Ohio Department of TAXATION

Tax Data Series

COUNTY UNDIVIDED LOCAL GOVERNMENT REVENUE ASSISTANCE FUNDS:

Table LG-8 & 9
No. 9 & 10 (2005)
April 04, 2005

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

Table LG-8 shows the total amount of money distributed within each county from its County Undivided Local Government Revenue Assistance Fund (CULGRAF) during 2003, by subdivision class. The total amount distributed was $94.7 million. The total for all municipalities for 2003 was $46.2 million, the township total was $11.2 million, and the counties retained $35.8 million. The amount received by each individual city and village from the CULGRAF is shown in Table LG-9. The total distributed to cities was $40.6 million while $5.6 million was distributed to villages.

Figures shown in Tables LG-8 and 9 are derived from surveys filed by county auditors with the Ohio Department of Taxation.

Each of Ohio's 88 counties has a CULGRAF. The county receives money for this fund from the portion of the state local government revenue assistance fund allocated to the county from state income, sales, use, public utility, kilowatt hour, and corporate franchise taxes. 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 CULGRAF 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 county for its CULGRAF is distributed within the county to eligible subdivisions: municipalities, townships, park districts, and county government itself.

Monthly distributions to subdivisions of CULGRAF 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 most 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 Revenue Assistance Fund to each county for budget commission distribution, see Table LG-6.

COUNTY UNDIVIDED LOCAL GOVERNMENT REVENUE ASSISTANCE FUND:

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

	Amount Distributed By Subdivision Class				
County	County	Township	Municipal	Total	
Statewide Total	$35,812,970	$11,222,980	$46,184,068	$94,735,388	(a)
Adams	120,601	81,093	39,507	241,201	
Allen	325,837	150,646	407,995	900,720	(b)
Ashland	197,294	57,770	183,367	438,431	
Ashtabula	320,357	89,133	451,422	869,817	(b)
Athens	259,087	51,817	207,270	518,175	
Auglaize	137,902	46,827	212,111	396,839	
Belmont	94,628	167,286	298,677	592,668	(b)
Brown	173,648	122,268	51,379	347,295	
Butler	839,033	683,480	1,190,360	2,796,776	(b)
Carroll	147,525	36,881	61,469	245,875	
Champaign (c)	168,386	33,749	134,920	337,056	
Clark	520,768	71,501	614,699	1,221,627	(b)
Clermont	672,796	621,125	201,181	1,495,101	
Clinton	154,761	34,013	151,359	340,133	
Columbiana	468,854	262,244	203,730	937,708	(b)
Coshocton	145,053	54,122	93,382	304,464	(b)
Crawford	190,298	39,646	152,476	396,454	(b)
Cuyahoga	3,473,520	26,389	7,966,920	11,578,401	(b)
Darke	132,100	69,694	253,723	455,517	
Defiance	142,115	91,957	98,644	334,387	(b)
Delaware	382,785	93,660	337,991	833,142	(b)
Erie	309,034	110,035	232,069	657,052	(b)
Fairfield	475,811	169,177	401,796	1,057,358	(b)
Fayette	88,671	23,939	126,782	239,393	

	Amount Distributed By Subdivision Class				
County	County	Township	Municipal	Total	
Franklin	$2,588,844	$435,383	$5,130,631	$8,629,478	(b)
Fulton	170,017	60,214	123,971	354,203	
Gallia	117,805	61,708	98,171	280,489	(b)
Geauga	285,552	367,460	74,168	751,453	(b)
Greene	498,711	122,059	563,668	1,246,777	(b)
Guernsey	172,451	34,490	137,961	344,901	
Hamilton	2,874,530	625,877	3,553,654	7,099,061	(b)
Hancock	285,462	107,776	180,598	582,575	(b)
Hardin	133,352	53,341	80,011	266,705	
Harrison	67,687	33,843	33,843	135,374	
Henry	125,817	30,196	95,621	251,634	
Highland	171,699	58,378	113,322	343,399	
Hocking	124,942	57,417	62,625	244,985	
Holmes	192,483	89,825	38,497	320,805	
Huron	167,332	58,646	280,957	508,649	(b)
Jackson	68,651	102,976	102,976	274,603	
Jefferson	277,202	76,861	269,135	623,197	
Knox	212,195	118,333	117,384	451,712	(b)
Lake	209,718	132,418	1,526,897	1,900,513	(b)
Lawrence	325,168	54,195	162,584	541,946	
Licking	532,049	133,444	484,884	1,150,376	
Logan	176,396	78,399	137,196	391,990	
Lorain	1,178,469	139,749	1,038,720	2,374,939	(d)
Lucas	1,105,830	97,535	2,404,791	3,765,688	(b)
Madison	174,432	52,329	122,102	348,863	
Mahoning	1,009,437	324,461	666,576	2,135,284	(b)
Marion	236,164	55,568	263,947	555,679	
Medina	528,274	266,778	347,555	1,228,543	(b)
Meigs	80,847	60,635	60,635	202,117	
Mercer	148,743	62,265	134,907	345,914	
Miami	277,738	99,488	443,551	829,067	(b)
Monroe	71,368	38,545	19,847	129,759	
Montgomery	1,771,008	304,984	2,626,798	4,737,850	(b)
Morgan	61,156	28,719	32,437	122,312	
Morrow	160,958	61,432	45,873	268,264	
Muskingum	288,676	83,395	322,890	712,781	(b)

County	Amount Distributed By Subdivision Class				
	County	Township	Municipal	Total	
Noble	$69,688	$24,391	$22,068	$116,146	
Ottawa	164,578	68,153	113,750	346,481	
Paulding	84,498	30,419	54,079	168,995	
Perry	144,258	64,941	79,316	288,516	
Pickaway	189,348	54,099	207,381	450,829	
Pike	93,959	65,764	75,149	234,872	
Portage	499,843	182,804	582,067	1,274,786	(b)
Preble	182,553	36,510	146,042	365,105	
Putnam	100,824	97,858	97,858	296,540	
Richland	487,452	92,074	503,700	1,083,226	
Ross	258,695	125,837	252,093	636,626	
Sandusky	260,866	51,827	204,720	521,731	(b)
Scioto	257,818	67,643	350,972	676,433	
Seneca	252,141	50,454	201,687	504,282	
Shelby	192,933	48,233	160,777	401,943	
Stark	1,053,787	552,216	1,531,931	3,141,233	(b)
Summit	1,358,200	407,940	2,761,194	4,527,335	
Trumbull (e)	1,010,068	450,326	559,742	2,020,136	
Tuscarawas	261,358	149,347	336,032	746,737	
Union	169,414	85,541	83,874	338,829	
Van Wert	126,326	44,114	81,452	253,693	(b)
Vinton	51,680	21,706	29,975	103,360	
Warren	555,159	253,601	405,975	1,265,349	(b)
Washington	239,203	133,458	159,256	531,917	
Wayne	406,330	124,758	400,529	931,617	
Williams	132,428	35,762	150,488	318,679	
Wood	325,307	97,472	587,117	1,009,896	
Wyandot	72,234	48,156	72,234	192,625	

(a) Includes amounts not contained in preceding subdivision class columns totalling $1,497,370 for park districts in 33 counties, and $18,000 for public assistance in 1 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 REVENUE ASSISTANCE FUND:

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	$46,184,068
Cities Total	40,622,414
Villages Total	5,561,654
ADAMS	
v Cherry Fork	560
Manchester	9,015
Peebles	7,674
Rome	516
Seaman	4,585
West Union	12,634
Winchester	4,523
ALLEN	
c Delphos	24,002
Lima	298,868
v Beaverdam	3,130
Bluffton	23,412
Cairo	4,311
Elida	13,524
Fort Shawnee	21,910
Harrod	3,073
Lafayette	2,211
Spencerville	13,554
ASHLAND	
c Ashland	129,002
v Bailey Lakes	5,700
Hayesville	6,138
Jeromesville	6,138
Loudonville	14,907
Mifflin	4,823
Perrysville	6,138
Polk	5,261
Savannah	5,261
ASHTABULA	
c Ashtabula	$226,689
Conneaut	122,862
Geneva	60,100
v Andover	8,943
Geneva-on-the-Lake	5,119
Jefferson	11,607
North Kingsville	8,890
Orwell	1,834
Roaming Shores	1,287
Rock Creek Village	4,090
ATHENS	
c Athens	149,425
Nelsonville	29,842
v Albany	4,591
Amesville	968
Buchtel	2,411
Chauncey	4,616
Coolville	2,781
Glouster	8,501
Jacksonville	2,205
Trimble	1,930
AUGLAIZE	
c Saint Marys	55,558
Wapakoneta	55,558
v Buckland	10,715
Cridersville	17,858
Minster	19,842
New Bremen	19,842
New Knoxville	11,112
Uniopolis	10,715
Waynesfield	10,913
BELMONT	
c Bellaire	$51,661
Martins Ferry	57,147
Saint Clairsville	32,055
v Barnesville	25,077
Belmont	8,396
Bethesda	12,735
Bridgeport	22,852
Brookside	9,527
Flushing	12,016
Holloway	8,298
Morristown	8,249
Powhatan Point	13,893
Shadyside	29,940
Wilson (MONROE)	668
Yorkville (JEFFERSON)	6,162
BROWN	
v Aberdeen	5,925
Fayetteville	1,931
Georgetown	17,166
Hamersville	1,450
Higginsport	801
Mount Orab	13,509
Ripley	6,044
Russellville	1,543
Saint Martin	565
Sardinia	2,445
BUTLER	
c Fairfield	237,023
Hamilton	405,273
Middletown	280,608
Oxford	123,548
Sharonville	10,175
Trenton	49,244

County and Municipality (a)	Total Amount Distributed
BUTLER (con't)	
v College Corner	$1,657
Jacksonburg	3,915
Millville	4,600
Monroe	39,897
New Miami	23,653
Seven Mile	6,525
Somerville	4,241
CARROLL	
v Carrollton	16,078
Dellroy	10,130
Leesville	5,188
Magnolia	3,459
Malvern	6,425
Minerva (STARK)	10,305
Sherrodsville	9,884
CHAMPAIGN (b)	
c Urbana	95,003
v Christiansburg	4,665
Mechanicsburg	13,149
Mutual	1,119
North Lewisburg	5,575
Saint Paris	12,070
Woodstock	3,340
CLARK	
c New Carlisle	8,774
Springfield	589,631
v Catawba	787
Clifton (GREENE)	44
Donnelsville	944
Enon	4,288
Lawrenceville	630
North Hampton	1,220
South Charleston	6,649
South Vienna	1,062
Tremont	669
CLERMONT	
c Loveland (HAMILTON)	13,735
Milford	46,126
v Amelia	19,355
Batavia	16,876
Bethel	23,693
Chilo	2,661
Felicity	9,386
Moscow	4,013
Neville	3,452
New Richmond	23,185
Newtonsville	5,483
Owensville	10,535
Williamsburg	22,681

County and Municipality (a)	Total Amount Distributed
CLINTON	
c Wilmington	$100,339
v Blanchester	18,877
Clarksville	3,061
Martinsville	3,061
Midland	2,041
New Vienna	6,122
Port William	1,531
Sabina	16,326
COLUMBIANA	
c East Liverpool	47,843
East Palestine	19,771
Salem	44,779
Wellsville	17,078
v Columbiana	20,936
Hanoverton	4,210
Leetonia	9,899
Lisbon	12,458
New Waterford	7,659
Rogers	3,794
Salineville	7,680
Summitville	3,252
Washingtonville	4,372
COSHOCTON	
c Coshocton	70,493
v Conesville	2,542
Nellie	2,287
Plainfield	2,494
Warsaw	6,449
West Lafayette	9,119
CRAWFORD	
c Bucyrus	52,332
Crestline	34,254
Galion	52,332
v Chatfield	1,982
New Washington	7,612
North Robinson	1,982
Tiro	1,982
CUYAHOGA	
c Bay Village	50,323
Beachwood	18,560
Bedford	51,231
Bedford Heights	40,111
Berea	73,900
Brecksville	20,197
Broadview Heights	29,867
Brooklyn	35,686
Brookpark	76,113
Cleveland	4,394,596
Cleveland Heights	280,777

County and Municipality (a)	Total Amount Distributed
CUYAHOGA (con't)	
c East Cleveland	$377,671
Euclid	244,703
Fairview Park	59,871
Garfield Heights	157,316
Highland Heights	12,943
Independence	11,096
Lakewood	376,496
Lyndhurst	46,384
Maple Heights	127,579
Mayfield Heights	70,140
Middleburg Heights	35,200
North Olmsted	113,395
North Royalton	58,833
Olmsted Falls	21,575
Parma	355,561
Parma Heights	92,801
Pepper Pike	6,873
Richmond Heights	26,762
Rocky River	58,679
Seven Hills	36,342
Shaker Heights	99,601
Solon	30,993
South Euclid	98,231
Strongsville	88,319
University Heights	68,713
Warrensville Heights	78,796
Westlake	58,428
v Bentleyville	981
Bratenahl	2,229
Brooklyn Heights	3,145
Chagrin Falls	9,199
Cuyahoga Heights	1,183
Gates Mills	2,156
Glenwillow	1,054
Highland Hills	11,622
Hunting Valley	365
Linndale	681
Mayfield	5,066
Moreland Hills	3,817
Newburgh Heights	12,092
North Randall	2,504
Oakwood	11,955
Orange	4,506
Valley View	3,882
Walton Hills	3,728
Woodmere	2,091
DARKE	
c Greenville	78,804
v Ansonia	10,021
Arcanum	21,136
Bradford (MIAMI)	9,156
Burkettsville	3,507

County and Municipality (a)	Total Amount Distributed
DARKE (con't)	
v Castine	$4,555
Gettysburg	11,843
Gordon	5,238
Hollansburg	7,516
Ithaca	3,917
New Madison	12,982
New Weston	5,284
North Star	4,510
Osgood	5,375
Palestine	5,238
Pitsburg	7,516
Rossburg	5,466
Union City	19,587
Versailles	22,958
Wayne Lakes	4,646
Yorkshire	4,464
DEFIANCE	
c Defiance	52,833
v Hicksville	23,073
Ney	9,697
Sherwood	13,041
DELAWARE	
c Columbus (FRANKLIN)	448
Delaware	175,104
Dublin (FRANKLIN)	43,213
Westerville (FRANKLIN)	32,173
v Ashley	11,103
Galena	3,764
Ostrander	4,545
Powell	40,002
Shawnee Hills	5,317
Sunbury	22,321
ERIE	
c Huron	33,200
Sandusky	119,273
Vermilion	32,650
v Bay View	9,961
Berlin Heights	9,086
Castalia	9,170
Kelley's Island	8,149
Milan	10,579
FAIRFIELD	
c Columbus (FRANKLIN)	18,340
Lancaster	285,487
Pickerington	52,045
Reynoldsburg (FRANKLIN)	1,123
v Amanda	3,698
Baltimore	9,733

County and Municipality (a)	Total Amount Distributed
FAIRFIELD (con't)	
v Bremen	$4,423
Buckeye Lake (LICKING)	7
Canal Winchester (FRANKLIN)	1,760
Carroll	2,563
Lithopolis	3,028
Millersport	4,225
Pleasantville	3,436
Rushville	1,943
Stoutsville	2,604
Sugar Grove	2,794
Thurston	2,957
West Rushville	1,630
FAYETTE	
c Washington	109,522
v Bloomingburg	6,296
Jeffersonville	8,977
Milledgeville	1,795
Octa	192
FRANKLIN	
c Bexley	88,211
Columbus	3,830,272
Dublin	29,099
Gahanna	136,881
Grandview Heights	53,089
Grove City	106,980
Hilliard	69,510
Pickerington (FAIRFIELD)	897
Reynoldsburg	137,166
Upper Arlington	219,128
Westerville	146,995
Whitehall	138,745
Worthington	73,126
v Brice	1,251
Canal Winchester	13,082
Groveport	16,180
Harrisburg	4,263
Lockbourne	4,936
Marble Cliff	2,770
Minerva Park	8,768
New Albany	7,154
New Rome	1,372
Obetz	17,501
Riverlea	2,848
Urbancrest	12,590
Valley View	7,818
FULTON	
c Wauseon	39,671
v Archbold	21,075
Delta	21,075
Fayette	9,918

County and Municipality (a)	Total Amount Distributed
FULTON (con't)	
v Lyons	$6,199
Metamora	6,199
Swanton	19,835
GALLIA	
c Gallipolis	16,362
v Centerville	16,362
Cheshire	16,362
Crown City	16,362
Rio Grande	16,362
Vinton	16,362
GEAUGA	
v Aquilla	4,809
Burton	9,243
Chardon	24,197
Hunting Valley	3,907
Middlefield	12,399
South Russell	19,613
GREENE	
c Beavercreek	120,314
Bellbrook	27,055
Fairborn	185,520
Xenia	166,195
v Bowersville	1,746
Cedarville	27,554
Clifton	748
Jamestown	9,226
Spring Valley	2,868
Yellow Springs	22,442
GUERNSEY	
c Cambridge	93,787
v Byesville	20,955
Cumberland	3,273
Fairview	659
Kimbolton	1,547
Lore City	2,483
Old Washington	2,157
Pleasant City	3,574
Quaker City	4,583
Salesville	1,254
Senecaville	3,688
HAMILTON	
c Blue Ash	55,408
Cheviot	20,304
Cincinnati	2,874,530
Deer Park	13,162
Forest Park	50,166
Harrison	22,676

County and Municipality (a)	Total Amount Distributed
HAMILTON (con't)	
c Indian Hill	$48,382
Loveland	24,924
Madeira	23,156
Milford (CLERMONT)	71
Montgomery	35,676
Mount Healthy	14,525
North College Hill	21,160
Norwood	47,434
Reading	27,872
Saint Bernard	14,904
Sharonville	43,315
Silverton	11,523
Springdale	40,650
Wyoming	24,776
v Addyston	2,302
Amberley	15,425
Arlington Heights	2,623
Cleves	6,052
Elmwood Place	4,797
Evendale	16,629
Fairfax	6,195
Glendale	8,651
Golf Manor	7,736
Greenhills	9,353
Lincoln Heights	8,347
Lockland	9,598
Mariemont	11,660
Newtown	6,779
North Bend	1,836
Terrace Park	9,325
Woodlawn	11,731
HANCOCK	
c Findlay	110,689
Fostoria (SENECA)	5,826
v Arcadia	5,826
Arlington	5,826
Benton Ridge	5,826
Bluffton (ALLEN)	5,826
Jenera	5,826
McComb	5,826
Mount Blanchard	5,826
Mount Cory	5,826
Rawson	5,826
Van Buren	5,826
Vanlue	5,826
HARDIN	
c Kenton	37,339
v Ada	18,667
Alger	3,734
Dunkirk	4,163
Forest	8,108

County and Municipality (a)	Total Amount Distributed
HARDIN (con't)	
v McGuffey	$2,720
Mount Victory	2,987
Patterson	773
Ridgeway	1,520
HARRISON	
v Adena (JEFFERSON)	271
Bowerston	5,009
Cadiz	1,083
Deersville	2,572
Freeport	3,655
Harrisville	4,061
Hopedale	4,873
Jewett	4,738
New Athens	4,873
Scio	2,707
HENRY	
c Napoleon	57,564
v Deshler	11,283
Florida	1,530
Hamler	4,016
Holgate	7,363
Liberty Center	6,885
Malinta	1,817
McClure	4,685
New Bavaria	478
HIGHLAND	
c Greenfield	35,696
Hillsboro	35,923
v Highland	5,213
Leesburg	10,426
Lynchburg	12,125
Mowrystown	8,726
Sinking Springs	5,213
HOCKING	
c Logan	56,858
v Laurelville	3,033
Murray City	2,734
HOLMES	
v Glenmont	8,854
Holmesville	7,699
Killbuck	6,929
Millersburg	5,775
Nashville	9,239
HURON	
c Bellevue	39,113
Norwalk	98,354
Willard	49,597

County and Municipality (a)	Total Amount Distributed
HURON (con't)	
v Greenwich	$18,181
Milan	3,605
Monroeville	17,520
New London	21,793
North Fairfield	8,771
Plymouth (RICHLAND)	8,984
Wakeman	15,040
JACKSON	
c Jackson	43,942
Wellston	43,189
v Coalton	3,873
Oak Hill	11,973
JEFFERSON	
c Steubenville	168,025
Toronto	17,524
v Adena	2,812
Amsterdam	2,154
Bergholz	1,755
Bloomingdale	1,221
Dillonvale	2,515
Empire	1,414
Irondale	1,524
Mingo Junction	33,421
Mount Pleasant	2,339
New Alexandria	1,092
Rayland	1,709
Richmond	1,601
Smithfield	2,668
Stratton	9,314
Tiltonsville	3,469
Wintersville	10,314
Yorkville	4,265
KNOX	
c Mount Vernon	78,331
v Centerburg	7,811
Danville	6,005
Fredericktown	13,228
Gambier	10,203
Gann	813
Martinsburg	993
LAKE	
c Eastlake	201,274
Kirtland	43,358
Mentor	305,836
Mentor-on-the-Lake	53,062
Painesville	136,894
Wickliffe	178,012
Willoughby	212,985
Willoughby Hills	74,325

County and Municipality (a)	Total Amount Distributed
LAKE (con't)	
v Fairport Harbor	$35,137
Grand River	8,816
Kirtland Hills	22,607
Lakeline	3,014
Madison	14,788
North Perry	15,617
Perry	21,987
Timberlake	6,462
Waite Hill	24,252
LAWRENCE	
c Ironton	122,913
v Athalia	4,113
Chesapeake	9,316
Coal Grove	8,893
Hanging Rock	4,113
Proctorville	6,942
South Point	6,292
LICKING	
c Heath	15,875
Newark	329,468
Pataskala	14,380
Reynoldsburg (FRANKLIN)	1,150
v Alexandria	4,947
Buckeye Lake	30,485
Granville	29,220
Gratiot	3,451
Hanover	5,177
Hartford	4,832
Hebron	13,805
Johnstown	11,734
Kirkersville	5,177
Saint Louisville	6,557
Utica	8,628
LOGAN	
c Bellefontaine	58,798
v Belle Center	1,357
De Graff	6,319
Huntsville	2,521
Lakeview	8,432
Quincy	7,818
Ridgeway (HARDIN)	172
Rushsylvania	13,216
Russells Point	9,412
Valley Hi	149
West Liberty	17,203
West Mansfield	9,763
Zanesfield	2,034

County and Municipality (a)	Total Amount Distributed
LORAIN	
c Amherst	$37,008
Avon	34,933
Avon Lake	66,380
Elyria	249,558
Lorain	396,341
North Ridgeville	80,690
Oberlin	63,624
Sheffield Lake	36,116
Vermilion (ERIE)	12,325
v Grafton	11,373
Kipton	2,711
LaGrange	5,687
Rochester	2,045
Sheffield	12,135
South Amherst	11,221
Wellington	16,574
LUCAS	
c Maumee	88,810
Oregon	98,684
Sylvania	103,706
Toledo	1,988,229
v Berkey	1,037
Harbor View	888
Holland	4,926
Ottawa Hills	18,400
Swanton (FULTON)	7
Waterville	61,287
Whitehouse	38,818
MADISON	
c London	32,095
v Jefferson	24,420
Midway	8,373
Mount Sterling	24,420
Plain City	24,420
South Solon	8,373
MAHONING	
c Campbell	55,144
Canfield	19,121
Sebring	9,395
Struthers	39,065
Youngstown	525,910
v Beloit	1,068
Columbiana (COLUMBIANA)	1,243
Craig Beach	1,303
Lowellville	4,281
New Middletown	3,320
Poland	6,107
Washingtonville	619

County and Municipality (a)	Total Amount Distributed
MARION	
c Marion	$236,164
v Caledonia	4,390
Green Camp	3,334
La Rue	4,723
Morral	3,279
New Bloomington	2,945
Prospect	5,946
Waldo	3,167
MEDINA	
c Brunswick	135,754
Medina	102,215
Rittman (WAYNE)	430
Wadsworth	74,941
v Chippewa-on-the-Lake	3,317
Creston (WAYNE)	123
Gloria Glens Park	2,211
Lodi	12,470
Seville	8,784
Spencer	3,010
Westfield Center	4,300
MEIGS	
v Middleport	23,490
Pomeroy	18,294
Racine	6,943
Rutland	3,729
Syracuse	8,180
MERCER	
c Celina	68,941
v Burkettsville	519
Chickasaw	4,774
Coldwater	28,261
Fort Recovery	9,270
Mendon	1,764
Montezuma	2,664
Rockford	6,711
Saint Henry	12,003
MIAMI	
c Huber Heights (MONTGOMERY	1,217
Piqua	132,215
Tipp City	74,489
Troy	162,313
Union (MONTGOMERY)	465
v Bradford	6,386
Casstown	2,648
Covington	16,931
Fletcher	3,666
Laura	3,588
Ludlow Falls	2,378
Pleasant Hill	7,677

County and Municipality (a)	Total Amount Distributed
MONROE	
v Antioch	$1,116
Beallsville	2,332
Clarington	2,756
Graysville	1,119
Jerusalem	1,216
Lewisville	1,537
Miltonsburg	743
Stafford	912
Wilson	1,118
Woodsfield	6,998
MONTGOMERY	
c Centerville	86,640
Dayton	1,568,228
Englewood	46,041
Huber Heights	143,662
Kettering	216,382
Miamisburg	73,338
Moraine	25,953
Oakwood	34,676
Riverside	88,601
Springboro	576
Trotwood	103,182
Union	20,960
Vandalia	54,951
West Carrollton	51,998
v Brookville	19,903
Carlisle	922
Clayton	50,225
Farmersville	3,688
Germantown	18,379
New Lebanon	15,922
Phillipsburg	2,363
Verona	207
MORGAN	
v Chesterhill	2,312
Malta	12,977
McConnelsville	13,907
Stockport	3,241
MORROW	
v Cardington	8,441
Chesterville	4,358
Edison	4,725
Fulton	4,358
Marengo	4,496
Mount Gilead	15,597
Sparta	3,899
MUSKINGUM	
c Zanesville	275,133
v Adamsville	1,146

County and Municipality (a)	Total Amount Distributed
MUSKINGUM (con't)	
v Dresden	$8,056
Frazeysburg	4,317
Fultonham	2,302
New Concord	10,931
Norwich	1,146
Philo	5,468
Roseville	5,468
South Zanesville	8,921
NOBLE	
v Batesville	3,310
Belle Valley	3,310
Caldwell	5,517
Dexter City	3,310
Sarahsville	3,310
Summerfield	3,310
OTTAWA	
c Port Clinton	67,910
v Clay Center	3,742
Elmore	7,692
Genoa	10,048
Marblehead	4,851
Oak Harbor	10,602
Put-in-Bay	4,781
Rocky Ridge	4,123
PAULDING	
v Antwerp	7,571
Broughton	1,622
Cecil	3,461
Grover Hill	4,705
Haviland	3,461
Latty	3,461
Melrose	2,812
Oakwood	5,300
Paulding	12,817
Payne	7,571
Scott (VAN WERT)	1,298
PERRY	
c New Lexington	18,440
v Corning	7,213
Crooksville	15,868
Glenford	2,020
Hemlock	2,020
Junction City	5,770
New Straitsville	5,770
Rendville	1,443
Roseville (MUSKINGUM)	3,751
Shawnee	7,213
Somerset	7,213
Thornville	2,597

County and Municipality (a)	Total Amount Distributed
PICKAWAY	
c Circleville	$148,774
v Ashville	16,988
Commercial Point	5,096
Darbyville	5,096
New Holland	7,644
Orient	5,096
South Bloomfield	5,946
Tarlton	5,096
Williamsport	7,644
PIKE	
c Waverly	34,526
v Beaver	15,726
Piketon	24,896
PORTAGE	
c Aurora	59,861
Kent	254,957
Ravenna	106,445
Streetsboro	50,354
v Brady Lake	20,014
Garrettsville	20,014
Hiram	20,014
Mantua	20,014
Mogadore (SUMMIT)	1,785
Sugar Bush Knolls	8,085
Windham	20,524
PREBLE	
c Eaton	40,892
v Camden	14,422
College Corner	5,805
Eldorado	8,397
Gratis	7,813
Lewisburg	15,407
New Paris	16,977
Verona	7,813
West Alexandria	16,466
West Elkton	4,856
West Manchester	7,193
PUTNAM	
v Belmore	1,069
Cloverdale	1,257
Columbus Grove	13,756
Continental	7,428
Dupont	1,676
Fort Jennings	2,701
Gilboa	1,063
Glandorf	5,746
Kalida	6,446
Leipsic	13,981
Miller City	850

County and Municipality (a)	Total Amount Distributed
PUTNAM (con't)	
v Ottawa	$27,305
Ottoville	5,458
Pandora	7,428
West Leipsic	1,694
RICHLAND	
c Mansfield	406,210
Shelby	47,662
v Bellville	6,499
Butler	5,416
Lexington	10,832
Lucas	5,416
Ontario	10,832
Plymouth	5,416
Shiloh	5,416
ROSS	
c Chillicothe	200,109
v Adelphi	6,834
Bainbridge	10,637
Clarksburg	9,077
Frankfort	9,571
Kingston	10,640
South Salem	5,226
SANDUSKY	
c Bellevue (HURON)	16,889
Clyde	30,094
Fremont	104,919
v Burgoon	1,740
Gilbsonburg	17,145
Green Springs	5,476
Helena	2,764
Lindsey	6,040
Woodville	19,654
SCIOTO	
c Portsmouth	301,801
v New Boston	47,063
Otway	265
Rarden	432
South Webster	1,411
SENECA	
c Fostoria	64,952
Tiffin	111,118
v Attica	5,648
Bettsville	4,438
Bloomville	5,648
Green Springs	4,438
New Riegel	1,815
Republic	3,631

County and Municipality (a)	Total Amount Distributed
SHELBY	
c Sidney	$118,161
v Anna	8,159
Botkins	7,935
Fort Loramie	8,077
Jackson Center	8,742
Kettlersville	1,642
Lockington	1,818
Port Jefferson	2,570
Russia	3,674
STARK	
c Alliance	125,254
Canton	982,517
Louisville	38,785
Massillon	188,888
North Canton	88,508
v Beach City	7,018
Brewster	16,946
Canal Fulton	24,405
East Canton	5,082
East Sparta	2,444
Hartville	12,849
Hills and Dales	2,365
Limaville	482
Magnolia	4,794
Meyers Lake	1,601
Minerva	16,553
Navarre	8,556
Waynesburg	3,554
Wilmot	1,334
SUMMIT	
c Akron	1,426,110
Barberton	180,752
Cuyahoga Falls	282,777
Fairlawn	41,935
Green	87,679
Hudson Village	87,719
Macedonia	40,488
Munroe Falls	28,017
Norton	75,185
Stow	173,123
Tallmadge	109,280
Twinsburg	47,740
v Boston Heights	11,175
Clinton	9,920
Lakemore	28,018
Mogadore	17,667
Northfield	21,746
Peninsula	15,149
Reminderville	16,731
Richfield	29,797
Silver Lake	30,186

County and Municipality (a)	Total Amount Distributed
TRUMBULL (b)	
c Cortland	$23,560
Girard	42,428
Hubbard	31,506
Niles	80,199
Warren	333,322
v Lordstown	13,356
McDonald	13,346
Newton Falls	18,762
Orangeville	857
West Farmington	2,037
Yankee Lake	369
TUSCARAWAS	
c Dover	87,449
New Philadelphia	122,156
Uhrichsville	40,552
v Baltic	2,933
Barnhill	1,697
Bolivar	4,168
Dennison	13,950
Gnadenhutten	5,968
Midvale	2,550
Mineral City	3,921
Newcomerstown	18,686
Parral	1,124
Port Washington	2,574
Roswell	1,287
Stone Creek	858
Strasburg	10,770
Sugarcreek	10,136
Tuscarawas	4,355
Zoar	900
UNION	
c Dublin (FRANKLIN)	91
Marysville	65,980
v Magnetic Springs	1,338
Milford Center	2,592
Plain City (MADISON)	3,707
Richwood	8,928
Unionville Center	1,237
VAN WERT	
c Delphos (ALLEN)	13,695
Van Wert	29,914
v Convoy	7,208
Elgin	2,883
Middle Point	5,767
Ohio City	6,487
Scott	3,604
Venedocia	2,991
Willshire	4,757
Wren	4,145

County and Municipality (a)	Total Amount Distributed
VINTON	
v Hamden	$8,269
McArthur	16,538
Wilkesville	2,584
Zaleski	2,584
WARREN	
c Franklin	60,826
Lebanon	80,657
Loveland (HAMILTON)	1,157
Mason	150,122
Middletown (BUTLER)	18,600
Springboro	48,417
v Butlerville	651
Carlisle	17,517
Corwin	651
Harveysburg	1,051
Maineville	2,050
Monroe (BUTLER)	3,446
Morrow	5,085
Pleasant Plain	651
South Lebanon	6,013
Waynesville	9,081
WASHINGTON	
c Belpre	23,511
Marietta	90,532
v Beverly	10,904
Lowell	10,319
Lower Salem	6,862
Macksburg	7,181
Matamoras	9,947
WAYNE	
c Orrville	66,899
Rittman	54,458
Wooster	208,440
v Apple Creek	4,479
Burbank	2,192
Congress	692
Creston	10,151
Dalton	10,102
Doylestown	11,982
Fredericksburg	2,524
Marshallville	3,555
Mount Eaton	2,220
Shreve	8,316
Smithville	6,688
West Salem	7,830

County and Municipality (a)	Total Amount Distributed
WILLIAMS	
c Bryan	$88,022
v Alvordton	1,590
Blakeslee	1,558
Edgerton	7,311
Edon	6,707
Holiday City	797
Montpelier	21,107
Pioneer	6,930
Stryker	9,092
West Unity	7,375
WOOD	
c Bowling Green	180,773
Fostoria (SENECA)	577
Northwood	74,846
Perrysburg	152,427
Rossford	94,505
v Bairdstown	1,481
Bloomdale	3,498
Bradner	12,184
Custar	761
Cygnet	2,493
Grand Rapids	6,320
Haskins	1,816
Hoytville	2,603
Jerry City	1,339
Luckey	1,810
Millbury	2,734
Milton Center	1,383
North Baltimore	10,559
Pemberville	3,858
Portage	1,021
Rising Sun	1,888
Tontogany	1,061
Walbridge	18,308
Wayne	4,072
West Millgrove	992
Weston	3,808
WYANDOT	
c Upper Sandusky	52,972
v Carey	11,769
Harpster	770
Kirby	405
Marseilles	231
Nevada	1,926
Sycamore	2,697
Wharton	1,464

(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.