Regional Income Tax Agency

A Political Subdivision of the State of Ohio

Annual Comprehensive Financial Report
For the Years Ended December 31, 2024 and 2023

Issued by the Finance Department
Lori A. Starcher,
Chief Financial Officer/Deputy Executive Director

PREPARED BY THE FINANCE DEPARTMENT

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Regional Income Tax Agency

Annual Comprehensive Financial Report
For the Year Ended December 31, 2024, and 2023

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Introductory Section

RITA
REGIONAL INCOME TAX AGENCY

Ohio's Leader in Municipal Tax Collection & Administration, Serving Taxpayers & Local Governments ***Since 1971***

June 20, 2025

The Board of Trustees
of the Regional Income Tax Agency
and Member Municipalities

We are pleased to present the Annual Comprehensive Financial Report (ACFR) for the Regional Income Tax Agency (RITA or the Agency) for the year ended December 31, 2024.

In accordance with Ohio Administrative Code Section 117-2-03(B), the Agency is required to report on a GAAP (Generally Accepted Accounting Principles) basis. Additionally, Ohio Revised Code Section 117.38 mandates the Agency to file unaudited financial statements with the Auditor of State within 150 days of the year-end.

The Agency's management assumes full responsibility for the accuracy, completeness and reliability of the information presented in this report, which is based on a comprehensive internal control framework maintained for this purpose. While the cost of internal controls should not exceed their benefits, the goal is to provide reasonable assurance that the financial statements are free from material misstatements. To the best of our knowledge, the data provided is accurate in all material respects and is presented in a manner that fairly represents the financial position and operational results of the Agency. All necessary disclosures have been included to provide readers with a comprehensive understanding of the Agency's financial activities in relation to its mission.

The Auditor of State of Ohio, Keith Faber, has issued an unmodified ("clean") opinion on the Agency's financial statements for the years ended December 31, 2024, and 2023. The Independent Auditor's Report can be found at the beginning of the financial section of this report.

Management's Discussion and Analysis (MD&A) follows the Independent Auditor's Report and offers a narrative introduction, overview and analysis of the basic financial statements. The information in the MD&A complements this transmittal letter and should be read together for a complete understanding of the Agency's 2024 operations.

Profile of the Agency

The Agency was established in 1971 to manage the collection and distribution of municipal income taxes. RITA, formed by the Members of a Regional Council of Governments (RCOG) under Chapter 167 of the Ohio Revised Code, operates in accordance with Ohio law, which governs such areas as investments, purchasing and employee benefits. The Agency is overseen by a Board of Trustees, elected by the RCOG Members for three-year terms. The Trustees appoint an Executive Director responsible for the operations of the Agency. Additionally, the Trustees appoint the Deputy Executive Director, Chief Financial Officer and Chief Legal Officer while all other personnel are approved by the Executive Director.

For financial reporting purposes, the Agency's basic financial statements reflect two funds for which it holds financial responsibility. In accordance with the Governmental Accounting Standards Board (GASB) definition of financial accountability, no other entities are required to be included in the Agency's financial statements.

Although not mandated by the Ohio Revised Code, the Agency adopts an annual operating budget for management purposes. The budget is prepared on an accrual basis, by department, covering personal services and other expenses. The Board of Trustees approves the budget and delegates authority to the Executive Director to expend funds in line with established purchasing guidelines.

The Executive Director has the authority to approve most expenses for goods and services up to $10,000. The Board's Finance Committee may approve all purchases from $10,000 to $25,000 with any expenditure over $25,000 needing full Board approval. The Trustees must also authorize any budget reallocation between expense types, or for an increase in the total budget. There were no budget amendments in 2024.

Factors Affecting Financial Condition

In 2024, the Agency collected over $2.4 billion, maintaining an average cost of collections at just 1.04%. RITA's cost-sharing model continues to be an effective approach for ensuring an optimal cost of collections. One of the Agency's primary objectives is to sustain a low average cost, which enhances the attractiveness of RITA's services to its Members while reinforcing the Agency's financial stability.

The effectiveness of RITA's tax services is evident in its expanding membership. Over the past decade, the Agency's member base has reached over 450 Municipalities and taxing jurisdictions as of December 31, 2024. Additionally, numerous other communities have expressed interest in joining the Agency. Today, RITA's member communities span 81 of Ohio's 88 counties.

The Agency remains steadfast in its mission to provide Ohio cities and villages with a high-quality, cost-effective municipal tax collection service.

Relevant Financial Policies

As briefly discussed above, the Agency's management is responsible for establishing and maintaining an internal control structure designed to ensure that the Agency's assets are protected from loss, theft or misuse. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived; and 2) the valuation of costs and benefits requires estimates and judgments by management. All Agency internal controls are designed within the above framework. Accordingly, Agency Management believes that the system of internal controls is adequate to safeguard assets and provide reasonable assurance of proper recording of transactions.

Prior to distribution, all Agency cash is pooled for investment purposes to provide a maximum yield while protecting principal through conservative investment choices. The Agency's investment policy designates the type of investments that can be made and only permits investments which are in compliance with the Ohio Revised Code. Protection of the Agency's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), with eligible instruments pledged by the financial institution as security for repayment. The Agency primarily invests in short-term, liquid instruments; there is also a core of funds available for investments with terms not to exceed two years.

RITA is exposed to various risks of loss including theft, damage to or destruction of assets, errors and omissions, torts and legal judgments, and employee injuries. The Agency mitigates these risks by maintaining comprehensive general liability insurance, an overall umbrella policy as well as coverage for business interruption and property losses. The Agency provides health, dental, vision and life insurance to its employees through standard premium-based plans and obtains coverage through the State of Ohio Worker's Compensation program.

Long-Term Financial Planning

The Agency's long-term financial planning strategically balances both capital and operational needs, with a primary focus on maintaining low average costs for its membership.

The Agency has historically issued debt sparingly, opting instead to finance major initiatives through current cash flow. The last debt issuance was used to fund technology upgrades, and the Agency exercised early redemption of this debt in both 2009 and 2015. Assets acquired through these proceeds are depreciated over useful lives, with related expenses recognized in the appropriate accounting periods. Future debt issuances are not anticipated, as ongoing technology enhancements are incorporated into the Agency's annual budget and part of its strategic plan.

Committed to operational efficiency, the Agency embraces the principles of lean government, continuously seeking the most effective methods for tax collection services. This philosophy, widely adopted by federal, state and local government agencies, involves analyzing processes to identify value-added activities and eliminating inefficiencies. Through this approach, the Agency aims to enhance service quality while reducing costs. Over the years, multiple process improvements have been successfully implemented.

Major Initiatives

The Agency remains committed to advancing key strategic priorities that support its mission of providing Ohio cities and villages with a high quality, cost effective, municipal tax collection services. These priorities include:

1. Great People and a Great Place to Work
2. Exceptional Service
3. World Class Technology and Infrastructure
4. Proactive Growth and Sustained Member Relationships
5. Positive Reputation and Statewide Awareness

A critical component of the Agency's strategic goals is the continued enhancement of its systems. By leveraging technology, the Agency aims to increase productivity, reduce operating costs and maintain the highest standards of service excellence.

RITA continues to advance the development of its proprietary tax system (RITAX®) with ongoing enhancements aimed at improving efficiency and taxpayer convenience. In 2023, the Agency introduced eBilling, allowing taxpayers to enroll via MyAccount to receive and view bills electronically. Future enhancements of this initiative will be focused on providing taxpayers with the option to receive other notifications electronically, through eNotifications, and improving email communication. Additionally, in 2023 and 2024, the Agency continued updating IBM's Datacap solution to further automate the extraction of data from physical forms using optical character recognition (OCR) technology.

Two key technology-driven initiatives, Quick Tax Calc and FastPay, launched in 2023 to improve efficiency and taxpayer experience. Quick Tax Calc is a user-friendly tool that calculates tax liabilities based on workplace and residence locations, while FastPay enables taxpayers to make one-time payments without requiring account registration.

Upgrades of foundational systems that support customer service and the paperless flow of inbound correspondence were completed in 2024. These updates allowed the Agency to develop Secure Document Upload, which launched in 2025. This system revolutionizes how taxpayers submit requested documents by offering a secure, electronic alternative. This tool enhances convenience, reduces paper usage, improves efficiency, and aligns with the Agency's commitment to security and taxpayer service.

The Agency continues to enhance RITAX® through integration with the IRS's Modernized eFile (MeF) program, allowing tax software providers to seamlessly transmit federal, state and municipal tax information. This interface streamlines tax filing for preparers by enabling a single transmission for individual tax filings. Additionally, since the 2019 filing season, MeF has supported the transmission of business net profit tax returns. The Agency also collaborates with the Ohio Department of Taxation (ODT) to facilitate electronic filings through the Ohio Business Gateway (OBG) and third-party payroll providers.

RITA's effective use of the IRS federal tax information (FTI) database, coupled with enhancements to the Agency's in-house custom designed software program (FEDTAX), continues to be instrumental in identifying and assessing non-filing and under-reporting accounts. Since its inception in 2010, the FEDTAX program has resulted in the collection of more than $230 million in previously unreported taxes. In 2022, the Agency initiated a comprehensive update to FEDTAX, with a scheduled release to the new system, FTIS, in 2025.

To ensure operational resilience, the Agency continuously expands and refines its business continuity plans, minimizing risks and maintaining uninterrupted operations during crises. Additionally, the Brecksville, Worthington and Youngstown offices maintain backup generators to safeguard critical operations.

In preparation for the upcoming tax filing season, the Agency hosted a web-based seminar in January 2025. Throughout the year, RITA's speakers' bureau continues to provide tax-related presentations to professional associations.

RITA remains committed to staff development and taxpayer education. The Agency continuously updates and expands its customized training programs for employees, ensuring exceptional service to its member municipalities. Taxpayers and municipal finance personnel also benefit from instructional videos, which are developed and available on the Agency's website and tax authority portal.

Awards and Acknowledgements

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) has awarded the Regional Income Tax Agency a Certificate of Achievement for Excellence in Financial Reporting for its Annual Comprehensive Financial Report for the year ended December 31, 2023. This marks the thirty-ninth year that the Agency has achieved this prestigious national recognition, which reflects adherence to the highest standards in the preparation of state and local government financial reports.

To earn a Certificate of Achievement, a government entity must publish an annual report that is both easily readable and well-organized while meeting program standards. The Annual Comprehensive Financial Report must also comply with generally accepted accounting principles and all applicable legal requirements.

The Certificate of Achievement is awarded for a one-year period. We believe our current report continues to meet the program's rigorous requirements, and we are submitting it to the GFOA for consideration for another certificate.

Acknowledgments

We extend our sincere appreciation to the Board of Trustees for their continued leadership, commitment and guidance in overseeing the financial operations of the Regional Income Tax Agency with the highest level of responsibility.

The timely preparation of this Annual Comprehensive Financial Report would not have been possible without the dedication and expertise of the Finance and Administration Departments. Their hard work and ongoing efforts to enhance the quality of this report provide significant value to all who rely on it. We express our gratefulness for their contributions and commend each department for their collaboration and commitment to the Agency's vision, mission and goals throughout the year.

Respectfully submitted,

Amy L. Arrighi
Executive Director

Lori A. Starcher, CPA, CPM
Chief Financial Officer/Deputy Executive Director

Regional Income Tax Agency

Officers and Board Members

December 31, 2024

COUNCIL OF GOVERNMENTS

OFFICERS

President	-	Mayor Patrick Ward, City of Lyndhurst, Ohio
Secretary	-	Mayor Annette Blackwell, City of Maple Heights, Ohio
Treasurer	-	Mayor Justin Berns, City of Beachwood, Ohio

BOARD OF TRUSTEES

OFFICERS

Chairperson	-	Prashant Shah, Finance Director/Tax Administrator – City of Westlake, Ohio
Vice Chairperson	-	Steven Presley, Finance Director/Tax Administrator – City of Avon, Ohio
Secretary	-	Mary Kovalchik, Finance Director/Tax Administrator – City of Lyndhurst, Ohio
Treasurer	-	Jeff Knoblauch, Finance Director/Assistant City Manager – City of Hudson, Ohio

OTHER BOARD MEMBERS

Tim Clymer	-	Finance Director, City of Aurora, Ohio
Bill Logan	-	Income Tax Administrator, City of Brecksville, Ohio
David Pfaff	-	Finance Director, City of Broadview Heights, Ohio
Matt Skitzki	-	Tax Administrator, City of Cuyahoga Falls, Ohio
Bethany Staats	-	Director of Finance, City of New Albany, Ohio

Regional Income Tax Agency

Management Officials

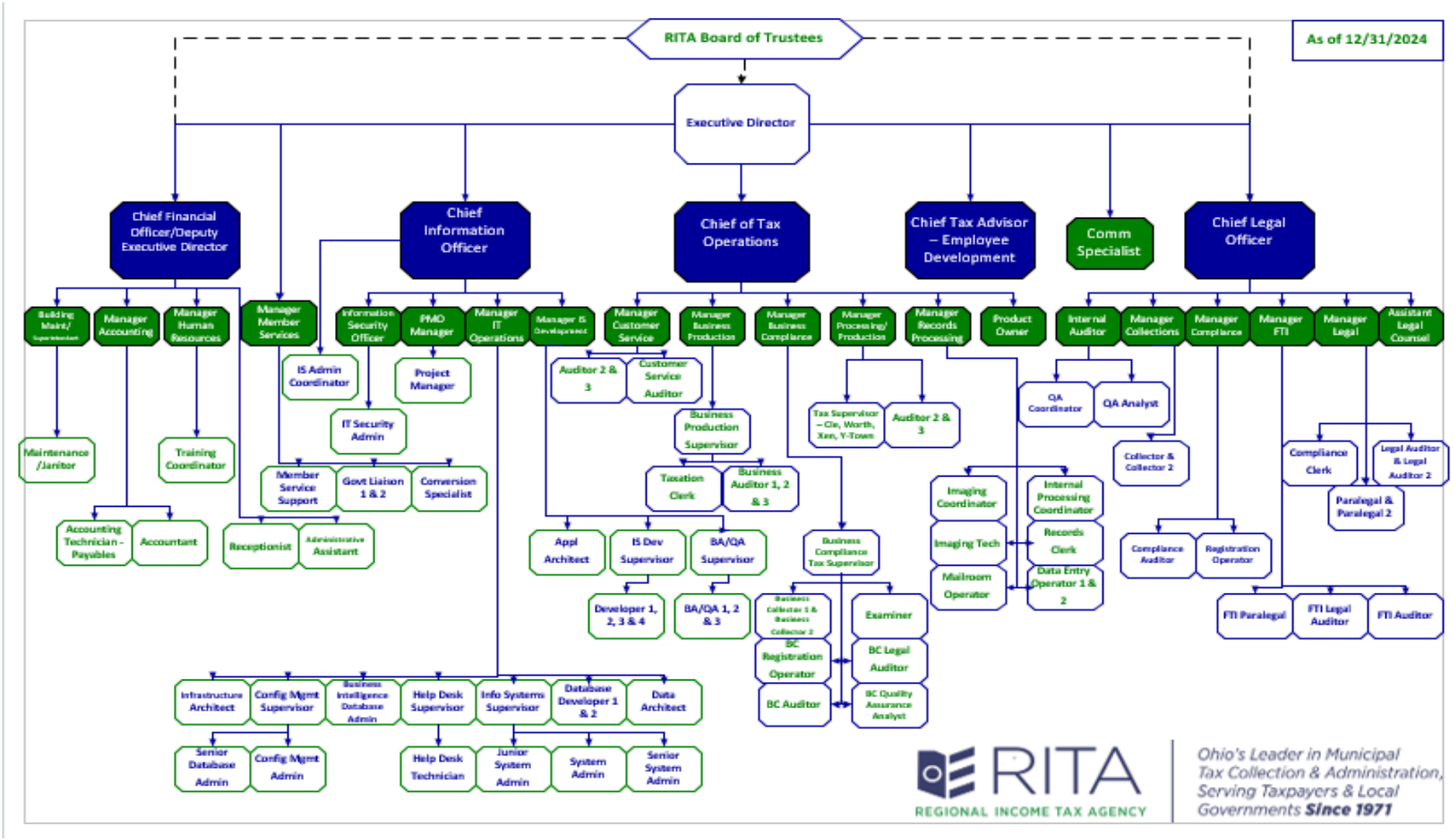
As of December 31, 2024

Executive Director	Amy L. Arrighi
CFO/Deputy Executive Director	Lori Starcher
Chief Legal Officer/Compliance Chief	Amber Greenleaf Duber
Chief Tax Advisor – Employee Development	Robert Meaker
Board Clerk	Donna Thompson
Internal Auditor	Jennifer Carnahan
Manager, Accounting	Paige Williamson
Manager, Human Resources	Katherine Basch
Manager, Member Services	Mark Taranto
Tax/Compliance Operations:	
Assistant Legal Counsel	Brittany Caraballo
Assistant Legal Counsel	Stacie Hackel Snow
Chief of Tax Operations	Alicia Kline
Manager, Business Compliance	Leah Patton
Manager, Business Production	Olivia Newton
Manager, Collections	Sara Gherardi
Manager, Customer Service	Michael Sommer
Manager, Federal Tax Information	Heidi Tollett
Manager, Compliance	John Cline
Manager, Legal	April Dmitruk
Manager, Processing/Production	Scott Dunford
Manager, Records Processing	Jennifer McMurdo
Information Services:	
Chief Information Officer	Raj Menon
Information Security Officer	Liam Malue
IS Development Manager	Todd Gill
IT Operations Manager	Jamey Evans

Regional Income Tax Agency

Organizational Chart

December 31, 2024



Regional Income Tax Agency

GFOA Certificate

December 31, 2024

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Regional Income Tax Agency
Ohio

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morrill

Executive Director/CEO

Financial Section

OHIO AUDITOR OF STATE
KEITH FABER

65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT AUDITOR'S REPORT

Regional Income Tax Agency
Cuyahoga County
10107 Brecksville Road
Brecksville, Ohio 44141

To the Board of Trustees:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the business-type activities and the aggregate remaining fund information of the Regional Income Tax Agency, Cuyahoga County, Ohio (the Agency), as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate remaining fund information of the Regional Income Tax Agency, Cuyahoga County, as of December 31, 2024 and 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Agency, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Agency's basic financial statements. The Schedule of Revenues and Expenses – Budget and Actual (GAAP Basis) (the Schedule) is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we will also issue our report dated June 20, 2025, on our consideration of the Agency's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

Keith Faber
Auditor of State
Columbus, Ohio

June 20, 2025

REGIONAL INCOME TAX AGENCY
Management's Discussion and Analysis
(Unaudited)

This section provides an overview of the financial performance and position of the Regional Income Tax Agency (the "Agency") for the years ended December 31, 2024, and 2023, with comparative data for 2022. It should be read in conjunction with the Agency's letter of transmittal and the basic financial statements.

Financial Highlights

2024

- Municipal income tax receipts increased by 4.4%, attributable to higher collections from existing members and the addition of 20 new taxing jurisdictions.
- The average net cost of collections percentage rose from 0.89% in 2023 to 1.04% in 2024 primarily due to additional Personal Services Expenses, including the implementation of GASB 101.
- Operating expenses rose by approximately $4,814,000 from the prior year, mainly due to:
    - Personal Services increased by over 19% from 2023. The majority of this increase is related to pension and other postemployment benefits directly related to GASB Statements No. 68 and 75, the implementation of GASB Statement No. 101 which resulted in additional accrued compensated absences and an increase in employees and related benefit expenses from the prior year.
    - Professional and Processing – The continued use of additional contractor services in the IT Department during 2024 resulted in an increase of over 7% from the prior year.
    - Material and Supplies – An increase of about 11% from 2023 is reflective of the timing and volume of mailings and general inflation.

2023, prior year highlights

- The Agency experienced an increase of 7.64% in municipal income tax receipts due to additional collections from existing membership and Agency membership growth, with 13 new taxing jurisdictions joining the Agency during 2023.
- The average net cost of collections percentage decreased from 1.15% in 2022 to 0.89% in 2023 due to the continued increase in interest income.
- Overall operating expenses increased approximately $6,470,000 from the prior year. The increase is the result of the following changes:
    - Personal Services – Expense increased almost 33% from 2022. The majority of this increase is related to pension and other postemployment benefits directly related to GASB Statements No. 68 and 75 and an increase in employees and related benefit expenses from the prior year.
    - Office Rent and Maintenance – The rise in expense over 31% is related to preparing for the renovation project at the Brecksville facility.
    - Professional and Processing – The use of additional contractor services in the IT Department during 2023 resulted in an increase of over 44% from the prior year.
    - Material and Supplies – The timing of mailings created an increase in expense of about 6% from 2022.

REGIONAL INCOME TAX AGENCY
Management's Discussion and Analysis
(Unaudited)

Overview of the Basic Financial Statements

A fund is a grouping of related accounts utilized to maintain control over the resources used to perform specific activities. The Agency has two funds; one is proprietary (business-type activity) and the other fund is fiduciary. The proprietary fund is an enterprise fund that primarily accounts for the Agency's tax collection services. The Agency provides these services to its members on a cost reimbursement basis with no margin or profit. During the year the operations are funded with advance fees from the municipalities. At year-end, costs are allocated to members based on transactions and amounts collected; the municipalities' individual fee refunds or fee payables are then computed. After settlement of the amounts owed/due, the net position balance for the tax collections activity for the year, is brought to zero.

The fiduciary fund accounts for the Members' tax receipts held by the Agency prior to distribution to the municipalities. The funds are invested in permissible instruments and all interest income is used to offset the Members' costs for the tax collection services.

This discussion and analysis is intended to serve as an introduction to the Agency's basic financial statements. The Agency's basic financial statements have three components: 1) proprietary fund statements, 2) fiduciary fund statements, and 3) notes to the basic financial statements. The proprietary fund statements consist of the Statements of Net Position, the Statements of Revenues, Expenses and Changes in Net Position and the Statements of Cash Flows. The fiduciary fund statements are the Statements of Fiduciary Net Position and Statements of Changes in Fiduciary Net Position. The Notes to the basic financial statements and required supplementary information are a required and integral component of the basic financial statements. The Annual Comprehensive Financial Report also addresses other supplementary information in the Statistical Section.

Financial Analysis of the Agency's Financial Position and Results of Operations

The Statements of Net Position present the Agency's financial position and report the resources owned by the Agency (assets), deferred outflows of resources, obligations owed by the Agency (liabilities), and deferred inflows of resources with the residual being reported as net position. The Statements of Revenues, Expenses and Changes in Net Position present a summary of how the Agency's net position changed during the year. Revenue is reported when earned and expenses are reported when incurred. The Statements of Cash Flows provide information about the Agency's cash receipts and disbursements during the year. They summarize net changes in cash resulting from operating, investing and financing activities. The Notes to the Basic Financial Statements provide additional information that is essential for a full understanding of the Basic Financial Statements.

The following tables present summaries of the Agency's financial position and operations for 2024 as well as the 2023 and 2022 results.

The first table is a summary of the Agency's net position, which condenses information on all of the Agency's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Agency is improving or deteriorating. However, take note that the primary purpose of the Agency is to provide tax collection services and, as previously noted, for these services the Agency operates on a cost basis only, with no margin or profit and no related net position. Since the Agency's implementation of GASB 68 and GASB 75, as further explained on the next page, the Agency reports a deficit in net position. This is directly related to the Agency's recognition of the portion of the net pension liability and OPEB obligations at the time of implementation. The second table is the Statement of Revenues, Expenses and Changes in Net Position, which presents a summary of the change in the Agency's net position.

Table 1
Net Position

	2024	2023 (2)	2022 (1) (2)
Assets:			
Current Assets	$ 76,293,836	$ 73,552,437	$ 62,549,172
Capital Assets, Net	8,582,962	7,716,762	8,227,588
Subscription Assets, Net	479,070	697,766	128,470
Other Noncurrent Assets	1,100,497	334,977	2,890,567
Total Assets	86,456,365	82,301,942	73,795,797
Deferred Outflows of Resources	7,196,817	10,174,933	2,912,151
Liabilities:			
Current Liabilities	80,611,824	77,711,725	67,265,520
Noncurrent Liabilities	27,676,683	29,485,596	14,148,120
Total Liabilities	108,288,507	107,197,321	81,413,640
Deferred Inflows of Resources	484,528	399,407	10,320,164
Net Position:			
Investment in Capital Assets	8,811,850	7,925,747	8,227,588
Restricted For:			
Pension and Other Postemployment Benefits	1,100,407	334,977	2,890,567
Unrestricted (Deficit)	(25,032,200)	(23,380,577)	(26,144,011)
Total Net Position	$ (15,119,853)	$ (15,119,853)	$ (15,025,856)

(1) Change in accounting principles required change in balances for subscription assets
(2) Change in accounting principles required change in balances for compensated absences

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability* or *other postemployment liability*. GASB 68 and GASB 75 both take an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the earnings approach, GASB 68 and GASB 75 established the net pension and postemployment liability equal to the Agency's proportionate share of each plan's collective present value of estimated future pension and OPEB benefits attributable to active and inactive employees' past service minus plan assets available to pay these benefits. The Agency and its employees contribute to the State's multi-employer managed fund: the Ohio Public Employees Retirement System (OPERS).

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange." As such, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and/or postemployment benefit, GASB noted that the unfunded portion of this pension and OPEB promises are a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the Agency is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and

approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system and no control over the allocation of its contributions. In Ohio, there is no legal means to enforce the unfunded liability of the pension system as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of these liabilities but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the noncurrent liability section of the Statements of Net Position.

Many end users will gain a clearer understanding of the Agency's financial condition by adding deferred inflows related to pension and OPEB and the net pension and OPEB liabilities to the reported net position and subtracting deferred outflows related to pensions, OPEB and net pension and OPEB assets.

Overall, total assets increased about 5.0% mainly because of higher Cash and Cash Equivalents. This increase is substantially due to the increase in collections and Interest Revenue. In 2023, total assets increased about 11.5% due to the increase in Cash and Cash Equivalents. The Agency invests its Cash and Cash Equivalents in a variety of investment types with the primary focus being safety of principle, but with attention to investment opportunities to increase yield. The Agency realized $9,817,215 and $8,842,745 in investment income for 2024 and 2023, respectively.

The increase in total liabilities is due to a few factors, with the changes due to the increase of Accounts Payable and Due to Other Governments. Since Due to Other Governments liability represents the amount withheld in excess of operating expenses, significant fluctuations in pension expenses related to GASB 68 and GASB 75, tax collection fees and investment income, impact the excess of amounts withheld to be distributed to the Members. Net Pension Liability increased directly related to RITA's proportionate share of OPERS.

The Statements of Revenues, Expenses and Changes in Net Position report the proprietary fund operating income and costs, non-operating income and costs, and the change in net position. This statement, shown in Table 2, reflects the results for 2024, 2023 and 2022.

In accordance with GASB 68 and GASB 75, the Agency's statements include an annual pension expense and an annual OPEB expense for their proportionate share of the net pension liability and net OPEB liability, respectively, not accounted for as deferred outflows/inflows.

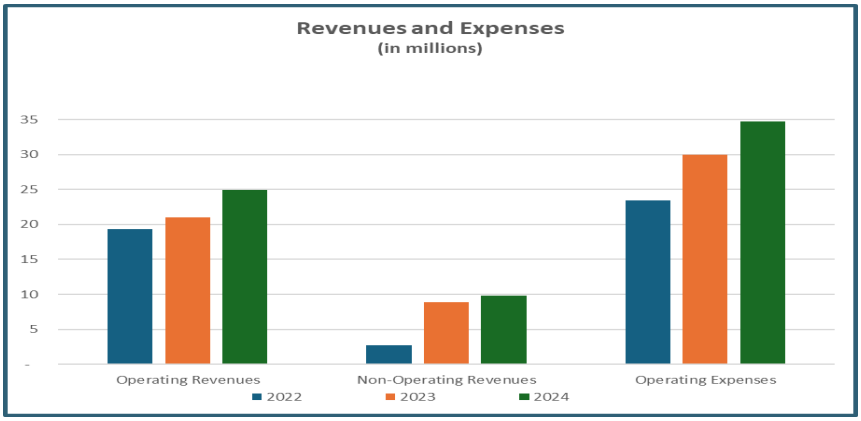
Additional information on the Agency's pension and OPEB liabilities can be found in Notes 10 and 11.

REGIONAL INCOME TAX AGENCY
Management's Discussion and Analysis
(Unaudited)

Table 2
Statements of Revenues, Expenses and Changes in Net Position

	2024	2023 (2)	2022 (1) (2)
Operating Revenues:			
Tax Collection Fees	$ 24,767,090	$ 20,776,430	$ 19,078,721
Charges for Services and Other Revenues	214,052	250,954	300,690
Total Operating Revenues	24,981,142	21,027,384	19,379,411
Operating Expenses:			
Personal Services	23,058,440	19,364,472	14,599,956
Travel and Transportation	113,750	71,928	74,493
Office Rent and Maintenance	146,198	228,557	173,856
Equipment and Software Maintenance	2,074,662	1,452,020	1,641,929
Professional and Processing	5,696,061	5,313,433	3,685,595
Telephone and Utilities	317,695	311,570	326,509
Forms and Envelopes	257,008	251,868	283,541
Insurance	207,307	184,930	182,883
Miscellaneous Expenses	185,931	323,958	358,123
Materials and Supplies	1,517,554	1,366,505	1,291,210
Amortization – Subscription Assets	352,244	243,804	52,858
Depreciation	847,778	846,888	822,158
Total Operating Expenses	34,774,628	29,959,933	23,493,111
Operating Loss	(9,793,486)	(8,932,549)	(4,113,700)
Non-Operating Revenues (Expenses):			
Investment Income	9,817,215	8,842,745	2,751,070
Interest Expense	(23,729)	(822)	(480)
Gain (Loss) on Disposal of Capital Assets	-	(3,371)	1,000
Total Non-Operating Revenues	9,793,486	8,838,552	2,751,590
Change in Net Position	-	(93,997)	(1,362,110)
Net Position, Beginning of Year Restated	(15,119,853)	(15,025,856)	(13,663,746)
Net Position, End of Year	$ (15,119,853)	$ (15,119,853)	$ (15,025,856)
Total Revenues			
Operating Revenues	$ 24,981,142	$ 21,027,384	$ 19,379,411
Non-Operating Revenues	9,817,215	8,842,745	2,752,070
Total Revenues	$ 34,798,357	$ 29,870,129	$ 22,131,481
Total Expenses			
Operating Expenses	$ 34,774,628	$ 29,959,933	$ 23,493,111
Non-Operating Expenses	23,729	4,193	480
Total Expenses	$ 34,798,357	$ 29,964,126	$ 23,493,591

(1) Change in accounting principles required change in balances for subscription assets
(2) Change in accounting principles required change in balances for compensated absences



Operating Revenues

Operating Revenues in 2024 increased $3.95 million to $24.77 million, an 18.8% increase from the prior year. The Tax Collection Fees represent the portion of the Member retainers used to fund the Agency's tax operations. As noted previously, interest income is used to offset the Members' costs for the tax collection services; and operating expenses directly relates to what is charged for Tax Collection Fees. The increase in Operating Expenses resulted in more Tax Collection Fees. In 2023 the increase was $1.65 million, 8.5% increase from 2022.

Non-Operating Revenues

Non-Operating Revenues are mainly related to Investment Income. The 2024 increase from the prior year was 11.02% whereas the increase in 2023 from the prior year was 221.31%.

Operating Expenses

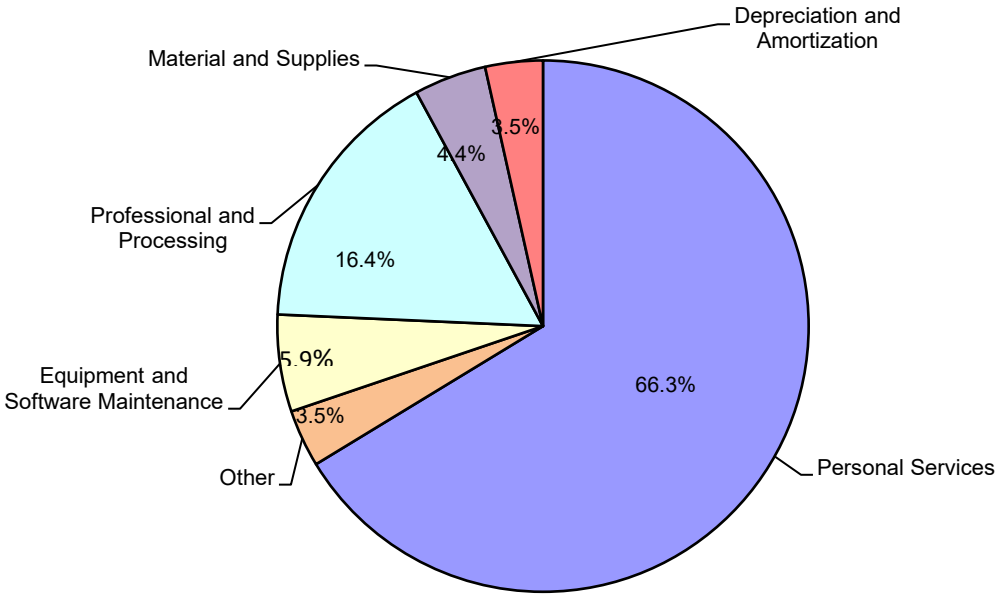
Overall, Operating Expenses have increased over the last two years, 16.07% and 27.53% respectively.
The Agency's substantial expenses are:

- Personal Services – As the Agency is primarily a service organization, the bulk of the operating expenses are for personnel. The increase in expense is due to an increase in employees, the rise in Accrued Compensated Absences with the implementation of GASB 101 and a direct result primarily related to the change in pension and OPEB expenses related to GASB 68 and GASB 75.
- Professional and Processing – This expense is largely for contractor services for system development, security services and lockbox.
- Depreciation and Amortization – The Agency uses the accrual basis of accounting. As such, when assets are purchased, the costs are recognized over the life of the resources. The useful lives are 5 to 40 years and depreciation is calculated using a mid-year convention.
- Equipment and Software Maintenance – This expense is for the ongoing software licenses and hardware/equipment maintenance costs.
- Material and Supplies – Postage and operating supplies make up this expense.
- Miscellaneous Expenses – This expense is for minor transactions that do not meet the criteria to categorize in the other expense categories.

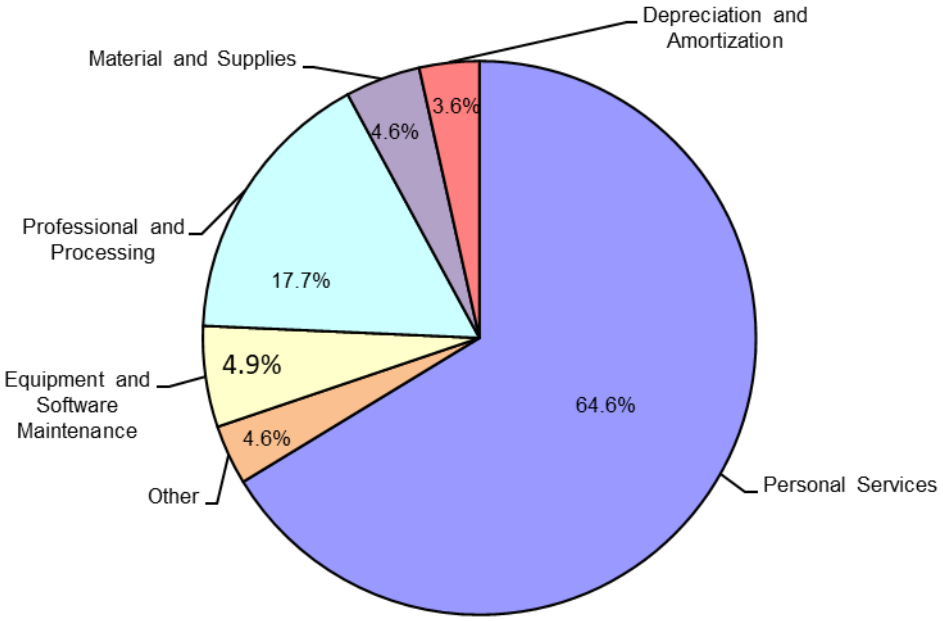
REGIONAL INCOME TAX AGENCY
Management's Discussion and Analysis
(Unaudited)

Graphic interpretations of the Agency operating expenses for 2024 and 2023 are presented as follows:

Graph 1 – 2024 Total Agency Operating Expenses



Graph 2 – 2023 Total Agency Operating Expenses



Capital Assets

The following Table indicates capital asset activity for the years ended December 31, 2024 and 2023.

Table 3

	Balance 12/31/2023	Additions	Retirements	Balance 12/31/2024
Nondepreciable Capital Assets:				
Land	$ 195,073	$ -	$ -	$ 195,073
Capital Assets being Depreciated:				
Buildings and Improvements	5,343,580	1,606,303	-	6,949,883
Office Equipment and Software	21,193,448	107,675	(285,180)	21,015,943
Vehicles	62,375	-	-	62,375
Total Capital Assets being Depreciated	26,599,403	1,713,978	(285,180)	28,028,201
Less Accumulated Depreciation for:				
Buildings and Improvements	(3,140,179)	(93,411)	-	(3,233,590)
Office Equipment and Software	(15,911,275)	(747,420)	285,180	(16,373,515)
Vehicles	(26,260)	(6,947)	-	(33,207)
Total Accumulated Depreciation	(19,077,714)	(847,778)	285,180	(19,640,312)
Net Capital Assets being Depreciated	7,521,689	866,200	-	8,387,889
Subscription Assets:				
Right of Asset – SBITA	994,428	133,548	(68,386)	1,059,590
Less Accumulated Amortization:				
Right of Asset – SBITA	(296,662)	(352,244)	68,386	(580,520)
Total Subscription Assets, Net	697,766	(218,696)	-	479,070
Total Capital Assets, Net	$ 8,414,528	$ 647,504	$ -	$ 9,062,032

(continued)

	Balance 12/31/2022	Additions	Retirements	Balance 12/31/2023
Nondepreciable Capital Assets:				
Land	$ 195,073	$ -	$ -	$ 195,073
Capital Assets being Depreciated:				
Buildings and Improvements	5,059,828	298,000	(14,248)	5,343,580
Office Equipment and Software	21,548,421	41,433	(396,406)	21,193,448
Vehicles	62,375	-	-	62,375
Total Capital Assets being Depreciated	26,670,624	339,433	(410,654)	26,599,403
Less Accumulated Depreciation for:				
Buildings and Improvements	(3,087,776)	(63,280)	10,877	(3,140,179)
Office Equipment and Software	(15,531,020)	(776,661)	396,406	(15,911,275)
Vehicles	(19,313)	(6,947)	-	(26,260)
Total Accumulated Depreciation	(18,638,109)	(846,888)	407,283	(19,077,714)
Net Capital Assets being Depreciated	8,032,515	(507,455)	(3,371)	7,521,689
Subscription Assets:				
Right of Asset – SBITA	181,328	813,100	-	994,428
Less Accumulated Amortization:				
Right of Asset – SBITA	(52,858)	(243,804)	-	(296,662)
Total Subscription Assets, Net	128,470	569,296	-	697,766
Total Capital Assets, Net	$ 8,356,058	$ 61,841	$ (3,371)	$ 8,414,528

Additional information on capital asset activity can be found in Note 6.

Long -Term Obligations

Details of the changes in long-term obligations for the years ended December 31, 2024 and 2023 is as follows:

Table 4

	Restated Balance 12/31/2023	Additions	Retirements	Balance 12/31/2024	Amounts Due Within One Year
Net Pension Liability	$ 20,521,763	$ -	$ (1,646,996)	$ 18,874,767	$ -
Net Other Postemployment Benefits Liability	454,132	-	(454,132)	-	-
Subscription Payable	488,781	-	(238,599)	250,182	250,182
Accrued Compensated Absences	3,022,001	1,857,302	(1,650,179)	3,229,124	1,823,402
Total Long-Term Obligations	$ 24,486,677	$ 1,857,302	$ (3,989,906)	$ 22,354,073	$ 2,073,584

	Restated Balance 12/31/2022	Additions	Retirements	Restated Balance 12/31/2023	Amounts Due Within One Year
Net Pension Liability	$ 5,959,865	$ 14,561,898	$ -	$ 20,521,763	$ -
Net Other Postemployment Benefits Liability	-	454,132	-	454,132	-
Subscription Payable	23,122	488,781	(23,122)	488,781	238,599
Accrued Compensated Absences	2,941,317	1,538,291	(1,457,607)	3,022,001	1,649,047
Total Long-Term Obligations	$ 8,924,304	$ 17,043,102	$ (1,480,729)	$24,486,677	$ 1,887,646

The Net Pension Liability remains the Agency's largest long-term liability. Compensated Absences also increased, driven by workforce growth and accrued benefits. Further details on the Agency's long-term liabilities can be found in Note 7.

The other significant proprietary financial report is the Statements of Cash Flows, which provides information about the Agency's cash receipts and disbursements during the year. It summarizes net changes in cash resulting from operating, investing and financing activities. The Notes to the Basic Financial Statements provide further information that is essential to a full understanding of the financial statements.

Contacting the Agency's Financial Management

This financial report is designed to provide transparency and a high-level overview of the Agency's financial performance. For more information, contact the Chief Financial Officer at:

Regional Income Tax Agency
10107 Brecksville Road
Brecksville, Ohio 44141-3275
Telephone: 440-526-0900

Regional Income Tax Agency

Statements of Net Position

December 31, 2024 and 2023

	2024	2023
Assets:		
Current Assets:		
Cash and Cash Equivalents	$ 48,700,940	$ 42,907,401
Receivables:		
Accounts	10,851	9,505
Interest	-	7,470
Due from Others	26,205,389	29,365,865
Other Assets	1,376,656	1,262,196
Total Current Assets	76,293,836	73,552,437
Noncurrent Assets:		
Net Pension Asset	428,522	334,977
Net Other Postemployment Benefits Asset	671,975	-
Right to Use Subscription Assets, Net	479,070	697,766
Nondepreciable Capital Assets	195,073	195,073
Depreciable Capital Assets, Net	8,387,889	7,521,689
Total Noncurrent Assets	10,162,529	8,749,505
Total Assets	86,456,365	82,301,942
Deferred Outflows of Resources:		
Pension	6,576,350	8,786,848
Other Postemployment Benefits	620,467	1,388,085
Total Deferred Outflows of Resources	$ 7,196,817	$ 10,174,933

(Continued)

Regional Income Tax Agency

Statements of Net Position (continued)

December 31, 2024 and 2023

	2024	Restated 2023
Current Liabilities:		
Accounts Payable	$ 2,162,300	$ 801,837
Accrued Wages and Benefits	499,120	307,687
Current Portion of Accrued Compensated Absences	1,823,402	1,649,047
Other Liabilities	816,990	725,136
Subscription Payable – current portion	250,182	238,599
Due to Other Governments	55,079,323	54,602,852
Unearned Revenue	19,980,507	19,386,567
Total Current Liabilities	80,611,824	77,711,725
Noncurrent Liabilities:		
Accrued Compensated Absences	1,405,722	1,372,954
Due to Members – Stabilization	7,396,194	6,886,565
Subscription Payable	-	250,182
Net Pension Liability	18,874,767	20,521,763
Net Other Postemployment Benefits Liability	-	454,132
Total Noncurrent Liabilities	27,676,683	29,485,596
Total Liabilities	108,288,507	107,197,321
Deferred Inflows of Resources:		
Pension	92,596	231,812
Other Postemployment Benefits	391,932	167,595
Total Deferred Inflows of Resources	484,528	399,407
Net Position:		
Investment in Capital Assets	8,811,850	7,925,747
Restricted for:		
Pension and Other Postemployment Benefits	1,100,497	334,977
Unrestricted (Deficit)	(25,032,200)	(23,380,577)
Total Net Position	$ (15,119,853)	$ (15,119,853)

The Accompanying Notes are an Integral Part of these Basic Financial Statements

Regional Income Tax Agency

Statements of Revenues, Expenses and Changes in Net Position

For the Years Ended December 31, 2024 and 2023

	2024	Restated 2023
Operating Revenues:		
Tax Collection Fees	$ 24,767,090	$ 20,776,430
Charges for Services and Other Revenues	214,052	250,954
Total Operating Revenues	24,981,142	21,027,384
Operating Expenses:		
Personal Services	23,058,440	19,364,472
Travel and Transportation	113,750	71,928
Office Rent and Maintenance	146,198	228,557
Equipment and Software Maintenance	2,074,662	1,452,020
Professional and Processing	5,696,061	5,313,433
Telephone and Utilities	317,695	311,570
Forms and Envelopes	257,008	251,868
Insurance	207,307	184,930
Miscellaneous Expenses	185,931	323,958
Materials and Supplies	1,517,554	1,366,505
Amortization – Subscription Assets	352,244	243,804
Depreciation	847,778	846,888
Total Operating Expenses	34,774,628	29,959,933
Operating Loss	(9,793,486)	(8,932,549)
Non-Operating Revenues (Expenses):		
Investment Income	9,817,215	8,842,745
Interest Expense	(23,729)	(822)
Loss on Disposal	-	(3,371)
Total Non-Operating Revenues (Expenses)	9,793,486	8,838,552
Change in Net Position	-	(93,997)
Net Position, Beginning of Year	(15,119,853)	(13,663,746)
Cumulative Effect of Change in Accounting Principle (See Note 3)	-	(1,362,110)
Net Position, Beginning of Year – 2023 Restated (See Note 3)	-	(15,025,856)
Net Position, End of Year	$ (15,119,853)	$ (15,119,853)

The Accompanying Notes are an Integral Part of these Basic Financial Statements

Regional Income Tax Agency

Statements of Cash Flows

For the Years Ended December 31, 2024 and 2023

	2024	2023
Cash Flows from Operating Activities:		
Cash Receipts:		
From Member Municipalities	$ 75,956,372	$ 66,977,242
Cash Payments:		
To Suppliers for Goods and Services	(10,722,612)	(10,075,663)
To Employees for Services	(16,478,093)	(13,374,175)
For Employee Benefits	(5,985,202)	(5,565,855)
For Retainer Refund	(46,236,060)	(37,573,867)
Net Cash Provided by Operating Activities	(3,465,595)	387,682
Cash Flows from Capital and Related Financing Activities:		
Acquisition of Capital Assets	(169,675)	(41,433)
Acquisition of Right to Use of Assets - Subscriptions	(133,548)	(324,319)
Principal Payments on Subscription Liabilities	(238,599)	(23,122)
Interest – SBITA Contracts	(23,729)	(822)
Net Cash Used by Financing Activities	(565,551)	(389,696)
Cash Flows from Investing Activities:		
Interest on Cash and Investments	9,824,685	8,858,831
Net Increase in Cash and Cash Equivalents	5,793,539	8,856,817
Cash and Cash Equivalents, Beginning of Year	42,907,401	34,050,584
Cash and Cash Equivalents, End of Year	$ 48,700,940	$ 42,907,401

(Continued)

Regional Income Tax Agency

Statements of Cash Flows (Continued)

For the Years Ended December 31, 2024 and 2023

	2024	2023
Reconciliation of Operating Loss to Net Cash from Operating Activities:		
Operating Loss	$ (9,793,486)	$ (8,932,549)
Adjustments to Reconcile Operating Loss To Net Cash Provided by Operating Activities:		
Depreciation and Amortization	1,200,022	1,090,692
Changes in Assets and Liabilities:		
Accounts Receivable	(1,346)	1,460
Due from Others	3,160,476	(1,995,988)
Other Assets	(114,460)	(633,665)
Net Pension Asset	(93,545)	280,675
Net Other Postemployment Benefits Asset	(671,975)	2,274,915
Deferred Outflows of Resources – Pension	2,210,498	(6,004,357)
Deferred Outflows of Resources – OPEB	767,618	(1,258,425)
Accounts Payable	(183,840)	(369,661)
Accrued Wages and Benefits	191,433	(44,324)
Accrued Compensated Absences	207,123	80,684
Other Liabilities	91,854	432,433
Due to Other Governments	476,471	8,936,813
Unearned Revenue	593,940	1,327,606
Due to Members – Stabilization	509,629	106,100
Net Pension Liability	(1,646,996)	14,561,898
Other Postemployment Benefits – Liability	(454,132)	454,132
Deferred Inflows of Resources – Pension	(139,216)	(7,686,118)
Deferred Inflows of Resources – OPEB	224,337	(2,234,639)
Net Cash Provided by Operating Activities	$ (3,465,595)	$ 387,682
Supplemental Disclosures of Cash Flow Information:		
Non-cash capital and Related Activities		
Property and Equipment purchased on credit	$ 1,544,303	$ 298,000
Right to Use Subscription Asset, Acquired in Exchange for a Subscription Liability	-	488,781

Regional Income Tax Agency

Statements of Fiduciary Net Position – Custodial Fund

December 31, 2024 and 2023

	2024	2023
Assets:		
Cash and Cash Equivalents	$ 204,329,196	$ 186,228,891
Investments	20,896,391	14,999,450
Receivables:		
Interest	182,428	456,288
Income Taxes of Member Municipalities, Net	457,119,825	443,569,976
Total Assets	682,527,840	645,254,605
Liabilities:		
Refunds Payable	9,115,212	3,849,842
Due to Others	26,205,389	29,365,865
Due to Other Governments	190,087,414	168,468,922
Total Liabilities	225,408,015	201,684,629
Net Position:		
Restricted for Other Governments	$ 457,119,825	$ 443,569,976

The Accompanying Notes are an Integral Part of these Basic Financial Statements

Regional Income Tax Agency

Statements of Changes in Fiduciary Net Position – Custodial Fund

For the Years Ended December 31, 2024 and 2023

	2024	2023
Additions:		
Income Taxes Collected	$ 2,454,284,154	$ 2,350,627,704
Deductions:		
Collections Expenses Paid to Others	616,893	647,309
Refunds Issued	49,897,138	51,961,051
Administrative Expenses from Income Taxes Collected	74,840,590	72,390,922
Income Tax Collections for Other Governments	2,315,379,684	2,206,801,312
Total Deductions	2,440,734,305	2,331,800,594
Net Increase in Fiduciary Net Position	13,549,849	18,827,110
Net Position Beginning of Year	443,569,976	424,742,866
Net Position End of Year	$ 457,119,825	$ 443,569,976

Note 1: Reporting Entity

The Regional Income Tax Agency (the "Agency") is an independent entity that provides efficient collections of municipal income taxes for the member municipalities (the Members) of a Regional Council of Governments formed under Section 167 of the Ohio Revised Code. The Members elect a nine position Board of Trustees to oversee the Agency operations. The Agency has a fiduciary responsibility to collect municipal income taxes for its Members at the rates levied and then distribute the municipal income taxes (less related net expenses and refunds) to its Members. Distributions of tax collections to Members are based upon information provided by taxpayers on tax returns and other supporting data.

For financial reporting purposes, the Agency's financial statements include all funds for which the Agency is financially accountable. Financial accountability, as defined by the Governmental Accounting Standards Board (GASB), exists if the Agency appoints a voting majority of an organization's governing board and is either able to impose its will on that organization or there is potential for the organization to provide specific financial benefits to, or impose specific burdens on, the Agency. The Agency may also be financially accountable for governmental organizations with a separately elected governing board, a governing board appointed by another government, or a jointly appointed board that is fiscally dependent on the Agency. Also taken into consideration are any other organizations for which the nature and significance of their relationship with the Agency are such that exclusion would cause the financial statements to be misleading or incomplete. Based on these criteria, there were no other organizations that require incorporation into the financial statements.

Note 2: Summary of Significant Accounting Policies

The following summarizes the significant accounting policies applied in the preparation of the basic financial statements.

A. Basis of Presentation

The financial statements of the Agency have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the Agency's accounting policies are described below.

The Agency's basic financial statements consist of the Statements of Net Position, the Statements of Revenues, Expenses and Changes in Net Position, the Statements of Cash Flows, the Statements of Fiduciary Net Position and the Statements of Changes in Fiduciary Net Position.

The Agency uses a single enterprise fund and a custodial fund to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Enterprise fund reporting focuses on the determination of the change in net position, financial position and cash flows. An enterprise fund may be used to account for any activity for which a fee is charged to external users.

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds.

Note 2: Summary of Significant Accounting Policies (continued)

A. Basis of Presentation (continued)

Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The Agency does not have any trust funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The Agency's only custodial fund is used to account for tax collections held by the Agency as an agent for the Members.

B. Measurement Focus

The enterprise fund is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of this fund are included on the Statements of Net Position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus. For the enterprise fund, the Statements of Revenues, Expenses and Changes in Net Position present increases (i.e., revenues) and decreases (i.e., expenses) in net position. The Statements of Cash Flows provide information about how the Agency finances and meets the cash flow needs of its enterprise activities. The fiduciary fund presents a Statement of Changes in Fiduciary Net Position which reports additions to and deductions from the custodial fund.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. The Agency's basic financial statements are prepared using the accrual basis of accounting. Revenue is recorded on the accrual basis when the exchange takes place. Expenses are recognized at the time they are incurred.

D. Cash and Cash Equivalents

Investments are reported at fair value which is based on quoted market prices. The State Treasurer's investment pool (STAR Ohio) managed by the State Treasurer's Office, allows governments within the state to pool their funds for investment purposes. STAR Ohio is not registered with the Securities and Exchange Commission as an investment company, but has adopted Governmental Accounting Standards Board (GASB) Statement No. 79, *Certain External Investment Pools and Pool Participants*. The Agency measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For both 2024 and 2023, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice should be given 24 hours in advance of all deposits and withdrawals exceeding $100 million. STAR Ohio reserves the right to limit the transaction to $250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the $250 million limit. All accounts of the participant will be combined for these purposes.

Note 2: Summary of Significant Accounting Policies (continued)

D. Cash and Cash Equivalents (continued)

For purposes of the Statements of Cash Flows and for presentation on the Statements of Net Position, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the Agency are considered to be cash equivalents. Instruments with an initial maturity of more than three months are reported as investments.

E. Income Taxes of Member Municipalities and Allowance for Doubtful Accounts

Income taxes of member municipalities is a significant income tax receivable estimate based on distribution activity, historical collection rates and an assessment of aged receivables. The income taxes of member municipalities can significantly fluctuate year to year based on RITA membership, income tax rate changes, income tax due dates and collection experience. Income taxes of member municipalities is shown net of a $11,955,543 allowance for doubtful accounts at December 31, 2024 and $8,624,030 at December 31, 2023. The allowance reflects management's best estimate of the amounts that will not be collected.

F. Capital Assets and Depreciation

All capital assets are recorded at historical cost. The Agency maintains a capitalization threshold of $5,000. Depreciation is charged to operations over the assets' estimated useful lives using the straight-line method, with one-half year's depreciation in the year of acquisition. Estimated useful lives are as follows:

Buildings and Improvements	40 years
Office Equipment and Software	5 – 30 years
Vehicles	5 years

The Agency is reporting right of use assets related to Subscription-Based Information Technology Arrangements (SBITAs). These assets are amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

G. Allocation of Expenses to Members

The Agency allocates to Members net operating expenses, after reduction for interest income, charges for services and other revenues. The Members' allocation is based upon the average of the percentage of each Member's transactions to total Agency transactions and the percentage of each Member's collections to total Agency collections.

H. Compensated Absences

The Agency recognizes liabilities for compensated absences, including compensatory, personal, vacation and sick leave, based on the estimated amount of leave that is more likely than not to be used or otherwise settled. It is the Agency's policy to permit employees to accumulate earned but unused pay benefits. Compensatory, personal, and vacation pay is accrued and reported as a liability when earned by the Agency's employees. The Agency allows accumulation of hours of sick leave, which can only be used in the event of an illness or paid out upon termination up to 250 hours. Compensated absences generally do not have a set payment schedule. The Agency does not offer non-cash settlements

Note 2: Summary of Significant Accounting Policies (continued)

I. Unearned Revenue

Unearned revenue represents tax collection fees accrued that will be earned in subsequent periods as the income tax receivables are collected. It is necessary to calculate unearned revenue when recording an estimated receivable that the Agency will withhold from its Members when collecting the taxes on current year earnings. Unearned revenue in the amount of $19,980,507 at December 31, 2024 and $19,386,567 at December 31, 2023 has not been recorded as revenue because the transactions have not yet been processed, therefore, the money has not yet been earned.

J. Deferred Outflows/Inflows of Resources

In addition to assets, the financial statements report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets, that applies to a future period and will not be recognized as an outflow of resources (expense) until then. For the Agency, deferred outflows of resources include a deferred charge for future pension and other postemployment benefit (OPEB) obligations. The deferred outflows of resources related to pensions and OPEB are explained in Note 10 and Note 11, respectively.

In addition to liabilities, the financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized until that time. For the Agency, deferred inflows of resources include changes in net pension and net OPEB obligations. The deferred inflows of resources related to pensions and OPEB are explained in Note 10 and Note 11, respectively.

K. Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Investment in capital assets consists of capital assets (net of accumulated depreciation). Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Agency or through external restrictions imposed by creditors, grantors, laws or regulations of other governments. The Agency applies restricted resources when an expense is incurred for which both restricted and unrestricted net position are available.

Net investment in capital assets consists of capital assets and right of use assets, net of accumulated depreciation and amortization, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets and the SBITA liability associated with the right of use assets.

L. Revenues and Expenses

Operating revenues and expenses result from providing tax collection services, extraordinary services, and goods to the Members. Operating expenses consist of the cost of these services, including administrative expenses and depreciation on capital assets. Non-operating revenues and expenses are all revenues and expenses not meeting the definition of operating revenues and expenses. Non-operating revenues and expenses include revenues and expenses from capital and related financing activities and investing activities.

Note 2: Summary of Significant Accounting Policies (continued)

M. Pensions / Other Postemployment Benefit (OPEB) Liabilities (Assets)

For purposes of measuring net pension/OPEB liability (asset), deferred outflow of resources and deferred inflow of resources related to pension/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value. Additional details on the pension/OPEB systems are provided in Note 10 and Note 11, respectively.

N. Use of Estimates

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results may differ from those estimates.

O. Leases

As lessee, the Agency recognizes lease contracts or equivalents that have a term exceeding one year and the cumulative future payments on the contract exceed $10,000 and do not meet the definition of a short-term lease. Short-term lease payments are expensed when incurred. The Agency only has short term leases.

P. Subscriptions

The Agency recognizes SBITAs that have a term exceeding one year and future payments on the contract exceed $10,000. Short-term subscriptions are expensed as incurred. At the commencement of the subscription arrangement, the Agency initially measures the subscription liability at the present value of payments expected to be made during the term. The Agency uses a discount rate that is determined using the Agency's incremental borrowing rate at start of the subscription arrangement for a similar asset type and term length to the contract. Subsequently, the subscription liability is reduced by the principal portion of payments made. The subscription asset is initially measured as the initial amount of the subscription liability plus any payments made to the SBITA vendor before commencement of the subscription term. Subsequently, the subscription asset is amortized on a straight-line basis over its useful life.

Q. Comparative Data/Reclassifications

Comparative data for the prior year is presented in order to provide an understanding of the changes in financial position and operations. Certain reclassifications have been made to the 2023 financial statements in order to conform to the 2024 presentation.

Note 3: New Accounting Pronouncements and Change in Accounting Principles

Newly Adopted Accounting Pronouncements

For the year December 31, 2024, the Agency implemented the following Governmental Accounting Standards issued by the Governmental Accounting Standards Board (GASB):

GASB Statement No. 100, *Accounting Changes and Error Corrections—An Amendment of GASB Statement No. 62,* was issued in June 2022. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this statement are effective for fiscal years beginning after June 15, 2023. These changes were incorporated in the Agency's financial statements.

GASB Statement No. 101, *Compensated Absences,* was issued in June 2022. The primary objective of this Statement is to update the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this statement are effective for fiscal years beginning after December 15, 2023. The implementation of this pronouncement had the following effect on net position as reported:

Net position at December 31, 2022	$	(13,663,746)
Adjustments:		
Liabilities previously reported as current portion of accrued compensated absences - removed		1,071,712
Liabilities previously reported as accrued compensated absences - removed		507,495
Current portion of accrued compensated absences - added		(1,533,527)
Accrued compensated absences - added		(1,407,790)
Restated net position at December 31, 2022		(15,025,856)
Changes in net positions as previously reported, 2023		
Adjustments:		
Operating expenses: personal services - removed		1,565,894
Operating expenses: personal services - added		(1,659,891)
Restated Net Position at December 31, 2023	$	(15,119,853)

Note 3: New Accounting Pronouncements and Change in Accounting Principles (continued)

Newly Issued Accounting Pronouncements, Not Yet Adopted

GASB Statement No. 102, *Certain Risk Disclosures*, issued in December 2023, provides guidance to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The effective date of this standard is reporting periods beginning after June 15, 2024.

GASB Statement No. 103, *Financial Reporting Model Improvements*, issued in April 2024, requires guidance to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The effective date of this standard is reporting periods beginning after June 15, 2024.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, issued in September 2024, provides guidance to provide users of government financial statements with detailed information about capital assets in notes to financial statements. The effective date of this standard is reporting periods beginning after June 15, 2025.

The Agency has not yet determined the impact that these Statements will have on its financial statements and disclosures.

Note 4: Deposits and Investments

State of Ohio statutes classify funds held by the Agency into three categories.

Active deposits are amounts necessary to meet current cash needs. Such monies are maintained either in commercial accounts payable or withdrawable on demand accounts, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts. Inactive deposits are monies identified as not required for use within the current five-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts. Interim deposits are those monies that are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim monies may be deposited or invested in the following securities:

1. Bonds, notes or other obligations of or guaranteed by the United States, or those for which the faith of the United States is pledged for the payment of principal and interest therein.
2. Bonds, notes, debentures or other obligations or securities issued by any federal government agency.
3. Deposits with financial institutions and savings and loan associations.
4. State Treasurer's investment pool (STAR Ohio).
5. Bonds and other obligations of the State of Ohio and its political subdivisions.
6. Repurchase agreements of a bank or savings and loan association organized under the laws of the U.S. or State of Ohio for negotiable direct obligations of the United States or U.S. federal agencies. If any repurchase agreement obligations do not have the backing of the full faith and credit of the United States, any such investment shall be secured by collateral as provided herein.

Note 4: Deposits and Investments (continued)

Investments in mortgage backed securities, principal only or interest only or strips, reverse repurchase agreements and derivatives are forbidden. The use of leverage and short selling are also prohibited. Repurchase agreements are limited to maximum maturities of thirty days. A maximum of $25 million can be invested over a longer period not to exceed two years. All other funds shall be invested for a period not to exceed 45 days.

Deposits

Custodial credit risk is the risk that, in the event of bank failure, the Agency's deposits may be lost. The Agency has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the Agency or a qualified trustee by the financial institution as security for repayment, or by establishing and pledging to the State Treasurer a single pool of collateral for the benefit of every public depositor. The total fair value of the securities pledged must meet either of the following:

1. One hundred two percent of the total amount of all uninsured public deposits.

2. An amount determined by rules adopted by the State Treasurer that set forth the criteria for determining the aggregate fair value of the pool of eligible securities pledged by public deposits.

Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within five years of the date of the related repurchase agreement. The fair value of the securities subject to a repurchase agreement must exceed the value of the principal by two percent and be marked to market daily. State law does not require security for public deposits and investments to be maintained in the Agency's name.

At December 31, 2024, the carrying amount of the Agency's deposits was $177,578,917 and the bank balance was $186,033,469. Of the bank balance, $378,852 was covered by FDIC insurance and $185,654,617 was covered by specific collateral held in the Agency's name. At year-end, the Agency had $400 of undeposited cash on hand.

At December 31, 2023, the carrying amount of the Agency's deposits was $111,630,245 and the bank balance was $118,495,883. Of the bank balance, $377,458 was covered by FDIC insurance and $118,118,425 was covered by specific collateral held in the Agency's name. At year-end, the Agency had $400 of undeposited cash on hand.

Note 4: Deposits and Investments (continued)

Investments

As of December 31, 2024, the Agency had the following investments:

	Measurement Value	Rating	Less than One Year	More than One Year
Amortized Cost:				
STAR Ohio*	$ 71,208,285	AAAm	$ 71,208,285	$ -
US Treasury Notes**	25,138,925	Aaa	12,650,283	12,488,642
Total	$ 96,347,210		$ 83,858,568	$ 12,488,642

* Standard & Poor's
**Moody's

As of December 31, 2023, the Agency had the following investments:

	Measurement Value	Rating	Less than One Year	More than One Year
Amortized Cost:				
STAR Ohio*	$ 117,505,647	AAAm	$ 117,505,647	$ -
US Treasury Notes**	14,999,450	Aaa	14,999,450	-
Total	$ 132,505,097		$ 132,505,097	$ -

* Standard & Poor's
**Moody's

The Agency categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above charts identify the Agency's recurring fair value measurements as of December 31, 2024 and 2023. At both December 31, 2024 and 2023 the Agency has the following recurring fair value measurements as of December 31, 2024: US Treasury Securities are measured based on Level 2 inputs, using matrix pricing.

Safety of principal is an investment objective of the Agency. The Agency's policy states that each transaction shall seek to first ensure that capital losses are avoided, whether they are from securities, defaults or erosion of fair value. The Agency seeks to attain market rates of return on its investments, consistent with constraints imposed by its safety objectives, cash flow considerations and state laws that restrict the placement of certain public funds.

Interest Rate Risk arises because potential purchasers of debt securities will not agree to pay face value for those securities if interest rates subsequently increase. The Agency mitigates risk by timing investment maturities to match operating cash requirements. In addition, due to the bi-monthly cash distribution schedule, investments must be of a relatively short duration.

Note 4: Deposits and Investments (continued)

Custodial Risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the Agency will not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. Investments may only be made through institutions that are members of the National Association of Securities Dealers. The Board of Trustees reviews and approves these institutions.

Ohio law requires that deposits be insured or protected by participation in the Ohio Polled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institutions. OPCS requires the total fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set the Treasurer of State. All of the Agency's financial institutions are enrolled in OPCS at December 31, 2024.

Credit Risk is addressed by the Agency's investment policy by the requirements that all investments are authorized by Ohio Revised Code and that the portfolio be diversified by issuer. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

Concentration of Credit Risk is the risk of loss attributed to the magnitude of the investment in a single issuer. The Agency's investment policy requires that the repurchase agreements cannot exceed ten percent (10%) of the capital of the issuing institution or seventy-five percent (75%) of the Agency investment portfolio with the exception that the Agency is authorized to invest one hundred percent (100%) of its portfolio in repurchase agreements or other investment vehicles with the State Treasurer's investment pool (STAR Ohio).

The following is the Agency's allocation as of December 31, 2024:

Investment Issue	Percentage of Investments
STAR Ohio	73.91%
United States Treasury Notes	26.09%

The following is the Agency's allocation as of December 31, 2023:

Investment Issue	Percentage of Investments
STAR Ohio	88.68%
United States Treasury Notes	11.32%

Note 5: Receivables

Accounts receivable included on the Statements of Net Position at December 31, 2024 and 2023 consists primarily of charges for attending court and miscellaneous service receivables due from Members who participate in the Agency's legal programs. Management considers all receivables fully collectible.

Note 6: Capital Assets

Capital asset activity for the year ended December 31, 2024, was as follows:

	Balance 12/31/2023	Additions	Retirements	Balance 12/31/2024
Nondepreciable Capital Assets:				
Land	$ 195,073	$ -	$ -	$ 195,073
Capital Assets being Depreciated:				
Buildings and Improvements	5,343,580	1,606,303	-	6,949,883
Office Equipment and Software	21,193,448	107,675	(285,180)	21,015,943
Vehicles	62,375	-	-	62,375
Total Capital Assets being Depreciated	26,599,403	1,713,978	(285,180)	28,028,201
Less Accumulated Depreciation for:				
Buildings and Improvements	(3,140,179)	(93,411)	-	(3,233,590)
Office Equipment and Software	(15,911,275)	(747,420)	285,180	(16,373,515)
Vehicles	(26,260)	(6,947)	-	(33,207)
Total Accumulated Depreciation	(19,077,714)	(847,778)	285,180	(19,640,312)
Net Capital Assets being Depreciated	7,521,689	866,200	-	8,387,889
Subscription Assets:				
Right to Use Subscription Asset – SBITA	994,428	133,548	(68,386)	1,059,590
Less Accumulated Amortization:				
Right to Use Subscription Asset – SBITA	(296,662)	(352,244)	68,386	(580,520)
Total Subscription Assets, Net	697,766	(218,696)	-	479,070
Total Capital Assets, Net	$ 8,414,528	$ 647,504	$ -	$ 9,062,032

Note 6: Capital Assets (continued)

Capital asset activity for the year ended December 31, 2023, was as follows:

	Balance 12/31/2022	Additions	Retirements	Balance 12/31/2023
Nondepreciable Capital Assets:				
Land	$ 195,073	$ -	$ -	$ 195,073
Capital Assets being Depreciated:				
Buildings and Improvements	5,059,828	298,000	(14,248)	5,343,580
Office Equipment and Software	21,548,421	41,433	(396,406)	21,193,448
Vehicles	62,375	-	-	62,375
Total Capital Assets being Depreciated	26,670,624	339,433	(410,654)	26,599,403
Less Accumulated Depreciation for:				
Buildings and Improvements	(3,087,776)	(63,280)	10,877	(3,140,179)
Office Equipment and Software	(15,531,020)	(776,661)	396,406	(15,911,275)
Vehicles	(19,313)	(6,947)	-	(26,260)
Total Accumulated Depreciation	(18,638,109)	(846,888)	407,283	(19,077,714)
Net Capital Assets being Depreciated	8,032,515	(507,455)	(3,371)	7,521,689
Subscription Assets:				
Right of Asset – SBITA	181,328	813,100	-	994,428
Less Accumulated Amortization:				
Right of Asset – SBITA	(52,858)	(243,804)	-	(296,662)
Total Subscription Assets, Net	128,470	569,296	-	697,766
Total Capital Assets, Net	$ 8,356,058	$ 61,841	$ (3,371)	$ 8,414,528

Note 7: Long-Term Obligations

Changes in the Agency's long-term obligations for the year ended December 31, 2024 are as follows:

	Restated Balance 12/31/2023	Additions	Retirements	Balance 12/31/2024	Amounts Due Within One Year
Net Pension Liability	$ 20,521,763	$ -	$ (1,646,996)	$ 18,874,767	$ -
Net Other Postemployment Benefits Liability	454,132	-	(454,132)	-	-
Subscription Payable	488,781	-	(238,599)	250,182	250,182
Accrued Compensated Absences	3,022,001	1,857,302	(1,650,179)	3,229,124	1,823,402
Total Long-Term Obligations	$ 24,486,677	$ 1,857,302	$ (3,989,906)	$ 22,354,073	$ 2,073,584

Changes in the Agency's long-term obligations for the year ended December 31, 2023 are as follows:

	Restated Balance 12/31/2022	Additions	Retirements	Restated Balance 12/31/2023	Amounts Due Within One Year
Net Pension Liability	$ 5,959,865	$ 14,561,898	$ -	$ 20,521,763	$ -
Net Other Postemployment Benefits Liability	-	454,132	-	454,132	-
Subscription Payable	23,122	488,781	(23,122)	488,781	238,599
Accrued Compensated Absences	2,941,317	1,538,291	(1,457,607)	3,022,001	1,649,047
Total Long-Term Obligations	$ 8,924,304	$ 17,043,102	$ (1,480,729)	$ 24,486,677	$ 1,887,646

Subscription Payable

The Agency entered into noncancelable SBITA agreements for operational software and security. No extension options were included in the calculation of the right of use asset and liability. The agreements have implicit interest rates ranging from 3% to 5% and lease terms ranging from two to three years. These contracts meet the definition of a SBITA under GASB Statement No. 96. A summary of the principal and interest amounts for the remaining liability is as follows:

Year	Principal	Interest
2025	$ 250,182	$ 12,146

Note 8: Tax Collection Fees

During each year, the Agency withholds, as its tax collection fee, a portion of the taxes, penalties and interest collected. At year-end, the amount withheld in excess of operating expenses less other revenues are determined and recorded as amounts Due to Other Governments. In the subsequent year, this excess is distributed to the Members. At December 31, 2024 and 2023, the amount due to other governments is calculated as follows:

	2024	2023
Amounts withheld for Tax Collection Fees	$ 80,356,042	$ 75,485,382
Charges for Services and Other Revenues	214,052	250,954
Net Investment Income	9,817,215	8,842,745
Subtotal	90,387,309	84,579,081
Amounts Contributed to Stabilization Fund	509,629	106,100
Operating Expenses and Other Expenses	34,798,357	29,870,129
Subtotal	55,079,323	29,976,229
Excess of Amounts withheld (Due to Other Governments)	$ 55,079,323	$ 54,602,852

Note 9: Compensated Absences

The Agency's employees accumulate vacation leave and unlimited sick leave based upon hours worked and years of service. Upon retirement or death, employees are paid 25 percent of accumulated sick leave, not to exceed 250 hours. Sick leave in excess of the 250-hour maximum is not paid upon retirement or death but will be paid only upon illness while in the employment of the Agency.

During the first seven years of employment, employees can earn 10 days of vacation leave per year. During the next six years of employment, employees can earn 15 days per year. After 13 years of employment, an employee can earn 20 days and after 21 years of service, employees can earn 25 days per year. Employees may accrue, and if applicable, be paid upon termination of employment with the Agency, up to a maximum of 20 days in the first seven years of employment, 30 days during the next seven years of employment, 40 days in the subsequent eight years and 50 days thereafter.

Note 10: Defined Benefit Pension Plans

Net Pension/Other Postemployment (OPEB) Liability (Asset)

The net pension/OPEB liability (asset) reported on the Statement of Net Position represents a liability (asset) to employees for pensions/OPEB. Pensions/OPEB are a component of exchange transactions – between an employer and its employees – of salaries and benefits for employee services. Pensions/OPEB are provided to an employee – on a deferred-payment basis – as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions/OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

Note 10: Defined Benefit Pension Plans (continued)

Net Pension/Other Postemployment (OPEB) Liability (Asset) (continued)

The net pension/OPEB liabilities (asset) represent the Agency's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB liability (asset) calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the Agency's obligation for this liability to annually required payments. The Agency cannot control benefit terms or the manner in which pensions/OPEB are financed; however, the Agency does receive the benefit of employees' services in exchange for compensation, including pension and OPEB.

GASB 68 and 75 assumes the liability (asset) is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for OPEB benefits including primarily health care. In most cases, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium.

State statute requires the retirement systems to amortize unfunded pension/OPEB liabilities within 30 years. If the pension/OPEB amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension/OPEB liability on the accrual basis of accounting. Funded benefits is presented as a long-term net pension/OPEB asset. Any liability for the contractually required contribution outstanding at the end of the year is included as accrued wages and benefits on the accrual basis of accounting. The remainder of this note includes the required pension disclosures. See Note 11 for the required OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – Agency employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2022, new members may no longer select the combined plan, and current members may no longer make a plan change to this plan. In October 2023, the legislature approved House Bill (HB) 33 which allows for the consolidation at the discretion of OPERS. As of December 31, 2023, the consolidation has not been executed (the latest information available).

Note 10: Defined Benefit Pension Plans (continued)

Plan Description – Ohio Public Employees Retirement System (OPERS) (continued)

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting https://www.opers.org/financial/reports.shtml, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local Age and Service Requirements: Age 60 with 5 years of service credit or Age 55 with 25 years of service credit	**State and Local Age and Service Requirements:** Age 60 with 5 years of service credit or Age 55 with 25 years of service credit	**State and Local Age and Service Requirements:** Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	**Traditional Plan Formula:** 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	**Traditional Plan Formula:** 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1.0% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	**Combined Plan Formula:** 1.0% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	**Combined Plan Formula:** 1.0% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35

Final average salary represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Traditional plan members who retire before meeting the age and years of service requirements for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests at retirement. Combined plan member retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit.

Note 10: Defined Benefit Pension Plans (continued)

Plan Description – Ohio Public Employees Retirement System (OPERS) (continued)

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). This COLA is calculated on the member's original base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost–of–living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost-of-living adjustment is 3%. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3%.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans.

Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20% each year.

At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14% of covered payroll for state and local employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10% of covered payroll for members in the state and local classifications.

The portion of employer contributions used to fund pension benefits is net of postemployment health care benefits. The portion of the employer's contribution allocated to health care was 0% for 2024 and 2023 for the traditional plan. For the combined plan, the portion of the employer contributions allocated to healthcare was 2% for 2024 and 2023. The portion of the employer contributions allocated to health care for members in the member directed plan was 4% for 2024 and 2023 with a portion funded with reserves. Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Agency's contractually required contribution for the traditional plan, net of postemployment health care benefits, for 2024 and 2023 were $1,896,830 and $1,656,725, respectively. The contractually required contribution for the combined plan, net of postemployment health care benefits, for 2024 and 2023 were $84,344 and $77,057, respectively. For 2024 contractually required contributions of $61,144 are reported as accrued wages and benefits at December 31, 2024. For 2023 contractually required contributions of $37,761 are reported as accrued wages and benefits at December 31, 2023.

Note 10: Defined Benefit Pension Plans (continued)

Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The active member population which consists of members in the Traditional and Combined plans is assumed to remain constant. For purposes of financing the unfunded actuarial accrued liabilities, total payroll is assumed to grow at the wage inflation rate indicated below.

Key methods and assumptions used in valuation of total pension liability/asset – 2023

	OPERS Traditional Plan	OPERS Combined Plan
Valuation date	December 31, 2023	December 31, 2023
Experience study	5-year period ended December 31, 2020	5-year period ended December 31, 2020
Actuarial cost method	Individual entry age	Individual entry age
Actuarial assumptions:		
Investment rate of return	6.90%	6.90%
Wage inflation	2.75%	2.75%
Projected salary increases, including 2.75% wage inflation	2.75 to 10.75%	2.75 to 8.25%
COLA or Ad Hoc COLA:		
Pre-Jan 7, 2013 retirees	3.00% Simple	3.00% Simple
Post-Jan 7, 2013 retirees	2.30% Simple through 2024 then 2.05% Simple	2.30% Simple though 2024 then 2.05% Simple

Note 10: Defined Benefit Pension Plans (continued)

Actuarial Assumptions – OPERS (continued)

Key methods and assumptions used in valuation of total pension liability/asset – 2022

	OPERS Traditional Plan	OPERS Combined Plan
Valuation date	December 31, 2022	December 31, 2022
Experience study	5-year period ended December 31, 2020	5-year period ended December 31, 2020
Actuarial cost method	Individual entry age	Individual entry age
Actuarial assumptions:		
Investment rate of return	6.90%	6.90%
Wage inflation	2.75%	2.75%
Projected salary increases, including 2.75% wage inflation	2.75 to 10.75%	2.75 to 8.25%
COLA or Ad Hoc COLA:		
Pre-Jan 7, 2013 retirees	3.00% Simple	3.00% Simple
Post-Jan 7, 2013 retirees	3.00% Simple through 2023 then 2.05% Simple	3.00% Simple though 2023 then 2.05% Simple

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females). Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females). Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females). For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

OPERS conducts an experience study every five years in accordance with Ohio Revised Code Section 145.22. The study for the five-year period ended December 31, 2020 and methods and assumptions were approved and adopted by the OPERS Board of Trustees.

OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the traditional plan, the defined benefit component of the combined plan and the annuitized accounts of the member-directed plan. The money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for changing amounts actually invested for the Defined Benefit portfolio was a gain of 11.2% for 2023 and loss of 12.1% for 2022.

Note 10: Defined Benefit Pension Plans (continued)

Actuarial Assumptions – OPERS (continued)

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. The table below displays the Board-approved asset allocation policy and the long-term expected real rates of return:

Asset Class	2023 Target Allocation	2023 Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)	2022 Target Allocation	2022 Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	24.0%	2.85%	22.0%	2.62%
Domestic equities	21.0%	4.27%	22.0%	4.60%
Real estate	13.0%	4.46%	13.0%	3.27%
Private equity	15.0%	7.52%	15.0%	7.53%
International equities	20.0%	5.16%	21.0%	5.51%
Risky parity	2.0%	4.38%	2.0%	4.37%
Other investments	5.0%	3.46%	5.0%	3.27%
Total	100.0%		100.0%	

Discount Rate The discount rate used to measure the total pension liability for measurement years 2023 and 2022 was 6.9%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Agency's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate The following table presents the Agency's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption, as well as what the Agency's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

Note 10: Defined Benefit Pension Plans (continued)

Actuarial Assumptions – OPERS (continued)

Agency's proportionate share of net pension liability (asset) at December 31, 2024:

	1% Decrease (5.9%)	Discount Rate (6.9%)	1% Increase (7.9%)
Agency's proportionate share of the net pension liability – traditional	$ 29,713,954	$ 18,874,767	$ 9,859,712
Agency's proportionate share of the net pension asset – combined	$ (259,304)	$ (428,522)	$ (561,826)

Agency's proportionate share of net pension liability (asset) at December 31, 2023:

	1% Decrease (5.9%)	Discount Rate (6.9%)	1% Increase (7.9%)
Agency's proportionate share of the net pension liability (asset) – traditional	$ 30,740,918	$ 20,521,763	$ (12,021,262)
Agency's proportionate share of the net pension asset – combined	$ (174,815)	$ (334,977)	$ (461,910)

Net Pension Liability (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liabilities (assets) for OPERS as of December 31, 2024 and 2023, were measured as of December 31, 2023 and 2022, respectively. The total pension liabilities (assets) used to calculate the net pension liabilities (assets) was determined by an actuarial valuation as of those dates. The Agency's proportion of the net pension liabilities (assets) was based on the Agency's share of contributions to the pension plan relative to the contributions of all participating entities.

Subsequent payments made during the current fiscal year are accounted for as deferred outflows. The following table reflects the proportionate share of pension expense for the current and prior years for all plans and thus the Agency, in total. The related deferred outflows and deferred inflows of resources associated with the net pension liabilities (assets) are presented below.

Note 10: Defined Benefit Pension Plans (continued)

Net Pension Liability (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

2024 net pension asset and liability:

	OPERS Traditional	OPERS Combined	Total
Proportion of the net pension liability/asset prior measurement date	0.069471%	0.142126%	
Proportion of the net pension liability/asset current measurement date	0.072095%	0.139411%	
Change in proportionate share	0.002624%	(0.002715%)	
Proportionate share of the net pension asset	$ -	$ 428,522	$ 428,522
Proportionate share of the net pension liability	$ 18,874,767	$ -	$ 18,874,767
Pension expense	$ 2,287,378	$ 24,537	$ 2,311,915

The 2024 pension expense for the member-directed defined contribution plan was $70,286. The aggregate pension expense for all pension plans was $2,382,201 for 2024.

2023 net pension asset and liability:

	OPERS Traditional	OPERS Combined	Total
Proportion of the net pension liability/asset prior measurement date	0.068501%	0.156255%	
Proportion of the net pension liability/asset current measurement date	0.069471%	0.142126%	
Change in proportionate share	0.000970%	(0.014129%)	
Proportionate share of the net pension asset	$ -	$ 334,977	$ 334,977
Proportionate share of the net pension liability	$ 20,521,763	$ -	$ 20,521,763
Pension expense	$ 2,850,933	$ 34,947	$ 2,885,880

The 2023 pension expense for the member-directed defined contribution plan was $63,708. The aggregate pension expense for all pension plans was $2,949,588 for 2023.

Note 10: Defined Benefit Pension Plans (continued)

Net Pension Liability (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

At December 31, 2024, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional	OPERS Combined	Total
Deferred outflow of resources			
Difference between expected and actual experience	$ 308,492	$ 17,365	$ 325,857
Change in assumptions	-	15,903	15,903
Differences between projected and actual earnings on pension plan investments	3,809,733	69,696	3,879,429
Differences in employer contributions and change in proportionate share	335,924	38,063	373,987
Agency contributions subsequent to the measurement date	1,896,830	84,344	1,981,174
Total deferred outflow of resources	$ 6,350,979	$ 225,371	$ 6,576,350
Deferred inflow of resources			
Difference between expected and actual experience	$ -	$ 42,384	$ 42,384
Differences in employer contributions and change in proportionate share	-	50,212	50,212
Total deferred inflow of resources	$ -	$ 92,596	$ 92,596

The $1,981,174 reported as deferred outflows of resources related to pension resulting from the Agency's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional	OPERS Combined	Total
Fiscal year ending December 31:			
2025	$ 1,196,259	$ 4,010	$ 1,200,269
2026	1,369,225	13,465	1,382,690
2027	2,431,157	35,145	2,466,302
2028	(542,492)	(15,590)	(558,082)
2029	-	2,426	2,426
2030-2031	-	8,975	8,975
	$ 4,454,149	$ 48,431	$ 4,502,580

Note 10: Defined Benefit Pension Plans (continued)

Net Pension Liability (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

At December 31, 2023, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional	OPERS Combined	Total
Deferred outflow of resources			
Difference between expected and actual experience	$ 681,647	$ 20,594	$ 702,241
Change in assumptions	216,798	22,177	238,975
Differences between projected and actual earnings on pension plan investments	5,849,347	122,080	5,971,427
Differences in employer contributions and change in proportionate share	104,868	35,555	140,423
Agency contributions subsequent to the measurement date	1,656,725	77,057	1,733,782
Total deferred outflow of resources	$ 8,509,385	$ 277,463	$ 8,786,848
Deferred inflow of resources			
Difference between expected and actual experience	$ -	$ 47,864	$ 47,864
Differences in employer contributions and change in proportionate share	120,862	63,086	183,948
Total deferred inflow of resources	$ 120,862	$ 110,950	$ 231,812

Note 11: Defined Benefit, Postemployment Benefits Other Than Pensions

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – OPERS administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the traditional pension, combined and member-directed plans. The Ohio Revised Code (ORC) permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in chapter 145 of the ORC. Retirees in the traditional pension and combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members enrolled in the traditional plan or combined plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

Age 65 or older Retirees Minimum of 20 years of qualifying service credit

Age 60 to 64 Retirees Based on the following age-and-service criteria:

Group A 30 years of total service with at least 20 years of qualified health care service credit;

Group B 31 years of total service credit with at least 20 years of qualified health care service credit; or

Group C 32 years of total service credit with at least 20 years of qualified health care service credit.

Age 59 or Younger Based on the following age-and-service criteria:

Group A 30 years of qualified health care service credit;

Group B 32 years of qualified health care service credit at any age or 31 years of qualified health care service credit and at lease age 52; or

Group C 32 years of qualified health care service credit and at lease age 55

Note 11: Defined Benefit, Postemployment Benefits Other Than Pensions (continued)

Plan Description – Ohio Public Employees Retirement System (OPERS) (continued)

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

The base allowance is determined by OPERS and is currently $1,200 per month for non-Medicare retirees and $350 per month for Medicare retirees. The retiree receives a percentage of the base allowance, calculated based on years of qualifying service credit and age when the retiree first enrolls in OPERS healthcare. Monthly allowances range between 51% and 90% of the base allowance for both non-Medicare and Medicare retirees.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50% of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

Participants in the Member-Directed Plan have access to the Connector and have a separate health care funding mechanism. A portion of employer contributions for these participants is allocated to a retiree medical account (RMA). Members who elect the Member-Directed Plan after July 1, 2015, will vest in the RMA over 15 years at a rate of 10 percent each year starting with the sixth year of participation. Members who elected the Member-Directed Plan prior to July 1, 2015, vest in the RMA over a five-year period at a rate of 20 percent per year. Upon separation or retirement, participants may use vested RMA funds for reimbursement of qualified medical expenses.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting https://www.opers.org/financial/reports.shtml, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Note 11: Defined Benefit, Postemployment Benefits Other Than Pensions (continued)

Plan Description – Ohio Public Employees Retirement System (OPERS) (continued)

Funding Policy – The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. State and local employers contributed at a rate of 14.0% of earnable salary. This is the maximum employer contribution rate permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of the employer's contribution allocated to health care was 0% for 2024 and 2023 for the traditional plan. For the combined plan, the portion of the employer contributions allocated to healthcare was 2% for 2024 and 2023. The portion of the employer contributions allocated to health care for members in the member directed plan was 4% for 2024 and 2023. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Agency's contractually required contributions to OPERS health care plans was $42,172 and $38,004 for 2024 and 2023, respectively.

Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Note 11: Defined Benefit, Postemployment Benefits Other Than Pensions (continued)

Actuarial Assumptions – OPERS (continued)

Key methods and assumptions used in valuation of total OPEB liability - 2023

	Assumptions
Valuation date	December 31, 2022
Rolled-forward measurement date	December 31, 2023
Experience study	5-year period ended December 31, 2020
Actuarial cost method	Individual entry age normal
Projected salary increases, including 2.75% wage inflation	2.75% to 10.75%
Investment rate of return	6.00%
Municipal bond rate	3.77%
Single discount rate of return	5.70%
Health care cost trend	Initial 5.50% to 3.50% ultimate in 2038

Key methods and assumptions used in valuation of total OPEB liability - 2022

	Assumptions
Valuation date	December 31, 2021
Rolled-forward measurement date	December 31, 2022
Experience study	5-year period ended December 31, 2020
Actuarial cost method	Individual entry age normal
Projected salary increases, including 2.75% wage inflation	2.75% to 10.75%
Investment rate of return	6.00%
Municipal bond rate	4.05%
Single discount rate of return	5.22%
Health care cost trend	Initial 5.50% to 3.50% ultimate in 2036

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality Tables (males and females). Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females). Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females). For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the traditional pension plan, combined plan and member-directed plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment

Note 11: Defined Benefit, Postemployment Benefits Other Than Pensions (continued)

Actuarial Assumptions – OPERS (continued)

expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a gain of 14.0% for 2023 and a loss of 15.6% for 2022.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

The table below displays the Board-approved asset allocation policy and the long-term expected real rates of return:

Asset Class	2023 Target Allocation	2023 Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)	2022 Target Allocation	2022 Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	37.0%	2.82%	34.0%	2.56%
Domestic equities	25.0%	4.27%	26.0%	4.60%
Real estate	5.0%	4.68%	7.0%	4.70%
International equities	25.0%	5.16%	25.0%	5.51%
Risk parity	3.0%	4.38%	2.0%	4.37%
Other investments	5.0%	2.43%	6.0%	1.84%
Total	100.0%		100.0%	

Discount rate A single discount rate of 5.70% was used to measure the total OPEB liability on the measurement date of December 31, 2023. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 3.77% for the measurement date of December 31, 2023. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through the year 2070. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2070, and the municipal bond rate was applied to all health care costs after that date.

Note 11: Defined Benefit, Postemployment Benefits Other Than Pensions (continued)

Actuarial Assumptions – OPERS (continued)

A single discount rate of 5.22% was used to measure the OPEB liability on the measurement date of December 31, 2022. This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 4.05% for the measurement date of December 31, 2022.

Sensitivity of the Agency's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate The following table presents the Agency's proportionate share of the net OPEB liability (asset) calculated using the single discount rate, as well as what the Agency's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

Agency's proportionate share of net OPEB liability (asset) at December 31, 2024:

	1% Decrease (4.70%)	Discount Rate (5.70%)	1% Increase (6.70%)
Agency's proportionate share of the net OPEB liability (asset)	$ 369,297	$ (671,975)	$ (1,534,518)

Agency's proportionate share of net OPEB liability (asset) at December 31, 2023:

	1% Decrease (4.22%)	Discount Rate (5.22%)	1% Increase (6.22%)
Agency's proportionate share of the net OPEB liability (asset)	$ 1,545,657	$ 454,132	$ (446,555)

Sensitivity of the Agency's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability (asset). The following table presents the net OPEB liability (asset) calculated using the assumed trend rates, and the expected net OPEB liability (asset) if it were calculated using a health care cost trend rate that is 1.0% lower or 1.0% higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2024 and 2023 is 5.5% for both years. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

Note 11: Defined Benefit, Postemployment Benefits Other Than Pensions (continued)

Actuarial Assumptions – OPERS (continued)

As of December 31, 2024:

	1% Decrease	Health Care Cost Current Discount Rate	1% Increase
Agency's proportionate share of the net OPEB liability (asset)	$ (699,877)	$ (671,975)	$ (640,313)

As of December 31, 2023:

	1% Decrease	Health Care Cost Current Discount Rate	1% Increase
Agency's proportionate share of the net OPEB liability (asset)	$ 425,668	$ 454,132	$ 486,169

Assumption Changes Since the Prior Measurement Date Municipal bond rate decreased from 4.05% to 3.77%. The single discount rate increased from 5.22% to 5.70%. The health care cost trend rate changed from 5.50% initial, 3.50% ultimate in 2036 to 5.50% initial, 3.50% ultimate in 2038.

Net OPEB Liability (Asset), Deferred Outflows, Deferred Inflows and OPEB Expense – OPERS

The net OPEB liabilities/assets for OPERS as of December 31, 2024 and 2023, were measured as of December 31, 2023 and 2022, respectively. The total OPEB liability used to calculate the net OPEB liabilities/assets was determined by an actuarial valuation as of December 31 of the year prior and rolled forward to the measurement date by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The Agency's proportion of the net OPEB liabilities/assets were based on the Agency's share of contributions to the OPEB plan relative to the contributions of all participating entities. Subsequent payments made during the current fiscal year are accounted for as deferred outflows. The following table reflects the proportionate share of OPEB expense for the current and prior years. The related deferred outflows and deferred inflows of resources associated with the OPEB liabilities/assets are presented below.

2024 net OPEB asset:

	OPERS
Proportion of the net OPEB asset prior measurement date	0.072025%
Proportion of the net OPEB asset current measurement date	0.074455%
Change in proportionate share	0.002430%
Proportionate share of the net OPEB asset	$ (671,975)
Reduction of OPEB expense	$ 91,980

Note 11: Defined Benefit, Postemployment Benefits Other Than Pensions (continued)

Net OPEB Liability (Asset), Deferred Outflows, Deferred Inflows and OPEB Expense – OPERS (continued)

2023 net OPEB liability:

	OPERS
Proportion of the net OPEB liability prior measurement date	0.072631%
Proportion of the net OPEB liability current measurement date	0.072025%
Change in proportionate share	(0.000606%)
Proportionate share of the net OPEB liability	$ 454,132
Reduction of OPEB expense	$ 726,013

At December 31, 2024, the Agency reported deferred outflow and inflow of resources related to the net OPEB liabilities from OPERS OPEB plan, based on December 31, 2023 measurement, as indicated in the table below:

	OPERS
Deferred outflow of resources	
Change in assumptions	$ 173,000
Difference between projected and actual earnings on OPEB plan investments	403,559
Differences in employer contributions and change in proportionate share	1,736
Contributions subsequent to the measurement date	42,172
Total deferred outflow of resources	$ 620,467
Deferred inflow of resources	
Difference between expected and actual experience	$ 95,640
Change in assumptions	288,862
Differences in employer contributions and change in proportionate share	7,430
Total deferred inflow of resources	$ 391,932

The $42,172 reported as deferred outflows of resources related to OPEB resulting from the Agency's contributions subsequent to the measurement date will be recognized as a decrease of the net OPEB liability in the year ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Note 11: Defined Benefit, Postemployment Benefits Other Than Pensions (continued)

Net OPEB Liability (Asset), Deferred Outflows, Deferred Inflows and OPEB Expense – OPERS (continued)

	Total
Fiscal year ending December 31:	
2025	$ (20,091)
2026	28,586
2027	314,135
2028	(136,267)
	$ 186,363

At December 31, 2023, the Agency reported deferred outflow and inflow of resources related to OPEB liabilities from OPERS OPEB plan, based on December 31, 2022 measurement, as indicated in the table below:

	OPERS
Deferred outflow of resources	
Change in assumptions	$ 443,560
Difference between projected and actual earnings on OPEB plan investments	901,921
Differences in employer contributions and change in proportionate share	4,600
Contributions subsequent to the measurement date	38,004
Total deferred outflow of resources	$ 1,388,085
Deferred inflow of resources	
Difference between expected and actual experience	$ 113,277
Change in assumptions	36,498
Differences in employer contributions and change in proportionate share	17,820
Total deferred inflow of resources	$ 167,595

Note 12: Risk Management

The Agency carries $2,000,000 of comprehensive general liability insurance coverage, a $10,000,000 umbrella policy, as well as insurance coverage for the Agency business interruption and property losses. Settled claims have not exceeded this commercial coverage in any of the past three years and there was no significant reduction in coverage from the prior year. Workers' compensation coverage is provided by the State of Ohio. The Agency pays the State Workers' Compensation System a premium based on a rate per $100 of salaries. The Agency also provides insurance coverage to provide employee health, dental and life insurance benefits provided by a commercial insurance carrier.

The Agency is exposed to various risks of loss including errors and omissions, torts and legal judgments, and damage and destruction of assets. Agency management estimates that the potential claims against the Agency not covered by insurance resulting from litigation would not materially affect the financial statements of the Agency.

Note 13: Stabilization Fund

In December 2011, the Board of Trustees adopted a policy establishing a stabilization fund and approved the initial $669,050 contribution. This policy segregates certain unrestricted funds that can only be used for specific purposes as imposed by a formal action of the Board. At a minimum, the Board annually reviews the balance and determines an amount, if any, to designate to the Stabilization Fund. The Board approved contributions of $509,629 for 2024 and $106,100 for 2023.

Regional Income Tax Agency

Required Supplementary Information
Schedule of the Agency's Proportionate Share of the Net Pension Liability
Ohio Public Employees Retirement System – Traditional Plan
For the Last Ten Years (1)

	2024	2023	2022	2021	2020
Agency's Proportion of the Net Pension Liability	0.072095%	0.069471%	0.068501%	0.071927%	0.069863%
Agency's Proportionate Share of the Net Pension Liability	$ 18,874,767	$ 20,521,763	$ 5,959,865	$ 10,650,822	$ 13,808,896
Agency's Covered Payroll	$ 11,833,751	$ 10,817,815	$ 9,992,695	$ 10,246,912	$ 9,886,511
Agency's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	159.50%	189.70%	59.64%	103.94%	139.67%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.01%	75.74%	92.62%	86.88%	82.17%

	2019	2018	2017	2016	2015
Agency's Proportion of the Net Pension Liability	0.070658%	0.071940%	0.067022%	0.069015%	0.066102%
Agency's Proportionate Share of the Net Pension Liability	$ 19,351,793	11,285,991	15,219,556	$ 11,954,269	$ 7,972,689
Agency's Covered Payroll	$ 9,582,120	9,167,300	8,945,563	$ 8,634,508	$ 8,172,816
Agency's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	201.96%	123.11%	170.14%	138.45%	97.55%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.70%	84.66%	77.25%	81.08%	86.45%

(1) Amounts presented for each fiscal year were determined as of the Agency's measurement date which is December 31 of the prior year.

See Accompanying Notes to the Required Supplementary Information

Regional Income Tax Agency

Required Supplementary Information
Schedule of the Agency's Proportionate Share of the Net Pension Asset
Ohio Public Employees Retirement System – Combined Plan
For the Last Ten Years (1)

	2024	2023	2022	2021	2020
Agency's Proportion of the Net Pension Asset	0.139411%	0.142126%	0.156255%	0.150458%	0.117458%
Agency's Proportionate Share of the Net Pension Asset	$ 428,522	$ 334,977	$ 615,652	$ 434,316	$ 244,928
Agency's Covered Payroll	$ 642,143	$ 662,564	$ 715,386	$ 673,836	$ 509,272
Agency's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	66.73%	50.56%	86.06%	64.45%	48.09%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	144.55%	137.14%	169.88%	157.6%	145.28%

	2019	2018	2017	2016	2015
Agency's Proportion of the Net Pension Asset	0.094173%	0.094077%	0.082135%	0.064970%	0.049206%
Agency's Proportionate Share of the Net Pension Asset	$ 105,307	128,068	45,713	$ 31,614	$ 18,945
Agency's Covered Payroll	$ 403,681	376,042	328,455	$ 235,450	$ 175,533
Agency's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	26.09%	34.06%	13.92%	13.43%	10.79%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	126.64%	137.28%	116.55%	116.90%	114.83%

(1) Amounts presented for each fiscal year were determined as of the Agency's measurement date which is December 31 of the prior year.

See Accompanying Notes to the Required Supplementary Information

Regional Income Tax Agency

Required Supplementary Information
Schedule of the Agency's Contributions
Ohio Public Employees Retirement System – Traditional Plan
For the Last Ten Years

	2024	2023	2022	2021	2020
Contractually-required Contribution	$ 1,896,830	$ 1,656,725	$ 1,514,494	$ 1,398,977	$ 1,434,568
Contributions in Relation to the Contractually-required Contribution	$ (1,896,830)	$ (1,656,725)	$ (1,514,494)	$ (1,398,977)	$ (1,434,568)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -
Agency Covered Payroll	$ 13,548,786	$ 11,833,751	$ 10,817,815	$ 9,992,695	$ 10,246,912
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%	14.00%

	2019	2018	2017	2016	2015
Contractually-required Contribution	$ 1,384,112	$ 1,341,497	$ 1,191,749	$ 1,073,468	$ 1,036,141
Contributions in Relation to the Contractually-required Contribution	$ (1,384,112)	$ (1,341,497)	$ (1,191,749)	$ (1,073,468)	$ (1,036,141)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -
Agency Covered Payroll	$ 9,886,511	$ 9,582,120	$ 9,167,300	$ 8,945,563	$ 8,634,508
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	13.00%	12.00%	12.00%

See Accompanying Notes to the Required Supplementary Information

Regional Income Tax Agency

Required Supplementary Information
Schedule of the Agency's Contributions
Ohio Public Employees Retirement System – Combined Plan
For the Last Ten Years

	2024	2023	2022	2021	2020
Contractually-required Contribution	$ 84,344	$ 77,057	$ 85,777	$ 100,154	$ 94,337
Contributions in Relation to the Contractually-required Contribution	(84,344)	(77,057)	(85,777)	(100,154)	(94,337)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -
Agency Covered Payroll	$ 702,867	$ 642,143	$ 662,564	$ 715,386	$ 673,836
Contributions as a Percentage of Covered Payroll	12.00%	12.00%	12.95%	14.00%	14.00%

	2019	2018	2017	2016	2015
Contractually-required Contribution	$ 71,298	$ 56,515	$ 48,886	$ 39,415	$ 28,254
Contributions in Relation to the Contractually-required Contribution	(71,298)	(56,515)	(48,886)	(39,415)	(28,254)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -
Agency Covered Payroll	$ 509,272	$ 403,681	$ 376,042	$ 328,455	$ 235,450
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	13.00%	12.00%	12.00%

See Accompanying Notes to the Required Supplementary Information

Regional Income Tax Agency

Required Supplementary Information
Schedule of the Agency's Proportionate Share of the Net OPEB Liability (Asset)
Ohio Public Employees Retirement System
For the Last Eight Years (1)

	2024	2023	2022	2021
Agency's Proportion of the Net OPEB Liability (Asset)	0.074455%	0.072025%	0.072631%	0.075970%
Agency's Proportionate Share of the Net OPEB Liability (Asset)	$ (671,975)	$ 454,132	$ (2,274,915)	$ (1,353,465)
Agency's Covered Payroll	$ 13,104,929	$ 12,046,564	$ 11,355,336	$ 11,617,814
Agency's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	(5.13)%	3.77%	(20.03)%	(11.65)%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	107.76%	94.79%	128.23%	115.57%

	2020	2019	2018	2017
Agency's Proportion of the Net OPEB Liability (Asset)	0.072986%	0.072941%	0.074400%	0.069561%
Agency's Proportionate Share of the Net OPEB Liability (Asset)	$ 10,081,264	$ 9,509,784	$ 8,079,293	$ 7,025,876
Agency's Covered Payroll	$ 11,071,121	$ 10,623,193	$ 10,163,307	$ 9,660,436
Agency's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	91.06%	89.52%	79.49%	72.73%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	46.33%	54.14%	n/a

(1) Information prior to 2017 is not available. Amounts presented for each fiscal year were determined as of the Agency's measurement date which is December 31 of the prior year.

See Accompanying Notes to the Required Supplementary Information

Regional Income Tax Agency

Required Supplementary Information
Schedule of the Agency's OPEB Contributions
Ohio Public Employees Retirement System
For the Last Nine Years (1)

	2024	2023	2022	2021	2020
Contractually-required Contribution	$ 42,172	$ 38,004	$ 29,629	$ 25,890	$ 28,347
Contributions in Relation to the Contractually-required Contribution	(42,172)	(38,004)	(29,629)	(25,890)	(28,347)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -
Agency Covered Payroll	$ 14,954,500	$ 13,104,929	$ 12,046,564	$ 11,355,336	$ 11,617,814
Contributions as a Percentage of Covered Payroll	0.28%	0.29%	0.25%	0.23%	0.24%

	2019	2018	2017	2016
Contractually-required Contribution	$ 26,571	$ 25,339	$ 101,633	$ 193,209
Contributions in Relation to the Contractually-required Contribution	(26,571)	(25,339)	(101,633)	(193,209)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -
Agency Covered Payroll	$ 11,071,121	$ 10,623,193	$ 10,163,307	$ 9,660,436
Contributions as a Percentage of Covered Payroll	0.24%	0.24%	1.00%	2.00%

(1) Information prior to 2016 is not available.

See Accompanying Notes to the Required Supplementary Information

Regional Income Tax Agency

Notes to the Required Supplementary Information

For the Year Ended December 31, 2024

Note 1: Net Pension Liability (Asset)

Changes in Assumptions – OPERS

Amounts reported in the required supplementary information for OPERS Traditional and Combined Plans incorporate changes in assumptions used by OPERS in calculating the pension liability. These assumptions are presented below for the periods indicated:

Key Methods and Assumptions in Valuing Total Pension Liability – 2024

	OPERS Traditional Plan	OPERS Combined Plan
Experience study	5-year period ended December 31, 2020	5-year period ended December 31, 2020
Actuarial cost method	Individual entry age	Individual entry age
Actuarial assumptions:		
Investment rate of return	6.90%	6.90%
Wage inflation	2.75%	2.75%
Projected salary increases, including 2.75% wage inflation	2.75 to 10.75%	2.75 to 8.25%
COLA or Ad Hoc COLA:		
Pre-Jan 7, 2013 retirees	3.00% Simple	3.00% Simple
Post-Jan 7, 2013 retirees	2.30% Simple through 2024 then 2.05% Simple	2.30% Simple though 2024 then 2.05% Simple

Key Methods and Assumptions in Valuing Total Pension Liability – 2023

	OPERS Traditional Plan	OPERS Combined Plan
Experience study	5-year period ended December 31, 2020	5-year period ended December 31, 2020
Actuarial cost method	Individual entry age	Individual entry age
Actuarial assumptions:		
Investment rate of return	6.90%	6.90%
Wage inflation	2.75%	2.75%
Projected salary increases, including 2.75% wage inflation	2.75 to 10.75%	2.75 to 8.25%
COLA or Ad Hoc COLA:		
Pre-Jan 7, 2013 retirees	3.00% Simple	3.00% Simple
Post-Jan 7, 2013 retirees	3.00% Simple through 2023 then 2.05% Simple	3.00% Simple though 2023 then 2.05% Simple

Note 1: Net Pension Liability (Asset) (continued)

Changes in Assumptions – OPERS (continued)

Key Methods and Assumptions in Valuing Total Pension Liability – 2022

	OPERS Traditional plan	OPERS Combined plan
Experience Study	5-year period ended December 31, 2020	5-year period ended December 31, 2020
Actuarial Cost Method	Individual Entry Age	Individual Entry Age
Actuarial Assumptions:		
Investment Rate of Return	6.90%	6.90%
Wage Inflation	2.75%	2.75%
Projected Salary Increases, including 2.75% inflation	2.75 to 10.75%	2.75 to 8.25%
COLA or Ad Hoc COLA:		
Pre-Jan 7, 2013 Retirees	3.00% Simple	3.00% Simple
Post-Jan 7, 2013 Retirees	3.00% Simple through 2022 then 2.05% Simple	3.00% Simple though 2022 then 2.05% Simple

Key Methods and Assumptions in Valuing Total Pension Liability – 2021

	OPERS Traditional plan	OPERS Combined plan
Experience Study	5-year period ended December 31, 2015	5-year period ended December 31, 2015
Actuarial Cost Method	Individual Entry Age	Individual Entry Age
Actuarial Assumptions:		
Investment Rate of Return	7.20%	7.20%
Wage Inflation	3.25%	3.25%
Projected Salary Increases, including 3.25% inflation	3.25 to 10.75%	3.25 to 8.25%
COLA or Ad Hoc COLA:		
Pre-Jan 7, 2013 Retirees	3.00% Simple	3.00% Simple
Post-Jan 7, 2013 Retirees	0.50% Simple through 2021 then 2.15% Simple	0.50% Simple though 2021 then 2.15% Simple

Note 1: Net Pension Liability (Asset) (continued)

Changes in Assumptions – OPERS (continued)

Key Methods and Assumptions in Valuing Total Pension Liability – 2020

	OPERS Traditional plan	OPERS Combined plan
Experience Study	5-year period ended December 31, 2015	5-year period ended December 31, 2015
Actuarial Cost Method	Individual Entry Age	Individual Entry Age
Actuarial Assumptions:		
Investment Rate of Return	7.20%	7.20%
Wage Inflation	3.25%	3.25%
Projected Salary Increases, including 3.25% inflation	3.25 to 10.75%	3.25 to 8.25%
COLA or Ad Hoc COLA:		
Pre-Jan 7, 2013 Retirees	3.00% Simple	3.00% Simple
Post-Jan 7, 2013 Retirees	1.40% Simple through 2020 then 2.15% Simple	1.40% Simple though 2020 then 2.15% Simple

Key Methods and Assumptions in Valuing Total Pension Liability – 2019

	OPERS Traditional plan	OPERS Combined plan
Valuation Date	December 31, 2018	December 31, 2018
Experience Study	5-year period ended December 31, 2015	5-year period ended December 31, 2015
Actuarial Cost Method	Individual Entry Age	Individual Entry Age
Actuarial Assumptions:		
Investment Rate of Return	7.20%	7.20%
Wage Inflation	3.25%	3.25%
Projected Salary Increases, including 3.25% inflation	3.25 to 10.75%	3.25 to 8.25%
COLA or Ad Hoc COLA:		
Pre-Jan 7, 2013 Retirees	3.00% Simple	3.00% Simple
Post-Jan 7, 2013 Retirees	3.00% Simple through 2018 then 2.15% Simple	3.00% Simple though 2018 then 2.15% Simple

Note 1: Net Pension Liability (Asset) (continued)

Changes in Assumptions – OPERS (continued)

Key Methods and Assumptions in Valuing Total Pension Liability – 2017-2018

	OPERS Traditional plan	OPERS Combined plan
Valuation Date	December 31, 2017	December 31, 2017
Experience Study	5-year period ended December 31, 2015	5-year period ended December 31, 2015
Actuarial Cost Method	Individual Entry Age	Individual Entry Age
Actuarial Assumptions:		
Investment Rate of Return	7.50%	7.50%
Wage Inflation	3.25%	3.25%
Projected Salary Increases, including 3.25% inflation	3.25 to 10.75%	3.25 to 8.25%
COLA or Ad Hoc COLA:		
Pre-Jan 7, 2013 Retirees	3.00% Simple	3.00% Simple
Post-Jan 7, 2013 Retirees	3.00% Simple through 2018 then 2.15% Simple	3.00% Simple though 2018 then 2.15% Simple

Key Methods and Assumptions in Valuing Total Pension Liability – 2016 and prior

	OPERS Traditional plan	OPERS Combined plan
Experience Study	5-year period ended December 31, 2010	5-year period ended December 31, 2010
Actuarial Cost Method	Individual Entry Age	Individual Entry Age
Actuarial Assumptions:		
Investment Rate of Return	8.00%	8.00%
Wage Inflation	3.75%	3.75%
Projected Salary Increases, including 3.75% inflation	4.25 to 10.05%	4.25 to 8.05%
COLA or Ad Hoc COLA:		
Pre-Jan 7, 2013 Retirees	3.00% Simple	3.00% Simple
Post-Jan 7, 2013 Retirees	3.00% Simple through 2018 then 2.80% Simple	3.00% Simple though 2018 then 2.80% Simple

Note 1: Net Pension Liability (Asset) (continued)

Changes in Assumptions – OPERS (continued)

Mortality rates – Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130% of the Pub-2010 General Employee Mortality tables (males and females). Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females). Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females). For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant Mortality Table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled Mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 Mortality Table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Note 2: Net OPEB Liability (Asset)

For fiscal year 2024, the municipal bond rate decreased from 4.05% to 3.77%. The single discount rate increased from 5.22% to 5.70%. The health care cost trend rate changed from 5.50% initial, 3.50% ultimate in 2036 to 5.50% initial, 3.50% ultimate in 2038.

For fiscal year 2023, the municipal bond rate increased from 5.5% to 4.05%. The single discount rate decreased from 6.00% to 5.22%. The health care cost trend rate changed from 8.5% initial, 3.5% ultimate in 2034 to 5.5% initial, 3.5% ultimate in 2036.

For fiscal year 2022, the municipal bond rate decreased from 2.00% to 1.84% and wage inflation decreased from 3.25% to 2.75%. The single discount rate remained 6.00%. The health care cost trend rate decreased from 8.5% initial, 3.5% ultimate in 2035 to 5.5% initial, 3.5% ultimate in 2034.

For fiscal year 2021, the municipal bond rate decreased from 2.75% to 2.00% and the single discount rate increased from 3.16% to 6.00%. The health care cost trend rate decreased from 10.50% initial, 3.50% ultimate in 2030 to 8.50% initial, 3.50% ultimate in 2035.

Note 2: Net OPEB Liability (Asset) (continued)

Changes in Assumptions – OPERS (continued)

For fiscal year 2020, the municipal bond rate decreased from 3.71% to 2.75% and the single discount rate decreased from 3.96% to 3.16%. The health care cost trend rate also increased from 10.00% initial, 3.25% ultimate in 2029 to 10.50% initial, 3.50% ultimate in 2030.

For fiscal year 2019, the OPERS Board voted to lower the investment return assumption for its health care investment portfolio from 6.5% to 6.0%. Municipal bond rate increased from 3.31% to 3.71% and the single discount rate increased from 3.85% to 3.96%. The health care cost trend rate also increased from 7.50% initial, 3.25% unlimited in 2028 to 10.00% initial, 3.25% ultimate in 2029.

Regional Income Tax Agency

Supplementary Information
Schedule of Revenues and Expenses – Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues and Gains:				
Charge for Services	$ 68,377,500	$ 68,377,500	$ 24,981,142	$ (43,396,358)
Investment Income	5,950,000	5,950,000	9,817,215	3,867,215
Total Revenues and Gains	74,327,500	74,327,500	34,798,357	(39,529,143)
Expenses and Losses:				
Personal Services	25,654,530	25,654,530	22,861,851	2,792,679
Other	16,148,300	16,148,300	11,739,917	4,408,383
Total Expenses	41,802,830	41,802,830	34,601,768	7,201,062
Net Income (Loss)	$ 32,524,670	$ 32,524,670	$ 196,589	$ (32,328,081)

Note: Although not required by law, an annual operating budget is adopted for management purposes. Actual Personal Services does not include the impact of GASB 68 and 75 of $196,589.

See Accompanying Note to this Schedule

Regional Income Tax Agency

Note to the Supplementary Information

December 31, 2024

Budgetary Process

Although not required under the Ohio Revised Code, an annual operating budget, which lapses at the end of each year, is adopted for management purposes. The budget is adopted for the proprietary fund on the same accounting basis used to reflect actual revenues and expenses. The Executive Director is authorized to expend the budget amounts; however, any change between the departments, line items or in the total amount budgeted for a particular fund requires the approval of the Board of Trustees of the Agency.

Statistical Section

(Unaudited)

Statistical Section

This portion of the Agency's Annual Comprehensive Financial Report presents detailed information in a context for further understanding of the information in the financial statements, note disclosures and required supplementary information.

Financial Trends – This schedule contains trend information to assist the reader in understanding how the Agency has performed financially over time.

Revenues – These schedules contain information on the Agency's revenues.

Operating Information – These schedules contain information on Agency operations.

Debt Capacity – This schedule shows the Agency's Ratio of Debt.

Economic and Demographic Information – These schedules offer economic and demographic indicators for each municipality.

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.

Regional Income Tax Agency

Changes in Net Position - Last Ten Years

	2024	2023 (5)	2022 (4) (5)	2021	2020	2019	2018	2017	2016	2015 (1)
Operating Revenues:										
Tax Collection Fees	$ 24,767,090	$ 20,776,430	$ 19,078,721	$ 15,355,861	$ 24,719,713	$ 24,101,913	$ 23,120,015	$ 23,048,492	$ 20,657,999	$ 18,539,022
Charges for Services and Other Revenues	214,052	250,954	300,690	89,979	920,825	1,179,256	1,424,615	1,271,911	1,215,120	1,258,509
Total Operating Revenues	24,981,142	21,027,384	19,379,411	15,445,840	25,640,538	25,281,169	24,544,630	24,320,403	21,873,119	19,797,531
Operating Expenses:										
Personal Services	23,058,440	19,364,472	14,599,956	7,774,290	19,109,040	19,572,837	16,967,189	16,389,725	14,010,953	12,639,222
Travel and Transportation	113,750	71,928	74,493	43,590	53,509	135,094	116,300	101,802	118,828	99,766
Office Rent and Maintenance	146,198	228,557	173,856	174,064	186,120	159,071	188,723	167,177	164,256	155,731
Equipment and Software Maintenance	2,074,662	1,452,020	1,641,929	1,240,958	1,284,792	1,069,397	940,716	1,151,943	1,150,928	858,482
Cost of Software/Support Purchased For Members	-	-	-	-	-	50,148	78,719	86,974	78,365	103,638
Claims and Judgements	-	-	-	-	-	-	400,000	-	-	-
Professional and Processing	5,696,061	5,313,433	3,685,595	3,440,833	2,944,099	3,571,757	4,203,816	3,842,487	3,474,139	3,199,873
Telephone and Utilities	317,695	311,570	326,509	314,882	334,463	318,257	325,908	341,199	326,330	298,480
Forms and Envelopes	257,008	251,868	283,541	249,533	217,684	269,480	252,145	222,114	228,498	255,760
Insurance	207,307	184,930	182,883	158,976	150,862	142,058	137,269	140,676	111,316	96,001
Miscellaneous Expenses	185,931	323,958	358,123	135,310	1,074,134	301,757	242,988	128,683	81,879	99,253
Materials and Supplies	1,517,554	1,366,505	1,291,210	1,128,680	904,117	1,336,052	1,334,795	1,334,677	1,304,267	976,603
Amortization - Subscription Assets	352,244	243,804	52,858	-	-	-	-	-	-	-
Depreciation	847,778	846,888	822,158	891,399	921,610	895,074	925,305	919,106	765,002	706,323
Total Operating Expenses	34,774,628	29,959,933	23,493,111	15,552,515	27,180,430	27,820,982	26,113,873	24,826,563	21,814,761	19,489,132
Operating Income (Loss)	(9,793,486)	(8,932,549)	(4,113,700)	(106,675)	(1,539,892)	(2,539,813)	(1,569,243)	(506,160)	58,358	308,399
Non-Operating Revenues (Expenses):										
Gain on Extinguishment of Debt	-	-	-	-	-	-	-	153,734	-	92,758
Investment Income	9,817,215	8,842,745	2,751,070	106,675	778,504	2,589,350	1,705,566	661,307	254,264	116,356
Interest Expense	(23,729)	(822)	(480)	-	-	-	-	(79,331)	(198,128)	(477,827)
Gain (Loss) on Disposal of Capital Assets	-	(3,371)	1,000	-	-	231	(732)	862	(2,908)	(2,414)
Total Non-Operating Revenues (Expenses)	9,793,486	8,838,552	2,751,590	106,675	778,504	2,589,581	1,704,834	736,572	53,228	(271,127)
Change in Net Position	-	(93,997)	(1,362,110)	-	(761,388)	49,768	135,591	230,412	111,586	37,272
Net Position, Beginning of Year	(15,119,853)	(15,025,856)	(13,663,746)	(13,663,746)	(12,902,358)	(12,952,126)	(13,087,717) (2)	(6,393,886)	(6,505,472)	(6,542,744)
Net Position, End of Year	$ (15,119,853)	$ (15,119,853)	(15,025,856)	$ (13,663,746)	$ (13,663,746)	$ (12,902,358)	$ (12,952,126)	$ (6,163,474)	$ (6,393,886)	$ (6,505,472)
Net Position, End of Year:										
Net Investment in Capital Assets	$ 8,811,850	$ 7,925,747	$ 8,227,588	$ 8,265,180	$ 8,731,753	$ 9,093,303	$ 9,422,186	$ 10,085,387	$ 10,424,013	$ 9,566,851
Restricted for:										
Pension and Postemployment Benefits	1,100,497 (3)	334,977	2,890,567	1,787,781	224,928	105,307	128,068	45,713	31,614	18,945
Debt Service	-	-	-	-	-	-	-	-	1,463,749	1,467,012
Unrestricted (Deficit)	(25,032,200	(23,380,577)	(26,144,011)	(23,716,707)	(22,620,427)	(22,100,968)	(22,502,380)	(16,294,574)	(18,313,262)	(17,558,280)
Total Net Position	$ (15,119,853)	$ (15,119,853)	$ (15,025,856)	$ (13,663,746)	$ (13,663,746)	$ (12,902,358)	$ (12,952,126)	$ (6,163,474)	$ (6,393,886)	$ (6,505,472)

(1) - Restated due to implementation of GASB Statement 68
(2) - Restated due to implementation of GASB Statement 75
(3) - Reclassified from unrestricted to restricted net position
(4) - Restated due to implementation of GASB Statement 96
(5) - Restated due to implementation of GASB 101

Regional Income Tax Agency

Revenues by Type - Last Ten Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Operating Revenues:										
Tax Collection Fees	$ 24,767,090	$ 20,776,430	$ 19,078,721	$ 15,355,861	$ 24,719,713	$ 24,101,913	$ 23,120,015	$ 23,048,492	$ 20,657,999	$ 18,539,022
Charges for Services and Other Revenues	214,052	250,954	300,690	89,979	920,825	1,179,256	1,424,615	1,271,911	1,215,120	1,258,509
Total Operating Revenues	24,981,142	21,027,384	19,379,411	15,445,840	25,640,538	25,281,169	24,544,630	24,320,403	21,873,119	19,797,531
Non-Operating Revenues:										
Gain on Extinguishment of Debt	-	-	-	-	-	-	-	153,734	-	92,758
Investment Income	9,817,215	8,842,745	2,751,070	106,675	778,504	2,589,350	1,705,566	661,307	254,264	116,356
Gain on Disposal of Capital Assets	-	-	1,000	-	-	231	-	862	-	-
Total Non-Operating Revenues	9,817,215	8,842,745	2,752,070	106,675	778,504	2,589,581	1,705,566	815,903	254,264	209,114
Total Revenues	$ 34,798,357	$ 29,870,129	$ 22,131,481	$ 15,552,515	$ 26,419,042	$ 27,870,750	$ 26,250,196	$ 25,136,306	$ 22,127,383	$ 20,006,645

Regional Income Tax Agency

Municipal Income Tax Receipts - Last Ten Years

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Aberdeen	A	$ 182,137	$ 109,158	$ 137,143	$ 124,908	$ 129,612	$ 164,747	$ 130,126	$ 56,694	$ -	$ -
Ada	A	2,269,360	2,109,041	2,141,735	1,802,334	-	-	-	-	-	-
Addyston		494,718	522,550	725,751	503,936	477,215	455,906	463,080	458,121	451,504	412,718
Adelphi		43,853	48,090	42,888	46,150	40,634	38,976	44,184	44,318	41,451	23,050
Alexandria	A	168,808	185,952	154,152	156,172	71,095	-	-	-	-	-
Alger	A	136,842	125,025	79,828	77,971	-	-	-	-	-	-
Amanda		450,424	399,954	356,352	360,700	327,211	311,981	273,438	296,174	279,122	19,331
Amelia	D	(72)	(4,389)	836	255,002	870,471	952,992	224,763	-	-	-
Amsterdam		35,136	49,518	47,705	62,456	30,104	31,779	21,149	26,530	24,751	15,281
Andover		501,624	614,111	577,572	632,752	622,991	592,353	488,348	462,148	478,431	471,045
Antwerp		375,253	391,983	400,385	379,001	327,898	357,932	310,593	323,575	304,359	284,776
Apple Creek	A	503,180	-	-	-	-	-	-	-	-	-
Apple Creek-East Union Twp Jedd II	A	86,778	-	-	-	-	-	-	-	-	-
Arlington Heights		540,646	491,304	587,945	505,499	468,736	537,714	546,902	578,885	520,263	498,703
Ashley	A	242,838	252,293	226,666	229,792	208,590	205,745	210,600	206,528	92,990	-
Ashville		1,766,339	1,663,356	1,592,183	1,558,488	1,263,134	1,284,441	1,238,586	1,220,927	1,102,597	1,042,693
Aurora		23,064,473	23,001,256	20,962,223	18,723,356	14,989,969	15,565,702	14,427,376	14,543,536	13,879,492	13,618,950
Avon		30,427,596	28,837,824	26,857,790	23,464,552	19,810,519	19,712,542	18,702,918	17,897,476	17,242,521	15,254,759
Avon Lake		17,780,225	16,380,159	15,822,988	13,127,337	11,385,983	11,948,608	11,347,926	11,247,156	12,117,160	10,080,845
Bainbridge-Solon Jedd		254,217	257,529	290,363	292,666	214,440	261,357	151,434	219,670	204,789	174,933
Baltic		566,062	501,936	448,813	415,520	419,961	387,566	354,383	342,747	353,607	235,972
Baltimore		1,178,640	1,161,551	1,007,417	920,288	939,717	903,318	818,374	760,823	752,343	729,143
Barberton	A	16,746,413	16,168,020	14,597,071	12,880,596	-	-	-	-	-	-
Barnesville	A	1,145,372	1,116,038	926,292	942,448	844,923	907,052	944,653	-	-	-
Barnesville JEDD I	A	31,910	29,929	27,083	29,529	31,816	31,866	23,855	-	-	-
Barnesville JEDD II	A	57,440	53,128	37,698	31,063	46,200	93,240	56,786	-	-	-
Batavia	A	2,750,633	2,315,401	2,116,236	1,911,355	1,687,159	761,223	-	-	-	-
Bay Village		10,439,168	10,354,098	10,070,973	8,508,486	7,832,226	7,317,218	7,052,806	6,628,179	6,902,535	6,374,966
Beachwood		30,765,064	32,486,410	31,160,439	29,054,399	29,263,832	30,212,987	29,196,518	29,061,403	29,025,087	27,994,412
Beachwood East Jedd		4,457,265	4,050,600	3,703,331	3,178,392	3,073,819	3,002,123	2,856,097	2,807,548	2,665,242	2,430,206
Beachwood West Jedd		7,070,853	4,995,140	4,459,591	5,384,506	4,896,662	4,661,490	3,793,488	3,921,558	3,700,384	4,408,243
Beaverdam		259,119	318,224	187,929	171,632	114,739	155,481	124,813	150,417	135,296	150,989
Bedford	A	13,441,858	10,508,782	-	-	-	-	-	-	-	-
Bedford Heights		11,825,557	12,395,095	12,607,487	11,846,174	9,487,384	9,848,557	9,542,327	9,605,592	9,230,020	8,792,965
Belle Center		176,961	172,306	164,195	146,920	133,378	138,441	129,783	125,077	131,987	116,566
Bellefontaine	A	8,643,531	7,754,947	7,407,702	6,886,724	6,023,987	6,710,881	6,415,700	6,441,441	6,231,133	-
Bellevue		8,198,825	8,549,818	7,698,341	6,508,576	5,489,578	5,898,041	4,778,716	4,176,489	4,064,747	4,666,791
Bellville	A	681,882	776,518	674,518	626,851	609,929	204,326	-	-	-	-
Belpre		2,259,174	2,129,477	1,944,662	1,877,554	1,548,431	1,699,044	1,624,385	1,644,042	1,556,879	1,440,070
Bentleyville		1,393,500	1,254,762	1,287,237	1,254,131	952,986	970,856	919,811	899,604	935,864	772,200
Berea		19,981,184	19,440,150	17,527,677	16,342,075	14,811,774	13,820,186	13,985,355	13,179,411	12,538,853	11,756,661
Bethel	A	555,946	350,542	304,778	281,921	223,862	146,134	282,852	268,644	153,369	-
Bettsville		177,634	172,876	159,772	161,151	142,103	176,280	172,572	178,317	175,759	153,991
Beverly	A	517,012	-	-	-	-	-	-	-	-	-
Bexley		17,298,517	17,584,891	17,374,585	14,972,243	12,623,694	12,545,280	11,607,884	11,742,527	11,733,395	10,803,769
Blanchester	A	218,979	-	-	-	-	-	-	-	-	-
Bloomdale		152,453	143,979	131,758	128,908	118,544	108,253	111,767	109,182	107,614	106,416
Bloomingdale		32,442	27,590	16,269	31,720	20,370	34,832	17,328	19,343	19,644	21,380

Regional Income Tax Agency

Municipal Income Tax Receipts - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Bloomville	A	$ 139,602	$ 139,198	$ 112,603	$ 113,309	$ 110,336	$ 43,494	$ -	$ -	$ -	$ -
Boston Heights		3,959,177	3,961,332	4,342,682	2,950,203	2,653,923	2,661,111	2,271,575	2,498,640	1,788,857	1,352,297
Boston Twp Peninsula Jedd		225,846	129,259	161,754	167,770	150,930	169,552	154,658	144,926	138,612	55,761
Bradford	A	50,204	-	-	-	-	-	-	-	-	-
Bratenahl	A	3,513,862	2,656,533	2,660,985	3,114,154	-	-	-	-	-	-
Brecksville		17,890,463	21,445,328	19,665,820	20,811,837	19,593,858	19,213,967	17,971,672	18,099,567	17,927,601	15,966,829
Bremen		396,276	390,828	384,719	243,149	180,291	207,253	186,906	195,243	205,510	291,507
Brice	A	77,870	102,206	72,116	48,963	44,155	52,100	-	-	-	-
Bridgeport	A	345,458	390,947	322,700	299,298	237,020	30,664	-	-	-	-
Brimfield Tallmadge Jedd		2,867,976	2,918,754	2,951,024	2,484,166	1,704,464	1,743,837	1,457,271	1,374,942	1,283,894	1,304,112
Broadview Heights		18,976,774	18,124,203	16,312,914	14,980,990	13,201,548	13,345,329	12,614,785	12,217,556	11,859,722	11,532,323
Brooklyn		20,003,952	18,728,939	17,320,065	18,544,895	16,200,153	16,321,418	14,260,399	15,172,095	18,838,299	18,601,449
Brooklyn Heights		8,155,998	8,025,376	7,595,109	7,442,949	6,277,830	5,977,932	4,897,279	4,617,199	4,932,560	4,375,131
Bryan	A	9,961,668	9,200,143	8,131,418	2,941,647	-	-	-	-	-	-
Buckland		46,989	39,183	35,160	37,866	27,056	34,776	29,294	19,805	24,112	24,834
Burbank	A	83,521	68,559	21,494	-	-	-	-	-	-	-
Butler	A	225,283	242,520	294,902	59,227	-	-	-	-	-	-
Butler County Annexation	A	156,735	216,782	219,559	-	-	-	-	-	-	-
Cairo		73,598	63,466	46,215	48,347	39,303	54,599	53,906	55,645	55,228	36,905
Caldwell		576,880	515,962	491,838	-	-	-	-	-	-	-
Camden		485,518	450,662	408,923	369,008	330,125	409,739	354,473	310,030	284,776	187,128
Campbell		2,436,159	2,366,311	2,144,584	1,993,042	1,981,209	1,967,095	2,027,735	1,865,129	1,785,435	1,686,524
Canal Winchester	A	12,265,448	12,065,984	10,922,231	9,150,162	7,602,128	7,408,426	-	-	-	-
Cardington		777,970	794,776	784,268	825,868	652,721	636,256	729,749	748,990	731,885	1,017,438
Carroll		330,737	306,485	278,720	292,125	244,110	245,884	233,912	261,644	282,500	191,146
Carrollton	A	1,525,072	1,403,801	1,469,744	1,196,780	1,113,213	1,224,164	-	-	-	-
Catawba		70,676	59,804	72,743	53,530	52,290	52,529	45,561	48,110	47,480	38,342
Cecil		22,898	18,280	16,730	17,568	15,794	22,429	18,129	11,081	14,714	17,552
Cedarville		1,066,248	1,027,745	951,184	873,477	806,249	748,838	700,602	701,053	703,681	583,155
Centerburg		670,202	642,068	610,201	611,223	524,604	517,397	514,969	518,182	468,922	392,991
Chagrin Falls		7,479,181	7,839,280	7,888,524	6,890,844	5,049,723	5,106,471	5,075,085	4,646,894	3,764,153	3,590,565
Chardon		9,698,598	7,814,442	7,484,988	7,032,845	6,355,365	6,608,593	6,439,869	6,443,920	5,836,539	5,979,950
Chesterville	A	45,834	44,272	29,839	30,842	28,316	20,791	2,685	-	-	-
Circleville		11,285,854	10,771,678	10,330,190	9,713,102	7,773,018	6,611,739	6,619,447	6,803,630	6,775,701	6,238,539
Circleville-Pickaway Twp JEDD	A	873,981	823,669	735,177	620,020	548,288	563,195	594,898	328,877	-	-
Clarksville	A	114,803	96,120	67,589	84,512	72,196	85,500	55,697	50,994	7,281	-
Cleveland Heights		35,632,942	34,041,196	33,914,060	32,301,828	27,417,988	28,458,497	26,600,174	27,832,037	26,561,939	23,618,714
Clinton		419,784	419,712	382,560	360,495	315,502	363,485	317,819	302,288	345,348	274,557
Clinton Grandview Heights Jedd		3,766,236	3,614,875	3,701,051	3,481,412	3,168,459	3,513,633	3,311,634	3,573,486	3,708,308	3,211,251
Coal Grove	A	43,880	-	-	-	-	-	-	-	-	-
College Corner	A	4,133	-	-	-	-	-	-	-	-	-
Columbiana	A	3,741,448	3,541,487	3,356,432	2,809,671	2,490,959	921,581	-	-	-	-
Commercial Point		1,588,401	1,454,287	1,129,818	847,185	690,210	679,687	596,138	554,315	562,094	519,598
Conesville		8,203	23,526	56,807	29,687	32,197	34,117	51,941	57,810	51,034	28,703
Continental		222,536	232,483	218,293	195,420	176,037	185,881	193,763	168,410	169,955	160,101
Corwin		47,743	61,391	42,929	39,575	30,038	27,940	25,677	24,773	25,503	19,374
Crestline	A	1,807,483	1,660,811	1,434,746	1,314,760	1,247,698	460,085	-	-	-	-
Creston	A	545,369	-	-	-	-	-	-	-	-	-

Regional Income Tax Agency

Municipal Income Tax Receipts - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Crooksville	A	$ 711,403	$ 663,801	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Cuyahoga Falls	A	33,186,410	31,844,962	30,223,473	26,999,358	22,691,653	23,608,357	-	-	-	-
Cuyahoga Falls Boston Twp JEDD	A	309,985	276,976	249,446	243,428	204,029	227,740	-	-	-	-
Cuyahoga Heights		16,707,427	14,671,529	14,901,633	14,083,129	10,295,885	12,256,907	11,458,696	10,956,697	8,728,928	8,315,355
Danville		472,724	464,021	432,540	382,927	361,162	347,675	329,630	362,241	297,254	200,319
Darbyville	A	23,447	24,605	19,608	18,989	22,586	16,911	12,303	7,450	754	-
DeGraff	A	375,270	351,187	309,519	293,037	249,189	244,836	238,040	223,520	68,465	-
Dennison		974,673	872,515	851,008	787,384	745,196	800,222	777,180	759,248	843,379	837,743
Dorr Street JEDD	A	44,935	30,180	17,785	27,381	9,960	-	-	-	-	-
Doylestown	A	1,535,564	1,292,657	1,197,616	-	-	-	-	-	-	-
Dunkirk	A	98,791	124,008	112,746	95,729	102,053	-	-	-	-	-
East Cleveland		3,681,196	4,248,662	4,363,224	5,208,266	5,235,166	4,914,334	5,066,647	5,189,849	5,747,868	5,510,088
East Palestine		2,181,561	1,910,613	1,713,204	1,688,095	1,345,188	1,133,255	995,643	995,507	1,030,843	954,109
East Union Twp - Apple Creek Jedd	A	21,971	-	-	-	-	-	-	-	-	-
Eastlake		10,332,231	10,594,398	10,963,098	8,008,190	7,185,085	8,042,511	6,694,606	6,356,269	6,205,864	2,670,227
Eaton		6,880,273	6,688,544	6,664,275	5,415,790	4,913,788	5,432,828	4,844,080	4,937,157	5,141,811	4,650,263
Eaton Jedd		83,458	82,289	95,313	80,184	80,069	88,558	63,108	75,437	77,232	27,082
Edgerton	A	1,415,330	1,359,724	1,397,659	1,226,742	1,086,362	1,156,397	1,179,340	1,113,916	337,999	-
Edison		47,087	48,923	58,064	49,570	40,447	38,775	34,328	36,971	29,397	28,351
Elmore	A	1,021,458	987,449	893,428	815,329	718,501	740,474	796,364	115,146	-	-
Elmwood Place	A	377,111	350,123	351,421	327,748	364,205	374,857	327,577	419,792	100,713	-
Elyria		35,825,012	36,153,625	34,064,881	32,555,577	29,808,778	32,791,348	31,508,151	30,132,417	26,229,318	22,279,655
Elyria Jedd		716,399	710,752	656,032	694,292	585,725	752,776	646,136	587,398	450,384	493,681
Empire		19,757	29,366	18,221	15,000	12,420	16,122	16,121	13,558	17,613	5,356
Etna-Reynoldsburg JEDD 1	H	656,959	529,488	650,758	227,612	86,956	-	-	-	-	-
Etna-Reynoldsburg JEDD 2	A	(19,913)	557,541	116,840	176,178	82,169	40	-	-	-	-
Etna-Reynoldsburg JEDD 3	A	645,050	382,132	602,607	350,210	200,361	9,857	-	-	-	-
Etna-Reynoldsburg JEDD 4	H	187,390	83,262	44,124	9,430	2,178	-	-	-	-	-
Etna-Reynoldsburg JEDD 7	A	330,841	401,551	367,350	3,792	-	-	-	-	-	-
Euclid	A	41,442,473	39,149,239	36,406,984	32,849,554	-	-	-	-	-	-
Evans Farm JEDD	H	66,908	20,937	43	-	-	-	-	-	-	-
Fairborn		25,223,066	21,187,170	20,184,790	18,480,412	13,383,134	13,392,292	13,112,077	12,809,368	12,956,516	11,945,957
Fairport Harbor		998,739	1,061,796	1,016,929	842,880	709,887	782,800	771,069	835,425	747,717	733,995
Fairview Park		12,933,498	13,128,134	12,099,597	11,029,528	10,221,863	10,259,775	9,617,755	9,157,676	9,027,748	8,237,776
Fayette	A	595,829	510,965	441,053	441,830	415,847	518,811	467,167	167,085	-	-
Fayetteville	A	108,055	77,276	-	-	-	-	-	-	-	-
Felicity	A	134,992	133,744	123,817	132,202	111,822	122,146	125,103	-	-	-
Forest	A	548,871	472,354	-	-	-	-	-	-	-	-
Fort Jennings		141,199	142,999	143,618	140,592	114,137	105,433	108,000	98,263	102,309	87,722
Fostoria	A	7,880,168	8,069,548	7,372,519	6,944,088	6,185,099	6,235,370	5,885,415	5,275,107	1,006,212	-
Frazeysburg	I	215,113	257,779	206,824	176,529	682	-	-	-	-	-
Fredricktown		898,918	860,276	744,500	698,675	633,983	706,978	610,163	658,773	629,969	492,337
Fremont		11,458,257	11,149,655	10,714,754	10,115,914	8,902,324	9,205,107	8,553,303	9,806,476	9,779,150	8,617,521
Fulton	A	95,431	62,035	57,537	55,049	17,722	-	-	-	-	-
Gahanna		39,712,997	38,563,988	35,130,110	33,423,725	29,735,924	23,850,240	18,946,188	18,940,490	19,123,174	18,035,215
Galena		1,138,937	1,077,319	909,641	728,032	515,191	478,251	411,472	432,059	394,675	353,393
Galion		6,896,311	6,207,987	5,812,464	5,783,554	5,264,119	5,518,951	5,080,634	4,967,984	4,800,468	4,572,247
Garfield Heights		14,394,386	13,375,965	13,865,360	11,938,454	11,633,810	11,801,497	11,363,164	11,257,637	11,268,120	10,850,404

Regional Income Tax Agency

Municipal Income Tax Receipts - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Gates Mills	A	$ 2,555,139	$ 2,190,713	$ 2,932,673	$ 4,325,228	$ 1,695,708	$ -	$ -	$ -	$ -	$ -
Genoa	A	1,158,631	1,132,293	1,084,767	983,773	928,271	-	-	-	-	-
Gettysburg	A	32,677	47,748	83,301	98,555	74,685	81,386	104,466	91,701	-	-
Gibsonburg	A	822,848	793,471	780,857	243,868	-	-	-	-	-	-
Girard		4,318,869	4,507,468	3,772,972	3,467,915	3,344,165	3,551,503	3,625,631	3,356,839	3,468,675	3,401,802
Glenmont	A	5,536	-	-	-	-	-	-	-	-	-
Glenwillow		5,888,978	4,899,401	5,015,109	4,507,218	3,914,235	3,497,081	3,292,315	3,373,118	3,072,608	3,234,821
Golf Manor	A	1,084,791	1,086,121	934,607	960,995	785,091	781,109	287,292	-	-	-
Grafton		1,912,547	1,895,242	1,896,441	1,732,217	1,506,002	1,628,583	1,539,923	1,444,111	1,286,261	1,277,456
Grandview Heights		15,945,147	15,000,303	15,787,682	17,021,193	16,698,708	16,234,391	14,704,556	13,710,006	10,607,259	8,456,413
Gratis		148,926	134,721	115,400	107,773	97,938	93,055	94,576	84,423	78,804	87,061
Greenfield	A	2,189,313	1,855,972	1,603,015	1,527,114	1,291,652	1,387,689	-	-	-	-
Greenhills		1,548,562	1,506,831	1,356,612	1,256,381	1,228,947	1,310,427	1,185,362	1,139,940	1,204,676	1,082,621
Grove City		44,095,586	43,493,286	38,905,378	33,071,073	27,419,324	25,555,540	25,241,797	24,628,810	23,424,179	23,438,931
Groveport	A	24,366,452	23,002,300	21,321,391	18,366,933	14,749,582	17,058,514	-	-	-	-
Ham Fair Twp Jedd I	A	945,886	598,445	746,882	-	-	-	-	-	-	-
Ham Fair Twp Jedd II	A	630,475	574,926	533,594	-	-	-	-	-	-	-
Ham Fair Twp Jedd III	A	84,809	69,908	55,636	-	-	-	-	-	-	-
Hamilton	A	37,393,036	36,700,466	34,499,756	-	-	-	-	-	-	-
Hanover	A	324,264	322,936	278,247	235,986	208,772	204,170	194,844	143,971	-	-
Harrisburg	A	66,534	61,667	70,448	52,289	60,096	45,386	-	-	-	-
Harrison		6,401,693	5,814,232	5,232,036	4,933,823	4,325,659	4,152,382	3,912,434	3,977,945	4,036,296	3,676,687
Harrison Twp Jedd		239,379	207,526	264,347	481,229	251,815	329,620	277,062	261,794	261,249	230,392
Harrod		141,339	97,162	133,027	110,819	104,156	96,507	89,963	85,537	76,545	64,381
Haskins		390,604	372,680	336,274	297,886	271,695	258,997	235,635	218,926	232,766	196,688
Helena	A	97,153	59,058	63,181	20,886	-	-	-	-	-	-
Highland Heights		11,958,778	11,626,751	11,105,265	11,668,660	11,376,243	11,838,034	13,091,610	12,618,842	12,255,920	11,530,107
Hilliard		50,418,405	48,976,257	44,609,187	34,070,891	33,022,732	27,565,771	27,865,159	27,764,906	27,526,200	25,126,725
Hiram		695,804	611,698	614,958	613,077	554,894	495,132	461,173	431,992	419,097	430,447
Holland		4,361,821	4,015,524	4,299,097	3,654,570	3,547,714	4,299,732	3,877,098	3,516,871	4,219,301	1,599,118
Holland Springfield Twp Jedd		2,114,369	2,258,036	2,558,055	2,600,324	1,596,670	2,689,741	2,352,340	771,449	1,678,283	394,591
Holmesville	A	13,042	-	-	-	-	-	-	-	-	-
Hopedale		226,681	204,851	184,708	167,036	178,949	181,667	160,984	185,654	173,555	186,523
Hudson		31,915,423	32,297,986	32,452,875	29,260,116	26,812,858	25,412,073	23,111,365	21,566,794	20,651,671	19,560,277
Huron		3,989,103	4,008,725	3,851,781	3,379,879	2,830,752	2,923,099	2,715,848	2,854,265	2,903,751	2,671,520
Independence		33,069,871	34,066,712	32,743,570	33,534,867	31,632,109	32,795,160	32,923,875	30,628,428	29,944,906	27,435,789
Jackson	A	4,378,963	4,164,261	3,959,824	2,606,426	9,137	128,241	659,016	-	-	-
Jackson Center		2,100,308	2,493,391	2,008,585	1,906,715	1,457,219	1,580,391	1,640,843	1,429,484	1,290,808	1,046,671
Jeffersonville	A	698,015	457,959	385,737	365,162	311,022	359,214	308,117	407,320	112,521	-
Jerry City		78,560	78,723	83,579	75,152	64,278	54,295	55,644	53,107	49,305	47,669
Jewett		67,978	55,875	58,298	49,510	50,177	51,893	38,880	52,068	55,748	59,858
Johnstown		3,202,723	2,843,674	2,729,164	2,497,278	2,077,560	2,081,503	1,601,772	2,194,970	1,652,126	1,331,546
Kent		20,157,906	18,912,186	18,382,830	16,620,231	15,634,602	16,053,741	15,803,359	16,187,517	15,574,124	16,089,113
Killbuck		324,552	280,176	304,564	264,545	233,715	222,334	247,573	254,163	323,478	248,693
Kirkersville	A	127,142	117,850	121,799	109,701	96,818	94,742	70,497	21,155	-	-
Kirtland		5,690,525	5,153,814	4,871,762	4,326,854	3,794,486	3,771,410	3,712,714	3,710,975	3,458,310	3,210,908
LaGrange		1,459,538	1,432,193	1,331,076	1,192,018	993,903	1,047,847	1,108,127	1,031,686	945,598	964,315
Lakeline		73,767	61,166	61,236	58,809	59,183	60,417	54,530	45,594	40,063	38,678

Regional Income Tax Agency

Municipal Income Tax Receipts - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Lakemore		$ 1,135,396	$ 977,933	$ 916,000	$ 905,508	$ 803,788	$ 919,592	$ 835,556	$ 838,387	$ 898,692	$ 844,361
Latty	A	36,854	42,042	40,730	20,532	-	-	-	-	-	-
Leesburg	A	503,220	665,760	570,210	583,379	406,494	-	-	-	-	-
Leetonia	A	1,062,104	1,215,174	932,695	797,481	644,283	739,563	801,626	245,127	-	-
Leipsic	B	-	-	-	-	-	-	-	-	-	1,034,748
Liberty Center	A	348,287	341,925	324,190	324,939	275,642	252,659	-	-	-	-
Liberty Center JEDD	D	-	17	664	12,754	5,445	7,271	-	-	-	-
Lincoln Heights	A	1,122,459	1,023,705	174,900	-	-	-	-	-	-	-
Lithopolis		896,439	886,015	786,460	721,088	809,304	914,606	842,631	759,301	670,408	524,974
Lockbourne		75,804	34,584	18,531	165,734	272,392	268,231	237,629	236,901	189,821	171,220
Lockington	A	16,447	11,916	3,197	-	-	-	-	-	-	-
Lockland		4,289,922	4,696,692	3,785,786	3,830,413	2,984,890	2,957,415	2,545,015	2,610,245	2,264,576	2,213,415
Lodi	A	1,071,988	1,013,540	864,767	856,984	776,306	795,704	496,676	-	-	-
Loveland		6,592,801	6,312,326	6,575,191	5,592,771	4,731,587	4,485,841	4,309,417	4,258,141	4,205,896	3,787,029
Lowellville	A	578,041	540,123	523,265	483,291	485,764	495,855	491,953	488,365	497,618	107,444
Lyndhurst		11,856,392	11,890,493	11,881,131	10,765,011	9,397,437	10,155,136	10,002,535	9,474,883	9,905,228	8,501,514
Lyons	A	159,193	149,456	134,135	108,615	98,140	98,241	92,194	46,427	3,892	-
Macedonia		16,058,258	16,459,875	16,179,620	14,244,462	12,447,178	12,681,659	10,317,933	9,071,572	8,287,877	8,382,527
Macedonia Northfield Jedd		438,979	393,817	386,844	335,913	337,992	279,744	291,961	292,377	254,306	263,542
Madison Village	A	1,614,182	1,560,678	1,397,020	1,309,823	1,188,637	1,162,008	1,069,885	990,937	-	-
Maineville		628,250	453,528	520,981	510,603	495,116	445,229	353,469	412,143	392,683	405,756
Malinta	A	77,609	78,990	79,356	-	-	-	-	-	-	-
Malvern	A	304,693	290,617	283,616	242,399	201,160	194,449	72,961	-	-	-
Manchester		227,293	211,478	184,386	197,390	146,991	152,010	165,472	199,630	178,603	183,970
Mantua Village	A	1,098,426	1,060,846	872,127	713,211	703,753	-	-	-	-	-
Maple Heights		8,326,369	8,062,664	8,022,561	7,289,881	6,598,668	6,954,512	6,838,632	7,125,561	7,197,412	6,768,538
Marengo	A	147,227	132,240	108,313	97,287	87,448	66,961	58,685	39,426	170	-
Marengo-Bennington Twp Jedd	A	1,829	-	-	-	-	-	-	-	-	-
Martins Ferry		1,870,909	1,853,099	1,833,517	1,656,851	1,390,797	1,543,326	1,609,588	1,544,042	1,602,297	1,516,123
Mayfield Heights		28,761,719	25,819,932	23,010,967	24,278,995	19,086,852	16,871,622	16,670,998	16,106,519	15,075,730	14,216,612
Mayfield Village		10,595,037	10,559,294	9,288,671	19,277,584	20,628,337	20,216,671	19,907,647	19,088,362	16,885,077	16,812,400
McClure		131,423	144,442	127,223	130,988	106,024	107,999	104,927	108,202	110,538	113,856
McDonald		1,249,115	1,279,136	1,254,237	1,049,996	901,010	1,088,728	993,345	936,694	1,066,200	983,867
Mechanicsburg		660,222	710,422	650,160	530,322	482,212	482,126	420,382	414,092	411,296	371,284
Medina	A	21,079,787	20,424,770	19,574,137	17,741,856	16,147,947	16,769,019	15,083,580	-	-	-
Medina Montville JEDD	A	295,484	216,556	223,196	207,699	210,157	218,096	179,185	-	-	-
Melrose		35,365	25,016	28,294	28,390	24,448	27,395	24,255	26,461	25,081	20,569
Mentor		62,625,855	56,395,302	56,559,702	54,734,811	44,589,971	44,415,004	43,541,447	42,756,754	40,722,380	40,641,368
Metamora		333,371	304,493	270,695	390,412	307,943	311,258	262,454	319,410	288,105	238,454
Middle Point		109,636	108,868	105,873	95,118	86,144	87,263	73,599	90,940	104,709	74,228
Middleburg Heights		24,384,363	24,415,924	24,953,651	23,667,203	20,353,093	21,365,807	20,521,041	19,294,655	20,147,879	18,650,935
Middleport		361,042	344,774	304,975	351,584	288,153	333,817	300,320	264,893	258,952	249,309
Midvale	A	341,565	318,230	326,929	215,900	192,671	195,008	215,519	108,374	-	-
Mifflin	E	-	(7,392)	7,936	1,925	9,008	19,722	17,288	18,704	16,328	13,482
Milan		1,014,064	867,232	845,251	698,528	584,125	654,160	602,567	585,180	525,672	571,820
Milford		5,280,834	5,731,119	5,020,285	4,509,221	4,054,485	4,049,424	3,643,729	3,702,832	3,620,217	3,429,191
Milford Center		270,430	271,405	225,208	249,625	217,462	226,186	214,929	211,231	213,288	180,784
Milford Jedd		2,144,739	2,482,458	2,990,869	1,714,213	948,880	947,175	928,442	752,960	798,318	672,199

Regional Income Tax Agency

Municipal Income Tax Receipts - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Milford Jedd II		$ 178,124	$ 236,007	$ 182,321	$ 175,414	$ 141,306	$ 141,384	$ 133,342	$ 119,258	$ 142,191	$ 144,086
Milford Jedd III		1,361	178	414	106	194	1,165	248	752	545	-
Milford Jedd IV		12,093	9,910	9,313	7,647	6,327	8,207	1,562	1,832	3,780	3,726
Milford Jedd V	A	113,969	118,572	118,443	117,174	115,436	112,480	43,041	-	-	-
Milford Jedd VI	A	45,844	42,626	55,385	37,430	19,931	441	-	-	-	-
Milford Jedd VII	A	170,110	122,145	130,603	2,054	-	-	-	-	-	-
Millbury	A	526,325	-	-	-	-	-	-	-	-	-
Miller City		295,897	66,388	61,123	55,887	48,638	45,517	45,829	46,751	52,201	36,950
Millersport	A	364,082	396,021	387,417	385,650	309,679	338,362	238,743	206,367	49,059	-
Mineral City		78,993	72,882	64,542	68,989	53,637	65,619	54,320	56,466	57,528	47,216
Minerva	A	2,849,002	2,785,312	1,291,350	-	-	-	-	-	-	-
Minerva Park		2,310,152	2,037,605	1,881,316	1,731,997	1,367,257	1,225,457	979,131	954,734	941,165	752,453
Mingo Junction		1,152,394	1,609,586	2,169,726	1,264,934	1,189,239	1,390,231	1,056,769	975,093	837,861	797,114
Mogadore		4,319,335	4,159,317	4,328,894	3,825,461	3,488,781	3,213,938	3,224,044	3,069,863	3,116,950	2,870,693
Monroeville	A	1,103,344	737,520	635,812	678,787	-	-	-	-	-	-
Montgomery	A	12,233,666	2,621,383	-	-	-	-	-	-	-	-
Moreland Hills		5,229,288	4,523,299	4,819,078	4,339,728	3,974,838	4,036,399	3,565,537	3,596,406	3,778,786	3,592,162
Morral		126,116	149,598	143,932	122,484	92,848	94,641	90,732	125,110	99,137	92,934
Moscow	F	-	-	(52)	(1,015)	12	(376)	(15)	(668)	1,513	85,593
Mount Sterling		804,348	802,497	866,201	699,410	744,376	819,230	871,880	738,109	732,550	614,192
Mount Victory		172,102	156,917	136,105	137,900	137,885	160,739	148,382	141,176	134,961	126,204
Mt. Healthy		2,679,554	2,559,100	2,483,704	2,353,210	2,049,284	2,052,585	1,984,203	1,935,335	2,056,333	1,803,089
Napoleon	A	6,058,615	6,115,640	2,459,805	-	-	-	-	-	-	-
Nashville	A	31,212	22,074	9,268	-	-	-	-	-	-	-
Nelsonville	A	1,915,266	1,969,195	-	-	-	-	-	-	-	-
New Albany		68,865,685	57,344,099	46,900,930	49,489,264	38,318,097	39,601,655	35,562,205	31,035,741	30,295,972	28,800,620
New Bavaria		41,595	37,460	28,420	36,048	29,400	26,407	24,930	25,297	31,686	32,629
New Bloomington		28,827	24,415	24,296	28,031	29,043	28,972	30,587	27,356	26,255	28,665
New Franklin		4,445,600	4,223,548	4,020,201	3,586,681	3,008,966	3,109,941	2,859,048	2,143,684	1,334,457	1,170,267
New Richmond		787,707	779,573	643,777	692,704	581,870	607,558	587,732	533,621	544,602	500,000
New Riegel		116,966	105,132	108,131	94,013	101,119	103,082	84,850	96,634	88,232	70,458
New Washington	A	552,412	499,621	472,539	439,381	401,312	408,898	427,653	-	-	-
New Waterford		241,322	240,031	206,507	204,173	169,713	192,133	157,499	165,049	182,421	153,407
Newburgh Heights		1,265,287	1,173,520	1,624,339	1,185,604	898,590	861,789	938,679	962,769	792,285	643,280
Newcomerstown		2,435,143	1,976,877	1,870,457	1,968,307	1,687,672	2,164,959	1,837,629	1,971,762	1,888,116	1,925,746
Newton Falls	A	1,051,733	1,122,053	1,031,673	916,605	769,253	806,496	752,302	-	-	-
Newtonsville	D	-	-	(72)	7,846	20,563	30,243	11,154	1,502	-	-
Newtown		2,147,492	2,246,065	2,240,196	1,874,380	1,650,792	1,697,881	1,704,493	1,776,542	1,757,354	1,658,908
Ney	A	66,742	58,724	61,985	58,579	51,297	62,786	41,854	49,070	29,534	-
Niles	A	11,747,771	12,231,392	11,876,526	9,589,876	8,412,881	9,789,089	9,906,322	-	-	-
North Canton	A	11,183,990	10,396,489	9,506,826	8,089,958	8,608,549	7,993,722	7,895,730	8,087,736	2,920,247	-
North College Hill	A	3,628,524	3,059,500	2,926,523	2,976,055	2,696,947	2,592,564	888,866	-	-	-
North Lewisburg		873,969	656,371	395,253	339,948	322,200	315,033	310,282	291,775	258,792	220,999
North Olmsted		18,314,715	18,446,077	19,376,525	17,748,803	15,124,183	15,900,370	16,005,297	15,943,254	15,036,925	14,247,183
North Perry	I	1,089,441	1,273,215	1,035,062	1,127,375	135	-	-	-	-	-
North Ridgeville		16,925,228	16,793,410	15,378,047	14,092,437	12,364,563	12,620,381	11,515,474	11,043,557	11,017,289	9,711,035
North Robinson		43,169	30,538	28,693	26,033	22,714	22,906	20,303	22,913	24,707	23,978
North Royalton		22,485,015	21,681,121	20,932,247	18,102,758	16,242,188	17,083,528	15,392,693	15,903,554	15,372,374	14,778,686
Northfield Village	A	7,400,878	7,507,280	6,192,451	5,434,316	3,595,081	4,286,350	4,528,814	3,745,629	-	-

Regional Income Tax Agency

Municipal Income Tax Receipts - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Northwood	A	$ 6,269,977	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Norton	A	7,156,317	7,261,236	6,995,391	6,513,490	-	-	-	-	-	-
Norton Barberton JEDZ	A	1,786,822	1,642,385	1,874,030	1,095,978	-	-	-	-	-	-
Norwalk	A	9,282,772	9,595,103	9,144,604	8,314,288	7,414,225	7,594,296	7,256,241	7,130,165	-	-
Oak Harbor	A	1,083,672	1,038,884	929,758	894,406	838,801	-	-	-	-	-
Oak Hill		158,642	182,430	162,332	168,918	273,479	159,140	141,577	136,933	119,001	113,570
Oakwood Village		7,775,792	7,960,466	7,666,800	6,564,932	6,573,732	7,171,640	6,903,802	6,879,370	6,571,346	6,293,598
Oberlin		9,439,915	9,455,648	8,881,543	7,736,047	7,393,141	7,650,915	8,353,551	8,166,929	7,206,034	7,198,533
Octa	A	58,208	39,015	-	-	-	-	-	-	-	-
Olmsted Falls		4,385,090	4,295,184	4,285,130	3,642,994	3,129,132	3,203,370	3,156,972	3,115,368	3,313,431	3,047,611
Orange		6,742,589	7,070,398	6,724,275	5,981,430	5,207,022	5,538,609	3,695,089	3,603,511	3,552,864	3,252,600
Orange Chagrin Highland Jedd		656,661	652,152	671,040	588,125	546,156	624,251	528,615	512,711	502,954	444,906
Orange Township JEDD	H	-	-	-	-	-	-	-	-	-	-
Orrville	A	6,294,834	6,629,892	5,162,935	-	-	-	-	-	-	-
Ostrander	A	328,282	306,643	260,614	208,005	171,352	160,474	165,220	76,582	-	-
Ottawa		2,817,095	2,706,295	2,676,048	2,387,389	2,078,065	2,052,711	2,015,927	1,967,542	1,944,126	1,855,590
Ottawa Hills	A	4,378,787	-	-	-	-	-	-	-	-	-
Owensville		157,881	153,427	151,152	143,401	112,344	146,301	136,718	140,750	136,524	120,625
Oxford		11,121,230	10,926,284	10,597,077	9,763,931	9,414,422	10,273,863	10,298,591	9,924,157	9,606,607	9,162,144
Painesville		12,441,391	11,264,380	10,537,538	9,278,712	8,598,780	8,427,250	8,219,055	8,461,171	8,382,909	9,149,060
Painesville Concord Jedd		1,290,901	1,244,993	1,237,901	1,159,895	1,057,706	1,145,340	1,107,424	1,002,522	937,665	881,488
Parma Heights	A	11,873,848	11,549,867	10,453,785	9,155,533	-	-	-	-	-	-
Pataskala		8,878,890	8,191,597	7,535,499	6,749,382	5,971,511	5,726,979	5,566,153	5,332,074	5,071,968	4,752,890
Patterson		5,262	4,995	6,126	18,146	6,065	10,374	14,295	9,652	13,424	7,275
Payne	A	421,087	376,697	414,269	355,962	344,388	292,963	33,095	-	-	-
Peninsula		710,324	725,283	607,983	583,716	399,220	395,435	402,394	456,162	439,076	174,464
Pepper Pike		8,043,939	8,790,736	8,710,720	8,600,562	6,931,669	6,411,848	6,305,477	5,922,518	5,772,954	5,789,183
Perry		1,178,369	1,101,860	1,093,544	860,471	798,158	759,656	722,318	809,606	806,136	731,424
Perry Jedd		569,403	457,245	305,110	275,128	269,386	266,560	250,477	272,139	391,756	239,908
Piketon		921,226	902,043	752,042	775,558	648,160	673,641	672,904	626,448	537,195	518,020
Piqua	A	14,156,942	14,965,066	2,921,924	-	-	-	-	-	-	-
Plain City	B	-	-	-	-	-	2,274,014	2,151,500	2,027,448	1,637,370	1,248,571
Pleasant Hill		399,762	293,211	273,862	272,996	258,169	249,421	226,153	243,304	254,543	204,511
Pleasantville		166,388	152,146	141,668	135,070	144,497	117,030	112,781	103,253	95,959	72,145
Pomeroy	A	425,615	433,723	432,164	415,479	367,633	131,091	-	-	-	-
Portage		172,713	148,271	143,408	134,654	129,878	103,092	104,883	117,131	117,753	102,331
Powell		16,774,446	16,686,217	14,314,520	7,671,963	6,323,261	6,331,200	5,763,990	5,997,124	6,062,410	5,446,878
Powhatan Point		253,221	268,754	248,416	252,008	254,061	309,001	314,978	272,298	275,515	298,874
Quincy		96,921	102,913	86,838	96,250	104,950	86,473	67,228	65,887	66,103	62,938
Ravenna		13,261,642	12,883,858	11,770,472	11,055,633	9,931,429	10,540,629	10,423,552	9,968,800	9,479,995	7,743,094
Ravenna-Rootstown Twp Jedd	A	780,627	-	-	-	-	-	-	-	-	-
Reminderville		3,720,763	3,287,809	3,271,890	2,979,959	2,769,854	2,674,472	2,458,579	2,295,539	2,210,559	1,837,185
Reminderville Twinsburg Twp Jedd		4,127,619	3,958,745	4,154,195	3,346,700	2,931,745	3,534,182	3,654,450	3,448,891	3,099,174	3,321,513
Reynoldsburg Entp Zone	D	-	-	(3,066)	1,988	1,012	(104)	1,025	(682)	(2,363)	3,104
Reynoldsburg		30,109,266	29,658,215	30,961,204	33,069,154	25,909,870	26,794,282	24,329,009	19,311,594	15,273,589	15,847,634
Richmond Heights		8,418,133	8,105,032	8,280,790	7,835,833	7,093,193	7,234,185	7,053,247	6,213,206	6,153,628	6,827,462
Richwood		829,278	848,382	711,480	628,326	601,768	611,030	580,859	569,107	553,968	530,849
Ridgeway		38,987	36,133	27,213	29,763	28,577	32,005	30,122	24,502	26,831	30,540
Rio Grande		348,819	365,097	359,088	347,241	286,426	321,837	319,661	342,976	309,526	304,702

Regional Income Tax Agency

Municipal Income Tax Receipts - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Ripley		$ 368,430	$ 265,840	$ 284,416	$ 243,828	$ 237,086	$ 248,345	$ 252,976	$ 239,334	$ 227,924	$ 207,278
Risingsun	A	96,124	74,901	69,198	72,181	25,321	-	-	-	-	-
Rittman	A	2,443,880	1,190,370	2,605,027	919,546	-	-	-	-	-	-
Riverside	J	-	-	-	-	66,829	6,077,229	6,059,372	5,817,646	5,711,549	5,284,805
Rocky River	A	22,833,692	21,689,041	21,198,908	17,832,262	15,201,619	16,279,232	14,736,014	15,161,028	13,625,428	-
Rossford		9,681,679	8,937,845	8,880,026	8,125,970	4,746,318	4,676,615	4,092,349	4,148,239	4,169,802	3,662,175
Rush Township Uhrichsville Jedd		43	(43)	1	165	4	75	(1)	-	226	811
Rutland	A	40,883	23,177	-	-	-	-	-	-	-	-
Sabina		807,655	815,453	686,836	664,628	569,136	571,711	548,782	383,832	303,489	263,146
Saint Clairsville		1,605,619	1,608,578	1,470,678	1,384,321	1,232,192	1,380,272	1,324,945	1,278,315	1,402,141	1,323,128
Saint Paris		678,474	621,673	557,072	481,693	462,896	416,202	466,252	344,515	292,346	282,357
Salem	A	7,265,922	7,260,470	6,468,886	6,763,326	-	-	-	-	-	-
Salineville		176,665	201,493	202,469	184,296	136,615	154,204	133,528	131,789	124,567	117,629
Sandusky		15,487,270	15,496,084	14,408,535	13,342,583	10,000,487	12,583,797	12,425,155	12,274,793	11,863,555	10,913,678
Sardinia		339,900	319,705	256,646	215,348	191,614	183,394	164,017	156,770	166,555	142,311
Scioto Twp Jedd		1,514,384	1,311,618	1,277,520	1,341,026	1,288,141	1,238,407	1,241,533	1,233,952	1,010,919	1,067,478
Sebring	A	2,256,877	2,264,272	1,785,578	1,813,865	1,538,534	1,690,844	1,618,595	-	-	-
Seven Hills		9,045,155	9,092,907	9,178,596	8,831,154	8,021,320	8,098,632	7,251,339	6,594,962	6,139,126	5,163,903
Shaker Heights		42,894,847	41,305,979	40,784,629	39,917,373	34,188,098	35,765,929	32,815,250	34,792,210	33,501,334	31,193,980
Shalersville Twp JEDD	H	43,717	49,704	-	-	-	-	-	-	-	-
Sharon Twp JEDD	A	157,294	132,383	146,818	4,472	-	-	-	-	-	-
Shawnee Hills		879,734	751,672	792,222	646,354	572,882	545,865	570,232	560,434	541,140	668,677
Sheffield Lake		4,280,034	4,325,198	3,979,196	3,723,491	3,241,474	3,587,057	3,320,825	3,359,036	3,332,265	2,913,952
Sheffield Village		7,074,616	5,782,627	5,517,751	4,684,478	4,211,383	4,619,904	4,246,742	4,108,519	3,916,158	3,693,653
Sherwood	G	-	-	-	-	-	-	84,275	81,556	89,289	70,312
Silver Lake		1,263,539	1,083,735	1,175,699	915,038	811,607	679,699	660,638	671,671	623,856	577,675
Silverton		2,489,295	2,220,957	2,075,668	2,058,377	1,889,447	1,770,285	1,812,276	1,844,003	1,889,001	1,657,804
Smithfield	D	-	-	484	7,147	50,161	59,181	46,080	24,958	-	-
Smithville	A	763,687	758,846	-	-	-	-	-	-	-	-
Solon		51,265,910	51,111,858	49,472,741	47,463,750	42,901,895	44,414,918	45,255,769	43,301,600	42,665,573	39,532,628
South Amherst	A	365,369	362,741	45,688	-	-	-	-	-	-	-
South Bloomfield	A	851,279	-	-	-	-	-	-	-	-	-
South Charleston		957,137	766,904	748,883	839,422	667,855	745,172	667,742	620,914	627,430	563,496
South Euclid		16,320,641	14,894,952	14,519,369	12,959,142	12,102,385	10,948,705	10,514,951	10,241,723	10,432,630	9,270,571
South Solon		33,750	45,137	23,186	34,001	22,393	26,123	21,128	18,272	18,337	11,518
South Vienna	A	200,216	180,169	181,504	171,095	137,412	138,692	125,708	93,089	-	-
Spencerville	A	964,270	875,458	-	-	-	-	-	-	-	-
Springfield Twp Jedd I		3,644,847	3,418,772	3,434,999	3,380,460	3,215,789	3,959,943	3,411,713	3,430,109	2,872,225	2,726,495
St. Louisville	A	115,557	92,616	100,934	91,532	77,063	76,316	66,406	39,413	-	-
Steubenville		12,238,877	12,252,328	12,227,457	11,690,478	10,169,802	10,822,460	10,812,930	10,205,411	9,936,713	9,563,825
Stockport	A	27,291	4,234	-	-	-	-	-	-	-	-
Stone Creek	A	30,097	24,182	7,363	-	-	-	-	-	-	-
Stoutsville	A	149,990	111,410	103,933	105,807	91,826	110,020	32,914	-	-	-
Stratton		99,555	258,399	381,320	413,961	314,122	540,476	615,645	457,283	434,758	560,474
Streetsboro		16,655,284	16,188,854	15,704,366	14,378,357	12,228,920	12,092,589	12,079,233	12,342,890	12,277,678	11,417,410
Strongsville		48,207,038	46,420,894	44,472,997	40,220,435	35,807,094	37,248,051	35,393,452	35,300,644	35,160,565	34,171,592
Sugar Grove		188,143	218,962	168,278	159,828	145,694	134,564	130,749	107,766	136,034	83,071
Sugarcreek		2,742,993	2,772,711	2,972,124	2,270,974	2,022,544	2,022,006	1,829,271	1,767,101	1,866,719	1,444,667
Sunbury		4,947,716	4,692,404	3,893,130	3,562,689	3,225,641	3,225,589	3,048,117	2,969,341	3,025,061	2,491,930

Regional Income Tax Agency

Municipal Income Tax Receipts - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Swanton		$ 2,548,896	$ 2,436,434	$ 2,375,760	$ 2,099,107	$ 1,818,100	$ 1,966,862	$ 1,718,635	$ 1,408,125	$ 1,470,916	$ 1,350,078
Sycamore		219,683	235,877	225,478	210,814	200,386	217,847	213,567	219,034	139,117	164,856
Tallmadge		14,356,234	13,591,852	13,221,841	13,831,160	10,886,541	10,414,378	9,545,934	10,026,790	10,203,570	9,624,378
Thurston		146,373	128,805	137,951	115,178	114,025	100,945	115,096	74,379	75,769	67,485
Timberlake	A	391,585	314,063	332,275	195,127	17,465	-	-	-	-	-
Tiro		23,863	23,045	25,635	20,827	17,903	22,356	18,735	21,555	14,806	15,897
Tontogany		168,597	172,596	153,174	137,507	116,499	129,970	123,610	116,303	114,173	112,666
Toronto		3,135,979	2,922,661	2,533,751	1,831,245	2,103,817	2,887,175	2,955,474	3,340,760	2,476,658	2,698,018
Tremont City		70,231	69,291	56,880	67,074	54,590	52,659	57,149	57,142	64,429	57,413
Trimble		48,229	55,333	46,996	47,318	41,336	31,229	30,094	31,045	33,910	1,714
Tuscarawas	A	208,341	180,388	35,079	-	-	-	-	-	-	-
Twinsburg		25,100,430	26,371,736	24,770,594	22,928,803	21,931,117	23,825,027	22,887,214	22,476,037	20,919,276	19,470,452
Uhrichsville		2,320,082	2,247,237	2,101,695	2,111,801	1,966,665	1,999,579	2,026,831	1,923,759	2,040,288	1,838,372
University Heights		12,680,727	12,066,594	12,182,443	10,865,551	9,839,783	10,069,466	9,836,043	10,171,779	10,011,031	9,220,116
Upper Arlington		46,208,725	43,513,712	40,715,517	35,075,693	29,622,001	29,314,959	27,863,649	26,204,367	25,366,889	21,391,799
Urbana	C	7,211,416	29	-	-	-	-	-	-	-	-
Urbancrest		2,120,214	1,945,526	2,079,670	1,787,310	1,476,783	1,503,557	1,461,088	1,360,351	1,581,990	1,344,247
Utica	A	958,463	979,226	326,278	-	-	-	-	-	-	-
Valley View		12,059,869	11,414,044	10,842,880	10,216,517	10,077,110	10,627,988	9,670,879	9,850,555	11,265,477	10,701,747
Valleyview		195	2,507	216	3,051	3,091	3,658	16,706	57,557	58,101	43,460
Vermilion		4,828,670	4,682,441	4,531,533	4,137,732	3,713,599	3,756,755	3,563,274	3,073,256	2,805,981	2,608,587
Violet Township-Canal Winchester Jedd	A	95,218	-	-	-	-	-	-	-	-	-
Wadsworth	A	13,847,181	13,661,082	12,796,091	11,109,237	10,065,261	10,166,919	9,785,435	9,337,162	8,817,267	-
Wakeman		326,441	355,342	301,836	316,494	240,517	277,169	295,598	233,545	222,675	174,688
Walton Hills	A	4,643,287	4,241,354	-	-	-	-	-	-	-	-
Warrensville Heights	A	21,709,480	20,400,254	20,442,945	18,981,532	-	-	-	-	-	-
Warrensville Heights JEDZ	A	163,636	150,358	324,849	152,761	-	-	-	-	-	-
Warsaw	A	127,653	33,367	-	-	-	-	-	-	-	-
Washingtonville	A	71,475	61,531	44,533	43,392	17,203	16,310	14,438	-	-	-
Waterville		5,326,613	5,135,285	4,544,011	4,033,358	3,584,211	3,604,341	3,373,249	3,394,835	3,446,410	3,034,229
Wayne Lakes	A	180,089	150,697	121,812	128,667	133,498	37,009	-	-	-	-
Waynesville		867,222	895,552	751,962	629,593	426,070	413,444	408,795	432,791	438,730	409,948
Wellington		3,108,909	3,020,510	2,697,397	2,428,344	2,212,980	2,498,103	1,830,313	1,798,798	1,935,066	1,704,398
Wellston		1,568,601	1,521,849	1,359,422	1,333,637	1,310,395	1,244,582	1,212,916	1,305,206	1,306,273	1,276,550
Wellsville		770,205	832,700	740,951	1,084,279	668,732	716,345	628,873	499,385	523,069	455,274
West Alexandria	A	394,181	350,261	326,435	108,891	-	-	-	-	-	-
West Elkton		12,122	10,826	11,241	11,833	19,564	22,877	24,695	25,031	24,660	20,479
West Lafayette	A	873,102	748,405	618,901	561,155	518,097	523,425	525,705	90,129	-	-
West Liberty	A	568,593	523,951	495,017	459,844	411,776	-	-	-	-	-
West Mansfield		200,856	187,043	161,029	154,278	130,593	154,080	125,161	131,836	113,857	88,377
West Salem	A	414,576	404,919	383,894	406,333	70,053	-	-	-	-	-
West Unity	A	978,606	1,024,800	902,411	925,594	387,137	-	-	-	-	-
Westlake		40,873,277	40,827,375	37,124,248	32,546,116	31,354,993	31,580,336	31,078,862	30,808,128	28,029,357	24,933,118
Weston		274,313	311,120	259,260	266,101	252,774	242,413	220,563	211,976	223,505	219,925
Whitehouse	A	3,554,338	3,682,876	3,295,413	2,947,090	2,762,591	2,923,438	-	-	-	-
Wickliffe	A	9,711,310	9,612,130	9,488,670	9,298,806	8,424,554	8,939,378	9,525,922	2,083,016	-	-
Williamsburg		671,396	791,567	632,761	597,932	501,098	572,823	542,797	539,619	550,779	524,993
Williamsburg Jedd	A	262,138	142,335	229,621	249,476	47,083	32,068	2,863	-	-	-

Regional Income Tax Agency

Municipal Income Tax Receipts - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Williamsport	A	$ 139,620	$ 134,773	$ 103,886	$ 97,313	$ 66,286	$ 65,581	$ 31,411	$ -	$ -	$ -
Willoughby		25,116,396	23,827,543	22,979,167	19,381,977	17,649,275	19,078,699	18,012,196	17,084,988	17,088,823	17,077,343
Willoughby Hills		7,295,250	7,604,476	7,584,884	6,648,859	5,908,261	5,788,091	5,234,998	5,076,194	4,952,978	4,630,409
Willowick		4,507,317	4,580,804	4,164,393	3,415,015	3,086,951	3,154,053	2,943,681	3,067,516	2,920,717	2,643,730
Willshire		97,177	76,710	81,011	61,859	55,136	69,406	59,397	60,133	68,052	58,747
Windham	A	670,929	678,553	540,356	465,149	431,546	491,964	181,601	-	-	-
Wintersville		1,362,079	1,311,247	1,292,138	1,255,901	1,125,912	1,108,327	1,079,861	1,184,525	1,088,430	1,050,431
Woodlawn	A	7,762,061	8,106,344	7,951,202	6,313,522	-	-	-	-	-	-
Woodmere		3,573,698	3,623,759	4,275,348	3,370,575	2,699,193	3,046,419	3,183,778	3,484,189	3,194,689	3,100,041
Woodsfield	A	656,643	705,716	647,567	559,413	590,039	-	-	-	-	-
Woodstock		75,216	54,149	54,649	53,499	52,258	51,599	47,350	44,764	47,282	46,446
Worthington		32,712,429	32,260,927	30,906,916	29,391,118	24,826,415	25,328,379	24,798,687	25,252,478	23,696,848	22,753,555
Xenia	A	17,102,221	15,917,370	14,456,471	14,121,262	3,519,439	-	-	-	-	-
Xenia JEDD 1	A	58,567	42,398	43,938	43,693	18,094	-	-	-	-	-
Yellow Springs		2,519,161	2,421,544	2,365,810	1,877,550	1,550,541	1,816,440	1,790,112	1,853,222	1,529,632	1,578,651
Youngstown		60,190,023	64,632,882	49,288,335	45,548,752	42,209,024	44,929,903	45,841,360	44,199,777	42,786,609	43,063,033
Youngstown Girard Jedd		16,360	23,101	21,536	12,440	8,749	27,438	21,204	8,852	(508)	30,765
		$ 2,402,479,949	$ 2,292,389,477	$ 2,129,696,853	$ 1,913,441,181	$ 1,573,100,033	$ 1,596,809,624	$ 1,463,887,447	$ 1,385,709,082	$ 1,313,880,355	$ 1,196,289,053

Note: Above amounts are the net collections for the period January 1 to December 31 of the respective years and include dollars self-collected by Members.

(A) Municipality joined the Regional Council of Governments during the year in which tax collections began. All years prior to joining are accordingly left blank.

(B) Municipality left the Regional Council of Governments during the year in which tax collections ended. All years subsequent are left blank.

(C) Municipality joined the Regional Council of Governments effective 1/1/2024, however there was a small collection received at the end of 2023.

(D) Municipality dissolved and no longer considered a member of the Regional Council of Governments.

(E) Municipality had eliminated income tax in a previous year and continues RITA Membership.

(F) Municipality joined the Regional Council of Governments during the year in which tax collections began and eliminated income tax in 2015, however, due to various factors, adjustments still made in subsequent years.

(G) RITA Membership ceased in 2018, however, due to various factors, collections still received in that year.

(H) Taxing jurisdiction established, however, no tax collections received during first year.

(I) Municipality joined the Regional Council of Governments effective 1/1/2021, however there was a small collection received at the end of 2020.

(J) Municipality left the Regional Council of Governments during the year, however, due to various factors, collections still received in that year.

(K) Municipality dissolved and no longer considered a member of the Regional Council of Governments.

Regional Income Tax Agency

Expenses by Type - Last Ten Years

	2024	2023 (4)	2022 (3) (4)	2021	2020	2019	2018 (2)	2017	2016	2015 (1)
Operating Expenses:										
Personal Services	$ 23,058,440	$ 19,364,472	$ 14,599,956	$ 7,774,290	$ 19,109,040	$ 19,572,837	$ 16,967,189	$ 16,389,725	$ 14,010,953	$ 12,639,222
Travel and Transportation	113,750	71,928	74,493	43,590	53,509	135,094	116,300	101,802	118,828	99,766
Office Rent and Maintenance	146,198	228,557	173,856	174,064	186,120	159,071	188,723	167,177	164,256	155,731
Equipment and Software Maintenance	2,074,662	1,452,020	1,641,929	1,240,958	1,284,792	1,069,397	940,716	1,151,943	1,150,928	858,482
Cost of Software/Support Purchased For Members	-	-	-	-	-	50,148	78,719	86,974	78,365	103,638
Claims and Judgments	-	-	-	-	-	-	400,000	-	-	-
Professional and Processing	5,696,061	5,313,433	3,685,595	3,440,833	2,944,099	3,571,757	4,203,816	3,842,487	3,474,139	3,199,873
Telephone and Utilities	317,695	311,570	326,509	314,882	334,463	318,257	325,908	341,199	326,330	298,480
Forms and Envelopes	257,008	251,868	283,541	249,533	217,684	269,480	252,145	222,114	228,498	255,760
Insurance	207,307	184,930	182,883	158,976	150,862	142,058	137,269	140,676	111,316	96,001
Miscellaneous Expenses	185,931	323,958	358,123	135,310	1,074,134	301,757	242,988	128,683	81,879	99,253
Materials and Supplies	1,517,554	1,366,505	1,291,210	1,128,680	904,117	1,336,052	1,334,795	1,334,677	1,304,267	976,603
Amortization - Subscription Assets	352,244	243,804	52,858	-	-	-	-	-	-	-
Depreciation	847,778	846,888	822,158	891,399	921,610	895,074	925,305	919,106	765,002	706,323
Total Operating Expenses	34,774,628	29,959,933	23,493,111	15,552,515	27,180,430	27,820,982	26,113,873	24,826,563	21,814,761	19,489,132
Non-Operating Expenses:										
Interest Expense	23,729	822	480	-	-	-	-	79,331	198,128	477,827
Loss on Disposal of Capital Assets	-	3,371	-	-	-	-	732	-	2,908	2,414
Total Non-Operating Expenses	23,729	4,193	480	-	-	-	732	79,331	201,036	480,241
Total Expenses	$ 34,798,357	$ 29,964,126	23,493,591	$ 15,552,515	$ 27,180,430	$ 27,820,982	$ 26,114,605	$ 24,905,894	$ 22,015,797	$ 19,969,373

(1) - The Agency implemented GASB 68 for fiscal year 2015 which required an adjustment to operating expense for proportionate share of pension liabilities.
(2) - The Agency implemented GASB 75 for fiscal year 2018 which required an adjustment to operating expense for proportionate share of post employment liabilities.
(3) - The Agency implemented GASB 96 for fiscal year 2023 which required reclassification of expenses.
(4) - The Agency implemented GASB 101 for fiscal year 2024 which required reclassification of expenses.

Regional Income Tax Agency

Operating Indicators - Last Ten Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Number of Municipalities (RCOG Members)	390	376	364	350	330	315	300	283	265	249
Average Net Cost of Collections Percentage	1.04 %	0.89 %	1.15 %	1.33 %	1.52 %	1.33 %	1.42 %	1.53 %	1.55 %	1.57 %
Net Distributions (A)	$ 2,307,296,747	$ 2,184,114,196	$ 2,032,565,185	$ 1,811,315,289	$ 1,522,107,040	$ 1,521,771,023	$ 1,399,612,915	$ 1,309,915,469	$ 1,241,254,890	$ 1,135,881,877
Number of Employees (B)	233	207	204	189	195	202	190	184	185	175
Ohio Unemployment Rate (C)	4.20 %	3.70 %	4.20 %	4.50 %	5.60 %	4.10 %	4.60 %	4.90 %	5.00 %	4.80 %
Total Personal Income, in Millions (D)	$ 763,207	$ 724,779	$ 680,435	$ 665,374	$ 623,207	$ 590,838	$ 566,926	$ 531,810	$ 517,918	$ 508,380
Agency Capital Asset Statistics:										
Buildings	3	3	3	3	3	3	3	3	3	3
Vehicles	2	2	2	2	2	2	2	2	2	2

Notes:
(A) - Represents the distributions to the municipalities during the respective years on a cash basis; net of retainer and adjustments.
(B) - Represents the number of full-time employees at December 31st.
(C) - Represents the Ohio Unemployment Rate at December 31st.
(D) - Represents the Ohio personal income, provided by the U.S. Department of Commerce.
Sources: RITA accounting and tax collection records and Bureau of Labor Statistics - Ohio

Regional Income Tax Agency

Membership as of December 31, 2024 Table of Census Data

	2020 Census Population	Calendar Year 2020 Per Capita Income
Adams County		
Manchester	1,839	$ 22,627
Allen County		
Beaverdam	319	25,866
Cairo	517	25,032
Harrod	423	29,332
Spencerville	2,127	20,290
Ashland County		
Mifflin	158	20,432
Ashtabula County		
Andover	972	19,187
Athens County		
Nelsonville	4,269	19,270
Trimble	329	13,842
Auglaize County		
Buckland	233	27,648
Belmont County		
Barnesville	4,008	22,730
Bridgeport	1,582	26,792
Martins Ferry	6,260	22,364
Powhatan Point	1,461	28,014
Saint Clairsville	5,096	33,889
Brown County		
Aberdeen	1,515	22,697
Fayetteville	241	36,188
Ripley	1,591	24,212
Sardinia	1,083	20,450
Butler County		
Hamilton	63,399	25,566
Oxford	23,035	19,184
Carroll County		
Carrollton	3,087	29,427
Malvern	1,110	20,952
Minerva	3,684	28,904
Champaign County		
Mechanicsburg	1,681	21,850
North Lewisburg	1,636	27,497
Saint Paris	1,882	24,378
Urbana	11,115	34,221
Woodstock	287	24,531
Clark County		
Catawba	245	25,713
South Charleston	1,706	25,163
South Vienna	402	28,418
Tremont City	352	28,343
Clermont County		
Batavia	1,972	23,804
Bethel	2,620	21,033
Felicity	651	15,670
Milford	6,582	43,295
Moscow	155	30,467
New Richmond	2,727	29,680
Owensville	786	19,927
Williamsburg	2,570	27,093
Clinton County		
Blanchester	4,681	27,543
Clarksville	534	24,655
Sabina	2,499	26,668
Columbiana County		
Columbiana	6,559	35,778
East Palestine	4,761	24,427
Leetonia	1,833	27,635
New Waterford	1,194	29,534
Salem	11,915	30,636
Salineville	1,206	20,636
Washingtonville	712	25,646
Wellsville	3,113	21,442
Coshocton County		
Conesville	328	23,299
Warsaw	519	31,502
West Lafayette	2,417	17,888

Regional Income Tax Agency

Membership as of December 31, 2024 Table of Census Data (continued)

	2020 Census Population	Calendar Year 2020 Per Capita Income
Crawford County		
Crestline	4,525	$ 25,251
Galion	10,453	22,730
New Washington	873	33,021
North Robinson	219	17,909
Tiro	219	51,708
Cuyahoga County		
Bay Village	16,163	53,924
Beachwood	14,040	62,115
Bedford	13,149	32,423
Bedford Heights	11,020	32,709
Bentleyville	897	122,658
Berea	18,545	29,611
Bratenahl	1,430	109,831
Brecksville	13,635	57,498
Broadview Heights	19,936	53,061
Brooklyn	11,359	29,928
Brooklyn Heights	1,519	37,695
Chagrin Falls	4,188	74,747
Cleveland Heights	45,312	41,177
Cuyahoga Heights	573	31,286
East Cleveland	13,792	18,383
Euclid	49,692	26,460
Fairview Park	17,291	39,793
Garfield Heights	29,781	24,127
Gates Mills	2,264	109,738
Glenwillow	994	37,289
Highland Heights	8,719	59,642
Hunting Valley (A)	763	142,734
Independence	7,584	56,314
Lyndhurst	14,050	50,751
Maple Heights	23,701	24,968
Mayfield Heights	20,351	37,629
Mayfield Village	3,356	52,520
Middleburg Heights	16,004	38,294
Moreland Hills	3,466	139,405
Newburgh Heights	1,862	30,265
North Olmsted	32,442	38,618
North Royalton	31,322	44,858
Oakwood Village	3,572	26,684
Olmsted Falls	8,582	40,071
Orange	3,421	70,692
Parma Heights	20,863	29,929
Pepper Pike	6,796	91,537
Richmond Heights	10,801	33,706
Rocky River	21,755	60,448
Seven Hills	11,720	40,247
Shaker Heights	29,439	63,859
Solon	24,262	59,023
South Euclid	21,883	32,105
Strongsville	46,491	47,976
University Heights	13,914	38,021
Valley View	1,897	42,946
Walton Hills	2,140	55,739
Warrensville Heights	13,789	23,592
Westlake	34,228	58,539
Woodmere	641	29,407
Darke County		
Gettysburg	463	18,220
Wayne Lakes	693	27,778
Defiance County		
Ney	303	20,474
Delaware County		
Ashley	1,198	25,421
Galena	924	33,506
Ostrander	1,094	43,828
Powell	14,163	64,958
Shawnee Hills	2,230	43,097
Sunbury	6,614	36,928
Erie County		
Huron	6,922	40,285
Milan	1,371	29,488
Sandusky	25,095	26,138
Vermilion	10,659	39,898

Regional Income Tax Agency

Membership as of December 31, 2024 Table of Census Data (continued)

	2020 Census Population	Calendar Year 2020 Per Capita Income
Fairfield County		
Amanda	673	$ 24,854
Baltimore	2,981	24,562
Bremen	1,479	26,206
Carroll	501	27,425
Lithopolis	2,134	35,563
Millersport	978	29,265
Pleasantville	934	19,951
Stoutsville	579	27,471
Sugar Grove	429	27,328
Thurston	603	15,159
Fayette County		
Jeffersonville	1,258	20,260
Octa	50	21,126
Franklin County		
Bexley	13,928	64,889
Brice	93	26,762
Canal Winchester	9,107	46,119
Gahanna	35,726	46,240
Grandview Heights	8,085	64,853
Grove City	41,252	42,707
Groveport	6,009	33,346
Hilliard	37,114	49,006
Lockbourne	236	20,581
Minerva Park	2,009	39,747
New Albany	10,825	89,046
Reynoldsburg	41,076	32,174
Upper Arlington	36,800	74,412
Urbancrest	1,031	12,739
Valleyview	669	42,946
Worthington	14,786	61,107
Fulton County		
Fayette	1,305	19,835
Lyons	602	27,010
Metamora	566	30,828
Swanton	3,897	28,541
Gallia County		
Rio Grande	724	14,767
Geauga County		
Chardon	5,242	36,175
Greene County		
Cedarville	4,257	12,256
Fairborn	34,510	30,419
Yellow Springs	3,697	44,800
Xenia	25,441	25,894
Hamilton County		
Addyston	927	25,203
Arlington Heights	823	21,656
Elmwood Place	2,087	16,448
Golf Manor	3,814	28,177
Greenhills	3,741	27,701
Harrison	12,563	36,791
Lincoln Heights	3,144	12,892
Lockland	3,514	22,520
Loveland	13,307	38,475
Montgomery	10,853	73,904
Mt. Healthy	6,996	23,686
Newtown	2,702	47,663
North College Hill	9,663	20,738
Silverton	4,908	35,380
Woodlawn	3,916	30,023
Hardin County		
Ada	5,334	18,535
Alger	837	25,056
Dunkirk	774	23,045
Forest	1,455	24,740
Mount Victory	601	28,714
Patterson	130	15,399
Ridgeway	314	25,307
Harrison County		
Hopedale	920	32,557
Jewett	554	21,814

Regional Income Tax Agency

Membership as of December 31, 2024 Table of Census Data (continued)

	2020 Census Population	Calendar Year 2020 Per Capita Income
Henry County		
Liberty Center	1,108	$ 28,835
Malinta	236	24,494
McClure	700	27,810
Napoleon	8,862	29,489
New Bavaria	86	36,192
Highland County		
Leesburg	1,273	28,181
Holmes County		
Glenmont	273	25,259
Holmesville	257	32,639
Killbuck	810	30,314
Nashville	183	13,104
Huron County		
Bellevue	8,249	31,991
Monroeville	1,300	25,281
Norwalk	17,068	27,413
Wakeman	990	29,664
Jackson County		
Jackson	6,252	31,551
Oak Hill	1,407	21,948
Wellston	5,412	22,521
Jefferson County		
Amsterdam	436	20,643
Bloomingdale	145	28,964
Empire	232	26,195
Mingo Junction	3,347	28,295
Steubenville	18,161	24,012
Stratton	267	26,933
Toronto	5,303	28,804
Wintersville	3,765	32,615
Knox County		
Centerburg	1,690	26,110
Danville	1,019	23,170
Fredericktown	2,648	28,693
Utica	2,064	20,888
Lake County		
Eastlake	17,670	31,544
Fairport Harbor	3,108	29,369
Kirtland	6,937	55,371
Lakeline	216	38,150
Madison Village	3,435	34,126
Mentor	47,450	39,153
North Perry	915	41,598
Painesville	20,312	23,404
Perry	1,602	29,543
Timberlake	629	39,686
Wickliffe	12,652	33,514
Willoughby	23,959	37,619
Willoughby Hills	10,019	45,573
Willowick	14,204	35,373
Lawrence County		
Coal Grove	2,144	24,889
Licking County		
Alexandria	483	45,332
Hanover	1,270	33,264
Johnstown	5,182	28,714
Kirkersville	471	27,897
Pataskala	17,886	36,975
St. Louisville	352	24,471
Logan County		
Belle Center	809	28,195
Bellefontaine	14,115	27,578
DeGraff	1,250	37,706
Quincy	536	41,939
West Liberty	1,770	28,212
West Mansfield	749	33,390
Lorain County		
Avon	24,847	49,877
Avon Lake	25,206	49,748
Elyria	52,656	27,366
Grafton	5,895	16,311
LaGrange	2,595	32,931
North Ridgeville	35,280	38,868
Oberlin	8,555	25,588
Sheffield Lake	8,957	34,702
Sheffield Village	4,135	42,917
South Amherst	1,581	31,778
Wellington	4,799	28,615

Regional Income Tax Agency

Membership as of December 31, 2024 Table of Census Data (continued)

	2020 Census Population	Calendar Year 2020 Per Capita Income
Lucas County		
Holland	1,820	$ 35,191
Ottawa Hills	4,796	$ 91,955
Waterville	6,003	43,334
Whitehouse	4,990	44,504
Madison County		
Mount Sterling	1,945	25,142
South Solon	329	27,801
Mahoning County		
Campbell	7,852	22,827
Lowellville	996	27,651
Sebring	4,191	28,687
Youngstown	60,068	18,820
Marion County		
Morral	373	27,638
New Bloomington	413	14,350
Medina County		
Lodi	2,746	25,341
Medina	26,094	37,631
Rittman	6,131	33,446
Wadsworth	24,007	38,016
Meigs County		
Middleport	2,208	21,119
Pomeroy	1,573	18,538
Rutland	928	19,320
Miami County		
Bradford	1,615	29,643
Piqua	20,354	26,540
Pleasant Hill	1,241	22,702
Monroe County		
Woodsfield	2,210	25,429
Morgan County		
Stockport	615	18,724
Morrow County		
Cardington	2,079	25,645
Chesterville	191	22,251
Edison	422	18,752
Fulton	250	24,609
Marengo	283	26,534
Muskingum County		
Frazeysburg	1,354	25,078
Noble County		
Caldwell	1,691	26,385
Ottawa County		
Elmore	1,370	30,609
Genoa	2,232	29,212
Oak Harbor	2,821	29,083
Paulding County		
Antwerp	1,676	26,666
Cecil	146	31,942
Latty	165	29,668
Melrose	233	17,463
Payne	1,192	21,076
Perry County		
Crooksville	2,311	20,205
Pickaway County		
Ashville	4,529	35,301
Circleville	13,927	23,983
Commercial Point	3,078	32,166
Darbyville	186	13,669
Harrisburg	315	28,594
South Bloomfield	2,808	33,168
Williamsport	970	27,633
Pike County		
Piketon	2,111	22,918

Regional Income Tax Agency

Membership as of December 31, 2024 Table of Census Data (continued)

	2020 Census Population	Calendar Year 2020 Per Capita Income
Portage County		
Aurora	17,239	$ 57,582
Hiram	996	22,638
Kent	28,215	25,446
Mantua Village	1,001	32,176
Ravenna	11,323	26,293
Streetsboro	17,260	35,918
Windham	1,666	17,217
Preble County		
Camden	1,989	21,797
College Corner	327	25,700
Gratis	842	26,097
Eaton	8,375	29,619
West Alexandria	1,334	26,557
West Elkton	164	21,364
Putnam County		
Continental	1,102	33,057
Fort Jennings	525	34,043
Miller City	134	24,710
Ottawa	4,456	31,193
Richland County		
Bellville	1,963	27,175
Butler	941	22,295
Ross County		
Adelphi	322	21,767
Greenfield	4,339	22,900
Sandusky County		
Fremont	15,930	23,918
Gibsonburg	2,452	25,737
Helena	211	26,026
Seneca County		
Bettsville	595	29,452
Bloomville	867	21,205
Fostoria	13,046	23,840
New Riegel	286	24,239
Shelby County		
Jackson Center	1,441	40,995
Lockington	162	27,277
Stark County		
North Canton	17,842	40,878
Summit County		
Barberton	25,191	28,135
Boston Heights	1,402	75,054
Clinton	1,197	39,828
Cuyahoga Falls	51,114	36,039
Hudson	23,110	67,089
Lakemore	2,926	27,867
Macedonia	12,168	48,794
Mogadore	3,811	30,110
New Franklin	13,877	37,283
Northfield Village	3,541	27,555
Norton	11,673	37,220
Peninsula	536	56,336
Reminderville	5,412	48,783
Silver Lake	2,516	61,370
Tallmadge	18,394	36,266
Twinsburg	19,248	48,308
Trumbull County		
Girard	9,603	26,029
McDonald	3,172	31,448
Newton Falls	4,557	28,190
Niles	18,443	27,600
Tuscarawas County		
Baltic	851	23,612
Dennison	2,709	22,255
Midvale	673	22,376
Mineral City	652	22,593
Newcomerstown	3,702	23,829
Stone Creek	153	25,505
Sugarcreek	2,373	32,348
Tuscarawas	1,035	25,668
Uhrichsville	5,272	20,831

Regional Income Tax Agency

Membership as of December 31, 2024 Table of Census Data (continued)

	2020 Census Population	Calendar Year 2020 Per Capita Income
Union County		
Milford Center	807	$ 26,231
Richwood	2,222	33,264
Van Wert County		
Middle Point	566	24,289
Willshire	405	33,952
Warren County		
Corwin	484	35,113
Maineville	1,405	30,553
Waynesville	2,669	29,991
Washington County		
Belpre	6,728	26,475
Beverly	1,584	25,217
Wayne County		
Apple Creek	1,077	30,279
Burbank	296	38,291
Creston	2,246	29,780
Doylestown	3,051	32,849
Orrville	8,452	27,927
Smithville	1,357	33,674
West Salem	1,430	25,592
Williams County		
Bryan	8,729	31,523
Edgerton	1,881	25,539
West Unity	1,763	22,810
Wood County		
Bloomdale	665	27,874
Haskins	1,245	37,588
Jerry City	454	20,290
Millbury	1,198	39,229
Northwood	5,160	43,622
Portage	398	22,649
Risingsun	541	24,785
Rossford	6,299	37,819
Tontogany	387	27,914
Weston	1,455	24,511
Wyandot County		
Sycamore	793	26,857

(A) Municipality had eliminated income tax in a previous year and continues RITA Membership.

Regional Income Tax Agency

Municipal Income Tax Rates, Credit Factors and Rates - Last Ten Years

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Aberdeen	Tax Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	-	-
	Credit Factor	100	100	100	100	100	100	100	100	-	-
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Ada	Tax Rate	1.65	1.65	1.65	1.65	-	-	-	-	-	-
	Credit Factor	100	100	100	100	-	-	-	-	-	-
	Credit Rate	1.65	1.65	1.65	1.65	-	-	-	-	-	-
Addyston	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50%	1.50%
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Adelphi	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Alexandria	Tax Rate	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Alger	Tax Rate	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Credit Factor	100	100	100	100	-	-	-	-	-	-
	Credit Rate	1.00	1.00	1.00	1.00	-	-	-	-	-	-
Amanda	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Amelia	Tax Rate	-	-	-	-	1.00	1.00	1.00	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Amsterdam	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Andover	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Antwerp	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	50	50	50	50	50	50	50	50	50	50
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Apple Creek	Tax Rate	1.00	-	-	-	-	-	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Apple Creek - East Union Twp JEDD II	Tax Rate	1.00	-	-	-	-	-	-	-	-	-
Arlington Heights	Tax Rate	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Ashley	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Ashville	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Aurora	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Avon	Tax Rate	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Avon Lake	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Bainbridge-Solon Jedd	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Baltic	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.00
Baltimore	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Barberton	Tax Rate	2.25	2.25	2.25	2.25	-	-	-	-	-	-
	Credit Factor	100	100	100	100	-	-	-	-	-	-
	Credit Rate	2.25	2.25	2.25	2.25	-	-	-	-	-	-
Barnesville	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	Credit Factor	100	100	100	100	100	100	100	-	-	-
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
Barnesville JEDD I	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
Barnesville JEDD II	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
Batavia	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Bay Village	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Beachwood	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Beachwood East Jedd	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Beachwood West Jedd	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Beaverdam	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Bedford	Tax Rate	3.00	3.00	-	-	-	-	-	-	-	-
	Credit Factor	100	100	-	-	-	-	-	-	-	-
	Credit Rate	2.25	2.25	-	-	-	-	-	-	-	-

Regional Income Tax Agency

Municipal Income Tax Rates, Credit Factors and Rates - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Bedford Heights	Tax Rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Belle Center	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Bellefontaine	Tax Rate	1.60/1.33	1.33	1.33	1.33	1.33	1.33	1.33	1.33	1.33	-
	Credit Factor	100	100	100	100	100	100	100	100	100	-
	Credit Rate	0.666	0.666	0.666	0.666	0.666	0.666	0.666	0.666	0.666	-
Bellevue	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00/1.50	1.50	1.50	1.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00/1.50	1.50	1.50	1.50
Bellville	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Credit Factor	50	50	50	50	50	50	-	-	-	-
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
Belpre	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Bentleyville	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	12.5	12.5	12.5	12.5	12.5	25/12.5	25	25	25	25
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Berea	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Bethel	Tax Rate	1.00	0.50	0.50	0.50	0.50	0/0.50	0.50/0	0.50	0.50	-
	Credit Factor	75	-	-	-	-	-	-	-	-	-
	Credit Rate	1.00	-	-	-	-	-	-	-	-	-
Bettsville	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Beverly	Tax Rate	1.25	-	-	-	-	-	-	-	-	-
	Credit Factor	100	-	-	-	-	-	-	-	-	-
	Credit Rate	1.25	-	-	-	-	-	-	-	-	-
Bexley	Tax Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
	Credit Factor	65	65	65	65	65	65	65	65	65	65
	Credit Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Blanchester	Tax Rate	1.00	-	-	-	-	-	-	-	-	-
	Credit Factor	100	-	-	-	-	-	-	-	-	-
	Credit Rate	1.00	-	-	-	-	-	-	-	-	-
Bloomdale	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Bloomingdale	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Bloomville	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Boston Heights	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Boston Twp Peninsula Jedd	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Bradford	Tax Rate	1.00	-	-	-	-	-	-	-	-	-
	Credit Factor	100	-	-	-	-	-	-	-	-	-
	Credit Rate	1.00	-	-	-	-	-	-	-	-	-
Bratenahl	Tax Rate	2.00	2.00	2.00	2.00	-	-	-	-	-	-
	Credit Factor	50	50	50	50	-	-	-	-	-	-
	Credit Rate	2.00	2.00	2.00	2.00	-	-	-	-	-	-
Brecksville	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	87.50	87.50	87.50	87.50	87.50	87.50
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Bremen	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	50	50	50	50	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Brice	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	-	-	-	-
	Credit Factor	100	100	100	100	100	100	-	-	-	-
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	-	-	-	-
Bridgeport	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00/-	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Brimfield Tallmadge Jedd	Tax Rate	1.75	1.75	1.75	1.50	1.50	1.50	1.25	1.25	1.25	1.25
Broadview Heights	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	75	75	75	75	75	75	75	75	75	75
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Brooklyn	Tax Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Brooklyn Heights	Tax Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50/2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50/2.00	2.00	2.00	2.00
Bryan	Tax Rate	1.80	1.80	1.80	1.80	-	-	-	-	-	-
	Credit Factor	100	100	100	100	-	-	-	-	-	-
	Credit Rate	1.80	1.80	1.80	1.80	-	-	-	-	-	-
Buckland	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	50	50	50	50	50	50	50	50	50	50
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Burbank	Tax Rate	1.00	1.00	1.00/-	-	-	-	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Butler	Tax Rate	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Credit Factor	50	50	50	50	-	-	-	-	-	-
	Credit Rate	1.00	1.00	1.00	1.00	-	-	-	-	-	-
Butler County Annexation	Tax Rate	2.00	2.00	2.00	-	-	-	-	-	-	-

Regional Income Tax Agency

Municipal Income Tax Rates, Credit Factors and Rates - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Cairo	Tax Rate	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Caldwell	Tax Rate	1.00	1.00	1.00	-	-	-	-	-	-	-
	Credit Factor	100	100	100	-	-	-	-	-	-	-
	Credit Rate	1.00	1.00	1.00	-	-	-	-	-	-	-
Camden	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Campbell	Tax Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Canal Winchester	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	-	-	-	-
	Credit Factor	100	100	100	100	100	100	-	-	-	-
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	-	-	-	-
Cardington	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Carroll	Tax Rate	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
	Credit Factor	25	25	25	25	25	25	25	25	25	25
	Credit Rate	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Carrollton	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Credit Factor	100	100	100	100	100	100	-	-	-	-
	Credit Rate	0.50	0.50	0.50	0.50	0.50	0.50	-	-	-	-
Catawba	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Cecil	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	50	50	50	50	50	50	50	50	50	50
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Cedarville	Tax Rate	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1/1.25
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1/1.25
Centerburg	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	50
	Credit Rate	-	-	-	-	-	-	-	-	-	1.00
Chagrin Falls	Tax Rate	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.50	1.50
	Credit Factor	75	75	75	75	75	75	75	75	75	75
	Credit Rate	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.50	1.50
Chardon	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	50	50	50	50	50	50	50	50	50	50
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Chesterville	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Circleville	Tax Rate	2.50	2.50	2.50	2.50	2.50	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.50	2.50	2.50	2.50	2.50	2.00	2.00	2.00	2.00	2.00
Circleville-Pickaway Twp Jedd	Tax Rate	2.50	2.50	2.50	2.50	2.50	2.00	2.00	2.00	2.00	-
Clarksville	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Cleveland Heights	Tax Rate	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.00
	Credit Factor	50	50	50	50	50	50	50	50	50	50
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Clinton	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Clinton Grandview Heights Jedd	Tax Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Coal Grove	Tax Rate	1.00	-	-	-	-	-	-	-	-	-
	Credit Factor	100	-	-	-	-	-	-	-	-	-
	Credit Rate	0.75	-	-	-	-	-	-	-	-	-
College Corner	Tax Rate	1.00/-	-	-	-	-	-	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Columbiana	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Credit Factor	100	100	100	100	100	100	-	-	-	-
	Credit Rate	0.50	0.50	0.50	0.50	0.50	0.50	-	-	-	-
Commercial Point	Tax Rate	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Conesville	Tax Rate	0.50	0.50	0.50	0.50	0.50	0.50	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Continental	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Corwin	Tax Rate	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Crestline	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	-	-	-	-
	Credit Factor	100	100	100	100	100	100	-	-	-	-
	Credit Rate	1.00	1.50	1.50	1.50	1.50	1.50	-	-	-	-
Creston	Tax Rate	1.00	-	-	-	-	-	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Crooksville	Tax Rate	1.50	1.50	-	-	-	-	-	-	-	-
	Credit Factor	100	100	-	-	-	-	-	-	-	-
	Credit Rate	1.50	1.50	-	-	-	-	-	-	-	-

Regional Income Tax Agency

Municipal Income Tax Rates, Credit Factors and Rates - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Cuyahoga Falls	Tax Rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	-	-	-	-
	Credit Factor	100	100	100	100	100	100	-	-	-	-
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	-	-	-	-
Cuyahoga Falls Boston Twp Jedd	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	-	-	-	-
Cuyahoga Heights	Tax Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50%	2.50%	2.00%	2.00%
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.00	2.00
Danville	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Darbyville	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
DeGraff	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
	Credit Factor	-	-	-	-	-	50	50	50	50	-
	Credit Rate	-	-	-	-	-	1.00	1.00	1.00	1.00	-
Dennison	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Dorr Street Jedd	Tax Rate	2.00	2.00	2.00	2.00	2.00	-	-	-	-	-
Doylestown	Tax Rate	2.00	2.00	2.00	-	-	-	-	-	-	-
	Credit Factor	100	100	100	-	-	-	-	-	-	-
	Credit Rate	1.00	2.00	2.00	-	-	-	-	-	-	-
Dunkirk	Tax Rate	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Credit Factor	50	50	50	50	50	-	-	-	-	-
	Credit Rate	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
East Cleveland	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
East Palestine	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Eastlake	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
East Union Twp-Apple Creek JEDD	Tax Rate	1.00	-	-	-	-	-	-	-	-	-
Eaton	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Eaton Jedd	Tax Rate	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25/1.75	1.75
Edgerton	Tax Rate	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	-
	Credit Factor	100	100	100	100	100	100	100	100	100	-
	Credit Rate	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	-
Edison	Tax Rate	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Elmore	Tax Rate	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Elmwood Place	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
	Credit Factor	100	100	100	100	100	100	100	100	100	-
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
Elyria	Tax Rate	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25/1.75	1.75
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25/1.75	1.75
Elyria Jedd	Tax Rate	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25/1.75	1.75
Empire	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Etna-Reynoldsburg Jedd 1	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00/1.50	-	-	-
Etna-Reynoldsburg Jedd 2	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00/1.50	-	-	-
Etna-Reynoldsburg Jedd 3	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-	-
Etna-Reynoldsburg Jedd 4	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00/-	-	-	-	-
Etna-Reynoldsburg Jedd 7	Tax Rate	2.00	2.00	2.00	2.00	-	-	-	-	-	-
Euclid	Tax Rate	2.85	2.85	2.85	2.85	-	-	-	-	-	-
	Credit Factor	100	100	100	100	-	-	-	-	-	-
	Credit Rate	2.85	2.85	2.85	2.85	-	-	-	-	-	-
Evans Farm JEDD	Tax Rate	1.00	1.00	1.00	1.00	1.00/-	-	-	-	-	-
Fairborn	Tax Rate	2.00	2.00	2.00	2.00	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	1.50	1.50	1.50	1.50	1.50	1.50
Fairport Harbor	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Fairview Park	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	75	75	75	75	75	75	75	75	75	75
	Credit Rate	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25

Regional Income Tax Agency

Municipal Income Tax Rates, Credit Factors and Rates - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Fayette	Tax Rate	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	-	-
	Credit Factor	100	100	100	100	100	100	100	100	-	-
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	-	-
Fayetteville	Tax Rate	1.00	1.00	-	-	-	-	-	-	-	-
	Credit Factor	100	100	-	-	-	-	-	-	-	-
	Credit Rate	1.00	1.00	-	-	-	-	-	-	-	-
Felicity	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	Credit Factor	100	100	100	100	100	100	100	-	-	-
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
Forest	Tax Rate	1.25	1.25	-	-	-	-	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Fort Jennings	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00%	1.00%
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fostoria	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
	Credit Factor	-	-	-	-	-	-	-	50	100	-
	Credit Rate	-	-	-	-	-	-	-	2.00	2.00	-
Frazeysburg	Tax Rate	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Credit Factor	100	100	100	100	-	-	-	-	-	-
	Credit Rate	1.00	1.00	1.00	1.00	-	-	-	-	-	-
Fredricktown	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	50	50	50	50	50	50	50	50	50	50
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fremont	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Fulton	Tax Rate	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Gahanna	Tax Rate	2.50	2.50	2.50	2.50	2.50	2.50/1.50	1.50	1.50	1.50	1.50
	Credit Factor	100	100	100	100	100	100/83.33	83.33	83.33	83.33	83.33
	Credit Rate	2.50	2.50	2.50	2.50	2.50	2.50/1.50	1.50	1.50	1.50	1.50
Galena	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Galion	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Garfield Heights	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Gates Mills	Tax Rate	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Credit Factor	50	50	50	50	50	-	-	-	-	-
	Credit Rate	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
Genoa	Tax Rate	1.50	1.50	1.50	1.50	1.50	-	-	-	-	-
	Credit Factor	100	100	100	100	100	-	-	-	-	-
	Credit Rate	0.75	0.75	0.75	0.75	0.75	-	-	-	-	-
Gettysburg	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
	Credit Factor	100	100	100	100	100	100	100	100	-	-
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Gibsonburg	Tax Rate	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Girard	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Glenmont	Tax Rate	1.00/-	-	-	-	-	-	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Glenwillow	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Golf Manor	Tax Rate	1.70	1.70	1.70	1.70	1.70	1.70	1.70	-	-	-
	Credit Factor	100	100	100	100	100	100	100	-	-	-
	Credit Rate	1.70	1.70	1.70	1.70	1.70	1.70	1.70	-	-	-
Grafton	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Grandview Heights	Tax Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.25	2.25
Gratis	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Greenfield	Tax Rate	1.625	1.625	1.625	1.625	1.625	1.625	-	-	-	-
	Credit Factor	100	100	100	100	100	100	-	-	-	-
	Credit Rate	1.625	1.625	1.625	1.625	1.625	1.625	-	-	-	-
Greenhills	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Grove City	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00

Regional Income Tax Agency

Municipal Income Tax Rates, Credit Factors and Rates - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Groveport	Tax Rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	-	-	-	-
	Credit Factor	100	100	100	100	100	100	-	-	-	-
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	-	-	-	-
Ham Fair Twp Jedd I	Tax Rate	2.00	2.00	2.00	-	-	-	-	-	-	-
Ham Fair Twp Jedd II	Tax Rate	2.00	2.00	2.00	-	-	-	-	-	-	-
Ham Fair Twp Jedd III	Tax Rate	2.00	2.00	2.00	-	-	-	-	-	-	-
Hamilton	Tax Rate	2.00	2.00	2.00	-	-	-	-	-	-	-
	Credit Factor	100	100	100	-	-	-	-	-	-	-
	Credit Rate	2.00	2.00	2.00	-	-	-	-	-	-	-
Hanover	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00%	1.00%	-	-
	Credit Factor	100	100	100	100	100	100	100	100	-	-
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Harrisburg	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Harrison	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00%	1.00%
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Harrison Twp Jedd	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Harrod	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Haskins	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	50	50	50	50	50	50	50	50	50	50
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Helena	Tax Rate	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Highland Heights	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Hilliard	Tax Rate	2.50	2.50	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.50	2.50	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Hiram	Tax Rate	2.25	2.25	2.25	2.25	2.25	2.25	2.25/2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.25	1.25	2.25	2.25	2.25	2.25	2.25/2.00	2.00	2.00	2.00
Holland	Tax Rate	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Holland Springfield Twp Jedd	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Holmesville	Tax Rate	1.00/-	-	-	-	-	-	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Hopedale	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Hudson	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Huron	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Independence	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Jackson	Tax Rate	1.50	1.50	1.50	1.50	-	-	-/1.00/-	-	-	-
	Credit Factor	100	100	100	100	-	-	-/1.00/-	-	-	-
	Credit Rate	1.00	1.00	1.00	1.00	-	-	-/1.00/-	-	-	-
Jackson Center	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Jeffersonville	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
	Credit Factor	50	50	50	50	50	50	50	50	50	-
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Jerry City	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Jewett	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Johnstown	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-/100
	Credit Rate	-	-	-	-	-	-	-	-	-	-/0.50
Kent	Tax Rate	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Killbuck	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Kirkersville	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-

Regional Income Tax Agency

Municipal Income Tax Rates, Credit Factors and Rates - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Kirtland	Tax Rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
LaGrange	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Lakeline	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Lakemore	Tax Rate	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	50/100	50
	Credit Rate	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.00	2.00	2.00
Latty	Tax Rate	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Leesburg	Tax Rate	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Credit Factor	100	100	100	100	100	-	-	-	-	-
	Credit Rate	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
Leetonia	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	-	-
	Credit Factor	50	50	50	50	50	50	50	50	-	-
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Leipsic	Tax Rate	-	-	-	-	-	-	-	-	-	1.50
	Credit Factor	-	-	-	-	-	-	-	-	-	100
	Credit Rate	-	-	-	-	-	-	-	-	-	1.50
Liberty Center	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Credit Factor	50	50	50	50	50	50	-	-	-	-
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
Lincoln Heights	Tax Rate	2.00	2.00	2.00	-	-	-	-	-	-	-
	Credit Factor	100	100	100	-	-	-	-	-	-	-
	Credit Rate	1.00	1.00	1.00	-	-	-	-	-	-	-
Lithopolis	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.50	1.50	1.50	1.50	1.50
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Lockbourne	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Lockington	Tax Rate	1.00	1.00	1.00	-	-	-	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Lockland	Tax Rate	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Lodi	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Loveland	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lowellville	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Lyndhurst	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	50	50	50	50	50	50	50	50	50	50
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Lyons	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Macedonia	Tax Rate	2.50	2.50	2.50	2.50	2.50	2.50/2.25	2.25	2.25/2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.50	2.50	2.50	2.50	2.50	2.50/2.25	2.25	2.25/2.00	2.00	2.00
Macedonia/Northfield Jedd	Tax Rate	2.50	2.50	2.50	2.50	2.50	2.50/2.25	2.25	2.25/2.00	2.00	2.00
Madison Village	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Maineville	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	50	50	50	50	50	50	50	50	50	50
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Malinta	Tax Rate	1.00	1.00	1.00	-	-	-	-	-	-	-
	Credit Factor	50	50	50	-	-	-	-	-	-	-
	Credit Rate	1.00	1.00	1.00	-	-	-	-	-	-	-
Malvern	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	Credit Factor	100	100	100	100	100	100	100	-	-	-
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
Manchester	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00%	1.00%	1.00%
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mantua Village	Tax Rate	2.00	2.00	2.00/1.5	1.50	1.50	-	-	-	-	-
	Credit Factor	100	100	100	100	100	-	-	-	-	-
	Credit Rate	0.50	0.50	0.50	0.50	0.50	-	-	-	-	-
Maple Heights	Tax Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50

Regional Income Tax Agency

Municipal Income Tax Rates, Credit Factors and Rates - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Marengo	Tax Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Marengo-Bennington Twp JEDD	Tax Rate	1.00	-	-	-	-	-	-	-	-	-
Martins Ferry	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00%
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mayfield Heights	Tax Rate	1.50	1.50	1.50	1.50	1.50/1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100/50	50	50	50	50	50
	Credit Rate	1.50	1.50	1.50	1.50	1.50/1.00	1.00	1.00	1.00	1.00	1.00
Mayfield Village	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
McClure	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
McDonald	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Mechanicsburg	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Medina	Tax Rate	1.25	1.25	1.25	1.25	1.25	1.25	1.25	-	-	-
	Credit Factor	25	25	25	25	25	25	25	-	-	-
	Credit Rate	0.75	0.75	0.75	0.75	0.75	0.75	0.75	-	-	-
Medina Montville JEDD	Tax Rate	1.25	1.25	1.25	1.25	1.25	1.25	1.25	-	-	-
Melrose	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Mentor	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Metamora	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	50	50	50	50	50	50	50	50	50	50
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Middle Point	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Middleburg Heights	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Middleport	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Midvale	Tax Rate	1.50	1.50	1.50	1.50/1.00	1.00	1.00	1.00	1.00	-	-
	Credit Factor	100	100	100	100	100	100	100	100	-	-
	Credit Rate	1.50	1.50	1.50	1.50/1.00	1.00	1.00	1.00	1.00	-	-
Mifflin	Tax Rate	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Milan	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Milford	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Milford Center	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Milford Jedd	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Milford Jedd II	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Milford Jedd III	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Milford Jedd IV	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Milford Jedd V	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
Milford Jedd VI	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00/-	-	-	-	-
Milford Jedd VII	Tax Rate	1.00	1.00	1.00	1.00	-	-	-	-	-	-
Millbury	Tax Rate	1.50	-	-	-	-	-	-	-	-	-
	Credit Factor	100	-	-	-	-	-	-	-	-	-
	Credit Rate	0.50	-	-	-	-	-	-	-	-	-
Miller City	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Millersport	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Mineral City	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Minerva	Tax Rate	1.50	1.50	1.50	-	-	-	-	-	-	-
	Credit Factor	100	100	100	-	-	-	-	-	-	-
	Credit Rate	1.50	1.50	1.50	-	-	-	-	-	-	-

Regional Income Tax Agency

Municipal Income Tax Rates, Credit Factors and Rates - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Minerva Park	Tax Rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Mingo Junction	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.975	1.975
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.975	1.975
Mogadore	Tax Rate	2.50	2.50	2.50	2.50	2.50	2.50/2.25	2.25	2.25	2.25	2.25
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.50	2.50	2.50	2.50	2.50	2.50/2.25	2.25	2.25	2.25	2.25
Monroeville	Tax Rate	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Credit Factor	100	100	100	100	-	-	-	-	-	-
	Credit Rate	1.00	1.00	1.00	1.00	-	-	-	-	-	-
Montgomery	Tax Rate	1.00	1.00	-	-	-	-	-	-	-	-
	Credit Factor	100	100	-	-	-	-	-	-	-	-
	Credit Rate	1.00	1.00	-	-	-	-	-	-	-	-
Moreland Hills	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Morral	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Moscow	Tax Rate	-	-	-	-	-	-	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Mount Sterling	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Mount Victory	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Mt. Healthy	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Napoleon	Tax Rate	1.50	1.50	1.50	-	-	-	-	-	-	-
	Credit Factor	70	70	70	-	-	-	-	-	-	-
	Credit Rate	1.50	1.50	1.50	-	-	-	-	-	-	-
Nashville	Tax Rate	1.00	1.00	1.00	-	-	-	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Nelsonville	Tax Rate	1.75	1.75	-	-	-	-	-	-	-	-
	Credit Factor	100	100	-	-	-	-	-	-	-	-
	Credit Rate	0.50	0.50	-	-	-	-	-	-	-	-
New Albany	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
New Bavaria	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
New Bloomington	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	50	50	50	50	50	50	50	50	50	50
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
New Franklin	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00
New Richmond	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	50	50	50	50	50	50	50	50	50	50
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
New Riegel	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
New Washington	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	-	-	-
	Credit Factor	100	100	100	100	100	100	100	-	-	-
	Credit Rate	0.75	0.75	0.75	0.75	0.75	0.75	0.75	-	-	-
New Waterford	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	50	50	50	50	50	50	50	50	50	50
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Newburgh Heights	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	75	75	75	75	75	75	30	-	-	60
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	1.00
Newcomerstown	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Newton Falls	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	Credit Factor	100	100	100	100	100	100	100	-	-	-
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
Newtonsville	Tax Rate	-	-	-	-	-/1.00	1.00	1.00	1.00	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Newtown	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Regional Income Tax Agency

Municipal Income Tax Rates, Credit Factors and Rates - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Ney	Tax Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Niles	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-	-
	Credit Factor	100	100	100	100	100	100	100	-	-	-
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-	-
North Canton	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	-
	Credit Factor	100	100	100	100	100	100	100	100	100	-
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	-
North College Hill	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
North Lewisburg	Tax Rate	1.75	1.75	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00%
	Credit Factor	-	-	-	-	-	-	-	-	-	50
	Credit Rate	-	-	-	-	-	-	-	-	-	1.00
North Olmsted	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
North Perry	Tax Rate	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Credit Factor	100	100	100	100	-	-	-	-	-	-
	Credit Rate	1.00	1.00	1.00	1.00	-	-	-	-	-	-
North Ridgeville	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	10	10	10	10	10	10	10	10	10	10
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
North Robinson	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
North Royalton	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Northfield Village	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
	Credit Factor	100	100	100	100	100	100	100	100	-	-
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Northwood	Tax Rate	1.50	-	-	-	-	-	-	-	-	-
	Credit Factor	100	-	-	-	-	-	-	-	-	-
	Credit Rate	1.50	-	-	-	-	-	-	-	-	-
Norton	Tax Rate	2.00	2.00	2.00	2.00	-	-	-	-	-	-
	Credit Factor	100	100	100	100	-	-	-	-	-	-
	Credit Rate	1.50	1.50	1.50	1.50	-	-	-	-	-	-
Norton Barberton JEDZ	Tax Rate	2.00	2.00	2.00	2.00	-	-	-	-	-	-
Norwalk	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	-	-
	Credit Factor	100	100	100	100	100	100	100	100	-	-
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	-	-
Oak Harbor	Tax Rate	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Oak Hill	Tax Rate	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Oakwood Village	Tax Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Oberlin	Tax Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Octa	Tax Rate	1.00	1.00	-	-	-	-	-	-	-	-
	Credit Factor	50	50	-	-	-	-	-	-	-	-
	Credit Rate	1.00	1.00	-	-	-	-	-	-	-	-
Olmsted Falls	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	Credit Factor	50	50	50	50	50	50	50	50	50	50
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Orange	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	60	60	60	60	60	60	60	60	60	60
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Orange Chagrin Highland Jedd	Tax Rate	2.00/-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Orange Township JEDD	Tax Rate	2.50	-	-	-	-	-	-	-	-	-
Orrville	Tax Rate	1.00	1.00	1.00	-	-	-	-	-	-	-
	Credit Factor	100	100	100	-	-	-	-	-	-	-
	Credit Rate	1.00	1.00	1.00	-	-	-	-	-	-	-
Ostrander	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
	Credit Factor	100	100	100	100	100	100	100	100	-	-
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Ottawa	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Ottawa Hills	Tax Rate	1.50	-	-	-	-	-	-	-	-	-
	Credit Factor	50	-	-	-	-	-	-	-	-	-
	Credit Rate	1.50	-	-	-	-	-	-	-	-	-
Owensville	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Oxford	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Painesville	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00

Regional Income Tax Agency

Municipal Income Tax Rates, Credit Factors and Rates - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Painesville Concord Jedd	Tax Rate	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
Parma Heights	Tax Rate	3.00	3.00	3.00	3.00	-	-	-	-	-	-
	Credit Factor	100	100	100	100	-	-	-	-	-	-
	Credit Rate	2.00	2.00	2.00	2.00	-	-	-	-	-	-
Pataskala	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Patterson	Tax Rate	0.50	0.50	0.50	0.50	0.50	0.50	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Payne	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Peninsula	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Pepper Pike	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	50	50	50	50	50	50	50	50	50	50
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Perry	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Perry Jedd	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Piketon	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	50
	Credit Rate	-	-	-	-	-	-	-	-	-	1.00
Piqua	Tax Rate	2.00	2.00	2.00	-	-	-	-	-	-	-
	Credit Factor	100	100	100	-	-	-	-	-	-	-
	Credit Rate	2.00	2.00	2.00	-	-	-	-	-	-	-
Plain City	Tax Rate	-	-	-	-	-	1.50	1.50	1.50	1.00/1.50	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Pleasant Hill	Tax Rate	1.00	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Pleasantville	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Pomeroy	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Credit Factor	100	100	100	100	100	100	-	-	-	-
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
Portage	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Powell	Tax Rate	2.00	2.00	2.00	0.75	0.75	0.75	0.75	0.75	0.75	0.75
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Powhatan Point	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	50	50	50	50	50	50	50	50	50	50
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Quincy	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Ravenna	Tax Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50/2.25	2.25/2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50/2.25	2.25/2.00
Ravenna-Rootstown Twp JEDD	Tax Rate	2.00	-	-	-	-	-	-	-	-	-
Reminderville	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Reminderville Twinsburg Twp Jedd	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Reynoldsburg	Tax Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	1.50/2.50	1.50	1.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	1.50/2.50	1.50	1.50
Reynoldsburg Entp Zone	Tax Rate	-	-	2.50	2.50	2.50	2.50	2.50	1.50/2.50	1.50	1.50
Richmond Heights	Tax Rate	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	2.25	2.25
Richwood	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Ridgeway	Tax Rate	1.00/0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Rio Grande	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Ripley	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Regional Income Tax Agency

Municipal Income Tax Rates, Credit Factors and Rates - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Risingsun	Tax Rate	1.00%	1.00%	1.00%	1.00%	1.00%	-	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Rittman	Tax Rate	1.00	1.00	1.00	1.50	-	-	-	-	-	-
	Credit Factor	-	-	100	100	-	-	-	-	-	-
	Credit Rate	-	-	1.00	1.00	-	-	-	-	-	-
Riverside	Tax Rate	-	-	-	-	-	1.50%	1.50%	1.50%	1.50%	1.50%
	Credit Factor	-	-	-	-	-	100	100	100	100	100
	Credit Rate	-	-	-	-	-	0.75	0.75	0.75	0.75	0.75
Rocky River	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
	Credit Factor	100	100	100	100	100	100	100	100	100	-
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	-
Rossford	Tax Rate	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Rush Twp Uhrichsville Jedd	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00/1.75	1.75	1.75
Rutland	Tax Rate	1.00	1.00	-	-	-	-	-	-	-	-
	Credit Factor	75	75	-	-	-	-	-	-	-	-
	Credit Rate	1.00	1.00	-	-	-	-	-	-	-	-
Sabina	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50/1.00	1.00	1.00
	Credit Factor	50	50	50	50	50	50	50	50	50	100
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50/1.00	1.00	1.00
Saint Clairsville	Tax Rate	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
	Credit Factor	50	50	50	50	50	50	50	50	50	50
	Credit Rate	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Saint Paris	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	100	100
	Credit Rate	-	-	-	-	-	-	-	-	1.00	1.00
Salem	Tax Rate	1.25	1.25	1.25	1.25	-	-	-	-	-	-
	Credit Factor	100	100	100	100	-	-	-	-	-	-
	Credit Rate	1.25	1.25	1.25	1.25	-	-	-	-	-	-
Salineville	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Sandusky	Tax Rate	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Sardinia	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Scioto Twp Jedd	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Sebring	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-	-
	Credit Factor	100	100	100	100	100	100	100	-	-	-
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-	-
Seven Hills	Tax Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.10	1.10
Shaker Heights	Tax Rate	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
	Credit Factor	50	50	50	50	50	50	50	50	50	50
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Shalersville Twp JEDD	Tax Rate	2.00	2.00	2.00/-	-	-	-	-	-	-	-
Sharon TWP Jedd	Tax Rate	2.50	2.50	2.50	2.50	-	-	-	-	-	-
Shawnee Hills	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
Sheffield Lake	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	50	50	50	50	50	50	50	50	50	50
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sheffield Village	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Sherwood	Tax Rate	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	100	100	100	100
	Credit Rate	-	-	-	-	-	-	1.00	1.00	1.00	1.00
Silver Lake	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Silverton	Tax Rate	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Smithfield	Tax Rate	-	-	-	-	-/1.00	1.00	1.00	1.00	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Smithville	Tax Rate	1.50	1.50	-	-	-	-	-	-	-	-
	Credit Factor	100	100	-	-	-	-	-	-	-	-
	Credit Rate	1.00	1.00	-	-	-	-	-	-	-	-
Solon	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
South Amherst	Tax Rate	1.00	1.00	1.00	-	-	-	-	-	-	-
	Credit Factor	100	100	100	-	-	-	-	-	-	-
	Credit Rate	0.10	0.10	0.25	-	-	-	-	-	-	-
South Bloomfield	Tax Rate	1.00	-	-	-	-	-	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
South Charleston	Tax Rate	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.00	1.00	1.00

Regional Income Tax Agency

Municipal Income Tax Rates, Credit Factors and Rates - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
South Euclid	Tax Rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
	Credit Factor	-	-	-	-	-	-/75	75	75	75	75
	Credit Rate	-	-	-	-	-	-/1.00	1.00	1.00	1.00	1.00
South Solon	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
South Vienna	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Spencerville	Tax Rate	1.50	1.50	-	-	-	-	-	-	-	-
	Credit Factor	100	100	-	-	-	-	-	-	-	-
	Credit Rate	1.50	1.50	-	-	-	-	-	-	-	-
Springfield Twp Jedd 1	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
St. Louisville	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Steubenville	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Stockport	Tax Rate	1.00	1.00/-	-	-	-	-	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Stone Creek	Tax Rate	1.00	1.00	1.00	-	-	-	-	-	-	-
	Credit Factor	100	100	100	-	-	-	-	-	-	-
	Credit Rate	0.75	0.75	1.00	-	-	-	-	-	-	-
Stoutsville	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Stratton	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Streetsboro	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Strongsville	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	75	75	75	75	75	75	75	75	75	75
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Sugar Grove	Tax Rate	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
	Credit Factor	50	50	50	50	50	50	50	50	50	50
	Credit Rate	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Sugarcreek	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Sunbury	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Swanton	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.25	1.25	1.25
	Credit Factor	50	50	50	50	50	50	50	50	50	50
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sycamore	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	50	50	50	50	50	50	50	50	50	50
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Tallmadge	Tax Rate	2.25	2.25	2.25	2.25	2.25	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.25	2.25	2.25	2.25	2.25	2.00	2.00	2.00	2.00	2.00
Thurston	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Timberlake	Tax Rate	2.00	2.00	2.00	2.00	1.00	-	-	-	-	-
	Credit Factor	-	-	100	100	100	-	-	-	-	-
	Credit Rate	-	-	0.50	0.50	0.50	-	-	-	-	-
Tiro	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Tontogany	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Toronto	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tremont City	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Trimble	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Tuscarawas	Tax Rate	1.50	1.50	1.00	-	-	-	-	-	-	-
	Credit Factor	100	100	100	-	-	-	-	-	-	-
	Credit Rate	1.50	1.50	1.00	-	-	-	-	-	-	-
Twinsburg	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Uhrichsville	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.75/2.00	1.75	1.75
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.75/2.00	1.75	1.75
University Heights	Tax Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Regional Income Tax Agency

Municipal Income Tax Rates, Credit Factors and Rates - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Upper Arlington	Tax Rate	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Urbana	Tax Rate	1.40	-	-	-	-	-	-	-	-	-
	Credit Factor	100	-	-	-	-	-	-	-	-	-
	Credit Rate	1.00	-	-	-	-	-	-	-	-	-
Urbancrest	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Utica	Tax Rate	1.75	1.75	1.75	-	-	-	-	-	-	-
	Credit Factor	100	100	100	-	-	-	-	-	-	-
	Credit Rate	0.50	0.50	0.50	-	-	-	-	-	-	-
Valley View	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Valleyview	Tax Rate	-	-	-	-	-	-	-	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Vermilion	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	1.00	1.00
Violet Township-Canal Winchester JEDD	Tax Rate	2.00	-	-	-	-	-	-	-	-	-
Wadsworth	Tax Rate	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	-
	Credit Factor	100	100	100	100	100	100	100	100	100	-
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Wakeman	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	50
	Credit Rate	-	-	-	-	-	-	-	-	-	1.00
Walton Hills	Tax Rate	2.50	2.50	-	-	-	-	-	-	-	-
	Credit Factor	100	100	-	-	-	-	-	-	-	-
	Credit Rate	2.50	2.50	-	-	-	-	-	-	-	-
Warrensville Heights	Tax Rate	2.60	2.60	2.60	2.60	-	-	-	-	-	-
	Credit Factor	50	50	50	50	-	-	-	-	-	-
	Credit Rate	2.60	2.60	2.60	2.60	-	-	-	-	-	-
Warrensville Heights JEDZ	Tax Rate	2.60	2.60	2.60	2.60	-	-	-	-	-	-
Warsaw	Tax Rate	1.00	1.00/-	-	-	-	-	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Washingtonville	Tax Rate	1.00/0.50	0.50	0.50	0.50	0.50	-/0.50	0.50/-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Waterville	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Wayne Lakes	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Waynesville	Tax Rate	0.75	0.75	0.75	0.75	0.50	0.50	0.50	0.50	0.50	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	100
	Credit Rate	-	-	-	-	-	-	-	-	-	1.00
Wellington	Tax Rate	1.75	1.75	1.75	1.75	1.75	1.75	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	-	-	-	-
	Credit Rate	1.75	1.75	1.75	1.75	1.75	1.75	-	-	-	-
Wellston	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Wellsville	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.00	1.00	1.00
	Credit Factor	50	50	50	50	50	50	50	-	-	-
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	-	-	-
West Alexandria	Tax Rate	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Credit Factor	100	100	100	100	-	-	-	-	-	-
	Credit Rate	0.50	0.50	0.50	0.50	-	-	-	-	-	-
West Elkton	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
West Lafayette	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	-	-
	Credit Rate	0.75	0.75	0.75	1.50	1.50	1.50	1.50	1.50	-	-
West Liberty	Tax Rate	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Credit Factor	100	100	100	100	100	-	-	-	-	-
	Credit Rate	0.50	0.50	0.50	0.50	0.50	-	-	-	-	-
West Mansfield	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
West Salem	Tax Rate	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
West Unity	Tax Rate	1.50	1.50	1.50	1.50	1.50	-	-	-	-	-
	Credit Factor	100	100	100	100	100	-	-	-	-	-
	Credit Rate	1.50	1.50	1.50	1.50	1.50	-	-	-	-	-
Westlake	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Weston	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Whitehouse	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	-	-	-	-
	Credit Factor	100	100	100	100	100	100	-	-	-	-
	Credit Rate	0.75	0.75	0.75	0.75	0.75	0.75	-	-	-	-
Wickliffe	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
	Credit Factor	100	100	100	100	100	100	100	100	-	-
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-

Regional Income Tax Agency

Municipal Income Tax Rates, Credit Factors and Rates - Last Ten Years (continued)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Williamsburg	Tax Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Williamsburg Jedd	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
Williamsport	Tax Rate	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-	-	-
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Willoughby	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Willoughby Hills	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Willowick	Tax Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Credit Factor	87.50	87.50	87.50	87.50	87.50	87.50	87.50	87.50	87.50	87.50
	Credit Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Willshire	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Windham	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	-	-	-
	Credit Factor	100	100	100	100	100	100	100	-	-	-
	Credit Rate	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-	-	-
Wintersville	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Woodlawn	Tax Rate	2.30	2.30	2.30	2.30	-	-	-	-	-	-
	Credit Factor	100	100	100	100	-	-	-	-	-	-
	Credit Rate	2.30	2.30	2.30	2.30	-	-	-	-	-	-
Woodmere	Tax Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Woodsfield	Tax Rate	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Credit Factor	100	100	100	100	100	-	-	-	-	-
	Credit Rate	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
Woodstock	Tax Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Credit Factor	-	-	-	-	-	-	-	-	-	-
	Credit Rate	-	-	-	-	-	-	-	-	-	-
Worthington	Tax Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Xenia	Tax Rate	2.25	2.25	2.25	2.25	2.25	-	-	-	-	-
	Credit Factor	100	100	100	100	100	-	-	-	-	-
	Credit Rate	1.50	1.50	1.50	1.50	1.50	-	-	-	-	-
Xenia Jedd 1	Tax Rate	2.25	2.25	2.25	2.25	2.25	-	-	-	-	-
Yellow Springs	Tax Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	Credit Factor	50	50	100	100	100	100	100	100	100	100
	Credit Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Youngstown	Tax Rate	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
	Credit Factor	100	100	100	100	100	100	100	100	100	100
	Credit Rate	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
Youngstown Girard Jedd	Tax Rate	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75

Source: RITA Tax Tables

Regional Income Tax Agency

Ratio of Outstanding Debt to Members' Tax Collections and Population - Last Ten Years

Year	CCPA Lease #2	Unamortized Premium	Total Debt	RITA Collections	Debt Per Collections	RITA Member Total Population	Debt Per Capita
2024	$ -	$ -	$ -	$ 2,402,479,949	0.00%	2,647,268	-
2023	-	-	-	2,292,389,477	0.00%	2,607,987	-
2022	-	-	-	2,129,696,853	0.00%	2,580,548	-
2021	-	-	-	1,913,441,181	0.00%	2,386,758	-
2020	-	-	-	1,573,100,033	0.00%	2,210,182	-
2019	-	-	-	1,596,809,624	0.00%	2,164,486	-
2018	-	-	-	1,463,887,447	0.00%	2,096,600	-
2017	-	-	-	1,385,709,082	0.00%	2,003,882	-
2016	3,964,649	76,849	4,041,498	1,313,880,355	0.31%	1,935,867	2
2015	5,205,534	103,201	5,308,735	1,196,289,053	0.44%	1,855,487	3

Note: RITA collections and RITA member population presented on pages 72-81 and 84-90, respectively.