

Proposed reform of the Ohio Local Government Fund: Estimated LGF distributions to Ohio Cities, 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 cities would receive 47.7 percent, amounting to an estimated \$18 million in CY 18 and \$33 million in CY 19. The capacity formula provides funds to all cities based on their relative population, adjusted by the tax capacity index value shown below. Under this new formula, cities whose per capita municipal income tax base is low compared to the statewide average would receive a positive capacity adjustment while cities 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 cities under this method totaled nearly \$10 million in CY 16. The LGF reform proposal would repeal these distributions. In addition, under current law each city receives distributions from the undivided local government fund of the county in which the city is located. These distributions equal an estimated \$164 million. Each city'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 city's percentage share from a formula adopted by the county budget commission to apportion its LGF monies to its 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 CITIES, BASED ON CURRENT REVENUE PROJECTIONS AND CURRENTLY-AVAILABLE DATA. Cities are sorted by their capacity, ranked from lowest capacity to highest capacity

| | | Per capita distributions (b) | | | | | | | | | | | 10-Feb-17 |
|--------------------|------------|---|--|--|---|--|---|--|--|---|--|-----------------------------------|---|
| City | County | CY 2010-2014 average annual per capita municipal income tax base | CY 2010-2014 average annual municipal income tax as % statewide 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") | Estimated CY 2018 capacity distribution (e) | 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 (f) | Estimated CY 2019 grand total: base LGF and capacity LGF | % change, CY 2017 - CY 2019 | CY 2019: Capacity formula as % total LGF distribution |
| Mentor-on-the-Lake | Lake | \$5,900 | 18.0% | 5.556 | \$36.37 | \$34.27 | \$12.85 | \$47.12 | \$32.47 | \$23.10 | \$55.57 | 52.8% | 41.6% |
| New Franklin | Summit | \$6,959 | 21.2% | 4.711 | \$22.54 | \$21.42 | \$10.89 | \$32.31 | \$20.29 | \$19.58 | \$39.87 | 76.9% | 49.1% |
| Union | Montgomery | \$8,163 | 24.9% | 4.016 | \$10.68 | \$10.15 | \$9.29 | \$19.44 | \$9.62 | \$16.69 | \$26.31 | 146.3% | 63.5% |
| Campbell | Mahoning | \$8,364 | 25.5% | 3.920 | \$18.67 | \$17.12 | \$9.06 | \$26.19 | \$16.22 | \$16.30 | \$32.52 | 74.2% | 50.1% |
| Willowick | Lake | \$8,468 | 25.8% | 3.871 | \$60.66 | \$57.17 | \$8.95 | \$66.13 | \$54.17 | \$16.09 | \$70.26 | 15.8% | 22.9% |
| Trenton | Butler | \$8,693 | 26.5% | 3.771 | \$15.35 | \$14.34 | \$8.72 | \$23.07 | \$13.59 | \$15.68 | \$29.27 | 90.7% | 53.6% |
| Trotwood | Montgomery | \$8,881 | 27.1% | 3.691 | \$11.29 | \$10.09 | \$8.54 | \$18.62 | \$9.56 | \$15.35 | \$24.90 | 120.6% | 61.6% |
| Cheviot | Hamilton | \$10,030 | 30.6% | 3.268 | \$10.77 | \$9.63 | \$7.56 | \$17.18 | \$9.12 | \$13.59 | \$22.71 | 110.8% | 59.8% |
| Munroe Falls | Summit | \$11,184 | 34.1% | 2.931 | \$25.08 | \$23.06 | \$6.78 | \$29.84 | \$21.85 | \$12.19 | \$34.04 | 35.7% | 35.8% |

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|--------------------|------------|--|---|--|---|--|---|--|--|---|--|-----------------------------|---|
| Maple Heights | Cuyahoga | \$11,548 | 35.2% | 2.839 | \$32.15 | \$29.71 | \$6.56 | \$36.28 | \$28.15 | \$11.80 | \$39.95 | 24.3% | 29.5% |
| Riverside | Montgomery | \$11,561 | 35.3% | 2.836 | \$10.99 | \$10.12 | \$6.56 | \$16.68 | \$9.59 | \$11.79 | \$21.38 | 94.6% | 55.1% |
| Conneaut | Ashtabula | \$11,742 | 35.8% | 2.792 | \$26.07 | \$24.11 | \$6.46 | \$30.57 | \$22.84 | \$11.61 | \$34.45 | 32.1% | 33.7% |
| Clayton | Montgomery | \$12,559 | 38.3% | 2.610 | \$10.70 | \$10.17 | \$6.04 | \$16.20 | \$9.63 | \$10.85 | \$20.48 | 91.4% | 53.0% |
| Struthers | Mahoning | \$12,951 | 39.5% | 2.531 | \$10.47 | \$9.33 | \$5.85 | \$15.18 | \$8.84 | \$10.52 | \$19.36 | 84.9% | 54.4% |
| Deer Park | Hamilton | \$13,108 | 40.0% | 2.501 | \$9.40 | \$8.37 | \$5.78 | \$14.15 | \$7.93 | \$10.40 | \$18.33 | 95.0% | 56.7% |
| Parma Heights | Cuyahoga | \$13,160 | 40.1% | 2.491 | \$23.01 | \$21.00 | \$5.76 | \$26.76 | \$19.90 | \$10.36 | \$30.25 | 31.4% | 34.2% |
| Uhrichsville | Tuscarawas | \$13,305 | 40.6% | 2.464 | \$23.84 | \$22.13 | \$5.70 | \$27.82 | \$20.96 | \$10.24 | \$31.21 | 30.9% | 32.8% |
| Vermilion | Erie | \$13,669 | 41.7% | 2.398 | \$16.22 | \$15.10 | \$5.55 | \$20.65 | \$14.31 | \$9.97 | \$24.28 | 49.7% | 41.1% |
| Rittman | Wayne | \$13,750 | 41.9% | 2.384 | \$36.31 | \$33.87 | \$5.51 | \$39.38 | \$32.09 | \$9.91 | \$42.00 | 15.7% | 23.6% |
| Lorain | Lorain | \$14,639 | 44.7% | 2.239 | \$40.48 | \$37.62 | \$5.18 | \$42.80 | \$35.65 | \$9.31 | \$44.96 | 11.1% | 20.7% |
| Sheffield Lake | Lorain | \$14,799 | 45.1% | 2.215 | \$20.31 | \$18.94 | \$5.12 | \$24.06 | \$17.94 | \$9.21 | \$27.15 | 33.7% | 33.9% |
| Mount Healthy | Hamilton | \$14,828 | 45.2% | 2.211 | \$9.38 | \$8.40 | \$5.11 | \$13.51 | \$7.96 | \$9.19 | \$17.15 | 82.8% | 53.6% |
| Germantown | Montgomery | \$14,993 | 45.7% | 2.187 | \$11.14 | \$10.12 | \$5.06 | \$15.18 | \$9.59 | \$9.09 | \$18.68 | 67.8% | 48.7% |
| Parma | Cuyahoga | \$16,074 | 49.0% | 2.039 | \$22.30 | \$20.36 | \$4.72 | \$25.07 | \$19.29 | \$8.48 | \$27.77 | 24.5% | 30.5% |
| New Carlisle | Clark | \$16,345 | 49.9% | 2.006 | \$4.42 | \$3.85 | \$4.64 | \$8.49 | \$3.65 | \$8.34 | \$11.99 | 171.5% | 69.6% |
| Girard | Trumbull | \$16,507 | 50.4% | 1.986 | \$11.87 | \$10.20 | \$4.59 | \$14.79 | \$9.66 | \$8.26 | \$17.92 | 51.0% | 46.1% |
| East Cleveland | Cuyahoga | \$16,529 | 50.4% | 1.983 | \$99.91 | \$93.67 | \$4.59 | \$98.26 | \$88.75 | \$8.25 | \$96.99 | -2.9% | 8.5% |
| Hubbard | Trumbull | \$16,748 | 51.1% | 1.957 | \$10.75 | \$9.80 | \$4.53 | \$14.33 | \$9.28 | \$8.14 | \$17.42 | 62.1% | 46.7% |
| Fostoria | Seneca | \$16,902 | 51.6% | 1.940 | \$14.26 | \$12.35 | \$4.49 | \$16.84 | \$11.70 | \$8.06 | \$19.77 | 38.6% | 40.8% |
| Ashtabula | Ashtabula | \$17,072 | 52.1% | 1.920 | \$32.45 | \$29.87 | \$4.44 | \$34.31 | \$28.30 | \$7.98 | \$36.28 | 11.8% | 22.0% |
| Huber Heights | Montgomery | \$17,338 | 52.9% | 1.891 | \$11.75 | \$10.46 | \$4.37 | \$14.83 | \$9.91 | \$7.86 | \$17.77 | 51.2% | 44.2% |
| East Liverpool | Columbiana | \$17,344 | 52.9% | 1.890 | \$8.46 | \$7.27 | \$4.37 | \$11.64 | \$6.89 | \$7.86 | \$14.74 | 74.4% | 53.3% |
| Garfield Heights | Cuyahoga | \$17,389 | 53.0% | 1.885 | \$27.55 | \$25.26 | \$4.36 | \$29.62 | \$23.93 | \$7.84 | \$31.77 | 15.3% | 24.7% |
| Nelsonville | Athens | \$17,628 | 53.8% | 1.860 | \$11.85 | \$10.64 | \$4.30 | \$14.94 | \$10.08 | \$7.73 | \$17.81 | 50.3% | 43.4% |
| Eastlake | Lake | \$17,791 | 54.3% | 1.843 | \$56.08 | \$52.11 | \$4.26 | \$56.37 | \$49.37 | \$7.66 | \$57.03 | 1.7% | 13.4% |
| North College Hill | Hamilton | \$17,795 | 54.3% | 1.842 | \$8.93 | \$8.07 | \$4.26 | \$12.33 | \$7.64 | \$7.66 | \$15.30 | 71.3% | 50.1% |
| Euclid | Cuyahoga | \$17,881 | 54.5% | 1.833 | \$27.72 | \$24.91 | \$4.24 | \$29.15 | \$23.60 | \$7.62 | \$31.22 | 12.6% | 24.4% |
| Hamilton | Butler | \$18,171 | 55.4% | 1.804 | \$16.18 | \$14.34 | \$4.17 | \$18.52 | \$13.59 | \$7.50 | \$21.09 | 30.4% | 35.6% |
| Painesville | Lake | \$18,364 | 56.0% | 1.785 | \$36.74 | \$33.87 | \$4.13 | \$37.99 | \$32.09 | \$7.42 | \$39.51 | 7.5% | 18.8% |
| Marion | Marion | \$18,804 | 57.4% | 1.743 | \$18.51 | \$16.67 | \$4.03 | \$20.71 | \$15.80 | \$7.25 | \$23.05 | 24.5% | 31.4% |
| Belpre | Washington | \$19,027 | 58.0% | 1.723 | \$15.59 | \$14.36 | \$3.98 | \$18.35 | \$13.61 | \$7.16 | \$20.77 | 33.2% | 34.5% |
| Stow | Summit | \$19,177 | 58.5% | 1.709 | \$22.40 | \$20.33 | \$3.95 | \$24.29 | \$19.27 | \$7.11 | \$26.37 | 17.7% | 26.9% |

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|-------------------|------------|--|---|--|---|--|---|--|--|---|--|-----------------------------|---|
| Niles | Trumbull | \$19,222 | 58.6% | 1.705 | \$11.53 | \$10.11 | \$3.94 | \$14.05 | \$9.58 | \$7.09 | \$16.67 | 44.5% | 42.5% |
| Norton | Summit | \$19,372 | 59.1% | 1.692 | \$27.25 | \$25.33 | \$3.91 | \$29.24 | \$23.99 | \$7.04 | \$31.03 | 13.9% | 22.7% |
| Oxford | Butler | \$19,377 | 59.1% | 1.692 | \$15.85 | \$14.34 | \$3.91 | \$18.26 | \$13.59 | \$7.03 | \$20.62 | 30.1% | 34.1% |
| North Olmsted | Cuyahoga | \$19,485 | 59.4% | 1.682 | \$18.42 | \$16.53 | \$3.89 | \$20.42 | \$15.66 | \$6.99 | \$22.66 | 23.0% | 30.9% |
| South Euclid | Cuyahoga | \$19,567 | 59.7% | 1.675 | \$23.85 | \$21.91 | \$3.87 | \$25.78 | \$20.76 | \$6.97 | \$27.72 | 16.2% | 25.1% |
| Kent | Portage | \$19,606 | 59.8% | 1.672 | \$25.71 | \$23.43 | \$3.87 | \$27.30 | \$22.20 | \$6.95 | \$29.15 | 13.4% | 23.8% |
| Ironton | Lawrence | \$19,616 | 59.8% | 1.671 | \$22.59 | \$20.92 | \$3.86 | \$24.78 | \$19.82 | \$6.95 | \$26.77 | 18.5% | 26.0% |
| Xenia | Greene | \$19,697 | 60.1% | 1.664 | \$28.69 | \$26.38 | \$3.85 | \$30.22 | \$24.99 | \$6.92 | \$31.91 | 11.2% | 21.7% |
| Cuyahoga Falls | Summit | \$19,728 | 60.2% | 1.662 | \$25.56 | \$23.31 | \$3.84 | \$27.15 | \$22.08 | \$6.91 | \$28.99 | 13.4% | 23.8% |
| Wellston | Jackson | \$20,051 | 61.2% | 1.635 | \$16.62 | \$15.79 | \$3.78 | \$19.57 | \$14.96 | \$6.80 | \$21.76 | 30.9% | 31.2% |
| Warren | Trumbull | \$20,238 | 61.7% | 1.620 | \$21.81 | \$19.67 | \$3.75 | \$23.41 | \$18.63 | \$6.73 | \$25.37 | 16.3% | 26.5% |
| Louisville | Stark | \$20,527 | 62.6% | 1.597 | \$14.01 | \$12.41 | \$3.69 | \$16.10 | \$11.76 | \$6.64 | \$18.40 | 31.4% | 36.1% |
| Galion | Crawford | \$20,559 | 62.7% | 1.595 | \$15.88 | \$14.39 | \$3.69 | \$18.08 | \$13.63 | \$6.63 | \$20.26 | 27.6% | 32.7% |
| Barberton | Summit | \$20,900 | 63.8% | 1.569 | \$30.43 | \$27.71 | \$3.63 | \$31.33 | \$26.25 | \$6.52 | \$32.77 | 7.7% | 19.9% |
| North Royalton | Cuyahoga | \$20,951 | 63.9% | 1.565 | \$9.23 | \$8.12 | \$3.62 | \$11.74 | \$7.70 | \$6.50 | \$14.20 | 53.9% | 45.8% |
| Seven Hills | Cuyahoga | \$21,096 | 64.4% | 1.554 | \$16.27 | \$14.39 | \$3.59 | \$17.98 | \$13.63 | \$6.46 | \$20.10 | 23.5% | 32.1% |
| Olmsted Falls | Cuyahoga | \$21,170 | 64.6% | 1.548 | \$11.15 | \$9.93 | \$3.58 | \$13.51 | \$9.40 | \$6.44 | \$15.84 | 42.0% | 40.6% |
| Reynoldsburg | Franklin | \$21,957 | 67.0% | 1.493 | \$20.49 | \$18.78 | \$3.45 | \$22.23 | \$17.79 | \$6.21 | \$24.00 | 17.1% | 25.9% |
| Bucyrus | Crawford | \$22,081 | 67.4% | 1.485 | \$13.83 | \$12.24 | \$3.43 | \$15.67 | \$11.59 | \$6.17 | \$17.77 | 28.4% | 34.7% |
| Elyria | Lorain | \$22,144 | 67.5% | 1.480 | \$24.19 | \$21.92 | \$3.42 | \$25.35 | \$20.77 | \$6.15 | \$26.92 | 11.3% | 22.9% |
| Richmond Heights | Cuyahoga | \$22,376 | 68.3% | 1.465 | \$13.93 | \$12.19 | \$3.39 | \$15.58 | \$11.55 | \$6.09 | \$17.64 | 26.6% | 34.5% |
| Alliance | Stark | \$22,530 | 68.7% | 1.455 | \$19.63 | \$17.59 | \$3.36 | \$20.95 | \$16.66 | \$6.05 | \$22.71 | 15.7% | 26.6% |
| Kenton | Hardin | \$22,534 | 68.7% | 1.455 | \$13.60 | \$12.07 | \$3.36 | \$15.44 | \$11.44 | \$6.05 | \$17.49 | 28.6% | 34.6% |
| Kirtland | Lake | \$22,635 | 69.0% | 1.448 | \$33.08 | \$30.60 | \$3.35 | \$33.95 | \$28.99 | \$6.02 | \$35.02 | 5.8% | 17.2% |
| Martins Ferry | Belmont | \$22,651 | 69.1% | 1.447 | \$26.61 | \$25.28 | \$3.35 | \$28.63 | \$23.95 | \$6.02 | \$29.97 | 12.6% | 20.1% |
| Brunswick | Medina | \$22,770 | 69.5% | 1.440 | \$15.52 | \$14.13 | \$3.33 | \$17.46 | \$13.39 | \$5.99 | \$19.38 | 24.8% | 30.9% |
| Upper Arlington | Franklin | \$22,861 | 69.7% | 1.434 | \$31.49 | \$28.91 | \$3.32 | \$32.22 | \$27.39 | \$5.96 | \$33.35 | 5.9% | 17.9% |
| Piqua | Miami | \$22,863 | 69.7% | 1.434 | \$21.06 | \$18.88 | \$3.32 | \$22.20 | \$17.89 | \$5.96 | \$23.85 | 13.3% | 25.0% |
| Fairview Park | Cuyahoga | \$23,001 | 70.2% | 1.425 | \$20.06 | \$18.26 | \$3.30 | \$21.56 | \$17.30 | \$5.93 | \$23.23 | 15.8% | 25.5% |
| North Canton | Stark | \$23,076 | 70.4% | 1.421 | \$16.90 | \$14.83 | \$3.29 | \$18.11 | \$14.05 | \$5.91 | \$19.95 | 18.1% | 29.6% |
| West Carrollton | Montgomery | \$23,087 | 70.4% | 1.420 | \$12.14 | \$10.10 | \$3.28 | \$13.38 | \$9.57 | \$5.90 | \$15.47 | 27.4% | 38.2% |
| Bay Village | Cuyahoga | \$23,153 | 70.6% | 1.416 | \$20.04 | \$18.27 | \$3.27 | \$21.54 | \$17.31 | \$5.89 | \$23.20 | 15.8% | 25.4% |
| Cleveland Heights | Cuyahoga | \$23,269 | 71.0% | 1.409 | \$30.02 | \$27.22 | \$3.26 | \$30.48 | \$25.79 | \$5.86 | \$31.65 | 5.4% | 18.5% |

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|-----------------------|------------|--|---|--|---|--|---|--|--|---|--|-----------------------------|---|
| Delphos | Allen | \$23,389 | 71.3% | 1.402 | \$16.79 | \$15.11 | \$3.24 | \$18.35 | \$14.31 | \$5.83 | \$20.14 | 20.0% | 28.9% |
| Newark | Licking | \$23,396 | 71.4% | 1.401 | \$23.51 | \$21.58 | \$3.24 | \$24.82 | \$20.45 | \$5.83 | \$26.27 | 11.7% | 22.2% |
| Tiffin | Seneca | \$23,522 | 71.8% | 1.394 | \$16.94 | \$15.02 | \$3.22 | \$18.24 | \$14.23 | \$5.79 | \$20.02 | 18.2% | 28.9% |
| Wapakoneta | Auglaize | \$23,557 | 71.9% | 1.392 | \$19.45 | \$17.91 | \$3.22 | \$21.12 | \$16.96 | \$5.79 | \$22.75 | 17.0% | 25.4% |
| Tallmadge | Summit | \$23,711 | 72.3% | 1.383 | \$27.84 | \$25.30 | \$3.20 | \$28.50 | \$23.97 | \$5.75 | \$29.72 | 6.8% | 19.3% |
| Youngstown | Mahoning | \$23,774 | 72.5% | 1.379 | \$22.76 | \$20.08 | \$3.19 | \$23.27 | \$19.02 | \$5.73 | \$24.76 | 8.8% | 23.2% |
| Middletown | Butler | \$23,819 | 72.7% | 1.376 | \$16.56 | \$14.65 | \$3.18 | \$17.83 | \$13.88 | \$5.72 | \$19.60 | 18.3% | 29.2% |
| Shelby | Richland | \$23,919 | 73.0% | 1.371 | \$17.52 | \$15.69 | \$3.17 | \$18.86 | \$14.86 | \$5.70 | \$20.56 | 17.4% | 27.7% |
| Rossford | Wood | \$23,935 | 73.0% | 1.370 | \$49.10 | \$45.63 | \$3.17 | \$48.80 | \$43.23 | \$5.69 | \$48.92 | -0.4% | 11.6% |
| Circleville | Pickaway | \$23,948 | 73.1% | 1.369 | \$27.16 | \$24.78 | \$3.17 | \$27.95 | \$23.48 | \$5.69 | \$29.17 | 7.4% | 19.5% |
| Toledo | Lucas | \$24,041 | 73.3% | 1.364 | \$27.59 | \$24.55 | \$3.15 | \$27.70 | \$23.26 | \$5.67 | \$28.93 | 4.9% | 19.6% |
| Amherst | Lorain | \$24,052 | 73.4% | 1.363 | \$16.43 | \$14.75 | \$3.15 | \$17.90 | \$13.97 | \$5.67 | \$19.64 | 19.5% | 28.9% |
| Willoughby Hills | Lake | \$24,086 | 73.5% | 1.361 | \$40.74 | \$37.77 | \$3.15 | \$40.92 | \$35.79 | \$5.66 | \$41.45 | 1.7% | 13.7% |
| Fairborn | Greene | \$24,107 | 73.5% | 1.360 | \$24.08 | \$22.34 | \$3.14 | \$25.48 | \$21.16 | \$5.65 | \$26.81 | 11.3% | 21.1% |
| Steubenville | Jefferson | \$24,411 | 74.5% | 1.343 | \$32.18 | \$29.32 | \$3.11 | \$32.42 | \$27.78 | \$5.58 | \$33.36 | 3.7% | 16.7% |
| Portsmouth | Scioto | \$24,427 | 74.5% | 1.342 | \$32.55 | \$30.13 | \$3.10 | \$33.23 | \$28.55 | \$5.58 | \$34.13 | 4.9% | 16.3% |
| Lakewood | Cuyahoga | \$24,489 | 74.7% | 1.339 | \$34.54 | \$31.91 | \$3.10 | \$35.01 | \$30.24 | \$5.57 | \$35.80 | 3.6% | 15.5% |
| Waterville | Lucas | \$24,606 | 75.1% | 1.332 | \$42.50 | \$39.36 | \$3.08 | \$42.44 | \$37.29 | \$5.54 | \$42.83 | 0.8% | 12.9% |
| Port Clinton | Ottawa | \$24,646 | 75.2% | 1.330 | \$32.01 | \$29.45 | \$3.08 | \$32.52 | \$27.90 | \$5.53 | \$33.43 | 4.4% | 16.5% |
| Coshocton | Coshocton | \$24,792 | 75.6% | 1.322 | \$19.42 | \$17.64 | \$3.06 | \$20.70 | \$16.71 | \$5.50 | \$22.21 | 14.4% | 24.7% |
| Springfield | Clark | \$24,801 | 75.7% | 1.322 | \$27.43 | \$24.67 | \$3.06 | \$27.73 | \$23.37 | \$5.50 | \$28.87 | 5.2% | 19.0% |
| Norwalk | Huron | \$24,892 | 75.9% | 1.317 | \$18.65 | \$16.75 | \$3.05 | \$19.80 | \$15.87 | \$5.48 | \$21.34 | 14.4% | 25.7% |
| Washington Courthouse | Fayette | \$24,994 | 76.2% | 1.312 | \$24.89 | \$22.97 | \$3.03 | \$26.00 | \$21.76 | \$5.45 | \$27.22 | 9.3% | 20.0% |
| Logan | Hocking | \$25,072 | 76.5% | 1.308 | \$28.47 | \$26.11 | \$3.02 | \$29.14 | \$24.74 | \$5.44 | \$30.18 | 6.0% | 18.0% |
| University Heights | Cuyahoga | \$25,107 | 76.6% | 1.306 | \$26.73 | \$24.42 | \$3.02 | \$27.44 | \$23.14 | \$5.43 | \$28.56 | 6.9% | 19.0% |
| New Philadelphia | Tuscarawas | \$25,159 | 76.7% | 1.303 | \$24.01 | \$22.13 | \$3.01 | \$25.14 | \$20.96 | \$5.42 | \$26.38 | 9.9% | 20.5% |
| Pataskala | Licking | \$25,163 | 76.8% | 1.303 | \$3.15 | \$3.00 | \$3.01 | \$6.01 | \$2.84 | \$5.42 | \$8.25 | 161.8% | 65.6% |
| Lancaster | Fairfield | \$25,262 | 77.1% | 1.298 | \$20.86 | \$18.94 | \$3.00 | \$21.94 | \$17.94 | \$5.40 | \$23.34 | 11.9% | 23.1% |
| Massillon | Stark | \$25,398 | 77.5% | 1.291 | \$15.20 | \$13.36 | \$2.98 | \$16.34 | \$12.66 | \$5.37 | \$18.02 | 18.6% | 29.8% |
| Toronto | Jefferson | \$25,426 | 77.6% | 1.289 | \$18.47 | \$16.79 | \$2.98 | \$19.77 | \$15.90 | \$5.36 | \$21.26 | 15.1% | 25.2% |
| Wadsworth | Medina | \$25,704 | 78.4% | 1.275 | \$17.54 | \$15.97 | \$2.95 | \$18.92 | \$15.13 | \$5.30 | \$20.43 | 16.5% | 26.0% |
| Geneva | Ashtabula | \$25,800 | 78.7% | 1.271 | \$26.23 | \$24.37 | \$2.94 | \$27.31 | \$23.09 | \$5.28 | \$28.37 | 8.1% | 18.6% |
| Canal Fulton | Stark | \$25,963 | 79.2% | 1.263 | \$10.35 | \$9.32 | \$2.92 | \$12.24 | \$8.83 | \$5.25 | \$14.08 | 36.1% | 37.3% |

ESTIMATED LGF DISTRIBUTIONS TO CITIES, BASED ON CURRENT REVENUE PROJECTIONS AND CURRENTLY-AVAILABLE DATA. Cities are sorted by their capacity, ranked from lowest capacity to highest capacity

Per capita distributions (b)

10-Feb-17

| City | County | CY 2010-2014 average annual per capita municipal income tax base | CY 2010-2014 average annual municipal income tax as % statewide 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") | Estimated CY 2018 capacity distribution (e) | 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 (f) | Estimated CY 2019 grand total: base LGF and capacity LGF | % change, CY 2017 - CY 2019 | CY 2019: Capacity formula as % total LGF distribution |
|-------------------|------------|--|---|--|---|--|---|--|--|---|--|-----------------------------|---|
| Broadview Heights | Cuyahoga | \$26,054 | 79.5% | 1.258 | \$9.95 | \$8.42 | \$2.91 | \$11.33 | \$7.98 | \$5.23 | \$13.21 | 32.8% | 39.6% |
| Englewood | Montgomery | \$26,156 | 79.8% | 1.253 | \$11.66 | \$10.17 | \$2.90 | \$13.07 | \$9.63 | \$5.21 | \$14.84 | 27.3% | 35.1% |
| Forest Park | Hamilton | \$26,200 | 79.9% | 1.251 | \$12.62 | \$11.06 | \$2.89 | \$13.95 | \$10.48 | \$5.20 | \$15.68 | 24.3% | 33.2% |
| Bexley | Franklin | \$26,489 | 80.8% | 1.238 | \$33.22 | \$30.53 | \$2.86 | \$33.40 | \$28.93 | \$5.15 | \$34.07 | 2.6% | 15.1% |
| Athens | Athens | \$26,722 | 81.5% | 1.227 | \$15.71 | \$14.07 | \$2.84 | \$16.91 | \$13.33 | \$5.10 | \$18.43 | 17.3% | 27.7% |
| Madeira | Hamilton | \$27,054 | 82.5% | 1.212 | \$10.62 | \$9.61 | \$2.80 | \$12.41 | \$9.11 | \$5.04 | \$14.14 | 33.2% | 35.6% |
| Lima | Allen | \$27,078 | 82.6% | 1.211 | \$23.26 | \$21.03 | \$2.80 | \$23.83 | \$19.93 | \$5.03 | \$24.96 | 7.3% | 20.2% |
| Oakwood | Montgomery | \$27,118 | 82.7% | 1.209 | \$12.10 | \$10.06 | \$2.80 | \$12.86 | \$9.53 | \$5.03 | \$14.56 | 20.3% | 34.5% |
| Ashland | Ashland | \$27,299 | 83.3% | 1.201 | \$13.25 | \$11.44 | \$2.78 | \$14.21 | \$10.84 | \$4.99 | \$15.83 | 19.4% | 31.5% |
| Defiance | Defiance | \$27,352 | 83.4% | 1.199 | \$10.87 | \$9.34 | \$2.77 | \$12.11 | \$8.85 | \$4.98 | \$13.83 | 27.3% | 36.0% |
| Avon Lake | Lorain | \$27,570 | 84.1% | 1.189 | \$15.71 | \$14.08 | \$2.75 | \$16.83 | \$13.34 | \$4.94 | \$18.28 | 16.4% | 27.0% |
| Bellevue | Huron | \$27,594 | 84.2% | 1.188 | \$22.31 | \$19.97 | \$2.75 | \$22.72 | \$18.92 | \$4.94 | \$23.86 | 7.0% | 20.7% |
| Brookville | Montgomery | \$27,644 | 84.3% | 1.186 | \$11.67 | \$10.14 | \$2.74 | \$12.88 | \$9.60 | \$4.93 | \$14.53 | 24.5% | 33.9% |
| Bowling Green | Wood | \$27,654 | 84.4% | 1.185 | \$20.54 | \$18.29 | \$2.74 | \$21.03 | \$17.33 | \$4.93 | \$22.26 | 8.4% | 22.1% |
| Grove City | Franklin | \$27,716 | 84.5% | 1.183 | \$15.70 | \$14.05 | \$2.74 | \$16.78 | \$13.31 | \$4.92 | \$18.23 | 16.1% | 27.0% |
| Napoleon | Henry | \$27,821 | 84.9% | 1.178 | \$20.29 | \$18.38 | \$2.72 | \$21.11 | \$17.42 | \$4.90 | \$22.32 | 10.0% | 22.0% |
| Pickerington | Fairfield | \$27,945 | 85.2% | 1.173 | \$9.73 | \$8.87 | \$2.71 | \$11.58 | \$8.40 | \$4.88 | \$13.28 | 36.5% | 36.7% |
| Mansfield | Richland | \$28,101 | 85.7% | 1.167 | \$28.89 | \$26.05 | \$2.70 | \$28.75 | \$24.68 | \$4.85 | \$29.53 | 2.2% | 16.4% |
| Loveland | Hamilton | \$28,182 | 86.0% | 1.163 | \$14.34 | \$13.08 | \$2.69 | \$15.77 | \$12.39 | \$4.84 | \$17.23 | 20.1% | 28.1% |
| Lebanon | Warren | \$28,292 | 86.3% | 1.159 | \$11.61 | \$10.49 | \$2.68 | \$13.17 | \$9.94 | \$4.82 | \$14.76 | 27.1% | 32.6% |
| North Ridgeville | Lorain | \$28,495 | 86.9% | 1.150 | \$14.38 | \$13.12 | \$2.66 | \$15.78 | \$12.43 | \$4.78 | \$17.21 | 19.7% | 27.8% |
| Berea | Cuyahoga | \$28,532 | 87.0% | 1.149 | \$21.04 | \$18.78 | \$2.66 | \$21.43 | \$17.79 | \$4.78 | \$22.57 | 7.3% | 21.2% |
| Sandusky | Erie | \$28,851 | 88.0% | 1.136 | \$15.85 | \$14.29 | \$2.63 | \$16.91 | \$13.54 | \$4.72 | \$18.26 | 15.2% | 25.9% |
| Centerville | Montgomery | \$28,854 | 88.0% | 1.136 | \$11.81 | \$10.15 | \$2.63 | \$12.78 | \$9.62 | \$4.72 | \$14.34 | 21.5% | 32.9% |
| Rocky River | Cuyahoga | \$28,881 | 88.1% | 1.135 | \$17.71 | \$15.75 | \$2.62 | \$18.37 | \$14.92 | \$4.72 | \$19.64 | 10.9% | 24.0% |
| Saint Clairsville | Belmont | \$29,144 | 88.9% | 1.125 | \$22.60 | \$21.47 | \$2.60 | \$24.07 | \$20.34 | \$4.68 | \$25.02 | 10.7% | 18.7% |
| Akron | Summit | \$29,393 | 89.7% | 1.115 | \$32.41 | \$29.36 | \$2.58 | \$31.94 | \$27.81 | \$4.64 | \$32.45 | 0.1% | 14.3% |
| Eaton | Preble | \$29,493 | 90.0% | 1.112 | \$11.69 | \$9.98 | \$2.57 | \$12.55 | \$9.45 | \$4.62 | \$14.08 | 20.4% | 32.8% |
| Bellefontaine | Logan | \$29,768 | 90.8% | 1.101 | \$13.11 | \$11.08 | \$2.55 | \$13.63 | \$10.50 | \$4.58 | \$15.08 | 15.1% | 30.4% |
| Wauseon | Fulton | \$30,335 | 92.5% | 1.081 | \$18.57 | \$16.47 | \$2.50 | \$18.97 | \$15.60 | \$4.49 | \$20.09 | 8.2% | 22.4% |
| Celina | Mercer | \$30,457 | 92.9% | 1.076 | \$20.07 | \$18.47 | \$2.49 | \$20.96 | \$17.50 | \$4.47 | \$21.98 | 9.5% | 20.4% |
| Reading | Hamilton | \$30,530 | 93.1% | 1.074 | \$11.35 | \$9.61 | \$2.48 | \$12.10 | \$9.11 | \$4.46 | \$13.57 | 19.6% | 32.9% |
| Franklin | Warren | \$30,856 | 94.1% | 1.062 | \$13.60 | \$11.96 | \$2.46 | \$14.42 | \$11.33 | \$4.42 | \$15.75 | 15.8% | 28.0% |

ESTIMATED LGF DISTRIBUTIONS TO CITIES, BASED ON CURRENT REVENUE PROJECTIONS AND CURRENTLY-AVAILABLE DATA. Cities are sorted by their capacity, ranked from lowest capacity to highest capacity

Per capita distributions (b)

10-Feb-17

| City | County | CY 2010-2014 average annual per capita municipal income tax base | CY 2010-2014 average annual municipal income tax as % statewide 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") | Estimated CY 2018 capacity distribution (e) | 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 (f) | Estimated CY 2019 grand total: base LGF and capacity LGF | % change, CY 2017 - CY 2019 | CY 2019: Capacity formula as % total LGF distribution |
|------------------|------------|--|---|--|---|--|---|--|--|---|--|-----------------------------|---|
| Gahanna | Franklin | \$30,947 | 94.4% | 1.059 | \$21.39 | \$19.33 | \$2.45 | \$21.78 | \$18.31 | \$4.40 | \$22.71 | 6.2% | 19.4% |
| Cambridge | Guernsey | \$30,987 | 94.5% | 1.058 | \$22.69 | \$20.72 | \$2.45 | \$23.17 | \$19.64 | \$4.40 | \$24.03 | 5.9% | 18.3% |
| Canton | Stark | \$31,022 | 94.6% | 1.057 | \$40.83 | \$37.18 | \$2.44 | \$39.62 | \$35.22 | \$4.39 | \$39.62 | -3.0% | 11.1% |
| Zanesville | Muskingum | \$31,038 | 94.7% | 1.056 | \$27.88 | \$25.20 | \$2.44 | \$27.64 | \$23.88 | \$4.39 | \$28.27 | 1.4% | 15.5% |
| Harrison | Hamilton | \$31,114 | 94.9% | 1.054 | \$8.65 | \$7.50 | \$2.44 | \$9.94 | \$7.11 | \$4.38 | \$11.49 | 32.7% | 38.1% |
| Delaware | Delaware | \$31,221 | 95.2% | 1.050 | \$17.61 | \$15.94 | \$2.43 | \$18.37 | \$15.10 | \$4.37 | \$19.47 | 10.6% | 22.4% |
| Chillicothe | Ross | \$31,267 | 95.4% | 1.048 | \$24.78 | \$22.27 | \$2.42 | \$24.70 | \$21.10 | \$4.36 | \$25.46 | 2.8% | 17.1% |
| Greenville | Darke | \$31,312 | 95.5% | 1.047 | \$17.96 | \$16.17 | \$2.42 | \$18.59 | \$15.32 | \$4.35 | \$19.67 | 9.5% | 22.1% |
| Sylvania | Lucas | \$31,385 | 95.7% | 1.045 | \$21.45 | \$19.39 | \$2.42 | \$21.81 | \$18.37 | \$4.34 | \$22.72 | 5.9% | 19.1% |
| Lyndhurst | Cuyahoga | \$31,411 | 95.8% | 1.044 | \$19.86 | \$17.71 | \$2.41 | \$20.12 | \$16.77 | \$4.34 | \$21.11 | 6.3% | 20.6% |
| Kettering | Montgomery | \$31,446 | 95.9% | 1.042 | \$11.92 | \$10.03 | \$2.41 | \$12.44 | \$9.50 | \$4.33 | \$13.83 | 16.1% | 31.3% |
| Columbiana | Columbiana | \$31,472 | 96.0% | 1.042 | \$9.23 | \$8.16 | \$2.41 | \$10.57 | \$7.74 | \$4.33 | \$12.07 | 30.7% | 35.9% |
| Avon | Lorain | \$31,664 | 96.6% | 1.035 | \$8.60 | \$7.90 | \$2.39 | \$10.29 | \$7.48 | \$4.30 | \$11.78 | 37.1% | 36.5% |
| Ravenna | Portage | \$31,858 | 97.2% | 1.029 | \$26.79 | \$23.95 | \$2.38 | \$26.33 | \$22.69 | \$4.28 | \$26.97 | 0.7% | 15.9% |
| Willard | Huron | \$31,938 | 97.4% | 1.026 | \$26.40 | \$23.04 | \$2.37 | \$25.42 | \$21.83 | \$4.27 | \$26.10 | -1.1% | 16.4% |
| Macedonia | Summit | \$31,950 | 97.5% | 1.026 | \$17.43 | \$14.91 | \$2.37 | \$17.28 | \$14.13 | \$4.27 | \$18.39 | 5.5% | 23.2% |
| Fremont | Sandusky | \$31,955 | 97.5% | 1.026 | \$20.96 | \$18.75 | \$2.37 | \$21.13 | \$17.77 | \$4.26 | \$22.03 | 5.1% | 19.4% |
| Dayton | Montgomery | \$32,025 | 97.7% | 1.024 | \$46.50 | \$41.70 | \$2.37 | \$44.07 | \$39.51 | \$4.26 | \$43.76 | -5.9% | 9.7% |
| Van Wert | Van Wert | \$32,211 | 98.3% | 1.018 | \$9.51 | \$7.75 | \$2.35 | \$10.10 | \$7.34 | \$4.23 | \$11.57 | 21.6% | 36.6% |
| Hillsboro | Highland | \$32,420 | 98.9% | 1.011 | \$13.81 | \$11.94 | \$2.34 | \$14.28 | \$11.31 | \$4.20 | \$15.52 | 12.4% | 27.1% |
| Huron | Erie | \$32,445 | 99.0% | 1.010 | \$15.93 | \$14.36 | \$2.34 | \$16.69 | \$13.60 | \$4.20 | \$17.80 | 11.8% | 23.6% |
| Streetsboro | Portage | \$32,446 | 99.0% | 1.010 | \$10.74 | \$9.45 | \$2.34 | \$11.79 | \$8.95 | \$4.20 | \$13.15 | 22.5% | 31.9% |
| Canal Winchester | Franklin | \$32,509 | 99.2% | 1.008 | \$11.19 | \$9.77 | \$2.33 | \$12.10 | \$9.26 | \$4.19 | \$13.45 | 20.2% | 31.2% |
| Beavercreek (f) | Greene | \$0 | 0.0% | 1.000 | \$8.79 | \$8.35 | \$2.31 | \$10.66 | \$7.91 | \$4.16 | \$12.07 | 37.3% | 34.5% |
| Bellbrook (f) | Greene | \$0 | 0.0% | 1.000 | \$12.60 | \$11.97 | \$2.31 | \$14.29 | \$11.34 | \$4.16 | \$15.50 | 23.0% | 26.8% |
| Cortland (f) | Trumbull | \$0 | 0.0% | 1.000 | \$9.42 | \$8.95 | \$2.31 | \$11.26 | \$8.48 | \$4.16 | \$12.63 | 34.2% | 32.9% |
| Jackson (f) | Jackson | \$0 | 0.0% | 1.000 | \$20.74 | \$19.70 | \$2.31 | \$22.01 | \$18.66 | \$4.16 | \$22.82 | 10.1% | 18.2% |
| Saint Marys | Auglaize | \$32,784 | 100.0% | 1.000 | \$23.56 | \$21.20 | \$2.31 | \$23.52 | \$20.09 | \$4.16 | \$24.25 | 2.9% | 17.1% |
| London | Madison | \$32,840 | 100.2% | 0.998 | \$8.33 | \$7.30 | \$2.31 | \$9.61 | \$6.92 | \$4.15 | \$11.07 | 32.9% | 37.5% |
| Strongsville | Cuyahoga | \$32,948 | 100.5% | 0.995 | \$10.69 | \$9.05 | \$2.30 | \$11.35 | \$8.57 | \$4.14 | \$12.71 | 18.8% | 32.6% |
| Wilmington | Clinton | \$33,069 | 100.9% | 0.991 | \$22.71 | \$20.74 | \$2.29 | \$23.04 | \$19.65 | \$4.12 | \$23.77 | 4.7% | 17.3% |
| Miamisburg | Montgomery | \$33,309 | 101.6% | 0.984 | \$12.11 | \$10.14 | \$2.28 | \$12.41 | \$9.61 | \$4.09 | \$13.70 | 13.1% | 29.9% |
| Troy | Miami | \$33,862 | 103.3% | 0.968 | \$24.39 | \$21.73 | \$2.24 | \$23.96 | \$20.58 | \$4.02 | \$24.61 | 0.9% | 16.4% |

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Per capita distributions (b)

10-Feb-17

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|----------------------|------------|--|---|--|---|--|---|--|--|---|--|-----------------------------|---|
| Bedford | Cuyahoga | \$34,057 | 103.9% | 0.963 | \$23.70 | \$20.64 | \$2.23 | \$22.86 | \$19.55 | \$4.00 | \$23.55 | -0.6% | 17.0% |
| Urbana | Champaign | \$34,237 | 104.4% | 0.957 | \$20.88 | \$18.79 | \$2.21 | \$21.01 | \$17.80 | \$3.98 | \$21.79 | 4.3% | 18.3% |
| Hilliard | Franklin | \$34,292 | 104.6% | 0.956 | \$13.83 | \$11.75 | \$2.21 | \$13.96 | \$11.13 | \$3.97 | \$15.10 | 9.2% | 26.3% |
| Willoughby | Lake | \$34,379 | 104.9% | 0.954 | \$50.65 | \$46.25 | \$2.21 | \$48.46 | \$43.82 | \$3.96 | \$47.78 | -5.7% | 8.3% |
| Tipp City | Miami | \$34,702 | 105.9% | 0.945 | \$28.71 | \$26.54 | \$2.18 | \$28.72 | \$25.14 | \$3.93 | \$29.07 | 1.3% | 13.5% |
| Oberlin | Lorain | \$34,969 | 106.7% | 0.937 | \$40.03 | \$36.78 | \$2.17 | \$38.95 | \$34.85 | \$3.90 | \$38.75 | -3.2% | 10.1% |
| Salem | Columbiana | \$34,978 | 106.7% | 0.937 | \$8.55 | \$7.16 | \$2.17 | \$9.33 | \$6.78 | \$3.90 | \$10.68 | 24.9% | 36.5% |
| Aurora | Portage | \$35,269 | 107.6% | 0.929 | \$11.31 | \$9.89 | \$2.15 | \$12.04 | \$9.37 | \$3.86 | \$13.24 | 17.1% | 29.2% |
| Canfield | Mahoning | \$35,286 | 107.6% | 0.929 | \$7.68 | \$6.51 | \$2.15 | \$8.66 | \$6.16 | \$3.86 | \$10.03 | 30.6% | 38.5% |
| Monroe | Butler | \$35,599 | 108.6% | 0.921 | \$16.71 | \$15.38 | \$2.13 | \$17.50 | \$14.57 | \$3.83 | \$18.40 | 10.1% | 20.8% |
| Heath | Licking | \$35,825 | 109.3% | 0.915 | \$6.51 | \$4.80 | \$2.12 | \$6.91 | \$4.55 | \$3.80 | \$8.35 | 28.3% | 45.6% |
| Dover | Tuscarawas | \$35,873 | 109.4% | 0.914 | \$24.05 | \$22.13 | \$2.11 | \$24.24 | \$20.96 | \$3.80 | \$24.76 | 3.0% | 15.3% |
| Marietta | Washington | \$36,369 | 110.9% | 0.901 | \$16.09 | \$13.91 | \$2.08 | \$15.99 | \$13.18 | \$3.75 | \$16.93 | 5.2% | 22.1% |
| Columbus | Franklin | \$36,616 | 111.7% | 0.895 | \$25.92 | \$23.02 | \$2.07 | \$25.09 | \$21.81 | \$3.72 | \$25.53 | -1.5% | 14.6% |
| Green | Summit | \$36,940 | 112.7% | 0.887 | \$15.67 | \$14.25 | \$2.05 | \$16.30 | \$13.50 | \$3.69 | \$17.19 | 9.7% | 21.5% |
| Wooster | Wayne | \$37,122 | 113.2% | 0.883 | \$24.51 | \$22.26 | \$2.04 | \$24.30 | \$21.09 | \$3.67 | \$24.76 | 1.0% | 14.8% |
| Bedford Heights | Cuyahoga | \$37,291 | 113.8% | 0.879 | \$24.43 | \$20.74 | \$2.03 | \$22.77 | \$19.65 | \$3.65 | \$23.30 | -4.6% | 15.7% |
| Norwood | Hamilton | \$37,360 | 114.0% | 0.877 | \$15.67 | \$13.39 | \$2.03 | \$15.41 | \$12.68 | \$3.65 | \$16.33 | 4.2% | 22.3% |
| Mentor | Lake | \$37,469 | 114.3% | 0.875 | \$34.69 | \$31.32 | \$2.02 | \$33.34 | \$29.67 | \$3.64 | \$33.31 | -4.0% | 10.9% |
| Fairfield | Butler | \$37,897 | 115.6% | 0.865 | \$16.24 | \$14.34 | \$2.00 | \$16.35 | \$13.59 | \$3.60 | \$17.19 | 5.8% | 20.9% |
| Warrensville Heights | Cuyahoga | \$38,155 | 116.4% | 0.859 | \$29.54 | \$26.09 | \$1.99 | \$28.07 | \$24.72 | \$3.57 | \$28.29 | -4.2% | 12.6% |
| Upper Sandusky | Wyandot | \$38,250 | 116.7% | 0.857 | \$34.57 | \$31.92 | \$1.98 | \$33.90 | \$30.24 | \$3.56 | \$33.81 | -2.2% | 10.5% |
| Medina | Medina | \$39,539 | 120.6% | 0.829 | \$15.12 | \$13.86 | \$1.92 | \$15.77 | \$13.13 | \$3.45 | \$16.57 | 9.6% | 20.8% |
| Mount Vernon | Knox | \$39,740 | 121.2% | 0.825 | \$12.99 | \$11.28 | \$1.91 | \$13.19 | \$10.69 | \$3.43 | \$14.12 | 8.6% | 24.3% |
| Vandalia | Montgomery | \$40,300 | 122.9% | 0.813 | \$13.24 | \$10.12 | \$1.88 | \$12.00 | \$9.59 | \$3.38 | \$12.97 | -2.0% | 26.1% |
| Hudson | Summit | \$40,479 | 123.5% | 0.810 | \$18.22 | \$16.37 | \$1.87 | \$18.24 | \$15.50 | \$3.37 | \$18.87 | 3.6% | 17.8% |
| Springboro | Warren | \$41,396 | 126.3% | 0.792 | \$8.44 | \$7.22 | \$1.83 | \$9.05 | \$6.84 | \$3.29 | \$10.13 | 20.1% | 32.5% |
| Milford | Clermont | \$41,916 | 127.9% | 0.782 | \$25.98 | \$23.83 | \$1.81 | \$25.64 | \$22.58 | \$3.25 | \$25.83 | -0.6% | 12.6% |
| Shaker Heights | Cuyahoga | \$41,919 | 127.9% | 0.782 | \$22.18 | \$19.19 | \$1.81 | \$21.00 | \$18.19 | \$3.25 | \$21.44 | -3.3% | 15.2% |
| Cleveland | Cuyahoga | \$41,944 | 127.9% | 0.782 | \$63.67 | \$58.25 | \$1.81 | \$60.06 | \$55.19 | \$3.25 | \$58.44 | -8.2% | 5.6% |
| Grandview Heights | Franklin | \$42,027 | 128.2% | 0.780 | \$40.16 | \$36.46 | \$1.80 | \$38.27 | \$34.55 | \$3.24 | \$37.79 | -5.9% | 8.6% |
| Marysville | Union | \$42,431 | 129.4% | 0.773 | \$8.38 | \$7.38 | \$1.79 | \$9.17 | \$6.99 | \$3.21 | \$10.20 | 21.8% | 31.5% |
| Wickliffe | Lake | \$42,516 | 129.7% | 0.771 | \$72.98 | \$67.14 | \$1.78 | \$68.92 | \$63.61 | \$3.21 | \$66.82 | -8.4% | 4.8% |

ESTIMATED LGF DISTRIBUTIONS TO CITIES, BASED ON CURRENT REVENUE PROJECTIONS AND CURRENTLY-AVAILABLE DATA. Cities are sorted by their capacity, ranked from lowest capacity to highest capacity

10-Feb-17

| | | Per capita distributions (b) | | | | | | | | | | | |
|--------------------|------------|--|---|--|---|--|---|--|--|---|--|-----------------------------|---|
| City | County | CY 2010-2014 average annual per capita municipal income tax base | CY 2010-2014 average annual municipal income tax as % statewide 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") | Estimated CY 2018 capacity distribution (e) | 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 (f) | Estimated CY 2019 grand total: base LGF and capacity LGF | % change, CY 2017 - CY 2019 | CY 2019: Capacity formula as % total LGF distribution |
| Sidney | Shelby | \$42,651 | 130.1% | 0.769 | \$19.49 | \$17.07 | \$1.78 | \$18.84 | \$16.17 | \$3.20 | \$19.37 | -0.7% | 16.5% |
| Clyde | Sandusky | \$42,923 | 130.9% | 0.764 | \$16.54 | \$14.23 | \$1.77 | \$16.00 | \$13.48 | \$3.18 | \$16.66 | 0.7% | 19.1% |
| Bryan | Williams | \$43,006 | 131.2% | 0.762 | \$27.67 | \$24.54 | \$1.76 | \$26.31 | \$23.25 | \$3.17 | \$26.42 | -4.5% | 12.0% |
| Westlake | Cuyahoga | \$43,280 | 132.0% | 0.757 | \$11.79 | \$9.94 | \$1.75 | \$11.69 | \$9.42 | \$3.15 | \$12.57 | 6.6% | 25.1% |
| Findlay | Hancock | \$44,856 | 136.8% | 0.731 | \$11.34 | \$9.82 | \$1.69 | \$11.51 | \$9.31 | \$3.04 | \$12.34 | 8.8% | 24.6% |
| Brook Park | Cuyahoga | \$45,653 | 139.3% | 0.718 | \$20.57 | \$16.72 | \$1.66 | \$18.38 | \$15.84 | \$2.99 | \$18.83 | -8.4% | 15.9% |
| Whitehall | Franklin | \$47,739 | 145.6% | 0.687 | \$39.53 | \$35.60 | \$1.59 | \$37.19 | \$33.73 | \$2.85 | \$36.58 | -7.4% | 7.8% |
| Ontario | Richland | \$47,967 | 146.3% | 0.683 | \$7.57 | \$5.34 | \$1.58 | \$6.92 | \$5.06 | \$2.84 | \$7.90 | 4.3% | 36.0% |
| Perrysburg | Wood | \$49,257 | 150.3% | 0.666 | \$24.72 | \$22.46 | \$1.54 | \$24.00 | \$21.28 | \$2.77 | \$24.04 | -2.7% | 11.5% |
| Powell | Delaware | \$51,349 | 156.6% | 0.638 | \$14.66 | \$13.47 | \$1.48 | \$14.95 | \$12.76 | \$2.65 | \$15.42 | 5.2% | 17.2% |
| Chardon | Geauga | \$51,698 | 157.7% | 0.634 | \$10.24 | \$8.16 | \$1.47 | \$9.63 | \$7.74 | \$2.64 | \$10.37 | 1.3% | 25.4% |
| Cincinnati | Hamilton | \$52,404 | 159.9% | 0.626 | \$42.61 | \$37.84 | \$1.45 | \$39.28 | \$35.85 | \$2.60 | \$38.45 | -9.8% | 6.8% |
| Westerville | Franklin | \$52,636 | 160.6% | 0.623 | \$24.12 | \$21.73 | \$1.44 | \$23.17 | \$20.59 | \$2.59 | \$23.18 | -3.9% | 11.2% |
| Brecksville | Cuyahoga | \$53,248 | 162.4% | 0.616 | \$9.18 | \$6.38 | \$1.42 | \$7.81 | \$6.05 | \$2.56 | \$8.61 | -6.2% | 29.7% |
| Middleburg Heights | Cuyahoga | \$53,831 | 164.2% | 0.609 | \$13.04 | \$10.14 | \$1.41 | \$11.55 | \$9.60 | \$2.53 | \$12.14 | -7.0% | 20.9% |
| Twinsburg | Summit | \$54,044 | 164.9% | 0.607 | \$14.11 | \$10.53 | \$1.40 | \$11.93 | \$9.98 | \$2.52 | \$12.50 | -11.4% | 20.2% |
| Brooklyn | Cuyahoga | \$56,136 | 171.2% | 0.584 | \$20.39 | \$16.39 | \$1.35 | \$17.74 | \$15.53 | \$2.43 | \$17.95 | -12.0% | 13.5% |
| Northwood | Wood | \$59,373 | 181.1% | 0.552 | \$47.26 | \$43.19 | \$1.28 | \$44.47 | \$40.92 | \$2.30 | \$43.22 | -8.5% | 5.3% |
| Orrville | Wayne | \$62,532 | 190.7% | 0.524 | \$23.41 | \$21.25 | \$1.21 | \$22.46 | \$20.13 | \$2.18 | \$22.31 | -4.7% | 9.8% |
| Maumee | Lucas | \$62,762 | 191.5% | 0.522 | \$25.94 | \$22.05 | \$1.21 | \$23.25 | \$20.89 | \$2.17 | \$23.06 | -11.1% | 9.4% |
| Wyoming | Hamilton | \$63,530 | 193.8% | 0.516 | \$11.65 | \$10.06 | \$1.19 | \$11.25 | \$9.53 | \$2.15 | \$11.67 | 0.2% | 18.4% |
| Worthington | Franklin | \$63,756 | 194.5% | 0.514 | \$28.81 | \$24.12 | \$1.19 | \$25.31 | \$22.85 | \$2.14 | \$24.99 | -13.3% | 8.6% |
| Oregon | Lucas | \$64,903 | 198.0% | 0.505 | \$20.03 | \$17.25 | \$1.17 | \$18.41 | \$16.34 | \$2.10 | \$18.44 | -7.9% | 11.4% |
| Highland Heights | Cuyahoga | \$65,394 | 199.5% | 0.501 | \$9.50 | \$6.74 | \$1.16 | \$7.90 | \$6.39 | \$2.08 | \$8.47 | -10.9% | 24.6% |
| Mayfield Heights | Cuyahoga | \$67,120 | 204.7% | 0.488 | \$19.99 | \$17.68 | \$1.13 | \$18.80 | \$16.75 | \$2.03 | \$18.78 | -6.1% | 10.8% |
| Mason | Warren | \$68,892 | 210.2% | 0.476 | \$17.15 | \$15.25 | \$1.10 | \$16.35 | \$14.44 | \$1.98 | \$16.42 | -4.2% | 12.0% |
| Fairlawn | Summit | \$70,651 | 215.5% | 0.464 | \$27.10 | \$22.89 | \$1.07 | \$23.96 | \$21.68 | \$1.93 | \$23.61 | -12.9% | 8.2% |
| Montgomery | Hamilton | \$72,092 | 219.9% | 0.455 | \$13.23 | \$11.21 | \$1.05 | \$12.26 | \$10.62 | \$1.89 | \$12.51 | -5.4% | 15.1% |
| Springdale | Hamilton | \$76,117 | 232.2% | 0.431 | \$18.56 | \$15.10 | \$1.00 | \$16.10 | \$14.31 | \$1.79 | \$16.10 | -13.3% | 11.1% |
| Pepper Pike | Cuyahoga | \$79,722 | 243.2% | 0.411 | \$7.60 | \$5.42 | \$0.95 | \$6.37 | \$5.14 | \$1.71 | \$6.85 | -9.9% | 25.0% |
| Groveport | Franklin | \$83,864 | 255.8% | 0.391 | \$17.26 | \$13.96 | \$0.90 | \$14.86 | \$13.23 | \$1.63 | \$14.85 | -13.9% | 10.9% |
| Moraine | Montgomery | \$84,902 | 259.0% | 0.386 | \$18.88 | \$10.20 | \$0.89 | \$11.09 | \$9.66 | \$1.61 | \$11.27 | -40.3% | 14.2% |
| Solon | Cuyahoga | \$85,512 | 260.8% | 0.383 | \$10.27 | \$6.28 | \$0.89 | \$7.17 | \$5.95 | \$1.59 | \$7.55 | -26.5% | 21.1% |

ESTIMATED LGF DISTRIBUTIONS TO CITIES, BASED ON CURRENT REVENUE PROJECTIONS AND CURRENTLY-AVAILABLE DATA. Cities are sorted by their capacity, ranked from lowest capacity to highest capacity

10-Feb-17

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| Dublin | Franklin | \$91,859 | 280.2% | 0.357 | \$8.38 | \$5.11 | \$0.83 | \$5.94 | \$4.84 | \$1.48 | \$6.33 | -24.5% | 23.4% |
| Sharonville | Hamilton | \$104,193 | 317.8% | 0.315 | \$15.97 | \$12.56 | \$0.73 | \$13.29 | \$11.90 | \$1.31 | \$13.21 | -17.3% | 9.9% |
| Beachwood | Cuyahoga | \$107,180 | 326.9% | 0.306 | \$12.44 | \$8.07 | \$0.71 | \$8.78 | \$7.65 | \$1.27 | \$8.92 | -28.3% | 14.3% |
| New Albany | Franklin | \$124,853 | 380.9% | 0.263 | \$5.60 | \$4.50 | \$0.61 | \$5.11 | \$4.26 | \$1.09 | \$5.35 | -4.3% | 20.4% |
| Independence | Cuyahoga | \$165,925 | 506.1% | 0.198 | \$21.06 | \$12.42 | \$0.46 | \$12.88 | \$11.77 | \$0.82 | \$12.59 | -40.2% | 6.5% |
| Blue Ash | Hamilton | \$201,722 | 615.3% | 0.163 | \$29.03 | \$22.72 | \$0.38 | \$23.09 | \$21.52 | \$0.68 | \$22.20 | -23.5% | 3.0% |
| Indian Hill | Hamilton | \$274,842 | 838.4% | 0.119 | \$30.80 | \$27.09 | \$0.28 | \$27.37 | \$25.67 | \$0.50 | \$26.16 | -15.0% | 1.9% |
| Total | | \$32,782 | 100.0% | 1.000 | \$26.34 | \$23.65 | \$2.76 | \$26.41 | \$22.40 | \$4.97 | \$27.37 | 3.9% | 18.2% |

- (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, divided by city's per capita municipal income tax base
- (d) Assumes direct LGF distributions to cities that had income tax in 1999 will total \$9.6 million (the same level as calendar year 2016).
- (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.
- (f) Does not have an income tax. As a result, the city is assigned a capacity index value of 1.0.