# City of Hiram
## FY2014 Budget
## Citywide Statement of Revenues and Expenditures (By Department)

| | Special Revenue Funds | | | | Enterprise Funds | | | |
|---|---|---|---|---|---|---|---|---|
| | General Fund | Hotel/Motel Fund | Confiscated Fund | Grants Fund | Capital Project Fund | Water Fund | Solid Waste | Total |
| **REVENUES:** | | | | | | | | |
| Local Option Sales Taxes | $ 593,750 | $ - | $ - | $ - | $ - | $ - | $ - | $ 593,750 |
| Other Taxes | 1,143,281 | 126,609 | | | | | | 1,269,890 |
| Licenses and Permits | 163,000 | | | | | | | 163,000 |
| Intergovernmental Revenue | | | | 40,607 | 752,677 | 125,685 | 128,948 | 1,047,917 |
| Charges for Service | 61,100 | | | | | | | 61,100 |
| Fines and Forfeitures | 890,750 | | 2,520 | | | | | 893,270 |
| Interest Earnings | 25,000 | | | | | | | 25,000 |
| Other/Miscellaneous | 32,000 | | | | | | | 32,000 |
| *Subtotal* | $ 2,908,881 | $ 126,609 | $ 2,520 | $ 40,607 | $ 752,677 | $ 125,685 | $ 128,948 | $ 4,085,927 |
| **Other Financing Sources** | | | | | | | | |
| Interfund Transfer from Hotel Motel | $ - | | | | | | | $ - |
| Interfund Transfer from Cash Reserve | - | | | | | | | - |
| Interfund Transfer from Solid Waste | 18,657 | | | | | | | 18,657 |
| Interfund Transfer from Water | - | | | | | | | - |
| Budgeted Fund Balance | 185,744 | 19,297 | 6,623 | 6,500 | 1,359,223 | 9,779 | 10,112 | 1,597,278 |
| Money Market - Undesignated | 351,982 | | | | | | - | 351,982 |
| *Subtotal* | $ 556,383 | $ 19,297 | $ 6,623 | $ 6,500 | $ 1,359,223 | $ 9,779 | $ 10,112 | $ 1,967,917 |
| **Total Revenues** | $ 3,465,264 | $ 145,906 | $ 9,143 | $ 47,107 | $ 2,111,900 | $ 135,464 | $ 139,060 | $ 6,053,844 |
| **EXPENDITURES:** | | | | | | | | |
| Mayor and City Council | $ 99,964 | | | | | | | $ 99,964 |
| City Administration | 597,088 | 145,906 | | | | | | $ 742,994 |
| Municipal Court | 569,044 | | | | | | | $ 569,044 |
| Support Services | 296,793 | | | | | | | $ 296,793 |
| Police | 1,180,992 | | 9,143 | 16,500 | 129,685 | | | $ 1,336,321 |
| Public Works | 596,158 | | | 30,607 | 1,372,789 | | | $ 1,999,555 |
| Parks Recreation | 40,100 | | | | 357,842 | | | $ 397,942 |
| Water | | | | | | 135,464 | | $ 135,464 |
| Solid Waste | | | | | | | 139,060 | $ 139,060 |
| Community Center | 45,000 | | | | | | | $ 45,000 |
| Summer Camp | 40,125 | | | | | | | $ 40,125 |
| **Non-Departmental** | | | | | | | | $ - |
| Contingency | | | | | | | | $ - |
| Reserve | | | | | | | | $ - |
| 2011 SPLOST | | | | | 251,583 | | | $ 251,583 |
| Other | | | | | | | | $ - |
| *Subtotal* | $ 3,465,264 | $ 145,906 | $ 9,143 | $ 47,107 | $ 2,111,900 | $ 135,464 | $ 139,060 | $ 6,053,844 |
| **Other Financing Uses** | | | | | | | | |
| Interfund Transfer to Hotel Motel | | | | | | | | $ - |
| Interfund Transfer to Grants | | | | | | | | - |
| Interfund Transfer to GF | | | | | | | | |
| *Subtotal* | $ - | $ - | $ - | $ - | $ - | $ - | | $ - |
| **Total Expenditures** | $ 3,465,264 | $ 145,906 | $ 9,143 | $ 47,107 | $ 2,111,900 | $ 135,464 | $ 139,060 | $ 6,053,844 |

**STATE OF GEORGIA**

**CITY OF HIRAM**

## RESOLUTION NO. 2013-11

**RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF HIRAM, GEORGIA, TO FIX THE AD VALOREM TAX RATE OF THE CITY OF HIRAM FOR FISCAL YEAR 2014; AND FOR OTHER PURPOSES.**

**WHEREAS,** the Charter of the City of Hiram, Georgia authorizes the City to levy and provide for the assessment of ad valorem property taxes on all property subject to taxation; and

**WHEREAS,** the valuation of all property subject to taxation by the City shall be determined according to the tax digest prepared by the Paulding County Board of Tax Assessors; and

**WHEREAS,** the City of Hiram, Georgia calculated a rollback millage rate as defined within State of Georgia law, demonstrating the proposed millage rate is less than the rollback millage rate; and

**WHEREAS,** the City Council has properly given notice, and held two public hearings, one on June 27, 2013 at 6:30 p.m. and one on July 9, 2013 at 6:30 pm for the purpose of receiving relevant evidence, testimony and public comment concerning the proposed millage rate for ad valorem property taxes; and

**WHEREAS,** the Mayor and City Council, after hearing and after duly considering all such relevant evidence, testimony and public comments, has determined that the City of Hiram, Georgia should set a levy in the amount of 0.00 on each $1,000.00 of taxable value for all property subject to ad valorem taxation by the City;

**BE IT ORDAINED** by the Mayor and City Council of the City of Hiram, Georgia as follows:

**SECTION I:** The ad valorem tax rate for the City of Hiram, Georgia for the 2014 fiscal year on property subject to ad valorem taxation by the City is hereby fixed at 0.00 on forty percent (40%) of each $1,000.00 of property subject to ad valorem tax by the City.

**SECTION II:** Said rate of 0.00 on forty percent (40%) of each $1,000.00 of taxable property will yield no property taxes for General Government purposes.

**SECTION IV:** All ordinances and parts of ordinances in conflict herewith are hereby repealed.

SO SHALL IT BE ORDAINED BY THE MAYOR AND THE COUNCIL OF THE CITY OF HIRAM, GEORGIA THIS DAY, THE 9th day of July 2013.

Doris A. Dewey
Mayor Doris A. Dewey

Derrick Battle
Mayor Pro Tem Derrick Battle, Post 4

Councilperson Pep Rollins, Post 1

Kathy Bookout
Councilperson Kathy Bookout, Post 2

Teresa Philyaw
Councilperson Teresa Philyaw, Post 3

Earlene Graham
Councilperson Earlene Graham, Post 5

Attest: Cynthia Geyer
Cynthia Geyer, City Clerk

CITY OF HIRAM SEAL EST. 1891 GEORGIA

## PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2013

| COUNTY | Paulding | TAXING JURISDICTION | Hiram |
|---|---|---|---|

**INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED**

**This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.**

| DESCRIPTION | 2012 DIGEST | REASSESSMENT OF EXISTING REAL PROP | OTHER CHANGES TO TAXABLE DIGEST | 2013 DIGEST |
|---|---|---|---|---|
| REAL | 155,992,429 | -1,514,504 | 2,918,920 | 157,396,845 |
| PERSONAL | 27,778,755 | | 2,362,862 | 30,141,617 |
| MOTOR VEHICLES | 7,904,790 | | 385,520 | 8,290,310 |
| MOBILE HOMES | 14,360 | | -1,480 | 12,880 |
| TIMBER -100% | | | 0 | |
| HEAVY DUTY EQUIP | | | 0 | |
| | | | | |
| GROSS DIGEST | 191,690,334 | -1,514,504 | 5,665,822 | 195,841,652 |
| EXEMPTIONS | 1,227,376 | 0 | -29,879 | 1,197,497 |
| NET DIGEST | 190,462,958 | -1,514,504 | 5,695,701 | 194,644,155 |
| FLPA Reimbursement Value | | | 0 | |
| Adjusted NET DIGEST | 190,462,958 | -1,514,504 | 5,695,701 | 194,644,155 |
| | (PYD) | (RVA) | (NAG) | (CYD) |
| 2012 MILLAGE RATE >>> | 2.479 | 2013 PROPOSED MILLAGE RATE >>> | | 2.519 |

**THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE**

| DESCRIPTION | ABBREVIATION | AMOUNT | FORMULA |
|---|---|---|---|
| | | | |
| 2012 Net Digest | PYD | 190,462,958 | |
| Net Value Added-Reassessment of Existing Real Property | RVA | -1,514,504 | |
| Other Net Changes to Taxable Digest | NAG | 5,695,701 | |
| 2013 Net Digest | CYD | 194,644,155 | (PYD+RVA+NAG) |
| | | | |
| 2012 Millage Rate | PYM | 2.479 | |
| Millage Equivalent of Reassessed Value Added | ME | -0.019 | (RVA/CYD) * PYM |
| Rollback Millage Rate for 2012 | RR | 2.498 | PYM - ME |

## COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2013 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. Section 48-5-32.1(c) (2)

| | |
|---|---|
| **Rollback Millage Rate** | 2.498 |
| **2013 Millage Rate** | 0.000 |
| **Percentage Increase** | -100.00% |

## 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. Section 48-5-32.1 for the taxing jurisdiction for tax year 2013 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2013 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 2013 exceeds the rollback rate, I further certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. Sections 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published five year history and current digest advertisement, 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 2013 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

_____ _____ _____

Signature of Responsible Party Title Date

# City of Hiram

## NOTICE

The City of Hiram City Council does hereby announce that the millage rate will be set at a meeting to be held at the Hiram Community Center loctaed at 217 Main Street, Hiram, Georgia 30141 on July 9th, 2013 at 6:30 pm and pursuant to the requirements of O.C.G.A. Section 48-5-32 does hereby publish the 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 2013 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

| INCORPORATED | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
|---|---|---|---|---|---|---|---|
| Real & Personal | 207,394,189 | 218,216,873 | 213,320,955 | 194,942,021 | 187,390,722 | 183,771,184 | 187,538,462 |
| Motor Vehicles | 8,980,960 | 8,982,620 | 9,246,300 | 7,965,410 | 7,580,510 | 7,904,790 | 8,290,310 |
| Mobile Homes | 39,044 | 36,870 | 29,884 | 15,960 | 15,160 | 14,360 | 12,880 |
| Timber - 100% | | | | | | | |
| Heavy Duty Equipment | | | | | | | |
| Gross Digest | 216,414,193 | 227,236,363 | 222,597,139 | 202,923,391 | 194,986,392 | 191,690,334 | 195,841,652 |
| Less M& O Exemptions | 1,319,689 | 1,324,460 | 1,367,090 | 1,637,273 | 1,194,155 | 1,227,376 | 1,197,497 |
| Net M & O Digest | $215,094,504 | $225,911,903 | $221,230,049 | $201,286,118 | $193,792,237 | $190,462,958 | $194,644,155 |
| State Forest Land Assistance Grant Value | | | | | **0** | | |
| Adjusted Net M&O Digest | **215,094,504** | **225,911,903** | **221,230,049** | **201,286,118** | **193,792,237** | **190,462,958** | **194,644,155** |
| | | | | | | | |
| Gross M&O Millage | 2.370 | 2.255 | 2.142 | 2.258 | 2.398 | 2.479 | 2.498 |
| Less Rollbacks | 2.370 | 2.255 | 2.142 | 2.258 | 2.398 | 2.479 | 2.498 |
| Net M&O Millage | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | | | | | | | |
| Net Taxes Levied | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Net Taxes $ Increase (Decrease) | $0 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| Net Taxs % Increase/Decrease | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

Prepared By: Robert T. Rokovitz, City Manager

Approved and Adopted: July 9th, 2013