

GENERAL FUND REVENUE BUDGET 2026 APPROVED

APPROVED SKY VALLEY CITY COUNCIL
11/18/2025

city manager



1 mil= \$106,757.81		1 mill		\$116,519.23	
2024 Mil Rate 9.609		As of 11.25		2025 Mill Rate- prop	
FY25		FY 2025 Budg. Vs.		9.609	
Actual		approved fy 2026			
Fund	Account				
100 GENERAL FUND	311000 GENERAL PROPERTY TAXES	\$1,025,836.00	\$1,027,017.00	\$1,119,633.26	
100 GENERAL FUND	311310 MOTOR VEH. PERSONAL PROPERTY	\$22,000.00	\$13,463.00	\$21,500.00	
100 GENERAL FUND	311340 INTANGIBLES	\$7,500.00	\$8,477.00	\$9,500.00	
100 GENERAL FUND	311600 REAL ESTATE TRANSFER	\$7,500.00	\$6,373.00	\$7,500.00	
100 GENERAL FUND	311710 ELECTRIC FRANCHISE TAX	\$56,500.00	\$62,429.00	\$63,000.00	
100 GENERAL FUND	311750 CABLE FRANCHISE TAX	\$3,000.00	\$0.00	\$3,000.00	
100 GENERAL FUND	311760 TELEPHONE FRANCHISE TAX	\$3,000.00	\$5,985.00	\$5,500.00	
100 GENERAL FUND	314200 ALCOHOLIC BEVERAGE EXCISE	\$1,000.00	\$1,180.00	\$1,300.00	
100 GENERAL FUND	316100 BUSINESS AND OCCUPATION TAXES	\$500.00	\$205.00	\$200.00	
100 GENERAL FUND	316200 INSURANCE PREMIUM TAXES	\$48,000.00	\$52,652.00	\$52,000.00	
100 GENERAL FUND	319000 P/I ON DELINQUENT TAXES	\$7,000.00	\$5,348.00	\$8,000.50	
100 GENERAL FUND	321100 ALCOHOLIC BEVERAGE LICENSE	\$1,000.00	\$53.00	\$500.00	
100 GENERAL FUND	321220 INSURANCE LICENSES	\$1,000.00	\$1,035.00	\$1,050.00	
100 GENERAL FUND	322210 ZONING AND LAND USE PERMITS	\$500.00	\$750.00	\$750.00	
100 GENERAL FUND	322230 SIGN PERMIT	\$300.00	\$500.00	\$500.00	
100 GENERAL FUND	322930 PTV PERMITS	\$1,000.00	\$900.00	\$1,200.00	
100 GENERAL FUND	323101 BUILDING PERMITS	\$35,000.00	\$15,934.00	\$26,000.00	
100 GENERAL FUND	323103 TREE REMOVAL PERMIT	\$6,000.00	\$7,130.00	\$7,500.00	
100 GENERAL FUND	323310 SHORT TERM VAC. RENT APP & REG	\$18,000.00	\$11,100.00	\$18,000.00	
100 GENERAL FUND	334000 STATE GOVERNMENT GRANTS	\$88,524.00	\$105,288.00	\$105,000.00	
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	\$2,125.00	\$2,000.00	

100 GENERAL FUND	415000 GEN ADMIN	512400 RETIREMENT CONTRIBUTIONS	\$17,000.00	\$13,503.00	\$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	\$7,940.00	\$7,800.00
100 GENERAL FUND	415000 GEN ADMIN	512910 VACATION BUY BACK	\$5,000.00	\$6,229.00	\$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	\$31,240.00	\$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	\$2,958.00	\$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	\$9,879.00	\$11,000.00
100 GENERAL FUND	415000 GEN ADMIN	523300 ADVERTISING	\$500.00	\$760.00	\$500.00
100 GENERAL FUND	415000 GEN ADMIN	523400 PRINTING & BINDING	\$250.00	\$842.00	\$100.00
100 GENERAL FUND	415000 GEN ADMIN	523500 TRAVEL	\$3,300.00	\$2,571.00	\$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	\$2,000.00	\$3,400.00

100 GENERAL FUND	415000 GEN ADMIN	523910 OTHER PURCHASED SERVICES				
100 GENERAL FUND	415000 GEN ADMIN	GRANICUS MONITORING	\$14,000.00	\$0.00	\$12,000.00	
100 GENERAL FUND	415000 GEN ADMIN	531100 GENERAL SUPPLIES & MATERIALS	\$3,500.00	\$6,670.00	\$5,000.00	
100 GENERAL FUND	415000 GEN ADMIN	531230 GASOLINE/DIESEL	\$500.00	\$218.00	\$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	\$315,226.00	\$399,961.27	
			FY2025 APPROVED	25 BVA	FY2026 approved	
100 GENERAL FUND	BUILDINGS/GROUNDS 415650 BUILDINGS/GR	521300 TECHNICAL SERVICES	\$11,000.00	\$5,389.00	\$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	\$4,600.00	\$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	\$774.00	\$500.00
100 GENERAL FUND	415650 BUILDINGS/GR	B/G TOTAL OPERATIONS	\$86,750.00	\$61,244.00	\$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	\$61,244.00	\$84,200.00
	JUDICIAL		FY2025 APPROVED	25 BVA	FY2026 approved
420000 JUDICIAL		511100 REGULAR EMPLOYEE			
420000 JUDICIAL		512100 HEALTH INSURANCE			
420000 JUDICIAL		512200 FICA			
420000 JUDICIAL		512300 MEDICARE			
420000 JUDICIAL		512400 RETIREMENT CONTRIBUTIONS			
420000 JUDICIAL		512600 UNEMPLOYMENT INSURANCE			
420000 JUDICIAL		521200 PROFESSIONAL SERVICE	\$3,000.00	\$2,500.00	\$3,000.00
420000 JUDICIAL		523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$490.00	\$430.00	\$450.00
420000 JUDICIAL		523200 COMMUNICATIONS			
420000 JUDICIAL		523500 TRAVEL			
420000 JUDICIAL		523600 DUES & FEES			

100 GENERAL FUND	420000 JUDICIAL	523700 EDUCATION & TRAINING			
100 GENERAL FUND	420000 JUDICIAL	531100 GENERAL SUPPLIES & MATERIALS		\$2,930.00	
100 GENERAL FUND		JUDICIAL	\$3,490.00		\$3,450.00
	POLICE		FY2025 APPROVED	25 BVA	FY2026 approved
	432000 POLICE	511100 REGULAR EMPLOYEE	\$297,843.00	\$252,129.00	\$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	\$21,455.00	\$52,500.00
100 GENERAL FUND	432000 POLICE	512200 FICA	\$18,466.00	\$15,582.00	\$21,593.30
100 GENERAL FUND	432000 POLICE	512300 MEDICARE	\$4,319.00	\$3,644.00	\$5,050.05
100 GENERAL FUND	432000 POLICE	512400 RETIREMENT CONTRIBUTIONS	\$15,500.00	\$16,718.00	\$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			
100 GENERAL FUND	432000 POLICE	522202 REPAIR DAMAGED PROPERTY	\$5,000.00	\$3,867.00	\$5,000.00

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	\$7,588.00	\$7,500.00
100 GENERAL FUND	432000 POLICE	523300 ADVERTISING			
100 GENERAL	432000 POLICE	523400 PRINTING & BINDING	\$400.00	\$272.00	\$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	\$529.00	\$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	\$9,427.00	\$7,500.00
100 GENERAL FUND	432000 POLICE	531230 GASOLINE/DIESEL	\$18,000.00	\$16,473.00	\$22,330.00
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	\$8,530.00	\$3,500.00
100 GENERAL FUND	432000 POLICE	531720 OTHER SUPPLIES			
100 GENERAL FUND		POLICE OPERATIONS TOTAL	\$507,723.00	\$431,334.00	\$575,425.12
100 GENERAL FUND		542200 CAPITAL OUTLAY	\$13,500.00	\$30,394.00	\$13,900.00
		POLICE OP+ CAPITAL	\$521,223.00	\$461,728.00	\$589,325.12
	FIRE		FY2025 APPROVED	25 BVA	FY2026 approved

	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
			FY2025 APPROVED	25 BVA	FY2025 APPROVED
	ROADS				
	442000 ROADS	511100 REGULAR EMPLOYEE	\$124,950.00	\$104,540.00	\$115,590.00
	442000 ROADS	511200 TEMPORARY EMPLOYEES			
	442000 ROADS	511300 OVERTIME	\$5,000.00	\$3,729.00	\$5,000.00
100 GENERAL FUND	442000 ROADS	512100 HEALTH INSURANCE	\$27,972.00	\$9,633.00	\$19,572.00
100 GENERAL FUND	442000 ROADS	512200 FICA	\$7,747.00	\$6,697.00	\$7,166.58
100 GENERAL FUND	442000 ROADS	512300 MEDICARE	\$1,812.00	\$1,566.00	\$1,676.06
100 GENERAL FUND	442000 ROADS	512400 RETIREMENT CONTRIBUTIONS	\$10,500.00	\$10,288.00	\$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	\$12,499.00	\$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		\$201,919.00	\$233,625.32
100 GENERAL FUND	442000 ROADS	542200 CAPITAL OUTLAY-VEHICLES		\$0.00	
100 GENERAL FUND		ROADS OP + CAPITAL	\$247,411.00	\$201,919.00	\$233,625.32
	SPECIAL EVENTS		FY2025 APPROVED	25 BVA	FY2026 approved
	461000 EVENTS	521300 TECHNICAL SERVICES	\$11,000.00	\$10,300.00	\$12,500.00
	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		\$250.00
100 GENERAL FUND	461000 EVENTS	523400 PRINTING & BINDING			
100 GENERAL FUND	461000 EVENTS	523600 DUES & FEES	\$500.00	\$0.00	\$250.00
100 GENERAL FUND	461000 EVENTS	523850 CONTRACT LABOR	\$1,000.00	\$0.00	\$750.00
100 GENERAL FUND	461000 EVENTS	523900 OTHER			
100 GENERAL FUND	461000 EVENTS	PURCHASED SERVICES			
100 GENERAL FUND	461000 EVENTS	531100 GENERAL	\$13,000.00	\$11,605.00	\$13,000.00
100 GENERAL FUND	461000 EVENTS	SUPPLIES & MATERIALS			
100 GENERAL FUND	461000 EVENTS	531300 FOOD/EMP INCENTIVE	\$1,500.00	\$712.00	\$1,000.00
100 GENERAL FUND	461000 EVENTS	531500			
		SUPPLIES/INVENTORY			
		PURCHASE FOR RESALE	\$2,000.00	\$536.00	\$1,750.00
100 GENERAL FUND	461000 EVENTS	572000 PAYMENTS TO OTHER AGENCIES			
		SPECIAL ACTIVITIES/EVENTS	\$31,000.00	\$24,793.00	\$31,000.00

100 GENERAL FUND	PARKS					
	462000 PARKS	521300 TECHNICAL SERVICES				
	462000 PARKS	522300 RENTALS AND LEASE AGREEMENTS				
	462000 PARKS	523110 INSURANCE OTHER THAN EMPLOYEE BENEFITS				
		523600 DUES & FEES				
100 GENERAL FUND	462000 PARKS	531100 GENERAL SUPPLIES & MATERIALS				
100 GENERAL FUND		579000 CONTINGENCY				
		PARKS				
100 GENERAL FUND	HOUSING/DEVELOPMENT					
	470000 HOUSING/DEV ELOPMENT	511100 REGULAR EMPLOYEE				
	47000 HOUSING/DEVELOPMENT	511300 OVERTIME				
	47000 HOUSING/DEVELOPMENT	512100 HEALTH INSURANCE				
	470000 HOUSING/DEV ELOPMENT	512200 FICA				
	470000 HOUSING/DEV ELOPMENT	512300 MEDICARE				
	470000 HOUSING/DEV ELOPMENT	512400 RETIREMENT				
	470000 HOUSING/DEV ELOPMENT	512600 UNEMPLOYMENT INSURANCE				
	470000 HOUSING/DEV ELOPMENT	512700 WORKER'S COMPENSATION				
	470000 HOUSING/DEV ELOPMENT	521300 TECHNICAL SERVICES				
	470000 HOUSING/DEV ELOPMENT	522200 REPAIRS AND MAINTENANCE BY OTHERS				
			FY2025 APPROVED	25 BVA	FY2026 approved	
			\$38,851.00	\$37,272.00	\$50,910.00	
			\$8,400.00	\$6,403.00	\$8,400.00	
			\$2,409.00	\$2,311.00	\$3,156.42	
			\$563.00	\$540.00	\$738.20	
			\$2,500.00	\$3,215.00	\$3,600.00	
			\$33.00	\$38.00	\$361.46	
			\$1,360.00	\$1,960.00	\$2,250.00	
			\$2,250.00	\$1,905.00	\$2,250.00	
			\$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	\$1,414.00	\$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	\$1,968.00	\$2,000.00
100 GENERAL FUND	470000 HOUSING/DEV ELOPMENT	531230 GASOLINE/DIESEL	\$1,500.00	\$653.00	\$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		542200 CAPITAL OUTLAY			\$84,516.08
		HOUSING & DEVELOPMENT	\$68,101.00		\$84,516.08
ECONOMIC DEV			FY2025 APPROVED	25 BVA	FY2026 approved
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	\$11,949.00	\$7,877.12
100 GENERAL FUND	475000 ECONOMIC DEVELOPMENT	ECONOMIC DEVELOPMENT	\$13,703.00	\$17,544.00	\$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	\$1,489,340.00	\$1,637,633.76
\$1,520,410.00	\$1,242,075.00	\$1,623,733.76
\$13,500.00	\$30,394.00	\$13,900.00
\$1,533,910.00	\$1,272,469.00	\$1,637,633.76
\$0.00	\$216,871.00	\$0.00
% spent		
0.829559101		

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2025



<http://www.dor.ga.gov>

Complete this form once the levy is determined, report this information in Column 1. E-mail a copy to local.government.services@dor.ga.gov and distribute a copy to your County Tax Commissioner and Clerk of Court. This form also provides the Local Government Services Division with the millage rates for the distribution of Railroad Equipment Tax and Alternative Ad Valorem Tax. Form must be remitted even if levy is zero.

Georgia Department of Revenue
Local Government Services Division
4125 Welcome All Road
Atlanta, Georgia 30349
Phone: (404) 724-7003

CITY NAME	City of Sky Valley, GA		ADDRESS	3608 Highway 246	CITY, STATE, ZIP	Sky Valley, GA 30537
FEI #	58-1507680		CITY CLERK	Mrs. Karen Fleming	PHONE NO.	706-746-2204
OFFICE DAYS / HOURS	Mon-Fri, 8AM-4PM		ARE TAXES BILLED AND COLLECTED BY THE () CITY OR () COUNTY TAX COMMISSIONER? LIST VENDOR, CONTACT PERSON AND PHONE NO.	706-960-4364	FAX	706-960-4364
City- Attn: Mrs. Summer Murphy, Deputy Clerk deputyclerk@skyvalleyga.com 706-746-2204 opt 1						

List below the amount & qualifications for each LOCAL homestead exemption granted by the City and Independent School System.

CITY		INDEPENDENT SCHOOL	
Exemption Amount	Qualifications	Exemption Amount	Qualifications
25,000	Full Time/Primary Residence Homeowners		

If City and School assessment is other than 40%, enter percentage millage is based on ____%. List below the millage rate in terms of mills.
EXAMPLE: 7 mills (or .007) is shown as 7.000. PLEASE SHOW MILLAGE FOR EACH TAXING JURISDICTION EVEN IF THERE IS NO LEVY.

CITY DISTRICTS	DISTRICT NO.	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
List Special Districts if different from City District below such as CID's, BID's, or DA's	List District Numbers	Gross Millage for Maintenance & Operations	**Less Rollback for Local Option Sales Tax	Net Millage for Maintenance & Operation Purposes (Column 1 less Column 2)	Bond Millage (If Applicable)	Total Millage Column 3 + Column 4
City Millage Rate	9.609					
Independent School System						
Special Districts						
**Local Option Sales Tax Proceeds must be shown as a mill rate rollback if applicable to Independent School.						

Name of County(s) in which your city is located:

Rabun	
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I hereby certify that the rates listed above are the official rates for the Districts Indicated for Tax Year 2025

11/19/2025
Date

Karen Fleming
Mayor or City Clerk

PT-32.1 - Computation of Millage Rate Rollback and Percentage Increase in Property Taxes - 2025			
COUNTRY:		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
REAL	109,492,204	8,281,002	1,451,402
PERSONAL			0
MOTOR VEHICLES	115,610		(45,990)
MOBILE HOMES			0
TIMBER-100%			0
HEAVY DUTY EQUIP			0
GROSS DIGEST	109,607,814	8,281,002	1,405,412
EXEMPTIONS	2,850,000	1,042,178	(1,117,178)
NET DIGEST	106,757,814	7,238,824	2,522,590
			(CYD)
			116,519,228
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	
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	Percentage Tax Increase	6.62%
2025 Millage Rate	9.609		

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 11/19/25

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 9.609

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 11/19/25

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
VALU 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						
R A T E	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
TAX	MILLAGE RATE (Maintenance & Operation)	15.6080	15.6080	12.9914	11.5742	9.6090	9.6090
	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

Approved by

SVC

11/18/2025

[Signature]