

Proposed reform of the Ohio Local Government Fund: Estimated LGF distributions to Ohio villages without an income tax, calendar years 2017-2019

Note: Calendar year 2017 would be the final year of current law, followed by a phase-in of the LGF reform during calendar years 2018 and 2019.

The FY18-19 executive budget proposes a substantial reform of Ohio's Local Government Fund, making changes that address the need for modernization, coordination, and fairness. The estimated distributions during the proposed last year of current law and the first two years of the proposed new law are displayed below. The LGF reform proposal would not change the total amount distributed from the LGF; the LGF would continue to receive 1.66 percent of state General Revenue Fund tax revenues. The proposal would eventually allocate 20 percent of net LGF deposits directly to subdivisions based on a formula that recognizes the relative revenue capacity of jurisdictions. [See note (a).] During the CY 2018 and 2019 phase-in years, the new capacity formula would receive an estimated 10 percent and 18 percent, respectively, of net LGF deposits. Of the total amount allocated from the new capacity-driven formula, Ohio's villages without an income tax would receive 1.5 percent, amounting to an estimated \$0.6 million in CY 18 and \$1.0 million in CY 19. The capacity formula provides funds to villages based on their relative population, adjusted by the property tax capacity index value shown below (villages that have an income tax are subject to a different tax capacity index; such villages are included in a different table). Under this new formula, villages whose per capita property tax base is low compared to the statewide average of non-income tax-levying villages would receive a positive capacity adjustment, while villages with a relatively high per capita property tax base would receive a downward adjustment. After just two years, the capacity-based distribution formula would provide a meaningful increase in LGF funds to communities whose ability to generate local tax revenues is constricted by their relatively low tax base.

Under current law each village receives distributions from the undivided local government fund of the county in which the village is located. The CULGF distributions to the villages in this table equal an estimated \$5.3 million. Each village's distributions from the county undivided LGF are based on the amount received by (1) the county undivided LGF from the state LGF (according to a formula that reflects archaic, complicated criteria that primarily reward counties with higher wealth), and (2) the village's percentage share from a formula adopted by the county budget commission to apportion its LGF monies to its subdivisions. Villages with populations below 1,000 also receive "supplemental" distributions totaling \$2 million per year (the villages included in this table receive \$1.4 million of this amount). One-half of the total supplemental distribution to villages is allocated uniformly among all villages with a population below 1,000, and the other half is allocated based on the village's share of total road miles of all villages with population below 1,000. Because of this structure, there is currently not a uniform, standardized method for distributing LGF funds to local governments across the state. The LGF reform proposal would permanently continue the supplemental distributions, with no changes to the total amount distributed or the method of allocation. However, the proposal would modestly reduce the amount of the LGF allocated through the county undivided local government funds (what we also refer to as the "base LGF"): 80 percent of the LGF would continue to be allocated to the 88 county funds in the same manner they are currently allocated. During the reform "phase-in" years (CY 2018 and 2019) the county undivided local government funds would receive a designated percentage of what each fund received in CY 2017; in CY 2018, they would receive 95% of the CY 2017 amount, and in CY 2019 they would receive 90% of the CY 2017 amount.

ESTIMATED LGF DISTRIBUTIONS TO THE 320 VILLAGES WITHOUT AN INCOME TAX, BASED ON CURRENT REVENUE PROJECTIONS AND CURRENTLY-AVAILABLE DATA. Villages are sorted by their capacity, ranked from lowest capacity to highest capacity

| | | Per capita distributions (b) | | | | | | | | | | | 13-Feb-17 |
|-------------|------------|--|--|--|---|--|---|--|--|---|---|-----------------------------------|---|
| Village | County | CY 2011-2015 average annual per capita property tax base | CY 2011-2015 average annual property tax base as % statewide average | CY 2011-2015 average annual property tax base capacity index (c) | Projected CY 2017 distribution: final year of current law (d) | Estimated CY 2018: 95% of 2017 CULGF distribution ("base LGF") & supplemental distribution to small villages | Estimated CY 2018 capacity distribution (e) | Estimated CY 2018 grand total: base LGF, supplemental LGF & capacity LGF | Estimated CY 2019: 90% of 2017 CULGF distribution ("base LGF") & supplemental distribution to small villages | Estimated CY 2019 capacity distribution (e) | Estimated CY 2019 grand total: base LGF, supplemental LGF & capacity LGF | % change, CY 2017 - CY 2019 | CY 2019: Capacity formula as % total LGF distribution |
| Macksburg | Washington | \$5,237 | 14.4% | 6.931 | \$103.45 | \$99.45 | \$12.66 | \$112.11 | \$95.44 | \$22.79 | \$118.23 | 14.3% | 19.3% |
| Patterson | Hardin | \$5,262 | 14.5% | 6.898 | \$41.14 | \$40.37 | \$12.60 | \$52.97 | \$39.60 | \$22.68 | \$62.28 | 51.4% | 36.4% |
| Ithaca | Darke | \$6,087 | 16.8% | 5.964 | \$106.89 | \$102.65 | \$10.89 | \$113.55 | \$98.41 | \$19.61 | \$118.02 | 10.4% | 16.6% |
| Hemlock | Perry | \$6,652 | 18.3% | 5.457 | \$57.78 | \$56.11 | \$9.97 | \$66.08 | \$54.45 | \$17.94 | \$72.39 | 25.3% | 24.8% |
| Fultonham | Muskingum | \$6,706 | 18.5% | 5.413 | \$54.18 | \$52.60 | \$9.89 | \$62.49 | \$51.02 | \$17.80 | \$68.82 | 27.0% | 25.9% |
| Senecaville | Guernsey | \$7,043 | 19.4% | 5.154 | \$34.15 | \$33.08 | \$9.42 | \$42.49 | \$32.00 | \$16.95 | \$48.95 | 43.3% | 34.6% |
| Lower Salem | Washington | \$8,061 | 22.2% | 4.503 | \$200.64 | \$192.42 | \$8.23 | \$200.65 | \$184.20 | \$14.81 | \$199.01 | -0.8% | 7.4% |
| Glenmont | Holmes | \$8,090 | 22.3% | 4.487 | \$88.61 | \$84.87 | \$8.20 | \$93.06 | \$81.12 | \$14.75 | \$95.88 | 8.2% | 15.4% |

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|------------------|-----------|--|--|--|---|--|---|--|--|---|--|-----------------------------|---|
| Rawson | Hancock | \$8,091 | 22.3% | 4.487 | \$47.22 | \$45.29 | \$8.20 | \$53.48 | \$43.35 | \$14.75 | \$58.11 | 23.0% | 25.4% |
| Sarahsville | Noble | \$8,265 | 22.8% | 4.392 | \$93.48 | \$90.09 | \$8.02 | \$98.11 | \$86.70 | \$14.44 | \$101.14 | 8.2% | 14.3% |
| Empire | Jefferson | \$8,411 | 23.2% | 4.316 | \$36.97 | \$35.81 | \$7.88 | \$43.69 | \$34.65 | \$14.19 | \$48.84 | 32.1% | 29.1% |
| Zaleski | Vinton | \$8,554 | 23.6% | 4.244 | \$52.20 | \$50.63 | \$7.75 | \$58.38 | \$49.05 | \$13.95 | \$63.00 | 20.7% | 22.1% |
| Nashville | Holmes | \$8,563 | 23.6% | 4.239 | \$127.65 | \$122.25 | \$7.74 | \$130.00 | \$116.86 | \$13.94 | \$130.80 | 2.5% | 10.7% |
| Bloomville | Seneca | \$8,587 | 23.7% | 4.227 | \$48.85 | \$46.81 | \$7.72 | \$54.53 | \$44.76 | \$13.90 | \$58.66 | 20.1% | 23.7% |
| Athalia | Lawrence | \$8,702 | 24.0% | 4.171 | \$35.55 | \$34.47 | \$7.62 | \$42.09 | \$33.38 | \$13.72 | \$47.10 | 32.5% | 29.1% |
| South Salem | Ross | \$8,752 | 24.1% | 4.148 | \$86.67 | \$83.44 | \$7.58 | \$91.02 | \$80.21 | \$13.64 | \$93.85 | 8.3% | 14.5% |
| Centerville | Gallia | \$9,059 | 25.0% | 4.007 | \$467.50 | \$446.61 | \$7.32 | \$453.93 | \$425.72 | \$13.18 | \$438.90 | -6.1% | 3.0% |
| Dexter City | Noble | \$9,193 | 25.3% | 3.949 | \$113.80 | \$109.44 | \$7.21 | \$116.65 | \$105.08 | \$12.98 | \$118.06 | 3.7% | 11.0% |
| Darbyville | Pickaway | \$9,243 | 25.5% | 3.927 | \$72.00 | \$69.36 | \$7.17 | \$76.54 | \$66.73 | \$12.91 | \$79.64 | 10.6% | 16.2% |
| Pleasant Plain | Warren | \$9,251 | 25.5% | 3.924 | \$45.65 | \$44.36 | \$7.17 | \$51.53 | \$43.08 | \$12.90 | \$55.98 | 22.6% | 23.0% |
| Hamersville | Brown | \$9,295 | 25.6% | 3.905 | \$13.42 | \$13.19 | \$7.13 | \$20.32 | \$12.96 | \$12.84 | \$25.80 | 92.2% | 49.8% |
| Rendville | Perry | \$9,354 | 25.8% | 3.881 | \$212.76 | \$207.64 | \$7.09 | \$214.73 | \$202.52 | \$12.76 | \$215.28 | 1.2% | 5.9% |
| Flushing | Belmont | \$9,564 | 26.3% | 3.795 | \$46.67 | \$44.64 | \$6.93 | \$51.57 | \$42.61 | \$12.48 | \$55.09 | 18.1% | 22.7% |
| Venedocia | Van Wert | \$9,588 | 26.4% | 3.786 | \$95.48 | \$91.98 | \$6.92 | \$98.89 | \$88.47 | \$12.45 | \$100.92 | 5.7% | 12.3% |
| Harbor View | Lucas | \$9,746 | 26.8% | 3.725 | \$50.88 | \$49.55 | \$6.80 | \$56.36 | \$48.23 | \$12.25 | \$60.48 | 18.9% | 20.3% |
| Adamsville | Muskingum | \$9,748 | 26.9% | 3.724 | \$52.69 | \$51.48 | \$6.80 | \$58.28 | \$50.26 | \$12.24 | \$62.51 | 18.6% | 19.6% |
| Port Jefferson | Shelby | \$9,818 | 27.0% | 3.697 | \$44.33 | \$42.74 | \$6.75 | \$49.50 | \$41.16 | \$12.16 | \$53.32 | 20.3% | 22.8% |
| Neville | Clermont | \$9,901 | 27.3% | 3.666 | \$145.50 | \$140.35 | \$6.70 | \$147.05 | \$135.20 | \$12.06 | \$147.26 | 1.2% | 8.2% |
| Wayne | Wood | \$9,995 | 27.5% | 3.632 | \$20.71 | \$19.99 | \$6.63 | \$26.62 | \$19.26 | \$11.94 | \$31.21 | 50.7% | 38.3% |
| Bethesda | Belmont | \$10,001 | 27.6% | 3.630 | \$31.39 | \$29.84 | \$6.63 | \$36.47 | \$28.30 | \$11.94 | \$40.24 | 28.2% | 29.7% |
| Potsdam | Miami | \$10,131 | 27.9% | 3.583 | \$58.53 | \$56.19 | \$6.55 | \$62.74 | \$53.85 | \$11.78 | \$65.64 | 12.1% | 17.9% |
| Ludlow Falls | Miami | \$10,191 | 28.1% | 3.562 | \$76.04 | \$73.05 | \$6.51 | \$79.56 | \$70.06 | \$11.71 | \$81.77 | 7.5% | 14.3% |
| New Straitsville | Perry | \$10,221 | 28.2% | 3.551 | \$29.71 | \$28.68 | \$6.49 | \$35.17 | \$27.66 | \$11.68 | \$39.34 | 32.4% | 29.7% |
| Fletcher | Miami | \$10,286 | 28.3% | 3.529 | \$44.67 | \$42.92 | \$6.45 | \$49.36 | \$41.17 | \$11.60 | \$52.77 | 18.1% | 22.0% |
| Mount Cory | Hancock | \$10,421 | 28.7% | 3.483 | \$126.70 | \$121.30 | \$6.36 | \$127.66 | \$115.89 | \$11.45 | \$127.35 | 0.5% | 9.0% |
| Benton Ridge | Hancock | \$10,474 | 28.9% | 3.466 | \$89.25 | \$85.56 | \$6.33 | \$91.89 | \$81.87 | \$11.40 | \$93.27 | 4.5% | 12.2% |
| Gann Brinkhaven | Knox | \$10,530 | 29.0% | 3.447 | \$132.19 | \$127.06 | \$6.30 | \$133.35 | \$121.93 | \$11.33 | \$133.26 | 0.8% | 8.5% |
| Lucas | Richland | \$10,537 | 29.0% | 3.445 | \$37.17 | \$35.77 | \$6.29 | \$42.06 | \$34.37 | \$11.33 | \$45.70 | 23.0% | 24.8% |
| Chatfield | Crawford | \$10,596 | 29.2% | 3.426 | \$50.84 | \$49.28 | \$6.26 | \$55.53 | \$47.71 | \$11.26 | \$58.97 | 16.0% | 19.1% |
| Crown City | Gallia | \$10,741 | 29.6% | 3.380 | \$120.22 | \$115.01 | \$6.17 | \$121.18 | \$109.80 | \$11.11 | \$120.91 | 0.6% | 9.2% |
| Wharton | Wyandot | \$10,865 | 29.9% | 3.341 | \$29.07 | \$28.33 | \$6.10 | \$34.43 | \$27.59 | \$10.99 | \$38.57 | 32.7% | 28.5% |
| Chauncey | Athens | \$10,891 | 30.0% | 3.333 | \$8.88 | \$8.44 | \$6.09 | \$14.53 | \$8.01 | \$10.96 | \$18.97 | 113.6% | 57.8% |

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|----------------|------------|--|--|--|---|--|---|--|--|---|--|-----------------------------|---|
| Rocky Ridge | Ottawa | \$10,993 | 30.3% | 3.302 | \$42.09 | \$40.74 | \$6.03 | \$46.77 | \$39.40 | \$10.86 | \$50.26 | 19.4% | 21.6% |
| Laura | Miami | \$11,028 | 30.4% | 3.292 | \$45.25 | \$43.47 | \$6.01 | \$49.48 | \$41.70 | \$10.82 | \$52.52 | 16.1% | 20.6% |
| Williamsport | Pickaway | \$11,093 | 30.6% | 3.272 | \$17.44 | \$16.59 | \$5.98 | \$22.56 | \$15.73 | \$10.76 | \$26.49 | 51.8% | 40.6% |
| Ney | Defiance | \$11,190 | 30.8% | 3.244 | \$95.98 | \$91.85 | \$5.93 | \$97.77 | \$87.71 | \$10.67 | \$98.38 | 2.5% | 10.8% |
| Plainfield | Coshocton | \$11,359 | 31.3% | 3.196 | \$64.42 | \$62.68 | \$5.84 | \$68.52 | \$60.94 | \$10.51 | \$71.45 | 10.9% | 14.7% |
| Bethel | Clermont | \$11,392 | 31.4% | 3.187 | \$31.53 | \$29.98 | \$5.82 | \$35.80 | \$28.42 | \$10.48 | \$38.90 | 23.4% | 26.9% |
| Butler | Warren | \$11,500 | 31.7% | 3.156 | \$43.69 | \$42.48 | \$5.77 | \$48.25 | \$41.27 | \$10.38 | \$51.65 | 18.2% | 20.1% |
| Morristown | Belmont | \$11,567 | 31.9% | 3.138 | \$94.43 | \$90.46 | \$5.73 | \$96.20 | \$86.50 | \$10.32 | \$96.81 | 2.5% | 10.7% |
| Bailey Lakes | Ashland | \$11,626 | 32.0% | 3.122 | \$77.06 | \$73.85 | \$5.70 | \$79.55 | \$70.63 | \$10.27 | \$80.90 | 5.0% | 12.7% |
| Payne | Paulding | \$11,637 | 32.1% | 3.119 | \$26.77 | \$25.46 | \$5.70 | \$31.15 | \$24.14 | \$10.26 | \$34.40 | 28.5% | 29.8% |
| Kingston | Ross | \$11,642 | 32.1% | 3.118 | \$26.45 | \$25.15 | \$5.70 | \$30.85 | \$23.85 | \$10.25 | \$34.10 | 28.9% | 30.1% |
| Jacksonburg | Butler | \$11,662 | 32.1% | 3.113 | \$174.40 | \$167.84 | \$5.69 | \$173.52 | \$161.27 | \$10.23 | \$171.51 | -1.7% | 6.0% |
| St. Louisville | Licking | \$11,799 | 32.5% | 3.077 | \$25.61 | \$24.97 | \$5.62 | \$30.59 | \$24.32 | \$10.12 | \$34.44 | 34.5% | 29.4% |
| Marengo | Morrow | \$11,822 | 32.6% | 3.071 | \$48.98 | \$47.18 | \$5.61 | \$52.78 | \$45.37 | \$10.10 | \$55.46 | 13.2% | 18.2% |
| Deersville | Harrison | \$11,832 | 32.6% | 3.068 | \$276.44 | \$265.34 | \$5.60 | \$270.95 | \$254.25 | \$10.09 | \$264.34 | -4.4% | 3.8% |
| Summerfield | Noble | \$11,857 | 32.7% | 3.061 | \$60.66 | \$58.45 | \$5.59 | \$64.04 | \$56.23 | \$10.07 | \$66.30 | 9.3% | 15.2% |
| Barnhill | Tuscarawas | \$11,896 | 32.8% | 3.051 | \$27.26 | \$26.51 | \$5.57 | \$32.08 | \$25.75 | \$10.03 | \$35.78 | 31.3% | 28.0% |
| Coolville | Athens | \$11,911 | 32.8% | 3.048 | \$25.33 | \$24.78 | \$5.57 | \$30.35 | \$24.23 | \$10.02 | \$34.25 | 35.2% | 29.3% |
| Yorkshire | Darke | \$12,085 | 33.3% | 3.004 | \$175.96 | \$169.11 | \$5.49 | \$174.60 | \$162.26 | \$9.88 | \$172.14 | -2.2% | 5.7% |
| Republic | Seneca | \$12,155 | 33.5% | 2.986 | \$74.32 | \$71.09 | \$5.46 | \$76.54 | \$67.85 | \$9.82 | \$77.67 | 4.5% | 12.6% |
| Hoytville | Wood | \$12,206 | 33.6% | 2.974 | \$41.38 | \$40.03 | \$5.43 | \$45.46 | \$38.68 | \$9.78 | \$48.46 | 17.1% | 20.2% |
| Glouster | Athens | \$12,373 | 34.1% | 2.934 | \$9.24 | \$8.78 | \$5.36 | \$14.14 | \$8.33 | \$9.65 | \$17.97 | 94.6% | 53.7% |
| Bairdstown | Wood | \$12,394 | 34.1% | 2.929 | \$65.17 | \$63.38 | \$5.35 | \$68.73 | \$61.59 | \$9.63 | \$71.22 | 9.3% | 13.5% |
| Cumberland | Guernsey | \$12,591 | 34.7% | 2.883 | \$33.74 | \$32.67 | \$5.27 | \$37.93 | \$31.59 | \$9.48 | \$41.07 | 21.7% | 23.1% |
| Beallsville | Monroe | \$12,613 | 34.7% | 2.878 | \$32.65 | \$31.60 | \$5.26 | \$36.86 | \$30.55 | \$9.46 | \$40.01 | 22.5% | 23.7% |
| Spencer | Medina | \$12,774 | 35.2% | 2.842 | \$23.73 | \$22.81 | \$5.19 | \$28.00 | \$21.89 | \$9.34 | \$31.24 | 31.6% | 29.9% |
| Batesville | Noble | \$12,909 | 35.6% | 2.812 | \$203.61 | \$195.68 | \$5.14 | \$200.82 | \$187.75 | \$9.25 | \$197.00 | -3.2% | 4.7% |
| Miltonsburg | Monroe | \$12,915 | 35.6% | 2.811 | \$128.11 | \$124.93 | \$5.13 | \$130.07 | \$121.76 | \$9.24 | \$131.00 | 2.3% | 7.1% |
| West Rushville | Fairfield | \$12,998 | 35.8% | 2.793 | \$68.58 | \$66.31 | \$5.10 | \$71.41 | \$64.05 | \$9.18 | \$73.23 | 6.8% | 12.5% |
| Arcadia | Hancock | \$13,088 | 36.1% | 2.773 | \$48.16 | \$46.29 | \$5.07 | \$51.35 | \$44.42 | \$9.12 | \$53.54 | 11.2% | 17.0% |
| Grover Hill | Paulding | \$13,385 | 36.9% | 2.712 | \$61.19 | \$58.76 | \$4.95 | \$63.71 | \$56.33 | \$8.92 | \$65.24 | 6.6% | 13.7% |
| Hamden | Vinton | \$13,498 | 37.2% | 2.689 | \$40.54 | \$38.95 | \$4.91 | \$43.86 | \$37.35 | \$8.84 | \$46.19 | 13.9% | 19.1% |
| Trimble | Athens | \$13,501 | 37.2% | 2.689 | \$22.88 | \$22.43 | \$4.91 | \$27.34 | \$21.98 | \$8.84 | \$30.83 | 34.7% | 28.7% |
| Rushville | Fairfield | \$13,541 | 37.3% | 2.681 | \$31.65 | \$30.59 | \$4.90 | \$35.49 | \$29.54 | \$8.81 | \$38.35 | 21.2% | 23.0% |

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|-----------------|------------|--|--|--|---|--|---|--|--|---|--|-----------------------------|---|
| Rarden | Scioto | \$13,630 | 37.5% | 2.663 | \$27.46 | \$27.17 | \$4.87 | \$32.03 | \$26.88 | \$8.76 | \$35.64 | 29.8% | 24.6% |
| Martinsville | Clinton | \$13,643 | 37.6% | 2.661 | \$27.35 | \$26.46 | \$4.86 | \$31.32 | \$25.58 | \$8.75 | \$34.33 | 25.5% | 25.5% |
| Quaker City | Guernsey | \$13,706 | 37.8% | 2.648 | \$30.06 | \$28.99 | \$4.84 | \$33.82 | \$27.91 | \$8.71 | \$36.62 | 21.8% | 23.8% |
| Clarksburg | Ross | \$13,743 | 37.9% | 2.641 | \$61.57 | \$59.05 | \$4.83 | \$63.88 | \$56.54 | \$8.69 | \$65.22 | 5.9% | 13.3% |
| Highland | Highland | \$13,780 | 38.0% | 2.634 | \$63.71 | \$61.37 | \$4.81 | \$66.18 | \$59.04 | \$8.66 | \$67.70 | 6.3% | 12.8% |
| Matamoras | Washington | \$13,811 | 38.0% | 2.628 | \$30.44 | \$29.23 | \$4.80 | \$34.03 | \$28.02 | \$8.64 | \$36.66 | 20.4% | 23.6% |
| Washingtonville | Mahoning | \$13,851 | 38.2% | 2.621 | \$34.07 | \$32.82 | \$4.79 | \$37.61 | \$31.57 | \$8.62 | \$40.18 | 17.9% | 21.4% |
| Stafford | Monroe | \$13,867 | 38.2% | 2.618 | \$91.87 | \$89.38 | \$4.78 | \$94.16 | \$86.90 | \$8.61 | \$95.51 | 4.0% | 9.0% |
| Hanoverton | Columbiana | \$14,069 | 38.8% | 2.580 | \$58.32 | \$56.10 | \$4.71 | \$60.81 | \$53.88 | \$8.48 | \$62.36 | 6.9% | 13.6% |
| Newtonsville | Clermont | \$14,084 | 38.8% | 2.577 | \$52.82 | \$50.70 | \$4.71 | \$55.41 | \$48.58 | \$8.47 | \$57.05 | 8.0% | 14.9% |
| Wayne Lakes | Darke | \$14,132 | 38.9% | 2.569 | \$34.12 | \$33.17 | \$4.69 | \$37.86 | \$32.22 | \$8.45 | \$40.66 | 19.2% | 20.8% |
| Amanda | Fairfield | \$14,149 | 39.0% | 2.566 | \$22.58 | \$21.88 | \$4.69 | \$26.56 | \$21.17 | \$8.44 | \$29.60 | 31.1% | 28.5% |
| Conesville | Coshocton | \$14,203 | 39.1% | 2.556 | \$45.39 | \$43.84 | \$4.67 | \$48.51 | \$42.29 | \$8.40 | \$50.69 | 11.7% | 16.6% |
| New Vienna | Clinton | \$14,323 | 39.5% | 2.534 | \$13.63 | \$12.96 | \$4.63 | \$17.59 | \$12.29 | \$8.33 | \$20.62 | 51.3% | 40.4% |
| Hartford | Licking | \$14,365 | 39.6% | 2.527 | \$52.92 | \$50.96 | \$4.62 | \$55.58 | \$49.00 | \$8.31 | \$57.30 | 8.3% | 14.5% |
| Shiloh | Richland | \$14,400 | 39.7% | 2.521 | \$36.49 | \$35.17 | \$4.60 | \$39.77 | \$33.84 | \$8.29 | \$42.13 | 15.5% | 19.7% |
| New Alexandria | Jefferson | \$14,436 | 39.8% | 2.515 | \$33.93 | \$32.88 | \$4.59 | \$37.47 | \$31.83 | \$8.27 | \$40.10 | 18.2% | 20.6% |
| Hanging Rock | Lawrence | \$14,457 | 39.8% | 2.511 | \$66.40 | \$64.57 | \$4.59 | \$69.16 | \$62.75 | \$8.26 | \$71.01 | 6.9% | 11.6% |
| Caldwell | Noble | \$14,463 | 39.8% | 2.510 | \$10.91 | \$10.38 | \$4.58 | \$14.96 | \$9.84 | \$8.25 | \$18.09 | 65.8% | 45.6% |
| Wilkesville | Vinton | \$14,570 | 40.1% | 2.491 | \$86.76 | \$83.82 | \$4.55 | \$88.37 | \$80.88 | \$8.19 | \$89.07 | 2.7% | 9.2% |
| Attica | Seneca | \$14,683 | 40.5% | 2.472 | \$45.06 | \$43.18 | \$4.52 | \$47.70 | \$41.30 | \$8.13 | \$49.42 | 9.7% | 16.4% |
| Amelia | Clermont | \$14,691 | 40.5% | 2.471 | \$14.01 | \$13.32 | \$4.51 | \$17.84 | \$12.63 | \$8.12 | \$20.76 | 48.1% | 39.1% |
| Jerusalem | Monroe | \$14,704 | 40.5% | 2.469 | \$46.75 | \$45.34 | \$4.51 | \$49.85 | \$43.94 | \$8.12 | \$52.05 | 11.3% | 15.6% |
| Burkettsville | Mercer | \$14,773 | 40.7% | 2.457 | \$73.61 | \$70.81 | \$4.49 | \$75.30 | \$68.02 | \$8.08 | \$76.10 | 3.4% | 10.6% |
| Martinsburg | Knox | \$14,852 | 40.9% | 2.444 | \$69.80 | \$67.04 | \$4.46 | \$71.51 | \$64.29 | \$8.04 | \$72.32 | 3.6% | 11.1% |
| Belmore | Putnam | \$14,923 | 41.1% | 2.433 | \$188.62 | \$180.69 | \$4.44 | \$185.13 | \$172.75 | \$8.00 | \$180.75 | -4.2% | 4.4% |
| Milton Center | Wood | \$15,033 | 41.4% | 2.415 | \$61.95 | \$60.44 | \$4.41 | \$64.85 | \$58.93 | \$7.94 | \$66.87 | 7.9% | 11.9% |
| New Middletown | Mahoning | \$15,086 | 41.6% | 2.406 | \$5.51 | \$5.24 | \$4.40 | \$9.64 | \$4.97 | \$7.91 | \$12.88 | 133.7% | 61.4% |
| Belle Valley | Noble | \$15,096 | 41.6% | 2.405 | \$73.12 | \$70.60 | \$4.39 | \$74.99 | \$68.08 | \$7.91 | \$75.98 | 3.9% | 10.4% |
| Beloit | Mahoning | \$15,119 | 41.7% | 2.401 | \$9.01 | \$8.86 | \$4.39 | \$13.25 | \$8.72 | \$7.89 | \$16.61 | 84.5% | 47.5% |
| South Vienna | Clark | \$15,154 | 41.7% | 2.395 | \$17.40 | \$17.04 | \$4.38 | \$21.42 | \$16.68 | \$7.88 | \$24.55 | 41.1% | 32.1% |
| Broughton | Paulding | \$15,295 | 42.1% | 2.373 | \$86.84 | \$84.04 | \$4.34 | \$88.37 | \$81.23 | \$7.80 | \$89.03 | 2.5% | 8.8% |
| Montezuma | Mercer | \$15,359 | 42.3% | 2.363 | \$66.92 | \$64.58 | \$4.32 | \$68.89 | \$62.23 | \$7.77 | \$70.00 | 4.6% | 11.1% |
| West Manchester | Preble | \$15,608 | 43.0% | 2.326 | \$47.42 | \$45.53 | \$4.25 | \$49.78 | \$43.65 | \$7.65 | \$51.30 | 8.2% | 14.9% |

ESTIMATED LGF DISTRIBUTIONS TO THE 320 VILLAGES WITHOUT AN INCOME TAX, BASED ON CURRENT REVENUE PROJECTIONS AND CURRENTLY-AVAILABLE DATA. Villages are sorted by their capacity, ranked from lowest capacity to highest capacity

Per capita distributions (b)

13-Feb-17

| Village | County | CY 2011-2015 average annual per capita property tax base | CY 2011-2015 average annual property tax base as % statewide average | CY 2011-2015 average annual property tax base capacity index (c) | Projected CY 2017 distribution: final year of current law (d) | Estimated CY 2018: 95% of 2017 CULGF distribution ("base LGF") & supplemental distribution to small villages | Estimated CY 2018 capacity distribution (e) | Estimated CY 2018 grand total: base LGF, supplemental LGF & capacity LGF | Estimated CY 2019: 90% of 2017 CULGF distribution ("base LGF") & supplemental distribution to small villages | Estimated CY 2019 capacity distribution (e) | Estimated CY 2019 grand total: base LGF, supplemental LGF & capacity LGF | % change, CY 2017 - CY 2019 | CY 2019: Capacity formula as % total LGF distribution |
|----------------|------------|--|--|--|---|--|---|--|--|---|--|-----------------------------|---|
| Milledgeville | Fayette | \$15,716 | 43.3% | 2.310 | \$79.04 | \$76.57 | \$4.22 | \$80.79 | \$74.10 | \$7.59 | \$81.70 | 3.4% | 9.3% |
| Limaville | Stark | \$15,799 | 43.5% | 2.298 | \$39.70 | \$39.18 | \$4.20 | \$43.38 | \$38.67 | \$7.55 | \$46.22 | 16.4% | 16.3% |
| Leesville | Carroll | \$15,830 | 43.6% | 2.293 | \$131.87 | \$126.57 | \$4.19 | \$130.76 | \$121.27 | \$7.54 | \$128.81 | -2.3% | 5.9% |
| New Weston | Darke | \$15,871 | 43.7% | 2.287 | \$138.32 | \$132.84 | \$4.18 | \$137.02 | \$127.37 | \$7.52 | \$134.89 | -2.5% | 5.6% |
| Albany | Athens | \$15,892 | 43.8% | 2.284 | \$20.52 | \$19.91 | \$4.17 | \$24.08 | \$19.29 | \$7.51 | \$26.80 | 30.6% | 28.0% |
| North Robinson | Crawford | \$15,923 | 43.9% | 2.280 | \$44.33 | \$42.88 | \$4.16 | \$47.05 | \$41.44 | \$7.50 | \$48.93 | 10.4% | 15.3% |
| Mowrystown | Highland | \$15,933 | 43.9% | 2.278 | \$66.80 | \$64.05 | \$4.16 | \$68.21 | \$61.29 | \$7.49 | \$68.78 | 3.0% | 10.9% |
| Amsterdam | Jefferson | \$15,944 | 43.9% | 2.277 | \$27.12 | \$26.27 | \$4.16 | \$30.43 | \$25.42 | \$7.49 | \$32.90 | 21.3% | 22.8% |
| Castine | Darke | \$15,951 | 43.9% | 2.276 | \$129.45 | \$124.29 | \$4.16 | \$128.44 | \$119.13 | \$7.48 | \$126.61 | -2.2% | 5.9% |
| South Solon | Madison | \$16,015 | 44.1% | 2.267 | \$66.59 | \$63.56 | \$4.14 | \$67.70 | \$60.81 | \$7.45 | \$68.26 | 2.5% | 10.9% |
| Chilo | Clermont | \$16,029 | 44.2% | 2.265 | \$219.44 | \$211.61 | \$4.14 | \$215.75 | \$203.79 | \$7.45 | \$211.24 | -3.7% | 3.5% |
| Summitville | Columbiana | \$16,034 | 44.2% | 2.264 | \$155.82 | \$149.72 | \$4.14 | \$153.86 | \$143.63 | \$7.44 | \$151.08 | -3.0% | 4.9% |
| Blakeslee | Williams | \$16,065 | 44.3% | 2.260 | \$128.19 | \$123.61 | \$4.13 | \$127.74 | \$119.03 | \$7.43 | \$126.46 | -1.4% | 5.9% |
| Chesterhill | Morgan | \$16,073 | 44.3% | 2.258 | \$41.27 | \$39.85 | \$4.13 | \$43.98 | \$38.43 | \$7.43 | \$45.85 | 11.1% | 16.2% |
| Scott | Van Wert | \$16,105 | 44.4% | 2.254 | \$78.02 | \$75.25 | \$4.12 | \$79.37 | \$72.47 | \$7.41 | \$79.88 | 2.4% | 9.3% |
| Beaver | Pike | \$16,132 | 44.4% | 2.250 | \$121.62 | \$116.11 | \$4.11 | \$120.22 | \$110.61 | \$7.40 | \$118.01 | -3.0% | 6.3% |
| Congress | Wayne | \$16,385 | 45.1% | 2.215 | \$28.59 | \$27.99 | \$4.05 | \$32.04 | \$27.39 | \$7.28 | \$34.68 | 21.3% | 21.0% |
| Millville | Butler | \$16,420 | 45.2% | 2.211 | \$21.78 | \$21.04 | \$4.04 | \$25.07 | \$20.29 | \$7.27 | \$27.56 | 26.6% | 26.4% |
| Lowell | Washington | \$16,492 | 45.4% | 2.201 | \$44.40 | \$42.68 | \$4.02 | \$46.70 | \$40.97 | \$7.24 | \$48.20 | 8.6% | 15.0% |
| Wilson | Monroe | \$16,513 | 45.5% | 2.198 | \$72.26 | \$70.02 | \$4.02 | \$74.03 | \$67.77 | \$7.23 | \$75.00 | 3.8% | 9.6% |
| Palestine | Darke | \$16,620 | 45.8% | 2.184 | \$99.13 | \$95.28 | \$3.99 | \$99.27 | \$91.42 | \$7.18 | \$98.60 | -0.5% | 7.3% |
| Kettlersville | Shelby | \$16,707 | 46.0% | 2.173 | \$71.91 | \$69.38 | \$3.97 | \$73.35 | \$66.86 | \$7.14 | \$74.00 | 2.9% | 9.7% |
| Savannah | Ashland | \$16,732 | 46.1% | 2.169 | \$53.53 | \$51.39 | \$3.96 | \$55.35 | \$49.24 | \$7.13 | \$56.37 | 5.3% | 12.7% |
| Lockington | Shelby | \$16,921 | 46.6% | 2.145 | \$96.15 | \$92.75 | \$3.92 | \$96.67 | \$89.36 | \$7.05 | \$96.42 | 0.3% | 7.3% |
| Cloverdale | Putnam | \$17,047 | 47.0% | 2.129 | \$153.69 | \$147.34 | \$3.89 | \$151.23 | \$140.99 | \$7.00 | \$147.99 | -3.7% | 4.7% |
| Dupont | Putnam | \$17,050 | 47.0% | 2.129 | \$85.60 | \$82.11 | \$3.89 | \$86.00 | \$78.63 | \$7.00 | \$85.63 | 0.0% | 8.2% |
| Chesapeake | Lawrence | \$17,137 | 47.2% | 2.118 | \$34.60 | \$33.37 | \$3.87 | \$37.24 | \$32.14 | \$6.96 | \$39.11 | 13.0% | 17.8% |
| Holloway | Belmont | \$17,169 | 47.3% | 2.114 | \$92.35 | \$88.76 | \$3.86 | \$92.63 | \$85.18 | \$6.95 | \$92.13 | -0.2% | 7.5% |
| Rutland | Meigs | \$17,186 | 47.3% | 2.112 | \$44.04 | \$42.43 | \$3.86 | \$46.29 | \$40.82 | \$6.95 | \$47.76 | 8.4% | 14.5% |
| Stockport | Morgan | \$17,184 | 47.3% | 2.112 | \$33.99 | \$32.84 | \$3.86 | \$36.70 | \$31.70 | \$6.95 | \$38.64 | 13.7% | 18.0% |
| Fairview | Guernsey | \$17,227 | 47.5% | 2.107 | \$71.64 | \$70.57 | \$3.85 | \$74.42 | \$69.49 | \$6.93 | \$76.42 | 6.7% | 9.1% |
| Pleasant City | Guernsey | \$17,279 | 47.6% | 2.101 | \$31.76 | \$30.69 | \$3.84 | \$34.53 | \$29.62 | \$6.91 | \$36.52 | 15.0% | 18.9% |
| Clarington | Monroe | \$17,372 | 47.9% | 2.090 | \$46.02 | \$44.52 | \$3.82 | \$48.34 | \$43.03 | \$6.87 | \$49.90 | 8.4% | 13.8% |
| Lafayette | Allen | \$17,411 | 48.0% | 2.085 | \$30.92 | \$29.89 | \$3.81 | \$33.70 | \$28.87 | \$6.86 | \$35.72 | 15.5% | 19.2% |

ESTIMATED LGF DISTRIBUTIONS TO THE 320 VILLAGES WITHOUT AN INCOME TAX, BASED ON CURRENT REVENUE PROJECTIONS AND CURRENTLY-AVAILABLE DATA. Villages are sorted by their capacity, ranked from lowest capacity to highest capacity

Per capita distributions (b)

13-Feb-17

| Village | County | CY 2011-2015 average annual per capita property tax base | CY 2011-2015 average annual property tax base as % statewide average | CY 2011-2015 average annual property tax base capacity index (c) | Projected CY 2017 distribution: final year of current law (d) | Estimated CY 2018: 95% of 2017 CULGF distribution ("base LGF") & supplemental distribution to small villages | Estimated CY 2018 capacity distribution (e) | Estimated CY 2018 grand total: base LGF, supplemental LGF & capacity LGF | Estimated CY 2019: 90% of 2017 CULGF distribution ("base LGF") & supplemental distribution to small villages | Estimated CY 2019 capacity distribution (e) | Estimated CY 2019 grand total: base LGF, supplemental LGF & capacity LGF | % change, CY 2017 - CY 2019 | CY 2019: Capacity formula as % total LGF distribution |
|-------------------|------------|--|--|--|---|--|---|--|--|---|--|-----------------------------|---|
| Junction City | Perry | \$17,441 | 48.0% | 2.081 | \$25.47 | \$24.57 | \$3.80 | \$28.37 | \$23.67 | \$6.84 | \$30.51 | 19.8% | 22.4% |
| Rayland | Jefferson | \$17,508 | 48.2% | 2.073 | \$32.03 | \$31.13 | \$3.79 | \$34.92 | \$30.23 | \$6.82 | \$37.05 | 15.7% | 18.4% |
| Corning | Perry | \$17,529 | 48.3% | 2.071 | \$41.61 | \$40.03 | \$3.78 | \$43.81 | \$38.45 | \$6.81 | \$45.26 | 8.8% | 15.0% |
| Mutual | Champaign | \$17,529 | 48.3% | 2.071 | \$53.85 | \$52.55 | \$3.78 | \$56.34 | \$51.26 | \$6.81 | \$58.06 | 7.8% | 11.7% |
| Gilboa | Putnam | \$17,596 | 48.5% | 2.063 | \$137.97 | \$132.17 | \$3.77 | \$135.94 | \$126.38 | \$6.78 | \$133.16 | -3.5% | 5.1% |
| West Millgrove | Wood | \$17,647 | 48.6% | 2.057 | \$36.45 | \$35.55 | \$3.76 | \$39.31 | \$34.66 | \$6.76 | \$41.42 | 13.6% | 16.3% |
| Rogers | Columbiana | \$17,987 | 49.6% | 2.018 | \$89.57 | \$85.97 | \$3.69 | \$89.66 | \$82.37 | \$6.64 | \$89.00 | -0.6% | 7.5% |
| Belmont | Belmont | \$18,075 | 49.8% | 2.008 | \$68.49 | \$65.78 | \$3.67 | \$69.45 | \$63.07 | \$6.60 | \$69.67 | 1.7% | 9.5% |
| New Madison | Darke | \$18,701 | 51.5% | 1.941 | \$39.82 | \$38.17 | \$3.55 | \$41.71 | \$36.51 | \$6.38 | \$42.89 | 7.7% | 14.9% |
| Rome | Adams | \$18,833 | 51.9% | 1.927 | \$51.79 | \$51.15 | \$3.52 | \$54.67 | \$50.50 | \$6.34 | \$56.84 | 9.7% | 11.2% |
| Tiltonsville | Jefferson | \$18,838 | 51.9% | 1.927 | \$9.51 | \$9.04 | \$3.52 | \$12.56 | \$8.58 | \$6.34 | \$14.91 | 56.8% | 42.5% |
| Gratiot | Muskingum | \$19,277 | 53.1% | 1.883 | \$69.72 | \$67.20 | \$3.44 | \$70.64 | \$64.68 | \$6.19 | \$70.87 | 1.7% | 8.7% |
| Elgin | Van Wert | \$19,300 | 53.2% | 1.881 | \$212.14 | \$204.78 | \$3.44 | \$208.22 | \$197.43 | \$6.18 | \$203.61 | -4.0% | 3.0% |
| Unionville Center | Union | \$19,404 | 53.5% | 1.871 | \$30.91 | \$30.23 | \$3.42 | \$33.65 | \$29.55 | \$6.15 | \$35.70 | 15.5% | 17.2% |
| Gettysburg | Darke | \$19,457 | 53.6% | 1.866 | \$77.84 | \$74.53 | \$3.41 | \$77.94 | \$71.22 | \$6.13 | \$77.36 | -0.6% | 7.9% |
| Higginsport | Brown | \$19,491 | 53.7% | 1.862 | \$24.03 | \$23.75 | \$3.40 | \$27.16 | \$23.48 | \$6.12 | \$29.60 | 23.2% | 20.7% |
| Jenera | Hancock | \$19,785 | 54.5% | 1.835 | \$117.32 | \$112.33 | \$3.35 | \$115.68 | \$107.34 | \$6.03 | \$113.37 | -3.4% | 5.3% |
| Vanlue | Hancock | \$19,961 | 55.0% | 1.818 | \$75.20 | \$72.12 | \$3.32 | \$75.45 | \$69.05 | \$5.98 | \$75.03 | -0.2% | 8.0% |
| Irondale | Jefferson | \$20,060 | 55.3% | 1.810 | \$36.02 | \$35.13 | \$3.31 | \$38.44 | \$34.25 | \$5.95 | \$40.20 | 11.6% | 14.8% |
| Antioch | Monroe | \$20,259 | 55.8% | 1.792 | \$88.65 | \$86.21 | \$3.27 | \$89.48 | \$83.76 | \$5.89 | \$89.66 | 1.1% | 6.6% |
| Waynesburg | Stark | \$20,318 | 56.0% | 1.787 | \$19.77 | \$19.14 | \$3.26 | \$22.40 | \$18.52 | \$5.87 | \$24.39 | 23.4% | 24.1% |
| Philo | Muskingum | \$20,429 | 56.3% | 1.777 | \$27.51 | \$26.61 | \$3.25 | \$29.85 | \$25.71 | \$5.84 | \$31.55 | 14.7% | 18.5% |
| Polk | Ashland | \$20,545 | 56.6% | 1.767 | \$63.00 | \$60.44 | \$3.23 | \$63.66 | \$57.88 | \$5.81 | \$63.69 | 1.1% | 9.1% |
| Adena | Jefferson | \$20,623 | 56.8% | 1.760 | \$27.14 | \$26.34 | \$3.22 | \$29.56 | \$25.54 | \$5.79 | \$31.33 | 15.4% | 18.5% |
| Mount Blanchard | Hancock | \$20,708 | 57.0% | 1.753 | \$54.24 | \$52.00 | \$3.20 | \$55.21 | \$49.76 | \$5.76 | \$55.53 | 2.4% | 10.4% |
| West Farmington | Trumbull | \$20,739 | 57.1% | 1.750 | \$19.06 | \$18.56 | \$3.20 | \$21.76 | \$18.06 | \$5.76 | \$23.82 | 25.0% | 24.2% |
| Cheshire | Gallia | \$21,226 | 58.5% | 1.710 | \$364.91 | \$348.61 | \$3.12 | \$351.74 | \$332.31 | \$5.62 | \$337.93 | -7.4% | 1.7% |
| Smithfield | Jefferson | \$21,235 | 58.5% | 1.709 | \$20.71 | \$20.09 | \$3.12 | \$23.21 | \$19.46 | \$5.62 | \$25.08 | 21.1% | 22.4% |
| Midland | Clinton | \$21,340 | 58.8% | 1.701 | \$28.56 | \$27.69 | \$3.11 | \$30.80 | \$26.82 | \$5.59 | \$32.41 | 13.5% | 17.3% |
| North Fairfield | Huron | \$21,348 | 58.8% | 1.700 | \$54.65 | \$52.30 | \$3.11 | \$55.40 | \$49.95 | \$5.59 | \$55.54 | 1.6% | 10.1% |
| Nellie | Coshocton | \$21,381 | 58.9% | 1.698 | \$69.31 | \$67.23 | \$3.10 | \$70.33 | \$65.14 | \$5.58 | \$70.73 | 2.0% | 7.9% |
| Hollansburg | Darke | \$21,726 | 59.9% | 1.671 | \$106.55 | \$102.27 | \$3.05 | \$105.32 | \$97.98 | \$5.49 | \$103.48 | -2.9% | 5.3% |
| Hanover | Licking | \$21,797 | 60.0% | 1.665 | \$26.18 | \$25.27 | \$3.04 | \$28.32 | \$24.37 | \$5.48 | \$29.84 | 14.0% | 18.3% |
| Bergholz | Jefferson | \$21,827 | 60.1% | 1.663 | \$22.29 | \$21.66 | \$3.04 | \$24.70 | \$21.04 | \$5.47 | \$26.50 | 18.9% | 20.6% |

ESTIMATED LGF DISTRIBUTIONS TO THE 320 VILLAGES WITHOUT AN INCOME TAX, BASED ON CURRENT REVENUE PROJECTIONS AND CURRENTLY-AVAILABLE DATA. Villages are sorted by their capacity, ranked from lowest capacity to highest capacity

Per capita distributions (b)

13-Feb-17

| Village | County | CY 2011-2015 average annual per capita property tax base | CY 2011-2015 average annual property tax base as % statewide average | CY 2011-2015 average annual property tax base capacity index (c) | Projected CY 2017 distribution: final year of current law (d) | Estimated CY 2018: 95% of 2017 CULGF distribution ("base LGF") & supplemental distribution to small villages | Estimated CY 2018 capacity distribution (e) | Estimated CY 2018 grand total: base LGF, supplemental LGF & capacity LGF | Estimated CY 2019: 90% of 2017 CULGF distribution ("base LGF") & supplemental distribution to small villages | Estimated CY 2019 capacity distribution (e) | Estimated CY 2019 grand total: base LGF, supplemental LGF & capacity LGF | % change, CY 2017 - CY 2019 | CY 2019: Capacity formula as % total LGF distribution |
|------------------|-----------|--|--|--|---|--|---|--|--|---|--|-----------------------------|---|
| Tarlton | Pickaway | \$21,841 | 60.2% | 1.662 | \$57.76 | \$55.69 | \$3.04 | \$58.73 | \$53.61 | \$5.46 | \$59.08 | 2.3% | 9.2% |
| Sinking Spring | Highland | \$21,880 | 60.3% | 1.659 | \$119.41 | \$114.96 | \$3.03 | \$117.99 | \$110.50 | \$5.46 | \$115.96 | -2.9% | 4.7% |
| Wren | Van Wert | \$22,080 | 60.8% | 1.644 | \$82.43 | \$79.33 | \$3.00 | \$82.33 | \$76.22 | \$5.41 | \$81.62 | -1.0% | 6.6% |
| Fulton | Morrow | \$22,110 | 60.9% | 1.642 | \$63.16 | \$60.84 | \$3.00 | \$63.83 | \$58.51 | \$5.40 | \$63.91 | 1.2% | 8.4% |
| Green Camp | Marion | \$22,243 | 61.3% | 1.632 | \$36.28 | \$35.08 | \$2.98 | \$38.07 | \$33.88 | \$5.37 | \$39.25 | 8.2% | 13.7% |
| Donnelsville | Clark | \$22,534 | 62.1% | 1.611 | \$20.02 | \$19.61 | \$2.94 | \$22.55 | \$19.20 | \$5.30 | \$24.50 | 22.4% | 21.6% |
| New Holland | Pickaway | \$22,556 | 62.1% | 1.609 | \$31.28 | \$30.18 | \$2.94 | \$33.12 | \$29.09 | \$5.29 | \$34.38 | 9.9% | 15.4% |
| Orangeville | Trumbull | \$22,804 | 62.8% | 1.592 | \$33.03 | \$32.55 | \$2.91 | \$35.46 | \$32.07 | \$5.23 | \$37.31 | 12.9% | 14.0% |
| Casstown | Miami | \$22,890 | 63.1% | 1.586 | \$64.60 | \$62.07 | \$2.90 | \$64.97 | \$59.53 | \$5.21 | \$64.75 | 0.2% | 8.1% |
| Gratis | Preble | \$22,892 | 63.1% | 1.586 | \$27.28 | \$26.22 | \$2.90 | \$29.12 | \$25.17 | \$5.21 | \$30.38 | 11.4% | 17.2% |
| Lore City | Guernsey | \$23,002 | 63.4% | 1.578 | \$34.66 | \$33.59 | \$2.88 | \$36.47 | \$32.51 | \$5.19 | \$37.70 | 8.8% | 13.8% |
| Mendon | Mercer | \$23,400 | 64.5% | 1.551 | \$16.19 | \$15.82 | \$2.83 | \$18.65 | \$15.44 | \$5.10 | \$20.54 | 26.8% | 24.8% |
| Vinton | Gallia | \$23,478 | 64.7% | 1.546 | \$216.03 | \$206.34 | \$2.82 | \$209.17 | \$196.65 | \$5.08 | \$201.73 | -6.6% | 2.5% |
| Jacksonville | Athens | \$23,540 | 64.9% | 1.542 | \$18.79 | \$18.35 | \$2.82 | \$21.17 | \$17.91 | \$5.07 | \$22.98 | 22.3% | 22.1% |
| Florida | Henry | \$23,591 | 65.0% | 1.539 | \$39.59 | \$38.62 | \$2.81 | \$41.43 | \$37.65 | \$5.06 | \$42.71 | 7.9% | 11.8% |
| Risingsun | Wood | \$23,592 | 65.0% | 1.539 | \$19.10 | \$18.61 | \$2.81 | \$21.42 | \$18.12 | \$5.06 | \$23.18 | 21.4% | 21.8% |
| LaRue | Marion | \$23,632 | 65.1% | 1.536 | \$26.88 | \$25.91 | \$2.81 | \$28.72 | \$24.94 | \$5.05 | \$29.99 | 11.6% | 16.8% |
| Aquilla | Geauga | \$23,887 | 65.8% | 1.520 | \$64.03 | \$61.58 | \$2.78 | \$64.36 | \$59.13 | \$5.00 | \$64.13 | 0.1% | 7.8% |
| Mount Pleasant | Jefferson | \$23,876 | 65.8% | 1.520 | \$30.27 | \$29.28 | \$2.78 | \$32.06 | \$28.29 | \$5.00 | \$33.29 | 10.0% | 15.0% |
| Rosburg | Darke | \$23,925 | 65.9% | 1.517 | \$97.67 | \$93.66 | \$2.77 | \$96.43 | \$89.66 | \$4.99 | \$94.64 | -3.1% | 5.3% |
| Magnetic Springs | Union | \$24,024 | 66.2% | 1.511 | \$27.26 | \$26.62 | \$2.76 | \$29.38 | \$25.98 | \$4.97 | \$30.95 | 13.5% | 16.1% |
| Clarksville | Clinton | \$24,097 | 66.4% | 1.506 | \$23.08 | \$22.34 | \$2.75 | \$25.09 | \$21.59 | \$4.95 | \$26.54 | 15.0% | 18.7% |
| Kipton | Lorain | \$24,143 | 66.5% | 1.504 | \$71.95 | \$69.18 | \$2.75 | \$71.93 | \$66.42 | \$4.94 | \$71.36 | -0.8% | 6.9% |
| North Hampton | Clark | \$24,270 | 66.9% | 1.496 | \$14.90 | \$14.56 | \$2.73 | \$17.29 | \$14.22 | \$4.92 | \$19.14 | 28.5% | 25.7% |
| Bloomingsburg | Fayette | \$24,311 | 67.0% | 1.493 | \$27.21 | \$26.17 | \$2.73 | \$28.90 | \$25.14 | \$4.91 | \$30.05 | 10.4% | 16.3% |
| Oak Hill | Jackson | \$24,347 | 67.1% | 1.491 | \$85.52 | \$81.32 | \$2.72 | \$84.04 | \$77.11 | \$4.90 | \$82.01 | -4.1% | 6.0% |
| Haviland | Paulding | \$24,476 | 67.4% | 1.483 | \$86.88 | \$83.54 | \$2.71 | \$86.25 | \$80.20 | \$4.88 | \$85.07 | -2.1% | 5.7% |
| Rochester | Lorain | \$24,579 | 67.7% | 1.477 | \$82.96 | \$80.17 | \$2.70 | \$82.87 | \$77.38 | \$4.86 | \$82.23 | -0.9% | 5.9% |
| Shawnee | Perry | \$24,572 | 67.7% | 1.477 | \$39.86 | \$38.45 | \$2.70 | \$41.15 | \$37.04 | \$4.86 | \$41.90 | 5.1% | 11.6% |
| Marseilles | Wyandot | \$24,666 | 68.0% | 1.472 | \$32.86 | \$32.50 | \$2.69 | \$35.18 | \$32.13 | \$4.84 | \$36.97 | 12.5% | 13.1% |
| Dellroy | Carroll | \$24,681 | 68.0% | 1.471 | \$100.75 | \$96.32 | \$2.69 | \$99.01 | \$91.90 | \$4.84 | \$96.74 | -4.0% | 5.0% |
| Harrisville | Harrison | \$24,788 | 68.3% | 1.464 | \$94.68 | \$90.71 | \$2.68 | \$93.38 | \$86.73 | \$4.82 | \$91.54 | -3.3% | 5.3% |
| Nevada | Wyandot | \$24,838 | 68.4% | 1.461 | \$17.34 | \$16.88 | \$2.67 | \$19.55 | \$16.42 | \$4.81 | \$21.23 | 22.5% | 22.6% |
| Frankfort | Ross | \$24,867 | 68.5% | 1.460 | \$23.08 | \$21.95 | \$2.67 | \$24.61 | \$20.81 | \$4.80 | \$25.61 | 11.0% | 18.7% |

ESTIMATED LGF DISTRIBUTIONS TO THE 320 VILLAGES WITHOUT AN INCOME TAX, BASED ON CURRENT REVENUE PROJECTIONS AND CURRENTLY-AVAILABLE DATA. Villages are sorted by their capacity, ranked from lowest capacity to highest capacity

Per capita distributions (b)

13-Feb-17

| Village | County | CY 2011-2015 average annual per capita property tax base | CY 2011-2015 average annual property tax base as % statewide average | CY 2011-2015 average annual property tax base capacity index (c) | Projected CY 2017 distribution: final year of current law (d) | Estimated CY 2018: 95% of 2017 CULGF distribution ("base LGF") & supplemental distribution to small villages | Estimated CY 2018 capacity distribution (e) | Estimated CY 2018 grand total: base LGF, supplemental LGF & capacity LGF | Estimated CY 2019: 90% of 2017 CULGF distribution ("base LGF") & supplemental distribution to small villages | Estimated CY 2019 capacity distribution (e) | Estimated CY 2019 grand total: base LGF, supplemental LGF & capacity LGF | % change, CY 2017 - CY 2019 | CY 2019: Capacity formula as % total LGF distribution |
|----------------|------------|--|--|--|---|--|---|--|--|---|--|-----------------------------|---|
| Lewisville | Monroe | \$24,874 | 68.5% | 1.459 | \$51.04 | \$49.46 | \$2.67 | \$52.13 | \$47.89 | \$4.80 | \$52.68 | 3.2% | 9.1% |
| Zanesfield | Logan | \$25,150 | 69.3% | 1.443 | \$47.68 | \$46.33 | \$2.64 | \$48.97 | \$44.99 | \$4.75 | \$49.73 | 4.3% | 9.5% |
| Ostrander | Delaware | \$25,581 | 70.5% | 1.419 | \$24.29 | \$23.59 | \$2.59 | \$26.19 | \$22.90 | \$4.67 | \$27.56 | 13.5% | 16.9% |
| Ashley | Delaware | \$25,590 | 70.5% | 1.418 | \$14.18 | \$13.48 | \$2.59 | \$16.07 | \$12.78 | \$4.66 | \$17.45 | 23.1% | 26.7% |
| South Webster | Scioto | \$25,766 | 71.0% | 1.409 | \$12.34 | \$12.17 | \$2.57 | \$14.74 | \$12.00 | \$4.63 | \$16.63 | 34.7% | 27.9% |
| Latty | Paulding | \$25,990 | 71.6% | 1.397 | \$100.76 | \$97.04 | \$2.55 | \$99.59 | \$93.31 | \$4.59 | \$97.90 | -2.8% | 4.7% |
| Brookside | Belmont | \$26,034 | 71.7% | 1.394 | \$52.26 | \$50.04 | \$2.55 | \$52.59 | \$47.82 | \$4.58 | \$52.40 | 0.3% | 8.7% |
| Alexandria | Licking | \$26,090 | 71.9% | 1.391 | \$38.14 | \$36.59 | \$2.54 | \$39.14 | \$35.05 | \$4.57 | \$39.63 | 3.9% | 11.5% |
| Bainbridge | Ross | \$26,574 | 73.2% | 1.366 | \$37.67 | \$36.11 | \$2.50 | \$38.61 | \$34.55 | \$4.49 | \$39.04 | 3.6% | 11.5% |
| Murray City | Hocking | \$26,968 | 74.3% | 1.346 | \$28.48 | \$27.67 | \$2.46 | \$30.13 | \$26.86 | \$4.43 | \$31.29 | 9.8% | 14.1% |
| Seven Mile | Butler | \$27,359 | 75.4% | 1.327 | \$24.61 | \$23.69 | \$2.42 | \$26.12 | \$22.78 | \$4.36 | \$27.14 | 10.3% | 16.1% |
| Russellville | Brown | \$27,377 | 75.4% | 1.326 | \$13.45 | \$13.18 | \$2.42 | \$15.60 | \$12.92 | \$4.36 | \$17.28 | 28.5% | 25.2% |
| College Corner | Preble | \$27,405 | 75.5% | 1.325 | \$56.32 | \$54.07 | \$2.42 | \$56.49 | \$51.82 | \$4.36 | \$56.18 | -0.2% | 7.8% |
| Van Buren | Hancock | \$27,478 | 75.7% | 1.321 | \$79.49 | \$76.13 | \$2.41 | \$78.55 | \$72.77 | \$4.34 | \$77.12 | -3.0% | 5.6% |
| Norwich | Muskingum | \$27,493 | 75.7% | 1.320 | \$65.60 | \$64.24 | \$2.41 | \$66.65 | \$62.88 | \$4.34 | \$67.23 | 2.5% | 6.5% |
| Laurelville | Hocking | \$27,746 | 76.4% | 1.308 | \$23.79 | \$23.02 | \$2.39 | \$25.41 | \$22.26 | \$4.30 | \$26.56 | 11.6% | 16.2% |
| Midway | Madison | \$27,820 | 76.6% | 1.305 | \$73.60 | \$70.57 | \$2.38 | \$72.96 | \$67.54 | \$4.29 | \$71.83 | -2.4% | 6.0% |
| Stoutsville | Fairfield | \$27,856 | 76.7% | 1.303 | \$21.66 | \$21.08 | \$2.38 | \$23.46 | \$20.49 | \$4.28 | \$24.77 | 14.4% | 17.3% |
| Winchester | Adams | \$27,888 | 76.8% | 1.302 | \$13.13 | \$12.49 | \$2.38 | \$14.87 | \$11.84 | \$4.28 | \$16.12 | 22.7% | 26.5% |
| Syracuse | Meigs | \$28,227 | 77.8% | 1.286 | \$42.28 | \$40.66 | \$2.35 | \$43.01 | \$39.05 | \$4.23 | \$43.28 | 2.4% | 9.8% |
| South Point | Lawrence | \$28,250 | 77.8% | 1.285 | \$3.17 | \$3.01 | \$2.35 | \$5.36 | \$2.86 | \$4.22 | \$7.08 | 123.5% | 59.7% |
| West Leipsic | Putnam | \$28,521 | 78.6% | 1.273 | \$126.41 | \$121.23 | \$2.32 | \$123.56 | \$116.06 | \$4.18 | \$120.24 | -4.9% | 3.5% |
| Proctorville | Lawrence | \$28,647 | 78.9% | 1.267 | \$34.90 | \$33.72 | \$2.31 | \$36.03 | \$32.53 | \$4.17 | \$36.70 | 5.1% | 11.4% |
| Woodville | Sandusky | \$28,670 | 79.0% | 1.266 | \$28.98 | \$27.56 | \$2.31 | \$29.87 | \$26.13 | \$4.16 | \$30.29 | 4.5% | 13.7% |
| Craig Beach | Mahoning | \$28,697 | 79.1% | 1.265 | \$2.97 | \$2.83 | \$2.31 | \$5.14 | \$2.68 | \$4.16 | \$6.84 | 130.1% | 60.8% |
| Clifton | Greene | \$28,781 | 79.3% | 1.261 | \$54.44 | \$52.88 | \$2.30 | \$55.18 | \$51.31 | \$4.15 | \$55.46 | 1.9% | 7.5% |
| Lynchburg | Highland | \$29,105 | 80.2% | 1.247 | \$18.69 | \$17.77 | \$2.28 | \$20.05 | \$16.86 | \$4.10 | \$20.96 | 12.1% | 19.6% |
| Holmesville | Holmes | \$29,607 | 81.6% | 1.226 | \$62.06 | \$59.68 | \$2.24 | \$61.92 | \$57.30 | \$4.03 | \$61.33 | -1.2% | 6.6% |
| Verona | Preble | \$30,044 | 82.8% | 1.208 | \$52.19 | \$50.12 | \$2.21 | \$52.33 | \$48.05 | \$3.97 | \$52.02 | -0.3% | 7.6% |
| McArthur | Vinton | \$30,574 | 84.2% | 1.187 | \$33.52 | \$31.87 | \$2.17 | \$34.04 | \$30.22 | \$3.90 | \$34.13 | 1.8% | 11.4% |
| Parral | Tuscarawas | \$30,807 | 84.9% | 1.178 | \$33.15 | \$32.40 | \$2.15 | \$34.55 | \$31.64 | \$3.87 | \$35.52 | 7.1% | 10.9% |
| New Athens | Harrison | \$30,996 | 85.4% | 1.171 | \$65.33 | \$62.59 | \$2.14 | \$64.73 | \$59.85 | \$3.85 | \$63.71 | -2.5% | 6.0% |
| Pitsburg | Darke | \$31,484 | 86.7% | 1.153 | \$70.75 | \$67.89 | \$2.11 | \$70.00 | \$65.04 | \$3.79 | \$68.83 | -2.7% | 5.5% |
| Lindsey | Sandusky | \$31,767 | 87.5% | 1.143 | \$55.11 | \$53.01 | \$2.09 | \$55.10 | \$50.91 | \$3.76 | \$54.67 | -0.8% | 6.9% |

ESTIMATED LGF DISTRIBUTIONS TO THE 320 VILLAGES WITHOUT AN INCOME TAX, BASED ON CURRENT REVENUE PROJECTIONS AND CURRENTLY-AVAILABLE DATA. Villages are sorted by their capacity, ranked from lowest capacity to highest capacity

Per capita distributions (b)

13-Feb-17

| Village | County | CY 2011-2015 average annual per capita property tax base | CY 2011-2015 average annual property tax base as % statewide average | CY 2011-2015 average annual property tax base capacity index (c) | Projected CY 2017 distribution: final year of current law (d) | Estimated CY 2018: 95% of 2017 CULGF distribution ("base LGF") & supplemental distribution to small villages | Estimated CY 2018 capacity distribution (e) | Estimated CY 2018 grand total: base LGF, supplemental LGF & capacity LGF | Estimated CY 2019: 90% of 2017 CULGF distribution ("base LGF") & supplemental distribution to small villages | Estimated CY 2019 capacity distribution (e) | Estimated CY 2019 grand total: base LGF, supplemental LGF & capacity LGF | % change, CY 2017 - CY 2019 | CY 2019: Capacity formula as % total LGF distribution |
|----------------|-----------|--|--|--|---|--|---|--|--|---|--|-----------------------------|---|
| Castalia | Erie | \$32,140 | 88.5% | 1.129 | \$41.85 | \$40.12 | \$2.06 | \$42.18 | \$38.38 | \$3.71 | \$42.10 | 0.6% | 8.8% |
| Caledonia | Marion | \$32,175 | 88.6% | 1.128 | \$33.28 | \$32.12 | \$2.06 | \$34.19 | \$30.97 | \$3.71 | \$34.68 | 4.2% | 10.7% |
| Blanchester | Warren | \$32,880 | 90.6% | 1.104 | \$12.12 | \$11.52 | \$2.02 | \$13.54 | \$10.93 | \$3.63 | \$14.56 | 20.1% | 24.9% |
| East Sparta | Stark | \$33,444 | 92.1% | 1.085 | \$17.64 | \$17.24 | \$1.98 | \$19.23 | \$16.85 | \$3.57 | \$20.42 | 15.7% | 17.5% |
| Peebles | Adams | \$33,688 | 92.8% | 1.078 | \$13.13 | \$12.49 | \$1.97 | \$14.46 | \$11.84 | \$3.54 | \$15.39 | 17.1% | 23.0% |
| Kirkersville | Licking | \$33,767 | 93.0% | 1.075 | \$46.08 | \$44.49 | \$1.96 | \$46.46 | \$42.90 | \$3.53 | \$46.44 | 0.8% | 7.6% |
| Glenford | Perry | \$34,310 | 94.5% | 1.058 | \$48.03 | \$46.54 | \$1.93 | \$48.47 | \$45.04 | \$3.48 | \$48.52 | 1.0% | 7.2% |
| Bowersville | Greene | \$34,668 | 95.5% | 1.047 | \$31.85 | \$31.04 | \$1.91 | \$32.95 | \$30.22 | \$3.44 | \$33.67 | 5.7% | 10.2% |
| Racine | Meigs | \$34,877 | 96.1% | 1.041 | \$41.71 | \$40.10 | \$1.90 | \$42.00 | \$38.49 | \$3.42 | \$41.91 | 0.5% | 8.2% |
| Enon | Clark | \$35,022 | 96.5% | 1.036 | \$4.75 | \$4.51 | \$1.89 | \$6.41 | \$4.28 | \$3.41 | \$7.69 | 62.0% | 44.3% |
| Warsaw | Coshocton | \$35,810 | 98.7% | 1.014 | \$32.00 | \$30.82 | \$1.85 | \$32.68 | \$29.65 | \$3.33 | \$32.98 | 3.1% | 10.1% |
| Millersport | Fairfield | \$36,722 | 101.2% | 0.988 | \$10.42 | \$9.91 | \$1.81 | \$11.71 | \$9.40 | \$3.25 | \$12.65 | 21.4% | 25.7% |
| Buchtel | Hocking | \$36,874 | 101.6% | 0.984 | \$19.21 | \$18.76 | \$1.80 | \$20.56 | \$18.31 | \$3.24 | \$21.55 | 12.1% | 15.0% |
| Graysville | Monroe | \$37,013 | 102.0% | 0.981 | \$106.83 | \$104.07 | \$1.79 | \$105.86 | \$101.31 | \$3.22 | \$104.53 | -2.1% | 3.1% |
| Meyers Lake | Stark | \$37,016 | 102.0% | 0.981 | \$17.64 | \$17.26 | \$1.79 | \$19.06 | \$16.89 | \$3.22 | \$20.12 | 14.0% | 16.0% |
| Christiansburg | Champaign | \$37,025 | 102.0% | 0.980 | \$31.82 | \$30.75 | \$1.79 | \$32.54 | \$29.68 | \$3.22 | \$32.90 | 3.4% | 9.8% |
| Hayesville | Ashland | \$37,204 | 102.5% | 0.976 | \$56.89 | \$54.60 | \$1.78 | \$56.39 | \$52.31 | \$3.21 | \$55.52 | -2.4% | 5.8% |
| Custar | Wood | \$37,389 | 103.0% | 0.971 | \$32.17 | \$31.50 | \$1.77 | \$33.28 | \$30.83 | \$3.19 | \$34.03 | 5.8% | 9.4% |
| Port William | Clinton | \$37,864 | 104.3% | 0.959 | \$32.02 | \$31.21 | \$1.75 | \$32.96 | \$30.41 | \$3.15 | \$33.56 | 4.8% | 9.4% |
| Sparta | Morrow | \$37,855 | 104.3% | 0.959 | \$86.98 | \$83.65 | \$1.75 | \$85.41 | \$80.32 | \$3.15 | \$83.48 | -4.0% | 3.8% |
| Lyons | Fulton | \$37,918 | 104.5% | 0.957 | \$44.02 | \$42.28 | \$1.75 | \$44.03 | \$40.54 | \$3.15 | \$43.69 | -0.7% | 7.2% |
| Chippewa Lake | Medina | \$38,712 | 106.6% | 0.938 | \$54.20 | \$51.98 | \$1.71 | \$53.69 | \$49.76 | \$3.08 | \$52.84 | -2.5% | 5.8% |
| Old Washington | Guernsey | \$39,276 | 108.2% | 0.924 | \$43.54 | \$42.46 | \$1.69 | \$44.15 | \$41.39 | \$3.04 | \$44.43 | 2.1% | 6.8% |
| Richmond | Jefferson | \$39,310 | 108.3% | 0.923 | \$25.18 | \$24.48 | \$1.69 | \$26.16 | \$23.78 | \$3.04 | \$26.81 | 6.5% | 11.3% |
| Gordon | Darke | \$39,943 | 110.0% | 0.909 | \$89.96 | \$86.32 | \$1.66 | \$87.98 | \$82.68 | \$2.99 | \$85.67 | -4.8% | 3.5% |
| Waldo | Marion | \$41,325 | 113.8% | 0.878 | \$34.99 | \$33.93 | \$1.60 | \$35.54 | \$32.87 | \$2.89 | \$35.76 | 2.2% | 8.1% |
| Burgoon | Sandusky | \$41,478 | 114.3% | 0.875 | \$54.04 | \$52.47 | \$1.60 | \$54.07 | \$50.90 | \$2.88 | \$53.78 | -0.5% | 5.4% |
| Eldorado | Preble | \$42,114 | 116.0% | 0.862 | \$49.96 | \$47.94 | \$1.57 | \$49.51 | \$45.91 | \$2.83 | \$48.75 | -2.4% | 5.8% |
| Cleves | Hamilton | \$42,305 | 116.5% | 0.858 | \$6.78 | \$6.44 | \$1.57 | \$8.01 | \$6.11 | \$2.82 | \$8.93 | 31.8% | 31.6% |
| Otway | Scioto | \$43,280 | 119.2% | 0.839 | \$37.90 | \$37.58 | \$1.53 | \$39.11 | \$37.26 | \$2.76 | \$40.01 | 5.6% | 6.9% |
| Chesterville | Morrow | \$43,754 | 120.5% | 0.830 | \$69.43 | \$66.80 | \$1.52 | \$68.32 | \$64.17 | \$2.73 | \$66.90 | -3.6% | 4.1% |
| Bridgeport | Belmont | \$43,953 | 121.1% | 0.826 | \$41.49 | \$39.45 | \$1.51 | \$40.96 | \$37.41 | \$2.72 | \$40.13 | -3.3% | 6.8% |
| Dillonvale | Jefferson | \$44,222 | 121.8% | 0.821 | \$26.35 | \$25.53 | \$1.50 | \$27.03 | \$24.71 | \$2.70 | \$27.41 | 4.0% | 9.8% |
| Chickasaw | Mercer | \$44,355 | 122.2% | 0.818 | \$71.35 | \$68.67 | \$1.49 | \$70.16 | \$65.99 | \$2.69 | \$68.68 | -3.7% | 3.9% |

ESTIMATED LGF DISTRIBUTIONS TO THE 320 VILLAGES WITHOUT AN INCOME TAX, BASED ON CURRENT REVENUE PROJECTIONS AND CURRENTLY-AVAILABLE DATA. Villages are sorted by their capacity, ranked from lowest capacity to highest capacity

Per capita distributions (b)

13-Feb-17

| Village | County | CY 2011-2015 average annual per capita property tax base | CY 2011-2015 average annual property tax base as % statewide average | CY 2011-2015 average annual property tax base capacity index (c) | Projected CY 2017 distribution: final year of current law (d) | Estimated CY 2018: 95% of 2017 CULGF distribution ("base LGF") & supplemental distribution to small villages | Estimated CY 2018 capacity distribution (e) | Estimated CY 2018 grand total: base LGF, supplemental LGF & capacity LGF | Estimated CY 2019: 90% of 2017 CULGF distribution ("base LGF") & supplemental distribution to small villages | Estimated CY 2019 capacity distribution (e) | Estimated CY 2019 grand total: base LGF, supplemental LGF & capacity LGF | % change, CY 2017 - CY 2019 | CY 2019: Capacity formula as % total LGF distribution |
|-------------------|------------|--|--|--|---|--|---|--|--|---|--|-----------------------------|---|
| Rushsylvania | Logan | \$44,380 | 122.3% | 0.818 | \$76.91 | \$73.57 | \$1.49 | \$75.06 | \$70.23 | \$2.69 | \$72.92 | -5.2% | 3.7% |
| Buckeye Lake | Licking | \$44,414 | 122.4% | 0.817 | \$2.07 | \$1.97 | \$1.49 | \$3.46 | \$1.87 | \$2.69 | \$4.55 | 119.9% | 59.0% |
| Harveysburg | Warren | \$44,708 | 123.2% | 0.812 | \$17.80 | \$17.36 | \$1.48 | \$18.84 | \$16.91 | \$2.67 | \$19.58 | 10.0% | 13.6% |
| Gloria Glens Park | Medina | \$45,918 | 126.5% | 0.791 | \$49.22 | \$47.37 | \$1.44 | \$48.81 | \$45.51 | \$2.60 | \$48.11 | -2.3% | 5.4% |
| Somerset | Perry | \$46,565 | 128.3% | 0.780 | \$12.66 | \$12.04 | \$1.42 | \$13.46 | \$11.42 | \$2.56 | \$13.98 | 10.4% | 18.3% |
| Amesville | Athens | \$47,910 | 132.0% | 0.758 | \$39.44 | \$38.83 | \$1.38 | \$40.21 | \$38.22 | \$2.49 | \$40.71 | 3.2% | 6.1% |
| Lodi | Medina | \$48,009 | 132.3% | 0.756 | \$27.51 | \$26.16 | \$1.38 | \$27.54 | \$24.80 | \$2.49 | \$27.29 | -0.8% | 9.1% |
| Spring Valley | Greene | \$49,023 | 135.1% | 0.740 | \$35.07 | \$33.85 | \$1.35 | \$35.20 | \$32.63 | \$2.43 | \$35.07 | 0.0% | 6.9% |
| Thornville | Perry | \$51,035 | 140.6% | 0.711 | \$12.00 | \$11.66 | \$1.30 | \$12.96 | \$11.33 | \$2.34 | \$13.67 | 13.9% | 17.1% |
| Prospect | Marion | \$51,694 | 142.4% | 0.702 | \$15.87 | \$15.09 | \$1.28 | \$16.37 | \$14.31 | \$2.31 | \$16.62 | 4.7% | 13.9% |
| Bay View | Erie | \$53,823 | 148.3% | 0.674 | \$64.69 | \$62.15 | \$1.23 | \$63.38 | \$59.61 | \$2.22 | \$61.82 | -4.4% | 3.6% |
| Helena | Sandusky | \$53,957 | 148.6% | 0.673 | \$55.99 | \$54.08 | \$1.23 | \$55.31 | \$52.17 | \$2.21 | \$54.38 | -2.9% | 4.1% |
| Shadyside | Belmont | \$55,079 | 151.7% | 0.659 | \$25.38 | \$24.13 | \$1.20 | \$25.34 | \$22.89 | \$2.17 | \$25.05 | -1.3% | 8.6% |
| Fayetteville | Brown | \$56,422 | 155.4% | 0.643 | \$23.05 | \$22.63 | \$1.18 | \$23.81 | \$22.21 | \$2.12 | \$24.33 | 5.5% | 8.7% |
| Berkey | Lucas | \$57,507 | 158.4% | 0.631 | \$45.33 | \$44.52 | \$1.15 | \$45.68 | \$43.72 | \$2.08 | \$45.80 | 1.0% | 4.5% |
| Jeromesville | Ashland | \$58,369 | 160.8% | 0.622 | \$45.49 | \$43.66 | \$1.14 | \$44.80 | \$41.83 | \$2.04 | \$43.88 | -3.5% | 4.7% |
| Poland | Mahoning | \$58,414 | 160.9% | 0.621 | \$6.43 | \$6.12 | \$1.14 | \$7.25 | \$5.80 | \$2.04 | \$7.84 | 21.9% | 26.0% |
| Seaman | Adams | \$60,305 | 166.1% | 0.602 | \$22.19 | \$21.55 | \$1.10 | \$22.65 | \$20.90 | \$1.98 | \$22.88 | 3.1% | 8.7% |
| Yorkville | Jefferson | \$61,710 | 170.0% | 0.588 | \$28.87 | \$27.45 | \$1.07 | \$28.52 | \$26.03 | \$1.93 | \$27.96 | -3.1% | 6.9% |
| Magnolia | Stark | \$62,938 | 173.4% | 0.577 | \$26.30 | \$25.39 | \$1.05 | \$26.44 | \$24.47 | \$1.90 | \$26.37 | 0.2% | 7.2% |
| Yankee Lake | Trumbull | \$63,947 | 176.2% | 0.568 | \$50.89 | \$50.24 | \$1.04 | \$51.28 | \$49.59 | \$1.87 | \$51.45 | 1.1% | 3.6% |
| Zoar | Tuscarawas | \$64,084 | 176.5% | 0.566 | \$46.73 | \$45.97 | \$1.03 | \$47.01 | \$45.22 | \$1.86 | \$47.08 | 0.8% | 4.0% |
| Berlin Heights | Erie | \$68,636 | 189.1% | 0.529 | \$49.88 | \$47.83 | \$0.97 | \$48.79 | \$45.78 | \$1.74 | \$47.51 | -4.7% | 3.7% |
| Roaming Shores | Ashtabula | \$71,597 | 197.2% | 0.507 | \$2.26 | \$2.15 | \$0.93 | \$3.08 | \$2.04 | \$1.67 | \$3.71 | 63.8% | 45.0% |
| Hills and Dales | Stark | \$71,890 | 198.0% | 0.505 | \$58.14 | \$56.41 | \$0.92 | \$57.33 | \$54.67 | \$1.66 | \$56.33 | -3.1% | 2.9% |
| Harpster | Wyandot | \$74,855 | 206.2% | 0.485 | \$43.08 | \$42.39 | \$0.89 | \$43.28 | \$41.70 | \$1.59 | \$43.30 | 0.5% | 3.7% |
| North Bend | Hamilton | \$75,428 | 207.8% | 0.481 | \$22.83 | \$22.15 | \$0.88 | \$23.03 | \$21.46 | \$1.58 | \$23.04 | 0.9% | 6.9% |
| Burbank | Wayne | \$76,671 | 211.2% | 0.473 | \$65.74 | \$63.38 | \$0.86 | \$64.24 | \$61.01 | \$1.56 | \$62.57 | -4.8% | 2.5% |
| Riverlea | Franklin | \$80,207 | 221.0% | 0.453 | \$32.25 | \$31.05 | \$0.83 | \$31.88 | \$29.85 | \$1.49 | \$31.34 | -2.8% | 4.7% |
| Coalton | Jackson | \$100,923 | 278.0% | 0.360 | \$208.27 | \$198.61 | \$0.66 | \$199.27 | \$188.95 | \$1.18 | \$190.13 | -8.7% | 0.6% |
| Sugar Bush Knolls | Portage | \$114,960 | 316.7% | 0.316 | \$166.97 | \$159.91 | \$0.58 | \$160.48 | \$152.84 | \$1.04 | \$153.88 | -7.8% | 0.7% |
| Glendale | Hamilton | \$118,635 | 326.8% | 0.306 | \$14.73 | \$14.01 | \$0.56 | \$14.57 | \$13.29 | \$1.01 | \$14.29 | -3.0% | 7.0% |
| Holiday City | Williams | \$171,866 | 473.5% | 0.211 | \$202.25 | \$198.05 | \$0.39 | \$198.44 | \$193.86 | \$0.69 | \$194.56 | -3.8% | 0.4% |
| Kirtland Hills | Lake | \$194,932 | 537.0% | 0.186 | \$199.14 | \$190.40 | \$0.34 | \$190.74 | \$181.67 | \$0.61 | \$182.28 | -8.5% | 0.3% |

ESTIMATED LGF DISTRIBUTIONS TO THE 320 VILLAGES WITHOUT AN INCOME TAX, BASED ON CURRENT REVENUE PROJECTIONS AND CURRENTLY-AVAILABLE DATA. Villages are sorted by their capacity, ranked from lowest capacity to highest capacity

Per capita distributions (b)

13-Feb-17

| Village | County | CY 2011-2015 average annual per capita property tax base | CY 2011-2015 average annual property tax base as % statewide average | CY 2011-2015 average annual property tax base capacity index (c) | Projected CY 2017 distribution: final year of current law (d) | Estimated CY 2018: 95% of 2017 CULGF distribution ("base LGF") & supplemental distribution to small villages | Estimated CY 2018 capacity distribution (e) | Estimated CY 2018 grand total: base LGF, supplemental LGF & capacity LGF | Estimated CY 2019: 90% of 2017 CULGF distribution ("base LGF") & supplemental distribution to small villages | Estimated CY 2019 capacity distribution (e) | Estimated CY 2019 grand total: base LGF, supplemental LGF & capacity LGF | % change, CY 2017 - CY 2019 | CY 2019: Capacity formula as % total LGF distribution |
|----------------|----------|--|--|--|---|--|---|--|--|---|--|-----------------------------|---|
| Marblehead | Ottawa | \$216,669 | 596.9% | 0.168 | \$22.53 | \$21.80 | \$0.31 | \$22.11 | \$21.07 | \$0.55 | \$21.62 | -4.0% | 2.5% |
| Terrace Park | Hamilton | \$227,777 | 627.5% | 0.159 | \$14.52 | \$13.80 | \$0.29 | \$14.09 | \$13.09 | \$0.52 | \$13.61 | -6.2% | 3.8% |
| Hunting Valley | Geauga | \$377,823 | 1040.9% | 0.096 | \$67.00 | \$62.47 | \$0.18 | \$62.64 | \$60.68 | \$0.32 | \$60.99 | -9.0% | 0.5% |
| Waite Hill | Lake | \$386,410 | 1064.5% | 0.094 | \$284.62 | \$271.76 | \$0.17 | \$271.93 | \$258.90 | \$0.31 | \$259.21 | -8.9% | 0.1% |
| Put-in-Bay | Ottawa | \$543,354 | 1496.9% | 0.067 | \$131.67 | \$126.96 | \$0.12 | \$127.09 | \$122.25 | \$0.22 | \$122.47 | -7.0% | 0.2% |
| Kelleys Island | Erie | \$642,207 | 1769.2% | 0.057 | \$143.21 | \$139.02 | \$0.10 | \$139.12 | \$134.83 | \$0.19 | \$135.01 | -5.7% | 0.1% |
| Total | | \$36,299 | 100.0% | 1.000 | \$36.66 | \$35.22 | \$3.19 | \$38.42 | \$33.79 | \$5.75 | \$39.54 | 12.3% | 14.5% |

(a) "Net LGF deposits" means the total state GRF tax revenue deposited into the LGF less the "supplemental" distributions for townships and small villages (amounting to \$1 million per month).

(b) All per capita figures shown in this table are based on population data from the 2010 decennial Census.

(c) Index value computed as follows: Statewide average per capita taxable property value of villages without an income tax, divided by the village's per capita taxable property value.

(d) Assumes permanent extension of the "supplemental" LGF distributions to villages with a population below 1,000, totaling \$2.0 million. Of the \$2.0 million for villages, the supplemental amount for villages without an income tax is \$1.4 million.

(e) During CY 2018 and 2019, the amount remaining in the fund after the CULGFs receive their CY 2017-based distributions is allocated to the capacity formula for distribution to counties, cities, villages, and townships.