

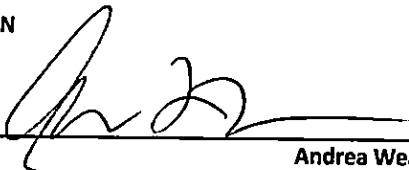
THE CALENDAR YEAR 2027 DISTRIBUTION OF UNDIVIDED LOCAL GOVERNMENT FUNDS TO  
SUBDIVISIONS OF UNION COUNTY 5747.51.DIVISION (A) OF THE OHIO REVISED CODE

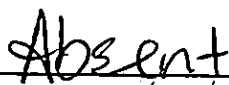
Grand Total Estimated

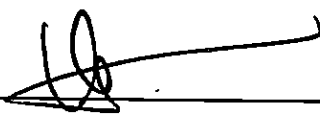
\$ 1,322,799.00

| %        | Subdivision            | Undivided Local<br>Government Funds |
|----------|------------------------|-------------------------------------|
| 1.855%   | Allen Twp              | \$ 24,537.92                        |
| 1.546%   | Claibourne Twp         | \$ 20,450.47                        |
| 1.997%   | Darby Twp              | \$ 26,416.30                        |
| 2.849%   | Dover Twp              | \$ 37,686.54                        |
| 1.117%   | Jackson Twp            | \$ 14,775.66                        |
| 3.707%   | Jerome Twp             | \$ 49,036.16                        |
| 1.363%   | Leesburg Twp           | \$ 18,029.75                        |
| 2.084%   | Liberty Twp            | \$ 27,567.13                        |
| 1.541%   | Millcreek Twp          | \$ 20,384.33                        |
| 1.977%   | Paris Twp              | \$ 26,151.74                        |
| 1.765%   | Taylor Twp             | \$ 23,347.40                        |
| 1.148%   | Union Twp              | \$ 15,185.73                        |
| 0.862%   | Washington Twp         | \$ 11,402.53                        |
| 1.435%   | York Twp               | \$ 18,982.17                        |
| 25.245%  | Total Township         | \$ 333,953.84                       |
| 0.395%   | Magnetic Spring Corp   | \$ 5,225.06                         |
| 19.473%  | Marysville City        | \$ 257,588.65                       |
| 0.765%   | Milford Center Corp    | \$ 10,119.41                        |
| 1.094%   | Plain City Corp        | \$ 14,471.42                        |
| 2.635%   | Richwood Corp          | \$ 34,855.75                        |
| 0.365%   | Unionville Center Corp | \$ 4,828.22                         |
| 0.027%   | Dublin City            | \$ 357.16                           |
| 24.755%  | Total Corporation      | \$ 327,445.66                       |
| 50.000%  | Union County           | \$ 661,399.50                       |
| 100.000% | GRAND TOTAL            | \$ 1,322,799.00                     |

BUDGET COMMISSION

  
Andrea Weaver, County Auditor

  
Absent  
Andrew Smarra, Treasurer

  
David Phillips, Prosecutor

THE CALENDAR YEAR 2027 DISTRIBUTION OF UNDIVIDED LOCAL GOVERNMENT FUNDS TO  
SUBDIVISIONS OF UNION COUNTY 5747.51 DIVISION (A) OF THE OHIO REVISED CODE

Grand Total Estimated

\$ 1,322,799.00

| %        | Subdivision            | Undivided Local<br>Government Funds | 2026 Estimated  | Variance     |
|----------|------------------------|-------------------------------------|-----------------|--------------|
| 1.855%   | Allen Twp              | \$ 24,537.92                        | \$ 22,773.35    | \$ 1,764.57  |
| 1.546%   | Claibourne Twp         | \$ 20,450.47                        | \$ 18,979.84    | \$ 1,470.63  |
| 1.997%   | Darby Twp              | \$ 26,416.30                        | \$ 24,516.65    | \$ 1,899.65  |
| 2.849%   | Dover Twp              | \$ 37,686.54                        | \$ 34,976.43    | \$ 2,710.11  |
| 1.117%   | Jackson Twp            | \$ 14,775.66                        | \$ 13,713.12    | \$ 1,062.54  |
| 3.707%   | Jerome Twp             | \$ 49,036.16                        | \$ 45,509.88    | \$ 3,526.28  |
| 1.363%   | Leesburg Twp           | \$ 18,029.75                        | \$ 16,733.20    | \$ 1,296.55  |
| 2.084%   | Liberty Twp            | \$ 27,567.13                        | \$ 25,584.73    | \$ 1,982.40  |
| 1.541%   | Millcreek Twp          | \$ 20,384.33                        | \$ 18,918.46    | \$ 1,465.87  |
| 1.977%   | Paris Twp              | \$ 26,151.74                        | \$ 24,271.11    | \$ 1,880.63  |
| 1.765%   | Taylor Twp             | \$ 23,347.40                        | \$ 21,668.45    | \$ 1,678.95  |
| 1.148%   | Union Twp              | \$ 15,185.73                        | \$ 14,093.70    | \$ 1,092.03  |
| 0.862%   | Washington Twp         | \$ 11,402.53                        | \$ 10,582.55    | \$ 819.98    |
| 1.435%   | York Twp               | \$ 18,982.17                        | \$ 17,617.12    | \$ 1,365.05  |
| 25.245%  | Total Township         | \$ 333,953.84                       | \$ 309,938.58   |              |
| 0.395%   | Magnetic Spring Corp   | \$ 5,225.06                         | \$ 4,849.31     | \$ 375.75    |
| 19.473%  | Marysville City        | \$ 257,588.65                       | \$ 239,064.96   | \$ 18,523.69 |
| 0.765%   | Milford Center Corp    | \$ 10,119.41                        | \$ 9,391.71     | \$ 727.70    |
| 1.094%   | Plain City Corp        | \$ 14,471.42                        | \$ 13,430.75    | \$ 1,040.67  |
| 2.635%   | Richwood Corp          | \$ 34,855.75                        | \$ 32,349.21    | \$ 2,506.54  |
| 0.365%   | Unionville Center Corp | \$ 4,828.22                         | \$ 4,481.01     | \$ 347.21    |
| 0.027%   | Dublin City            | \$ 357.16                           | \$ 331.47       | \$ 25.69     |
| 24.755%  | Total Corporation      | \$ 327,445.66                       | \$ 303,898.42   |              |
| 50.000%  | Union County           | \$ 661,399.50                       | \$ 613,837.00   | \$ 47,562.50 |
| 100.000% | GRAND TOTAL            | \$ 1,322,799.00                     | \$ 1,227,674.00 |              |



**UNION COUNTY  
CALENDAR YEAR 2027 ESTIMATE  
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 24, 2026

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Union County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2027.

**Calendar Year 2027 Estimated County  
Undivided Local Government Fund**

Union County:

|                                |                  |
|--------------------------------|------------------|
| <b>CY 2027 Estimated CULGF</b> | <b>1,322,799</b> |
|--------------------------------|------------------|

Statutorily, the CULGF receives 1.75 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no less than \$850,000.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2027. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2027 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree. Additionally, these amounts are prior to any withholding of fines derived from traffic enforcement camera as given in R.C. 5747.502.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website (RA/JL form). This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, we are asking that you also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2027 apportionments.

If you have any questions concerning the LGF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning LGF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).