WORK SESSION AGENDA

NOTICE IS HEREBY GIVEN THAT THE CENTERVILLE CITY COUNCIL WILL HOLD ITS WORK SESSION MEETING AT 6:00 PM ON JUNE 6, 2023 AT CENTERVILLE CITY HALL, 250 NORTH MAIN STREET, CENTERVILLE, UTAH.

Centerville City Council meetings are open to the public, unless otherwise closed for reasons allowed by law. Centerville City Council meetings may be conducted via electronic means pursuant to Utah Code § 52-4-207. In compliance with the Americans with Disabilities Act, individuals needing special accommodations due to a disability may contact the City Recorder at (801) 295-3477, at least 24 hours in advance of the meeting. The Mayor and Council reserve the right to modify the sequence of agenda items in order to facilitate special needs or provide greater efficiency.

The full agenda packet and backup materials can be found on the Centerville City website at:
https://centervilleutah.gov/129/Agendas-Minutes

A. ROLL CALL

B. BUSINESS ITEMS
Business action or discussion items to be considered.

1. Discussion - Placement of Headstones in Cemetery Pre-Need
   Discuss pre-interment headstone placement
2. Discussion - Freeway/Frontage Sign Ordinance
   Discuss potential sign options along the freeway/Frontange road
3. Discussion - South Davis Recreation Update
   Councilmember Summerhays will give an update on South Davis Recreation Center finances

C. DEPARTMENT OR COMMITTEE REPORTS
Department heads or committee chairs may provide updates regarding department or committee assignments or events.

D. CLOSED SESSION
The City Council may vote to discuss matters in a closed session for reasons allowed by law, including, but not limited to, the provisions of Utah Code § 52-4-205 of the Open and Public Meetings Act, and for attorney-client matters that are privileged pursuant to Utah Code § 78B-1-137.

E. ADJOURNMENT

CERTIFICATE OF POSTING

I hereby certify that this notice and agenda was posted at Centerville City Hall, published on the Utah Public Notice Website, and provided to a newspaper or media correspondent in accordance with the requirements of the Utah Open and Public Meetings Act, including, but not limited to, provisions of Utah Code § 52-4-202.

Jennifer Robison
Centerville City Recorder

CITY COUNCIL

Staff Report

6/6/2023

Item No. 1.
Title: Discussion - Placement of Headstones in Cemetery Pre-Need
Initiated By: Bruce Cox, Parks and Recreation Director
Staff Representative: Bruce Cox, Parks and Recreation Director

SUBJECT:

Discuss pre-interment headstone placement

RECOMMENDATION:

BACKGROUND:

Ordinance No. 2018-09 was passed to prohibit the installation of burial markers prior to the interment of remains within that burial space. Prior to 2018, there had been an increase in the installation of pre-need headstones in the City Cemetery, which caused a variety of issues including increased maintenance, costs, and liability for the City. There have been a couple new requests to install a pre-need headstones, so we have brought this issue back for discussion.
It appears as though there are other options to design and pre-pay for headstones and monuments without having them installed until the time of passing.
See CMC 8.03 Cemetery Regulations, specifically Sections 210-250 for current monument and marker regulations.

ATTACHMENTS:

1. Restriction of Pre-Need Headstones Explanation
2. Ord. 2018-09 Burial Markers

Centerville City Council Work Session
Pre-need Headstones

In 2018 Centerville City amended its cemetery ordinance section 2. Subsection 8.03.250 of the Centerville Municipal Code regarding monuments.

"(h) Monuments may not be placed or installed on any burial space prior to the interment of remains within that burial space."

Double markers are handled the same way as before where the marker still must be removed when the spouse dies.

This change was brought about and recommended by City Staff for several reasons which are listed below:

Increase in liability and risk - Headstones are now costing between $1,000 and $10,000+. After the monument companies make the stones and install them in our cemetery, they are paid for their services and leave the liability of the new stone with the cemetery/city. For every pre-need stone installed, the monument company truck must make a minimum of <u>two extra, unnecessary trips in and out of the burial plat</u> and risks damaging <u>every stone</u> it passes or drives over both driving in and out only to be done all over again when the owner dies so the grave can be opened. This doubles the risk of damage caused by the monument truck.

Unnecessary Urgency/Emergency – The majority of all burials happen in the winter months. There are twice the number of deaths between the months of October and April as there are between April and October. When there is a pre-need stone on a burial space and the owner dies there is now an unnecessary urgency for arrangements to be made for a monument company to come in and remove the pre-need stone before the cemetery staff can open the grave. Depending on how busy the vault/monument company is, this now limits the choices the city cemetery staff has on when to open the grave. This causes an emergency priority, regardless of weather conditions or anything else. As mentioned above this happens to fall more likely than not at a time of snow cover or wet slippery conditions. Vault companies, like many industries struggle to have sufficient staff and often have new drivers that are not familiar with the challenges driving a large vault truck in and out of our specific cemetery.

Increased maintenance - When the monument company truck drives into a burial plat for an urgent, extra trip, in addition to risking damage to every marker they pass, they also cause damage to the landscape and irrigation systems. From ruts being made in the lawn to breaking limbs off of trees, it is more common than not that the weather conditions or soil moisture level is not ideal for heavy vehicle traffic and the maintenance crew is left with making the repairs at the expense of the city.

There is also an increased risk now in just doing regular everyday maintenance, as city staff mow and trim lawns, maintain the irrigation system, fertilize and treat for pests they now have a new (unnecessary) obstacle to work around.
It may be five, ten or even twenty or more years that a pre-need headstone will have to be worked around unnecessarily before the owner needs it.

Increase trend - Centerville had several pre-need monuments installed in the year or two leading up to passing the ordinance that seemed to be trending and all of them were upright monuments, no flat stones.

Increased complaints - We found that a high percentage of cemetery complaints of the lawn around a stone or water marks from irrigation or anything else, were being made by owners of pre-need headstones as they frequently visit their own burial space.

SOLUTION - Most monument companies and mortuaries offer pre-need packages that allow individuals to pre-pay and have all the arrangements taken care of for their casket, vault, flowers, embalming, funeral service and headstone. This not only gives the customer peace of mind, but it is a significant cost savings. All items and services are paid for at today's prices and the mortuaries/monument companies that offer these pre-pay packages have insurance policies that protect them from high inflation of future costs. Monument companies benefit from getting payment now verses later. For those who choose to have a pre-need stone made and installed, despite the option of making all the arrangements ahead of time and waiting for time of need, may end up paying a monument company an extra $800 or more for the two extra trips in and out of the cemetery. Pre-need headstones, at a minimum, will develop hardwater mineral deposits over time and may require repair or replacement from damage caused by maintenance equipment or monument and vault company trucks.

ORDINANCE NO. 2018-09

AN ORDINANCE AMENDING SECTIONS 8.03.240 AND 8.03.250 OF THE CENTERVILLE MUNICIPAL CODE REGARDING RESTRICTIONS ON THE INSTALLATION OF MARKERS OR MONUMENTS ON BURIAL SPACES PRIOR TO INTERMENT

WHEREAS, the City has previously adopted provisions regarding the use and installation of markers and monuments on burial spaces within the Centerville City Cemetery as more particularly set forth in Title 8, Chapter 3 of the Centerville Municipal Code; and

WHEREAS, the City Council desires to amend Sections 8.03.240 and 8.03.250 of the Centerville Municipal Code to prohibit the use and installation of markers or monuments on burial spaces until and unless there has been an interment of remains within the burial space; and

WHEREAS, the City Council has determined that the amendments to the Centerville Municipal Code as provided herein are desirable and necessary to facilitate more efficient maintenance and use of the cemetery.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF CENTERVILLE CITY, STATE OF UTAH:

Section 1. **Amendment.** Subsection 8.03.240 of the Centerville Municipal Code regarding Markers is hereby amended to read in its entirety as follows:

8.03.240. Markers.

Markers shall be allowed on burial spaces in any plat of the City Cemetery, including Plats "A", "B", "C", "D", and "E". Markers shall comply with and be subject to the following conditions and restrictions:

(a) Markers shall be level with the lawn or ground surrounding the marker.
(b) Markers shall be provided with a finished grass-level stone or concrete base extending outward from the outer perimeter of the base of the marker for a minimum distance of six inches.
(c) The maximum width of a marker on a single burial space in Plat "A" or "B" shall not exceed 24 inches, and on a double burial space in Plat "A" or "B" shall not exceed 60 inches, both maximum widths excluding the concrete or stone base surrounding the marker.
(d) The maximum width of a marker on a single burial space in Plat "C", "D", or "E" shall not exceed 28 inches, and on a double burial space in Plat "C", "D", or "E" shall not exceed 72 inches, both maximum widths excluding the concrete or stone base surrounding the marker.
(e) Except as otherwise provided herein for infant or cremation burials or double depth burial spaces, there shall only be allowed one marker per burial space or one monument per burial space (in areas of the City Cemetery where monuments are permitted).
(f) Subject to monument and marker size and locations restrictions set forth in this Section and in CMC 8.03.250, if the Parks and Recreation Director approves a request to bury an infant or ashes of a person in a burial space with another person buried

therein, two markers may be permitted to be installed on such burial space, or one marker and one monument (in such areas of the City Cemetery that allow monuments).

(g) Subject to monument and marker size and locations restrictions set forth in this Section and in CMC 8.03.250, approved double depth burial spaces may contain two markers on such burial space, or one marker and one monument (in such areas of the City Cemetery that allow monuments).

~~(g)~~(h) Markers may not be placed or installed on any burial space prior to the interment of remains within that burial space.

Section 2. **Amendment.** Subsection 8.03.250 of the Centerville Municipal Code regarding Monuments is hereby amended to read in its entirety as follows:

8.03.250. Monuments.

Monuments are allowed in Plats "A", "B", "C", and "E" of the City Cemetery. Due to slope and access conditions, no monuments are allowed in Plat "D" of the City Cemetery. Monuments shall comply with and be subject to the following conditions and restrictions:

(a) Monuments shall not extend less than 12 inches nor more than 36 inches above ground level, including the stone or concrete base required herein.

(b) The maximum width of a monument on a single burial space in Plat "A" or "B" shall not exceed 24 inches, and on a double burial space in Plat "A" or "B" shall not exceed 60 inches, both maximum widths excluding the concrete or stone base surrounding the monument.

(c) The maximum width of a monument on a single burial space in Plat "C" or "E" shall not exceed 28 inches, and on a double burial space in Plat "C" or "E" shall not exceed 72 inches, both maximum widths excluding the concrete or stone base surrounding the monument.

(d) Monuments shall have a finished grass-level stone or concrete base extending outward from the outer perimeter of the base of the monument for a minimum distance of six inches on all sides.

(e) Except as otherwise provided in CMC 8.03.240 for infant or cremation burials or double depth burial spaces, there shall only be allowed one monument per burial space (in areas of the City Cemetery where monuments are permitted) or one marker per burial space.

~~(e)~~(f) Monuments may not be placed or installed on any burial space prior to the interment of remains within that burial space.

Section 3. **Severability Clause.** If any section, part or provision of this Ordinance is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Ordinance, and all provisions, clauses and words of this Ordinance shall be severable. This Section shall become effective without codification.

Section 4. **Effective Date.** This Ordinance shall become effective immediately upon publication or posting.

PASSED AND ADOPTED BY THE CITY COUNCIL OF CENTERVILLE CITY, STATE OF UTAH, THIS 1st DAY OF MAY, 2018.

ATTEST: **CENTERVILLE CITY**

Mackenzie Wood
Mackenzie Wood, City Recorder

By: Clark A. Wilkinson
Mayor Clark A. Wilkinson

Voting by the City Council:

	"AYE"	"NAY"	ABSENT
Councilmember Fillmore			X
Councilmember Ince	X		
Councilmember Ivie			X
Councilmember McEwan	X		
Councilmember Mecham	X		

CERTIFICATE OF PASSAGE AND PUBLICATION OR POSTING

According to the provisions of the U.C.A. § 10-3-713, as amended, I, the municipal recorder of Centerville City, hereby certify that foregoing ordinance was duly passed by the City Council and published, or posted at: (1) 250 North Main; (2) 655 North 1250 West; and (3) RB's Gas Station, on the foregoing referenced dates.

Mackenzie Wood
MACKENZIE WOOD, City Recorder

DATE: 5/9/2018

RECORDED this 9 day of May, 2018.

PUBLISHED OR POSTED this 9 of May, 2018.

CITY COUNCIL

Staff Report

6/6/2023

Item No. 2.
Title: Discussion - Freeway/Frontage Sign Ordinance
Initiated By: Brant Hanson, City Manager
Staff Representative: Brant Hanson, City Manager, Cory Snyder, Community Development Director

SUBJECT:

Discuss potential sign options along the freeway/Frontange road

RECOMMENDATION:

BACKGROUND:

With the development of the Young Power Sports Complex, the staff and the owner have discussed the use of signs for South Frontage Road. Topics of allowing higher sign heights for businesses along the freeway frontage as well as some type of Centerville entry sign being placed as part of the decorative water feature the complex will be installing. Also, with several properties being combined, internally staff have been thinking about a possible incentive program to reduce the number of signs with the allowance of increased sign sizing and heights. So staff would like to obtain some thoughts and/or ideas from the elected officials.

ATTACHMENTS:

1. Centerville Water Tower Rendering 1
2. Centerville Water Tower Rendering 2
3. Centerville Water Tower Rendering 3


CENTERVILLE
CITY
1849


CENTERVILLE
CITY

CITY COUNCIL

Staff Report

6/6/2023

Item No. 3.
Title: Discussion - South Davis Recreation Update
Initiated By: Spencer Summerhays, Council Member
Staff Representative:

SUBJECT:

Councilmember Summerhays will give an update on South Davis Recreation Center finances

RECOMMENDATION:

BACKGROUND:

ATTACHMENTS:

1. SDRD Cash Flow Projections - 2023-2032
2. COLA History
3. Inflation Adjusted Property Tax - 2007 to April 2023.Missed Inflation

2027 Estimated Cash Balance

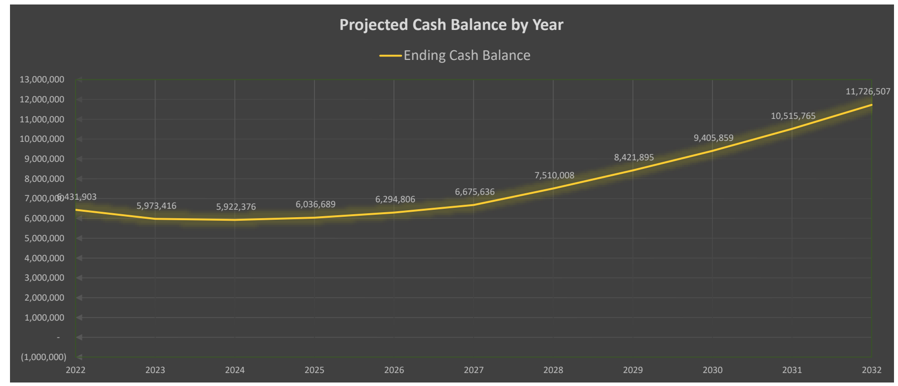
Scenario 1	
Scenario 2	
Scenario 3	

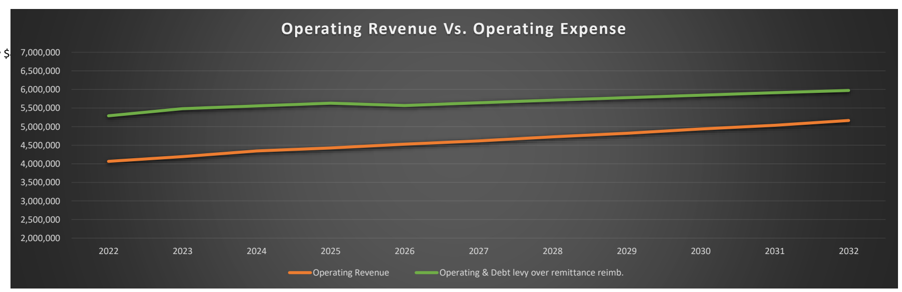
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
Pass Rate increase			2.50%		2.50%		2.50%		2.50%		
Est. Loss of Patrons-Pass increase											
Daily Admissions Rate increase		5.00%		5.00%		5.00%		5.00%		5.00%	
Est. Loss of Patrons - Adm. increase											
Overall Operating Rate increase											Note: must add same % increase to subsequent years due to formulas
Est. Loss of Patrons - Overall increase											
Planned Increase to Other Revenues		$ 70,000	$ 80,000	$ 90,000	$ 100,000	$ 110,000	$ 120,000	$ 130,000	$ 140,000	$ 150,000	estimate of natural growth in programming $10k & $60k Davis School subsidy Note: must add same $ increase to subsequent years due to formulas
Subsidy Property Tax Increase (TNT)		72.19%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	
Full-Time Personnel Expense Growth	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.5% assumes no new FT positions and an average COLA of 3% (3.62% is the average increase from 2013 to 2017 when there were no FT additions. During that same timeframe average COLA was 1.6%)
Part-Time Personnel Expense Growth	3.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	1.97% is the average increase from 2012 to 2022.
Other Expense Growth (past 10 yr actual)	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06% is the average increase from 2012 to 2019 (pre-pandemic).
m Team Coach Fees ($25 per month for 200 kids)		$ 60,000	$ 62,700	$ 65,522	$ 68,470	$ 71,551	$ 74,771	$ 78,136	$ 81,652	$ 85,326	Enter as positive amounts and repeat number for all subsequent years
FT to PT???		$ 30,000	$ 30,600	$ 31,212	$ 31,836	$ 32,473	$ 33,122	$ 33,785	$ 34,461	$ 35,150	Enter as positive amounts
Planned Other Expense Reduction											Enter as positive amounts

	Actuals	Projected									
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Cash Balance Beginning	7,858,708	6,431,903	5,973,416	5,922,376	6,036,689	6,294,806	6,675,636	7,510,008	8,421,895	9,405,859	10,515,765
Operating Revenue	4,064,842	4,191,622	4,343,470	4,426,539	4,527,582	4,615,436	4,724,938	4,817,949	4,936,752	5,035,328	5,164,363
	$ increase	126,780	151,848	83,069	101,043	87,854	109,502	93,011	118,803	98,576	129,035
Subsidy Tax Levy Revenue	1,012,891	1,017,550	1,756,800	1,808,801	1,862,341	1,917,467	1,974,224	2,032,661	2,092,828	2,154,776	2,218,557
	$ increase	4,659	739,250	52,001	53,540	55,126	56,757	58,437	60,167	61,948	63,781
Full-Time Personnel Exp.	(1,474,188)	(1,540,526)	(1,549,850)	(1,556,893)	(1,561,432)	(1,563,226)	(1,562,019)	(1,557,540)	(1,549,493)	(1,537,568)	(1,521,433)
	$ increase	(66,338)	(9,324)	(7,043)	(4,539)	(1,794)	1,206	4,480	8,047	11,925	16,135
Part-Time Personnel Exp.	(1,834,001)	(1,889,021)	(1,896,801)	(1,904,137)	(1,911,008)	(1,917,392)	(1,923,267)	(1,928,609)	(1,933,396)	(1,937,604)	(1,941,206)
	$ increase	(55,020)	(7,780)	(7,336)	(6,871)	(6,384)	(5,875)	(5,343)	(4,787)	(4,207)	(3,602)
Other Operating Expense	(1,856,488)	(1,913,297)	(1,971,844)	(2,032,182)	(2,094,367)	(2,158,455)	(2,224,504)	(2,292,574)	(2,362,727)	(2,435,026)	(2,509,538)
	$ increase	(56,809)	(58,547)	(60,338)	(62,185)	(64,088)	(66,049)	(68,070)	(70,153)	(72,299)	(74,512)
Debt Service (Existing GO Bond)											
Debt service property taxes	1,178,081	1,164,185	1,126,785	1,157,585							
Principal	(1,130,000)	(1,180,000)	(1,190,000)	(1,270,000)							
Interest	(173,850)	(122,000)	(74,600)	(25,400)							
Total Debt Service	(125,769)	(137,815)	(137,815)	(137,815)	-	-	-	-	-	-	-
Capital Outlay (10 yr plan)	(1,214,091)	(187,000)	(595,000)	(490,000)	(565,000)	(513,000)	(155,000)	(160,000)	(200,000)	(170,000)	(200,000)
Change in Cash Balance	(1,426,805)	(458,487)	(51,040)	114,313	258,117	380,831	834,372	911,887	983,964	1,109,906	1,210,743
Ending Cash Balance	6,431,903	5,973,416	5,922,376	6,036,689	6,294,806	6,675,636	7,510,008	8,421,895	9,405,859	10,515,765	11,726,507
	163,021.00										

Notes:
1. The Board has passed by resolution that a $2.5 million dollar capital reserve and a 4 month operating reserve (~$1.7 M.) be established. This totals approximately $
2. the building was completed in 2007 and by the time the bonds are paid off in 2026 the building will be 19 years old.

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Operating Revenue	4,064,842	4,191,622	4,343,470	4,426,539	4,527,582	4,615,436	4,724,938	4,817,949	4,936,752	5,035,328	5,164,363
	$ increase	126,780	151,848	83,069	101,043	87,854	109,502	93,011	118,803	98,576	129,035
Operating & Debt levy over rer	5,290,446	5,480,659	5,556,310	5,631,027	5,566,807	5,639,072	5,709,790	5,778,723	5,845,616	5,910,198	5,972,177
	$ increase	190,213	75,651	74,717	(64,221)	72,266	70,718	68,933	66,894	64,582	61,979
Net Operating (Loss)/Income	(1,225,605)	(1,289,037)	(1,212,840)	(1,204,488)	(1,039,225)	(1,023,636)	(984,852)	(960,774)	(908,864)	(874,870)	(807,814)





SSA Cost-of-Living Adjustments

Announced Year	Effective Year	COLA	Compounded Effect
2005	2006	4.1	4.10%
2006	2007	3.3	7.54%
2007	2008	2.3	10.01%
2008	2009	5.8	16.39%
2009	2010	0	16.39%
2010	2011	0	16.39%
2011	2012	3.6	20.58%
2012	2013	1.7	22.63%
2013	2014	1.5	24.47%
2014	2015	1.7	26.58%
2015	2016	0	26.58%
2016	2017	0.3	26.96%
2017	2018	2	29.50%
2018	2019	2.8	33.13%
2019	2020	1.6	35.26%
2020	2021	1.3	37.02%
2021	2022	5.9	45.10%
2022	2023	8.7	57.73%
2023	2024	3	62.46%

https://www.ssa.gov/oact/cola/colaseries.html

* 2023 is an estimate for purposes of forecasting out to 2024

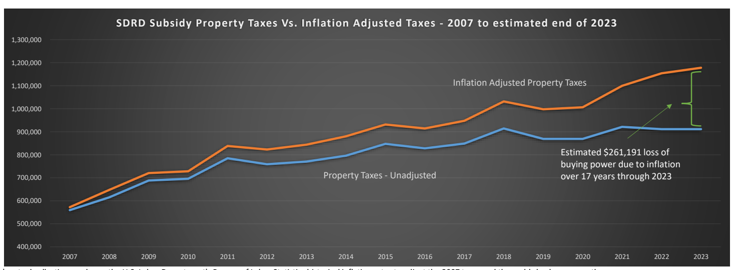
7/14/2022 **SDRD Property Tax - Inflation Analysis**

Amounts taken from account inquiry actuals

		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	Estimate
561000.311000.	**General Property Taxes**	(531,134.55)	(584,035.06)	(648,218.91)	(652,903.14)	(708,079.63)	(723,004.20)	(707,847.19)	(766,176.34)	(811,770.49)	(831,425.46)	(827,834.43)	(893,743.96)	(850,212.82)	(843,575.06)	(895,051.63)	(883,255.32)	(883,255.32)
561000.312000.	**Prior Yrs'Taxes-Delnquent**	(71,673.43)	(78,847.78)	(100,838.22)	(108,458.58)	(194,590.51)	(90,903.31)	(168,436.97)	(75,608.41)	(89,566.43)	12,254.16	(50,885.11)	(50,013.50)	(45,617.27)	(57,327.05)	(62,822.78)	(63,335.25)	(63,335.25)
	Removal of Debt Service levy PY Delinquent	43,512.94	47,868.49	61,218.88	65,845.20	118,135.90	55,187.40	105,873.79	45,996.97	53,988.87	(8,754.07)	30,125.86	29,421.76	26,772.45	32,032.93	36,693.57	35,186.25	35,186.25
	Subsidy Levy Totals	559,295.04	615,014.35	687,838.25	695,516.52	784,534.24	758,720.11	770,410.37	795,787.78	847,348.05	827,925.37	848,593.68	914,335.70	869,057.64	868,869.18	921,180.84	911,404.32	911,404.32
	(Increase)/Decrease from PY		55,719.31	72,823.90	7,678.27	89,017.72	(25,814.13)	11,690.26	25,377.41	51,560.27	(19,422.68)	20,668.31	65,742.02	(45,278.06)	(188.46)	52,311.66	(9,776.52)	-

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
	Estimated #'s	Estimated #'s	Estimated #'s	Estimated #'s	Estimated #'s	Estimated #'s	Estimated #'s	Estimated #'s	Estimated #'s	Estimated #'s	Estimated #'s	Estimated #'s	Estimated #'s	Estimated #'s	Estimated #'s	Estimated #'s	Estimated #'s
New Growth Increase in taxes from 2007 to 2022		55,719.31	128,543.21	136,221.48	225,239.20	199,425.07	211,115.33	236,492.74	288,053.01	268,630.33	289,298.64	355,040.66	309,762.60	309,574.14	361,885.80	352,109.28	352,109.28
Flat property taxes (excluding new growth)	559,295.04	559,295.04	559,295.04	559,295.04	559,295.04	559,295.04	559,295.04	559,295.04	559,295.04	559,295.04	559,295.04	559,295.04	559,295.04	559,295.04	559,295.04	559,295.04	559,295.04
Average Inflation Rate by year	2%	5.80%	0.00%	0.00%	3.60%	1.70%	1.50%	1.70%	0.00%	0.30%	2.00%	2.80%	1.60%	1.30%	5.90%	8.70%	3.00%
Inflationary Property Tax Adjustments	12,863.79	32,439.11	-	-	21,302.43	10,421.62	9,351.87	10,757.77	-	1,930.70	12,909.97	18,435.44	10,829.50	8,939.75	41,100.18	64,181.06	24,056.83
Property Taxes with cumulative inflationary adj.	572,158.83	591,734.15	591,734.15	591,734.15	613,036.58	623,458.20	632,810.07	643,567.84	643,567.84	645,498.54	658,408.51	676,843.95	687,673.45	696,613.20	737,713.38	801,894.44	825,951.27
Property Tax New Growth	-	55,719.31	128,543.21	136,221.48	225,239.20	199,425.07	211,115.33	236,492.74	288,053.01	268,630.33	289,298.64	355,040.66	309,762.60	309,574.14	361,885.80	352,109.28	352,109.28
Inflation Adjusted Property Taxes	572,158.83	647,453.46	720,277.36	727,955.63	838,275.78	822,883.27	843,925.40	880,060.58	931,620.85	914,128.87	947,707.15	1,031,884.61	997,436.05	1,006,187.34	1,099,599.18	1,154,003.72	1,178,060.55

2007	12,863.79	12,863.79	12,863.79	12,863.79	12,863.79	12,863.79	12,863.79	12,863.79	12,863.79	12,863.79	12,863.79	12,863.79	12,863.79	12,863.79	12,863.79	12,863.79	12,863.79
2008		32,439.11	32,439.11	32,439.11	32,439.11	32,439.11	32,439.11	32,439.11	32,439.11	32,439.11	32,439.11	32,439.11	32,439.11	32,439.11	32,439.11	32,439.11	32,439.11
2009			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010				-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011					20,134.62	20,134.62	20,134.62	20,134.62	20,134.62	20,134.62	20,134.62	20,134.62	20,134.62	20,134.62	20,134.62	20,134.62	20,134.62
2012						9,508.02	9,508.02	9,508.02	9,508.02	9,508.02	9,508.02	9,508.02	9,508.02	9,508.02	9,508.02	9,508.02	9,508.02
2013							8,389.43	8,389.43	8,389.43	8,389.43	8,389.43	8,389.43	8,389.43	8,389.43	8,389.43	8,389.43	8,389.43
2014								9,508.02	9,508.02	9,508.02	9,508.02	9,508.02	9,508.02	9,508.02	9,508.02	9,508.02	9,508.02
2015									-	-	-	-	-	-	-	-	-
2016										1,677.89	1,677.89	1,677.89	1,677.89	1,677.89	1,677.89	1,677.89	1,677.89
2017											11,185.90	11,185.90	11,185.90	11,185.90	11,185.90	11,185.90	11,185.90
2018												15,660.26	15,660.26	15,660.26	15,660.26	15,660.26	15,660.26
2019													8,948.72	8,948.72	8,948.72	8,948.72	8,948.72
2020														7,270.84	7,270.84	7,270.84	7,270.84
2021															32,998.41	32,998.41	32,998.41
2022																48,658.67	48,658.67
2023																	16,778.85



This graph takes each year's actual collections and uses the U.S. Labor Department's Bureau of Labor Statistics historical inflation rates to adjust the 2007 taxes and then adds back new growth.

Estimated Unadjusted 2023	911,404
Inflation Adjusted Est. 2023 taxes	1,178,061
lost buying power of tax dollars due to inflation	(266,656)

Tyson double checked final $820,485.55 inflation adjusted figure (cell S20) against the inflation calculator and it is slightly off by $6,297.50 due to using the average yearly inflation rate and estimate of 2023 at 4.08%, but the variance is not significant