

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 Subdivi- sion 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 calen-

dar 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

<u>County</u>	<u>County</u>	<u>Township</u>	<u>Municipal</u>	<u>Total</u>
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

<u>County</u>	<u>County</u>	<u>Township</u>	<u>Municipal</u>	<u>Total</u>
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

<u>County</u>	<u>County</u>	<u>Township</u>	<u>Municipal</u>	<u>Total</u>
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**

<u>County and Municipality (a)</u>	<u>Total Amount Distributed</u>	<u>County and Municipality (a)</u>	<u>Total Amount Distributed</u>	<u>County and Municipality (a)</u>	<u>Total Amount Distributed</u>
<i>All Municipalities</i>	\$324,885,791	<i>ASHTABULA</i>		<i>BELMONT</i>	
<i>Cities Total</i>	295,276,279	c Ashtabula	\$999,216	c Bellaire	\$237,501
<i>Villages Total</i>	29,609,512	Conneaut	541,562	Martins Ferry	262,722
		Geneva	264,913	Saint Clairsville	147,368
<i>ADAMS</i>		v Andover	39,418	v Barnesville	115,285
v Cherry Fork	\$1,502	Geneva-on-the-Lake	22,563	Belmont	38,597
Manchester	24,158	Jefferson	51,161	Bethesda	58,547
Peebles	20,563	North Kingsville	39,188	Bridgeport	105,059
Rome	1,384	Orwell	8,086	Brookside	43,798
Seaman	12,286	Roaming Rock Shores	5,674	Flushing	55,241
West Union	33,854	Rock Creek Village	18,028	Holloway	38,148
Winchester	12,120			Morristown	37,925
		<i>ATHENS</i>		Powhatan Point	63,869
<i>ALLEN</i>		c Athens	540,961	Shadyside	137,642
c Delphos	118,122	Nelsonville	108,038	Wilson (MONROE)	3,072
Lima	1,470,795	v Albany	16,621	Yorkville (JEFFERSON)	28,330
v Beaverdam	15,405	Amesville	3,504		
Bluffton	115,214	Buchtel	8,727	<i>BROWN</i>	
Cairo	21,213	Chauncey	16,713	v Aberdeen	17,397
Elida	66,554	Coolville	10,068	Fayetteville	5,394
Fort Shawnee	107,823	Glouster	30,777	Georgetown	48,861
Harrod	15,124	Jacksonville	7,982	Hamersville	6,057
Lafayette	10,880	Trimble	6,988	Higginsport	3,168
Spencerville	66,703			Mount Orab	32,069
		<i>AUGLAIZE</i>		Ripley	20,921
<i>ASHLAND</i>		c Saint Marys	321,472	Russellville	5,309
c Ashland	369,970	Wapakoneta	321,472	Saint Martin	1,757
v Bailey Lakes	43,678	v Buckland	61,998	Sardinia	8,858
Hayesville	36,324	Cridersville	103,330		
Jeromesville	36,324	Minster	114,811	<i>BUTLER</i>	
Loudonville	65,294	New Bremen	114,811	c Fairfield	1,196,190
Mifflin	35,431	New Knoxville	64,294	Hamilton	2,063,903
Perrysville	33,440	Uniopolis	61,998	Middletown	1,416,151
Polk	30,310	Waynesfield	63,146	Oxford	623,512
Savannah	31,428			Sharonville	50,914
				Trenton	248,518

County and Municipality (a)	Total Amount Distributed	County and Municipality (a)	Total Amount Distributed	County and Municipality (a)	Total Amount Distributed
BUTLER (con't)		CLINTON		CUYAHOGA (con't)	
v College Corner	\$8,442	c Wilmington	\$462,745	c East Cleveland	\$3,166,001
Jacksonburg	19,943	v Blanchester	87,059	Euclid	2,451,977
Millville	23,215	Clarksville	14,118	Fairview Park	630,117
Monroe	201,349	Martinsville	14,118	Garfield Heights	1,465,214
New Miami	120,484	Midland	9,412	Highland Heights	97,297
Sevenmile	33,237	New Vienna	28,235	Independence	185,992
Somerville	21,604	Port William	7,059	Lakewood	3,274,334
		Sabina	75,294	Lyndhurst	494,437
CARROLL		COLUMBIANA		Maple Heights	1,349,334
v Carrollton	44,980	c East Liverpool	491,832	Mayfield Heights	687,245
Dellroy	28,340	East Palestine	67,093	Middleburg Heights	305,442
Leesville	14,514	Salem	155,285	North Olmsted	1,072,618
Magnolia	9,678	Wellsville	57,812	North Royalton	448,831
Malvern	17,974	v Columbiana	75,922	Olmsted Falls	175,118
Minerva (STARK)	28,829	Hanoverton	15,645	Parma	3,317,586
Sherrodsville	27,653	Leetonia	35,287	Parma Heights	854,897
		Lisbon	41,965	Pepper Pike	63,701
CHAMPAIGN (b)		New Waterford	28,265	Richmond Heights	248,151
c Urbana	408,298	Rogers	14,120	Rocky River	644,236
v Christiansburg	20,049	Salineville	27,427	Seven Hills	332,383
Mechanicsburg	56,509	Summitville	12,101	Shaker Heights	1,116,032
Mutual	4,809	Washingtonville	15,634	Solon	272,253
North Lewisburg	23,960			South Euclid	978,080
Saint Paris	51,873	COSHOCTON		Strongsville	766,608
Woodstock	14,355	c Coshocton	326,637	University Heights	671,340
		v Conesville	6,009	Warrensville Heights	688,138
CLARK		Nellie	5,417	Westlake	654,704
c New Carlisle	39,055	Plainfield	5,899	v Bentleyville	8,034
Springfield	2,624,655	Warsaw	31,432	Bratenahl	95,430
v Catawba	3,502	West Lafayette	41,800	Brooklyn Heights	35,949
Clifton (GREENE)	196			Chagrin Falls	135,923
Donnelsville	4,203	CRAWFORD		Cuyahoga Heights	24,994
Enon	19,087	c Bucyrus	272,058	Gates Mills	111,335
Lawrenceville	2,806	Crestline	178,075	Glenwillow	8,277
North Hampton	5,432	Galion	272,058	Highland Hills	82,609
South Charleston	29,598	v Chatfield	10,305	Hunting Valley	21,099
South Vienna	4,726	New Washington	39,572	Linddale	4,463
Tremont	2,980	North Robinson	10,305	Mayfield	62,078
		Tiro	10,305	Moreland Hills	38,140
CLERMONT		CUYAHOGA		Newburgh Heights	108,414
c Loveland (HAMILTON)	90,529	c Bay Village	601,065	North Randall	17,934
Milford	273,540	Beachwood	176,416	Oakwood	135,518
v Amelia	109,273	Bedford	527,951	Orange	35,624
Batavia	76,755	Bedford Heights	456,621	Valley View	33,352
Bethel	138,507	Berea	720,840	Walton Hills	29,457
Chilo	16,052	Brecksville	172,521	Woodmere	16,230
Felicity	66,659	Broadview Heights	322,970		
Moscow	43,612	Brooklyn	384,318	DARKE	
Neville	16,131	Brookpark	604,798	c Greenville	402,062
New Richmond	125,596	Cleveland	45,778,430	v Ansonia	51,129
Newtonsville	26,541	Cleveland Heights	2,449,380	Arcanum	107,836
Owensville	92,373			Bradford (MIAMI)	46,714
Williamsburg	42,496			Burkettsville	17,895

County and Municipality (a)	Total Amount Distributed	County and Municipality (a)	Total Amount Distributed	County and Municipality (a)	Total Amount Distributed
DARKE		FAIRFIELD (con't)		FULTON (con't)	
v Castine	\$23,241	v Bremen	\$20,011	v Lyons	\$34,222
Gettysburg	60,425	Buckeye Lake (LICKING)	31	Metamora	34,222
Gordon	26,727	Canal Winchester (FRANKLIN)	7,961	Swanton	109,510
Hollansburg	38,347	Carroll	11,594		
Ithaca	19,987	Lithopolis	13,699	GALLIA	
New Madison	66,236	Millersport	19,116	c Gallipolis	50,045
New Weston	26,959	Pleasantville	15,545	v Centerville	50,045
North Star	23,008	Rushville	8,788	Cheshire	50,045
Osgood	27,424	Stoutsville	11,782	Crown City	50,045
Palestine	26,727	Sugar Grove	12,641	Rio Grande	50,045
Pitsburg	38,347	Thurston	13,376	Vinton	50,045
Rosburg	27,889	West Rushville	7,375		
Union City	99,934			GEAUGA	
Versailles	117,132	FAYETTE		v Aquilla	15,644
Wayne Lakes	23,705	c Washington	507,831	Burton	30,067
Yorkshire	22,776	v Bloomingburg	29,193	Chardon	78,711
		Jeffersonville	41,625	Hunting Valley	12,711
DEFIANCE		Milledgeville	8,325	Middlefield	40,333
c Defiance	278,110	Octa	888	South Russell	63,800
v Hicksville	121,453				
Ney	51,046	FRANKLIN		GREENE	
Sherwood	68,647	c Bexley	815,254	c Beavercreek	849,921
		Columbus	35,427,469	Bellbrook	181,713
DELAWARE		Dublin	262,650	Fairborn	1,251,342
c Columbus (FRANKLIN)	2,606	Gahanna	1,271,899	Xenia	1,068,803
Delaware	1,017,841	Grandview Heights	490,973	v Bowersville	8,260
Dublin (FRANKLIN)	251,191	Grove City	976,118	Cedarville	141,240
Westerville (FRANKLIN)	187,015	Hilliard	637,945	Clifton	5,782
v Ashley	64,540	Pickerington (FAIRFIELD)	8,063	Jamestown	56,992
Galena	21,877	Reynoldsburg	1,268,625	Spring Valley	17,345
Ostrander	26,422	Upper Arlington	2,030,232	Yellow Springs	138,763
Powell	232,526	Westerville	1,366,421		
Shawnee Hills	30,906	Whitehall	1,291,218	GUERNSEY	
Sunbury	129,747	Worthington	677,143	c Cambridge	380,806
		v Brice	11,576	v Byesville	85,086
ERIE		Canal Winchester	119,989	Cumberland	13,289
c Huron	187,461	Groveport	148,250	Fairview	2,678
Sandusky	673,471	Harrisburg	39,437	Kimbolton	6,281
Vermilion	184,359	Lockbourne	45,664	Lore City	10,082
v Bay View	56,244	Marble Cliff	25,706	Old Washington	8,760
Berlin Heights	51,306	Minerva Park	82,627	Pleasant City	14,512
Castalia	51,781	New Albany	64,186	Quaker City	18,611
Kelley's Island	46,016	New Rome	12,933	Salesville	5,091
Milan	59,735	Obetz	160,943	Senecaville	14,974
		Riverlea	26,265		
FAIRFIELD		Urbancrest	116,716	HAMILTON	
c Columbus (FRANKLIN)	82,993	Valley View	72,409	c Blue Ash	586,932
Lancaster	1,291,579			Cheviot	162,813
Pickerington	235,441	FULTON		Cincinnati	21,881,672
Reynoldsburg (FRANKLIN)	5,079	c Wauseon	219,021	Deer Park	92,776
v Amanda	16,730	v Archbold	116,355	Forest Park	427,403
Baltimore	44,036	Delta	116,355	Harrison	131,312

County and Municipality (a)	Total Amount Distributed	County and Municipality (a)	Total Amount Distributed	County and Municipality (a)	Total Amount Distributed
<i>HAMILTON (con't)</i>		<i>HARDIN (con't)</i>		<i>HURON (con't)</i>	
c Indian Hill	\$267,943	v McGuffey	\$11,723	v Greenwich	\$94,762
Loveland	188,887	Mount Victory	12,873	Milan	24,622
Madeira	159,144	Patterson	3,333	Monroeville	91,316
Milford (CLERMONT)	524	Ridgeway	6,551	New London	113,591
Montgomery	205,180	<i>HARRISON</i>		North Fairfield	45,719
Mount Healthy	98,289	v Adena (JEFFERSON)	1,043	Plymouth (RICHLAND)	46,827
North College Hill	146,337	Bowerston	19,297	Wakeman	78,393
Norwood	560,698	Cadiz	4,172	<i>JACKSON</i>	
Reading	193,441	Deersville	9,909	c Jackson	184,547
Sharonville	253,685	Freeport	14,082	Wellston	146,124
Silverton	84,895	Harrisville	15,646	v Coalton	40,438
Springdale	354,918	Hopedale	18,776	Oakhill	53,327
Saint Bernard	208,837	Jewett	18,254	<i>JEFFERSON</i>	
Wyoming	158,579	New Athens	18,776	c Steubenville	1,012,437
v Addyston	20,911	Scio	10,431	Toronto	158,153
Amberley	108,907	<i>HENRY</i>		v Adena	19,723
Arlington Heights	23,025	c Napoleon	274,487	Amsterdam	15,593
Cleves	39,205	v Deshler	53,803	Bergholz	14,918
Elmwood Place	41,494	Florida	7,295	Bloomington	10,807
Evendale	97,472	Hamler	19,150	Dillonvale	19,451
Fairfax	43,664	Holgate	35,109	Empire	12,404
Glendale	59,556	Liberty Center	32,829	Irondale	12,239
Golf Manor	70,109	Malinta	8,663	Mingo Junction	208,088
Greenhills	78,407	McClure	22,342	Mount Pleasant	16,956
Lincoln Heights	117,142	New Bavaria	2,280	New Alexandria	10,178
Lockland	74,030	<i>HIGHLAND</i>		Rayland	13,405
Mariemont	87,162	c Greenfield	132,081	Richmond	12,039
Newtown	39,018	Hillsboro	132,920	Smithfield	19,424
North Bend	24,323	v Highland	19,288	Stratton	22,840
Terrace Park	55,829	Leesburg	38,576	Tiltonsville	22,948
Woodlawn	69,341	Lynchburg	44,866	Wintersville	65,303
<i>HANCOCK</i>		Mowrystown	32,287	Yorkville	23,113
c Findlay	759,457	Sinking Springs	19,288	<i>KNOX</i>	
Fostoria (SENECA)	39,971	<i>HOCKING</i>		c Mount Vernon	325,421
v Arcadia	39,971	c Logan	179,955	v Centerburg	30,198
Arlington	39,971	v Laurelville	9,599	Danville	25,884
Benton Ridge	39,971	Murray City	8,653	Fredericktown	43,514
Bluffton (ALLEN)	39,971	<i>HOLMES</i>		Gambier	36,012
Jenera	39,971	v Glenmont	22,023	Gann	12,942
McComb	39,971	Holmesville	19,151	Martinsburg	13,692
Mount Blanchard	39,971	Killbuck	17,236	<i>LAKE</i>	
Mount Cory	39,971	Millersburg	14,363	c Eastlake	1,890,596
Rawson	39,971	Nashville	22,981	Kirtland	407,261
Van Buren	39,971	<i>HURON</i>		Mentor	2,872,779
Vanlue	39,971	c Bellevue	203,865	Mentor-on-the-Lake	498,426
<i>HARDIN</i>		Norwalk	512,646	Painesville	1,285,872
c Kenton	160,911	Willard	258,512	Wickliffe	1,672,082
v Ada	80,447	<i>HURON</i>		Willoughby	2,000,606
Alger	16,091	<i>HURON</i>		Willoughby Hills	698,147
Dunkirk	17,939	<i>HURON</i>			
Forest	34,941	<i>HURON</i>			

County and Municipality (a)	Total Amount Distributed	County and Municipality (a)	Total Amount Distributed	County and Municipality (a)	Total Amount Distributed
<i>LAKE (con't)</i>		<i>LORAIN</i>		<i>MARION</i>	
v Fairport Harbor	\$330,048	c Amherst	\$260,282	c Marion	\$1,085,306
Grand River	82,808	Avon	245,686	v Caledonia	22,728
Kirtland Hills	212,345	Avon Lake	466,854	Green Camp	15,322
Lakeline	28,314	Elyria	1,755,164	La Rue	24,771
Madison	138,898	Lorain	2,787,500	Morral	13,024
North Perry	146,698	North Ridgeville	567,504	New Bloomington	9,959
Perry	206,518	Oberlin	447,472	Prospect	28,922
Timberlake	60,698	Sheffield Lake	254,008	Waldo	12,258
Waite Hill	227,802	Vermilion (ERIE)	86,681		
		v Grafton	79,988	<i>MEDINA</i>	
<i>LAWRENCE</i>		Kipton	19,065	c Brunswick	795,699
c Ironton	376,580	LaGrange	39,995	Medina	603,178
v Athalia	12,602	Rochester	14,385	Rittman (WAYNE)	4,057
Chesapeake	28,542	Sheffield	85,349	Wadsworth	582,551
Coal Grove	27,247	South Amherst	78,919	v Chippewa-on-the-Lake	38,626
Hanging Rock	12,602	Wellington	116,568	Creston (WAYNE)	677
Proctorville	21,270			Gloria Glens Park	21,213
South Point	19,277	<i>LUCAS</i>		Lodi	104,042
		c Maumee	586,425	Seville	70,148
<i>LICKING</i>		Oregon	651,627	Spencer	20,959
c Heath	90,347	Sylvania	684,787	Westfield Center	27,044
Newark	1,875,023	Toledo	13,128,597		
Pataskala	81,836	v Berkey	6,846	<i>MEIGS</i>	
Reynoldsburg (FRANKLIN)	6,547	Harbor View	5,864	v Middleport	60,278
v Alexandria	28,152	Holland	32,524	Pomeroy	54,829
Buckeye Lake	9,820	Ottawa Hills	121,498	Racine	19,126
Granville	166,290	Swanton (FULTON)	47	Rutland	10,273
Gratiot	19,641	Waterville	404,686	Syracuse	22,534
Hanover	29,461	Whitehouse	256,319		
Hartford	27,497			<i>MERCER</i>	
Hebron	78,562	<i>MADISON</i>		c Celina	364,177
Johnstown	66,778	c London	122,790	v Burkettsville	2,741
Kirkersville	29,461	v Jefferson	93,427	Chickasaw	25,216
Saint Louisville	37,317	Midway	32,032	Coldwater	149,289
Utica	49,102	Mount Sterling	93,427	Fort Recovery	48,971
		Plain City	93,427	Mendon	9,319
<i>LOGAN</i>		South Solon	32,032	Montezuma	14,070
c Bellefontaine	259,382	<i>MAHONING</i>		Rockford	35,449
v Belle Center	5,988	c Campbell	249,856	Saint Henry	63,407
De Graff	27,875	Canfield	86,639		
Huntsville	11,122	Sebring	42,570	<i>MIAMI</i>	
Lakeview	37,199	Struthers	177,003	c Huber Heights (MONTGOMERY)	7,535
Quincy	34,489	Youngstown	2,382,892	Piqua	820,779
Ridgeway (HARDIN)	759	v Beloit	4,837	Tipp City	463,407
Rushsylvania	58,300	Columbiana (COLUMBIANA)	5,631	Troy	1,004,845
Russells Point	41,520	Craig Beach	5,902	Union (MONTGOMERY)	2,882
Valley Hi	657	Lowellville	19,398	v Bradford	41,795
West Liberty	75,890	New Middletown	15,045	Casstown	18,204
West Mansfield	43,069	Poland	27,670	Covington	107,077
Zanesfield	8,973	Washingtonville	2,806	Fletcher	24,507
				Laura	24,024
				Ludlow Falls	14,984
				Pleasant Hill	49,791

County and Municipality (a)	Total Amount Distributed	County and Municipality (a)	Total Amount Distributed	County and Municipality (a)	Total Amount Distributed
MONROE		MUSKINGUM (con't)		PICKAWAY	
v Antioch	\$3,071	v Dresden	\$32,300	c Circleville	\$559,251
Beallsville	6,418	Frazeyburg	17,308	v Ashville	63,858
Clarington	7,584	Fultonham	9,229	Commercial Point	19,158
Graysville	3,079	New Concord	43,826	Darbyville	19,158
Jerusalem	3,346	Norwich	4,595	New Holland	28,736
Lewisville	4,230	Philo	21,923	Orient	19,158
Miltonsburg	2,046	Roseville	21,923	South Bloomfield	22,350
Stafford	2,509	South Zanesville	35,765	Tarlton	19,158
Wilson	3,077			Williamsport	28,736
Woodsfield	19,260				
MONTGOMERY		NOBLE		PIKE	
c Centerville	452,780	v Batesville	9,347	c Waverly	98,748
Dayton	11,220,576	Belle Valley	9,347	v Beaver	45,008
Englewood	240,609	Caldwell	15,578	Piketon	71,206
Huber Heights	750,770	Dexter City	9,347		
Kettering	1,130,807	Sarahsville	9,347		
Miamisburg	383,263	Summerfield	9,347	PORTAGE	
Moraine	135,633			c Aurora	278,485
Oakwood	181,219	OTTAWA		Kent	1,205,563
Riverside	463,026	c Port Clinton	314,165	Ravenna	503,323
Springboro	584	v Clay Center	17,311	Streetsboro	238,099
Trotwood	539,230	Elmore	35,584	v Brady Lake	94,637
Union	109,535	Genoa	46,484	Garrettsville	94,637
Vandalia	287,177	Marblehead	22,440	Hiram	94,637
West Carrollton	271,738	Oak Harbor	49,048	Mantua	94,637
v Brookville	104,136	Put-in-Bay	22,120	Mogadore (SUMMIT)	8,439
Carlisle	4,824	Rocky Ridge	19,074	Sugar Bush Knolls	42,798
Clayton	268,331			Windham	43,543
Farmersville	23,757	PAULDING			
Germantown	118,396	v Antwerp	25,167	PREBLE	
New Lebanon	102,567	Broughton	5,393	c Eaton	157,071
Phillipsburg	15,222	Cecil	11,505	v Camden	55,395
Verona	1,334	Grover Hill	15,640	College Corner	22,298
		Haviland	11,505	Eldorado	32,256
MORGAN		Latty	11,505	Gratis	30,012
v Chesterhill	6,932	Melrose	9,348	Lewisburg	59,182
Malta	38,917	Oakwood	17,617	New Paris	65,213
McConnelsville	41,704	Paulding	42,605	Verona	30,012
Stockport	9,720	Payne	25,167	West Alexandria	63,249
		Scott (VAN WERT)	4,314	West Elkton	18,652
				West Manchester	27,628
MORROW		PERRY		PUTNAM	
v Cardington	19,783	c New Lexington	51,220	v Belmore	37,842
Chesterville	10,214	v Corning	20,035	Cloverdale	36,441
Edison	11,074	Crooksville	44,078	Columbus Grove	60,267
Fulton	10,214	Glenford	5,610	Continental	57,464
Marengo	10,537	Hemlock	5,610	Dupont	37,842
Mount Gilead	36,556	Junction City	16,028	Fort Jennings	36,441
Sparta	9,139	New Straitsville	16,028	Gilboa	36,441
		Rendville	4,007	Glandorf	36,441
MUSKINGUM		Roseville (MUSKINGUM)	10,418	Kalida	53,259
c Zanesville	1,103,056	Shawnee	20,035	Leipsic	49,055
v Adamsville	4,595	Somerset	20,035	Miller City	36,441
		Thornville	7,213		

<u>County and Municipality (a)</u>	<u>Total Amount Distributed</u>	<u>County and Municipality (a)</u>	<u>Total Amount Distributed</u>	<u>County and Municipality (a)</u>	<u>Total Amount Distributed</u>
<i>PUTNAM (con't)</i>		<i>SHELBY</i>		<i>TRUMBULL (c)</i>	
v Ottawa	\$67,275	c Sidney	\$693,662	c Cortland	\$108,484
Ottoville	36,441	v Anna	50,008	Girard	195,421
Pandora	40,645	Botkins	48,701	Hubbard	145,108
West Leipsic	36,441	Fort Loramie	49,533	Niles	369,379
<i>RICHLAND</i>		Jackson Center	53,426	Warren	1,535,178
c Mansfield	2,279,924	Kettlersville	11,878	v Lordstown	61,509
Shelby	267,511	Lockington	12,905	McDonald	61,471
v Bellville	36,479	Port Jefferson	17,310	Newton Falls	86,408
Butler	30,399	Russia	23,768	Orangeville	3,947
Lexington	60,798	<i>STARK</i>		West Farmington	9,385
Lucas	30,399	c Alliance	607,146	Yankee Lake	1,697
Ontario	60,798	Canton	4,762,577	<i>TUSCARAWAS</i>	
Plymouth	30,399	Louisville	188,005	c Dover	502,769
Shiloh	30,399	Massillon	915,600	New Philadelphia	702,312
<i>ROSS</i>		North Canton	429,026	Uhrichsville	233,143
c Chillicothe	848,989	v Beach City	34,020	v Baltic	16,860
v Adelphi	28,994	Brewster	82,142	Barnhill	9,757
Bainbridge	45,127	Canal Fulton	118,298	Bolivar	23,964
Clarksburg	38,509	East Canton	24,633	Dennison	80,200
Frankfort	40,607	East Sparta	11,845	Gnadenhutten	34,310
Kingston	45,141	Hartville	62,282	Midvale	14,662
South Salem	22,170	Hills and Dales	11,462	Mineral City	22,543
<i>SANDUSKY</i>		Limaville	2,334	Newcomerstown	107,434
c Bellevue (HURON)	91,424	Magnolia	23,236	Parral	6,460
Clyde	162,904	Meyers Lake	7,761	Port Washington	14,796
Fremont	567,954	Minerva	80,237	Roswell	7,398
v Burgoon	9,422	Navarre	41,471	Stone Creek	4,932
Gilbsonburg	92,811	Waynesburg	17,229	Strasburg	61,919
Green Springs	29,644	Wilmot	6,464	Sugarcreek	58,274
Helena	14,960	<i>SUMMIT</i>		Tuscarawas	25,036
Lindsey	32,694	c Akron	11,421,994	Zoar	5,173
Woodville	106,390	Barberton	1,436,152	<i>UNION</i>	
<i>SCIOTO</i>		Cuyahoga Falls	2,260,923	c Dublin (FRANKLIN)	217
c Portsmouth	1,015,776	Fairlawn	332,198	Marysville	283,765
v New Boston	155,554	Green	717,131	v Magnetic Springs	5,752
Otway	901	Hudson Village	713,065	Milford Center	11,141
Rarden	1,468	Macedonia	326,217	Plain City (MADISON)	15,932
South Webster	4,794	Munroe Falls	226,050	Richwood	38,374
<i>SENECA</i>		Norton	597,526	Unionville Center	5,316
c Fostoria	241,742	Stow	1,383,969	<i>VAN WERT</i>	
Tiffin	467,368	Tallmadge	865,835	c Delphos (ALLEN)	69,004
v Attica	64,465	Twinsburg	387,333	Van Wert	150,728
Bettsville	59,093	v Boston Heights	86,985	v Convoy	36,320
Bloomville	75,209	Clinton	78,174	Elgin	14,528
Green Springs	42,976	Lakemore	219,771	Middle Point	29,056
New Riegel	53,721	Mogadore	141,040	Ohio City	32,688
Republic	69,837	Northfield	173,361	Scott	18,160
		Peninsula	119,856	Venedocia	15,073
		Reminderville	132,694	Willshire	23,971
		Richfield	233,901	Wren	20,884
		Silver Lake	237,395		

County and Municipality (a)	Total Amount Distributed	County and Municipality (a)	Total Amount Distributed
VINTON			
v Hamden	\$23,259	WILLIAMS	
McArthur	46,518	c Bryan	\$385,894
Wilkesville	7,268	v Alvordton	15,821
Zaleski	7,268	Blakeslee	15,630
WARREN			
c Franklin	334,568	Edgerton	67,917
Lebanon	443,641	Edon	66,952
Loveland (HAMILTON)	6,363	Holiday City	7,749
Mason	825,725	Montpelier	210,698
Middletown (BUTLER)	102,306	Pioneer	66,760
Springboro	266,311	Stryker	67,146
v Butleville	3,582	West Unity	67,338
Carlisle	96,350	WOOD	
Corwin	3,582	c Bowling Green	997,340
Harveysburg	5,781	Fostoria (SENECA)	3,181
Maineville	11,273	Northwood	412,930
Monroe (BUTLER)	18,956	Perrysburg	840,952
Morrow	27,972	Rossford	521,393
Pleasant Plain	3,582	v Bairdstown	8,173
South Lebanon	33,073	Bloomdale	19,297
Waynesville	49,947	Bradner	67,222
WASHINGTON			
c Belpre	97,761	Custar	4,197
Marietta	376,450	Cygnnet	13,756
v Beverly	45,343	Grand Rapids	34,870
Lowell	42,909	Haskins	10,018
Lower Salem	28,532	Hoytville	14,359
Macksburg	29,859	Jerry City	7,385
Matamoras	41,361	Luckey	9,985
WAYNE			
c Orrville	349,190	Millbury	15,086
Rittman	286,196	Milton Center	7,632
Wooster	1,088,715	North Baltimore	58,256
v Apple Creek	23,269	Pemberville	21,286
Burbank	11,557	Portage	5,636
Congress	3,625	Rising Sun	10,417
Creston	53,139	Tontogany	5,853
Dalton	52,650	Walbridge	101,006
Doylestown	61,921	Wayne	22,465
Fredericksburg	13,217	West Millgrove	5,475
Marshallville	18,594	Weston	21,010
Mount Eaton	11,676	WYANDOT	
Shreve	43,453	c Upper Sandusky	281,285
Smithville	34,776	v Carey	62,496
West Salem	41,018	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.