

Marion County Fire Update

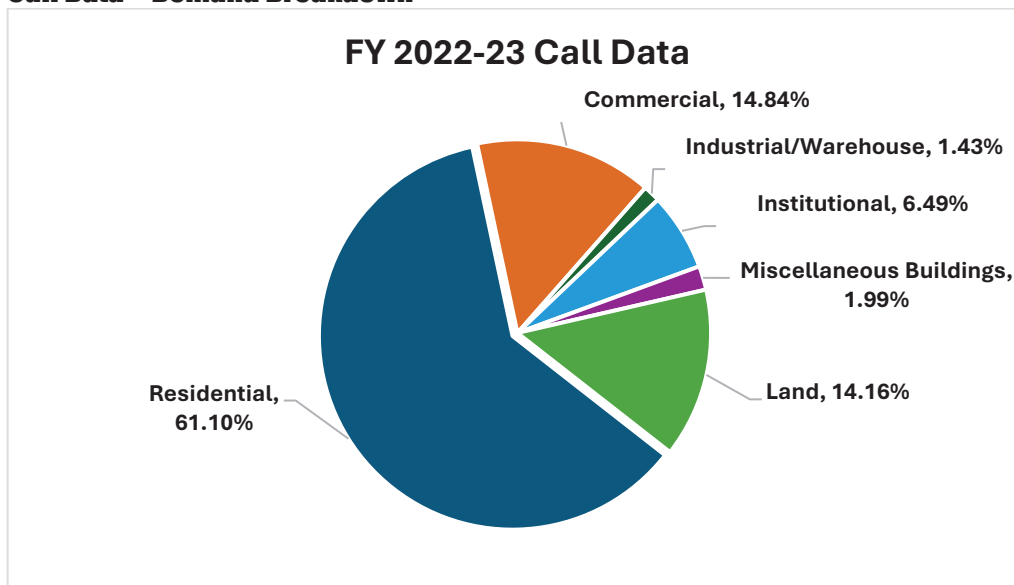
5-YEAR AVERAGE BUDGET

| Revenue Source | Budget | % of Total Budget |
|----------------|---------------------|-------------------|
| MSTU | \$32,498,124 | 35.65% |
| Assessable | \$58,655,283 | 64.35% |
| Total | \$91,153,407 | 100% |

Demand/Availability Assessable Budget Breakdown

| | 2025 Study | 2019 Study | Difference |
|-------------------------|----------------|-------------|------------|
| Demand Percentage | 35.68% | 31.62% | 4.06% |
| Availability Percentage | 64.32% | 68.38% | -4.06% |
| Total | 100.00% | 100% | |

Call Data – Demand Breakdown



| Category | # Calls | % Calls | 2019 Study | | Difference |
|-------------------------|-------------|----------------|--------------|----------------|------------|
| Residential | 4489 | 61.10% | 3,417 | 65.15% | -4.05% |
| Commercial | 1090 | 14.84% | 605 | 11.54% | 3.30% |
| Industrial/Warehouse | 105 | 1.43% | 60 | 1.14% | 0.29% |
| Institutional | 477 | 6.49% | 333 | 6.35% | 0.14% |
| Miscellaneous Buildings | 146 | 1.99% | 166 | 3.16% | -1.17% |
| Land | 1040 | 14.16% | 664 | 12.66% | 1.50% |
| Total | 7347 | 100.00% | 5,245 | 100.00% | |

Parcel Data¹

| Category | 2025 Study | | 2019 Study | | Difference | |
|----------------------|-------------------|----------------|-------------------|----------------|-------------------|---------------|
| | Demand | Availability | Demand | Availability | Demand | Availability |
| Residential | 164,317 | 164,317 | 140,655 | 140,655 | 23,662 | 23,662 |
| Commercial | 16,747,745 | 6,238 | 13,970,045 | 5,203 | 2,777,700 | 1,035 |
| Industrial/Warehouse | 13,482,669 | 5,021 | 8,913,312 | 3,320 | 4,569,357 | 1,701 |
| Institutional | 8,785,591 | 3,272 | 8,329,971 | 3,102 | 455,620 | 170 |
| Miscellaneous | 31,897,468 | - | 25,788,786 | 0 | 6,108,682 | - |
| Land | 737,178 | - | 586,109 | 0 | 151,069 | - |
| Total | 71,814,969 | 178,848 | 57,728,878 | 152,280 | 14,086,091 | 26,568 |

FY 2024-25 Adopted Rates

| Category | Demand | Availability | Total |
|-------------------------|------------------------|--------------|----------|
| | Unit | EDU | |
| Residential | \$49.17 | \$150.74 | \$199.91 |
| Commercial | \$0.0876 | \$150.74 | |
| Industrial/Warehouse | \$0.0136 | \$150.74 | |
| Institutional | \$0.0809 | \$150.74 | |
| Miscellaneous Buildings | \$0.0130 | | |
| Vacant Land | \$2.29 | | |
| Revenue | | | |
| Demand Revenue | \$11,691,215.15 | | |
| Availability Revenue | \$25,282,899.82 | | |
| Total Revenue | \$36,974,114.97 | | |

¹ 2025 Units include Rainbow Lakes Estates.

100% Rates – 5-Year Average Assessable Budget

| Residential Category | Service Component | Availability Component | |
|--|------------------------|------------------------|---------------------|
| Residential | Per Dwelling Unit | Per EDU | Total |
| | \$76.53 | \$207.44 | \$283.97 |
| Non Residential Categories | Per Square Foot | Per EDU | |
| Commercial | \$0.1823 | \$207.44 | |
| Industrial/Warehouse | \$0.0218 | \$207.44 | |
| Institutional | \$0.1521 | \$207.44 | |
| Miscellaneous Buildings (Greater Than 300 Sq. Ft.) | \$0.0128 | N/A | |
| Land Category | Per Acre | Per EDU | |
| Land | \$3.95 | N/A | |
| Estimated Assessable Budget | \$20,580,861 | \$37,100,923 | \$57,681,784 |
| Estimated Exempt Buy-Down | \$4,275,307 | \$923,908 | \$5,199,215 |
| Estimated Net Revenue | \$16,305,554 | \$36,177,015 | \$52,482,569 |
| Total Estimated Net Revenue | \$52,482,569 | | |
| Estimated MSTU Revenue Needed | | | \$28,519,299 |
| Total Net Revenue | | | \$81,001,868 |

| Category | Demand | | | Availability | | | Total Difference |
|-------------------------|------------------|---------------|-------------|------------------|---------------|--------------|------------------|
| | Unit | | | EDU | | | |
| | FY 24-25 Adopted | Updated Rates | Difference | FY 24-25 Adopted | Updated Rates | Difference | |
| Residential | \$49.17 | \$76.53 | \$27.36 | \$150.74 | \$207.44 | \$56.70 | \$84.06 |
| Commercial | \$0.0876 | \$0.1823 | \$0.0947 | \$150.74 | \$207.44 | \$56.70 | |
| Industrial/Warehouse | \$0.0136 | \$0.0218 | \$0.0082 | \$150.74 | \$207.44 | \$56.70 | |
| Institutional | \$0.0809 | \$0.1521 | \$0.0712 | \$150.74 | \$207.44 | \$56.70 | |
| Miscellaneous Buildings | \$0.0130 | \$0.0128 | -\$0.0002 | | | | -\$0.0002 |
| Vacant Land | \$2.29 | \$3.95 | \$1.66 | | | | \$1.66 |
| Revenue | \$11,691,215 | \$20,580,861 | \$8,889,645 | \$25,282,900 | \$37,100,923 | \$11,818,024 | \$20,707,669 |

Example Charges

| | Current Rates | New Study | Difference |
|---------------------------------|---------------|-------------|------------|
| Single Family Residential Home | \$199.91 | \$283.97 | \$84.06 |
| 50 Unit Apartment Complex | \$9,995.50 | \$14,198.57 | \$4,203.07 |
| 2,000 Sq. Ft. Retail/Restaurant | \$299.13 | \$519.15 | \$220.02 |
| 10,000 Sq. Ft. Office | \$1,495.66 | \$2,595.76 | \$1,100.09 |
| 40,000 Sq. Ft. Warehouse | \$3,022.66 | \$3,963.03 | \$940.37 |
| 20,000 Sq. Ft. Nursing Home | \$2,857.33 | \$4,587.00 | \$1,729.67 |
| 3,000 Sq. Ft. Miscellaneous | \$39.00 | \$38.47 | -\$0.53 |
| 5 Acre Vacant Parcel | \$11.45 | \$19.76 | \$8.31 |
| 20 Acre Vacant Parcel | \$45.80 | \$79.04 | \$33.24 |
| 300 Acre Vacant Parcel | \$687.00 | \$1,185.59 | \$498.59 |

100% Rates -- Fiscal Year 2025-26 -- Year 1

| Residential Category | Service Component | Availability Component | |
|--|------------------------|------------------------|---------------------|
| Residential | Per Dwelling Unit | Per EDU | Total |
| | \$63.93 | \$173.29 | \$237.22 |
| Non Residential Categories | Per Square Foot | Per EDU | |
| Commercial | \$0.1523 | \$173.29 | |
| Industrial/Warehouse | \$0.0182 | \$173.29 | |
| Institutional | \$0.1271 | \$173.29 | |
| Miscellaneous Buildings (Greater Than 300 Sq. Ft.) | \$0.0107 | N/A | |
| Land Category | Per Acre | Per EDU | |
| Land | \$3.30 | N/A | |
| Estimated Assessable Budget | \$17,192,642 | \$30,993,014 | \$48,185,656 |
| Estimated Exempt Buy-Down | \$3,571,465 | \$771,805 | \$4,343,270 |
| Estimated Net Revenue | \$13,621,177 | \$30,221,209 | \$43,842,386 |
| Total Estimated Net Revenue | \$43,842,386 | | |
| Estimated MSTU Revenue Needed | | | \$23,887,972 |
| Total Net Revenue | | | \$67,730,358 |

| Category | Demand | | | Availability | | | Total Difference |
|-------------------------|------------------|---------------|-------------|------------------|---------------|-------------|------------------|
| | FY 24-25 Adopted | Unit | | FY 24-25 Adopted | EDU | | |
| | | Updated Rates | Difference | | Updated Rates | Difference | |
| Residential | \$49.17 | \$63.93 | \$14.76 | \$150.74 | \$173.29 | \$22.55 | \$37.31 |
| Commercial | \$0.0876 | \$0.1523 | \$0.0647 | \$150.74 | \$173.29 | \$22.55 | |
| Industrial/Warehouse | \$0.0136 | \$0.0182 | \$0.0046 | \$150.74 | \$173.29 | \$22.55 | |
| Institutional | \$0.0809 | \$0.1271 | \$0.0462 | \$150.74 | \$173.29 | \$22.55 | |
| Miscellaneous Buildings | \$0.0130 | \$0.0107 | -\$0.0023 | | | | -\$0.0023 |
| Vacant Land | \$2.29 | \$3.30 | \$1.01 | | | | \$1.01 |
| Revenue | \$11,691,215 | \$17,192,642 | \$5,501,427 | \$25,282,900 | \$30,993,014 | \$5,710,114 | \$11,211,541 |

Example Charges

| | Current Rates | New Study | Difference |
|---------------------------------|---------------|-------------|------------|
| Single Family Residential Home | \$199.91 | \$237.22 | \$37.31 |
| 50 Unit Apartment Complex | \$9,995.50 | \$11,861.07 | \$1,865.57 |
| 2,000 Sq. Ft. Retail/Restaurant | \$299.13 | \$433.68 | \$134.55 |
| 10,000 Sq. Ft. Office | \$1,495.66 | \$2,168.42 | \$672.75 |
| 40,000 Sq. Ft. Warehouse | \$3,022.66 | \$3,310.60 | \$287.94 |
| 20,000 Sq. Ft. Nursing Home | \$2,857.33 | \$3,831.85 | \$974.52 |
| 3,000 Sq. Ft. Miscellaneous | \$39.00 | \$32.13 | -\$6.87 |
| 5 Acre Vacant Parcel | \$11.45 | \$16.51 | \$5.06 |
| 20 Acre Vacant Parcel | \$45.80 | \$66.03 | \$20.23 |
| 300 Acre Vacant Parcel | \$687.00 | \$990.41 | \$303.41 |

100% Rates -- Fiscal Year 2026-27 – Year 2

| Residential Category | Service Component | Availability Component | |
|--|------------------------|------------------------|---------------------|
| Residential | Per Dwelling Unit | Per EDU | Total |
| | \$67.40 | \$182.71 | \$250.11 |
| Non Residential Categories | Per Square Foot | Per EDU | |
| Commercial | \$0.1606 | \$182.71 | |
| Industrial/Warehouse | \$0.0192 | \$182.71 | |
| Institutional | \$0.1340 | \$182.71 | |
| Miscellaneous Buildings (Greater Than 300 Sq. Ft.) | \$0.0113 | N/A | |
| Land Category | Per Acre | Per EDU | |
| Land | \$3.48 | N/A | |
| Estimated Assessable Budget | \$18,126,689 | \$32,676,812 | \$50,803,501 |
| Estimated Exempt Buy-Down | \$3,765,496 | \$813,736 | \$4,579,232 |
| Estimated Net Revenue | \$14,361,193 | \$31,863,076 | \$46,224,269 |
| Total Estimated Net Revenue | \$46,224,269 | | |
| Estimated MSTU Revenue Needed | | | \$25,236,340 |
| Total Net Revenue | | | \$71,460,609 |

| Category | Demand | | | Availability | | | Total Difference |
|-------------------------|------------------|---------------------|--------------------|------------------|---------------------|--------------------|---------------------|
| | Unit | | | EDU | | | |
| | FY 24-25 Adopted | Updated Rates | Difference | FY 24-25 Adopted | Updated Rates | Difference | |
| Residential | \$49.17 | \$67.40 | \$18.23 | \$150.74 | \$182.71 | \$31.97 | \$50.20 |
| Commercial | \$0.0876 | \$0.1606 | \$0.0730 | \$150.74 | \$182.71 | \$31.97 | |
| Industrial/Warehouse | \$0.0136 | \$0.0192 | \$0.0056 | \$150.74 | \$182.71 | \$31.97 | |
| Institutional | \$0.0809 | \$0.1340 | \$0.0531 | \$150.74 | \$182.71 | \$31.97 | |
| Miscellaneous Buildings | \$0.0130 | \$0.0113 | -\$0.0017 | | | | -\$0.0017 |
| Vacant Land | \$2.29 | \$3.48 | \$1.19 | | | | \$1.19 |
| Revenue | \$11,691,215 | \$18,126,689 | \$6,435,474 | \$25,282,900 | \$32,676,812 | \$7,393,912 | \$13,829,386 |

Example Charges

| | Current Rates | New Study | Difference |
|---------------------------------|---------------|-------------|------------|
| Single Family Residential Home | \$199.91 | \$250.11 | \$50.20 |
| 50 Unit Apartment Complex | \$9,995.50 | \$12,505.46 | \$2,509.96 |
| 2,000 Sq. Ft. Retail/Restaurant | \$299.13 | \$457.24 | \$158.11 |
| 10,000 Sq. Ft. Office | \$1,495.66 | \$2,286.22 | \$790.56 |
| 40,000 Sq. Ft. Warehouse | \$3,022.66 | \$3,490.46 | \$467.80 |
| 20,000 Sq. Ft. Nursing Home | \$2,857.33 | \$4,040.03 | \$1,182.70 |
| 3,000 Sq. Ft. Miscellaneous | \$39.00 | \$33.88 | -\$5.12 |
| 5 Acre Vacant Parcel | \$11.45 | \$17.40 | \$5.95 |
| 20 Acre Vacant Parcel | \$45.80 | \$69.61 | \$23.81 |
| 300 Acre Vacant Parcel | \$687.00 | \$1,044.22 | \$357.22 |

100% Rates -- Fiscal Year 2027-28 -- Year 3

| Residential Category | Service Component | Availability Component | |
|--|------------------------|------------------------|---------------------|
| Residential | Per Dwelling Unit | Per EDU | Total |
| | \$78.18 | \$211.92 | \$290.10 |
| Non Residential Categories | Per Square Foot | Per EDU | |
| Commercial | \$0.1863 | \$211.92 | |
| Industrial/Warehouse | \$0.0223 | \$211.92 | |
| Institutional | \$0.1554 | \$211.92 | |
| Miscellaneous Buildings (Greater Than 300 Sq. Ft.) | \$0.0131 | N/A | |
| Land Category | Per Acre | Per EDU | |
| Land | \$4.04 | N/A | |
| Estimated Assessable Budget | \$21,025,233 | \$37,901,990 | \$58,927,223 |
| Estimated Exempt Buy-Down | \$4,367,617 | \$943,856 | \$5,311,473 |
| Estimated Net Revenue | \$16,657,616 | \$36,958,134 | \$53,615,750 |
| Total Estimated Net Revenue | \$53,615,750 | | |
| Estimated MSTU Revenue Needed | | | \$29,088,697 |
| Total Net Revenue | | | \$82,704,447 |

| Category | Demand | | | Availability | | | Total Difference |
|-------------------------|------------------|---------------------|--------------------|------------------|---------------------|---------------------|---------------------|
| | Unit | | | EDU | | | |
| | FY 24-25 Adopted | Updated Rates | Difference | FY 24-25 Adopted | Updated Rates | Difference | |
| Residential | \$49.17 | \$78.18 | \$29.01 | \$150.74 | \$211.92 | \$61.18 | \$90.19 |
| Commercial | \$0.0876 | \$0.1863 | \$0.0987 | \$150.74 | \$211.92 | \$61.18 | |
| Industrial/Warehouse | \$0.0136 | \$0.0223 | \$0.0087 | \$150.74 | \$211.92 | \$61.18 | |
| Institutional | \$0.0809 | \$0.1554 | \$0.0745 | \$150.74 | \$211.92 | \$61.18 | |
| Miscellaneous Buildings | \$0.0130 | \$0.0131 | \$0.0001 | | | | \$0.0001 |
| Vacant Land | \$2.29 | \$4.04 | \$1.75 | | | | \$1.75 |
| Revenue | \$11,691,215 | \$21,025,233 | \$9,334,018 | \$25,282,900 | \$37,901,990 | \$12,619,090 | \$21,953,108 |

Example Charges

| | Current Rates | New Study | Difference |
|---------------------------------|---------------|-------------|------------|
| Single Family Residential Home | \$199.91 | \$290.10 | \$90.19 |
| 50 Unit Apartment Complex | \$9,995.50 | \$14,505.14 | \$4,509.64 |
| 2,000 Sq. Ft. Retail/Restaurant | \$299.13 | \$530.36 | \$231.23 |
| 10,000 Sq. Ft. Office | \$1,495.66 | \$2,651.80 | \$1,156.14 |
| 40,000 Sq. Ft. Warehouse | \$3,022.66 | \$4,048.60 | \$1,025.94 |
| 20,000 Sq. Ft. Nursing Home | \$2,857.33 | \$4,686.05 | \$1,828.72 |
| 3,000 Sq. Ft. Miscellaneous | \$39.00 | \$39.30 | \$0.30 |
| 5 Acre Vacant Parcel | \$11.45 | \$20.19 | \$8.74 |
| 20 Acre Vacant Parcel | \$45.80 | \$80.75 | \$34.95 |
| 300 Acre Vacant Parcel | \$687.00 | \$1,211.19 | \$524.19 |

100% Rates -- Fiscal Year 2028-29 -- Year 4

| Residential Category | Service Component | Availability Component | |
|--|------------------------|------------------------|---------------------|
| Residential | Per Dwelling Unit | Per EDU | Total |
| | \$82.95 | \$224.87 | \$307.82 |
| Non Residential Categories | Per Square Foot | Per EDU | |
| Commercial | \$0.1976 | \$224.87 | |
| Industrial/Warehouse | \$0.0236 | \$224.87 | |
| Institutional | \$0.1649 | \$224.87 | |
| Miscellaneous Buildings (Greater Than 300 Sq. Ft.) | \$0.0139 | N/A | |
| Land Category | Per Acre | Per EDU | |
| Land | \$4.28 | N/A | |
| Estimated Assessable Budget | \$22,309,306 | \$40,216,775 | \$62,526,081 |
| Estimated Exempt Buy-Down | \$4,634,360 | \$1,001,500 | \$5,635,860 |
| Estimated Net Revenue | \$17,674,946 | \$39,215,275 | \$56,890,221 |
| Total Estimated Net Revenue | \$56,890,221 | | |
| Estimated MSTU Revenue Needed | | | \$30,818,192 |
| Total Net Revenue | | | \$87,708,413 |

| Category | Demand | | | Availability | | | Total Difference |
|-------------------------|------------------|---------------------|---------------------|------------------|---------------------|---------------------|---------------------|
| | Unit | | | EDU | | | |
| | FY 24-25 Adopted | Updated Rates | Difference | FY 24-25 Adopted | Updated Rates | Difference | |
| Residential | \$49.17 | \$82.95 | \$33.78 | \$150.74 | \$224.87 | \$74.13 | \$107.91 |
| Commercial | \$0.0876 | \$0.1976 | \$0.1100 | \$150.74 | \$224.87 | \$74.13 | |
| Industrial/Warehouse | \$0.0136 | \$0.0236 | \$0.0100 | \$150.74 | \$224.87 | \$74.13 | |
| Institutional | \$0.0809 | \$0.1649 | \$0.0840 | \$150.74 | \$224.87 | \$74.13 | |
| Miscellaneous Buildings | \$0.0130 | \$0.0139 | \$0.0009 | | | | \$0.0009 |
| Vacant Land | \$2.29 | \$4.28 | \$1.99 | | | | \$1.99 |
| Revenue | \$11,691,215 | \$22,309,306 | \$10,618,091 | \$25,282,900 | \$40,216,775 | \$14,933,875 | \$25,551,966 |

Example Charges

| | Current Rates | New Study | Difference |
|---------------------------------|---------------|-------------|------------|
| Single Family Residential Home | \$199.91 | \$307.82 | \$107.91 |
| 50 Unit Apartment Complex | \$9,995.50 | \$15,391.01 | \$5,395.51 |
| 2,000 Sq. Ft. Retail/Restaurant | \$299.13 | \$562.75 | \$263.62 |
| 10,000 Sq. Ft. Office | \$1,495.66 | \$2,813.76 | \$1,318.09 |
| 40,000 Sq. Ft. Warehouse | \$3,022.66 | \$4,295.86 | \$1,273.20 |
| 20,000 Sq. Ft. Nursing Home | \$2,857.33 | \$4,972.24 | \$2,114.91 |
| 3,000 Sq. Ft. Miscellaneous | \$39.00 | \$41.70 | \$2.70 |
| 5 Acre Vacant Parcel | \$11.45 | \$21.42 | \$9.97 |
| 20 Acre Vacant Parcel | \$45.80 | \$85.68 | \$39.88 |
| 300 Acre Vacant Parcel | \$687.00 | \$1,285.16 | \$598.16 |

100% Rates -- Fiscal Year 2029-30 -- Year 5

| Residential Category | Service Component | Availability Component | |
|--|------------------------|------------------------|---------------------|
| Residential | Per Dwelling Unit | Per EDU | Total |
| | \$87.70 | \$237.73 | \$325.43 |
| Non Residential Categories | Per Square Foot | Per EDU | |
| Commercial | \$0.2089 | \$237.73 | |
| Industrial/Warehouse | \$0.0250 | \$237.73 | |
| Institutional | \$0.1743 | \$237.73 | |
| Miscellaneous Buildings (Greater Than 300 Sq. Ft.) | \$0.0147 | N/A | |
| Land Category | Per Acre | Per EDU | |
| Land | \$4.53 | N/A | |
| Estimated Assessable Budget | \$23,585,490 | \$42,517,341 | \$66,102,831 |
| Estimated Exempt Buy-Down | \$4,899,465 | \$1,058,790 | \$5,958,255 |
| Estimated Net Revenue | \$18,686,025 | \$41,458,551 | \$60,144,576 |
| Total Estimated Net Revenue | \$60,144,576 | | |
| Estimated MSTU Revenue Needed | | | \$32,538,393 |
| Total Net Revenue | | | \$92,682,969 |

| Category | Demand | | | Availability | | | Total Difference |
|-------------------------|------------------|---------------------|---------------------|------------------|---------------------|---------------------|---------------------|
| | FY 24-25 Adopted | Unit | | FY 24-25 Adopted | EDU | | |
| | | Updated Rates | Difference | | Updated Rates | Difference | |
| Residential | \$49.17 | \$87.70 | \$38.53 | \$150.74 | \$237.73 | \$86.99 | \$125.52 |
| Commercial | \$0.0876 | \$0.2089 | \$0.1213 | \$150.74 | \$237.73 | \$86.99 | |
| Industrial/Warehouse | \$0.0136 | \$0.0250 | \$0.0114 | \$150.74 | \$237.73 | \$86.99 | |
| Institutional | \$0.0809 | \$0.1743 | \$0.0934 | \$150.74 | \$237.73 | \$86.99 | |
| Miscellaneous Buildings | \$0.0130 | \$0.0147 | \$0.0017 | | | | \$0.0017 |
| Vacant Land | \$2.29 | \$4.53 | \$2.24 | | | | \$2.24 |
| Revenue | \$11,691,215 | \$23,585,490 | \$11,894,275 | \$25,282,900 | \$42,517,341 | \$17,234,441 | \$29,128,716 |

Example Charges

| | Current Rates | New Study | Difference |
|---------------------------------|---------------|-------------|------------|
| Single Family Residential Home | \$199.91 | \$325.43 | \$125.52 |
| 50 Unit Apartment Complex | \$9,995.50 | \$16,271.44 | \$6,275.94 |
| 2,000 Sq. Ft. Retail/Restaurant | \$299.13 | \$594.94 | \$295.81 |
| 10,000 Sq. Ft. Office | \$1,495.66 | \$2,974.71 | \$1,479.05 |
| 40,000 Sq. Ft. Warehouse | \$3,022.66 | \$4,541.60 | \$1,518.94 |
| 20,000 Sq. Ft. Nursing Home | \$2,857.33 | \$5,256.67 | \$2,399.34 |
| 3,000 Sq. Ft. Miscellaneous | \$39.00 | \$44.08 | \$5.08 |
| 5 Acre Vacant Parcel | \$11.45 | \$22.64 | \$11.19 |
| 20 Acre Vacant Parcel | \$45.80 | \$90.58 | \$44.78 |
| 300 Acre Vacant Parcel | \$687.00 | \$1,358.68 | \$671.68 |

Comparison – Annual Rate Increases vs. One Rate Increase for 5-Year Period

| | Year 1 | | | Year 2 | | | Year 3 | | | Year 4 | | | Year 5 | | | 5-Year Average | | |
|--|---------------------------------------|------------------------|-----------------|---------------------------------------|------------------------|----------------|---------------------------------------|------------------------|-----------------|---------------------------------------|------------------------|----------------|---------------------------------------|------------------------|----------------|---|------------------------|-----------------|
| | Based on FY 2025-26 Assessable Budget | | | Based on FY 2026-27 Assessable Budget | | | Based on FY 2027-28 Assessable Budget | | | Based on FY 2028-29 Assessable Budget | | | Based on FY 2029-30 Assessable Budget | | | Based on 5-Year Average Assessable Budget | | |
| Residential Category | Service Component | Availability Component | | Service Component | Availability Component | | Service Component | Availability Component | | Service Component | Availability Component | | Service Component | Availability Component | | Service Component | Availability Component | |
| | Per Dwelling Unit | Per EDU | Total | Per Dwelling Unit | Per EDU | Total | Per Dwelling Unit | Per EDU | Total | Per Dwelling Unit | Per EDU | Total | Per Dwelling Unit | Per EDU | Total | Per Dwelling Unit | Per EDU | Total |
| Residential | \$63.93 | \$173.29 | \$237.22 | \$67.40 | \$182.71 | \$250.11 | \$78.18 | \$211.92 | \$290.10 | \$82.95 | \$224.87 | \$307.82 | \$87.70 | \$237.73 | \$325.43 | \$76.53 | \$207.44 | \$283.97 |
| Non Residential Categories | Per Square Foot | Per EDU | | Per Square Foot | Per EDU | | Per Square Foot | Per EDU | | Per Square Foot | Per EDU | | Per Square Foot | Per EDU | | Per Square Foot | Per EDU | |
| Commercial | \$0.1523 | \$173.29 | | \$0.1606 | \$182.71 | | \$0.1863 | \$211.92 | | \$0.1976 | \$224.87 | | \$0.2089 | \$237.73 | | \$0.1823 | \$207.44 | |
| Industrial/Warehouse | \$0.0182 | \$173.29 | | \$0.0192 | \$182.71 | | \$0.0223 | \$211.92 | | \$0.0236 | \$224.87 | | \$0.0250 | \$237.73 | | \$0.0218 | \$207.44 | |
| Institutional | \$0.1271 | \$173.29 | | \$0.1340 | \$182.71 | | \$0.1554 | \$211.92 | | \$0.1649 | \$224.87 | | \$0.1743 | \$237.73 | | \$0.1521 | \$207.44 | |
| Miscellaneous Buildings (Greater Than 300 Sq. Ft.) | \$0.0107 | N/A | \$0.0107 | \$0.0113 | N/A | \$0.0113 | \$0.0131 | N/A | \$0.0131 | \$0.0139 | N/A | \$0.0139 | \$0.0147 | N/A | \$0.0147 | \$0.0128 | N/A | \$0.0128 |
| Land Category | Per Acre | Per EDU | | Per Acre | Per EDU | | Per Acre | Per EDU | | Per Acre | Per EDU | | Per Acre | Per EDU | | Per Acre | Per EDU | |
| Land | \$3.30 | N/A | \$3.30 | \$3.48 | N/A | \$3.48 | \$4.04 | N/A | \$4.04 | \$4.28 | N/A | \$4.28 | \$4.53 | N/A | \$4.53 | \$3.95 | N/A | \$3.95 |
| Estimated Assessable Budget | \$17,192,642 | \$30,993,014 | \$48,185,656 | \$18,126,689 | \$32,676,812 | \$50,803,501 | \$21,025,233 | \$37,901,990 | \$58,927,223 | \$22,309,306 | \$40,216,775 | \$62,526,081 | \$23,585,490 | \$42,517,341 | \$66,102,831 | \$20,580,861 | \$37,100,923 | \$57,681,784 |
| Estimated Exempt Buy-Down | \$3,571,465 | \$771,805 | \$4,343,270 | \$3,765,496 | \$813,736 | \$4,579,232 | \$4,367,617 | \$943,856 | \$5,311,473 | \$4,634,360 | \$1,001,500 | \$5,635,860 | \$4,899,465 | \$1,058,790 | \$5,958,255 | \$4,275,307 | \$923,908 | \$5,199,215 |
| Estimated Net Revenue | \$13,621,177 | \$30,221,209 | \$43,842,386 | \$14,361,193 | \$31,863,076 | \$46,224,269 | \$16,657,616 | \$36,958,134 | \$53,615,750 | \$17,674,946 | \$39,215,275 | \$56,890,221 | \$18,686,025 | \$41,458,551 | \$60,144,576 | \$16,305,554 | \$36,177,015 | \$52,482,569 |
| Residential Rate Increase Above Prior Year | | | \$37.31 | | | \$12.89 | | | \$39.99 | | | \$17.72 | | | \$17.61 | | | \$84.06 |
| Residential Rate % Increase | | | 18.66% Increase | | | 5.43% Increase | | | 15.99% Increase | | | 6.11% Increase | | | 5.72% Increase | | | 42.05% Increase |

ADDITIONAL RATE SCENARIOS

95% Rates – 5-Year Average Assessable Budget

| Residential Category | Service Component | Availability Component | |
|--|------------------------|------------------------|---------------------|
| Residential | Per Dwelling Unit | Per EDU | Total |
| | \$72.70 | \$197.07 | \$269.11 |
| Non Residential Categories | Per Square Foot | Per EDU | |
| Commercial | \$0.1732 | \$197.07 | |
| Industrial/Warehouse | \$0.0207 | \$197.07 | |
| Institutional | \$0.1445 | \$197.07 | |
| Miscellaneous Buildings (Greater Than 300 Sq. Ft.) | \$0.0122 | N/A | |
| Land Category | Per Acre | Per EDU | |
| Land | \$3.75 | N/A | |
| Estimated Assessable Budget | \$19,551,818 | \$35,245,877 | \$54,797,695 |
| Estimated Exempt Buy-Down | \$4,061,541 | \$877,712 | \$4,939,253 |
| Estimated Net Revenue | \$15,490,277 | \$34,368,165 | \$49,858,442 |
| Total Estimated Net Revenue | \$49,858,442 | | |
| Estimated MSTU Revenue Needed | | | \$31,403,388 |
| Total Net Revenue | | | \$81,261,830 |

| Category | Demand | | | Availability | | | Total Difference |
|-------------------------|------------------|---------------|-------------|------------------|---------------|-------------|------------------|
| | Unit | | | EDU | | | |
| | FY 24-25 Adopted | Updated Rates | Difference | FY 24-25 Adopted | Updated Rates | Difference | |
| Residential | \$49.17 | \$72.70 | \$23.53 | \$150.74 | \$197.07 | \$46.33 | \$69.86 |
| Commercial | \$0.0876 | \$0.1732 | \$0.0856 | \$150.74 | \$197.07 | \$46.33 | |
| Industrial/Warehouse | \$0.0136 | \$0.0207 | \$0.0071 | \$150.74 | \$197.07 | \$46.33 | |
| Institutional | \$0.0809 | \$0.1445 | \$0.0636 | \$150.74 | \$197.07 | \$46.33 | |
| Miscellaneous Buildings | \$0.0130 | \$0.0121 | -\$0.0008 | | | | -\$0.0008 |
| Vacant Land | \$2.29 | \$3.75 | \$1.46 | | | | \$1.46 |
| Revenue | \$11,691,215 | \$19,551,818 | \$7,860,602 | \$25,282,900 | \$35,245,877 | \$9,962,977 | \$17,823,580 |

Example Charges

| | Current Rates | New Study | Difference |
|---------------------------------|---------------|-------------|------------|
| Single Family Residential Home | \$199.91 | \$269.77 | \$69.86 |
| 50 Unit Apartment Complex | \$9,995.50 | \$13,488.64 | \$3,493.14 |
| 2,000 Sq. Ft. Retail/Restaurant | \$299.13 | \$493.19 | \$194.06 |
| 10,000 Sq. Ft. Office | \$1,495.66 | \$2,465.97 | \$970.30 |
| 40,000 Sq. Ft. Warehouse | \$3,022.66 | \$3,764.88 | \$742.22 |
| 20,000 Sq. Ft. Nursing Home | \$2,857.33 | \$4,357.65 | \$1,500.32 |
| 3,000 Sq. Ft. Miscellaneous | \$39.00 | \$36.54 | -\$2.46 |
| 5 Acre Vacant Parcel | \$11.45 | \$18.77 | \$7.32 |
| 20 Acre Vacant Parcel | \$45.80 | \$75.09 | \$29.29 |
| 300 Acre Vacant Parcel | \$687.00 | \$1,126.31 | \$439.31 |

90% Rates – 5-Year Average Assessable Budget

| Residential Category | Service Component | Availability Component | |
|--|------------------------|------------------------|---------------------|
| Residential | Per Dwelling Unit | Per EDU | Total |
| | \$68.88 | \$186.70 | \$255.57 |
| Non Residential Categories | Per Square Foot | Per EDU | |
| Commercial | \$0.1641 | \$186.70 | |
| Industrial/Warehouse | \$0.0196 | \$186.70 | |
| Institutional | \$0.1369 | \$186.70 | |
| Miscellaneous Buildings (Greater Than 300 Sq. Ft.) | \$0.0115 | N/A | |
| Land Category | Per Acre | Per EDU | |
| Land | \$3.56 | N/A | |
| Estimated Assessable Budget | \$18,522,774 | \$33,390,831 | \$51,913,606 |
| Estimated Exempt Buy-Down | \$3,847,776 | \$831,517 | \$4,679,293 |
| Estimated Net Revenue | \$14,674,998 | \$32,559,314 | \$47,234,313 |
| Total Estimated Net Revenue | \$47,234,313 | | |
| Estimated MSTU Revenue Needed | | | \$34,287,477 |
| Total Net Revenue | | | \$81,521,790 |

| Category | Demand | | | Availability | | | Total Difference |
|-------------------------|------------------|---------------|-------------|------------------|---------------|-------------|------------------|
| | Unit | | | EDU | | | |
| | FY 24-25 Adopted | Updated Rates | Difference | FY 24-25 Adopted | Updated Rates | Difference | |
| Residential | \$49.17 | \$68.88 | \$19.71 | \$150.74 | \$186.70 | \$35.96 | \$55.66 |
| Commercial | \$0.0876 | \$0.1641 | \$0.0765 | \$150.74 | \$186.70 | \$35.96 | |
| Industrial/Warehouse | \$0.0136 | \$0.0196 | \$0.0060 | \$150.74 | \$186.70 | \$35.96 | |
| Institutional | \$0.0809 | \$0.1369 | \$0.0560 | \$150.74 | \$186.70 | \$35.96 | |
| Miscellaneous Buildings | \$0.0130 | \$0.0115 | -\$0.0015 | | | | -\$0.0015 |
| Vacant Land | \$2.29 | \$3.56 | \$1.27 | | | | \$1.27 |
| Revenue | \$11,691,215 | \$18,522,774 | \$6,831,559 | \$25,282,900 | \$33,390,831 | \$8,107,931 | \$14,939,491 |

Example Charges

| | Current Rates | New Study | Difference |
|---------------------------------|---------------|-------------|------------|
| Single Family Residential Home | \$199.91 | \$255.57 | \$55.66 |
| 50 Unit Apartment Complex | \$9,995.50 | \$12,778.71 | \$2,783.21 |
| 2,000 Sq. Ft. Retail/Restaurant | \$299.13 | \$467.24 | \$168.10 |
| 10,000 Sq. Ft. Office | \$1,495.66 | \$2,336.18 | \$840.52 |
| 40,000 Sq. Ft. Warehouse | \$3,022.66 | \$3,566.73 | \$544.07 |
| 20,000 Sq. Ft. Nursing Home | \$2,857.33 | \$4,128.30 | \$1,270.97 |
| 3,000 Sq. Ft. Miscellaneous | \$39.00 | \$34.62 | -\$4.38 |
| 5 Acre Vacant Parcel | \$11.45 | \$17.78 | \$6.33 |
| 20 Acre Vacant Parcel | \$45.80 | \$71.14 | \$25.34 |
| 300 Acre Vacant Parcel | \$687.00 | \$1,067.03 | \$380.03 |