

**Proposed reform of the Ohio Local Government Fund: Estimated LGF distributions to Ohio villages with 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 with an income tax would receive 3.7 percent, amounting to an estimated \$1.4 million in CY 18 and \$2.5 million in CY 19. The capacity formula provides funds to villages based on their relative population, adjusted by the municipal income tax capacity index value shown below (villages that do not 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 municipal income tax base is low compared to the statewide average of income tax-levying villages would receive a positive capacity adjustment, while villages with a relatively high per capita income 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, municipalities that had an income tax in 1999 receive a direct distribution from the state LGF based on relative FY 1999 income tax collections; the larger the municipality's relative collections, the larger its relative LGF distributions. Distributions to villages under this method totaled less than \$0.7 million in CY 16. The LGF reform proposal would repeal these distributions. In addition, 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 \$12.6 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 population below 1,000 also receive "supplemental" LGF distributions totaling \$2 million per year (villages in this table receive \$0.6 million of this amount). One-half of the total supplemental distribution to villages is allocated uniformly among villages with population below 1,000 and the other half is allocated based on the village's share of total road miles of villages with population under 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 LGF 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 364 VILLAGES WITH 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 2010-2014 average annual per capita municipal income tax base	CY 2010-2014 average annual municipal income tax base as % statewide village average	CY 2010-2014 average annual municipal income 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 distribution	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	% change, CY 2017 - CY 2019	CY 2019: Capacity formula as % total LGF distribution
New Miami	Butler	\$2,869	8.7%	11.527	\$22.79	\$21.49	\$14.34	\$35.83	\$20.38	\$25.81	\$46.19	102.6%	55.9%
Tiro	Crawford	\$3,389	10.2%	9.757	\$35.03	\$33.97	\$12.14	\$46.10	\$32.91	\$21.85	\$54.75	56.3%	39.9%
New Bloomington	Marion	\$5,004	15.1%	6.609	\$19.58	\$19.02	\$8.22	\$27.24	\$18.45	\$14.80	\$33.25	69.8%	44.5%
Pleasantville	Fairfield	\$5,186	15.7%	6.377	\$13.25	\$12.84	\$7.93	\$20.77	\$12.43	\$14.28	\$26.71	101.5%	53.5%
Alger	Hardin	\$5,822	17.6%	5.680	\$19.27	\$18.44	\$7.07	\$25.51	\$17.84	\$12.72	\$30.56	58.6%	41.6%
Camden	Preble	\$5,870	17.8%	5.633	\$15.63	\$14.87	\$7.01	\$21.87	\$14.10	\$12.61	\$26.71	70.8%	47.2%
Manchester	Adams	\$6,022	18.2%	5.492	\$13.21	\$12.49	\$6.83	\$19.32	\$11.84	\$12.30	\$24.14	82.7%	50.9%

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Elmwood	Hamilton	\$6,151	18.6%	5.376	\$10.36	\$9.19	\$6.69	\$15.88	\$8.71	\$12.04	\$20.75	100.3%	58.0%
Tuscarawas	Tuscarawas	\$6,413	19.4%	5.157	\$15.50	\$14.59	\$6.42	\$21.00	\$13.83	\$11.55	\$25.38	63.8%	45.5%
Jewett	Harrison	\$6,567	19.9%	5.036	\$36.83	\$35.26	\$6.26	\$41.52	\$33.86	\$11.28	\$45.14	22.6%	25.0%
Melrose	Paulding	\$6,778	20.5%	4.879	\$60.75	\$58.63	\$6.07	\$64.70	\$56.51	\$10.92	\$67.43	11.0%	16.2%
Roseville	Perry	\$6,898	20.9%	4.794	\$12.82	\$11.97	\$5.96	\$17.94	\$11.35	\$10.73	\$22.09	72.3%	48.6%
Beach City	Stark	\$6,999	21.2%	4.725	\$23.28	\$21.93	\$5.88	\$27.81	\$20.80	\$10.58	\$31.38	34.8%	33.7%
Sherrodsville	Carroll	\$7,004	21.2%	4.722	\$74.45	\$71.37	\$5.87	\$77.25	\$68.46	\$10.57	\$79.03	6.2%	13.4%
Mineral City	Tuscarawas	\$7,048	21.3%	4.692	\$23.91	\$22.93	\$5.84	\$28.77	\$22.18	\$10.51	\$32.68	36.7%	32.1%
Adelphi	Ross	\$7,305	22.1%	4.527	\$59.76	\$57.49	\$5.63	\$63.12	\$55.22	\$10.14	\$65.36	9.4%	15.5%
Middle Point	Van Wert	\$7,422	22.4%	4.456	\$41.86	\$40.01	\$5.54	\$45.55	\$38.56	\$9.98	\$48.53	15.9%	20.6%
Marshallville	Wayne	\$7,473	22.6%	4.425	\$20.62	\$19.72	\$5.50	\$25.23	\$19.03	\$9.91	\$28.94	40.4%	34.2%
Thurston	Fairfield	\$7,808	23.6%	4.235	\$20.63	\$19.93	\$5.27	\$25.20	\$19.23	\$9.48	\$28.71	39.2%	33.0%
Buckland	Auglaize	\$7,844	23.7%	4.216	\$173.69	\$165.87	\$5.24	\$171.11	\$158.05	\$9.44	\$167.49	-3.6%	5.6%
Aberdeen	Brown	\$7,857	23.8%	4.209	\$5.69	\$5.41	\$5.24	\$10.65	\$5.13	\$9.42	\$14.56	155.7%	64.7%
Lincoln Heights	Hamilton	\$7,930	24.0%	4.170	\$39.37	\$36.80	\$5.19	\$41.99	\$34.90	\$9.34	\$44.24	12.4%	21.1%
Bradford	Miami	\$8,005	24.2%	4.131	\$31.12	\$29.39	\$5.14	\$34.53	\$27.87	\$9.25	\$37.12	19.3%	24.9%
Phillipsburg	Montgomery	\$8,053	24.4%	4.106	\$21.67	\$20.62	\$5.11	\$25.73	\$19.98	\$9.19	\$29.17	34.6%	31.5%
Cecil	Paulding	\$8,230	24.9%	4.018	\$110.84	\$107.02	\$5.00	\$112.02	\$103.20	\$9.00	\$112.19	1.2%	8.0%
Quincy	Logan	\$8,338	25.2%	3.966	\$37.12	\$35.67	\$4.93	\$40.61	\$34.23	\$8.88	\$43.11	16.1%	20.6%
Roswell	Tuscarawas	\$8,371	25.3%	3.951	\$33.78	\$32.69	\$4.91	\$37.60	\$31.93	\$8.85	\$40.78	20.7%	21.7%
New Paris	Preble	\$8,405	25.4%	3.935	\$24.11	\$22.93	\$4.89	\$27.82	\$21.74	\$8.81	\$30.55	26.7%	28.8%
Middleport	Meigs	\$8,529	25.8%	3.877	\$33.12	\$31.19	\$4.82	\$36.01	\$29.57	\$8.68	\$38.25	15.5%	22.7%
Stone Creek	Tuscarawas	\$8,565	25.9%	3.861	\$38.71	\$37.48	\$4.80	\$42.29	\$36.73	\$8.64	\$45.37	17.2%	19.1%
Sherwood	Defiance	\$8,659	26.2%	3.819	\$56.78	\$54.40	\$4.75	\$59.15	\$52.02	\$8.55	\$60.57	6.7%	14.1%
Dunkirk	Hardin	\$8,685	26.3%	3.808	\$20.47	\$19.55	\$4.74	\$24.29	\$18.90	\$8.53	\$27.43	34.0%	31.1%
Scio	Harrison	\$8,695	26.3%	3.803	\$26.51	\$25.40	\$4.73	\$30.13	\$24.48	\$8.52	\$33.00	24.5%	25.8%
Valleyview	Franklin	\$8,807	26.6%	3.755	\$66.45	\$63.54	\$4.67	\$68.21	\$60.62	\$8.41	\$69.03	3.9%	12.2%
Bloomington	Jefferson	\$8,856	26.8%	3.734	\$47.96	\$46.47	\$4.65	\$51.11	\$44.97	\$8.36	\$53.33	11.2%	15.7%
Jerry City	Wood	\$8,908	26.9%	3.712	\$23.81	\$23.31	\$4.62	\$27.93	\$22.82	\$8.31	\$31.13	30.8%	26.7%
Salineville	Columbiana	\$9,087	27.5%	3.639	\$18.74	\$17.44	\$4.53	\$21.97	\$16.54	\$8.15	\$24.69	31.8%	33.0%
Frazeyburg	Muskingum	\$9,503	28.7%	3.480	\$8.32	\$7.61	\$4.33	\$11.94	\$7.21	\$7.79	\$15.01	80.3%	51.9%
Brady Lake	Portage	\$9,860	29.8%	3.354	\$133.11	\$127.04	\$4.17	\$131.21	\$121.08	\$7.51	\$128.59	-3.4%	5.8%
West Elkton	Preble	\$9,911	30.0%	3.336	\$84.98	\$81.80	\$4.15	\$85.95	\$78.61	\$7.47	\$86.08	1.3%	8.7%
Sabina	Clinton	\$10,107	30.6%	3.272	\$17.35	\$16.49	\$4.07	\$20.56	\$15.64	\$7.33	\$22.97	32.4%	31.9%
Silver Lake	Summit	\$10,117	30.6%	3.269	\$51.39	\$48.37	\$4.07	\$52.44	\$45.87	\$7.32	\$53.19	3.5%	13.8%

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Geneva-on-the-Lake	Ashtabula	\$10,156	30.7%	3.256	\$10.80	\$10.02	\$4.05	\$14.07	\$9.50	\$7.29	\$16.80	55.5%	43.4%
Golf Manor	Hamilton	\$10,364	31.3%	3.191	\$10.37	\$9.33	\$3.97	\$13.29	\$8.84	\$7.14	\$15.99	54.2%	44.7%
Ansonia	Darke	\$10,414	31.5%	3.175	\$26.54	\$24.86	\$3.95	\$28.81	\$23.57	\$7.11	\$30.68	15.6%	23.2%
Mifflin	Ashland	\$10,481	31.7%	3.155	\$171.56	\$164.46	\$3.93	\$168.38	\$157.36	\$7.07	\$164.42	-4.2%	4.3%
Edison	Morrow	\$10,571	32.0%	3.128	\$41.09	\$39.60	\$3.89	\$43.49	\$38.12	\$7.00	\$45.12	9.8%	15.5%
Creston	Wayne	\$10,610	32.1%	3.117	\$15.32	\$14.17	\$3.88	\$18.05	\$13.44	\$6.98	\$20.42	33.3%	34.2%
Ohio City	Van Wert	\$10,675	32.3%	3.098	\$37.33	\$35.45	\$3.85	\$39.31	\$34.12	\$6.94	\$41.05	10.0%	16.9%
South Zanesville	Muskingum	\$10,685	32.3%	3.095	\$11.38	\$10.48	\$3.85	\$14.33	\$9.94	\$6.93	\$16.87	48.2%	41.1%
New Waterford	Columbiana	\$10,755	32.5%	3.075	\$19.06	\$18.12	\$3.82	\$21.95	\$17.19	\$6.88	\$24.07	26.3%	28.6%
McGuffey	Hardin	\$10,836	32.8%	3.052	\$26.03	\$25.06	\$3.80	\$28.85	\$24.32	\$6.83	\$31.15	19.7%	21.9%
Kirby	Wyandot	\$10,938	33.1%	3.023	\$38.72	\$37.76	\$3.76	\$41.52	\$37.14	\$6.77	\$43.91	13.4%	15.4%
Millbury	Wood	\$11,167	33.8%	2.961	\$7.83	\$6.93	\$3.68	\$10.61	\$6.57	\$6.63	\$13.20	68.7%	50.2%
Port Washington	Tuscarawas	\$11,452	34.6%	2.888	\$26.31	\$25.24	\$3.59	\$28.83	\$24.48	\$6.47	\$30.95	17.7%	20.9%
Fairport Harbor	Lake	\$11,504	34.8%	2.875	\$58.10	\$54.62	\$3.58	\$58.20	\$51.80	\$6.44	\$58.24	0.2%	11.1%
Tremont City	Clark	\$11,540	34.9%	2.866	\$16.03	\$15.80	\$3.56	\$19.36	\$15.56	\$6.42	\$21.98	37.1%	29.2%
Lakemore	Summit	\$11,555	34.9%	2.862	\$39.41	\$36.77	\$3.56	\$40.33	\$34.87	\$6.41	\$41.28	4.7%	15.5%
West Lafayette	Coshocton	\$11,630	35.2%	2.844	\$12.18	\$11.29	\$3.54	\$14.83	\$10.71	\$6.37	\$17.07	40.2%	37.3%
Corwin	Warren	\$11,707	35.4%	2.825	\$20.08	\$19.52	\$3.51	\$23.03	\$19.05	\$6.33	\$25.37	26.4%	24.9%
Coal Grove	Lawrence	\$11,791	35.7%	2.805	\$8.45	\$7.79	\$3.49	\$11.27	\$7.38	\$6.28	\$13.66	61.7%	46.0%
Timberlake	Lake	\$11,832	35.8%	2.795	\$55.95	\$53.18	\$3.48	\$56.66	\$50.80	\$6.26	\$57.06	2.0%	11.0%
Wellsville	Columbiana	\$11,844	35.8%	2.792	\$11.12	\$10.19	\$3.47	\$13.66	\$9.66	\$6.25	\$15.92	43.1%	39.3%
Crestline	Richland	\$11,992	36.3%	2.758	\$23.39	\$21.40	\$3.43	\$24.83	\$20.30	\$6.17	\$26.47	13.2%	23.3%
DeGraff	Logan	\$12,031	36.4%	2.749	\$13.43	\$12.40	\$3.42	\$15.82	\$11.76	\$6.15	\$17.91	33.4%	34.4%
Greenwich	Huron	\$12,090	36.6%	2.735	\$35.84	\$33.53	\$3.40	\$36.93	\$31.79	\$6.12	\$37.92	5.8%	16.2%
McClure	Henry	\$12,094	36.6%	2.734	\$28.37	\$27.25	\$3.40	\$30.65	\$26.30	\$6.12	\$32.42	14.3%	18.9%
Woodstock	Champaign	\$12,146	36.7%	2.723	\$37.91	\$36.58	\$3.39	\$39.97	\$35.26	\$6.10	\$41.36	9.1%	14.7%
Bradner	Wood	\$12,249	37.0%	2.700	\$47.24	\$44.88	\$3.36	\$48.23	\$42.93	\$6.04	\$48.98	3.7%	12.3%
Carlisle	Warren	\$12,315	37.2%	2.685	\$5.89	\$5.20	\$3.34	\$8.54	\$4.94	\$6.01	\$10.95	85.9%	54.9%
Ripley	Brown	\$12,367	37.4%	2.674	\$6.48	\$5.75	\$3.33	\$9.07	\$5.45	\$5.99	\$11.44	76.4%	52.4%
Arlington	Hancock	\$12,388	37.5%	2.669	\$15.68	\$14.65	\$3.32	\$17.97	\$13.89	\$5.98	\$19.87	26.7%	30.1%
West Milton	Miami	\$12,416	37.5%	2.663	\$21.70	\$20.16	\$3.31	\$23.47	\$19.12	\$5.96	\$25.08	15.6%	23.8%
Felicity	Clermont	\$12,426	37.6%	2.661	\$56.96	\$54.22	\$3.31	\$57.53	\$51.79	\$5.96	\$57.75	1.4%	10.3%
Convoy	Van Wert	\$12,460	37.7%	2.654	\$20.00	\$18.67	\$3.30	\$21.98	\$17.71	\$5.94	\$23.65	18.3%	25.1%
Bloomdale	Wood	\$12,546	37.9%	2.636	\$26.00	\$24.76	\$3.28	\$28.04	\$23.95	\$5.90	\$29.85	14.8%	19.8%
Mingo Junction	Jefferson	\$12,556	38.0%	2.634	\$36.22	\$32.58	\$3.28	\$35.85	\$30.89	\$5.90	\$36.79	1.6%	16.0%

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West Mansfield	Logan	\$12,587	38.1%	2.627	\$44.56	\$42.69	\$3.27	\$45.96	\$40.82	\$5.88	\$46.70	4.8%	12.6%
Willshire	Van Wert	\$12,623	38.2%	2.620	\$46.94	\$45.19	\$3.26	\$48.45	\$43.45	\$5.87	\$49.32	5.1%	11.9%
St. Paris	Champaign	\$12,668	38.3%	2.610	\$14.56	\$13.49	\$3.25	\$16.74	\$12.79	\$5.85	\$18.64	28.0%	31.4%
East Canton	Stark	\$12,684	38.4%	2.607	\$10.35	\$9.25	\$3.24	\$12.49	\$8.77	\$5.84	\$14.61	41.2%	40.0%
Crooksville	Perry	\$12,815	38.8%	2.580	\$16.92	\$15.48	\$3.21	\$18.69	\$14.68	\$5.78	\$20.46	20.9%	28.2%
Malta	Morgan	\$12,842	38.8%	2.575	\$80.14	\$75.77	\$3.20	\$78.97	\$72.33	\$5.77	\$78.09	-2.6%	7.4%
Doylestown	Wayne	\$12,914	39.1%	2.561	\$1.65	\$1.13	\$3.19	\$4.32	\$1.07	\$5.73	\$6.81	313.4%	84.2%
Belle Center	Logan	\$13,009	39.3%	2.542	\$13.19	\$12.57	\$3.16	\$15.73	\$12.35	\$5.69	\$18.04	36.8%	31.5%
Union City	Darke	\$13,016	39.4%	2.541	\$35.59	\$33.47	\$3.16	\$36.63	\$31.74	\$5.69	\$37.43	5.2%	15.2%
Weston	Wood	\$13,037	39.4%	2.536	\$8.12	\$7.28	\$3.16	\$10.44	\$6.91	\$5.68	\$12.59	55.0%	45.1%
Hiram	Portage	\$13,157	39.8%	2.513	\$41.04	\$38.03	\$3.13	\$41.16	\$36.07	\$5.63	\$41.69	1.6%	13.5%
South Amherst	Lorain	\$13,254	40.1%	2.495	\$33.90	\$31.88	\$3.10	\$34.98	\$30.23	\$5.59	\$35.81	5.7%	15.6%
Hamler	Henry	\$13,259	40.1%	2.494	\$32.09	\$30.65	\$3.10	\$33.75	\$29.70	\$5.58	\$35.28	10.0%	15.8%
North Lewisburg	Champaign	\$13,369	40.4%	2.473	\$9.59	\$8.74	\$3.08	\$11.81	\$8.28	\$5.54	\$13.82	44.1%	40.1%
Hopedale	Harrison	\$13,455	40.7%	2.458	\$28.53	\$27.21	\$3.06	\$30.27	\$26.17	\$5.50	\$31.67	11.0%	17.4%
Butler	Richland	\$13,513	40.9%	2.447	\$27.47	\$26.22	\$3.04	\$29.27	\$25.30	\$5.48	\$30.78	12.1%	17.8%
Sardinia	Brown	\$13,518	40.9%	2.446	\$12.02	\$11.60	\$3.04	\$14.64	\$11.38	\$5.48	\$16.86	40.2%	32.5%
Dennison	Tuscarawas	\$13,540	40.9%	2.442	\$15.95	\$14.59	\$3.04	\$17.63	\$13.83	\$5.47	\$19.30	21.0%	28.3%
Byesville	Guernsey	\$13,672	41.3%	2.419	\$22.45	\$20.74	\$3.01	\$23.75	\$19.67	\$5.42	\$25.08	11.7%	21.6%
Catawba	Clark	\$13,708	41.5%	2.412	\$22.04	\$21.22	\$3.00	\$24.22	\$20.84	\$5.40	\$26.24	19.0%	20.6%
Waynesville	Warren	\$13,710	41.5%	2.412	\$4.55	\$4.33	\$3.00	\$7.33	\$4.11	\$5.40	\$9.51	108.8%	56.8%
Harrod	Allen	\$13,798	41.7%	2.397	\$33.86	\$32.79	\$2.98	\$35.77	\$31.72	\$5.37	\$37.08	9.5%	14.5%
Huntsville	Logan	\$13,817	41.8%	2.393	\$27.25	\$25.89	\$2.98	\$28.87	\$25.13	\$5.36	\$30.49	11.9%	17.6%
Continental	Putnam	\$13,921	42.1%	2.375	\$29.66	\$28.21	\$2.95	\$31.16	\$26.75	\$5.32	\$32.07	8.1%	16.6%
Shreve	Wayne	\$13,948	42.2%	2.371	\$17.45	\$16.13	\$2.95	\$19.08	\$15.29	\$5.31	\$20.60	18.1%	25.8%
Cygnets	Wood	\$13,983	42.3%	2.365	\$22.17	\$21.03	\$2.94	\$23.97	\$20.37	\$5.30	\$25.67	15.8%	20.6%
Rock Creek	Ashtabula	\$14,107	42.7%	2.344	\$30.99	\$29.45	\$2.92	\$32.37	\$28.45	\$5.25	\$33.70	8.7%	15.6%
Utica	Licking	\$14,121	42.7%	2.342	\$10.86	\$9.78	\$2.91	\$12.70	\$9.28	\$5.24	\$14.52	33.7%	36.1%
Bolivar	Tuscarawas	\$14,154	42.8%	2.336	\$23.12	\$22.09	\$2.91	\$24.99	\$21.33	\$5.23	\$26.56	14.9%	19.7%
Malvern	Carroll	\$14,297	43.2%	2.313	\$17.34	\$16.01	\$2.88	\$18.89	\$15.19	\$5.18	\$20.36	17.5%	25.4%
Oakwood	Paulding	\$14,393	43.5%	2.298	\$47.14	\$44.76	\$2.86	\$47.61	\$42.95	\$5.14	\$48.09	2.0%	10.7%
New London	Huron	\$14,494	43.8%	2.282	\$27.46	\$25.68	\$2.84	\$28.51	\$24.35	\$5.11	\$29.46	7.3%	17.3%
Antwerp	Paulding	\$14,536	44.0%	2.275	\$18.41	\$17.51	\$2.83	\$20.34	\$16.60	\$5.09	\$21.70	17.8%	23.5%
Cairo	Allen	\$14,541	44.0%	2.274	\$40.59	\$39.06	\$2.83	\$41.89	\$37.52	\$5.09	\$42.62	5.0%	11.9%
South Bloomfield	Pickaway	\$14,659	44.3%	2.256	\$8.10	\$7.57	\$2.81	\$10.37	\$7.18	\$5.05	\$12.23	50.9%	41.3%

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Per capita distributions (b)

13-Feb-17

Village	County	CY 2010-2014 average annual per capita municipal income tax base	CY 2010-2014 average annual municipal income tax base as % statewide village average	CY 2010-2014 average annual municipal income 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
Windham	Portage	\$14,754	44.6%	2.241	\$26.66	\$24.82	\$2.79	\$27.61	\$23.54	\$5.02	\$28.56	7.1%	17.6%
Gnadenhutten	Tuscarawas	\$14,761	44.6%	2.240	\$15.71	\$14.59	\$2.79	\$17.38	\$13.83	\$5.02	\$18.85	20.0%	26.6%
Mount Victory	Hardin	\$15,036	45.5%	2.199	\$21.42	\$20.78	\$2.74	\$23.51	\$20.13	\$4.92	\$25.05	16.9%	19.7%
Wakeman	Huron	\$15,062	45.5%	2.195	\$44.14	\$41.65	\$2.73	\$44.38	\$39.50	\$4.92	\$44.41	0.6%	11.1%
Waynesfield	Auglaize	\$15,070	45.6%	2.194	\$49.80	\$47.61	\$2.73	\$50.34	\$45.42	\$4.91	\$50.34	1.1%	9.8%
Farmersville	Montgomery	\$15,111	45.7%	2.188	\$13.35	\$12.49	\$2.72	\$15.21	\$11.84	\$4.90	\$16.74	25.4%	29.3%
McDonald	Trumbull	\$15,272	46.2%	2.165	\$11.38	\$9.92	\$2.69	\$12.62	\$9.41	\$4.85	\$14.26	25.3%	34.0%
Liberty Center	Henry	\$15,330	46.4%	2.157	\$19.73	\$18.37	\$2.68	\$21.06	\$17.42	\$4.83	\$22.25	12.8%	21.7%
Milford Center	Union	\$15,395	46.6%	2.148	\$15.12	\$14.51	\$2.67	\$17.18	\$14.09	\$4.81	\$18.90	25.0%	25.4%
Greenfield	Ross	\$15,424	46.6%	2.144	\$17.80	\$16.14	\$2.67	\$18.81	\$15.31	\$4.80	\$20.11	13.0%	23.9%
Sycamore	Wyandot	\$15,505	46.9%	2.133	\$20.15	\$18.92	\$2.65	\$21.57	\$18.35	\$4.78	\$23.13	14.8%	20.6%
Newburgh Heights	Cuyahoga	\$15,530	47.0%	2.129	\$28.49	\$26.10	\$2.65	\$28.74	\$24.75	\$4.77	\$29.51	3.6%	16.2%
Owensville	Clermont	\$15,531	47.0%	2.129	\$75.39	\$71.99	\$2.65	\$74.64	\$68.59	\$4.77	\$73.36	-2.7%	6.5%
Bowerston	Harrison	\$15,549	47.0%	2.127	\$62.47	\$59.73	\$2.65	\$62.37	\$57.31	\$4.76	\$62.07	-0.6%	7.7%
West Salem	Wayne	\$15,629	47.3%	2.116	\$18.81	\$17.57	\$2.63	\$20.20	\$16.66	\$4.74	\$21.40	13.8%	22.1%
Dresden	Muskingum	\$15,738	47.6%	2.101	\$13.80	\$12.31	\$2.61	\$14.92	\$11.67	\$4.70	\$16.38	18.7%	28.7%
Portage	Wood	\$15,899	48.1%	2.080	\$18.18	\$17.82	\$2.59	\$20.40	\$17.45	\$4.66	\$22.11	21.6%	21.1%
Brice	Franklin	\$16,032	48.5%	2.063	\$86.67	\$83.34	\$2.57	\$85.91	\$80.87	\$4.62	\$85.49	-1.4%	5.4%
Cedarville	Greene	\$16,128	48.8%	2.050	\$11.32	\$10.48	\$2.55	\$13.03	\$9.94	\$4.59	\$14.53	28.3%	31.6%
Cridersville	Auglaize	\$16,139	48.8%	2.049	\$32.82	\$31.20	\$2.55	\$33.75	\$29.59	\$4.59	\$34.18	4.1%	13.4%
Harrisburg	Pickaway	\$16,158	48.9%	2.047	\$77.16	\$73.62	\$2.55	\$76.17	\$70.59	\$4.58	\$75.18	-2.6%	6.1%
Strasburg	Tuscarawas	\$16,246	49.1%	2.035	\$15.71	\$14.59	\$2.53	\$17.12	\$13.83	\$4.56	\$18.39	17.1%	24.8%
Russells Point	Logan	\$16,430	49.7%	2.013	\$17.95	\$17.06	\$2.50	\$19.57	\$16.18	\$4.51	\$20.69	15.3%	21.8%
Barnesville	Belmont	\$16,514	49.9%	2.003	\$22.57	\$21.06	\$2.49	\$23.55	\$19.97	\$4.48	\$24.46	8.3%	18.3%
Haskins	Wood	\$16,521	50.0%	2.002	\$5.11	\$4.65	\$2.49	\$7.14	\$4.41	\$4.48	\$8.89	74.0%	50.4%
Spencerville	Allen	\$16,557	50.1%	1.997	\$21.82	\$20.13	\$2.48	\$22.61	\$19.08	\$4.47	\$23.56	8.0%	19.0%
Fayette	Fulton	\$16,695	50.5%	1.981	\$25.72	\$23.55	\$2.46	\$26.01	\$22.33	\$4.44	\$26.76	4.1%	16.6%
Newton Falls	Trumbull	\$16,701	50.5%	1.980	\$10.72	\$9.70	\$2.46	\$12.16	\$9.20	\$4.43	\$13.63	27.1%	32.5%
Plymouth	Richland	\$16,710	50.5%	1.979	\$24.35	\$22.98	\$2.46	\$25.44	\$21.79	\$4.43	\$26.22	7.7%	16.9%
Sebring	Mahoning	\$16,845	50.9%	1.963	\$6.40	\$5.44	\$2.44	\$7.88	\$5.16	\$4.40	\$9.55	49.3%	46.0%
Fort Jennings	Putnam	\$16,884	51.1%	1.959	\$54.73	\$52.53	\$2.44	\$54.97	\$50.33	\$4.39	\$54.72	0.0%	8.0%
New Lexington	Perry	\$16,900	51.1%	1.957	\$10.50	\$9.63	\$2.43	\$12.07	\$9.14	\$4.38	\$13.52	28.7%	32.4%
Bellaire	Belmont	\$16,934	51.2%	1.953	\$38.50	\$36.17	\$2.43	\$38.60	\$34.30	\$4.37	\$38.67	0.4%	11.3%
Lakeview	Logan	\$17,022	51.5%	1.943	\$21.31	\$19.84	\$2.42	\$22.25	\$18.81	\$4.35	\$23.16	8.7%	18.8%
Lakeline	Lake	\$17,114	51.8%	1.932	\$79.15	\$75.84	\$2.40	\$78.25	\$72.53	\$4.33	\$76.86	-2.9%	5.6%

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Per capita distributions (b)

13-Feb-17

Village	County	CY 2010-2014 average annual per capita municipal income tax base	CY 2010-2014 average annual municipal income tax base as % statewide village average	CY 2010-2014 average annual municipal income 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
Powhatan Point	Belmont	\$17,123	51.8%	1.931	\$27.91	\$26.26	\$2.40	\$28.66	\$24.90	\$4.32	\$29.23	4.7%	14.8%
Apple Creek	Wayne	\$17,152	51.9%	1.928	\$6.11	\$5.34	\$2.40	\$7.74	\$5.06	\$4.32	\$9.38	53.6%	46.0%
West Liberty	Logan	\$17,224	52.1%	1.920	\$25.28	\$24.04	\$2.39	\$26.43	\$22.79	\$4.30	\$27.09	7.2%	15.9%
Forest	Hardin	\$17,292	52.3%	1.912	\$15.29	\$14.01	\$2.38	\$16.39	\$13.28	\$4.28	\$17.57	14.9%	24.4%
Luckey	Wood	\$17,304	52.3%	1.911	\$6.03	\$5.44	\$2.38	\$7.82	\$5.16	\$4.28	\$9.44	56.4%	45.3%
Fredericktown	Knox	\$17,340	52.4%	1.907	\$7.98	\$7.20	\$2.37	\$9.57	\$6.83	\$4.27	\$11.10	39.1%	38.5%
New Richmond	Clermont	\$17,470	52.8%	1.893	\$30.43	\$28.93	\$2.35	\$31.29	\$27.43	\$4.24	\$31.67	4.1%	13.4%
Walbridge	Wood	\$17,519	53.0%	1.888	\$20.08	\$18.44	\$2.35	\$20.79	\$17.49	\$4.23	\$21.71	8.1%	19.5%
Ridgeway	Logan	\$17,531	53.0%	1.886	\$29.05	\$28.38	\$2.35	\$30.73	\$27.71	\$4.22	\$31.93	9.9%	13.2%
Valley Hi	Logan	\$17,539	53.0%	1.885	\$25.90	\$25.49	\$2.35	\$27.84	\$25.40	\$4.22	\$29.62	14.4%	14.3%
New Bavaria	Henry	\$17,568	53.1%	1.882	\$56.82	\$55.83	\$2.34	\$58.17	\$54.84	\$4.21	\$59.06	3.9%	7.1%
Clay Center	Ottawa	\$17,719	53.6%	1.866	\$52.12	\$49.61	\$2.32	\$51.93	\$47.77	\$4.18	\$51.94	-0.3%	8.0%
Danville	Knox	\$17,927	54.2%	1.845	\$14.89	\$13.86	\$2.29	\$16.15	\$13.14	\$4.13	\$17.27	16.0%	23.9%
New Lebanon	Montgomery	\$18,047	54.6%	1.832	\$13.68	\$12.51	\$2.28	\$14.79	\$11.86	\$4.10	\$15.96	16.7%	25.7%
North Star	Darke	\$18,236	55.1%	1.813	\$72.55	\$69.65	\$2.26	\$71.90	\$66.75	\$4.06	\$70.81	-2.4%	5.7%
Pleasant Hill	Miami	\$18,246	55.2%	1.812	\$29.06	\$27.63	\$2.25	\$29.88	\$26.20	\$4.06	\$30.26	4.1%	13.4%
Leetonia	Columbiana	\$18,405	55.7%	1.797	\$14.98	\$13.63	\$2.24	\$15.87	\$12.93	\$4.02	\$16.95	13.2%	23.7%
Jeffersonville	Fayette	\$18,409	55.7%	1.796	\$24.19	\$22.23	\$2.23	\$24.46	\$21.08	\$4.02	\$25.10	3.8%	16.0%
West Union	Adams	\$18,453	55.8%	1.792	\$13.13	\$12.49	\$2.23	\$14.72	\$11.84	\$4.01	\$15.86	20.7%	25.3%
Deshler	Henry	\$18,482	55.9%	1.789	\$19.64	\$18.38	\$2.23	\$20.60	\$17.43	\$4.01	\$21.43	9.1%	18.7%
Pomeroy	Meigs	\$18,491	55.9%	1.788	\$32.80	\$31.19	\$2.22	\$33.41	\$29.57	\$4.00	\$33.58	2.4%	11.9%
Greenhills	Hamilton	\$18,500	55.9%	1.787	\$11.77	\$10.67	\$2.22	\$12.89	\$10.12	\$4.00	\$14.12	19.9%	28.3%
Delta	Fulton	\$18,660	56.4%	1.772	\$22.46	\$20.69	\$2.20	\$22.89	\$19.62	\$3.97	\$23.59	5.0%	16.8%
Newcomerstown	Tuscarawas	\$18,800	56.9%	1.759	\$16.16	\$14.59	\$2.19	\$16.78	\$13.83	\$3.94	\$17.77	9.9%	22.2%
Williamsburg	Clermont	\$18,841	57.0%	1.755	\$13.97	\$12.77	\$2.18	\$14.95	\$12.11	\$3.93	\$16.04	14.8%	24.5%
Centerburg	Knox	\$19,134	57.9%	1.728	\$9.83	\$9.08	\$2.15	\$11.23	\$8.61	\$3.87	\$12.48	26.9%	31.0%
Holgate	Henry	\$19,262	58.2%	1.717	\$19.78	\$18.33	\$2.14	\$20.46	\$17.38	\$3.84	\$21.22	7.3%	18.1%
Jamestown	Greene	\$19,318	58.4%	1.712	\$17.67	\$16.53	\$2.13	\$18.66	\$15.67	\$3.83	\$19.51	10.4%	19.6%
Killbuck	Holmes	\$19,377	58.6%	1.707	\$28.94	\$27.96	\$2.12	\$30.08	\$26.99	\$3.82	\$30.81	6.5%	12.4%
Moscow	Clermont	\$19,520	59.0%	1.694	\$165.26	\$158.49	\$2.11	\$160.59	\$151.71	\$3.79	\$155.51	-5.9%	2.4%
East Palestine	Columbiana	\$19,534	59.1%	1.693	\$10.15	\$9.12	\$2.11	\$11.23	\$8.65	\$3.79	\$12.44	22.6%	30.5%
Bettsville	Seneca	\$19,564	59.2%	1.690	\$56.11	\$53.79	\$2.10	\$55.89	\$51.47	\$3.78	\$55.25	-1.5%	6.9%
North Kingsville	Ashtabula	\$19,577	59.2%	1.689	\$8.59	\$7.67	\$2.10	\$9.77	\$7.27	\$3.78	\$11.06	28.7%	34.2%
Green Springs	Seneca	\$19,606	59.3%	1.687	\$30.10	\$28.18	\$2.10	\$30.28	\$26.73	\$3.78	\$30.50	1.3%	12.4%
Mechanicsburg	Champaign	\$19,621	59.3%	1.685	\$20.21	\$18.67	\$2.10	\$20.77	\$17.71	\$3.77	\$21.48	6.3%	17.6%

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Baltic	Tuscarawas	\$19,648	59.4%	1.683	\$22.46	\$20.91	\$2.09	\$23.00	\$20.30	\$3.77	\$24.07	7.2%	15.7%
Bremen	Fairfield	\$19,657	59.4%	1.682	\$7.09	\$6.25	\$2.09	\$8.34	\$5.93	\$3.77	\$9.69	36.7%	38.9%
North Baltimore	Wood	\$19,728	59.7%	1.676	\$10.32	\$9.36	\$2.09	\$11.44	\$8.87	\$3.75	\$12.63	22.3%	29.7%
Gambier	Knox	\$19,886	60.1%	1.663	\$8.23	\$7.32	\$2.07	\$9.39	\$6.95	\$3.72	\$10.67	29.6%	34.9%
Baltimore	Fairfield	\$20,173	61.0%	1.639	\$6.89	\$6.17	\$2.04	\$8.21	\$5.85	\$3.67	\$9.52	38.2%	38.5%
Anna	Shelby	\$20,186	61.0%	1.638	\$20.11	\$18.60	\$2.04	\$20.63	\$17.63	\$3.67	\$21.30	5.9%	17.2%
Columbus Grove	Putnam	\$20,202	61.1%	1.637	\$17.14	\$15.96	\$2.04	\$18.00	\$15.13	\$3.67	\$18.80	9.7%	19.5%
Wilmot	Stark	\$20,206	61.1%	1.637	\$26.33	\$24.71	\$2.04	\$26.75	\$24.26	\$3.66	\$27.92	6.0%	13.1%
Arcanum	Darke	\$20,228	61.2%	1.635	\$29.13	\$27.41	\$2.03	\$29.45	\$25.99	\$3.66	\$29.65	1.8%	12.3%
Covington	Miami	\$20,246	61.2%	1.633	\$25.40	\$23.32	\$2.03	\$25.35	\$22.12	\$3.66	\$25.77	1.5%	14.2%
Stryker	Williams	\$20,292	61.4%	1.630	\$30.02	\$27.36	\$2.03	\$29.38	\$25.94	\$3.65	\$29.59	-1.4%	12.3%
Northfield	Summit	\$20,300	61.4%	1.629	\$25.93	\$24.16	\$2.03	\$26.18	\$22.91	\$3.65	\$26.56	2.4%	13.7%
Lowellville	Mahoning	\$20,308	61.4%	1.628	\$10.88	\$9.49	\$2.03	\$11.51	\$9.00	\$3.65	\$12.64	16.2%	28.8%
Georgetown	Brown	\$20,359	61.6%	1.624	\$7.17	\$6.60	\$2.02	\$8.62	\$6.26	\$3.64	\$9.90	38.0%	36.7%
Woodsfield	Monroe	\$20,467	61.9%	1.616	\$6.72	\$5.98	\$2.01	\$7.99	\$5.67	\$3.62	\$9.29	38.2%	38.9%
Clinton	Summit	\$20,538	62.1%	1.610	\$34.74	\$33.03	\$2.00	\$35.03	\$31.32	\$3.61	\$34.92	0.5%	10.3%
Pandora	Putnam	\$20,676	62.5%	1.599	\$21.77	\$19.95	\$1.99	\$21.94	\$18.92	\$3.58	\$22.50	3.3%	15.9%
McConnelsville	Morgan	\$21,122	63.9%	1.566	\$28.77	\$26.80	\$1.95	\$28.75	\$25.41	\$3.51	\$28.92	0.5%	12.1%
Beverly	Washington	\$21,245	64.2%	1.557	\$22.60	\$21.05	\$1.94	\$22.98	\$19.96	\$3.49	\$23.44	3.7%	14.9%
Malinta	Henry	\$21,341	64.5%	1.550	\$35.73	\$34.02	\$1.93	\$35.95	\$33.07	\$3.47	\$36.54	2.3%	9.5%
West Alexandria	Preble	\$21,364	64.6%	1.548	\$29.12	\$27.22	\$1.93	\$29.15	\$25.81	\$3.47	\$29.28	0.5%	11.8%
Morrow	Warren	\$21,394	64.7%	1.546	\$6.57	\$5.78	\$1.92	\$7.70	\$5.48	\$3.46	\$8.94	36.2%	38.7%
Richwood	Union	\$21,437	64.8%	1.543	\$10.65	\$9.91	\$1.92	\$11.83	\$9.40	\$3.45	\$12.85	20.6%	26.9%
Bellville	Richland	\$21,450	64.9%	1.542	\$11.49	\$10.40	\$1.92	\$12.32	\$9.86	\$3.45	\$13.31	15.9%	25.9%
New Washington	Crawford	\$21,488	65.0%	1.539	\$32.60	\$30.68	\$1.91	\$32.60	\$29.50	\$3.45	\$32.95	1.1%	10.5%
Linndale	Cuyahoga	\$21,735	65.7%	1.521	\$31.58	\$28.80	\$1.89	\$30.70	\$28.28	\$3.41	\$31.69	0.3%	10.8%
Loudonville	Holmes	\$21,830	66.0%	1.515	\$16.52	\$14.33	\$1.88	\$16.21	\$13.59	\$3.39	\$16.98	2.8%	20.0%
Genoa	Ottawa	\$22,175	67.1%	1.491	\$12.86	\$11.30	\$1.86	\$13.16	\$10.72	\$3.34	\$14.06	9.4%	23.8%
Tontogany	Wood	\$22,290	67.4%	1.484	\$22.91	\$22.23	\$1.85	\$24.07	\$21.77	\$3.32	\$25.09	9.5%	13.2%
New Knoxville	Auglaize	\$22,321	67.5%	1.482	\$51.00	\$48.01	\$1.84	\$49.86	\$45.87	\$3.32	\$49.18	-3.6%	6.7%
Piketon	Pike	\$22,466	67.9%	1.472	\$36.45	\$34.66	\$1.83	\$36.49	\$32.87	\$3.30	\$36.16	-0.8%	9.1%
Oak Harbor	Ottawa	\$22,536	68.1%	1.467	\$11.23	\$10.10	\$1.83	\$11.92	\$9.58	\$3.29	\$12.86	14.6%	25.5%
Gibsonburg	Sandusky	\$22,639	68.5%	1.461	\$21.35	\$19.89	\$1.82	\$21.70	\$18.86	\$3.27	\$22.13	3.6%	14.8%
Rockford	Mercer	\$22,680	68.6%	1.458	\$25.15	\$23.44	\$1.81	\$25.25	\$22.22	\$3.26	\$25.49	1.3%	12.8%
Ashville	Pickaway	\$22,719	68.7%	1.456	\$9.78	\$9.20	\$1.81	\$11.01	\$8.73	\$3.26	\$11.99	22.5%	27.2%

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Per capita distributions (b)

13-Feb-17

Village	County	CY 2010-2014 average annual per capita municipal income tax base	CY 2010-2014 average annual municipal income tax base as % statewide village average	CY 2010-2014 average annual municipal income 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
Osgood	Darke	\$22,814	69.0%	1.449	\$65.63	\$63.01	\$1.80	\$64.81	\$60.39	\$3.25	\$63.64	-3.0%	5.1%
Perrysville	Ashland	\$22,814	69.0%	1.449	\$36.89	\$34.80	\$1.80	\$36.60	\$33.50	\$3.25	\$36.74	-0.4%	8.8%
Carey	Wyandot	\$22,993	69.5%	1.438	\$12.66	\$11.16	\$1.79	\$12.95	\$10.58	\$3.22	\$13.80	9.0%	23.3%
Edgerton	Williams	\$23,092	69.8%	1.432	\$19.31	\$18.36	\$1.78	\$20.14	\$17.41	\$3.21	\$20.62	6.8%	15.6%
Wintersville	Jefferson	\$23,160	70.0%	1.428	\$9.91	\$9.00	\$1.78	\$10.78	\$8.53	\$3.20	\$11.73	18.4%	27.3%
Yellow Springs	Greene	\$23,485	71.0%	1.408	\$25.96	\$23.62	\$1.75	\$25.37	\$22.39	\$3.15	\$25.55	-1.6%	12.3%
Cadiz	Harrison	\$23,610	71.4%	1.401	\$1.99	\$1.35	\$1.74	\$3.09	\$1.28	\$3.14	\$4.41	121.3%	71.1%
Paulding	Paulding	\$23,616	71.4%	1.400	\$15.01	\$14.27	\$1.74	\$16.01	\$13.53	\$3.14	\$16.67	11.1%	18.8%
Freeport	Harrison	\$23,690	71.6%	1.396	\$49.82	\$47.92	\$1.74	\$49.66	\$46.02	\$3.13	\$49.14	-1.4%	6.4%
New Concord	Muskingum	\$23,804	72.0%	1.389	\$11.17	\$10.25	\$1.73	\$11.98	\$9.72	\$3.11	\$12.83	14.9%	24.2%
Grand Rapids	Wood	\$23,842	72.1%	1.387	\$28.32	\$26.60	\$1.73	\$28.33	\$25.57	\$3.11	\$28.68	1.3%	10.8%
Dalton	Wayne	\$23,947	72.4%	1.381	\$12.76	\$11.52	\$1.72	\$13.23	\$10.92	\$3.09	\$14.01	9.8%	22.1%
Midvale	Tuscarawas	\$24,443	73.9%	1.353	\$24.35	\$22.91	\$1.68	\$24.60	\$22.16	\$3.03	\$25.19	3.4%	12.0%
Commercial Point	Pickaway	\$24,454	73.9%	1.352	\$7.52	\$7.15	\$1.68	\$8.83	\$6.78	\$3.03	\$9.81	30.4%	30.9%
Minerva Park	Franklin	\$24,525	74.2%	1.348	\$32.95	\$31.33	\$1.68	\$33.01	\$29.71	\$3.02	\$32.73	-0.7%	9.2%
Silverton	Hamilton	\$24,544	74.2%	1.347	\$10.17	\$9.07	\$1.68	\$10.75	\$8.60	\$3.02	\$11.62	14.3%	26.0%
Mount Gilead	Morrow	\$24,603	74.4%	1.344	\$12.57	\$11.33	\$1.67	\$13.00	\$10.74	\$3.01	\$13.75	9.4%	21.9%
South Lebanon	Warren	\$24,862	75.2%	1.330	\$6.10	\$5.45	\$1.65	\$7.11	\$5.17	\$2.98	\$8.15	33.5%	36.5%
Rio Grande	Gallia	\$24,923	75.4%	1.327	\$59.53	\$56.37	\$1.65	\$58.02	\$53.78	\$2.97	\$56.75	-4.7%	5.2%
Montpelier	Williams	\$25,167	76.1%	1.314	\$30.70	\$28.14	\$1.63	\$29.78	\$26.69	\$2.94	\$29.63	-3.5%	9.9%
Swanton	Lucas	\$25,337	76.6%	1.305	\$18.15	\$16.38	\$1.62	\$18.00	\$15.53	\$2.92	\$18.46	1.7%	15.8%
Plain City	Union	\$25,562	77.3%	1.294	\$16.40	\$15.20	\$1.61	\$16.81	\$14.41	\$2.90	\$17.31	5.6%	16.7%
New Boston	Scioto	\$25,630	77.5%	1.290	\$44.39	\$40.68	\$1.61	\$42.29	\$38.58	\$2.89	\$41.47	-6.6%	7.0%
Madison	Lake	\$25,729	77.8%	1.285	\$24.51	\$22.61	\$1.60	\$24.21	\$21.44	\$2.88	\$24.32	-0.8%	11.8%
Mount Orab	Brown	\$25,783	78.0%	1.283	\$7.78	\$7.15	\$1.60	\$8.74	\$6.78	\$2.87	\$9.65	24.0%	29.8%
Lisbon	Columbiana	\$25,828	78.1%	1.280	\$12.87	\$11.28	\$1.59	\$12.87	\$10.70	\$2.87	\$13.56	5.4%	21.1%
Morral	Marion	\$25,973	78.5%	1.273	\$37.13	\$36.17	\$1.58	\$37.75	\$35.21	\$2.85	\$38.06	2.5%	7.5%
Elmore	Ottawa	\$26,101	78.9%	1.267	\$15.73	\$14.34	\$1.58	\$15.91	\$13.60	\$2.84	\$16.43	4.5%	17.3%
LaGrange	Lorain	\$26,162	79.1%	1.264	\$14.44	\$12.96	\$1.57	\$14.53	\$12.29	\$2.83	\$15.12	4.7%	18.7%
Glandorf	Putnam	\$26,274	79.5%	1.259	\$22.36	\$20.60	\$1.57	\$22.17	\$19.54	\$2.82	\$22.36	0.0%	12.6%
West Unity	Williams	\$26,372	79.7%	1.254	\$23.83	\$21.92	\$1.56	\$23.48	\$20.79	\$2.81	\$23.59	-1.0%	11.9%
Edon	Williams	\$26,572	80.4%	1.245	\$54.44	\$51.20	\$1.55	\$52.75	\$48.95	\$2.79	\$51.73	-5.0%	5.4%
Pemberville	Wood	\$26,648	80.6%	1.241	\$9.86	\$8.56	\$1.54	\$10.10	\$8.11	\$2.78	\$10.89	10.4%	25.5%
Garrettsville	Portage	\$27,006	81.7%	1.225	\$25.42	\$23.00	\$1.52	\$24.52	\$21.81	\$2.74	\$24.55	-3.4%	11.2%
Cardington	Morrow	\$27,087	81.9%	1.221	\$12.17	\$10.96	\$1.52	\$12.48	\$10.39	\$2.73	\$13.13	7.9%	20.8%



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13-Feb-17

Village	County	CY 2010-2014 average annual per capita municipal income tax base	CY 2010-2014 average annual municipal income tax base as % statewide village average	CY 2010-2014 average annual municipal income 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
New Riegel	Seneca	\$27,118	82.0%	1.219	\$125.86	\$119.02	\$1.52	\$120.54	\$113.62	\$2.73	\$116.35	-7.6%	2.3%
Russia	Shelby	\$27,207	82.3%	1.215	\$37.45	\$33.87	\$1.51	\$35.39	\$32.63	\$2.72	\$35.35	-5.6%	7.7%
South Charleston	Clark	\$27,421	82.9%	1.206	\$11.09	\$9.99	\$1.50	\$11.49	\$9.47	\$2.70	\$12.17	9.8%	22.2%
Mount Sterling	Madison	\$27,583	83.4%	1.199	\$33.59	\$30.89	\$1.49	\$32.38	\$29.29	\$2.68	\$31.98	-4.8%	8.4%
Hicksville	Defiance	\$27,884	84.3%	1.186	\$20.56	\$18.80	\$1.48	\$20.27	\$17.82	\$2.66	\$20.48	-0.4%	13.0%
Andover	Ashtabula	\$28,047	84.8%	1.179	\$23.18	\$19.70	\$1.47	\$21.16	\$18.68	\$2.64	\$21.32	-8.0%	12.4%
Lithopolis	Franklin	\$28,061	84.9%	1.178	\$8.86	\$8.16	\$1.47	\$9.63	\$7.74	\$2.64	\$10.38	17.1%	25.4%
Ada	Hardin	\$28,202	85.3%	1.173	\$17.22	\$15.70	\$1.46	\$17.15	\$14.88	\$2.63	\$17.51	1.7%	15.0%
Lewisburg	Preble	\$28,296	85.6%	1.169	\$20.43	\$18.37	\$1.45	\$19.82	\$17.42	\$2.62	\$20.04	-1.9%	13.1%
Arlington Heights	Hamilton	\$28,311	85.6%	1.168	\$24.46	\$22.04	\$1.45	\$23.49	\$21.25	\$2.62	\$23.87	-2.4%	11.0%
Sugar Grove	Fairfield	\$28,659	86.7%	1.154	\$31.88	\$30.31	\$1.44	\$31.74	\$29.31	\$2.58	\$31.90	0.0%	8.1%
Pioneer	Williams	\$28,828	87.2%	1.147	\$28.23	\$26.31	\$1.43	\$27.74	\$24.95	\$2.57	\$27.52	-2.5%	9.3%
Smithville	Wayne	\$28,871	87.3%	1.145	\$10.51	\$9.38	\$1.42	\$10.80	\$8.89	\$2.56	\$11.46	9.0%	22.4%
Carrollton	Carroll	\$28,928	87.5%	1.143	\$19.78	\$18.20	\$1.42	\$19.62	\$17.26	\$2.56	\$19.81	0.2%	12.9%
Grand River	Lake	\$29,472	89.1%	1.122	\$126.98	\$118.80	\$1.40	\$120.20	\$113.27	\$2.51	\$115.78	-8.8%	2.2%
Miller City	Putnam	\$29,551	89.4%	1.119	\$186.43	\$178.65	\$1.39	\$180.04	\$170.86	\$2.51	\$173.37	-7.0%	1.4%
Leesburg	Highland	\$29,660	89.7%	1.115	\$18.65	\$17.43	\$1.39	\$18.82	\$16.53	\$2.50	\$19.03	2.0%	13.1%
Jefferson	Ashtabula	\$29,766	90.0%	1.111	\$10.69	\$9.38	\$1.38	\$10.76	\$8.90	\$2.49	\$11.38	6.5%	21.9%
Mogadore	Summit	\$30,163	91.2%	1.096	\$22.17	\$19.99	\$1.36	\$21.36	\$18.96	\$2.45	\$21.41	-3.4%	11.5%
Elida	Allen	\$30,269	91.5%	1.092	\$19.79	\$18.82	\$1.36	\$20.18	\$17.85	\$2.45	\$20.29	2.5%	12.1%
Navarre	Stark	\$30,444	92.1%	1.086	\$14.07	\$12.49	\$1.35	\$13.84	\$11.84	\$2.43	\$14.27	1.4%	17.0%
Lexington	Richland	\$30,657	92.7%	1.079	\$8.21	\$6.89	\$1.34	\$8.24	\$6.54	\$2.42	\$8.95	9.0%	27.0%
Reminderville	Summit	\$30,682	92.8%	1.078	\$21.49	\$19.98	\$1.34	\$21.33	\$18.95	\$2.41	\$21.36	-0.6%	11.3%
Lockland	Hamilton	\$30,828	93.2%	1.073	\$13.26	\$10.82	\$1.33	\$12.15	\$10.26	\$2.40	\$12.66	-4.5%	19.0%
Grafton	Lorain	\$30,872	93.4%	1.071	\$23.16	\$20.70	\$1.33	\$22.03	\$19.63	\$2.40	\$22.03	-4.9%	10.9%
Shawnee Hills	Delaware	\$31,099	94.0%	1.063	\$30.42	\$29.04	\$1.32	\$30.36	\$28.34	\$2.38	\$30.72	1.0%	7.7%
Waverly	Pike	\$31,466	95.2%	1.051	\$25.71	\$23.78	\$1.31	\$25.09	\$22.55	\$2.35	\$24.90	-3.1%	9.4%
Ottawa	Putnam	\$31,652	95.7%	1.045	\$10.12	\$8.43	\$1.30	\$9.73	\$7.99	\$2.34	\$10.33	2.1%	22.6%
Perry	Lake	\$31,804	96.2%	1.040	\$68.21	\$64.01	\$1.29	\$65.30	\$60.70	\$2.33	\$63.03	-7.6%	3.7%
Burton	Geauga	\$31,937	96.6%	1.035	\$16.78	\$15.28	\$1.29	\$16.56	\$14.49	\$2.32	\$16.80	0.2%	13.8%
Wellington	Lorain	\$32,065	97.0%	1.031	\$18.04	\$16.55	\$1.28	\$17.83	\$15.69	\$2.31	\$18.00	-0.2%	12.8%
Maineville	Warren	\$32,119	97.1%	1.030	\$12.31	\$11.98	\$1.28	\$13.26	\$11.65	\$2.31	\$13.95	13.3%	16.5%
Mantua	Portage	\$32,219	97.4%	1.026	\$55.67	\$51.27	\$1.28	\$52.55	\$48.62	\$2.30	\$50.92	-8.5%	4.5%
Monroeville	Huron	\$32,284	97.6%	1.024	\$39.05	\$36.28	\$1.27	\$37.56	\$34.41	\$2.29	\$36.70	-6.0%	6.2%
Coldwater	Mercer	\$32,320	97.7%	1.023	\$20.42	\$18.76	\$1.27	\$20.03	\$17.79	\$2.29	\$20.08	-1.6%	11.4%

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South Russell	Geauga	\$32,924	99.6%	1.004	\$10.44	\$9.16	\$1.25	\$10.41	\$8.69	\$2.25	\$10.94	4.8%	20.6%
Hartville	Stark	\$33,324	100.8%	0.992	\$12.76	\$11.32	\$1.23	\$12.55	\$10.73	\$2.22	\$12.96	1.5%	17.2%
Johnstown	Licking	\$33,382	100.9%	0.991	\$8.78	\$7.90	\$1.23	\$9.13	\$7.49	\$2.22	\$9.71	10.6%	22.8%
St. Henry	Mercer	\$33,808	102.2%	0.978	\$15.65	\$14.35	\$1.22	\$15.57	\$13.61	\$2.19	\$15.80	1.0%	13.9%
Whitehouse	Lucas	\$34,070	103.0%	0.971	\$35.86	\$33.21	\$1.21	\$34.42	\$31.49	\$2.17	\$33.67	-6.1%	6.5%
Lockbourne	Pickaway	\$34,184	103.4%	0.967	\$116.55	\$111.85	\$1.20	\$113.05	\$107.15	\$2.17	\$109.32	-6.2%	2.0%
Jackson Center	Shelby	\$34,262	103.6%	0.965	\$22.82	\$20.43	\$1.20	\$21.63	\$19.37	\$2.16	\$21.53	-5.7%	10.0%
Amberley	Hamilton	\$34,588	104.6%	0.956	\$18.45	\$15.70	\$1.19	\$16.89	\$14.89	\$2.14	\$17.03	-7.7%	12.6%
Milan	Huron	\$35,278	106.7%	0.937	\$38.83	\$36.45	\$1.17	\$37.62	\$34.57	\$2.10	\$36.67	-5.6%	5.7%
Brewster	Stark	\$35,459	107.2%	0.933	\$24.62	\$22.72	\$1.16	\$23.88	\$21.55	\$2.09	\$23.63	-4.0%	8.8%
Sugarcreek	Tuscarawas	\$35,802	108.3%	0.924	\$16.72	\$14.59	\$1.15	\$15.74	\$13.83	\$2.07	\$15.90	-4.9%	13.0%
Bluffton	Hancock	\$35,846	108.4%	0.923	\$23.43	\$21.21	\$1.15	\$22.35	\$20.11	\$2.07	\$22.18	-5.4%	9.3%
Millersburg	Holmes	\$36,030	109.0%	0.918	\$5.30	\$4.24	\$1.14	\$5.39	\$4.02	\$2.06	\$6.08	14.7%	33.8%
Addyston	Hamilton	\$36,926	111.7%	0.896	\$20.81	\$18.39	\$1.11	\$19.51	\$17.84	\$2.01	\$19.84	-4.7%	10.1%
Metamora	Fulton	\$37,030	112.0%	0.893	\$39.50	\$37.15	\$1.11	\$38.26	\$35.59	\$2.00	\$37.59	-4.8%	5.3%
Botkins	Shelby	\$37,297	112.8%	0.887	\$25.94	\$23.23	\$1.10	\$24.33	\$22.03	\$1.99	\$24.01	-7.4%	8.3%
Mount Eaton	Wayne	\$37,429	113.2%	0.884	\$54.46	\$51.67	\$1.10	\$52.77	\$49.72	\$1.98	\$51.69	-5.1%	3.8%
Galena	Delaware	\$38,205	115.5%	0.866	\$22.46	\$21.39	\$1.08	\$22.46	\$20.69	\$1.94	\$22.63	0.7%	8.6%
Carroll	Fairfield	\$38,951	117.8%	0.849	\$24.20	\$23.10	\$1.06	\$24.15	\$22.40	\$1.90	\$24.30	0.4%	7.8%
Minerva	Stark	\$40,635	122.9%	0.814	\$20.11	\$17.92	\$1.01	\$18.93	\$16.99	\$1.82	\$18.82	-6.4%	9.7%
Fredericksburg	Wayne	\$41,095	124.3%	0.805	\$32.43	\$31.45	\$1.00	\$32.45	\$30.46	\$1.80	\$32.26	-0.5%	5.6%
Hebron	Licking	\$41,930	126.8%	0.789	\$20.19	\$18.43	\$0.98	\$19.41	\$17.48	\$1.77	\$19.24	-4.7%	9.2%
Boston Heights	Summit	\$42,027	127.1%	0.787	\$36.70	\$34.37	\$0.98	\$35.35	\$32.59	\$1.76	\$34.36	-6.4%	5.1%
Seville	Medina	\$43,133	130.4%	0.767	\$23.18	\$21.23	\$0.95	\$22.19	\$20.14	\$1.72	\$21.85	-5.7%	7.9%
Orwell	Ashtabula	\$43,896	132.7%	0.753	\$4.13	\$2.79	\$0.94	\$3.72	\$2.64	\$1.69	\$4.33	4.7%	39.0%
Sheffield	Lorain	\$44,296	134.0%	0.747	\$16.34	\$14.61	\$0.93	\$15.54	\$13.86	\$1.67	\$15.53	-5.0%	10.8%
Gallipolis	Gallia	\$44,587	134.8%	0.742	\$13.29	\$11.42	\$0.92	\$12.35	\$10.83	\$1.66	\$12.49	-6.0%	13.3%
Chagrin Falls	Cuyahoga	\$44,799	135.5%	0.738	\$18.04	\$15.40	\$0.92	\$16.32	\$14.61	\$1.65	\$16.26	-9.9%	10.2%
Orange Village	Cuyahoga	\$45,434	137.4%	0.728	\$8.00	\$5.81	\$0.91	\$6.72	\$5.51	\$1.63	\$7.14	-10.8%	22.8%
McComb	Hancock	\$46,038	139.2%	0.718	\$13.60	\$12.93	\$0.89	\$13.83	\$12.27	\$1.61	\$13.87	2.0%	11.6%
Mariemont	Hamilton	\$46,330	140.1%	0.714	\$15.42	\$13.17	\$0.89	\$14.06	\$12.49	\$1.60	\$14.09	-8.6%	11.3%
Ottoville	Putnam	\$47,365	143.2%	0.698	\$30.56	\$28.95	\$0.87	\$29.81	\$27.85	\$1.56	\$29.42	-3.7%	5.3%
Fort Loramie	Shelby	\$48,311	146.1%	0.685	\$22.10	\$19.93	\$0.85	\$20.78	\$18.90	\$1.53	\$20.43	-7.5%	7.5%
Kalida	Putnam	\$48,780	147.5%	0.678	\$21.03	\$19.55	\$0.84	\$20.39	\$18.54	\$1.52	\$20.05	-4.6%	7.6%
Versailles	Darke	\$48,934	148.0%	0.676	\$26.64	\$23.89	\$0.84	\$24.73	\$22.66	\$1.51	\$24.17	-9.3%	6.3%

**ESTIMATED LGF DISTRIBUTIONS TO THE 364 VILLAGES WITH 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 2010-2014 average annual per capita municipal income tax base	CY 2010-2014 average annual municipal income tax base as % statewide village average	CY 2010-2014 average annual municipal income 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
North Randall	Cuyahoga	\$49,291	149.1%	0.671	\$16.98	\$10.34	\$0.83	\$11.18	\$9.81	\$1.50	\$11.31	-33.4%	13.3%
Beaverdam	Allen	\$49,371	149.3%	0.670	\$36.49	\$35.31	\$0.83	\$36.14	\$34.12	\$1.50	\$35.62	-2.4%	4.2%
Newtown	Hamilton	\$51,058	154.4%	0.648	\$9.65	\$8.01	\$0.81	\$8.82	\$7.60	\$1.45	\$9.05	-6.2%	16.0%
Urbancrest	Franklin	\$51,418	155.5%	0.643	\$70.28	\$67.04	\$0.80	\$67.84	\$64.00	\$1.44	\$65.44	-6.9%	2.2%
Peninsula	Summit	\$51,497	155.7%	0.642	\$130.64	\$123.32	\$0.80	\$124.12	\$117.70	\$1.44	\$119.13	-8.8%	1.2%
Ottawa Hills	Lucas	\$51,923	157.0%	0.637	\$17.45	\$14.64	\$0.79	\$15.44	\$13.89	\$1.43	\$15.31	-12.3%	9.3%
Sunbury	Delaware	\$52,115	157.6%	0.635	\$14.81	\$13.48	\$0.79	\$14.27	\$12.78	\$1.42	\$14.21	-4.1%	10.0%
Obetz	Franklin	\$53,777	162.6%	0.615	\$21.02	\$18.06	\$0.76	\$18.82	\$17.12	\$1.38	\$18.50	-12.0%	7.4%
West Jefferson	Madison	\$55,459	167.7%	0.596	\$14.56	\$13.04	\$0.74	\$13.78	\$12.36	\$1.34	\$13.70	-5.9%	9.7%
Archbold	Fulton	\$55,571	168.0%	0.595	\$18.22	\$14.77	\$0.74	\$15.51	\$14.01	\$1.33	\$15.34	-15.8%	8.7%
Granville	Licking	\$56,964	172.3%	0.581	\$28.95	\$26.04	\$0.72	\$26.76	\$24.69	\$1.30	\$25.99	-10.2%	5.0%
Leipsic	Putnam	\$58,710	177.5%	0.563	\$14.34	\$13.01	\$0.70	\$13.71	\$12.34	\$1.26	\$13.60	-5.2%	9.3%
Woodlawn	Hamilton	\$59,931	181.2%	0.552	\$14.84	\$11.41	\$0.69	\$12.10	\$10.82	\$1.24	\$12.05	-18.8%	10.2%
Oakwood	Cuyahoga	\$60,402	182.7%	0.547	\$18.62	\$14.98	\$0.68	\$15.67	\$14.21	\$1.23	\$15.44	-17.1%	7.9%
Octa	Fayette	\$63,563	192.2%	0.520	\$86.15	\$82.59	\$0.65	\$83.23	\$82.09	\$1.16	\$83.25	-3.4%	1.4%
New Bremen	Auglaize	\$63,828	193.0%	0.518	\$24.99	\$21.51	\$0.64	\$22.15	\$20.40	\$1.16	\$21.56	-13.8%	5.4%
Batavia	Clermont	\$66,931	202.4%	0.494	\$33.86	\$31.06	\$0.61	\$31.67	\$29.45	\$1.11	\$30.56	-9.7%	3.6%
Gates Mills	Cuyahoga	\$67,024	202.7%	0.493	\$24.67	\$21.84	\$0.61	\$22.45	\$20.71	\$1.10	\$21.82	-11.6%	5.1%
Fort Recovery	Mercer	\$69,076	208.9%	0.479	\$22.00	\$20.24	\$0.60	\$20.83	\$19.19	\$1.07	\$20.26	-7.9%	5.3%
Minster	Auglaize	\$72,013	217.8%	0.459	\$26.51	\$22.84	\$0.57	\$23.41	\$21.65	\$1.03	\$22.68	-14.5%	4.5%
Middlefield	Geauga	\$74,106	224.1%	0.446	\$13.84	\$10.74	\$0.56	\$11.30	\$10.19	\$1.00	\$11.19	-19.2%	8.9%
Walton Hills	Cuyahoga	\$79,725	241.1%	0.415	\$11.04	\$7.14	\$0.52	\$7.65	\$6.77	\$0.93	\$7.70	-30.3%	12.1%
Holland	Lucas	\$80,554	243.6%	0.411	\$13.23	\$9.91	\$0.51	\$10.42	\$9.40	\$0.92	\$10.32	-22.0%	8.9%
Bratenahl	Cuyahoga	\$84,350	255.1%	0.392	\$39.90	\$35.87	\$0.49	\$36.36	\$34.01	\$0.88	\$34.89	-12.6%	2.5%
Marble Cliff	Franklin	\$88,027	266.2%	0.376	\$33.50	\$29.33	\$0.47	\$29.80	\$28.22	\$0.84	\$29.06	-13.2%	2.9%
Moreland Hills	Cuyahoga	\$90,569	273.9%	0.365	\$8.39	\$5.57	\$0.45	\$6.02	\$5.28	\$0.82	\$6.10	-27.3%	13.4%
Bentleyville	Cuyahoga	\$98,489	297.8%	0.336	\$21.38	\$18.48	\$0.42	\$18.89	\$18.22	\$0.75	\$18.98	-11.2%	4.0%
Fairfax	Hamilton	\$98,616	298.2%	0.335	\$17.45	\$13.28	\$0.42	\$13.70	\$12.59	\$0.75	\$13.35	-23.5%	5.6%
Woodmere	Cuyahoga	\$101,645	307.4%	0.325	\$20.28	\$14.22	\$0.40	\$14.63	\$13.76	\$0.73	\$14.49	-28.6%	5.0%
Westfield Center	Medina	\$102,215	309.1%	0.324	\$17.19	\$14.35	\$0.40	\$14.75	\$13.61	\$0.72	\$14.33	-16.6%	5.1%
St. Bernard	Hamilton	\$102,798	310.9%	0.322	\$29.71	\$21.89	\$0.40	\$22.29	\$20.75	\$0.72	\$21.48	-27.7%	3.4%
Richfield	Summit	\$109,318	330.6%	0.303	\$38.42	\$32.92	\$0.38	\$33.29	\$31.21	\$0.68	\$31.89	-17.0%	2.1%
North Perry	Lake	\$130,120	393.5%	0.254	\$99.65	\$92.43	\$0.32	\$92.75	\$88.06	\$0.57	\$88.63	-11.1%	0.6%
Brooklyn Heights	Cuyahoga	\$132,776	401.5%	0.249	\$20.65	\$11.29	\$0.31	\$11.60	\$10.71	\$0.56	\$11.27	-45.4%	4.9%
Glenwillow	Cuyahoga	\$135,327	409.2%	0.244	\$15.98	\$13.13	\$0.30	\$13.43	\$12.90	\$0.55	\$13.44	-15.9%	4.1%

**ESTIMATED LGF DISTRIBUTIONS TO THE 364 VILLAGES WITH 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 2010-2014 average annual per capita municipal income tax base	CY 2010-2014 average annual municipal income tax base as % statewide village average	CY 2010-2014 average annual municipal income 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
Lordstown	Trumbull	\$169,484	512.5%	0.195	\$13.65	\$9.91	\$0.24	\$10.16	\$9.40	\$0.44	\$9.84	-27.9%	4.4%
Mayfield	Cuyahoga	\$208,941	631.8%	0.158	\$14.90	\$8.63	\$0.20	\$8.82	\$8.18	\$0.35	\$8.54	-42.7%	4.2%
Stratton	Jefferson	\$222,802	673.7%	0.148	\$57.94	\$55.77	\$0.18	\$55.95	\$53.60	\$0.33	\$53.93	-6.9%	0.6%
Valley View	Cuyahoga	\$266,985	807.4%	0.124	\$20.32	\$8.19	\$0.15	\$8.34	\$7.76	\$0.28	\$8.04	-60.4%	3.4%
Evendale	Hamilton	\$372,134	1125.3%	0.089	\$30.53	\$19.36	\$0.11	\$19.48	\$18.36	\$0.20	\$18.56	-39.2%	1.1%
Highland Hills	Cuyahoga	\$475,483	1437.8%	0.070	\$43.23	\$37.12	\$0.09	\$37.21	\$35.20	\$0.16	\$35.36	-18.2%	0.4%
Cuyahoga Heights	Cuyahoga	\$605,639	1831.4%	0.055	\$65.03	\$29.87	\$0.07	\$29.94	\$28.95	\$0.12	\$29.07	-55.3%	0.4%
<b>Total</b>		<b>\$33,069</b>	<b>100.0%</b>	<b>1.000</b>	<b>\$20.74</b>	<b>\$18.81</b>	<b>\$2.12</b>	<b>\$20.93</b>	<b>\$17.89</b>	<b>\$3.81</b>	<b>\$21.70</b>	<b>4.6%</b>	<b>17.6%</b>

(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 municipal income tax base of villages, divided by the village's per capita municipal income tax base.

(d) Assumes permanent extension of the "supplemental" LGF distributions to villages with a population below 1,000, totaling \$2.0 million. From this distribution source, villages with an income tax receive \$0.6 million. Also assumes direct LGF distributions to villages that had income tax in 1999 will total nearly \$0.7 million in CY 2017 (the same level as in CY 2016). This particular distribution is proposed to terminate in CY 2018.

(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.