Ohio Department of TAXATION

Tax Data Series

COUNTY UNDIVIDED LOCAL GOVERNMENT FUNDS:

Table LG-3 & 5
No. 8 & 9 (2005)
February 14, 2005

Amounts Distributed Within Counties by County Budget Commissions, by Subdivision or Subdivision Class, Calendar Year 2003

Table LG-3 shows the total amount of money distributed within each county from its County Undivided Local Government Fund (CULGF) during 2003, by subdivision class. The reported total amount distributed was $613.8 million; this includes a municipal (cities and villages) distribution of $324.9 million and a township distribution of $55.6 million while the counties retained $222.1 million. The amount received by each individual city and village from each CULGF is shown in Table LG-5. The total amount distributed to all cities for 2003 was $295.3 million while the village total was $29.6 million

Figures shown in Tables LG-3 and 5 are derived from surveys filed by county auditors with the Ohio Department of Taxation.

Each of Ohio's 88 counties has a CULGF. The county receives money for this fund from two sources: (1) a portion of the state local government fund, which receives 4.2 percent of the revenue from state income, sales, use, public utility, kilowatt hour and corporate franchise taxes; and (2) state-collected intangible taxes paid by dealers in intangibles. Beginning in July 2001, however, the "percentage of revenue" funding mechanism and the fund allocation formula to counties were suspended. In calendar year 2003, each CULGF received the same amount it received in calendar year 2001 except for reductions made in July to adjust for declines in fiscal year 2003 tax collections and to implement a budget cut. All of the money received by a CULGF is distributed within the county to eligible subdivisions: municipalities, townships, park districts, and county government itself.

Monthly distributions to all subdivisions of all CULGF monies are based on percentage shares determined by the County Budget Commission. Those percentage shares may be arrived at according to the "statutory" method, which is designed to yield a distribution reflecting the respective "needs" of the various governmental units. This method calls for a review of each subdivision's proposed expenditure requests and a review of its various revenue sources, according to specific statutory guidelines. In many counties, budget commissions apportion under "alternative" methods which include factors other than, or in addition to, "needs."

For additional data concerning amounts allocated from the State Local Government Fund to each county for budget commission distribution and directly to each municipality levying an income tax, see Tables LG-1 & LG-2.

COUNTY UNDIVIDED LOCAL GOVERNMENT FUNDS:

AMOUNTS DISTRIBUTED WITHIN COUNTIES BY COUNTY BUDGET COMMISSIONS BY SUBDIVISION CLASS, CALENDAR YEAR 2003

	Amount Distributed By Subdivision Class			
County	County	Township	Municipal	Total
Total	$222,051,085	$55,638,371	$324,885,791	$613,766,181 (a)
Adams	323,171	217,304	105,867	646,342
Allen	1,603,520	741,360	2,007,833	4,432,646 (b)
Ashland	1,025,176	340,308	682,200	2,047,684
Ashtabula	1,412,093	392,889	1,989,810	3,834,041 (b)
Athens	937,973	187,595	750,379	1,875,946
Auglaize	797,939	270,955	1,227,334	2,296,228
Belmont	435,033	769,059	1,373,105	2,724,664 (b)
Brown	482,374	332,583	149,790	964,748
Butler	4,234,360	3,429,275	6,027,462	14,114,533 (b)
Carroll	412,844	103,181	171,969	687,994
Champaign (c)	723,683	145,047	579,853	1,448,583
Clark	2,318,121	318,274	2,736,241	5,437,891 (b)
Clermont	1,811,803	693,738	1,118,065	3,623,605
Clinton	713,725	156,863	698,039	1,568,627
Columbiana	1,846,773	980,987	1,038,387	3,878,061 (b)
Coshocton	652,011	244,140	417,193	1,375,287 (b)(d)
Crawford	989,303	206,105	792,679	2,061,049 (b)
Cuyahoga	34,774,731	206,766	79,612,237	115,923,023 (b)
Darke	673,976	355,581	1,294,500	2,324,057
Defiance	748,082	484,053	519,257	1,760,192 (b)
Delaware	2,225,049	544,427	1,964,671	4,842,883 (b)
Erie	1,744,959	621,312	1,310,373	3,710,035 (b)
Fairfield	2,152,631	765,380	1,817,777	4,783,625 (b)
Fayette	411,149	111,001	587,863	1,110,013

	Amount Distributed By Subdivision Class			
County	County	Township	Municipal	Total
Franklin	$23,949,886	$4,041,543	$47,450,711	$79,832,953 (b)
Fulton	938,654	332,440	684,439	1,955,534
Gallia	360,323	188,741	300,269	857,912 (b)
Geauga	928,886	1,195,330	241,266	2,444,437 (b)
Greene	3,386,468	781,365	3,720,160	8,259,679 (b)
Guernsey	700,210	140,042	560,168	1,400,420
Hamilton	21,880,104	4,603,392	27,213,859	53,997,356 (b)
Hancock	1,958,600	739,471	1,239,114	3,997,143 (b)
Hardin	574,681	229,872	344,809	1,149,362
Harrison	260,842	130,386	130,386	521,614
Henry	599,945	143,987	455,958	1,199,891
Highland	635,311	216,006	419,305	1,270,623
Hocking	395,436	181,723	198,207	775,366
Holmes	478,766	223,424	95,753	797,944
Huron	863,576	305,676	1,470,252	2,651,211 (b)
Jackson	418,163	235,588	424,436	1,078,187
Jefferson	1,740,670	482,652	1,690,019	3,913,341
Knox	881,543	491,174	487,662	1,876,580 (b)
Lake	1,945,717	1,243,822	14,342,375	17,931,555 (b)
Lawrence	996,244	166,041	498,122	1,660,406
Licking	3,273,434	677,601	2,595,833	6,546,867
Logan	778,147	345,844	605,224	1,729,215
Lorain	8,288,285	982,866	7,305,418	16,576,569
Lucas	7,688,470	654,924	15,879,221	25,262,819 (b)
Madison	667,338	200,202	467,137	1,334,677
Mahoning	4,573,745	1,470,128	3,020,248	9,674,950 (b)
Marion	1,085,306	255,366	1,212,289	2,553,660 (b)
Medina	2,738,495	1,272,121	2,268,194	6,760,955 (b)
Meigs	222,715	167,040	167,040	556,795
Mercer	785,730	328,910	712,639	1,827,279
Miami	1,732,607	620,635	2,766,998	5,171,960 (b)
Monroe	196,408	106,078	54,619	357,106
Montgomery	13,602,198	1,384,317	16,805,515	32,291,342 (b)
Morgan	183,396	86,123	97,273	366,792
Morrow	377,254	143,985	107,517	628,757
Muskingum	1,157,352	334,346	1,294,519	2,857,659 (b)

Amount Distributed By Subdivision Class

County	County	Township	Municipal	Total
Noble	$196,771	$68,870	$62,311	$327,951
Ottawa	761,370	315,287	526,227	1,602,885
Paulding	310,056	130,288	179,768	620,111
Perry	400,721	180,388	220,318	801,428
Pickaway	711,774	203,364	779,562	1,694,700
Pike	269,239	188,091	214,961	672,292
Portage	2,371,134	917,894	2,698,797	6,027,818 (b)
Preble	701,212	140,242	560,967	1,402,421
Putnam	420,473	322,359	658,734	1,401,566
Richland	2,735,909	516,783	2,827,106	6,079,797
Ross	1,097,549	533,880	1,069,537	2,700,967
Sandusky	1,412,133	280,551	1,108,202	2,824,266 (b)
Scioto	889,752	229,805	1,178,493	2,298,050
Seneca	1,208,712	402,904	1,074,410	2,686,026
Shelby	1,153,429	288,358	961,191	2,402,978
Stark	5,108,049	2,676,768	7,425,768	15,226,572 (b)
Summit	10,878,089	3,290,639	22,091,569	36,260,297
Trumbull (e)	4,652,055	2,074,067	2,577,987	9,304,109
Tuscarawas	1,502,622	858,641	1,931,943	4,293,206
Union	728,160	367,663	360,498	1,456,321
Van Wert	636,527	222,283	410,412	1,278,302 (b)
Vinton	145,369	61,054	84,313	290,736
Warren	3,053,579	1,394,902	2,233,011	6,959,888 (b)
Washington	994,650	554,943	662,215	2,211,808
Wayne	2,124,722	651,538	2,092,995	4,869,254
Williams	713,327	251,988	971,905	1,937,219
Wood	1,794,749	537,763	3,239,179	5,571,691
Wyandot	383,570	255,713	383,570	1,022,853
	11,179,657	11,277		

(a) Includes amounts not contained in preceding subdivision class columns totalling $11,179,657 for park districts in 34 counties, and $11,277 for public assistance in one county.

(b) Includes amount(s) for park district(s) not shown in preceding columns.

(c) Data not submitted for calendar years 2001, 2002, nor 2003; calendar year 2000 data is shown.

(d) Includes amount(s) for public assistance not shown in preceding columns.

(e) Data not submitted for calendar years 2002 nor 2003; calendar year 2001 data is shown.

Source: Surveys filed by county auditors with the Ohio Department of Taxation.

COUNTY UNDIVIDED LOCAL GOVERNMENT FUNDS:

AMOUNTS DISTRIBUTED TO OHIO MUNICIPALITIES BY COUNTY BUDGET COMMISSIONS, BY CLASS OF MUNICIPALITY, CALENDAR YEAR 2003

County and Municipality (a)	Total Amount Distributed
All Municipalities	$324,885,791
Cities Total	295,276,279
Villages Total	29,609,512
ADAMS	
v Cherry Fork	$1,502
Manchester	24,158
Peebles	20,563
Rome	1,384
Seaman	12,286
West Union	33,854
Winchester	12,120
ALLEN	
c Delphos	118,122
Lima	1,470,795
v Beaverdam	15,405
Bluffton	115,214
Cairo	21,213
Elida	66,554
Fort Shawnee	107,823
Harrod	15,124
Lafayette	10,880
Spencerville	66,703
ASHLAND	
c Ashland	369,970
v Bailey Lakes	43,678
Hayesville	36,324
Jeromesville	36,324
Loudonville	65,294
Mifflin	35,431
Perrysville	33,440
Polk	30,310
Savannah	31,428

County and Municipality (a)	Total Amount Distributed
ASHTABULA	
c Ashtabula	$999,216
Conneaut	541,562
Geneva	264,913
v Andover	39,418
Geneva-on-the-Lake	22,563
Jefferson	51,161
North Kingsville	39,188
Orwell	8,086
Roaming Rock Shores	5,674
Rock Creek Village	18,028
ATHENS	
c Athens	540,961
Nelsonville	108,038
v Albany	16,621
Amesville	3,504
Buchtel	8,727
Chauncey	16,713
Coolville	10,068
Glouster	30,777
Jacksonville	7,982
Trimble	6,988
AUGLAIZE	
c Saint Marys	321,472
Wapakoneta	321,472
v Buckland	61,998
Cridersville	103,330
Minster	114,811
New Bremen	114,811
New Knoxville	64,294
Uniopolis	61,998
Waynesfield	63,146

County and Municipality (a)	Total Amount Distributed
BELMONT	
c Bellaire	$237,501
Martins Ferry	262,722
Saint Clairsville	147,368
v Barnesville	115,285
Belmont	38,597
Bethesda	58,547
Bridgeport	105,059
Brookside	43,798
Flushing	55,241
Holloway	38,148
Morristown	37,925
Powhatan Point	63,869
Shadyside	137,642
Wilson (MONROE)	3,072
Yorkville (JEFFERSON)	28,330
BROWN	
v Aberdeen	17,397
Fayetteville	5,394
Georgetown	48,861
Hamersville	6,057
Higginsport	3,168
Mount Orab	32,069
Ripley	20,921
Russellville	5,309
Saint Martin	1,757
Sardinia	8,858
BUTLER	
c Fairfield	1,196,190
Hamilton	2,063,903
Middletown	1,416,151
Oxford	623,512
Sharonville	50,914
Trenton	248,518

County and Municipality (a)	Total Amount Distributed
BUTLER (con't)	
v College Corner	$8,442
Jacksonburg	19,943
Millville	23,215
Monroe	201,349
New Miami	120,484
Sevenmile	33,237
Somerville	21,604
CARROLL	
v Carrollton	44,980
Dellroy	28,340
Leesville	14,514
Magnolia	9,678
Malvern	17,974
Minerva (STARK)	28,829
Sherrodsville	27,653
CHAMPAIGN (b)	
c Urbana	408,298
v Christiansburg	20,049
Mechanicsburg	56,509
Mutual	4,809
North Lewisburg	23,960
Saint Paris	51,873
Woodstock	14,355
CLARK	
c New Carlisle	39,055
Springfield	2,624,655
v Catawba	3,502
Clifton (GREENE)	196
Donnelsville	4,203
Enon	19,087
Lawrenceville	2,806
North Hampton	5,432
South Charleston	29,598
South Vienna	4,726
Tremont	2,980
CLERMONT	
c Loveland (HAMILTON)	90,529
Milford	273,540
v Amelia	109,273
Batavia	76,755
Bethel	138,507
Chilo	16,052
Felicity	66,659
Moscow	43,612
Neville	16,131
New Richmond	125,596
Newtonsville	26,541
Owensville	92,373
Williamsburg	42,496

County and Municipality (a)	Total Amount Distributed
CLINTON	
c Wilmington	$462,745
v Blanchester	87,059
Clarksville	14,118
Martinsville	14,118
Midland	9,412
New Vienna	28,235
Port William	7,059
Sabina	75,294
COLUMBIANA	
c East Liverpool	491,832
East Palestine	67,093
Salem	155,285
Wellsville	57,812
v Columbiana	75,922
Hanoverton	15,645
Leetonia	35,287
Lisbon	41,965
New Waterford	28,265
Rogers	14,120
Salineville	27,427
Summitville	12,101
Washingtonville	15,634
COSHOCTON	
c Coshocton	326,637
v Conesville	6,009
Nellie	5,417
Plainfield	5,899
Warsaw	31,432
West Lafayette	41,800
CRAWFORD	
c Bucyrus	272,058
Crestline	178,075
Galion	272,058
v Chatfield	10,305
New Washington	39,572
North Robinson	10,305
Tiro	10,305
CUYAHOGA	
c Bay Village	601,065
Beachwood	176,416
Bedford	527,951
Bedford Heights	456,621
Berea	720,840
Brecksville	172,521
Broadview Heights	322,970
Brooklyn	384,318
Brookpark	604,798
Cleveland	45,778,430
Cleveland Heights	2,449,380

County and Municipality (a)	Total Amount Distributed
CUYAHOGA (con't)	
c East Cleveland	$3,166,001
Euclid	2,451,977
Fairview Park	630,117
Garfield Heights	1,465,214
Highland Heights	97,297
Independence	185,992
Lakewood	3,274,334
Lyndhurst	494,437
Maple Heights	1,349,334
Mayfield Heights	687,245
Middleburg Heights	305,442
North Olmsted	1,072,618
North Royalton	448,831
Olmsted Falls	175,118
Parma	3,317,586
Parma Heights	854,897
Pepper Pike	63,701
Richmond Heights	248,151
Rocky River	644,236
Seven Hills	332,383
Shaker Heights	1,116,032
Solon	272,253
South Euclid	978,080
Strongsville	766,608
University Heights	671,340
Warrensville Heights	688,138
Westlake	654,704
v Bentleyville	8,034
Bratenahl	95,430
Brooklyn Heights	35,949
Chagrin Falls	135,923
Cuyahoga Heights	24,994
Gates Mills	111,335
Glenwillow	8,277
Highland Hills	82,609
Hunting Valley	21,099
Linndale	4,463
Mayfield	62,078
Moreland Hills	38,140
Newburgh Heights	108,414
North Randall	17,934
Oakwood	135,518
Orange	35,624
Valley View	33,352
Walton Hills	29,457
Woodmere	16,230
DARKE	
c Greenville	402,062
v Ansonia	51,129
Arcanum	107,836
Bradford (MIAMI)	46,714
Burkettsville	17,895

County and Municipality (a)	Total Amount Distributed
DARKE	
v Castine	$23,241
Gettysburg	60,425
Gordon	26,727
Hollansburg	38,347
Ithaca	19,987
New Madison	66,236
New Weston	26,959
North Star	23,008
Osgood	27,424
Palestine	26,727
Pitsburg	38,347
Rossburg	27,889
Union City	99,934
Versailles	117,132
Wayne Lakes	23,705
Yorkshire	22,776
DEFIANCE	
c Defiance	278,110
v Hicksville	121,453
Ney	51,046
Sherwood	68,647
DELAWARE	
c Columbus (FRANKLIN)	2,606
Delaware	1,017,841
Dublin (FRANKLIN)	251,191
Westerville (FRANKLIN)	187,015
v Ashley	64,540
Galena	21,877
Ostrander	26,422
Powell	232,526
Shawnee Hills	30,906
Sunbury	129,747
ERIE	
c Huron	187,461
Sandusky	673,471
Vermilion	184,359
v Bay View	56,244
Berlin Heights	51,306
Castalia	51,781
Kelley's Island	46,016
Milan	59,735
FAIRFIELD	
c Columbus (FRANKLIN)	82,993
Lancaster	1,291,579
Pickerington	235,441
Reynoldsburg (FRANKLIN)	5,079
v Amanda	16,730
Baltimore	44,036

County and Municipality (a)	Total Amount Distributed
FAIRFIELD (con't)	
v Bremen	$20,011
Buckeye Lake (LICKING)	31
Canal Winchester (FRANKLIN)	7,961
Carroll	11,594
Lithopolis	13,699
Millersport	19,116
Pleasantville	15,545
Rushville	8,788
Stoutsville	11,782
Sugar Grove	12,641
Thurston	13,376
West Rushville	7,375
FAYETTE	
c Washington	507,831
v Bloomingburg	29,193
Jeffersonville	41,625
Milledgeville	8,325
Octa	888
FRANKLIN	
c Bexley	815,254
Columbus	35,427,469
Dublin	262,650
Gahanna	1,271,899
Grandview Heights	490,973
Grove City	976,118
Hilliard	637,945
Pickerington (FAIRFIELD)	8,063
Reynoldsburg	1,268,625
Upper Arlington	2,030,232
Westerville	1,366,421
Whitehall	1,291,218
Worthington	677,143
v Brice	11,576
Canal Winchester	119,989
Groveport	148,250
Harrisburg	39,437
Lockbourne	45,664
Marble Cliff	25,706
Minerva Park	82,627
New Albany	64,186
New Rome	12,933
Obetz	160,943
Riverlea	26,265
Urbancrest	116,716
Valley View	72,409
FULTON	
c Wauseon	219,021
v Archbold	116,355
Delta	116,355

County and Municipality (a)	Total Amount Distributed
FULTON (con't)	
v Lyons	$34,222
Metamora	34,222
Swanton	109,510
GALLIA	
c Gallipolis	50,045
v Centerville	50,045
Cheshire	50,045
Crown City	50,045
Rio Grande	50,045
Vinton	50,045
GEAUGA	
v Aquilla	15,644
Burton	30,067
Chardon	78,711
Hunting Valley	12,711
Middlefield	40,333
South Russell	63,800
GREENE	
c Beavercreek	849,921
Bellbrook	181,713
Fairborn	1,251,342
Xenia	1,068,803
v Bowersville	8,260
Cedarville	141,240
Clifton	5,782
Jamestown	56,992
Spring Valley	17,345
Yellow Springs	138,763
GUERNSEY	
c Cambridge	380,806
v Byesville	85,086
Cumberland	13,289
Fairview	2,678
Kimbolton	6,281
Lore City	10,082
Old Washington	8,760
Pleasant City	14,512
Quaker City	18,611
Salesville	5,091
Senecaville	14,974
HAMILTON	
c Blue Ash	586,932
Cheviot	162,813
Cincinnati	21,881,672
Deer Park	92,776
Forest Park	427,403
Harrison	131,312

County and Municipality (a)	Total Amount Distributed
HAMILTON (con't)	
c Indian Hill	$267,943
Loveland	188,887
Madeira	159,144
Milford (CLERMONT)	524
Montgomery	205,180
Mount Healthy	98,289
North College Hill	146,337
Norwood	560,698
Reading	193,441
Sharonville	253,685
Silverton	84,895
Springdale	354,918
Saint Bernard	208,837
Wyoming	158,579
v Addyston	20,911
Amberley	108,907
Arlington Heights	23,025
Cleves	39,205
Elmwood Place	41,494
Evendale	97,472
Fairfax	43,664
Glendale	59,556
Golf Manor	70,109
Greenhills	78,407
Lincoln Heights	117,142
Lockland	74,030
Mariemont	87,162
Newtown	39,018
North Bend	24,323
Terrace Park	55,829
Woodlawn	69,341
HANCOCK	
c Findlay	759,457
Fostoria (SENECA)	39,971
v Arcadia	39,971
Arlington	39,971
Benton Ridge	39,971
Bluffton (ALLEN)	39,971
Jenera	39,971
McComb	39,971
Mount Blanchard	39,971
Mount Cory	39,971
Rawson	39,971
Van Buren	39,971
Vanlue	39,971
HARDIN	
c Kenton	160,911
v Ada	80,447
Alger	16,091
Dunkirk	17,939
Forest	34,941

County and Municipality (a)	Total Amount Distributed
HARDIN (con't)	
v McGuffey	$11,723
Mount Victory	12,873
Patterson	3,333
Ridgeway	6,551
HARRISON	
v Adena (JEFFERSON)	1,043
Bowerston	19,297
Cadiz	4,172
Deersville	9,909
Freeport	14,082
Harrisville	15,646
Hopedale	18,776
Jewett	18,254
New Athens	18,776
Scio	10,431
HENRY	
c Napoleon	274,487
v Deshler	53,803
Florida	7,295
Hamler	19,150
Holgate	35,109
Liberty Center	32,829
Malinta	8,663
McClure	22,342
New Bavaria	2,280
HIGHLAND	
c Greenfield	132,081
Hillsboro	132,920
v Highland	19,288
Leesburg	38,576
Lynchburg	44,866
Mowrystown	32,287
Sinking Springs	19,288
HOCKING	
c Logan	179,955
v Laurelville	9,599
Murray City	8,653
HOLMES	
v Glenmont	22,023
Holmesville	19,151
Killbuck	17,236
Millersburg	14,363
Nashville	22,981
HURON	
c Bellevue	203,865
Norwalk	512,646
Willard	258,512

County and Municipality (a)	Total Amount Distributed
HURON (con't)	
v Greenwich	$94,762
Milan	24,622
Monroeville	91,316
New London	113,591
North Fairfield	45,719
Plymouth (RICHLAND)	46,827
Wakeman	78,393
JACKSON	
c Jackson	184,547
Wellston	146,124
v Coalton	40,438
Oakhill	53,327
JEFFERSON	
c Steubenville	1,012,437
Toronto	158,153
v Adena	19,723
Amsterdam	15,593
Bergholz	14,918
Bloomingdale	10,807
Dillonvale	19,451
Empire	12,404
Irondale	12,239
Mingo Junction	208,088
Mount Pleasant	16,956
New Alexandria	10,178
Rayland	13,405
Richmond	12,039
Smithfield	19,424
Stratton	22,840
Tiltonsville	22,948
Wintersville	65,303
Yorkville	23,113
KNOX	
c Mount Vernon	325,421
v Centerburg	30,198
Danville	25,884
Fredericktown	43,514
Gambier	36,012
Gann	12,942
Martinsburg	13,692
LAKE	
c Eastlake	1,890,596
Kirtland	407,261
Mentor	2,872,779
Mentor-on-the-Lake	498,426
Painesville	1,285,872
Wickliffe	1,672,082
Willoughby	2,000,606
Willoughby Hills	698,147

County and Municipality (a)	Total Amount Distributed
LAKE (con't)	
v Fairport Harbor	$330,048
Grand River	82,808
Kirtland Hills	212,345
Lakeline	28,314
Madison	138,898
North Perry	146,698
Perry	206,518
Timberlake	60,698
Waite Hill	227,802
LAWRENCE	
c Ironton	376,580
v Athalia	12,602
Chesapeake	28,542
Coal Grove	27,247
Hanging Rock	12,602
Proctorville	21,270
South Point	19,277
LICKING	
c Heath	90,347
Newark	1,875,023
Pataskala	81,836
Reynoldsburg (FRANKLIN)	6,547
v Alexandria	28,152
Buckeye Lake	9,820
Granville	166,290
Gratiot	19,641
Hanover	29,461
Hartford	27,497
Hebron	78,562
Johnstown	66,778
Kirkersville	29,461
Saint Louisville	37,317
Utica	49,102
LOGAN	
c Bellefontaine	259,382
v Belle Center	5,988
De Graff	27,875
Huntsville	11,122
Lakeview	37,199
Quincy	34,489
Ridgeway (HARDIN)	759
Rushsylvania	58,300
Russells Point	41,520
Valley Hi	657
West Liberty	75,890
West Mansfield	43,069
Zanesfield	8,973

County and Municipality (a)	Total Amount Distributed
LORAIN	
c Amherst	$260,282
Avon	245,686
Avon Lake	466,854
Elyria	1,755,164
Lorain	2,787,500
North Ridgeville	567,504
Oberlin	447,472
Sheffield Lake	254,008
Vermilion (ERIE)	86,681
v Grafton	79,988
Kipton	19,065
LaGrange	39,995
Rochester	14,385
Sheffield	85,349
South Amherst	78,919
Wellington	116,568
LUCAS	
c Maumee	586,425
Oregon	651,627
Sylvania	684,787
Toledo	13,128,597
v Berkey	6,846
Harbor View	5,864
Holland	32,524
Ottawa Hills	121,498
Swanton (FULTON)	47
Waterville	404,686
Whitehouse	256,319
MADISON	
c London	122,790
v Jefferson	93,427
Midway	32,032
Mount Sterling	93,427
Plain City	93,427
South Solon	32,032
MAHONING	
c Campbell	249,856
Canfield	86,639
Sebring	42,570
Struthers	177,003
Youngstown	2,382,892
v Beloit	4,837
Columbiana (COLUMBIANA)	5,631
Craig Beach	5,902
Lowellville	19,398
New Middletown	15,045
Poland	27,670
Washingtonville	2,806

County and Municipality (a)	Total Amount Distributed
MARION	
c Marion	$1,085,306
v Caledonia	22,728
Green Camp	15,322
La Rue	24,771
Morral	13,024
New Bloomington	9,959
Prospect	28,922
Waldo	12,258
MEDINA	
c Brunswick	795,699
Medina	603,178
Rittman (WAYNE)	4,057
Wadsworth	582,551
v Chippewa-on-the-Lake	38,626
Creston (WAYNE)	677
Gloria Glens Park	21,213
Lodi	104,042
Seville	70,148
Spencer	20,959
Westfield Center	27,044
MEIGS	
v Middleport	60,278
Pomeroy	54,829
Racine	19,126
Rutland	10,273
Syracuse	22,534
MERCER	
c Celina	364,177
v Burkettsville	2,741
Chickasaw	25,216
Coldwater	149,289
Fort Recovery	48,971
Mendon	9,319
Montezuma	14,070
Rockford	35,449
Saint Henry	63,407
MIAMI	
c Huber Heights (MONTGOMERY	7,535
Piqua	820,779
Tipp City	463,407
Troy	1,004,845
Union (MONTGOMERY)	2,882
v Bradford	41,795
Casstown	18,204
Covington	107,077
Fletcher	24,507
Laura	24,024
Ludlow Falls	14,984
Pleasant Hill	49,791

County and Municipality (a)	Total Amount Distributed
MONROE	
v Antioch	$3,071
Beallsville	6,418
Clarington	7,584
Graysville	3,079
Jerusalem	3,346
Lewisville	4,230
Miltonsburg	2,046
Stafford	2,509
Wilson	3,077
Woodsfield	19,260
MONTGOMERY	
c Centerville	452,780
Dayton	11,220,576
Englewood	240,609
Huber Heights	750,770
Kettering	1,130,807
Miamisburg	383,263
Moraine	135,633
Oakwood	181,219
Riverside	463,026
Springboro	584
Trotwood	539,230
Union	109,535
Vandalia	287,177
West Carrollton	271,738
v Brookville	104,136
Carlisle	4,824
Clayton	268,331
Farmersville	23,757
Germantown	118,396
New Lebanon	102,567
Phillipsburg	15,222
Verona	1,334
MORGAN	
v Chesterhill	6,932
Malta	38,917
McConnelsville	41,704
Stockport	9,720
MORROW	
v Cardington	19,783
Chesterville	10,214
Edison	11,074
Fulton	10,214
Marengo	10,537
Mount Gilead	36,556
Sparta	9,139
MUSKINGUM	
c Zanesville	1,103,056
v Adamsville	4,595

County and Municipality (a)	Total Amount Distributed
MUSKINGUM (con't)	
v Dresden	$32,300
Frazeysburg	17,308
Fultonham	9,229
New Concord	43,826
Norwich	4,595
Philo	21,923
Roseville	21,923
South Zanesville	35,765
NOBLE	
v Batesville	9,347
Belle Valley	9,347
Caldwell	15,578
Dexter City	9,347
Sarahsville	9,347
Summerfield	9,347
OTTAWA	
c Port Clinton	314,165
v Clay Center	17,311
Elmore	35,584
Genoa	46,484
Marblehead	22,440
Oak Harbor	49,048
Put-in-Bay	22,120
Rocky Ridge	19,074
PAULDING	
v Antwerp	25,167
Broughton	5,393
Cecil	11,505
Grover Hill	15,640
Haviland	11,505
Latty	11,505
Melrose	9,348
Oakwood	17,617
Paulding	42,605
Payne	25,167
Scott (VAN WERT)	4,314
PERRY	
c New Lexington	51,220
v Corning	20,035
Crooksville	44,078
Glenford	5,610
Hemlock	5,610
Junction City	16,028
New Straitsville	16,028
Rendville	4,007
Roseville (MUSKINGUM)	10,418
Shawnee	20,035
Somerset	20,035
Thornville	7,213

County and Municipality (a)	Total Amount Distributed
PICKAWAY	
c Circleville	$559,251
v Ashville	63,858
Commercial Point	19,158
Darbyville	19,158
New Holland	28,736
Orient	19,158
South Bloomfield	22,350
Tarlton	19,158
Williamsport	28,736
PIKE	
c Waverly	98,748
v Beaver	45,008
Piketon	71,206
PORTAGE	
c Aurora	278,485
Kent	1,205,563
Ravenna	503,323
Streetsboro	238,099
v Brady Lake	94,637
Garrettsville	94,637
Hiram	94,637
Mantua	94,637
Mogadore (SUMMIT)	8,439
Sugar Bush Knolls	42,798
Windham	43,543
PREBLE	
c Eaton	157,071
v Camden	55,395
College Corner	22,298
Eldorado	32,256
Gratis	30,012
Lewisburg	59,182
New Paris	65,213
Verona	30,012
West Alexandria	63,249
West Elkton	18,652
West Manchester	27,628
PUTNAM	
v Belmore	37,842
Cloverdale	36,441
Columbus Grove	60,267
Continental	57,464
Dupont	37,842
Fort Jennings	36,441
Gilboa	36,441
Glandorf	36,441
Kalida	53,259
Leipsic	49,055
Miller City	36,441

County and Municipality (a)	Total Amount Distributed
PUTNAM (con't)	
v Ottawa	$67,275
Ottoville	36,441
Pandora	40,645
West Leipsic	36,441
RICHLAND	
c Mansfield	2,279,924
Shelby	267,511
v Bellville	36,479
Butler	30,399
Lexington	60,798
Lucas	30,399
Ontario	60,798
Plymouth	30,399
Shiloh	30,399
ROSS	
c Chillicothe	848,989
v Adelphi	28,994
Bainbridge	45,127
Clarksburg	38,509
Frankfort	40,607
Kingston	45,141
South Salem	22,170
SANDUSKY	
c Bellevue (HURON)	91,424
Clyde	162,904
Fremont	567,954
v Burgoon	9,422
Gilbsonburg	92,811
Green Springs	29,644
Helena	14,960
Lindsey	32,694
Woodville	106,390
SCIOTO	
c Portsmouth	1,015,776
v New Boston	155,554
Otway	901
Rarden	1,468
South Webster	4,794
SENECA	
c Fostoria	241,742
Tiffin	467,368
v Attica	64,465
Bettsville	59,093
Bloomville	75,209
Green Springs	42,976
New Riegel	53,721
Republic	69,837

County and Municipality (a)	Total Amount Distributed
SHELBY	
c Sidney	$693,662
v Anna	50,008
Botkins	48,701
Fort Loramie	49,533
Jackson Center	53,426
Kettlersville	11,878
Lockington	12,905
Port Jefferson	17,310
Russia	23,768
STARK	
c Alliance	607,146
Canton	4,762,577
Louisville	188,005
Massillon	915,600
North Canton	429,026
v Beach City	34,020
Brewster	82,142
Canal Fulton	118,298
East Canton	24,633
East Sparta	11,845
Hartville	62,282
Hills and Dales	11,462
Limaville	2,334
Magnolia	23,236
Meyers Lake	7,761
Minerva	80,237
Navarre	41,471
Waynesburg	17,229
Wilmot	6,464
SUMMIT	
c Akron	11,421,994
Barberton	1,436,152
Cuyahoga Falls	2,260,923
Fairlawn	332,198
Green	717,131
Hudson Village	713,065
Macedonia	326,217
Munroe Falls	226,050
Norton	597,526
Stow	1,383,969
Tallmadge	865,835
Twinsburg	387,333
v Boston Heights	86,985
Clinton	78,174
Lakemore	219,771
Mogadore	141,040
Northfield	173,361
Peninsula	119,856
Reminderville	132,694
Richfield	233,901
Silver Lake	237,395

County and Municipality (a)	Total Amount Distributed
TRUMBULL (c)	
c Cortland	$108,484
Girard	195,421
Hubbard	145,108
Niles	369,379
Warren	1,535,178
v Lordstown	61,509
McDonald	61,471
Newton Falls	86,408
Orangeville	3,947
West Farmington	9,385
Yankee Lake	1,697
TUSCARAWAS	
c Dover	502,769
New Philadelphia	702,312
Uhrichsville	233,143
v Baltic	16,860
Barnhill	9,757
Bolivar	23,964
Dennison	80,200
Gnadenhutten	34,310
Midvale	14,662
Mineral City	22,543
Newcomerstown	107,434
Parral	6,460
Port Washington	14,796
Roswell	7,398
Stone Creek	4,932
Strasburg	61,919
Sugarcreek	58,274
Tuscarawas	25,036
Zoar	5,173
UNION	
c Dublin (FRANKLIN)	217
Marysville	283,765
v Magnetic Springs	5,752
Milford Center	11,141
Plain City (MADISON)	15,932
Richwood	38,374
Unionville Center	5,316
VAN WERT	
c Delphos (ALLEN)	69,004
Van Wert	150,728
v Convoy	36,320
Elgin	14,528
Middle Point	29,056
Ohio City	32,688
Scott	18,160
Venedocia	15,073
Willshire	23,971
Wren	20,884

County and Municipality (a)	Total Amount Distributed
VINTON	
v Hamden	$23,259
McArthur	46,518
Wilkesville	7,268
Zaleski	7,268
WARREN	
c Franklin	334,568
Lebanon	443,641
Loveland (HAMILTON)	6,363
Mason	825,725
Middletown (BUTLER)	102,306
Springboro	266,311
v Butlerville	3,582
Carlisle	96,350
Corwin	3,582
Harveysburg	5,781
Maineville	11,273
Monroe (BUTLER)	18,956
Morrow	27,972
Pleasant Plain	3,582
South Lebanon	33,073
Waynesville	49,947
WASHINGTON	
c Belpre	97,761
Marietta	376,450
v Beverly	45,343
Lowell	42,909
Lower Salem	28,532
Macksburg	29,859
Matamoras	41,361
WAYNE	
c Orrville	349,190
Rittman	286,196
Wooster	1,088,715
v Apple Creek	23,269
Burbank	11,557
Congress	3,625
Creston	53,139
Dalton	52,650
Doylestown	61,921
Fredericksburg	13,217
Marshallville	18,594
Mount Eaton	11,676
Shreve	43,453
Smithville	34,776
West Salem	41,018

County and Municipality (a)	Total Amount Distributed
WILLIAMS	
c Bryan	$385,894
v Alvordton	15,821
Blakeslee	15,630
Edgerton	67,917
Edon	66,952
Holiday City	7,749
Montpelier	210,698
Pioneer	66,760
Stryker	67,146
West Unity	67,338
WOOD	
c Bowling Green	997,340
Fostoria (SENECA)	3,181
Northwood	412,930
Perrysburg	840,952
Rossford	521,393
v Bairdstown	8,173
Bloomdale	19,297
Bradner	67,222
Custar	4,197
Cygnet	13,756
Grand Rapids	34,870
Haskins	10,018
Hoytville	14,359
Jerry City	7,385
Luckey	9,985
Millbury	15,086
Milton Center	7,632
North Baltimore	58,256
Pemberville	21,286
Portage	5,636
Rising Sun	10,417
Tontogany	5,853
Walbridge	101,006
Wayne	22,465
West Millgrove	5,475
Weston	21,010
WYANDOT	
c Upper Sandusky	281,285
v Carey	62,496
Harpster	4,091
Kirby	2,148
Marseilles	1,227
Nevada	10,229
Sycamore	14,320
Wharton	7,774

(a) Cities (c) and villages (v) are presented in alphabetical sequence according to the county location.
(b) Data not submitted for calendar year 2003, 2002 nor 2001; calendar year 2000 data is shown.
(c) Data not submitted for calendar year 2003 nor 2002; calendar year 2001 data is shown.

Source: Surveys filed by county auditors with the Ohio Department of Taxation.