

State of Ohio - Division of Tax Equalization
 School District Tax Guarantee Calculation
 Wood County (87), Tax Year 2025, Certified Run
 County: Wood County (87)
 Home County: Lucas County (48)
 20110 ANTHONY WAYNE LSD

■ **PRE-1982 ADJ.: ((1981 SD TAX VAL.*1981 JVS EFF. RATE) - (CURR. TAX VAL.*0.0020)) / CURR. TAX VAL.**

RES/AG	OTHER
0.000000 = ((90,523,100*0.001411905) - (1,483,351,980*0.0020)) / 1,483,351,980	0.000000 = ((15,923,680*0.001641294) - (176,779,619*0.0020)) / 176,779,619

■ **School Tax Value:**

HOME COUNTY	COUNTY	COUNTY	RES/AG	YIELD	OTHER	YIELD
LUCAS (48)	WOOD (87)	26	170,040	3,400.80	0	0.00
		48	1,409,140,670	28,182,813.40	176,779,619	3,535,592.38
		87	74,041,270	1,480,825.40	0	0.00
	TOTAL SCHOOL TAX VALUE		1,483,351,980	29,667,039.60	176,779,619	3,535,592.38

■ **Before Adjustment:**

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
GENERAL FUND	2.100	XXXXXXXX	2.100000	155,486.66	3,115,039.15	XXXXXXXX	2.100000		371,237.19
PERMANENT IMPROVEMENT	2.200	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
1976 CURRENT EXPENSE	27.400	0.794687	5.625576	416,524.79	8,344,709.29	0.787010	5.835926		1,031,672.77
1978 CURRENT EXPENSE	6.000	0.719037	1.685778	124,817.14	2,500,602.13	0.612796	2.323224		410,698.65
1981 CURRENT EXPENSE	7.600	0.696020	2.310248	171,053.69	3,426,910.94	0.580622	3.187272		563,444.72
1986 CURRENT EXPENSE	4.700	0.661541	1.590757	117,781.66	2,359,652.54	0.488625	2.403462		424,883.09
1988 CURRENT EXPENSE	4.100	0.660730	1.391007	102,991.92	2,063,352.98	0.485797	2.108232		372,692.44
1992 CURRENT EXPENSE	6.800	0.610512	2.648518	196,099.63	3,928,684.41	0.407179	4.031182		712,630.81
2000 BOND (\$13,750,000)	0.410	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2013 CURRENT EXPENSE	4.900	0.387057	3.003420	222,377.03	4,455,129.00	0.134406	4.241410		749,794.84
2013 EMERGENCY (\$3,000,000)	1.800	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2016 BOND (\$44,268,500)	1.400	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	63.600		20.355304	1,507,132.52	30,194,080.44		26.230708		4,637,054.51

State of Ohio - Division of Tax Equalization
 School District Tax Guarantee Calculation
 Wood County (87), Tax Year 2025, Certified Run
 County: Wood County (87)
 Home County: Wood County (87)
 20570 BOWLING GREEN CSD

■ **PRE-1982 ADJ.: ((1981 SD TAX VAL.*1981 JVS EFF. RATE) - (CURR. TAX VAL.*0.0020)) / CURR. TAX VAL.**

RES/AG	OTHER
0.000000 = ((132,183,400*0.001411905) - (652,474,600*0.0020)) / 652,474,600	0.000000 = ((41,667,870*0.001641294) - (256,770,849*0.0020)) / 256,770,849

■ **School Tax Value:**

HOME COUNTY	COUNTY	COUNTY	RES/AG	YIELD	OTHER	YIELD
WOOD (87)	WOOD (87)	35	330,260	6,605.20	0	0.00
		87	652,144,340	13,042,886.80	256,770,849	5,135,416.98
	TOTAL SCHOOL TAX VALUE		652,474,600	13,049,492.00	256,770,849	5,135,416.98

■ **Before Adjustment:**

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
GENERAL FUND	4.000	XXXXXXXX	4.000000	2,608,577.36	2,609,898.40	XXXXXXXX	4.000000	1,027,083.39	1,027,083.39
1976 CURRENT EXPENSE	20.800	0.757586	5.042211	3,288,249.36	3,289,914.60	0.634432	7.603814	1,952,437.77	1,952,437.77
1977 CURRENT EXPENSE	2.500	0.757471	0.606322	395,409.46	395,609.70	0.634180	0.914550	234,829.77	234,829.77
1979 CURRENT EXPENSE	4.500	0.719407	1.262668	823,441.78	823,858.79	0.586072	1.862676	478,280.89	478,280.89
1981 CURRENT EXPENSE	4.300	0.718098	1.212178	790,515.02	790,915.35	0.583138	1.792506	460,263.28	460,263.28
1985 CURRENT EXPENSE	4.000	0.635999	1.456004	949,524.76	950,005.62	0.476667	2.093332	537,506.63	537,506.63
1988 CURRENT EXPENSE	4.000	0.633392	1.466432	956,325.32	956,809.63	0.450421	2.198316	564,463.46	564,463.46
1999 PERMANENT IMPROVEMENT-ONGOING	1.200	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2003 CURRENT EXPENSE	3.800	0.378844	2.360392	1,539,316.28	1,540,095.82	0.150183	3.229304	829,191.12	829,191.12
2005 CURRENT EXPENSE	4.200	0.375979	2.620888	1,709,197.27	1,710,062.84	0.150183	3.569231	916,474.47	916,474.47
2006 BOND (\$27,500,000)	2.000	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2015 SUBSTITUTE RC 5705.199	1.090	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2023 BOND (\$72,800,000)	4.350	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	52.100		20.027095	13,060,556.61	13,067,170.75		27.263729	7,000,530.78	7,000,530.78

State of Ohio - Division of Tax Equalization
 School District Tax Guarantee Calculation
 Wood County (87), Tax Year 2025, Certified Run
 County: Wood County (87)
 Home County: Wood County (87)
 21580 EASTWOOD LSD

■ **PRE-1982 ADJ.:** $((1981 \text{ SD TAX VAL.} * 1981 \text{ JVS EFF. RATE}) - (\text{CURR. TAX VAL.} * 0.0020)) / \text{CURR. TAX VAL.}$

RES/AG	OTHER
$0.000000 = ((61,542,100 * 0.001411905) - (299,566,840 * 0.0020)) / 299,566,840$	$0.000000 = ((5,637,110 * 0.001641294) - (28,162,770 * 0.0020)) / 28,162,770$

■ **School Tax Value:**

HOME COUNTY	COUNTY	COUNTY	RES/AG	YIELD	OTHER	YIELD
WOOD (87)	WOOD (87)	87	299,566,840	5,991,336.80	28,162,770	563,255.40
	TOTAL SCHOOL TAX VALUE		299,566,840	5,991,336.80	28,162,770	563,255.40

■ **Before Adjustment:**

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
GENERAL FUND	5.000	XXXXXXXX	5.000000	1,497,834.20	1,497,834.20	XXXXXXXX	5.000000	140,813.85	140,813.85
1976 CURRENT EXPENSE	14.400	0.466070	7.688592	2,303,247.20	2,303,247.20	0.490620	7.335072	206,575.94	206,575.94
1979 CURRENT EXPENSE	6.500	0.444581	3.610223	1,081,503.09	1,081,503.09	0.458231	3.521498	99,175.13	99,175.13
1997 CURRENT EXPENSE	6.000	0.376500	3.741000	1,120,679.54	1,120,679.54	0.312548	4.124712	116,163.31	116,163.31
2018 PERMANENT IMPROVEMENT	2.000	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	31.900		20.039815	6,003,264.03	6,003,264.03		19.981282	562,728.23	562,728.23

■ **After Adjustment:**

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
GENERAL FUND	5.000	XXXXXXXX	5.000000	1,497,834.20	1,497,834.20	XXXXXXXX	5.000000	140,813.85	140,813.85
1976 CURRENT EXPENSE	14.400	0.466070	7.688592	2,303,247.20	2,303,247.20	0.489849	7.346174	206,888.60	206,888.60
1979 CURRENT EXPENSE	6.500	0.444581	3.610223	1,081,503.09	1,081,503.09	0.457511	3.526178	99,306.93	99,306.93
1997 CURRENT EXPENSE	6.000	0.376500	3.741000	1,120,679.54	1,120,679.54	0.312057	4.127658	116,246.28	116,246.28
2018 PERMANENT IMPROVEMENT	2.000	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	31.900		20.039815	6,003,264.03	6,003,264.03		20.000010	563,255.66	563,255.66

State of Ohio - Division of Tax Equalization
 School District Tax Guarantee Calculation
 Wood County (87), Tax Year 2025, Certified Run
 County: Wood County (87)
 Home County: Wood County (87)
 21660 ELMWOOD LSD

■ **PRE-1982 ADJ.:** $((1981 \text{ SD TAX VAL.} * 1981 \text{ JVS EFF. RATE}) - (\text{CURR. TAX VAL.} * 0.0020)) / \text{CURR. TAX VAL.}$

RES/AG	OTHER
$0.000000 = ((44,094,110 * 0.001411905) - (201,170,210 * 0.0020)) / 201,170,210$	$0.000000 = ((1,558,250 * 0.001641294) - (6,999,163 * 0.0020)) / 6,999,163$

■ **School Tax Value:**

HOME COUNTY	COUNTY	COUNTY	RES/AG	YIELD	OTHER	YIELD
WOOD (87)	WOOD (87)	32	5,823,230	116,464.60	0	0.00
		87	195,346,980	3,906,939.60	6,999,163	139,983.26
	TOTAL SCHOOL TAX VALUE		201,170,210	4,023,404.20	6,999,163	139,983.26

■ **Before Adjustment:**

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
GENERAL FUND	2.200	XXXXXXXX	2.200000	429,763.35	442,574.46	XXXXXXXX	2.200000	15,398.15	15,398.15
PERMANENT IMPROVEMENT	2.000	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
1976 CURRENT EXPENSE	19.600	0.424878	11.272391	2,202,027.53	2,267,669.26	0.453320	10.714928	74,995.52	74,995.52
1978 CURRENT EXPENSE	5.000	0.424288	2.878560	562,318.00	579,080.51	0.455894	2.720530	19,041.43	19,041.43
1985 CURRENT EXPENSE	6.000	0.399860	3.600840	703,413.21	724,381.73	0.272582	4.364508	30,547.90	30,547.90
SUB TOTAL	32.800		19.951791	3,897,522.09	4,013,705.96		19.999966	139,983.00	139,983.00

■ **After Adjustment:**

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
GENERAL FUND	2.200	XXXXXXXX	2.200000	429,763.35	442,574.46	XXXXXXXX	2.200000	15,398.15	15,398.15
PERMANENT IMPROVEMENT	2.000	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
1976 CURRENT EXPENSE	19.600	0.423283	11.303653	2,208,134.47	2,273,958.24	0.453318	10.714967	74,995.80	74,995.80
1978 CURRENT EXPENSE	5.000	0.422695	2.886525	563,873.94	580,682.84	0.455892	2.720540	19,041.50	19,041.50
1985 CURRENT EXPENSE	6.000	0.398359	3.609846	705,172.51	726,193.47	0.272581	4.364514	30,547.94	30,547.94
SUB TOTAL	32.800		20.000024	3,906,944.27	4,023,409.01		20.000021	139,983.39	139,983.39

State of Ohio - Division of Tax Equalization
 School District Tax Guarantee Calculation
 Wood County (87), Tax Year 2025, Certified Run
 County: Wood County (87)
 Home County: Seneca County (74)
 21910 FOSTORIA CSD

PRE-1982 ADJ.: ((1981 SD TAX VAL.*1981 JVS EFF. RATE) - (CURR. TAX VAL.*0.0020)) / CURR. TAX VAL.

RES/AG	OTHER
0.000000 = ((69,229,670*0.001002836) - (181,235,020*0.0020)) / 181,235,020	0.000000 = ((29,913,790*0.001118283) - (51,352,060*0.0020)) / 51,352,060

School Tax Value:

HOME COUNTY	COUNTY	COUNTY	RES/AG	YIELD	OTHER	YIELD
SENECA (74)	WOOD (87)	32	44,547,970	890,959.40	9,043,355	180,867.10
		74	90,772,140	1,815,442.80	35,272,123	705,442.46
		87	45,914,910	918,298.20	7,036,582	140,731.64
	<i>TOTAL SCHOOL TAX VALUE</i>		181,235,020	3,624,700.40	51,352,060	1,027,041.20

Before Adjustment:

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
GENERAL FUND	3.300	XXXXXXXX	3.300000	151,519.20	598,075.56	XXXXXXXX	3.300000	23,220.72	169,461.79
1976 CURRENT EXPENSE	20.900	0.579747	8.783287	403,283.83	1,591,839.19	0.292897	14.778452	103,989.78	758,903.95
1980 CURRENT EXPENSE	5.900	0.534314	2.747547	126,153.37	497,951.73	0.218213	4.612543	32,456.53	236,863.58
1994 CURRENT EXPENSE	7.800	0.433777	4.416539	202,784.99	800,431.53	0.133714	6.757030	47,546.39	346,987.40
1994 PERMANENT IMPROVEMENT-ONGOING	1.730	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2012 EMERGENCY (\$1,687,327)	6.380	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2014 SUBSTITUTE 5705.199	6.930	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2015 BOND (\$9,446,893)	1.400	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2015 PERMANENT IMPROVEMENT	0.500	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	37.900		19.247373	883,741.39	3,488,298.01		29.448025	207,213.42	1,512,216.72

After Adjustment:

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
GENERAL FUND	3.300	XXXXXXXX	3.300000	151,519.20	598,075.56	XXXXXXXX	3.300000	23,220.72	169,461.79
1976 CURRENT EXPENSE	20.900	0.556354	9.272201	425,732.27	1,680,447.53	0.292897	14.778452	103,989.78	758,903.95
1980 CURRENT EXPENSE	5.900	0.512754	2.874751	131,993.93	521,005.55	0.218213	4.612543	32,456.53	236,863.58
1994 CURRENT EXPENSE	7.800	0.416274	4.553062	209,053.43	825,174.28	0.133714	6.757030	47,546.39	346,987.40
1994 PERMANENT IMPROVEMENT-ONGOING	1.730	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2012 EMERGENCY (\$1,687,327)	6.380	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2014 SUBSTITUTE 5705.199	6.930	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2015 BOND (\$9,446,893)	1.400	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2015 PERMANENT IMPROVEMENT	0.500	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	37.900		20.000014	918,298.83	3,624,702.92		29.448025	207,213.42	1,512,216.72

State of Ohio - Division of Tax Equalization
 School District Tax Guarantee Calculation
 Wood County (87), Tax Year 2025, Certified Run
 County: Wood County (87)
 Home County: Sandusky County (72)
 22070 GIBSONBURG EVSD

■ **PRE-1982 ADJ.:** $((1981 \text{ SD TAX VAL.} * 1981 \text{ JVS EFF. RATE}) - (\text{CURR. TAX VAL.} * 0.0020)) / \text{CURR. TAX VAL.}$

RES/AG	OTHER
$0.000000 = ((24,847,170 * 0.001002836) - (151,612,060 * 0.0020)) / 151,612,060$	$0.000000 = ((2,151,610 * 0.00118283) - (8,587,662 * 0.0020)) / 8,587,662$

■ **School Tax Value:**

HOME COUNTY	COUNTY	COUNTY	RES/AG	YIELD	OTHER	YIELD
SANDUSKY (72)	WOOD (87)	72	149,226,780	2,984,535.60	8,587,662	171,753.24
		87	2,385,280	47,705.60	0	0.00
	<i>TOTAL SCHOOL TAX VALUE</i>		151,612,060	3,032,241.20	8,587,662	171,753.24

■ **Before Adjustment:**

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
GENERAL FUND	3.600	XXXXXXXX	3.600000	8,587.00	545,803.41	XXXXXXXX	3.600000		30,915.58
1976 CURRENT EXPENSE	18.200	0.627843	6.773257	16,156.11	1,026,907.44	0.496338	9.166648		78,720.07
1980 CURRENT EXPENSE	2.000	0.597094	0.805812	1,922.08	122,170.81	0.420965	1.158070		9,945.11
1982 CURRENT EXPENSE	6.000	0.597094	2.417436	5,766.26	366,512.45	0.420965	3.474210		29,835.34
1987 CURRENT EXPENSE	7.900	0.597094	3.182957	7,592.24	482,574.66	0.378078	4.913183		42,192.75
1994 CURRENT EXPENSE	7.500	0.572948	3.202890	7,639.78	485,596.75	0.305118	5.211615		44,755.58
SUB TOTAL	45.200		19.982352	47,663.47	3,029,565.52		27.523726		236,364.43

■ **After Adjustment:**

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
GENERAL FUND	3.600	XXXXXXXX	3.600000	8,587.00	545,803.41	XXXXXXXX	3.600000		30,915.58
1976 CURRENT EXPENSE	18.200	0.627403	6.781265	16,175.21	1,028,121.55	0.496338	9.166648		78,720.07
1980 CURRENT EXPENSE	2.000	0.596676	0.806648	1,924.08	122,297.56	0.420965	1.158070		9,945.11
1982 CURRENT EXPENSE	6.000	0.596676	2.419944	5,772.24	366,892.69	0.420965	3.474210		29,835.34
1987 CURRENT EXPENSE	7.900	0.596676	3.186259	7,600.11	483,075.29	0.378078	4.913183		42,192.75
1994 CURRENT EXPENSE	7.500	0.572547	3.205897	7,646.96	486,052.64	0.305118	5.211615		44,755.58
SUB TOTAL	45.200		20.000013	47,705.60	3,032,243.14		27.523726		236,364.43

State of Ohio - Division of Tax Equalization
 School District Tax Guarantee Calculation
 Wood County (87), Tax Year 2025, Certified Run
 County: Wood County (87)
 Home County: Wood County (87)
 22710 LAKE LSD (WOOD CO.)

■ **PRE-1982 ADJ.: ((1981 SD TAX VAL.*1981 JVS EFF. RATE) - (CURR. TAX VAL.*0.0020)) / CURR. TAX VAL.**

RES/AG	OTHER
0.000000 = ((58,838,700*0.001411905) - (252,783,860*0.0020)) / 252,783,860	0.000000 = ((14,846,220*0.001641294) - (85,333,016*0.0020)) / 85,333,016

■ **School Tax Value:**

HOME COUNTY	COUNTY	COUNTY	RES/AG	YIELD	OTHER	YIELD
WOOD (87)	WOOD (87)	62	1,410,170	28,203.40	0	0.00
		87	251,373,690	5,027,473.80	85,333,016	1,706,660.32
	<i>TOTAL SCHOOL TAX VALUE</i>		252,783,860	5,055,677.20	85,333,016	1,706,660.32

■ **Before Adjustment:**

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
GENERAL FUND	4.700	XXXXXXXX	4.700000	1,181,456.34	1,188,084.14	XXXXXXXX	4.700000	401,065.17	401,065.17
1976 CURRENT EXPENSE	20.500	0.811727	3.859596	970,200.88	975,643.57	0.627197	7.642461	652,154.24	652,154.24
1977 CURRENT EXPENSE	4.500	0.809122	0.858951	215,917.68	217,128.94	0.624748	1.688634	144,096.23	144,096.23
1981 CURRENT EXPENSE	4.300	0.784087	0.928425	233,381.61	234,690.85	0.581599	1.799124	153,524.67	153,524.67
1990 CURRENT EXPENSE	4.500	0.652740	1.562670	392,814.12	395,017.75	0.272550	3.273525	279,339.76	279,339.76
2001 PERMANENT IMPROVEMENT	1.400	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2008 CURRENT EXPENSE	5.560	0.355986	3.580717	900,098.04	905,147.46	0.105825	4.971613	424,242.73	424,242.73
2011 CURRENT EXPENSE	6.630	0.355986	4.269812	1,073,318.39	1,079,339.55	0.105825	5.928380	505,886.54	505,886.54
2012 CURRENT EXPENSE	6.750	0.355986	4.347094	1,092,745.05	1,098,875.20	0.105825	6.035681	515,042.86	515,042.86
2021 BOND (\$36,000,000)	3.500	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	57.440		24.107265	6,059,932.11	6,093,927.46		36.039418	3,075,352.20	3,075,352.20

State of Ohio - Division of Tax Equalization
 School District Tax Guarantee Calculation
 Wood County (87), Tax Year 2025, Certified Run
 County: Wood County (87)
 Home County: Sandusky County (72)
 22760 LAKOTA LSD (SANDUSKY CO.)

■ **PRE-1982 ADJ.:** $((1981 \text{ SD TAX VAL.} * 1981 \text{ JVS EFF. RATE}) - (\text{CURR. TAX VAL.} * 0.0020)) / \text{CURR. TAX VAL.}$

RES/AG	OTHER
$0.000000 = ((46,856,370 * 0.001002836) - (225,813,690 * 0.0020)) / 225,813,690$	$0.000000 = ((3,025,980 * 0.00118283) - (19,861,325 * 0.0020)) / 19,861,325$

■ **School Tax Value:**

HOME COUNTY	COUNTY	COUNTY	RES/AG	YIELD	OTHER	YIELD
SANDUSKY (72)	WOOD (87)	72	103,161,740	2,063,234.80	1,279,099	25,581.98
		74	73,172,760	1,463,455.20	9,055,489	181,109.78
		87	49,479,190	989,583.80	9,526,737	190,534.74
	TOTAL SCHOOL TAX VALUE		225,813,690	4,516,273.80	19,861,325	397,226.50

■ **Before Adjustment:**

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
GENERAL FUND	4.600	XXXXXXXX	4.600000	227,604.27	1,038,742.97	XXXXXXXX	4.600000	43,822.99	91,362.09
1976 CURRENT EXPENSE	13.900	0.527511	6.567597	324,959.37	1,483,053.31	0.509024	6.824566	65,015.84	135,544.92
1977 CURRENT EXPENSE	5.900	0.527442	2.788092	137,952.53	629,589.34	0.508716	2.898575	27,613.96	57,569.54
1981 CURRENT EXPENSE	5.000	0.500120	2.499400	123,668.28	564,398.73	0.470195	2.649025	25,236.56	52,613.14
1987 CURRENT EXPENSE	7.000	0.494476	3.538668	175,090.42	799,079.67	0.399194	4.205642	40,066.04	83,529.62
2007 BOND (\$12,230,000)	2.300	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	36.400		19.993757	989,274.87	4,514,864.02		21.177808	201,755.39	420,619.31

■ **After Adjustment:**

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
GENERAL FUND	4.600	XXXXXXXX	4.600000	227,604.27	1,038,742.97	XXXXXXXX	4.600000	43,822.99	91,362.09
1976 CURRENT EXPENSE	13.900	0.527310	6.570391	325,097.62	1,483,684.23	0.509024	6.824566	65,015.84	135,544.92
1977 CURRENT EXPENSE	5.900	0.527241	2.789278	138,011.21	629,857.15	0.508716	2.898575	27,613.96	57,569.54
1981 CURRENT EXPENSE	5.000	0.499929	2.500355	123,715.54	564,614.38	0.470195	2.649025	25,236.56	52,613.14
1987 CURRENT EXPENSE	7.000	0.494287	3.539991	175,155.88	799,378.43	0.399194	4.205642	40,066.04	83,529.62
2007 BOND (\$12,230,000)	2.300	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	36.400		20.000015	989,584.52	4,516,277.16		21.177808	201,755.39	420,619.31

State of Ohio - Division of Tax Equalization
 School District Tax Guarantee Calculation
 Wood County (87), Tax Year 2025, Certified Run
 County: Wood County (87)
 Home County: Hancock County (32)
 23050 MC COMB LSD

■ **PRE-1982 ADJ.:** $((1981 \text{ SD TAX VAL.} * 1981 \text{ JVS EFF. RATE}) - (\text{CURR. TAX VAL.} * 0.0020)) / \text{CURR. TAX VAL.}$

RES/AG	OTHER
$0.000000 = ((35,339,770 * 0) - (162,608,870 * 0.0020)) / 162,608,870$	$0.000000 = ((3,095,310 * 0) - (6,632,201 * 0.0020)) / 6,632,201$

■ **School Tax Value:**

HOME COUNTY	COUNTY	COUNTY	RES/AG	YIELD	OTHER	YIELD
HANCOCK (32)	WOOD (87)	32	125,481,030	2,509,620.60	6,335,343	126,706.86
		69	138,150	2,763.00	0	0.00
		87	36,989,690	739,793.80	296,858	5,937.16
	TOTAL SCHOOL TAX VALUE		162,608,870	3,252,177.40	6,632,201	132,644.02

■ **Before Adjustment:**

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
GENERAL FUND	4.200	XXXXXXXX	4.200000	155,356.69	682,957.25	XXXXXXXX	4.200000	1,246.80	27,855.24
NON-UNIFORM RATE	0.400	XXXXXXXX	0.400000	14,795.87	65,043.54	XXXXXXXX	0.400000	118.74	2,652.88
1976 CURRENT EXPENSE	16.000	0.453065	8.750960	323,695.29	1,422,983.71	0.200962	12.784608	3,795.21	84,790.08
1993 CURRENT EXPENSE	7.900	0.449488	4.349044	160,869.78	707,193.13	0.200962	6.312400	1,873.88	41,865.10
1995 PERMANENT IMPROVEMENT	3.360	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	28.500		17.700004	654,717.63	2,878,177.63		23.697008	7,034.63	157,163.30

■ **After Adjustment:**

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
GENERAL FUND	4.200	XXXXXXXX	4.200000	155,356.69	682,957.25	XXXXXXXX	4.200000	1,246.80	27,855.24
NON-UNIFORM RATE	0.400	XXXXXXXX	0.400000	14,795.87	65,043.54	XXXXXXXX	0.400000	118.74	2,652.88
1976 CURRENT EXPENSE	16.000	0.356579	10.294736	380,799.09	1,674,015.38	0.200962	12.784608	3,795.21	84,790.08
1993 CURRENT EXPENSE	7.900	0.353763	5.105272	188,842.42	830,162.51	0.200962	6.312400	1,873.88	41,865.10
1995 PERMANENT IMPROVEMENT	3.360	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	28.500		20.000008	739,794.07	3,252,178.68		23.697008	7,034.63	157,163.30

State of Ohio - Division of Tax Equalization
 School District Tax Guarantee Calculation
 Wood County (87), Tax Year 2025, Certified Run
 County: Wood County (87)
 Home County: Wood County (87)
 23800 NORTH BALTIMORE LSD

■ **PRE-1982 ADJ.: ((1981 SD TAX VAL.*1981 JVS EFF. RATE) - (CURR. TAX VAL.*0.0020)) / CURR. TAX VAL.**

RES/AG	OTHER
0.000000 = ((22,494,660*0.001411905) - (83,717,320*0.0020)) / 83,717,320	0.000000 = ((4,927,740*0.001641294) - (48,473,830*0.0020)) / 48,473,830

■ **School Tax Value:**

HOME COUNTY	COUNTY	COUNTY	RES/AG	YIELD	OTHER	YIELD
WOOD (87)	WOOD (87)	32	246,860	4,937.20	0	0.00
		87	83,470,460	1,669,409.20	48,473,830	969,476.60
	<i>TOTAL SCHOOL TAX VALUE</i>		<i>83,717,320</i>	<i>1,674,346.40</i>	<i>48,473,830</i>	<i>969,476.60</i>

■ **Before Adjustment:**

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
GENERAL FUND	4.400	XXXXXXXX	4.400000	367,270.02	368,356.20	XXXXXXXX	4.400000	213,284.85	213,284.85
1976 CURRENT EXPENSE	16.800	0.794084	3.459388	288,756.70	289,610.69	0.600967	6.703754	324,956.63	324,956.63
1997 PERMANENT IMPROVEMENT	2.000	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2003 CURRENT EXPENSE	6.000	0.502259	2.986446	249,280.02	250,017.25	0.100339	5.397966	261,660.08	261,660.08
2003 CURRENT EXPENSE	8.000	0.502259	3.981928	332,373.36	333,356.34	0.100339	7.197288	348,880.11	348,880.11
2009 BOND (\$7,986,000)	2.000	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2010 CURRENT EXPENSE	8.900	0.417664	5.182790	432,609.86	433,889.28	0.100339	8.006982	388,129.08	388,129.08
2011 EMERGENCY (\$157,250)	1.110	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	44.100		20.010552	1,670,289.96	1,675,229.76		31.705990	1,536,910.75	1,536,910.75

State of Ohio - Division of Tax Equalization
 School District Tax Guarantee Calculation
 Wood County (87), Tax Year 2025, Certified Run
 County: Wood County (87)
 Home County: Wood County (87)
 24030 NORTHWOOD LSD

■ **PRE-1982 ADJ.: ((1981 SD TAX VAL.*1981 JVS EFF. RATE) - (CURR. TAX VAL.*0.0020)) / CURR. TAX VAL.**

RES/AG	OTHER
0.000000 = ((27,920,970*0.001411905) - (107,620,350*0.0020)) / 107,620,350	0.000000 = ((20,953,620*0.001641294) - (55,454,524*0.0020)) / 55,454,524

■ **School Tax Value:**

HOME COUNTY	COUNTY	COUNTY	RES/AG	YIELD	OTHER	YIELD
WOOD (87)	WOOD (87)	87	107,620,350	2,152,407.00	55,454,524	1,109,090.48
	TOTAL SCHOOL TAX VALUE		107,620,350	2,152,407.00	55,454,524	1,109,090.48

■ **Before Adjustment:**

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
GENERAL FUND	6.000	XXXXXXXX	6.000000	645,722.10	645,722.10	XXXXXXXX	6.000000	332,727.14	332,727.14
1976 CURRENT EXPENSE	24.000	0.805562	4.666512	502,211.65	502,211.65	0.369258	15.137808	839,459.93	839,459.93
1981 CURRENT EXPENSE	5.800	0.767984	1.345692	144,823.84	144,823.84	0.369258	3.658303	202,869.45	202,869.45
1984 CURRENT EXPENSE	3.900	0.654180	1.348698	145,147.35	145,147.35	0.369258	2.459893	136,412.19	136,412.19
1990 CURRENT EXPENSE	6.000	0.628979	2.226126	239,576.45	239,576.45	0.369258	3.784452	209,864.98	209,864.98
1992 CURRENT EXPENSE	6.500	0.609158	2.540473	273,406.59	273,406.59	0.368640	4.103840	227,576.49	227,576.49
1997 CURRENT EXPENSE	6.500	0.518333	3.130835	336,941.55	336,941.55	0.215117	5.101739	282,914.50	282,914.50
2002 CURRENT EXPENSE	4.900	0.383254	3.022055	325,234.61	325,234.61	0.092480	4.446848	246,597.83	246,597.83
2004 CURRENT EXPENSE	3.900	0.339655	2.575345	277,159.53	277,159.53	0.092480	3.539328	196,271.74	196,271.74
2008 CURRENT EXPENSE	7.900	0.324002	5.340384	574,733.99	574,733.99	0.092480	7.169408	397,576.10	397,576.10
2009 PERMANENT IMPROVEMENT	1.750	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2014 BOND (\$10,870,000)	3.300	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	75.400		32.196120	3,464,957.66	3,464,957.66		55.401619	3,072,270.35	3,072,270.35

State of Ohio - Division of Tax Equalization
 School District Tax Guarantee Calculation
 Wood County (87), Tax Year 2025, Certified Run
 County: Wood County (87)
 Home County: Wood County (87)
 24210 OTSEGO LSD

■ **PRE-1982 ADJ.: ((1981 SD TAX VAL.*1981 JVS EFF. RATE) - (CURR. TAX VAL.*0.0020)) / CURR. TAX VAL.**

RES/AG	OTHER
0.000000 = ((56,323,090*0.001411905) - (343,943,100*0.0020)) / 343,943,100	0.000000 = ((4,485,030*0.001641294) - (16,462,629*0.0020)) / 16,462,629

■ **School Tax Value:**

HOME COUNTY	COUNTY	COUNTY	RES/AG	YIELD	OTHER	YIELD
WOOD (87)	WOOD (87)	35	11,140,950	222,819.00	518,640	10,372.80
		48	43,513,020	870,260.40	2,701,430	54,028.60
		87	289,289,130	5,785,782.60	13,242,559	264,851.18
	TOTAL SCHOOL TAX VALUE		343,943,100	6,878,862.00	16,462,629	329,252.58

■ **Before Adjustment:**

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
GENERAL FUND	3.700	XXXXXXXX	3.700000	1,070,369.78	1,272,589.47	XXXXXXXX	3.700000	48,997.46	60,911.72
PERMANENT IMPROVEMENT	0.500	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
1976 CURRENT EXPENSE	18.500	0.581488	7.742472	2,239,812.98	2,662,969.82	0.582869	7.716923	102,191.80	127,040.84
1977 CURRENT EXPENSE	8.100	0.567752	3.501208	1,012,861.41	1,204,216.33	0.575621	3.437469	45,520.88	56,589.77
1981 CURRENT EXPENSE	6.000	0.540743	2.755542	797,148.34	947,749.65	0.539452	2.763288	36,593.00	45,490.98
1987 CURRENT EXPENSE	4.900	0.513554	2.383585	689,545.23	819,817.61	0.445570	2.716707	35,976.15	44,724.13
2004 BOND (\$18,400,000)	2.620	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	41.200		20.082807	5,809,737.74	6,907,342.88		20.334387	269,279.29	334,757.44

State of Ohio - Division of Tax Equalization
 School District Tax Guarantee Calculation
 Wood County (87), Tax Year 2025, Certified Run
 County: Wood County (87)
 Home County: Henry County (35)
 24310 PATRICK HENRY LSD

■ **PRE-1982 ADJ.: ((1981 SD TAX VAL.*1981 JVS EFF. RATE) - (CURR. TAX VAL.*0.0020)) / CURR. TAX VAL.**

RES/AG	OTHER
0.000000 = ((44,389,450*0.00143425) - (204,040,920*0.0020)) / 204,040,920	0.000000 = ((4,124,430*0.001569351) - (8,775,040*0.0020)) / 8,775,040

■ **School Tax Value:**

HOME COUNTY	COUNTY	COUNTY	RES/AG	YIELD	OTHER	YIELD
HENRY (35)	WOOD (87)	35	197,653,140	3,953,062.80	8,742,366	174,847.32
		69	2,005,180	40,103.60	0	0.00
		87	4,382,600	87,652.00	32,674	653.48
	TOTAL SCHOOL TAX VALUE		204,040,920	4,080,818.40	8,775,040	175,500.80

■ **Before Adjustment:**

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
GENERAL FUND	4.000	XXXXXXXX	4.000000	17,530.40	816,163.68	XXXXXXXX	4.000000	130.69	35,100.16
LIBRARY	0.200	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
1976 CURRENT EXPENSE	18.100	0.466378	9.658558	42,329.59	1,970,741.06	0.296609	12.731377	415.98	111,718.34
1979 CURRENT EXPENSE	4.900	0.457014	2.660631	11,660.48	542,877.59	0.266096	3.596129	117.49	31,556.17
2002 BOND (\$1,500,000)	0.000	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2002 BOND (\$3,601,000)	0.000	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2002 PERMANENT IMPROVEMENT	0.500	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2004 CURRENT EXPENSE	5.900	0.375582	3.684066	16,145.78	751,700.21	0.119145	5.197044	169.80	45,604.26
2012 EMERGENCY (\$746,765)	3.000	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2014 PERMANENT IMPROVEMENT	1.900	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	32.900		20.003255	87,666.25	4,081,482.54		25.524550	833.96	223,978.93

State of Ohio - Division of Tax Equalization
 School District Tax Guarantee Calculation
 Wood County (87), Tax Year 2025, Certified Run
 County: Wood County (87)
 Home County: Wood County (87)
 24370 PERRYSBURG EVSD

PRE-1982 ADJ.: ((1981 SD TAX VAL.*1981 JVS EFF. RATE) - (CURR. TAX VAL.*0.0020)) / CURR. TAX VAL.

RES/AG	OTHER
0.000000 = ((133,731,150*0.001411905) - (1,161,515,140*0.0020)) / 1,161,515,140	0.000000 = ((23,534,570*0.001641294) - (222,407,351*0.0020)) / 222,407,351

School Tax Value:

HOME COUNTY	COUNTY	COUNTY	RES/AG	YIELD	OTHER	YIELD
WOOD (87)	WOOD (87)	87	1,161,515,140	23,230,302.80	222,407,351	4,448,147.02
	TOTAL SCHOOL TAX VALUE		1,161,515,140	23,230,302.80	222,407,351	4,448,147.02

Before Adjustment:

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
GENERAL FUND	4.300	XXXXXXXX	4.300000	4,994,515.10	4,994,515.10	XXXXXXXX	4.300000	956,351.60	956,351.60
PERMANENT IMPROVEMENT	0.500	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
1976 CURRENT EXPENSE	25.800	0.693162	7.916420	9,195,041.68	9,195,041.68	0.693842	7.898876	1,756,768.08	1,756,768.08
1980 CURRENT EXPENSE	2.600	0.665133	0.870654	1,011,277.80	1,011,277.80	0.654878	0.897317	199,569.89	199,569.89
1981 CURRENT EXPENSE	6.000	0.663891	2.016654	2,342,374.15	2,342,374.15	0.654880	2.070720	460,543.34	460,543.34
1986 CURRENT EXPENSE	6.000	0.575888	2.544672	2,955,675.05	2,955,675.05	0.502092	2.987448	664,430.39	664,430.39
1988 CURRENT EXPENSE	5.200	0.550095	2.339506	2,717,371.63	2,717,371.63	0.438055	2.922114	649,899.63	649,899.63
2010 PERMANENT IMPROVEMENT	1.900	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2012 CURRENT EXPENSE-5705.213	9.110	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2015 BOND (\$38,900,000)	1.900	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2025 EMERGENCY	7.750	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	49.900		19.987906	23,216,255.41	23,216,255.41		21.076475	4,687,562.93	4,687,562.93

After Adjustment:

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
GENERAL FUND	4.300	XXXXXXXX	4.300000	4,994,515.10	4,994,515.10	XXXXXXXX	4.300000	956,351.60	956,351.60
PERMANENT IMPROVEMENT	0.500	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
1976 CURRENT EXPENSE	25.800	0.692881	7.923670	9,203,462.66	9,203,462.66	0.693842	7.898876	1,756,768.08	1,756,768.08
1980 CURRENT EXPENSE	2.600	0.664864	0.871353	1,012,089.70	1,012,089.70	0.654878	0.897317	199,569.89	199,569.89
1981 CURRENT EXPENSE	6.000	0.663622	2.018268	2,344,248.83	2,344,248.83	0.654880	2.070720	460,543.34	460,543.34
1986 CURRENT EXPENSE	6.000	0.575655	2.546070	2,957,298.85	2,957,298.85	0.502092	2.987448	664,430.39	664,430.39
1988 CURRENT EXPENSE	5.200	0.549872	2.340665	2,718,717.83	2,718,717.83	0.438055	2.922114	649,899.63	649,899.63
2010 PERMANENT IMPROVEMENT	1.900	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2012 CURRENT EXPENSE-5705.213	9.110	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2015 BOND (\$38,900,000)	1.900	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2025 EMERGENCY	7.750	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	49.900		20.000026	23,230,332.97	23,230,332.97		21.076475	4,687,562.93	4,687,562.93

State of Ohio - Division of Tax Equalization
 School District Tax Guarantee Calculation
 Wood County (87), Tax Year 2025, Certified Run
 County: Wood County (87)
 Home County: Wood County (87)
 24720 ROSSFORD EVSD

■ **PRE-1982 ADJ.:** $((1981 \text{ SD TAX VAL.} * 1981 \text{ JVS EFF. RATE}) - (\text{CURR. TAX VAL.} * 0.0020)) / \text{CURR. TAX VAL.}$

RES/AG	OTHER
$0.000000 = ((65,015,110 * 0.001411905) - (273,069,920 * 0.0020)) / 273,069,920$	$0.000000 = ((39,686,890 * 0.001641294) - (224,230,219 * 0.0020)) / 224,230,219$

■ **School Tax Value:**

HOME COUNTY	COUNTY	COUNTY	RES/AG	YIELD	OTHER	YIELD
WOOD (87)	WOOD (87)	87	273,069,920	5,461,398.40	224,230,219	4,484,604.38
	TOTAL SCHOOL TAX VALUE		273,069,920	5,461,398.40	224,230,219	4,484,604.38

■ **Before Adjustment:**

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
GENERAL FUND	5.500	XXXXXXXX	5.500000	1,501,884.56	1,501,884.56	XXXXXXXX	5.500000	1,233,266.20	1,233,266.20
1976 CURRENT EXPENSE	14.300	0.766113	3.344584	913,305.28	913,305.28	0.495770	7.210489	1,616,809.52	1,616,809.52
1977 CURRENT EXPENSE	3.900	0.765449	0.914748	249,790.16	249,790.16	0.494332	1.972105	442,205.53	442,205.53
1983 CURRENT EXPENSE	6.900	0.674860	2.243466	612,623.08	612,623.08	0.358301	4.427723	992,829.29	992,829.29
1988 CURRENT EXPENSE	5.900	0.641222	2.116790	578,031.67	578,031.67	0.352671	3.819241	856,389.24	856,389.24
2007 CURRENT EXPENSE	6.900	0.352113	4.470420	1,220,737.23	1,220,737.23	0.106150	6.167565	1,382,954.45	1,382,954.45
2007 CURRENT EXPENSE	6.900	0.352113	4.470420	1,220,737.23	1,220,737.23	0.106150	6.167565	1,382,954.45	1,382,954.45
2015 CURRENT EXPENSE	4.900	0.318348	3.340094	912,079.20	912,079.20	0.106150	4.379865	982,098.08	982,098.08
2016 BOND (\$31,440,000)	2.950	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2016 PERMANENT IMPROVEMENT	7.000	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	55.200		26.400522	7,209,188.41	7,209,188.41		39.644553	8,889,506.76	8,889,506.76

State of Ohio - Division of Tax Equalization
 Joint Vocational School District Tax Guarantee Calculation
 Wood County (87), Tax Year 2025, Certified Run
 County: Wood County (87)
 Home County: Fulton County (26)
 30140 FOUR COUNTY JVSD

■ **School Tax Value:**

HOME COUNTY	COUNTY	COUNTY	RES/AG	YIELD	OTHER	YIELD
FULTON (26)	WOOD (87)	20	979,807,060	1,959,614.12	141,284,008	282,568.02
		26	1,008,516,690	2,017,033.38	142,000,605	284,001.21
		35	830,667,180	1,661,334.36	93,027,026	186,054.05
		48	94,517,790	189,035.58	1,493,930	2,987.86
		63	1,895,500	3,791.00	0	0.00
		69	2,005,180	4,010.36	0	0.00
		86	977,961,540	1,955,923.08	156,250,557	312,501.11
		87	4,382,600	8,765.20	32,674	65.35
	TOTAL SCHOOL TAX VALUE		3,899,753,540	7,799,507.08	534,088,800	1,068,177.60

■ **The Following Yields Are Based On The 2.00 Mill JVSD Minimum Guarantee**

■ **Before Adjustment:**

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
1976 CURRENT EXPENSE	1.400	0.511138	0.684406	2,999.47	2,669,014.72	0.314988	0.959016	31.33	512,199.70
1979 CURRENT EXPENSE	0.600	0.489508	0.306295	1,342.36	1,194,475.01	0.212203	0.472678	15.44	252,452.02
1988 CURRENT EXPENSE	1.000	0.489508	0.510492	2,237.28	1,990,792.98	0.136214	0.863786	28.22	461,338.42
2012 PERMANENT IMPROVEMENT	0.200	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2016 CURRENT EXPENSE	1.000	0.272930	0.727070	3,186.45	2,835,393.80	0.076370	0.923630	30.17	493,300.43
SUB TOTAL	4.000		2.228263	9,765.56	8,689,676.51		3.219110	105.16	1,719,290.57

■ **Calculation of JVSD Guarantee:**

	RES/AG	VALUE	OTHER	VALUE
A. 2.000 MILLS OF TAXABLE VALUE	(0.002*3,899,753,540.00) =	7,799,507.08	(0.002*534,088,800.00) =	1,068,177.60
B. EFFECTIVE RATE + 2.000 OF TAXABLE VALUE	2.228263 + 2.000 MILLS OF 3,899,753,540.00 =	16,489,183.60	3.219110 + 2.000 MILLS OF 534,088,800.00 =	2,787,468.20
C. VOTED RATES * TAXABLE VALUE	(4*3,899,753,540.00) =	15,599,014.16	(4*534,088,800.00) =	2,136,355.20

State of Ohio - Division of Tax Equalization
 Joint Vocational School District Tax Guarantee Calculation
 Wood County (87), Tax Year 2025, Certified Run
 County: Wood County (87)
 Home County: Wood County (87)
 30300 PENTA COUNTY JVSD

■ **School Tax Value:**

HOME COUNTY	COUNTY	COUNTY	RES/AG	YIELD	OTHER	YIELD
WOOD (87)	WOOD (87)	26	179,962,800	359,925.60	12,029,125	24,058.25
		32	6,070,090	12,140.18	0	0.00
		35	11,471,210	22,942.42	518,640	1,037.28
		48	2,736,633,840	5,473,267.68	684,224,811	1,368,449.62
		62	715,721,420	1,431,442.84	134,864,241	269,728.48
		72	119,233,890	238,467.78	8,298,833	16,597.67
		87	3,387,438,120	6,774,876.24	941,074,281	1,882,148.56
	TOTAL SCHOOL TAX VALUE		7,156,531,370	14,313,062.74	1,781,009,931	3,562,019.86

■ **The Following Yields Are Based On The 2.00 Mill JVSD Minimum Guarantee**

■ **Before Adjustment:**

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
1976 CURRENT EXPENSE	0.600	0.083816	0.549710	1,862,108.60	3,934,016.85	0.079362	0.552382	519,832.49	983,797.82
1976 CURRENT EXPENSE	0.800	0.083816	0.732947	2,482,812.60	5,245,358.19	0.079362	0.736510	693,110.61	1,311,731.62
1981 CURRENT EXPENSE	0.800	0.083816	0.732947	2,482,812.60	5,245,358.19	0.079362	0.736510	693,110.61	1,311,731.62
2003 PERMANENT IMP-ONGOING	1.000	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	2.200		2.015604	6,827,733.80	14,424,733.23		2.025402	1,906,053.71	3,607,261.06

■ **Calculation of JVSD Guarantee:**

	RES/AG	VALUE	OTHER	VALUE
A. 2.000 MILLS OF TAXABLE VALUE	(0.002*7,156,531,370.00) =	14,313,062.74	(0.002*1,781,009,931.00) =	3,562,019.86
B. EFFECTIVE RATE + 2.000 OF TAXABLE VALUE	2.015604 + 2.000 MILLS OF 7,156,531,370.00 =	28,737,796.00	2.025402 + 2.000 MILLS OF 1,781,009,931.00 =	7,169,280.94
C. VOTED RATES * TAXABLE VALUE	(2.2*7,156,531,370.00) =	15,744,369.01	(2.2*1,781,009,931.00) =	3,918,221.85

State of Ohio - Division of Tax Equalization
 Joint Vocational School District Tax Guarantee Calculation
 Wood County (87), Tax Year 2025, Certified Run
 County: Wood County (87)
 Home County: Sandusky County (72)
 30450 VANGUARD JVSD

■ **School Tax Value:**

HOME COUNTY	COUNTY	COUNTY	RES/AG	YIELD	OTHER	YIELD
SANDUSKY (72)	WOOD (87)	17	9,892,430	19,784.86	16,375	32.75
		32	44,547,970	89,095.94	9,043,355	18,086.71
		39	31,970,600	63,941.20	80,710	161.42
		51	8,176,120	16,352.24	311,400	622.80
		62	996,886,380	1,993,772.76	132,121,107	264,242.21
		72	1,115,250,760	2,230,501.52	230,237,283	460,474.57
		74	1,179,662,970	2,359,325.94	167,151,130	334,302.26
		87	97,779,380	195,558.76	16,563,319	33,126.64
		88	441,706,700	883,413.40	67,496,782	134,993.56
	TOTAL SCHOOL TAX VALUE		3,925,873,310	7,851,746.62	623,021,461	1,246,042.92

■ **The Following Yields Are Based On The 2.00 Mill JVSD Minimum Guarantee**

■ **Before Adjustment:**

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
1976 CURRENT EXPENSE	1.600	0.027460	1.556064	152,150.97	6,108,910.12	0.020385	1.567384	25,961.08	976,513.86
SUB TOTAL	1.600		1.556064	152,150.97	6,108,910.12		1.567384	25,961.08	976,513.86

■ **Calculation of JVSD Guarantee:**

	RES/AG	VALUE	OTHER	VALUE
A. 2.000 MILLS OF TAXABLE VALUE	$(0.002 * 3,925,873,310.00) =$	7,851,746.62	$(0.002 * 623,021,461.00) =$	1,246,042.92
B. EFFECTIVE RATE + 2.000 OF TAXABLE VALUE	$1.556064 + 2.000 \text{ MILLS OF } 3,925,873,310.00 =$	13,960,656.75	$1.567384 + 2.000 \text{ MILLS OF } 623,021,461.00 =$	2,222,556.79
C. VOTED RATES * TAXABLE VALUE	$(1.6 * 3,925,873,310.00) =$	6,281,397.30	$(1.6 * 623,021,461.00) =$	996,834.34

■ **After Adjustment:**

LEVY & RATE		RES/AG				OTHER			
LEVY NAME	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST YIELDS
1976 CURRENT EXPENSE	1.600	XXXXXXXX	1.600000	156,447.00	6,281,397.29	XXXXXXXX	1.600000	26,501.31	996,834.33
SUB TOTAL	1.600		1.600000	156,447.00	6,281,397.29		1.600000	26,501.31	996,834.33