

BATH LOCAL SCHOOLS

ALLEN

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2022, 2023 and 2024 Actual;
Forecasted Fiscal Years Ending June 30, 2025 Through 2029

	Actual				Average Change	Forecasted				
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024			Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Revenues										
1.010 General Property Tax (Real Estate)	\$6,958,935	\$7,261,019	\$7,325,075	2.6%	\$7,400,000	\$7,450,000	\$7,500,000	\$7,550,000	\$7,600,000	
1.020 Tangible Personal Property Tax	1,623,563	1,782,625	1,907,243	8.4%	1,920,000	1,925,000	1,930,000	1,935,000	1,940,000	
1.030 Income Tax										
1.035 Unrestricted State Grants-in-Aid	6,826,874	7,123,366	7,729,716	6.4%	7,870,000	7,970,000	8,100,000	8,200,000	8,200,000	
1.040 Restricted State Grants-in-Aid	440,823	459,630	621,001	19.7%	630,000	635,000	640,000	645,000	650,000	
1.045 Restricted Federal Grants-in-Aid - SFSS										
1.050 State Share of Local Property Taxes	933,576	920,385	917,202	-0.9%	924,000	924,000	924,000	924,000	924,000	
1.060 All Other Revenues	601,211	781,514	1,113,537	36.2%	1,100,000	1,115,000	1,120,000	1,125,000	1,130,000	
1.070 Total Revenues	17,384,982	18,328,539	19,613,774	6.2%	19,844,000	20,019,000	20,214,000	20,379,000	20,444,000	
Other Financing Sources										
2.010 Proceeds from Sale of Notes										
2.020 State Emergency Loans and Advancements (Approved)										
2.040 Operating Transfers-In										
2.050 Advances-In	14,500									
2.060 All Other Financing Sources	8,586	195,117	4,387	1037.4%	10,000	10,000	10,000	10,000	10,000	
2.070 Total Other Financing Sources	23,086	195,117	4,387	323.7%	10,000	10,000	10,000	10,000	10,000	
2.080 Total Revenues and Other Financing Sources	17,408,068	18,523,656	19,618,161	6.2%	19,854,000	20,029,000	20,224,000	20,389,000	20,454,000	
Expenditures										
3.010 Personal Services	9,715,363	10,278,341	10,669,183	4.8%	11,150,000	11,550,000	11,950,000	12,350,000	12,750,000	
3.020 Employees' Retirement/Insurance Benefits	3,388,657	3,604,448	3,674,691	4.2%	3,906,586	4,167,365	4,446,984	4,747,315	5,070,418	
3.030 Purchased Services	2,848,742	3,189,777	3,386,731	9.1%	4,400,000	3,800,000	3,800,000	3,850,000	3,900,000	
3.040 Supplies and Materials	383,003	455,394	482,503	12.4%	550,000	575,000	600,000	625,000	650,000	
3.050 Capital Outlay	31,026	18,752	343,511	846.2%	400,000	400,000	50,000	50,000	50,000	
3.060 Intergovernmental										
Debt Service:										
4.010 Principal-All (Historical Only)										
4.020 Principal-Notes										
4.030 Principal-State Loans										
4.040 Principal-State Advancements										
4.050 Principal-HB 264 Loans	45,000	44,936	44,769	-0.3%	45,000					
4.055 Principal-Other										
4.060 Interest and Fiscal Charges	2,914	2,081	1,249	-34.3%	509					
4.300 Other Objects	283,093	297,409	302,561	3.4%	315,000	320,000	325,000	330,000	335,000	
4.500 Total Expenditures	16,697,798	17,891,138	18,905,198	6.4%	20,767,095	20,812,365	21,171,984	21,952,315	22,755,418	
Other Financing Uses										
5.010 Operating Transfers-Out	160,000	85,000		-73.4%	50,000	50,000	50,000	50,000	50,000	
5.020 Advances-Out	7,000									
5.030 All Other Financing Uses										
5.040 Total Other Financing Uses	167,000	85,000		-74.6%	50,000	50,000	50,000	50,000	50,000	
5.050 Total Expenditures and Other Financing Uses	16,864,798	17,976,138	18,905,198	5.9%	20,817,095	20,862,365	21,221,984	22,002,315	22,805,418	
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	543,270	547,518	712,963	15.5%	963,095	833,365	997,984	1,613,315	2,351,418	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	14,703,985	15,247,255	15,794,773	3.6%	16,507,736	15,544,641	14,711,276	13,713,292	12,099,977	
7.020 Cash Balance June 30	15,247,255	15,794,773	16,507,736	4.1%	15,544,641	14,711,276	13,713,292	12,099,977	9,748,559	
8.010 Estimated Encumbrances June 30	291,055	138,738	1,229,537	366.9%	200,000	200,000	200,000	200,000	200,000	
Reservation of Fund Balance										
9.010 Textbooks and Instructional Materials										
9.020 Capital Improvements										
9.030 Budget Reserve										
9.040 DPIA										
9.045 Fiscal Stabilization										
9.050 Debt Service										
9.060 Property Tax Advances										
9.070 Bus Purchases										
9.080 Subtotal										
10.010 Fund Balance June 30 for Certification of Appropriations	14,956,200	15,656,035	15,278,199	1.1%	15,344,641	14,511,276	13,513,292	11,899,977	9,548,559	
Revenue from Replacement/Renewal Levies										
11.010 Income Tax - Renewal										
11.020 Property Tax - Renewal or Replacement										
11.300 Cumulative Balance of Replacement/Renewal Levies										
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	14,956,200	15,656,035	15,278,199	1.1%	15,344,641	14,511,276	13,513,292	11,899,977	9,548,559	
Revenue from New Levies										
13.010 Income Tax - New										
13.020 Property Tax - New										
13.030 Cumulative Balance of New Levies										
14.010 Revenue from Future State Advancements										
15.010 Unreserved Fund Balance June 30	14,956,200	15,656,035	15,278,199	1.1%	15,344,641	14,511,276	13,513,292	11,899,977	9,548,559	
ADM Forecasts										
20.010 Kindergarten - October Count										
20.015 Grades 1-12 - October Count										

See accompanying summary of significant forecast assumptions and accounting policies

Includes: General fund, Emergency Levy fund, DPIA fund, Textbook fund and any portion of Debt Service fund related to General fund debt

Bath Local Schools

Five Year Forecast Assumptions

REVENUES

Property Taxes

Property tax revenue estimates are based on historical growth patterns.

Our recent valuations are listed as:

1/1/21 281,769,940

1/1/22 322,452,560

1/1/23 331,025,870

1/1/24 333,921,430

There have been legislative discussions on changing the 20-mill floor calculation. A change to the 20-mill floor could lead to a loss in revenue. The valuation for 1/1/25 is not known at this time.

State Foundation

Revenue from State Foundation has been adjusted with the new funding plan. The Fair School Funding Plan needs to be fully funded. This forecast reflects estimates for FY 25 from the Ohio Department of Education & Workforce. The Fair School Funding Plan needs to be phased in at 100% and calculated on the most current data available for all items. The state share history is as follows:

FY 21-22 50.57%

FY 22-23 48.53%

FY 23-24 50.38%

FY 24-25 46.90%

This forecast assumes a formula ADM of at least 1,567. Any material decline in enrollment could lead to discussions on staffing levels. The recent enrollment numbers are:

FY 21-22 1,721

FY 22-23 1,660

FY 23-24 1,604

FY 24-25 1,567

The forecasted amounts are subject to change based on new legislation, budget reduction orders, property values, and movement of student population.

Other Revenue

Revenues from all other sources are based on historical patterns.

EXPENDITURES

Personal Services and Benefits

The amounts for salaries and benefits for FY 2025-FY2027 are based on the current negotiated agreements. For periods beyond the current agreement, historical trend data has been used. During the last few years, new positions being paid by the district include: SEO, 2 Social Workers, Teacher, Intervention Specialist, SRO, part-time secretary, and 2 bus aides. These amounts will be affected by future agreements, healthcare increases, new legislation, and staffing needs due to retirement or fluctuations in student enrollment. The Allen County Schools insurance COG has worked hard to be cost effective with all of the insurance plans. For January 1, 2025, the medical insurance rates are increasing by 10%.

Purchased Services, Supplies and Other

Anticipated expenditures in these areas are based on historical patterns. This PI levy is used for building repairs and other permanent improvements. For FY 25, repairs to the track, roof systems and playground will be completed.

Capital Outlay

Anticipated expenditures in this area consist of items that have a useful life of at least 5 years and substantial value. Over the next 2 years, there is an extensive list of repairs that will be completed. This list includes paving, work on entrances to the high school and middle school, bleacher repairs, and others.

Other, Advances, and Transfers

Anticipated expenditures in these areas are based on historical patterns.

Debt Service

All debt service requirements will be paid timely.

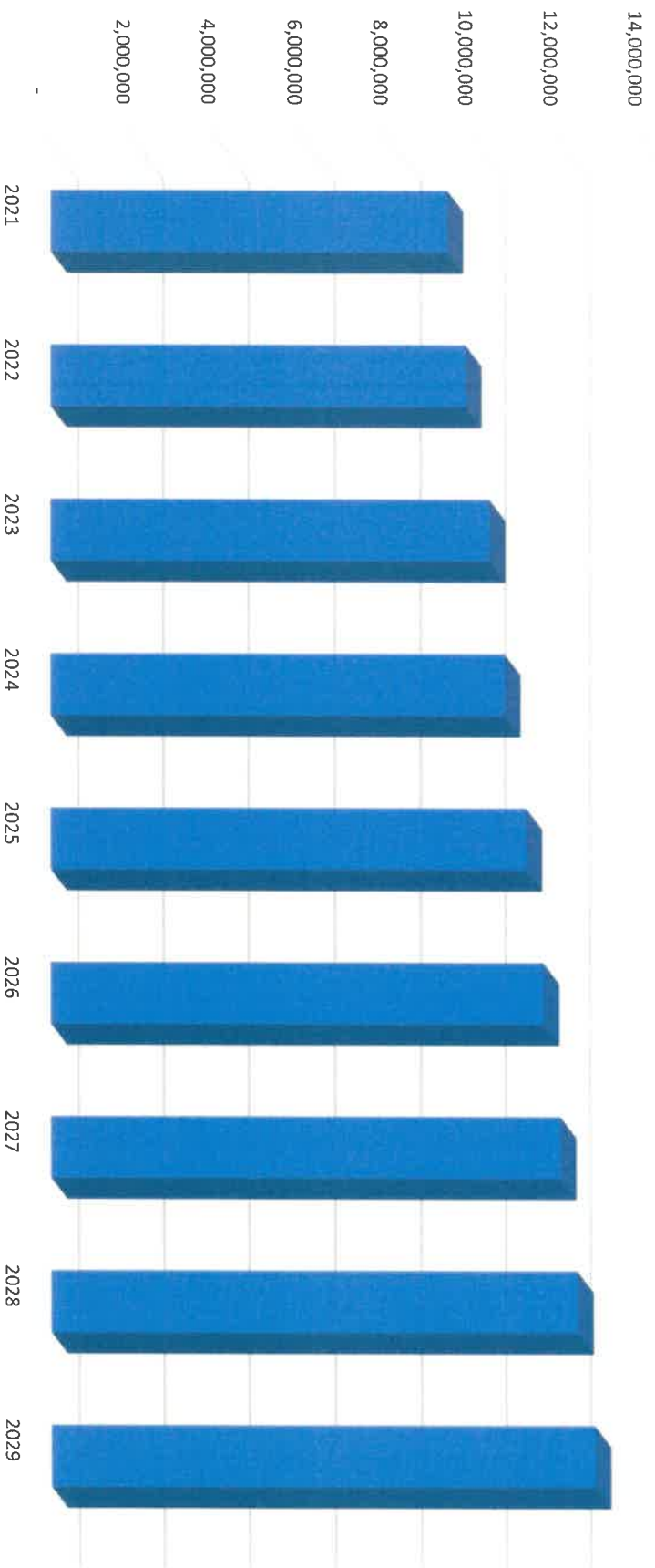
Encumbrances

Estimates are based on historical patterns.

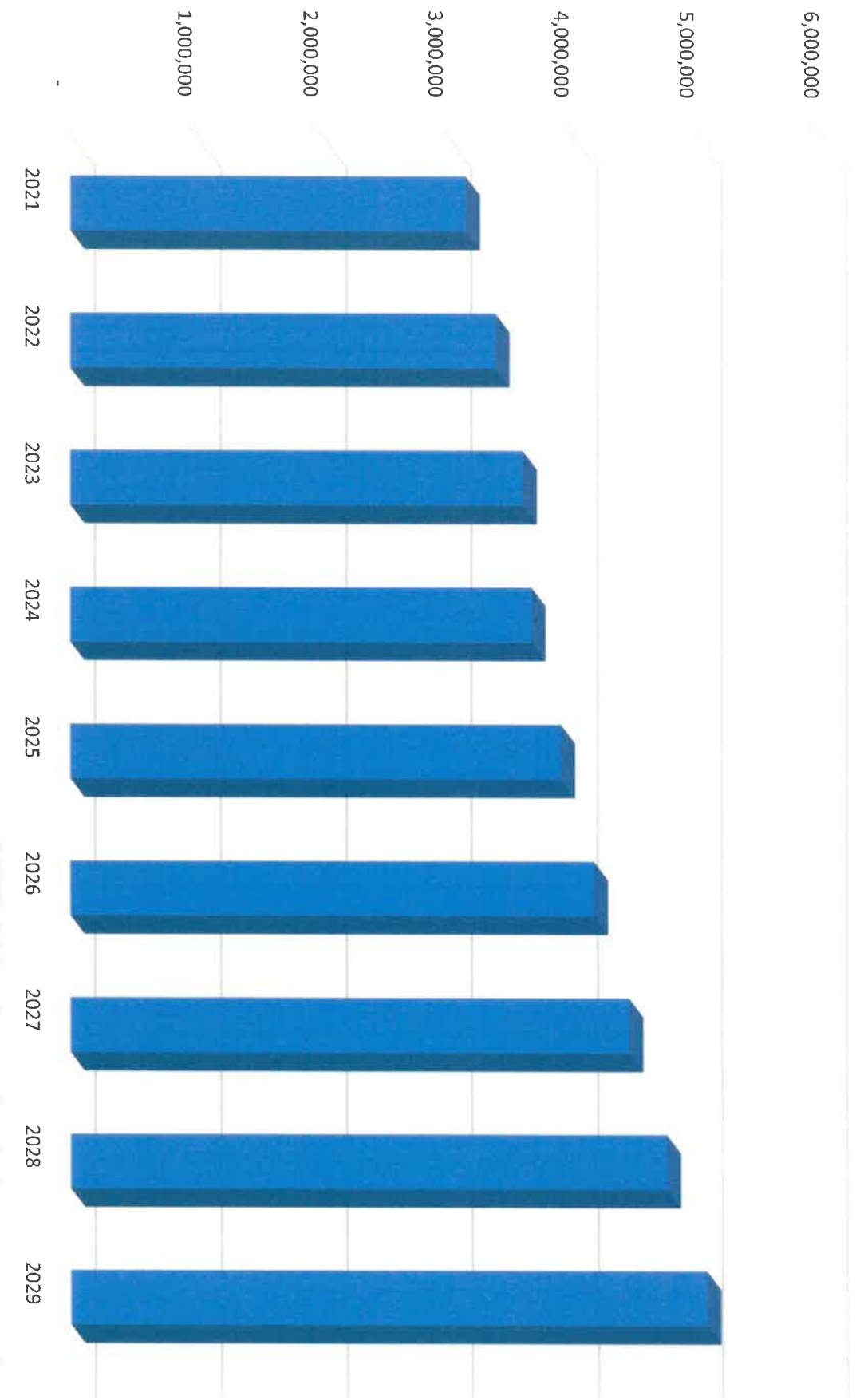
Bath Local Schools
Forecast Details

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
Salaries	9,280,152	9,715,363	10,278,341	10,640,000	11,150,000	11,550,000	11,950,000	12,350,000	12,750,000
Benefits									
Retirement	1,432,135	1,503,300	1,576,813	1,656,592	1,705,950	1,767,150	1,828,350	1,889,550	1,950,750
Medical	1,437,403	1,591,932	1,709,069	1,690,835	1,859,919	2,045,910	2,250,501	2,475,552	2,723,107
Dental	81,790	88,953	93,813	91,936	96,533	101,359	106,427	111,749	117,336
Medicare	140,478	148,639	157,776	164,590	171,710	177,870	184,030	190,190	196,350
Other	60,584	55,833	66,977	70,738	72,475	75,075	77,675	80,275	82,875
Total Benefits	3,152,390	3,388,657	3,604,448	3,674,691	3,906,586	4,167,365	4,446,984	4,747,315	5,070,418

Salaries-General Fund



Total Benefits



Fiscal Year: 2025

Ohio Department of Education and Workforce
Office of Budget and School Funding
Summary School Finance Payment Report (SFPR) – Traditional School District
November #1 Payment, Data as of 10/28/2024

Name: Bath Local

County: Allen

IRN: 045765

	[a] Base State Funding	[b] Calculated State Funding	[c=(b-a)*%] Phase-in Funding ¹	[d=a+c] State Funding
State Support				
A Base Cost	\$4,527,746.16	\$5,945,062.55	\$944,924.84	\$5,472,671.00
B Targeted Assistance	\$601,550.37	\$1,296,096.08	\$463,053.62	\$1,064,603.99
C Special Education	\$411,543.83	\$714,242.75	\$201,809.37	\$613,353.20
D Disadvantaged Pupil Impact Aid (DPIA)	\$135,960.67	\$231,648.67	\$63,795.19	\$199,755.86
E English Learners	\$5,192.79	\$14,049.97	\$5,905.08	\$11,097.87
F Gifted	\$67,596.42	\$63,607.43	\$-2,659.46	\$64,936.96
G Career Technical Education	\$0.00	\$1,570.72	\$1,047.20	\$1,047.20
H Foundation Funding (A + B + C + D + E + F + G)	\$5,749,590.24	\$8,266,278.17	\$1,677,875.84	\$7,427,466.08
I Temporary Transitional Aid Guarantee				\$0.00
J Supplemental Targeted Assistance				\$0.00
K Transportation				\$635,644.05
L Formula Transition Supplement				\$0.00
M Total Formula Funding (H + I + J + K + L)				\$8,063,110.13
Additional Aid Items				
N Preschool Special Education				\$176,235.13
O Special Education Transportation				\$20,746.33
P Total State Support (M + N + O)				\$8,260,091.59
Transfers				
Q Educational Service Center				\$-1,703,177.12
R Other Adjustments				\$-66,448.20
S Total Transfers (Q + R)				\$-1,769,625.32
T Net State Funding (P + S)				\$6,490,466.27
Disclosure				
Base Cost - Student Wellness and Success				Annual Amount \$262,340.39
Core Foundation Funding (H + J)				\$7,427,466.08

1. Phase-in Funding:

66.67% phase-in percent is applied to lines A, B, C, D, E, F, G.

Fiscal Year: 2025 ✓

Ohio Department of Education and Workforce
Office of Budget and School Funding
Detailed School Funding Payment Report (SFPR) - Traditional School District
✓ October #2 Payment, Data as of 10/15/2024

Name: Bath Local

County: Allen

IRN: 045765

Statewide Factors

s1	Average Base Cost Per-Pupil		\$8,241.61
s2	Average Career-Technical Base Cost Per-Pupil		\$9,855.62
s3	Economically Disadvantaged Percentage		60.000000%

District Factors

a	Enrolled ADM		1,567.28 ✓
a1	Grades K-6 FTE	856.32	
b	Per-Pupil Amounts and State Share Percentage		
b1	Local Capacity (see Line C7 on the Local Capacity Report)	\$4,294.34	
b2	Base Cost (see Line G on the Base Cost Report)	\$8,087.80	
b3	State Share of the Base Cost [if (b2-b1)>(b2*0.1) then (b2-b1) else (b2*0.1)]	\$3,793.46	
b4	State Share Percentage [b3/b2]	46.903480%	
c	Special Education ADM [c1+c2+c3+c4+c5+c6]		167.91
c1	Category 1	37.55	
c2	Category 2	91.63	
c3	Category 3	9.77	
c4	Category 4	0.00	
c5	Category 5	7.98	
c6	Category 6	20.98	
d	Disadvantaged Pupil Impact Aid (DPIA) Data		
d1	Economically Disadvantaged ADM	789.18	
d2	Economically Disadvantaged Percentage [d1/a]	50.353257%	
d3	Economically Disadvantaged Index [(d2/s3) ^2]	0.70429180	
e	English Learners ADM [e1+e2+e3]		20.73
e1	Category 1	4.77	
e2	Category 2	11.96	
e3	Category 3	4.00	
f	Gifted [f1+f2]		95.98
f1	Grade K-8 FTE	61.98	
f2	Grade 9-12 FTE	34.00	
g	Career Technical Education FTE [g1+g2+g3+g4+g5]		0.87
g1	Category 1	0.38	
g2	Category 2	0.00	
g3	Category 3	0.00	
g4	Category 4	0.00	
g5	Category 5	0.49	
h	Open Enrollment Data		
h1	Prior Year Open Enrollment In	191.50	
h2	Current Year Open Enrollment In	183.48	

Detailed Calculations

A	District's State Share of the Base Cost [b3*a]		\$5,945,415.16
B	Targeted Assistance (see Targeted and Supplemental Targeted Assistance report)		\$1,288,213.17
C	Special Education [C1+C2+C3+C4+C5+C6]		\$713,833.87
C1	Category 1 [c1*0.2435*s1*b4]	\$35,343.50	

Fiscal Year: 2022 ✓

Ohio Department of Education
Office of Budget and School Funding
Detailed School Funding Payment Report (SFPR) - Traditional School District
Final #3 Payment, Data as of 01/19/2023

Name: Bath Local

County: Allen

IRN: 045765

Statewide Factors

s1	Average Base Cost Per-Pupil		\$7,351.71
s2	Average Career-Technical Base Cost Per-Pupil		\$8,891.03
s3	Economically Disadvantaged Percentage		46.649500%

District Factors

a	Enrolled ADM		1,720.80 ✓
a1	Grades K-6 FTE	970.98	
b	Per-Pupil Data		
b1	Local Capacity	\$3,567.26	
b2	Base Cost	\$7,217.50	
c	Special Education ADM [c1+c2+c3+c4+c5+c6]		178.01
c1	Category 1	63.47	
c2	Category 2	79.66	
c3	Category 3	15.29	
c4	Category 4	0.00	
c5	Category 5	9.65	
c6	Category 6	9.94	
d	Disadvantaged Pupil Impact Aid (DPIA) Data		
d1	Economically Disadvantaged ADM	835.24	
d2	Economically Disadvantaged Percentage [d1/a]	X 48.537675%	
d3	Economically Disadvantaged Index [(d2/s3) ^2]	1.08258983	
e	English Learners ADM [e1+e2+e3]		6.00
e1	Category 1	0.00	
e2	Category 2	2.00	
e3	Category 3	4.00	
f	Gifted [f1+f2]		76.09
f1	Grade K-8 FTE	55.43	
f2	Grade 9-12 FTE	20.66	
g	Career Technical Education FTE [g1+g2+g3+g4+g5]		0.06
g1	Category 1	0.06	
g2	Category 2	0.00	
g3	Category 3	0.00	
g4	Category 4	0.00	
g5	Category 5	0.00	
h	Open Enrollment Data		
h1	Prior Year Open Enrollment In	208.31	
h2	Current Year Open Enrollment In	215.60	

Detailed Calculations

A	District's State Share of the Base Cost [If (b1/b2)>0.95 then (b2*0.05*a) else ((b2-b1)*a)]		\$6,281,326.17
A1	Aggregate Base Cost (see Base Cost Report)	\$12,290,760.67	
A2	State Share Percentage [if ((b2-b1)/b2)>5% then ((b2-b1)/b2) else 5%]	50.574850%	
B	Targeted Assistance (see Targeted and Supplemental Targeted Assistance report)		\$1,320,907.96
C	Special Education [C1+C2+C3+C4+C5+C6]		\$567,282.87
C1	Category 1 [c1*0.2435*s1*A2]	\$57,466.85	
C2	Category 2 [c2*0.6179*s1*A2]	\$183,014.18	

Fiscal Year: 2023

Ohio Department of Education
Office of Budget and School Funding
Detailed School Funding Payment Report (SFPR) - Traditional School District
Final #2 Payment, Data as of 10/18/2023

Name: Bath Local

County: Allen

IRN: 045765

Statewide Factors

s1	Average Base Cost Per-Pupil	\$7,351.71
s2	Average Career-Technical Base Cost Per-Pupil	\$8,891.03
s3	Economically Disadvantaged Percentage	49.522100%

District Factors

a	Enrolled ADM		1,659.62
a1	Grades K-6 FTE	938.14	
b	Per-Pupil Amounts and State Share Percentage		
b1	Local Capacity (see Line C7 on the Local Capacity Report)	\$3,713.32	
b2	Base Cost (see Line G on the Base Cost Report)	\$7,215.18	
b3	State Share of the Base Cost [if (b2-b1)>(b2*0.05) then (b2-b1) else (b2*0.05)]	\$3,501.86	
b4	State Share Percentage [b3/b2]	48.534620%	
c	Special Education ADM [c1+c2+c3+c4+c5+c6]		183.51
c1	Category 1	56.77	
c2	Category 2	86.74	
c3	Category 3	15.26	
c4	Category 4	1.00	
c5	Category 5	9.10	
c6	Category 6	14.64	
d	Disadvantaged Pupil Impact Aid (DPIA) Data		
d1	Economically Disadvantaged ADM	631.82	
d2	Economically Disadvantaged Percentage [d1/a]	38.069883%	
d3	Economically Disadvantaged Index [(d2/s3) ^2]	0.59096937	
e	English Learners ADM [e1+e2+e3]		21.97
e1	Category 1	10.97	
e2	Category 2	8.00	
e3	Category 3	3.00	
f	Gifted [f1+f2]		86.21
f1	Grade K-8 FTE	55.51	
f2	Grade 9-12 FTE	30.70	
g	Career Technical Education FTE [g1+g2+g3+g4+g5]		0.00
g1	Category 1	0.00	
g2	Category 2	0.00	
g3	Category 3	0.00	
g4	Category 4	0.00	
g5	Category 5	0.00	
h	Open Enrollment Data		
h1	Prior Year Open Enrollment In	215.60	
h2	Current Year Open Enrollment In	205.02	

Detailed Calculations

A	District's State Share of the Base Cost [b3*a]	\$5,811,766.64
B	Targeted Assistance (see Targeted and Supplemental Targeted Assistance report)	\$1,172,346.36
C	Special Education [C1+C2+C3+C4+C5+C6]	\$622,256.72
C1	Category 1 [c1*0.2435*s1*b4]	\$49,323.95

Fiscal Year: 2024

Ohio Department of Education and Workforce
Office of Budget and School Funding
Detailed School Funding Payment Report (SFPR) - Traditional School District
Final #1 Payment, Data as of 08/12/2024

Name: Bath Local

County: Allen

IRN: 045765

Statewide Factors

s1	Average Base Cost Per-Pupil		\$8,241.61
s2	Average Career-Technical Base Cost Per-Pupil		\$9,855.62
s3	Economically Disadvantaged Percentage		54.640100%

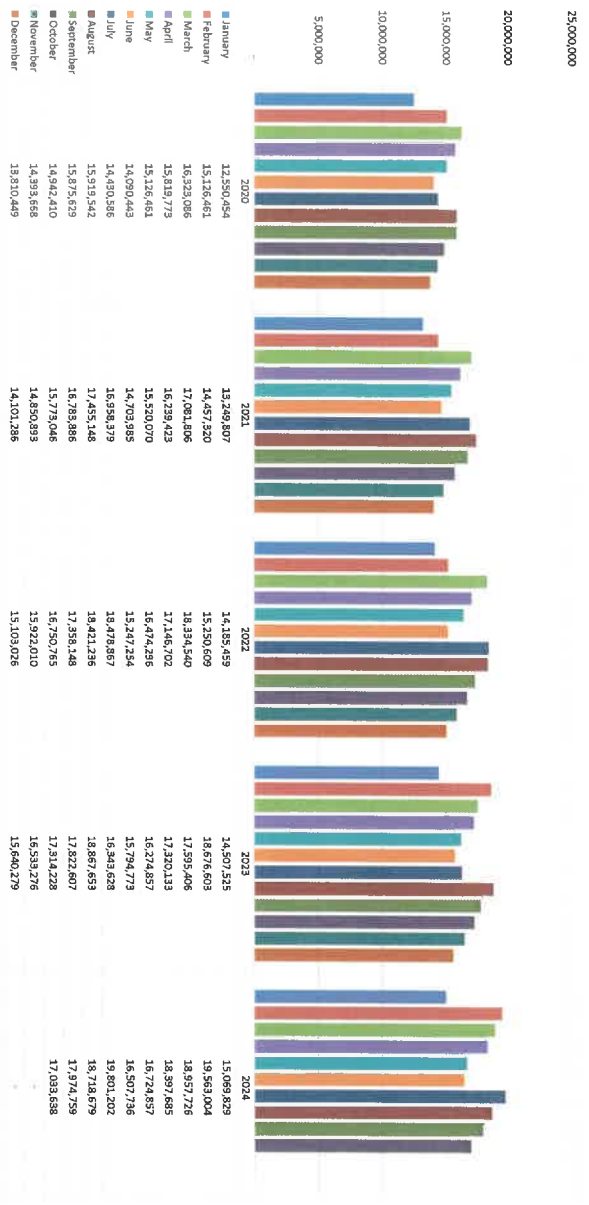
District Factors

a	Enrolled ADM			1,603.68
a1	Grades K-6 FTE	893.04		
b	Per-Pupil Amounts and State Share Percentage			
b1	Local Capacity (see Line C7 on the Local Capacity Report)	\$4,012.49		
b2	Base Cost (see Line G on the Base Cost Report)	\$8,086.03		
b3	State Share of the Base Cost [if (b2-b1)>(b2*0.1) then (b2-b1) else (b2*0.1)]	\$4,073.54		
b4	State Share Percentage [b3/b2]	50.377500%		
c	Special Education ADM [c1+c2+c3+c4+c5+c6]			179.33
c1	Category 1	47.95		
c2	Category 2	94.21		
c3	Category 3	9.14		
c4	Category 4	1.00		
c5	Category 5	8.43		
c6	Category 6	18.61		
d	Disadvantaged Pupil Impact Aid (DPIA) Data			
d1	Economically Disadvantaged ADM	742.46		
d2	Economically Disadvantaged Percentage [d1/a]	46.297389%		
d3	Economically Disadvantaged Index [(d2/s3) ^2]	0.71794311		
e	English Learners ADM [e1+e2+e3]			24.66
e1	Category 1	6.09		
e2	Category 2	15.57		
e3	Category 3	3.00		
f	Gifted [f1+f2]			95.98
f1	Grade K-8 FTE	61.98		
f2	Grade 9-12 FTE	34.00		
g	Career Technical Education FTE [g1+g2+g3+g4+g5]			0.87
g1	Category 1	0.38		
g2	Category 2	0.00		
g3	Category 3	0.00		
g4	Category 4	0.00		
g5	Category 5	0.49		
h	Open Enrollment Data			
h1	Prior Year Open Enrollment In	205.02		
h2	Current Year Open Enrollment In	191.50		

Detailed Calculations

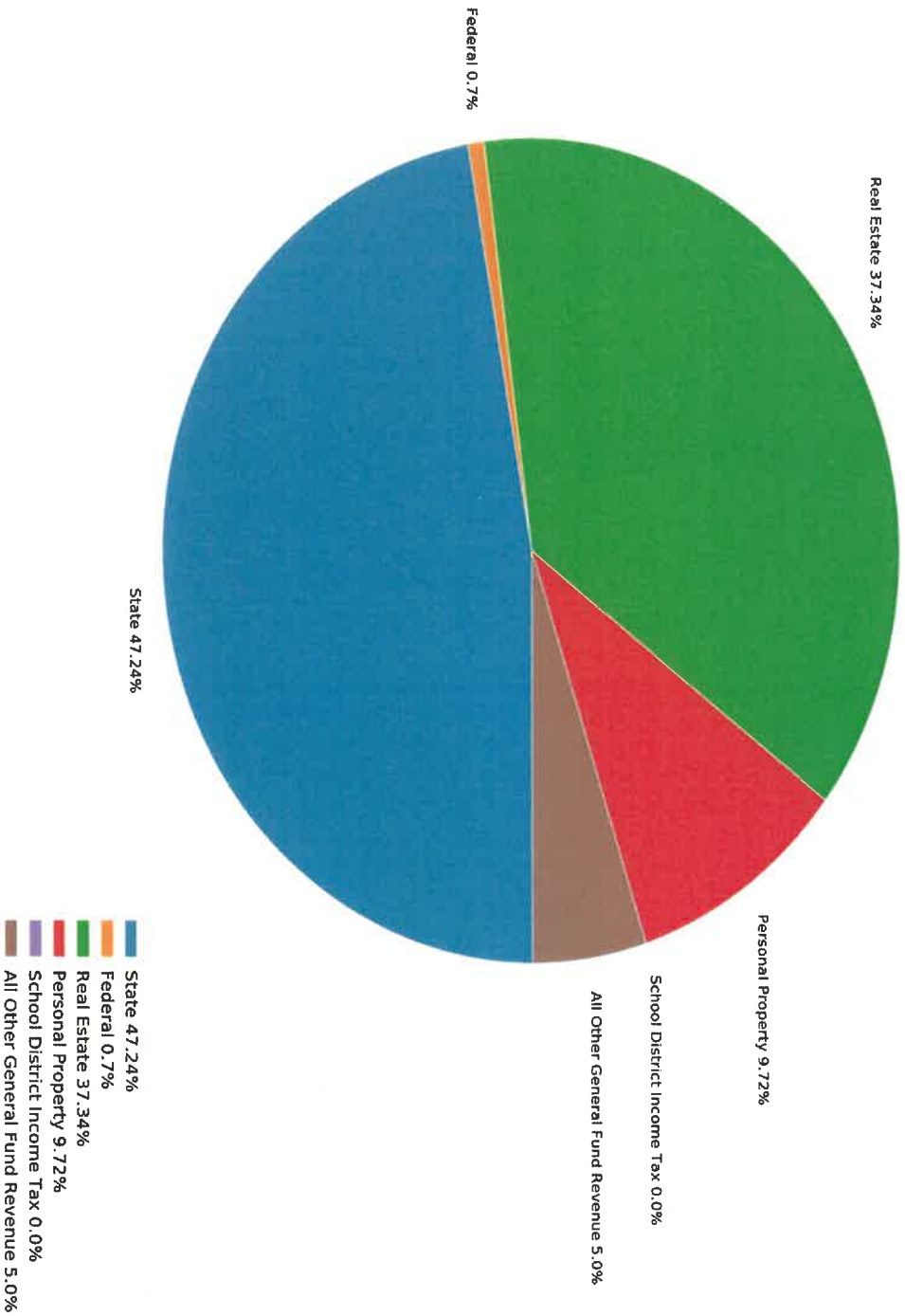
A	District's State Share of the Base Cost [b3*a]		\$6,532,637.44
B	Targeted Assistance (see Targeted and Supplemental Targeted Assistance report)		\$1,117,855.95
C	Special Education [C1+C2+C3+C4+C5+C6]		\$754,224.96
C1	Category 1 [c1*0.2435*s1*b4]	\$48,472.33	

Bath Local Schools-Cash Summary



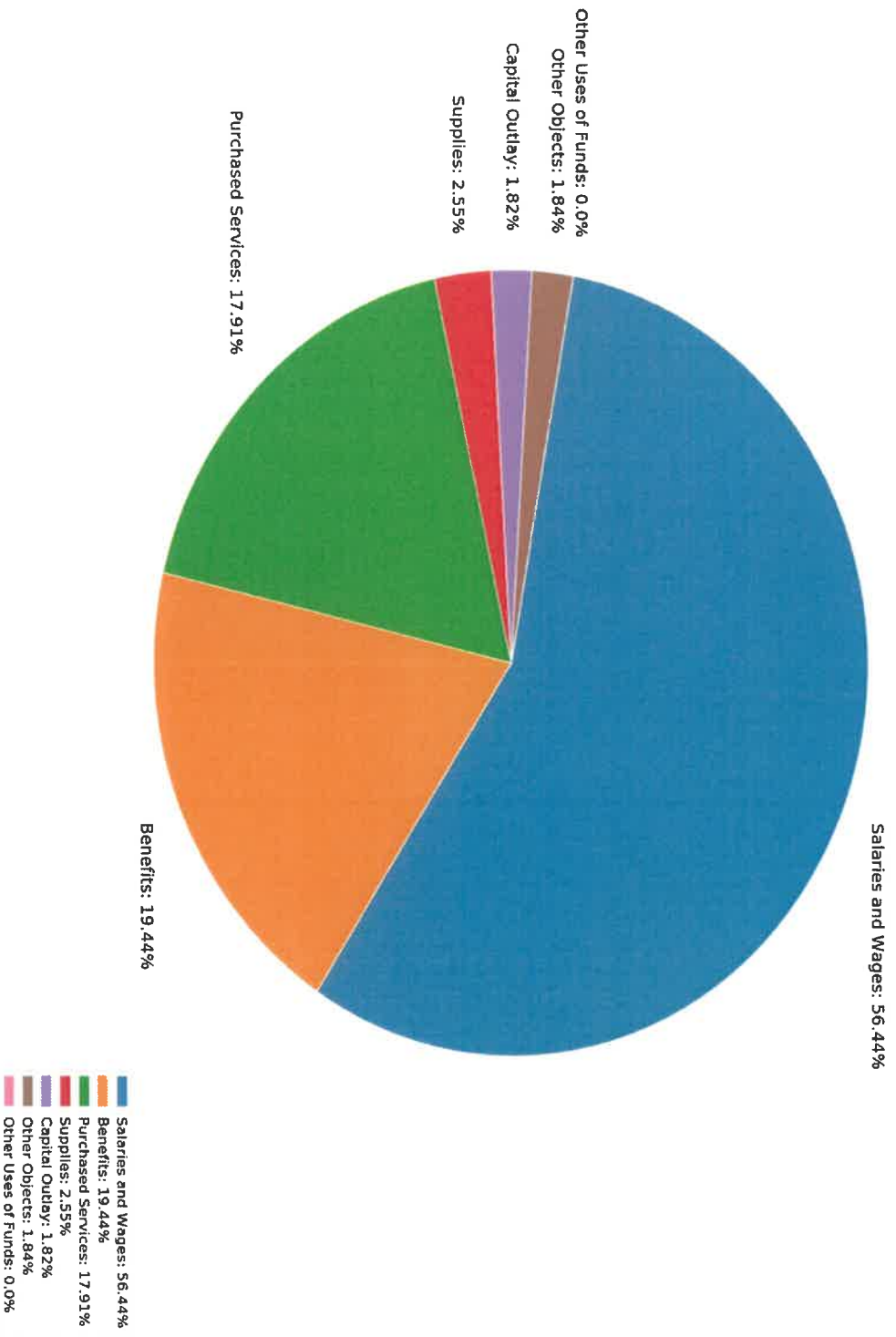
Bath Local Schools

General Fund Revenue: July - June FY2024



Bath Local Schools

General Fund Expenditures: July - June FY2024



11/12/24

BATH LSD
2023 Pay 2024

TAXABLE VALUATIONS (35% Value)	AGRICULTURE		RESIDENTIAL		COMMERCIAL		INDUSTRIAL		UTIL REAL (land)		UTIL PER (improv)		TOTAL TAXABLE	ABATE & EXEMPT	TOTAL ALL ALLEN CTY	NEW CONSTRUCTION
	AGRICULTURE	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	UTIL REAL	UTIL PER	TOTAL TAXABLE	ABATE & EXEMPT	TOTAL ALL ALLEN CTY	NEW CONSTRUCTION						
B09-BATH LSD	5,646,450	13,976,020	821,290	800,430	55,480	5,965,440	27,265,110	39,460	27,304,570	16,630						
B10-CAIRO VILLAGEBATH LSD	45,380	6,574,360	191,790	168,200	9,800	360,560	7,350,090	395,780	7,745,870	8,480						
H27-BATH LSD	10,939,250	166,885,490	21,972,840	41,448,400	468,000	56,587,950	298,307,930	40,978,550	339,280,480	1,374,190						
M41-BATH LSD	55,420	194,820	200,070	553,990	63,467,940	1,004,300	19,038,630	20,042,930	20,042,930	-						
TOTAL	16,686,500	187,630,690	23,185,990	42,417,030	533,280	63,467,940	333,921,430	60,452,420	394,373,850	1,389,300						
<i>Percent of Taxable Value</i>	5.00%	56.19%	6.94%	12.70%	0.16%	19.01%	100.00%	15.33%	100.00%							
<i>Percent of Total Value</i>	4.23%	47.58%	5.80%	10.78%	0.14%	16.09%	100.00%		100.00%							
TOTAL VALUATION BY CLASS	AG/RES** 204,317,190	COMM/IND*** 66,136,300	PERS PROP* 63,467,940													

TAX RATES FOR ALL LEVIES	PERSONAL PROPERTY		AGRICULTURE & RESIDENTIAL		COMMERCIAL & INDUSTRIAL		TOTAL ESTIMATED REVENUE	TANG P/P FIXED RATE (REIMB HB64)	TOTAL ESTIMATED REVENUE & REIMB-HB64	Years	Election Date Approved by Voters	Tax Year Begins	Tax Year Ends	TAX ON A \$100,000 MARKET VALUE HOME	Qualifying 10% & 2 1/2%
	PERSONAL PROPERTY	AGRICULTURE & RESIDENTIAL	COMMERCIAL & INDUSTRIAL	TOTAL ESTIMATED REVENUE	TANG P/P FIXED RATE (REIMB HB64)	TOTAL ESTIMATED REVENUE & REIMB-HB64	Years	Election Date Approved by Voters	Tax Year Begins	Tax Year Ends	TAX ON A \$100,000 MARKET VALUE HOME	Qualifying 10% & 2 1/2%			
INSIDE	6.150	6.150000	6.150000	2,053,617	0.16%	2,053,617	continuous	n/a	n/a	n/a	never end	215.25	Y		
CURRENT EXPENSE 1976	12.850	12.850000	12.850000	4,290,890	0.16%	4,290,890	continuous	1976	1976	n/a	never end	449.75	Y		
PERMANENT IMPROVEMENT 1987	1.250	0.511146	1.103888	256,778	0.16%	256,778	5	11/2/2021	2022	2026	2026	17.89	Y		
PERMANENT IMPROVEMENT 1987	2.000	1.025574	1.766222	453,290	0.16%	453,290	5	11/2/2021	2022	2026	2026	35.90	Y		
EMERGENCY SUBSTITUTE 2023	11.157	11.157000	11.157000	3,725,561	0.16%	3,725,561	continuous	5/2/2023	2023	n/a	never end	390.50	Y		
BOND 2012 (\$25,100,000)	3.150	3.150000	3.150000	1,051,853	0.16%	1,051,853	37	3/6/2012	2012	2048	2048	110.25	Y		
TOTAL RATE	36.557	34,843,720	36,177,110	11,831,989		11,831,989									

TAX REVENUE BY CLASS	PERSONAL PROPERTY	AGRICULTURE	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	UTILITY REAL	TOTAL REV
INSIDE	390,328	102,622	1,153,929	142,594	260,865	3,280	2,053,617
CURRENT EXPENSE 1976	815,563	214,422	2,411,054	297,940	545,059	6,853	4,290,890
PERMANENT IMPROVEMENT 1987	79,335	8,529	95,907	25,595	46,824	599	256,778
PERMANENT IMPROVEMENT 1987	126,936	17,113	192,429	40,952	74,818	942	453,290
EMERGENCY SUBSTITUTE 2023	708,112	186,171	2,093,396	258,686	473,247	5,950	3,725,561
BOND 2012 (\$25,100,000)	199,924	52,562	591,037	73,036	133,514	1,680	1,051,853
TOTAL REVENUE	2,320,197	581,420	6,537,751	838,802	1,534,526	19,293	11,831,989
<i>% of Revenue by Class</i>	19.61%	4.91%	55.25%	7.09%	12.97%	0.16%	100.00%

V
V Feb '26
V Apr '27

NEW CONSTRUCTION	MARKET VALUE	Qualifying 10% & 2 1/2%
16,630	16,630	Y
8,480	8,480	Y
1,374,190	1,374,190	Y
-	-	Y
1,389,300	1,389,300	Y