

The background of the document is a composite image. It features a map of the state of Georgia, outlined in white, overlaid on a 100 Euro banknote. The banknote is shown in a warm, reddish-orange color palette. The map's outline is semi-transparent, allowing the intricate patterns and textures of the banknote to be visible through it. The overall composition suggests a connection between the state's geography and its financial management.

City of Sky Valley, Georgia Annual Budget

For the Fiscal Year Ending
December 31, 2016



The annual operating budget for the City of Sky Valley is the result of many hours of deliberation by both City staff and the City Council. Organization of the budget document is designed to help the reader locate information in a timely manner.

This guide is included to provide the reader with an overview of the budget document, the budget process, budget implementation, and reporting on budget results.

BUDGET PHILOSOPHY

Budget philosophy for the City depends upon the local needs and concerns of the citizens. Other factors also affect budget philosophy, such as the state of the local economy, the demands of the public for increased services, and unfunded mandates and requirements of federal and state regulatory agencies. Even with all of these considerations, the budget prepared by the City was prepared from a conservative perspective with regard to estimating both revenues and expenditures. Although historical comparisons and trends are very useful, often current year data and trends will take precedence over prior year trends. Budgeting from such a conservative perspective, revenues are often anticipated either at or only slightly above prior year levels, unless there are other known factors that may significantly affect anticipated revenues. By estimating revenues conservatively, decreases in any one revenue source due to fluctuations in the economy should not adversely affect the City's bottom line.

Likewise, expenditures are also estimated conservatively, i.e., allowances are made for unanticipated expenditures, and personal services for vacant positions are funded for the entire fiscal year, except where noted otherwise. This method of conservative budgeting generally results in increases in the fund balance due to actual revenues exceeding budgeted revenues and/or actual expenditures being less than budgeted expenditures.

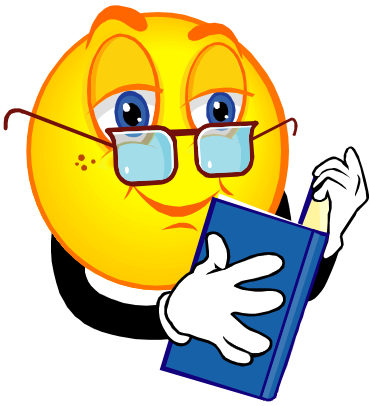
PRESENTATION OF FINANCIAL INFORMATION AND BASIS OF ACCOUNTING

The City utilizes fund accounting procedures to prepare the annual operating budget. By definition, a "fund" is a distinct fiscal entity, accounting for receipts and disbursements that are for specific activities. A fund is a self-balancing set of accounts, where assets equal liabilities plus fund balance.

The City uses primarily the following fund types:

- Governmental Funds
- Proprietary (Enterprise) Funds
- Special Revenue Funds; and
- Fiduciary Funds

Governmental fund types are those funds which most governmental functions of the City are financed except those required to be accounted for in another fund.



Proprietary fund types are those funds used to account for government activities that are similar to business operations in the commercial sector or the funds used when the reporting focus is on determining net income, financial position, and changes in financial position.

Special Revenue fund types are funds used to account for the proceeds of specific revenue sources that are restricted legally to expenditures for specified purposes. Examples of Special Revenue Funds are:

- Grant funds - used to account for individual grants with projected expenditures that exceed 2% of the general fund's budgeted total operating expenditures;
- Hotel/motel tax fund - used to account for the hotel/motel taxes collected as required by general law;
- Capital projects fund - used to account for financial resources to be used to acquire or construct major capital assets;
- SPLOST fund - used to account for capital projects financed from SPLOST funds; and
- Debt Service Funds - used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Fiduciary Funds are funds used to account for assets held by the government as a trustee or agent. Examples of Fiduciary Funds are the Municipal Court Fund and the City's General Trust Fund. Budgets are not prepared for these funds since their moneys are assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other government units, and/or other funds.

BASIS OF ACCOUNTING AND BUDGETING

The accounts of the City are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. All funds are budgeted (except as otherwise stated earlier) and accounted for on a Generally Accepted Accounting Principles (GAAP) basis for purposes of financial statement presentation in the City's audited financial statements. The Governmental Fund Types, e.g., General and Special Revenue Funds, use a financial resources measurement focus and are accounted and budgeted for using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures represent a decrease in net financial resources and, other than interest on general long-term debt, are recorded when the fund liability is incurred, if measurable. Interest on general long-term debt is recorded when due.

In the City's audited financial statements, Proprietary (Enterprise) Fund types, e.g., Water Fund and Solid Waste Fund, are accounted and budgeted on a cost of services measurement focus, using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred. Working capital, rather than retained earnings, is used to represent fund balance in Enterprise Funds. Working capital is generally defined as the difference between current assets (e.g., cash and receivables, etc.) and current liabilities, excluding the current portion of principal and interest due (e.g., accounts payable), and provides a better comparative analysis of proprietary fund reserves for budget purposes than does the presentation of retained earnings as presented in the audited financial statements.



In addition, budgeting capital improvements as expenditures for budgetary purposes allows the proposed capital purchases to be reviewed and authorized by City Council each year.

BUDGET DOCUMENT PRESENTATION FORMAT

Included in the introductory section of the budget document is a city-wide organization chart, list of elected officials, statement of core values and ethics, City Manager's budget message (transmittal letter) to the citizens and the City Council, budget policies, a budget calendar and the notice of workshops and public hearings.

Following the introductory material in the document, City-wide budget summaries are presented. Other information is also included, such as an ad valorem tax summary, presenting information regarding the assessed valuation and the tax rate adopted for each year, a proposed draft of the adopting ordinance, and detailed departmental line item worksheets. Appropriate graphs and charts have also been included in order to assist the reader in the interpretation of financial data.

INTEGRATION WITH THE FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

A Five-Year Capital Improvement Program document is prepared and updated each year and includes anticipated project costs and sources of project funding. A summary of the Five-Year CIP is included in this document along with some specific components of that program. Since most of the projects require the issuance of debt, the projects are not actually approved or funded until the Mayor and City Council take official action to authorize funding for the project during a public meeting. Therefore, the CIP summary in this document is provided primarily as a guide for Council and staff.

CONCLUSION AND ACKNOWLEDGMENTS

The preparation of the budget document was made possible by the dedicated service of the staff and the Mayor and City Council of the City. Each employee who assisted in contributing to the preparation of this annual budget has the sincere appreciation of the budget staff. Appreciation is also expressed to the Mayor and City Council for providing the necessary resources in which to maintain the integrity of the City's financial and budgetary affairs.

2015 ELECTED OFFICIALS

Mayor

❖ **Hughel Goodgame**

Council President

❖ **Liz Carr**

City Council

❖ **Martin Greene**

❖ **Neil Howard**

❖ **Robert Larsen**

❖ **Milner Lively**





Core Values

Open Government

The City of Sky Valley's elected officials and staff believe in honest and open government. We are dedicated to the highest standards of integrity, openness, and fairness in all that we do in serving our citizens.

Responsive Government

We are passionate about representing the citizens of Sky Valley. We believe in listening to our citizens and being responsive to their needs. We believe a government that is receptive to citizen input and quick to respond can better serve its citizens.

Service to Our Citizens

The City of Sky Valley exists to serve our citizens. We believe we have an obligation to ensure that City services are delivered to our citizens in a professional, timely and courteous manner.

Community Partnerships

We are committed to encouraging our citizens and businesses to participate in the City's planning and decision-making process. We believe by creating strong partnerships within our community, we will make Sky Valley a better place to live for current and future generations.

City Staff

We believe City of Sky Valley employees are our most important resource. Through them, the City's vision and mission will be accomplished. We believe in treating City staff with fairness, dignity and respect.

Quality of Life

We believe in maintaining the high quality of life enjoyed by our citizens by adapting to changing economies and demographics. Sky Valley's prosperity is founded in its residential neighborhoods, and protecting and enhancing them is paramount in every decision the City makes. We are committed to safeguarding the City's financial as well as physical resources for current and future generations.



The City of Sky Valley is proud of its designation by the Georgia Municipal Association as a “Certified City of Ethics.”

The voluntary program, developed by a panel of business and government leaders, encourages cities to adopt and adhere to a set of key ethical principles and a comprehensive ethics ordinance.

The ordinance guides city officials' conduct in areas such as financial disclosures, conflicts of interest and outside employment. It also contains strong penalty provisions including public reprimands, fines and removal from office - for city officials who violate the ordinance.

A panel of attorneys reviews the ordinances to determine if they comply with the criteria set by GMA. The cities receive a plaque and are authorized by GMA to use a "Certified City of Ethics" logo on city stationery, road signs, vehicles and other official uses.

The City of Sky Valley’s governing authority subscribes to the following ethics principles and pledges to conduct its affairs accordingly:

- *Serve Others, Not Ourselves*
- *Use Resources With Efficiency and Economy*
- *Treat All People Fairly*
- *Use The Power of Our Position For The Well Being Of Our Constituents*
- *Create An Environment Of Honesty, Openness And Integrity*



City of Sky Valley

Budget Policies

I. Purpose and Objective

The City of Sky Valley has a responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan for the provision of public services. Sound financial and budget policies are necessary to carry out these objectives responsibly and efficiently.

The City of Sky Valley's financial policies are the basic framework for its overall financial management. These policies incorporate long-standing principles and traditions that have served the City well in maintaining a sound and stable financial condition.

The broad purpose of these budget policies is to provide a guide for the City staff to use in developing a clear, concise, and easily readable budget document for the Mayor, Council, and citizens of Sky Valley. This proposed budget is used to serve as a document for decision making processes for the Mayor, Council, and City Manager. The budget also serves as the City's proposed operating and capital plan for the following year and as a working document for staff.

II. Operating Budget

A. Preparation

Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The "operating budget" is the City's annual financial operating plan. The annual budget includes the operating departments of the general fund, special revenue fund, debt service fund, capital project fund, enterprise funds, and other approved funds that may be established as needed. The budget encompasses a fiscal year that begins on January 1 and ends on December 31. The budget is prepared by the City Manager with the cooperation of all City departments, on a basis that is consistent with generally accepted accounting principles.

1. Proposed Budget – A proposed budget shall be prepared annually by the City Manager with participation of all City Departments consistent with provisions of the City Charter and state budget laws.
 - a. The budget shall include (1) revenues, (2) personnel services and employee benefits, (3) purchased/contracted services (4) supplies, and (5) capital outlays.
 - b. The budget review process shall include public hearings. At the time the proposed budget is transmitted to the Mayor and members of the City Council by the City Manager, a copy will be made available for public inspection at City Hall. No earlier than seven days after the proposed budget is transmitted to the City Council and at least seven days in advance of budget adoption, a public hearing will take place to give the public an opportunity to comment on

the proposed budget. Notice of the public hearing must be advertised at least seven days in advance of the public hearing.

- c. The City Council, prior to the first day of the fiscal year, will adopt an annual budget at a public meeting. The proposed budget is prepared by the City Manager and transmitted to members of the City Council for its review with sufficient time given for the City Council to address policy and fiscal issues.
2. Adoption – The budget shall be adopted by the approval of a budget resolution that specifies the anticipated revenues by appropriate categories, the proposed expenditure totals for each department, each non-departmental expense, and each fund covered by the budget. Amendments to the budget must be approved by resolution. The budget shall be adopted at the fund/department level, which is the legal level of budgetary control. The current year's budget may be adjusted to reflect changes in local economy, changes in priorities or services needs, receipt of unbudgeted revenues and for unanticipated expenditures.

B. Balanced Budget

The operating budget will be balanced with anticipated revenues, including appropriated unencumbered surplus, equal to proposed expenditures. All funds within the budget shall also be balanced.

C. Planning

All departments will be given an opportunity to participate in the budget process and submit funding requests to the City Manager. All funding requests must be submitted to the City Manager no later than June 15th of each calendar year.

D. Reporting

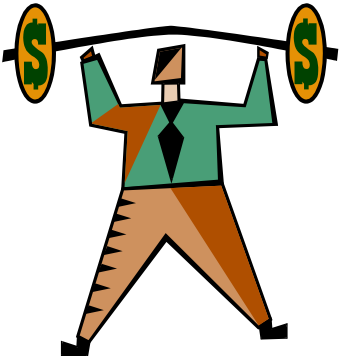
Periodic financial reports will be prepared and distributed to the City Manager and Department Heads. These reports allow Department Heads to manage their budgets and enable the City Manager to monitor and control the budget. Summary financial and budgetary reports should be presented by the City Clerk to the Mayor and City Council monthly.

E. Control and Accountability

Each Department Head is responsible for ensuring that his/her department expenditures do not exceed budgeted funds. Departments cannot exceed appropriations described in the budget. Failure to achieve budgetary control will be evaluated and investigated by the City Manager.

F. Budget Transfers

Contingent upon remaining within the confines of the total department budget, each Department Head has the authority to recommend budget transfers to the City Manager. Funds within departmental budget line items can be transferred upon the recommendation of the Department Head and with approval of the City Manager.



III. Capital Budget Policies and Capital Improvement Plan

A. **Scope**

A capital improvement plan will be developed and updated annually by a committee appointed by the Mayor and confirmed by the City Council. A five-year Capital Improvement Program will assist in the planning, acquisition, and financing of capital projects. A major capital project is generally defined as a non-recurring capital expenditure that has an expected useful life of more than 5 years and an estimated total cost of \$10,000 or more. Examples include infrastructure, streetscapes, vehicles, heavy equipment, and expansion of facilities.

Major capital projects will be budgeted in the Capital Improvement Fund reflecting all available resources. With the involvement of responsible departments, the City Manager will prepare the capital budget annually. The City's capital budget will be adopted with the operating budget.

B. **Control**

All capital expenditures must be approved as part of each department budget or in the capital budget. Before committing to a capital improvement project, the City Manager or his/her designee must verify fund availability and the Mayor and City Council must take official action to authorize funding for the project during a public meeting.

C. **Program Planning**

The capital budget provides annual funding for long-term capital projects identified in the Capital Improvement Program (CIP). During the annual budget process, each department submits its budget request including operating and capital needs. Upon review of the requests, major capital projects are placed in the capital improvement plan. Other capital outlay is placed in the department's operating budget. Capital outlay is generally defined as an individual item in excess of \$2,000 with a life expectancy of more than two years but less than 10 years. Citywide capital improvements are assessed and prioritized based on the City's objectives and goals.

D. **Timing**

At the beginning of the fiscal year, the City Manager or his/her designee will work with Department Heads to schedule the appropriate timing of capital purchases to ensure the availability of funds.

E. **Reporting**

Periodic financial reports will be provided to enable the City Manager to monitor and control the capital budget and to enable the Department Heads to manage their capital budgets.



The City of Sky Valley will hold the following public meetings on the proposed 2016 city budget

WORKSHOPS

Friday, September 4 at 10:00 AM

Friday, September 11 at 10:00 AM

PUBLIC HEARING

Monday, September 14 at 2:00 PM

Location: Fellowship Hall, 817 Sky Valley Way, Sky Valley, GA

All interested citizens are invited to give comments prior to the adoption of this budget. A copy of the proposed budget will be available for public inspection on Friday, September 4, 2015. Copies will be available at City Hall on weekdays between 8:00 AM and 4:00 PM and on the City's website, www.skyvalleyga.com.

The budget will be considered for adoption at the Regular Meeting of the City Council on Tuesday, September 22, 2015 at the Fellowship Hall, 817 Sky Valley Way.

BUDGET IN BRIEF

Budget based on 16.257 mils which is the rollback rate based on reassessment of real property since 2014. Property values increased by 191,757, but there were other changes to the digest which decreased taxable revenue by 464,907. The existing 2014 millage rate is 16.31. Using the rollback rate, the City expects \$10,050 in less tax revenue.

Capital Outlay Includes

- Accounting and utility software \$29,165 split between the General Fund and Enterprise Funds
- Vehicle replacement – none
- Equipment addition - \$11,000 (funded by General Fund –for zero-turn mower)
- Road Infrastructure – \$122,000 (funded as follows - \$100,000 FY16 + \$22,000 Grant FY16 – commit funds to combine with FY17 for bigger project)
- Community Pavilion and Recreation Area - \$50,000 from committed fund surplus in General Government (also applying for recreational grant)
- Maintenance Equipment Shed - \$40,000 from surplus (Large pole barn type shed to help protect city equipment from the elements)

Contingency and Depreciation

- General Fund Contingency of \$16,645 for unexpected expenses and Depreciation of \$38,900 for replacement of capital assets
- Solid Waste Fund Contingency of \$5,000 for unexpected expenses and Depreciation of \$17,450 for replacement of capital assets
- Water Fund will not cover all of the \$175,650 Depreciation Expense and, with depreciation, is expected to have a loss of approximately \$95,425.

Employees to be paid through the General Fund and Enterprise Funds include 12 FT employees, 2 PT employees, and temporary police officers as needed (see organizational chart). This budget includes employee raises of 1.5% for the top three paid supervisors and 3.0% to all other employees. This equates to \$14,398 including all taxes, wc premiums & retirement.

Promotion and Tourism expenses take in to account contributions from POA and Club totaling \$22,000 and festival revenues of \$12,000. There is \$30,000 budgeted for marketing events such as 4th of July, Fallfest, Craft Brew Fest, etc. and \$19,000 for other marketing including the billboard, brochures, print ads, etc.. Rent collections from the Visitor Center equate to \$12,000. Rent collected exceeds operations of the Visitor Center allowing us to make improvements to the building and beautification of the landscaping. There is currently \$8,000 proposed in the budget for hiring student or other part-time help in manning the Visitor Center when volunteers cannot be scheduled.

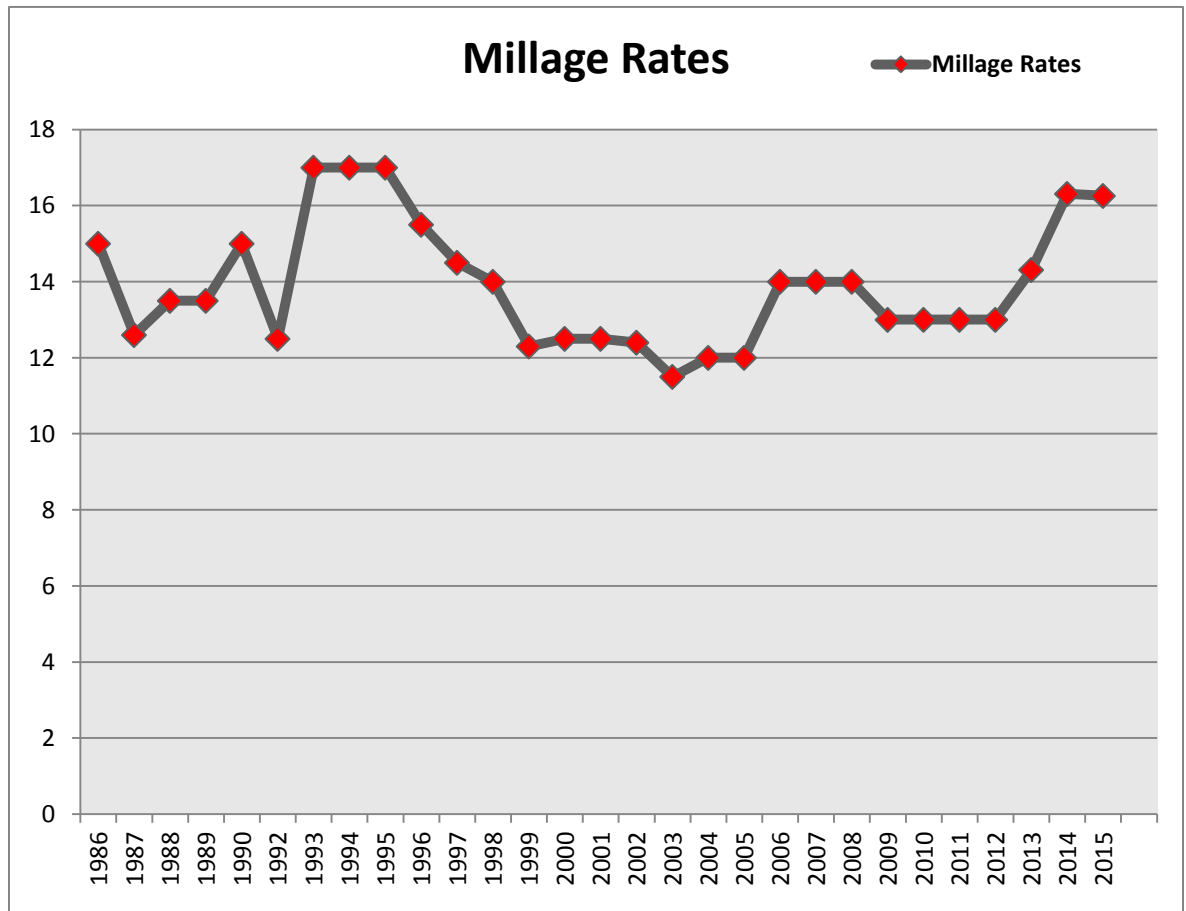
Includes approximately 1 mil to the Fire Department (\$58,000)



Millage Rates Since the Beginning...

The taxing authority of the City of Sky Valley was made effective as of January 1, 1986 for the purpose of levying ad valorem property taxes on all property located within the corporate boundaries of the City of Sky Valley.

1986 - 15.0 mils
1987 - 12.6 mils
1988 - 13.5 mils
1989 - 13.5 mils
1990 - 15.0 mils
1992 - 12.5 mils
1993 - 17.0 mils
1994 - 17.0 mils
1995 - 17.0 mils
1996 - 15.5 mils
1997 - 14.5 mils
1998 - 14.0 mils
1999 - 12.3 mils
2000 - 12.5 mils
2001 - 12.5 mils
2002 - 12.4 mils
2003 - 11.5 mils
2004 - 12.0 mils
2005 - 12.0 mils
2006 - 14.0 mils
2007 - 14.0 mils
2008 - 14.0 mils
2009 - 13.0 mils
2010 - 13.0 mils
2011 - 13.0 mils
2012 - 13.0 mils
2013 - 14.31 mils
2014 - 16.31 mils
2015 - 16.257 mils





**FACT SUMMARY –
2014/2015 MILLAGE RATE &
AD VALOREM TAX DIGEST**



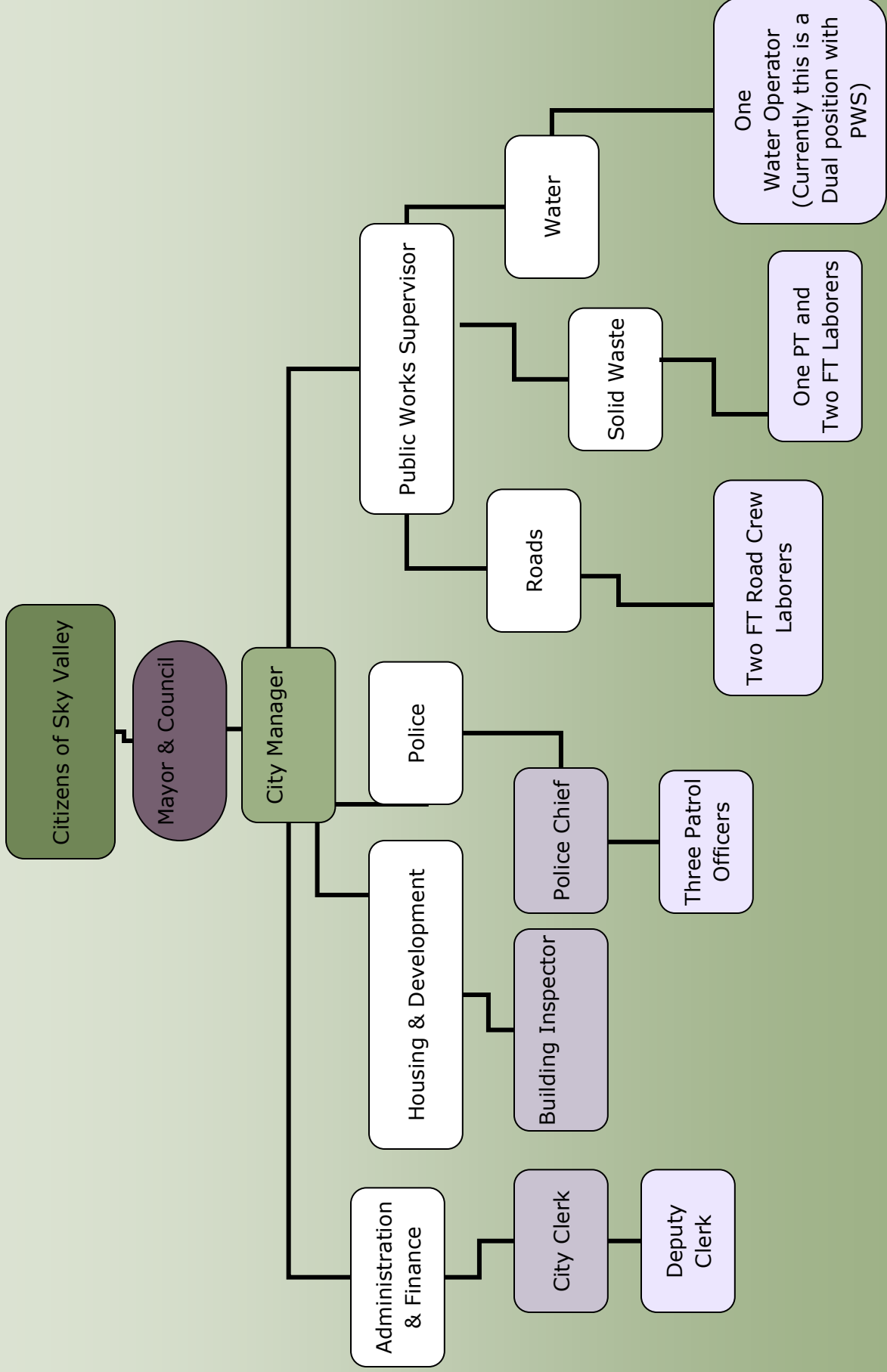
Sample Tax Bill

		2014	2015	
MV	AV (40%)	Bill @ 16.31	Bill @ 16.257	Difference
\$100,000	\$40,000	\$652	\$650	(\$2)
\$200,000	\$80,000	\$1,305	\$1,301	(\$4)
\$300,000	\$120,000	\$1,957	\$1,951	(\$6)
\$500,000	\$200,000	\$3,262	\$3,251	(\$11)

Sample Tax Bill with Homestead

MV	AV (40%)	Homestead	2014	2015	
		Exemption	Bill @ 16.31	Bill @ 16.257	Difference
			mils	mils	
\$100,000	\$40,000	\$25,000	\$245	\$244	(\$1)
\$200,000	\$80,000	\$25,000	\$897	\$894	(\$3)
\$300,000	\$120,000	\$25,000	\$1,549	\$1,544	(\$5)
\$500,000	\$200,000	\$25,000	\$2,854	\$2,845	(\$9)

Organizational Chart



EXPENSE CLASSIFICATIONS – 12 FT Employees, 2 PT Employee, Temporary & Seasonal

GENERAL GOVERNMENT

- Legislative (Council)
- Executive (Mayor)
- General Administration (City Manager, City Clerk, and 1 FT shared employee for Deputy Clerk/Tax Commissioner)
- Financial Administration
- Tax Administration
- Law (Attorney)
- Internal Audit (Auditor)
- General Government Buildings (General building maintenance, rental buildings)
- General Engineering (Engineering work for general government functions)
- General Administration Fees (Fees to regional development centers)

JUDICIAL

- Judicial Administration (Court Clerk) – 1 FT shared employee paid from General Administration
- Municipal Court (Judge) – as needed

PUBLIC SAFETY

- Police Administration (Chief) – 1 FT
- Patrol (Uniformed police patrol) – 3 FT & additional temporary help when needed
- Police Station (General building maintenance)
- Other Protection (Animal control)

PUBLIC WORKS

- Public Works Administration (Roads employees) – 2 FT, Seasonal as needed
- Highways & Streets (Roadways & walkways)
- Paved (Expenditures for construction, maintenance, curbs, gutters, etc.)
- Unpaved (Construction & maintenance of unpaved streets: gravel, grading, scraping, etc.)
- Other Maintenance (R.O.W. maintenance, snow, ice removal)
- Maintenance & Shop (Expenditures for operation of maintenance shop)

HOUSING & DEVELOPMENT

- Protective Inspection (Building Inspector & Erosion & Sediment Control) – 1 PT
- Planning & Zoning

DEBT SERVICES (Interest & payments on long term loans)

OTHER FINANCING USES (Limited financial outflows classified separately from expenditures)

Must be reported separately to the Department of Community Affairs

WATER FUND

- Water Department Administration -1 FT and 1 FT shared employee (utility clerk)
- Water System Maintenance
- Water System Improvements

SOLID WASTE FUND

- Solid Waste Department Administration -2 FT, 1 FT shared employee (utility clerk) & 1 PT
- Solid Waste Collections



PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2015

COUNTY **RABUN**

TAXING JURISDICTION **SKY VALLEY**

INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

DESCRIPTION	2014 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2015 DIGEST
REAL	60,360,372	191,757	-278,535	60,273,594
PERSONAL	156,974		88	157,062
MOTOR VEHICLES	578,820		-158,550	420,270
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	61,096,166	191,757	-436,997	60,850,926
EXEMPTIONS	2,267,555	0	27,910	2,295,465
NET DIGEST	58,828,611	191,757	-464,907	58,555,461
FLPA Reimbursement Value			0	
Adjusted NET DIGEST	58,828,611	191,757	-464,907	58,555,461
	(PYD)	(RVA)	(NAG)	(CYD)
2014 MILLAGE RATE >>>	16.310	2015 PROPOSED MILLAGE RATE >>>		16.310

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2014 Net Digest	PYD	58,828,611	
Net Value Added-Reassessment of Existing Real Property	RVA	191,757	
Other Net Changes to Taxable Digest	NAG	-464,907	
2015 Net Digest	CYD	58,555,461	(PYD+RVA+NAG)
2014 Millage Rate	PYM	16.310	
Millage Equivalent of Reassessed Value Added	ME	0.053	(RVA/CYD) * PYM
Rollback Millage Rate for 2015	RR	16.257	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2015 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. Section 48-5-32.1(c) (2)	Rollback Millage Rate	16.257
	2015 Millage Rate	16.310
	Percentage Increase	0.33%

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. Section 48-5-32.1 for the taxing jurisdiction for tax year 2015 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2015 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 2015 exceeds the rollback rate, I further certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. Sections 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published five year history and current digest advertisement, 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 2015 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

Signature of Responsible Party

Title

Date

NOTICE

The City of Sky Valley does hereby announce that the millage rate will be set at a meeting to be held at the Fellowship Hall, 817 Sky Valley Way, Sky Valley, Ga on Tuesday, September 22, 2015, at 10:00 a.m. 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 the tax digest and levy for the past five years.

CURRENT 2015 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CITY	2010	2011	2012	2013	2014	2015
Real & Personal	75,073,465	74,470,107	66,964,230	60,241,158	60,517,346	60,430,656
Motor Vehicles	610,140	501,830	586,620	601,690	578,820	420,270
Mobile Homes						
Timber - 100%						
Heavy Duty Equipment						
Gross Digest	75,683,605	74,971,937	67,550,850	60,842,848	61,096,166	60,850,926
Less M & O Exemptions	2,100,000	2,100,000	2,064,960	2,089,960	2,267,555	2,295,465
Net M & O Digest	73,583,605	72,871,937	65,485,890	58,752,888	58,828,611	58,555,461
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	73,583,605	72,871,937	65,485,890	58,752,888	58,828,611	58,555,461
Gross M&O Millage	13.000	13.000	13.000	14.310	16.310	16.257
Less Rollbacks						
Net M&O Millage	13.000	13.000	13.000	14.310	16.310	16.257
Total City Taxes Levied	\$956,587	\$947,335	\$851,317	\$840,754	\$959,495	\$951,936
Net Taxes \$ Increase		-\$9,252	-\$96,019	-\$10,563	\$118,741	-\$7,559
Net Taxes % Increase		-0.97%	-10.14%	-1.24%	14.12%	-0.79%



September 14, 2015

To the Mayor, City Council, and Citizens:

Transmitted herewith is the City of Sky Valley's balanced budget for fiscal year 2016. I applaud the diligent efforts of the elected officials, department supervisors and staff members of all the city departments who contributed to the formulation of this budget. Without the efforts of all, we would not have a balanced budget that meets all administrative and legal requirements.

Our objective, as we worked with department leadership, has been to ensure this document represents an effective annual spending plan that will allow the City to meet its highest priorities as established by the Mayor and City Council. Workshops and public hearings were conducted to afford the citizenry the opportunity for input into the process. We believe this budget represents the best possible plan for meeting the operating and capital funding needs of the City for the coming year while ensuring the citizens continue to enjoy a quality of life few municipalities can match.

We are pleased that this budget will allow us to meet the needs of our citizens and maintain a high level of city services without raising the millage rate. A major priority of the Mayor and City Council was to begin funding depreciation and conserve what fund balance the City now maintains in its accounts, which is at a recommended level. Careful consideration was taken to see how best to maintain city services, continue with as many capital improvements as possible, maintain adequate fund balance needed for emergency situations, begin funding depreciation for future capital needs and remain cognizant to the impact that our millage rate would have on existing property owners and potential buyers. It takes careful monitoring, evaluation and spending by department heads and the Mayor and Council to help the City maintain its goals.

Linda Lapeyrouse
City Manager

RESOLUTION 15-04

**A RESOLUTION TO ADOPT THE 2016 BUDGET,
TO SET THE MILLAGE RATE FOR THE 2015 AD VALOREM TAXES,
AND TO ESTABLISH POLICIES FOR ADJUSTMENTS TO THE BUDGET.**

WHEREAS, the City Manager has presented a proposed fiscal year 2016 Budget to the City Council of each of the various funds of the City; and

WHEREAS, the budget lists proposed revenues/expenditures for the fiscal year 2016; and

WHEREAS, each of these budgets is a balanced budget, so that anticipated revenues for each fund equal proposed appropriations.

NOW, THEREFORE, THE CITY COUNCIL HEREBY RESOLVES

1. The Sky Valley City Council hereby establishes the rate of \$16.257 per \$1,000 of assessed valuation as the ad valorem levy for FY 2015 on the non-exempt real and business personal property appearing on the 2015 tax digest of the City of Sky Valley for operating requirements.
2. The tax shall be collected by the Sky Valley Tax Collector as prescribed by law and deposited to the General Fund account of the City of Sky Valley.
3. The Budget, attached hereto as Exhibits "A" – "D" and made a part hereof by reference, shall be the City of Sky Valley's General Fund Budget for the fiscal year 2016;
4. Expenditures of any Fund shall not exceed the Appropriations authorized by this Budget and Amendments thereto or Actual Funding sources, whichever is less.
5. The Budget shall be adjusted so as to adapt to changing governmental needs during the fiscal year as follows, such amendments shall be recognized as approved changes to this ordinance in accordance with O.C.G.A. § 36-81-3(d)(1):
 - a. Any increase in appropriations in any department, whether through a change in anticipated revenues or through a transfer of appropriations among departments, shall require the approval of the City Council.
 - b. The City Manager shall have the authority to approve transfers within a Department from one line item to another except for salary line items. The City Council shall have the authority to approve transfers to and from salary line items.

All resolutions, ordinances or portion of ordinances in conflict with the provisions hereof are hereby repealed.

It is so resolved and approved by vote of the City Council of the City of Sky Valley this 20th day of September, 2015.

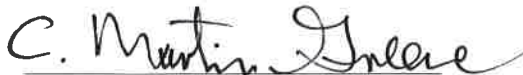
Approved:



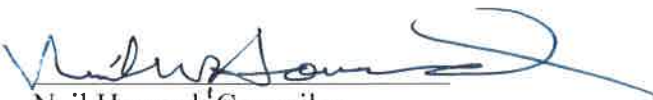
Hughel Goodgame, Mayor



Liz Carr, Council President



Martin Greene, Councilor




Neil Howard, Councilor

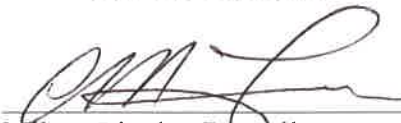
Attest:



Mandi Cantrell, City Clerk



Robert Larsen, Councilor



Milner Lively, Councilor

GENERAL FUND BUDGET

2016

REVENUES

General Property Taxes	
Real Property	945,105
Personal Property	6,830
Real Estate Transfer	1,700
Franchise Taxes	52,000
Intangible Taxes	3,500
Selective Sales and Use Taxes	
Alcoholic Beverage Excise	900
Business Taxes	
Occupation Taxes	1,600
Insurance Premium Taxes	14,000
Penalties & Interest on Taxes	5,000
Business Licenses	1,400
Alcoholic Beverages	
Non-Business Licenses & Permits	300
Zoning and Land Use	
Sign	
Regulatory Fees	11,000
Building Permits	
Tree Cutting Permits	
Culture & Recreation	12,000
Promotional Events	
Intergovernmental Revenues	0
Grants	25,080
Charges for Services	600
Fines & Forfeitures	1,000
Investment Income	1,500
Miscellaneous Revenue	500
Reimbursements	1,000
Rents & Royalties	12,000
Donations - Marketing	22,000
TOTAL OPERATING REVENUE	1,119,015
Other Financing Sources	
Interfund Transfer	
Hotel/Motel Tax Fund	5,000
SPLOST Fund	0
Sale of Surplus Property	0
Capital Leases	0
Use of Unreserved Fund Balance	40,000
Use of Restricted Fund Balance	0
Use of Committed Fund Balance	50,000
TOTAL REVENUE & OTHER SOURCES	\$1,214,015

APPROPRIATIONS

Executive	4,600
Legislative	12,500
General Government	246,580
Fire Services	58,000
Police	287,565
Judicial	1,950
Housing & Development	25,485
Public Works	209,125
Elections	3,000
Promotion and Tourism	71,500
TOTAL OPERATING	\$920,305
Fleet Vehicle Replacement	0
Equipment Replacement	11,000
Accounting Software	15,165
Road Improvement Program	122,000
Land and Buildings	90,000
Debt Service	
Capital Lease	0
TOTAL CAPITAL	\$238,165
CONTINGENCY	16,645
DEPRECIATION	38,900
TOTAL APPROPRIATIONS	\$1,214,015

EXHIBIT A

WATER FUND BUDGET

2016

REVENUES

Water Charges	400,000
Water tap-on Fees	2,500
Late Fees, Interest, Reconnects	2,500
Investment Revenue	1,100
Other Miscellaneous Revenue	400
TOTAL OPERATING REVENUE	\$406,500

Other Financing Sources

Grant – DWSRF subsidy	0
Grant - ARC	0
Loan - GEFA/DWSRF	0
Budgeted Use of Surplus	0
Budgeted Use of Reserved Debt Svc	0

TOTAL REVENUE & OTHER SOURCES	\$406,500
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EXPENSES

Water Maintenance and Operations	192,720
Water System Improvements	
Debt Service (105%)	126,555
DWSRF Loan	
Fleet Vehicle Replacement	0
Accounting Software	7,000

DEPRECIATION (funding approx. 45%)	80,225
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TOTAL APPROPRIATIONS	\$406,500
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EXHIBIT B

SOLID WASTE BUDGET

2016

REVENUE		EXPENSES	
Solid Waste Charges	198,250	Solid Waste Maintenance and Operations	176,870
Investment Revenue	0	TOTAL OPERATING	\$176,870
TOTAL OPERATING REVENUE	\$198,250	Vehicles	0
		Equipment	0
		Accounting Software	7,000
		Land and Buildings	0
		TOTAL CAPITAL EXPENDITURES	\$7,000
BUDGETED USE OF SURPLUS	\$0	CONTINGENCY	5,000
		DEPRECIATION (funding approx. 54%)	9,380
TOTAL REVENUE & OTHER SOURCES	\$198,250	TOTAL APPROPRIATIONS	\$198,250

HOTEL/MOTEL FUND

2016

REVENUE

Selective Sales and Use Taxes	
Hotel/Motel	\$8,400
TOTAL OPERATING REVENUE	\$8,400
TOTAL REVENUE & OTHER SOURCES	\$8,400

APPROPRIATIONS

Tourism & Promotions	
Rabun County Tourism Development	\$3,400
Other Financing Uses	
Operating Transfer to General Fund	\$5,000
TOTAL OPERATING EXPENSES	\$8,400
TOTAL APPROPRIATIONS	\$8,400

General Fund Revenues

	January - August					
	2012	2013	2014	2015	2015 Budget	2016
Income						
313200 · Transfer from SPLOST	0.00	0.00		0.00	350,000.00	0.00
33.4000 · GA government grants/contracts	54,460.24	22,552.01	22,197.67	22,080.50	22,550.00	22,080.00
33.7100 · Rev. shared by Co.	0.00	65,000.00	0.00	0.00	0.00	0.00
33.9000 · Other Grants (GMA, GIRMA, etc)	3,000.00	5,246.52	0.00	0.00	3,000.00	3,000.00
34.7000 · Culture & Recreation	7,479.17	0.00	223.00	9,124.82	0.00	12,000.00
37.1000 · Donations - Private Sources	0.00	0.00	7,425.00	31,646.00	0.00	22,000.00
38.1000 · Rent	0.00	0.00	2,700.00	8,050.00	12,000.00	12,000.00
39.1000 · Interfund (Use of Surplus Funds)	0.00	0.00	0.00	0.00	81,600.00	90,000.00
60110 · Ad valorem - property	938,737.03	839,377.47	833,339.97	953,359.45	952,545.00	945,105.00
60120 · Ad valorem - vehicles	7,718.75	12,667.56	46,292.48	29,591.40	9,440.00	6,830.00
60140 · Past Due Taxes, Collection Costs	15,769.50	5,066.90	9,008.24	8,088.04	5,000.00	5,000.00
60210 · Insurance premium tax	13,551.07	14,030.84	14,670.25	0.00	13,000.00	14,000.00
60220 · Beverage Excise tax	456.71	892.67	1,590.26	735.54	800.00	900.00
60230 · Franchise tax	50,388.78	48,433.72	48,419.38	52,427.10	50,000.00	52,000.00
60235 · Fines & forfeitures	12,199.56	250.00	859.73	5,411.28	1,000.00	1,000.00
60240 · Business license	5,020.00	3,595.00	1,230.00	3,447.50	2,000.00	3,000.00
60250 · Permits	10,464.80	11,116.24	11,033.20	8,030.30	10,000.00	11,000.00
60270 · Zoning applications	300.00	300.00	200.00	600.00	100.00	300.00
60271 · Sales of Reports, Copies, Etc.	1,031.24	684.18	628.83	379.90	600.00	600.00
60280 · Real estate transfer tax	1,813.32	2,012.44	1,793.84	1,323.24	1,500.00	1,700.00
60281 · Intangible tax	5,567.88	6,761.29	3,904.79	2,575.68	5,000.00	3,500.00
69110 · Interest income	3,970.68	3,828.20	4,259.32	1,204.97	2,700.00	1,500.00
69115 · Transfer from hotel/motel tax	4,694.07	3,511.61	0.00	6,868.20	3,000.00	5,000.00
69120 · Transfers from enterprise fund	0.00	19,047.10	125,000.00	0.00	0.00	0.00
69150 · Refunds & Reimbursements	1,362.00	16,984.65	1,534.53	8,020.05	1,000.00	1,000.00
69990 · Miscellaneous	624.25	659.06	386.56	1,040.00	500.00	500.00
70000 · Sale of surplus property	50.00	36,792.07	14,502.57	0.00	700.00	0.00
Total Income	1,138,659.05	1,118,809.53	1,151,199.62	1,154,003.97	1,528,035.00	1,214,015.00
Total Expense	1,396,384.87	1,123,064.42	1,124,909.62	591,358.89	1,528,035.00	1,214,015.00
Net Income	-257,725.82	-4,254.89	26,290.00	562,645.08	0.00	0.00

**General Fund
Department Worksheets
Executive**

	2012	2013	2014	January -		2015 Budget	2016
				August 2015	2015		
Expense							
523102 · Liability Insurance	976.34	1,034.62	663.37	876.00	1,100.00	1,000.00	
523200 · Communications	0.00	0.00	242.92	232.88	400.00	400.00	
523301 · Printing and binding	0.00	0.00	42.99	0.00	50.00	50.00	
523500 · Travel	0.00	0.00	1,031.00	1,045.21	2,000.00	2,000.00	
523700 · Education and training		325.00	570.00	450.00	1,050.00	1,050.00	
531100 · General supplies & materials	0.00	35.36	6.60	0.00	50.00	50.00	
531750 · Other Supplies (uniforms)	0.00	0.00	7.50	0.00	50.00	50.00	
Total Expense	976.34	1,394.98	2,564.38	2,604.09	4,700.00	4,600.00	

**General Fund
Department Detail
Legislative**

	2012	2013	2014	January - August 2015	2015 Budget	2016
Expense						
523102 · Liability Insurance	4,881.70	5,173.10	3,316.83	4,380.00	5,200.00	5,200.00
523301 · Printing and binding	0.00	0.00	40.00	0.00	100.00	100.00
523500 · Travel	1,863.20	2,179.97	1,332.13	2,881.31	4,000.00	4,000.00
523700 · Education and training	1,430.00	2,167.00	1,270.00	1,725.00	3,000.00	3,000.00
531100 · General supplies & materials	147.02	14.20	13.20	61.98	50.00	50.00
531750 · Other Supplies (uniforms)	202.88	64.15	0.00	0.00	150.00	150.00
Total Expense	8,524.80	9,598.42	5,972.16	9,048.29	12,500.00	12,500.00

**General Fund
Department Worksheets
General Government**

Expense	January -					
	2012	2013	2014	August 2015	2015 Budget	2016
511100 · Regular employees	109,015.52	114,724.36	111,087.14	90,260.67	115,600.00	129,095.00
512100 · Group Insurance	31,967.24	31,023.80	30,715.44	14,818.77	33,430.00	21,000.00
512200 · FICA	6,909.28	9,149.33	8,005.69	6,807.57	7,440.00	8,310.00
512300 · Medicare	1,556.11	1,596.44	1,539.88		1,740.00	1,945.00
512400 · Retirement contributions	6,627.48	6,879.72	6,435.84	8,358.84	8,400.00	9,380.00
512600 · Unemployment insurance	52.26	8.42	187.40		190.00	220.00
512700 · Workman's compensation	344.06	270.48	270.48	346.33	300.00	575.00
512910 · Vacation Buy-Back	2,729.20	5,163.20	1,154.00	0.00	4,400.00	4,905.00
512900 · Other employee benefits - Other	0.00	2,947.60	0.00	0.00	0.00	0.00
510000 · Personal Services - Other	534.17	0.00	0.00	0.00	0.00	0.00
Total 510000 · Personal Services	159,735.32	171,763.35	159,395.87	120,592.18	171,500.00	175,430.00
520000 · Purchased / Contracted Services						
521200 · Accounting/Auditing Services	3,000.00	3,000.00	4,000.00	2,500.00	4,000.00	4,000.00
521201 · Legal Services	6,519.20	9,195.31	10,488.89	4,214.95	10,000.00	7,000.00
521000 · Professional Services - Other	9,123.00	691.00	6,724.00	6,231.74	7,000.00	9,300.00
522100 · Cleaning services - Other	1,200.00	1,200.00	1,100.00	784.57	1,200.00	1,200.00
522150 · Maint. Contracts & Agreements	7,613.04	7,050.71	7,375.15	7,667.04	10,545.00	12,000.00
522201 · Repairs & Maint. - Buildings	2,432.93	1,455.16	4,025.59	1,024.67	1,500.00	1,500.00
522202 · Repairs & Maint. - Equipment	615.40	561.43	315.00	0.00	700.00	700.00
5222060 · Vehicle Repairs Admin	0.00	529.60	0.00	0.00	500.00	500.00
522310 · Rental bldgs - Fellowship Hall	825.00	900.00	825.00	300.00	1,200.00	600.00
522300 · Rentals - Other	0.00	11.00	0.00	0.00	0.00	0.00
523101 · Property Insurance	413.12	420.00	716.41	799.52	1,100.00	1,000.00
523102 · Liability Insurance	1,726.25	1,211.36	100.69	1,439.39	2,000.00	1,500.00
523103 · Vehicle Insurance	362.11	355.71	226.45	327.74	400.00	400.00
523200 · Communications	5,873.31	5,705.01	5,095.99	3,701.89	6,400.00	6,000.00
523300 · Advertising - Other	1,862.57	276.50	1,385.16	945.00	1,000.00	1,000.00
523301 · Printing and binding	269.94	400.29	444.90	687.78	500.00	700.00
523400 · Bank Service Charges	190.75	240.06	192.63	5.00	100.00	100.00

**General Fund
Department Worksheets
General Government**

	January -					
	2012	2013	2014	August 2015	2015 Budget	2016
523500 · Travel	7,902.99	2,858.03	3,972.54	2,574.78	7,500.00	6,000.00
523600 · Dues & Fees	1,050.44	1,069.75	1,050.76	939.47	1,100.00	1,100.00
523701 · Health & Wellness Program	2,222.18	2,671.75	1,190.56	0.00	3,000.00	1,000.00
523700 · Education and training - Other	3,870.00	1,826.75	1,940.00	834.00	4,000.00	3,000.00
Total 520000 · Purchased / Contracted Services	57,072.23	41,629.42	51,169.72	34,977.54	63,745.00	58,600.00
530000 · Supplies						
531500 · Supplies / inventory for resale	527.04	285.00	455.12	720.00	300.00	300.00
531601 · Signs	0.00	0.00	38.00	0.00	0.00	0.00
531100 · General supplies & materials - Other	3,285.29	3,796.49	4,158.22	1,659.37	3,500.00	3,500.00
531105 · Beautification	0.00	1,000.00	0.00	0.00	0.00	0.00
531230 · Utilities	1,687.96	2,028.20	7,452.20	1,446.99	2,000.00	2,500.00
531240 · Bottled gas (propane)	488.96	808.74	1,061.06	678.77	2,000.00	2,000.00
531270 · Gasoline/Diesel	365.69	342.35	119.25	36.80	500.00	300.00
531300 · Food	1,294.33	1,272.17	1,225.95	15.85	1,300.00	1,400.00
531400 · Books & periodicals	42.00	0.00	0.00	25.00	50.00	50.00
531700 · Miscellaneous Expense - Other	391.59	395.27	232.07	28.47	500.00	500.00
531750 · Other Supplies (uniforms)	709.98	351.38	15.00	0.00	500.00	500.00
531600 · Small equipment	339.41	144.93	7,513.42	480.00	1,000.00	1,500.00
Total 530000 · Supplies	9,132.25	10,424.53	22,270.29	5,091.25	11,650.00	12,550.00
Total Operating Expenses	225,939.80	223,817.30	232,835.88	160,660.97	246,895.00	246,580.00
540000 · Capital Outlays						
541000 · Property - Other	0.00	0.00	200,000.00	0.00	10,000.00	65,165.00
Total 540000 · Capital Outlays	0.00	0.00	200,000.00	0.00	10,000.00	65,165.00
56.1000 · Depreciation	0.00	0.00	0.00	0.00	34,050.00	38,900.00
Contingency	0.00	0.00	0.00	0.00	24,810.00	16,645.00
Total Expense	225,939.80	223,817.30	432,835.88	160,660.97	315,755.00	367,290.00

**General Fund
Department Detail
Fire and Rescue**

Expense	2012	2013	2014	January -		2016
				August 2015	2015 Budget	
510000 · Personal Services	162.00	(184.08)	0.00	0.00	0.00	0.00
570000 · Other Costs	72,370.00	60,000.00	58,000.00	29,000.00	58,000.00	58,000.00
Total Expense	72,532.00	59,815.92	58,000.00	29,000.00	58,000.00	58,000.00

**General Fund
Department Detail
Police**

Expense	January -					
	2012	2013	2014	August 2015	2015 Budget	2016
511100 · Regular employees	187,241.93	200,786.27	195,364.38	105,178.07	185,200.00	156,555.00
511200 · Temporary employees	10,561.84	0.00	0.00	16,677.00	5,000.00	5,000.00
511300 · Overtime	802.73	190.13	2,559.62	1,660.58	2,000.00	3,000.00
512100 · Group Insurance	53,364.00	48,527.90	51,473.83	19,823.06	64,400.00	33,600.00
512200 · FICA	11,611.80	12,662.96	11,458.34	9,717.36	12,340.00	10,570.00
512300 · Medicare	2,258.51	2,284.22	2,465.55	0.00	2,890.00	2,475.00
512400 · Retirement contributions	11,254.80	12,638.88	10,772.88	6,514.06	13,460.00	11,440.00
512600 · Unemployment insurance	20.96	23.93	526.34		765.00	680.00
512700 · Workman's compensation	7,102.37	7,425.60	7,425.60	6,983.60	7,500.00	9,380.00
512910 · Vacation Buy-Back	2,409.28	3,560.00	2,395.20	0.00	6,800.00	5,945.00
512900 · Car Allowance	0.00	0.00	2,700.00	3,674.76	6,000.00	6,000.00
Total 510000 · Personal Services	286,628.22	288,099.89	287,141.74	170,228.49	306,355.00	244,645.00
520000 · Purchased / Contracted Services						
521000 · Professional Services		262.17	423.92	215.14	500.00	500.00
522150 · Maint. Contracts & Agreements		94.98	40.98	169.94	100.00	200.00
522201 · Repairs & Maint. - Buildings	940.84	775.28	265.53	35.75	500.00	500.00
522202 · Repairs & Maint. - Equipment	372.50	149.93	90.00	7.83	300.00	300.00
522206 · Repairs & Maint. - Vehicle	8,309.67	6,593.95	10,152.58	4,503.40	4,000.00	10,000.00
523101 · Property Insurance	115.40	100.30	42.25	117.82	100.00	120.00
523102 · Liability Insurance	3,240.16	3,203.60	2,066.99	2,768.00	3,300.00	3,000.00
523103 · Vehicle Insurance	3,171.74	2,833.21	2,055.47	1,577.50	2,200.00	2,000.00
523200 · Communications	5,757.11	5,674.50	4,936.91	2,826.23	5,800.00	5,000.00
523300 · Advertising	0.00	0.00	0.00	0.00	50.00	50.00
523301 · Printing and binding	102.34	0.00	0.00	0.00	150.00	50.00
523500 · Travel	1,664.00	1,425.73	1,487.39	580.48	2,000.00	1,500.00
523600 · Dues & Fees	125.00	125.00	190.00	0.00	125.00	200.00
523700 · Education and training	660.00	203.00	370.00	1,550.00	1,000.00	1,000.00
522380 · Licenses		15.00			100.00	0.00
Total 520000 · Purchased / Contracted Services	24,458.76	21,456.65	22,122.02	14,352.09	20,225.00	24,420.00

**General Fund
Department Detail
Police**

	January -					
	2012	2013	2014	August 2015	2015 Budget	2016
530000 · Supplies						
531000 · Supplies						
531106 · Safety	0.00	0.00	0.00	0.00	1,000.00	1,000.00
531601 · Signs	104.00	0.00	175.00	0.00	90.00	200.00
531100 · General supplies & materials - Other	7,361.30	4,358.52	5,747.29	1,982.45	4,000.00	4,000.00
531230 · Utilities	164.99	593.31	782.85	453.96	1,000.00	1,000.00
531240 · Bottled gas (propane)	533.78	141.29	244.23	103.01	700.00	500.00
531270 · Gasoline/Diesel	15,871.18	16,156.35	11,760.73	4,442.51	14,000.00	8,000.00
531300 · Food	0.00	30.61	39.12	0.00	50.00	50.00
531400 · Books & periodicals	112.98	224.94	66.08	64.44	150.00	150.00
531700 · Miscellaneous Expense	0.00	50.10	58.85	0.00	100.00	100.00
531750 · Other Supplies (uniforms)	3,796.75	2,784.63	1,997.43	1,764.81	2,000.00	2,000.00
531600 · Small equipment	403.98	208.96	1,512.00	49.99	600.00	1,500.00
Total 530000 · Supplies	28,348.96	24,548.71	22,383.58	8,861.17	23,690.00	18,500.00
Total Operating Expense	339,435.94	334,105.25	331,647.34	193,441.75	350,270.00	287,565.00
540000 · Capital Outlays						
542200 · Vehicles	0.00	26,000.00	0.00	0.00	0.00	0.00
540000 · Capital Outlays - Other	4,000.00	0.00	0.00	0.00	0.00	0.00
Total 540000 · Capital Outlays	4,000.00	26,000.00	0.00	0	0	0
Total Expense	343,435.94	360,105.25	331,647.34	193,441.75	350,270.00	287,565.00

**General Fund
Department Detail
Judicial**

Expense	January -					
	2012	2013	2014	August 2015	2015 Budget	2016
510000 · Personal Services						
511100 · Regular employees	1,606.80	1,662.98	1,598.46	460.88	1,725.00	0.00
512200 · FICA	97.06	100.59	96.45	32.74	110	0.00
512300 · Medicare	22.63	22.97	23.15	0	25	0
512400 · Retirement contribution:	99.36	111.48	91.22	0	120	0
512600 · Unemployment insuranc	0.18	0.16	4.18	0	5	0
512700 · Workman's compensatio	0	97.78	97.78	0	125	0
Total 510000 · Personal Services	2,239.54	2,399.63	2,598.26	493.62	2,480.00	0
520000 · Purchased / Contracted Services						
521400 · Municipal Judge	750	500	750	0	1,500.00	1,000.00
523102 · Liability	0	605.68	33.71	287.47	100	300
523200 · Communications	0	0	0	0	25	0
523500 · Travel	211.83	0	403.2	256.94	220	300
523600 · Dues & Fees	35	0	45	0	35	50
523700 · Education and training	150	0	450	0	450	300
Total 520000 · Purchased / Contracted Se	1,146.83	1,105.68	1,681.91	544.41	2,330.00	1,950.00
530000 · Supplies						
531100 · General supplies & mate	0	0	0	0	0	0
Total 530000 · Supplies	0	0	0	0	0	0
Total Expense	3,386.37	3,505.31	4,280.17	1,038.03	4,810.00	1,950.00

**General Fund
Department Details
Housing Development**

January -

	2012	2013	2014	August 2015	2015 Budget	2016
Expense						
511100 · Regular employees	18,722.35	8,860.74	17,088.11	7,525.05	18,000.00	15,000.00
512100 · Group Insurance	0.00	2,052.30	3,856.05	350.55	4,600.00	0.00
512200 · FICA	1,160.78	555.27	1,054.29	579.81	1,120.00	930.00
512300 · Medicare	271.48	122.39	245.80		265.00	220.00
512400 · Retirement contributions	0.00	0.00	965.28		1,260.00	0.00
512600 · Unemployment insurance	7.39	1.50	45.63		45.00	85.00
512700 · Workman's compensation	383.56	336.00	336.00	316.00	400.00	400.00
Total 510000 · Personal Services	20,545.56	11,928.20	23,591.16	8,771.41	25,690.00	16,635.00
521400 · Professional Services	250.00	0.00	0.00	28.42	0.00	0.00
522201 · Repairs & Maint. - Buildings	9.90	756.78	31.67	0.00	200.00	200.00
5222061 · 97 Jeep - H & D	173.27	1,048.84	0.00	756.93	1,360.00	1,200.00
5222080 · 2010 Tundra - Transer to Roads	0.00	0.00	1,000.00	341.98	350.00	0.00
523101 · Property Insurance	38.47	100.28	42.23	117.82	100.00	150.00
523102 · Liability Insurance	1,110.00	605.68	245.06	574.94	1,200.00	600.00
523103 · Vehicle Insurance	522.92	515.33	331.11	474.64	600.00	600.00
522300 · Rentals		15.00	0.00	0.00	0.00	0.00
523200 · Communications	208.86	457.99	422.25	156.54	400.00	400.00
523300 · Advertising	140.50	60.00	100.00	40.00	100.00	100.00
523301 · Printing and binding	0.00	45.00	0.00	0.00	100.00	100.00
523500 · Travel	0.00	1,112.14	0.00	0.00	1,000.00	1,000.00
523600 · Dues & Fees	185.00	125.00	125.00	0.00	300.00	300.00
523700 · Education and training	475.00	764.00	100.00	0.00	1,000.00	1,000.00
Total 520000 · Purchased / Contracted Services	3,113.92	5,606.04	2,397.32	2,491.27	6,710.00	5,650.00
531100 · General supplies & materials	176.61	330.15	510.88	206.74	500.00	500.00
531230 · Utilities	87.47	244.53	482.08	133.22	600.00	400.00
531240 · Bottled gas (propane)	40.02	158.36	52.10	0.00	400.00	200.00
531270 · Gasoline/Diesel	666.24	787.14	1,962.51	466.96	1,500.00	1,000.00
531400 · Books & periodicals	111.14	380.95	0.00	115.13	200.00	200.00
531750 · Uniforms	0.00	115.92	383.54	0.00	300.00	300.00
531600 · Small equipment	128.99	490.93	299.89	0.00	600.00	600.00
Total 530000 · Supplies	1,210.47	2,507.98	3,691.00	922.05	4,100.00	3,200.00
Total Expense	24,869.95	20,042.22	29,679.48	12,184.73	36,500.00	25,485.00

**General Fund
Department Detail
Roads**

	January -					
	2012	2013	2014	August 2015	2015 Budget	2016
Expense						
511100 · Regular employees	92,861.00	101,022.50	78,512.22	47,064.57	85,840.00	71,790.00
511200 · Temporary employees	0.00	0.00	0.00	4,588.75		
511300 · Overtime	100.24	1,794.82	1,522.23	1,126.20	1,500.00	1,500.00
512100 · Group Insurance	22,401.60	25,061.97	18,424.88	5,504.70	19,300.00	16,800.00
512200 · FICA	5,496.38	6,962.19	4,920.43	3,827.55	5,580.00	4,715.00
512300 · Medicare	1,285.41	1,440.19	1,150.39		1,505.00	1,105.00
512400 · Retirement contributions	4,810.68	5,402.28	4,948.91	3,580.57	6,300.00	5,320.00
512600 · Unemployment insurance	11.55	13.33	294.13	0.00	255.00	170.00
512700 · Workman's compensation	7,857.70	7,820.74	7,820.74	7,355.22	8,500.00	9,465.00
512910 · Vacation Buy-Back	0.00	0.00	0.00	0.00	2,660.00	2,710.00
Total 510000 · Personal Services	134,824.56	149,518.02	117,593.93	73,047.56	131,440.00	113,575.00
520000 · Purchased / Contracted Services						
521000 · Professional Services - Other	599.00	2,597.42	1,951.87	1,731.53	3,000.00	3,000.00
522120 · Snow plowing	0.00	324.98	1,316.80	2,387.18	2,000.00	2,500.00
522201 · Repairs & Maint. - Buildings	3,462.99	1,289.36	308.97	258.18	1,000.00	1,000.00
522202 · Repairs & Maint. - Equipment	7,923.72	5,429.66	5,721.09	3,713.53	7,500.00	7,500.00
522205 · Repairs & Maintenance-Roads	8,708.06	6,937.47	4,855.23	4,582.86	9,000.00	9,000.00
522206 · Repairs & Maint. - Vehicle	5,812.10	7,149.17	6,308.56	4,683.00	6,000.00	8,000.00
522300 · Rentals	0.00	15.00	0.00	0.00	300.00	300.00
523101 · Property Insurance	555.71	504.75	524.91	515.38	800.00	600.00
523102 · Liability Insurance	1,710.27	1,211.36	1,099.84	1,149.88	1,700.00	1,200.00
523103 · Vehicle Insurance	4,021.21	3,418.53	1,821.73	2,588.55	3,500.00	2,600.00
523200 · Communications	989.48	1,369.38	1,762.88	847.41	1,900.00	1,400.00
523300 · Advertising	133.00	130.00	0.00	100.00	150.00	150.00
523301 · Printing and binding	31.84	45.00	0.00	0.00	50.00	50.00
523400 · Bank Service Charges	0.00	0.00	12.20	0.00	0.00	0.00
523500 · Travel	0.00	729.73	30.00	19.70	500.00	500.00
523700 · Education and training	0.00	330.00	0.00	0.00	1,000.00	1,000.00
523850 · Contract labor	0.00	0.00	666.00	550.00	500.00	750.00

**General Fund
Department Detail
Roads**

	2012	2013	2014	January - August 2015		2015 Budget	2016
Total 520000 · Purchased / Contracted Services	33,947.38	31,481.81	26,380.08	23,127.20	38,900.00	39,550.00	
530000 · Supplies							
531106 · Safety	0.00	1,851.96	747.87	2,913.76	3,000.00	3,000.00	
531601 · Signs	44.95	72.51	789.29	80.00	500.00	500.00	
531100 · General supplies & materials - OI	3,648.00	4,062.53	4,721.68	3,559.60	4,000.00	5,000.00	
531103 · Materials & Chemicals	0.00	672.32	569.79	522.00	1,000.00	1,000.00	
531105 · Beautification	7,185.95	11,199.82	20,920.41	9,204.86	17,000.00	17,000.00	
531230 · Utilities	3,668.56	11,369.57	5,693.30	4,930.27	5,700.00	7,400.00	
531240 · Bottled gas (propane)	1,694.43	1,382.96	1,325.96	631.65	2,000.00	2,000.00	
531270 · Gasoline/Diesel	13,977.82	14,894.02	8,987.22	9,611.51	12,000.00	14,400.00	
531700 · Miscellaneous Expense	200.00	0.00	1,224.82	500.00	260.00	1,000.00	
531750 · Other Supplies (uniforms)	1,710.65	2,064.53	527.43	553.91	1,700.00	700.00	
531600 · Small equipment	299.95	2,662.58	9,553.86	769.89	4,000.00	4,000.00	
Total 530000 · Supplies	32,430.31	50,232.80	55,061.63	33,277.45	51,160.00	56,000.00	
Total Operating Expense	201,202.25	231,232.63	199,035.64	129,452.21	221,500.00	209,125.00	
540000 · Capital Outlays							
541000 · Property - Other	0.00	0.00	0.00	0.00	0.00	40,000.00	
541400 · Infrastructure	464,728.52	179,855.75	0.00		469,150.00	122,000.00	
542100 · Machinery	0.00	1,683.00	40,000.00		4,000.00	11,000.00	
542200 · Vehicles	38,094.20	20,999.00	0.00			0.00	
Total 540000 · Capital Outlays	502,822.72	202,537.75	40,000.00	0.00	473,150.00	173,000.00	
Total Expense	704,024.97	433,770.38	239,035.64	129,452.21	694,650.00	382,125.00	

**General Fund
Department Details
Elections**

Expense	2012	2013	2014	January -		2015 Budget	2016
				August 2015	2016		
523300 · Advertising	179.13	280.25	341.00	440.01	400.00	500.00	500.00
523301 · Printing and binding	162.00	150.00	0.00	0.00	200.00	200.00	200.00
523500 · Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
523600 · Dues & Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
523850 · Contract labor	150.00	1,102.00	0.00	0.00	2,100.00	2,000.00	2,000.00
531100 · General supplies & materials	0.00	0.00	0.00	7.49	200.00	200.00	200.00
531300 · Food	56.54	6.40	0.00	0.00	100.00	100.00	100.00
Total Expense	547.67	1,538.65	341.00	447.50	3,000.00	3,000.00	3,000.00

**General Fund
Department Worksheets
Promotion and Tourism**

	January -					
	2012	2013	2014	August 2015	2015 Budget	2016
Expense						
520000 · Purchased / Contracted Services						
Professional Services	0.00	0.00	0.00	0.00	10,340.00	0.00
522150 · Maint. Contracts & Agreements	0.00	0.00	1,650.00	0.00	0.00	0.00
522201 · Repairs & Maint. - Buildings	0.00	0.00	1,188.28	14,369.65	5,000.00	1,000.00
523101 · Property Insurance	0.00	0.00	355.00	442.09	2,000.00	500.00
523102 · Liability Insurance	0.00	0.00	0.00	287.47	500.00	300.00
523200 · Communications	0.00	0.00	0.00	969.96	1,500.00	1,500.00
Fourth of July Celebration	2,500.00	2,500.00	2,042.42	8,602.21	2,500.00	10,000.00
Summer Celebration	3,297.03	0.00	0.00	0.00	0.00	0.00
Beer Festival & 5K	0.00	0.00	0.00	14,030.76	0.00	10,000.00
Fall Fest	500.00	500.00	0.00	652.34	1,000.00	10,000.00
All other marketing	5,850.00	6,475.99	4,930.43	5,046.20	9,000.00	19,000.00
Travel	0.00	0.00	0.00	339.87	500.00	500.00
Dues & Fees	0.00	0.00	100.00	0.00	0.00	100.00
523700 · Education and training	0.00	0.00	0.00	15.00	1,000.00	300.00
523850 · Contract labor	0.00	0.00	3,784.47	4,200.00	6,000.00	8,000.00
530000 · Supplies						
531100 · General supplies & materials	0.00	0.00	180.16	843.42	510.00	1,000.00
531105 · Beautification	0.00	0.00	90.00	0.00	5,000.00	1,500.00
Signs	0.00	0.00	4,983.19	0.00	0.00	0.00
531230 · Utilities	0.00	0.00	1,048.88	3,493.95	2,500.00	6,000.00
Food	0.00	0.00	200.74	0.00	0.00	0.00
Supplies/inventory for Resale	0.00	0.00	0.00	188.40	500.00	1,000.00
531600 · Small equipment	0.00	0.00	0.00	0.00	0.00	800.00
Total Expense	12,147.03	9,475.99	20,553.57	53,481.32	47,850.00	71,500.00

Enterprise Funds
Worksheets
Water Fund

	2012	2013	2014	January -		2016
				August 2015	2015 Budget	
Income						
33.0000 · USDA - ARC Grant	103,384.00	19,135.00	0.00			
34.4215 · Water Tap On Fees	0.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00
34.4225 · Late fees, interest, reconnects	2,851.80	2,252.80	1,962.17	2,293.93	2,400.00	2,500.00
34.4210 · Water charges	340,528.65	335,496.69	353,685.33	260,356.00	388,000.00	400,000.00
34.4930 · Bad check fees	60.00	90.00	63.08	30.00	0.00	0.00
34.9010 · Meter Turn On/Off	233.88	240.00	310.00	320.00	300.00	400.00
34.9000 · Other charges for services	24.00	55.00	151.00	0.00	0.00	0.00
36.1000 · Interest revenue	1,976.62	1,512.30	1,489.76	791.40	1,300.00	1,100.00
38.0000 · Miscellaneous Revenue - Other	0.00	0.00	7,210.00	0.00	0.00	0.00
39.1000 · Interfund Transfers - Other	0.00	0.00	129,009.00	0.00	0.00	0.00
39.2200 · Sale of Surplus Property	0.00	0.00	5,600.75	0.00	0.00	0.00
Total Income	449,058.95	361,281.79	501,981.09	263,791.33	394,500.00	406,500.00
Expense						
51.1000 · Personal Services - Wages						
51.1100 · Regular Employees	94,566.69	95,633.78	56,824.35	33,448.47	53,000.00	51,745.00
51.1300 · Overtime	1,414.46	54.86	1,662.16	512.61	2,200.00	3,000.00
51.2100 · Group insurance	26,180.91	20,503.93	22,517.52	3,338.97	17,070.00	10,500.00
51.2200 · Social Security Contr. (FICA)	5,536.21	5,495.51	3,472.08	2,548.10	3,535.00	3,505.00
51.2300 · Medicare	1,294.79	1,220.69	812.03	0.00	830.00	820.00
51.2600 · Unemployment insurance	8.36	9.09	200.66	0.00	105.00	120.00
51.2700 · Workers' compensation	3,598.56	3,702.53	3,673.82	3,455.14	3,900.00	3,230.00
51.2900 · Other - Vacation Buy-Back	0.00	0.00	0.00	0.00	0.00	1,755.00
51.4000 · Retirement Contributions	6,002.05	6,581.16	5,413.20	2,327.50	3,990.00	3,955.00
Total 51.1000 · Personal Services - Wages	138,602.03	133,201.55	94,575.82	45,630.79	84,630.00	78,630.00
52.1000 · Purchased profess & tech svcs						
52.1100 · Official/administrative	0.00	0.00	5.00			
52.1200 · Professional - Other	3,489.00	3,589.03	2,000.00	2,000.00	2,750.00	2,750.00
52.52122 Accounting/Auditing				1,250.00	1,250.00	1,250.00
52.1300 · Technical	8,700.00	3,665.00	6,230.00	6,230.00	8,700.00	8,700.00
52.2010 · Buildings	9,698.86	2,047.23	455.67	35.75	1,000.00	1,000.00
52.2020 · Equipment	0.00	0.00	0.00	0.00	500.00	500.00
52.2030 · Water system	7,089.79	3,609.57	12,472.21	3,077.19	8,000.00	8,000.00

Enterprise Funds
Worksheets
Water Fund

	January -					
	2012	2013	2014	August 2015	2015 Budget	2016
52.2040 · Vehicle	2,355.89	2,868.49	3,084.59	4,208.02	3,000.00	6,300.00
52.2300 · Rentals	0.00	15.00	0.00	0.00	200.00	200.00
52.3650 · Maint. Contracts & Agreement	5,573.41	6,538.96	6,580.99	5,908.74	10,475.00	10,475.00
52.3101 · Property Insurance	1,131.95	1,575.30	2,856.15	1,974.07	2,900.00	2,000.00
52.3102 · Liability Insurance	1,140.14	1,211.36	974.21	861.40	1,200.00	1,000.00
52.3103 · Vehicle Insurance	751.07	753.94	496.67	474.64	800.00	500.00
52.3200 · Communications - Other	4,173.60	4,059.62	2,858.59	2,033.06	4,000.00	4,000.00
52.3400 · Printing and binding	51.66	0.00	0.00	175.23	100.00	200.00
52.3500 · Travel - Other	1,610.46	1,607.19	320.20	0.00	1,700.00	1,700.00
52.3600 · Dues and fees	1,053.25	998.72	942.24	869.92	1,100.00	1,100.00
52.3700 · Education and Training	495.00	785.00	206.00	0.00	700.00	500.00
52.3800 · Licenses	0.00	65.00	0.00	0.00	65.00	65.00
52.3850 · Contract Labor	0.00	0.00	900.00	800.00	1,200.00	1,200.00
Total 52.1000 · Purchased profess & tech svcs	47,314.08	33,389.41	40,382.52	29,898.02	49,640.00	51,440.00
53.1000 · Supplies						
53.1100 · General supplies and materials	2,167.90	1,935.50	5,133.61	3,441.24	4,000.00	5,000.00
53.1230 · Electricity	31,669.87	32,247.48	34,718.90	29,569.22	36,000.00	44,000.00
53.1240 · Bottled Gas (Propane)	5,169.70	1,393.52	1,527.38	789.06	2,000.00	2,000.00
53.1270 · Gasoline/Diesel	6,161.97	5,085.36	3,311.42	1,038.93	4,000.00	2,000.00
53.1400 · Books and periodicals	0.00	147.46	0.00	0.00	200.00	200.00
53.1600 · Small equipment	2,859.90	1,626.56	840.80	1,560.56	2,000.00	2,500.00
53.1700 · Other supplies (uniforms)	1,440.31	963.56	645.77	319.73	1,000.00	750.00
53.1800 · Chemicals	5,300.01	3,765.39	5,393.47	4,126.58	5,000.00	6,200.00
Total 53.1000 · Supplies	54,769.66	47,164.83	51,571.35	40,845.32	54,200.00	62,650.00
54.0000 · Capital Outlay						
54.0000 · Capital Outlay	421,137.71	12,153.29	0.00	0.00	0.00	7,000.00
Total 54.0000 · Capital Outlay	421,137.71	12,153.29	0.00	0.00	0.00	7,000.00
56.1000 · Depreciation	0.00	174,238.81	175,648.00	175,650.00	174,239.00	175,650.00
58.0000 · Debt Service	86,684.64	24,873.08	130,571.35	126,555.00	126,555.00	126,555.00
61.1000 · Operating transfers out	0.00	0.00	125,000.00	60,263.70	0.00	0.00
Total Expense	748,508.12	425,020.97	617,749.04	478,842.83	489,264.00	501,925.00
Net Income	(299,449.17)	(63,739.18)	(115,767.95)	(215,051.50)	(94,764.00)	(95,425.00)

Enterprise Funds
Budget Worksheets
Solid Waste

	January -					
	2012	2013	2014	August 2015	2015 Budget	2016
Income						
34.4100 · Sanitation						
34.4110 · Refuse collection services	110,640.00	110,752.00	110,911.60	124,183.25	209,000.00	198,250.00
39.2000 · sale of asset/surplus property	0.00	16,255.56	7,363.75	0.00		0.00
Interest					122.00	0.00
Total Income	110,640.00	127,007.56	118,275.35	124,183.25	209,122.00	198,250.00
Expense						
51.1000 · Personal Services - Wages						
51.1100 · Regular Employees	44,320.35	47,271.65	36,864.58	34,261.91	76,200.00	80,000.00
51.1300 · Overtime	143.20	96.00	96.00	0.00	2,200.00	0.00
51.2100 · Group insurance	9,364.88	9,163.53	10,656.69	3,981.27	7,150.00	18,900.00
51.2200 · Social Security Contr. (FICA)	2,673.11	2,882.36	2,265.58	2,577.37	4,860.00	4,960.00
51.2300 · Medicare	625.25	624.64	530.00	0.00	725.00	1,160.00
51.2600 · Unemployment insurance	8.72	7.78	106.81	0.00	340.00	255.00
51.2700 · Workers' compensation	1,606.75	1,546.46	1,575.17	1,481.41	3,860.00	3,745.00
51.2900 · Other - Vacation Buy-Back	0.00	0.00	0.00	0.00	0.00	0.00
51.4000 · Retirement Contributions	1,557.71	1,908.48	2,397.71	2,153.06	1,965.00	5,600.00
Total 51.1000 · Personal Services - Wages	60,299.97	63,500.90	54,492.54	44,455.02	97,300.00	114,620.00
52.1000 · Purchased profess & tech svcs						
52.1200 · Professional - Other	1,450.00	2,800.00	3,153.35	2,000.00	5,100.00	5,100.00
52.52122 · Accounting/Auditing				1,250.00	1,250.00	1,250.00
52.2200 · Repairs and maintenance						
52.2010 · Buildings	267.16	458.49	254.54	5,272.58	500.00	500.00
52.2020 · Equipment	289.88	1,666.36	308.18	0.00	500.00	500.00
52.2040 · Vehicle	8,608.90	4,778.55	375.78	4,561.63	3,700.00	6,000.00
52.2300 · Rentals	0.00	15.00	0.00	0.00	0.00	0.00
52.3650 · Maint. Contracts & Agreements	8,962.84	9,182.81	41,138.60	31,560.41	10,475.00	20,000.00
52.2111 · Landfill Tipping Fee	6,921.90	7,571.25	5,297.30	2,358.45	9,000.00	9,000.00
52.3101 · Property Insurance	351.40	369.94	349.78	515.38	400.00	1,000.00
52.3102 · Liability Insurance	1,140.14	1,191.70	1,070.72	1,148.86	3,300.00	2,000.00
52.3103 · Vehicle Insurance	2,462.90	3,022.25	2,193.63	683.44	5,150.00	2,000.00

Enterprise Funds
Budget Worksheets
Solid Waste

	January -					
	2012	2013	2014	August 2015	2015 Budget	2016
52.3200 · Communications - Other	2,555.58	2,224.13	2,004.34	1,431.65	3,000.00	3,000.00
52.3300 · Advertising	0.00	30.00	0.00	0.00	0.00	0.00
52.3400 · Printing and binding	51.66	0.00	138.64	175.23	50.00	200.00
Total 52.1000 · Purchased profess & tech svcs	33,062.36	33,310.48	56,284.86	50,957.63	42,425.00	50,550.00
53.1000 · Supplies						
53.1100 · General supplies and materials	536.36	1,952.12	945.99	4,659.01	2,000.00	2,000.00
53.1230 · Electricity	155.06	554.20	782.83	475.86	6,700.00	1,000.00
53.1240 · Bottled Gas (Propane)	334.04	835.78	1,081.72	631.61	1,200.00	1,200.00
53.1270 · Gasoline/Diesel	7,025.85	4,773.19	2,722.56	413.32	12,200.00	5,200.00
53.1600 · Small equipment	0.00	205.38	0.00	239.99	200.00	500.00
53.1700 · Other supplies (uniforms)	1,526.87	1,056.95	155.82	256.05	1,000.00	1,000.00
53.1800 · Chemicals	0.00	392.84	0.00	258.11	0.00	300.00
53.1710 · Miscellaneous Expense	0.00	0.00	468.92	0.00	500.00	500.00
Total 53.1000 · Supplies	9,578.18	9,770.46	6,157.84	6,933.95	23,800.00	11,700.00
54.0000 · Capital Outlay	0.00	19,047.10	0.00	119,849.06	177,024.00	7,000.00
Total 54.0000 · Capital Outlay	0.00	19,047.10	0.00	119,849.06	177,024.00	7,000.00
56.1000 · Depreciation	0.00	4,783.33	0.00	0.00	17,451.00	17,450.00
Contingency	0.00	0.00	0.00	0.00	5,000.00	5,000.00
Total Expense	102,940.51	130,412.27	116,935.24	222,195.66	363,000.00	206,320.00
Net Income	7,699.49	(3,404.71)	1,340.11	(98,012.41)	(153,878.00)	(8,070.00)

5 YEAR CAPITAL IMPROVEMENT PROGRAM SUMMARY
Projected for FY 2016 - 2020

Project Description	Funding Source	Total Estimated Project Cost	Restricted/ Committed Funds	FY16 Proposed	FY17 Proposed	FY18 Proposed	FY19 Proposed	FY20 Proposed
GENERAL FUND								
PUBLIC LAND & BUILDINGS								
Community Pavilion & Picnic Area	GF/Grant	\$100,000	\$49,962	\$50,000	\$0	\$0	\$0	\$0
Police Sub-Station	No plans	unk	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance Equipment Shed	No plans	\$40,000	\$0	\$40,000	\$0	\$0	\$0	\$0
City Hall/Addition to Welcome Center	No plans	unk	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATION								
Fleet Vehicle Program	GF - Committed	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0
POLICE								
Fleet Vehicle Program	GF/LP	\$85,000	\$0	\$0	\$25,000	\$25,000	\$35,000	\$0
HOUSING & DEVELOPMENT								
Fleet Vehicle Program	GF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC WORKS								
Road Improvement Program	SPLOST/ GF/LMIG	\$0	\$0	\$122,000	\$122,000	\$122,000	\$122,000	\$122,000
Heavy Equipment Program	GF/LP	\$0	\$0	\$11,000	\$0	\$6,000	\$0	\$0
Fleet Vehicle Program	GF/LP	\$0	\$19,900	\$0	\$0	\$40,000	\$0	\$0
TOTAL GENERAL FUND		\$240,000	\$69,862	\$223,000	\$147,000	\$193,000	\$157,000	\$122,000

**FLEET VEHICLE PROGRAM
Projected for FY 2016 - 2020**

Mileage	Vehicle	Estimated Value	Condition	Estimated Replacement Cost	FY16	FY17	FY18	FY19	FY20
FLEET VEHICLE REPLACEMENT									
Administration									
	Vehicle purchased in 2015		Good	\$0	\$0	\$0	\$0	\$0	\$0
Housing & Development									
	1998 Jeep Cherokee	\$2,000	Fair	\$15,000	\$0	\$0	\$0	\$0	\$0
Public Works									
	2010 Toyota Tundra	\$20,000	Good	\$20,000	\$0	\$0	\$0	\$0	\$0
	2009 Ford F550 Dump Truck	\$30,000	Good	\$36,000	\$0	\$0	\$0	\$0	\$0
	1994 Chevrolet Bucket Truck	\$13,000	Good	\$40,000	\$0	\$0	\$40,000	\$0	\$0
Police									
	2010 Ford Fusion	\$11,000	Good	\$25,000	\$0	\$25,000	\$0	\$0	\$0
	2011 Ford Fusion	\$15,000	Good	\$25,000	\$0	\$0	\$25,000	\$0	\$0
	2004 Ford Explorer	\$4,000	Good	\$26,000	\$0	\$0	\$0	\$35,000	\$0
	2005 Chevrolet Impala	\$5,000	Poor	\$0	\$0	\$0	\$0	\$0	\$0
Unk	1985 Chevrolet Blazer (green)	\$1,000	Fair	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL GENERAL FUND					\$0	\$25,000	\$65,000	\$35,000	\$0

**HEAVY EQUIPMENT PROGRAM
Projected for FY 2015 - 2019**

Type Equipment	Estimated Value	Condition	Estimated Replacement Cost	FY16	FY17	FY18	FY19	FY20
HEAVY EQUIPMENT REPLACEMENT								
Public Works, Water & Solid Waste								
Recycle Bins & Compactor	\$30,000	New 2014	\$30,000	\$0	\$0	\$0	\$0	\$0
2014 Leaf Vacuum	\$40,000	New 2014	\$40,000	\$0	\$0	\$0	\$0	\$0
Leaf Blower Agrimetla BW360		New 2015	\$4,000	\$0	\$0	\$0	\$0	\$0
SnowEx Accuspray De-icer	\$4,000	Good	\$4,000	\$0	\$0	\$0	\$0	\$0
2000 Ford Tractor TN65	\$15,000	Good	\$30,000	\$0	\$0	\$0	\$0	\$0
2009 Hi-Way Model "P" Gravel Spreader	\$4,000	Good	\$5,300	\$0	\$0	\$0	\$0	\$0
1997 Hi-Way Model "P" Gravel Spreader	\$2,000	Good	\$5,300	\$0	\$0	\$6,000	\$0	\$0
2008 Meyers Snow Plow for 09 F550	\$4,500	Good	\$5,500	\$0	\$0	\$0	\$0	\$0
2012 Meyers Snow Plow for 12 F350	\$5,500	Good	\$5,500	\$0	\$0	\$0	\$0	\$0
Leaf Collector & Box Model 60C	\$4,000	Good	\$12,500	\$0	\$0	\$0	\$0	\$0
1997 John Deere Backhoe	\$10,000	Good	\$60,000	\$0	\$0	\$0	\$60,000	\$0
Hustler Mower 60z Model 927467	\$4,000	Good	\$11,000	\$11,000	\$0	\$0	\$0	\$0
Wacker RD12A Pavement Roller	\$9,000	Good	\$12,000	\$0	\$0	\$0	\$0	\$0
Ford Tractor 3930	\$1,000	Fair	\$0	\$0	\$0	\$0	\$0	\$0
2009 John Deere 5425	\$25,000	Good	\$60,000	\$0	\$0	\$0	\$0	\$0
McConnell PA91 Boom Flail Mower	\$1,000	Good	\$10,000	\$0	\$0	\$0	\$0	\$0
McConnell PA92 Boom Flail Mower	\$10,000	Good	\$15,000	\$0	\$0	\$0	\$0	\$0
TOTAL HEAVY EQUIPMENT				\$11,000	\$0	\$6,000	\$60,000	\$0

CITY OF SKY VALLEY - ROAD IMPROVEMENT PLAN

AS PROJECTED THROUGH 2022+

ROAD_NAME	Beginning Milepoint	Section Length	Road Width	Lanes	Surface Type	Surface Width	Area	Estimated Cost at 1.5"	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 +		
THUNDERHEAD LN	0	0.06	8	2	I	16	5068.8																
		0.25				Square Yards =	2,804.3	\$30,538														\$30,538	
CEDAR LN	0	0.15	8	2	I	16	12672																
		0.18				Square Yards =	1,689.6	\$18,400			\$18,400												
PINE BLUFF TRL	0	0.07	8	2	I	17	6283.2																
		0.09				Square Yards =	979.7	\$10,669															\$10,669
SNOWSHOE LN	0	0.13	8	2	I	16	10982.4																
		0.23				Square Yards =	2,158.9	\$21,373															\$21,373
KNOB DR	0	0.17	8	2	I	17	15259.2																
		1.58				Square Yards =	10,812.3	\$107,041			\$107,041												
BAY BERRY LN	0	0.07	8	2	I	16	5913.6																
		0.49				Square Yards =	4,599.5	\$50,088				\$50,088											
ALEX MOUNTAIN DR	0	0.68	9	2	I	19	68217.6																
		1.69				Square Yards =	16,467.7	\$179,334													\$179,334		
RIDGEPOLE	0	0.02	15	2	I	30	3168																
		2.37				Square Yards =	23,607.5	\$257,085															\$257,085
UPPER LABELLE (RP)	0	0.65	8	2	I	16	54912																
LABELLE CIR	0	0.12	8	2	I	16	10137.6																
		1.22				Square Yards =	11,451.7	\$113,372			\$113,372												
ALPINE DR	0	0.89	8	2	I	16	75187.2																
		0.94				Square Yards =	8,823.5	\$96,088				\$96,088											
DEMOREST	0	0.08	8	2	I	16	6758.4																
		0.23				Square Yards =	1,718.9	\$18,719															\$18,719
EVERGREEN WAY	0	0.09	7	2	I	15	7128																
		0.36				Square Yards =	3,214.9	\$35,011															\$35,011
VIEW LN	0	0.08	7	2	I	14	5913.6																
		0.08				Square Yards =	657.1	\$7,155															\$7,155
MCCLURE LN	0	0.08	9	2	I	18	7603.2																
		0.08				Square Yards =	844.8	\$9,200								\$9,200							

CITY OF SKY VALLEY - ROAD IMPROVEMENT PLAN

AS PROJECTED THROUGH 2022+

ROAD_NAME	Beginning Milepoint	Section Length	Road Width	Lanes	Surface Type	Surface Width	Area	Estimated Cost at 1.5"	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 +	
Chestatee	0	0.03	6	2	F	12	1900.8	\$8,944													\$8,944	
	TOTAL RECONSTR	0.03				Square Yards =	211.2	\$6,336														\$6,336
Lovers Lane	NOT CITY OWNED																					\$0
Honey Hollow	NOT CITY OWNED																					\$0
Red Wolfe	NOT CITY OWNED																					\$0
S Breeze Tank Road	NOT CITY OWNED																					0
LaQuinta	NOT CITY OWNED																					0
Winding Ridge Spur	NOT CITY OWNED																					0
City Hall Drive/Park							half	\$6,000						\$6,000								
Visitor Center								\$16,000						\$12,000								
Mail Facility								\$6,000						\$6,000								
TOTAL PER DOT		28.45																				
TOTAL ROAD MILES		28.45							\$212,235	\$0	\$520,401	\$141,623	\$0	\$459,318	\$0	\$247,716	\$0	\$243,907	\$0	\$239,069	\$919,040	
RESURFACING EST	1.5 + Lev.= 2							Actual Paid	\$185,210		\$458,127	\$152,018	\$350,000	\$PLOST	0.0	\$PLOST	0.0	\$PLOST	\$0	\$PLOST	\$0	
ROAD CONSTRUCT		30	SY					Total Miles	2.3		5.86	1.4	\$22,550	LMIG 2014	\$22,550	LMIG 2016	\$22,000	LMIG 2018	\$22,000	LMIG 2018		
								Total Sq. Yd.	18855.5		51732.7	13329.1	\$31,600	GF 2014	\$100,000	GF 2016	\$100,000	GF 2018	\$100,000	GF 2018		
								Avg. Sq. Yd.	\$9.8		\$8.9	\$11.4	\$22,550	LMIG 2015	\$22,550	LMIG 2017	\$22,000	LMIG 2019	\$22,000	LMIG 2019		
								Avg. Mile	\$79,489		\$78,179	\$107,055	\$42,450	GF 2015	\$100,000	GF 2017	\$100,000	GF 2019	\$100,000	GF 2019		
									Allied		Colwell	Allied	\$469,150		245,100		244,000		244,000			