



**PUBLIC HEARING # 3
TUESDAY, NOVEMBER 18, 2025, AT 9:00 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/84819016780>

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.

GENERAL FUND REVENUE BUDGET 2026 PROPOSED

		1 mill	
		As of 10.25	\$116,519.23
		2024 Mil Rate 9.609	2025 Mill Rate- prop
		FY25	9.609
			proposed fy 2026
Fund	Account		
100 GENERAL FUND	311000 GENERAL PROPERTY TAXES	\$1,025,836.00	\$1,119,633.26
100 GENERAL FUND	311310 MOTOR VEH. PERSONAL PROPERTY	\$22,000.00	\$21,500.00
100 GENERAL FUND	311340 INTANGIBLES	\$7,500.00	\$9,500.00
100 GENERAL FUND	311600 REAL ESTATE TRANSFER	\$7,500.00	\$7,500.00
100 GENERAL FUND	311710 ELECTRIC FRANCHISE TAX	\$56,500.00	\$63,000.00
100 GENERAL FUND	311750 CABLE FRANCHISE TAX	\$3,000.00	\$3,000.00
100 GENERAL FUND	311760 TELEPHONE FRANCHISE TAX	\$3,000.00	\$5,527.00
100 GENERAL FUND	314200 ALCOHOLIC BEVERAGE EXCISE	\$1,000.00	\$1,066.00
100 GENERAL FUND	316100 BUSINESS AND OCCUPATION TAXES	\$500.00	\$105.00
100 GENERAL FUND	316200 INSURANCE PREMIUM TAXES	\$48,000.00	\$0.00
100 GENERAL FUND	319000 P/I ON DELINQUENT TAXES	\$7,000.00	\$5,348.00
100 GENERAL FUND	321100 ALCOHOLIC BEVERAGE LICENSE	\$1,000.00	\$53.00
100 GENERAL FUND	321220 INSURANCE LICENSES	\$1,000.00	\$1,035.00
100 GENERAL FUND	322210 ZONING AND LAND USE PERMITS	\$500.00	\$750.00
100 GENERAL FUND	322230 SIGN PERMIT	\$300.00	\$500.00
100 GENERAL FUND	322930 PTV PERMITS	\$1,000.00	\$875.00
100 GENERAL FUND	323101 BUILDING PERMITS	\$35,000.00	\$15,284.00
100 GENERAL FUND	323103 TREE REMOVAL PERMIT	\$6,000.00	\$6,150.00
100 GENERAL FUND	323310 SHORT TERM VAC. RENT APP & REG	\$18,000.00	\$10,200.00
100 GENERAL FUND	334000 STATE GOVERNMENT GRANTS	\$88,524.00	\$105,288.00
100 GENERAL FUND	336000 LOCAL GRANTS		
100 GENERAL FUND	341400 PRINTING & DUPL. SERVICES		
100 GENERAL FUND	341910 ELECTION QUALIFYING FEES		
100 GENERAL FUND	347300 EVENT ADMISSION FEES		
100 GENERAL FUND	347400 EXHIBIT ADMISSION FEES/VENDORS	\$1,750.00	\$2,000.00

579000 CONTINGENCY						
LEGISLATIVE			\$9,627.00		\$5,753.00	\$12,500.00
EXECUTIVE						
100 GENERAL FUND	413000 EXECUTIVE			FY2025 APPROVED	25 BVA	FY2026 PROPOSED
	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS					
100 GENERAL FUND	413000 EXECUTIVE			\$1,275.00	\$1,057.00	\$1,100.00
100 GENERAL FUND	413000 EXECUTIVE					
100 GENERAL FUND	413000 EXECUTIVE					
100 GENERAL FUND	413000 EXECUTIVE			\$300.00	\$0.00	\$600.00
100 GENERAL FUND	413000 EXECUTIVE			\$200.00		\$400.00
100 GENERAL FUND	413000 EXECUTIVE			\$150.00	\$264.00	\$300.00
	EXECUTIVE			\$1,925.00	\$1,321.00	\$2,400.00
ELECTIONS						
100 GENERAL FUND	414000 ELECTIONS			\$500.00	0	\$500.00
100 GENERAL FUND	414000 ELECTIONS					
100 GENERAL FUND	414000 ELECTIONS					
	523300 ADVERTISING					
	531100 GENERAL SUPPLIES & MATERIALS					
	572000 PAYMENTS TO OTHER AGENCIES			\$5,000.00		\$7,500.00
	ELECTIONS			\$5,500.00	0	\$8,000.00
ADMINISTRATION						
100 GENERAL FUND	415000 GEN ADMIN					
100 GENERAL FUND	415000 GEN ADMIN			\$204,322.00	\$157,541.00	\$228,831.00
100 GENERAL FUND	415000 GEN ADMIN			\$27,300.00	\$14,471.00	\$27,300.00
100 GENERAL FUND	415000 GEN ADMIN			\$12,668.00	\$10,056.00	\$14,187.52
100 GENERAL FUND	415000 GEN ADMIN			\$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	\$1,000.00	\$3,448.00	\$1,000.00
100 GENERAL FUND	415000 GEN ADMIN	531720 OTHER SUPPLIES	\$500.00	\$0.00	\$500.00
		579000 CONTINGENCY			
		GENERAL ADMINISTRATION	\$385,043.00	\$288,938.00	\$399,961.27
			FY2025 APPROVED	25 BVA	FY2026 PROPOSED
100 GENERAL FUND	BUILDINGS/GROUNDS 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	\$10,000.00	\$3,231.00	\$7,000.00
	415650 BUILDINGS/GR	522210 REPAIRS & MAINT - BUILDING	\$5,000.00	\$6,526.00	\$5,000.00
	415650 BUILDINGS/GR	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$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			
		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	522200 REPAIRS AND MAINTENANCE BY OTHERS				
			\$5,000.00	\$3,695.00	\$5,000.00	
100 GENERAL FUND	432000 POLICE	522202 REPAIR DAMAGED PROPERTY				

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

435000 FIRE	521300 TECHNICAL SERVICES				
100 GENERAL FUND	572000 PAYMENTS TO OTHER AGENCIES	\$160,137.00	\$120,102.00		\$174,778.84
435000 FIRE	579000 CONTINGENCY				
	FIRE	\$160,137.00	\$120,102.00		\$174,778.84
		FY2025 APPROVED	25 BVA	FY2025 PROPOSED	
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
100 GENERAL FUND	512300 MEDICARE	\$1,812.00	\$1,430.00		\$1,676.06
100 GENERAL FUND	512400 RETIREMENT CONTRIBUTIONS	\$10,500.00	\$9,353.00		\$11,300.00
100 GENERAL FUND	512600 UNEMPLOYMENT INSURANCE	\$80.00	\$117.00		\$820.69
100 GENERAL FUND	512700 WORKER'S COMPENSATION	\$35,850.00	\$32,041.00		\$36,000.00
100 GENERAL FUND	512910 VACATION BUY BACK	\$2,200.00	\$882.00		\$2,200.00
100 GENERAL FUND	521200 PROFESSIONAL SERVICE				
100 GENERAL FUND	521300 TECHNICAL SERVICES	\$2,500.00	\$1,166.00		\$2,500.00
100 GENERAL FUND	522120 SNOW PLOWING BY OTHERS		\$0.00		
100 GENERAL FUND	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	\$8,200.00	\$7,687.00	\$8,200.00
100 GENERAL FUND	442000 ROADS	523200 COMMUNICATIONS			
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			
100 GENERAL FUND	442000 ROADS	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			
100 GENERAL FUND	442000 ROADS	531600 SMALL EQUIPMENT	\$8,500.00	\$12,190.00	\$11,000.00
100 GENERAL FUND	442000 ROADS	531720 OTHER SUPPLIES		\$0.00	
				\$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				
	461000 EVENTS	522300 RENTALS AND LEASE AGREEMENTS	\$11,000.00	\$10,300.00		\$11,000.00
	461000 EVENTS	523200 COMMUNICATIONS	\$1,500.00	\$1,640.00		\$1,500.00
100 GENERAL FUND						
100 GENERAL FUND	461000 EVENTS	523300 ADVERTISING		\$500.00		\$500.00
100 GENERAL FUND	461000 EVENTS	523400 PRINTING & BINDING				
100 GENERAL FUND	461000 EVENTS	523600 DUES & FEES	\$500.00	\$0.00		\$500.00
100 GENERAL FUND	461000 EVENTS	523850 CONTRACT LABOR	\$1,000.00	\$0.00		\$1,000.00
100 GENERAL FUND	461000 EVENTS	523900 OTHER				
100 GENERAL FUND	461000 EVENTS	PURCHASED SERVICES				
100 GENERAL FUND	461000 EVENTS	531100 GENERAL				
100 GENERAL FUND	461000 EVENTS	SUPPLIES & MATERIALS	\$13,000.00	\$7,387.00		\$13,000.00
100 GENERAL FUND	461000 EVENTS	531300 FOOD/EMP INCENTIVE	\$1,500.00	\$669.00		\$1,500.00
100 GENERAL FUND	461000 EVENTS	531500				
		SUPPLIES/INVENTORY				
		PURCHASE FOR RESALE				
100 GENERAL FUND	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						
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				
100 GENERAL FUND		PARKS				
HOUSING/DEVELOPMENT			FY2025 APPROVED	25 BVA	FY2026 PROPOSED	
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			

475000 ECONOMIC DEVELOPMENT	512100 HEALTH INSURANCE			
100 GENERAL FUND	512200 FICA			
100 GENERAL FUND	512300 MEDICARE			
100 GENERAL FUND	512600 UNEMPLOYMENT INSURANCE			
100 GENERAL FUND	512700 WORKER'S COMPENSATION			
100 GENERAL FUND	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$490.00	\$430.00	\$500.00
100 GENERAL FUND	523200 COMMUNICATIONS			
100 GENERAL FUND	523300 ADVERTISING			
100 GENERAL FUND	523500 TRAVEL	\$5,000.00	\$5,000.00	\$5,000.00
100 GENERAL FUND	523600 DUES & FEES			
100 GENERAL FUND	523700 EDUCATION & TRAINING			
100 GENERAL FUND	523850 CONTRACT LABOR			
100 GENERAL FUND	531100 GENERAL SUPPLIES & MATERIALS	\$500.00	\$165.00	\$500.00
100 GENERAL FUND	531500 SUPPLIES/INVENTORY PURCHASE FOR RESALE			
100 GENERAL FUND	531600 SMALL EQUIPMENT	\$7,713.00	\$9,528.00	\$7,877.12
100 GENERAL FUND	ECONOMIC DEVELOPMENT	\$13,703.00	\$15,123.00	\$13,877.12
100 GENERAL FUND	TOTAL			
100 GENERAL FUND				

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
		without new positions
\$455,000.00	\$294,709.00	\$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%	Percentage of Proposed Budget
Description GEN FUND w/ TSP	9,609	Current Year 2025	Proposed 2026	Budget Change Proposed	Percentage Change 2025 to 2026	
Gen Property Tax		\$1,025,835.80	\$1,119,633	\$93,797	9.14%	68.37%
Other Rev sources		\$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 - 2025

COUNTY:	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
REAL	109,492,204	8,281,002
PERSONAL		
MOTOR VEHICLES	115,610	
MOBILE HOMES		
TIMBER -100%		
HEAVY DUTY EQUIP		
GROSS DIGEST	109,607,814	8,281,002
EXEMPTIONS	2,850,000	1,042,178
NET DIGEST	106,757,814	7,238,824
	(PYD)	(RVA)
		(NAG)
		(CYD)
2024 MILLAGE RATE:	9.609	2025 MILLAGE RATE:
		9.609
CALCULATION OF ROLLBACK RATE		
DESCRIPTION	ABBREVIATION	AMOUNT
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
Millage Equivalent of Reassessed Value Added	ME	0.597
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