

Regional Income Tax Agency

A Political Subdivision of the State of Ohio

Annual Comprehensive Financial Report For the Years Ended December 31, 2021 and 2020

Issued by the Finance Department

Lori A. Starcher,

Chief Financial Officer/Interim Deputy Administrator-Executive Director

PREPARED BY THE FINANCE DEPARTMENT

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Administrative Assistant

Regional Income Tax Agency

Annual Comprehensive Financial Report
For the Year Ended December 31, 2021 and 2020

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Introductory Section

June 27, 2022

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

The Regional Income Tax Agency (RITA or the Agency) issues an Annual Comprehensive Financial Report in response to Ohio law (Ohio Administrative Code Section 117-2-03(B)). This regulation requires the Agency's audited financial reports, prepared on a GAAP (Generally Accepted Accounting Principles) basis, to be filed with the Auditor of State within six months of the close of each fiscal year. This report was published to fulfill that requirement for the year ended December 31, 2021.

The Agency's management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that is maintained for this purpose. As the cost of internal control should not exceed the benefit, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. To the best of our knowledge and belief, the enclosed information is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the Agency. All disclosures necessary to enable the reader to gain an understanding of the Agency's financial activities have been included.

Ciuni & Panichi, Inc. has issued an unmodified opinion on the Agency's financial statements for the years ended December 31, 2021 and 2020. The Independent Auditor's Report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Auditor's Report and provides a narrative introduction, overview and analysis of the basic financial statements. The information contained in the MD&A complements this letter of transmittal and should be read in conjunction with the transmittal for a complete comprehension of the results of the 2021 operations.

Profile of the Agency

The Agency was established in 1971 to collect and distribute municipal income taxes. RITA, created by the Members of a Regional Council of Governments (RCOG) under Section 167 of the Ohio Revised Code, is subject to Ohio law in areas that include investments, purchasing and employee benefits. The Agency is guided by the Board of Trustees, elected by the Members of the RCOG for three-year terms. The Trustees appoint an Executive Director who is responsible for the operations of the Agency. The Trustees also appoint a Deputy Executive Director, the Chief Financial Officer and the Chief Legal Officer whereas all other Agency personnel are approved by the Executive Director.

For financial reporting purposes, the Agency's basic financial statements include the two funds for which the Agency is financially responsible. Following the GASB (Governmental Accounting Standards Board) definition of financial accountability there are no other entities that are required to be incorporated into the financial statements.

Although not required under the Ohio Revised Code, an annual operating budget is adopted for management purposes. The Agency's budget is prepared on the accrual basis, by department, for personal services and other expenses. The Board of Trustees approves the budget and authorizes the Executive Director to expend the funds per established purchasing restrictions.

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 2021.

Factors Affecting Financial Condition

The Agency collected over \$1.913 billion in 2021. RITA's average cost of collections was 1.33%. The RITA cost-sharing model is ideal for maintaining an excellent cost of collections. One of the Agency's primary objectives is to maintain low average cost which in turn helps keep RITA's services attractive to its Members and sustains the Agency's solid economic stability.

The success of RITA's tax services is evident as the membership continues to increase. The Agency's member base almost doubled over the last ten years and at December 31, 2021 stands at 395 Municipalities/taxing jurisdictions. Furthermore, there are many other communities that have expressed an interest in joining the Agency. RITA's communities now extend across 77 of the 88 counties in the State of Ohio.

As always, the Agency remains committed to its mission of providing high quality, cost effective, municipal tax collections.

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 plans consider both capital and operational needs with the primary goal of low average costs to its Members.

The Agency has issued debt sparingly, preferring to finance major initiatives with current cash flow. The last debt issued was to fund updates to its technology and the Agency elected to exercise redemption of that debt in both 2009 and 2015. The assets obtained with the proceeds of the debt are depreciated over the useful lives of the items and the related expense is recognized in the proper accounting periods. Future debt issuances are not expected to be needed as continuous updating of the Agency's technology is budgeted through annual expenses as a part of the Agency's strategic plan.

The Agency embraces the principles of LEAN government and works to implement the most efficient means to provide tax collection services. Numerous federal, state and local government agencies have implemented this philosophy. Processes are analyzed in efforts to identify "value added" steps and eliminate waste. By identifying inefficiencies, the Agency hopes to continuously improve services and lower costs. Several improvements have been initiated over the years.

Major Initiatives

Continued improvement of the Agency's systems is an important component of the Agency goals to increase productivity, decrease operating costs and maintain excellent service through the use of technology.

In March 2020 Governor DeWine issued a statewide stay-at-home order in response to the COVID-19 pandemic. Agency management met daily to initiate and modify the details of an operating plan to permit the Agency to maintain core operations and distribute funds as expected by its membership around three overarching principles:

- RITA will continue to receive, process and distribute municipal tax dollars to its member municipalities.
- RITA will safeguard confidential taxpayer data.
- RITA will do everything it can to safeguard the health and safety of its staff and the public.

In response to this, the Agency transitioned to a remote workforce for the majority of staff that was transparent to the public and Membership. This was attainable due to the technology, policies and training that the Agency has invested in over the years. Agency staff transitioned to a blended and flexible structure during 2021. Having proven itself, this hybrid work structure will remain as a permanent solution for the organization.

As the pandemic extended into 2021, the Agency was able to assist municipalities to estimate the impact that the work from home (WFH) may be having on their ongoing collections and has been a source of data as Ohio legislators begin to consider the financial impact blended work will have on municipal budgets throughout Ohio.

RITA continues to enhance the development of its proprietary tax system (RITAX®). Development updates included projects that converted the Agency from a batch-based to a daily billing model designed to accelerate the collection process and implemented IBM's Datacap solution to automate the process of capturing data from certain physical forms and converting it into a digital form with optical character recognition (OCR) technology.

The Agency continues to enhance RITAX® through integration with the IRS's Modernized eFile (MeF) program, to provide tax software providers with a seamless interface through which their federal, state and municipal tax information may be transmitted. Tax preparers are afforded the opportunity to complete individual tax filing in a single transmission. This interface was expanded to include the transmission of business net profit tax returns for the 2019 filing season. The Agency also continues to work with the Ohio Department of Taxation (ODT) to accept filings from the Ohio Business Gateway (OBG) and, for business net profit filers, from the Ohio Department of Taxation, as well as electronic filings from third-party payroll providers.

RITA's successful use of the IRS federal tax information (FTI) database, and ongoing enhancements to the Agency's in-house custom designed software program (FEDTAX) continue to provide an efficient method for discovering, tracking and assessing non-filing and under-reporting accounts, and has resulted in the collection of more than \$167 million in previously unidentified taxes since the program began in 2010.

The Agency expands and revises its business continuation plans with the goal of limiting risks to continuing operations in times of calamity. These plans have served as the blueprint used during the pandemic and have proven to be successful. The Brecksville, Worthington and Youngstown offices maintain backup generators.

More than 1,500 tax professionals attended a web-based seminar in January 2022 sponsored by RITA as a kick-off to the tax filing season. Year-round the Agency's speakers' bureau continues to present tax-related topics to professional associations.

RITA continues to update and expand the customized training it provides to its staff in support of the Agency's commitment to provide its member municipalities with professional, high quality services. Tax payers and municipal finance personnel also benefit from instructional videos that are continuously developed, updated and made available to them via RITA'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) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Regional Income Tax Agency for its Annual Comprehensive Financial Report for the year ended December 31, 2020. This was the thirty-sixth year that the Agency has achieved this prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized annual report, whose contents conform to program standards. The Annual Comprehensive Financial Report must satisfy both generally accepted accounting principles and applicable legal requirements.


A Certificate of Achievement is valid for a one-year period. We believe our current report continues to conform to the Certificate of Achievement program requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

Recognition and appreciation are extended to the Board of Trustees for their leadership, commitment and guidance in conducting the financial operations of the Regional Income Tax Agency in a highly responsible manner.

The timely preparation of this Annual Comprehensive Financial Report would not have been possible without the efficient and dedicated talents of the Administration and Finance Departments. Their hard work and continuing efforts to produce and improve the quality of this report are a direct benefit to all that read and use it. We express our appreciation for their endeavors. We also commend each department for their cooperation and assistance throughout the year in the efficient administration and commitment to the vision, mission and goals of the Agency.

Respectfully submitted,



Donald W. Smith, CPA
Executive Director



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

Regional Income Tax Agency

Officers and Board Members

December 31, 2021

COUNCIL OF GOVERNMENTS

OFFICERS

- | | | |
|-----------|---|--|
| President | - | Mayor Kathy Mulcahy, Village of Orange, Ohio |
| Secretary | - | Mayor Annette Blackwell, City of Maple Heights, Ohio |
| Treasurer | - | Mayor Patrick Ward, City of Lyndhurst, Ohio |

BOARD OF TRUSTEES

OFFICERS

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

OTHER BOARD MEMBERS

- | | | |
|---------------|---|---|
| Tim Clymer | - | Finance Director, City of Aurora, Ohio |
| Scott D. Gill | - | Tax Associate, City of Grandview Heights, Ohio |
| Bill Logan | - | Finance Director, City of Avon, Ohio |
| David Pfaff | - | Finance Director, City of Broadview Heights, Ohio |
| Matt Skitzki | - | Tax Administrator, City of Cuyahoga Falls, Ohio |

Regional Income Tax Agency

Management Officials

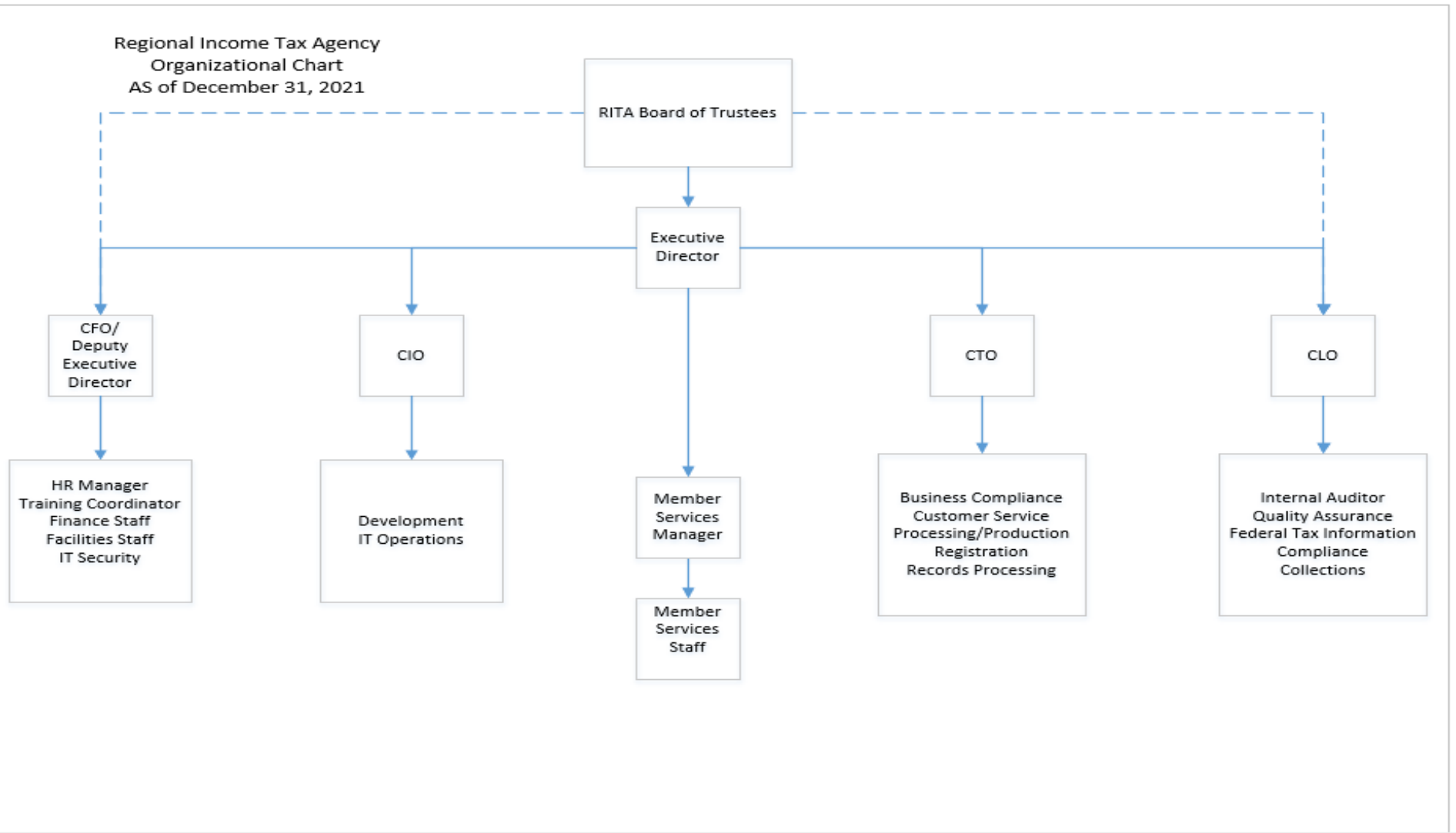
December 31, 2021

| | |
|---|-----------------------|
| Executive Director | Donald Smith |
| CFO/Interim Deputy Administrator-Executive Director | Lori Starcher |
| Chief Legal Officer/Compliance Chief | Amy Arrighi |
| Board Clerk | Donna Thompson |
| Manager, Human Resources | Katherine Basch |
| Manager, Member Services | Mark Taranto |
| Tax Operations: | |
| Assistant Legal Counsel | Amber Greenleaf Duber |
| Chief of Tax Operations | Robert Meaker |
| Manager, Business Compliance | Alicia Kline |
| Manager, Collections | Jacqueline Zelenka |
| Manager, Customer Service | Michael Sommer |
| Manager, Federal Tax Information | William Nally |
| Manager, Compliance | Diane Maria |
| Manager, Processing/Production | Scott Dunford |
| Manager, Records Processing | Jennifer McMurdo |
| Manager, Worthington Office | Oksana Boukhtina |
| Manager, Youngstown Office | John Cline |
| Information Services: | |
| Chief Information Officer | Donald Phillips |
| IS Development Manager | Raj Menon |
| IT Operations Manager | Robert Kelley |
| IS Security Officer | Liam Malue |

Regional Income Tax Agency

Organizational Chart

December 31, 2021



Regional Income Tax Agency

GFOA Certificate

December 31, 2021



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, 2020

Christopher P. Morill

Executive Director/CEO

Financial Section

Independent Auditor's Report

To the Board of Trustees
Regional Income Tax Agency

Opinions

We have audited the accompanying financial statements of the business-type activities and the aggregate remaining fund information of the Regional Income Tax Agency (the "Agency") as of and for the years ended December 31, 2021 and 2020, 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 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 Agency as of December 31, 2021 and 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with 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 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.

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Independent Member of
Geneva Group International

To the Board of Trustees
Regional Tax Income Agency

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 generally accepted auditing standards 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 generally accepted auditing standards 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 the required schedules on pensions and other postemployment benefits as listed in the table of contents 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 an opinion on the financial statements that collectively comprise the Agency's basic financial statements. The accompanying budgetary comparison information 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

To the Board of Trustees
Regional Tax Income Agency

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 budgetary comparison information 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 report. The other information comprises the introductory, budgetary, 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 have also issued our report dated June 27, 2022 on our consideration of the Agency's internal control over financial reporting and on 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.

Ciampi & Parricchi, Inc.

Cleveland, Ohio
June 27, 2022

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

The following discussion provides a summary overview of the financial activities of the Regional Income Tax Agency (the "Agency") for the years ended December 31, 2021 and 2020, with comparative information for the year ended December 31, 2019. This information should be read in conjunction with the letter of transmittal and basic financial statements included in this report.

Financial Highlights

2021

- The Agency experienced a 21.86% increase in total collections mainly related to Agency membership growth, with over 25 new taxing jurisdictions joining the Agency from 2020.
- The average net cost of collections percentage decreased from 1.52% in 2020 to 1.33% in 2021 substantially due to the increase in collections in 2021.
- Overall operating expenses decreased approximately \$11,628,000 from the prior year. The decrease is the result of the following:
 - Personal Services – Expense decreased \$11,335,000 from 2020. The preponderance of this change is related to pension and other post-employment benefits expense decreases directly related to GASB Statements No. 68 and 75.
 - Professional and Processing – An increase of almost \$500,000 is the result of additional contractor services in the IT/IS and Tax departments during 2021.
 - Miscellaneous – The decrease of almost \$940,000 is related to the close of the Municipal Services Department in 2020 and prior year expenses that were one-time costs due to the pandemic, such as special messaging and minor equipment to accommodate staff working from home.
 - Material and Supplies – Expense increased \$225,000 substantially due to increase of printing and mailing due to Member growth, additional mailings sent now that the Agency has resumed pre-pandemic activities.

2020, prior year highlights

- The Agency experienced a 1.5% decline in total collections due to the pandemic.
- The average net cost of collections percentage increased from 1.33% in 2019 to 1.52% in 2020 substantially due to the decline in interest revenue and the decline in collections due to the pandemic.
- Overall operating expenses decreased approximately \$641,000 from the prior year. The decrease is the result of the following:
 - Personal Services – Expense decreased \$464,000 from 2019. The change is the result of a hiring freeze due to the pandemic as well as pension and other post-employment benefits expense decreases directly related to GASB Statements No. 68 and 75.
 - Travel & Transportation – A 60% drop in expense as a result of the cancellation of the subpoena program as well as decreases in most Agency business travel related to the pandemic.
 - Professional and Processing – A decrease of \$628,000 is the result of less contractors used during 2020.
 - Miscellaneous – The closure and pay-out of the Municipal Services Department of approximately \$761,000 resulted in the majority of the miscellaneous increase.
 - Material and Supplies – Expense decreased \$432,000 substantially due to the change in digital marketing as opposed to mailing post card reminders and the timing of mailings from the Agency.
- The Agency experienced an overall change in net position of \$761,000 from 2019. This change is the direct result of the closure of the Municipal Services Department.

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 proprietary fund was also used to record the Municipal Services Department financial software support activities. This department could retain net income and any such amounts were available to fund customer support in subsequent years. The Municipal Services department discontinued operations as of October 20, 2019. As of December 31, 2019, net position remained to account for expenses arising through 2020 during the dissolution of the department. In April and November of 2020, the Agency disbursed all remaining funds to the Municipal Services clients.

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 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 2021 as well as the 2020 and 2019 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,

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

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 implementations. For 2020 and prior, any fluctuations in the Municipal Services department were also included in net position. The Municipal Services department provided low cost, financial system support to municipalities. In 2020, the change in net position was a result of the closure and disbursement of funds for the Municipal Services department. In 2021, the Agency's net position remained unchanged as there is no longer margin or profits from the closed Municipal Services department.

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

| | <u>2021</u> | <u>2020</u> | <u>2019</u> |
|--------------------------------|------------------------|------------------------|------------------------|
| Assets: | | | |
| Current Assets | \$ 50,872,496 | \$ 39,220,629 | \$ 41,486,137 |
| Capital Assets, Net | 8,265,180 | 8,731,753 | 9,093,303 |
| Other Noncurrent Assets | <u>1,787,781</u> | <u>244,928</u> | <u>105,307</u> |
| Total Assets | <u>60,925,457</u> | <u>48,197,310</u> | <u>50,684,747</u> |
| Deferred Outflows of Resources | <u>2,771,000</u> | <u>3,939,060</u> | <u>6,989,300</u> |
| Liabilities: | | | |
| Current Liabilities | 51,221,611 | 31,347,399 | 36,565,340 |
| Noncurrent Liabilities | <u>17,145,100</u> | <u>29,730,907</u> | <u>33,404,748</u> |
| Total Liabilities | <u>68,366,711</u> | <u>61,078,306</u> | <u>69,970,088</u> |
| Deferred Inflows of Resources | <u>8,993,492</u> | <u>4,721,810</u> | <u>606,317</u> |
| Net Position: | | | |
| Investment in Capital Assets | 8,265,180 | 8,731,753 | 9,093,303 |
| Unrestricted (Deficit) | <u>(21,928,926)</u> | <u>(22,395,499)</u> | <u>(21,995,661)</u> |
| Total Net Position | <u>\$ (13,663,746)</u> | <u>\$ (13,663,746)</u> | <u>\$ (12,902,358)</u> |

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 post-employment 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 post-employment 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, the GASB 68 and GASB 75 established the net pension and post-employment 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

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future pension and/or post-employment 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 almost 27% mainly because of an increase in Cash and Cash Equivalents. This increase is substantially due to the increase in collections. In 2020, total assets decreased almost 5% due to the decrease 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 an attention to investment opportunities to increase yield. The Agency realized \$106,675 and \$778,504 in investment income for 2021 and 2020, respectively.

The increase in total liabilities is due to a few factors, with the major of the changes due to the increase of Due to Other Governments which is offset by fluctuations in the Net Pension Liability and Other Post-Employment Benefits liabilities required to be recorded in accordance with GASB 68 and GASB 75. 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 impacted the excess of amounts withheld to be distributed to the Members. Net Pension Liability decreased directly related to RITA's proportionate share of OPERS. Other Post-Employment Benefits decreased significantly due to OPERS approved changes to the health care plan offered to retirees and as a result, these changes significantly reduced the total OPEB liability. For 2020, the change in total liabilities is mainly due to significant increases in Net Pension Liability and Other Post-Employment Benefits liability required to be recorded in accordance with GASB 68 and GASB 75.

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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 2021, 2020 and 2019.

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

| | <u>2021</u> | <u>2020</u> | <u>2019</u> |
|--|------------------------|------------------------|------------------------|
| Operating Revenues: | | | |
| Tax Collection Fees | \$ 15,355,861 | \$ 24,719,713 | \$ 24,101,913 |
| Charges for Services and Other Revenues | 89,979 | 920,825 | 1,179,256 |
| Total Operating Revenues | <u>15,445,840</u> | <u>25,640,538</u> | <u>25,281,169</u> |
| Operating Expenses: | | | |
| Personal Services | 7,774,290 | 19,109,040 | 19,572,837 |
| Travel and Transportation | 43,590 | 53,509 | 135,094 |
| Office Rent and Maintenance | 174,064 | 186,120 | 159,071 |
| Equipment and Software Maintenance | 1,240,958 | 1,284,792 | 1,069,397 |
| Cost of Software/Support Purchased for Members | - | - | 50,148 |
| Professional and Processing | 3,440,833 | 2,944,099 | 3,571,757 |
| Telephone and Utilities | 314,882 | 334,463 | 318,257 |
| Forms and Envelopes | 249,533 | 217,684 | 269,480 |
| Insurance | 158,976 | 150,862 | 142,058 |
| Miscellaneous Expenses | 135,310 | 1,074,134 | 301,757 |
| Materials and Supplies | 1,128,680 | 904,117 | 1,336,052 |
| Depreciation and Amortization | 891,399 | 921,610 | 895,074 |
| Total Operating Expenses | <u>15,552,515</u> | <u>27,180,430</u> | <u>27,820,982</u> |
| Operating Loss | <u>(106,675)</u> | <u>(1,539,892)</u> | <u>(2,539,813)</u> |
| Non-Operating Revenues (Expenses): | | | |
| Investment Income | 106,675 | 778,504 | 2,589,350 |
| Gain (Loss) on Disposal of Capital Assets | - | - | 231 |
| Total Non-Operating Revenues | <u>106,675</u> | <u>778,504</u> | <u>2,589,581</u> |
| Change in Net Position | - | (761,388) | 49,768 |
| Net Position, Beginning of Year | <u>(13,663,746)</u> | <u>(12,902,358)</u> | <u>(12,952,126)</u> |
| Net Position, End of Year | <u>\$ (13,663,746)</u> | <u>\$ (13,663,746)</u> | <u>\$ (12,902,358)</u> |
| Total Revenues | | | |
| Operating Revenues | \$ 15,445,840 | \$ 25,640,538 | \$ 25,281,169 |
| Non-Operating Revenues | 106,675 | 778,504 | 2,589,581 |
| Total Revenues | <u>\$ 15,552,515</u> | <u>\$ 26,419,042</u> | <u>\$ 27,870,750</u> |
| Total Expenses | | | |
| Operating Expenses | \$ 15,552,515 | \$ 27,180,430 | \$ 27,820,982 |
| Total Expenses | <u>\$ 15,552,515</u> | <u>\$ 27,180,430</u> | <u>\$ 27,820,982</u> |

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.

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

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 decrease in Operating Expenses resulted in less Tax Collection Fees.

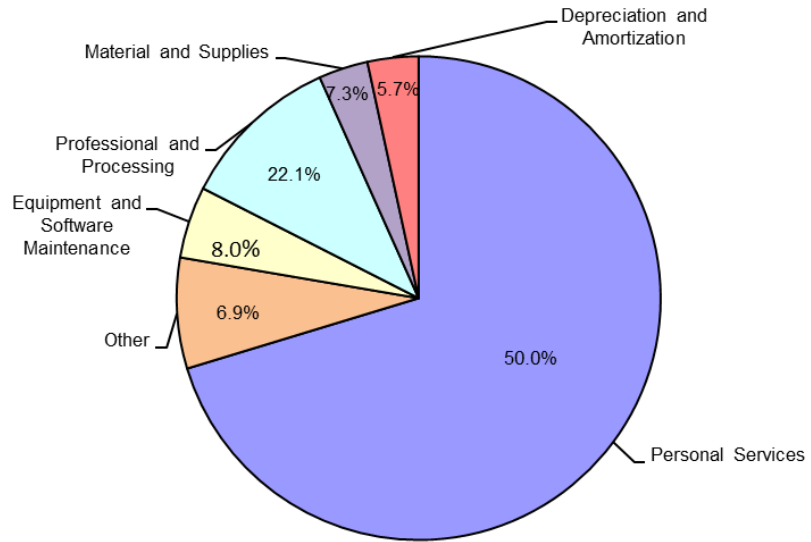
- The Charges for Services and Other Revenues include income from the following:
 - Subpoena programs – Prior to the pandemic, the Agency's compliance auditors would travel to local city halls to assist individuals who are delinquent in filing tax returns and to obtain the related tax payments and charge participants for this service. For the majority of 2020 and all of 2021, the Agency offered this service via a letter program, resulting in lower fees charged for this new program.
 - Small claim lawsuits – The Agency paralegals represent the municipalities in court to obtain judgments against taxpayers for unpaid taxes.
 - Miscellaneous fees/reimbursements – This item includes amounts charged for copies of records, charges for extraordinary services and reimbursements for employee time spent on special projects.

- 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 decrease in expense is a direct result primarily related to the decrease 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 conversion.
 - 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. For 2021, the significant decrease in Miscellaneous Expenses is mainly due to the closure and pay-out of the Municipal Services Department of \$761,000 in 2020.

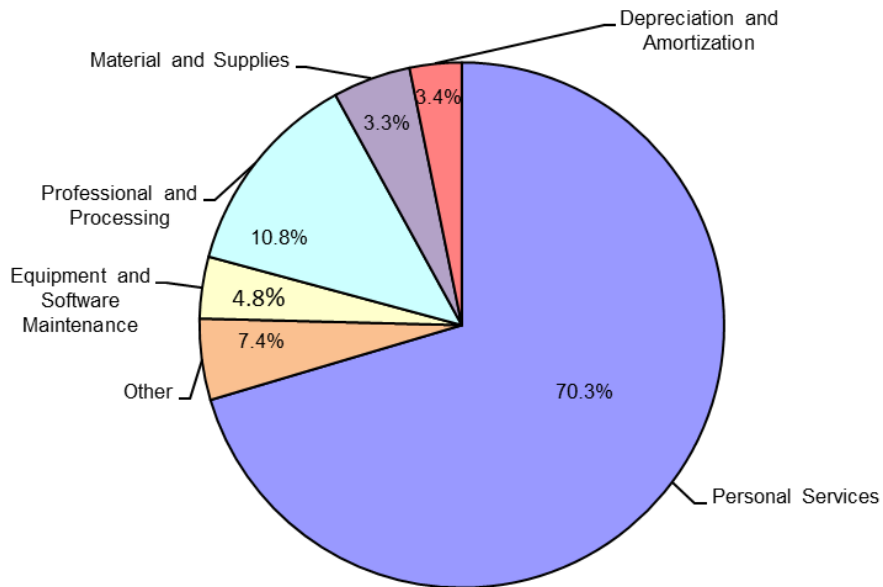
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Graphic interpretations of the Agency operating expenses for 2021 and 2020 are presented as follows:

Graph 1 – 2021 Total Agency Operating Expenses



Graph 2 – 2020 Total Agency Operating Expenses



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Capital Assets

The following Table indicates the capital asset activity for the years ended December 31, 2021 and 2020.

Table 3

| | Balance 12/31/2020 | Additions | Retirements | Balance 12/31/2021 |
|---|-----------------------|---------------------|-----------------|-----------------------|
| Nondepreciable Capital Assets: | | | | |
| Land | \$ 195,073 | \$ - | \$ - | \$ 195,073 |
| Capital Assets being Depreciated: | | | | |
| Buildings and Improvements | 5,059,828 | - | - | 5,059,828 |
| Office Equipment and Software | 20,448,273 | 424,826 | (74,509) | 20,798,590 |
| Vehicles | 47,900 | - | - | 47,900 |
| Total Capital Assets being Depreciated | <u>25,556,001</u> | <u>424,826</u> | <u>(74,509)</u> | <u>25,906,318</u> |
| Less Accumulated Depreciation and Amortization for: | | | | |
| Buildings and Improvements | (2,945,279) | (76,479) | - | (3,021,758) |
| Office Equipment and Software | (14,045,525) | (809,392) | 74,509 | (14,780,408) |
| Vehicles | (28,517) | (5,528) | - | (34,045) |
| Total Accumulated Depreciation and Amortization | <u>(17,019,321)</u> | <u>(891,399)</u> | <u>74,509</u> | <u>(17,836,211)</u> |
| Net Capital Assets being Depreciated | <u>8,536,680</u> | <u>(466,573)</u> | <u>-</u> | <u>8,070,107</u> |
| Total Capital Assets, Net | <u>\$ 8,731,753</u> | <u>\$ (466,573)</u> | <u>\$ -</u> | <u>\$ 8,265,180</u> |
| | | | | |
| | Balance 12/31/2019 | Additions | Retirements | Balance 12/31/2020 |
| Nondepreciable Capital Assets: | | | | |
| Land | \$ 195,073 | \$ - | \$ - | \$ 195,073 |
| Capital Assets being Depreciated: | | | | |
| Buildings and Improvements | 5,059,828 | - | - | 5,059,828 |
| Office Equipment and Software | 19,915,421 | 560,060 | (27,208) | 20,448,273 |
| Vehicles | 47,900 | - | - | 47,900 |
| Total Capital Assets being Depreciated | <u>25,023,149</u> | <u>560,060</u> | <u>(27,208)</u> | <u>25,556,001</u> |
| Less Accumulated Depreciation and Amortization for: | | | | |
| Buildings and Improvements | (2,858,339) | (86,940) | - | (2,945,279) |
| Office Equipment and Software | (13,243,591) | (829,142) | 27,208 | (14,045,525) |
| Vehicles | (22,989) | (5,528) | - | (28,517) |
| Total Accumulated Depreciation and Amortization | <u>(16,124,919)</u> | <u>(921,610)</u> | <u>27,208</u> | <u>(17,019,321)</u> |
| Net Capital Assets being Depreciated | <u>8,898,230</u> | <u>(361,550)</u> | <u>-</u> | <u>8,536,680</u> |
| Total Capital Assets, Net | <u>\$ 9,093,303</u> | <u>\$ (361,550)</u> | <u>\$ -</u> | <u>\$ 8,731,753</u> |

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

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Long -Term Obligations

Details of the changes in long-term obligations for the years ended December 31, 2021 and 2020 is as follows:

Table 4

| | Balance <u>12/31/2020</u> | <u>Additions</u> | <u>Retirements</u> | Balance <u>12/31/2021</u> | Amounts Due Within <u>One Year</u> |
|---|------------------------------|---------------------|------------------------|------------------------------|--|
| Net Pension Liability | \$ 13,808,896 | \$ - | \$ (3,158,074) | \$ 10,650,822 | \$ - |
| Net Other Post-Employment Benefits Liability | 10,081,264 | - | (10,081,264) | - | - |
| Compensated Absences | <u>1,457,557</u> | <u>1,323,670</u> | <u>(1,295,353)</u> | <u>1,485,874</u> | <u>965,504</u> |
| Total Long-Term Obligations | \$ <u>25,347,717</u> | \$ <u>1,323,670</u> | \$ <u>(14,534,691)</u> | \$ <u>12,136,696</u> | \$ <u>965,504</u> |

| | Balance <u>12/31/2019</u> | <u>Additions</u> | <u>Retirements</u> | Balance <u>12/31/2020</u> | Amounts Due Within <u>One Year</u> |
|---|------------------------------|---------------------|-----------------------|------------------------------|--|
| Net Pension Liability | \$ 19,351,793 | \$ - | \$ (5,542,897) | \$ 13,808,896 | \$ - |
| Net Other Post-Employment Benefits Liability | 9,509,784 | 571,480 | - | 10,081,264 | - |
| Compensated Absences | <u>1,216,039</u> | <u>1,432,092</u> | <u>(1,190,574)</u> | <u>1,457,557</u> | <u>911,695</u> |
| Total Long-Term Obligations | \$ <u>30,077,616</u> | \$ <u>2,003,572</u> | \$ <u>(6,733,471)</u> | \$ <u>25,347,717</u> | \$ <u>911,695</u> |

The Net Pension Liability is the largest liability reported by the Agency for both 2021 and 2020. 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 a general overview of the Agency's finances for all interested parties. Questions and requests for additional information regarding this report should be addressed to the Chief Financial Officer, Regional Income Tax Agency, 10107 Brecksville Road, Brecksville, Ohio 44141-3275 or by telephone at 440-526-0900.

Regional Income Tax Agency

Statements of Net Position

December 31, 2021 and 2020

| | 2021 | 2020 |
|---|------------------------|------------------------|
| Assets: | | |
| Current Assets: | | |
| Cash and Cash Equivalents | \$ 24,864,660 | \$ 15,694,314 |
| Receivables: | | |
| Accounts | 8,546 | 10,947 |
| Interest | 99 | - |
| Due from Others | 24,786,357 | 22,063,047 |
| Other Assets | 1,212,834 | 1,452,321 |
| Total Current Assets | <u>50,872,496</u> | <u>39,220,629</u> |
| Noncurrent Assets: | | |
| Net Pension Asset | 434,316 | 244,928 |
| Net Other Post-Employment Benefits Asset | 1,353,465 | - |
| Nondepreciable Capital Assets | 195,073 | 195,073 |
| Depreciable Capital Assets, Net | 8,070,107 | 8,536,680 |
| Total Noncurrent Assets | <u>10,052,961</u> | <u>8,976,681</u> |
| Total Assets | <u>60,925,457</u> | <u>48,197,310</u> |
| Deferred Outflows of Resources: | | |
| Pension | 1,818,398 | 2,291,717 |
| Other Post-Employment Benefits – Asset | 952,602 | 1,647,343 |
| Total Deferred Outflows of Resources | <u>2,771,000</u> | <u>3,939,060</u> |
| Liabilities: | | |
| Current Liabilities: | | |
| Accounts Payable | 637,719 | 181,299 |
| Accrued Wages and Benefits | 286,051 | 250,805 |
| Current Portion of Accrued Compensated Absences | 965,504 | 911,695 |
| Other Liabilities | 600,070 | 505,385 |
| Due to Other Governments | 32,674,399 | 15,160,062 |
| Unearned Revenue | 16,057,868 | 14,338,153 |
| Total Current Liabilities | <u>51,221,611</u> | <u>31,347,399</u> |
| Noncurrent Liabilities: | | |
| Accrued Compensated Absences | 520,370 | 545,862 |
| Due to Members – Stabilization | 5,973,908 | 5,294,885 |
| Net Pension Liability | 10,650,822 | 13,808,896 |
| Net Other Post-Employment Benefits Liability | - | 10,081,264 |
| Total Noncurrent Liabilities | <u>17,145,100</u> | <u>29,730,907</u> |
| Total Liabilities | <u>68,366,711</u> | <u>61,078,306</u> |
| Deferred Inflows of Resources: | | |
| Pension | 4,856,332 | 3,226,759 |
| Other Post-Employment Benefits | 4,137,160 | 1,495,051 |
| Total Deferred Inflows of Resources | <u>8,993,492</u> | <u>4,721,810</u> |
| Net Position: | | |
| Investment in Capital Assets | 8,265,180 | 8,731,753 |
| Unrestricted (Deficit) | <u>(21,928,926)</u> | <u>(22,395,499)</u> |
| Total Net Position | <u>\$ (13,663,746)</u> | <u>\$ (13,663,746)</u> |

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, 2021 and 2020

| | <u>2021</u> | <u>2020</u> |
|---|------------------------|------------------------|
| Operating Revenues: | | |
| Tax Collection Fees | \$ 15,355,861 | \$ 24,719,713 |
| Charges for Services and Other Revenues | 89,979 | 920,825 |
| Total Operating Revenues | <u>15,445,840</u> | <u>25,640,538</u> |
| Operating Expenses: | | |
| Personal Services | 7,774,290 | 19,109,040 |
| Travel and Transportation | 43,590 | 53,509 |
| Office Rent and Maintenance | 174,064 | 186,120 |
| Equipment and Software Maintenance | 1,240,958 | 1,284,792 |
| Professional and Processing | 3,440,833 | 2,944,099 |
| Telephone and Utilities | 314,882 | 334,463 |
| Forms and Envelopes | 249,533 | 217,684 |
| Insurance | 158,976 | 150,862 |
| Miscellaneous Expenses | 135,310 | 1,074,134 |
| Materials and Supplies | 1,128,680 | 904,117 |
| Depreciation and Amortization | 891,399 | 921,610 |
| Total Operating Expenses | <u>15,552,515</u> | <u>27,180,430</u> |
| Operating Loss | <u>(106,675)</u> | <u>(1,539,892)</u> |
| Non-Operating Revenues: | | |
| Investment Income | 106,675 | 778,504 |
| Total Non-Operating Revenues | <u>106,675</u> | <u>778,504</u> |
| Change in Net Position | - | (761,388) |
| Net Position, Beginning of Year | <u>(13,663,746)</u> | <u>(12,902,358)</u> |
| Net Position, End of Year | <u>\$ (13,663,746)</u> | <u>\$ (13,663,746)</u> |

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, 2021 and 2020

| | <u>2021</u> | <u>2020</u> |
|---|----------------------|----------------------|
| Cash Flows from Operating Activities: | | |
| Cash Receipts: | | |
| From Member Municipalities | \$ 55,305,791 | \$ 47,487,009 |
| Cash Payments: | | |
| To Suppliers for Goods and Services | (6,330,792) | (7,646,867) |
| To Employees for Services | (11,560,151) | (12,061,322) |
| For Employee Benefits | (5,493,025) | (5,258,986) |
| For Retainer Refund | (22,667,785) | (25,336,371) |
| Net Cash Provided by (Used for) Operating Activities | <u>9,254,038</u> | <u>(2,816,537)</u> |
| Cash Flows from Capital and Related Financing Activities: | | |
| Acquisition of Capital Assets | (190,268) | (560,060) |
| Cash Flows from Investing Activities: | | |
| Interest on Cash and Investments | <u>106,576</u> | <u>779,419</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 9,170,346 | (2,597,178) |
| Cash and Cash Equivalents, Beginning of Year | <u>15,694,314</u> | <u>18,291,492</u> |
| Cash and Cash Equivalents, End of Year | <u>\$ 24,864,660</u> | <u>\$ 15,694,314</u> |

Continued

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

Regional Income Tax Agency

Statements of Cash Flows (Continued)

For the Years Ended December 31, 2021 and 2020

| | <u>2021</u> | <u>2020</u> |
|---|---------------------|-----------------------|
| Reconciliation of Operating Loss to Net Cash from Operating Activities: | | |
| Operating Loss | \$ (106,675) | \$ (1,539,892) |
| Adjustments to Reconcile Operating Loss To Net Cash Provided by (Used for) Operating Activities: | | |
| Depreciation and Amortization | 891,399 | 921,610 |
| Changes in Assets and Liabilities: | | |
| Accounts Receivable | 2,401 | 64 |
| Due from Others | (2,723,310) | 123,974 |
| Other Assets | 239,487 | (456,623) |
| Net Pension Asset | (189,388) | (139,621) |
| Net Other Post-Employment Benefits Asset | (1,353,465) | - |
| Deferred Outflows of Resources – Pension | 473,319 | 3,758,105 |
| Deferred Outflows of Resources – OPEB | 694,741 | (707,865) |
| Accounts Payable | 221,862 | (123,075) |
| Accrued Wages and Benefits | 35,246 | (507,483) |
| Accrued Compensated Absences | 28,317 | 241,518 |
| Other Liabilities | 94,685 | 82,613 |
| Due to Other Governments | 17,514,337 | (5,088,615) |
| Unearned Revenue | 1,719,715 | 244,062 |
| Due to Members – Stabilization | 679,023 | 1,230,615 |
| Net Pension Liability | (3,158,074) | (5,542,897) |
| Other Post-Employment Benefits | (10,081,264) | 571,480 |
| Deferred Inflows of Resources – Pension | 1,629,573 | 2,763,953 |
| Deferred Inflows of Resources – OPEB | 2,642,109 | 1,351,540 |
| Net Cash Provided by (Used for) Operating Activities | <u>\$ 9,254,038</u> | <u>\$ (2,816,537)</u> |
| Supplemental Disclosures of Cash Flow Information: | | |
| Non-cash capital and Related Activities | | |
| Property and Equipment purchased on credit | \$ 234,558 | \$ - |

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

Regional Income Tax Agency

Statements of Fiduciary Net Position – Custodial Fund

December 31, 2021 and 2020

| | <u>2021</u> | <u>2020</u> |
|--|-----------------------|-----------------------|
| Assets: | | |
| Cash and Cash Equivalents | \$ 173,757,365 | \$ 137,506,290 |
| Receivables: | | |
| Interest | 202 | - |
| Income Taxes of Member Municipalities, Net | <u>368,980,986</u> | <u>350,667,102</u> |
| Total Assets | <u>542,738,553</u> | <u>488,173,392</u> |
| Liabilities: | | |
| Refunds Payable | 4,509,116 | 3,344,739 |
| Due to Others | 24,786,358 | 22,063,047 |
| Due to Other Governments | <u>144,462,093</u> | <u>112,098,504</u> |
| Total Liabilities | <u>173,757,567</u> | <u>137,506,290</u> |
| Net Position: | | |
| Restricted for Other Governments | <u>\$ 368,980,986</u> | <u>\$ 350,667,102</u> |

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, 2021 and 2020

| | <u>2021</u> | <u>2020</u> |
|---|-------------------------|-------------------------|
| Additions: | | |
| Income Taxes Collected | \$ <u>1,954,849,350</u> | \$ <u>1,612,936,899</u> |
| Deductions: | | |
| Collections Expenses Paid to Others | 664,237 | 796,186 |
| Refunds issued | 34,722,293 | 34,512,611 |
| Administrative expenses from Income Taxes Collected | 57,440,539 | 47,712,887 |
| Income Tax Collections for Other Governments | <u>1,843,708,397</u> | <u>1,513,021,498</u> |
| Total Deductions | <u>1,936,535,466</u> | <u>1,596,043,182</u> |
| Net Increase in Fiduciary Net Position | 18,313,884 | 16,893,717 |
| Net Position Beginning of Year | <u>350,667,102</u> | <u>333,773,385</u> |
| Net Position End of Year | <u>\$ 368,980,986</u> | <u>\$ 350,667,102</u> |

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

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

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.

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

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 2021, 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.

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

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 \$6,957,030 allowance for doubtful accounts at December 31, 2021 and \$4,764,043 at December 31, 2020. 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 \$500. 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 |

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

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. The Agency records a liability for all accumulated unused vacation time when earned for all eligible employees.

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

Note 2: Summary of Significant Accounting Policies (continued)

H. Compensated Absences (continued)

Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those that the Agency has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employee wage rates at year-end taking into consideration any limits specified in the Agency's termination policy.

The due within one-year portion for compensated absences is determined based on total vacation and compensatory time, plus accrued sick leave for employees eligible to retire. Actual results may differ from this estimate based upon actual employee resignations, retirements and usage of compensated absences.

I. Unearned Revenue

Unearned revenue represents tax collection fees accrued that will be earned in subsequent periods as the 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 \$16,057,868 at December 31, 2021 and \$14,338,153 at December 31, 2020 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 future periods 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 plans 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 future periods 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.

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

Note 2: Summary of Significant Accounting Policies (continued)

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.

M. Pensions / Other Post-Employment (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 state pension/OPEB systems. 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 systems 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. Comparative Data/Reclassifications

Comparative data for the prior year presented in order to provide an understanding of the changes in financial position and operations. Certain reclassifications have been made to the 2020 financial statements in order to conform to the 2021 presentation.

Note 3: Change in Accounting Principles

Newly Adopted Accounting Pronouncements

For 2021, the Agency implemented Governmental Accounting Standards Board (GASB) Statement No. 89 *Accounting for Interest Cost Incurred before the End of a Construction Period*, Statement No. 93 *Replacement of Interbank Offered Rates* and Implementation Guide No. 2019-1, *Implementation Guidance Update – 2019*.

GASB Statement No. 89 establishes guidance designed to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period by simplifying accounting for interest cost incurred before the end of a construction period. The implementation of this statement did not have an effect on the financial statements of the Agency.

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

Note 3: Change in Accounting Principles (continued)

Change in Accounting Principles (continued)

GASB Statement No. 93 addresses accounting and financial reporting implications that result from global reference rate reform. The implementation of this statement did not have an effect on the financial statements of the Agency.

GASB Implementation guide No. 2019-1 provides guidance that clarifies, explains or elaborates on GASB Statements. The implementation of this guide did not have an effect on the financial statements of the Agency.

Newly Issued Accounting Pronouncements, Not Yet Adopted

GASB Statement No. 87, *Leases*, issued in June 2017, the primary objective of this statement is to increase the usefulness of financial statements by requiring recognition of certain leases assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use leased asset. A lessor is required to recognize a lease receivable and a deferred inflow of resources. The effective date of this standard is reporting periods beginning after June 15, 2021.

GASB Implementation Guide No. 2019-3, *Leases*, was issued in August 2019, to provide guidance that clarifies, explains or elaborates on the requirements of Statement No. 87, *Leases*. The requirements of this Implementation Guide are effective for reporting periods beginning after June 15, 2021.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, was issued in May 2020. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability; (3) provides the capitalization criteria for outlays outlays than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022.

The Agency has not yet determined the impact that these Statements and Implementation Guide 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:

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

Note 4: Deposits and Investments (continued)

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.

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, 2021, the carrying amount of the Agency's deposits was \$119,949,808 and the bank balance was \$126,112,360. Of the bank balance, \$460,992 was covered by FDIC insurance and \$125,651,368 was covered by specific collateral held in the Agency's name. At year-end, the Agency had \$420 of undeposited cash on hand.

At December 31, 2020, the carrying amount of the Agency's deposits was \$84,007,716 and the bank balance was \$91,074,036. Of the bank balance, \$475,393 was covered by FDIC insurance and \$90,598,643 was covered by specific collateral held in the Agency's name. At year-end, the Agency had \$420 of undeposited cash on hand.

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

Note 4: Deposits and Investments (continued)

Investments

As of December 31, 2021, the Agency had the following investments:

| | <u>Measurement Value</u> | <u>Rating*</u> | <u>Less than One Year</u> |
|-----------------|------------------------------|----------------|-------------------------------|
| Amortized Cost: | | | |
| STAR Ohio | \$ 78,671,797 | AAAm | \$ 78,671,797 |

* Standard & Poor's

As of December 31, 2020, the Agency had the following investments:

| | <u>Measurement Value</u> | <u>Rating*</u> | <u>Less than One Year</u> |
|-----------------|------------------------------|----------------|-------------------------------|
| Amortized Cost: | | | |
| STAR Ohio | \$ 69,192,468 | AAAm | \$ 69,192,468 |

* Standard & Poor's

The Agency has categorized 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, 2021 and 2020. At December 31, 2021 and 2020, the Agency does not have any investments measured at fair value.

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.

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.

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.

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

Note 4: Deposits and Investments (continued)

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, 2021:

| <u>Investment Issue</u> | <u>Percentage of Investments</u> |
|-------------------------|----------------------------------|
| STAR Ohio | 100.00% |

The following is the Agency's allocation as of December 31, 2020:

| <u>Investment Issue</u> | <u>Percentage of Investments</u> |
|-------------------------|----------------------------------|
| STAR Ohio | 100.00% |

Note 5: Receivables

Accounts receivable included on the Statements of Net Position at December 31, 2021 and 2020 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, 2021, was as follows:

| | <u>Balance 12/31/2020</u> | <u>Additions</u> | <u>Retirements</u> | <u>Balance 12/31/2021</u> |
|---|-------------------------------|---------------------|--------------------|-------------------------------|
| Nondepreciable Capital Assets: | | | | |
| Land | \$ 195,073 | \$ - | \$ - | \$ 195,073 |
| Capital Assets being Depreciated: | | | | |
| Buildings and Improvements | 5,059,828 | - | - | 5,059,828 |
| Office Equipment and Software | 20,448,273 | 424,826 | (74,509) | 20,798,590 |
| Vehicles | 47,900 | - | - | 47,900 |
| Total Capital Assets being Depreciated | <u>25,556,001</u> | <u>424,826</u> | <u>(74,509)</u> | <u>25,906,318</u> |
| Less Accumulated Depreciation and Amortization for: | | | | |
| Buildings and Improvements | (2,945,279) | (76,479) | - | (3,021,758) |
| Office Equipment and Software | (14,045,525) | (809,392) | 74,509 | (14,780,408) |
| Vehicles | (28,517) | (5,528) | - | (34,045) |
| Total Accumulated Depreciation and Amortization | <u>(17,019,321)</u> | <u>(891,399)</u> | <u>74,509</u> | <u>(17,836,211)</u> |
| Net Capital Assets being Depreciated | <u>8,536,680</u> | <u>(466,573)</u> | <u>-</u> | <u>8,070,107</u> |
| Total Capital Assets, Net | <u>\$ 8,731,753</u> | <u>\$ (466,573)</u> | <u>\$ -</u> | <u>\$ 8,265,180</u> |

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

Note 6: Capital Assets (continued)

Capital asset activity for the year ended December 31, 2020, was as follows:

| | Balance 12/31/2019 | Additions | Retirements | Balance 12/31/2020 |
|---|-----------------------|---------------------|-----------------|-----------------------|
| Nondepreciable Capital Assets: | | | | |
| Land | \$ 195,073 | \$ - | \$ - | \$ 195,073 |
| Capital Assets being Depreciated: | | | | |
| Buildings and Improvements | 5,059,828 | - | - | 5,059,828 |
| Office Equipment and Software | 19,915,421 | 560,060 | (27,208) | 20,448,273 |
| Vehicles | 47,900 | - | - | 47,900 |
| Total Capital Assets being Depreciated | <u>25,023,149</u> | <u>560,060</u> | <u>(27,208)</u> | <u>25,556,001</u> |
| Less Accumulated Depreciation and Amortization for: | | | | |
| Buildings and Improvements | (2,858,339) | (86,940) | - | (2,945,279) |
| Office Equipment and Software | (13,243,591) | (829,142) | 27,208 | (14,045,525) |
| Vehicles | (22,989) | (5,528) | - | (28,517) |
| Total Accumulated Depreciation and Amortization | <u>(16,124,919)</u> | <u>(921,610)</u> | <u>27,208</u> | <u>(17,019,321)</u> |
| Net Capital Assets being Depreciated | <u>8,898,230</u> | <u>(361,550)</u> | <u>-</u> | <u>8,536,680</u> |
| Total Capital Assets, Net | <u>\$ 9,093,303</u> | <u>\$ (361,550)</u> | <u>\$ -</u> | <u>\$ 8,731,753</u> |

Note 7: Long-Term Obligations

Changes in the Agency's long-term obligations for the year ended December 31, 2021 are as follows:

| | Balance 12/31/2020 | Additions | Retirements | Balance 12/31/2021 | Amounts Due Within One Year |
|---|-----------------------|---------------------|------------------------|-----------------------|-----------------------------------|
| Net Pension Liability | \$ 13,808,896 | \$ - | \$ (3,158,074) | \$ 10,650,822 | \$ - |
| Net Other Post-Employment Benefits Liability | 10,081,264 | - | (10,081,264) | - | - |
| Compensated Absences | <u>1,457,557</u> | <u>1,323,670</u> | <u>(1,295,353)</u> | <u>1,485,874</u> | <u>965,504</u> |
| Total Long-Term Obligations | <u>\$ 25,347,717</u> | <u>\$ 1,323,670</u> | <u>\$ (14,534,691)</u> | <u>\$ 12,136,696</u> | <u>\$ 965,504</u> |

Changes in the Agency's long-term obligations for the year ended December 31, 2020 are as follows:

| | Balance 12/31/2019 | Additions | Retirements | Balance 12/31/2020 | Amounts Due Within One Year |
|---|-----------------------|---------------------|-----------------------|-----------------------|-----------------------------------|
| Net Pension Liability | \$ 19,351,793 | \$ - | \$ (5,542,897) | \$ 13,808,896 | \$ - |
| Net Other Post-Employment Benefits Liability | 9,509,784 | 571,480 | - | 10,081,264 | - |
| Compensated Absences | <u>1,216,039</u> | <u>1,432,092</u> | <u>(1,190,574)</u> | <u>1,457,557</u> | <u>911,695</u> |
| Total Long-Term Obligations | <u>\$ 30,077,616</u> | <u>\$ 2,003,572</u> | <u>\$ (6,733,471)</u> | <u>\$ 25,347,717</u> | <u>\$ 911,695</u> |

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

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 is determined and recorded as amounts Due to Other Governments. In the subsequent year, this excess is distributed to the Members. At December 31, 2021 and 2020, the amount due to other governments is calculated as follows:

| | <u>2021</u> | <u>2020</u> |
|---|----------------------|----------------------|
| Amounts withheld for Tax Collection Fees | \$ 48,709,283 | \$ 41,110,390 |
| Charges for Services and Other Revenues | 89,979 | 920,825 |
| Net Investment Income | <u>106,675</u> | <u>775,418</u> |
| Subtotal | <u>48,905,937</u> | <u>42,806,633</u> |
| Amounts Contributed to Stabilization Fund | 679,023 | 1,230,615 |
| Operating Expenses | <u>15,552,515</u> | <u>26,415,956</u> |
| Subtotal | <u>16,231,538</u> | <u>27,646,571</u> |
| Excess of Amounts withheld (Due to Other Governments) | <u>\$ 32,674,399</u> | <u>\$ 15,160,062</u> |

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 Post-Employment Benefits (OPEB) Liability (Asset)

The net pension/OPEB liability (asset) reported on the Statements 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.

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

Note 10: Defined Benefit Pension Plans (continued)

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

The net pension/OPEB liabilities (assets) represents 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 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 health care to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension/OPEB liability (asset) on the accrual basis of accounting. Any liability for the contractually required contribution outstanding at the end of the year is included as accrued wages and benefits. 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 comprised of three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit plan; the combined plan, a combination cost-sharing multiple-employer defined benefit/defined contribution plan; and the member-directed plan, a defined contribution plan. While members (e.g., Agency employees) may elect the member-directed plan, substantially all employee members are in OPERS' traditional or combined plans; therefore, the following disclosure focuses on the traditional and combined plans.

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

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 in the traditional and combined plans 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 references above for additional information, including requirements for reduce 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 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 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 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 Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30 | Combined Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30 | Combined Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35 |

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member’s pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

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

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

Note 10: Defined Benefit Pension Plans (continued)

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

Defined contribution plan benefits are established in the plan documents, which may be amended by the OPERS Board. Both member-directed plan and combined plan members who have met the 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 their benefit (which includes joint and survivor options), 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.

Beginning in 2022, the combined plan will be consolidated under the traditional pension plan (defined benefit plan) and the combined plan option will no longer be available for new hires beginning in 2022.

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 2021 and 2020 for the traditional and combined plans. The portion of the employer's contribution allocated to health care was 4% for the member-directed plan for 2021 and 2020. 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 2021 and 2020 were \$1,398,977 and \$1,434,568, respectively. The contractually required contribution for the combined plan, net of postemployment health care benefits, for 2021 and 2020 were \$100,154 and \$94,337, respectively. For the 2021 amounts, \$35,081 is reported as accrued wages and benefits at December 31, 2021. For the 2020 amounts, \$30,769 is reported as accrued wages and benefits at December 31, 2020.

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

Note 10: Defined Benefit Pension Plans (continued)

Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the values 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 total pension liability was determined by an actuarial valuation as of December 31, 2020, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67.

Key methods and assumptions used in valuation of total pension liability/asset – 2020

| | <u>OPERS Traditional Plan</u> | <u>OPERS Combined Plan</u> |
|---|--|--|
| Valuation date | December 31, 2020 | December 31, 2020 |
| 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% wage 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 through 2021 then 2.15% Simple |

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

Note 10: Defined Benefit Pension Plans (continued)

Actuarial Assumptions – OPERS (continued)

Key methods and assumptions used in valuation of total pension liability/asset – 2019

| | <u>OPERS Traditional Plan</u> | <u>OPERS Combined Plan</u> |
|---|--|---|
| Valuation date | December 31, 2019 | December 31, 2019 |
| 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% wage 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 |

In October 2020, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 1.40% simple through 2020 then 2.15% to 0.50% simple through 2021 then 2.15% simple.

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described 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, 2015 and methods and assumptions were approved and adopted by the OPERS Board of Trustees.

Mortality rates were 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.

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

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 of Trustees 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. For each major asset class that is included in the Defined Benefit portfolio’s target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

| <u>Asset Class</u> | 2020 | 2020 | 2019 | 2019 |
|-------------------------------|--------------------------|---|--------------------------|---|
| | <u>Target Allocation</u> | <u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u> | <u>Target Allocation</u> | <u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u> |
| Fixed income | 25.0% | 1.32% | 25.0% | 1.83% |
| Domestic equities | 21.0% | 5.64% | 19.0% | 5.75% |
| Real estate investment trusts | 10.0% | 5.39% | 10.0% | 5.20% |
| Private equity | 12.0% | 10.42% | 12.0% | 10.70% |
| International equities | 23.0% | 7.36% | 21.0% | 7.66% |
| Other investments | <u>9.0%</u> | 4.75% | <u>13.0%</u> | 4.98% |
| Total | <u>100.0%</u> | 5.43% | <u>100.0%</u> | 5.61% |

Discount Rate The discount rate used to measure the total pension liability for measurement years 2020 and 2019 was 7.2%. 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 of 7.2%, 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 (6.2%) or one-percentage-point higher (8.2%) than the current rate:

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

Note 10: Defined Benefit Pension Plans (continued)

Actuarial Assumptions – OPERS (continued)

Agency's proportionate share of net pension liability (asset) at December 31, 2021:

| | <u>1% Decrease (6.2%)</u> | <u>Discount Rate (7.2%)</u> | <u>1% Increase (8.2%)</u> |
|---|-------------------------------|---------------------------------|-------------------------------|
| Agency's proportionate share of the net pension liability – traditional | \$ 20,316,500 | \$ 10,650,822 | \$ 2,613,827 |
| Agency's proportionate share of the net pension asset – combined | \$ (302,421) | \$ (434,316) | \$ (532,621) |

Agency's proportionate share of net pension liability (asset) at December 31, 2020:

| | <u>1% Decrease (6.2%)</u> | <u>Discount Rate (7.2%)</u> | <u>1% Increase (8.2%)</u> |
|---|-------------------------------|---------------------------------|-------------------------------|
| Agency's proportionate share of the net pension liability – traditional | \$ 22,775,338 | \$ 13,808,896 | \$ 5,748,328 |
| Agency's proportionate share of the net pension asset – combined | \$ (147,997) | \$ (244,928) | \$ (314,787) |

Changes between Measurement Date and Report Date During 2021, the OPERS Board lowered the investment rate of return from 7.2 percent to 6.9 percent along with certain other changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

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

The net pension liability (asset) for OPERS as of December 31, 2021 and 2020, were measured as of December 31, 2020 and 2019, respectively. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of those dates. The Agency's proportion of the net pension liability (asset) 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 liability (asset) are presented below.

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

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)

2021 net pension assets and liabilities:

| | <u>OPERS Traditional</u> | <u>OPERS Combined</u> | <u>Total</u> |
|--|------------------------------|---------------------------|---------------|
| Proportion of the net pension liability/asset prior measurement date | 0.069863% | 0.117458% | |
| Proportion of the net pension liability/asset current measurement date | <u>0.071927%</u> | <u>0.150458%</u> | |
| Change in proportionate share | 0.002064% | 0.033000% | |
| Proportionate share of the net pension assets | \$ - | \$ 434,316 | \$ 434,316 |
| Proportionate share of the net pension liabilities | \$ 10,650,822 | \$ - | \$ 10,650,822 |
| Pension expense | \$ 255,708 | \$ (1,147) | \$ 254,561 |

The 2021 pension expense for the member-directed defined contribution plan was \$64,725. The aggregate pension expense for all pension plans was \$319,286 for 2021.

2020 net pension assets and liabilities:

| | <u>OPERS Traditional</u> | <u>OPERS Combined</u> | <u>Total</u> |
|--|------------------------------|---------------------------|---------------|
| Proportion of the net pension liability/asset prior measurement date | 0.070658% | 0.094173% | |
| Proportion of the net pension liability/asset current measurement date | <u>0.069863%</u> | <u>0.117458%</u> | |
| Change in proportionate share | (0.000795%) | 0.023285% | |
| Proportionate share of the net pension assets | \$ - | \$ 244,928 | \$ 244,928 |
| Proportionate share of the net pension liabilities | \$ 13,808,896 | \$ - | \$ 13,808,896 |
| Pension expense | \$ 2,345,934 | \$ 22,511 | \$ 2,368,445 |

The 2020 pension expense for the member-directed defined contribution plan was \$70,869. The aggregate pension expense for all pension plans was \$2,439,314 for 2020.

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

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, 2021, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | <u>OPERS Traditional</u> | <u>OPERS Combined</u> | <u>Total</u> |
|---|------------------------------|---------------------------|---------------------|
| Deferred outflow of resources | | | |
| Differences in employer contributions and change in proportionate share | \$ 292,144 | \$ - | \$ 292,144 |
| Change in assumptions | - | 27,123 | 27,123 |
| Agency contributions subsequent to the measurement date | <u>1,398,977</u> | <u>100,154</u> | <u>1,499,131</u> |
| Total deferred outflow of resources | \$ <u>1,691,121</u> | \$ <u>127,277</u> | \$ <u>1,818,398</u> |
| | <u>OPERS Traditional</u> | <u>OPERS Combined</u> | <u>Total</u> |
| Deferred inflow of resources | | | |
| Difference between expected and actual experience | \$ 445,533 | \$ 81,938 | \$ 527,471 |
| Differences between projected and actual earnings on pension plan investments | 4,151,380 | 64,590 | 4,215,970 |
| Differences in employer contributions and change in proportionate share | <u>36,341</u> | <u>76,550</u> | <u>112,891</u> |
| Total deferred inflow of resources | \$ <u>4,633,254</u> | \$ <u>223,078</u> | \$ <u>4,856,332</u> |

The \$1,499,131 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

| | <u>OPERS Traditional</u> | <u>OPERS Combined</u> | <u>Total</u> |
|---------------------------------|------------------------------|---------------------------|-----------------------|
| Fiscal year ending December 31: | | | |
| 2022 | \$ (1,595,039) | \$ (42,486) | \$ (1,637,525) |
| 2023 | (487,640) | (31,139) | (518,779) |
| 2024 | (1,692,243) | (46,037) | (1,738,280) |
| 2025 | (566,188) | (27,192) | (593,380) |
| 2026 | - | (17,063) | (17,063) |
| 2027-2029 | <u>-</u> | <u>(32,038)</u> | <u>(32,038)</u> |
| | \$ <u>(4,341,110)</u> | \$ <u>(195,955)</u> | \$ <u>(4,537,065)</u> |

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

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, 2020, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | OPERS <u>Traditional</u> | OPERS <u>Combined</u> | <u>Total</u> |
|---|-----------------------------|--------------------------|---------------------|
| Deferred outflow of resources | | | |
| Contributions subsequent to the measurement date | \$ 1,434,568 | \$ 94,337 | \$ 1,528,905 |
| Change in assumptions | <u>737,557</u> | <u>25,255</u> | <u>762,812</u> |
| Total deferred outflow of resources | \$ <u>2,172,125</u> | \$ <u>119,592</u> | \$ <u>2,291,717</u> |
| | | | |
| | OPERS <u>Traditional</u> | OPERS <u>Combined</u> | <u>Total</u> |
| Deferred inflow of resources | | | |
| Differences in employer contributions and change in proportionate share | \$ 170,294 | \$ 38,036 | \$ 208,330 |
| Differences between projected and actual earnings on pension plan investments | 2,754,565 | 31,768 | 2,786,333 |
| Difference between expected and actual experience | <u>174,594</u> | <u>57,502</u> | <u>232,096</u> |
| Total deferred inflow of resources | \$ <u>3,099,453</u> | \$ <u>127,306</u> | \$ <u>3,226,759</u> |

Note 11: Defined Benefit, Post-Employment 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, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans.

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

Note 11: Defined Benefit, Post-Employment Benefits Other Than Pensions (continued)

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

Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

The Ohio Revised Code 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 Ohio Revised Code.

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

Note 11: Defined Benefit, Post-Employment Benefits Other Than Pensions (continued)

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

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.

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. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021 and 2020, state and local employers contributed at a rate of 14% 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 employer contributions allocated to health care for members in the traditional plan and combined plan was 0% for 2021 and 2020. The portion of employer contributions allocated to health care for members in the member-directed plan was 4% during 2021 and 2020. 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 \$25,890 and \$28,347 for 2021 and 2020, respectively.

Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the values 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 total OPEB liability was determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020. 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:

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

Note 11: Defined Benefit, Post-Employment Benefits Other Than Pensions (continued)

Actuarial Assumptions – OPERS (continued)

Key methods and assumptions used in valuation of total OPEB asset - 2020

| | <u>Assumptions</u> |
|---|---------------------------------------|
| Valuation date | December 31, 2019 |
| Rolled-forward measurement date | December 31, 2020 |
| Experience study | 5-year period ended December 31, 2015 |
| Actuarial cost method | Individual entry age normal |
| Projected salary increases, including 3.25% wage inflation | 3.25 to 10.75% |
| Projected payroll/active member increase | 3.25% per year |
| Investment rate of return | 6.00% |
| Municipal bond rate | 2.00% |
| Single discount rate of return | 6.00% |
| Health care cost trend | Initial 8.5% to 3.5% ultimate in 2035 |

Key methods and assumptions used in valuation of total OPEB liability - 2019

| | <u>Assumptions</u> |
|---|--|
| Valuation date | December 31, 2018 |
| Rolled-forward measurement date | December 31, 2019 |
| Experience study | 5-year period ended December 31, 2015 |
| Actuarial cost method | Individual entry age normal |
| Projected salary increases, including 3.25% wage inflation | 3.25 to 10.75% |
| Projected payroll/active member increase | 3.25% per year |
| Investment rate of return | 6.00% |
| Municipal bond rate | 2.75% |
| Single discount rate of return | 3.16% |
| Health care cost trend | Initial 10.5% to 3.5% ultimate in 2030 |

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

Note 11: Defined Benefit, Post-Employment Benefits Other Than Pensions (continued)

Actuarial Assumptions – OPERS (continued)

The most recent experience study was completed for the five year period ended December 31, 2015.

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. Best estimates of arithmetic rates of return were provided by OPERS investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

| <u>Asset Class</u> | 2020 Target Allocation | 2020 Weighted Average Long-Term Expected Real Rate of Return (Arithmetic) | 2019 Target Allocation | 2019 Weighted Average Long-Term Expected Real Rate of Return (Arithmetic) |
|-------------------------------|---|--|---|--|
| Fixed income | 34.0% | 1.07% | 36.0% | 1.53% |
| Domestic equities | 25.0% | 5.64% | 21.0% | 5.75% |
| Real estate investment trusts | 7.0% | 6.48% | 6.0% | 5.69% |
| International equities | 25.0% | 7.36% | 23.0% | 7.66% |
| Other investments | <u>9.0%</u> | 4.02% | <u>14.0%</u> | 4.90% |
| Total | <u>100.0%</u> | 4.43% | <u>100.0%</u> | 4.55% |

Discount rate A single discount rate of 6.00% was used to measure the OPEB liability on the measurement date of December 31, 2020. 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 2.00% (Fidelity Index's "20-Year Municipal GO AA Index") for the measurement date of December 31, 2020. 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 2120. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

Note 11: Defined Benefit, Post-Employment Benefits Other Than Pensions (continued)

Actuarial Assumptions – OPERS (continued)

A single discount rate of 3.16% was used to measure the OPEB liability on the measurement date of December 31, 2019. 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 2.75% for the measurement date of December 31, 2019.

Sensitivity of the Agency's Proportionate Share of the Net OPEB Liability 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, and the expected net OPEB liability/asset if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate.

Agency's proportionate share of net OPEB asset at December 31, 2021:

| | <u>1% Decrease</u> <u>(5.00%)</u> | <u>Discount Rate</u> <u>(6.00%)</u> | <u>1% Increase</u> <u>(7.00%)</u> |
|--|--------------------------------------|--|--------------------------------------|
| Agency's proportionate share of the net OPEB (asset) | \$ (336,547) | \$ (1,353,465) | \$ (2,189,455) |

Agency's proportionate share of net OPEB liability at December 31, 2020:

| | <u>1% Decrease</u> <u>(2.16%)</u> | <u>Discount Rate</u> <u>(3.16%)</u> | <u>1% Increase</u> <u>(4.16%)</u> |
|--|--------------------------------------|--|--------------------------------------|
| Agency's proportionate share of the net OPEB liability | \$ 13,192,949 | \$ 10,081,264 | \$ 7,589,814 |

Sensitivity of the Agency's Proportionate Share of the Net OPEB Liability 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 percent lower or 1.0 percent 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 2021 is 8.5%. 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 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 3.5% in the most recent valuation.

As of December 31, 2021:

| | <u>1% Decrease</u> | <u>Health Care Cost</u> <u>Current</u> <u>Discount Rate</u> | <u>1% Increase</u> |
|--|--------------------|---|--------------------|
| Agency's proportionate share of the net OPEB (asset) | \$ (1,386,453) | \$ (1,353,465) | \$ (1,316,560) |

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

Note 11: Defined Benefit, Post-Employment Benefits Other Than Pensions (continued)

Actuarial Assumptions – OPERS (continued)

As of December 31, 2020:

| | <u>1% Decrease</u> | Health Care Cost Current <u>Discount Rate</u> | <u>1% Increase</u> |
|--|--------------------|---|--------------------|
| Agency's proportionate share of the net OPEB liability | \$ 9,783,773 | \$ 10,081,264 | \$ 10,374,960 |

Assumption Changes Since the Prior Measurement Date Municipal bond rate changed from 2.75% to 2.00% and the single discount rate changed from 3.16% to 6.00%. The health care cost trend rate changed from 10.5% initial, 3.5%, ultimate in 2030 to 8.5% initial, 3.5% ultimate in 2035.

Changes between Measurement Date and Reporting Date During 2021, the OPERS Board made various changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

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

The net OPEB liability (asset) for OPERS as of December 31, 2021 and 2020, were measured as of December 31, 2020 and 2019, respectively. The total OPEB liability used to calculate the net OPEB liability (asset) 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 liability (asset) was 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 liability (asset) are presented below.

2021 net OPEB asset:

| | <u>OPERS</u> |
|---|------------------|
| Proportion of the net OPEB liability/asset prior measurement date | 0.072986% |
| Proportion of the net OPEB liability/asset current measurement date | <u>0.075970%</u> |
| Change in proportionate share | 0.002984% |
| Proportionate share of the net OPEB asset | \$ 1,353,465 |
| Reduction of OPEB expense | \$ 8,071,989 |

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

Note 11: Defined Benefit, Post-Employment Benefits Other Than Pensions (continued)

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

2020 net OPEB liabilities:

| | <u>OPERS</u> |
|---|------------------|
| Proportion of the net OPEB liability prior measurement date | 0.072941% |
| Proportion of the net OPEB liability current measurement date | <u>0.072986%</u> |
| Change in proportionate share | 0.000045% |
| | |
| Proportionate share of the net OPEB liability | \$ 10,081,264 |
| | |
| OPEB expense | \$ 1,243,502 |

At December 31, 2021, the Agency reported deferred outflow and inflow of resources related to the net OPEB liabilities from OPERS OPEB plan, based on December 31, 2020 measurement, as indicated in the table below:

| | <u>OPERS</u> |
|--|---------------------|
| Deferred outflow of resources | |
| Change in assumptions | \$ 665,379 |
| Differences in employer contributions and change in proportionate share | 261,333 |
| Contributions subsequent to the measurement date | <u>25,890</u> |
| Total deferred outflow of resources | \$ <u>952,602</u> |
| | |
| | <u>OPERS</u> |
| Deferred inflow of resources | |
| Difference between expected and actual experience | \$ 1,221,496 |
| Change in assumptions | 2,193,021 |
| Difference between projected and actual earnings on OPEB plan investments | 720,875 |
| Differences in employer contributions and change in proportionate share | <u>1,768</u> |
| Total deferred inflow of resources | \$ <u>4,137,160</u> |

The \$25,890 reported as deferred outflows of resources related to OPEB resulting from the Agency's contributions subsequent to the measurement date will be recognized as an increase of the net OPEB asset in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

Note 11: Defined Benefit, Post-Employment Benefits Other Than Pensions (continued)

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

| | <u>Total</u> |
|---------------------------------|------------------------------|
| Fiscal year ending December 31: | |
| 2022 | \$ (1,652,160) |
| 2023 | (1,160,083) |
| 2024 | (313,263) |
| 2025 | <u>(84,942)</u> |
| | \$ <u><u>(3,210,448)</u></u> |

At December 31, 2020, the Agency reported deferred outflow and inflow of resources related to OPEB liabilities from OPERS OPEB plan, based on December 31, 2019 measurement, as indicated in the table below:

| | <u>OPERS</u> |
|--|----------------------------|
| Deferred outflow of resources | |
| Difference between expected and actual experience | \$ 270 |
| Change in assumptions | 1,595,757 |
| Differences in employer contributions and change in proportionate share | 22,969 |
| Contributions subsequent to the measurement date | <u>28,347</u> |
| Total deferred outflow of resources | \$ <u><u>1,647,343</u></u> |
| Deferred inflow of resources | |
| Difference between expected and actual experience | \$ 921,978 |
| Difference between projected and actual earnings on OPEB plan investments | 513,335 |
| Differences in employer contributions and change in proportionate share | <u>59,738</u> |
| Total deferred inflow of resources | \$ <u><u>1,495,051</u></u> |

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.

Regional Income Tax Agency

Notes to the Basic Financial Statements

December 31, 2021 and 2020

Note 12: Risk Management (continued)

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 \$679,023 for 2021 and \$1,230,615 for 2020.

Note 14: Operating Lease

In September 2016, the Agency entered in a 5-year lease agreement for the use of a portion of Cleveland Heights City Hall. The initial lease term expired on August 31, 2021, and the Agency exercised its first of five one-year extensions included in the original agreement.

In August 2020, the Agency entered into a 3-year lease agreement for the use of a portion of Xenia City Hall. The lease expires on August 31, 2023 and the Agency has the option to renew the lease at that time.

Based on accounting for leases, these leases are accounted for as an operating lease. Operating leases do not give rise to property rights or lease obligations. During 2021, expenses for the operating leases were \$19,000. The following is a schedule of future minimum rental payments for the Cleveland Heights City Hall and Xenia City Hall office rentals, required under operating leases that have initial or remaining non-cancelable lease terms in excess of one year as of December 31, 2021.

| | |
|-------|------------------|
| 2022 | \$ 19,800 |
| 2023 | <u>8,667</u> |
| Total | <u>\$ 28,467</u> |

During 2021, operating lease rent expenses, including month-to month leases were \$46,550.

Note 15: COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Agency. The impact on the Agency's future operating costs and revenues cannot be estimated.

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 Eight Years (1)

| | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> |
|--|---------------|---------------|---------------|---------------|---------------|
| Agency's Proportion of the Net Pension Liability | 0.071927% | 0.069863% | 0.070658% | 0.071940% | 0.067022% |
| Agency's Proportionate Share of the Net Pension Liability | \$ 10,650,822 | \$ 13,808,896 | \$ 19,351,793 | \$ 11,285,991 | \$ 15,219,556 |
| Agency's Covered Payroll | \$ 10,246,912 | \$ 9,886,511 | \$ 9,582,120 | \$ 9,167,300 | \$ 8,945,563 |
| Agency's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll | 103.94% | 139.67% | 201.96% | 123.11% | 170.14% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 86.88% | 82.17% | 74.70% | 84.66% | 77.25% |
| | <u>2016</u> | <u>2015</u> | <u>2014</u> | | |
| Agency's Proportion of the Net Pension Liability | 0.069015% | 0.066102% | 0.066102% | | |
| Agency's Proportionate Share of the Net Pension Liability | \$ 11,954,269 | \$ 7,972,689 | 7,792,612 | | |
| Agency's Covered Payroll | \$ 8,634,508 | \$ 8,172,816 | 7,685,970 | | |
| Agency's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll | 138.45% | 97.55% | 101.39% | | |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 81.08% | 86.45% | 86.36% | | |

(1) Information prior to 2014 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 Proportionate Share of the Net Pension Asset
 Ohio Public Employees Retirement System – Combined Plan
For the Last Eight Years (1)

| | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> |
|--|--------------|--------------|--------------|--------------|-------------|
| Agency's Proportion of the Net Pension Asset | 0.150458% | 0.117458% | 0.094173% | 0.094077% | 0.082135% |
| Agency's Proportionate Share of the Net Pension Asset | \$ (434,316) | \$ (244,928) | \$ (105,307) | \$ (128,068) | \$ (45,713) |
| Agency's Covered Payroll | \$ 673,836 | \$ 509,272 | \$ 403,681 | \$ 376,042 | \$ 328,455 |
| Agency's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll | 64.45% | 48.09% | 26.09% | 34.06% | 13.92% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 157.6% | 145.28% | 126.64% | 137.28% | 116.55% |
| | <u>2016</u> | <u>2015</u> | <u>2014</u> | | |
| Agency's Proportion of the Net Pension Asset | 0.064970% | 0.049206% | 0.049206% | | |
| Agency's Proportionate Share of the Net Pension Asset | \$ (31,614) | \$ (18,945) | (5,163) | | |
| Agency's Covered Payroll | \$ 235,450 | \$ 175,533 | 118,289 | | |
| Agency's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll | 13.43% | 10.79% | 4.36% | | |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 116.90% | 114.83% | 104.33% | | |

(1) Information prior to 2014 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 Contributions
 Ohio Public Employees Retirement System – Traditional Plan
For the Last Nine Years (1)

| | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| Contractually-required Contribution | \$ 1,398,977 | \$ 1,434,568 | \$ 1,384,112 | \$ 1,341,497 | \$ 1,191,749 |
| Contributions in Relation to the Contractually-required Contribution | <u>(1,398,977)</u> | <u>(1,434,568)</u> | <u>(1,384,112)</u> | <u>(1,341,497)</u> | <u>(1,191,749)</u> |
| Contribution Deficiency (Excess) | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |
| Agency Covered Payroll | \$ 9,992,695 | \$ 10,246,912 | \$ 9,886,511 | \$ 9,582,120 | \$ 9,167,300 |
| Contributions as a Percentage of Covered Payroll | 14.00% | 14.00% | 14.00% | 14.00% | 13.00% |
| | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | |
| Contractually-required Contribution | \$ 1,073,468 | \$ 1,036,141 | \$ 980,738 | \$ 999,176 | |
| Contributions in Relation to the Contractually-required Contribution | <u>(1,073,468)</u> | <u>(1,036,141)</u> | <u>(980,738)</u> | <u>(999,176)</u> | |
| Contribution Deficiency (Excess) | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> | |
| Agency Covered Payroll | \$ 8,945,563 | \$ 8,634,508 | \$ 8,172,816 | \$ 7,685,970 | |
| Contributions as a Percentage of Covered Payroll | 12.00% | 12.00% | 12.00% | 13.00% | |

(1) Information prior to 2013 is not available.

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 Nine Years (1)

| | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> |
|---|------------------|-----------------|-----------------|--------------------|-----------------|
| Contractually-required Contribution | \$ 100,154 | \$ 94,337 | \$ 71,298 | \$ 56,515 | \$ 48,886 |
| Contributions in Relation to the Contractually-required Contribution | <u>(100,154)</u> | <u>(94,337)</u> | <u>(71,298)</u> | <u>(56,515)</u> | <u>(48,886)</u> |
| Contribution Deficiency (Excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Agency Covered Payroll | \$ 715,386 | \$ 673,836 | \$ 509,272 | \$ 403,681 | \$ 376,042 |
| Contributions as a Percentage of Covered Payroll | 14.00% | 14.00% | 14.00% | 14.00% | 13.00% |
| | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | |
| Contractually-required Contribution | \$ 39,415 | \$ 28,254 | \$ 21,064 | \$ 15,378 | |
| Contributions in Relation to the Contractually-required Contribution | <u>(39,415)</u> | <u>(28,254)</u> | <u>(21,064)</u> | <u>\$ (15,378)</u> | |
| Contribution Deficiency (Excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |
| Agency Covered Payroll | \$ 328,455 | \$ 235,450 | \$ 175,533 | \$ 118,289 | |
| Contributions as a Percentage of Covered Payroll | 12.00% | 12.00% | 12.00% | 13.00% | |

(1) Information prior to 2013 is not available.

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 Five Years (1)

| | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> |
|---|----------------|---------------|---------------|---------------|
| Agency's Proportion of the Net OPEB Liability (Asset) | 0.075970% | 0.072986% | 0.072941% | 0.074400% |
| Agency's Proportionate Share of the Net OPEB Liability (Asset) | \$ (1,353,465) | \$ 10,081,264 | \$ 9,509,784 | \$ 8,079,293 |
| Agency's Covered Payroll | \$ 11,617,814 | \$ 11,071,121 | \$ 10,623,193 | \$ 10,163,307 |
| Agency's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll | (11.65)% | 91.06% | 89.52% | 79.49% |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 115.57% | 47.80% | 46.33% | 54.14% |
| | <u>2017</u> | | | |
| Agency's Proportion of the Net OPEB Liability (Asset) | 0.069561% | | | |
| Agency's Proportionate Share of the Net OPEB Liability (Asset) | \$ 7,025,876 | | | |
| Agency's Covered Payroll | \$ 9,660,436 | | | |
| Agency's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll | 72.73% | | | |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 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 Six Years (1)

| | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> |
|---|------------------|------------------|-----------------|-----------------|
| Contractually-Required Contribution | \$ 25,890 | \$ 28,347 | \$ 26,571 | \$ 25,339 |
| Contributions in Relation to the Contractually-Required Contribution | <u>(25,890)</u> | <u>(28,347)</u> | <u>(26,571)</u> | <u>(25,339)</u> |
| Contribution Deficiency (Excess) | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> |
| Agency Covered Payroll | \$ 11,355,336 | \$ 11,617,814 | \$ 11,071,121 | \$ 10,623,193 |
| Contributions as a Percentage of Covered Payroll | 0.23% | 0.24% | 0.24% | 0.24% |
| | <u>2017</u> | <u>2016</u> | | |
| Contractually-Required Contribution | \$ 101,633 | \$ 193,209 | | |
| Contributions in Relation to the Contractually-Required Contribution | <u>(101,633)</u> | <u>(193,209)</u> | | |
| Contribution Deficiency (Excess) | \$ <u>-</u> | \$ <u>-</u> | | |
| Agency Covered Payroll | \$ 10,163,307 | \$ 9,660,436 | | |
| Contributions as a Percentage of Covered Payroll | 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, 2021

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 – 2021

| | OPERS <u>Traditional plan</u> | OPERS <u>Combined plan</u> |
|--|--|---|
| Valuation Date | December 31, 2020 | December 31, 2020 |
| 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% Simple | 3% Simple |
| Post-Jan 7, 2013 Retirees | 0.50% Simple through 2021 then 2.15% Simple | 0.50% Simple though 2021 then 2.15% Simple |

Key Methods and Assumptions in Valuing Total Pension Liability – 2020

| | OPERS <u>Traditional plan</u> | OPERS <u>Combined plan</u> |
|--|--|---|
| Valuation Date | December 31, 2019 | December 31, 2019 |
| 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% Simple | 3% Simple |
| Post-Jan 7, 2013 Retirees | 1.40% Simple through 2020 then 2.15% Simple | 1.40% Simple though 2020 then 2.15% Simple |

Regional Income Tax Agency

Notes to the Required Supplementary Information

For the Year Ended December 31, 2021

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

Changes in Assumptions – OPERS (continued)

Key Methods and Assumptions in Valuing Total Pension Liability – 2019

| | OPERS <u>Traditional plan</u> | OPERS <u>Combined plan</u> |
|--|---|--|
| 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% Simple | 3% Simple |
| Post-Jan 7, 2013 Retirees | 3% Simple through 2018 then 2.15% Simple | 3% Simple though 2018 then 2.15% Simple |

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

| | OPERS <u>Traditional plan</u> | OPERS <u>Combined plan</u> |
|--|---|--|
| 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% Simple | 3% Simple |
| Post-Jan 7, 2013 Retirees | 3% Simple through 2018 then 2.15% Simple | 3% Simple though 2018 then 2.15% Simple |

Regional Income Tax Agency

Notes to the Required Supplementary Information

For the Year Ended December 31, 2021

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

Changes in Assumptions – OPERS (continued)

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

| | OPERS <u>Traditional plan</u> | OPERS <u>Combined plan</u> |
|--|--|---|
| Valuation Date | December 31, 2015 | December 31, 2015 |
| 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% Simple | 3% Simple |
| Post-Jan 7, 2013 Retirees | 3% Simple through 2018 then 2.8% Simple | 3% Simple though 2018 then 2.8% Simple |

Mortality rates - 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.

Regional Income Tax Agency

Notes to the Required Supplementary Information

For the Year Ended December 31, 2021

Note 2: Net OPEB Liability (Asset)

Changes in Assumptions – OPERS

For 2021, the single discount rate changed from 3.16% in 2020 to 6.00%. For 2021, the municipal bond rate changed from 2.75% to 2.00%. For 2021, the health care cost trend rate changed from 10.5% initial, 3.5%, ultimate in 2030 to 8.5% initial, 3.5% ultimate in 2035.

For 2020, the single discount rate changed from 3.96% in 2019 to 3.16%. For 2020, the municipal bond rate changed from 3.71% to 2.75%. For 2020, the health care cost trend rate changed from 10% initial, 3.25%, ultimate in 2029 to 10.5% initial, 3.5% ultimate in 2030.

For 2019, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5% to 6.0%. For 2019, the single discount rate changed from 3.85% in 2018 to 3.96%. Prior to 2018, the single discount rate was 4.23%. For 2019, the municipal bond rate changed from 3.31% to 3.71%. For 2019, the health care cost trend rate changed from 7.5% initial, 3.25%, ultimate in 2028 to 10% initial, 3.25% ultimate in 2029.

Factors Significantly Affecting Trends in Reported Amounts – OPERS

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022 and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes significantly decreased the total OPEB liability for the measurement date December 31, 2020.

Regional Income Tax Agency

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

For the Year Ended December 31, 2021

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---------------------------|----------------------------|-------------------------|-----------------------|---|
| Revenues: | | | | |
| Charge for Services | \$ 47,704,700 | \$ 47,704,700 | \$ 15,445,840 | \$ (32,258,860) |
| Investment Income | <u>425,000</u> | <u>425,000</u> | <u>106,675</u> | <u>(318,325)</u> |
| Total Revenues | <u>48,129,700</u> | <u>48,129,700</u> | <u>15,552,515</u> | <u>(32,577,185)</u> |
| Expenses and Losses: | | | | |
| Personal Services | 19,896,970 | 19,896,970 | 17,116,739 | 2,780,231 |
| Other | <u>11,508,650</u> | <u>11,508,650</u> | <u>7,778,225</u> | <u>3,730,425</u> |
| Total Expenses and Losses | <u>31,405,620</u> | <u>31,405,620</u> | <u>24,894,964</u> | <u>6,510,656</u> |
| Net Income (Loss) | <u>\$ 16,724,080</u> | <u>\$ 16,724,080</u> | <u>\$ (9,342,449)</u> | <u>\$ (26,066,529)</u> |

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 (\$9,342,449).

See Accompanying Note to this Schedule

Regional Income Tax Agency

Note to the Supplementary Information

December 31, 2021

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

| | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 (1) | 2014 | 2013 | 2012 |
|--|------------------------|------------------------|------------------------|-------------------------|-----------------------|-----------------------|------------------------|--------------------|--------------------|--------------------|
| Operating Revenues: | | | | | | | | | | |
| Tax Collection Fees | \$ 15,355,861 | \$ 24,719,713 | \$ 24,101,913 | \$ 23,120,015 | \$ 23,048,492 | \$ 20,657,999 | \$ 18,539,022 | \$ 18,217,119 | \$ 16,822,734 | \$ 15,932,136 |
| Charges for Services and Other Revenues | 89,979 | 920,825 | 1,179,256 | 1,424,615 | 1,271,911 | 1,215,120 | 1,258,509 | 1,014,483 | 944,823 | 983,767 |
| Total Operating Revenues | <u>15,445,840</u> | <u>25,640,538</u> | <u>25,281,169</u> | <u>24,544,630</u> | <u>24,320,403</u> | <u>21,873,119</u> | <u>19,797,531</u> | <u>19,231,602</u> | <u>17,767,557</u> | <u>16,915,903</u> |
| Operating Expenses: | | | | | | | | | | |
| Personal Services | 7,774,290 | 19,109,040 | 19,572,837 | 16,967,189 | 16,389,725 | 14,010,953 | 12,639,222 | 12,041,251 | 11,109,055 | 10,583,673 |
| Travel and Transportation | 43,590 | 53,509 | 135,094 | 116,300 | 101,802 | 118,828 | 99,766 | 112,603 | 87,572 | 83,229 |
| Office Rent and Maintenance | 174,064 | 186,120 | 159,071 | 188,723 | 167,177 | 164,256 | 155,731 | 158,150 | 168,587 | 125,160 |
| Equipment and Software Maintenance | 1,240,958 | 1,284,792 | 1,069,397 | 940,716 | 1,151,943 | 1,150,928 | 858,482 | 741,950 | 646,055 | 459,897 |
| Cost of Software/Support Purchased For Members | - | - | 50,148 | 78,719 | 86,974 | 78,365 | 103,638 | 83,538 | 78,252 | 64,122 |
| Claims and Judgements | - | - | - | 400,000 | - | - | - | - | - | - |
| Professional and Processing | 3,440,833 | 2,944,099 | 3,571,757 | 4,203,816 | 3,842,487 | 3,474,139 | 3,199,873 | 2,931,223 | 2,635,753 | 2,198,888 |
| Telephone and Utilities | 314,882 | 334,463 | 318,257 | 325,908 | 341,199 | 326,330 | 298,480 | 270,497 | 242,968 | 292,506 |
| Forms and Envelopes | 249,533 | 217,684 | 269,480 | 252,145 | 222,114 | 228,498 | 255,760 | 279,527 | 336,935 | 367,909 |
| Insurance | 158,976 | 150,862 | 142,058 | 137,269 | 140,676 | 111,316 | 96,001 | 74,577 | 52,025 | 50,679 |
| Miscellaneous Expenses | 135,310 | 1,074,134 | 301,757 | 242,988 | 128,683 | 81,879 | 99,253 | 67,104 | 68,346 | 47,992 |
| Materials and Supplies | 1,128,680 | 904,117 | 1,336,052 | 1,334,795 | 1,334,677 | 1,304,267 | 976,603 | 1,215,958 | 1,070,484 | 712,699 |
| Depreciation and Amortization | 891,399 | 921,610 | 895,074 | 925,305 | 919,106 | 765,002 | 706,323 | 690,384 | 683,702 | 734,789 |
| Total Operating Expenses | <u>15,552,515</u> | <u>27,180,430</u> | <u>27,820,982</u> | <u>26,113,873</u> | <u>24,826,563</u> | <u>21,814,761</u> | <u>19,489,132</u> | <u>18,666,762</u> | <u>17,179,734</u> | <u>15,721,543</u> |
| Operating Income (Loss) | <u>(106,675)</u> | <u>(1,539,892)</u> | <u>(2,539,813)</u> | <u>(1,569,243)</u> | <u>(506,160)</u> | <u>58,358</u> | <u>308,399</u> | <u>564,840</u> | <u>587,823</u> | <u>1,194,360</u> |
| Non-Operating Revenues (Expenses): | | | | | | | | | | |
| Gain on Extinguishment of Debt | - | - | - | - | 153,734 | - | 92,758 | - | - | - |
| Investment Income | 106,675 | 778,504 | 2,589,350 | 1,705,566 | 661,307 | 254,264 | 116,356 | 7,518 | 65,051 | 87,555 |
| Interest Expense | - | - | - | - | (79,331) | (198,128) | (477,827) | (548,748) | (617,868) | (683,385) |
| Gain (Loss) on Disposal of Capital Assets | - | - | 231 | (732) | 862 | (2,908) | (2,414) | 350 | (8,546) | - |
| Total Non-Operating Revenues (Expenses) | <u>106,675</u> | <u>778,504</u> | <u>2,589,581</u> | <u>1,704,834</u> | <u>736,572</u> | <u>53,228</u> | <u>(271,127)</u> | <u>(540,880)</u> | <u>(561,363)</u> | <u>(595,830)</u> |
| Change in Net Position | - | (761,388) | 49,768 | 135,591 | 230,412 | 111,586 | 37,272 | 23,960 | 26,460 | 598,530 |
| Net Position, Beginning of Year | <u>(13,663,746)</u> | <u>(12,902,358)</u> | <u>(12,952,126)</u> | <u>(13,087,717)</u> (3) | <u>(6,393,886)</u> | <u>(6,505,472)</u> | <u>(6,542,744)</u> (2) | <u>218,943</u> | <u>192,483</u> | <u>(406,047)</u> |
| Net Position, End of Year | <u>\$ (13,663,746)</u> | <u>\$ (13,663,746)</u> | <u>\$ (12,902,358)</u> | <u>\$ (12,952,126)</u> | <u>\$ (6,163,474)</u> | <u>\$ (6,393,886)</u> | <u>\$ (6,505,472)</u> | <u>\$ 242,903</u> | <u>\$ 218,943</u> | <u>\$ 192,483</u> |
| Net Position, End of Year: | | | | | | | | | | |
| Net Investment in Capital Assets | \$ 8,265,180 | \$ 8,731,753 | \$ 9,093,303 | \$ 9,422,186 | \$ 10,085,387 | \$ 10,424,013 | \$ 9,566,851 | \$ 5,830,698 | \$ 4,708,732 | \$ 3,391,721 |
| Restricted for: | | | | | | | | | | |
| Debt Service | - | - | - | - | - | 1,463,749 | 1,467,012 | 1,702,223 | 1,670,615 | 1,670,615 |
| Unrestricted (Deficit) | <u>(21,928,926)</u> | <u>(22,395,499)</u> | <u>(21,995,661)</u> | <u>(22,374,312)</u> | <u>(16,248,861)</u> | <u>(18,281,648)</u> | <u>(17,539,335)</u> | <u>(7,290,018)</u> | <u>(6,160,404)</u> | <u>(4,869,853)</u> |
| Total Net Position | <u>\$ (13,663,746)</u> | <u>\$ (13,663,746)</u> | <u>\$ (12,902,358)</u> | <u>\$ (12,952,126)</u> | <u>\$ (6,163,474)</u> | <u>\$ (6,393,886)</u> | <u>\$ (6,505,472)</u> | <u>\$ 242,903</u> | <u>\$ 218,943</u> | <u>\$ 192,483</u> |

(1) - Restated due to implementation of GASB Statement 68

(2) - The Agency reported the impact of GASB Statement 68 on Net Position beginning in 2015

(3) - Restated due to implementation of GASB Statement 75

Regional Income Tax Agency

Revenues by Type - Last Ten Years

| | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Operating Revenues: | | | | | | | | | | |
| Tax Collection Fees | \$ 15,355,861 | \$ 24,719,713 | \$ 24,101,913 | \$ 23,120,015 | \$ 23,048,492 | \$ 20,657,999 | \$ 18,539,022 | \$ 18,217,119 | \$ 16,822,734 | \$ 15,932,136 |
| Charges for Services and Other Revenues | 89,979 | 920,825 | 1,179,256 | 1,424,615 | 1,271,911 | 1,215,120 | 1,258,509 | 1,014,483 | 944,823 | 983,767 |
| Total Operating Revenues | <u>15,445,840</u> | <u>25,640,538</u> | <u>25,281,169</u> | <u>24,544,630</u> | <u>24,320,403</u> | <u>21,873,119</u> | <u>19,797,531</u> | <u>19,231,602</u> | <u>17,767,557</u> | <u>16,915,903</u> |
| Non-Operating Revenues: | | | | | | | | | | |
| Gain on Extinguishment of Debt | - | - | - | - | 153,734 | - | 92,758 | - | - | - |
| Investment Income | 106,675 | 778,504 | 2,589,350 | 1,705,566 | 661,307 | 254,264 | 116,356 | 7,518 | 65,051 | 87,555 |
| Gain on Disposal of Capital Assets | - | - | 231 | - | 862 | - | - | 350 | - | - |
| Total Non-Operating Revenues | <u>106,675</u> | <u>778,504</u> | <u>2,589,581</u> | <u>1,705,566</u> | <u>815,903</u> | <u>254,264</u> | <u>209,114</u> | <u>7,868</u> | <u>65,051</u> | <u>87,555</u> |
| Total Revenues | <u>\$ 15,552,515</u> | <u>\$ 26,419,042</u> | <u>\$ 27,870,750</u> | <u>\$ 26,250,196</u> | <u>\$ 25,136,306</u> | <u>\$ 22,127,383</u> | <u>\$ 20,006,645</u> | <u>\$ 19,239,470</u> | <u>\$ 17,832,608</u> | <u>\$ 17,003,458</u> |

Regional Income Tax Agency

Municipal Income Tax Receipts - Last Ten Years (continued)

| | | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|---------------------------|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Aberdeen | A | \$ 124,908 | \$ 129,612 | \$ 164,747 | \$ 130,126 | \$ 56,694 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Ada | A | 1,802,334 | - | - | - | - | - | - | - | - | - |
| Addyston | | 503,936 | 477,215 | 455,906 | 463,080 | 458,121 | 451,504 | 412,718 | 1,149,557 | 554,382 | 283,660 |
| Adelphi | | 46,150 | 40,634 | 38,976 | 44,184 | 44,318 | 41,451 | 23,050 | 32,949 | 29,064 | 26,040 |
| Alexandria | A | 156,172 | 71,095 | - | - | - | - | - | - | - | - |
| Alger | A | 77,971 | - | - | - | - | - | - | - | - | - |
| Amanda | A | 360,700 | 327,211 | 311,981 | 273,438 | 296,174 | 279,122 | 19,331 | - | - | - |
| Amelia | A | 255,002 | 870,471 | 952,992 | 224,763 | - | - | - | - | - | - |
| Amsterdam | A | 62,456 | 30,104 | 31,779 | 21,149 | 26,530 | 24,751 | 15,281 | 4,150 | - | - |
| Andover | | 632,752 | 622,991 | 592,353 | 488,348 | 462,148 | 478,431 | 471,045 | 491,834 | 511,297 | 445,761 |
| Antwerp | | 379,001 | 327,898 | 357,932 | 310,593 | 323,575 | 304,359 | 284,776 | 276,554 | 254,788 | 253,574 |
| Arlington Heights | | 505,499 | 468,736 | 537,714 | 546,902 | 578,885 | 520,263 | 498,703 | 457,592 | 544,137 | 437,734 |
| Ashley | A | 229,792 | 208,590 | 205,745 | 210,600 | 206,528 | 92,990 | - | - | - | - |
| Ashville | | 1,558,488 | 1,263,134 | 1,284,441 | 1,238,586 | 1,220,927 | 1,102,597 | 1,042,693 | 1,012,272 | 1,030,651 | 937,413 |
| Aurora | | 18,723,356 | 14,989,969 | 15,565,702 | 14,427,376 | 14,543,536 | 13,879,492 | 13,618,950 | 13,031,771 | 12,162,493 | 11,224,250 |
| Avon | | 23,464,552 | 19,810,519 | 19,712,542 | 18,702,918 | 17,897,476 | 17,242,521 | 15,254,759 | 14,067,819 | 13,376,579 | 11,983,145 |
| Avon Lake | | 13,127,337 | 11,385,983 | 11,948,608 | 11,347,926 | 11,247,156 | 12,117,160 | 10,080,845 | 10,596,188 | 10,071,261 | 10,002,338 |
| Bainbridge-Solon Jedd | A | 292,666 | 214,440 | 261,357 | 151,434 | 219,670 | 204,789 | 174,933 | - | - | - |
| Baltic | A | 415,520 | 419,961 | 387,566 | 354,383 | 342,747 | 353,607 | 235,972 | 201,253 | - | - |
| Baltimore | | 920,288 | 939,717 | 903,318 | 818,374 | 760,823 | 752,343 | 729,143 | 677,214 | 595,881 | 628,879 |
| Barberton | A | 12,880,596 | - | - | - | - | - | - | - | - | - |
| Barnesville | A | 942,448 | 844,923 | 907,052 | 944,653 | - | - | - | - | - | - |
| Barnesville JEDD I | A | 29,529 | 31,816 | 31,866 | 23,855 | - | - | - | - | - | - |
| Barnesville JEDD II | A | 31,063 | 46,200 | 93,240 | 56,786 | - | - | - | - | - | - |
| Batavia | A | 1,911,355 | 1,687,159 | 761,223 | - | - | - | - | - | - | - |
| Bay Village | | 8,508,486 | 7,832,226 | 7,317,218 | 7,052,806 | 6,628,179 | 6,902,535 | 6,374,966 | 6,104,512 | 5,845,957 | 5,010,866 |
| Beachwood | | 29,054,399 | 29,263,832 | 30,212,987 | 29,196,518 | 29,061,403 | 29,025,087 | 27,994,412 | 26,270,368 | 27,111,695 | 27,170,955 |
| Beachwood East Jedd | | 3,178,392 | 3,073,819 | 3,002,123 | 2,856,097 | 2,807,548 | 2,665,242 | 2,430,206 | 2,280,234 | 1,961,695 | 1,683,701 |
| Beachwood West Jedd | | 5,384,506 | 4,896,662 | 4,661,490 | 3,793,488 | 3,921,558 | 3,700,384 | 4,408,243 | 4,471,045 | 3,154,884 | 230,845 |
| Beaverdam | | 171,632 | 114,739 | 155,481 | 124,813 | 150,417 | 135,296 | 150,989 | 138,363 | 249,037 | 137,639 |
| Bedford Heights | | 11,846,174 | 9,487,384 | 9,848,557 | 9,542,327 | 9,605,592 | 9,230,020 | 8,792,965 | 8,274,816 | 8,355,814 | 8,267,456 |
| Belle Center | A | 146,920 | 133,378 | 138,441 | 129,783 | 125,077 | 131,987 | 116,566 | 124,880 | 43,426 | - |
| Bellefontaine | A | 6,886,724 | 6,023,987 | 6,710,881 | 6,415,700 | 6,441,441 | 6,231,133 | - | - | - | - |
| Bellevue | | 6,508,576 | 5,489,578 | 5,898,041 | 4,778,716 | 4,176,489 | 4,064,747 | 4,666,791 | 3,316,942 | 4,028,831 | 3,648,260 |
| Bellville | A | 626,851 | 609,929 | 204,326 | - | - | - | - | - | - | - |
| Belpre | | 1,877,554 | 1,548,431 | 1,699,044 | 1,624,385 | 1,644,042 | 1,556,879 | 1,440,070 | 1,400,855 | 1,304,451 | 1,267,577 |
| Bentleyville | | 1,254,131 | 952,986 | 970,856 | 919,811 | 899,604 | 935,864 | 772,200 | 904,213 | 854,444 | 881,375 |
| Berea | | 16,342,075 | 14,811,774 | 13,820,186 | 13,985,355 | 13,179,411 | 12,538,853 | 11,756,661 | 11,360,714 | 11,080,694 | 11,385,587 |
| Bethel | A | 281,921 | 223,862 | 146,134 | 282,852 | 268,644 | 153,369 | - | - | - | - |
| Bettsville | | 161,151 | 142,103 | 176,280 | 172,572 | 178,317 | 175,759 | 153,991 | 139,693 | 118,423 | 130,394 |
| Bexley | | 14,972,243 | 12,623,694 | 12,545,280 | 11,607,884 | 11,742,527 | 11,733,395 | 10,803,769 | 9,984,778 | 9,087,349 | 8,312,594 |
| Bloomdale | A | 128,908 | 118,544 | 108,253 | 111,767 | 109,182 | 107,614 | 106,416 | 104,864 | 7,932 | - |
| Bloomingdale | | 31,720 | 20,370 | 34,832 | 17,328 | 19,343 | 19,644 | 21,380 | 17,889 | 15,176 | 4,104 |
| Bloomville | A | 113,309 | 110,336 | 43,494 | - | - | - | - | - | - | - |
| Boston Heights | | 2,950,203 | 2,653,923 | 2,661,111 | 2,271,575 | 2,498,640 | 1,788,857 | 1,352,297 | 1,107,292 | 1,040,036 | 1,137,115 |
| Boston Twp Peninsula Jedd | A | 167,770 | 150,930 | 169,552 | 154,658 | 144,926 | 138,612 | 55,761 | - | - | - |
| Bratenahl | A | 3,114,154 | - | - | - | - | - | - | - | - | - |
| Brecksville | | 20,811,837 | 19,593,858 | 19,213,967 | 17,971,672 | 18,099,567 | 17,927,601 | 15,966,829 | 14,717,311 | 15,058,409 | 14,816,422 |
| Bremen | | 243,149 | 180,291 | 207,253 | 186,906 | 195,243 | 205,510 | 291,507 | 264,138 | 372,238 | 389,389 |
| Brice | A | 48,963 | 44,155 | 52,100 | - | - | - | - | - | - | - |
| Bridgeport | A | 299,298 | 237,020 | 30,664 | - | - | - | - | - | - | - |
| Brimfield Tallmadge Jedd | | 2,484,166 | 1,704,464 | 1,743,837 | 1,457,271 | 1,374,942 | 1,283,894 | 1,304,112 | 872,576 | 925,976 | 837,585 |

Regional Income Tax Agency

Municipal Income Tax Receipts - Last Ten Years (continued)

| | | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|--------------------------------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Broadview Heights | | \$ 14,980,990 | \$ 13,201,548 | \$ 13,345,329 | \$ 12,614,785 | \$ 12,217,556 | \$ 11,859,722 | \$ 11,532,323 | \$ 11,117,071 | \$ 10,566,221 | \$ 10,297,250 |
| Brooklyn | | 18,544,895 | 16,200,153 | 16,321,418 | 14,260,399 | 15,172,095 | 18,838,299 | 18,601,449 | 17,073,211 | 17,226,853 | 15,651,230 |
| Brooklyn Heights | | 7,442,949 | 6,277,830 | 5,977,932 | 4,897,279 | 4,617,199 | 4,932,560 | 4,375,131 | 4,168,027 | 4,603,487 | 4,198,691 |
| Bryan | A | 2,941,647 | - | - | - | - | - | - | - | - | - |
| Buckland | A | 37,866 | 27,056 | 34,776 | 29,294 | 19,805 | 24,112 | 24,834 | 18,276 | 2,544 | - |
| Butler | A | 59,227 | - | - | - | - | - | - | - | - | - |
| Cairo | | 48,347 | 39,303 | 54,599 | 53,906 | 55,645 | 55,228 | 36,905 | 47,577 | 45,825 | 29,465 |
| Caldwell | D | - | - | - | - | - | - | - | (1,201) | (4,500) | 5,720 |
| Camden | A | 369,008 | 330,125 | 409,739 | 354,473 | 310,030 | 284,776 | 187,128 | 128,359 | - | - |
| Campbell | | 1,993,042 | 1,981,209 | 1,967,095 | 2,027,735 | 1,865,129 | 1,785,435 | 1,686,524 | 1,724,564 | 1,721,489 | 1,771,624 |
| Canal Winchester | A | 9,150,162 | 7,602,128 | 7,408,426 | - | - | - | - | - | - | - |
| Cardington | | 825,868 | 652,721 | 636,256 | 729,749 | 748,990 | 731,885 | 1,017,438 | 687,619 | 607,918 | 567,698 |
| Carroll | | 292,125 | 244,110 | 245,884 | 233,912 | 261,644 | 282,500 | 191,146 | 174,300 | 156,371 | 176,806 |
| Carrollton | A | 1,196,780 | 1,113,213 | 1,224,164 | - | - | - | - | - | - | - |
| Catawba | A | 53,530 | 52,290 | 52,529 | 45,561 | 48,110 | 47,480 | 38,342 | 40,428 | - | - |
| Cecil | | 17,568 | 15,794 | 22,429 | 18,129 | 11,081 | 14,714 | 17,552 | 16,426 | 15,430 | 17,952 |
| Cedarville | | 873,477 | 806,249 | 748,838 | 700,602 | 701,053 | 703,681 | 583,155 | 515,220 | 526,057 | 560,303 |
| Centerburg | | 611,223 | 524,604 | 517,397 | 514,969 | 518,182 | 468,922 | 392,991 | 362,961 | 366,322 | 336,673 |
| Chagrin Falls | | 6,890,844 | 5,049,723 | 5,106,471 | 5,075,085 | 4,646,894 | 3,764,153 | 3,590,565 | 3,130,327 | 3,143,432 | 2,888,054 |
| Chardon | | 7,032,845 | 6,355,365 | 6,608,593 | 6,439,869 | 6,443,920 | 5,836,539 | 5,979,950 | 5,483,799 | 5,548,136 | 5,484,372 |
| Chesterville | A | 30,842 | 28,316 | 20,791 | 2,685 | - | - | - | - | - | - |
| Circleville | | 9,713,102 | 7,773,018 | 6,611,739 | 6,619,447 | 6,803,630 | 6,775,701 | 6,238,539 | 5,137,706 | 4,774,782 | 4,759,006 |
| Circleville-Pickaway Twp JEDD | A | 620,020 | 548,288 | 563,195 | 594,898 | 328,877 | - | - | - | - | - |
| Clarksville | A | 84,512 | 72,196 | 85,500 | 55,697 | 50,994 | 7,281 | - | - | - | - |
| Clayton | C | - | - | - | - | - | - | - | - | 9,952 | 2,611,437 |
| Clayton Jedd | C | - | - | - | - | - | - | - | - | 608 | 119,480 |
| Cleveland Heights | | 32,301,828 | 27,417,988 | 28,458,497 | 26,600,174 | 27,832,037 | 26,561,939 | 23,618,714 | 22,913,016 | 22,354,201 | 21,993,687 |
| Clinton | | 360,495 | 315,502 | 363,485 | 317,819 | 302,288 | 345,348 | 274,557 | 265,682 | 245,417 | 115,135 |
| Clinton Grandview Heights Jedd | A | 3,481,412 | 3,168,459 | 3,513,633 | 3,311,634 | 3,573,486 | 3,708,308 | 3,211,251 | 1,764,617 | - | - |
| Columbiana | A | 2,809,671 | 2,490,959 | 921,581 | - | - | - | - | - | - | - |
| Commercial Point | | 847,185 | 690,210 | 679,687 | 596,138 | 554,315 | 562,094 | 519,598 | 470,659 | 444,705 | 409,028 |
| Conesville | A | 29,687 | 32,197 | 34,117 | 51,941 | 57,810 | 51,034 | 28,703 | - | - | - |
| Continental | | 195,420 | 176,037 | 185,881 | 193,763 | 168,410 | 169,955 | 160,101 | 163,482 | 163,167 | 86,602 |
| Corwin | | 39,575 | 30,038 | 27,940 | 25,677 | 24,773 | 25,503 | 19,374 | 25,862 | 27,092 | 27,684 |
| Crestline | A | 1,314,760 | 1,247,698 | 460,085 | - | - | - | - | - | - | - |
| Cuyahoga Falls | A | 26,999,358 | 22,691,653 | 23,608,357 | - | - | - | - | - | - | - |
| Cuyahoga Falls Boston Twp JEDD | A | 243,428 | 204,029 | 227,740 | - | - | - | - | - | - | - |
| Cuyahoga Heights | | 14,083,129 | 10,295,885 | 12,256,907 | 11,458,696 | 10,956,697 | 8,728,928 | 8,315,355 | 8,476,443 | 7,990,300 | 7,897,240 |
| Danville | | 382,927 | 361,162 | 347,675 | 329,630 | 362,241 | 297,254 | 200,319 | 190,979 | 200,506 | 77,242 |
| Darbyville | A | 18,989 | 22,586 | 16,911 | 12,303 | 7,450 | 754 | - | - | - | - |
| DeGraff | A | 293,037 | 249,189 | 244,836 | 238,040 | 223,520 | 68,465 | - | - | - | - |
| Dennison | | 787,384 | 745,196 | 800,222 | 777,180 | 759,248 | 843,379 | 837,743 | 935,671 | 716,988 | 23,817 |
| Dorr Street JEDD | A | 27,381 | 9,960 | - | - | - | - | - | - | - | - |
| Dunkirk | A | 95,729 | 102,053 | - | - | - | - | - | - | - | - |
| East Cleveland | | 5,208,266 | 5,235,166 | 4,914,334 | 5,066,647 | 5,189,849 | 5,747,868 | 5,510,088 | 5,234,781 | 5,222,862 | 5,146,376 |
| East Palestine | | 1,688,095 | 1,345,188 | 1,133,255 | 995,643 | 995,507 | 1,030,843 | 954,109 | 968,063 | 953,487 | 976,574 |
| Eastlake | A | 8,008,190 | 7,185,085 | 8,042,511 | 6,694,606 | 6,356,269 | 6,205,864 | 2,670,227 | - | - | - |
| Eaton | A | 5,415,790 | 4,913,788 | 5,432,828 | 4,844,080 | 4,937,157 | 5,141,811 | 4,650,263 | 1,682,368 | - | - |
| Eaton Jedd | | 80,184 | 80,069 | 88,558 | 63,108 | 75,437 | 77,232 | 27,082 | 49,959 | 10,309 | 9,857 |
| Edgerton | A | 1,226,742 | 1,086,362 | 1,156,397 | 1,179,340 | 1,113,916 | 337,999 | - | - | - | - |
| Edison | | 49,570 | 40,447 | 38,775 | 34,328 | 36,971 | 29,397 | 28,351 | 26,484 | 25,516 | 26,780 |
| Elmore | A | 815,329 | 718,501 | 740,474 | 796,364 | 115,146 | - | - | - | - | - |

Regional Income Tax Agency

Municipal Income Tax Receipts - Last Ten Years (continued)

| | | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|------------------------------|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Elmwood Place | A | \$ 327,748 | \$ 364,205 | \$ 374,857 | \$ 327,577 | \$ 419,792 | \$ 100,713 | \$ - | \$ - | \$ - | \$ - |
| Elyria | | 32,555,577 | 29,808,778 | 32,791,348 | 31,508,151 | 30,132,417 | 26,229,318 | 22,279,655 | 22,078,989 | 22,433,704 | 22,268,503 |
| Elyria Jedd | | 694,292 | 585,725 | 752,776 | 646,136 | 587,398 | 450,384 | 493,681 | 413,391 | 371,400 | 365,553 |
| Empire | A | 15,000 | 12,420 | 16,122 | 16,121 | 13,558 | 17,613 | 5,356 | - | - | - |
| Etna-Reynoldsburg JEDD 1 | H | 227,612 | 86,956 | - | - | - | - | - | - | - | - |
| Etna-Reynoldsburg JEDD 2 | A | 176,178 | 82,169 | 40 | - | - | - | - | - | - | - |
| Etna-Reynoldsburg JEDD 3 | A | 350,210 | 200,361 | 9,857 | - | - | - | - | - | - | - |
| Etna-Reynoldsburg JEDD 4 | H | 9,430 | 2,178 | - | - | - | - | - | - | - | - |
| Etna-Reynoldsburg JEDD 7 | A | 3,792 | - | - | - | - | - | - | - | - | - |
| Euclid | A | 32,849,554 | - | - | - | - | - | - | - | - | - |
| Evans Farm JEDD | H | - | - | - | - | - | - | - | - | - | - |
| Fairborn | | 18,480,412 | 13,383,134 | 13,392,292 | 13,112,077 | 12,809,368 | 12,956,516 | 11,945,957 | 11,692,078 | 11,436,035 | 11,810,206 |
| Fairport Harbor | | 842,880 | 709,887 | 782,800 | 771,069 | 835,425 | 747,717 | 733,995 | 758,300 | 694,159 | 653,796 |
| Fairview Park | | 11,029,528 | 10,221,863 | 10,259,775 | 9,617,755 | 9,157,676 | 9,027,748 | 8,237,776 | 7,873,143 | 7,632,617 | 7,837,321 |
| Fayette | A | 441,830 | 415,847 | 518,811 | 467,167 | 167,085 | - | - | - | - | - |
| Felicity | A | 132,202 | 111,822 | 122,146 | 125,103 | - | - | - | - | - | - |
| Fort Jennings | | 140,592 | 114,137 | 105,433 | 108,000 | 98,263 | 102,309 | 87,722 | 89,504 | 92,019 | 79,790 |
| Fostoria | A | 6,944,088 | 6,185,099 | 6,235,370 | 5,885,415 | 5,275,107 | 1,006,212 | - | - | - | - |
| Frazeesburg | I | 176,529 | 682 | - | - | - | - | - | - | - | - |
| Fredricktown | | 698,675 | 633,983 | 706,978 | 610,163 | 658,773 | 629,969 | 492,337 | 474,745 | 453,313 | 441,283 |
| Fremont | | 10,115,914 | 8,902,324 | 9,205,107 | 8,553,303 | 9,806,476 | 9,779,150 | 8,617,521 | 8,575,929 | 8,268,456 | 7,901,162 |
| Fulton | A | 55,049 | 17,722 | - | - | - | - | - | - | - | - |
| Gahanna | | 33,423,725 | 29,735,924 | 23,850,240 | 18,946,188 | 18,940,490 | 19,123,174 | 18,035,215 | 17,442,120 | 16,931,807 | 15,270,234 |
| Galena | | 728,032 | 515,191 | 478,251 | 411,472 | 432,059 | 394,675 | 353,393 | 324,686 | 331,852 | 259,378 |
| Galion | | 5,783,554 | 5,264,119 | 5,518,951 | 5,080,634 | 4,967,984 | 4,800,468 | 4,572,247 | 4,586,516 | 4,510,950 | 4,567,046 |
| Garfield Heights | | 11,938,454 | 11,633,810 | 11,801,497 | 11,363,164 | 11,257,637 | 11,268,120 | 10,850,404 | 11,321,906 | 11,039,975 | 10,395,872 |
| Gates Mills | A | 4,325,228 | 1,695,708 | - | - | - | - | - | - | - | - |
| Genoa | A | 983,773 | 928,271 | - | - | - | - | - | - | - | - |
| Gettysburg | A | 98,555 | 74,685 | 81,386 | 104,466 | 91,701 | - | - | - | - | - |
| Gibsonburg | A | 243,868 | - | - | - | - | - | - | - | - | - |
| Girard | | 3,467,915 | 3,344,165 | 3,551,503 | 3,625,631 | 3,356,839 | 3,468,675 | 3,401,802 | 3,427,191 | 3,151,058 | 3,374,280 |
| Glenwillow | | 4,507,218 | 3,914,235 | 3,497,081 | 3,292,315 | 3,373,118 | 3,072,608 | 3,234,821 | 2,916,128 | 2,864,605 | 2,525,619 |
| Golf Manor | A | 960,995 | 785,091 | 781,109 | 287,292 | - | - | - | - | - | - |
| Grafton | | 1,732,217 | 1,506,002 | 1,628,583 | 1,539,923 | 1,444,111 | 1,286,261 | 1,277,456 | 1,264,153 | 1,236,121 | 1,178,174 |
| Grandview Heights | | 17,021,193 | 16,698,708 | 16,234,391 | 14,704,556 | 13,710,006 | 10,607,259 | 8,456,413 | 7,731,380 | 7,412,986 | 6,602,633 |
| Gratis | A | 107,773 | 97,938 | 93,055 | 94,576 | 84,423 | 78,804 | 87,061 | 30,279 | - | - |
| Greenfield | A | 1,527,114 | 1,291,652 | 1,387,689 | - | - | - | - | - | - | - |
| Greenhills | | 1,256,381 | 1,228,947 | 1,310,427 | 1,185,362 | 1,139,940 | 1,204,676 | 1,082,621 | 1,033,978 | 972,914 | 1,004,521 |
| Grove City | | 33,071,073 | 27,419,324 | 25,555,540 | 25,241,797 | 24,628,810 | 23,424,179 | 23,438,931 | 21,887,096 | 20,217,382 | 21,737,112 |
| Groveport | A | 18,366,933 | 14,749,582 | 17,058,514 | - | - | - | - | - | - | - |
| Hanover | A | 235,986 | 208,772 | 204,170 | 194,844 | 143,971 | - | - | - | - | - |
| Harrisburg | A | 52,289 | 60,096 | 45,386 | - | - | - | - | - | - | - |
| Harrison | | 4,933,823 | 4,325,659 | 4,152,382 | 3,912,434 | 3,977,945 | 4,036,296 | 3,676,687 | 3,597,372 | 3,061,158 | 2,994,098 |
| Harrison Jedd | | 481,229 | 251,815 | 329,620 | 277,062 | 261,794 | 261,249 | 230,392 | 218,756 | 230,347 | 205,567 |
| Harrod | | 110,819 | 104,156 | 96,507 | 89,963 | 85,537 | 76,545 | 64,381 | 63,540 | 53,577 | 17,561 |
| Haskins | | 297,886 | 271,695 | 258,997 | 235,635 | 218,926 | 232,766 | 196,688 | 207,558 | 181,350 | 191,196 |
| Helena | A | 20,886 | - | - | - | - | - | - | - | - | - |
| Highland Heights | | 11,668,660 | 11,376,243 | 11,838,034 | 13,091,610 | 12,618,842 | 12,255,920 | 11,530,107 | 11,675,604 | 11,719,136 | 10,910,028 |
| Hilliard | | 34,070,891 | 33,022,732 | 27,565,771 | 27,865,159 | 27,764,906 | 27,526,200 | 25,126,725 | 21,724,350 | 20,462,774 | 18,836,552 |
| Hiram | A | 613,077 | 554,894 | 495,132 | 461,173 | 431,992 | 419,097 | 430,447 | 199,579 | - | - |
| Holland | A | 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 | A | 2,600,324 | 1,596,670 | 2,689,741 | 2,352,340 | 771,449 | 1,678,283 | 394,591 | - | - | - |

Regional Income Tax Agency

Municipal Income Tax Receipts - Last Ten Years (continued)

| | | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|---------------------------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Hopedale | A | \$ 167,036 | \$ 178,949 | \$ 181,667 | \$ 160,984 | \$ 185,654 | \$ 173,555 | \$ 186,523 | \$ 202,784 | \$ 13,532 | \$ - |
| Hudson | | 29,260,116 | 26,812,858 | 25,412,073 | 23,111,365 | 21,566,794 | 20,651,671 | 19,560,277 | 18,373,632 | 18,318,677 | 17,765,256 |
| Hunting Valley | E | - | - | - | - | - | - | - | - | (4) | - |
| Huron | | 3,379,879 | 2,830,752 | 2,923,099 | 2,715,848 | 2,854,265 | 2,903,751 | 2,671,520 | 2,517,765 | 2,453,852 | 2,392,277 |
| Independence | | 33,534,867 | 31,632,109 | 32,795,160 | 32,923,875 | 30,628,428 | 29,944,906 | 27,435,789 | 25,626,008 | 25,336,739 | 24,667,136 |
| Jackson | A | 2,606,426 | 9,137 | 128,241 | 659,016 | - | - | - | - | - | - |
| Jackson Center | | 1,906,715 | 1,457,219 | 1,580,391 | 1,640,843 | 1,429,484 | 1,290,808 | 1,046,671 | 908,785 | 796,900 | 692,973 |
| Jeffersonville | A | 365,162 | 311,022 | 359,214 | 308,117 | 407,320 | 112,521 | - | - | - | - |
| Jeromesville | D | - | - | - | - | - | - | - | (15) | 15 | - |
| Jerry City | A | 75,152 | 64,278 | 54,295 | 55,644 | 53,107 | 49,305 | 47,669 | 38,036 | 20,865 | - |
| Jewett | | 49,510 | 50,177 | 51,893 | 38,880 | 52,068 | 55,748 | 59,858 | 46,938 | 45,517 | 40,682 |
| Johnstown | | 2,497,278 | 2,077,560 | 2,081,503 | 1,601,772 | 2,194,970 | 1,652,126 | 1,331,546 | 1,283,402 | 1,441,164 | 2,140,106 |
| Kent | | 16,620,231 | 15,634,602 | 16,053,741 | 15,803,359 | 16,187,517 | 15,574,124 | 16,089,113 | 14,436,943 | 12,125,076 | 11,795,150 |
| Kettlersville | D | - | - | - | - | - | - | - | (1,441) | 7,752 | 14,853 |
| Killbuck | | 264,545 | 233,715 | 222,334 | 247,573 | 254,163 | 323,478 | 248,693 | 234,200 | 198,490 | 149,786 |
| Kirkersville | A | 109,701 | 96,818 | 94,742 | 70,497 | 21,155 | - | - | - | - | - |
| Kirtland | | 4,326,854 | 3,794,486 | 3,771,410 | 3,712,714 | 3,710,975 | 3,458,310 | 3,210,908 | 3,141,725 | 3,343,714 | 3,180,750 |
| LaGrange | | 1,192,018 | 993,903 | 1,047,847 | 1,108,127 | 1,031,686 | 945,598 | 964,315 | 939,423 | 930,610 | 888,295 |
| Lakeline | | 58,809 | 59,183 | 60,417 | 54,530 | 45,594 | 40,063 | 38,678 | 38,916 | 38,440 | 13,600 |
| Lakemore | | 905,508 | 803,788 | 919,592 | 835,556 | 838,387 | 898,692 | 844,361 | 821,535 | 816,624 | 691,546 |
| Latty | A | 20,532 | - | - | - | - | - | - | - | - | - |
| Leesburg | A | 583,379 | 406,494 | - | - | - | - | - | - | - | - |
| Leetonia | A | 797,481 | 644,283 | 739,563 | 801,626 | 245,127 | - | - | - | - | - |
| Leipsic | B | - | - | - | - | - | - | 1,034,748 | 677,166 | 2,098,028 | 2,342,420 |
| Liberty Center | A | 324,939 | 275,642 | 252,659 | - | - | - | - | - | - | - |
| Liberty Center JEDD | A | 12,754 | 5,445 | 7,271 | - | - | - | - | - | - | - |
| Lithopolis | | 721,088 | 809,304 | 914,606 | 842,631 | 759,301 | 670,408 | 524,974 | 355,713 | 320,147 | 308,316 |
| Lockbourne | | 165,734 | 272,392 | 268,231 | 237,629 | 236,901 | 189,821 | 171,220 | 116,897 | 65,657 | 80,197 |
| Lockland | | 3,830,413 | 2,984,890 | 2,957,415 | 2,545,015 | 2,610,245 | 2,264,576 | 2,213,415 | 2,294,325 | 2,367,172 | 2,289,821 |
| Lodi | A | 856,984 | 776,306 | 795,704 | 496,676 | - | - | - | - | - | - |
| Loveland | | 5,592,771 | 4,731,587 | 4,485,841 | 4,309,417 | 4,258,141 | 4,205,896 | 3,787,029 | 3,541,436 | 3,582,643 | 3,436,949 |
| Lowellville | A | 483,291 | 495,764 | 495,855 | 491,953 | 488,365 | 497,618 | 107,444 | - | - | - |
| Lyndhurst | | 10,765,011 | 9,397,437 | 10,155,136 | 10,002,535 | 9,474,883 | 9,905,228 | 8,501,514 | 6,871,027 | 6,888,150 | 6,897,271 |
| Lyons | A | 108,615 | 98,140 | 98,241 | 92,194 | 46,427 | 3,892 | - | - | - | - |
| Macedonia | | 14,244,462 | 12,447,178 | 12,681,659 | 10,317,933 | 9,071,572 | 8,287,877 | 8,382,527 | 8,590,012 | 8,843,415 | 8,050,329 |
| Macedonia Northfield Jedd | | 335,913 | 337,992 | 279,744 | 291,961 | 292,377 | 254,306 | 263,542 | 259,343 | 271,380 | 301,392 |
| Madison Village | A | 1,309,823 | 1,188,637 | 1,162,008 | 1,069,885 | 990,937 | - | - | - | - | - |
| Maineville | | 510,603 | 495,116 | 445,229 | 353,469 | 412,143 | 392,683 | 405,756 | 401,533 | 357,245 | 286,547 |
| Malvern | A | 242,399 | 201,160 | 194,449 | 72,961 | - | - | - | - | - | - |
| Manchester | | 197,390 | 146,991 | 152,010 | 165,472 | 199,630 | 178,603 | 183,970 | 161,054 | 144,013 | 137,425 |
| Mantua | A | 713,211 | 703,753 | - | - | - | - | - | - | - | - |
| Maple Heights | | 7,289,881 | 6,598,668 | 6,954,512 | 6,838,632 | 7,125,561 | 7,197,412 | 6,768,538 | 6,737,468 | 6,745,107 | 7,190,514 |
| Marengo | A | 97,287 | 87,448 | 66,961 | 58,685 | 39,426 | 170 | - | - | - | - |
| Martins Ferry | | 1,656,851 | 1,390,797 | 1,543,326 | 1,609,588 | 1,544,042 | 1,602,297 | 1,516,123 | 1,266,394 | 1,071,402 | 1,166,641 |
| Mayfield Heights | | 24,278,995 | 19,086,852 | 16,871,622 | 16,670,998 | 16,106,519 | 15,075,730 | 14,216,612 | 14,599,077 | 14,286,542 | 13,072,932 |
| Mayfield Village | | 19,277,584 | 20,628,337 | 20,216,671 | 19,907,647 | 19,088,362 | 16,885,077 | 16,812,400 | 15,819,894 | 15,794,626 | 15,317,622 |
| McClure | | 130,988 | 106,024 | 107,999 | 104,927 | 108,202 | 110,538 | 113,856 | 98,800 | 80,775 | 75,787 |
| McDonald | A | 1,049,996 | 901,010 | 1,088,728 | 993,345 | 936,694 | 1,066,200 | 983,867 | 1,123,809 | 84,383 | - |
| Mechanicsburg | | 530,322 | 482,212 | 482,126 | 420,382 | 414,092 | 411,296 | 371,284 | 362,766 | 370,273 | 332,965 |
| Medina | A | 17,741,856 | 16,147,947 | 16,769,019 | 15,083,580 | - | - | - | - | - | - |
| Medina Montville JEDD | A | 207,699 | 210,157 | 218,096 | 179,185 | - | - | - | - | - | - |
| Melrose | | 28,390 | 24,448 | 27,395 | 24,255 | 26,461 | 25,081 | 20,569 | 17,681 | 16,462 | 18,400 |
| Mentor | | \$ 54,734,811 | \$ 44,589,971 | \$ 44,415,004 | \$ 43,541,447 | \$ 42,756,754 | \$ 40,722,380 | \$ 40,641,368 | \$ 38,757,044 | \$ 38,178,519 | \$ 36,623,106 |

Regional Income Tax Agency

Municipal Income Tax Receipts - Last Ten Years (continued)

| | | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|--------------------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Metamora | | 390,412 | 307,943 | 311,258 | 262,454 | 319,410 | 288,105 | 238,454 | 267,552 | 256,815 | 237,927 |
| Middle Point | | 95,118 | 86,144 | 87,263 | 73,599 | 90,940 | 104,709 | 74,228 | 69,656 | 66,275 | 66,671 |
| Middleburg Heights | | 23,667,203 | 20,353,093 | 21,365,807 | 20,521,041 | 19,294,655 | 20,147,879 | 18,650,935 | 18,485,912 | 18,217,389 | 17,649,306 |
| Middleport | | 351,584 | 288,153 | 333,817 | 300,320 | 264,893 | 258,952 | 249,309 | 214,685 | 215,987 | 218,738 |
| Midvale | A | 215,900 | 192,671 | 195,008 | 215,519 | 108,374 | - | - | - | - | - |
| Mifflin | | 1,925 | 9,008 | 19,722 | 17,288 | 18,704 | 16,328 | 13,482 | 11,824 | 17,686 | 13,565 |
| Milan | | 698,528 | 584,125 | 654,160 | 602,567 | 585,180 | 525,672 | 571,820 | 536,043 | 493,747 | 503,294 |
| Milford | | 4,509,221 | 4,054,485 | 4,049,424 | 3,643,729 | 3,702,832 | 3,620,217 | 3,429,191 | 3,172,858 | 2,988,382 | 2,622,130 |
| Milford Center | | 249,625 | 217,462 | 226,186 | 214,929 | 211,231 | 213,288 | 180,784 | 194,209 | 144,888 | 104,074 |
| Milford Jedd | | 1,714,213 | 948,880 | 947,175 | 928,442 | 752,960 | 798,318 | 672,199 | 610,217 | 508,459 | 532,463 |
| Milford Jedd II | | 175,414 | 141,306 | 141,384 | 133,342 | 119,258 | 142,191 | 144,086 | 99,376 | 95,653 | 29,416 |
| Milford Jedd III | A | 106 | 194 | 1,165 | 248 | 752 | 545 | - | 916 | - | - |
| Milford Jedd IV | A | 7,647 | 6,327 | 8,207 | 1,562 | 1,832 | 3,780 | 3,726 | 3,385 | - | - |
| Milford Jedd V | A | 117,174 | 115,436 | 112,480 | 43,041 | - | - | - | - | - | - |
| Milford Jedd VI | A | 37,430 | 19,931 | 441 | - | - | - | - | - | - | - |
| Milford Jedd VII | A | 2,054 | - | - | - | - | - | - | - | - | - |
| Miller City | | 55,887 | 48,638 | 45,517 | 45,829 | 46,751 | 52,201 | 36,950 | 41,568 | 35,549 | 47,296 |
| Millersport | A | 385,650 | 309,679 | 338,362 | 238,743 | 206,367 | 49,059 | - | - | - | - |
| Mineral City | | 68,989 | 53,637 | 65,619 | 54,320 | 56,466 | 57,528 | 47,216 | 52,698 | 53,743 | 45,989 |
| Minerva Park | | 1,731,997 | 1,367,257 | 1,225,457 | 979,131 | 954,734 | 941,165 | 752,453 | 402,256 | 323,143 | 273,852 |
| Mingo Junction | | 1,264,934 | 1,189,239 | 1,390,231 | 1,056,769 | 975,093 | 837,861 | 797,114 | 914,859 | 665,035 | 825,416 |
| Mogadore | | 3,825,461 | 3,488,781 | 3,213,938 | 3,224,044 | 3,069,863 | 3,116,950 | 2,870,693 | 2,868,559 | 2,644,288 | 2,663,725 |
| Monroeville | A | 678,787 | - | - | - | - | - | - | - | - | - |
| Moreland Hills | | 4,339,728 | 3,974,838 | 4,036,399 | 3,565,537 | 3,596,406 | 3,778,786 | 3,592,162 | 3,298,571 | 3,226,512 | 2,866,652 |
| Morrat | A | 122,484 | 92,848 | 94,641 | 90,732 | 125,110 | 99,137 | 92,934 | 103,631 | 5,652 | - |
| Moscow | F | (1,015) | 12 | (376) | (15) | (668) | 1,513 | 85,593 | 40,346 | 26,127 | 38,745 |
| Mount Sterling | | 699,410 | 744,376 | 819,230 | 871,880 | 738,109 | 732,550 | 614,192 | 622,390 | 524,224 | 495,359 |
| Mount Victory | A | 137,900 | 137,885 | 160,739 | 148,382 | 141,176 | 134,961 | 126,204 | 94,276 | 10,347 | - |
| Mt. Healthy | A | 2,353,210 | 2,049,284 | 2,052,585 | 1,984,203 | 1,935,335 | 2,056,333 | 1,803,089 | 1,342,651 | - | - |
| New Albany | | 49,489,264 | 38,318,097 | 39,601,655 | 35,562,205 | 31,035,741 | 30,295,972 | 28,800,620 | 23,162,941 | 22,215,602 | 20,099,477 |
| New Bavaria | | 36,048 | 29,400 | 26,407 | 24,930 | 25,297 | 31,686 | 32,629 | 21,306 | 18,826 | 14,478 |
| New Bloomington | | 28,031 | 29,043 | 28,972 | 30,587 | 27,356 | 26,255 | 28,665 | 22,400 | 30,861 | 28,904 |
| New Franklin | | 3,586,681 | 3,008,966 | 3,109,941 | 2,859,048 | 2,143,684 | 1,334,457 | 1,170,267 | 1,143,108 | 1,106,135 | 1,041,026 |
| New Richmond | | 692,704 | 581,870 | 607,558 | 587,732 | 533,621 | 544,602 | 500,000 | 507,652 | 469,717 | 437,167 |
| New Riegel | A | 94,013 | 101,119 | 103,082 | 84,850 | 96,634 | 88,232 | 70,458 | 81,006 | - | - |
| New Washington | A | 439,381 | 401,312 | 408,898 | 427,653 | - | - | - | - | - | - |
| New Waterford | | 204,173 | 169,713 | 192,133 | 157,499 | 165,049 | 182,421 | 153,407 | 151,525 | 144,895 | 133,006 |
| Newburgh Heights | | 1,185,604 | 898,590 | 861,789 | 938,679 | 962,769 | 792,285 | 643,280 | 619,758 | 623,701 | 742,213 |
| Newcomerstown | | 1,968,307 | 1,687,672 | 2,164,959 | 1,837,629 | 1,971,762 | 1,888,116 | 1,925,746 | 1,617,092 | 1,514,489 | 1,510,558 |
| Newton Falls | A | 916,605 | 769,253 | 806,496 | 752,302 | - | - | - | - | - | - |
| Newtownsville | A | 7,846 | 20,563 | 30,243 | 11,154 | 1,502 | - | - | - | - | - |
| Newtown | | 1,874,380 | 1,650,792 | 1,697,881 | 1,704,493 | 1,776,542 | 1,757,354 | 1,658,908 | 1,608,179 | 1,526,683 | 1,404,739 |
| Ney | A | 58,579 | 51,297 | 62,786 | 41,854 | 49,070 | 29,534 | - | - | - | - |
| Niles | A | 9,589,876 | 8,412,881 | 9,789,089 | 9,906,322 | - | - | - | - | - | - |
| North Canton | A | 8,089,958 | 8,608,549 | 7,993,722 | 7,895,730 | 8,087,736 | 2,920,247 | - | - | - | - |
| North College Hill | A | 2,976,055 | 2,696,947 | 2,592,564 | 888,866 | - | - | - | - | - | - |
| North Lewisburg | | 339,948 | 322,200 | 315,033 | 310,282 | 291,775 | 258,792 | 220,999 | 207,737 | 203,971 | 201,590 |
| North Olmsted | | 17,748,803 | 15,124,183 | 15,900,370 | 16,005,297 | 15,943,254 | 15,036,925 | 14,247,183 | 14,217,741 | 13,538,466 | 12,720,267 |
| North Perry | I | 1,127,375 | 135 | - | - | - | - | - | - | - | - |
| North Ridgeville | A | 14,092,437 | 12,364,563 | 12,620,381 | 11,515,474 | 11,043,557 | 11,017,289 | 9,711,035 | 9,505,185 | 8,424,745 | - |
| North Robinson | A | 26,033 | 22,714 | 22,906 | 20,303 | 22,913 | 24,707 | 23,978 | 6,135 | - | - |
| North Royalton | | \$ 18,102,758 | \$ 16,242,188 | \$ 17,083,528 | \$ 15,392,693 | \$ 15,903,554 | \$ 15,372,374 | \$ 14,778,686 | \$ 14,016,381 | \$ 14,155,511 | \$ 13,136,998 |
| Northfield Village | A | 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)

| | | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|---------------------------------|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Norton | A | 6,513,490 | - | - | - | - | - | - | - | - | - |
| Norton Barberton JEDZ | A | 1,095,978 | - | - | - | - | - | - | - | - | - |
| Norwalk | A | 8,314,288 | 7,414,225 | 7,594,296 | 7,256,241 | 7,130,165 | - | - | - | - | - |
| Oak Harbor | A | 894,406 | 838,801 | - | - | - | - | - | - | - | - |
| Oak Hill | A | 168,918 | 273,479 | 159,140 | 141,577 | 136,933 | 119,001 | 113,570 | 45,453 | - | - |
| Oakwood Village | | 6,564,932 | 6,573,732 | 7,171,640 | 6,903,802 | 6,879,370 | 6,571,346 | 6,293,598 | 5,979,262 | 5,918,076 | 5,642,220 |
| Oberlin | | 7,736,047 | 7,393,141 | 7,650,915 | 8,353,551 | 8,166,929 | 7,206,034 | 7,198,533 | 5,690,855 | 5,497,385 | 5,779,729 |
| Olmsted Falls | | 3,642,994 | 3,129,132 | 3,203,370 | 3,156,972 | 3,115,368 | 3,313,431 | 3,047,611 | 3,056,281 | 2,968,662 | 2,956,985 |
| Orange | | 5,981,430 | 5,207,022 | 5,538,609 | 3,695,089 | 3,603,511 | 3,552,864 | 3,252,600 | 3,073,351 | 2,952,853 | 2,653,760 |
| Orange Chagrin Highland Jedd | | 588,125 | 546,156 | 624,251 | 528,615 | 512,711 | 502,954 | 444,906 | 422,713 | 436,008 | 437,374 |
| Ostrander | A | 208,005 | 171,352 | 160,474 | 165,220 | 76,582 | - | - | - | - | - |
| Ottawa | | 2,387,389 | 2,078,065 | 2,052,711 | 2,015,927 | 1,967,542 | 1,944,126 | 1,855,590 | 1,766,835 | 1,687,900 | 1,477,905 |
| Owensville | A | 143,401 | 112,344 | 146,301 | 136,718 | 140,750 | 136,524 | 120,625 | 128,579 | 47,210 | - |
| Oxford | | 9,763,931 | 9,414,422 | 10,273,863 | 10,298,591 | 9,924,157 | 9,606,607 | 9,162,144 | 8,848,155 | 8,264,451 | 7,843,635 |
| Painesville | A | 9,278,712 | 8,598,780 | 8,427,250 | 8,219,055 | 8,461,171 | 8,382,909 | 9,149,060 | 7,884,875 | 6,276,094 | - |
| Painesville Concord Jedd | A | 1,159,895 | 1,057,706 | 1,145,340 | 1,107,424 | 1,002,522 | 937,665 | 881,488 | 887,687 | 723,801 | - |
| Parma Heights | A | 9,155,533 | - | - | - | - | - | - | - | - | - |
| Pataskala | | 6,749,382 | 5,971,511 | 5,726,979 | 5,566,153 | 5,332,074 | 5,071,968 | 4,752,890 | 4,496,759 | 3,878,491 | 3,719,063 |
| Patterson | A | 18,146 | 6,065 | 10,374 | 14,295 | 9,652 | 13,424 | 7,275 | 965 | - | - |
| Payne | A | 355,962 | 344,388 | 292,963 | 33,095 | - | - | - | - | - | - |
| Peninsula | A | 583,716 | 399,220 | 395,435 | 402,394 | 456,162 | 439,076 | 174,464 | - | - | - |
| Pepper Pike | | 8,600,562 | 6,931,669 | 6,411,848 | 6,305,477 | 5,922,518 | 5,772,954 | 5,789,183 | 5,333,279 | 5,255,596 | 4,851,055 |
| Perry | | 860,471 | 798,158 | 759,656 | 722,318 | 809,606 | 806,136 | 731,424 | 642,943 | 599,734 | 592,220 |
| Perry Jedd | | 275,128 | 269,386 | 266,560 | 250,477 | 272,139 | 391,756 | 239,908 | 172,953 | 132,702 | 125,915 |
| Piketon | | 775,558 | 648,160 | 673,641 | 672,904 | 626,448 | 537,195 | 518,020 | 479,417 | 429,754 | 540,963 |
| Plain City | B | - | - | 2,274,014 | 2,151,500 | 2,027,448 | 1,637,370 | 1,248,571 | 1,236,990 | 1,147,712 | 1,073,823 |
| Pleasant Hill | | 272,996 | 258,169 | 249,421 | 226,153 | 243,304 | 254,543 | 204,511 | 173,502 | 169,691 | 173,348 |
| Pleasantville | A | 135,070 | 144,497 | 117,030 | 112,781 | 103,253 | 95,959 | 72,145 | 49,782 | 3,152 | - |
| Pomeroy | A | 415,479 | 367,633 | 131,091 | - | - | - | - | - | - | - |
| Portage | | 134,654 | 129,878 | 103,092 | 104,883 | 117,131 | 117,753 | 102,331 | 86,993 | 85,221 | 61,389 |
| Powell | | 7,671,963 | 6,323,261 | 6,331,200 | 5,763,990 | 5,997,124 | 6,062,410 | 5,446,878 | 4,926,193 | 4,830,732 | 4,394,931 |
| Powhatan Point | | 252,008 | 254,061 | 309,001 | 314,978 | 272,298 | 275,515 | 298,874 | 278,440 | 200,994 | 234,896 |
| Quincy | | 96,250 | 104,950 | 86,473 | 67,228 | 65,887 | 66,103 | 62,938 | 73,795 | 62,056 | 60,061 |
| Ravenna | A | 11,055,633 | 9,931,429 | 10,540,629 | 10,423,552 | 9,968,800 | 9,479,995 | 7,743,094 | - | - | - |
| Reminderville | | 2,979,959 | 2,769,854 | 2,674,472 | 2,458,579 | 2,295,539 | 2,210,559 | 1,837,185 | 1,761,182 | 1,577,064 | 1,434,723 |
| Reminderville Twins Jedd | | 3,346,700 | 2,931,745 | 3,534,182 | 3,654,450 | 3,448,891 | 3,099,174 | 3,321,513 | 2,917,181 | 3,279,956 | 3,588,845 |
| Reynoldsburg Entp Zone | | 1,988 | 1,012 | (104) | 1,025 | (682) | (2,363) | 3,104 | 2,428 | (74) | 3,417 |
| Reynoldsburg | | 33,069,154 | 25,909,870 | 26,794,282 | 24,329,009 | 19,311,594 | 15,273,589 | 15,847,634 | 13,688,795 | 12,642,353 | 12,960,725 |
| Richmond Heights | | 7,835,833 | 7,093,193 | 7,234,185 | 7,053,247 | 6,213,206 | 6,153,628 | 6,827,462 | 5,972,408 | 5,170,134 | 4,730,559 |
| Richwood | | 628,326 | 601,768 | 611,030 | 580,859 | 569,107 | 553,968 | 530,849 | 491,072 | 498,551 | 469,711 |
| Ridgeway | | 29,763 | 28,577 | 32,005 | 30,122 | 24,502 | 26,831 | 30,540 | 29,444 | 27,662 | 29,839 |
| Rio Grande | A | 347,241 | 286,426 | 321,837 | 319,661 | 342,976 | 309,526 | 304,702 | 325,127 | 160,782 | - |
| Ripley | | 243,828 | 237,086 | 248,345 | 252,976 | 239,334 | 227,924 | 207,278 | 217,215 | 208,264 | 218,726 |
| Risingsun | A | 72,181 | 25,321 | - | - | - | - | - | - | - | - |
| Rittman | A | 919,546 | - | - | - | - | - | - | - | - | - |
| Riverside | J | - | 66,829 | 6,077,229 | 6,059,372 | 5,817,646 | 5,711,549 | 5,284,805 | 5,274,009 | 4,281,830 | 4,260,274 |
| Rocky River | A | 17,832,262 | 15,201,619 | 16,279,232 | 14,736,014 | 15,161,028 | 13,625,428 | - | - | - | - |
| Rossford | | 8,125,970 | 4,746,318 | 4,676,615 | 4,092,349 | 4,148,239 | 4,169,802 | 3,662,175 | 3,794,909 | 3,539,916 | 3,381,190 |
| Rush Township Uhrichsville Jedd | A | 165 | 4 | 75 | (1) | - | 226 | 811 | 69 | - | - |
| Sabina | | 664,628 | 569,136 | 571,711 | 548,782 | 383,832 | 303,489 | 263,146 | 284,586 | 286,385 | 262,509 |
| Saint Clairsville | | \$ 1,384,321 | \$ 1,232,192 | \$ 1,380,272 | \$ 1,324,945 | \$ 1,278,315 | \$ 1,402,141 | \$ 1,323,128 | \$ 1,251,132 | \$ 1,112,510 | \$ 1,038,348 |
| Saint Paris | | 481,693 | 462,896 | 416,202 | 466,252 | 344,515 | 292,346 | 282,357 | 275,694 | 303,190 | 255,796 |
| Salem | A | 6,763,326 | - | - | - | - | - | - | - | - | - |

Regional Income Tax Agency

Municipal Income Tax Receipts - Last Ten Years (continued)

| | | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|------------------------|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Salineville | | 184,296 | 136,615 | 154,204 | 133,528 | 131,789 | 124,567 | 117,629 | 132,863 | 131,526 | 116,733 |
| Sandusky | | 13,342,583 | 10,000,487 | 12,583,797 | 12,425,155 | 12,274,793 | 11,863,555 | 10,913,678 | 7,635,973 | 7,823,548 | 7,511,552 |
| Sardinia | | 215,348 | 191,614 | 183,394 | 164,017 | 156,770 | 166,555 | 142,311 | 143,300 | 145,562 | 128,187 |
| Scioto Twp Jedd | A | 1,341,026 | 1,288,141 | 1,238,407 | 1,241,533 | 1,233,952 | 1,010,919 | 1,067,478 | - | - | - |
| Sebring | A | 1,813,865 | 1,538,534 | 1,690,844 | 1,618,595 | - | - | - | - | - | - |
| Seven Hills | | 8,831,154 | 8,021,320 | 8,098,632 | 7,251,339 | 6,594,962 | 6,139,126 | 5,163,903 | 5,117,425 | 5,270,718 | 4,943,443 |
| Shaker Heights | | 39,917,373 | 34,188,098 | 35,765,929 | 32,815,250 | 34,792,210 | 33,501,334 | 31,193,980 | 30,512,125 | 27,542,351 | 21,775,559 |
| Sharon Twp JEDD | A | 4,472 | - | - | - | - | - | - | - | - | - |
| Shawnee Hills | | 646,354 | 572,882 | 545,865 | 570,232 | 560,434 | 541,140 | 668,677 | 541,221 | 422,602 | 430,249 |
| Sheffield Lake | | 3,723,491 | 3,241,474 | 3,587,057 | 3,320,825 | 3,359,036 | 3,332,265 | 2,913,952 | 2,201,953 | 2,073,189 | 2,104,051 |
| Sheffield Village | | 4,684,478 | 4,211,383 | 4,619,904 | 4,246,742 | 4,108,519 | 3,916,158 | 3,693,653 | 3,825,935 | 3,467,386 | 3,537,391 |
| Sherwood | G | - | - | - | 84,275 | 81,556 | 89,289 | 70,312 | 87,153 | 75,776 | 74,576 |
| Silver Lake | | 915,038 | 811,607 | 679,699 | 660,638 | 671,671 | 623,856 | 577,675 | 593,471 | 607,897 | 480,557 |
| Silverton | | 2,058,377 | 1,889,447 | 1,770,285 | 1,812,276 | 1,844,003 | 1,889,001 | 1,657,804 | 1,531,584 | 1,524,164 | 1,433,710 |
| Smithfield | A | 7,147 | 50,161 | 59,181 | 46,080 | 24,958 | - | - | - | - | - |
| Solon | A | 47,463,750 | 42,901,895 | 44,414,918 | 45,255,769 | 43,301,600 | 42,665,573 | 39,532,628 | - | - | - |
| South Charleston | | 839,422 | 667,855 | 745,172 | 667,742 | 620,914 | 627,430 | 563,496 | 555,613 | 535,417 | 485,451 |
| South Euclid | | 12,959,142 | 12,102,385 | 10,948,705 | 10,514,951 | 10,241,723 | 10,432,630 | 9,270,571 | 9,517,959 | 8,895,274 | 8,662,351 |
| South Solon | | 34,001 | 22,393 | 26,123 | 21,128 | 18,272 | 18,337 | 11,518 | 2,394 | 979 | 3,029 |
| South Vienna | A | 171,095 | 137,412 | 138,692 | 125,708 | 93,089 | - | - | - | - | - |
| Springfield Twp Jedd I | A | 3,380,460 | 3,215,789 | 3,959,943 | 3,411,713 | 3,430,109 | 2,872,225 | 2,726,495 | 485,186 | - | - |
| St. Louisville | A | 91,532 | 77,063 | 76,316 | 66,406 | 39,413 | - | - | - | - | - |
| Steubenville | | 11,690,478 | 10,169,802 | 10,822,460 | 10,812,930 | 10,205,411 | 9,936,713 | 9,563,825 | 9,534,317 | 9,369,866 | 9,191,301 |
| Stoutsville | A | 105,807 | 91,826 | 110,020 | 32,914 | - | - | - | - | - | - |
| Stratton | | 413,961 | 314,122 | 540,476 | 615,645 | 457,283 | 434,758 | 560,474 | 533,462 | 502,992 | 534,218 |
| Streetsboro | | 14,378,357 | 12,228,920 | 12,092,589 | 12,079,233 | 12,342,890 | 12,277,678 | 11,417,410 | 10,776,157 | 10,727,678 | 10,793,721 |
| Strongsville | | 40,220,435 | 35,807,094 | 37,248,051 | 35,393,452 | 35,300,644 | 35,160,565 | 34,171,592 | 33,059,680 | 31,581,039 | 29,429,242 |
| Sugar Grove | | 159,828 | 145,694 | 134,564 | 130,749 | 107,766 | 136,034 | 83,071 | 105,000 | 99,024 | 99,237 |
| Sugarcreek | | 2,270,974 | 2,022,544 | 2,022,006 | 1,829,271 | 1,767,101 | 1,866,719 | 1,444,667 | 1,490,194 | 1,296,725 | 585,904 |
| Sunbury | | 3,562,689 | 3,225,641 | 3,225,589 | 3,048,117 | 2,969,341 | 3,025,061 | 2,491,930 | 2,381,180 | 2,296,682 | 1,982,475 |
| Swanton | | 2,099,107 | 1,818,100 | 1,966,862 | 1,718,635 | 1,408,125 | 1,470,916 | 1,350,078 | 1,227,435 | 1,210,992 | 1,124,863 |
| Sycamore | A | 210,814 | 200,386 | 217,847 | 213,567 | 219,034 | 139,117 | 164,856 | 191,568 | 25,947 | - |
| Tallmadge | | 13,831,160 | 10,886,541 | 10,414,378 | 9,545,934 | 10,026,790 | 10,203,570 | 9,624,378 | 9,217,359 | 9,139,316 | 8,060,902 |
| Thurston | | 115,178 | 114,025 | 100,945 | 115,096 | 74,379 | 75,769 | 67,485 | 54,279 | 52,019 | 48,144 |
| Timberlake | A | 195,127 | 17,465 | - | - | - | - | - | - | - | - |
| Tiro | A | 20,827 | 17,903 | 22,356 | 18,735 | 21,555 | 14,806 | 15,897 | 9,592 | 1,450 | - |
| Tontogany | | 137,507 | 116,499 | 129,970 | 123,610 | 116,303 | 114,173 | 112,666 | 96,124 | 101,472 | 78,324 |
| Toronto | | 1,831,245 | 2,103,817 | 2,887,175 | 2,955,474 | 3,340,760 | 2,476,658 | 2,698,018 | 3,160,302 | 2,802,548 | 2,510,896 |
| Tremont City | | 67,074 | 54,590 | 52,659 | 57,149 | 57,142 | 64,429 | 57,413 | 54,385 | 48,424 | 39,121 |
| Trimble | A | 47,318 | 41,336 | 31,229 | 30,094 | 31,045 | 33,910 | 1,714 | - | - | - |
| Twinsburg | | 22,928,803 | 21,931,117 | 23,825,027 | 22,887,214 | 22,476,037 | 20,919,276 | 19,470,452 | 21,813,426 | 26,226,779 | 23,537,424 |
| Uhrichsville | | 2,111,801 | 1,966,665 | 1,999,579 | 2,026,831 | 1,923,759 | 2,040,288 | 1,838,372 | 1,367,656 | 1,337,582 | 1,293,436 |
| University Heights | | 10,865,551 | 9,839,783 | 10,069,466 | 9,836,043 | 10,171,779 | 10,011,031 | 9,220,116 | 9,106,256 | 9,017,034 | 8,527,217 |
| Upper Arlington | | 35,075,693 | 29,622,001 | 29,314,959 | 27,863,649 | 26,204,367 | 25,366,889 | 21,391,799 | 16,579,439 | 16,670,321 | 14,981,654 |
| Urbancrest | | 1,787,310 | 1,476,783 | 1,503,557 | 1,461,088 | 1,360,351 | 1,581,990 | 1,344,247 | 1,443,134 | 986,397 | 916,350 |
| Valley View | | 10,216,517 | 10,077,110 | 10,627,988 | 9,670,879 | 9,850,555 | 11,265,477 | 10,701,747 | 10,554,301 | 11,576,484 | 12,106,310 |
| Valleyview | | 3,051 | 3,091 | 3,658 | 16,706 | 57,557 | 58,101 | 43,460 | 44,380 | 64,826 | 63,899 |
| Vermilion | | 4,137,732 | 3,713,599 | 3,756,755 | 3,563,274 | 3,073,256 | 2,805,981 | 2,608,587 | 2,555,399 | 1,942,853 | 1,331,398 |
| Wadsworth | A | 11,109,237 | 10,065,261 | 10,166,919 | 9,785,435 | 9,337,162 | 8,817,267 | - | - | - | - |

Regional Income Tax Agency

Municipal Income Tax Receipts - Last Ten Years (continued)

| | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|
| Wakeman | \$ 316,494 | \$ 240,517 | \$ 277,169 | \$ 295,598 | \$ 233,545 | \$ 222,675 | \$ 174,688 | \$ 166,286 | \$ 162,568 | \$ 155,371 |
| Warrensville Heights A | 18,981,532 | - | - | - | - | - | - | - | - | - |
| Warrensville Heights JEDZ A | 152,761 | - | - | - | - | - | - | - | - | - |
| Washingtonville A | 43,392 | 17,203 | 16,310 | 14,438 | - | - | - | - | - | - |
| Waterville A | 4,033,358 | 3,584,211 | 3,604,341 | 3,373,249 | 3,394,835 | 3,446,410 | 3,034,229 | 2,840,477 | 3,054,170 | - |
| Wayne Lakes A | 128,667 | 133,498 | 37,009 | - | - | - | - | - | - | - |
| Waynesville | 629,593 | 426,070 | 413,444 | 408,795 | 432,791 | 438,730 | 409,948 | 446,227 | 421,360 | 391,293 |
| Wellington A | 2,428,344 | 2,212,980 | 2,498,103 | 1,830,313 | 1,798,798 | 1,935,066 | 1,704,398 | 1,712,898 | 1,607,835 | - |
| Wellston | 1,333,637 | 1,310,395 | 1,244,582 | 1,212,916 | 1,305,206 | 1,306,273 | 1,276,550 | 1,250,038 | 1,110,902 | 1,147,245 |
| Wellsville | 1,084,279 | 668,732 | 716,345 | 628,873 | 499,385 | 523,069 | 455,274 | 446,470 | 449,890 | 381,941 |
| West Alexandria A | 108,891 | - | - | - | - | - | - | - | - | - |
| West Elkton | 11,833 | 19,564 | 22,877 | 24,695 | 25,031 | 24,660 | 20,479 | 17,201 | 21,048 | 20,807 |
| West Lafayette A | 561,155 | 518,097 | 523,425 | 525,705 | 90,129 | - | - | - | - | - |
| West Liberty A | 459,844 | 411,776 | - | - | - | - | - | - | - | - |
| West Mansfield A | 154,278 | 130,593 | 154,080 | 125,161 | 131,836 | 113,857 | 88,377 | 85,846 | 36,125 | - |
| West Salem A | 406,333 | 70,053 | - | - | - | - | - | - | - | - |
| West Unity A | 925,594 | 387,137 | - | - | - | - | - | - | - | - |
| Westlake | 32,546,116 | 31,354,993 | 31,580,336 | 31,078,862 | 30,808,128 | 28,029,357 | 24,933,118 | 24,164,923 | 22,584,193 | 21,932,255 |
| Weston | 266,101 | 252,774 | 242,413 | 220,563 | 211,976 | 223,505 | 219,925 | 215,576 | 212,773 | 197,569 |
| Whitehouse A | 2,947,090 | 2,762,591 | 2,923,438 | - | - | - | - | - | - | - |
| Wickliffe A | 9,298,806 | 8,424,554 | 8,939,378 | 9,525,922 | 2,083,016 | - | - | - | - | - |
| Williamsburg | 597,932 | 501,098 | 572,823 | 542,797 | 539,619 | 550,779 | 524,993 | 552,932 | 466,521 | 438,853 |
| Williamsburg Jedd A | 249,476 | 47,083 | 32,068 | 2,863 | - | - | - | - | - | - |
| Williamsport A | 97,313 | 66,286 | 65,581 | 31,411 | - | - | - | - | - | - |
| Willoughby | 19,381,977 | 17,649,275 | 19,078,699 | 18,012,196 | 17,084,988 | 17,088,823 | 17,077,343 | 16,865,083 | 17,171,509 | 16,186,213 |
| Willoughby Hills | 6,648,859 | 5,908,261 | 5,788,091 | 5,234,998 | 5,076,194 | 4,952,978 | 4,630,409 | 4,671,258 | 4,609,336 | 4,488,152 |
| Willowick | 3,415,015 | 3,086,951 | 3,154,053 | 2,943,681 | 3,067,516 | 2,920,717 | 2,643,730 | 2,561,913 | 2,508,630 | 2,434,701 |
| Willshire | 61,859 | 55,136 | 69,406 | 59,397 | 60,133 | 68,052 | 58,747 | 50,030 | 45,093 | 60,026 |
| Windham A | 465,149 | 431,546 | 491,964 | 181,601 | - | - | - | - | - | - |
| Winterville | 1,255,901 | 1,125,912 | 1,108,327 | 1,079,861 | 1,184,525 | 1,088,430 | 1,050,431 | 1,080,840 | 992,762 | 998,557 |
| Woodlawn A | 6,313,522 | - | - | - | - | - | - | - | - | - |
| Woodmere | 3,370,575 | 2,699,193 | 3,046,419 | 3,183,778 | 3,484,189 | 3,194,689 | 3,100,041 | 2,716,496 | 2,468,066 | 2,325,497 |
| Woodfield A | 559,413 | 590,039 | - | - | - | - | - | - | - | - |
| Woodstock | 53,499 | 52,258 | 51,599 | 47,350 | 44,764 | 47,282 | 46,446 | 43,646 | 38,835 | 40,183 |
| Worthington | 29,391,118 | 24,826,415 | 25,328,379 | 24,798,687 | 25,252,478 | 23,696,848 | 22,753,555 | 22,290,266 | 21,191,052 | 20,098,060 |
| Xenia A | 14,121,262 | 3,519,439 | - | - | - | - | - | - | - | - |
| Xenia JEDD 1 A | 43,693 | 18,094 | - | - | - | - | - | - | - | - |
| Yellow Springs | 1,877,550 | 1,550,541 | 1,816,440 | 1,790,112 | 1,853,222 | 1,529,632 | 1,578,651 | 1,511,404 | 1,364,136 | 1,202,376 |
| Youngstown | 45,548,752 | 42,209,024 | 44,929,903 | 45,841,360 | 44,199,777 | 42,786,609 | 43,063,033 | 43,138,367 | 43,510,827 | 45,360,986 |
| Youngstown Girard Jedd | 12,440 | 8,749 | 27,438 | 21,204 | 8,852 | (508) | 30,765 | 106,459 | 596,011 | 1,768,748 |
| | \$ <u>1,913,441,181</u> | \$ <u>1,573,100,033</u> | \$ <u>1,596,809,624</u> | \$ <u>1,463,887,447</u> | \$ <u>1,385,709,082</u> | \$ <u>1,313,880,355</u> | \$ <u>1,196,289,053</u> | \$ <u>1,076,647,426</u> | \$ <u>1,039,994,856</u> | \$ <u>976,099,653</u> |

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) RITA Membership ceased in 2013, however, due to various factors, collections still received in that year.

(D) Municipality had eliminated income tax in a previous year. Caldwell reinstated tax effective 1/1/2022.

(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.

Regional Income Tax Agency

Expenses by Type - Last Ten Years

| | 2021 | 2020 | 2019 | 2018 (2) | 2017 | 2016 | 2015 (1) | 2014 | 2013 | 2012 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Operating Expenses: | | | | | | | | | | |
| Personal Services | \$ 7,774,290 | \$ 19,109,040 | \$ 19,572,837 | \$ 16,967,189 | \$ 16,389,725 | \$ 14,010,953 | \$ 12,639,222 | \$ 12,041,251 | \$ 11,109,055 | \$ 10,583,673 |
| Travel and Transportation | 43,590 | 53,509 | 135,094 | 116,300 | 101,802 | 118,828 | 99,766 | 112,603 | 87,572 | 83,229 |
| Office Rent and Maintenance | 174,064 | 186,120 | 159,071 | 188,723 | 167,177 | 164,256 | 155,731 | 158,150 | 168,587 | 125,160 |
| Equipment and Software Maintenance | 1,240,958 | 1,284,792 | 1,069,397 | 940,716 | 1,151,943 | 1,150,928 | 858,482 | 741,950 | 646,055 | 459,897 |
| Cost of Software/Support Purchased For Members | - | - | 50,148 | 78,719 | 86,974 | 78,365 | 103,638 | 83,538 | 78,252 | 64,122 |
| Claims and Judgments | - | - | - | 400,000 | - | - | - | - | - | - |
| Professional and Processing | 3,440,833 | 2,944,099 | 3,571,757 | 4,203,816 | 3,842,487 | 3,474,139 | 3,199,873 | 2,931,223 | 2,635,753 | 2,198,888 |
| Telephone and Utilities | 314,882 | 334,463 | 318,257 | 325,908 | 341,199 | 326,330 | 298,480 | 270,497 | 242,968 | 292,506 |
| Forms and Envelopes | 249,533 | 217,684 | 269,480 | 252,145 | 222,114 | 228,498 | 255,760 | 279,527 | 336,935 | 367,909 |
| Insurance | 158,976 | 150,862 | 142,058 | 137,269 | 140,676 | 111,316 | 96,001 | 74,577 | 52,025 | 50,679 |
| Miscellaneous Expenses | 135,310 | 1,074,134 | 301,757 | 242,988 | 128,683 | 81,879 | 99,253 | 67,104 | 68,346 | 47,992 |
| Materials and Supplies | 1,128,680 | 904,117 | 1,336,052 | 1,334,795 | 1,334,677 | 1,304,267 | 976,603 | 1,215,958 | 1,070,484 | 712,699 |
| Depreciation and Amortization | 891,399 | 921,610 | 895,074 | 925,305 | 919,106 | 765,002 | 706,323 | 690,384 | 683,702 | 734,789 |
| Total Operating Expenses | <u>15,552,515</u> | <u>27,180,430</u> | <u>27,820,982</u> | <u>26,113,873</u> | <u>24,826,563</u> | <u>21,814,761</u> | <u>19,489,132</u> | <u>18,666,762</u> | <u>17,179,734</u> | <u>15,721,543</u> |
| Non-Operating Expenses: | | | | | | | | | | |
| Interest Expense | - | - | - | - | 79,331 | 198,128 | 477,827 | 548,748 | 617,868 | 683,385 |
| Loss on Disposal of Capital Assets | - | - | - | 732 | - | 2,908 | 2,414 | - | 8,546 | - |
| Total Non-Operating Expenses | <u>-</u> | <u>-</u> | <u>-</u> | <u>732</u> | <u>79,331</u> | <u>201,036</u> | <u>480,241</u> | <u>548,748</u> | <u>626,414</u> | <u>683,385</u> |
| Total Expenses | <u>\$ 15,552,515</u> | <u>\$ 27,180,430</u> | <u>\$ 27,820,982</u> | <u>\$ 26,114,605</u> | <u>\$ 24,905,894</u> | <u>\$ 22,015,797</u> | <u>\$ 19,969,373</u> | <u>\$ 19,215,510</u> | <u>\$ 17,806,148</u> | <u>\$ 16,404,928</u> |

(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.

Regional Income Tax Agency

Operating Indicators - Last Ten Years

| | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|
| Number of Municipalities (RCOG Members) | 350 | 330 | 315 | 300 | 283 | 265 | 249 | 239 | 233 | 209 |
| Average Net Cost of Collections Percentage | 1.33 % | 1.52 % | 1.33 % | 1.42 % | 1.53 % | 1.55 % | 1.57 % | 1.73 % | 1.67 % | 1.69 % |
| Net Distributions (A) | \$ 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 | \$ 1,027,828,571 | \$ 994,102,982 | \$ 876,050,794 |
| Number of Employees (B) | 189 | 195 | 202 | 190 | 184 | 185 | 175 | 167 | 154 | 157 |
| Ohio Unemployment Rate (C) | 4.50 % | 5.60 % | 4.10 % | 4.60 % | 4.90 % | 5.00 % | 4.80 % | 5.10 % | 6.70 % | 7.40 % |
| Total Personal Income, in Millions (D) | \$ 665,374 | \$ 623,207 | \$ 590,838 | \$ 566,926 | \$ 531,810 | \$ 517,918 | \$ 508,380 | \$ 489,251 | \$ 470,745 | \$ 465,140 |
| Agency Capital Asset Statistics: | | | | | | | | | | |
| Buildings | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 |
| 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, 2021 Table of Census Data (continued)

| | 2010 Population | Calendar Year 2010 Per Capita Income |
|-------------------------|--------------------|---|
| <u>Adams County</u> | | |
| Manchester | 2,023 | \$ 15,068 |
| <u>Allen County</u> | | |
| Beaverdam | 382 | 20,379 |
| Cairo | 524 | 23,403 |
| Harrod | 417 | 20,285 |
| <u>Ashland County</u> | | |
| Mifflin | 137 | 15,661 |
| <u>Ashtabula County</u> | | |
| Andover | 1,145 | 14,816 |
| <u>Athens County</u> | | |
| Trimble | 390 | 13,430 |
| <u>Auglaize County</u> | | |
| Buckland | 233 | 17,740 |
| <u>Belmont County</u> | | |
| Barnesville | 4,193 | 20,677 |
| Bridgeport | 1,831 | 15,387 |
| Martins Ferry | 6,915 | 19,030 |
| Powhatan Point | 1,592 | 19,118 |
| Saint Clairsville | 5,184 | 24,323 |
| <u>Brown County</u> | | |
| Aberdeen | 1,638 | 19,927 |
| Ripley | 1,750 | 19,335 |
| Sardinia | 980 | 15,944 |
| <u>Butler County</u> | | |
| Oxford | 21,371 | 12,581 |
| <u>Carroll County</u> | | |
| Malvern | 1,189 | 18,775 |
| Carrollton | 3,241 | 19,351 |
| <u>Champaign County</u> | | |
| Mechanicsburg | 1,644 | 17,071 |
| North Lewisburg | 1,490 | 20,405 |
| Saint Paris | 2,089 | 16,811 |
| Woodstock | 305 | 15,287 |
| <u>Clark County</u> | | |
| Catawba | 272 | 13,455 |
| South Charleston | 1,693 | 17,662 |
| South Vienna | 384 | 17,575 |
| Tremont City | 375 | 17,484 |
| <u>Clermont County</u> | | |
| Amelia | 4,801 | 21,892 |
| Batavia | 1,509 | 23,430 |
| Bethel | 2,711 | 16,468 |
| Felicity | 818 | 12,850 |
| Milford | 6,709 | 28,504 |
| Moscow | 185 | 18,552 |

Regional Income Tax Agency

Membership as of December 31, 2021 Table of Census Data (continued)

| | 2010 Population | Calendar Year 2010 Per Capita Income |
|------------------------------------|--------------------|---|
| <u>Clermont County (continued)</u> | | |
| New Richmond | 2,582 | \$ 23,653 |
| Newtonsville | 392 | 21,643 |
| Owensville | 794 | 17,911 |
| Williamsburg | 2,490 | 19,647 |
| <u>Clinton County</u> | | |
| Clarksville | 548 | 13,664 |
| Sabina | 2,564 | 18,420 |
| <u>Columbiana County</u> | | |
| Columbiana | 6,384 | 20,350 |
| East Palestine | 4,721 | 19,727 |
| Leetonia | 1,959 | 17,873 |
| New Waterford | 1,238 | 20,309 |
| Salem | 12,303 | 27,156 |
| Salineville | 1,311 | 13,421 |
| Washingtonville | 801 | 15,015 |
| Wellsville | 3,541 | 15,190 |
| <u>Coshocton County</u> | | |
| Conesville | 347 | 21,457 |
| West Lafayette | 2,321 | 16,574 |
| <u>Crawford County</u> | | |
| Crestline | 4,630 | 15,387 |
| Galion | 10,512 | 17,016 |
| New Washington | 967 | 25,611 |
| North Robinson | 205 | 18,459 |
| Tiro | 280 | 15,097 |
| <u>Cuyahoga County</u> | | |
| Bay Village | 15,651 | 40,884 |
| Beachwood | 11,953 | 48,010 |
| Bedford Heights | 10,751 | 21,659 |
| Bentleyville | 864 | 72,392 |
| Berea | 19,093 | 24,235 |
| Bratenahl | 8,545 | 27,745 |
| Brecksville | 13,656 | 41,435 |
| Broadview Heights | 19,400 | 36,072 |
| Brooklyn | 11,169 | 21,439 |
| Brooklyn Heights | 1,543 | 30,418 |
| Chagrin Falls | 4,113 | 46,783 |
| Cleveland Heights | 46,121 | 28,435 |
| Cuyahoga Heights | 638 | 30,505 |
| East Cleveland | 17,843 | 14,439 |
| Euclid | 48,920 | 25,607 |
| Fairview Park | 16,826 | 31,063 |
| Garfield Heights | 28,849 | 20,409 |
| Gates Mills | 2,270 | 83,788 |
| Glenwillow | 923 | 24,969 |
| Highland Heights | 8,345 | 42,807 |
| Independence | 7,133 | 26,447 |
| Lyndhurst | 14,001 | 38,075 |
| Maple Heights | 23,138 | 21,482 |
| Mayfield Heights | 19,155 | 27,314 |
| Mayfield Village | 3,460 | 40,851 |
| Middleburg Heights | 15,946 | 29,521 |

Regional Income Tax Agency

Membership as of December 31, 2021 Table of Census Data (continued)

| | 2010 Population | Calendar Year 2010 Per Capita Income |
|------------------------------------|--------------------|---|
| <u>Cuyahoga County (continued)</u> | | |
| Moreland Hills | 3,320 | \$ 79,242 |
| Newburgh Heights | 2,167 | 22,661 |
| North Olmsted | 32,718 | 28,754 |
| North Royalton | 30,444 | 32,576 |
| Oakwood Village | 3,667 | 24,347 |
| Olmsted Falls | 9,024 | 30,138 |
| Orange | 3,323 | 63,514 |
| Parma Heights | 20,718 | 27,468 |
| Pepper Pike | 5,979 | 68,984 |
| Richmond Heights | 10,546 | 28,756 |
| Rocky River | 20,213 | 40,258 |
| Seven Hills | 11,804 | 30,180 |
| Shaker Heights | 28,448 | 47,360 |
| Solon | 23,348 | 47,332 |
| South Euclid | 22,295 | 22,383 |
| Strongsville | 44,750 | 34,701 |
| University Heights | 13,539 | 30,081 |
| Valley View | 2,034 | 33,420 |
| Warrensville Heights | 13,542 | 23,164 |
| Westlake | 32,729 | 41,588 |
| Woodmere | 884 | 19,945 |
| <u>Darke County</u> | | |
| Gettysburg | 513 | 15,663 |
| Wayne Lakes | 688 | 21,307 |
| <u>Defiance County</u> | | |
| Ney | 354 | 18,947 |
| <u>Delaware County</u> | | |
| Ashley | 1,330 | 17,011 |
| Galena | 653 | 27,621 |
| Ostrander | 643 | 28,598 |
| Powell | 11,500 | 51,629 |
| Shawnee Hills | 681 | 32,812 |
| Sunbury | 4,389 | 27,279 |
| <u>Erie County</u> | | |
| Huron | 7,149 | 29,213 |
| Milan | 1,367 | 24,563 |
| Sandusky | 25,793 | 19,157 |
| <u>Fairfield County</u> | | |
| Amanda | 737 | 20,518 |
| Baltimore | 2,966 | 18,046 |
| Bremen | 1,425 | 20,156 |
| Carroll | 524 | 27,469 |
| Lithopolis | 1,106 | 24,782 |
| Millersport | 1,044 | 22,522 |
| Pleasantville | 960 | 15,583 |
| Stoutsville | 560 | 20,264 |
| Sugar Grove | 426 | 17,202 |
| Thurston | 604 | 11,591 |

Regional Income Tax Agency

Membership as of December 31, 2021 Table of Census Data (continued)

| | 2010 Population | Calendar Year 2010 Per Capita Income |
|------------------------|--------------------|---|
| <u>Fayette County</u> | | |
| Jeffersonville | 1,203 | \$ 15,141 |
| <u>Franklin County</u> | | |
| Bexley | 13,057 | 45,998 |
| Brice | 114 | 17,704 |
| Canal Winchester | 8,604 | 36,330 |
| Gahanna | 33,248 | 29,040 |
| Grandview Heights | 6,536 | 35,074 |
| Grove City | 35,575 | 28,293 |
| Groveport | 5,645 | 19,576 |
| Harrisburg | 320 | 23,533 |
| Hilliard | 28,435 | 33,514 |
| Lockbourne | 237 | 13,846 |
| Minerva Park | 1,272 | 20,884 |
| New Albany | 7,724 | 71,740 |
| Reynoldsburg | 35,893 | 27,205 |
| Upper Arlington | 33,771 | 51,049 |
| Urbancrest | 960 | 9,844 |
| Valleyview | 620 | 22,966 |
| Worthington | 13,575 | 44,013 |
| <u>Fulton County</u> | | |
| Fayette | 1,283 | 19,121 |
| Lyons | 562 | 21,513 |
| Metamora | 627 | 20,438 |
| Swanton | 3,690 | 24,770 |
| <u>Gallia County</u> | | |
| Rio Grande | 830 | 9,451 |
| <u>Geauga County</u> | | |
| Chardon | 5,148 | 25,284 |
| Hunting Valley | 705 | 164,475 |
| <u>Greene County</u> | | |
| Cedarville | 4,019 | 10,615 |
| Fairborn | 32,352 | 21,649 |
| Yellow Springs | 3,487 | 32,886 |
| Xenia | 25,719 | 19,665 |
| <u>Hamilton County</u> | | |
| Addyston | 938 | 14,837 |
| Arlington Heights | 745 | 24,212 |
| Elmwood Place | 2,188 | 15,675 |
| Golf Manor | 3,611 | 19,606 |
| Greenhills | 3,615 | 25,358 |
| Harrison | 9,897 | 24,060 |
| Lockland | 3,449 | 16,877 |
| Loveland | 12,081 | 32,024 |
| Mt. Healthy | 6,098 | 21,316 |

Regional Income Tax Agency

Membership as of December 31, 2021 Table of Census Data (continued)

| | 2010 Population | Calendar Year 2010 Per Capita Income |
|------------------------------------|--------------------|---|
| <u>Hamilton County (continued)</u> | | |
| Newtown | 2,672 | \$ 39,522 |
| North College Hill | 9,397 | 23,559 |
| Silverton | 4,788 | 22,939 |
| Woodlawn | 3,294 | 32,398 |
| <u>Hardin County</u> | | |
| Ada | 5,952 | 17,849 |
| Alger | 860 | 18,359 |
| Dunkirk | 875 | 17,801 |
| Mount Victory | 627 | 23,413 |
| Patterson | 139 | 13,367 |
| Ridgeway | 338 | 23,750 |
| <u>Harrison County</u> | | |
| Hopedale | 950 | 22,961 |
| Jewett | 692 | 14,041 |
| <u>Henry County</u> | | |
| Liberty Center | 1,180 | 16,951 |
| McClure | 725 | 17,399 |
| New Bavaria | 99 | 22,132 |
| <u>Highland County</u> | | |
| Greenfield | 4,639 | 14,306 |
| Leesburg | 1,314 | 16,364 |
| <u>Holmes County</u> | | |
| Killbuck | 817 | 17,464 |
| <u>Huron County</u> | | |
| Monroeville | 1,400 | 21,473 |
| Norwalk | 17,012 | 23,974 |
| Wakeman | 1,047 | 21,380 |
| <u>Jackson County</u> | | |
| Jackson | 6,397 | 18,668 |
| Oak Hill | 1,551 | 18,477 |
| Wellston | 5,663 | 15,778 |
| <u>Jefferson County</u> | | |
| Amsterdam | 511 | 16,634 |
| Bloomington | 202 | 18,790 |
| Empire | 300 | 17,578 |
| Mingo Junction | 3,454 | 21,127 |
| Smithfield | 869 | 13,993 |
| Steubenville | 18,659 | 19,365 |
| Stratton | 294 | 21,010 |
| Toronto | 5,091 | 19,571 |
| Wintersville | 3,924 | 23,577 |
| <u>Knox County</u> | | |
| Centerburg | 1,773 | 18,677 |
| Danville | 1,044 | 16,255 |
| Fredericktown | 2,493 | 20,243 |
| <u>Lake County</u> | | |
| Eastlake | 18,577 | 25,624 |
| Fairport Harbor | 3,109 | 20,722 |
| Kirtland | 6,866 | 38,397 |
| Lakeline | 226 | 29,380 |

Regional Income Tax Agency

Membership as of December 31, 2021 Table of Census Data (continued)

| | 2010 Population | Calendar Year 2010 Per Capita Income |
|--------------------------------|--------------------|---|
| <u>Lake County (continued)</u> | | |
| Madison Village | 3,184 | \$ 25,336 |
| Mentor | 47,159 | 30,156 |
| North Perry | 893 | 20,986 |
| Painesville | 19,563 | 19,099 |
| Perry | 1,663 | 26,970 |
| Timberlake | 675 | 30,936 |
| Wickliffe | 12,750 | 24,024 |
| Willoughby | 22,268 | 29,553 |
| Willoughby Hills | 9,485 | 33,236 |
| Willowick | 14,171 | 26,986 |
| <u>Licking County</u> | | |
| Alexandria | 517 | 25,710 |
| Hanover | 921 | 26,645 |
| Johnstown | 4,632 | 23,960 |
| Kirkersville | 525 | 21,332 |
| Pataskala | 14,962 | 24,825 |
| St. Louisville | 373 | 19,125 |
| <u>Logan County</u> | | |
| Belle Center | 813 | 20,498 |
| Bellefontaine | 13,370 | 20,917 |
| DeGraff | 1,285 | 21,979 |
| Quincy | 706 | 14,694 |
| West Liberty | 1,805 | 21,512 |
| West Mansfield | 682 | 20,650 |
| <u>Lorain County</u> | | |
| Avon | 21,193 | 35,947 |
| Avon Lake | 22,581 | 40,269 |
| Elyria | 54,533 | 20,987 |
| Grafton | 2,634 | 12,904 |
| LaGrange | 2,103 | 29,782 |
| North Ridgeville | 29,465 | 29,584 |
| Oberlin | 8,286 | 18,872 |
| Sheffield Lake | 9,137 | 23,342 |
| Sheffield Village | 3,982 | 27,238 |
| Vermilion | 10,594 | 29,188 |
| Wellington | 4,802 | 22,745 |
| <u>Lucas County</u> | | |
| Holland | 1,764 | 25,797 |
| Waterville | 5,523 | 23,679 |
| Whitehouse | 4,149 | 29,027 |
| <u>Madison County</u> | | |
| Mount Sterling | 1,782 | 20,385 |
| South Solon | 355 | 18,519 |
| <u>Mahoning County</u> | | |
| Campbell | 8,235 | 18,543 |
| Lowellville | 1,155 | 17,253 |
| Sebring | 4,420 | 20,627 |
| Youngstown | 66,982 | 14,451 |

Regional Income Tax Agency

Membership as of December 31, 2021 Table of Census Data (continued)

| | 2010 Population | Calendar Year 2010 Per Capita Income |
|-------------------------|--------------------|---|
| <u>Marion County</u> | | |
| Morrall | 399 | \$ 21,790 |
| New Bloomington | 515 | 14,422 |
| <u>Medina County</u> | | |
| Lodi | 2,746 | 22,894 |
| Medina | 26,678 | 27,079 |
| Wadsworth | 21,567 | 26,969 |
| <u>Meigs County</u> | | |
| Middleport | 2,530 | 15,797 |
| Pomeroy | 1,852 | 15,815 |
| <u>Miami County</u> | | |
| Pleasant Hill | 1,200 | 21,681 |
| <u>Monrow County</u> | | |
| Woodsfield | 2,384 | 16,145 |
| <u>Morrow County</u> | | |
| Cardington | 2,047 | 14,913 |
| Chesterville | 228 | 20,116 |
| Edison | 437 | 16,407 |
| Fulton | 258 | 15,616 |
| Marengo | 342 | 20,869 |
| <u>Muskingum County</u> | | |
| Frazeburg | 1,326 | 15,789 |
| <u>Ottawa County</u> | | |
| Elmore | 1,410 | 23,307 |
| Genoa | 2,336 | 23,518 |
| Oak Harbor | 2,759 | 24,502 |
| <u>Paulding County</u> | | |
| Antwerp | 1,736 | 20,660 |
| Cecil | 188 | 16,556 |
| Latty | 183 | 31,169 |
| Melrose | 275 | 13,868 |
| Payne | 1,194 | 23,149 |
| <u>Pickaway County</u> | | |
| Ashville | 4,097 | 19,952 |
| Circleville | 13,314 | 19,421 |
| Commercial Point | 1,582 | 26,675 |
| Darbyville | 222 | 20,966 |
| Williamsport | 1,023 | 15,139 |
| <u>Pike County</u> | | |
| Piketon | 2,181 | 17,472 |
| <u>Portage County</u> | | |
| Aurora | 15,548 | 41,406 |
| Hiram | 1,406 | 12,620 |
| Kent | 28,904 | 19,100 |
| Mantua | 1,043 | 25,021 |
| Ravenna | 11,570 | 20,084 |
| Streetsboro | 16,028 | 27,860 |
| Windham | 2,209 | 13,186 |

Regional Income Tax Agency

Membership as of December 31, 2021 Table of Census Data (continued)

| | 2010 Population | Calendar Year 2010 Per Capita Income |
|------------------------|--------------------|---|
| <u>Preble County</u> | | |
| Camden | 2,046 | \$ 17,455 |
| Gratis | 881 | 18,226 |
| Eaton | 8,407 | 19,663 |
| West Alexandria | 1,348 | 24,818 |
| West Elkton | 197 | 20,380 |
| <u>Putnam County</u> | | |
| Continental | 1,153 | 28,248 |
| Fort Jennings | 485 | 23,800 |
| Miller City | 137 | 28,020 |
| Ottawa | 4,460 | 25,677 |
| <u>Richland County</u> | | |
| Bellville | 1,918 | 24,795 |
| Butler | 916 | 23,836 |
| <u>Ross County</u> | | |
| Adelphi | 380 | 15,665 |
| <u>Sandusky County</u> | | |
| Bellevue | 8,202 | 21,033 |
| Fremont | 16,734 | 18,421 |
| Gibsonburg | 2,496 | 24,419 |
| Helena | 209 | 26,098 |
| <u>Seneca County</u> | | |
| Bettsville | 661 | 19,664 |
| Bloomville | 956 | 14,953 |
| Fostoria | 13,441 | 17,950 |
| New Riegel | 249 | 22,587 |
| <u>Shelby County</u> | | |
| Jackson Center | 1,462 | 19,736 |
| <u>Stark County</u> | | |
| North Canton | 17,488 | 28,807 |
| <u>Summit County</u> | | |
| Barberton | 26,550 | 25,398 |
| Boston Heights | 1,300 | 54,093 |
| Clinton | 1,214 | 25,658 |
| Cuyahoga Falls | 49,652 | 24,712 |
| Hudson | 22,262 | 48,424 |
| Lakemore | 3,068 | 20,036 |
| Macedonia | 11,188 | 32,960 |
| Mogadore | 3,853 | 20,670 |
| New Franklin | 14,227 | 38,056 |
| Northfield Village | 3,677 | 21,765 |
| Norton | 12,085 | 36,184 |
| Peninsula | 590 | 37,591 |
| Reminderville | 3,404 | 31,133 |
| Silver Lake | 2,519 | 44,536 |
| Tallmadge | 17,537 | 28,006 |
| Twinsburg | 18,795 | 33,735 |
| <u>Trumbull County</u> | | |
| Girard | 9,958 | 20,821 |
| McDonald | 3,263 | 24,747 |
| Newton Falls | 4,795 | 39,980 |
| Niles | 19,266 | 19,933 |

Regional Income Tax Agency

Membership as of December 31, 2021 Table of Census Data (continued)

| | 2010 Population | Calendar Year 2010 Per Capita Income |
|--------------------------|--------------------|---|
| <u>Tuscarawas County</u> | | |
| Baltic | 795 | \$ 17,696 |
| Dennison | 2,655 | 15,451 |
| Midvale | 754 | 16,073 |
| Mineral City | 727 | 17,105 |
| Newcomerstown | 3,822 | 13,932 |
| Sugarcreek | 2,200 | 24,444 |
| Uhrichsville | 5,413 | 14,774 |
| <u>Union County</u> | | |
| Milford Center | 792 | 27,052 |
| Richwood | 2,229 | 16,829 |
| <u>Van Wert County</u> | | |
| Middle Point | 576 | 15,797 |
| Willshire | 397 | 16,384 |
| <u>Warren County</u> | | |
| Corwin | 421 | 24,577 |
| Maineville | 975 | 31,152 |
| Waynesville | 2,834 | 23,291 |
| <u>Washington County</u> | | |
| Belpre | 6,441 | 20,287 |
| <u>Wayne County</u> | | |
| Rittman | 6,491 | 26,072 |
| West Salem | 1,464 | 14,480 |
| <u>Williams County</u> | | |
| Bryan | 8,545 | 27,745 |
| Edgerton | 2,012 | 22,255 |
| West Unity | 1,671 | 18,213 |
| <u>Wood County</u> | | |
| Bloomdale | 678 | 24,351 |
| Haskins | 1,188 | 26,708 |
| Jerry City | 427 | 16,282 |
| Portage | 438 | 23,832 |
| Risingsun | 606 | 21,065 |
| Rossford | 6,293 | 26,951 |
| Tontogany | 367 | 23,046 |
| Weston | 1,590 | 23,176 |
| <u>Wyandot County</u> | | |
| Sycamore | 861 | 19,074 |

Regional Income Tax Agency

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

| | | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----------------------|---------------------|----------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Aberdeen | 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 | - | - | - | - | - |
| Ada | Tax Rate | 1.65 | - | - | - | - | - | - | - | - | - |
| | Credit Factor | 100 | - | - | - | - | - | - | - | - | - |
| | Credit Rate | 1.65 | - | - | - | - | - | - | - | - | - |
| Addyston | 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 |
| 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 | - | - | - | - | - | - | - | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| Alger | Tax Rate | 1.00 | - | - | - | - | - | - | - | - | - |
| | Credit Factor | 100 | - | - | - | - | - | - | - | - | - |
| | Credit Rate | 1.00 | - | - | - | - | - | - | - | - | - |
| Amanda | Tax Rate | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| Amelia | Tax Rate | 0.00 | 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 | - | - |
| | 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 | - | - |
| 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 |
| 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 | - | - | - | - |
| | 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 | - | - | - |
| | Baltic | Tax Rate | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.00 | 1.00 | 1.00 |
| | Credit Factor | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | |
| Baltimore | Credit Rate | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.00 | 1.00 | 1.00 | |
| | Tax Rate | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| | Credit Factor | - | - | - | - | - | - | - | - | - | |
| Barberton | Credit Rate | - | - | - | - | - | - | - | - | - | |
| | Tax Rate | 2.25 | - | - | - | - | - | - | - | - | |
| | Credit Factor | 100 | - | - | - | - | - | - | - | - | |
| Barnesville | Credit Rate | 2.25 | - | - | - | - | - | - | - | - | |
| | Tax Rate | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | - | |
| | Credit Factor | 100 | 100 | 100 | 100 | - | - | - | - | - | |
| Barnesville JEDD I | Credit Rate | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | - | |
| | Tax Rate | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | - | |
| Barnesville JEDD II | Tax Rate | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | - | |
| | Credit Factor | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | - | |
| Batavia | Tax Rate | 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 | |
| | 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 | |
| Beachwood | 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 | |
| Beachwood East Jedd | Tax Rate | 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 | |

Regional Income Tax Agency

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

| | | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|----------------------------|---------------|-------|-------|---------|-----------|-------|-------|-------|-------|-------|-------|
| 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 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 | - |
| | 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 | - |
| Bellefontaine | Tax Rate | 1.33 | 1.33 | 1.33 | 1.33 | 1.33 | 1.33 | - | - | - | - |
| | Credit Factor | 100 | 100 | 100 | 100 | 100 | 100 | - | - | - | - |
| | Credit Rate | 0.666 | 0.666 | 0.666 | 0.666 | 0.666 | 0.666 | - | - | - | - |
| Bellevue | Tax Rate | 2.00 | 2.00 | 2.00 | 2.00/1.50 | 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 | 2.00 | 2.00 | 2.00 | 2.00/1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| Bellville | Tax Rate | 1.00 | 1.00 | 1.00 | - | - | - | - | - | - | - |
| | Credit Factor | 0.50 | 0.50 | 0.50 | - | - | - | - | - | - | - |
| | Credit Rate | 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 | 25/12.5 | 25 | 25 | 25 | 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 | 0.50 | 0.50 | 0/0.50 | 0.50/0 | 0.50 | 0.50 | - | - | - | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - | - | - | - |
| 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 |
| Bloomdale | Tax Rate | 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 | - | - | - | - | - | - | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| Boston Hts | 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 | - | - | - |
| | Credit Factor | 50 | - | - | - | - | - | - | - | - | - |
| Bratenahl | Tax Rate | 2.00 | - | - | - | - | - | - | - | - | - |
| | Credit Factor | 50 | - | - | - | - | - | - | - | - | - |
| | Credit Rate | 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 | 87.50 | 87.50 | 87.50 | 87.50 | 87.50 | 87.50 | 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 |
| 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 | 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 |
| Brice | Tax Rate | 2.00 | 2.00 | 2.00 | - | - | - | - | - | - | - |
| | Credit Factor | 100 | 100 | 100 | - | - | - | - | - | - | - |
| | Credit Rate | 2.00 | 2.00 | 2.00 | - | - | - | - | - | - | - |
| Bridgeport | Tax Rate | 1.00 | 1.00 | 1.00/- | - | - | - | - | - | - | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| Brimfield / Tallmadge Jedd | Tax Rate | 1.50 | 1.50 | 1.50 | 1.25 | 1.25 | 1.25 | 1.25 | 1.00 | 1.00 | 1.00 |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| 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 | 2.50/2.00 | 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 | 2.50/2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Bryan | Tax Rate | 1.80 | - | - | - | - | - | - | - | - | - |
| | Credit Factor | 100 | - | - | - | - | - | - | - | - | - |
| | Credit Rate | 1.80 | - | - | - | - | - | - | - | - | - |

Regional Income Tax Agency

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

| | | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|--------------------------------|---------------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|
| Butler | Tax Rate | 1.00% | - | - | - | - | - | - | - | - | - |
| | Credit Factor | 50 | - | - | - | - | - | - | - | - | - |
| | Credit Rate | 1.00 | - | - | - | - | - | - | - | - | - |
| Buckland | 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 | - |
| 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 |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| Camden | Tax Rate | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| | Credit Factor | - | - | - | - | - | - | - | 100 | - | - |
| | Credit Rate | - | - | - | - | - | - | - | 1.00 | - | - |
| 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 | - | - | - | - | - | - | - |
| | Credit Factor | 100 | 100 | 100 | - | - | - | - | - | - | - |
| | Credit Rate | 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 | - | - | - | - | - | - | - |
| | Credit Factor | 100 | 100 | 100 | - | - | - | - | - | - | - |
| | Credit Rate | 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 | - |
| | Credit Factor | - | - | - | - | - | - | - | 100 | - | - |
| | Credit Rate | - | - | - | - | - | - | - | 1.00 | - | - |
| 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 | 1/1.25 | 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 | 1/1.25 | 1.00 | 1.00 | 1.00 |
| 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 | 50 | 50 | 50 |
| | Credit Rate | - | - | - | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Chagrin Falls | Tax Rate | 1.85 | 1.85 | 1.85 | 1.85 | 1.85 | 1.50 | 1.50 | 1.50 | 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 | 1.50 | 1.50 | 1.50 | 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 | - | - | - | - | - | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| Circleville | Tax Rate | 2.50 | 2.50 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 1.50 | 1.50 | 1.50 |
| | Credit Factor | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 50 | 50 | 50 |
| | Credit Rate | 2.50 | 2.50 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 1.50 | 1.50 | 1.50 |
| Circleville-Pickaway Twp JEDD | Tax Rate | 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 | - | - | - | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| Clayton | Tax Rate | - | - | - | - | - | - | - | - | 1.50 | 1.50 |
| | Credit Factor | - | - | - | - | - | - | - | - | 100 | 100 |
| | Credit Rate | - | - | - | - | - | - | - | - | 1.50 | 1.50 |
| Clayton Jedd | Tax Rate | - | - | - | - | - | - | - | - | 1.50 | 1.50 |
| Cleveland Heights | Tax Rate | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 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 |
| 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 | - | - |
| | Credit Factor | 100 | 100 | 100 | - | - | - | - | - | - | - |
| | Credit Rate | 0.50 | 0.50 | 0.50 | - | - | - | - | - | - | - |
| Commercial Point | Tax Rate | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 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)

| | | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----------------------------------|---------------|--------|--------|--------|-----------|-------|-----------|-------|-------|-------|-------|
| Conesville | Tax Rate | 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 | - | - | - | - | - | - | - |
| | Credit Factor | 100 | 100 | 100 | - | - | - | - | - | - | - |
| | Credit Rate | 1.50 | 1.50 | 1.50 | - | - | - | - | - | - | - |
| Cuyahoga Falls | Tax Rate | 2.00 | 2.00 | 2.00 | - | - | - | - | - | - | - |
| | Credit Factor | 100 | 100 | 100 | - | - | - | - | - | - | - |
| | Credit Rate | 2.00 | 2.00 | 2.00 | - | - | - | - | - | - | - |
| Cuyahoga Falls Boston Twp JEDD | Tax Rate | 2.00 | 2.00 | 2.00 | - | - | - | - | - | - | - |
| Cuyahoga Heights | 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 |
| Danville | Tax Rate | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| Darbyville | Tax Rate | 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 | - | - | - | - |
| | 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 | - | - | - | - | - | - | - | - |
| Dunkirk | Tax Rate | 1.00 | 1.00 | - | - | - | - | - | - | - | - |
| | Credit Factor | 50 | 50 | - | - | - | - | - | - | - | - |
| | Credit Rate | 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 | 1.00 | 1.00 | 1.00 | 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 | - | - | - |
| | 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 | - | - | - |
| Eaton | 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 | - | - |
| Eaton Jedd | Tax Rate | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25/1.75 | 1.75 | 1.75 | 1.75 | 1.75 |
| Edgerton | Tax Rate | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 | - | - | - | - |
| | Credit Factor | 100 | 100 | 100 | 100 | 100 | 100 | - | - | - | - |
| | Credit Rate | 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 | - | - | - | - | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| Elmwood Place | 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 | - | - | - | - |
| Elyria | Tax Rate | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25/1.75 | 1.75 | 1.75 | 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 | 2.25/1.75 | 1.75 | 1.75 | 1.75 | 1.75 |
| Elyria Jedd | Tax Rate | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25/1.75 | 1.75 | 1.75 | 1.75 | 1.75 |
| Empire | 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 | - | - | - |
| Etna-Reynoldsburg Jedd 1 | Tax Rate | 2.00 | 2.00 | 2.00 | 2.00/1.50 | - | - | - | - | - | - |
| Etna-Reynoldsburg Jedd 2 | Tax Rate | 2.00 | 2.00 | 2.00 | 2.00/1.50 | - | - | - | - | - | - |
| Etna-Reynoldsburg Jedd 3 | Tax Rate | 2.00 | 2.00 | 2.00 | 2.00 | - | - | - | - | - | - |
| Etna-Reynoldsburg Jedd 4 | Tax Rate | 2.00 | 2.00 | 2.00/- | - | - | - | - | - | - | - |
| Etna-Reynoldsburg Jedd 7 | Tax Rate | 2.00/- | - | - | - | - | - | - | - | - | - |
| Evans Farm JEDD | Tax Rate | 1.00 | 1.00/- | - | - | - | - | - | - | - | - |

Regional Income Tax Agency

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

| | | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|-------------------|---------------|-------|-------|-----------|-------|-------|-------|-------|-------|-------|-------|
| Euclid | Tax Rate | 2.85% | - | - | - | - | - | - | - | - | - |
| | Credit Factor | 100 | - | - | - | - | - | - | - | - | - |
| | Credit Rate | 2.85 | - | - | - | - | - | - | - | - | - |
| Fairborn | Tax Rate | 2.00 | 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 | 2.00 | 1.50 | 1.50 | 1.50 | 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 |
| Fayette | 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 | - | - | - | - | - |
| Felicity | 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 | - | - | - | - | - | - |
| 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 | - | - | - | - |
| | Credit Factor | - | - | - | - | 50 | 100 | - | - | - | - |
| | Credit Rate | - | - | - | - | 2.00 | 2.00 | - | - | - | - |
| Frazeytsburg | Tax Rate | 1.00 | - | - | - | - | - | - | - | - | - |
| | Credit Factor | 100 | - | - | - | - | - | - | - | - | - |
| | Credit Rate | 1 | - | - | - | - | - | - | - | - | - |
| 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 | 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 |
| 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 | - | - | - | - | - | - | - | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| Gahanna | Tax Rate | 2.50 | 2.50 | 2.50/1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| | Credit Factor | 100 | 100 | 100/83.33 | 83.33 | 83.33 | 83.33 | 83.33 | 83.33 | 83.33 | 83.33 |
| | Credit Rate | 2.50 | 2.50 | 2.50/1.50 | 1.50 | 1.50 | 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 | - | - | - | - | - | - | - | - |
| | Credit Factor | 50 | 50 | - | - | - | - | - | - | - | - |
| | Credit Rate | 1.00 | 1.00 | - | - | - | - | - | - | - | - |
| Genoa | Tax Rate | 1.50 | 1.50 | - | - | - | - | - | - | - | - |
| | Credit Factor | 100 | 100 | - | - | - | - | - | - | - | - |
| | Credit Rate | 0.75 | 0.75 | - | - | - | - | - | - | - | - |
| Gettysburg | 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 | - | - | - | - | - |
| Gibsonburg | Tax Rate | 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 |
| 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 | - | - | - | - | - | - |
| | Credit Factor | 100 | 100 | 100 | 100 | - | - | - | - | - | - |
| | Credit Rate | 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 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 |

Regional Income Tax Agency

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

| | | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----------------------------|---------------|-------|-------|-------|-----------|-------|-------|-------|-------|-------|-------|
| Gratis | Tax Rate | 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 | - | - | - | - | - | - | - |
| | Credit Factor | 100 | 100 | 100 | - | - | - | - | - | - | - |
| | Credit Rate | 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 |
| Groveport | 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 | - | - | - | - | - |
| | Credit Factor | 100 | 100 | 100 | 100 | 100 | - | - | - | - | - |
| | Credit Rate | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | - |
| Harrisburg | Tax Rate | 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 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Harrison 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 | - | - | - | - | - | - | - | - | - |
| | 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 | 2.00 | 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 |
| Hiram | Tax Rate | 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 | - | - |
| | Credit Rate | 2.25 | 2.25 | 2.25 | 2.25/2.00 | 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 | - | - | - |
| | Credit Factor | 100 | 100 | 100 | 100 | 100 | 100 | 100 | - | - | - |
| | Credit Rate | 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 | - | - | - |
| Hopedale | Tax Rate | 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 | - |
| | Credit Rate | 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 |
| Hunting Valley | Tax Rate | - | - | - | - | - | - | - | - | - | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| 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 | - | - | -/1.00/- | - | - | - | - | - | - |
| | Credit Factor | 100 | - | - | -/1.00/- | - | - | - | - | - | - |
| | Credit Rate | 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 | - | - | - | - |
| | Credit Factor | 50 | 50 | 50 | 50 | 50 | 50 | - | - | - | - |
| | Credit Rate | 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 | - |
| | 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 |

Regional Income Tax Agency

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

| | | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|----------------------------------|---------------|-------|-------|-----------|-------|-----------|--------|-------|-------|-------|-------|
| 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 | 100 | 100 | 100 |
| | Credit Rate | - | - | - | - | - | - | -0.50 | 0.50 | 0.50 | 0.50 |
| Kent | Tax Rate | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 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 | 2.25 | 2.25 | 2.25 | 2.00 | 2.00 |
| Kettlersville | Tax Rate | - | - | - | - | - | - | - | - | - | 1.00 |
| | Credit Factor | - | - | - | - | - | - | - | - | - | 100 |
| | Credit Rate | - | - | - | - | - | - | - | - | - | 1.00 |
| 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 | - | - | - | - | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| 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 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| | Credit Factor | 100 | 100 | 100 | 100 | 100 | 50/100 | 50 | 50 | 50 | 50 |
| | Credit Rate | 2.25 | 2.25 | 2.25 | 2.25 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Latty | Tax Rate | 1.00 | - | - | - | - | - | - | - | - | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| Leesburg | Tax Rate | 1.00 | 1.00 | - | - | - | - | - | - | - | - |
| | Credit Factor | 100 | 100 | - | - | - | - | - | - | - | - |
| | Credit Rate | 1.00 | 1.00 | - | - | - | - | - | - | - | - |
| Leetonia | Tax Rate | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | - | - | - | - | - |
| | Credit Factor | 50 | 50 | 50 | 50 | 50 | - | - | - | - | - |
| | Credit Rate | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | - |
| Leipsic | Tax Rate | - | - | - | - | - | - | 1.50 | 1.50 | 1.50 | 1.50 |
| | Credit Factor | - | - | - | - | - | - | 100 | 100 | 100 | 100 |
| | Credit Rate | - | - | - | - | - | - | 1.50 | 1.50 | 1.50 | 1.50 |
| Liberty Center | Tax Rate | 1.00 | 1.00 | 1.00 | - | - | - | - | - | - | - |
| | Credit Factor | 50 | 50 | 50 | - | - | - | - | - | - | - |
| | Credit Rate | 1.00 | 1.00 | 1.00 | - | - | - | - | - | - | - |
| Liberty Center JEDD | Tax Rate | 1.00 | 1.00 | 1.00 | - | - | - | - | - | - | - |
| Lithopolis | Tax Rate | 1.00 | 1.00 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.00 | 1.00 | 1.00 |
| | 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 | - | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - |
| | 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 | - | - | - |
| | 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 | - | - | - |
| Lyndhurst | Tax Rate | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 1.50 | 1.50 | 1.50 |
| | 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 | 1.50 | 1.50 | 1.50 |
| Lyons | Tax Rate | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| Macedonia | Tax Rate | 2.50 | 2.50 | 2.50/2.25 | 2.25 | 2.25/2.00 | 2.00 | 2.00 | 2.00 | 2.25 | 2.25 |
| | Credit Factor | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| | Credit Rate | 2.50 | 2.50 | 2.50/2.25 | 2.25 | 2.25/2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Macedonia/ Northfield Jedd | Tax Rate | 2.50 | 2.50 | 2.50/2.25 | 2.25 | 2.25/2.00 | 2.00 | 2.00 | 2.00 | 2.25 | 2.25 |
| Madison Village | Tax Rate | 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 |

Regional Income Tax Agency

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

| | | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|--------------------------|---------------|-----------|-----------|-------|-------|-------|-------|-------|-----------|-------|-------|
| Malvern | 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 | - | - | - | - | - | - |
| 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 | Tax Rate | 1.50 | 1.50 | - | - | - | - | - | - | - | - |
| | Credit Factor | 100 | 100 | - | - | - | - | - | - | - | - |
| | Credit Rate | 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 |
| Marengo | Tax Rate | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| Martins Ferry | Tax Rate | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.75/1.00 | 0.75 | 0.75 |
| | 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 | 0.75/1.00 | 0.75 | 0.75 |
| Mayfield Heights | Tax Rate | 1.50 | 1.50/1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Credit Factor | 100 | 100/50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| | Credit Rate | 1.50 | 1.50/1.00 | 1.00 | 1.00 | 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 | - |
| | 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 | - |
| Mechanics- burg | 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 | - | - | - | - | - | - |
| | Credit Factor | 25 | 25 | 25 | 25 | - | - | - | - | - | - |
| | Credit Rate | 0.75 | 0.75 | 0.75 | 0.75 | - | - | - | - | - | - |
| Medina Montville JEDD | Tax Rate | 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 | 1.50/1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | - |
| | Credit Factor | 100 | 100 | 100 | 100 | 100 | - | - | - | - | - |
| | Credit Rate | 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 | 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 | - | - | - | - | - | - | - | - | - | 0.50 |
| | Credit Rate | - | - | - | - | - | - | - | - | - | 1.00 |
| 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 | - |
| Milford Jedd IV | Tax Rate | 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)

| | | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|------------------|---------------|--------|-------|-----------|-------|-------|-------|-------|-------|------------|-------|
| Milford Jedd V | Tax Rate | 1.00% | 1.00% | 1.00% | 1.00% | - | - | - | - | - | - |
| Milford Jedd VI | Tax Rate | 1.00 | 1.00 | 1.00/- | - | - | - | - | - | - | - |
| Milford Jedd VII | Tax Rate | 1.00/- | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - |
| | 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 | | | | | | | | | | | |
| Park | Tax Rate | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 1.00 | 1.00 | 1.00 |
| | Credit Factor | - | - | - | - | - | - | - | - | 50/- | 50 |
| | Credit Rate | - | - | - | - | - | - | - | - | 1.00 | 1.00 |
| Mingo | | | | | | | | | | | |
| Junction | Tax Rate | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 1.975 | 1.975 | 1.975 | 2.00/1.975 | 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 | 1.975 | 1.975 | 1.975 | 2.00/1.975 | 2.00 |
| Mogadore | Tax Rate | 2.50 | 2.50 | 2.50/2.25 | 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 | 2.50 | 2.50 | 2.50/2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 |
| Monroeville | Tax Rate | 1.00 | - | - | - | - | - | - | - | - | - |
| | Credit Factor | 100 | - | - | - | - | - | - | - | - | - |
| | Credit Rate | 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 | - | - | - | - | - | - | - | - | - | - |
| Morrall | Tax Rate | 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 | - | - | - | - | - | - | - | 1.00 | 1.00 | 1.00 |
| | Credit Factor | - | - | - | - | - | - | - | 100 | 100 | 100 |
| | Credit Rate | - | - | - | - | - | - | - | 1.00 | 1.00 | 1.00 |
| 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 | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| Mt. Healthy | Tax Rate | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 1.50 | 1.50 | - |
| | Credit Factor | 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 | 1.25 | 1.25 | - |
| 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 | 1.00 | 1.00 | 1.00 | 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 | 1.00 | 1.00 | 1.00 | 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 | - |
| | Credit Factor | 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 | - |
| New | | | | | | | | | | | |
| Washington | Tax Rate | 1.50 | 1.50 | 1.50 | 1.50 | - | - | - | - | - | - |
| | Credit Factor | 100 | 100 | 100 | 100 | - | - | - | - | - | - |
| | Credit Rate | 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 Hts | 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 | 30 | - | - | 60 | 60 | 60 | 60 |
| | Credit Rate | 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)

| | | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|-------------------------|---------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 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 |
| Newton Falls | 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 | - | - | - | - | - | - |
| Newtonsville | Tax Rate | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | - | - |
| | Credit Factor | - | -1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | - |
| Newtown | Tax Rate | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Ney | Tax Rate | 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 |
| Niles | Tax Rate | - | - | - | - | - | - | - | - | - | - |
| | Credit Factor | 2.00 | 2.00 | 2.00 | 2.00 | - | - | - | - | - | - |
| North Canton | Tax Rate | 100 | 100 | 100 | 100 | - | - | - | - | - | - |
| | Credit Rate | 2.00 | 2.00 | 2.00 | 2.00 | - | - | - | - | - | - |
| North College Hill | Tax Rate | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | - | - | - | - |
| | Credit Factor | 100 | 100 | 100 | 100 | 100 | 100 | - | - | - | - |
| North Lewisburg | Tax Rate | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | - | - | - | - |
| | Credit Rate | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| North Olmsted | Tax Rate | - | - | - | - | - | - | 50 | 50 | 50 | 50 |
| | Credit Factor | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| North Perry | Tax Rate | 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 Ridgeville | Tax Rate | 1.00 | - | - | - | - | - | - | - | - | - |
| | Credit Factor | 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 | - | - |
| | Credit Rate | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| North Royalton | Tax Rate | - | - | - | - | - | - | - | - | - | - |
| | Credit Factor | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Northfield Village | Tax Rate | 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 |
| Norton | Tax Rate | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | - | - | - | - | - |
| | Credit Factor | 100 | 100 | 100 | 100 | 100 | - | - | - | - | - |
| Norton Barberton JEDZ | Tax Rate | 2.00 | - | - | - | - | - | - | - | - | - |
| | Credit Rate | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | - | - | - | - | - |
| Oak Harbor | Tax Rate | 100 | 100 | 100 | 100 | 100 | - | - | - | - | - |
| | Credit Rate | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | - | - | - | - | - |
| Oak Hill | Tax Rate | 1.00 | 1.00 | - | - | - | - | - | - | - | - |
| | Credit Factor | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | - | - |
| Oakwood Village | Tax Rate | - | - | - | - | - | - | - | - | - | - |
| | 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 | 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 | 1.90 | 1.90 | 1.90 |
| Olmsted Falls | Tax Rate | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 1.90 | 1.90 | 1.90 |
| | Credit Factor | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| Orange | Tax Rate | 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 |
| Orange-Chagrin | Tax Rate | 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 |
| Highland Jedd Ostrander | Tax Rate | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| | Credit Factor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | - |
| Ostrander | Tax Rate | 100 | 100 | 100 | 100 | 100 | - | - | - | - | - |
| | Credit Rate | 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)

| | | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|-------------------------------------|---------------|-------|-------|-------|-------|-----------|-----------|-----------|-----------|-----------|-------|
| 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 | - | - | - | - | - | - | - | - | - | - |
| Owensville | Tax Rate | 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 | - |
| | 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 | - |
| Painesville- Concord Jedd | Tax Rate | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 | - |
| Parma Heights | Tax Rate | 3.00 | - | - | - | - | - | - | - | - | - |
| | Credit Factor | 100 | - | - | - | - | - | - | - | - | - |
| | Credit Rate | 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 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| Payne | Tax Rate | 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 | - | - | - |
| | 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 | - | - | - |
| 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 | 2.00/1.00 | 1.00 | 1.00 |
| | 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 | 2.00/1.00 | 1.00 | 1.00 |
| 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 | 50 | 50 | 50 |
| | Credit Rate | - | - | - | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Plain City | Tax Rate | - | - | 1.50 | 1.50 | 1.50 | 1.00/1.50 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| Pleasant Hill | 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 | - | - | - | - | - | - | - | - | - | - |
| Pleasantville | Tax Rate | 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 | - | - | - | - | - | - | - |
| | Credit Factor | 100 | 100 | 100 | - | - | - | - | - | - | - |
| | Credit Rate | 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 | 0.75 | 0.75 | 0.75 | 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 | 0.25 | 0.25 | 0.25 | 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 | 0.75 | 0.75 |
| | Credit Factor | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 100/50 | 100 | 100 |
| | Credit Rate | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.75/1.00 | 0.75 | 0.75 |
| 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 | 2.50/2.25 | 2.25/2.00 | - | - | - |
| | Credit Factor | 100 | 100 | 100 | 100 | 100 | 100 | 100 | - | - | - |
| | Credit Rate | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50/2.25 | 2.25/2.00 | - | - | - |
| 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 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 | 1.50/2.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| | Credit Factor | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| | Credit Rate | 2.50 | 2.50 | 2.50 | 2.50 | 1.50/2.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| Reynoldsburg Entp Zone | Tax Rate | 2.50 | 2.50 | 2.50 | 2.50 | 1.50/2.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| Richmond Hts | Tax Rate | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25/2.00 | 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 | 2.25 | 2.25 | 2.25 | 2.25/2.00 | 2.00 |

Regional Income Tax Agency

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

| | | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|-------------------|---------------|--------|-------|-------|-------|-----------|-------|-------|----------|-------|-----------|
| 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 | - | - | - | - | - | - | - | - | - | - |
| Ridgeway | Tax Rate | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| Rio Grande | 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 | - |
| 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 |
| Risingsun | Tax Rate | 1.00 | 1.00 | - | - | - | - | - | - | - | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| Rittman | Tax Rate | 1.50 | - | - | - | - | - | - | - | - | - |
| | Credit Factor | 100 | - | - | - | - | - | - | - | - | - |
| Riverside | 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 |
| Rocky River | Tax Rate | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | - | - | - | - |
| | Credit Factor | 100 | 100 | 100 | 100 | 100 | 100 | - | - | - | - |
| 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 |
| Rush Twp | Tax Rate | 2.00 | 2.00 | 2.00 | 2.00 | 2.00/1.75 | 1.75 | 1.75 | 1.75 | - | - |
| | Credit Factor | 50 | 50 | 50 | 50 | 50 | 50 | 100 | 100 | 100 | 100 |
| 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 |
| 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 | 100 | 100 | 100 |
| Salem | Tax Rate | 1.25 | - | - | - | - | - | - | - | - | - |
| | Credit Factor | 100 | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - | - | - | - |
| Sandusky | Tax Rate | 1.25 | 1.25 | 1.25 | 1.25 | 1.25 | 1.25 | 1.25 | 1.00 | 1.00 | 1.00 |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - | - | - | - |
| Scioto Twp | Tax Rate | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | - | - | - |
| | Credit Factor | 100 | 100 | 100 | 100 | - | - | - | - | - | - |
| Sebring | Tax Rate | 2.00 | 2.00 | 2.00 | 2.00 | - | - | - | - | - | - |
| | Credit Factor | 100 | 100 | 100 | 100 | - | - | - | - | - | - |
| Seven Hills | 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 |
| Shaker Heights | Tax Rate | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25/1.75 |
| | Credit Factor | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50/100 |
| Sharon TWP Jedd | Tax Rate | 2.50/- | - | - | - | - | - | - | - | - | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| 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 |
| Sheffield Lake | Tax Rate | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 |
| | Credit Factor | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Sheffield Village | Tax Rate | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 1.5/2.00 | 1.50 | 1.50 |
| | Credit Factor | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Sherwood | 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 |
| 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 |

Regional Income Tax Agency

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

| | | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|----------------|---------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 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 | - | - | - | - | - | - | - | - | - | - |
| Solon | 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 | - | - | - |
| South | | | | | | | | | | | |
| Charleston | Tax Rate | 1.25 | 1.25 | 1.25 | 1.25 | 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 | 1.25 | 1.25 | 1.25 | 1.25 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 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 | 75 | 75 | 75 |
| | Credit Rate | - | - | -1.00 | 1.00 | 1.00 | 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 | - | - |
| | Credit Factor | 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 | - | - |
| South Vienna | Tax Rate | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| Springfield | | | | | | | | | | | |
| Twp Jedd I | Tax Rate | 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 | - | - | - | - | - |
| | 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 |
| Stoutsville | Tax Rate | 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 | 1.25 | 1.25 | 1.25 | 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 | - |
| | 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 | - |
| Tallmadge | Tax Rate | 2.25 | 2.25 | 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 | 2.25 | 2.25 | 2.00 | 2.00 | 2.00 | 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 | 1.00 | - | - | - | - | - | - | - | - |
| | Credit Factor | 100 | 100 | - | - | - | - | - | - | - | - |
| | Credit Rate | 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 | - |
| | 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 | - | - | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |

Regional Income Tax Agency

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

| | | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|---------------------------|---------------|-------|-------|-------|--------|-----------|-------|-------|-------|-----------|--------|
| Twinsburg | Tax Rate | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% | 2.25% | 2.25% |
| | 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 | 2.25 | 2.25 |
| Uhrichsville | Tax Rate | 2.00 | 2.00 | 2.00 | 2.00 | 1.75/2.00 | 1.75 | 1.75 | 1.75 | 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 | 1.75/2.00 | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 |
| University Hts | 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 |
| Upper Arlington | Tax Rate | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 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 |
| 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 |
| 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 | 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 | 1.00/1.50 | 1.00 |
| | Credit Factor | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 50/100 | 100/50 |
| | Credit Rate | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Wadsworth | Tax Rate | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | - | - | - | - |
| | Credit Factor | 100 | 100 | 100 | 100 | 100 | 100 | - | - | - | - |
| | Credit Rate | 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 | 50 | 50 | 50 |
| | Credit Rate | - | - | - | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Warrensville Heights | Tax Rate | 2.60 | - | - | - | - | - | - | - | - | - |
| | Credit Factor | 50 | - | - | - | - | - | - | - | - | - |
| | Credit Rate | 2.60 | - | - | - | - | - | - | - | - | - |
| Warrensville Heights JEDZ | Tax Rate | 2.60 | - | - | - | - | - | - | - | - | - |
| Washingtonville | Tax Rate | 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 | - |
| | 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 | - |
| Wayne Lakes | Tax Rate | 1.00 | 1.00 | 1.00 | - | - | - | - | - | - | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| Waynesville | Tax Rate | 0.75 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Credit Factor | - | - | - | - | - | - | 100 | 100 | 100 | 100 |
| | Credit Rate | - | - | - | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Wellington | Tax Rate | 1.75 | 1.75 | 1.75 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | Credit Factor | 100 | 100 | 100 | - | - | - | - | - | - | - |
| | Credit Rate | 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 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Credit Factor | 0.50 | 0.50 | 0.50 | 0.50 | - | - | - | - | - | - |
| | Credit Rate | 1.50 | 1.50 | 1.50 | 1.50 | - | - | - | - | - | - |
| West Alexandria | Tax Rate | 1.00 | - | - | - | - | - | - | - | - | - |
| | Credit Factor | 100 | - | - | - | - | - | - | - | - | - |
| | Credit Rate | 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 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | Credit Factor | 100 | 100 | 100 | 100 | 100 | - | - | - | - | - |
| | Credit Rate | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | - | - | - | - | - |
| West Liberty | Tax Rate | 1.00 | 1.00 | - | - | - | - | - | - | - | - |
| | Credit Factor | 100 | 100 | - | - | - | - | - | - | - | - |
| | Credit Rate | 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 | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| West Salem | Tax Rate | 1.00 | 1.00 | - | - | - | - | - | - | - | - |
| | Credit Factor | - | - | - | - | - | - | - | - | - | - |
| | Credit Rate | - | - | - | - | - | - | - | - | - | - |
| West Unity | Tax Rate | 1.50 | 1.50 | - | - | - | - | - | - | - | - |
| | Credit Factor | 100 | 100 | - | - | - | - | - | - | - | - |
| | Credit Rate | 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 |

Regional Income Tax Agency

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

| | | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----------------------------------|---------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 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 | - | - | - | - | - | - | - |
| | Credit Factor | 100 | 100 | 100 | - | - | - | - | - | - | - |
| | Credit Rate | 0.75 | 0.75 | 0.75 | - | - | - | - | - | - | - |
| Wickliffe | Tax Rate | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | - | - | - | - | - |
| | Credit Factor | 100 | 100 | 100 | 100 | 100 | - | - | - | - | - |
| | Credit Rate | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | - | - | - | - | - |
| 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 | - | - | - | - | - | - |
| | Credit Factor | 0.50 | 0.50 | 0.50 | 0.50 | - | - | - | - | - | - |
| | 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 | - | - | - | - | - | - |
| | Credit Factor | 100 | 100 | 100 | 100 | - | - | - | - | - | - |
| | Credit Rate | 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 | - | - | - | - | - | - | - | - | - |
| | Credit Factor | 100 | - | - | - | - | - | - | - | - | - |
| | Credit Rate | 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 | - | - | - | - | - | - | - | - |
| | Credit Factor | 100 | 100 | - | - | - | - | - | - | - | - |
| | Credit Rate | 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 | - | - | - | - | - | - | - | - |
| | Credit Factor | 100 | 100 | - | - | - | - | - | - | - | - |
| | Credit Rate | 1.50 | 1.50 | - | - | - | - | - | - | - | - |
| Xenia Jedd 1 Yellow Springs | Tax Rate | 2.25 | 2.25 | - | - | - | - | - | - | - | - |
| | Credit Factor | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| | 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 |
|------|------------------|------------------------|---------------|---------------------|-------------------------|---------------------------------|--------------------|
| 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 |
| 2014 | 11,045,455 | 229,291 | 11,274,746 | 1,076,647,426 | 1.05 | 1,796,709 | 6 |
| 2013 | 12,432,491 | 264,830 | 12,697,321 | 1,039,994,856 | 1.22 | 1,786,832 | 7 |
| 2012 | 13,872,823 | 302,084 | 14,174,907 | 976,099,653 | 1.45 | 1,714,077 | 8 |

Note: RITA collections and RITA member population presented on pages 64-71 and 74-82, respectively.