

**CITY OF SKY VALLEY
COUNCIL WORK SESSION
OCTOBER 10, 2023 AT 8:30 AM
3608 HWY 246 (NEW CITY HALL) & VIA TELECONFERENCE (ZOOM)
SKY VALLEY, GA 30537**

AGENDA

- 1. Call to Order**
- 2. Adoption of Agenda**
- 3. Discuss proposed FY2024 General Fund Budget and 2023 Millage Rate**
- 4. Discuss proposed FY2024 Budgets for the Enterprise Fund (Water & Trash), Marketing Fund, and T-SPLOST Fund**
- 5. Adjournment**

You may join the meeting at:

<https://us02web.zoom.us/j/83783604545>

Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or the facilities are required to call 706-746-2204 promptly to allow the City to make reasonable accommodations for those persons.

2024 Budget Proposed

General Fund
Enterprise Fund
Marketing Fund
TSPLOST Fund

City of Sky Valley, GA

Work Session
Oct. 10, 2023, 8:30AM

Public Hearing
Oct. 10, 2023, 12:00PM

Adoption
Oct. 17, 2023, 10:00AM



2024 Proposed General Fund



Anticipated Revenues-General Fund \$1,499,999 total

Key Revenue Sources include-

- Property tax \$1,011,915
- Franchise taxes \$57,565
- Permit fees- \$46,700
- Grants-\$66,219
- Fines- \$49,000
- Hotel/motel 8%- \$90,000
- Short Term Rental Licensing- \$48,000
- +Misc.-Penalties & Interest, Real estate taxes- \$130,600

Total= \$1,499,999

How our revenue is diversified

General Fund Revenue-2024



Property Tax 68% Charges/Fees 31% Inv. Grants 0.5% Misc 0.5%



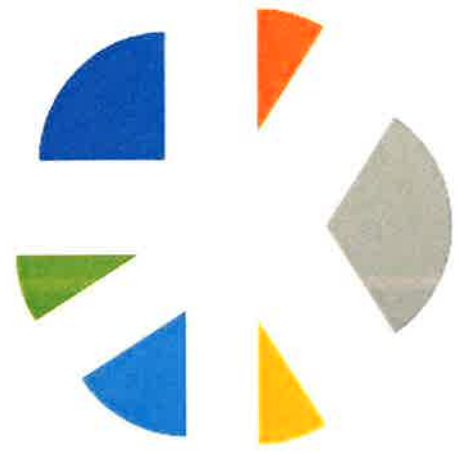


How we spend tax dollars!

General Fund Expenditures-2024

Proposed \$1,499,999

- Admin- \$373,939
- Bldg/Grds- \$135,700
- Police- \$ 482,842
- Fire- \$131,144
- Roads- \$244,600
- Misc- \$131,772
- Total= \$1,499,999



■ Admin 25% ■ Bld/Grnds 9% ■ Police 32% ■ Fire 9% ■ Roads 16% ■ Misc 9%



Key Points to consider

By doing a true rollback of the millage rate, there will be **NO** increase in property taxes. Funding sources that allow this to happen include Hotel/Motel taxes going to 8%, Short Term Rental licensing fees, and TSPLOST (Transportation Special Purpose Local Option Sales Tax). With TSPLOST, this revenue is set aside for roads, reducing the burden of funding road expenditures out of the General Fund.

Additionally, proposed capital expenses include:

- \$45,000- toward the construction of a 3rd pickleball court
- \$13,500- toward police vehicle capital lease payment

Enterprise/Combined Utility Fund for Water Proposed



Anticipated Revenue for Water

- \$455,000 water fees
- \$12,000 tap on fees
- \$5,000 late fees
- \$60,000 Interest/Other fees
- \$532,000.00 total

Water Expenditures

- Salaries/Benefits-\$241,092
- Debt Service-\$15,000
- Operations-\$224,328
- + Capital purchase-\$49,100
- Total \$529,520

Or +\$2,480 Surplus

Enterprise/Combined Utility – Sanitation Budget Proposed

Anticipated Revenue
\$218,500- Trash Collection Fees

Anticipated Expenditures
\$144,341 -Salaries/Benefits
+\$74,149 Operations/Cap
\$218,490 =
Or+\$10 surplus



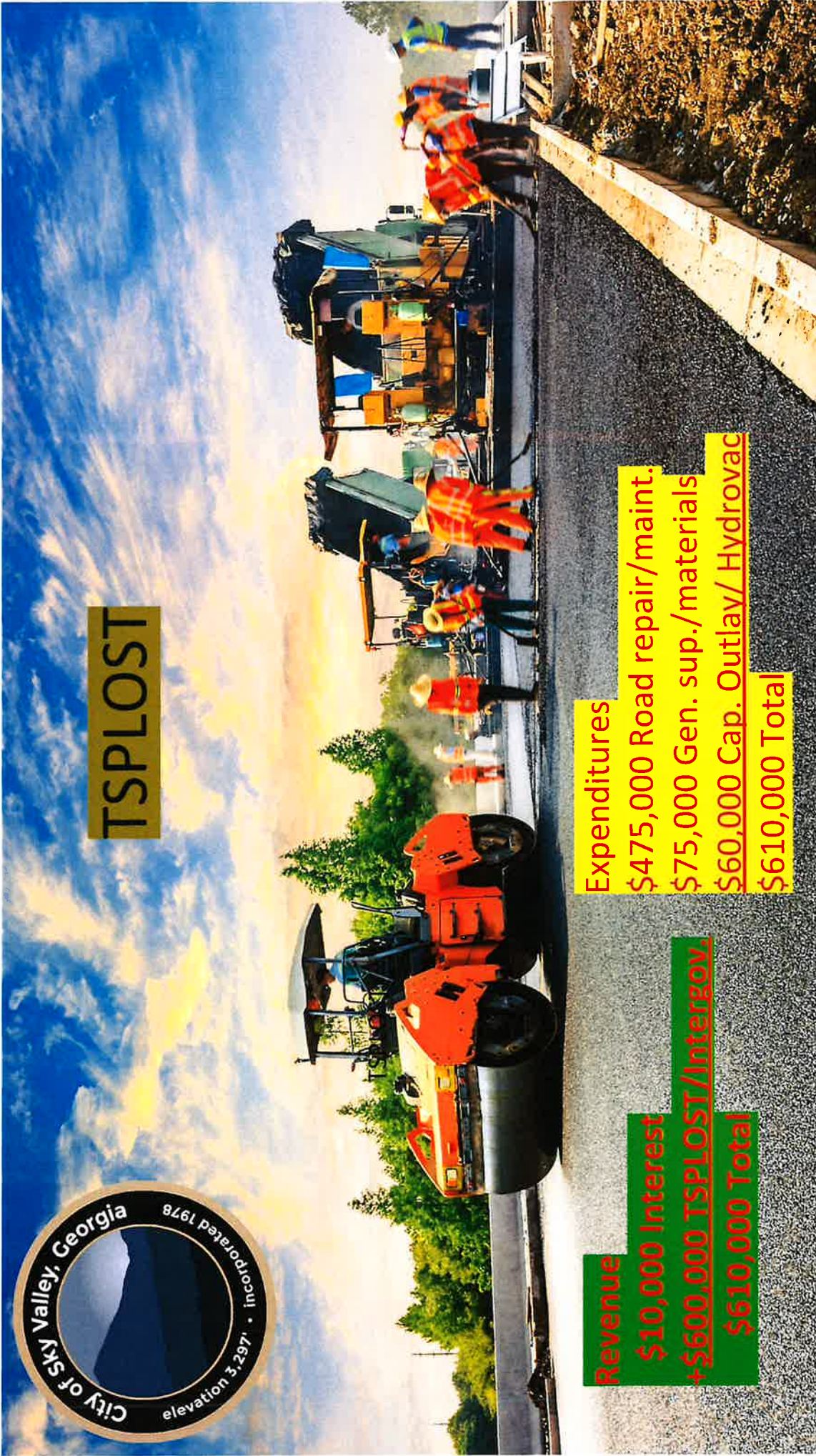


Marketing Budget Proposed -2024

- 2024 Anticipated Marketing Expenditures
- Professional Services
- Communications Advertising
- General Supplies & Materials

2024 Proposed City Contribution
 \$3,000
 \$400 interest
 \$3,400 total





TSPLOST

Revenue

\$10,000 Interest

+\$600,000 TSPLOST/Intergov.

\$610,000 Total

Expenditures

\$475,000 Road repair/maint.

\$75,000 Gen. sup./materials

\$60,000 Cap. Outlay/ Hydrovac

\$610,000 Total

Questions, comments, or concerns:



GENERAL FUND REVENUE BUDGET 2024

Fund	Account	FY22 year end	12.9914 mills 2023 Approved	FY 23 Budg. Vs. Actual 9.21.23	Fy 24 11.5742 Proposed
100 GENERAL FUND	311000 GENERAL PROPERTY TAXES	\$1,011,359.00	\$1,011,926	\$1,008,000.00	\$1,011,915.00
100 GENERAL FUND	311310 MOTOR VEH. PERSONAL PROPERTY	\$16,067.00	\$13,500	\$10,693.00	\$14,000.00
100 GENERAL FUND	311340 INTANGIBLES	\$23,925.00	\$23,000	\$6,838.00	\$10,000.00
100 GENERAL FUND	311600 REAL ESTATE TRANSFER	\$12,564.00	\$11,000	\$6,743.00	\$10,000.00
100 GENERAL FUND	311710 ELECTRIC FRANCHISE TAX	\$47,939.00	\$46,000	\$52,884.00	\$51,565.00
100 GENERAL FUND	311750 CABLE FRANCHISE TAX	\$2,128.00		\$3,620.00	\$2,000.00
100 GENERAL FUND	311760 TELEPHONE FRANCHISE TAX	\$6,413.00	\$4,000	\$2,634.00	\$4,000.00
100 GENERAL FUND	314200 ALCOHOLIC BEVERAGE EXCISE	\$1,294.00	\$1,000	\$1,275.00	\$1,000.00
100 GENERAL FUND	316100 BUSINESS AND OCCUPATION TAXES	\$1,150.00	\$800	\$450.00	\$800.00
100 GENERAL FUND	316200 INSURANCE PREMIUM TAXES	\$39,333.00	\$22,300	\$0.00	\$35,000.00
100 GENERAL FUND	319000 P/I ON DELINQUENT TAXES	\$4,807.00	\$3,000	\$12,880.00	\$7,000.00
100 GENERAL FUND	321100 ALCOHOLIC BEVERAGE LICENSE	\$7.00	\$1,460	\$1,617.00	\$1,400.00
100 GENERAL FUND	321220 INSURANCE LICENSES	\$1,545.00	\$1,800	\$1,290.00	\$1,500.00
100 GENERAL FUND	321910 OTHER BUS. LIC. STR				\$48,000.00
100 GENERAL FUND	322210 ZONING AND LAND USE PERMITS		\$250	\$250.00	\$250.00
100 GENERAL FUND	322230 SIGN PERMIT	\$415.00	\$300	\$600.00	\$300.00
100 GENERAL FUND	322930 PTV PERMITS	\$105.00	\$500	\$120.00	\$250.00
100 GENERAL FUND	323101 BUILDING PERMITS	\$23,232.00	\$23,500	\$10,759.00	\$20,000.00
100 GENERAL FUND	323103 TREE REMOVAL PERMIT	\$4,605.00	\$5,200	\$3,565.00	\$5,300.00
100 GENERAL FUND	334000 STATE GOVERNMENT GRANTS	\$32,749.00	\$33,918	\$42,071.00	\$66,219.00
100 GENERAL FUND	336000 LOCAL GRANTS				
100 GENERAL FUND	341400 PRINTING & DUPL. SERVICES				
100 GENERAL FUND	341910 ELECTION QUALIFYING FEES				
100 GENERAL FUND	347300 EVENT ADMISSION FEES	\$1,650.00		\$1,800.00	\$2,500.00
100 GENERAL FUND	347400 EXHIBIT ADMISSION FEES/VENDORS				\$12,000.00
100 GENERAL FUND	347900 OTHER SALES - ECON DEV/IVIST. CT.				
100 GENERAL FUND	349300 BAD CHECK FEES				
100 GENERAL FUND	351100 COURT FINES	\$43,267.00	\$42,000	\$36,725.00	\$49,000.00
100 GENERAL FUND	361000 INTEREST REVENUES	\$1,456.00	\$1,500	\$33,631.00	\$36,000.00
100 GENERAL FUND	370000 CONTRIBUTIONS/DONATIONS				
100 GENERAL FUND	371000 CONTRIBUTION - CLUB		\$5,000	\$0.00	
100 GENERAL FUND	371001 CONTRIBUTION - POA		\$5,000	\$0.00	
100 GENERAL FUND	371002 CONTRIBUTION - TIMESHARE				
100 GENERAL FUND	381003 RENT - OTHER				
100 GENERAL FUND	383000 REIMBURSEMENT FOR DAMAGED PROPERTY				
100 GENERAL FUND	389000 OTHER MISCELLANEOUS REVENUE	\$23,663.00	\$2,000	\$62,486.00	\$20,000.00
100 GENERAL FUND	391002 INTERFUND TRANSFER HOTEL/MOTEL UNRESTRICTED	\$45,048.00	\$47,000	\$59,854.00	\$60,000.00

100 GENERAL FUND
100 GENERAL FUND

391003 INTERFUND TRANSFER HOTEL/MOTEL CAPITAL BRICK & MORTAR
392100 SALE OF ASSETS

TOTAL REVENUES

\$1,344,721.00
\$1,305,954
23 approved
\$22,278.00
\$1,383,663.00
\$30,000.00
\$1,499,999.00

LEGISLATIVE

Account

Object

100 GENERAL FUND 411000 LEGISLATIVE
100 GENERAL FUND 411000 LEGISLATIVE
100 GENERAL FUND 411000 LEGISLATIVE
100 GENERAL FUND 411000 LEGISLATIVE
100 GENERAL FUND 411000 LEGISLATIVE

Fy24 proposed
6,500 \$7,000.00
2,000 \$2,000.00
1,500 \$1,500.00
1,000 \$1,000.00
11,000 \$7,898.00
LEGISLATIVE

EXECUTIVE

100 GENERAL FUND 413000 EXECUTIVE
100 GENERAL FUND 413000 EXECUTIVE
100 GENERAL FUND 413000 EXECUTIVE
100 GENERAL FUND 413000 EXECUTIVE
100 GENERAL FUND 413000 EXECUTIVE
100 GENERAL FUND 413000 EXECUTIVE

523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS
523200 COMMUNICATIONS
523400 PRINTING & BINDING
523500 TRAVEL
523700 EDUCATION & TRAINING
531100 GENERAL SUPPLIES & MATERIALS
EXECUTIVE

Fy24 proposed
1,300 \$1,400.00
400 \$400.00
300 \$300.00
\$15.00
2,000 \$1,368.00
EXECUTIVE

ELECTIONS

100 GENERAL FUND 414000 ELECTIONS
100 GENERAL FUND 414000 ELECTIONS
100 GENERAL FUND 414000 ELECTIONS

523300 ADVERTISING
531100 GENERAL SUPPLIES & MATERIALS
572000 PAYMENTS TO OTHER AGENCIES
ELECTIONS

Fy24 proposed
100 \$200.00
1,900 \$7,021.00
2,000 \$7,221.00

ADMINISTRATION

100 GENERAL FUND 415000 GEN ADMIN
100 GENERAL FUND 415000 GEN ADMIN
100 GENERAL FUND 415000 GEN ADMIN
100 GENERAL FUND 415000 GEN ADMIN
100 GENERAL FUND 415000 GEN ADMIN

511100 REGULAR EMPLOYEE
512100 HEALTH INSURANCE
512200 FICA
512300 MEDICARE
512400 RETIREMENT CONTRIBUTIONS

Fy24 proposed
181,162 \$156,737.00
27,300 \$27,300.00
11,232 \$9,545.00
2,627 \$2,232.00
14,500 \$11,361.00

100 GENERAL FUND	415000 GEN ADMIN	512600 UNEMPLOYMENT INSURANCE	\$128.00	1,286	\$137.00	\$1,298.00
100 GENERAL FUND	415000 GEN ADMIN	512700 WORKER'S COMPENSATION	\$893.00	1,000	\$1,027.00	\$1,200.00
100 GENERAL FUND	415000 GEN ADMIN	512900 OTHER EMP BENEFITS		4,800	\$3,600.00	\$4,800.00
100 GENERAL FUND	415000 GEN ADMIN	512910 VACATION BUY BACK		2,000	\$0.00	\$2,000.00
100 GENERAL FUND	415000 GEN ADMIN	521100 OFFICIAL/ADMINISTRATIVE SERVICES	\$102.00	5,000	\$2,070.00	\$5,000.00
100 GENERAL FUND	415000 GEN ADMIN	521200 PROFESSIONAL SERVICE		21,400	\$12,692.00	\$45,000.00
100 GENERAL FUND	415000 GEN ADMIN	521300 TECHNICAL SERVICES	\$11,025.00	13,200	\$14,826.00	\$22,000.00
100 GENERAL FUND	415000 GEN ADMIN	522200 REPAIRS AND MAINTENANCE BY OTHERS	\$80.00	400	\$57.00	\$446.00
100 GENERAL FUND	415000 GEN ADMIN	522300 RENTALS AND LEASE AGREEMENTS	\$3,314.00	3,400	\$2,252.00	\$3,000.00
100 GENERAL FUND	415000 GEN ADMIN	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$2,464.00	2,500	\$2,483.00	\$3,000.00
100 GENERAL FUND	415000 GEN ADMIN	523200 COMMUNICATIONS	\$6,789.00	7,400	\$5,687.00	\$8,500.00
100 GENERAL FUND	415000 GEN ADMIN	523300 ADVERTISING	\$6,088.00	2,500	\$574.00	\$2,000.00
100 GENERAL FUND	415000 GEN ADMIN	523400 PRINTING & BINDING	\$211.00	200	\$84.00	\$200.00
100 GENERAL FUND	415000 GEN ADMIN	523500 TRAVEL	\$1,207.00	2,100	\$358.00	\$2,800.00
100 GENERAL FUND	415000 GEN ADMIN	523600 DUES & FEES	\$1,813.00	2,100	\$2,873.00	\$2,800.00
100 GENERAL FUND	415000 GEN ADMIN	523700 EDUCATION & TRAINING	\$470.00	2,100	\$312.00	\$2,800.00
100 GENERAL FUND	415000 GEN ADMIN	523910 OTHER PURCHASED SERVICES H/M MONITORING				\$20,000.00
100 GENERAL FUND	415000 GEN ADMIN	531100 GENERAL SUPPLIES & MATERIALS	\$5,155.00	5,400	\$4,361.00	\$5,300.00
100 GENERAL FUND	415000 GEN ADMIN	531230 GASOLINE/DIESEL	\$371.00	472	\$303.00	\$500.00
100 GENERAL FUND	415000 GEN ADMIN	531300 HEALTH & WELLNESS PROGRAM				
100 GENERAL FUND	415000 GEN ADMIN	531400 BOOKS & PERIODICALS				
100 GENERAL FUND	415000 GEN ADMIN	531600 SMALL EQUIPMENT	\$888.00	2,500	\$982.00	\$1,500.00
100 GENERAL FUND	415000 GEN ADMIN	531720 OTHER SUPPLIES		2,500	\$266.00	\$500.00
100 GENERAL FUND	415000 GEN ADMIN	579000 CONTINGENCY	\$266,997.00	319,079	\$254,537.00	\$373,939.00
		GENERAL ADMINISTRATION				
				2023 approved	23 bdg v act 9,23	Fy24 proposed
100 GENERAL FUND	BUILDINGS/GROUNDS	521300 TECHNICAL SERVICES	\$9,488.00	2,000	\$1,457.00	\$2,000.00
100 GENERAL FUND	415650 BUILDINGS/GR	522100 CLEANING SERVICES	\$2,124.00	3,500	\$1,500.00	\$4,200.00
100 GENERAL FUND	415650 BUILDINGS/GR	522140 LANDSCAPING BY OTHERS	\$18,768.00	25,000	\$18,491.00	\$25,000.00
100 GENERAL FUND	415650 BUILDINGS/GR	522200 REPAIRS AND MAINTENANCE BY OTHERS	\$10,300.00	11,500	\$33,888.00	\$20,000.00
100 GENERAL FUND	415650 BUILDINGS/GR	522210 REPAIRS & MAINT - BUILDING	\$377.00	1,500	\$1,512.00	\$5,000.00

100 GENERAL FUND	415650 BUILDINGS/GR	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$2,788.00	3,500	\$4,601.00	\$5,000.00
100 GENERAL FUND	415650 BUILDINGS/GR	531100 GENERAL SUPPLIES & MATERIALS	\$5,205.00	5,000	\$8,786.00	\$10,000.00
100 GENERAL FUND	415650 BUILDINGS/GR	531210 ELECTRICITY	\$11,070.00	14,000	\$9,757.00	\$15,000.00
100 GENERAL FUND	415650 BUILDINGS/GR	531220 BOTTLED GAS (PROPANE)	\$3,494.00	3,500	\$3,143.00	\$4,000.00
100 GENERAL FUND	415650 BUILDINGS/GR	531600 SMALL EQUIPMENT	\$0.00	500	\$460.00	\$500.00
100 GENERAL FUND	415650 BUILDINGS/GR	B/G TOTAL OPERATIONS	\$63,614.00			\$90,700.00
100 GENERAL FUND	415650 BUILDINGS/GR	541300 CAPITAL OUTLAY-BUILDING MAINT/IMP	\$60,000.00			\$45,000.00
100 GENERAL FUND	579000 CONTINGENCY		\$123,614.00	70,000	\$83,595.00	\$135,700.00
		BUILDINGS AND GROUNDS				
				2023 approved		Fy24 proposed
		JUDICIAL				
100 GENERAL FUND	420000 JUDICIAL	511100 REGULAR EMPLOYEE				
100 GENERAL FUND	420000 JUDICIAL	512100 HEALTH INSURANCE				
100 GENERAL FUND	420000 JUDICIAL	512200 FICA				
100 GENERAL FUND	420000 JUDICIAL	512300 MEDICARE				
100 GENERAL FUND	420000 JUDICIAL	512400 RETIREMENT CONTRIBUTIONS				
100 GENERAL FUND	420000 JUDICIAL	512600 UNEMPLOYMENT INSURANCE				
100 GENERAL FUND	420000 JUDICIAL	521200 PROFESSIONAL SERVICE	\$2,750.00	3,000	\$2,000.00	\$3,000.00
100 GENERAL FUND	420000 JUDICIAL		\$351.00	450	\$402.00	\$500.00
		JUDICIAL				
100 GENERAL FUND	420000 JUDICIAL	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$3,101.00	3,450	\$2,402.00	\$3,500.00
				2023 approved		Fy24 proposed
		POLICE				
100 GENERAL FUND	432000 POLICE	511100 REGULAR EMPLOYEE	\$234,615.00	265,419	\$165,239.00	\$279,708.00
100 GENERAL FUND	432000 POLICE	511200 TEMPORARY EMPLOYEES	\$1,729.00	8,000	\$0.00	\$5,000.00
100 GENERAL FUND	432000 POLICE	511300 OVERTIME	\$18,358.00	10,000	\$13,553.00	\$15,000.00
100 GENERAL FUND	432000 POLICE	512100 HEALTH INSURANCE	\$23,747.00	44,100	\$21,229.00	\$44,100.00
100 GENERAL FUND	432000 POLICE	512200 FICA	\$15,810.00	16,456	\$11,112.00	\$17,342.00
100 GENERAL FUND	432000 POLICE	512300 MEDICARE	\$3,698.00	3,849	\$2,599.00	\$4,056.00
100 GENERAL FUND	432000 POLICE	512400 RETIREMENT CONTRIBUTIONS	\$12,767.00	12,600	\$10,628.00	\$14,200.00

100 GENERAL FUND	432000 POLICE	512600 UNEMPLOYMENT INSURANCE	\$176.00	1,884	\$180.00	\$1,986.00
100 GENERAL FUND	432000 POLICE	512700 WORKER'S COMPENSATION	\$22,091.00	22,100	\$16,126.00	\$20,000.00
100 GENERAL FUND	432000 POLICE	512910 VACATION BUY BACK	\$6,342.00	2,000	\$5,147.00	\$4,500.00
100 GENERAL FUND	432000 POLICE	521200 PROFESSIONAL SERVICE				
100 GENERAL FUND	432000 POLICE	521300 TECHNICAL SERVICES	\$919.00	2,000	\$952.00	\$1,250.00
100 GENERAL FUND	432000 POLICE	522200 REPAIRS AND MAINTENANCE BY OTHERS	\$4,989.00	5,000	\$2,630.00	\$4,000.00
100 GENERAL FUND	432000 POLICE	522202 REPAIR DAMAGED PROPERTY				
100 GENERAL FUND	432000 POLICE	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$17,543.00	18,000	\$18,683.00	\$19,000.00
100 GENERAL FUND	432000 POLICE	523200 COMMUNICATIONS	\$5,729.00	7,000	\$4,769.00	\$7,500.00
100 GENERAL FUND	432000 POLICE	523300 ADVERTISING	\$33.00			
100 GENERAL FUND	432000 POLICE	523400 PRINTING & BINDING	\$225.00	400	\$86.00	\$400.00
100 GENERAL FUND	432000 POLICE	523500 TRAVEL	\$1,120.00	1,500	\$1,208.00	\$1,750.00
100 GENERAL FUND	432000 POLICE	523600 DUES & FEES	\$669.00	550	\$100.00	\$550.00
100 GENERAL FUND	432000 POLICE	523601 FEES - INS DEDUCTIBLE				
100 GENERAL FUND	432000 POLICE	523700 EDUCATION & TRAINING	\$425.00	550	\$765.00	\$4,000.00
100 GENERAL FUND	432000 POLICE	523900 OTHER PURCHASED SERVICES	\$413.00	250		
100 GENERAL FUND	432000 POLICE	531100 GENERAL SUPPLIES & MATERIALS	\$6,947.00	4,500	\$3,115.00	\$5,000.00
100 GENERAL FUND	432000 POLICE	531230 GASOLINE/DIESEL	\$17,561.00	14,972	\$13,835.00	\$16,000.00
100 GENERAL FUND	432000 POLICE	531300 FOOD				
100 GENERAL FUND	432000 POLICE	531400 BOOKS & PERIODICALS				
100 GENERAL FUND	432000 POLICE	531600 SMALL EQUIPMENT	\$2,027.00	5,000	\$3,485.00	\$4,000.00
100 GENERAL FUND	432000 POLICE	531720 OTHER SUPPLIES	\$1,846.00	700		
100 GENERAL FUND		POLICE OPERATIONS TOTAL	\$399,779.00	446,830	\$295,441.00	\$469,342.00
100 GENERAL FUND		542200 CAPITAL OUTLAY	\$7,982.00	7,982	\$29,982.00	\$13,500.00
		POLICE	\$407,761.00	454,812	\$325,423.00	\$482,842.00
				2023 approved		Fy24 proposed
	FIRE	521300 TECHNICAL SERVICES				
100 GENERAL FUND	435000 FIRE	572000 PAYMENTS TO OTHER AGENCIES	\$97,251.00	116,838	\$87,628.00	\$131,144.00
100 GENERAL FUND	435000 FIRE	579000 CONTINGENCY	\$97,251.00	116,838	\$87,628.00	\$131,144.00
		FIRE				
			\$92,812.00	2023 approved	bd vs ac 9.23	Fy24 proposed
	ROADS	511100 REGULAR EMPLOYEE		89,816	\$65,687.00	\$99,862.00
		442000 ROADS				

100 GENERAL FUND	541000 CAPITAL OUTLAY-PROPERTY								
	542000 CAPITAL OUTLAY-MACHINERY/EQUIP	\$24,896.00							
	579000 CONTINGENCY	\$335,917.00							
	ROADS								
100 GENERAL FUND			267,847	\$210,927.00					\$244,600.00
	SPECIAL EVENTS		2023 approved	23 bd vs act 9.23					Fy24 proposed
	461000 EVENTS	\$8,400.00	8,800	\$8,000.00					\$10,938.00
	461000 EVENTS	\$2,420.00	3,000	\$343.00					\$1,500.00
	461000 EVENTS	\$259.00	1,200						\$500.00
100 GENERAL FUND	521300 TECHNICAL SERVICES								
100 GENERAL FUND	522300 RENTALS AND LEASE AGREEMENTS								
100 GENERAL FUND	523200 COMMUNICATIONS								
100 GENERAL FUND	523300 ADVERTISING								
100 GENERAL FUND	523400 PRINTING & BINDING								
100 GENERAL FUND	523600 DUES & FEES		500						\$250.00
100 GENERAL FUND	523850 CONTRACT LABOR		2,500	\$600.00					\$1,000.00
100 GENERAL FUND	523900 OTHER PURCHASED SERVICES								
100 GENERAL FUND	531100 GENERAL SUPPLIES & MATERIALS	\$12,639.00	11,000	\$3,962.00					\$13,565.00
100 GENERAL FUND	531300 FOOD/EMP INCENTIVE	\$535.00	1,048	\$1,286.00					\$1,500.00
100 GENERAL FUND	531500 SUPPLIES/INVENTORY								
100 GENERAL FUND	PURCHASE FOR RESALE			\$172.00					\$2,000.00
100 GENERAL FUND	572000 PAYMENTS TO OTHER AGENCIES								
	SPECIAL ACTIVITIES/EVENTS	\$24,253.00	28,048	\$14,363.00					\$31,253.00
	PARKS								
462000 PARKS	521300 TECHNICAL SERVICES								
462000 PARKS	522300 RENTALS AND LEASE AGREEMENTS								
462000 PARKS	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS								
462000 PARKS	523600 DUES & FEES								
462000 PARKS	531100 GENERAL SUPPLIES & MATERIALS								
	PARKS								
	HOUSING/DEVELOPMENT								
470000 HOUSING/DEV ELOPMENT	511100 REGULAR EMPLOYEE	\$15,879.00	18,647	\$22,608.00					\$36,991.00
47000 HOUSING/DEVELOPMENT	511300 OVERTIME								
47000 HOUSING/DEVELOPMENT	512100 HEALTH INSURANCE			\$1,411.00					\$8,400.00
470000 HOUSING/DEV ELOPMENT	512200 FICA	\$981.00	1,156	\$1,402.00					\$2,293.00
470000 HOUSING/DEV ELOPMENT	512300 MEDICARE	\$230.00	270	\$328.00					\$536.00

100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	512600 UNEMPLOYMENT INSURANCE	\$31.00	132	\$34.00	\$263.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	512700 WORKER'S COMPENSATION	\$522.00	525	\$418.00	\$1,000.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	521300 TECHNICAL SERVICES		-	\$1,801.00	\$2,000.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	522200 REPAIRS AND MAINTENANCE BY OTHERS	\$350.00	500	\$1,465.00	\$1,020.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$1,305.00	1,400	\$1,404.00	\$1,500.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523200 COMMUNICATIONS	\$1,458.00	1,400	\$1,619.00	\$2,400.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523300 ADVERTISING				\$500.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523400 PRINTING & BINDING	\$100.00			\$750.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523500 TRAVEL				\$900.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523600 DUES & FEES				\$500.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523700 EDUCATION & TRAINING				\$750.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531100 GENERAL SUPPLIES & MATERIALS	\$654.00	250	\$1,430.00	\$1,497.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531230 GASOLINE/DIESEL	\$1,061.00	1,000	\$369.00	\$1,800.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531400 BOOKS & PERIODICALS		200		\$200.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531500 SUPPLIES/INVENTORY				\$200.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	PURCHASE FOR RESALE	\$391.00	200	\$500.00	\$200.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531600 SMALL EQUIPMENT				\$500.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531720 OTHER SUPPLIES				\$500.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	542200 CAPITAL OUTLAY			\$17,500.00	
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	579000 CONTINGENCY				
100 GENERAL FUND		HOUSING & DEVELOPMENT	\$22,962.00	25,680	\$52,289.00	\$64,000.00
						Fy24 proposed
	ECONOMIC DEV					
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	511100 REGULAR EMPLOYEE				
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	512100 HEALTH INSURANCE				\$500.00
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	512200 FICA			\$402.00	
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	512300 MEDICARE			\$928.00	
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	512600 UNEMPLOYMENT INSURANCE			\$5,000.00	\$3,000.00
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	512700 WORKER'S COMPENSATION				
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$351.00			
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	523200 COMMUNICATIONS				
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	523300 ADVERTISING	\$15,110.00	5,000		
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	523500 TRAVEL				
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	523600 DUES & FEES				
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	523700 EDUCATION & TRAINING				
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	523850 CONTRACT LABOR			\$720.00	
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	531100 GENERAL SUPPLIES & MATERIALS			\$238.00	\$500.00

100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	531500 SUPPLIES/INVENTORY PURCHASE FOR RESALE				\$12,128.00				\$8,000.00
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	531600 SMALL EQUIPMENT		5,000		\$19,416.00				\$12,000.00
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	ECONOMIC DEVELOPMENT								
100 GENERAL FUND		TOTAL								
100 GENERAL FUND									Bv: A 9.23	
100 GENERAL FUND			1,305,954			\$1,344,721.00	1,305,954			\$1,499,999.00
			1,292,772			\$1,279,339.00	1,292,772			\$1,441,499.00
			7,982			\$32,878.00	7,982			\$58,500.00
			1,305,954			\$1,312,217.00	1,305,954			\$1,499,999.00
						\$32,504.00	-			\$0.00

TOTAL GENERAL FUND REVENUES	
TOTAL OPERATING EXPENDITURES	
TOTAL CAPITAL EXPENDITURES	
TOTAL CAPITAL/OPERATING Expenses	
TOTAL AVAILABLE REVENUE	
Ending Cash Balance	

FY2024 ENTERPRISE FUND
Water/Solid Waste Fund Beginning balance

505 WATER FUND

Revenue 444000

344210 WATER CHARGES

344211 TAP ON FEES

344212 LATE FEES/INTEREST

346900 OTHER FEES-HOMESERVE

361000 INTEREST REVENUES

Total Revenue

2023 approved

440,000

15,000

2,000

23,000

1,200

481,200

**2023 bud v. act
21-Sep**

\$300,954.00

\$7,500.00

\$6,565.00

\$16,250.00

\$32,996.00

\$364,265.00

FY 2024 Proposed

\$455,000.00

\$12,000.00

\$5,000.00

\$24,000.00

\$36,000.00

\$532,000.00

EXPENSES 444000 WATER

511100 REGULAR EMPLOYEE

511300 OVERTIME

512100 HEALTH INSURANCE

512200 FICA

512300 MEDICARE

512400 RETIREMENT CONTRIBUTIONS

512600 UNEMPLOYMENT INSURANCE

512700 WORKER'S COMPENSATION

512900 OTHER EMP BENEFITS/CALL DUTY

512910 VACATION BUY BACK

521200 PROFESSIONAL SERVICE

521300 TECHNICAL SERVICES

522200 REPAIRS AND MAINTENANCE NOT

523110 INSURANCE OTHER THAN EMPLOYEE

523200 COMMUNICATIONS

523400 PRINTING & BINDING

523500 TRAVEL

523600 DUES & FEES

523700 EDUCATION & TRAINING

523900 OTHER PURCHASED SERVICES

531100 GENERAL SUPPLIES & MATERIALS

531210 ELECTRICITY

531220 BOTTLED GAS (PROPANE)

2023 Approved

\$157,752

\$5,000

\$30,072

\$9,781

\$2,287

\$6,000

\$1,120

\$13,500

\$2,000

\$3,000

\$30,000

\$8,000

\$8,500

\$5,000

\$100

\$1,500

\$1,000

\$1,000

\$23,000

\$40,216

\$45,000

\$1,000

BvA 9.23

\$90,726.00

\$3,905.00

\$10,789.00

\$5,624.00

\$1,315.00

\$4,764.00

\$100.00

\$7,973.00

\$691.00

\$4,667.00

\$22,534.00

\$41,484.00

\$9,598.00

\$4,531.00

\$27.00

\$1,452.00

\$1,192.00

\$1,613.00

\$15,307.00

\$64,701.00

\$38,044.00

\$0.00

FY 2024 Proposed

\$167,347.00

\$5,000.00

\$30,156.00

\$10,376.00

\$2,427.00

\$6,400.00

\$1,188.00

\$10,000.00

\$5,200.00

\$3,000.00

\$3,000.00

\$30,000.00

\$15,000.00

\$10,000.00

\$5,500.00

\$100.00

\$1,500.00

\$1,500.00

\$1,500.00

\$23,000.00

\$60,000.00

\$50,000.00

\$1,000.00

531230 GASOLINE/DIESEL	\$7,000	\$5,424.00	\$8,000.00
531100 FOOD (EMPLOYEE INCENTIVE)			\$1,200.00
531600 SMALL EQUIPMENT	\$4,500	\$12,811.00	\$12,000.00
531720 OTHER SUPPLIES	\$1,000	\$0.00	\$1,026.00
OPERATIONS TOTAL		\$349,272.00	\$465,420.00
541000 CAPITAL OUTLAY- PROPERTY STUDY	\$0	\$0.00	\$40,000.00
542200 CAPITAL OUTLAY-MACH./EQUIP/MAINT.	\$50,000	\$55,995.00	\$9,100.00
580000 DEBT SERVICE	\$15,000	\$9,476.00	\$15,000.00
CAPITAL OUTLAY & DEBT SERVICE TOTAL		\$65,471.00	\$64,100.00
TOTAL EXPENSES OP & C.O.	\$472,328	\$414,743.00	\$529,520.00
	8,872		
TOTAL WATER FUND REVENUE	481,200	\$364,265.00	\$532,000.00
DIFFERENCE OVER UNDER		-\$50,478.00	\$2,480.00
545 SOLID WASTE & RECYCLING			
Revenue	2023 proposed	23 bud v act	FY 2024 Proposed
344110 REFUSE COLLECTION CHARGES	216,000	9,21,23	\$218,500.00
344120 SALE OF WASTE/MULCH	200	\$145,691.00	\$0.00
344190 OTHER SANITATION CHARGES			
Total Revenue	216,200	\$145,691.00	\$218,500.00
Expenses			
445000 SOLID WASTE & RECYCLING			
511100 REGULAR EMPLOYEE	94,959	\$46,764.00	\$100,839.00
511200 TEMPORARY EMPLOYEES			
511300 OVERTIME	5,000	\$1,598.00	\$4,000.00
512100 HEALTH INSURANCE	21,756	\$7,496.00	\$21,672.00
512200 FICA	5,888	\$2,841.00	\$6,252.00
512300 MEDICARE	1,377	\$664.00	\$1,462.00
512400 RETIREMENT CONTRIBUTIONS	4,400	\$3,665.00	\$4,400.00
512600 UNEMPLOYMENT INSURANCE	674	\$78.00	\$716.00
512700 WORKER'S COMPENSATION	9,000	\$1,808.00	\$4,000.00

512910 VACATION BUY BACK	2,000	\$691.00	\$1,000.00
521200 PROFESSIONAL SERVICE	3,000	\$3,168.00	\$3,000.00
521300 TECHNICAL SERVICES	2,000	\$1,900.00	\$2,000.00
522110 DISPOSAL SERVICES/LANDFILL	27,000	\$25,570.00	\$34,000.00
522200 REPAIRS AND MAINTENANCE NOT	3,000	\$7,994.00	\$5,000.00
523110 INSURANCE OTHER THAN EMPLOYEE	7,000	\$6,927.00	\$7,000.00
523200 COMMUNICATIONS	4,000	\$3,856.00	\$4,500.00
523300 ADVERTISING		\$27.00	
531100 GENERAL SUPPLIES & MATERIALS	3,000	\$4,125.00	\$3,500.00
5312220 BOTTLED GAS (PROPANE)		\$0.00	
531230 GASOLINE/DIESEL	5,000	\$5,695.00	\$4,549.00
531720 OTHER SUPPLIES	1,973	\$0.00	\$1,500.00
OPERATIONS TOTAL			\$209,390.00
542200 CAPITAL OUTLAY-MACHINERY/EQUIP			\$9,100.00
Total Account			
TOTAL EXPENSES OP & CAPITAL OUTLAY	201,027	\$124,867.00	\$218,490.00
TOTAL REVENUE FROM TRASH	216,200	\$145,691.00	\$218,500.00
NET REVENUE AFTER EXPENSES	15,173	\$20,824.00	\$10.00

FY 2024 PROPOSED MARKETING BUDGET

Fund	Account	24 proposed
600 MARKETING FUND	361000 INTEREST REVENUES	\$400
600 MARKETING FUND	371000 CONTRIBUTION - CLUB	\$3,000
600 MARKETING FUND	371001 CONTRIBUTION - POA	\$3,000
600 MARKETING FUND	371050 CONTRIBUTION - CITY	\$3,000
	TOTAL REVENUES	\$9,400
MARKETING		
600 MARKETING FUND	754000 MARKETING	\$9,000.00
600 MARKETING FUND	521200 PROFESSIONAL SERVICES	
600 MARKETING FUND	521300 TECHNICAL SERVICES	
600 MARKETING FUND	523200 COMMUNICATIONS	
600 MARKETING FUND	523300 ADVERTISING	\$400.00
600 MARKETING FUND	531100 GENERAL SUPPLIES & MATERIALS	\$9,400.00
600 MARKETING FUND	ENDING BALANCE	\$0.00

FY 2024 TSPLOST BUDGET

Fund
 335 TSPLOST FUND
 335 TSPLOST FUND

Account
 361000 INTEREST REVENUE
 496400 INTERGOVERNMENTAL REVENUE
TOTAL REVENUES

24 DRAFT
 \$10,000.00
 \$600,000.00
\$610,000.00

TSPLOST EXPENDITURES

335 TSPLOST FUND
 335 TSPLOST FUND
 335 TSPLOST FUND
 335 TSPLOST FUND
 335 TSPLOST FUND

522200 REPAIRS & MAINTENANCE BY OTHERS
 531100 GENERAL SUPPLIES & MATERIALS
 542000 CAPITAL OUTLAY- VEHICLES/EQUIPMENT
TOTAL EXPENDITURES
 ENDING BALANCE

\$475,000.00
 \$75,000.00
 \$60,000.00
\$610,000.00
 \$0.00

NOTICE OF NO PROPERTY TAX INCREASE

The City of Sky Valley, GA has tentatively proposed to adopt a rollback millage rate which will not create an increase in property taxes.

All concerned citizens are invited to a public hearing to be located at Sky Valley City Hall Council Chambers, 3608 Hwy 246, Sky Valley, GA 30537 and via Zoom on October 10, 2023, at 12:00 P.M. Zoom link: <https://us02web.zoom.us/j/88023339014>

Additionally, the proposed FY2024 Budget, 5-year tax levy history, and Zoom link will be available at the City Website www.skyvalleyga.com under upcoming events. You can also contact the Sky Valley City Hall at 706-746-2204 or cityclerk@skyvalleyga.com

This tentative decrease will result in a rollback millage rate of 11.5742 mills. Without this tentative decrease, the millage rate would remain at 12.9914 mills.

The tentative millage rate of 11.5742 will be a decrease of 1.4172 mills from the previous year at 12.9914 mills.

2023 Digest & 5 Year levy history

NOTICE								
<p>The City of Sky Valley, GA does hereby announce that the millage rate will be set at a meeting to be held at 3608 Highway 246, Sky Valley, GA 30537 on October 17, 2023 at 10:00 AM & pursuant to requirements of O.C.G.A. § 48-5-32 does hereby publish the current year's tax digest & levy, along with the 5 year history.</p>								
CURRENT 2023 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY								
CITY	2018	2019	2020	2021	2022	2023		
V A L U E	Real & Personal	61,205,579	61,372,175	61,939,139	67,582,668	80,554,382	90,120,965	
	Motor Vehicles	178,460	141,390	79,070	77,270	87,240	57,530	
	Mobile Homes							
	Timber - 100%							
	Heavy Duty Equipment							
	Gross Digest	61,384,039	61,513,565	62,018,209	67,659,938	80,641,622	90,178,495	
	Less Exemptions	2,506,080	2,735,645	2,840,364	2,825,896	2,750,000	2,750,000	
	NET DIGEST VALUE	58,877,959	58,777,920	59,177,845	64,834,042	77,891,622	87,428,495	
	R A T E	MILLAGE RATE	16.0980	15.6080	15.6080	15.6080	12.9914	11.5742
		TOTAL TAXES LEVIED	\$947,817	\$917,406	\$923,648	\$1,011,930	\$1,011,921	\$1,011,915
TAX	Net Tax \$ Increase		(\$30,412)	\$6,242	\$88,282	(\$9)	(\$6)	
	Net Tax % Increase		-3.21%	0.68%	9.56%	0.00%	0.00%	