

STATE OF GEORGIA
COUNTY OF RABUN

RESOLUTION NO. 25-08

**A RESOLUTION TO PROVIDE FOR THE ADOPTION OF A BUDGET CONTAINING
ESTIMATES OF THE PROPOSED REVENUES AND EXPENDITURES AND TO
PROVIDE FOR THE LEVY OF TAXES FOR EXPENDITURES FOR THE FISCAL
YEAR BEGINNING JANUARY 1, 2026**

WHEREAS, the City Manager has prepared and submitted to the Sky Valley City Council a budget for the year beginning January 1, 2026, and ending December 31, 2026, represented as Exhibit A; and

WHEREAS, the City Council has studied and reviewed the proposed budget, it is considered in the best interest of the city to adopt it,

NOW, THEREFORE, BE IT RESOLVED by the Sky Valley City Council that the budget attached hereto and made a part hereof for the year beginning January 1, 2026, and ending December 31, 2026 is approved.

APPROVED, this 18th day of November, 2025.

APPROVED:

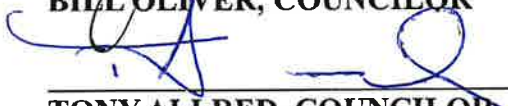


HOLLIE STEIL, MAYOR

JIM CURTIS, COUNCILOR



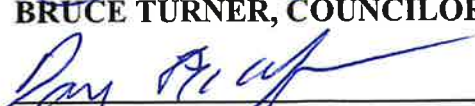
BILL OLIVER, COUNCILOR



TONY ALLRED, COUNCILOR



BRUCE TURNER, COUNCILOR



DAN MCAFEE, COUNCILOR

ATTEST:



KAREN FLEMING
CITY CLERK

APPROVED AS TO FORM:



DOUGLAS KIDD
CITY ATTORNEY

REVENUES		EXPENDITURES	
GENERAL FUND	2026 Budget	GENERAL GOVERNMENT	2026 Budget
FUNDING SOURCES		OPERATING EXPENDITURES	
311000 GENERAL PROPERTY TAXES	1,119,633	411000 LEGISLATIVE	12,500
311310 MOTOR VEHICLE PERSONAL PROPERTY TAX	21,500	413000 EXECUTIVE	2,400
311340 INTANGIBLES	9,500	414000 ELECTIONS	8,000
311600 REAL ESTATE TRANSFER	7,500	415000 GENERAL ADMINISTRATION	399,961
311710 ELECTRIC FRANCHISE TAX	63,000	415650 BUILDINGS & GROUNDS	84,200
311750 CABLE FRANCHISE TAX	3,000	420000 JUDICIAL	3,450
311760 TELEPHONE FRANCHISE TAX	5,500	432000 POLICE	575,425
314200 ALCOHOLIC BEVERAGE EXCISE	1,300	435000 FIRE	174,779
316100 BUSINESS AND OCCUPATION TAXES	200	442000 ROADS	233,625
316200 INSURANCE PREMIUM TAXES	52,000	461000 SPECIAL ACTIVITIES/EVENTS	31,000
319000 P/I ON DELINQUENT TAXES	8,001	462000 PARKS	0
320000 LICENSES & PERMITS		470000 HOUSING & DEVELOPMENT	84,516
321100 ALCOHOLIC BEVERAGE LICENSE	500	475000 ECONOMIC DEVELOPMENT	13,877
321220 INSURANCE LICENSES	1,050	TOTAL OPERATING EXPENDITURES	1,623,733
		CAPITAL EXPENDITURES	
322210 ZONING AND LAND USE PERMITS	750	415650 BUILDINGS AND GROUNDS	
322230 SIGN PERMIT	500	CAPITAL OUTLAY BLDG MNT./IMP	0
322930 PTV PERMITS	1,200	442000 ROADS	
323101 BUILDING PERMITS	26,000	CAPITAL OUTLAY EQUIPMENT	
323103 TREE REMOVAL PERMIT	7,500		
323310 STVR APP & REG	18,000	CAPITAL OUTLAY VEHICLES	
330000 INTERGOVERNMENTAL REVENUES		432000 POLICE	
334000 STATE GOVERNMENT GRANTS	105,000	VEHICLES	13,900
336000 LOCAL GRANTS	0	462000 PARKS	
340000 CHARGES FOR SERVICES	0	CAPITAL OUTLAY PROPERTY	0
341400 PRINTING AND DUPLICATING SERVICES	0	470000 HOUSING & DEVELOPMENT	
341910 ELECTION QUALIFYING FEES	0		

347400 EXHIBIT ADMISSION FEES/VENDORS	2,000	CAPITAL OUTLAY EQUIPMENT	0
347900 OTHER SALES - ECON DEV/VIST CTR	15,000	TOTAL CAPITAL EXPENDITURES	13,900
350000 FINES AND FORFEITURES		OTHER FINANCING USES	
351100 COURT FINES	46,000	561000 DEPRECIATION	0
360000 INVESTMENT INCOME		579000 CONTINGENCY	1
361000 INTEREST REVENUES		ROUNDING	1,637,634
370000 CONTRIBUTIONS/DONATIONS	32,000	GRAND TOTAL EXPENDITURES	
370000 CONTRIBUTIONS/DONATIONS			
TOTAL OPERATING REVENUE	1,546,634		
380000 MISCELLANEOUS REVENUE			
381001 RENT			
383000 REIMBURSEMENT DAMAGED PROPERTY	0		
389000 OTHER MISCELLANEOUS REVENUE	20,000		
TOTAL MISCELLANEOUS REVENUE	20,000		
390000 OTHER FINANCING SOURCES			
391002 INTERFUND TRANSFER HOTEL/MOTEL	71,000		
391102 INTERFUND TRANSFER H/M BRK.N.MTR	0		
392100 SALE OF ASSETS	0		
TOTAL OTHER FINANCING SOURCES	71,000	GRAND TOTAL REVENUES	1,637,634
GRAND TOTAL REVENUES	1,637,634	NET REVENUE	0