PROPETY TAX IMPACT SCHEDULE

Pursuant to 59-2-919(4)(a)(i) and 59-2-924(8)(b), the proposed tax rate increase is summarized as follows:

Revenue Impact

- Estimated additional property tax revenue: $184,843
- Percentage increase in total property tax revenue: 4.81%

Taxpayer Impact

- Average residential property ($400,000):
  - Prior year tax: $382.80
  - Proposed tax: $401.28
  - Annual Increase: $18.48
  - Percentage Increase: 4.81%

- Average commercial property ($1,200,000):
  - Prior year tax: $2,088.00
  - Proposed tax: $2,188.80
  - Annual Increase: $100.80
  - Percentage Increase: 4.81%

Departmental Budget and Operational Impact
The proposed tax rate increase will impact the following departments:

Mayor's Office
Budget Impact ($129,843): This change is attributable to personnel costs associated with transitioning from a contracted attorney to a full-time City Attorney position, including wages and benefits that were not previously provided under the contract arrangement.

Operational Impact: Approval of the proposed tax rate increase will allow the City to maintain consistent legal services following the anticipated conclusion of the current contract. While the City has greatly benefited from a highly effective contracted attorney, the transition to a full-time City Attorney is intended to provide dedicated, on-site legal support and ensure continuity of services moving forward.

A full-time attorney will offer increased day-to-day availability, more direct integration with City staff and operations, and the ability to provide timely review of contracts, ordinances, and policies. This position will also support ongoing legal needs related to economic development, personnel matters, and regulatory compliance.

Without the proposed increase, the City would need to secure alternative contracted legal services, which may result in variability in availability, higher hourly costs over time, or reduced consistency depending on the provider.

Parks Department
Budget Impact ($55,000): This change is due to increased temporary wage costs to address seasonal staffing needs and rising service demands.

Operational Impact: Approval of the proposed tax rate increase will allow the department to enhance service levels by adding temporary staff to better maintain the City's parks system. This includes improved mowing schedules,

landscaping, cleanliness, and overall park appearance. Additional staffing will help the department keep pace with increased usage and expectations as the City continues to grow.

Without the proposed increase, the department would likely continue to fall behind on routine maintenance and upkeep, resulting in declining park conditions, reduced aesthetic quality, and potential impacts to public use and community satisfaction.