



PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The City of Sky Valley City Council today announces its intention to increase the 2024 property taxes it will levy this year by 14.47 (%) percent over the rollback millage rate.

Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, the board of tax assessors is required by law to re-determine the value of such property and adjust the assessment. This is called a reassessment.

When the total digest of taxable property is prepared, Georgia law requires a rollback millage rate must be computed that will produce the same total revenue on the current year's digest that last year's millage rate would have produced had no reassessments occurred.

The budget tentatively adopted by the City of Sky Valley City Council requires a millage rate higher than the rollback millage rate; therefore, before the City of Sky Valley City Council may finalize the tentative budget and set a final millage rate, Georgia law requires three (3) public hearings to be held to allow the public an opportunity to express their opinions on the increase.

All concerned citizens are invited to the public hearings on this tax increase to be held at 3608 Hwy 246 Sky Valley, GA 30537 and via Zoom on November 4, 2024, at 10:00AM, Zoom link 1st public hearing:

<https://us02web.zoom.us/j/87951917333>

and on November 4, 2024, at 5:00PM; Zoom link 2nd public hearing:

<https://us02web.zoom.us/j/81188529546>

The 3rd public hearing will be on November 12, 2024; at 9:00AM; Zoom link 3rd/final public hearing:

<https://us02web.zoom.us/j/84457176941>

Additionally, the Zoom links 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



Gmail

Jason Streetman <citymanager@skyvalleyga.com>

Zoom Links

1 message

Sherron Van Camp <svgacom@skyvalleyga.com>

Mon, Oct 28, 2024 at 8:57 AM

To: Jason Streetman <citymanager@skyvalleyga.com>, Karen Fleming <cityclerk@skyvalleyga.com>, Sherron Van Camp <svgacom@skyvalleyga.com>

<https://us02web.zoom.us/j/87951917333> 11.4.24 1st Public 10 AM

<https://us02web.zoom.us/j/81188529546> 11.4.24 2nd Public 5 PM

<https://us02web.zoom.us/j/84457176941> 11.12.24 Final Public 9 AM

<https://us02web.zoom.us/j/85400845579> 11.12.24 Special Called 10 AM

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Thank you,
Sherron Van Camp
Sky Valley Communications
svgacom@skyvalleyga.com
(706)746-2204



City of Sky Valley, GA

FISCAL YEAR 2025 (FY25) BUDGET REVIEW AND ADOPTION

PUBLIC HEARINGS ON FY25 BUDGET: Public Hearings are scheduled to be held at the City of Sky Valley City Hall located at 3608 Highway 246 Sky Valley, GA 30537 and via Zoom on November 4, 2024, at 10:00AM and 5:00PM. A third public hearing is scheduled for November 12, 2024, at 9:00AM at City Hall and via Zoom. All concerned citizens are invited to this public hearing that can be accessed via the following Zoom links:

1st Public Hearing- November 4, 2024, 10:00AM

<https://us02web.zoom.us/j/87951917333>

2nd Public Hearing- November 4, 2024, 5:00PM

<https://us02web.zoom.us/j/81188529546>

3rd Public Hearing- November 12, 2024, 9:00AM

<https://us02web.zoom.us/j/84457176941>

At these hearings, the Mayor and Council will receive both written and oral comments about the Annual Operating and Capital Budget for the City of Sky Valley, GA.

BUDGET AVAILABLE FOR REVIEW: The FY25 proposed budget will be available for public inspection during the regular office hours of 8:00AM – 4:00PM, Monday-Friday in the office of City Hall located at 3608 Hwy 246, Sky Valley, GA 30537 or may access the proposed budget at www.skyvalleyga.com under announcements.

BUDGET ADOPTION: The Mayor and Council of the City of Sky Valley are scheduled to adopt the FY25 Budget on November 12, 2024, at a Special Called Council Meeting located at City Hall at 10:00AM. That meeting may also be assessed via the Zoom link:

<https://us02web.zoom.us/j/85400845579>

Filed for advertisement to run in Clayton Tribune for October 31, 2024 & November 7, 2024.

Karen Fleming
City Clerk



NOTICE OF PROPERTY TAX INCREASE

The City of Sky Valley has tentatively adopted a millage rate which will require an increase in property taxes by 14.47 (%) percent.

All concerned citizens are invited to attend the first of three public hearings on this tax increase to be held at 3608 Hwy 246 Sky Valley, GA 30537 and via Zoom on November 4, 2024, at 10:00AM.

1st public hearing:

<https://us02web.zoom.us/j/87951917333>

The second public hearing will be held at 3608 Hwy 246 Sky Valley, GA 30537 and via Zoom on November 4, 2024, at 5:00PM.

2nd public hearing:

<https://us02web.zoom.us/j/81188529546>

The third public hearing will be held at 3608 Hwy 246 Sky Valley, GA 30537 and via Zoom on November 12, 2024, at 9:00AM.

3rd public hearing:

<https://us02web.zoom.us/j/84457176941>

Additionally, the Zoom links 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 tax increase will result in a millage rate of 10.999 mills; an increase of 1.39 mills. Without this tentative increase, the millage rate will be no more than 9.609 mills. The proposed tax increase for a home with a fair market value of \$200,000 is approximately \$111.20.

The tentative millage rate of 10.999 mills will be reduced by 0.5752 from the previous year at 11.5742 mills.

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2024COUNTY: **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	2,750,000		100,000	2,850,000
NET DIGEST	87,428,495	18,122,881	1,206,438	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	87,428,495	
Net Value Added-Reassessment of Existing Real Property	RVA	18,122,881	
Other Net Changes to Taxable Digest	NAG	1,206,438	
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

To run in Clayton Tribune, Thursday Oct. 31, 2024

Zoom link to meeting: <https://us02web.zoom.us/j/85400845579>

PUBLIC NOTICE

The City of Sky Valley, GA does hereby announce that the millage rate will be set at a meeting to be held on Nov. 12, 2024, at 10:00 AM located at 3608 Hwy 246 Sky Valley, GA 30537 and via Zoom. 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 the past five (5) years.

CURRENT 2024 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CITY OF SKY VALLEY, GA		2019	2020	2021	2022	2023	2024
V A L U E	Real & Personal	61,372,175	61,939,139	67,582,668	80,554,382	90,120,965	109,492,204
	Motor Vehicles	141,390	79,070	77,270	87,240	57,530	115,610
	Mobile Homes						
	Timber - 100%						
	Heavy Duty Equipment						
	Gross Digest	61,513,565	62,018,209	67,659,938	80,641,622	90,178,495	109,607,814
R A T E	Less 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
TAX	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%

1 mil = \$106,758.00

Proposed Mil Rate 10.999
FY25 working

GENERAL FUND REVENUE BUDGET 2025				
Fund	Account	Fy 24 11.5742 Approved	As of Oct. 18, 2024 FY 2024 Budge. Vs. Actual	Proposed Mill Rate 10.999 FY25 working
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 P/I 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		\$500.00	\$300.00
100 GENERAL FUND	322930 PTV PERMITS	\$250.00	\$825.00	\$1,000.00
100 GENERAL FUND	323101 BUILDING PERMITS			
100 GENERAL FUND	323103 TREE REMOVAL PERMIT	\$20,000.00	\$24,861.00	\$35,000.00
100 GENERAL FUND	323310 SHORT TERM VAC. RENT APP & REG	\$5,300.00	\$7,250.00	\$6,000.00
100 GENERAL FUND	334000 STATE GOVERNMENT GRANTS	\$48,000.00	\$9,900.00	\$18,000.00
100 GENERAL FUND	336000 LOCAL GRANTS	\$66,219.00	\$121,005.00	\$38,524.00
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/IST. 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

LEGISLATIVE		Object	FY24 APPROVED	FY2025 PROPOSED
Fund	Account			
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		\$6,377.00
100 GENERAL FUND	411000 LEGISLATIVE	523500 TRAVEL	\$2,000.00	\$2,000.00
100 GENERAL FUND	411000 LEGISLATIVE	523700 EDUCATION & TRAINING	\$1,500.00	\$1,500.00
100 GENERAL FUND	411000 LEGISLATIVE	531100 GENERAL SUPPLIES & MATERIALS	\$1,000.00	\$1,000.00
		579000 CONTINGENCY		
		LEGISLATIVE	\$11,500.00	\$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	523200 COMMUNICATIONS		\$1,275.00
100 GENERAL FUND	413000 EXECUTIVE	523400 PRINTING & BINDING		
100 GENERAL FUND	413000 EXECUTIVE	523500 TRAVEL	\$400.00	\$328.00
100 GENERAL FUND	413000 EXECUTIVE	523700 EDUCATION & TRAINING	\$300.00	\$500.00
100 GENERAL FUND	413000 EXECUTIVE	531100 GENERAL SUPPLIES & MATERIALS	\$200.00	\$300.00
		EXECUTIVE	\$2,300.00	\$250.00
			\$1,654.00	\$2,325.00
ELECTIONS				
100 GENERAL FUND	414000 ELECTIONS	523300 ADVERTISING		
100 GENERAL FUND	414000 ELECTIONS	531100 GENERAL SUPPLIES & MATERIALS	\$200.00	\$500.00
100 GENERAL FUND	414000 ELECTIONS	572000 PAYMENTS TO OTHER AGENCIES	\$7,021.00	\$7,500.00
		ELECTIONS	\$7,221.00	\$8,000.00
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	\$27,300.00
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 WORKERS 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	\$5,000.00
100 GENERAL FUND	415000 GEN ADMIN	521200 PROFESSIONAL SERVICE	\$45,000.00	\$35,000.00
100 GENERAL FUND	415000 GEN ADMIN	521300 TECHNICAL SERVICES	\$22,000.00	\$24,027.00
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	\$2,000.00	\$129.00	\$250.00
100 GENERAL FUND	415000 GEN ADMIN	523500 TRAVEL	\$2,800.00	\$2,234.00	\$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 HIM 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	\$1,500.00	\$3,514.00	\$1,000.00
100 GENERAL FUND	415000 GEN ADMIN	531600 SMALL EQUIPMENT	\$500.00	\$290.00	\$500.00
100 GENERAL FUND	415000 GEN ADMIN	531720 OTHER SUPPLIES			
100 GENERAL FUND	415000 GEN ADMIN	579000 CONTINGENCY	\$373,939.00	\$275,067.00	\$395,543.00
BUILDINGS/GROUNDS		GENERAL ADMINISTRATION			
100 GENERAL FUND	415650 BUILDINGS/GR	521300 TECHINICAL SERVICES	\$2,000.00	\$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)	\$4,000.00	\$1,751.00	\$3,000.00
100 GENERAL FUND	415650 BUILDINGS/GR	531600 SMALL EQUIPMENT	\$500.00	\$269.00	\$500.00
100 GENERAL FUND	415650 BUILDINGS/GR	B/G TOTAL OPERATIONS	\$90,700.00	\$63,303.00	\$86,750.00
100 GENERAL FUND	415650 BUILDINGS/GR	541300 CAPITAL OUTLAY-BUILDING MAINT/IMP	\$45,000.00	\$44,130.00	
100 GENERAL FUND	415650 BUILDINGS/GR	579000 CONTINGENCY	\$135,700.00	\$107,433.00	\$86,750.00
JUDICIAL		BUILDINGS AND GROUNDS			
420000 JUDICIAL	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			
100 GENERAL FUND	420000 JUDICIAL	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$3,000.00	\$2,250.00	\$3,000.00
100 GENERAL FUND	420000 JUDICIAL	523200 COMMUNICATIONS	\$500.00	\$426.00	\$490.00
100 GENERAL FUND	420000 JUDICIAL	523500 TRAVEL			
100 GENERAL FUND	420000 JUDICIAL	523600 DUES & FEES			
100 GENERAL FUND	420000 JUDICIAL	523700 EDUCATION & TRAINING			
100 GENERAL FUND	420000 JUDICIAL	531100 GENERAL SUPPLIES & MATERIALS			
100 GENERAL FUND		JUDICIAL	\$3,500.00	\$2,676.00	\$3,490.00
POLICE			FY24 APPROVED	FY2025 PROPOSED	
100 GENERAL FUND	432000 POLICE	511100 REGULAR EMPLOYEE	\$279,708.00	\$271,949.00	\$297,843.00
100 GENERAL FUND	432000 POLICE	511200 TEMPORARY EMPLOYEES			
100 GENERAL FUND	432000 POLICE	511300 OVERTIME	\$5,000.00	\$140.00	\$5,000.00
100 GENERAL FUND	432000 POLICE	512100 HEALTH INSURANCE	\$15,000.00	\$14,496.00	\$15,000.00
100 GENERAL FUND	432000 POLICE	512200 FICA	\$44,100.00	\$27,569.00	\$44,100.00
100 GENERAL FUND	432000 POLICE	512300 MEDICARE	\$17,342.00	\$17,675.00	\$18,466.00
100 GENERAL FUND	432000 POLICE	512400 RETIREMENT	\$4,056.00	\$4,134.00	\$4,319.00
100 GENERAL FUND	432000 POLICE	CONTRIBUTIONS			
100 GENERAL FUND	432000 POLICE	512600 UNEMPLOYMENT INSURANCE	\$14,200.00	\$11,535.00	\$15,500.00
100 GENERAL FUND	432000 POLICE	512700 WORKERS COMPENSATION	\$1,986.00	\$169.00	\$205.00
100 GENERAL FUND	432000 POLICE	512910 VACATION BUY BACK	\$20,000.00	\$24,598.00	\$28,290.00
100 GENERAL FUND	432000 POLICE	521200 PROFESSIONAL SERVICE	\$4,500.00	\$6,201.00	\$5,000.00
100 GENERAL FUND	432000 POLICE	521300 TECHNICAL SERVICES	\$1,250.00	\$1,265.00	\$1,300.00
100 GENERAL FUND	432000 POLICE	522200 REPAIRS AND MAINTENANCE BY OTHERS			
100 GENERAL FUND	432000 POLICE	522202 REPAIR DAMAGED PROPERTY	\$4,000.00	\$6,282.00	\$5,000.00
100 GENERAL FUND	432000 POLICE	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS			
100 GENERAL FUND	432000 POLICE	523200 COMMUNICATIONS	\$19,000.00	\$25,127.00	\$28,900.00
100 GENERAL FUND	432000 POLICE	523300 ADVERTISING	\$7,500.00	\$5,891.00	\$7,500.00
100 GENERAL FUND	432000 POLICE	523400 PRINTING & BINDING			
100 GENERAL FUND	432000 POLICE	523500 TRAVEL	\$400.00	\$31.00	\$400.00
100 GENERAL FUND	432000 POLICE	523600 DUES & FEES	\$1,750.00	\$420.00	\$1,750.00
100 GENERAL FUND	432000 POLICE	523601 FEES - INS DEDUCTIBLE	\$550.00	\$554.00	\$550.00
100 GENERAL FUND	432000 POLICE	523700 EDUCATION & TRAINING			
100 GENERAL FUND	432000 POLICE	523900 OTHER PURCHASED SERVICES	\$4,000.00	\$648.00	\$4,500.00
100 GENERAL FUND	432000 POLICE	531100 GENERAL SUPPLIES & MATERIALS			
100 GENERAL FUND	432000 POLICE	531230 GASOLINE/DIESEL	\$5,000.00	\$7,175.00	\$5,000.00
100 GENERAL FUND	432000 POLICE	531300 FOOD	\$16,000.00	\$17,324.00	\$18,500.00
100 GENERAL FUND	432000 POLICE	531400 BOOKS & PERIODICALS			
100 GENERAL FUND	432000 POLICE	531600 SMALL EQUIPMENT			
100 GENERAL FUND	432000 POLICE	531720 OTHER SUPPLIES	\$4,000.00	\$18,283.00	\$8,329.00

[illegible]

	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	ROADS	\$244,600.00	\$309,499.00	\$286,135.00
		461000 EVENTS	FY24 APPROVED			FY2025 PROPOSED
		461000 EVENTS	521300 TECHNICAL SERVICES	\$10,938.00	\$10,250.00	\$11,500.00
			522300 RENTALS AND LEASE AGREEMENTS	\$1,500.00	\$1,945.00	\$1,500.00
			523200 COMMUNICATIONS			
			523300 ADVERTISING	\$500.00		\$500.00
			523400 PRINTING & BINDING			
			523600 DUES & FEES	\$250.00	\$100.00	\$500.00
			523850 CONTRACT LABOR	\$1,000.00	\$400.00	\$1,000.00
			523900 OTHER PURCHASED SERVICES			
			531100 GENERAL SUPPLIES & MATERIALS	\$13,565.00	\$2,321.00	\$13,500.00
			531300 FOOD/EMP INCENTIVE	\$1,500.00	\$888.00	\$2,000.00
			531500 SUPPLIES/INVENTORY			
			PURCHASE FOR RESALE	\$2,000.00	\$2,253.00	\$2,000.00
			572000 PAYMENTS TO OTHER AGENCIES			
			SPECIAL ACTIVITIES/EVENTS	\$31,253.00	\$18,157.00	\$32,500.00
		PARKS				
		462000 PARKS	521300 TECHINCAL SERVICES			
		462000 PARKS	522300 RENTALS AND LEASE AGREEMENTS			
			523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS			
			523600 DUES & FEES			
			531100 GENERAL SUPPLIES & MATERIALS			
			579000 CONTINGENCY			
		PARKS				
		HOUSING/DEVELOPMENT				
			FY24 APPROVED			FY2025 PROPOSED
		470000 HOUSING/DEV ELOPMENT	511100 REGULAR EMPLOYEE	\$36,991.00	\$33,571.00	\$38,851.00
		47000 HOUSING/DEVELOPMENT	511300 OVERTIME			
		47000 HOUSING/DEVELOPMENT	512100 HEALTH INSURANCE	\$8,400.00	\$7,109.00	\$8,400.00
		47000 HOUSING/DEV ELOPMENT	512200 FIICA	\$2,293.00	\$2,081.00	\$2,409.00
		470000 HOUSING/DEV ELOPMENT	512300 MEDICARE	\$536.00	\$487.00	\$563.00
		470000 HOUSING/DEV ELOPMENT	512400 RETIREMENT			\$2,500.00
		470000 HOUSING/DEV ELOPMENT	512600 UNEMPLOYMENT			
			INSURANCE	\$263.00	\$27.00	\$33.000
			512700 WORKERS 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	\$253.00	\$750.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523600 TRAVEL	\$750.00		\$750.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523600 DUES & FEES	\$900.00		\$1,000.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523700 EDUCATION & TRAINING			
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531100 GENERAL SUPPLIES & MATERIALS	\$1,497.00	\$1,300.00	\$1,500.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531230 GASOLINE/DIESEL	\$1,800.00	\$659.00	\$1,500.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531400 BOOKS & PERIODICALS	\$200.00	\$135.00	\$250.00
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
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	542200 CAPITAL OUTLAY			
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	579000 CONTINGENCY			
100 GENERAL FUND		HOUSING & DEVELOPMENT	\$64,000.00	\$53,169.00	\$69,604.00
ECONOMIC DEV			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 ECONOMIC DEVELOPMENT	\$12,000.00	\$17,865.00	\$15,990.00
100 GENERAL FUND		TOTAL			
TOTAL GENERAL FUND REVENUES			\$1,499,999.00	\$1,732,753.00	\$1,600,303.00
TOTAL OPERATING EXPENDITURES			\$1,441,499.00	\$1,262,471.00	\$1,586,803.00

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

	\$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

FY2025 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

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)

	FY 2024 Approved 2023 approved	FY24 BVA 10.24	FY2025 PROPOSED
	\$455,000.00	\$340,195.00	\$455,000.00
	\$12,000.00	\$6,000.00	\$15,000.00
	\$5,000.00	\$8,890.00	\$5,000.00
	\$24,000.00	\$18,352.00	\$24,400.00
	\$36,000.00	\$37,133.00	\$36,000.00
	\$532,000.00	\$410,570.00	\$535,400.00
FY 2024 Approved	\$167,347.00	\$135,614.00	\$199,902.00
	\$5,000.00	\$8,119.00	\$5,000.00
	\$30,156.00	\$18,055.00	\$30,156.00
	\$10,376.00	\$8,670.00	\$12,394.00
	\$2,427.00	\$2,021.00	\$2,899.00
	\$6,400.00	\$5,171.00	\$7,400.00
	\$1,188.00	\$98.00	\$119.00
	\$10,000.00	\$11,387.00	\$13,450.00
	\$5,200.00	\$0.00	\$5,200.00
	\$3,000.00	\$2,685.00	\$3,000.00
	\$3,000.00	\$8,088.00	\$5,000.00
	\$30,000.00	\$17,304.00	\$20,000.00
	\$15,000.00	\$10,666.00	\$15,000.00
	\$10,000.00	\$12,670.00	\$14,575.00
	\$5,500.00	\$4,721.00	\$5,500.00
	\$100.00	\$0.00	\$100.00
	\$1,500.00	\$1,002.00	\$1,300.00
	\$1,500.00	\$1,368.00	\$1,300.00
	\$1,500.00	\$430.00	\$1,300.00
	\$23,000.00	\$15,491.00	\$23,800.00
	\$60,000.00	\$55,457.00	\$60,000.00
	\$50,000.00	\$44,147.00	\$55,000.00
	\$1,000.00	\$0.00	\$1,000.00

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	
542200 CAPITAL OUTLAY-MACH./EQUIP/MAINT.	\$9,100.00	\$20,900.00	\$10,856.00
580000 DEBT SERVICE	\$15,000.00	\$9,669.00	\$15,000.00
CAPITAL OUTLAY & DEBT SERVICE TOTAL	\$64,100.00	\$51,982.00	\$25,856.00
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

FY 2024 Proposed

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
 Total Account
 TOTAL EXPENSES OP & CAPITAL OUTLAY
 TOTAL REVENUE FROM TRASH

NET REVENUE AFTER EXPENSES

	\$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

FY 2025 TSPLOST BUDGET

Fund	Account	24 Approved	FY24 BVA 10.24	FY25 PROPOSED
335 TSPLOST FUND	361000 INTEREST REVENUE	\$10,000.00	\$12,225	\$10,000
335 TSPLOST FUND	337101 INTERGOVERNMENTAL REVENUE	\$600,000.00	\$483,140	\$745,380
	TOTAL REVENUES	\$610,000.00	\$495,365	\$755,380
	TSPLOST EXPENDITURES			
335 TSPLOST FUND	522200 REPAIRS & MAINTENANCE BY OTHERS	\$475,000.00	\$520,000.00	\$565,380.00
335 TSPLOST FUND	531100 GENERAL SUPPLIES & MATERIALS	\$75,000.00	\$75,000.00	\$75,000.00
335 TSPLOST FUND	542000 CAPITAL OUTLAY- VEHICLES/EQUIPMENT	\$60,000.00	\$115,000.00	\$115,000.00
335 TSPLOST FUND	TOTAL EXPENDITURES	\$610,000.00	\$710,000.00	\$755,380.00
335 TSPLOST FUND	ENDING BALANCE	\$0.00	-\$214,635.00	\$0.00