

## Proposed reform of the Ohio Local Government Fund: Estimated LGF distributions to Ohio County Governments, calendar years 2017-2019

*Note 1: 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.*

*Note 2: This table consists of LGF distributions to county governments; it does not represent the total distributions made to each of the 88 county undivided local government funds.*

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 counties would receive 37.3 percent, amounting to an estimated \$14 million in CY 18 and \$26 million in CY 19. The capacity formula provides funds to all counties based on their relative population, adjusted by the tax capacity index value shown below. Under this new formula, counties whose per capita composite tax base is low compared to the statewide average would receive a positive capacity adjustment while counties with a relatively high per capita composite tax base would receive a downward adjustment. The composite index value shown below is a blend of two separate tax bases: the sales tax and the property tax. The sales tax base capacity index is multiplied by 80 percent and the property tax base capacity index is multiplied by 20 percent, and these two elements are summed to produce the jurisdiction's composite capacity index value. 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 county receives distributions from its county's undivided local government fund (the only exception is Belmont, which has not claimed a distribution in recent years). These distributions equal an estimated \$128 million. Each county'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 county's percentage share from a formula adopted by the county budget commission to apportion its LGF monies to subdivisions. 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 modestly reduce the amount of the LGF allocated through the county undivided local government funds: 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 COUNTY GOVERNMENTS, BASED ON CURRENT REVENUE PROJECTIONS AND CURRENTLY-AVAILABLE DATA. Counties are sorted by their capacity, ranked from lowest capacity to highest capacity**

County	CY 2012-2016		CY 2011-2015		Composite capacity index: 80% of sales tax index plus 20% of property tax index (c)	Projected CY 2017 distribution: final year of current law	Estimated CY 2018: 95% of 2017 CULGF distribution ("base LGF")	Per capita distributions (b)					Estimated CY 2019 grand total: base LGF and capacity LGF	CY 2019: Capacity formula as % total LGF distribution
	average annual sales tax base per capita as % statewide average	average annual sales tax base as % statewide average	average annual per capita property tax base	average annual property tax base as % statewide average				Estimated CY 2018 capacity distribution (d)	Estimated CY 2018 grand total: base LGF and capacity LGF	Estimated CY 2019: 90% of 2017 CULGF distribution ("base LGF")	Estimated CY 2019 capacity distribution (d)	% change, CY 2017 - CY 2019		
Vinton	\$4,800	35.5%	\$16,968	81.1%	2.500	\$13.26	\$12.60	\$2.94	\$15.54	\$11.93	\$5.29	\$17.22	29.8%	30.7%
Meigs	\$5,573	41.2%	\$14,376	68.7%	2.232	\$11.55	\$10.97	\$2.63	\$13.59	\$10.39	\$4.72	\$15.11	30.9%	31.2%
Perry	\$5,854	43.3%	\$17,396	83.1%	2.089	\$10.40	\$9.88	\$2.46	\$12.34	\$9.36	\$4.42	\$13.77	32.4%	32.1%
Paulding	\$5,758	42.6%	\$20,906	99.9%	2.079	\$18.19	\$17.28	\$2.45	\$19.72	\$16.37	\$4.40	\$20.76	14.2%	21.2%
Morgan	\$5,942	43.9%	\$19,486	93.1%	2.035	\$14.69	\$13.95	\$2.39	\$16.35	\$13.22	\$4.30	\$17.52	19.3%	24.6%
Morrow	\$5,996	44.3%	\$20,796	99.4%	2.005	\$12.71	\$12.07	\$2.36	\$14.43	\$11.43	\$4.24	\$15.67	23.4%	27.1%

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**Per capita distributions (b)**

**10-Feb-17**

County	CY 2012-2016 average annual per capita sales tax base	CY 2012-2016 average annual sales tax base as % statewide average	CY 2011-2015 average annual per capita property tax base	CY 2011-2015 average annual property tax base as % statewide average	Composite capacity index: 80% of sales tax index plus 20% of property tax index (c)	Projected CY 2017 distribution: final year of current law	Estimated CY 2018: 95% of 2017 CULGF distribution ("base LGF")	Estimated CY 2018 capacity distribution (d)	Estimated CY 2018 grand total: base LGF and capacity LGF	Estimated CY 2019: 90% of 2017 CULGF distribution ("base LGF")	Estimated CY 2019 capacity distribution (d)	Estimated CY 2019 grand total: base LGF and capacity LGF	% change, CY 2017 - CY 2019	CY 2019: Capacity formula as % total LGF distribution
Brown	\$6,453	47.7%	\$16,342	78.1%	1.932	\$8.36	\$7.94	\$2.27	\$10.22	\$7.52	\$4.09	\$11.61	38.8%	35.2%
Crawford	\$7,583	56.1%	\$14,992	71.6%	1.706	\$13.22	\$12.56	\$2.01	\$14.57	\$11.90	\$3.61	\$15.51	17.3%	23.3%
Preble	\$7,503	55.5%	\$19,982	95.5%	1.651	\$9.65	\$9.17	\$1.94	\$11.11	\$8.69	\$3.49	\$12.18	26.1%	28.7%
Lawrence	\$7,906	58.5%	\$15,201	72.6%	1.644	\$10.38	\$9.86	\$1.93	\$11.79	\$9.34	\$3.48	\$12.82	23.5%	27.1%
Scioto	\$8,356	61.8%	\$12,467	59.6%	1.630	\$7.17	\$6.81	\$1.92	\$8.73	\$6.45	\$3.45	\$9.90	38.1%	34.8%
Adams	\$7,646	56.5%	\$22,393	107.0%	1.602	\$13.13	\$12.48	\$1.88	\$14.36	\$11.82	\$3.39	\$15.21	15.8%	22.3%
Hardin	\$7,899	58.4%	\$18,591	88.8%	1.595	\$11.70	\$11.11	\$1.88	\$12.99	\$10.53	\$3.37	\$13.90	18.8%	24.3%
Champaign	\$8,202	60.7%	\$19,608	93.7%	1.532	\$10.31	\$9.80	\$1.80	\$11.60	\$9.28	\$3.24	\$12.52	21.4%	25.9%
Highland	\$8,503	62.9%	\$16,195	77.4%	1.531	\$9.10	\$8.65	\$1.80	\$10.45	\$8.19	\$3.24	\$11.43	25.5%	28.3%
Athens	\$8,863	65.5%	\$14,953	71.5%	1.500	\$9.07	\$8.62	\$1.77	\$10.38	\$8.16	\$3.17	\$11.34	25.0%	28.0%
Pickaway	\$8,252	61.0%	\$22,957	109.7%	1.493	\$7.94	\$7.54	\$1.76	\$9.30	\$7.14	\$3.16	\$10.30	29.8%	30.7%
Pike	\$9,077	67.1%	\$13,981	66.8%	1.491	\$10.45	\$9.93	\$1.75	\$11.68	\$9.40	\$3.15	\$12.56	20.2%	25.1%
Columbiana	\$8,888	65.7%	\$15,370	73.5%	1.489	\$10.94	\$10.40	\$1.75	\$12.15	\$9.85	\$3.15	\$13.00	18.8%	24.2%
Noble	\$8,391	62.1%	\$21,901	104.7%	1.480	\$16.45	\$15.63	\$1.74	\$17.37	\$14.80	\$3.13	\$17.93	9.0%	17.5%
Jackson	\$9,219	68.2%	\$14,851	71.0%	1.455	\$10.12	\$9.61	\$1.71	\$11.32	\$9.10	\$3.08	\$12.18	20.4%	25.3%
Seneca	\$8,867	65.6%	\$18,492	88.4%	1.446	\$12.63	\$12.00	\$1.70	\$13.70	\$11.36	\$3.06	\$14.42	14.2%	21.2%
Ashtabula	\$9,028	66.8%	\$17,755	84.9%	1.434	\$8.20	\$7.79	\$1.69	\$9.47	\$7.38	\$3.03	\$10.41	27.0%	29.1%
Hocking	\$8,952	66.2%	\$19,530	93.3%	1.423	\$13.02	\$12.37	\$1.67	\$14.04	\$11.72	\$3.01	\$14.72	13.1%	20.4%
Henry	\$8,716	64.5%	\$23,556	112.6%	1.419	\$13.29	\$12.63	\$1.67	\$14.29	\$11.96	\$3.00	\$14.96	12.6%	20.1%
Williams	\$9,149	67.7%	\$18,740	89.6%	1.406	\$10.84	\$10.30	\$1.65	\$11.95	\$9.76	\$2.97	\$12.73	17.4%	23.4%
Coshocton	\$9,054	67.0%	\$20,537	98.1%	1.399	\$10.91	\$10.37	\$1.65	\$12.01	\$9.82	\$2.96	\$12.78	17.1%	23.1%
Van Wert	\$9,248	68.4%	\$21,716	103.8%	1.362	\$12.99	\$12.34	\$1.60	\$13.95	\$11.69	\$2.88	\$14.57	12.2%	19.8%
Huron	\$9,655	71.4%	\$17,785	85.0%	1.356	\$8.47	\$8.05	\$1.60	\$9.64	\$7.62	\$2.87	\$10.49	23.8%	27.3%
Darke	\$9,529	70.5%	\$20,794	99.4%	1.336	\$7.73	\$7.34	\$1.57	\$8.91	\$6.95	\$2.83	\$9.78	26.6%	28.9%
Putnam	\$9,426	69.7%	\$23,545	112.5%	1.325	\$7.25	\$6.89	\$1.56	\$8.45	\$6.53	\$2.80	\$9.33	28.6%	30.0%
Clark	\$10,264	75.9%	\$16,394	78.3%	1.309	\$10.09	\$9.58	\$1.54	\$11.12	\$9.08	\$2.77	\$11.84	17.4%	23.4%
Knox	\$10,054	74.4%	\$20,125	96.2%	1.284	\$8.83	\$8.38	\$1.51	\$9.90	\$7.94	\$2.71	\$10.66	20.7%	25.5%
Trumbull	\$10,769	79.6%	\$15,377	73.5%	1.277	\$12.39	\$11.77	\$1.50	\$13.28	\$11.15	\$2.70	\$13.85	11.8%	19.5%
Jefferson	\$10,556	78.1%	\$17,416	83.2%	1.265	\$14.20	\$13.49	\$1.49	\$14.98	\$12.78	\$2.67	\$15.45	8.8%	17.3%
Marion	\$10,812	80.0%	\$16,202	77.4%	1.259	\$9.72	\$9.24	\$1.48	\$10.72	\$8.75	\$2.66	\$11.41	17.4%	23.3%
Ashland	\$10,476	77.5%	\$18,575	88.8%	1.258	\$11.23	\$10.67	\$1.48	\$12.15	\$10.11	\$2.66	\$12.77	13.7%	20.8%

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	CY 2012-2016 average annual per capita sales tax base	CY 2012-2016 average annual sales tax base as % statewide average	CY 2011-2015 average annual per capita property tax base	CY 2011-2015 average annual property tax base as % statewide average	Composite capacity index: 80% of sales tax index plus 20% of property tax index (c)	Projected CY 2017 distribution: final year of current law	Estimated CY 2018: 95% of 2017 CULGF distribution ("base LGF")	Estimated CY 2018 capacity distribution (d)	Estimated CY 2018 grand total: base LGF and capacity LGF	Estimated CY 2019: 90% of 2017 CULGF distribution ("base LGF")	Estimated CY 2019 capacity distribution (d)	Estimated CY 2019 grand total: base LGF and capacity LGF	% change, CY 2017 - CY 2019	CY 2019: Capacity formula as % total LGF distribution	
Madison	\$10,082	74.6%	\$23,064	110.2%	1.254	\$9.52	\$9.04	\$1.48	\$10.52	\$8.57	\$2.65	\$11.22	17.8%	23.6%	
Ross	\$11,361	84.0%	\$15,357	73.4%	1.225	\$8.50	\$8.08	\$1.44	\$9.52	\$7.65	\$2.59	\$10.24	20.4%	25.3%	
Wyandot	\$10,540	77.9%	\$21,173	101.2%	1.224	\$12.44	\$11.81	\$1.44	\$13.25	\$11.19	\$2.59	\$13.78	10.8%	18.8%	
Fulton	\$10,524	77.8%	\$21,679	103.6%	1.221	\$12.76	\$12.12	\$1.44	\$13.55	\$11.48	\$2.58	\$14.06	10.2%	18.4%	
Carroll	\$10,504	77.7%	\$22,796	108.9%	1.213	\$15.61	\$14.82	\$1.43	\$16.25	\$14.04	\$2.57	\$16.61	6.4%	15.4%	
Sandusky	\$10,985	81.2%	\$19,363	92.5%	1.201	\$13.70	\$13.01	\$1.41	\$14.43	\$12.33	\$2.54	\$14.87	8.5%	17.1%	
Lorain	\$11,222	83.0%	\$21,076	100.7%	1.163	\$9.22	\$8.76	\$1.37	\$10.12	\$8.30	\$2.46	\$10.75	16.7%	22.9%	
Gallia	\$10,955	81.0%	\$24,315	116.2%	1.160	\$10.18	\$9.67	\$1.36	\$11.04	\$9.16	\$2.45	\$11.62	14.1%	21.1%	
Portage	\$11,370	84.1%	\$20,366	97.3%	1.157	\$8.83	\$8.39	\$1.36	\$9.75	\$7.95	\$2.45	\$10.39	17.7%	23.5%	
Wayne	\$11,524	85.2%	\$19,736	94.3%	1.151	\$11.11	\$10.56	\$1.35	\$11.91	\$10.00	\$2.43	\$12.43	11.9%	19.6%	
Clinton	\$11,366	84.1%	\$21,110	100.9%	1.150	\$10.03	\$9.53	\$1.35	\$10.88	\$9.02	\$2.43	\$11.46	14.2%	21.2%	
Licking	\$11,432	84.5%	\$22,798	109.0%	1.130	\$11.33	\$10.76	\$1.33	\$12.09	\$10.20	\$2.39	\$12.59	11.1%	19.0%	
Richland	\$12,553	92.8%	\$15,855	75.8%	1.126	\$12.64	\$12.01	\$1.32	\$13.33	\$11.37	\$2.38	\$13.75	8.8%	17.3%	
Auglaize	\$11,659	86.2%	\$21,280	101.7%	1.125	\$9.57	\$9.09	\$1.32	\$10.41	\$8.61	\$2.38	\$10.99	14.8%	21.6%	
Clermont	\$11,692	86.5%	\$21,091	100.8%	1.124	\$6.15	\$5.84	\$1.32	\$7.17	\$5.54	\$2.38	\$7.91	28.6%	30.0%	
Mercer	\$11,447	84.6%	\$23,789	113.7%	1.121	\$11.25	\$10.68	\$1.32	\$12.00	\$10.12	\$2.37	\$12.49	11.1%	19.0%	
Tuscarawas	\$12,419	91.8%	\$18,014	86.1%	1.103	\$9.34	\$8.87	\$1.30	\$10.17	\$8.40	\$2.33	\$10.74	15.0%	21.7%	
Mahoning	\$12,703	93.9%	\$16,675	79.7%	1.103	\$11.31	\$10.75	\$1.30	\$12.04	\$10.18	\$2.33	\$12.51	10.6%	18.6%	
Shelby	\$12,038	89.0%	\$21,432	102.4%	1.094	\$13.35	\$12.68	\$1.29	\$13.97	\$12.01	\$2.31	\$14.32	7.3%	16.1%	
Miami	\$12,219	90.4%	\$20,948	100.1%	1.085	\$9.90	\$9.40	\$1.28	\$10.68	\$8.91	\$2.29	\$11.20	13.2%	20.5%	
Montgomery	\$12,907	95.4%	\$17,276	82.6%	1.080	\$14.75	\$14.02	\$1.27	\$15.29	\$13.28	\$2.28	\$15.56	5.5%	14.7%	
Washington	\$12,752	94.3%	\$19,239	91.9%	1.066	\$9.80	\$9.31	\$1.25	\$10.56	\$8.82	\$2.25	\$11.07	13.0%	20.4%	
Muskingum	\$12,833	94.9%	\$19,189	91.7%	1.061	\$8.24	\$7.83	\$1.25	\$9.08	\$7.42	\$2.24	\$9.66	17.2%	23.2%	
Lucas	\$13,480	99.7%	\$16,375	78.3%	1.058	\$9.39	\$8.92	\$1.24	\$10.16	\$8.45	\$2.24	\$10.68	13.8%	20.9%	
Fairfield	\$12,456	92.1%	\$22,854	109.2%	1.052	\$8.82	\$8.38	\$1.24	\$9.62	\$7.94	\$2.22	\$10.16	15.2%	21.9%	
Butler	\$12,842	95.0%	\$20,178	96.4%	1.050	\$6.76	\$6.42	\$1.24	\$7.66	\$6.08	\$2.22	\$8.30	22.8%	26.7%	
Guernsey	\$13,415	99.2%	\$17,901	85.5%	1.040	\$10.65	\$10.12	\$1.22	\$11.34	\$9.59	\$2.20	\$11.79	10.6%	18.7%	
Logan	\$12,575	93.0%	\$24,449	116.8%	1.031	\$10.20	\$9.69	\$1.21	\$10.91	\$9.18	\$2.18	\$11.36	11.4%	19.2%	
Stark	\$13,670	101.1%	\$17,882	85.5%	1.025	\$8.16	\$7.75	\$1.21	\$8.96	\$7.34	\$2.17	\$9.51	16.6%	22.8%	
Defiance	\$13,293	98.3%	\$20,821	99.5%	1.015	\$11.17	\$10.61	\$1.19	\$11.80	\$10.05	\$2.15	\$12.20	9.2%	17.6%	
Allen	\$14,351	106.1%	\$17,522	83.7%	0.993	\$8.57	\$8.14	\$1.17	\$9.31	\$7.71	\$2.10	\$9.81	14.5%	21.4%	

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**Per capita distributions (b)**

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Medina	\$13,038	96.4%	\$26,237	125.4%	0.989	\$8.68	\$8.24	\$1.16	\$9.41	\$7.81	\$2.09	\$9.90	14.1%	21.1%
Belmont (e)	\$14,675	108.5%	\$17,353	82.9%	0.978	\$0.00	\$0.00	\$1.15	\$1.15	\$0.00	\$2.07	\$2.07	--	100.0%
Cuyahoga	\$14,376	106.3%	\$21,888	104.6%	0.944	\$14.44	\$13.72	\$1.11	\$14.83	\$12.99	\$2.00	\$14.99	3.8%	13.3%
Summit	\$14,662	108.4%	\$21,071	100.7%	0.936	\$10.82	\$10.27	\$1.10	\$11.38	\$9.73	\$1.98	\$11.71	8.3%	16.9%
Greene	\$14,470	107.0%	\$23,791	113.7%	0.924	\$11.52	\$10.95	\$1.09	\$12.03	\$10.37	\$1.95	\$12.32	6.9%	15.8%
Lake	\$14,277	105.6%	\$25,473	121.7%	0.922	\$4.58	\$4.35	\$1.08	\$5.43	\$4.12	\$1.95	\$6.07	32.6%	32.1%
Holmes	\$15,129	111.9%	\$20,271	96.9%	0.921	\$10.62	\$10.09	\$1.08	\$11.17	\$9.56	\$1.95	\$11.51	8.3%	16.9%
Monroe	\$14,630	108.2%	\$23,324	111.5%	0.919	\$16.54	\$15.71	\$1.08	\$16.79	\$14.88	\$1.94	\$16.82	1.7%	11.5%
Wood	\$14,745	109.0%	\$22,744	108.7%	0.918	\$8.29	\$7.88	\$1.08	\$8.96	\$7.46	\$1.94	\$9.40	13.4%	20.6%
Geauga	\$13,759	101.8%	\$32,332	154.5%	0.916	\$6.38	\$6.06	\$1.08	\$7.14	\$5.74	\$1.94	\$7.68	20.3%	25.2%
Ottawa	\$14,229	105.2%	\$43,022	205.6%	0.858	\$10.98	\$10.43	\$1.01	\$11.44	\$9.88	\$1.81	\$11.69	6.5%	15.5%
Warren	\$15,846	117.2%	\$27,131	129.7%	0.837	\$8.61	\$8.18	\$0.98	\$9.16	\$7.75	\$1.77	\$9.52	10.5%	18.6%
Harrison	\$16,921	125.1%	\$21,331	101.9%	0.835	\$18.72	\$17.78	\$0.98	\$18.77	\$16.85	\$1.77	\$18.61	-0.6%	9.5%
Hancock	\$17,257	127.6%	\$22,515	107.6%	0.813	\$14.69	\$13.95	\$0.96	\$14.91	\$13.22	\$1.72	\$14.94	1.7%	11.5%
Hamilton	\$17,381	128.5%	\$22,700	108.5%	0.807	\$14.74	\$14.00	\$0.95	\$14.95	\$13.26	\$1.71	\$14.97	1.6%	11.4%
Franklin	\$17,511	129.5%	\$22,621	108.1%	0.803	\$12.94	\$12.29	\$0.94	\$13.23	\$11.64	\$1.70	\$13.34	3.1%	12.7%
Fayette	\$17,441	129.0%	\$23,929	114.4%	0.795	\$9.57	\$9.09	\$0.94	\$10.03	\$8.61	\$1.68	\$10.29	7.6%	16.3%
Erie	\$18,508	136.9%	\$25,924	123.9%	0.746	\$13.06	\$12.41	\$0.88	\$13.28	\$11.75	\$1.58	\$13.33	2.1%	11.8%
Union	\$19,147	141.6%	\$26,972	128.9%	0.720	\$8.43	\$8.00	\$0.85	\$8.85	\$7.58	\$1.52	\$9.11	8.1%	16.7%
Delaware	\$22,333	165.2%	\$36,692	175.4%	0.598	\$7.32	\$6.95	\$0.70	\$7.65	\$6.58	\$1.27	\$7.85	7.3%	16.1%
Total	\$13,522	100.0%	\$20,925	100.0%	1.000	\$11.08	\$10.52	\$1.24	\$11.76	\$9.97	\$2.23	\$12.20	10.1%	18.3%

(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) Composite index computed as follows: ((Statewide average per capita taxable sales / County's per capita taxable sales) x 80%) + ((Statewide average per capita taxable property value / County's per capita taxable property value) x 20%)

(d) 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.

(e) Belmont County did not claim its share of the county undivided LGF during CY 17. This simulation assumes the continuation of such CULGF treatment.