



City of Varnell
Regular Mayor and Council Meeting
Agenda
Tuesday November 19, 2024
6:00 pm

Executive Duties

1. Call to order.
2. Confirmation of quorum
3. Invocation: Rev Tom Whitsett, Mt Rachel Baptist Church.
4. Pledge to the Flag.
5. Mayor's comments.

Consent Agenda

6. Approval of agenda as presented.
7. Approval of minutes from meetings for October 15, 2024.
8. Approval of financial reports for October 2024.

New Business

Committee Reports.

9. Public Safety
10. Update on Christmas event. Nicole Turner.
11. Final reading for 2025 budget.
12. Set 2024 Tax Digest at 1.736 Millage Rate.
13. Approval for alcohol license for Butcher Market, Circle K, Smoke Shop.
14. Budget amendment for ARP account \$109,175.29. 1st payment.
15. Budget amendment for SPLOST account \$22,731.82. Attached breakdown.
16. Budget amendment for Cemetery account \$575.00. Mowing
17. Update on the Clyde Williams Pavilion.

Public Comment

Adjournment

NOTE: When addressing the Mayor or City Council each person shall report to the podium and be recognized by the Mayor. No individual shall approach the Mayor or Council without permission of the Mayor. All questions shall be addressed to the Mayor in a respectful manner and without a boisterous tone and without causing a disruption of a public meeting. The Mayor may defer a question to a Council member or staff member if applicable, Only one person shall speak at any one time. Any citizen may speak once per subject for 3 minutes. The Mayor shall have the authority to call a point of order at any time should any discussion leave the topic as written on the agenda. Roberts Rules of Order shall be observed and followed. Comments commonly understood to be of the nature of a personal insult to any person, except in a most rare and extraordinary occasion when such comment might be relevant to legitimate public business before the Mayor and Council shall be ruled out of order.



City of Varnell
Council Meeting Minutes
October 15, 2024

Members Present: Mayor Tom Dickson, Bill Caylor Mayor Pro Tem,
Howard Kash, Bob Roche, Sarah Harrison, Sandy Pangle
City Administrator: Mike Brown
City Clerk: Kai Clayton

Executive Duties

The Mayor and Council meeting was called to order at 6:00 pm and a quorum was confirmed by Mayor Dickson. The invocation was given by Jeremy Brewer, and the pledge was led by Mayor Dickson.

Consent Agenda

A motion was made for the approval of the agenda, the minutes from the September 17, 2024, meeting, and the financial reports for September 2024. The motion was made by Councilwoman Harrison, seconded by Councilman Pangle, and carried unanimously with a 5-0 vote.

New Business

Councilman Pangle presented the Public Safety updates for the month of September 2024.

There was the First Reading of the Budget for 2025. The budgeted revenue amount for Insurance Premium was adjusted to \$210,00.00. Councilman Caylor made a motion to preliminarily accept the proposed budget; the motion was seconded by Councilwoman Harrison and passed unanimously, 5-0. The second reading of the Budget for final approval will be scheduled for November's meeting.

Councilman Roche opened a discussion regarding the city's policy for posting monthly Council Meeting documents for public viewing. He made a motion to upload the documents to the City's official website, and to post the monthly Agenda to the City's Facebook account along with a link to the City's webpage. This was seconded by Councilwoman Harrison. The motion passed with a 4-1 vote, with Councilman Caylor opposed.

Councilman Caylor made a motion to compensate the Mayor and Council members \$1.00 each for their service to the city. Councilman Pangle seconded the motion, which passed with a 5-0 vote.

Information is still being gathered regarding the Unified Subdivision Ordinance with Whitfield County and is rescheduled for discussion at the November meeting.

Councilwoman Harrison made a motion to amend the ARP budget for \$41,784.00 for Architecture work on the Pavilion. The motion was seconded by Councilman Caylor and passed with a unanimous 5-0 vote.

Councilman Pangle provided an update on the construction of the Clyde Williams Pavilion. The footings and piers have been poured, and block is currently being laid around the stage portion.

The Council provided updates on the upcoming holiday events. On 10/26/2024 there will be the “Halloween in the Park” event, open to the public at the Main Street pavilion from 6-8 p.m. The annual Christmas Tree lighting ceremony will be held at the Community Center on December 1st, from 6-7 p.m.

Public Comment

City Clerk Kai Clayton took a few moments to address Council members, City staff, and the Varnell Police Department to express appreciation for everyone’s effort in keeping the city operating smoothly and efficiently. Councilman Caylor added his view that the most important part of our city is our people.

Adjournment

There being no further business, Councilman Caylor made a motion for adjournment that was seconded by Councilman Pangle; the motion carried with a 5-0 vote and the meeting was adjourned at 6:48 p.m.

Respectfully submitted by
Kai Clayton
City Clerk

City of Varnell
 Budgeted Statement of Revenues and Expenditures - General Fund
 For the Month and Ten Months Ending October 31, 2024

Account #	Current Month		Current Month Budget	Current Month Variance		Year to Date Actual		Year to Date Budget		Year to Date Variance		Total Year Budget
	Actual					Actual		Budget		Date		
Revenues												
10-0000-11-	INSURANCE CLAIM	\$ 0.00	\$ 0.00	0.00	\$ 0.00	41,022.00	\$ 0.00	41,022.00	0.00	41,022.00	(9,905.91)	105,000.00
10-0000-31-	REAL/PERSONAL TAXES CU	5,570.37	1,000.00	4,570.37	25,094.09	35,000.00	41,022.00	35,000.00	0.00	9,905.91	(9,905.91)	105,000.00
10-0000-31-	MOTOR VEHICLE TAXES	7,688.74	4,000.00	3,688.74	49,263.62	40,000.00	41,022.00	40,000.00	0.00	9,263.62	(9,263.62)	47,000.00
10-0000-31-	FRANCHISE TAX - NGEMC/G	7,187.43	5,000.00	2,187.43	83,988.24	73,000.00	41,022.00	73,000.00	0.00	10,988.24	(10,988.24)	85,000.00
10-0000-31-	FRAN. TAX - CHARTER/WIN	86.36	0.00	86.36	9,279.27	12,000.00	41,022.00	12,000.00	0.00	(2,720.73)	(2,720.73)	16,500.00
10-0000-31-	FRAN. TAX - DALTON UTILIT	0.00	0.00	0.00	7,750.53	9,500.00	41,022.00	9,500.00	0.00	(1,749.47)	(1,749.47)	9,500.00
10-0000-31-	LOCAL OPTION SALES TAX	38,122.99	39,000.00	(877.01)	400,028.73	382,000.00	41,022.00	382,000.00	0.00	18,028.73	(18,028.73)	460,000.00
10-0000-31-	ALCOHOL BEVERAGE TAX	3,116.64	3,000.00	116.64	30,640.31	30,500.00	41,022.00	30,500.00	0.00	140.31	140.31	37,000.00
10-0000-31-	INSURANCE PREMIUM TAX	210,565.04	180,000.00	30,565.04	210,565.04	180,000.00	41,022.00	180,000.00	0.00	30,565.04	(30,565.04)	180,000.00
10-0000-32-	ALCOHOL BEVERAGE LICE	3,450.00	0.00	3,450.00	7,100.00	9,000.00	41,022.00	9,000.00	0.00	(1,900.00)	(1,900.00)	12,000.00
10-0000-32-	BUSINESS LICENSES	1,480.00	0.00	1,480.00	8,045.00	6,625.00	41,022.00	6,625.00	0.00	1,420.00	1,420.00	7,625.00
10-0000-33-	WHITFIELD CO-UTILITIES @	600.00	600.00	0.00	6,000.00	6,000.00	41,022.00	6,000.00	0.00	0.00	0.00	7,200.00
10-0000-35-	FINES	13,920.00	13,000.00	920.00	109,590.50	132,000.00	41,022.00	132,000.00	0.00	(22,409.50)	(22,409.50)	160,000.00
10-0000-36-	INTEREST INCOME	0.00	0.00	0.00	269.38	0.00	41,022.00	0.00	0.00	269.38	269.38	100.00
10-0000-37-	DONATIONS	0.00	0.00	0.00	0.00	0.00	41,022.00	0.00	0.00	0.00	0.00	100.00
10-0000-38-	RENT INCOME	525.00	1,600.00	(1,075.00)	21,055.00	13,300.00	41,022.00	13,300.00	0.00	7,755.00	(7,755.00)	16,000.00
10-0000-38-	REIMBURSEMENTS	0.00	0.00	0.00	4,167.77	0.00	41,022.00	0.00	0.00	4,167.77	4,167.77	0.00
10-0000-38-	LMIG	0.00	0.00	0.00	51,095.16	21,500.00	41,022.00	21,500.00	0.00	29,595.16	(29,595.16)	21,500.00
10-0000-38-	MISCELLANEOUS	65.00	0.00	65.00	2,113.00	1,000.00	41,022.00	1,000.00	0.00	1,113.00	1,113.00	1,000.00
10-0000-38-	INTANGIBLE TAX	261.07	200.00	61.07	3,368.45	2,000.00	41,022.00	2,000.00	0.00	1,368.45	(1,368.45)	2,400.00
10-0000-38-	ACCIDENT REPORTS	3.00	25.00	(22.00)	260.00	250.00	41,022.00	250.00	0.00	10.00	10.00	300.00
Total Revenues, Gains & Other		292,641.64	247,425.00	45,216.64	1,070,696.09	953,675.00	1,168,225.00	953,675.00	214,550.00	117,021.09	(117,021.09)	1,168,225.00
Expenditures												
10-1500-51-	SALARIES & WAGES-ADMIN	17,197.71	18,120.00	(922.29)	125,198.54	132,880.00	1,168,225.00	132,880.00	0.00	(7,681.46)	(7,681.46)	157,040.00
10-1500-51-	PART TIME WAGES	0.00	840.00	(840.00)	0.00	8,400.00	1,168,225.00	8,400.00	0.00	(8,400.00)	(8,400.00)	10,000.00
10-1500-51-	COMMUNITY ACTIVITIES	1,129.11	1,000.00	129.11	15,768.63	19,000.00	1,168,225.00	19,000.00	0.00	(3,231.37)	(3,231.37)	21,000.00
10-1500-51-	INSURANCE-SUPPLEMENET	1,800.00	900.00	900.00	9,900.00	9,000.00	1,168,225.00	9,000.00	0.00	900.00	900.00	10,800.00
10-1500-51-	PAYROLL TAX EXPENSE	1,513.98	1,050.00	463.98	10,806.69	10,500.00	1,168,225.00	10,500.00	0.00	306.69	306.69	12,584.00
10-1500-51-	WORKERS COMP INSURAN	0.00	0.00	0.00	26,932.00	21,000.00	1,168,225.00	21,000.00	0.00	5,932.00	(5,932.00)	21,000.00
10-1500-52-	AUDIT	0.00	0.00	0.00	17,000.00	18,000.00	1,168,225.00	18,000.00	0.00	(1,000.00)	(1,000.00)	18,000.00
10-1500-52-	LAWYERS FEE	0.00	0.00	0.00	3,131.50	3,000.00	1,168,225.00	3,000.00	0.00	131.50	131.50	8,000.00
10-1500-52-	PROFESSIONAL SERVICES	1,218.74	2,000.00	(781.26)	14,278.95	20,000.00	1,168,225.00	20,000.00	0.00	(5,721.05)	(5,721.05)	24,000.00
10-1500-52-	PROPERTY LEASE/RAILROA	0.00	0.00	0.00	3,028.39	2,500.00	1,168,225.00	2,500.00	0.00	528.39	528.39	2,500.00
10-1500-52-	LIABILITY INSURANCE-PRO	7,625.00	7,625.00	0.00	70,047.50	61,025.00	1,168,225.00	61,025.00	0.00	9,022.50	(9,022.50)	68,650.00
10-1500-52-	TELEPHONE CELL	204.96	150.00	54.96	2,031.60	1,500.00	1,168,225.00	1,500.00	0.00	531.60	(531.60)	1,800.00
10-1500-52-	POSTAGE	5.80	100.00	(94.20)	633.68	1,000.00	1,168,225.00	1,000.00	0.00	(366.32)	(366.32)	1,200.00
10-1500-52-	ED/TRAVEL	653.42	0.00	653.42	4,518.68	4,500.00	1,168,225.00	4,500.00	0.00	18.68	18.68	4,500.00
10-1500-52-	NWGRC MEMBERSHIP	0.00	0.00	0.00	2,227.00	2,200.00	1,168,225.00	2,200.00	0.00	27.00	27.00	2,200.00

City of Varnell
 Budgeted Statement of Revenues and Expenditures - General Fund
 For the Month and Ten Months Ending October 31, 2024

Account #	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance	Total Year Budget
10-1500-52-	GMA MEMBERSHIP	0.00	0.00	375.00	2,000.00	(1,625.00)	2,000.00
10-1500-52-	COUNCIL TRAINING	0.00	0.00	18,501.30	15,000.00	3,501.30	15,000.00
10-1500-52-	MAYOR EXPENSES	2,043.41	250.00	2,043.41	2,500.00	(456.59)	3,000.00
10-1500-52-	CLEANING OFFICES	798.66	580.00	5,581.98	5,800.00	(218.02)	7,000.00
10-1500-52-	ELECTION EXPENSE	0.00	0.00	41.96	2,500.00	(2,458.04)	2,500.00
10-1500-52-	ADMIN MARKETING	1,418.45	300.00	4,923.99	3,000.00	1,923.99	3,500.00
10-1500-53-	OFFICE SUPPLIES	357.52	300.00	6,081.94	3,000.00	3,081.94	3,500.00
10-1500-53-	IT SERVICES	640.98	1,000.00	5,989.41	10,000.00	(4,010.59)	12,000.00
10-1500-53-	SAGE 50	0.00	0.00	3,879.00	3,700.00	179.00	3,700.00
10-1500-53-	UTILITIES ELECTRIC	5,176.81	5,500.00	58,694.73	55,000.00	3,694.73	65,000.00
10-1500-53-	WATER	268.89	100.00	2,365.71	1,000.00	1,365.71	1,200.00
10-1500-53-	TELEPHONE/INTERNET	832.63	335.00	4,482.17	3,350.00	1,132.17	4,100.00
10-1500-53-	ADM SUPPLIES-GASOLINE	213.26	180.00	1,929.31	1,800.00	129.31	2,200.00
10-1500-53-	PEST CONTROL	60.00	60.00	540.00	1,080.00	(540.00)	1,200.00
10-1500-53-	ADM RETIREMENT EXPENS	395.81	375.00	2,768.90	3,750.00	(981.10)	4,500.00
10-1500-54-	STORM/WATER/MS4	0.00	3,000.00	12,350.00	15,000.00	(2,650.00)	15,000.00
10-1500-54-	LMIG	0.00	0.00	51,095.16	51,095.16	0.00	51,095.16
10-1500-55-	BANK AND CREDIT CARD F	53.74	25.00	796.45	250.00	546.45	300.00
	Total Admin	43,608.88	43,790.00	487,943.58	494,330.16	(6,386.58)	560,069.16
10-1565-51-	SALARIES & WAGES-MAINT	6,170.99	6,132.00	41,848.10	45,132.00	(3,283.90)	53,208.00
10-1565-51-	SUMMER P/T WAGES	1,130.72	441.00	5,680.96	4,410.00	1,270.96	5,300.00
10-1565-51-	INSURANCE-SUPPLEMENT	600.00	300.00	3,300.00	3,000.00	300.00	3,600.00
10-1565-51-	PAYROLL TAX EXPENSE	699.12	375.00	4,092.73	3,750.00	342.73	4,500.00
10-1565-51-	MAINT. LIFE INSURANCE	34.44	42.00	344.40	420.00	(75.60)	500.00
10-1565-52-	LANDSCAPING/MOWING	1,990.00	2,125.00	15,440.00	17,000.00	(1,560.00)	17,000.00
10-1565-52-	GYM FLOOR MAINTENANC	300.00	0.00	300.00	3,500.00	(3,200.00)	3,500.00
10-1565-52-	TELEPHONE -MAINT. CELL	32.99	42.00	329.90	420.00	(90.10)	500.00
10-1565-52-	MAINT-EQUIPMENT	65.96	325.00	3,672.41	3,250.00	422.41	3,900.00
10-1565-52-	SUB DRIVER	0.00	0.00	1,500.00	800.00	700.00	1,200.00
10-1565-52-	MAINT.RETIREMENT EXPEN	113.48	125.00	1,407.12	1,250.00	157.12	1,500.00
10-1565-53-	MAINTENANCE REPAIRS/SU	355.74	1,400.00	20,437.13	14,000.00	6,437.13	17,000.00
10-1565-53-	SOLID WASTE	1,304.38	1,200.00	5,588.74	11,600.00	(6,011.26)	14,000.00
10-1565-53-	MAINT/SANITATION GASOL	814.78	1,200.00	9,058.44	12,500.00	(3,441.56)	14,500.00
10-1565-54-	SANITATION TRUCK REPAI	2,594.50	750.00	10,348.92	7,500.00	2,848.92	9,000.00
	Total Maintenance	16,207.10	14,457.00	123,348.85	128,532.00	(5,183.15)	149,208.00
10-2650-51-	SALARIES & WAGES-JUDICI	900.00	1,750.00	14,050.00	17,500.00	(3,450.00)	21,000.00
10-2650-52-	JUDGE -- EDUCATION & TRA	0.00	0.00	1,500.13	1,500.00	0.13	1,500.00
10-2650-52-	INDIGENT DEFENSE	0.00	1,000.00	0.00	3,000.00	(3,000.00)	3,000.00

City of Varnell
 Budgeted Statement of Revenues and Expenditures - General Fund
 For the Month and Ten Months Ending October 31, 2024

Account #	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance	Total Year Budget
Total Judicial							
	900.00	2,750.00	(1,850.00)	15,550.13	22,000.00	(6,449.87)	25,500.00
10-2650-53- CITT/GA TECHNOLOGY	1,725.00	1,800.00	(75.00)	17,114.04	18,000.00	(885.96)	21,600.00
10-2650-53- SERVICE FEE FINES	0.00	125.00	(125.00)	915.21	1,250.00	(334.79)	1,500.00
10-2650-57- GSCCCA	643.08	1,250.00	(606.92)	5,180.57	12,500.00	(7,319.43)	15,000.00
10-2650-57- PEACE OFFICERS AUNNITY	472.10	1,250.00	(777.90)	4,234.18	12,500.00	(8,265.82)	15,000.00
10-2650-57- WHIT CO. LOCAL VICTIMS	142.89	375.00	(232.11)	1,307.77	3,750.00	(2,442.23)	4,500.00
10-2650-57- WHIT. CO. DRUG ABUSE TR	0.00	300.00	(300.00)	207.69	3,000.00	(2,792.31)	3,500.00
Total Fines							
	2,983.07	5,100.00	(2,116.93)	28,959.46	51,000.00	(22,040.54)	61,100.00
10-3200-51- SALARIES & WAGES-VPD	40,108.49	42,600.00	(2,491.51)	307,146.01	312,400.00	(5,253.99)	369,200.00
10-3200-51- ANNUAL EVENT PAY	0.00	0.00	0.00	0.00	5,000.00	(5,000.00)	5,000.00
10-3200-51- INSURANCE-SUPPLEMENT	3,000.00	1,800.00	1,200.00	16,500.00	18,000.00	(1,500.00)	21,600.00
10-3200-51- PAYROLL TAX EXPENSE	3,298.66	2,400.00	898.66	25,498.35	24,000.00	1,498.35	28,000.00
10-3200-51- VPD -- LIFE INSURANCE	162.83	200.00	(37.17)	1,608.96	2,000.00	(391.04)	2,300.00
10-3200-52- VPD -- REPAIRS & MAINTEN	1,891.29	1,500.00	391.29	19,464.65	15,000.00	4,464.65	18,000.00
10-3200-52- VPD -- TELEPHONE-CELL	307.01	333.00	(25.99)	3,086.69	3,330.00	(243.31)	4,000.00
10-3200-52- DUES & FEES	0.00	0.00	0.00	72.00	1,500.00	(1,428.00)	1,500.00
10-3200-52- VP EDUCATION & TRAININ	445.96	1,000.00	(554.04)	9,959.26	10,000.00	(40.74)	12,000.00
10-3200-53- VP SUPPLIES & MATERIALS	0.00	415.00	(415.00)	1,776.53	4,150.00	(2,373.47)	5,000.00
10-3200-53- VPD -- SUPPLIES-GASOLINE	3,647.95	4,100.00	(452.05)	33,254.86	41,000.00	(7,745.14)	49,000.00
10-3200-53- VP RETIREMENT EXPENSES	716.97	500.00	216.97	4,871.21	5,000.00	(128.79)	5,900.00
10-3200-53- WATCH GUARD	0.00	0.00	0.00	3,510.00	7,100.00	(3,590.00)	7,100.00
10-3200-53- UNIFORMS	0.00	400.00	(400.00)	3,871.75	4,000.00	(128.25)	5,000.00
10-3200-53- EQUIPMENT	1,678.64	750.00	928.64	5,410.47	16,292.39	(10,881.92)	17,792.39
10-3200-53- GUNS	0.00	0.00	0.00	0.00	1,000.00	(1,000.00)	1,000.00
10-3200-53- AMMO	0.00	1,000.00	(1,000.00)	2,879.88	4,000.00	(1,120.12)	4,000.00
10-3200-53- AXON	8,703.36	4,400.00	4,303.36	8,703.36	8,800.00	(96.64)	8,800.00
10-3200-57- RADIO ACCESS FEES	0.00	0.00	0.00	0.00	2,100.00	(2,100.00)	2,100.00
10-3200-57- FOP	315.00	0.00	315.00	315.00	1,300.00	(985.00)	1,300.00
10-3200-58- INMATE HOUSING	132.58	1,000.00	(867.42)	5,833.20	9,800.00	(3,966.80)	11,800.00
Total Police Dept							
	64,408.74	62,398.00	2,010.74	453,762.18	495,772.39	(42,010.21)	580,392.39
10-8000-58- Post Office Bldg Payment	416.66	420.00	(3.34)	4,166.60	4,200.00	(33.40)	5,028.00
Total Capital							
	416.66	420.00	(3.34)	4,166.60	4,200.00	(33.40)	5,028.00
Total Expenditures							
	128,524.45	128,915.00	(390.55)	1,113,730.80	1,195,834.55	(82,103.75)	1,381,297.55

City of Varnell
 Budgeted Statement of Revenues and Expenditures
 For the Month and Ten Months Ending October 31, 2024

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance	Total Year Budget
Revenues							
SPLOST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CEMETERY	0.00	0.00	0.00	2,660.00	3,000.00	(340.00)	3,000.00
SEWER	928.00	1,250.00	(322.00)	12,420.48	12,500.00	(79.52)	15,000.00
ARP Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CARES Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAD #1	0.00	0.00	0.00	75,202.93	0.00	75,202.93	0.00
Expenditures							
Total Sewer	1,205.98	1,040.00	165.98	20,139.43	12,920.00	7,219.43	15,000.00
Total Cemetery	325.00	0.00	325.00	3,575.00	3,000.00	575.00	3,000.00
Total SPLOST	20,731.82	0.00	20,731.82	126,313.62	105,581.80	20,731.82	105,581.80
Total ARP	109,175.29	41,784.00	67,391.29	150,959.29	41,784.00	109,175.29	41,784.00
Total CARES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total TAD #1	0.00	0.00	0.00	1,719.52	1,719.52	0.00	1,719.52

City of Varnell 2025 Budget

General Budget Revenues and Expenses

<u>Departments</u>	<u>Amounts</u>
Administration	\$ 523,196.00
Maintenance	\$ 182,827.00
Judicial	\$ 24,000.00
Fines	\$ 48,100.00
Police	\$ 596,419.00
Capital	\$ 17,004.00
<hr style="border-top: 1px dashed black;"/>	
Estimated Revenues:	\$1,237,900.00
Estimated Expenditures:	<u>\$1,391,546.00</u>
Net	-\$153,646.00
<hr style="border-top: 1px dashed black;"/>	
Sewer	\$15,000.00
Cemetery	\$3,000.00
Estimated Revenue	\$18,000.00
Estimated Expenditure	\$18,000.00
<hr style="border-top: 1px dashed black;"/>	
<u>Available funds through 11/07/2024</u>	
SPLOST Funds	\$172,520.00
ARP Funds	\$324,446.00
General /Finds Funds	\$854,000.00

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2024				
CITY	VARNELL	TAXING JURISDICTION:	CITY OF VARNELL	
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	67,152,695	5,833,664	6,633,026	79,619,385
PERSONAL	3,741,674		(88,899)	3,652,775
MOTOR VEHICLES	507,980		(76,090)	431,890
MOBILE HOMES	51,383		26,864	78,247
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	71,453,732	5,833,664	6,494,901	83,782,297
EXEMPTIONS	11,550,856		2,619,471	14,170,327
NET DIGEST	59,902,876	5,833,664	3,875,430	69,611,970
	(PYD)	(RVA)	(NAG)	(CYD)
2023 MILLAGE RATE: 1.895		2024 MILLAGE RATE: 1.736		
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2023 Net Digest	PYD	59,902,876		
Net Value Added-Reassessment of Existing Real Property	RVA	5,833,664		
Other Net Changes to Taxable Digest	NAG	3,875,430		
2024 Net Digest	CYD	69,611,970	(PYD+RVA+NAG)	
2023 Millage Rate	PYM	1.895	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.159	(RVA/CYD) * PYM	
Rollback Millage Rate for 2024	RR - ROLLBACK RATE	1.736	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	1.736	
		2024 Millage Rate	1.736	
		Percentage Tax Increase	0.00%	
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
<i>Michele Brown</i>		<i>erty, Adm</i>		11/7/24

This 5 Year History format should be used by the County when both the Unincorporated and Incorporated net millage rates for M&O purposes are the same for all years that are required to be shown on the NOTICE. Formulas have been built into the format which will automatically calculate the totals and the dollar (\$) and percentage (%) increase upon input of the necessary digest information in the shaded fields.

#2 - City

NOTICE

The CITY OF VARNELL does hereby announce that the millage rate will be set at a meeting to be held at the 1025 Tunnel Hill Varnell Rd Dalton Ga 30720

On November 19, 2024 at 6PM

following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2024 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CITY	2019	2020	2021	2022	2023	2024
Real & Personal	48,524,373	50,255,886	51,169,186	54,553,871	70,894,369	83,272,160
Motor Vehicles	599,260	400,980	437,010	411,720	507,980	431,890
Mobile Homes	51,688	50,569	44,005	60,538	51,383	78,247
Timber - 100%	12,923	11,753	0	0	0	0
Heavy Duty Equipment	0	0	0	0	0	0
Gross Digest	49,188,244	51,719,188	51,650,201	55,026,129	71,453,732	83,782,297
Less Exemptions	6,699,146	7,409,185	7,241,482	9,275,652	11,550,856	14,170,327
NET DIGEST VALUE	42,489,098	44,310,003	44,408,719	45,750,477	59,902,876	69,611,970
Gross Maintenance & Operation Millage	2.4040	2.3520	2.3460	2.3260	9.4540	8.6310
Less Rollback (Local Option Sales Tax)	0.0520	0.0060	0.0060	0.0050	7.5590	6.8950
NET M&O MILLAGE RATE	2.3520	2.3460	2.3400	2.3210	1.8910	1.7360
TOTAL M&O TAXES LEVIED	\$99,934	\$101,605	\$103,916	\$106,187	\$113,276	\$120,846
Net Tax \$ Increase		\$1,671	\$2,311	\$2,271	\$7,089	\$7,570
Net Tax % Increase		1.64%	2.22%	2.14%	6.26%	6.26%

This 5 Year History format should be used by the School when advertising the required information for M&O purposes. Formulas have been built into the format which will automatically calculate the totals and the dollar (\$) and percentage (%) increase upon input of the necessary digest information in the shaded fields.

#3 - School

NOTICE

<http://www.etax.dor.ga.gov/btd/download/index.aspx>

City of Varnell
General Ledger

For the Period From Oct 1, 2024 to Oct 31, 2024

Filter Criteria includes: 1) IDs from 32-1500-54-1000 to 32-1500-54-1000. Report order is by ID. Report is printed with shortened descriptions and in Detail Format.

Account ID Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
32-1500-54-1000	10/1/24			Beginning Balance			105,581.80
SPLOST EXPENSES	10/9/24	50424657	PJ	REHRIG PACIFIC CO	7,679.00	- TRASH CANS	
	10/9/24	PO#240617	PJ	MOTOROLA SOLUTI	2,728.32	- FINAL PYMT - BODY/DASH CAMS	
	10/9/24	INUS286083	PJ	Axon Enterprise, Inc. -	8,949.50	- NEW BODY/DASH CAMS	
	10/24/24	10242024	PJ	Christopher Adams - IN	1,375.00	- PLAYGROUNDS WOOD CHIPS	
	10/24/24	INUS288075	PJ	Axon Enterprise, Inc. -	2,000.00	- NEW BODY/DASH CAMS	
				Current Period Change	22,731.82		22,731.82
	10/31/24			Ending Balance			128,313.62