

West Geauga LSD
FY 2026
Tax Year 2025 value (CY 2026 collection)

Schedule B

	Agricultural & Residential	Other	Public Utilities	Tangible		TOTALS	TOTALS	TOTALS	TOTALS
\$	1,256,266,008	\$ 1,134,462,925	\$ 66,153,910	\$ 55,649,173					
\$	7,503,795	\$ 6,815,445	\$ 688,350						
\$	1,263,769,803	\$ 1,141,278,370	\$ 66,842,260	\$ 55,649,173	0	100%	98%	95%	96%
3.50 Mills Inside G.F.	0.0045	0.0045	0.0045	0.0045	REAL	\$ 5,653,197	\$ 5,540,133	\$ 5,370,537	\$ 5,427,069
					REAL N/C	\$ 33,767	\$ 33,092	\$ 32,079	\$ 32,416
					TANGIBLE	\$ -	\$ -	\$ -	\$ -
					TVLR	\$ -	\$ -	\$ -	\$ -
1.00 Mill Inside Permanent Improvement	0	0	0	0	REAL	\$ -	\$ -	\$ -	\$ -
					REAL N/C	\$ -	\$ -	\$ -	\$ -
					TANGIBLE	\$ -	\$ -	\$ -	\$ -
					TVLR	\$ -	\$ -	\$ -	\$ -
1976 & Prior 27.80 Mills Current Expense Levies	0.011491574	0.011097787	0.0278		REAL	\$ 15,317,974	\$ 15,011,614	\$ 14,552,075	\$ 14,705,255
					REAL N/C	\$ 85,959	\$ 84,240	\$ 81,661	\$ 82,521
					TANGIBLE	\$ -	\$ -	\$ -	\$ -
					TVLR	\$ -	\$ -	\$ -	\$ -
1978 6.00 Mills Current Expense Levy authorized by voters on 5-02-89 Continuing	0.002480634	0.002396154	0.006		REAL	\$ 3,306,597	\$ 3,240,465	\$ 3,141,267	\$ 3,174,333
					REAL N/C	\$ 18,556	\$ 18,185	\$ 17,628	\$ 17,814
					TANGIBLE	\$ -	\$ -	\$ -	\$ -
					TVLR	\$ -	\$ -	\$ -	\$ -
1989 5.00 Mills Current Expense Levy authorized by voters on 5-02-89 Continuing	0.002572845	0.003033565	0.005		REAL	\$ 3,397,725	\$ 3,329,771	\$ 3,227,839	\$ 3,261,816
					REAL N/C	\$ 19,623	\$ 19,231	\$ 18,642	\$ 18,838
					TANGIBLE	\$ -	\$ -	\$ -	\$ -
					TVLR	\$ -	\$ -	\$ -	\$ -
2017 5.60 Mills Emergency Levy authorized by voters in 11/08/16 10 years (\$3,700,000) Expires 2026	0.00293	0.00293	0.00293		REAL	\$ 3,680,859	\$ 3,607,242	\$ 3,496,816	\$ 3,533,625
					REAL N/C	\$ 21,986	\$ 21,546	\$ 20,887	\$ 21,107
					TANGIBLE	\$ -	\$ -	\$ -	\$ -
					TVLR	\$ -	\$ -	\$ -	\$ -
2010 3.60 Mills Emergency Levy Authorized by voters on 5/07/2019 10 years (\$2,350,000 Expires 2029)	0.00186	0.00186	0.00186		REAL	\$ 2,336,655	\$ 2,289,922	\$ 2,219,822	\$ 2,243,189
					REAL N/C	\$ 13,957	\$ 13,678	\$ 13,259	\$ 13,399
					TANGIBLE	\$ -	\$ -	\$ -	\$ -
					TVLR	\$ -	\$ -	\$ -	\$ -
Effective Rate	0.025835053	0.025817506	0.04809		TOTALS:				
					REAL	\$ 33,693,007	\$ 33,019,147	\$ 32,008,357	\$ 32,345,287
					REAL N/C	\$ 193,849	\$ 189,972	\$ 184,156	\$ 186,095
					TANGIBLE	\$ -	\$ -	\$ -	\$ -
					TVLR	\$ -	\$ -	\$ -	\$ -
					TOTALS:	\$ 33,886,856	\$ 33,209,119	\$ 32,192,514	\$ 32,531,382
					GENERAL FUND	\$ 27,833,399	\$ 27,276,733	\$ 26,441,729	\$ 26,720,063
					EMERGENCY FUND	\$ 6,053,457	\$ 5,932,388	\$ 5,750,784	\$ 5,811,319
					PERMANENT FUND	\$ -	\$ -	\$ -	\$ -
					TOTAL	\$ 33,886,856	\$ 33,209,121	\$ 32,192,514	\$ 32,531,382
					Per Schedule B				
					DIFFERENCE	\$ -	\$ (2)	\$ -	\$ -
					DIFFERENCE		\$ 33,209,121		

Schedule B Summary - Use for Tax Resolution

	Mills	Amount
GF Inside Milage	4.50	\$ 5,573,225
GF Outside Milage		\$ 21,703,506
GF- EL Levies		\$ 5,932,388
Outside PI	0.00	\$0
		<u>\$33,209,119</u>
Less HB 186		\$ 1,845,956
Tax Collections		<u>\$31,363,163</u>

Fiscal Year 2026	46%			54%			FY2026		
	TY 2024 (2nd Half Actual)			2025 TY Collected in FY 2026 (1st Half CY26)			Net Blended from each Calendar Year		
	Gross	Rollback/Home	Net	Gross	Rollback/Home	Net	Gross	Rollback/Home	Net
General	\$ 11,998,689	\$ 1,504,010	\$ 10,494,679	\$ 14,729,436	\$ 1,738,073	\$ 12,991,362	\$ 26,728,125	\$ 3,153,919	\$ 23,574,206
Emergency (1)	\$ 1,692,178	\$ 220,273	\$ 1,471,905	\$ 3,203,490	\$ 378,012	\$ 2,825,478	\$ 4,895,668	\$ 577,689	\$ 4,317,979
PI Fund (003)	\$ 566,378	\$ 74,846	\$ 491,532	\$ -	\$ -	\$ -	\$ 566,378	\$ 74,846	\$ 491,532
Total	\$ 14,257,245	\$ 1,799,129	\$ 12,458,116	\$ 17,932,925	\$ 2,116,085	\$ 15,816,840	\$ 32,190,170	\$ 3,806,454	\$ 28,383,717
	\$ 13,690,867						\$ 31,623,792		
Fiscal Year 2027	46%			54%			FY2027		
	2025 TY Collected in FY 2027 (2nd Half CY26)			Calendar Year 2027 Per Schedule B (1st Half CY27)			Net Blended for each Calendar Year less HB186		
	Gross	Rollback/Home	Net	Gross	Rollback/Home	Net	Gross	Rollback/Home	Net
General	\$ 12,547,297	\$ 1,480,581	\$ 11,066,716	\$ 14,729,436	\$ 1,738,073	\$ 12,991,362	\$ 25,430,777	\$ 4,062,886	\$ 21,367,891
Emergency (1)	\$ 2,728,899	\$ 322,010	\$ 2,406,889	\$ 3,203,490	\$ 378,012	\$ 2,825,478	\$ 5,932,388	\$ 700,022	\$ 5,232,366
PI Fund (003)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 15,276,196	\$ 1,802,591	\$ 13,473,605	\$ 17,932,925	\$ 2,116,085	\$ 15,816,840	\$ 31,363,165	\$ 4,762,908	\$ 26,600,257
				\$ 17,932,925			\$ 31,363,165		
(1)	Added back 1/2 of \$2.35 million @98% (\$2,298,515) for collection in FY 2026								
(2)	Loss of tax revenues per HB186 (\$1,845,956 for FY27) Reimbursed through State Payments						\$ 1,845,956		
(3)	HB186 Reimbursement added to State Reimbursement line						\$ 844,232		