



MEMORANDUM

TO: ALL CONCERNED STAKEHOLDERS

FROM: JASON STREETMAN, CITY MANAGER

A handwritten signature in blue ink, appearing to read "J. Streetman".

RE: FY 2026 PROPOSED BUDGET: GENERAL FUND & ENTERPRISE

DATE: OCTOBER 28, 2025

Attached are the following DRAFT materials that are to be presented to the Sky Valley City Council for review:

- GA PT-32.1 Millage Rate Computation – Rollback work up sheet
- 5-year property tax digest and levy history
- Proposed FY2026 General Fund Budget
- Proposed FY2026 Enterprise (Water & Solid Waste/Trash)
- Breakdown of increases and decreases to the proposed General Fund Budget

In addition, the City Council plans to hold several meetings in November 2025 to include: a council work session, three (3) public hearings, and a regular council meeting.

All meetings will be held at:

City of Sky Valley, GA Council Chambers
3608 Highway 246 Sky Valley, GA 30537

In addition, concerned stakeholders can access these meetings via Zoom at the links below.

City Council Work Session:

Nov. 7, 2025, 10:00AM

<https://us02web.zoom.us/j/83936135755>

Public Hearing Dates:

Nov. 10, 2025, 10:00AM Budget **Public Hearing 1.**

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

Nov. 10, 2025, 6:00PM Budget **Public Hearing 2.**

<https://us02web.zoom.us/j/85817613559>

Nov. 18, 2025, 9:00AM Budget **Public Hearing 3.**

<https://us02web.zoom.us/j/84819016780>

Regular Council Meeting:

Nov. 18, 2025, 10:00AM Regular Council Meeting to adopt the Millage Rate & FY 2026 Budget

<https://us02web.zoom.us/j/83564598420>

The proposed General Fund budget for FY 2026 based on the 2025 tax digest includes a millage rate of 9.609 mills. Although this would be the same mill rate from the current year (2025) budget, it does not include a true rollback as the net digest has increased. The rollback millage rate would be 9.012 mills and represents a proposed 6.62% tax increase.

This means on a home in Sky Valley with an assessed value of \$500,000 home and taxed at 40% value (\$200,000.00) the following is a breakdown of the amount of City of Sky Valley property taxes to be levied.

\$200k	\$200k	\$200k
9.012 mills (true roll back)	9.609 mills (proposed)	Proposed Tax Increase
\$1,802.00	\$1,922.00	\$120.00

The proposed millage rate of 9.609 would equate to an increase of \$120.00 in property taxes over the rollback millage rate of 9.012 based on the above example home.

As the net digest has increased, holding the mill rate to 9.609 will generate approx. \$93,797.00 in additional property tax revenue to the City.

These increases are scheduled to go towards additional funding for public safety budgets:

Department	FY25 Budget	FY26 Budget Prop.	Additional	Percentage Increase
Police	\$521,223.00	\$589,325.00	+\$68,102.00	13.06% Increase
Fire	\$160,137.00	\$174,779.00	+\$14,642.00	9.14 % Increase
Code Enf. / Inspct.	\$68,101.00	\$84,443.00	+\$16,342.00	23.99% Increase
Total	\$749,461.00	\$848,547.00	+\$99,086.00	13.22% Increase

Depending on whether the TSPLOST is continued, its budget should be set sometime in very early 2026.

Once there are confirmed financial commitments from the various entities who make up and fund the Sky Valley Marketing Committee, its budget should be approved at the first council meeting in Jan. 2026.

PUBLIC NOTICE

The City of Sky Valley, GA does hereby announce that the millage rate will be set at a meeting to be held on Nov. 18, 2025, at 10:00 AM located at 3608 Hwy 246 Sky Valley, GA 30537 and via Zoom. Additionally & Pursuant to the requirements of O.C.G.A. 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of tax digest and levy for past five (5) years.

CURRENT 2025 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CITY OF SKY VALLEY, GA		2020	2021	2022	2023	2024	2025
V A L U E	Real & Personal	61,939,139	67,582,668	80,554,382	90,120,965	109,492,204	119,224,608
	Motor Vehicles	79,070	77,270	87,240	57,530	115,610	69,620
	Mobile Homes						
	Timber - 100%						
	Heavy Duty Equipment						
	Gross Digest	62,018,209	67,659,938	80,641,622	90,178,495	109,607,814	119,294,228
	Less Exemptions	2,840,364	2,825,896	2,750,000	2,750,000	2,850,000	2,775,000
	NET DIGEST VALUE	59,177,845	64,834,042	77,891,622	87,428,495	106,757,814	116,519,228
R A T E	MILLAGE RATE (Maintenance & Operation)	15.6080	15.6080	12.9914	11.5742	9.6090	9.6090
TAX	TOTAL M&O TAXES LEVIED	\$923,648	\$1,011,930	\$1,011,921	\$1,011,915	\$1,025,836	\$1,119,633
	Net Tax \$ Increase	\$923,648	\$88,282	(\$9)	(\$6)	\$13,921	\$93,797
	Net Tax % Increase		9.56%	0.00%	0.00%	1.38%	9.14%

ZOOM LINK

<https://us02web.zoom.us/j/83564598420>

Run in Clayton Tribune: Thursday Oct. 30, 2025, Thursday Nov. 6, 2025, & Thursday Nov. 13, 2025

GENERAL FUND REVENUE BUDGET 2026 PROPOSED

Fund	Account
100 GENERAL FUND	311000 GENERAL PROPERTY TAXES
100 GENERAL FUND	311310 MOTOR VEH. PERSONAL PROPERTY
100 GENERAL FUND	311340 INTANGIBLES
100 GENERAL FUND	311600 REAL ESTATE TRANSFER
100 GENERAL FUND	311710 ELECTRIC FRANCHISE TAX
100 GENERAL FUND	311750 CABLE FRANCHISE TAX
100 GENERAL FUND	311760 TELEPHONE FRANCHISE TAX
100 GENERAL FUND	314200 ALCOHOLIC BEVERAGE EXCISE
100 GENERAL FUND	316100 BUSINESS AND OCCUPATION TAXES
100 GENERAL FUND	316200 INSURANCE PREMIUM TAXES
100 GENERAL FUND	319000 P/I ON DELINQUENT TAXES
100 GENERAL FUND	321100 ALCOHOLIC BEVERAGE LICENSE
100 GENERAL FUND	321220 INSURANCE LICENSES
100 GENERAL FUND	322210 ZONING AND LAND USE PERMITS
100 GENERAL FUND	322230 SIGN PERMIT
100 GENERAL FUND	322930 PTV PERMITS
100 GENERAL FUND	323101 BUILDING PERMITS
100 GENERAL FUND	323103 TREE REMOVAL PERMIT
100 GENERAL FUND	323310 SHORT TERM VAC. RENT APP & REG
100 GENERAL FUND	334000 STATE GOVERNMENT GRANTS
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 mill
1 mil= \$106,757.81		\$116,519.23
	As of 10.08.25	2025 Mill Rate
2024 Mil Rate 9.609	FY 2025 Budg. Vs.	9.609
FY25	Actual	FY26
\$1,025,836.00	\$1,027,017.00	\$1,119,633.26
\$22,000.00	\$12,602.00	\$21,500.00
\$7,500.00	\$8,043.00	\$9,500.00
\$7,500.00	\$6,064.00	\$7,500.00
\$56,500.00	\$62,429.00	\$63,000.00
\$3,000.00	\$0.00	\$3,000.00
\$3,000.00	\$5,527.00	\$5,500.00
\$1,000.00	\$1,066.00	\$1,300.00
\$500.00	\$105.00	\$200.00
\$48,000.00	\$0.00	\$52,000.00
\$7,000.00	\$5,348.00	\$8,000.50
\$1,000.00	\$53.00	\$500.00
\$1,000.00	\$1,035.00	\$1,050.00
\$500.00	\$750.00	\$750.00
\$300.00	\$500.00	\$500.00
\$1,000.00	\$875.00	\$1,200.00
\$35,000.00	\$15,284.00	\$26,000.00
\$6,000.00	\$6,150.00	\$7,500.00
\$18,000.00	\$10,200.00	\$18,000.00
\$88,524.00	\$105,288.00	\$105,000.00
\$1,750.00	\$1,675.00	\$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		\$46,000.00	\$26,042.00	\$46,000.00
100 GENERAL FUND	361000 INTEREST REVENUES		\$46,000.00	\$26,095.00	\$32,000.00
100 GENERAL FUND	370000 CONTRIBUTIONS/DONATIONS				
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 PROPERT				
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
	LEGISLATIVE		FY2025 APPROVED	25 BVA	FY2026 PROPOSED
Fund	Account	Object			
100 GENERAL FUND	411000 LEGISLATIVE	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$6,377.00	\$5,285.00	\$5,500.00
100 GENERAL FUND	411000 LEGISLATIVE	523400 PRINTING & BINDING			
100 GENERAL FUND	411000 LEGISLATIVE	523500 TRAVEL	\$1,500.00	\$0.00	\$3,000.00
100 GENERAL FUND	411000 LEGISLATIVE	523700 EDUCATION & TRAINING	\$1,000.00	\$0.00	\$3,000.00
100 GENERAL FUND	411000 LEGISLATIVE	531100 GENERAL SUPPLIES & MATERIALS	\$750.00	\$468.00	\$1,000.00

		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	\$1,275.00	\$1,057.00	\$1,100.00
100 GENERAL FUND	413000 EXECUTIVE	523200 COMMUNICATIONS			
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	\$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
	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	\$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 MAIT/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	\$490.00	\$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	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	\$4,000.00	\$6,700.00	\$4,000.00
100 GENERAL FUND	432000 POLICE	531720 OTHER SUPPLIES			
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	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			
100 GENERAL FUND	442000 ROADS	511300 OVERTIME	\$5,000.00	\$3,599.00	\$5,000.00
100 GENERAL FUND	442000 ROADS	512100 HEALTH INSURANCE	\$27,972.00	\$9,083.00	\$19,572.00
100 GENERAL FUND	442000 ROADS	512200 FICA	\$7,747.00	\$6,114.00	\$7,166.58
100 GENERAL FUND	442000 ROADS	512300 MEDICARE	\$1,812.00	\$1,430.00	\$1,676.06
100 GENERAL FUND	442000 ROADS	512400 RETIREMENT CONTRIBUTIONS	\$10,500.00	\$9,353.00	\$11,300.00
100 GENERAL FUND	442000 ROADS	512600 UNEMPLOYMENT INSURANCE	\$80.00	\$117.00	\$820.69
100 GENERAL FUND	442000 ROADS	512700 WORKER'S COMPENSATION	\$35,850.00	\$32,041.00	\$36,000.00
100 GENERAL FUND	442000 ROADS	512910 VACATION BUY BACK	\$2,200.00	\$882.00	\$2,200.00
100 GENERAL FUND	442000 ROADS	521200 PROFESSIONAL SERVICE			
100 GENERAL FUND	442000 ROADS	521300 TECHNICAL SERVICES	\$2,500.00	\$1,166.00	\$2,500.00
100 GENERAL FUND	442000 ROADS	522120 SNOW PLOWING BY OTHERS		\$0.00	
100 GENERAL FUND	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	\$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 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		\$189,746.00	\$233,625.32
100 GENERAL FUND	442000 ROADS	542200 CAPITAL OUTLAY-VEHICLES		\$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
100 GENERAL FUND	461000 EVENTS	523200 COMMUNICATIONS			
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 PURCHASED SERVICES			
100 GENERAL FUND	461000 EVENTS	531100 GENERAL 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	\$2,000.00	\$536.00	\$2,000.00
100 GENERAL FUND	461000 EVENTS	572000 PAYMENTS TO OTHER AGENCIES			
		SPECIAL ACTIVITIES/EVENTS	\$31,000.00	\$20,532.00	\$31,000.00

		PARKS			
		462000 PARKS	521300 TECHNICAL SERVICES		
		462000 PARKS	522300 RENTALS AND LEASE AGREEMENTS		
100 GENERAL FUND		462000 PARKS	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS		
100 GENERAL FUND		462000 PARKS	523600 DUES & FEES		
100 GENERAL FUND		462000 PARKS	531100 GENERAL SUPPLIES & MATERIALS		
100 GENERAL FUND			579000 CONTINGENCY		
100 GENERAL FUND			PARKS		
		HOUSING/DEVELOPMENT	FY2025 APPROVED	25 BVA	FY2026 PROPOSED
		470000 HOUSING/DEV ELOPMENT			
100 GENERAL FUND		47000 HOUSING/DEVELOPMENT	\$38,851.00	\$33,660.00	\$50,910.00
100 GENERAL FUND		47000 HOUSING/DEVELOPMENT			
		470000 HOUSING/DEV ELOPMENT	\$8,400.00	\$6,398.00	\$8,400.00
100 GENERAL FUND		470000 HOUSING/DEV ELOPMENT	\$2,409.00	\$2,087.00	\$3,156.42
		470000 HOUSING/DEV ELOPMENT	\$563.00	\$488.00	\$738.20
100 GENERAL FUND		470000 HOUSING/DEV ELOPMENT	\$2,500.00	\$2,923.00	\$3,600.00
100 GENERAL FUND		470000 HOUSING/DEV ELOPMENT			
100 GENERAL FUND		470000 HOUSING/DEV ELOPMENT	\$33.00	\$38.00	\$361.46
100 GENERAL FUND		470000 HOUSING/DEV ELOPMENT	\$1,360.00	\$1,960.00	\$2,250.00
100 GENERAL FUND		470000 HOUSING/DEV ELOPMENT			
100 GENERAL FUND		470000 HOUSING/DEV ELOPMENT	\$2,250.00	\$1,905.00	\$2,250.00
100 GENERAL FUND		470000 HOUSING/DEV ELOPMENT			
			\$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	\$200.00	\$442.00	\$500.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531600 SMALL EQUIPMENT	\$500.00	\$0.00	\$500.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531720 OTHER SUPPLIES	\$500.00	\$477.00	\$600.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	HOUSING & DEV TOTAL			\$84,516.08
100 GENERAL FUND		542200 CAPITAL OUTLAY			
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	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	\$7,713.00	\$9,528.00	\$7,877.12
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	531600 SMALL EQUIPMENT			
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	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 FY2023 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

	FY2025 APPROVED	FY25 BVA 10.25	FY2026 PROPOSED
505 WATER FUND			
Revenue 444000			without new positions
344210 WATER CHARGES	\$455,000.00	\$294,709.00	\$460,000.00
344211 TAP ON FEES	\$15,000.00	\$9,000.00	\$24,000.00
344212 LATE FEES/INTEREST	\$5,000.00	\$6,774.00	\$7,500.00
346900 OTHER FEES-HOMESERVE	\$24,400.00	\$16,417.00	\$35,160.00
361000 INTEREST REVENUES	\$36,000.00	\$25,318.00	\$32,000.00
Total Revenue	\$535,400.00	\$352,218.00	\$558,660.00
EXPENSES 444000 WATER			
511100 REGULAR EMPLOYEE	\$199,902.00	\$144,950.00	\$209,450.00
511300 OVERTIME	\$5,000.00	\$5,504.00	\$5,000.00
512100 HEALTH INSURANCE	\$30,156.00	\$15,179.00	\$30,156.00
512200 FICA	\$12,394.00	\$8,875.00	\$12,985.90
512300 MEDICARE	\$2,899.00	\$2,076.00	\$3,037.03
512400 RETIREMENT CONTRIBUTIONS	\$7,400.00	\$12,276.00	\$15,000.00
512600 UNEMPLOYMENT INSURANCE	\$119.00	\$164.00	\$1,487.10
512700 WORKER'S COMPENSATION	\$13,450.00	\$16,564.00	\$17,000.00
512900 OTHER EMP BENEFITS/CALL DUTY	\$5,200.00	\$0.00	\$5,200.00
512910 VACATION BUY BACK	\$3,000.00	\$0.00	\$3,000.00
521200 PROFESSIONAL SERVICE	\$5,000.00	\$3,935.00	\$5,000.00
521300 TECHNICAL SERVICES	\$20,000.00	\$9,699.00	\$20,000.00
522200 REPAIRS AND MAINTENANCE NOT	\$15,000.00	\$8,664.00	\$15,000.00
523110 INSURANCE OTHER THAN EMPLOYEE	\$14,575.00	\$13,099.00	\$14,575.00
523200 COMMUNICATIONS	\$5,500.00	\$4,476.00	\$5,500.00
523400 PRINTING & BINDING	\$100.00	\$0.00	\$100.00
523500 TRAVEL	\$1,300.00	\$2,740.00	\$1,300.00
523600 DUES & FEES	\$1,300.00	\$2,976.00	\$1,300.00
523700 EDUCATION & TRAINING	\$1,300.00	\$1,705.00	\$1,300.00
523900 OTHER PURCHASED SERVICES	\$23,800.00	\$17,705.00	\$33,648.00
531100 GENERAL SUPPLIES & MATERIALS	\$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		\$40,100.00	
542200 CAPITAL OUTLAY-MACH./EQUIP/MAINT.	\$10,856.00	\$32,076.00	\$10,856.00
580000 DEBT SERVICE	\$15,000.00	\$8,688.00	\$11,500.00
CAPITAL OUTLAY & DEBT SERVICE TOTAL	\$25,856.00	\$80,864.00	\$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			
Total Revenue	\$218,500.00	\$147,179.00	\$223,100.00
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

9.609	\$106,757.81	\$116,519.23	\$9,761.42	9.26%			
MIL RATE	9.609	9.609	Budget	Percentage	Percentage of		
Description GEN FUND w/ TSP	Current Year 2025	Proposed 2026	Change Proposed	Change 2025 to 2026	Proposed Budget		
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%		

City of Sky Valley, GA
FISCAL YEAR 2026 (FY26) BUDGET COUNCIL WORK SESSION
REVIEW, PUBLIC HEARINGS, AND ADOPTION

All meetings to be held at:

City of Sky Valley, GA Council Chambers
3608 Highway 246 Sky Valley, GA 30537 & via Zoom

WORK SESSION REVIEW ON FY26 BUDGET:

November 7, 2025 at 10:00AM

<https://uso2web.zoom.us/j/83936135755>

PUBLIC HEARINGS (3):

1. November 10, 2025 at 10:00AM

<https://uso2web.zoom.us/j/87594558184>

2. November 10, 2025 at 6:00PM

<https://uso2web.zoom.us/j/85817613559>

3. November 18, 2025 at 9:00AM

<https://uso2web.zoom.us/j/84819016780>

REGULAR COUNCIL MEETING:

November 18, 2025 at 10:00AM

<https://uso2web.zoom.us/j/83564598420>

At the work session, the Mayor and Council will review the proposed FY 2026 General Fund and Enterprise Fund budgets.

At the three (3) public hearings, the Mayor and Council will receive comments on the proposed FY 2026 General Fund and Enterprise Fund budgets.

At the regular council meeting, the Mayor and Council will adopt the 2025 Millage Rate and FY 2026 General Fund and Enterprise Fund budgets.

BUDGET AVAILABLE FOR REVIEW: The FY26 proposed budget will be available for public inspection during the regular office hours 8:00AM – 4:00PM, Monday-Friday in the office of City Hall located at 3608 Hwy 246, Sky Valley, GA 30537.

Interested stakeholders may also access the proposed FY 2026 general fund and enterprise fund budgets at www.skyvalleyga.com under announcements.

Filed for advertisement to run in Clayton Tribune, Run: Thursday Oct. 30, 2025, Thursday Nov. 6, 2025, & Thursday Nov. 13, 2025

Karen Fleming
City Clerk



NOTICE OF PROPERTY TAX INCREASE

The City of Sky Valley has tentatively adopted a millage rate which will require an increase in property taxes by 6.62 (%) percent.

Georgia Law requires a local government to hold three (3) public hearings anytime a property tax increase is proposed. All concerned citizens are invited to the public hearings on this tax increase.

All meetings are to be held at:

City of Sky Valley, GA Council Chambers
3608 Highway 246 Sky Valley, GA 30537 & via Zoom.

Public Hearing 1.

Monday November 10, 2025 at 10:00AM

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

Public Hearing 2.

Monday November 10, 2025 at 6:00PM

<https://us02web.zoom.us/j/85817613559>

Public Hearing 3.

Tuesday November 18, 2025 at 9:00AM

<https://us02web.zoom.us/j/84819016780>

Additionally, the Zoom links will be available at the City Website www.skyvalleyga.com under upcoming events. You can also contact the Sky Valley City Hall at 706-746-2204 or cityclerk@skyvalleyga.com

This tentative increase will result in the city proposing a millage rate of 9.609 mills, an increase of 0.597 mils over the rollback millage rate. Without this tentative increase, the millage rate will be no more than 9.012 mils. The proposed tax increase for a homestead property valued at \$500,000 and taxed at 40% of value (\$200,000) is approximately \$105.00 and the proposed tax increase for non-homestead property is approximately \$120.00.

The millage rate as proposed would remain the same as the previous year at 9.609 mills.

Run in Clayton Tribune: Thursday Oct. 30, 2025, Thursday Nov. 6, 2025, & Thursday Nov. 13, 2025

PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The City of Sky Valley City Council today announces its intention to increase the 2025 property taxes it will levy this year by 6.62 (%) percent over the rollback millage rate.

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

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

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

All concerned citizens are invited to the public hearings on this tax increase to be held at:

**City of Sky Valley, GA Council Chambers
3608 Highway 246 Sky Valley, GA 30537 and via Zoom:**

Public Hearings:

1. November 10, 2025 at 10:00AM

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

2. November 10, 2025 at 6:00PM

<https://us02web.zoom.us/j/85817613559>

3. November 18, 2025 at 9:00AM

<https://us02web.zoom.us/j/84819016780>

Additionally, the Zoom links will be available at the City Website www.skyvalleyga.com under upcoming events. You can also contact the Sky Valley City Hall at 706-746-2204 or cityclerk@skyvalleyga.com

Run in Clayton Tribune: Thursday Oct. 30, 2025, Thursday Nov. 6, 2025, & Thursday Nov. 13, 2025

SKY VALLEY-SCALY MOUNTAIN VF&R

(Volunteer Fire and Rescue)

Post Office Box 278

Scaly Mountain, NC 28775

City of Sky Valley Mayer Hollie Steil
City Council Members

Date: 10/01/25

Friends:

Annual Funding Request

We request funding for CY-FY 2026 at the rate of 1.5 mils of the City's 2025 Net Digest Value. This milage rate is the same as we are currently receiving for 2025.

1. Following is a summary of services we provide per the terms of our Annual Contract with the City, and the annual Lease Agreement for our use of the Sky Valley Fire Station. The complete and detailed list of services and obligations is contained in those two documents which are renewed in January of each year.

- A. Fire suppression (structural, wildlands and vehicle), Medical First Responder services, Rescue (lost persons, structure collapse, vehicle extrication and recovery), and assistance with traffic control associated with vehicle accidents, fires, etc.
- B. Beginning in 2019, fire hydrant flushing, flow testing, labeling, marking and assistance to the City with other fire hydrant maintenance needs.
- C. Maintenance of the Sky Valley Fire Station and payment of electricity and telephone bills. The City provides water, and Rabun County pay for heating propane.

2. We currently have 24 active members and 2 Juniors: 8 from Sky Valley, 8 from our Georgia district outside of Sky Valley, and 10 from Scaly Mountain.

3. We hold an ISO 5 rating for the City of Sky Valley. This results in annual savings on home owners insurance premiums that exceeds the amount that home owners pay for our services through City funding.

We had our beginnings in Sky Valley and have served the residents of the City for over 40 years, beginning before there was a City. In return, the residents have been very supportive of our efforts. We look forward to many more years of this collaboration.

Sincerely,



Paul Wheeler
Chairman of the Board



Ken Sigler
Fire Chief