

**CITY OF SKY VALLEY
COUNCIL WORK SESSION/PLANNING RETREAT
OCTOBER 25, 2024 AT 10:00 AM
HELD AT THE GEORGIA MOUNTAINS REGIONAL COMMISSION BUILDING
1310 WEST RIDGE ROAD, GAINESVILLE, GA 30503**

AGENDA

- 1. Call to Order**
- 2. Adoption of Agenda**
- 3. Discussion Items Include:**
 - **The proposed FY2025 General Fund Budget**
 - **Infrastructure improvements, expansions, upgrades, and potential funding sources**
 - **Capital expenditures, projects, and potential funding sources**
- 4. Adjournment**

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.



MEMORANDUM

TO: ALL CONCERNED STAKEHOLDERS
FROM: JASON STREETMAN, CITY MANAGER
RE: FY 2025 PROPOSED BUDGET: GENERAL FUND, ENTERPRISE,
MARKETING & TSPLOST
DATE: OCTOBER 18, 2023

J. Streetman 10/18/2024

Attached is the following **DRAFT** materials that have been presented to the Sky Valley City Council for review:

- 5-year property tax digest and levy history
- GA PT-32.1 Millage Rate Computation – Rollback work up sheet
- Proposed FY2025 General Fund Budget
- Proposed FY2025 Marketing Fund Budget
- Proposed FY2025 TSPLOST
- Proposed FY2025 Enterprise (Water & Solid Waste/Trash)

PLANNING RETREAT/WORK SESSION @ GMRC (GA MTN. REG. COMM)
Oct. 25, 2024, 10:00 AM

GMRC
1310 W. Ridge Road
Gainesville, GA 30537

Tentative Public Hearing Dates: Proper advertising will be made once dates confirmed

- Nov. 4, 2024, 10:00AM Budget Public Hearing 1.
- Nov. 4, 2024, 5:00PM Budget Public Hearing 2.
- Nov. 12, 2024, 9:00AM Budget Public Hearing 3.
- Nov. 12, 2024, 10:00AM Special Called Council Meeting to adopt the Millage Rate & Budget

City of Sky Valley, GA – City Hall
3608 Hwy 246
Sky Valley, GA 30537

The proposed budget for FY 2025 based on the 2024 tax digest includes a millage rollback from 11.5742 mills to 10.999. Although this is a roll back from the current year (2024) budget, it does not include a true rollback- which would be 9.609 mills and represents a 14.47% tax increase.

This means on a home in Sky Valley with an assessed value of \$500,000 home and taxed at 40% value (\$200,000.00) the following is a breakdown of the amount of City of Sky Valley property taxes to be levied.

\$200k	\$200k	\$200k
9.609 mills (true roll back)	10.999 mills (proposed)	11.574 (existing mill rate)
\$1,922.00	\$2,200.00	\$2,315.00

The proposed millage rate of 10.999 would equate to an increase of \$278.00 in City of Sky Valley property taxes on the above example home.

If the existing millage rate of 11.574 were to remain, it would equate to a tax increase of \$393.00

NOTICE

The City of Sky Valley, GA does hereby announce that the millage rate will be set at a meeting to be held on - See Memo Additionally & Pursuant to the requirements of O.C.G.A. 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of tax digest and levy for past five (5) years.

CURRENT 2024 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

	2019	2020	2021	2022	2023	2024
CITY OF SKY VALLEY, GA						
Real & Personal	61,372,175	61,939,139	67,582,668	80,554,382	90,120,965	109,492,204
Motor Vehicles	141,950	79,070	77,270	87,240	57,530	115,610
Mobile Homes						
Timber - 100%						
Heavy Duty Equipment						
Gross Digest	61,513,565	62,018,289	67,659,938	80,641,622	90,178,495	109,607,814
Levy Exemptions	2,735,645	2,840,364	2,825,896	2,750,000	2,750,000	2,850,000
NET DIGEST VALUE	58,777,920	59,177,845	64,834,042	77,891,622	87,428,495	106,757,814
MILLAGE RATE (Maintenance & Operation)	15.6080	15.6080	15.6080	12.9914	11.5742	10.9990
TOTAL M&O TAXES LEVIED	\$917,406	\$923,648	\$1,011,930	\$1,011,921	\$1,011,915	\$1,174,229
Net Tax \$ Increase	\$917,406	\$6,242	\$88,282	(\$9)	(\$6)	\$162,314
Net Tax % Increase		0.68%	9.56%	0.00%	0.00%	16.04%

Net Digest
 ① $106,757,814 \div 1,000 = \$106,757.81$ = "Millage Rate"
 # $106,757.81 \times 10.9999$ "Mills" = \$1,174,229.15
 "Total of Taxes"

Draft
 J. Steinhilber
 10/17/2024

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2024

COUNTY: **Rabun** City of Sky Valley, GA

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2023 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2024 DIGEST
REAL	90,120,965	18,122,881	1,248,358	109,492,204
PERSONAL			0	
MOTOR VEHICLES	57,530		58,080	115,610
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	90,178,495	18,122,881	1,306,438	109,607,814
EXEMPTIONS			2,850,000	2,850,000
NET DIGEST	90,178,495	18,122,881	(3,543,562)	106,757,814
	(PYD)	(RVA)	(NAG)	(CYD)
2023 MILLAGE RATE:	11.574		2024 MILLAGE RATE:	10.999

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2023 Net Digest	PYD	90,178,495	
Net Value Added-Reassessment of Existing Real Property	RVA	18,122,881	
Other Net Changes to Taxable Digest	NAG	(3,543,562)	
2024 Net Digest	CYD	106,757,814	(PYD+RVA+NAG)
2023 Millage Rate	PYM	11.574	PYM
Millage Equivalent of Reassessed Value Added	ME	1.965	(RVA/CYD) * PYM
Rollback Millage Rate for 2024	RR - ROLLBACK RATE	9.609	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2024 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)

Rollback Millage Rate	9.609
2024 Millage Rate	10.999
Percentage Tax Increase	14.47%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

 Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2024 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2024 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2024 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2024 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

 Responsible Party Title Date
 Draft J. Street 10/17/2024

GENERAL FUND REVENUE BUDGET 2025

Proposed

1 mil = \$100,000.00

As of Oct. 18, 2024
FY 2024 Budg. Vs.
Actual
FY25 working

Fund	Account	Fy 24 11.5742 Approved	As of Oct. 18, 2024 FY 2024 Budg. Vs. Actual	
100 GENERAL FUND	311000 GENERAL PROPERTY TAXES	\$1,011,915.00	\$983,026.00	\$1,174,229.00
100 GENERAL FUND	311310 MOTOR VEH. PERSONAL PROPERTY	\$14,000.00	\$18,557.00	\$22,000.00
100 GENERAL FUND	311340 INTANGIBLES	\$10,000.00	\$3,571.00	\$7,500.00
100 GENERAL FUND	311600 REAL ESTATE TRANSFER	\$10,000.00	\$5,074.00	\$7,500.00
100 GENERAL FUND	311710 ELECTRIC FRANCHISE TAX	\$51,565.00	\$53,869.00	\$56,500.00
100 GENERAL FUND	311750 CABLE FRANCHISE TAX	\$2,000.00	\$2,542.00	\$3,000.00
100 GENERAL FUND	311760 TELEPHONE FRANCHISE TAX	\$4,000.00	\$1,552.00	\$3,000.00
100 GENERAL FUND	314200 ALCOHOLIC BEVERAGE EXCISE	\$1,000.00	\$1,120.00	\$1,000.00
100 GENERAL FUND	316100 BUSINESS AND OCCUPATION TAXES	\$800.00	\$350.00	\$500.00
100 GENERAL FUND	316200 INSURANCE PREMIUM TAXES	\$35,000.00	\$46,082.00	\$41,000.00
100 GENERAL FUND	319000 PI ON DELINQUENT TAXES	\$7,000.00	\$3,787.00	\$7,000.00
100 GENERAL FUND	321100 ALCOHOLIC BEVERAGE LICENSE	\$1,400.00	\$35.00	\$1,000.00
100 GENERAL FUND	321220 INSURANCE LICENSES	\$1,500.00	\$1,155.00	\$1,000.00
100 GENERAL FUND	322210 ZONING AND LAND USE PERMITS	\$250.00		\$500.00
100 GENERAL FUND	322230 SIGN PERMIT	\$300.00	\$500.00	\$300.00
100 GENERAL FUND	322930 PTV PERMITS	\$250.00	\$825.00	\$1,000.00
100 GENERAL FUND	323101 BUILDING PERMITS	\$20,000.00	\$24,861.00	\$35,000.00
100 GENERAL FUND	323103 TREE REMOVAL PERMIT	\$5,300.00	\$7,250.00	\$6,000.00
100 GENERAL FUND	323310 SHORT TERM VAC. RENT APP & REG	\$48,000.00	\$9,900.00	\$18,000.00
100 GENERAL FUND	334000 STATE GOVERNMENT GRANTS	\$66,219.00	\$121,005.00	\$38,524.00
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			
100 GENERAL FUND	347400 EXHIBIT ADMISSION FEES/VENDORS	\$2,500.00	\$1,625.00	\$1,750.00
100 GENERAL FUND	347900 OTHER SALES - ECON/DEV/VI. CT.	\$12,000.00	\$9,466.00	\$12,000.00
100 GENERAL FUND	349300 BAD CHECK FEES			
100 GENERAL FUND	351100 COURT FINES	\$49,000.00	\$37,884.00	\$40,000.00
100 GENERAL FUND	361000 INTEREST REVENUES	\$36,000.00	\$38,002.00	\$42,000.00
100 GENERAL FUND	370000 CONTRIBUTIONS/DONATIONS		\$200.00	
100 GENERAL FUND	371000 CONTRIBUTION - CLUB			
100 GENERAL FUND	371001 CONTRIBUTION - POA			
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	\$20,000.00	\$13,460.00	\$15,000.00
100 GENERAL FUND	391002 INTERFUND TRANSFER HOTEL/MOTEL UNRESTRICTED	\$60,000.00	\$60,995.00	\$65,000.00
100 GENERAL FUND	391003 INTERFUND TRANSFER HOTEL/MOTEL CAPITAL BRICK & MORTAR	\$30,000.00		
100 GENERAL FUND	392200 SALE OF PROPERTY		\$185,790.00	
100 GENERAL FUND	393500 INCEPTION OF CAPITAL LEASE		\$100,270.00	
	TOTAL REVENUES	\$1,499,999.00	\$1,732,753.00	\$1,600,303.00

Proposed

Fund	Account	Object	FY24 APPROVED	FY2025 PROPOSED
LEGISLATIVE				
100 GENERAL FUND	411000 LEGISLATIVE	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$7,000.00	\$5,545.00
100 GENERAL FUND	411000 LEGISLATIVE	523400 PRINTING & BINDING	\$2,000.00	\$427.00
100 GENERAL FUND	411000 LEGISLATIVE	523500 TRAVEL	\$1,500.00	\$450.00
100 GENERAL FUND	411000 LEGISLATIVE	523700 EDUCATION & TRAINING	\$1,000.00	\$1,010.00
100 GENERAL FUND	411000 LEGISLATIVE	531100 GENERAL SUPPLIES & MATERIALS	\$11,500.00	\$7,432.00
		579000 CONTINGENCY		\$10,877.00
EXECUTIVE				
100 GENERAL FUND	413000 EXECUTIVE	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$1,400.00	\$1,109.00
100 GENERAL FUND	413000 EXECUTIVE	523500 COMMUNICATIONS	\$400.00	\$328.00
100 GENERAL FUND	413000 EXECUTIVE	523400 PRINTING & BINDING	\$300.00	\$500.00
100 GENERAL FUND	413000 EXECUTIVE	523500 TRAVEL	\$200.00	\$300.00
100 GENERAL FUND	413000 EXECUTIVE	523700 EDUCATION & TRAINING	\$2,300.00	\$217.00
100 GENERAL FUND	413000 EXECUTIVE	531100 GENERAL SUPPLIES & MATERIALS		\$250.00
		EXECUTIVE		\$2,325.00
ELECTIONS				
100 GENERAL FUND	414000 ELECTIONS	523300 ADVERTISING	\$200.00	\$500.00
100 GENERAL FUND	414000 ELECTIONS	531100 GENERAL SUPPLIES & MATERIALS	\$7,021.00	\$7,500.00
100 GENERAL FUND	414000 ELECTIONS	572000 PAYMENTS TO OTHER AGENCIES	\$7,221.00	\$8,000.00
		ELECTIONS		
ADMINISTRATION				
100 GENERAL FUND	415000 GEN ADMIN	511100 REGULAR EMPLOYEE	\$182,810.00	\$165,213.00
100 GENERAL FUND	415000 GEN ADMIN	512100 HEALTH INSURANCE	\$27,300.00	\$15,992.00
100 GENERAL FUND	415000 GEN ADMIN	512200 FICA	\$11,334.00	\$10,366.00
100 GENERAL FUND	415000 GEN ADMIN	512300 MEDICARE	\$2,651.00	\$2,424.00
100 GENERAL FUND	415000 GEN ADMIN	512400 RETIREMENT CONTRIBUTIONS	\$15,200.00	\$12,330.00
100 GENERAL FUND	415000 GEN ADMIN	512600 UNEMPLOYMENT INSURANCE	\$1,298.00	\$105.00
100 GENERAL FUND	415000 GEN ADMIN	512700 WORKER'S COMPENSATION	\$1,200.00	\$2,050.00
100 GENERAL FUND	415000 GEN ADMIN	512900 OTHER EMP BENEFITS	\$4,800.00	\$4,500.00
100 GENERAL FUND	415000 GEN ADMIN	512910 VACATION BUY BACK	\$2,000.00	\$3,581.00
100 GENERAL FUND	415000 GEN ADMIN	521100 OFFICIAL/ADMINISTRATIVE SERVICES	\$5,000.00	\$61.00
100 GENERAL FUND	415000 GEN ADMIN	521200 PROFESSIONAL SERVICE	\$45,000.00	\$9,410.00
100 GENERAL FUND	415000 GEN ADMIN	521300 TECHNICAL SERVICES	\$22,000.00	\$20,586.00
100 GENERAL FUND	415000 GEN ADMIN	522200 REPAIRS AND MAINTENANCE BY OTHERS	\$446.00	\$500.00

100 GENERAL FUND	415000 GEN ADMIN	522300 RENTALS AND LEASE AGREEMENTS	\$3,000.00	\$2,474.00	\$3,600.00
100 GENERAL FUND	415000 GEN ADMIN	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$3,000.00	\$2,281.00	\$2,625.00
100 GENERAL FUND	415000 GEN ADMIN	523200 COMMUNICATIONS	\$8,500.00	\$9,886.00	\$8,500.00
100 GENERAL FUND	415000 GEN ADMIN	523300 ADVERTISING	\$2,000.00	\$115.00	\$1,000.00
100 GENERAL FUND	415000 GEN ADMIN	523400 PRINTING & BINDING	\$200.00	\$129.00	\$250.00
100 GENERAL FUND	415000 GEN ADMIN	523500 TRAVEL	\$2,800.00	\$2,294.00	\$3,300.00
100 GENERAL FUND	415000 GEN ADMIN	523600 DUES & FEES	\$2,800.00	\$2,608.00	\$3,300.00
100 GENERAL FUND	415000 GEN ADMIN	523700 EDUCATION & TRAINING	\$2,800.00	\$1,420.00	\$3,400.00
100 GENERAL FUND	415000 GEN ADMIN	523910 OTHER PURCHASED SERVICES H/M MONITORING	\$20,000.00		\$20,000.00
100 GENERAL FUND	415000 GEN ADMIN	531100 GENERAL SUPPLIES & MATERIALS	\$5,300.00	\$3,072.00	\$3,500.00
100 GENERAL FUND	415000 GEN ADMIN	531230 GASOLINE/DIESEL	\$500.00	\$426.00	\$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	\$1,500.00	\$3,514.00	\$1,000.00
100 GENERAL FUND	415000 GEN ADMIN	531720 OTHER SUPPLIES	\$500.00	\$290.00	\$500.00
100 GENERAL FUND	415000 GEN ADMIN	579000 CONTINGENCY	\$373,939.00	\$275,067.00	\$395,543.00
		GENERAL ADMINISTRATION			
		BUILDINGS/GROUNDS			
100 GENERAL FUND	415650 BUILDINGS/GR	521300 TECHNICAL SERVICES	FY24 APPROVED \$2,000.00	FY2025 PROPOSED \$8,755.00	\$11,000.00
100 GENERAL FUND	415650 BUILDINGS/GR	522100 CLEANING SERVICES	\$4,200.00	\$3,150.00	\$4,200.00
100 GENERAL FUND	415650 BUILDINGS/GR	522140 LANDSCAPING BY OTHERS	\$25,000.00	\$14,414.00	\$25,000.00
100 GENERAL FUND	415650 BUILDINGS/GR	522200 REPAIRS AND MAINTENANCE BY OTHERS	\$20,000.00	\$10,357.00	\$10,000.00
100 GENERAL FUND	415650 BUILDINGS/GR	522210 REPAIRS & MAINT - BUILDING	\$5,000.00		\$5,000.00
100 GENERAL FUND	415650 BUILDINGS/GR	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$5,000.00	\$6,564.00	\$7,550.00
100 GENERAL FUND	415650 BUILDINGS/GR	531100 GENERAL SUPPLIES & MATERIALS	\$10,000.00	\$6,323.00	\$7,500.00
100 GENERAL FUND	415650 BUILDINGS/GR	531210 ELECTRICITY	\$15,000.00	\$11,720.00	\$13,000.00
100 GENERAL FUND	415650 BUILDINGS/GR	531220 BOTTLED GAS (PROPANE)			
100 GENERAL FUND	415650 BUILDINGS/GR	531600 SMALL EQUIPMENT	\$4,000.00	\$1,751.00	\$3,000.00
100 GENERAL FUND	415650 BUILDINGS/GR	B/G TOTAL OPERATIONS	\$500.00	\$289.00	\$500.00
100 GENERAL FUND	415650 BUILDINGS/GR	541300 CAPITAL OUTLAY-BUILDING MAINT/IMP	\$90,700.00	\$63,303.00	\$86,750.00
100 GENERAL FUND	415650 BUILDINGS/GR	579000 CONTINGENCY	\$45,000.00	\$44,130.00	
100 GENERAL FUND	415650 BUILDINGS/GR	BUILDINGS AND GROUNDS	\$135,700.00	\$107,433.00	\$66,750.00
		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			
			FY24 APPROVED		FY2025 PROPOSED

FY24 APPROVED	FY2025 PROPOSED	
\$3,000.00	\$2,250.00	512600 UNEMPLOYMENT INSURANCE
\$500.00	\$426.00	521200 PROFESSIONAL SERVICE
\$3,500.00	\$2,676.00	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS
		523200 COMMUNICATIONS
		523500 TRAVEL
		523600 DUES & FEES
		523700 EDUCATION & TRAINING
		531100 GENERAL SUPPLIES & MATERIALS
		JUDICIAL
		511100 REGULAR EMPLOYEE
		511200 TEMPORARY EMPLOYEES
		511300 OVERTIME
		512100 HEALTH INSURANCE
		512200 FICA
		512300 MEDICARE
		512400 RETIREMENT
		CONTRIBUTIONS
		512600 UNEMPLOYMENT INSURANCE
		512700 WORKER'S COMPENSATION
		512910 VACATION BUY BACK
		521200 PROFESSIONAL SERVICE
		521300 TECHNICAL SERVICES
		522200 REPAIRS AND MAINTENANCE BY OTHERS
		522202 REPAIR DAMAGED PROPERTY
		523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS
		523200 COMMUNICATIONS
		523300 ADVERTISING
		523400 PRINTING & BINDING
		523500 TRAVEL
		523600 DUES & FEES
		523601 FEES - INS DEDUCTIBLE
		523700 EDUCATION & TRAINING
		523900 OTHER PURCHASED SERVICES
		531100 GENERAL SUPPLIES & MATERIALS
		531230 GASOLINE/DIESEL
		531300 FOOD
		531400 BOOKS & PERIODICALS
		531600 SMALL EQUIPMENT
		531720 OTHER SUPPLIES

FY24 APPROVED	FY2025 PROPOSED	FY24 APPROVED	FY2025 PROPOSED
100 GENERAL FUND	\$469,342.00	\$461,466.00	\$515,452.00
100 GENERAL FUND	\$13,500.00	\$49,300.00	\$13,500.00
POLICE OPERATIONS TOTAL	\$482,842.00	\$510,766.00	\$528,952.00
521300 TECHNICAL SERVICES	\$131,144.00	\$98,358.00	\$160,137.00
572000 PAYMENTS TO OTHER AGENCIES	\$131,144.00	\$98,358.00	\$160,137.00
579000 CONTINGENCY	\$131,144.00	\$98,358.00	\$160,137.00
FIRE	\$99,862.00	\$84,873.00	\$124,950.00
511100 REGULAR EMPLOYEE	\$5,000.00	\$6,265.00	\$5,000.00
511200 TEMPORARY EMPLOYEES	\$19,572.00	\$7,307.00	\$27,972.00
511300 OVERTIME	\$6,191.00	\$5,744.00	\$7,747.00
512100 HEALTH INSURANCE	\$1,448.00	\$1,343.00	\$1,812.00
512200 FICA	\$8,300.00	\$6,762.00	\$10,500.00
512300 MEDICARE	\$709.00	\$68.00	\$80.00
512400 RETIREMENT CONTRIBUTIONS	\$18,000.00	\$31,166.00	\$35,850.00
512600 UNEMPLOYMENT INSURANCE	\$2,100.00	\$1,566.00	\$2,200.00
512700 WORKER'S COMPENSATION	\$4,000.00	\$420.00	\$2,500.00
512910 VACATION BUY BACK	\$43,000.00	\$73,719.00	\$38,524.00
521200 PROFESSIONAL SERVICE	\$8,000.00	\$7,125.00	\$8,200.00
521300 TECHNICAL SERVICES	\$3,000.00	\$2,223.00	\$7,000.00
522120 SNOW PLOWING BY OTHERS	\$113.00	\$73.00	\$100.00
522200 REPAIRS AND MAINTENANCE BY OTHERS	\$150.00	\$61.00	\$100.00
522202 REPAIR DAMAGED PROPERTY	\$50.00	\$50.00	\$50.00
522300 RENTALS AND LEASE AGREEMENTS			
523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS			
523200 COMMUNICATIONS			
523300 ADVERTISING			
523400 PRINTING & BINDING			
523500 TRAVEL			
523600 DUES & FEES			
523700 EDUCATION & TRAINING			
523601 FEES - INS DEDUCTIBLE			
523850 CONTRACT LABOR			
523900 OTHER PURCHASED SERVICES			
531100 GENERAL SUPPLIES & MATERIALS	\$5,000.00	\$14,498.00	\$0.00
531101 ROAD MAINTENANCE	\$0.00	\$0.00	\$0.00
531130 SAFETY			

[Handwritten signature]

100 GENERAL FUND	442000 ROADS	531210 ELECTRICITY	\$5,500.00	\$4,166.00	\$5,000.00
100 GENERAL FUND	442000 ROADS	531230 GASOLINE/DIESEL	\$9,605.00	\$10,374.00	\$8,500.00
100 GENERAL FUND	442000 ROADS	531600 SMALL EQUIPMENT	\$2,500.00	\$2,077.00	\$0.00
100 GENERAL FUND	442000 ROADS	531720 OTHER SUPPLIES	\$2,500.00	\$3,494.00	\$0.00
100 GENERAL FUND	442000 ROADS	OPERATIONS TOTAL		\$263,324.00	
100 GENERAL FUND	442000 ROADS	542200 CAPITAL OUTLAY- VEHICLES		\$46,175.00	

100 GENERAL FUND

SPECIAL EVENTS

461000 EVENTS	461000 EVENTS	ROADS	\$244,600.00	\$309,499.00	\$286,135.00
461000 EVENTS	461000 EVENTS	521300 TECHNICAL SERVICES	\$10,938.00	\$10,250.00	\$11,500.00
461000 EVENTS	461000 EVENTS	522300 RENTALS AND LEASE AGREEMENTS	\$1,500.00	\$1,945.00	\$1,500.00
461000 EVENTS	461000 EVENTS	523200 COMMUNICATIONS	\$500.00		\$500.00
461000 EVENTS	461000 EVENTS	523300 ADVERTISING			\$500.00
461000 EVENTS	461000 EVENTS	523400 PRINTING & BINDING	\$250.00	\$100.00	\$500.00
461000 EVENTS	461000 EVENTS	523600 DUES & FEES	\$1,000.00	\$400.00	\$1,000.00
461000 EVENTS	461000 EVENTS	523850 CONTRACT LABOR			
461000 EVENTS	461000 EVENTS	523900 OTHER PURCHASED SERVICES			
461000 EVENTS	461000 EVENTS	531100 GENERAL SUPPLIES & MATERIALS	\$13,565.00	\$2,321.00	\$13,500.00
461000 EVENTS	461000 EVENTS	531300 FOOD/EMP INCENTIVE	\$1,500.00	\$888.00	\$2,000.00
461000 EVENTS	461000 EVENTS	531500 SUPPLIES/INVENTORY PURCHASE FOR RESALE	\$2,000.00	\$2,253.00	\$2,000.00
461000 EVENTS	461000 EVENTS	572000 PAYMENTS TO OTHER AGENCIES			
		SPECIAL ACTIVITIES/EVENTS	\$31,253.00	\$18,157.00	\$32,500.00

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PARKS

462000 PARKS	462000 PARKS	521300 TECHNICAL SERVICES			
462000 PARKS	462000 PARKS	522300 RENTALS AND LEASE AGREEMENTS			
462000 PARKS	462000 PARKS	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS			
462000 PARKS	462000 PARKS	523600 DUES & FEES			
462000 PARKS	462000 PARKS	531100 GENERAL SUPPLIES & MATERIALS			
462000 PARKS	462000 PARKS	579000 CONTINGENCY			
		PARKS			

HOUSING/DEVELOPMENT

470000 HOUSING/DEV ELOPMENT	470000 HOUSING/DEV ELOPMENT	511100 REGULAR EMPLOYEE	\$36,991.00	\$33,571.00	\$38,851.00
470000 HOUSING/DEV ELOPMENT	470000 HOUSING/DEV ELOPMENT	511300 OVERTIME			
470000 HOUSING/DEV ELOPMENT	470000 HOUSING/DEV ELOPMENT	512100 HEALTH INSURANCE	\$8,400.00	\$7,109.00	\$8,400.00
470000 HOUSING/DEV ELOPMENT	470000 HOUSING/DEV ELOPMENT	512200 FICA	\$2,293.00	\$2,081.00	\$2,409.00
470000 HOUSING/DEV ELOPMENT	470000 HOUSING/DEV ELOPMENT	512300 MEDICARE	\$536.00	\$487.00	\$563.00
470000 HOUSING/DEV ELOPMENT	470000 HOUSING/DEV ELOPMENT	512400 RETIREMENT			\$2,500.00
470000 HOUSING/DEV ELOPMENT	470000 HOUSING/DEV ELOPMENT	512600 UNEMPLOYMENT INSURANCE	\$263.00	\$27.00	\$33.00

FY24 APPROVED

FY2025 PROPOSED

100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	512700 WORKER'S COMPENSATION	\$1,000.00	\$1,180.00	\$1,360.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	521300 TECHNICAL SERVICES	\$2,000.00	\$1,470.00	\$2,250.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	522200 REPAIRS AND MAINTENANCE BY OTHERS	\$1,020.00	\$1,415.00	\$1,700.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$1,500.00	\$1,201.00	\$1,385.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523200 COMMUNICATIONS	\$2,400.00	\$1,507.00	\$2,400.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523300 ADVERTISING	\$500.00	\$50.00	\$750.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523400 PRINTING & BINDING	\$750.00	\$750.00	\$750.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523500 TRAVEL	\$750.00	\$253.00	\$750.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523600 DUES & FEES	\$900.00	\$900.00	\$1,000.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523700 EDUCATION & TRAINING	\$1,497.00	\$1,300.00	\$1,500.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531100 GENERAL SUPPLIES & MATERIALS	\$1,800.00	\$659.00	\$1,500.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531230 GASOLINE/DIESEL	\$200.00	\$195.00	\$250.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531400 BOOKS & PERIODICALS	\$200.00	\$400.00	\$253.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531500 SUPPLIES/INVENTORY PURCHASE FOR RESALE	\$200.00	\$400.00	\$253.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531600 SMALL EQUIPMENT	\$500.00	\$324.00	\$500.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531720 OTHER SUPPLIES	\$500.00	\$500.00	\$500.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	542200 CAPITAL OUTLAY			
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	579000 CONTINGENCY			
	HOUSING & DEVELOPMENT		\$64,000.00	\$53,169.00	\$69,604.00

FY24 APPROVED

FY2025 PROPOSED

100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	511100 REGULAR EMPLOYEE			
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	512100 HEALTH INSURANCE			
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	512200 FICA			
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	512300 MEDICARE			
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	512600 UNEMPLOYMENT INSURANCE			
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	512700 WORKER'S COMPENSATION			
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$500.00	\$426.00	\$490.00
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	523200 COMMUNICATIONS			
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	523300 ADVERTISING	\$5,000.00	\$5,000.00	\$5,000.00
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			
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	531100 GENERAL SUPPLIES & MATERIALS	\$500.00	\$1,342.00	\$500.00
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	531500 SUPPLIES/INVENTORY PURCHASE FOR RESALE	\$6,000.00	\$11,097.00	\$10,000.00
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	531600 SMALL EQUIPMENT			
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	ECONOMIC DEVELOPMENT	\$12,000.00	\$17,865.00	\$15,990.00
100 GENERAL FUND		TOTAL			

TOTAL GENERAL FUND REVENUES
TOTAL OPERATING EXPENDITURES
TOTAL CAPITAL EXPENDITURES
TOTAL CAPITAL/OPERATING Expenses
TOTAL AVAILABLE REVENUE FY2023 YTD
ENDING CASH BAL. OVER/UNDER TOTAL REV

\$1,499,999.00	\$1,732,753.00	\$1,600,303.00
\$1,441,499.00	\$1,262,471.00	\$1,586,803.00
\$58,500.00	\$139,605.00	\$13,500.00
\$1,499,999.00	\$1,402,076.00	\$1,600,303.00
\$0.00	\$330,677.00	\$0.00

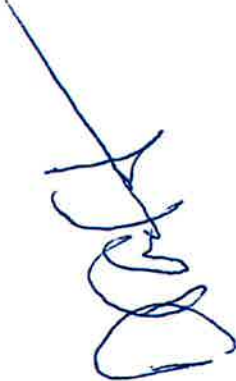
DRAFT
J. Stuck
 10/18/24

FY 2025 PROPOSED MARKETING BUDGET

Fund	Account	24 approved	FY24 BVA	FY25 PROPOSED
600 MARKETING FUND	361000 INTEREST REVENUES	\$400	\$427.00	\$350.00
600 MARKETING FUND	371000 CONTRIBUTION - CLUB	\$5,000	\$5,000.00	\$5,000.00
600 MARKETING FUND	371001 CONTRIBUTION - POA	\$5,000	\$5,000.00	\$5,000.00
600 MARKETING FUND	371002 CONTRIBUTION- TIMESHARES		\$0.00	\$5,000.00
600 MARKETING FUND	371050 CONTRIBUTION - CITY	\$5,000	\$5,000.00	\$5,000.00
380000 MISC REVENUE	389000 OTHER MISC REVENUE	\$4,219	\$0.00	
	TOTAL REVENUES	\$19,619	\$15,427.00	\$20,350.00
MARKETING				
600 MARKETING FUND	754000 MARKETING	\$10,220.00	\$10,000.00	\$10,000.00
600 MARKETING FUND	521200 PROFESSIONAL SERVICES			
600 MARKETING FUND	521300 TECHNICAL SERVICES			
600 MARKETING FUND	523200 COMMUNICATIONS	\$3,739.00	\$5,000.00	\$5,000.00
600 MARKETING FUND	523300 ADVERTISING	\$5,660.00	\$5,350.00	\$5,350.00
600 MARKETING FUND	531100 GENERAL SUPPLIES & MATERIALS	\$19,619.00	\$20,350.00	\$20,350.00
600 MARKETING FUND	ENDING BALANCE	\$0.00	-\$4,923.00	\$0.00

D. G. [Signature]
 10/18/2024

FY 2025 TSPLOST BUDGET



Fund
 335 TSPLOST FUND
 335 TSPLOST FUND

Account
 361000 INTEREST REVENUE
 337101 INTERGOVERNMENTAL REVENUE
TOTAL REVENUES

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

FY24 BVA 10.24
 \$12,225
 \$483,140
\$495,365

FY25 PROPOSED
 \$10,000
 \$745,380
\$755,380

TSPLOST EXPENDITURES

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

52200 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

\$520,000.00
 \$75,000.00
 \$115,000.00
\$710,000.00
-\$214,635.00

\$565,380.00
 \$75,000.00
 \$115,000.00
 \$755,380.00
\$0.00



Proposed

DRF

FY2025 ENTERPRISE FUND
 Water/Solid Waste Fund Beginning balance

505 WATER FUND

Revenue 444000		
344210 WATER CHARGES	\$455,000.00	\$455,000.00
344211 TAP ON FEES	\$12,000.00	\$15,000.00
344212 LATE FEES/INTEREST	\$5,000.00	\$5,000.00
346900 OTHER FEES-HOMESERVE	\$24,000.00	\$24,400.00
361000 INTEREST REVENUES	\$36,000.00	\$36,000.00
Total Revenue	\$532,000.00	\$535,400.00

FY 2024 Approved 2023 approved

FY24 BVA 10.24

FY2025 PROPOSED opt 3

EXPENSES 444000 WATER		
511100 REGULAR EMPLOYEE	\$167,347.00	\$199,902.00
511300 OVERTIME	\$5,000.00	\$5,000.00
512100 HEALTH INSURANCE	\$30,156.00	\$30,156.00
512200 FICA	\$10,376.00	\$12,394.00
512300 MEDICARE	\$2,427.00	\$2,899.00
512400 RETIREMENT CONTRIBUTIONS	\$6,400.00	\$7,400.00
512600 UNEMPLOYMENT INSURANCE	\$1,188.00	\$119.00
512700 WORKER'S COMPENSATION	\$10,000.00	\$13,450.00
512900 OTHER EMP BENEFITS/CALL DUTY	\$5,200.00	\$5,200.00
512910 VACATION BUY BACK	\$3,000.00	\$3,000.00
521200 PROFESSIONAL SERVICE	\$3,000.00	\$5,000.00
521300 TECHNICAL SERVICES	\$30,000.00	\$20,000.00
522200 REPAIRS AND MAINTENANCE NOT	\$15,000.00	\$15,000.00
523110 INSURANCE OTHER THAN EMPLOYEE	\$10,000.00	\$14,575.00
523200 COMMUNICATIONS	\$5,500.00	\$5,500.00
523400 PRINTING & BINDING	\$100.00	\$100.00
523500 TRAVEL	\$1,500.00	\$1,300.00
523600 DUES & FEES	\$1,500.00	\$1,300.00
523700 EDUCATION & TRAINING	\$1,500.00	\$1,300.00
523900 OTHER PURCHASED SERVICES	\$23,000.00	\$23,800.00
531100 GENERAL SUPPLIES & MATERIALS	\$60,000.00	\$60,000.00
531210 ELECTRICITY	\$50,000.00	\$55,000.00
531220 BOTTLED GAS (PROPANE)	\$1,000.00	\$1,000.00

FY 2024 Approved

	\$135,614.00	\$199,902.00
	\$8,119.00	\$5,000.00
	\$18,055.00	\$30,156.00
	\$8,670.00	\$12,394.00
	\$2,021.00	\$2,899.00
	\$5,171.00	\$7,400.00
	\$98.00	\$119.00
	\$11,387.00	\$13,450.00
	\$0.00	\$5,200.00
	\$2,685.00	\$3,000.00
	\$8,088.00	\$5,000.00
	\$17,304.00	\$20,000.00
	\$10,666.00	\$15,000.00
	\$12,670.00	\$14,575.00
	\$4,721.00	\$5,500.00
	\$0.00	\$100.00
	\$1,002.00	\$1,300.00
	\$1,368.00	\$1,300.00
	\$430.00	\$1,300.00
	\$15,491.00	\$23,800.00
	\$55,457.00	\$60,000.00
	\$44,147.00	\$55,000.00
	\$0.00	\$1,000.00

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531230 GASOLINE/DIESEL	\$8,000.00	\$7,959.00	\$8,000.00
531300 FOOD (EMPLOYEE INCENTIVE)	\$1,200.00	\$860.00	\$1,000.00
531600 SMALL EQUIPMENT	\$12,000.00	\$12,872.00	\$5,000.00
531720 OTHER SUPPLIES	\$1,026.00	\$3,394.00	\$1,000.00
OPERATIONS TOTAL	\$465,420.00	\$388,249.00	\$498,395.00
541000 CAPITAL OUTLAY- PROPERTY STUDY	\$40,000.00	\$21,413.00	\$10,856.00
542200 CAPITAL OUTLAY-MACH./EQUIP/MAINT.	\$9,100.00	\$20,900.00	\$15,000.00
580000 DEBT SERVICE	\$15,000.00	\$9,669.00	\$25,856.00
CAPITAL OUTLAY & DEBT SERVICE TOTAL	\$64,100.00	\$51,982.00	\$52,856.00
TOTAL EXPENSES OP & C.O.	\$529,520.00	\$440,231.00	\$524,251.00
TOTAL WATER FUND REVENUE	\$532,000.00	\$410,570.00	\$535,400.00
DIFFERENCE OVER UNDER	\$2,480.00	-\$29,661.00	\$11,149.00
545 SOLID WASTE & RECYCLING			
Revenue			
344110 REFUSE COLLECTION CHARGES	\$218,500.00	\$163,857.00	\$218,500.00
344120 SALE OF WASTE/MULCH	\$0.00		
344190 OTHER SANITATION CHARGES			
Total Revenue	\$218,500.00	\$163,857.00	\$218,500.00
Expenses			
445000 SOLID WASTE & RECYCLING			
511100 REGULAR EMPLOYEE	\$100,839.00	\$82,314.00	\$104,780.00
511200 TEMPORARY EMPLOYEES			
511300 OVERTIME	\$4,000.00	\$1,743.00	\$4,000.00
512100 HEALTH INSURANCE	\$21,672.00	\$11,253.00	\$21,672.00
512200 FICA	\$6,252.00	\$4,929.00	\$6,496.00
512300 MEDICARE	\$1,462.00	\$1,153.00	\$1,519.00
512400 RETIREMENT CONTRIBUTIONS	\$4,400.00	\$3,978.00	\$5,304.00
512600 UNEMPLOYMENT INSURANCE	\$716.00	\$97.00	\$116.00
512700 WORKER'S COMPENSATION	\$4,000.00	\$7,165.00	\$9,360.00

512900 OTHER EMPLOYEE BENEFITS
 512910 VACATION BUY BACK
 521200 PROFESSIONAL SERVICE
 521300 TECHNICAL SERVICES
 522110 DISPOSAL SERVICES/LANDFILL
 522200 REPAIRS AND MAINTENANCE NOT
 523110 INSURANCE OTHER THAN EMPLOYEE
 523200 COMMUNICATIONS
 523300 ADVERTISING
 531100 GENERAL SUPPLIES & MATERIALS
 5312220 BOTTLED GAS (PROPANE)
 531230 GASOLINE/DIESEL
 531720 OTHER SUPPLIES
 OPERATIONS TOTAL
 542200 CAPITAL OUTLAY-MACHINERY/EQUIP

\$1,000.00	\$726.00	\$1,000.00
\$3,000.00	\$3,333.00	\$3,000.00
\$2,000.00	\$2,254.00	\$3,000.00
\$34,000.00	\$27,401.00	\$35,000.00
\$5,000.00	\$4,222.00	\$4,750.00
\$7,000.00	\$4,771.00	\$4,890.00
\$4,500.00	\$3,847.00	\$4,800.00
	\$13.00	
\$3,500.00	\$4,390.00	\$2,750.00
\$4,549.00	\$5,297.00	\$4,750.00
\$1,500.00	\$6,888.00	\$785.00
\$209,390.00	\$175,774.00	\$217,972.00
\$9,100.00	\$9,100.00	
\$218,490.00	\$184,874.00	\$217,972.00
\$218,500.00	\$163,857.00	\$218,500.00
\$10.00	-\$21,017.00	\$528.00

Total Account

TOTAL EXPENSES OP & CAPITAL OUTLAY
 TOTAL REVENUE FROM TRASH

NET REVENUE AFTER EXPENSES

J. Stueck
 10/18/2024

D. A.