General Revenue Fund during the preceding month. 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 from.

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 2010**

<u>County</u>	<u>State Local Government Fund</u>	<u>Dealers in Intangibles</u>	<u>Total</u>
Total	\$597,983,295	\$13,534,972	\$611,518,267
Adams	758,243	1,679	759,921
Allen	4,548,284	59,113	4,607,397
Ashland	2,121,284	2,177	2,123,460
Ashtabula	4,019,617	18,890	4,038,507
Athens	2,046,860	30,009	2,076,869
Auglaize	2,295,728	12,788	2,308,516
Belmont	2,837,372	11,406	2,848,777
Brown	1,122,803	3,139	1,125,942
Butler	14,453,592	51,936	14,505,527
Carroll	799,195	14	799,208
Champaign	1,441,876	5,687	1,447,562
Clark	5,690,868	24,276	5,715,144
Clermont	4,357,896	24,428	4,382,324
Clinton	1,614,426	3,272	1,617,698
Columbiana*	4,112,751	19,854	4,132,605
Coshocton	1,434,935	10,783	1,445,718
Crawford	2,101,627	4,228	2,105,856
Cuyahoga	107,339,292	4,472,954	111,812,247
Darke	2,376,340	9,555	2,385,895
Defiance	1,787,462	45,241	1,832,703
Delaware	4,840,145	122,474	4,962,618
Erie	3,727,931	33,332	3,761,263
Fairfield	4,987,886	42,830	5,030,716
Fayette	1,149,741	7,500	1,157,241
Franklin	73,865,911	2,027,056	75,892,967
Fulton	1,976,897	1,284	1,978,180
Gallia	962,368	68,256	1,030,624
Geauga	2,733,166	6,802	2,739,968
Greene	8,109,472	99,706	8,209,178
Guernsey	1,488,101	16,139	1,504,239
Hamilton	51,069,628	2,105,980	53,175,608
Hancock	3,905,780	40,372	3,946,152
Hardin	1,211,792	6,425	1,218,217
Harrison	562,256	0	562,256
Henry	1,242,356	3,836	1,246,191
Highland	1,380,042	4,329	1,384,372
Hocking	872,242	2,303	874,545
Holmes	957,535	530	958,065
Huron	2,702,337	5,837	2,708,174
Jackson	1,151,953	3,464	1,155,417
Jefferson	3,877,542	13,338	3,890,880
Knox	1,989,546	13,134	2,002,680
Lake	16,900,134	185,085	17,085,218
Lawrence	1,882,195	17,688	1,899,883

<u>County</u>	<u>State Local Government Fund</u>	<u>Dealers in Intangibles</u>	<u>Total</u>
Licking	\$6,574,282	\$27,912	\$6,602,194
Logan	1,811,428	0	1,811,428
Lorain	16,132,774	106,210	16,238,983
Lucas	24,505,334	542,075	25,047,408
Madison	1,440,939	3,601	1,444,540
Mahoning	10,013,746	258,804	10,272,550
Marion	2,650,357	33,897	2,684,255
Medina	6,819,224	147,234	6,966,458
Meigs	649,471	1,634	651,105
Mercer	1,860,033	6,843	1,866,876
Miami	5,124,971	28,181	5,153,152
Monroe	416,707	7,578	424,285
Montgomery	31,145,275	823,714	31,968,989
Morgan	418,624	0	418,624
Morrow	767,153	359	767,512
Muskingum	3,051,435	38,902	3,090,337
Noble	380,102	12	380,114
Ottawa	\$1,668,459	\$3,418	\$1,671,877
Paulding	675,395	585	675,980
Perry	932,869	1,445	934,314
Pickaway	1,833,545	31,927	1,865,472
Pike	775,980	2,866	778,846
Portage	6,241,029	20,562	6,261,592
Preble	1,512,819	5,079	1,517,898
Putnam	1,453,402	1,507	1,454,909
Richland	6,091,684	46,894	6,138,578
Ross	2,845,825	22,819	2,868,645
Sandusky	2,861,770	12,001	2,873,771
Scioto	2,541,594	18,622	2,560,216
Seneca	2,729,053	8,005	2,737,058
Shelby	2,394,390	15,532	2,409,923
Stark	15,591,476	329,239	15,920,715
Summit	34,029,083	880,290	34,909,373
Trumbull	9,082,848	44,416	9,127,263
Tuscarawas	4,303,218	39,498	4,342,716
Union	1,535,693	7,447	1,543,140
Van Wert	1,311,231	7,267	1,318,497
Vinton	337,305	0	337,305
Warren	6,797,004	241,368	7,038,372
Washington	2,343,166	23,978	2,367,144
Wayne	4,927,167	24,728	4,951,895
Williams	1,930,727	2,786	1,933,512
Wood	5,626,977	75,058	5,702,036
Wyandot	1,040,326	1,554	1,041,879

* Includes monthly LGF distributions that are re-directed to the county's fiscal agent totaling \$2,056,375.65.

Source: Records of the Ohio Department of Taxation.

**State Local Government Fund:
 Amounts Distributed Directly to Municipalities Levying Income
 Taxes, by Municipality, Calendar Year 2010**

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Adams	v Manchester	\$755	\$755
Allen	c Delphos	31,766	
Allen	c Lima	220,595	
Allen	v Bluffton	23,396	
Allen	v Spencerville	7,258	283,015
Ashland	c Ashland	125,379	
Ashland	v Loudonville	19,277	
Ashland	v Perrysville	2,926	147,582
Ashtabula	c Ashtabula	97,558	
Ashtabula	c Conneaut	45,172	
Ashtabula	c Geneva	18,391	
Ashtabula	v Andover	14,210	
Ashtabula	v Geneva-On-Lake	1,680	
Ashtabula	v Jefferson	12,932	
Ashtabula	v North Kingsville	7,718	
Ashtabula	v Orwell	10,043	
Ashtabula	v Rock Creek	1,388	209,092
Athens	c Athens	108,842	
Athens	c Nelsonville	17,788	126,630
Auglaize	c Saint Marys	52,524	
Auglaize	c Wapakoneta	30,167	
Auglaize	v Minster	35,239	
Auglaize	v New Bremen	35,522	
Auglaize	v New Knoxville	3,697	157,149
Belmont	c Bellaire	9,852	
Belmont	v Barnesville	8,883	
Belmont	v Powhatan Point	2,296	21,031
Brown	v Georgetown	4,942	
Brown	v Mount Orab	4,924	
Brown	v Ripley	3,883	
Brown	v Sardinia	1,009	14,758
Butler	c Fairfield	246,472	
Butler	c Hamilton	340,544	
Butler	c Middletown	281,487	
Butler	c Oxford	81,688	
Butler	c Trenton	15,051	
Butler	v Monroe	33,164	
Butler	v New Miami	2,214	1,000,619
Carroll	v Carrollton	10,534	
Carroll	v Malvern	2,959	
Carroll	v Sherrodsville	243	13,736
Champaign	c Urbana	65,703	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Champaign	v Mechanicsburg	\$4,753	
Champaign	v North Lewisburg	3,031	
Champaign	v Saint Paris	3,944	\$77,430
Clark	c New Carlisle	10,556	
Clark	c Springfield	448,564	
Clark	v Catawba	606	
Clark	v South Charleston	4,969	464,695
Clermont	c Milford	30,559	
Clermont	v Batavia	9,061	
Clermont	v Felicity	1,333	
Clermont	v Williamsburg	6,730	47,683
Clinton	c Wilmington	55,424	55,424
Columbiana	c East Liverpool	45,577	
Columbiana	c East Palestine	13,188	
Columbiana	c Salem	63,193	
Columbiana	v Columbiana	20,666	
Columbiana	v Leetonia	6,304	
Columbiana	v Lisbon	14,293	
Columbiana	v Salineville	2,572	
Columbiana	v Wellsville	7,249	173,042
Coshocton	c Coshocton	48,450	
Coshocton	v West Lafayette	3,549	51,998
Crawford	c Bucyrus	59,548	
Crawford	c Galion	38,833	
Crawford	v Crestline	20,513	
Crawford	v New Washington	3,613	122,507
Cuyahoga	c Bay Village	63,770	
Cuyahoga	c Beachwood	238,448	
Cuyahoga	c Bedford	130,524	
Cuyahoga	c Bedford Heights	141,583	
Cuyahoga	c Berea	123,284	
Cuyahoga	c Brecksville	169,649	
Cuyahoga	c Broadview Heights	106,372	
Cuyahoga	c Brook Park	288,191	
Cuyahoga	c Brooklyn	177,756	
Cuyahoga	c Cleveland	4,728,919	
Cuyahoga	c Cleveland Heights	319,596	
Cuyahoga	c East Cleveland	118,710	
Cuyahoga	c Euclid	370,895	
Cuyahoga	c Fairview Park	71,067	
Cuyahoga	c Garfield Heights	140,184	
Cuyahoga	c Highland Heights	101,716	
Cuyahoga	c Independence	288,214	
Cuyahoga	c Lakewood	250,493	
Cuyahoga	c Lyndhurst	86,688	
Cuyahoga	c Maple Heights	102,086	
Cuyahoga	c Mayfield Heights	134,287	
Cuyahoga	c Middleburg Heights	191,488	
Cuyahoga	c North Olmsted	169,064	
Cuyahoga	c North Royalton	104,183	
Cuyahoga	c Olmsted Falls	32,246	
Cuyahoga	c Parma	361,631	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Cuyahoga	c Parma Heights	\$95,573	
Cuyahoga	c Pepper Pike	57,340	
Cuyahoga	c Richmond Heights	58,564	
Cuyahoga	c Rocky River	116,485	
Cuyahoga	c Seven Hills	67,076	
Cuyahoga	c Shaker Heights	283,910	
Cuyahoga	c Solon	431,977	
Cuyahoga	c South Euclid	89,077	
Cuyahoga	c Strongsville	265,330	
Cuyahoga	c University Heights	70,404	
Cuyahoga	c Warrensville Heights	142,721	
Cuyahoga	c Westlake	219,435	
Cuyahoga	v Bentleyville	11,503	
Cuyahoga	v Bratenahl	13,126	
Cuyahoga	v Brooklyn Heights	68,073	
Cuyahoga	v Chagrin Falls	38,043	
Cuyahoga	v Cuyahoga Heights	109,840	
Cuyahoga	v Gates Mills	19,426	
Cuyahoga	v Glenwillow	12,140	
Cuyahoga	v Highland Hills	23,769	
Cuyahoga	v Hunting Valley	9,722	
Cuyahoga	v Linndale	2,032	
Cuyahoga	v Mayfield	101,461	
Cuyahoga	v Moreland Hills	42,260	
Cuyahoga	v Newburgh Heights	11,355	
Cuyahoga	v North Randall	31,547	
Cuyahoga	v Oakwood	52,748	
Cuyahoga	v Orange	31,566	
Cuyahoga	v Valley View	119,775	
Cuyahoga	v Walton Hills	40,489	
Cuyahoga	v Woodmere	24,884	\$11,672,693
Darke	c Greenville	62,939	
Darke	v Ansonia	2,348	
Darke	v Arcanum	3,238	
Darke	v Union City	3,202	
Darke	v Versailles	20,426	92,152
Defiance	c Defiance	86,711	
Defiance	v Hicksville	14,174	100,885
Delaware	c Delaware	145,851	
Delaware	v Galena	1,252	
Delaware	v Powell	27,829	
Delaware	v Shawnee Hills	2,352	
Delaware	v Sunbury	13,985	191,269
Erie	c Huron	29,580	
Erie	c Sandusky	106,541	
Erie	c Vermilion	17,559	
Erie	v Milan	3,381	157,060
Fairfield	c Lancaster	182,396	
Fairfield	c Pickerington	36,335	
Fairfield	v Baltimore	5,999	
Fairfield	v Bremen	3,698	
Fairfield	v Carroll	1,092	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Fairfield	v Lithopolis	\$1,540	
Fairfield	v Sugar Grove	1,233	\$232,293
Fayette	c Washington Courthou	51,460	
Fayette	v Jeffersonville	4,907	
Fayette	v Octa	908	57,275
Franklin	c Bexley	71,703	
Franklin	c Columbus	6,749,306	
Franklin	c Dublin	634,085	
Franklin	c Gahanna	175,818	
Franklin	c Grandview Heights	58,911	
Franklin	c Grove City	163,444	
Franklin	c Hilliard	210,926	
Franklin	c Reynoldsburg	131,616	
Franklin	c Upper Arlington	181,634	
Franklin	c Westerville	227,059	
Franklin	c Whitehall	187,748	
Franklin	c Worthington	235,088	
Franklin	v Brice	493	
Franklin	v Canal Winchester	32,570	
Franklin	v Groveport	69,542	
Franklin	v Harrisburg	822	
Franklin	v Lockbourne	3	
Franklin	v Marble Cliff	8,820	
Franklin	v New Albany	33,672	
Franklin	v Obetz	46,278	
Franklin	v Urbancrest	983	9,220,523
Fulton	c Wauseon	45,981	
Fulton	v Archbold	58,711	
Fulton	v Delta	10,941	
Fulton	v Fayette	6,169	
Fulton	v Metamora	2,486	
Fulton	v Swanton	17,157	141,444
Gallia	c Gallipolis	23,377	
Gallia	c Rio Grande	2,389	25,766
Geauga	v Burton	5,195	
Geauga	v Chardon	42,792	
Geauga	v Middlefield	34,389	
Geauga	v South Russell	15,368	97,744
Greene	c Fairborn	93,985	
Greene	c Xenia	120,745	
Greene	v Cedarville	4,821	
Greene	v Jamestown	2,570	
Greene	v Yellow Springs	22,526	244,646
Guernsey	c Cambridge	46,872	
Guernsey	v Byesville	7,784	54,656
Hamilton	c Blue Ash	314,127	
Hamilton	c Cheviot	27,179	
Hamilton	c Cincinnati	4,180,994	
Hamilton	c Deer Park	17,056	
Hamilton	c Forest Park	92,418	
Hamilton	c Harrison	38,010	
Hamilton	c Indian Hill	66,795	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Hamilton	c Loveland	\$35,203	
Hamilton	c Madeira	22,155	
Hamilton	c Montgomery	74,189	
Hamilton	c Mount Healthy	16,702	
Hamilton	c North College Hill	21,087	
Hamilton	c Norwood	153,283	
Hamilton	c Reading	64,555	
Hamilton	c Saint Bernard	146,952	
Hamilton	c Sharonville	188,228	
Hamilton	c Silverton	15,122	
Hamilton	c Springdale	151,378	
Hamilton	c Wyoming	45,518	
Hamilton	v Addyston	8,799	
Hamilton	v Amberley	34,783	
Hamilton	v Arlington Heights	6,151	
Hamilton	v Elmwood Place	7,676	
Hamilton	v Evendale	141,383	
Hamilton	v Fairfax	29,760	
Hamilton	v Golf Manor	10,195	
Hamilton	v Greenhills	10,070	
Hamilton	v Lincoln Heights	10,957	
Hamilton	v Lockland	32,689	
Hamilton	v Mariemont	26,756	
Hamilton	v Newtown	16,435	
Hamilton	v Woodlawn	47,065	\$6,053,671
Hancock	c Findlay	209,614	
Hancock	v Arlington	1,976	
Hancock	v Mccomb	7,429	219,018
Hardin	c Kenton	37,218	
Hardin	v Ada	11,760	
Hardin	v Alger	966	
Hardin	v Dunkirk	1,177	
Hardin	v Forest	4,086	
Hardin	v McGuffey	593	55,800
Harrison	v Bowerston	629	
Harrison	v Cadiz	9,740	
Harrison	v Hopedale	1,312	
Harrison	v Jewett	621	
Harrison	v Scio	738	13,040
Henry	c Napoleon	41,605	
Henry	v Deshler	2,835	
Henry	v Hamler	1,427	
Henry	v Holgate	2,845	
Henry	v Liberty Center	2,419	
Henry	v Malinta	1,014	
Henry	v McClure	622	52,766
Highland	c Greenfield	19,151	
Highland	c Hillsboro	41,395	
Highland	v Leesburg	2,104	62,650
Hocking	c Logan	35,728	35,728
Holmes	v Millersburg	12,768	12,768
Huron	c Bellevue	53,188	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Huron	c Norwalk	\$88,027	
Huron	c Willard	67,640	
Huron	v Greenwich	4,284	
Huron	v Monroeville	6,293	
Huron	v New London	5,694	
Huron	v Wakeman	1,739	\$226,864
Jefferson	c Steubenville	125,137	
Jefferson	c Toronto	20,772	
Jefferson	v Mingo Junction	33,905	
Jefferson	v Wintersville	8,785	188,600
Knox	c Mount Vernon	96,330	
Knox	v Centerburg	2,539	
Knox	v Danville	1,636	
Knox	v Fredericktown	5,084	
Knox	v Gambier	6,354	111,943
Lake	c Eastlake	115,560	
Lake	c Kirtland	30,231	
Lake	c Mentor	412,571	
Lake	c Mentor-On-Lake	10,888	
Lake	c Painesville	108,653	
Lake	c Wickliffe	149,225	
Lake	c Willoughby	221,322	
Lake	c Willoughby Hills	47,126	
Lake	c Willowick	34,642	
Lake	v Fairport Harbor	10,104	
Lake	v Grand River	5,327	
Lake	v Madison	11,644	
Lake	v North Perry	12,814	
Lake	v Perry	7,439	
Lake	v Timberlake	1,330	1,178,876
Lawrence	c Ironton	32,571	
Lawrence	v Coal Grove	2,844	35,415
Licking	c Heath	76,001	
Licking	c Newark	191,357	
Licking	v Granville	27,504	
Licking	v Hebron	9,441	
Licking	v Johnstown	11,000	
Licking	v Utica	6,092	321,395
Logan	c Bellefontaine	97,459	
Logan	v Belle Center	1,661	
Logan	v Degraff	2,487	
Logan	v Huntsville	1,296	
Logan	v Lakeview	2,423	
Logan	v Valley Hi	341	105,667
Lorain	c Amherst	55,192	
Lorain	c Avon	30,616	
Lorain	c Avon Lake	101,025	
Lorain	c Elyria	307,323	
Lorain	c Lorain	284,249	
Lorain	c North Ridgeville	85,876	
Lorain	c Oberlin	55,114	
Lorain	c Sheffield Lake	17,359	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Lorain	v Grafton	\$18,415	
Lorain	v Lagrange	8,512	
Lorain	v Sheffield	19,513	
Lorain	v South Amherst	3,171	
Lorain	v Wellington	15,401	\$1,001,765
Lucas	c Maumee	197,977	
Lucas	c Oregon	192,861	
Lucas	c Sylvania	99,633	
Lucas	c Toledo	2,543,085	
Lucas	v Holland	24,900	
Lucas	v Ottawa Hills	45,999	
Lucas	v Waterville	30,120	
Lucas	v Whitehouse	19,432	3,154,005
Madison	c London	32,354	
Madison	v Mount Sterling	9,865	
Madison	v Plain City	8,705	
Madison	v South Solon	502	
Madison	v West Jefferson	17,972	69,398
Mahoning	c Campbell	26,800	
Mahoning	c Canfield	31,463	
Mahoning	c Struthers	35,424	
Mahoning	c Youngstown	550,902	
Mahoning	v Lowellville	5,252	
Mahoning	v Sebring	15,048	664,889
Marion	c Marion	178,096	178,096
Medina	c Brunswick	112,188	
Medina	c Medina	71,930	
Medina	c Wadsworth	79,992	
Medina	v Seville	9,817	
Medina	v Westfield Center	11,771	285,699
Meigs	c Middleport	4,042	
Meigs	c Pomeroy	4,927	8,969
Mercer	c Celina	32,993	
Mercer	v Coldwater	15,216	
Mercer	v Fort Recovery	5,168	
Mercer	v Rockford	2,853	
Mercer	v Saint Henry	6,728	62,957
Miami	c Piqua	122,996	
Miami	c Tipp City	37,933	
Miami	c Troy	193,351	
Miami	v Bradford	1,983	
Miami	v Covington	11,348	
Miami	v West Milton	11,516	379,127
Monroe	v Woodsfield	5,185	5,185
Montgomery	c Centerville	136,480	
Montgomery	c Dayton	1,867,570	
Montgomery	c Englewood	65,400	
Montgomery	c Huber Heights	143,876	
Montgomery	c Kettering	387,561	
Montgomery	c Miamisburg	146,947	
Montgomery	c Moraine	260,093	
Montgomery	c Oakwood	70,270	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Montgomery	c Riverside	\$42,435	
Montgomery	c Trotwood	82,916	
Montgomery	c Vandalia	199,728	
Montgomery	c West Carrollton	100,758	
Montgomery	v Brookville	29,878	
Montgomery	v Farmersville	1,110	
Montgomery	v Germantown	13,499	
Montgomery	v New Lebanon	10,444	
Montgomery	v Phillipsburg	1,118	\$3,560,084
Morgan	v Malta	3,147	
Morgan	v Mcconnelsville	5,238	8,385
Morrow	v Cardington	6,616	
Morrow	v Mount Gilead	12,086	18,703
Muskingum	c Zanesville	174,969	
Muskingum	v Dresden	6,524	
Muskingum	v Fazeysburg	2,158	
Muskingum	v New Concord	4,800	
Muskingum	v Roseville	2,101	
Muskingum	v South Zanesville	3,605	194,156
Ottawa	c Port Clinton	31,272	
Ottawa	v Clay Center	932	
Ottawa	v Elmore	4,607	
Ottawa	v Genoa	11,358	
Ottawa	v Oak Harbor	8,423	56,591
Paulding	v Oakwood	1,742	1,742
Perry	c New Lexington	8,771	
Perry	v Crooksville	8,213	16,984
Pickaway	c Circleville	72,357	
Pickaway	v Ashville	2,162	
Pickaway	v South Bloomfield	1,262	75,782
Pike	c Waverly	15,488	15,488
Portage	c Aurora	70,119	
Portage	c Kent	153,101	
Portage	c Ravenna	93,999	
Portage	c Streetsboro	64,029	
Portage	v Brady Lake	250	
Portage	v Garrettsville	14,357	
Portage	v Hiram	7,338	
Portage	v Mantua	9,161	
Portage	v Windham	6,131	418,484
Preble	c Eaton	50,487	
Preble	v Lewisburg	10,164	
Preble	v West Alexandria	3,328	63,980
Putnum	v Columbus Grove	3,813	
Putnum	v Glandorf	3,503	
Putnum	v Kalida	3,672	
Putnum	v Leipsic	6,907	
Putnum	v Ottawa	28,404	
Putnum	v Ottoville	2,553	
Putnum	v Pandora	4,590	53,442
Richland	c Mansfield	354,841	
Richland	c Shelby	47,386	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Richland	v Bellville	\$5,331	
Richland	v Butler	1,516	
Richland	v Lexington	23,278	
Richland	v Ontario	61,645	
Richland	v Plymouth	1,724	\$495,720
Ross	c Chillicothe	147,733	147,733
Sandusky	c Clyde	49,827	
Sandusky	c Fremont	102,998	
Sandusky	v Gibsonburg	5,724	158,549
Scioto	c Portsmouth	85,199	
Scioto	v New Boston	18,333	103,532
Seneca	c Fostoria	85,836	
Seneca	c Tiffin	103,354	
Seneca	v Green Springs	3,164	
Seneca	v New Riegel	1,801	194,155
Shelby	c Sidney	164,306	
Shelby	v Anna	4,357	
Shelby	v Botkins	8,771	
Shelby	v Fort Loramie	8,461	
Shelby	v Jackson Center	9,845	
Shelby	v Russia	7,482	203,222
Stark	c Alliance	126,336	
Stark	c Canton	625,908	
Stark	c Louisville	43,824	
Stark	c Massillon	184,981	
Stark	c North Canton	114,172	
Stark	v Beach City	1,091	
Stark	v Brewster	7,709	
Stark	v Canal Fulton	14,775	
Stark	v East Canton	4,954	
Stark	v Hartville	12,705	
Stark	v Minerva	23,566	
Stark	v Navarre	9,256	
Stark	v Wilmot	1,771	1,171,048
Summit	c Akron	1,518,889	
Summit	c Barberton	170,263	
Summit	c Cuyahoga Falls	256,833	
Summit	c Fairlawn	113,502	
Summit	c Green	87,498	
Summit	c Hudson	111,861	
Summit	c Macedonia	98,499	
Summit	c Munroe Falls	20,395	
Summit	c Norton	36,091	
Summit	c Stow	175,228	
Summit	c Tallmadge	107,256	
Summit	c Twinsburg	287,728	
Summit	v Boston Heights	3,619	
Summit	v Lakemore	11,402	
Summit	v Mogadore	22,222	
Summit	v Northfield	9,642	
Summit	v Peninsula	4,806	
Summit	v Reminderville	8,140	

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution</u>		
		<u>Amounts</u>	<u>County Total</u>	
Summit	v Richfield	\$69,758	\$3,113,633	
Trumbull	c Girard	57,108		
Trumbull	c Hubbard	17,255		
Trumbull	c Niles	86,909		
Trumbull	c Warren	232,539		
Trumbull	v Lordstown	55,449		
Trumbull	v McDonald	15,484		
Trumbull	v Newton Falls	12,609		
Trumbull	v Silver Lake	6,535		483,888
Tuscarawas	c Dover	49,524		
Tuscarawas	c New Philadelphia	63,172		
Tuscarawas	c Uhrichsville	15,046		
Tuscarawas	v Baltic	3,777		
Tuscarawas	v Bolivar	1,394		
Tuscarawas	v Dennison	8,092		
Tuscarawas	v Gnadenhutten	2,382		
Tuscarawas	v Midvale	2,593		
Tuscarawas	v Mineral City	825		
Tuscarawas	v Newcomerstown	15,789		
Tuscarawas	v Port Washington	897		
Tuscarawas	v Roswell	373		
Tuscarawas	v Stone Creek	418		
Tuscarawas	v Strasburg	4,765		
Tuscarawas	v Sugarcreek	15,378		
Tuscarawas	v Tuscarawas	820	185,244	
Union	c Marysville	68,042		
Union	c Milford Center	753		
Union	v Richwood	2,599	71,394	
Van Wert	c Van Wert	74,692		
Van Wert	v Convoy	1,964		
Van Wert	v Middle Point	1,148		
Van Wert	v Ohio City	1,914	79,718	
Warren	c Franklin	59,994		
Warren	c Lebanon	57,855		
Warren	c Mason	170,690		
Warren	v Carlisle	10,257		
Warren	v Corwin	197		
Warren	v Morrow	2,912		
Warren	v South Lebanon	7,644		
Warren	v Springboro	73,900	383,450	
Washington	c Belpre	15,356		
Washington	c Marietta	103,468		
Washington	v Beverly	3,061	121,885	
Wayne	c Orrville	43,998		
Wayne	c Rittman	21,727		
Wayne	c Wooster	143,299		
Wayne	v Apple Creek	2,889		
Wayne	v Creston	4,515		
Wayne	v Dalton	5,941		
Wayne	v Doylestown	7,010		
Wayne	v Marshallville	784		
Wayne	v Mount Eaton	1,009		

<u>County</u>	<u>Cities & Villages</u>	<u>Distribution Amounts</u>	<u>County Total</u>
Wayne	v Shreve	\$3,729	
Wayne	v Smithville	4,088	
Wayne	v West Salem	2,421	\$241,412
Williams	c Bryan	79,318	
Williams	v Edgerton	9,577	
Williams	v Edon	4,081	
Williams	v Montpelier	22,566	
Williams	v Pioneer	3,863	
Williams	v Stryker	8,355	
Williams	v West Unity	6,560	134,319
Wood	c Bowling Green	195,618	
Wood	c Northwood	47,759	
Wood	c Perrysburg	112,771	
Wood	c Rossford	34,131	
Wood	v Bloomdale	1,460	
Wood	v Bradner	2,088	
Wood	v Cygnet	1,444	
Wood	v Grand Rapids	3,355	
Wood	v Haskins	1,324	
Wood	v Luckey	1,592	
Wood	v Millbury	3,246	
Wood	v North Baltimore	8,313	
Wood	v Pemberville	5,959	
Wood	v Tontogany	421	
Wood	v Walbridge	10,374	
Wood	v Weston	3,696	433,551
Wyandot	c Upper Sandusky	32,298	
Wyandot	v Carey	17,038	
Wyandot	v Kirby	198	
Wyandot	v Sycamore	2,894	52,428
All Municipalities		\$51,998,547	
	Cities Total	48,354,619	
	Villages Total	3,643,928	

Source: Records of the Ohio Department of Taxation