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North Hays County Emergency Services District #1



P.O. Box 1604, Dripping Springs, TX. 78620

NOTICE OF SPECIAL PUBLIC MEETING

In compliance with the provisions of Chapter 551, Texas Government Code, notice is hereby given of a Special Meeting of the Board of Emergency Services Commissioners of North Hays County Emergency Services District No. 1 to be held at North Hays County Emergency Services District No. 1 Building, 111 EMS Drive, Dripping Springs, Texas, 78620 on Tuesday, June 20, 2023 at 5:00 PM in compliance with the Texas Open Meetings Act. The following agenda items will be considered, and action taken as appropriate:

A. CALL TO ORDER

B. CITIZEN COMMUNICATION

Any individual may make a presentation relevant to the business of the District after executing the proper form, which may be obtained from the Secretary. Individual members may now speak to the Board of Emergency Services Commissioners for not more than three (3) minutes on items not on the current agenda for a collective total of fifteen (15) minutes.

Public comment on items on the agenda will be called by the presiding officer and will take place before Board discussion and consideration of the item. Individual members of the public may speak for not more than three (3) minutes per item on the agenda for a total of fifteen (15) minutes per agenda item.

C. AGENDA

1. Discuss Fiscal Year 2024 budget and Long-Range planning for years 2024-2033.

ADJOURNMENT

*In accordance with the Texas Open Meetings Act, any response to a public comment that is made on an item that is not on the published final agenda will be limited to a statement of factual information or a statement of existing policy given in response to the public comment. Any deliberation or decision by the Board must be limited to a proposal to place the subject on a future agenda.

The Board may retire to Executive Session any time between the meeting's opening and adjournment for the purpose of consultation with legal counsel pursuant to Section 551.071 of the Texas Government Code; discussion of personnel matters pursuant to Section 551.074 of the Texas Government Code; discussion of real estate acquisition pursuant to Section 551.072 of the Texas Government Code and/or discussion of security personnel and/or security devices pursuant to Section 551.076 of the Texas Government Code. Action, if any, will be taken in open session.

North Hays County Emergency Services District No. 1 is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please call Geoffrey Tahuahua, President, North Hays County Emergency Services District No. 1 at (512) 829-4356 for information. Hearing impaired or speech disabled persons equipped with telecommunication devices for the deaf may utilize the statewide Relay Texas Program by dialing 7-1-1 or 1-800-735-2988.

Line Item	Revenue	FY2022 Budget	FY2022 Estimated	FY2023 Budget	FY2023 End of Year Estimate	FY2024 Budget	NOTES
4000	Property Tax Revenue	\$ 2,206,122	\$ 2,600,000	\$ 2,821,000	\$ 3,350,772	\$ 3,752,864	3.5% increase on 2023, plus 8.5% for new property
4010	Sales Tax Revenue	\$ 1,700,000	\$ 2,000,000	\$ 2,170,000	\$ 2,404,827	\$ 2,170,000	Same as FY2023
8000	Interest Earned	\$ 5,000	\$ 6,000	\$ 10,000	\$ 571,000	\$ 100,000	Lower interest rates - lower gains
	Total Revenue	\$ 3,911,122	\$ 4,606,000	\$ 5,001,000	\$ 6,326,599	\$ 6,022,864	

Line Item	Monthly Office Expenses	FY2022 Budget	FY2022 Estimated	FY2023 Budget			NOTES
5005	SMHC EMS Contract	\$ 1,800,805	\$ 1,420,000	\$ 2,500,000	\$ 2,522,346	\$ 2,610,676	Per contract
5010	Signal Agreement - Global Traffic Technologies	\$ 30,000	\$ 30,000	\$ 45,000	\$ 45,000	\$ 50,000	Plus 5k for inflation
6005	District Administrator	\$ 90,000	\$ 90,000	\$ 95,000	\$ 96,000	\$ 96,000	Plus \$1,000 for actual cost
6010	Administrative Assistant	\$ 24,960	\$ 24,000	\$ 26,000	\$ 24,000	\$ 26,000	Same as FY2023
6015	Payroll Taxes	\$ 30,000	\$ 9,069	\$ 30,000	\$ 15,000	\$ 15,000	Reduced to actual cost
6055	Opticom Lease	\$ 6,000	\$ 6,799	\$ 7,000	\$ 7,000	\$ 8,500	Addition of M69
6060	Repair/Maint Eqpt	\$ 11,000	\$ 33,487	\$ 20,000	\$ 16,000	\$ 20,000	Same as FY2023
6065	Auditing	\$ 7,875	\$ 7,500	\$ 7,875	\$ 8,000	\$ 8,500	Plus \$625 for inflation
6070	Susan Curran Financial	\$ 11,848	\$ 18,000	\$ 18,000	\$ 12,000	\$ 18,000	Same as FY2023
6075	ADP Payroll Fees	\$ 4,230	\$ 5,000	\$ 5,000	\$ 4,500	\$ 5,000	Same as FY2023
6080	Carlton Law Firm	\$ 11,692	\$ 18,000	\$ 20,000	\$ 50,000	\$ 50,000	Same as FY2023
6085	Hdl Sales Tax Collection	\$ 30,000	\$ 14,000	\$ 15,000	\$ 17,000	\$ 20,000	Plus 5k for inflation
6090	HOT IT	\$ 6,974	\$ 6,200	\$ 9,000	\$ 4,500	\$ 9,000	Same as FY2023
6105	Community Education	\$ 5,000	\$ 5,000	\$ 105,000	\$ 72,000	\$ 50,000	Reduced
6110	AT&T FirstNet - Cell Phones	\$ 5,000	\$ 2,500	\$ 5,000	\$ 3,000	\$ 5,000	Look to upgrade to iPhone 13 or 14
6112	Training/Continuing Education			\$ 10,000	\$ 7,000	\$ 10,000	Same as FY2023
6115	Travel Expense	\$ 6,000	\$ 8,200	\$ 6,000	\$ 3,000	\$ 6,000	Same as FY2023
6120	Office Expenses	\$ 11,000	\$ 18,000	\$ 15,000	\$ 16,000	\$ 18,000	Includes paper products
6125	Dues and Subscriptions (SAFE-D)	\$ 4,967	\$ 5,000	\$ 5,500	\$ 1,500	\$ 5,500	Same as FY2023
6130	Postage	\$ 228	\$ 200	\$ 200	\$ 400	\$ 400	Plus \$200 based on FY2023
6135	License & Permits	\$ 20	\$ 20	\$ 20	\$ -	\$ 20	Same as FY2023
6140	Bank Service Charges	\$ 79	\$ -	\$ 50	\$ -	\$ 50	Same as FY2023
6145	Hays County Appraisal District	\$ 14,630	\$ 15,200	\$ 16,000	\$ 16,000	\$ 18,000	Plus \$2k for inflation
6150	Miscellaneous Expense	\$ 6,000	\$ 5,800	\$ 6,000	\$ 4,500	\$ 6,000	Same as FY2023
6199	Fuel			\$ 1,500	\$ 1,750	\$ 2,000	Plus \$500
	Total Monthly Expenses	\$ 2,118,308	\$ 1,741,974	\$ 2,968,145	\$ 2,946,496	\$ 3,057,646	

6025	Periodic Expenses - Building Maint	FY2022 Budget	FY2022 Estimated	FY2023 Budget			NOTES
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	District Offices						
7102	Repair & Maintenance	\$ 40,000	\$ 34,000	\$ 40,000	\$ 75,000	\$ 40,000	Same as FY2023
7104	VFIS Insurance for Office	\$ 6,156	\$ 5,890	\$ 6,771	\$ 7,703	\$ 8,000	Plus \$1,229 for inflation
7106	Electric - District Office	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,000	\$ 2,200	Same as FY2023
7108	Gas - District Office	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,200	\$ 1,500	Same as FY2023
7110	Water - District Office	\$ 2,000	\$ 2,000	\$ 2,200	\$ 1,200	\$ 2,200	Same as FY2023
7115	Other District Office						
	Station 71						
7202	Repair & Maintenance				\$ 525	\$ 1,000	Plus \$1k based on FY2023
7206	Electric Sta 71	\$ 4,000	\$ 4,100	\$ 4,400	\$ 4,400	\$ 5,000	Plus \$600 for inflation
7208	Gas Sta 71	\$ 1,000	\$ 1,200	\$ 4,000	\$ 3,000	\$ 4,000	Same as FY2023
7210	Water Sta 71 - Sparkletts	\$ 1,000	\$ 900	\$ 1,100	\$ 1,050	\$ 1,200	Plus \$100 for inflation
7215	Other Station 71						
	Station 73						
7301	Firehouse 11 for Station 73 rent	\$ 40,800	\$ 40,800	\$ 42,750	\$ 42,750	\$ 42,750	As per lease - expected to end in 2024
7302	Station 73 Repair & Maintenance	\$ 5,000	\$ 3,000	\$ 5,000	\$ 500	\$ 1,000	Reduced to actual cost
7306	Electric Sta 73	\$ 4,000	\$ 3,700	\$ 4,400	\$ 2,500	\$ 2,500	Reduced to actual cost
7308	Gas Sta 73						
7310	Water Sta 73						
7315	Other Station 73						
	Sawyer Ranch (Medic 72)						
7401	Rent	\$ 30,000	\$ 24,000	\$ 30,000	\$ 24,000	\$ 24,000	Reduced to actual cost
7402	Repair & Maintenance	\$ 2,500	\$ 1,000	\$ 2,500	\$ 800	\$ 2,500	Same as FY2023
7406	Electric Sawyer Ranch	\$ 10,000	\$ 10,000	\$ 11,000	\$ 3,000	\$ 3,000	Reduced to actual cost
7408	Gas Sawyer Ranch						
7410	Water Sawyer Ranch						
7415	Other Sawyer Ranch						
	Ranch Road 12						
7502	RR 12 Repair % Maintenance	\$ -				\$ -	Expected June 2024 move in
7506	Electric RR 12					\$ 5,000	Expected June 2024 move in
7508	Propane & Generator fuel					\$ 3,000	Expected June 2024 move in
7510	Water RR 12					\$ 10,000	Expected June 2024 move in
7515	Other - Insurance					\$ 7,000	New
7515	Other					\$ 3,000	New - for anything unexpected
	Heritage Oaks						
7602	Repair & Maintenance	\$ -				\$ -	Expected August 2024 move in
7606	Electric Heritage Oaks					\$ 5,000	Expected August 2024 move in
7608	Propane & Generator fuel					\$ 4,000	Expected August 2024 move in
7610	Water Heritage Oaks					\$ 2,400	Expected August 2024 move in
7615	Other - Insurance					\$ 8,000	New
7615	Other					\$ 2,000	New - for anything unexpected
	Southeast Station						
7701	Other					\$ 30,000	New - for anything unexpected
	Total Expenses for Bld. Mani.	\$ 149,956	\$ 134,190	\$ 157,821	\$ 169,628	\$ 220,250	

Line Item	Capital Additions and Professional Costs	FY2022 Budget	FY2022 Estimated	FY2023 Budget			NOTES
8070	Capital Additions	\$ 400,000	\$ 457,000	\$ 700,000	\$ 700,000	\$ 420,000	1 new ambulances
8070	Equip for Medic 75 & Repcmnt 71			\$ 100,000	\$ 30,000	\$ 100,000	Same as FY2023
8140	Other 111 EMS Drive						
8150	Other Station 71 (West - Land)					\$ 1,000,000	New site for Medic 71
8160	Other South Station					\$ 500,000	Land for new South Station
8420	Other RR 12 North Constrtn Loan	\$ 228,200		\$ 228,200	\$ 228,200	\$ 228,200	Construction loan payment
8510	Heritage Oaks Land	\$ 460,000	\$ 764,069	\$ 300,000	\$ 300,000	\$ -	Final payment made on 1/1/2023
8520	Heritage Oaks Construction Loan	\$ 260,800		\$ 260,800	\$ 260,800	\$ 260,800	Construction loan payment
8530	Heritage Oaks Architect & Engin	\$ 293,500	\$ 293,500	\$ 300,000	\$ 61,000	\$ 50,000	Near end of contract
8540	Heritage Oaks Project Manager	\$ 250,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 25,000	Near end of contract
8560	Other Heritage Oaks						
	Total Periodic Expenses	\$ 1,892,500	\$ 1,639,569	\$ 2,014,000	\$ 1,705,000	\$ 2,584,000	
	Total Paid Out	\$ 4,160,764	\$ 3,515,733	\$ 5,139,966	\$ 4,821,124	\$ 5,861,896	Estimated Business Expenses
				\$ 5,001,000	\$ 6,326,599	\$ 6,022,864	Estimated Revenue
				\$ (138,966)	\$ 1,505,475	\$ 160,968	Year End Position
				\$ 14,000,000	\$ 14,000,000	\$ 9,000,000	Starting Balance in TexPool
				\$ (11,900,000)	\$ (11,900,000)	\$ (6,900,000)	Estimated Construction Costs
				\$ 2,000,000	\$ 2,000,000	\$ 2,500,000	6 Months Reserve
				\$ (38,966)	\$ 1,605,475	\$ (239,032)	Estimated End of Year Uncommitted Balance
				\$ 1,961,034	\$ 3,605,475	\$ 2,260,968	Projected End of Year Balance
						\$ (4,946,379)	Balance if Note came due

Debt Service	
Debt (Constuction Loan) taken in December of 2021	\$ 7,207,347
Next Loan Payment Dec of 2023	\$ 489,000

NORTH HAYS COUNTY ESD 1

LONG RANGE PLAN, FY2024-2033

Susan Curran Financial

PO Box 537
Dripping Springs, Texas 78620
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512-858-0805

- ❖ Certified Public Accountant
- ❖ Certified Financial Planner*

ACCOUNTANT'S COMPILATION REPORT

Board of Directors
North Hays County Emergency Services District #1
PO Box 1064
Dripping Springs, Texas 78620
Austin, Texas

North Hays County Emergency Services District #1 (NHCESD1) Board of Directors and Management is responsible for the accompanying financial projection of NHCESD1, which comprises the Cash Flow Projections for the period beginning October 1, 2023 and ending September 30, 2033, the Ten Year Horizon graph and the related summary of Significant Assumptions. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the financial projection nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this financial projection.

The projected results may not be achieved as there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Susan Curran Financial, LLC
May 9, 2023
Dripping Springs, Texas 78620



Long Range Plan Significant Assumptions

Income

Property Tax Revenue – 8% annual increase in base with tax shown at \$0.03, \$0.04, \$0.05, and \$0.06 per \$100 of valuation.

Past Performance:

- FY2023 – \$3,350,772 (up 27.6%) – Projected
- FY2022 – \$2,625,450 (up 18.0%)
- FY2021 - \$2,225,041 (up 15.4%)
- FY2020 – \$1,928,286 (up 12.4%)
- FY2019 – \$1,716,041 (up 11.4%)
- FY2018 – 1,541,015 (up 12.1%)
- FY2017 - \$1,374,264

Sales Tax Revenue – 0% annual increase

Past Performance:

- FY2023 – \$2,450,919 (up 11.0%) - Projected
- FY2022 - \$2,208,036 (up 1.5%)
- FY2021 - \$2,175,594 (up 90.4%, received lump sum of prior year amounts due)
- FY2020 - \$1,142,583 (up 58%)
- FY2019 - \$723,381 (first year to receive sales tax revenue)

Cost of Services

Contract - EMS Staffing costs - 4% annual increase, Demand Unit cost is 65% of Fulltime cost.

Signal Agreement Expense – 5% annual increase

FY2024 – 2 Fulltime ambulances, 2 Peak ambulances
FY2025 – 3 Fulltime ambulances, 1 Peak ambulance
FY2026 – 3 Fulltime ambulances, 1 Peak ambulance
FY2027 – 4 Fulltime ambulances, no Peak ambulance
FY2028 – 4 Fulltime ambulances, no Peak ambulance
FY2029 – 4 Fulltime ambulances, 1 Peak ambulance
FY2030 – 4 Fulltime ambulances, 1 Peak ambulance
FY2031 – 4 Fulltime ambulances, 1 Peak ambulance
FY2032 – 4 Fulltime ambulances, 1 Peak ambulance
FY2033 – 5 Fulltime ambulances, 1 Peak ambulance

Operating Expenses

District Administrator, Admin Assistant costs and Other Operating Expenses – 5% annual increase

FY25- 33% increase due to new location
FY27- 20% increase due to new location
FY30- 20% increase due to new location

Ambulances, Powerloads & Remount Costs

FY24- New Ambulance Medic 72
FY25- New Ambulance Medic 75
FY26- New Ambulance Medic 76
FY27- Remount M74
FY28- 2 Remounts – Medics 70 & 71
FY29- New Ambulance Medic 76 and Remount Medic 72
FY30- Remount Medic 75
FY31- Remount Medic 76
FY32 – 2 New Ambulances Medic 74 & 77
FY33 – 2 New Ambulances Medics 70 & 71

Property Costs

5 Locations added over the ten year period with Land and Building Costs as shown below:

1. East Station (Medic 72/Heritage Oaks), including District Offices – FY 2023 – \$6,500,000.
Annual loan payment of \$260,800 for 20 years starting in FY2023.
2. North RR 12 Station (Medic 73/RR12) – FY 2023 – \$4,500,000.
Annual loan payment of \$228,200 for 20 years starting in FY2023.
3. Southeast Station renovation (Joint with ESD #6) – FY 2024 – New home of Medic 69 \$883,000 one-time cost for renovation. Costs are split with ESD 6 – \$30,000 a year.
4. West Station (Medic 71/McGregor) – FY2025 – Land purchase Hwy 290 & McGregor \$500,000.
Station construction \$6,000,000. Annual loan payment of \$516,000 for 20 years, 6% interest.
5. South Station (Medic 75/Sawyer Ranch) – FY2027 – \$6,500,000. Land purchase RR12 & E Mt Gainor \$1,500,000. Annual loan payment of \$564,000 for 20 years starting in FY2028.

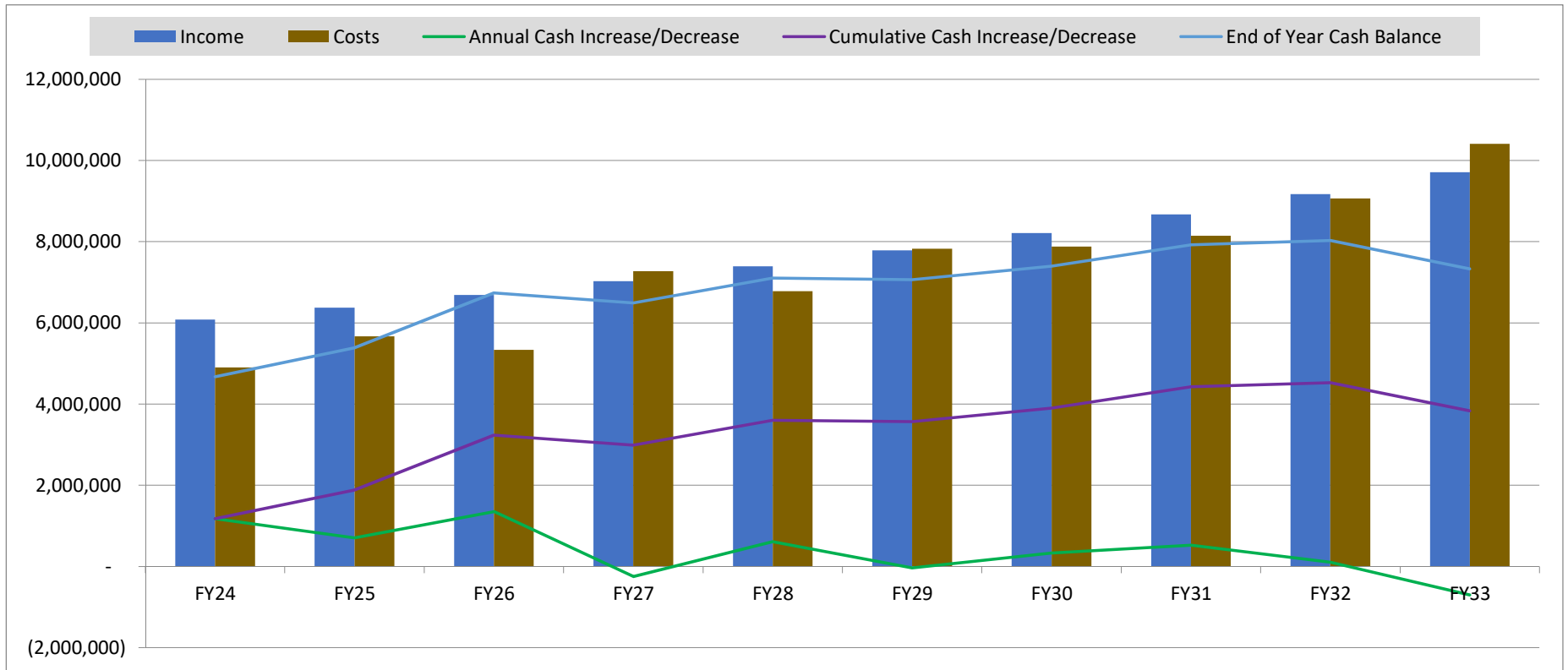
NHCESD #1
Cash Flow Projections
Property Tax Calculated Using \$.03/\$100 Property Valuation
Fiscal Year October 1st - September 30th

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	10 YR PLAN
Ordinary Income/Expense											
Income											
Property Tax Revenue - NHESD 1	3,627,587	3,917,794	4,231,218	4,569,715	4,935,292	5,330,116	5,756,525	6,217,047	6,714,411	7,251,564	52,551,268
Sales Tax Revenue	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	24,509,190
Interest Earned	3,780	4,646	5,594	6,101	6,265	6,525	6,656	7,046	7,331	7,051	60,994
Total Income	6,082,286	6,373,360	6,687,731	7,026,735	7,392,476	7,787,560	8,214,100	8,675,012	9,172,661	9,709,533	77,121,452
Property Tax calculations:											
property tax base (1000's)	12,091,957	13,059,314	14,104,059	15,232,384	16,450,974	17,767,052	19,188,416	20,723,490	22,381,369	24,171,878	
property tax	3,627,587	3,917,794	4,231,218	4,569,715	4,935,292	5,330,116	5,756,525	6,217,047	6,714,411	7,251,564	52,551,268
Cost of Services											
Contract - EMS Staffing											
24/7 #1 M71	724,848	753,842	783,996	815,356	847,970	881,889	917,165	953,851	992,005	1,031,685	8,702,609
24/7 #2 M72	724,848	753,842	783,996	815,356	847,970	881,889	917,165	953,851	992,005	1,031,685	8,702,609
24/7 #3 M73	0	753,842	783,996	815,356	847,970	881,889	917,165	953,851	992,005	1,031,685	7,977,760
24/7 #4 M74	0	0	0	815,356	847,970	881,889	917,165	953,851	992,005	1,031,685	6,439,922
24/7 #5 M75	0	0	0	0	0	0	0	0	0	1,031,685	1,031,685
Peak/Demand Unit	942,303	489,998	509,597	0	0	573,228	596,157	620,003	644,803	670,596	5,046,685
Signal Agreement Expense	47,250	49,613	52,093	54,698	57,433	60,304	63,320	66,485	69,810	73,300	594,305
Total Cost of Services	2,439,250	2,801,137	2,913,679	3,316,122	3,449,313	4,161,088	4,328,135	4,501,893	4,682,634	5,902,323	38,495,575
Operating Expenses											
Administrative Expenses											
District Administrator	158,550	166,478	174,801	183,541	192,719	202,354	212,472	223,096	234,251	245,963	1,994,225
Administrative Assistant	36,750	38,588	40,517	42,543	44,670	46,903	49,249	51,711	54,296	57,011	462,238
Supervisor & Admin for New Locations	0	68,287	71,701	135,560	142,338	149,455	240,657	252,690	265,325	278,591	1,604,604
Opticom Lease	11,025	15,396	16,166	20,369	21,388	22,457	28,296	29,711	31,197	32,756	228,763
Repair/Maint - Equipment	21,000	29,327	30,793	38,799	40,739	42,776	53,898	56,592	59,422	62,393	435,738
Auditing	8,269	11,547	12,125	15,277	16,041	16,843	21,222	22,283	23,397	24,567	171,572
Accounting Services	18,900	26,394	27,714	34,919	36,665	38,498	48,508	50,933	53,480	56,154	392,164
Payroll Services	7,875	10,997	11,547	14,550	15,277	16,041	20,212	21,222	22,283	23,397	163,402
Legal Fees Exp	21,000	29,327	30,793	38,799	40,739	42,776	53,898	56,592	59,422	62,393	435,738
Sales Tax Management Expense	15,750	21,995	23,095	29,099	30,554	32,082	40,423	42,444	44,567	46,795	326,804
Website & Social Media Maintenance	9,450	13,197	13,857	17,460	18,333	19,249	24,254	25,467	26,740	28,077	196,082
Community Communications Exp	110,250	153,964	161,662	203,695	213,879	224,573	282,962	297,110	311,966	327,564	2,287,626
Telephone/Communications Exp	7,875	10,997	11,547	14,550	15,277	16,041	20,212	21,222	22,283	23,397	163,402
Training/Continuing Ed Exp	10,500	14,663	15,396	19,399	20,369	21,388	26,949	28,296	29,711	31,197	217,869
Travel Exp	9,450	13,197	13,857	17,460	18,333	19,249	24,254	25,467	26,740	28,077	196,082
Office Exp	26,250	36,658	38,491	48,499	50,924	53,470	67,372	70,741	74,278	77,991	544,673
Dues and Subscriptions Exp	8,663	12,097	12,702	16,005	16,805	17,645	22,233	23,344	24,512	25,737	179,742
Appraisal District Fees Exp	16,800	23,461	24,634	31,039	32,591	34,221	43,118	45,274	47,538	49,915	348,591
Miscellaneous Exp	12,238	17,090	17,945	22,610	23,741	24,928	31,409	32,979	34,628	36,360	253,927
Total Administrative Expenses	510,594	713,660	749,343	944,172	991,380	1,040,949	1,311,596	1,377,176	1,446,035	1,518,337	10,603,242
Facility Expenses											
Repair/Maint - Building	74,813	104,476	109,699	138,221	145,132	152,389	192,010	201,611	211,691	222,276	1,552,318
Insurance -Building	10,664	14,893	15,637	19,703	20,688	21,723	27,371	28,739	30,176	31,685	221,279

NHCESD #1
Cash Flow Projections
Property Tax Calculated Using \$.03/\$100 Property Valuation
Fiscal Year October 1st - September 30th

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	10 YR PLAN
Utilities - Electric	34,650	48,389	50,808	64,018	67,219	70,580	88,931	93,378	98,046	102,949	718,968
Utilities - Gas	8,663	12,097	12,702	16,005	16,805	17,645	22,233	23,344	24,512	25,737	179,742
Utilities - Water	5,198	7,258	7,621	9,603	10,083	10,587	13,340	14,007	14,707	15,442	107,845
Rent - US290 East Location	0	0	0	0	0	0	0	0	0	0	0
Total Facility Expenses	133,987	187,113	196,468	247,550	259,927	272,924	343,884	361,078	379,132	398,089	2,780,152
Total Operating Expense	644,581	900,772	945,811	1,191,722	1,251,308	1,313,873	1,655,480	1,738,254	1,825,167	1,916,425	13,383,394
Net Operating Income	2,998,455	2,671,450	2,828,241	2,518,891	2,691,855	2,312,598	2,230,484	2,434,864	2,664,860	1,890,785	25,242,484
Capital Spending											
Equipment	0	0	0	0	0	0	0	0	240,000	250,000	490,000
Ambulances & Powerloads	420,000	430,000	440,000	0	0	460,000	0	0	720,000	740,000	3,210,000
Remounts	0	0	0	230,000	480,000	290,000	300,000	310,000	0	0	1,610,000
West/M71/McGregor	0	1,016,000	516,000	516,000	516,000	516,000	516,000	516,000	516,000	516,000	5,144,000
East/M72/Heritage Oaks Station	260,800	260,800	260,800	260,800	260,800	260,800	260,800	260,800	260,800	260,800	2,608,000
North/M73/NRR12 Station	228,200	228,200	228,200	228,200	228,200	228,200	228,200	228,200	228,200	228,200	2,282,000
Southeast/M74/Joint w ESD#6	913,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	1,183,000
South/M75/Sawyer Ranch	0	0	0	1,500,000	564,000	564,000	564,000	564,000	564,000	564,000	4,884,000
Total Other Spending	1,822,000	1,965,000	1,475,000	2,765,000	2,079,000	2,349,000	1,899,000	1,909,000	2,559,000	2,589,000	21,411,000
Total Costs	4,905,831	5,666,910	5,334,490	7,272,843	6,779,621	7,823,961	7,882,615	8,149,148	9,066,801	10,407,748	73,289,969
Net Change in Cash Balance	1,176,455	706,450	1,353,241	(246,109)	612,855	(36,402)	331,484	525,864	105,860	(698,215)	\$ 3,831,484
Cumulative Net Change in Cash Balance	\$ 1,176,455	\$ 1,882,905	\$ 3,236,146	\$ 2,990,037	\$ 3,602,892	\$ 3,566,490	\$ 3,897,975	\$ 4,423,839	\$ 4,529,699	\$ 3,831,484	\$ 3,831,484
Cash Balances											
Beginning of Year	3,500,000	4,676,455	5,382,905	6,736,146	6,490,037	7,102,892	7,066,490	7,397,975	7,923,839	8,029,699	
End of Year	4,676,455	5,382,905	6,736,146	6,490,037	7,102,892	7,066,490	7,397,975	7,923,839	8,029,699	\$ 7,331,484	

NHCESD #1
Ten Year Horizon
Calculated Using \$.03/\$100 Property Valuation
Income and Costs
Annual and Cumulative Cash Balance Changes



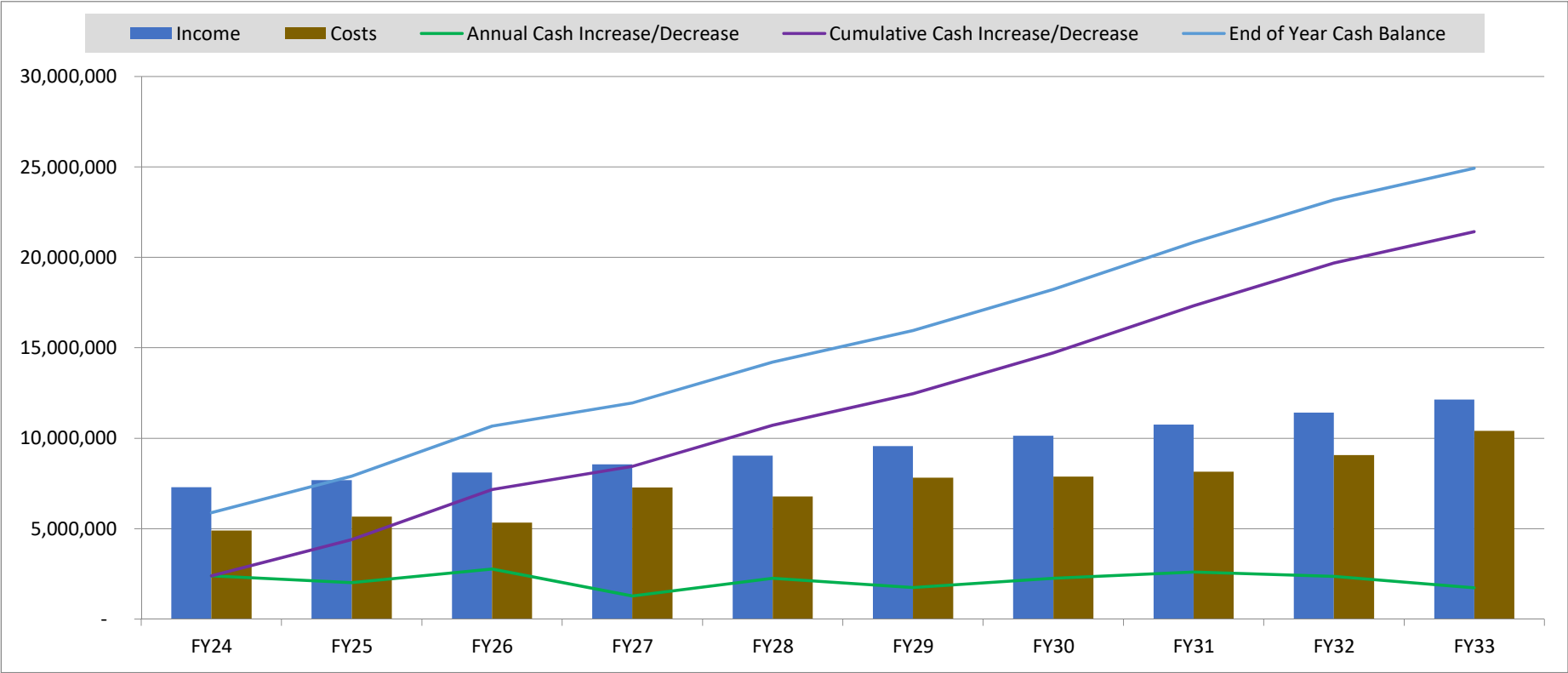
NHCESD #1
Cash Flow Projections
Property Tax Calculated Using \$.04/\$100 Property Valuation
Fiscal Year October 1st - September 30th

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	10 YR PLAN
Ordinary Income/Expense											
Income											
Property Tax Revenue - NHESD 1	4,836,783	5,223,726	5,641,624	6,092,953	6,580,390	7,106,821	7,675,367	8,289,396	8,952,548	9,668,751	70,068,357
Sales Tax Revenue	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	24,509,190
Interest Earned	4,339	6,369	8,573	10,436	12,065	13,908	15,748	17,983	20,262	22,135	131,817
Total Income	7,292,041	7,681,013	8,101,115	8,554,308	9,043,374	9,571,648	10,142,033	10,758,298	11,423,729	12,141,805	94,709,365
Property Tax calculations:											
property tax base (1000's)	12,091,957	13,059,314	14,104,059	15,232,384	16,450,974	17,767,052	19,188,416	20,723,490	22,381,369	24,171,878	
property tax	4,836,783	5,223,726	5,641,624	6,092,953	6,580,390	7,106,821	7,675,367	8,289,396	8,952,548	9,668,751	70,068,357
Cost of Services											
Contract - EMS Staffing											
24/7 #1 M71	724,848	753,842	783,996	815,356	847,970	881,889	917,165	953,851	992,005	1,031,685	8,702,609
24/7 #2 M72	724,848	753,842	783,996	815,356	847,970	881,889	917,165	953,851	992,005	1,031,685	8,702,609
24/7 #3 M73	0	753,842	783,996	815,356	847,970	881,889	917,165	953,851	992,005	1,031,685	7,977,760
24/7 #4 M74	0	0	0	815,356	847,970	881,889	917,165	953,851	992,005	1,031,685	6,439,922
24/7 #5 M75	0	0	0	0	0	0	0	0	0	1,031,685	1,031,685
Peak/Demand Unit	942,303	489,998	509,597	0	0	573,228	596,157	620,003	644,803	670,596	5,046,685
Signal Agreement Expense	47,250	49,613	52,093	54,698	57,433	60,304	63,320	66,485	69,810	73,300	594,305
Total Cost of Services	2,439,250	2,801,137	2,913,679	3,316,122	3,449,313	4,161,088	4,328,135	4,501,893	4,682,634	5,902,323	38,495,575
Operating Expenses											
Administrative Expenses											
District Administrator	158,550	166,478	174,801	183,541	192,719	202,354	212,472	223,096	234,251	245,963	1,994,225
Administrative Assistant	36,750	38,588	40,517	42,543	44,670	46,903	49,249	51,711	54,296	57,011	462,238
Supervisor & Admin for New Locations	0	68,287	71,701	135,560	142,338	149,455	240,657	252,690	265,325	278,591	1,604,604
Opticom Lease	11,025	15,396	16,166	20,369	21,388	22,457	28,296	29,711	31,197	32,756	228,763
Repair/Maint - Equipment	21,000	29,327	30,793	38,799	40,739	42,776	53,898	56,592	59,422	62,393	435,738
Auditing	8,269	11,547	12,125	15,277	16,041	16,843	21,222	22,283	23,397	24,567	171,572
Accounting Services	18,900	26,394	27,714	34,919	36,665	38,498	48,508	50,933	53,480	56,154	392,164
Payroll Services	7,875	10,997	11,547	14,550	15,277	16,041	20,212	21,222	22,283	23,397	163,402
Legal Fees Exp	21,000	29,327	30,793	38,799	40,739	42,776	53,898	56,592	59,422	62,393	435,738
Sales Tax Management Expense	15,750	21,995	23,095	29,099	30,554	32,082	40,423	42,444	44,567	46,795	326,804
Website & Social Media Maintenance	9,450	13,197	13,857	17,460	18,333	19,249	24,254	25,467	26,740	28,077	196,082
Community Communications Exp	110,250	153,964	161,662	203,695	213,879	224,573	282,962	297,110	311,966	327,564	2,287,626
Telephone/Communications Exp	7,875	10,997	11,547	14,550	15,277	16,041	20,212	21,222	22,283	23,397	163,402
Training/Continuing Ed Exp	10,500	14,663	15,396	19,399	20,369	21,388	26,949	28,296	29,711	31,197	217,869
Travel Exp	9,450	13,197	13,857	17,460	18,333	19,249	24,254	25,467	26,740	28,077	196,082
Office Exp	26,250	36,658	38,491	48,499	50,924	53,470	67,372	70,741	74,278	77,991	544,673
Dues and Subscriptions Exp	8,663	12,097	12,702	16,005	16,805	17,645	22,233	23,344	24,512	25,737	179,742
Appraisal District Fees Exp	16,800	23,461	24,634	31,039	32,591	34,221	43,118	45,274	47,538	49,915	348,591
Miscellaneous Exp	12,238	17,090	17,945	22,610	23,741	24,928	31,409	32,979	34,628	36,360	253,927
Total Administrative Expenses	510,594	713,660	749,343	944,172	991,380	1,040,949	1,311,596	1,377,176	1,446,035	1,518,337	10,603,242
Facility Expenses											
Repair/Maint - Building	74,813	104,476	109,699	138,221	145,132	152,389	192,010	201,611	211,691	222,276	1,552,318
Insurance -Building	10,664	14,893	15,637	19,703	20,688	21,723	27,371	28,739	30,176	31,685	221,279

NHCESD #1
Cash Flow Projections
Property Tax Calculated Using \$.04/\$100 Property Valuation
Fiscal Year October 1st - September 30th

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	10 YR PLAN
Utilities - Electric	34,650	48,389	50,808	64,018	67,219	70,580	88,931	93,378	98,046	102,949	718,968
Utilities - Gas	8,663	12,097	12,702	16,005	16,805	17,645	22,233	23,344	24,512	25,737	179,742
Utilities - Water	5,198	7,258	7,621	9,603	10,083	10,587	13,340	14,007	14,707	15,442	107,845
Rent - US290 East Location	0	0	0	0	0	0	0	0	0	0	0
Total Facility Expenses	133,987	187,113	196,468	247,550	259,927	272,924	343,884	361,078	379,132	398,089	2,780,152
Total Operating Expense	644,581	900,772	945,811	1,191,722	1,251,308	1,313,873	1,655,480	1,738,254	1,825,167	1,916,425	13,383,394
Net Operating Income	4,208,210	3,979,104	4,241,625	4,046,465	4,342,752	4,096,687	4,158,418	4,518,151	4,915,928	4,323,057	42,830,396
Capital Spending											
Equipment	0	0	0	0	0	0	0	0	240,000	250,000	490,000
Ambulances & Powerloads	420,000	430,000	440,000	0	0	460,000	0	0	720,000	740,000	3,210,000
Remounts	0	0	0	230,000	480,000	290,000	300,000	310,000	0	0	1,610,000
West/M71/McGregor	0	1,016,000	516,000	516,000	516,000	516,000	516,000	516,000	516,000	516,000	5,144,000
East/M72/Heritage Oaks Station	260,800	260,800	260,800	260,800	260,800	260,800	260,800	260,800	260,800	260,800	2,608,000
North/M73/NRR12 Station	228,200	228,200	228,200	228,200	228,200	228,200	228,200	228,200	228,200	228,200	2,282,000
Southeast/M74/Joint w ESD#6	913,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	1,183,000
South/M75/Sawyer Ranch	0	0	0	1,500,000	564,000	564,000	564,000	564,000	564,000	564,000	4,884,000
Total Other Spending	1,822,000	1,965,000	1,475,000	2,765,000	2,079,000	2,349,000	1,899,000	1,909,000	2,559,000	2,589,000	21,411,000
Total Costs	4,905,831	5,666,910	5,334,490	7,272,843	6,779,621	7,823,961	7,882,615	8,149,148	9,066,801	10,407,748	73,289,969
Net Change in Cash Balance	2,386,210	2,014,104	2,766,625	1,281,465	2,263,752	1,747,687	2,259,418	2,609,151	2,356,928	1,734,057	\$ 21,419,396
Cumulative Net Change in Cash Balance	\$ 2,386,210	\$ 4,400,313	\$ 7,166,939	\$ 8,448,404	\$ 10,712,156	\$ 12,459,843	\$ 14,719,261	\$ 17,328,411	\$ 19,685,339	\$ 21,419,396	\$ 21,419,396
Cash Balances											
Beginning of Year	3,500,000	5,886,210	7,900,313	10,666,939	11,948,404	14,212,156	15,959,843	18,219,261	20,828,411	23,185,339	
End of Year	5,886,210	7,900,313	10,666,939	11,948,404	14,212,156	15,959,843	18,219,261	20,828,411	23,185,339	\$ 24,919,396	

NHCESD #1
Ten Year Horizon
Calculated Using \$.04/\$100 Property Valuation
Income and Costs
Annual and Cumulative Cash Balance Changes



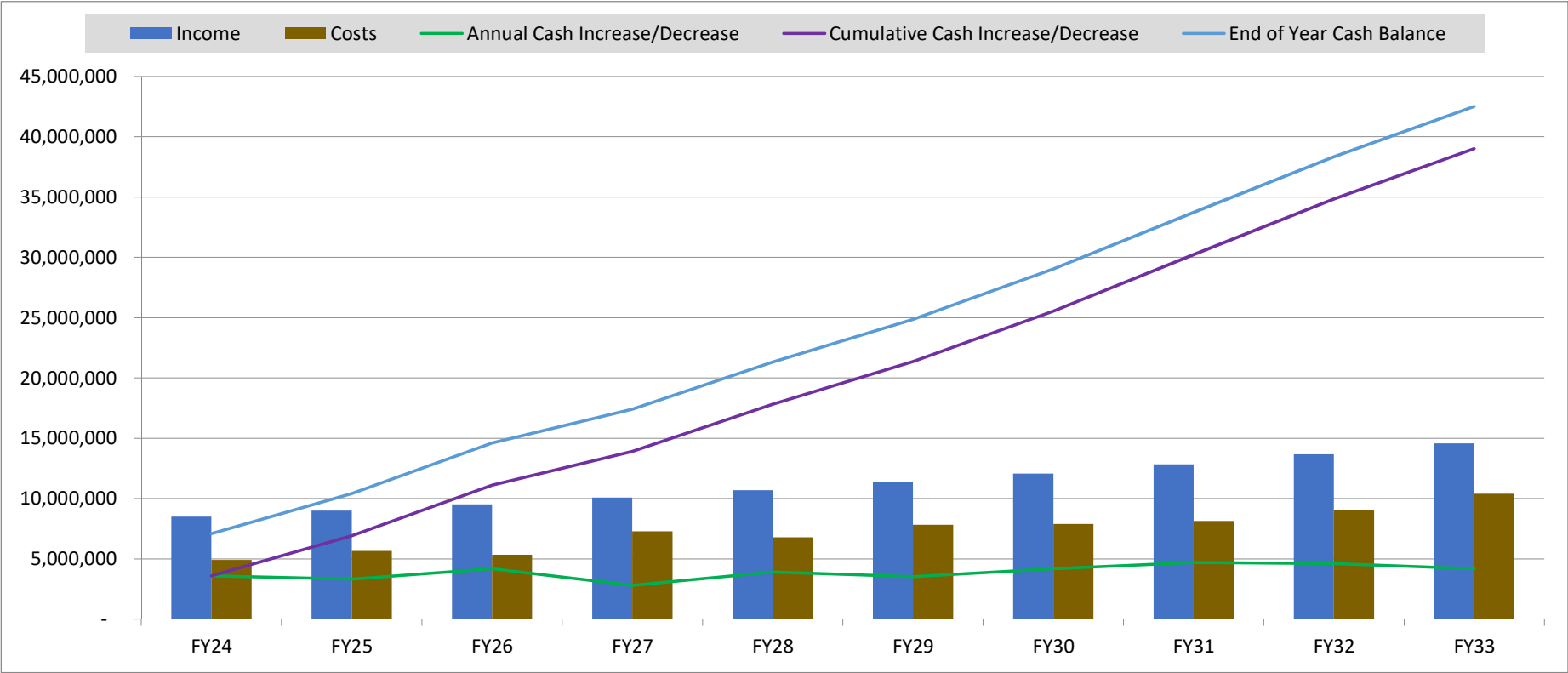
NHCESD #1
Cash Flow Projections
Property Tax Calculated Using \$.05/\$100 Property Valuation
Fiscal Year October 1st - September 30th

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	10 YR PLAN
Ordinary Income/Expense											
Income											
Property Tax Revenue - NHCESD 1	6,045,979	6,529,657	7,052,029	7,616,192	8,225,487	8,883,526	9,594,208	10,361,745	11,190,684	12,085,939	87,585,447
Sales Tax Revenue	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	24,509,190
Interest Earned	4,898	8,091	11,551	14,771	17,865	21,291	24,839	28,921	33,193	37,219	202,640
Total Income	8,501,796	8,988,667	9,514,500	10,081,882	10,694,272	11,355,736	12,069,967	12,841,585	13,674,797	14,574,077	112,297,277
Property Tax calculations:											
property tax base (1000's)	12,091,957	13,059,314	14,104,059	15,232,384	16,450,974	17,767,052	19,188,416	20,723,490	22,381,369	24,171,878	
property tax	6,045,979	6,529,657	7,052,029	7,616,192	8,225,487	8,883,526	9,594,208	10,361,745	11,190,684	12,085,939	87,585,447
Cost of Services											
Contract - EMS Staffing											
24/7 #1 M71	724,848	753,842	783,996	815,356	847,970	881,889	917,165	953,851	992,005	1,031,685	8,702,609
24/7 #2 M72	724,848	753,842	783,996	815,356	847,970	881,889	917,165	953,851	992,005	1,031,685	8,702,609
24/7 #3 M73	0	753,842	783,996	815,356	847,970	881,889	917,165	953,851	992,005	1,031,685	7,977,760
24/7 #4 M74	0	0	0	815,356	847,970	881,889	917,165	953,851	992,005	1,031,685	6,439,922
24/7 #5 M75	0	0	0	0	0	0	0	0	0	1,031,685	1,031,685
Peak/Demand Unit	942,303	489,998	509,597	0	0	573,228	596,157	620,003	644,803	670,596	5,046,685
Signal Agreement Expense	47,250	49,613	52,093	54,698	57,433	60,304	63,320	66,485	69,810	73,300	594,305
Total Cost of Services	2,439,250	2,801,137	2,913,679	3,316,122	3,449,313	4,161,088	4,328,135	4,501,893	4,682,634	5,902,323	38,495,575
Operating Expenses											
Administrative Expenses											
District Administrator	158,550	166,478	174,801	183,541	192,719	202,354	212,472	223,096	234,251	245,963	1,994,225
Administrative Assistant	36,750	38,588	40,517	42,543	44,670	46,903	49,249	51,711	54,296	57,011	462,238
Supervisor & Admin for New Locations	0	68,287	71,701	135,560	142,338	149,455	240,657	252,690	265,325	278,591	1,604,604
Opticom Lease	11,025	15,396	16,166	20,369	21,388	22,457	28,296	29,711	31,197	32,756	228,763
Repair/Maint - Equipment	21,000	29,327	30,793	38,799	40,739	42,776	53,898	56,592	59,422	62,393	435,738
Auditing	8,269	11,547	12,125	15,277	16,041	16,843	21,222	22,283	23,397	24,567	171,572
Accounting Services	18,900	26,394	27,714	34,919	36,665	38,498	48,508	50,933	53,480	56,154	392,164
Payroll Services	7,875	10,997	11,547	14,550	15,277	16,041	20,212	21,222	22,283	23,397	163,402
Legal Fees Exp	21,000	29,327	30,793	38,799	40,739	42,776	53,898	56,592	59,422	62,393	435,738
Sales Tax Management Expense	15,750	21,995	23,095	29,099	30,554	32,082	40,423	42,444	44,567	46,795	326,804
Website & Social Media Maintenance	9,450	13,197	13,857	17,460	18,333	19,249	24,254	25,467	26,740	28,077	196,082
Community Communications Exp	110,250	153,964	161,662	203,695	213,879	224,573	282,962	297,110	311,966	327,564	2,287,626
Telephone/Communications Exp	7,875	10,997	11,547	14,550	15,277	16,041	20,212	21,222	22,283	23,397	163,402
Training/Continuing Ed Exp	10,500	14,663	15,396	19,399	20,369	21,388	26,949	28,296	29,711	31,197	217,869
Travel Exp	9,450	13,197	13,857	17,460	18,333	19,249	24,254	25,467	26,740	28,077	196,082
Office Exp	26,250	36,658	38,491	48,499	50,924	53,470	67,372	70,741	74,278	77,991	544,673
Dues and Subscriptions Exp	8,663	12,097	12,702	16,005	16,805	17,645	22,233	23,344	24,512	25,737	179,742
Appraisal District Fees Exp	16,800	23,461	24,634	31,039	32,591	34,221	43,118	45,274	47,538	49,915	348,591
Miscellaneous Exp	12,238	17,090	17,945	22,610	23,741	24,928	31,409	32,979	34,628	36,360	253,927
Total Administrative Expenses	510,594	713,660	749,343	944,172	991,380	1,040,949	1,311,596	1,377,176	1,446,035	1,518,337	10,603,242
Facility Expenses											
Repair/Maint - Building	74,813	104,476	109,699	138,221	145,132	152,389	192,010	201,611	211,691	222,276	1,552,318
Insurance -Building	10,664	14,893	15,637	19,703	20,688	21,723	27,371	28,739	30,176	31,685	221,279

NHCESD #1
Cash Flow Projections
Property Tax Calculated Using \$.05/\$100 Property Valuation
Fiscal Year October 1st - September 30th

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	10 YR PLAN
Utilities - Electric	34,650	48,389	50,808	64,018	67,219	70,580	88,931	93,378	98,046	102,949	718,968
Utilities - Gas	8,663	12,097	12,702	16,005	16,805	17,645	22,233	23,344	24,512	25,737	179,742
Utilities - Water	5,198	7,258	7,621	9,603	10,083	10,587	13,340	14,007	14,707	15,442	107,845
Rent - US290 East Location	0	0	0	0	0	0	0	0	0	0	0
Total Facility Expenses	133,987	187,113	196,468	247,550	259,927	272,924	343,884	361,078	379,132	398,089	2,780,152
Total Operating Expense	644,581	900,772	945,811	1,191,722	1,251,308	1,313,873	1,655,480	1,738,254	1,825,167	1,916,425	13,383,394
Net Operating Income	5,417,965	5,286,757	5,655,010	5,574,039	5,993,650	5,880,775	6,086,352	6,601,437	7,166,996	6,755,329	60,418,308
Capital Spending											
Equipment	0	0	0	0	0	0	0	0	240,000	250,000	490,000
Ambulances & Powerloads	420,000	430,000	440,000	0	0	460,000	0	0	720,000	740,000	3,210,000
Remounts	0	0	0	230,000	480,000	290,000	300,000	310,000	0	0	1,610,000
West/M71/McGregor	0	1,016,000	516,000	516,000	516,000	516,000	516,000	516,000	516,000	516,000	5,144,000
East/M72/Heritage Oaks Station	260,800	260,800	260,800	260,800	260,800	260,800	260,800	260,800	260,800	260,800	2,608,000
North/M73/NRR12 Station	228,200	228,200	228,200	228,200	228,200	228,200	228,200	228,200	228,200	228,200	2,282,000
Southeast/M74/Joint w ESD#6	913,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	1,183,000
South/M75/Sawyer Ranch	0	0	0	1,500,000	564,000	564,000	564,000	564,000	564,000	564,000	4,884,000
Total Other Spending	1,822,000	1,965,000	1,475,000	2,765,000	2,079,000	2,349,000	1,899,000	1,909,000	2,559,000	2,589,000	21,411,000
Total Costs	4,905,831	5,666,910	5,334,490	7,272,843	6,779,621	7,823,961	7,882,615	8,149,148	9,066,801	10,407,748	73,289,969
Net Change in Cash Balance	3,595,965	3,321,757	4,180,010	2,809,039	3,914,650	3,531,775	4,187,352	4,692,437	4,607,996	4,166,329	\$ 39,007,308
Cumulative Net Change in Cash Balance	\$ 3,595,965	\$ 6,917,722	\$ 11,097,732	\$ 13,906,770	\$ 17,821,421	\$ 21,353,195	\$ 25,540,547	\$ 30,232,984	\$ 34,840,980	\$ 39,007,308	\$ 39,007,308
Cash Balances											
Beginning of Year	3,500,000	7,095,965	10,417,722	14,597,732	17,406,770	21,321,421	24,853,195	29,040,547	33,732,984	38,340,980	
End of Year	7,095,965	10,417,722	14,597,732	17,406,770	21,321,421	24,853,195	29,040,547	33,732,984	38,340,980	\$ 42,507,308	

NHCESD #1
Ten Year Horizon
Calculated Using \$.05/\$100 Property Valuation
Income and Costs
Annual and Cumulative Cash Balance Changes



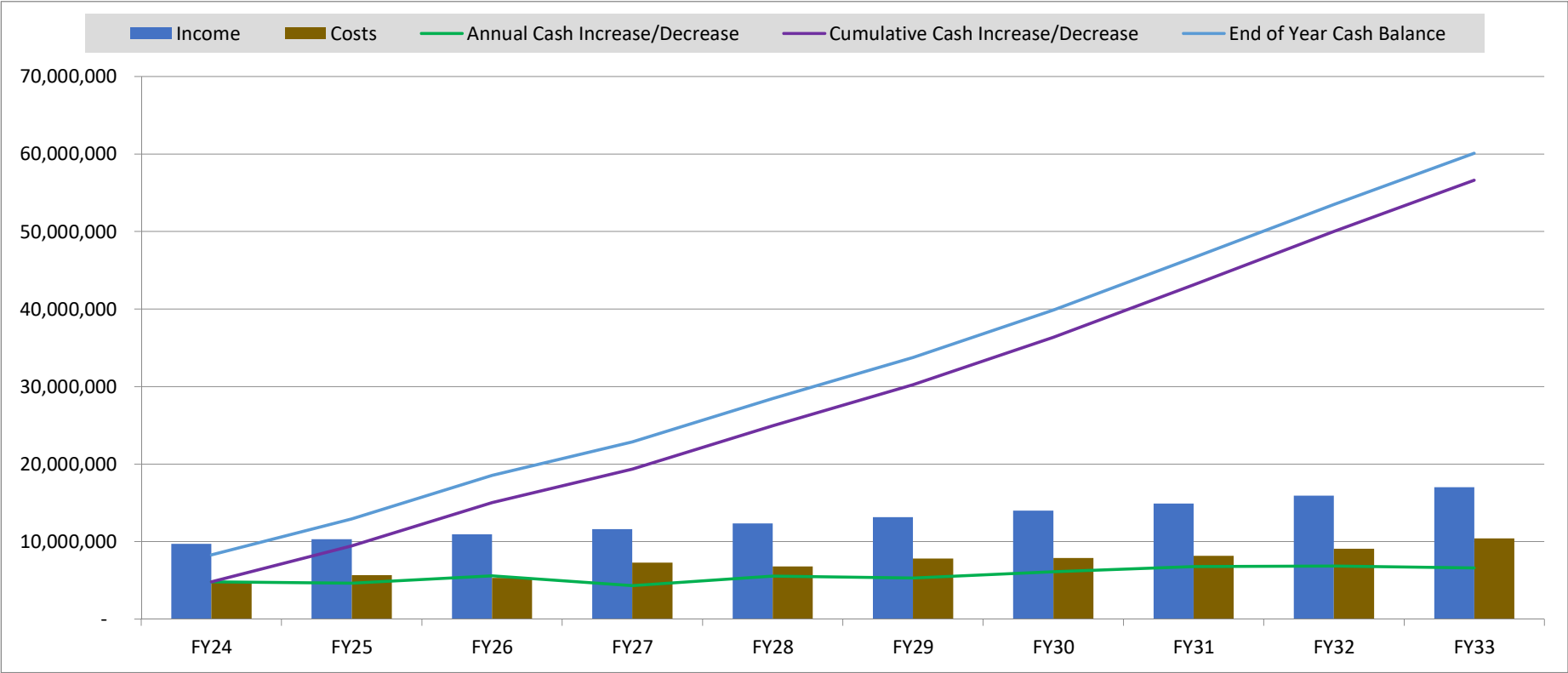
NHCESD #1
Cash Flow Projections
Property Tax Calculated Using \$.06/\$100 Property Valuation
Fiscal Year October 1st - September 30th

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	10 YR PLAN
Ordinary Income/Expense											
Income											
Property Tax Revenue - NHESD 1	7,255,174	7,835,588	8,462,435	9,139,430	9,870,585	10,660,231	11,513,050	12,434,094	13,428,821	14,503,127	105,102,536
Sales Tax Revenue	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	2,450,919	24,509,190
Interest Earned	5,457	9,813	14,530	19,106	23,666	28,674	33,931	39,859	46,124	52,303	273,464
Total Income	9,711,550	10,296,321	10,927,884	11,609,456	12,345,169	13,139,824	13,997,900	14,924,872	15,925,865	17,006,349	129,885,190
Property Tax calculations:											
property tax base (1000's)	12,091,957	13,059,314	14,104,059	15,232,384	16,450,974	17,767,052	19,188,416	20,723,490	22,381,369	24,171,878	
property tax	7,255,174	7,835,588	8,462,435	9,139,430	9,870,585	10,660,231	11,513,050	12,434,094	13,428,821	14,503,127	105,102,536
Cost of Services											
Contract - EMS Staffing											
24/7 #1 M71	724,848	753,842	783,996	815,356	847,970	881,889	917,165	953,851	992,005	1,031,685	8,702,609
24/7 #2 M72	724,848	753,842	783,996	815,356	847,970	881,889	917,165	953,851	992,005	1,031,685	8,702,609
24/7 #3 M73	0	753,842	783,996	815,356	847,970	881,889	917,165	953,851	992,005	1,031,685	7,977,760
24/7 #4 M74	0	0	0	815,356	847,970	881,889	917,165	953,851	992,005	1,031,685	6,439,922
24/7 #5 M75	0	0	0	0	0	0	0	0	0	1,031,685	1,031,685
Peak/Demand Unit	942,303	489,998	509,597	0	0	573,228	596,157	620,003	644,803	670,596	5,046,685
Signal Agreement Expense	47,250	49,613	52,093	54,698	57,433	60,304	63,320	66,485	69,810	73,300	594,305
Total Cost of Services	2,439,250	2,801,137	2,913,679	3,316,122	3,449,313	4,161,088	4,328,135	4,501,893	4,682,634	5,902,323	38,495,575
Operating Expenses											
Administrative Expenses											
District Administrator	158,550	166,478	174,801	183,541	192,719	202,354	212,472	223,096	234,251	245,963	1,994,225
Administrative Assistant	36,750	38,588	40,517	42,543	44,670	46,903	49,249	51,711	54,296	57,011	462,238
Supervisor & Admin for New Locations	0	68,287	71,701	135,560	142,338	149,455	240,657	252,690	265,325	278,591	1,604,604
Opticom Lease	11,025	15,396	16,166	20,369	21,388	22,457	28,296	29,711	31,197	32,756	228,763
Repair/Maint - Equipment	21,000	29,327	30,793	38,799	40,739	42,776	53,898	56,592	59,422	62,393	435,738
Auditing	8,269	11,547	12,125	15,277	16,041	16,843	21,222	22,283	23,397	24,567	171,572
Accounting Services	18,900	26,394	27,714	34,919	36,665	38,498	48,508	50,933	53,480	56,154	392,164
Payroll Services	7,875	10,997	11,547	14,550	15,277	16,041	20,212	21,222	22,283	23,397	163,402
Legal Fees Exp	21,000	29,327	30,793	38,799	40,739	42,776	53,898	56,592	59,422	62,393	435,738
Sales Tax Management Expense	15,750	21,995	23,095	29,099	30,554	32,082	40,423	42,444	44,567	46,795	326,804
Website & Social Media Maintenance	9,450	13,197	13,857	17,460	18,333	19,249	24,254	25,467	26,740	28,077	196,082
Community Communications Exp	110,250	153,964	161,662	203,695	213,879	224,573	282,962	297,110	311,966	327,564	2,287,626
Telephone/Communications Exp	7,875	10,997	11,547	14,550	15,277	16,041	20,212	21,222	22,283	23,397	163,402
Training/Continuing Ed Exp	10,500	14,663	15,396	19,399	20,369	21,388	26,949	28,296	29,711	31,197	217,869
Travel Exp	9,450	13,197	13,857	17,460	18,333	19,249	24,254	25,467	26,740	28,077	196,082
Office Exp	26,250	36,658	38,491	48,499	50,924	53,470	67,372	70,741	74,278	77,991	544,673
Dues and Subscriptions Exp	8,663	12,097	12,702	16,005	16,805	17,645	22,233	23,344	24,512	25,737	179,742
Appraisal District Fees Exp	16,800	23,461	24,634	31,039	32,591	34,221	43,118	45,274	47,538	49,915	348,591
Miscellaneous Exp	12,238	17,090	17,945	22,610	23,741	24,928	31,409	32,979	34,628	36,360	253,927
Total Administrative Expenses	510,594	713,660	749,343	944,172	991,380	1,040,949	1,311,596	1,377,176	1,446,035	1,518,337	10,603,242
Facility Expenses											
Repair/Maint - Building	74,813	104,476	109,699	138,221	145,132	152,389	192,010	201,611	211,691	222,276	1,552,318
Insurance -Building	10,664	14,893	15,637	19,703	20,688	21,723	27,371	28,739	30,176	31,685	221,279

NHCESD #1
Cash Flow Projections
Property Tax Calculated Using \$.06/\$100 Property Valuation
Fiscal Year October 1st - September 30th

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	10 YR PLAN
Utilities - Electric	34,650	48,389	50,808	64,018	67,219	70,580	88,931	93,378	98,046	102,949	718,968
Utilities - Gas	8,663	12,097	12,702	16,005	16,805	17,645	22,233	23,344	24,512	25,737	179,742
Utilities - Water	5,198	7,258	7,621	9,603	10,083	10,587	13,340	14,007	14,707	15,442	107,845
Rent - US290 East Location	0	0	0	0	0	0	0	0	0	0	0
Total Facility Expenses	133,987	187,113	196,468	247,550	259,927	272,924	343,884	361,078	379,132	398,089	2,780,152
Total Operating Expense	644,581	900,772	945,811	1,191,722	1,251,308	1,313,873	1,655,480	1,738,254	1,825,167	1,916,425	13,383,394
Net Operating Income	6,627,720	6,594,411	7,068,394	7,101,612	7,644,548	7,664,863	8,014,285	8,684,724	9,418,064	9,187,600	78,006,221
Capital Spending											
Equipment	0	0	0	0	0	0	0	0	240,000	250,000	490,000
Ambulances & Powerloads	420,000	430,000	440,000	0	0	460,000	0	0	720,000	740,000	3,210,000
Remounts	0	0	0	230,000	480,000	290,000	300,000	310,000	0	0	1,610,000
West/M71/McGregor	0	1,016,000	516,000	516,000	516,000	516,000	516,000	516,000	516,000	516,000	5,144,000
East/M72/Heritage Oaks Station	260,800	260,800	260,800	260,800	260,800	260,800	260,800	260,800	260,800	260,800	2,608,000
North/M73/NRR12 Station	228,200	228,200	228,200	228,200	228,200	228,200	228,200	228,200	228,200	228,200	2,282,000
Southeast/M74/Joint w ESD#6	913,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	1,183,000
South/M75/Sawyer Ranch	0	0	0	1,500,000	564,000	564,000	564,000	564,000	564,000	564,000	4,884,000
Total Other Spending	1,822,000	1,965,000	1,475,000	2,765,000	2,079,000	2,349,000	1,899,000	1,909,000	2,559,000	2,589,000	21,411,000
Total Costs	4,905,831	5,666,910	5,334,490	7,272,843	6,779,621	7,823,961	7,882,615	8,149,148	9,066,801	10,407,748	73,289,969
Net Change in Cash Balance	4,805,720	4,629,411	5,593,394	4,336,612	5,565,548	5,315,863	6,115,285	6,775,724	6,859,064	6,598,600	\$ 56,595,221
Cumulative Net Change in Cash Balance	\$ 4,805,720	\$ 9,435,131	\$ 15,028,525	\$ 19,365,137	\$ 24,930,685	\$ 30,246,548	\$ 36,361,833	\$ 43,137,557	\$ 49,996,621	\$ 56,595,221	\$ 56,595,221
Cash Balances											
Beginning of Year	3,500,000	8,305,720	12,935,131	18,528,525	22,865,137	28,430,685	33,746,548	39,861,833	46,637,557	53,496,621	
End of Year	8,305,720	12,935,131	18,528,525	22,865,137	28,430,685	33,746,548	39,861,833	46,637,557	53,496,621	\$ 60,095,221	

NHCESD #1
Ten Year Horizon
Calculated Using \$.06/\$100 Property Valuation
Income and Costs
Annual and Cumulative Cash Balance Changes



NORTH HAYS COUNTY ESD NO. 1
TAX PLANNING CALENDAR 2023
(>\$500,000 in Property Tax Revenue)

Tuesday May 16	<i>Regular Meeting Date</i> , include discussion and adoption of Tax Planning Calendar 2023.
June - July	2023-24 Budget Meetings
Mid-July	Tax Assessor-Collector certifies anticipated collection rate and excess debt collections to jurisdictions.
Tuesday July 18	<p><i>Regular Meeting Date</i>, include discussion of District budget and potential tax rates.</p> <ul style="list-style-type: none"> • Deadlines notated in red, below, are applicable if the proposed tax rate exceeds the voter-approval rate. • Deadlines notated in blue, below, are applicable if the proposed tax rate exceeds the no-new-revenue rate but does NOT exceed the voter-approval rate. • Deadlines notated in green, below, are applicable if the proposed tax rate does NOT exceed the no-new-revenue rate or the voter-approval rate.
Tuesday July 25	Deadline for Chief Appraiser to certify appraisal rolls to jurisdictions (per §26.01(a) of Tax Code).
Monday July 31 (by 5:00 p.m.)	<p>Post agenda for August 3rd Special Meeting.</p> <p>→See <i>page 6 for agenda language if proposed tax rate is expected to exceed the voter-approval rate.</i></p> <p>→See <i>page 7 for agenda language if proposed tax rate is expected to exceed the no-new-revenue rate but not the voter-approval rate.</i></p> <p>→See <i>page 8 for agenda language if proposed tax rate is <u>NOT</u> expected to exceed the no-new-revenue rate or the voter approval rate.</i></p>
Tuesday August 1	<p>Deadline for Tax Assessor to submit appraisal roll showing the appraised, assessed and taxable values of all property and the total taxable value of new property to the governing body of the District (to be submitted by August 1, or as soon thereafter as practicable per §26.04(b)).</p> <p>→District’s designated officer / employee to calculate no-new-revenue rate and voter-approval rate and provide that information to the County Tax Assessor-Collector as soon as practicable, per §26.04(d-3).</p>
Wednesday August 2	<p>Post District’s Notice About 2023 Tax Rates, in form prescribed by Comptroller, prominently on home page of District website (notice to be posted by August 7 or as soon thereafter as practicable per §26.04(e) of Tax Code, and <i>to be posted before meeting at which proposed tax rate will be considered</i>).</p> <p>This notice includes District’s calculations of no-new-revenue rate and voter-approval rate and debt information.</p>
Thursday August 3	<i>Special Meeting Date</i> . Special Board meeting – discuss District budget, hold vote on proposed tax rate, schedule public hearing / meeting to vote to adopt tax rate, approve publication of Notice of Public Hearing / Public Meeting on Tax Increase / Tax Rate, and

	<p>call election on proposed tax rate if rate exceeds the greater of the voter-approval rate <u>or</u> the de minimis rate.</p> <p>→If the proposed tax rate exceeds the voter-approval tax rate, the Board must take a record vote on the <u>proposed</u> tax rate at this meeting, approve publication of Notice of Public Hearing on Tax Increase, schedule a public hearing on the tax rate and, if the proposed tax rate exceeds the greater of the voter-approval rate or the de minimis rate, an election MUST be ordered by the District on or before <u>August 21st</u>; AND if the proposed tax rate exceeds the voter-approval rate, the tax rate MUST be adopted by August 28th, which will require at least one public hearing.¹</p> <p>→If the proposed tax rate <i>exceeds</i> the no-new-revenue tax rate, the Board must take a record vote on the <u>proposed</u> tax rate at this meeting, approve publication of Notice of Public Hearing on Tax Increase, schedule a public hearing on the tax rate, and adopt the District’s tax rate by September 30th.</p> <p>→If the proposed tax rate <i>does not exceed</i> the no-new-revenue tax rate <u>or</u> the voter-approval tax rate, the Board will need to approve publication of Notice of Meeting to Vote on Tax Rate and schedule meeting before September 30 to adopt the District’s tax rate AND to submit adopted tax rate to Hays County Tax Office.</p>
Friday August 4 (by 5:00 p.m.)	Submit <i>Notice of Public Hearing on Tax Increase</i> to <i>Dripping Springs Century News</i> for publication. ² (Date of hearing / meeting: August 15)
Tuesday August 8	<p>Post <i>Notice of Public Hearing on Tax Increase</i> prominently on home page of District website (at least 7 days before Public Hearing).</p> <p>Notice is to remain continuously posted on website until the meeting at which the tax rate is adopted.</p>
Thursday August 10	<i>Notice of Public Hearing on Tax Increase</i> to be published in <i>Dripping Springs Century News</i> (hearing may not be held before the 5 th day after publication).
Friday August 11 (by 5:00 pm)	<p><i>Post agenda for Special Meeting to call November Election</i> (if not called at August 3 meeting).</p> <p><i>Post agenda for Public Hearing on Tax Increase</i> (to be held August 15, see page 6 for agenda language).</p>
Tuesday August 15	<p><i>Public Hearing on Tax Increase and Special Meeting to Vote on Tax Rate</i> (if District’s proposed tax rate exceeds the voter-approval tax rate).</p> <p>If holding public hearing, proponents and opponents of the tax increase must be allowed an adequate opportunity to present their views.</p> <p>At the conclusion of the public hearing / meeting, Board may adopt 2023-2024 Budget (must be adopted <i>prior to</i> adopting the Order Levying Taxes) and then vote to adopt its tax rate. <i>Special language must be used in order and in motion to set tax rate if the rate will exceed no-new-revenue tax rate.</i> (See page 9 for the motion and website notice language)</p> <p>At the conclusion of the public hearing, if the Board is not voting on the budget or adopting the tax rate, the Board must announce the date, time and place of the public meeting at which</p>

¹ If the District will be calling a November Election because the tax rate exceeds the greater of the voter-approval tax rate or the de minimis rate, the deadlines associated with calling the election are notated in **red**; also, please see page 5 for additional deadlines specific to a November election.

² *Dripping Springs Century News* – 512-858-4163; email: wimberleyview@gmail.com; publishes on Thursday; submission deadline is Friday prior to publication.

	the tax rate (and budget, if necessary) will be adopted, to be held within seven days of this hearing.
Wednesday August 16	If tax rate adopted at prior meeting, submit adopted tax rate to Hays County Tax Office and add statement regarding adopted tax rate to home page of District website (<i>see page 9 for website posting language</i>).
Monday August 21	<u>Deadline to call a November election</u> (78 days before November uniform election date, Election Code §3.005). If District is adopting a tax rate that <i>exceeds</i> the greater of the voter-approval tax rate <u>or</u> the de minimis rate, District is required to call an election to allow voters to accept or reject the proposed tax rate.
Tuesday August 22	<i>Deadline to Adopt Tax Rate that exceeds the voter-approval tax rate if not adopted at conclusion of August 15 public hearing.</i> If District is adopting a tax rate that <i>exceeds</i> the voter-approval tax rate, the tax rate MUST be adopted within seven days of August 15 th public hearing, and, if District is adopting a tax rate that exceeds the greater of the voter-approval rate or the de minimis rate, an election must be called by no later than August 21 st (78 days before election), <i>see above</i> .
Monday August 28	<i>Deadline to Adopt Tax Rate that exceeds the voter-approval tax rate.</i> If District is adopting a tax rate that <i>exceeds</i> the voter-approval tax rate, the tax rate MUST be adopted not later than August 28 th , the 71 st day before November election. And, if District is adopting a tax rate that exceeds the greater of the voter-approval rate or the de minimis rate, election must be called by no later than August 21 st (78 days before election), <i>see above</i> .
Friday September 8 (by 5:00 p.m.)	<i>Submit Notice of Public Hearing on Tax Increase to Dripping Springs Century News for publication.</i> Submission date if District's tax rate exceeds no-new-revenue rate but does NOT exceed the voter-approval rate. (Hearing date: September 19) <i>Submit Notice of Meeting on Tax Rate to Dripping Springs Century News for publication.</i> Submission date if District's tax rate DOES NOT exceed either the no-new-revenue rate <i>or</i> the voter-approval rate. (Meeting date: September 19)
Tuesday September 12	Post <i>Notice of Public Hearing on Tax Increase</i> prominently on home page of District website (at least 7 days before Public Hearing; hearing / meeting date: September 19). Post <i>Notice of Meeting on Tax Rate</i> prominently on home page of District website (at least 7 days before meeting; meeting date: September 19). Notice is to remain continuously posted on website until the meeting at which the tax rate is adopted.
Thursday September 14	<i>Notice of Public Hearing on Tax Increase / Notice of Meeting on Tax Rate</i> to be published in <i>Dripping Springs Century News</i> (hearing may not be held before the 5 th day after publication).
Friday September 15	Post agenda for <i>Public Hearing to Adopt Tax Rate that exceeds the no-new-revenue rate but does NOT exceed the voter-approval rate</i> (Hearing date: Tuesday, September 19, see page 7 for agenda language). <i>OR</i> Post agenda for <i>Public Meeting to Adopt Tax Rate if rate does NOT exceed the no-new-revenue rate or the voter-approval rate</i> (Meeting date: Tuesday, September 19, see page 8 for agenda language).

<p>Tuesday September 19</p>	<p><u>Regular Meeting Date:</u> <i>If District’s tax rate exceeds the no-new-revenue rate but does NOT exceed the voter-approval rate – conduct public hearing on tax increase.</i></p> <p>If holding public hearing, proponents and opponents of the tax increase must be allowed an adequate opportunity to present their views.</p> <p>At the conclusion of the public hearing / meeting, Board may adopt 2023-2024 Budget (must be adopted <i>prior to</i> adopting the Order Levying Taxes) and then vote to adopt its tax rate. <i>Special language must be used in order and in motion to set tax rate.</i> If the adopted tax rate will increase the amount of taxes to fund maintenance and operation costs from the prior year, post language to home page of District website. (<i>See page 9 for the motion and website notice language.</i>)</p> <p>At the conclusion of the public hearing, if the Board is not voting on the budget or adopting the tax rate, the Board must the announce date, time and place of the public meeting at which the tax rate (and budget, if necessary) will be adopted, to be held within seven days of this hearing.</p> <p><i>OR – If District’s tax rate does NOT exceed the no-new-revenue rate or the voter-approval rate,</i> conduct regular meeting, adopt 2023-2024 Budget (must be adopted <i>prior to</i> adopting the Order Levying Taxes), then vote to adopt tax rate AND authorize submission to Hays County Tax Office.</p>
<p>Wednesday September 20</p>	<p>If tax rate adopted at prior meeting, submit adopted tax rate to Hays County Tax Office and add statement regarding adopted tax rate to home page of District website (<i>see page 9 for website posting language.</i>)</p>
<p>Tuesday September 26</p>	<p><i>Deadline to Adopt Tax Rate if not adopted at conclusion of September 19 public hearing.</i> (Meeting to vote on tax rate may not be held later than 7th day after date of public hearing, §26.06(e).)</p>
<p>Friday September 29</p>	<p><i>If District’s adopted tax rate exceeds no-new-revenue rate but does NOT exceed the voter-approval rate OR if District’s tax rate does NOT exceed the no-new-revenue rate or the voter-approval rate, deadline to adopt the District’s tax rate AND to submit adopted tax rate to Hays County Tax Office.</i></p>
<p>Friday December 29</p>	<p><i>Deadline for residents of District to file petition for tax reduction election with Board.</i></p> <p>Residents may petition for a tax reduction (f/k/a “rollback”) election <i>only</i> if the de minimis tax rate exceeds the voter-approval tax rate AND the adopted tax rate is equal to or less than the de minimis rate and the greater of the District’s voter approval rate or the voter-approval rate calculated as if District were a special taxing unit.</p> <p>Deadline for residents of District to submit to District’s Board a petition for election on the question of reducing the taxing unit’s adopted tax rate for the current year and signed by at least 3% of District’s registered voters. Petition to be submitted to Board by residents within 90 days of Board’s adoption of tax rate. (Deadline calculated from District’s September 30th deadline.) (See §26.075 of Tax Code)</p>

**NOVEMBER 7, 2023 ELECTION TO ALLOW VOTERS TO
ACCEPT OR REJECT PROPOSED TAX RATE**

Due Date	Action	Notes
August / September	Contact County re: contract for election	Board/TCLF
August 21, 2023	Deadline to call a November election	78 days before; Election Code § 3.005 (Board)
TBD	Deadline to submit ballot language in English and Spanish to County	TCLF; D/L set by County
September 8, 2023	Deadline to give County Clerk and Voter Registrar Notice of Election	60 days before election; Election Code § 4.008 (TCLF)
September 18, 2023	Deadline to post Notice of Appointment of Agent	50 days before election (Board; TCLF drafts)
October 8, 2023	First day to publish notice of election	30 to 10 days prior to election; Election Code § 4.003(a)(1) (Board; TCLF drafts)
October 17, 2023	Deadline to Post Notice of Election at customary posting locations plus polling place(s)	21 days prior to election; Election Code §§ 1.006, 4.003 (a)(2) (County)
October 23, 2023	First day of Early Voting by personal appearance	(17th day before election day falls on a Saturday, first day moves to next business day)
October 28, 2023	Last day to <u>publish</u> Notice of Election	10 days before; Election Code § 4.003(a)(1)
November 3, 2023	Last day of Early Voting	4 days prior to election; Election Code § 85.001(a)
November 7, 2023	Election Day	
November 10-20, 2023	Meeting to canvass election (must be after provisional ballots reviewed) *deadline falls on the weekend – may be extended to the following business day	3-11 days after election; Election Code § 67.003 (Board; TCLF drafts canvassing order)
December 17, 2023	First date Notice of Appointment of Agent can be removed	40 days after election (Board)
September 7, 2025	Can destroy NON-PERMANENT election records if no contest has been filed	22 months after; Election Code §§ 1.013; 66.058 (Board)

AGENDA ITEMS FOR MEETINGS/PUBLIC HEARINGS IF DISTRICT'S PROPOSED TAX RATE **EXCEEDS THE VOTER-APPROVAL TAX RATE**

**Thursday, August 3
Special Meeting:**

1. Consider taking action regarding 2023-24 budget;
2. Discuss and consider taking action regarding 2023 tax rate, including:
 - (a) establishing proposed tax rate;
 - (b) taking record vote and scheduling public hearing;
 - (c) authorizing publication of "Notice of Public Hearing on Tax Increase" in the *Dripping Springs Century News*; and
 - (d) acknowledging and approving posting of "Notice About 2023 Tax Rates" and "Notice of Public Hearing on Tax Increase" to home page of District website.

If the proposed tax rate exceeds the greater of the voter-approval tax rate or the de minimis rate, please contact our office as soon as possible because the ***Board will also need to call an election at this meeting or at a special meeting to be held on or before August 21.*** Please note, there are specific requirements for an agenda that addresses an election. Additionally, an Order Calling Election and additional Resolutions are required to be adopted.

**Tuesday, August 15
Regular Meeting**

Public Hearing on Tax Increase and Meeting to Adopt Tax Rate:

1. Consider taking action regarding budget for fiscal year October 1, 2023 to September 30, 2024 [*budget must be adopted before tax rate*];
2. Conduct a public hearing on the proposal to increase property taxes;
3. Take a record vote on the District's 2023 tax rate, adopt an Order Levying Taxes, authorize filing the Order with the Hays County Tax Assessor/Collector; and
4. Acknowledge and approve posting of statement regarding adopted tax rate to home page of District website; OR
5. Announce the date, time and place of the meeting to vote on the tax rate.

**Tuesday, August 22
Special Meeting**

Meeting to Adopt Tax Rate (if not adopted at end of public hearing):

1. Consider taking action regarding budget for fiscal year October 1, 2023 to September 30, 2024 [*budget must be adopted before tax rate*];
2. Take a record vote on the District's 2023 tax rate, adopt an Order Levying Taxes, and authorize filing the Order with the Hays County Tax Assessor/Collector; and
3. Acknowledge and approve posting of statement regarding adopted tax rate to home page of District website.

**AGENDA ITEMS FOR MEETINGS/PUBLIC HEARINGS IF DISTRICT'S
PROPOSED TAX RATE EXCEEDS NO-NEW-REVENUE RATE
BUT NOT THE VOTER-APPROVAL RATE**

Thursday, August 3

Special Meeting:

1. Consider taking action regarding 2023-24 budget;
2. Discuss and consider taking action regarding 2023 tax rate, including:
 - (a) establishing proposed tax rate;
 - (b) taking record vote and scheduling public hearing;
 - (c) authorizing publication of “Notice of Public Hearing on Tax Increase” in the *Dripping Springs Century News*; and
 - (d) acknowledging and approving posting of “Notice About 2023 Tax Rates” and “Notice of Public Hearing on Tax Increase” to home page of District website.

Tuesday, September 19

Regular Meeting

Public Hearing on Tax Increase and Meeting to Adopt:

1. Consider taking action regarding budget for fiscal year October 1, 2023 to September 30, 2024 [*budget must be adopted before tax rate*];
2. Conduct a public hearing on the proposal to increase property taxes;
3. Take a record vote on the District’s 2023 tax rate, adopt an Order Levying Taxes, authorize filing the Order with the Hays County Tax Assessor/Collector; and
4. Authorize posting of statement regarding adopted tax rate to home page of District website;
OR
5. Announce the date, time and place of the meeting to vote on the tax rate.

Tuesday, September 26

Special Meeting

Meeting to Adopt Tax Rate (if not adopted at end of public hearing):

1. Consider taking action regarding budget for fiscal year October 1, 2023 to September 30, 2024 [*budget must be adopted before tax rate*];
2. Take a record vote on the District’s 2023 tax rate, adopt an Order Levying Taxes, and authorize filing the Order with the Hays County Tax Assessor/Collector; and
3. Authorize posting of statement regarding adopted tax rate to home page of District website.

**AGENDA ITEMS FOR MEETINGS/PUBLIC HEARINGS IF DISTRICT’S PROPOSED
TAX RATE DOES NOT EXCEED NO-NEW-REVENUE RATE
OR VOTER-APPROVAL RATE**

Thursday, August 3

Special Meeting:

1. Consider taking action regarding 2023-24 budget;
2. Discuss and consider taking action regarding 2023 tax rate, including:
 - (a) establishing proposed tax rate;
 - (b) authorizing publication of “Notice of Meeting on Tax Rate” in the *Dripping Springs Century News*; and
 - (c) acknowledging and approving posting of tax rate notice and “Notice of Meeting on Tax Rate” to home page of District website.

Tuesday, September 19

Regular Meeting:

1. Take action regarding budget for fiscal year October 1, 2023 to September 30, 2024 [*budget must be adopted before tax rate*];
2. Discuss and consider District’s 2023 tax rate, adopt an Order Levying Taxes, authorize filing the Order with the Hays County Tax Assessor/Collector; and
3. Acknowledge and approve posting of statement regarding adopted tax rate to home page of District website.

MOTION TO ADOPT TAX RATE

Following is the language for adopting the District’s tax rate if it exceeds the no-new-revenue rate:

A motion to adopt an ordinance, resolution, or order setting a tax rate that exceeds the no-new-revenue tax rate must be a record vote, where the vote of each board member is recorded individually and must be made in the following form:

“I move that the property tax rate be increased by the adoption of a tax rate of (specify tax rate), which is effectively a (insert percentage by which the proposed tax rate exceeds the no-new-revenue tax rate) percent increase in the tax rate.”

The minutes of the meeting must also contain this language for the motion and the record vote results. Our office will draft the language that is needed in the Order Levying Taxes.

Please contact our office if you have any questions about this procedure.

WEBSITE POSTING UPON ADOPTION OF TAX RATE

The District must post language on the home page of its website regarding an adopted tax rate that exceeds the no-new-revenue rate immediately upon adopting such a tax rate. That language is:

“NORTH HAYS COUNTY ESD NO. 1 ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE.”

If the adopted tax rate exceeds the *no-new-revenue maintenance and operations rate*, also include the following statement:

“THE TAX RATE WILL EFFECTIVELY BE RAISED BY *(INSERT PERCENTAGE BY WHICH THE TAX RATE EXCEEDS THE NO-NEW-REVENUE MAINTENANCE AND OPERATIONS RATE)* PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY *\$(INSERT AMOUNT)*.”

The proposed tax rate is ____, and if the Board adopts the proposed tax rate, the percent increase is __%. The amount of taxes on a \$100,000 home is \$_____.

→Please note, our office will provide the exact language for this posting.