



PUBLIC HEARING # 1
MONDAY, NOVEMBER 10, 2025, AT 10:00 A.M.
3608 HIGHWAY 246 SKY VALLEY, GA 30537 AND VIA TELECONFERENCE (ZOOM)

AGENDA

Intro:

The purpose of this public hearing is to receive public comments on the proposed 2026 budget as well as the proposed millage rate for the 2025 Ad Valorem taxes. The budget and millage rate are on the agenda to be adopted at the regularly scheduled City Council Meeting on November 18, 2025, at 10:00 A.M.

GENERAL FUND

- In opposition to
- In favor of

ENTERPRISE FUNDS

WATER & SOLID WASTE FUND

- In opposition to
- In favor of

You may join the meeting at the following link:

<https://us02web.zoom.us/j/87594558184>

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.

1 mil = \$106,757.81

	As of 10.25	2025 Mill Rate- prop
	FY 2025 Budg. Vs.	9.609
	Actual	proposed fy 2026
	\$1,025,836.00	\$1,119,633.26
	\$22,000.00	\$21,500.00
	\$7,500.00	\$9,500.00
	\$7,500.00	\$7,500.00
	\$56,500.00	\$63,000.00
	\$3,000.00	\$3,000.00
	\$3,000.00	\$5,500.00
	\$1,000.00	\$1,300.00
	\$500.00	\$200.00
	\$48,000.00	\$52,000.00
	\$7,000.00	\$8,000.50
	\$1,000.00	\$500.00
	\$1,000.00	\$1,050.00
	\$500.00	\$750.00
	\$300.00	\$500.00
	\$1,000.00	\$1,200.00
	\$35,000.00	\$26,000.00
	\$6,000.00	\$7,500.00
	\$18,000.00	\$18,000.00
	\$88,524.00	\$105,000.00
	\$1,750.00	\$2,000.00

100 GENERAL FUND	347900 OTHER SALES - ECON DEV/VIST. CT.	\$15,000.00	\$12,982.00	\$15,000.00
100 GENERAL FUND	349300 BAD CHECK FEES			
100 GENERAL FUND	351100 COURT FINES			
100 GENERAL FUND	361000 INTEREST REVENUES	\$46,000.00	\$26,042.00	\$46,000.00
100 GENERAL FUND	370000 CONTRIBUTIONS/DONATIONS	\$46,000.00	\$26,095.00	\$32,000.00
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	\$17,574.00	\$20,000.00
100 GENERAL FUND	391002 INTERFUND TRANSFER HOTEL/MOTEL UNRESTRICTED	\$72,000.00	\$67,711.00	\$71,000.00
100 GENERAL FUND	391003 INTERFUND TRANSFER HOTEL/MOTEL CAPITAL BRICK & MORTAR			
100 GENERAL FUND	392200 SALE OF PROPERTY		\$0.00	
100 GENERAL FUND	393500 INCEPTION OF CAPITAL LEASE		\$0.00	
	TOTAL REVENUES	\$1,533,910.00	\$1,420,415.00	\$1,637,633.76
Fund	LEGISLATIVE	FY2025 APPROVED	25 BVA	FY2026 PROPOSED
100 GENERAL FUND	Account			
	411000 LEGISLATIVE			
100 GENERAL FUND	411000 LEGISLATIVE			
		\$6,377.00	\$5,285.00	\$5,500.00
100 GENERAL FUND	411000 LEGISLATIVE			
		\$1,500.00	\$0.00	\$3,000.00
100 GENERAL FUND	411000 LEGISLATIVE			
		\$1,000.00	\$0.00	\$3,000.00
100 GENERAL FUND	411000 LEGISLATIVE			
		\$750.00	\$468.00	\$1,000.00

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

579000 CONTINGENCY						
LEGISLATIVE			\$9,627.00		\$5,753.00	\$12,500.00
EXECUTIVE			FY2025 APPROVED	25 BVA	FY2026 PROPOSED	
100 GENERAL FUND	413000 EXECUTIVE	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS				
100 GENERAL FUND	413000 EXECUTIVE	523200 COMMUNICATIONS	\$1,275.00	\$1,057.00	\$1,100.00	
100 GENERAL FUND	413000 EXECUTIVE	523400 PRINTING & BINDING				
100 GENERAL FUND	413000 EXECUTIVE	523500 TRAVEL	\$300.00	\$0.00	\$600.00	
100 GENERAL FUND	413000 EXECUTIVE	523700 EDUCATION & TRAINING	\$200.00		\$400.00	
100 GENERAL FUND	413000 EXECUTIVE	531100 GENERAL SUPPLIES & MATERIALS	\$150.00	\$264.00	\$300.00	
EXECUTIVE			\$1,925.00	\$1,321.00	\$2,400.00	
ELECTIONS						
100 GENERAL FUND	414000 ELECTIONS	523300 ADVERTISING	\$500.00	0	\$500.00	
100 GENERAL FUND	414000 ELECTIONS	531100 GENERAL SUPPLIES & MATERIALS				
100 GENERAL FUND	414000 ELECTIONS	572000 PAYMENTS TO OTHER AGENCIES	\$5,000.00		\$7,500.00	
ELECTIONS			\$5,500.00	0	\$8,000.00	
ADMINISTRATION			FY2025 APPROVED	25 BVA	FY2026 PROPOSED	
100 GENERAL FUND	415000 GEN ADMIN	511100 REGULAR EMPLOYEE	\$204,322.00	\$157,541.00	\$228,831.00	
100 GENERAL FUND	415000 GEN ADMIN	512100 HEALTH INSURANCE	\$27,300.00	\$14,471.00	\$27,300.00	
100 GENERAL FUND	415000 GEN ADMIN	512200 FICA	\$12,668.00	\$10,056.00	\$14,187.52	
100 GENERAL FUND	415000 GEN ADMIN	512300 MEDICARE	\$2,963.00	\$2,352.00	\$3,318.05	

100 GENERAL FUND	415000 GEN ADMIN	512400 RETIREMENT CONTRIBUTIONS	\$17,000.00	\$12,276.00	\$15,000.00
100 GENERAL FUND	415000 GEN ADMIN	512600 UNEMPLOYMENT INSURANCE	\$130.00	\$125.00	\$1,624.70
100 GENERAL FUND	415000 GEN ADMIN	512700 WORKER'S COMPENSATION	\$2,358.00	\$3,749.00	\$4,000.00
100 GENERAL FUND	415000 GEN ADMIN	512900 OTHER EMP BENEFITS	\$7,800.00	\$7,290.00	\$7,800.00
100 GENERAL FUND	415000 GEN ADMIN	512910 VACATION BUY BACK	\$5,000.00	\$4,533.00	\$5,000.00
100 GENERAL FUND	415000 GEN ADMIN	521100 OFFICIAL/ADMINISTRATIVE SERVICES	\$1,000.00	\$424.00	\$500.00
100 GENERAL FUND	415000 GEN ADMIN	521200 PROFESSIONAL SERVICE	\$35,000.00	\$11,740.00	\$20,000.00
100 GENERAL FUND	415000 GEN ADMIN	521300 TECHNICAL SERVICES	\$24,027.00	\$31,136.00	\$25,000.00
100 GENERAL FUND	415000 GEN ADMIN	522200 REPAIRS AND MAINTENANCE BY OTHERS	\$500.00	\$778.00	\$1,000.00
100 GENERAL FUND	415000 GEN ADMIN	522300 RENTALS AND LEASE AGREEMENTS	\$3,600.00	\$2,708.00	\$3,300.00
100 GENERAL FUND	415000 GEN ADMIN	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$2,625.00	\$2,273.00	\$2,500.00
100 GENERAL FUND	415000 GEN ADMIN	523200 COMMUNICATIONS	\$8,500.00	\$9,667.00	\$11,000.00
100 GENERAL FUND	415000 GEN ADMIN	523300 ADVERTISING	\$500.00	\$655.00	\$500.00
100 GENERAL FUND	415000 GEN ADMIN	523400 PRINTING & BINDING	\$250.00	\$68.00	\$100.00
100 GENERAL FUND	415000 GEN ADMIN	523500 TRAVEL	\$3,300.00	\$2,212.00	\$3,300.00
100 GENERAL FUND	415000 GEN ADMIN	523600 DUES & FEES	\$3,300.00	\$3,554.00	\$3,300.00
100 GENERAL FUND	415000 GEN ADMIN	523700 EDUCATION & TRAINING	\$3,400.00	\$1,375.00	\$3,400.00

100 GENERAL FUND	415000 GEN ADMIN	523910 OTHER PURCHASED SERVICES H/M MONITORING	\$14,000.00	\$0.00	\$12,000.00
100 GENERAL FUND	415000 GEN ADMIN	531100 GENERAL SUPPLIES & MATERIALS	\$3,500.00	\$6,321.00	\$5,000.00
100 GENERAL FUND	415000 GEN ADMIN	531230 GASOLINE/DIESEL	\$500.00	\$186.00	\$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			
100 GENERAL FUND	415000 GEN ADMIN	531720 OTHER SUPPLIES	\$1,000.00	\$3,448.00	\$1,000.00
100 GENERAL FUND	415000 GEN ADMIN	579000 CONTINGENCY	\$500.00	\$0.00	\$500.00
		GENERAL ADMINISTRATION	\$385,043.00	\$288,938.00	\$399,961.27
	BUILDINGS/GROUNDS		FY2025 APPROVED	25 BVA	FY2026 PROPOSED
100 GENERAL FUND	415650 BUILDINGS/GR	521300 TECHNICAL SERVICES	\$11,000.00	\$5,277.00	\$10,000.00
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	\$14,431.00	\$22,000.00
100 GENERAL FUND	415650 BUILDINGS/GR	522200 REPAIRS AND MAINTENANCE BY OTHERS			
	415650 BUILDINGS/GR	522210 REPAIRS & MAINT - BUILDING	\$10,000.00	\$3,231.00	\$7,000.00
	415650 BUILDINGS/GR	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$5,000.00	\$6,526.00	\$5,000.00
			\$7,550.00	\$7,174.00	\$7,500.00

100 GENERAL FUND	415650 BUILDINGS/GR	531100 GENERAL SUPPLIES & MATERIALS	\$7,500.00	\$4,431.00	\$7,000.00
100 GENERAL FUND	415650 BUILDINGS/GR	531210 ELECTRICITY	\$13,000.00	\$13,826.00	\$18,000.00
100 GENERAL FUND	415650 BUILDINGS/GR	531220 BOTTLED GAS (PROPANE)	\$3,000.00	\$2,143.00	\$3,000.00
100 GENERAL FUND	415650 BUILDINGS/GR	531600 SMALL EQUIPMENT	\$500.00	\$0.00	\$500.00
100 GENERAL FUND	415650 BUILDINGS/GR	B/G TOTAL OPERATIONS	\$86,750.00	\$60,189.00	\$84,200.00
100 GENERAL FUND		541300 CAPITAL OUTLAY-BUILDING MAINT/IMP		\$0.00	
100 GENERAL FUND		579000 CONTINGENCY		\$0.00	
		BUILDINGS AND GROUNDS	\$86,750.00	\$60,189.00	\$84,200.00
	JUDICIAL		FY2025 APPROVED	25 BVA	FY2026 PROPOSED
	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	\$3,000.00	\$2,250.00	\$3,000.00
100 GENERAL FUND	420000 JUDICIAL	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS		\$430.00	\$450.00
100 GENERAL FUND	420000 JUDICIAL	523200 COMMUNICATIONS			
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	\$3,490.00	\$2,680.00	\$3,450.00	
	POLICE		FY2025 APPROVED	25 BVA	FY2026 PROPOSED	
	432000 POLICE	511100 REGULAR EMPLOYEE	\$297,843.00	\$219,567.00	\$348,279.00	
100 GENERAL FUND	432000 POLICE	511200 TEMPORARY EMPLOYEES	\$3,000.00	\$0.00	\$1,000.00	
100 GENERAL FUND	432000 POLICE	511300 OVERTIME	\$15,000.00	\$6,698.00	\$3,000.00	
100 GENERAL FUND	432000 POLICE	512100 HEALTH INSURANCE	\$44,100.00	\$19,947.00	\$52,500.00	
100 GENERAL FUND	432000 POLICE	512200 FICA	\$18,466.00	\$14,002.00	\$21,593.30	
100 GENERAL FUND	432000 POLICE	512300 MEDICARE	\$4,319.00	\$3,275.00	\$5,050.05	
100 GENERAL FUND	432000 POLICE	512400 RETIREMENT CONTRIBUTIONS	\$15,500.00	\$15,198.00	\$18,500.00	
100 GENERAL FUND	432000 POLICE	512600 UNEMPLOYMENT INSURANCE	\$205.00	\$322.00	\$2,472.78	
100 GENERAL FUND	432000 POLICE	512700 WORKER'S COMPENSATION	\$28,290.00	\$35,065.00	\$37,500.00	
100 GENERAL FUND	432000 POLICE	512910 VACATION BUY BACK	\$4,500.00	\$6,123.00	\$6,500.00	
100 GENERAL FUND	432000 POLICE	521200 PROFESSIONAL SERVICE				
100 GENERAL FUND	432000 POLICE	521300 TECHNICAL SERVICES	\$1,300.00	\$876.00	\$1,300.00	
100 GENERAL FUND	432000 POLICE	52200 REPAIRS AND MAINTENANCE BY OTHERS				
		52202 REPAIR DAMAGED PROPERTY	\$5,000.00	\$3,695.00	\$5,000.00	
100 GENERAL FUND	432000 POLICE					

100 GENERAL FUND	432000 POLICE	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$28,900.00	\$24,144.00	\$26,000.00
100 GENERAL FUND	432000 POLICE	523200 COMMUNICATIONS	\$7,500.00	\$7,471.00	\$7,500.00
100 GENERAL FUND	432000 POLICE	523300 ADVERTISING			
100 GENERAL FUND	432000 POLICE	523400 PRINTING & BINDING	\$400.00	\$239.00	\$400.00
100 GENERAL FUND	432000 POLICE	523500 TRAVEL	\$1,500.00	\$1,492.00	\$1,500.00
100 GENERAL FUND	432000 POLICE	523600 DUES & FEES	\$500.00	\$347.00	\$500.00
100 GENERAL FUND	432000 POLICE	523601 FEES - INS DEDUCTIBLE			
100 GENERAL FUND	432000 POLICE	523700 EDUCATION & TRAINING	\$4,400.00	\$400.00	\$3,500.00
100 GENERAL FUND	432000 POLICE	523900 OTHER PURCHASED SERVICES			
100 GENERAL FUND	432000 POLICE	531100 GENERAL SUPPLIES & MATERIALS	\$5,000.00	\$6,774.00	\$7,500.00
100 GENERAL FUND	432000 POLICE	531230 GASOLINE/DIESEL	\$18,000.00	\$14,559.00	\$23,000.00
100 GENERAL FUND	432000 POLICE	531300 FOOD			
100 GENERAL FUND	432000 POLICE	531400 BOOKS & PERIODICALS			
100 GENERAL FUND	432000 POLICE	531600 SMALL EQUIPMENT			
100 GENERAL FUND	432000 POLICE	531720 OTHER SUPPLIES	\$4,000.00	\$6,700.00	\$4,000.00
100 GENERAL FUND		POLICE OPERATIONS TOTAL	\$507,723.00	\$386,894.00	\$576,595.12
100 GENERAL FUND		542200 CAPITAL OUTLAY	\$13,500.00	\$26,629.00	\$12,730.00
		POLICE OP+ CAPITAL	\$521,223.00	\$413,523.00	\$589,325.12
	FIRE		FY2025 APPROVED	25 BVA	FY2026 PROPOSED

100 GENERAL FUND	435000 FIRE	521300 TECHNICAL SERVICES				
	435000 FIRE	572000 PAYMENTS TO OTHER AGENCIES	\$160,137.00	\$120,102.00		\$174,778.84
		579000 CONTINGENCY				
		FIRE	\$160,137.00	\$120,102.00		\$174,778.84
	ROADS		FY2025 APPROVED	25 BVA	FY2025 PROPOSED	
	442000 ROADS	511100 REGULAR EMPLOYEE	\$124,950.00	\$95,010.00		\$115,590.00
	442000 ROADS	511200 TEMPORARY EMPLOYEES				
	442000 ROADS	511300 OVERTIME	\$5,000.00	\$3,599.00		\$5,000.00
	442000 ROADS	512100 HEALTH INSURANCE	\$27,972.00	\$9,083.00		\$19,572.00
	442000 ROADS	512200 FICA	\$7,747.00	\$6,114.00		\$7,166.58
	442000 ROADS	512300 MEDICARE	\$1,812.00	\$1,430.00		\$1,676.06
	442000 ROADS	512400 RETIREMENT CONTRIBUTIONS	\$10,500.00	\$9,353.00		\$11,300.00
	442000 ROADS	512600 UNEMPLOYMENT INSURANCE	\$80.00	\$117.00		\$820.69
	442000 ROADS	512700 WORKER'S COMPENSATION	\$35,850.00	\$32,041.00		\$36,000.00
	442000 ROADS	512910 VACATION BUY BACK	\$2,200.00	\$882.00		\$2,200.00
	442000 ROADS	521200 PROFESSIONAL SERVICE				
	442000 ROADS	521300 TECHNICAL SERVICES	\$2,500.00	\$1,166.00		\$2,500.00
	442000 ROADS	522120 SNOW PLOWING BY OTHERS		\$0.00		
	442000 ROADS	522200 REPAIRS AND MAINTENANCE BY OTHERS				\$122.00

100 GENERAL FUND	442000 ROADS	522202 REPAIR DAMAGED PROPERTY			
100 GENERAL FUND	442000 ROADS	522300 RENTALS AND LEASE AGREEMENTS			
100 GENERAL FUND	442000 ROADS	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS			
100 GENERAL FUND	442000 ROADS	523200 COMMUNICATIONS	\$8,200.00	\$7,687.00	\$8,200.00
100 GENERAL FUND	442000 ROADS	523300 ADVERTISING	\$7,000.00	\$3,068.00	\$7,000.00
100 GENERAL FUND	442000 ROADS	523400 PRINTING & BINDING	\$100.00	\$0.00	\$100.00
100 GENERAL FUND	442000 ROADS	523500 TRAVEL		\$23.00	
100 GENERAL FUND	442000 ROADS	523600 DUES & FEES		\$123.00	
100 GENERAL FUND	442000 ROADS	523700 EDUCATION & TRAINING			
100 GENERAL FUND	442000 ROADS	523601 FEES - INS DEDUCTIBLE			
100 GENERAL	442000 ROADS	523850 CONTRACT LABOR			
100 GENERAL FUND	442000 ROADS	523900 OTHER PURCHASED SERVICES			
100 GENERAL FUND	442000 ROADS	531100 GENERAL SUPPLIES & MATERIALS		\$2,898.00	
100 GENERAL FUND	442000 ROADS	531101 ROAD MAINTENANCE			
100 GENERAL FUND	442000 ROADS	531130 SAFETY			
100 GENERAL FUND	442000 ROADS	531210 ELECTRICITY	\$5,000.00	\$4,630.00	\$5,500.00
100 GENERAL FUND	442000 ROADS	531230 GASOLINE/DIESEL	\$8,500.00	\$12,190.00	\$11,000.00
100 GENERAL FUND	442000 ROADS	531600 SMALL EQUIPMENT		\$0.00	
100 GENERAL FUND	442000 ROADS	531720 OTHER SUPPLIES		\$210.00	

100 GENERAL FUND	442000 ROADS	OPERATIONS TOTAL			
100 GENERAL FUND	442000 ROADS	542200 CAPITAL OUTLAY-VEHICLES	\$189,746.00	\$233,625.32	
			\$0.00		
100 GENERAL FUND		ROADS OP + CAPITAL	\$247,411.00	\$189,746.00	\$233,625.32
	SPECIAL EVENTS		FY2025 APPROVED	25 BVA	FY2026 PROPOSED
461000 EVENTS		521300 TECHNICAL SERVICES	\$11,000.00	\$10,300.00	\$11,000.00
461000 EVENTS		522300 RENTALS AND LEASE AGREEMENTS	\$1,500.00	\$1,640.00	\$1,500.00
461000 EVENTS		523200 COMMUNICATIONS			
461000 EVENTS		523300 ADVERTISING	\$500.00		\$500.00
461000 EVENTS		523400 PRINTING & BINDING			
461000 EVENTS		523600 DUES & FEES	\$500.00	\$0.00	\$500.00
461000 EVENTS		523850 CONTRACT LABOR	\$1,000.00	\$0.00	\$1,000.00
461000 EVENTS		523900 OTHER			
461000 EVENTS		PURCHASED SERVICES			
461000 EVENTS		531100 GENERAL			
461000 EVENTS		SUPPLIES & MATERIALS	\$13,000.00	\$7,387.00	\$13,000.00
461000 EVENTS		531300 FOOD/EMP INCENTIVE	\$1,500.00	\$669.00	\$1,500.00
461000 EVENTS		531500			
		SUPPLIES/INVENTORY			
		PURCHASE FOR RESALE			
461000 EVENTS		572000 PAYMENTS TO OTHER AGENCIES	\$2,000.00	\$536.00	\$2,000.00
		SPECIAL			
		ACTIVITIES/EVENTS	\$31,000.00	\$20,532.00	\$31,000.00

PARKS		FY2025 APPROVED				25 BVA	FY2026 PROPOSED
100 GENERAL FUND	462000 PARKS	521300 TECHNICAL SERVICES					
	462000 PARKS	522300 RENTALS AND LEASE AGREEMENTS					
	462000 PARKS	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS					
	462000 PARKS	523600 DUES & FEES					
	462000 PARKS	531100 GENERAL SUPPLIES & MATERIALS					
100 GENERAL FUND		579000 CONTINGENCY					
		PARKS					
HOUSING/DEVELOPMENT							
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	511100 REGULAR EMPLOYEE		\$38,851.00	\$33,660.00		\$50,910.00
	47000 HOUSING/DEVELOPMENT	511300 OVERTIME					
	47000 HOUSING/DEVELOPMENT	512100 HEALTH INSURANCE		\$8,400.00	\$6,398.00		\$8,400.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	512200 FICA		\$2,409.00	\$2,087.00		\$3,156.42
	470000 HOUSING/DEV ELOPMENT	512300 MEDICARE		\$563.00	\$488.00		\$738.20
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	512400 RETIREMENT		\$2,500.00	\$2,923.00		\$3,600.00
	470000 HOUSING/DEV ELOPMENT	512600 UNEMPLOYMENT INSURANCE		\$33.00	\$38.00		\$361.46
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	512700 WORKER'S COMPENSATION		\$1,360.00	\$1,960.00		\$2,250.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	521300 TECHNICAL SERVICES		\$2,250.00	\$1,905.00		\$2,250.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	522200 REPAIRS AND MAINTENANCE BY OTHERS		\$1,500.00	\$22.00		\$3,000.00

100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$1,385.00	\$1,209.00	\$1,300.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523200 COMMUNICATIONS	\$2,400.00	\$1,403.00	\$1,700.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523300 ADVERTISING			
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523400 PRINTING & BINDING	\$500.00	\$0.00	\$500.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523500 TRAVEL	\$500.00		\$500.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523600 DUES & FEES	\$500.00	\$70.00	\$500.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	523700 EDUCATION & TRAINING	\$500.00		\$500.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531100 GENERAL SUPPLIES & MATERIALS	\$1,500.00	\$1,953.00	\$2,000.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531230 GASOLINE/DIESEL	\$1,500.00	\$561.00	\$1,000.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531400 BOOKS & PERIODICALS	\$250.00	\$0.00	\$250.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531500 SUPPLIES/INVENTORY PURCHASE FOR RESALE			
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531600 SMALL EQUIPMENT	\$200.00	\$442.00	\$500.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531720 OTHER SUPPLIES	\$500.00	\$0.00	\$500.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	HOUSING & DEV TOTAL	\$500.00	\$477.00	\$600.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	542200 CAPITAL OUTLAY			\$84,516.08
100 GENERAL FUND		HOUSING & DEVELOPMENT	\$68,101.00	\$55,596.00	\$84,516.08
ECONOMIC DEV			FY2025 APPROVED	25 BVA	FY2026 PROPOSED
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	\$490.00	\$430.00	\$500.00
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	\$165.00	\$500.00
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	531500 SUPPLIES/INVENTORY PURCHASE FOR RESALE			
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	531600 SMALL EQUIPMENT	\$7,713.00	\$9,528.00	\$7,877.12
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	ECONOMIC DEVELOPMENT	\$13,703.00	\$15,123.00	\$13,877.12
100 GENERAL FUND		TOTAL			

TOTAL GENERAL FUND REVENUES
TOTAL OPERATING EXPENDITURES
TOTAL CAPITAL EXPENDITURES
TOTAL CAPITAL/OPERATING Expenses
TOTAL AVAILABLE REVENUE FY2025 YTD
ENDING CASH BAL. OVER/UNDER TOTAL REV

\$1,533,910.00	\$1,420,415.00	\$1,637,633.76
\$1,520,410.00	\$1,146,874.00	\$1,624,903.76
\$13,500.00	\$26,629.00	\$12,730.00
\$1,533,910.00	\$1,173,503.00	\$1,637,633.76
\$0.00	\$246,912.00	\$0.00
% spent		
0.765040322		

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

FY2025 APPROVED	FY25 BVA 10.25	FY2026 PROPOSED
\$455,000.00	\$294,709.00	without new positions \$460,000.00
\$15,000.00	\$9,000.00	\$24,000.00
\$5,000.00	\$6,774.00	\$7,500.00
\$24,400.00	\$16,417.00	\$35,160.00
\$36,000.00	\$25,318.00	\$32,000.00
\$535,400.00	\$352,218.00	\$558,660.00
\$199,902.00	\$144,950.00	\$209,450.00
\$5,000.00	\$5,504.00	\$5,000.00
\$30,156.00	\$15,179.00	\$30,156.00
\$12,394.00	\$8,875.00	\$12,985.90
\$2,899.00	\$2,076.00	\$3,037.03
\$7,400.00	\$12,276.00	\$15,000.00
\$119.00	\$164.00	\$1,487.10
\$13,450.00	\$16,564.00	\$17,000.00
\$5,200.00	\$0.00	\$5,200.00
\$3,000.00	\$0.00	\$3,000.00
\$5,000.00	\$3,935.00	\$5,000.00
\$20,000.00	\$9,699.00	\$20,000.00
\$15,000.00	\$8,664.00	\$15,000.00
\$14,575.00	\$13,099.00	\$14,575.00
\$5,500.00	\$4,476.00	\$5,500.00
\$100.00	\$0.00	\$100.00
\$1,300.00	\$2,740.00	\$1,300.00
\$1,300.00	\$2,976.00	\$1,300.00
\$1,300.00	\$1,705.00	\$1,300.00
\$23,800.00	\$17,705.00	\$33,648.00
\$60,000.00	\$65,005.00	\$60,000.00

531210 ELECTRICITY	\$55,000.00	\$46,868.00	\$55,000.00
531220 BOTTLED GAS (PROPANE)	\$1,000.00	\$1,157.00	\$1,000.00
531230 GASOLINE/DIESEL	\$8,000.00	\$5,438.00	\$8,000.00
531300 FOOD (EMPLOYEE INCENTIVE)	\$1,000.00	\$512.00	\$1,000.00
531600 SMALL EQUIPMENT	\$5,000.00	\$6,286.00	\$5,000.00
531720 OTHER SUPPLIES	\$1,000.00	\$210.00	\$1,000.00
OPERATIONS TOTAL	\$498,395.00	\$396,063.00	\$531,039.02
541000 CAPITAL OUTLAY- PROPERTY STUDY			
542200 CAPITAL OUTLAY-MACH./EQUIP/MAINT.	\$10,856.00	\$40,100.00	\$10,856.00
580000 DEBT SERVICE	\$15,000.00	\$32,076.00	\$11,500.00
CAPITAL OUTLAY & DEBT SERVICE TOTAL	\$25,856.00	\$8,688.00	\$22,356.00
TOTAL EXPENSES OP & C.O.	\$524,251.00	\$476,927.00	\$553,395.02
TOTAL WATER FUND REVENUE	\$535,400.00	\$352,218.00	\$558,660.00
DIFFERENCE OVER UNDER	\$11,149.00	-\$124,709.00	\$5,264.98
545 SOLID WASTE & RECYCLING			
Revenue	2025 APPROVED	SW BVA 10.25	FY2026 PROPOSED
344110 REFUSE COLLECTION CHARGES	\$218,500.00	\$147,179.00	\$223,100.00
344120 SALE OF WASTE/MULCH			w/o new position
344190 OTHER SANITATION CHARGES	\$218,500.00	\$147,179.00	\$223,100.00
Total Revenue			
Expenses			
445000 SOLID WASTE & RECYCLING			
511100 REGULAR EMPLOYEE	\$104,780.00	\$77,473.00	\$112,178.00
511200 TEMPORARY EMPLOYEES			
511300 OVERTIME	\$4,000.00	\$425.00	\$1,500.00
512100 HEALTH INSURANCE	\$21,672.00	\$11,734.00	\$21,672.00
512200 FICA	\$6,496.00	\$4,594.00	\$6,955.04
512300 MEDICARE	\$1,519.00	\$1,074.00	\$1,626.58

512400 RETIREMENT CONTRIBUTIONS	\$5,304.00	\$6,430.00	\$7,800.00
512600 UNEMPLOYMENT INSURANCE	\$116.00	\$96.00	\$796.46
512700 WORKER'S COMPENSATION	\$9,360.00	\$10,349.00	\$10,350.00
512900 OTHER EMPLOYEE BENEFITS			
512910 VACATION BUY BACK	\$1,000.00	\$0.00	\$500.00
521200 PROFESSIONAL SERVICE	\$3,000.00	\$3,500.00	\$3,000.00
521300 TECHNICAL SERVICES	\$3,000.00	\$2,468.00	\$2,500.00
522110 DISPOSAL SERVICES/LANDFILL	\$35,000.00	\$32,146.00	\$35,000.00
522200 REPAIRS AND MAINTENANCE NOT	\$4,750.00	\$6,503.00	\$4,000.00
523110 INSURANCE OTHER THAN EMPLOYEE	\$4,890.00	\$4,575.00	\$4,600.00
523200 COMMUNICATIONS	\$4,800.00	\$4,608.00	\$4,800.00
523300 ADVERTISING		\$0.00	
531100 GENERAL SUPPLIES & MATERIALS	\$2,750.00	\$6,376.00	\$2,000.00
5312220 BOTTLED GAS (PROPANE)			
531230 GASOLINE/DIESEL	\$4,750.00	\$3,702.00	\$3,750.00
531720 OTHER SUPPLIES	\$785.00	\$3,668.00	
OPERATIONS TOTAL	\$217,972.00	\$179,721.00	\$223,028.08
542200 CAPITAL OUTLAY-MACHINERY/EQUIP		\$5,428.00	
Total Account			
TOTAL EXPENSES OP & CAPITAL OUTLAY	\$217,972.00	\$185,149.00	\$223,028.08
TOTAL REVENUE FROM TRASH	\$218,500.00	\$147,179.00	\$223,100.00
NET REVENUE AFTER EXPENSES	\$528.00	-\$37,970.00	\$71.92

MIL RATE	9,609	\$106,757.81	\$116,519.23	\$9,761.42	9.26%	
Description GEN FUND w/ TSP		9,609	9,609	Budget	Change 2025 to 2026	Percentage of Proposed Budget
		Current Year 2025	Proposed 2026	Change Proposed		
Gen Property Tax Other Rev sources	\$1,025,835.80	\$1,119,633	\$93,797	9.14%	68.37%	
	\$508,074.00	\$518,001	\$9,927	1.95%	31.63%	
Total Revenue	\$1,533,909.80	\$1,637,634	\$103,724	6.76%	100.00%	
Legislative	\$9,627.00	\$12,500	\$2,873	29.84%	0.76%	
Executive	\$1,925.00	\$2,400	\$475	24.68%	0.15%	
Elections	\$5,500.00	\$8,000	\$2,500	45.45%	0.49%	
Administration	\$385,043.00	\$399,961	\$14,918	3.87%	24.42%	
Buildings/Grounds	\$86,750.00	\$84,200	(\$2,550)	-2.94%	5.14%	
Judicial	\$3,490.00	\$3,450	(\$40)	-1.15%	0.21%	
Police	\$521,223.00	\$589,325	\$68,102	13.07%	35.99%	
Fire	\$160,137.00	\$174,779	\$14,642	9.14%	10.67%	
Roads	\$247,411.00	\$233,625	(\$13,786)	-5.57%	14.27%	
Special Events	\$31,000.00	\$31,000	\$0	0.00%	1.89%	
Parks						
Housing Development	\$68,101.00	\$84,516	\$16,415	24.10%	5.16%	
Economic Development	\$13,703.00	\$13,878	\$175	1.28%	0.85%	
Total General Fund Expense	\$1,533,910.00	\$1,637,634	\$103,724	6.76%	100.00%	

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025COUNTY: **Rabun****Sky Valley****ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW**

DESCRIPTION	2024 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2025 DIGEST
REAL	109,492,204	8,281,002	1,451,402	119,224,608
PERSONAL			0	
MOTOR VEHICLES	115,610		(45,990)	69,620
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	109,607,814	8,281,002	1,405,412	119,294,228
EXEMPTIONS	2,850,000	1,042,178	(1,117,178)	2,775,000
NET DIGEST	106,757,814	7,238,824	2,522,590	116,519,228
	(PYD)	(RVA)	(NAG)	(CYD)

2024 MILLAGE RATE: 9.609**2025 MILLAGE RATE:** 9.609**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2024 Net Digest	PYD	106,757,814	
Net Value Added-Reassessment of Existing Real Property	RVA	7,238,824	
Other Net Changes to Taxable Digest	NAG	2,522,590	
2025 Net Digest	CYD	116,519,228	(PYD+RVA+NAG)
2024 Millage Rate	PYM	9.609	PYM
Millage Equivalent of Reassessed Value Added	ME	0.597	(RVA/CYD) * PYM
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	9.012	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2025 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	9.012
2025 Millage Rate	9.609
Percentage Tax Increase	6.62%

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 2025 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2025 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 2025 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 2025 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