



**City of Sky Valley, Georgia
Annual Budget**

For the Fiscal Year Ending
December 31, 2015



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.

2014 ELECTED OFFICIALS

Mayor

❖ Hughel Goodgame

Council President

❖ Bob Larsen

City Council

❖ Liz Carr

❖ Martin Greene

❖ Neil Howard

❖ David Whatley





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*



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.

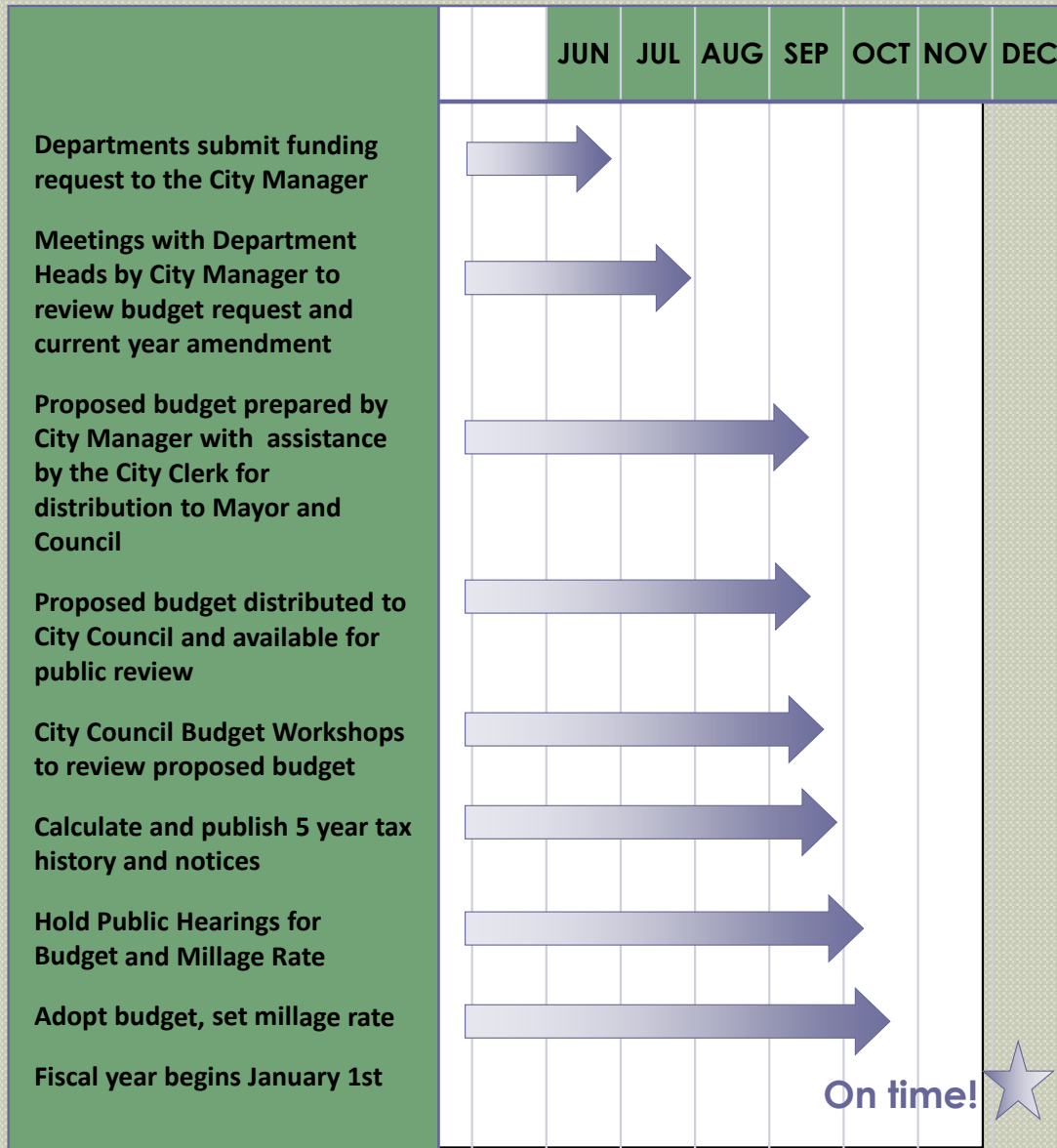
D. **Timing**

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.

BUDGET CALENDAR



NOTICE

The City of Sky Valley will hold Public Hearings on the proposed 2015 City budget on:

- Monday, November 10, 2014 at 1:00 PM
- Thursday, November 13, 2014 at 10:00 AM
- Tuesday, November 18, 2014 at 6:00 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 is available for public inspection at City Hall on weekdays between 8:00 AM and 4:00 PM and on the City's website at www.skyvalleyga.com.

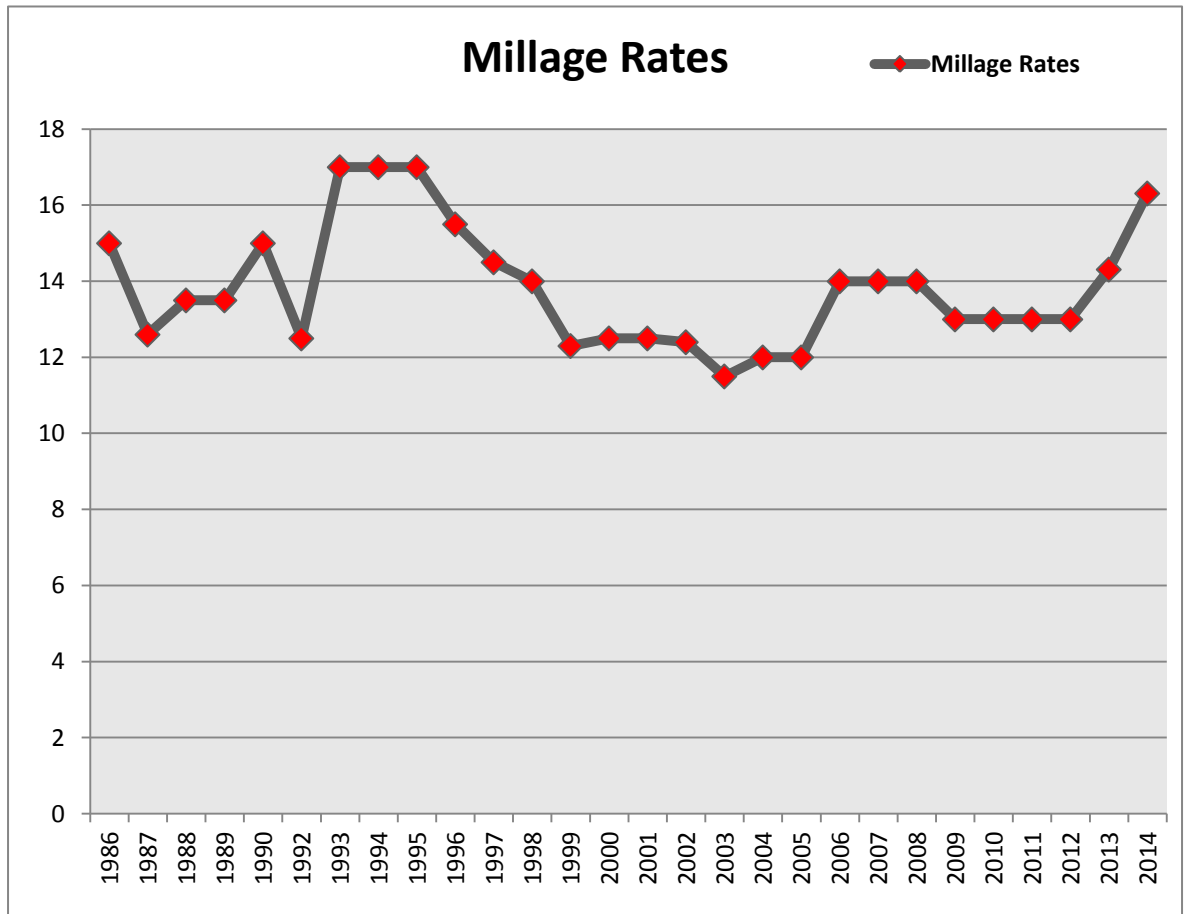
The budget will be considered for adoption at the Regular Council Meeting of the City Council on Thursday, November 20, 2014 at 10:00 AM at the Fellowship Hall, 817 Sky Valley Way, Sky Valley, GA.



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



BUDGET WORKSHOP 10/8, 10/21 & 10/28

Budget based on 16.31 mils – a 2 mil increase

2 mils equates to \$117,962 and an increase in tax revenue of 14%

Rollback rate would be 14.321 - .08% increase over 2013

Revenue includes new rental income of \$12,000 from Visitor Center

Revenue also includes \$3000 of Hotel/Motel Tax with the other \$2000 to be contracted with the Tourism Development Authority (RCCVB)

Capital Outlay Includes

Vehicle replacement – \$10,000 (funded by use of saved HD committed funds – surplus green Crown Vic and replace with something reliable and safe – light duty truck that can be used by other departments too)

Equipment replacement - \$4,000 (funded by General Fund – leaf blower for tractor – assumes leaf vacuum will be purchased FY14 with money from surplus auctions)

Road Infrastructure – \$469,150 (funded as follows - \$25,000 FY15 + \$22,550 Grant FY15 + \$49,050 FY14 Committed Fund Balance + \$22,550 Grant FY14 Restricted Fund Balance + \$350,000 SPLOST)

Contingency of \$24,450 for emergencies

Employees to be paid through the General Fund:

Includes 11 FT employees, 1 seasonal employee May-Nov, and temporary police officers as needed (City Manager, City Clerk, Tax/Utilities Clerk, Building Inspector/Roads Supervisor, (2) Road laborers, (1) Seasonal Roads laborer, Police Chief, and (4) Police officers) This includes 3 split employees (Alyssa, Britton & Neal) with the Enterprise Fund.

Includes employee raises at 5% (FY14 – 0, FY13 – 1.5%, FY12 – 3%, FY11 – 0, FY10 – 0)

Total payroll for all GF and EF will still be less than FY14 budget due to attrition

Employees to be paid through the Enterprise Fund:

Includes 1 FT employee and 3 split employees (Alyssa 38% Water & 38% SW, Britton 20% SW, Neal 20% SW)

Includes \$15,000 for marketing in addition to the \$2,500 and \$500 normally spent on 4th of July and Haybales. Also adds costs of new visitor center, beautification and additional repairs.

Includes 1 mil to the Fire Department

Includes new accounting software \$5091 – 50% GF, 50% EF

2 MILS = \$117,962, but nets an additional \$121,235 in taxes due to other changes in the digest

This covers operational increases of \$67,938, Contingency of \$23,450 and Depreciation of \$34,047

Noteworthy operational increases include \$29,850 for the visitor center, \$34,795 for employee wages/benefits & \$4,000 in equipment replacement

No use of uncommitted surplus in the 2015 budget (\$50,000 was used in 2014 budget)

Operating Budget Revenue 2014	Operating Budget Revenue 2015	Difference	Explanation
\$964,200	\$1,092,735	\$128,535	\$117,962 tax increase \$12,000 rental income
Operating Budget Expenditures 2014	Operating Budget Expenditures 2015	Difference	Explanation
\$913,200	\$986,025	\$72,825	\$34,795 payroll & insurance increase \$29,850 economic development \$2,500 accounting software \$5,000 beautification
		Difference	Explanation
Depreciation		\$34,050	Not budgeted in 2014
Contingency		\$24,810	Not budgeted in 2014

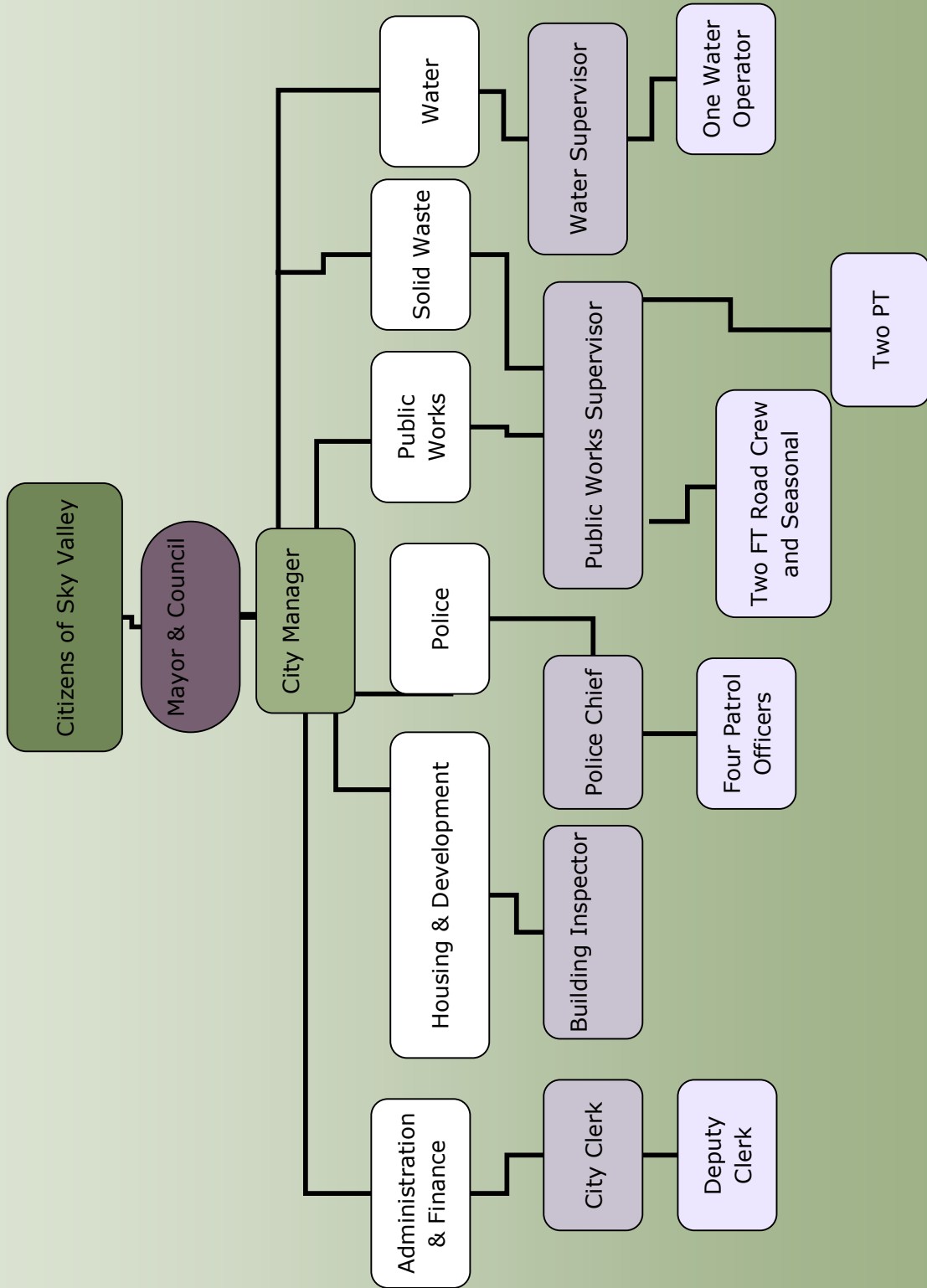


**FACT SUMMARY –
2014 MILLAGE RATE &
AD VALOREM TAX DIGEST**



Sample Tax Bill					
MV	AV (40%)		Bill @ 14.31 mils	Bill # 16.31 mils	Difference
\$100,000	\$40,000		\$572	\$652	\$80
\$200,000	\$80,000		\$1,145	\$1,305	\$160
\$300,000	\$120,000		\$1,717	\$1,957	\$240
\$500,000	\$200,000		\$2,862	\$3,262	\$400
Sample Tax Bill with Homestead					
MV	AV (40%)	Homestead Exemption	Bill @ 14.31 mils	Bill @ 16.31 mils	Difference
\$100,000	\$40,000	\$25,000	\$215	\$245	\$30
\$200,000	\$80,000	\$25,000	\$787	\$897	\$110
\$300,000	\$120,000	\$25,000	\$1,359	\$1,549	\$190
\$500,000	\$200,000	\$25,000	\$2,504	\$2,854	\$350

Organizational Chart



EXPENSE CLASSIFICATIONS – 12 FT Employees, 2 PT Employee & 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
- Municipal Court (Judge) – as needed

PUBLIC SAFETY

- Police Administration (Chief) – 1 FT
- Patrol (Uniformed police patrol) – 4 FT & additional PT when needed
- Police Station (General building maintenance)
- Other Protection (Animal control)

PUBLIC WORKS

- Public Works Administration (Roads employees) – 3 FT shared employees
- 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 FT shared employee
- Planning & Zoning

DEBT SERVICES (Interest & payments on long term loans)

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

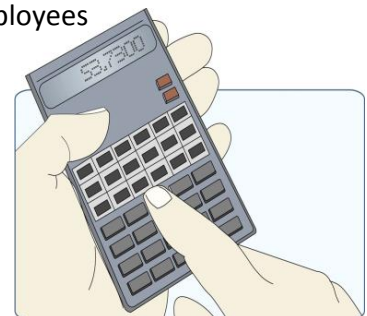
Must be reported separately to the Department of Community Affairs

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 -3 FT shared & 2 PT employees
- Solid Waste Collections



PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2014

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	2013 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2014 DIGEST
REAL	60,153,748	-45,034	251,658	60,360,372
PERSONAL	87,410		69,564	156,974
MOTOR VEHICLES	601,690		-22,870	578,820
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	60,842,848	-45,034	298,352	61,096,166
EXEMPTIONS	2,089,960	0	177,595	2,267,555
NET DIGEST	58,752,888	-45,034	120,757	58,828,611
FLPA Reimbursement Value			0	
Adjusted NET DIGEST	58,752,888	-45,034	120,757	58,828,611
	(PYD)	(RVA)	(NAG)	(CYD)
2013 MILLAGE RATE >>>	14.310	2014 PROPOSED MILLAGE RATE >>>		16.310

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2013 Net Digest	PYD	58,752,888	
Net Value Added-Reassessment of Existing Real Property	RVA	-45,034	
Other Net Changes to Taxable Digest	NAG	120,757	
2014 Net Digest	CYD	58,828,611	(PYD+RVA+NAG)
2013 Millage Rate	PYM	14.310	
Millage Equivalent of Reassessed Value Added	ME	-0.011	(RVA/CYD) * PYM
Rollback Millage Rate for 2014	RR	14.321	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2014 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	14.321
	2014 Millage Rate	16.310
	Percentage Increase	13.89%

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 2014 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2014 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 2014 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 2014 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

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 November 20, 2014 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 2014 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CITY	2009	2010	2011	2012	2013	2014
Real & Personal	81,152,315	75,073,465	74,470,107	66,964,230	60,241,158	60,517,346
Motor Vehicles	671,770	610,140	501,830	586,620	601,690	578,820
Mobile Homes						
Timber - 100%						
Heavy Duty Equipment						
Gross Digest	81,824,085	75,683,605	74,971,937	67,550,850	60,842,848	61,096,166
Less M & O Exemptions	2,150,000	2,100,000	2,100,000	2,064,960	2,089,960	2,267,555
Net M & O Digest	79,674,085	73,583,605	72,871,937	65,485,890	58,752,888	58,828,611
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	79,674,085	73,583,605	72,871,937	65,485,890	58,752,888	58,828,611
Gross M&O Millage	13.000	13.000	13.000	13.000	14.310	16.310
Less Rollbacks						
Net M&O Millage	13.000	13.000	13.000	13.000	14.310	16.310
Total City Taxes Levied	\$1,035,763	\$956,587	\$947,335	\$851,317	\$840,754	\$959,495
Net Taxes \$ Increase		-\$79,176	-\$9,252	-\$96,019	-\$10,563	\$118,741
Net Taxes % Increase		-7.64%	-0.97%	-10.14%	-1.24%	14.12%



November 20, 2014

To the Mayor, City Council, and Citizens:

Transmitted herewith is the City of Sky Valley's balanced budget for fiscal year 2015. 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. 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 a higher 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 14-_____

**A RESOLUTION TO ADOPT THE 2015 GENERAL FUND BUDGET,
TO SET THE MILLAGE RATE FOR THE 2014 AD VALOREM TAXES,
AND TO ESTABLISH POLICIES FOR ADJUSTMENTS TO THE BUDGET.**

WHEREAS, the City of Sky Valley, Georgia (City) has received the digest from the Rabun County Property Appraiser stating the amount of assessed values which he has certified to the Georgia Department of Revenue for non-exempt real and business personal property within the City for the year 2014; and

WHEREAS, in order to provide the revenue necessary for the operation of the City for its Fiscal Year beginning January 1, 2015, and ending December 31, 2015, the City Council of the City of Sky Valley has determined the rate of ad valorem tax levy that must be assessed for the year 2014; and

WHEREAS, the City Council intends to adopt a millage of \$16.31 per \$1,000 of assessed value; and

WHEREAS, the City acknowledges that the \$16.31 per \$1,000 of assessed value is considered a tax increase;

WHEREAS, the provisions of O.C.G.A. Section 48-5-32 prescribing the method of advertisements, notices, and public hearings has been complied with;

WHEREAS, the City Manager has presented a proposed fiscal year 2015 General Fund Budget to the City Council of each of the various funds of the City;

WHEREAS, the budget lists proposed revenues/expenditures for the fiscal year 2015; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SKY VALLEY, GEORGIA, AS FOLLOWS:

1. The Sky Valley City Council hereby establishes the rate of \$16.31 per \$1,000 of assessed valuation as the ad valorem levy for FY 2014 on the non-exempt real and business personal property appearing on the 2014 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 Exhibit "A" and made a part hereof by reference, shall be the City of Sky Valley's General Fund Budget for the fiscal year 2015;
4. Expenditures 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 ____ day of _____, 2014.

Approved:

Hughel Goodgame, Mayor

Robert Larsen, Council President

Liz Carr, Councilor

Martin Greene, Councilor

Neil Howard, Councilor

Attest:

Mandi Cantrell, City Clerk

David Whatley, Councilor

GENERAL FUND BUDGET

2015

REVENUES

General Property Taxes	
Real Property	949,985
Personal Property	12,000
Real Estate Transfer	1,500
Franchise Taxes	50,000
Intangible Taxes	5,000
Selective Sales and Use Taxes	
Alcoholic Beverage Excise	800
Business Taxes	
Occupation Taxes	600
Insurance Premium Taxes	13,000
Penalties & Interest on Taxes	5,000
Business Licenses	1,400
Alcoholic Beverages	
Non-Business Licenses & Permits	100
Zoning and Land Use Sign	
Regulatory Fees	10,000
Building Permits	
Tree Cutting Permits	
Culture & Recreation	0
Promotional Events	
Intergovernmental Revenues	0
Grants	25,550
Charges for Services	600
Fines & Forfeitures	1,000
Investment Income	2,700
Miscellaneous Revenue	500
Reimbursements	1,000
Rents & Royalties	12,000
TOTAL OPERATING REVENUE	1,092,735
Other Financing Sources	
Interfund Transfer	
Hotel/Motel Tax Fund	3,000
SPLOST Fund	350,000
Sale of Surplus Property	700
Capital Leases	0
Use of Unreserved Fund Balance	0
Use of Restricted Fund Balance	22,550
Use of Committed Fund Balance	59,050
TOTAL REVENUE & OTHER SOURCES	\$1,528,035

APPROPRIATIONS

Executive	4,700
Legislative	12,500
General Administration	246,895
Fire Services	58,000
Police	350,270
Judicial	4,810
Housing & Development	36,500
Public Works	221,500
Elections	3,000
Economic Development	47,850
TOTAL OPERATING	\$986,025
Fleet Vehicle Replacement	10,000
Equipment Replacement	4,000
Road Improvement Program	469,150
Debt Service	
Capital Lease	0
TOTAL CAPITAL	\$483,150
CONTINGENCY	24,810
DEPRECIATION	34,050
TOTAL APPROPRIATIONS	\$1,528,035

EXHIBIT A

WATER FUND BUDGET

2015

REVENUES

Water Charges	388,000
Water tap-on Fees	2,500
Late Fees, Interest, Reconnects	2,400
Investment Revenue	1,300
Other Miscellaneous Revenue	300
TOTAL OPERATING REVENUE	\$394,500
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	\$394,500

EXPENSES

Water Maintenance and Operations	190,345
Water System Improvements	
Debt Service (105%)	126,555
DWSRF Loan	
Fleet Vehicle Replacement	0
DEPRECIATION (FUNDEDING APPROX. 45%)	\$77,600
TOTAL APPROPRIATIONS	\$394,500

EXHIBIT B

SOLID WASTE BUDGET

2015

REVENUE		EXPENSES	
Solid Waste Charges	209,000	Solid Waste Maintenance and Operations	163,525
Investment Revenue	122	TOTAL OPERATING	\$163,525
TOTAL OPERATING REVENUE	\$209,122	Vehicles	125,000
		Equipment	37,024
		Land and Buildings	15,000
		TOTAL CAPITAL EXPENDITURES	\$177,024
BUDGETED USE OF SURPLUS	\$153,878	CONTINGENCY	5,000
		DEPRECIATION	17,451
TOTAL REVENUE & OTHER SOURCES	\$363,000	TOTAL APPROPRIATIONS	\$363,000

EXHIBIT C

Revenues

Selective Sales and Use Taxes Hotel/Motel	5,000
TOTAL REVENUE	\$5,000

Appropriations

Tourism & Promotions	3,000
Other Financing Uses	2,000
Operating Transfer to General Fund	
TOTAL APPROPRIATIONS	\$5,000

EXHIBIT D

DRAFT #2

Workshop 10-21-14 1:00 PM
Fellowship Hall

GENERAL FUND REVENUES

Income																
33.4000	·	GA government grants/contracts	0.00	54,460.24	22,552.01	0.00	22,550.00	22,550.00	0.00	22,550.00	22,550.00	0.00	22,550.00	0.00		
33.7100	·	Transfer from SPLOST fund	0.00	0.00	65,000.00	0.00	0.00	0.00	0.00	0.00	350,000.00	0.00	350,000.00	0.00		
33.9000	·	Other Grants (GMA, GIRMA, etc)	0.00	3,000.00	5,246.52	0.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.00		
34.7000	·	Culture & Recreation	24,680.58	7,479.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
37.1000	·	Donations - Private Sources	250.00	0.00	0.00	7,325.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
38.1000	·	Rents and Royalties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,000.00	0.00	11,000.00	11,000.00		
39.1000	·	Interfund (Restricted)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,550.00	0.00	22,550.00	22,550.00		
39.1000	·	Interfund (Committed)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,050.00	0.00	59,050.00	59,050.00		
39.1000	·	Interfund (Non-Committed)	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00	(50,000.00)		
60110	·	Ad valorem - property	946,036.77	938,737.03	839,377.47	833,339.97	832,140.00	832,140.00	832,140.00	952,545.00	952,545.00	120,405.00	120,405.00	120,405.00		
60120	·	Ad valorem - vehicles	7,422.41	7,718.75	12,667.56	32,138.28	8,610.00	8,610.00	32,138.28	9,440.00	9,440.00	830.00	830.00	830.00		
60140	·	Penalties, Fife's, interest	17,727.94	15,769.50	5,066.90	8,622.80	5,000.00	5,000.00	8,622.80	5,000.00	5,000.00	0.00	5,000.00	0.00		
60210	·	Insurance premium tax	12,757.94	13,551.07	14,030.84	0.00	13,000.00	13,000.00	0.00	13,000.00	13,000.00	0.00	13,000.00	0.00		
60220	·	Beverage Excise tax	360.63	456.71	892.67	491.63	750.00	750.00	491.63	800.00	800.00	50.00	800.00	50.00		
60230	·	Franchise tax	53,113.36	50,388.78	48,433.72	45,664.82	50,000.00	50,000.00	45,664.82	50,000.00	50,000.00	0.00	50,000.00	0.00		
60235	·	Fines & forfeitures	4,112.76	12,199.56	250.00	859.73	4,000.00	4,000.00	859.73	1,000.00	1,000.00	(3,000.00)	1,000.00	(3,000.00)		
60240	·	Business license	1,882.50	5,020.00	3,595.00	1,230.00	3,200.00	3,200.00	1,230.00	1,200.00	1,200.00	50.00	1,200.00	(2,000.00)		
60250	·	Permits	18,270.25	10,464.80	11,116.24	7,077.70	9,950.00	9,950.00	7,077.70	10,000.00	10,000.00	50.00	10,000.00	50.00		
60270	·	Zoning applications	0.00	300.00	300.00	100.00	100.00	100.00	100.00	100.00	100.00	0.00	100.00	0.00		
60271	·	Sales of Reports, Copies, Etc.	354.54	1,031.24	684.18	555.13	500.00	500.00	555.13	600.00	600.00	100.00	600.00	100.00		
60280	·	Real estate transfer tax	1,357.71	1,813.32	2,012.44	715.10	1,500.00	1,500.00	715.10	1,500.00	1,500.00	0.00	1,500.00	0.00		
60281	·	Intangible tax	4,814.95	5,567.88	6,761.29	2,427.24	6,000.00	6,000.00	2,427.24	5,000.00	5,000.00	(1,000.00)	5,000.00	(1,000.00)		
69110	·	Interest income	4,598.04	3,970.68	3,828.20	2,533.99	2,400.00	2,400.00	2,533.99	2,700.00	2,700.00	300.00	2,700.00	300.00		
69115	·	Transfer from hotel/motel tax	1,968.88	4,694.07	3,511.61	0.00	1,000.00	1,000.00	0.00	3,000.00	3,000.00	2,000.00	3,000.00	2,000.00		
69120	·	Transfers from enterprise fund	0.00	0.00	19,047.10	125,000.00	0.00	0.00	125,000.00	0.00	0.00	0.00	0.00	0.00		
69150	·	Refunds & Reimbursements	1,264.65	1,362.00	16,984.65	1,008.18	1,000.00	1,000.00	1,008.18	1,000.00	1,000.00	0.00	1,000.00	0.00		
69990	·	Miscellaneous	660.76	624.25	659.06	346.56	500.00	500.00	346.56	500.00	500.00	0.00	500.00	0.00		
70000	·	Sale of surplus property	10.00	50.00	36,792.07	5,406.00	4,000.00	4,000.00	5,406.00	700.00	700.00	(3,300.00)	700.00	(3,300.00)		
Total Income			1,101,644.67	1,138,659.05	1,118,809.53	1,074,842.13	1,019,200.00	1,526,235.00	1,074,842.13	1,019,200.00	1,526,235.00	507,035.00	1,526,235.00	507,035.00		

Legislative (Council)

	2011 Actual	2012 Actual	2013 Actual	Jan - Aug 14	2014 Budget	2015
Expense						
523102 · Liability Insurance	4,687.80	4,881.70	5,173.10	4,975.25	5,200.00	5,200.00
523301 · Printing and binding	0.00	0.00	0.00	40.00	0.00	100.00
523500 · Travel	941.00	1,863.20	2,179.97	1,332.13	3,000.00	4,000.00
523700 · Education and training	0.00	1,430.00	2,167.00	645.00	3,000.00	3,000.00
531100 · General supplies & materials	42.42	147.02	14.20	13.20	150.00	50.00
531750 · Other Supplies (uniforms)	85.44	202.88	64.15	0.00	150.00	150.00
Total Expense	5,756.66	8,524.80	9,598.42	7,005.58	11,500.00	12,500.00

Executive (Mayor)

	2011 Actual	2012 Actual	2013 Actual	Jan - Aug 14	2014 Budget	2015
Expense						
523102 · Liability Insurance	937.46	976.34	1,034.62	995.05	1,125.00	1,100.00
523200 · Communications	15.26	0.00	0.00	171.70	0.00	400.00
523301 · Printing and binding	0.00	0.00	0.00	42.99	0.00	50.00
523500 · Travel	0.00	0.00	0.00	1,031.00	1,000.00	2,000.00
523700 · Education and training	0.00	0.00	325.00	570.00	1,000.00	1,050.00
531100 · General supplies & materials	0.00	0.00	35.36	6.60	25.00	50.00
531750 · Other Supplies (uniforms)	0.00	0.00	0.00	7.50	50.00	50.00
Total Expense	952.72	976.34	1,394.98	2,824.84	3,200.00	4,700.00

Elections

	2011 Actual	2012 Actual	2013 Actual	Jan - Aug 14	2014 Budget	2015
Expenses						
523300 · Advertising	376.13	179.13	280.25	93.00	400.00	400.00
523301 · Printing and binding	0.00	162.00	150.00	0.00	200.00	200.00
523500 · Travel	120.16	0.00	0.00	0.00	0.00	0.00
523850 · Contract labor	150.00	150.00	1,102.00	0.00	4,300.00	2,100.00
531100 · General supplies & materials	175.50	0.00	0.00	0.00	0.00	200.00
531300 · Food	39.95	56.54	6.40	0.00	0.00	100.00
Total Expense	861.74	547.67	1,538.65	93.00	4,900.00	3,000.00

Administration General Government

	2011	2012	2013	Jan - Aug 14	2014	2015
Expense						
510000 · Personal Services						
511000 · Salaries & wages						
511100 · Regular employees	106,760.08	109,015.52	110,736.97	72,058.59	110,500.00	115,600.00
Total 511000 · Salaries & wages	106,760.08	109,015.52	110,736.97	72,058.59	110,500.00	115,600.00
512000 · Employee benefits						
512100 · Group Insurance	30,989.64	31,967.24	31,023.80	20,476.96	30,720.00	33,430.00
512200 · FICA	6,542.13	6,909.28	7,480.07	4,219.42	7,070.00	7,440.00
512300 · Medicare	1,530.04	1,556.11	1,596.44	986.70	1,660.00	1,740.00
512400 · Retirement contributions	8,406.72	6,627.48	6,879.72	4,290.56	8,000.00	8,400.00
512600 · Unemployment insurance	28.00	52.26	8.42	187.40	10.00	190.00
512700 · Workman's compensation	339.18	344.06	270.48	270.48	300.00	300.00
512900 · Other employee benefits						
512910 · Vacation Buy-Back	3,426.00	2,729.20	5,163.20	0.00	3,950.00	4,400.00
512900 · Other employee benefits - Other	0.00	534.17	2,947.60	0.00	0.00	0.00
Total 512000 · Employee benefits	51,261.71	50,719.80	55,369.73	30,431.52	51,710.00	55,900.00
Total 510000 · Personal Services	158,021.79	159,735.32	166,106.70	102,490.11	162,210.00	171,500.00
520000 · Purchased / Contracted Services						
521000 · Professional Services						
521200 · Accounting/Auditing Services	2,043.33	3,000.00	3,000.00	4,000.00	3,000.00	4,000.00
521201 · Legal Services	9,799.17	6,519.20	9,195.31	6,342.93	10,000.00	10,000.00
521000 · Professional Services - Other	26,147.37	9,123.00	691.00	6,700.00	1,000.00	7,000.00
522100 · Cleaning services	1,100.00	1,200.00	1,200.00	800.00	1,200.00	1,200.00
522150 · Maint. Contracts & Agreements	7,991.10	7,613.04	7,050.71	4,233.35	8,000.00	10,545.00
522200 · Repairs & Maintenance						
522201 · Repairs & Maint. - Buildings	1,814.88	2,432.93	1,455.16	1,002.66	1,000.00	1,500.00
522202 · Repairs & Maint. - Equipment	143.00	615.40	561.43	315.00	700.00	700.00
522206 · Repairs & Maint. - Vehicle						
5222060 · 99 Crown Vic - Admin	0.00	0.00	529.60	0.00	500.00	500.00
522300 · Rentals						
522310 · Rental bldgs - Fellowship Hall	975.00	825.00	900.00	600.00	1,200.00	1,200.00
522300 · Rentals - Other	0.00	0.00	11.00	0.00	0.00	0.00
523100 · Insurance, other than employee						
523101 · Property Insurance	379.00	413.12	420.00	1,074.61	500.00	1,100.00
523102 · Liability Insurance	1,952.09	1,726.25	1,211.36	1,562.30	2,000.00	2,000.00

Administration General Government

	2011	2012	2013	Jan - Aug 14	2014	2015
523103 · Vehicle Insurance	338.24	362.11	355.71	339.69	400.00	400.00
523200 · Communications	5,329.44	5,873.31	5,705.01	3,058.32	6,400.00	6,400.00
523300 · Advertising	1,173.06	1,862.57	276.50	610.00	1,000.00	1,000.00
523301 · Printing and binding	0.00	269.94	400.29	444.90	500.00	500.00
523400 · Bank Service Charges	66.96	190.75	240.06	74.26	100.00	100.00
523500 · Travel	8,654.12	7,902.99	2,858.03	2,940.82	7,500.00	7,500.00
523600 · Dues & Fees	882.44	1,050.44	1,069.75	971.76	1,100.00	1,100.00
523700 · Education and training						
523701 · Health & Wellness Program	1,077.73	2,222.18	2,671.75	1,190.56	3,000.00	3,000.00
523700 · Education and training - Other	4,109.00	3,870.00	1,826.75	1,170.00	4,000.00	4,000.00
523850 · Contract labor	0.00	0.00	0.00	0.00	0.00	0.00
Total 520000 · Purchased / Contracted Services	73,975.93	57,072.23	41,629.42	37,431.16	53,100.00	63,745.00
530000 · Supplies						
531100 · General supplies & materials						
531500 · Supplies / inventory for resale	30.00	527.04	285.00	305.00	100.00	300.00
531601 · Signs	0.00	0.00	0.00	38.00	0.00	0.00
531100 · General supplies & materials - Other	3,066.15	3,285.29	3,796.49	1,756.59	3,000.00	3,500.00
531105 · Beautification	0.00	0.00	1,000.00	0.00	0.00	0.00
531200 · Energy						
531230 · Utilities	2,006.00	1,687.96	2,028.20	1,185.99	2,000.00	2,000.00
531240 · Bottled gas (propane)	1,516.53	488.96	808.74	812.93	2,000.00	2,000.00
531270 · Gasoline/Diesel	258.81	365.69	342.35	119.25	500.00	500.00
531300 · Food	1,156.29	1,294.33	1,272.17	59.50	1,300.00	1,300.00
531400 · Books & periodicals	0.00	42.00	0.00	0.00	50.00	50.00
531700 · Miscellaneous Expense - Other	510.04	391.59	100.27	7.07	500.00	500.00
531750 · Other Supplies (uniforms)	483.23	709.98	351.38	15.00	500.00	500.00
531600 · Small equipment	0.00	339.41	144.93	1,281.73	500.00	1,000.00
Total 530000 · Supplies	9,027.05	9,132.25	10,129.53	5,581.06	10,450.00	11,650.00
540000 · Capital Outlays						
541000 · Property	9,770.59	0.00	0.00	0.00	0.00	0.00
542200 · Vehicles	0.00	0.00	0.00	0.00	0.00	10,000.00
540000 · Capital Outlays - Other	1,818.00	0.00	0.00	1,520.21	0.00	0.00
Total 540000 · Capital Outlays	11,588.59	0.00	0.00	1,520.21	0.00	10,000.00
Total Depreciation	0.00	0.00	8,044.00	0.00	0.00	8,045.00
Total Expense	252,613.36	225,939.80	225,909.65	147,022.54	225,760.00	264,940.00

Judicial

	2011 Actual	2012 Actual	2013 Actual	Jan - Aug 14	2014 Budget	2015
Expense						
510000 · Personal Services						
511000 · Salaries & wages						
511100 · Regular employees	1,500.00	1,606.80	1,630.72	1,066.24	1,700.00	1,725.00
Total 511000 · Salaries & wages	1,500.00	1,606.80	1,630.72	1,066.24	1,700.00	1,725.00
512000 · Employee benefits						
512100 · Group Insurance	377.43	413.51	403.67	574.86	340.00	370.00
512200 · FICA	90.74	97.06	98.18	64.60	105.00	110.00
512300 · Medicare	21.25	22.63	22.97	15.13	25.00	25.00
512400 · Retirement contributions	87.60	99.36	111.48	60.82	119.00	120.00
512600 · Unemployment insurance	0.65	0.18	0.16	4.18	3.00	5.00
512700 · Workman's compensation	0.00	0.00	97.78	97.78	178.00	125.00
Total 512000 · Employee benefits	577.67	632.74	734.24	817.37	770.00	755.00
Total 510000 · Personal Services	2,077.67	2,239.54	2,364.96	1,883.61	2,470.00	2,480.00
521400 · Municipal Judge	250.00	1,000.00	500.00	750.00	1,500.00	1,500.00
523102 · Liability Insurance	0.00	0.00	605.68	50.57	25.00	100.00
523200 · Communications	0.00	0.00	0.00	0.00	10.00	25.00
523500 · Travel	0.00	211.83	0.00	0.00	250.00	220.00
523600 · Dues & Fees	35.00	35.00	0.00	0.00	35.00	35.00
523700 · Education and training	0.00	150.00	0.00	450.00	150.00	450.00
531100 · General supplies & materials	0.00	0.00	0.00	0.00	0.00	0.00
Total Expense	2,362.67	3,636.37	3,470.64	3,134.18	4,440.00	4,810.00

Police

	2011	2012	2013	Jan - Aug 14	2014	2015
Expense						
510000 · Personal Services						
511000 · Salaries & wages						
511100 · Regular employees	189,797.91	187,241.93	196,232.46	126,927.51	178,000.00	185,200.00
511200 · Temporary employees	6,575.07	10,561.84	0.00	0.00	5,000.00	5,000.00
511300 · Overtime	388.05	802.73	190.13	451.55	2,000.00	2,000.00
Total 511000 · Salaries & wages	196,761.03	198,606.50	196,422.59	127,379.06	185,000.00	192,200.00
512000 · Employee benefits						
512100 · Group Insurance	44,611.57	53,364.00	48,527.90	33,227.39	54,770.00	64,400.00
512200 · FICA	11,481.33	11,611.80	12,358.21	7,323.23	12,000.00	12,340.00
512300 · Medicare	2,434.24	2,258.51	2,284.22	1,511.97	2,800.00	2,890.00
512400 · Retirement contributions	9,450.72	11,254.80	12,638.88	7,181.92	13,000.00	13,460.00
512600 · Unemployment insurance	88.04	20.96	23.93	482.64	35.00	765.00
512700 · Workman's compensation	7,082.27	7,102.37	7,425.60	7,425.60	7,500.00	7,500.00
512900 · Other employee benefits						
512910 · Vacation Buy-Back	1,045.12	2,409.28	3,560.00	1,224.00	6,600.00	6,800.00
512900 · Other employee benefits - Other	0.00	0.00	0.00	1,000.00	0.00	6,000.00
Total 512000 · Employee benefits	76,193.29	88,021.72	86,818.74	59,376.75	96,705.00	114,155.00
Total 510000 · Personal Services	272,954.32	286,628.22	283,241.33	186,755.81	281,705.00	306,355.00
520000 · Purchased / Contracted Services						
521000 · Professional Services	0.00	0.00	262.17	0.00	500.00	500.00
522000 · Purchased - property services						
522150 · Maint. Contracts & Agreements	69.99	0.00	94.98	0.00	100.00	100.00
522200 · Repairs & Maintenance						
522201 · Repairs & Maint. - Buildings	450.48	940.84	775.28	229.99	500.00	500.00
522202 · Repairs & Maint. - Equipment	0.00	372.50	149.93	90.00	300.00	300.00
522205 · Repairs & Maintenance-Roads	0.00	0.00	0.00	42.79	0.00	0.00
522206 · Repairs & Maint. - Vehicle						
5222067 · 00 Crown Vic (wht) - Police	1,455.05	183.38	100.85	0.00		
5222068 · 02 Explorer - Police	2,563.74	1,798.31	3,013.48	460.34		
5222069 · 95 Crown Vic - Police	695.19	148.24	35.00	139.20		
5222070 · 85 Blazer - Police	86.70	780.70	0.00	170.70		
5222072 · 04 Explorer - Police	1,246.17	1,649.65	1,330.78	2,683.57		
5222073 · 00 Crown Vic (slvr) - Police	1,218.31	1,885.55	1,155.56	0.00		
5222078 · 04 Chevy Impala - Police	1,179.55	1,780.37	316.97	0.00		

Police

	2011	2012	2013	Jan - Aug 14	2014	2015
5222082 · 2010 Fusion	0.00	0.00	350.00	562.63		
5222083 · 2011 Fusion	0.00	0.00	350.00	189.39		
522206 · Repairs & Maint. - Vehicle - Other	529.67	83.47	(58.69)	4,898.34	7,000.00	4,000.00
Total 522206 · Repairs & Maint. - Vehicle	8,974.38	8,309.67	6,593.95	9,104.17	7,000.00	4,000.00
522200 · Repairs & Maintenance - Other	0.00	0.00	0.00	30.33	0.00	0.00
522300 · Rentals	0.00	0.00	15.00	0.00	0.00	0.00
523100 · Insurance, other than employee						
523101 · Property Insurance	0.00	115.40	100.30	63.37	120.00	100.00
523102 · Liability Insurance	3,136.71	3,240.16	3,203.60	3,100.48	3,300.00	3,300.00
523103 · Vehicle Insurance	2,896.05	3,171.74	2,833.21	3,083.19	3,000.00	2,200.00
523200 · Communications	5,425.30	5,757.11	5,674.50	3,373.13	5,800.00	5,800.00
523300 · Advertising	0.00	0.00	0.00	0.00	50.00	50.00
523301 · Printing and binding	0.00	102.34	0.00	0.00	150.00	150.00
523500 · Travel	1,239.90	1,664.00	1,425.73	866.40	2,000.00	2,000.00
523600 · Dues & Fees	125.00	125.00	125.00	125.00	125.00	125.00
523700 · Education and training	0.00	660.00	203.00	295.00	8,000.00	1,000.00
523800 · Licenses	100.00	0.00	0.00	0.00	100.00	100.00
Total 520000 · Purchased / Contracted Services	22,417.81	24,458.76	21,456.65	20,403.85	31,045.00	20,225.00
530000 · Supplies						
531100 · General supplies & materials						
531106 · Safety	883.80	0.00	0.00	0.00	1,000.00	1,000.00
531601 · Signs	0.00	104.00	0.00	175.00	0.00	90.00
531100 · General supplies & materials - Other	2,974.36	7,361.30	4,358.52	2,081.64	4,000.00	4,000.00
531200 · Energy						
531230 · Utilities	580.94	164.99	593.31	571.40	700.00	1,000.00
531240 · Bottled gas (propane)	1,381.45	533.78	141.29	0.00	1,400.00	700.00
531270 · Gasoline/Diesel	16,968.25	15,871.18	16,156.35	8,198.87	16,000.00	14,000.00
531300 · Food	0.00	0.00	30.61	39.12	50.00	50.00
531400 · Books & periodicals	54.47	112.98	224.94	0.00	150.00	150.00
531700 · Miscellaneous Expense	0.00	0.00	50.10	0.00	100.00	100.00
531750 · Other Supplies (uniforms)	3,278.68	3,796.75	2,784.63	863.64	2,000.00	2,000.00
531600 · Small equipment	648.00	403.98	208.96	0.00	350.00	600.00
Total 530000 · Supplies	26,769.95	28,348.96	24,548.71	11,929.67	25,750.00	23,690.00
540000 · Capital Outlays						

Police

	2011	2012	2013	Jan - Aug 14	2014	2015
542000 · Machinery & equipment						
542200 · Vehicles	5,000.00	4,000.00	26,000.00	0.00	26,000.00	0.00
Total 540000 · Capital Outlays	5,000.00	4,000.00	26,000.00	0.00	26,000.00	0.00
Total Depreciation	0.00	0.00	3,690.00	0.00	0.00	3,690.00
Total Expense	327,142.08	343,435.94	358,936.69	219,089.33	364,500.00	353,960.00

Fire Rescue

	2011 Actual	2012 Actual	2013 Actual	Jan - Aug 14	2014 Budget	2015
Expense						
510000 · Personal Services	0.00	162.00	(184.08)	0.00	0.00	0.00
570000 · Other Costs	72,975.00	72,370.00	60,000.00	43,500.00	58,000.00	58,000.00
Total Expense	72,975.00	72,532.00	59,815.92	43,500.00	58,000.00	58,000.00

Roads

	2011	2012	2013	Jan - Aug 14	2014	2015
Expense						
510000 · Personal Services						
511000 · Salaries & wages						
511100 · Regular employees	92,369.59	92,861.00	99,043.32	50,111.12	76,100.00	70,240.00
511200 · Temporary employees	0.00	0.00	0.00	0.00	8,400.00	15,600.00
511300 · Overtime	694.25	100.24	1,794.82	1,414.23	1,500.00	1,500.00
Total 511000 · Salaries & wages	93,063.84	92,961.24	100,838.14	51,525.35	86,000.00	87,340.00
512000 · Employee benefits						
512100 · Group Insurance	19,769.64	22,401.60	25,061.97	13,545.24	19,860.00	19,300.00
512200 · FICA	5,503.20	5,496.38	6,812.22	3,163.05	5,520.00	5,580.00
512300 · Medicare	1,287.06	1,285.41	1,440.19	739.70	1,295.00	1,505.00
512400 · Retirement contributions	3,876.72	4,810.68	5,402.28	3,299.27	6,230.00	6,300.00
512600 · Unemployment insurance	37.99	11.55	13.33	252.88	20.00	255.00
512700 · Workman's compensation	7,774.40	7,857.70	7,820.74	7,820.74	8,500.00	8,500.00
512900 · Other employee benefits						
512910 · Vacation Buy-Back	1,614.30	0.00	0.00	0.00	3,000.00	2,660.00
Total 512000 · Employee benefits	39,863.31	41,863.32	46,550.73	28,820.88	44,425.00	44,100.00
Total 510000 · Personal Services	132,927.15	134,824.56	147,388.87	80,346.23	130,425.00	131,440.00
520000 · Purchased / Contracted Services						
521000 · Professional Services						
521000 · Professional Services - Other	3,902.50	599.00	2,597.42	1,695.00	1,500.00	3,000.00
522000 · Purchased - property services						
522100 · Cleaning services						
522120 · Snow plowing	5,989.75	0.00	324.98	1,099.80	1,000.00	2,000.00
522200 · Repairs & Maintenance						
522201 · Repairs & Maint. - Buildings	3,840.27	3,462.99	1,289.36	239.26	1,000.00	1,000.00
522202 · Repairs & Maint. - Equipment	13,471.63	7,923.72	5,429.66	4,354.84	5,000.00	7,500.00
522205 · Repairs & Maintenance-Roads	6,661.92	8,708.06	6,937.47	2,352.84	9,000.00	9,000.00
522206 · Repairs & Maint. - Vehicle						
5222061 · 97 Jeep - Roads	0.00	0.00	0.00	0.00		
5222063 · 04 F650 - Roads	0.00	0.00	0.00	0.00		
5222066 · 00 Chevy - Roads	4,517.94	427.51	0.00	0.00		
5222074 · 85 K30 (wht) - Roads	143.73	2,819.18	0.00	0.00		
5222075 · 04 Chevy Bucket Truck - Roads	333.50	704.71	1,982.31	0.00		
5222077 · 09 F-550 - Roads	1,109.00	302.51	1,411.25	869.62		

Roads

	2011	2012	2013	Jan - Aug 14	2014	2015
5222079 · 2012 F350 - Roads	0.00	0.00	735.87	1,121.32		
5222080 · 2010 Tundra - Roads (split)	0.00	0.00	1,159.99	340.48		
522206 · Repairs & Maint. - Vehicle - Other	959.77	1,558.19	1,859.75	1,052.20	9,000.00	6,000.00
Total 522206 · Repairs & Maint. - Vehicle	7,063.94	5,812.10	7,149.17	3,383.62	9,000.00	6,000.00
522300 · Rentals	0.00	0.00	15.00	0.00	0.00	300.00
523100 · Insurance, other than employee						
523101 · Property Insurance	783.23	555.71	504.75	787.37	500.00	800.00
523102 · Liability Insurance	1,952.09	1,710.27	1,211.36	1,649.76	1,450.00	1,700.00
523103 · Vehicle Insurance	3,869.14	4,021.21	3,418.53	2,732.60	4,000.00	3,500.00
523200 · Communications	790.12	989.48	1,342.16	1,125.82	1,425.00	1,900.00
523300 · Advertising	0.00	133.00	130.00	0.00	150.00	150.00
523301 · Printing and binding	0.00	31.84	45.00	0.00	50.00	50.00
523400 · Bank Service Charges	0.00	0.00	0.00	12.20	0.00	0.00
523500 · Travel	0.00	0.00	729.73	30.00	1,000.00	500.00
523700 · Education and training	0.00	0.00	330.00	0.00	1,000.00	1,000.00
523850 · Contract labor	0.00	0.00	0.00	216.00	0.00	500.00
Total 520000 · Purchased / Contracted Services	48,324.59	33,947.38	31,454.59	19,679.11	36,075.00	38,900.00
530000 · Supplies						
531100 · General supplies & materials						
531106 · Safety	0.00	0.00	1,851.96	670.05	3,000.00	3,000.00
531601 · Signs	1,209.98	44.95	72.51	0.00	500.00	500.00
531100 · General supplies & materials - Other	3,430.74	3,648.00	4,062.53	1,539.04	4,000.00	4,000.00
531102 · Postage and Meter Rental	0.00	0.00	27.22	0.00	0.00	0.00
531103 · Materials & Chemicals	410.70	0.00	672.32	415.41	1,000.00	1,000.00
531105 · Beautification	12,155.11	7,185.95	11,199.82	12,154.22	12,000.00	16,560.00
531200 · Energy						
531230 · Utilities	4,186.71	3,668.56	11,369.57	3,308.56	4,200.00	5,700.00
531240 · Bottled gas (propane)	1,304.61	1,694.43	1,382.96	1,081.73	1,500.00	2,000.00
531270 · Gasoline/Diesel	14,519.14	13,977.82	14,894.02	6,341.48	16,000.00	12,000.00
531700 · Miscellaneous Expense	0.00	200.00	0.00	1,224.82	100.00	260.00
531750 · Other Supplies (uniforms)	1,093.60	1,710.65	2,064.53	194.06	1,700.00	1,700.00
531600 · Small equipment	1,609.65	299.95	2,662.58	666.93	2,500.00	4,000.00
Total 530000 · Supplies	39,920.24	32,430.31	50,260.02	27,596.30	46,500.00	50,720.00
540000 · Capital Outlays						

Roads

	2011	2012	2013	Jan - Aug 14	2014	2015
541000 · Property						
541400 · Infrastructure	0.00	464,728.52	179,855.75	0.00	80,000.00	469,150.00
542000 · Machinery & equipment						
542200 · Vehicles	0.00	38,094.20	20,999.00	0.00	0.00	0.00
542000 · Machinery & equipment - Other	0.00	0.00	1,683.00	0.00	0.00	4,000.00
540000 · Capital Outlays - Other	14,518.88	0.00	0.00	0.00	0.00	0.00
Total 540000 · Capital Outlays	14,518.88	502,822.72	202,537.75	0.00	80,000.00	473,150.00
Total Depreciation	0.00	0.00	22,313.00	0.00	0.00	22,315.00
Total Expense	235,690.86	704,024.97	453,954.23	127,621.64	293,000.00	716,525.00

Housing Development

	2011	2012	2013	Jan - Aug 14	2014	2015
Expense						
510000 · Personal Services						
511000 · Salaries & wages						
511100 · Regular employees	18,793.50	18,722.35	8,440.38	11,246.21	18,000.00	18,000.00
Total 511000 · Salaries & wages	18,793.50	18,722.35	8,440.38	11,246.21	18,000.00	18,000.00
512000 · Employee benefits						
512100 · Group Insurance	0.00	0.00	2,052.30	2,453.85	4,210.00	4,600.00
512200 · FICA	1,165.19	1,160.78	523.31	693.26	1,120.00	1,120.00
512300 · Medicare	272.51	271.48	122.39	162.17	265.00	265.00
512400 · Retirement contributions	0.00	0.00	0.00	643.52	1,260.00	1,260.00
512600 · Unemployment insurance	22.90	7.39	1.50	41.81	5.00	45.00
512700 · Workman's compensation	394.56	383.56	336.00	336.00	1,000.00	400.00
Total 512000 · Employee benefits	1,855.16	1,823.21	3,035.50	4,330.61	7,860.00	7,690.00
Total 510000 · Personal Services	20,648.66	20,545.56	11,475.88	15,576.82	25,860.00	25,690.00
520000 · Purchased / Contracted Services						
522200 · Repairs & Maintenance						
522201 · Repairs & Maint. - Buildings	82.25	9.90	756.78	31.67	200.00	200.00
522206 · Repairs & Maint. - Vehicle						
5222080 · 2010 Tundra - H & D (split)	0.00	0.00	0.00	1,000.00	1,040.00	1,710.00
522300 · Rentals	0.00	0.00	15.00	0.00	0.00	0.00
523100 · Insurance, other than employee						
523101 · Property Insurance	0.00	38.47	100.28	63.34	0.00	100.00
523102 · Liability Insurance	1,301.46	1,110.00	605.68	367.59	1,200.00	1,200.00
523103 · Vehicle Insurance	494.87	522.92	515.33	496.67	600.00	600.00
523200 · Communications	177.31	208.86	457.99	281.42	400.00	400.00
523300 · Advertising	0.00	140.50	60.00	60.00	100.00	100.00
523301 · Printing and binding	0.00	0.00	45.00	0.00	100.00	100.00
523500 · Travel	0.00	0.00	1,112.14	0.00	1,500.00	1,000.00
523600 · Dues & Fees	225.00	185.00	125.00	0.00	600.00	300.00
523700 · Education and training	430.00	475.00	764.00	0.00	1,200.00	1,000.00
Total 520000 · Purchased / Contracted Services	2,710.89	2,690.65	4,557.20	2,300.69	6,940.00	6,710.00

Housing Development

	2011	2012	2013	Jan - Aug 14	2014	2015
530000 · Supplies						
531000 · Supplies						
531100 · General supplies & materials	151.61	176.61	330.15	291.31	500.00	500.00
531200 · Energy						
531230 · Utilities	154.56	87.47	244.53	364.48	300.00	600.00
531240 · Bottled gas (propane)	279.59	40.02	158.36	0.00	400.00	400.00
531270 · Gasoline/Diesel	781.22	666.24	787.14	1,173.97	800.00	1,500.00
531400 · Books & periodicals	0.00	111.14	380.95	0.00	200.00	200.00
531750 · Other Supplies (uniforms)	0.00	0.00	115.92	0.00	300.00	300.00
531600 · Small equipment	743.60	128.99	490.93	0.00	600.00	600.00
Total 530000 · Supplies	2,110.58	1,210.47	2,507.98	1,829.76	3,100.00	4,100.00
Total Expense	25,470.13	24,446.68	18,541.06	19,707.27	35,900.00	36,500.00

Economic Development

Expense	2011	2012	2013	Jan-Aug 2014	2014	2015
520000 · Purchased / Contracted Services						
521000 · Professional Services	0.00	0.00	0.00	0.00	0.00	10,340.00
522200 · Repairs & Maintenance						
522201 · Repairs & Maint. - Buildings	0	0	0	0	0.00	5,000.00
523100 · Insurance, other than employee						
523101 · Property Insurance	0.00	0.00	0.00	0.00	0.00	2,000.00
523102 · Liability Insurance	0.00	0.00	0.00	0.00	0.00	500.00
523200 · Communications	0.00	0.00	0.00	0.00	0.00	1,500.00
531715 · Promotion & tourism						
Fourth of July Celebration	2,042.42	2,500.00	2,500.00	0.00	2,500.00	2,500.00
Summer Celebration	28,718.78	3,297.03	0.00	0.00	0.00	0.00
Fall Fest	500.00	500.00	500.00	0.00	500.00	1,000.00
Advertising	1,700.00	5,850.00	6,475.99	0.00	15,000.00	5,000.00
Printing	0.00	0.00	0.00	0.00	0.00	2,000.00
All other marketing	0.00	0.00	0.00	0.00	0.00	2,000.00
523500 · Travel	0.00	0.00	0.00	0.00	0.00	500.00
523700 · Education and training	0.00	0.00	0.00	0.00	0.00	1,000.00
523850 · Contract labor	0.00	0.00	0.00	0.00	0.00	6,000.00
Total 520000 · Purchased / Contracted Services	32,961.20	12,147.03	9,475.99	0.00	18,000.00	39,340.00
530000 · Supplies						
531100 · General supplies & materials	0.00	0.00	0.00	0.00	0.00	510.00
531105 · Beautification	0.00	0.00	0.00	0.00	0.00	5,000.00
531200 · Energy						
531230 · Utilities	0.00	0.00	0.00	0.00	0.00	2,500.00
Food	0.00	0.00	0.00	0.00	0.00	0.00
Supplies/Inventory for Resale	0.00	0.00	0.00	0.00	0.00	500.00
531600 · Small equipment	0.00	0.00	0.00	0.00	0.00	0.00
Total 530000 · Supplies	0.00	0.00	0.00	0.00	0.00	8,510.00
Total Expense	32,961.20	12,147.03	9,475.99	0.00	18,000.00	47,850.00

Water Fund

	2011 Actual	2012 Actual	2013 Actual	Jan - Aug 14	2014 Budget	2015
Income						
33.0000 · USDA - ARC Grant						
34.4210 · Water charges	144,153.00	103,384.00	19,135.00	0.00	0.00	0.00
34.4215 · Water Tap On Fees	0.00	0.00	2,500.00	0.00	2,500.00	2,500.00
34.4225 · Late fees, interest, reconnects	3,126.10	2,851.80	2,252.80	1,381.62	2,500.00	2,400.00
34.4210 · Water charges - Other	322,883.80	340,528.65	335,496.69	236,865.78	320,000.00	388,000.00
Total 34.4210 · Water charges	326,009.90	343,380.45	340,249.49	238,247.40	325,000.00	392,900.00
34.9000 · Other charges for services						
34.4930 · Bad check fees	0.00	60.00	90.00	3.08	30.00	0.00
34.9010 · Meter Turn On/Off	281.06	233.88	240.00	260.00	250.00	300.00
34.9000 · Other charges for services - Other	0.00	24.00	55.00	0.00	0.00	0.00
Total 34.9000 · Other charges for services	281.06	317.88	385.00	263.08	280.00	300.00
36.1000 · Interest revenue	2,885.94	1,976.62	1,512.30	777.66	1,500.00	1,300.00
38.0000 · Miscellaneous Revenue						
38.0000 · Miscellaneous Revenue - Other	3,400.00	0.00	0.00	6,489.00	0.00	0.00
Total 38.0000 · Miscellaneous Revenue	3,400.00	0.00	0.00	6,489.00	0.00	0.00
39.1000 · Interfund Transfers						
39.1001 · Transfer from Capital Reserve	0.00	0.00	0.00	0.00	57,220.00	0.00
39.1002 · Transfer from Net Assets	0.00	0.00	0.00	0.00	0.00	0.00
Total 39.1000 · Interfund Transfers	0.00	0.00	0.00	0.00	57,220.00	0.00
Total Income	476,729.90	449,058.95	361,281.79	245,777.14	384,000.00	394,500.00
Expense						
51.1000 · Personal Services - Wages						
51.1100 · Regular Employees	90,161.45	94,566.69	95,633.78	39,001.13	92,504.00	53,000.00
51.1300 · Overtime	1,567.06	1,414.46	54.86	869.67	2,200.00	2,200.00
51.2000 · Pers. Svcs. - Employee Benefits						
51.2100 · Group insurance	20,503.32	26,180.91	20,503.93	17,451.96	24,000.00	17,070.00
51.2200 · Social Security Contr. (FICA)	5,284.86	5,536.21	5,495.51	2,338.20	6,000.00	3,535.00
51.2300 · Medicare	1,235.89	1,294.79	1,220.69	546.84	1,400.00	830.00
51.2600 · Unemployment insurance	31.18	8.36	9.09	199.74	10.00	105.00
51.2700 · Workers' compensation	3,898.90	3,598.56	3,702.53	3,673.82	3,900.00	3,900.00

Water Fund

	2011 Actual	2012 Actual	2013 Actual	Jan - Aug 14	2014 Budget	2015
51.2900 · Other - Vacation Buy-Back	0.00	0.00	0.00	0.00	1,796.00	1,800.00
51.4000 · Retirement Contributions	4,698.72	6,002.05	6,581.16	3,608.80	6,755.00	3,990.00
Total 51.1000 · Personal Services - Wages	127,381.38	138,602.03	133,201.55	67,690.16	138,565.00	86,430.00
52.1000 · Purchased profess & tech svcs						
52.1100 · Official/administrative	0.00	0.00	0.00	5.00	0.00	0.00
52.1200 · Professional - Other	9,458.00	3,489.00	3,589.03	3,885.00	3,500.00	4,000.00
52.1300 · Technical	5,750.00	8,700.00	3,665.00	0.00	8,700.00	8,700.00
52.2200 · Repairs and maintenance						
52.2010 · Buildings	110.30	9,698.86	2,047.23	385.97	1,000.00	1,000.00
52.2020 · Equipment	210.43	0.00	0.00	0.00	500.00	500.00
52.2030 · Water system	-9,245.54	7,089.79	3,609.57	4,806.91	8,000.00	8,000.00
52.2040 · Vehicle	2,843.36	2,355.89	2,868.49	1,950.61	3,000.00	3,000.00
52.2300 · Rentals	0.00	0.00	15.00	0.00	0.00	200.00
52.3650 · Maint. Contracts & Agreements	5,369.33	5,573.41	6,538.96	5,632.15	8,200.00	10,475.00
52.3100 · Insurance, other than employee						
52.3101 · Property Insurance	1,183.00	1,131.95	1,575.30	2,856.15	1,240.00	2,900.00
52.3102 · Liability Insurance	1,809.59	1,140.14	1,211.36	974.21	1,500.00	1,200.00
52.3103 · Vehicle Insurance	716.83	751.07	753.94	496.67	1,500.00	800.00
52.3200 · Communications - Other	3,021.92	4,173.60	4,059.62	2,124.38	3,800.00	4,000.00
52.3300 · Advertising	30.00	0.00	0.00	0.00	75.00	75.00
52.3400 · Printing and binding	0.00	51.66	0.00	0.00	100.00	100.00
52.3500 · Travel - Other	1,070.24	1,610.46	1,607.19	320.20	2,000.00	1,700.00
52.3600 · Dues and fees	525.00	1,053.25	998.72	879.24	1,100.00	1,100.00
52.3700 · Education and Training	540.00	495.00	785.00	103.00	700.00	700.00
52.3800 · Licenses	65.00	0.00	65.00	0.00	65.00	65.00
52.3850 · Contract Labor	0.00	0.00	0.00	600.00	0.00	1,200.00
Total 52.1000 · Purchased profess & tech svcs	23,457.46	47,314.08	33,389.41	25,019.49	44,980.00	49,715.00
53.1000 · Supplies						
53.1100 · General supplies and materials	2,413.79	2,167.90	1,935.50	3,062.45	2,500.00	4,000.00
53.1200 · Energy						
53.1230 · Electricity	36,101.01	31,669.87	32,247.48	23,734.09	36,000.00	36,000.00

Water Fund

	2011 Actual	2012 Actual	2013 Actual	Jan - Aug 14	2014 Budget	2015
53.1240 · Bottled Gas (Propane)	1,034.88	5,169.70	1,393.52	1,159.14	2,000.00	2,000.00
53.1270 · Gasoline/Diesel	6,036.10	6,161.97	5,085.36	2,356.80	8,000.00	4,000.00
53.1400 · Books and periodicals	0.00	0.00	147.46	0.00	200.00	200.00
53.1600 · Small equipment	4,145.15	2,859.90	1,626.56	303.96	4,000.00	2,000.00
53.1700 · Other supplies (uniforms)	969.23	1,440.31	963.56	464.97	1,200.00	1,000.00
53.1800 · Chemicals	4,423.71	5,300.01	3,765.39	3,365.53	5,000.00	5,000.00
Total 53.1000 · Supplies	55,123.87	54,769.66	47,164.83	34,446.94	58,900.00	54,200.00
54.0000 · Capital Outlay						
54.2100 · Machinery	0.00	0.00	0.00	0.00	0.00	0.00
54.2200 · Vehicles	0.00	0.00	0.00	0.00	0.00	0.00
54.0000 · Capital Outlay - Other	1,127,673.34	421,137.71	12,153.29	0.00	15,000.00	0.00
Total 54.0000 · Capital Outlay	1,127,673.34	421,137.71	12,153.29	0.00	15,000.00	0.00
56.1000 · Depreciation	71,340.00	162,480.00	174,239.00	0.00	0.00	174,239.00
57.4000 · Bad debts	3,425.68	0.00	0.00	0.00	0.00	0.00
58.0000 · Debt Service	0.00	86,684.64	24,873.08	80,351.60	126,555.00	126,555.00
61.1000 · Operating transfers out	0.00	0.00	0.00	125,000.00	0.00	0.00
Total Expense	1,408,401.73	910,988.12	425,021.16	332,508.19	384,000.00	491,139.00
NET	-931,671.83	-461,929.17	-63,739.37	-86,731.05	0.00	-96,639.00

Solid Waste

	2011 Actual	2012 Actual	2013 Actual	Jan - Aug 14	2014 Budget	2015
Income						
34.4100 · Sanitation						
34.4110 · Refuse collection services	110,904.00	110,640.00	110,752.00	73,967.00	112,000.00	209,000.00
36.1000 · Interest revenue	0.00	0.00	0.00	0.00	0.00	122.00
39.1000 · Interfund Transfers						
39.1002 · Transfer from Net Assets	0.00	0.00	0.00	0.00	0.00	0.00
39.2000 · Proceeds from sale of asset	0.00	0.00	16,255.56	0.00	0.00	0.00
Capital leases	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	110,904.00	110,640.00	127,007.56	73,967.00	112,000.00	209,122.00
Expense						
51.1000 · Personal Services - Wages						
51.1100 · Regular Employees	41,653.13	44,320.35	47,271.65	26,626.55	43,000.00	76,200.00
51.1300 · Overtime	13.90	143.20	96.00	96.00	0.00	2,200.00
51.2000 · Pers. Svcs. - Employee Benefits						
51.2100 · Group insurance	7,974.00	9,364.88	9,163.53	8,258.94	13,000.00	7,150.00
51.2200 · Social Security Contr. (FICA)	2,481.93	2,673.11	2,882.36	1,632.73	2,700.00	4,860.00
51.2300 · Medicare	527.51	625.25	624.64	381.94	625.00	725.00
51.2600 · Unemployment insurance	28.64	8.72	7.78	106.81	20.00	340.00
51.2700 · Workers' compensation	1,806.69	1,606.75	1,546.46	1,575.17	1,900.00	3,860.00
51.2900 · Other - Vacation Buy-Back	0.00	0.00	0.00	0.00	0.00	0.00
51.4000 · Retirement Contributions	1,678.56	1,557.71	1,908.48	1,598.47	3,300.00	1,965.00
Total 51.1000 · Personal Services - Wages	56,164.36	60,299.97	63,500.90	40,276.61	64,545.00	97,300.00
52.1000 · Purchased profess & tech svcs						
52.1200 · Professional - Other	1,933.34	1,450.00	2,800.00	2,639.60	2,000.00	6,400.00
52.2000 · Purchased property services						
52.2200 · Repairs and maintenance						
52.2010 · Buildings	0.00	267.16	458.49	184.85	500.00	500.00
52.2020 · Equipment	638.90	289.88	1,666.36	308.18	500.00	500.00
52.2040 · Vehicle	4,258.24	8,608.90	4,778.55	375.78	8,000.00	3,700.00
52.2300 · Rentals	0.00	0.00	15.00	0.00	0.00	0.00
52.3650 · Maint. Contracts & Agreements	7,912.37	8,962.84	9,182.81	6,775.12	9,000.00	10,475.00
52.2111 · Landfill Tipping Fee	7,108.65	6,921.90	7,571.25	2,833.25	7,000.00	9,000.00

City of Sky Valley Enterprise Funds
Solid Waste

	2008	2009	2010	2011	2012	Jan - Aug 13	2013 Budget	2014
Total 51.1000 · Personal Services - Wages	51,584	38,523	67,278	56,164	60,300	40,419	67,765	64,545
52.1000 · Purchased profess & tech svcs								
52.1200 · Professional	0	0	1,933	1,933	1,450	2,800	2,000	2,000
52.1300 · Technical	35	0	0	0	0	0	0	0
52.2000 · Purchased property services								
52.2200 · Repairs and maintenance								
52.2010 · Buildings	0	829	0	0	267	296	500	500
52.2020 · Equipment	587	1,360	917	639	290	266	500	500
52.2030 · Water system	0	0	-246	0	0	0	0	0
52.2040 · Vehicle	9,430	5,505	7,187	4,258	8,609	4,022	6,000	8,000
Total 52.2200 · Repairs and maintenance	10,017	7,694	7,857	4,897	9,166	4,585	7,000	9,000
52.2300 · Rentals	0	0	500	0	0	0	0	0
52.3650 · Maint. Contracts & Agreements	12,169	7,446	8,567	7,912	8,963	5,557	9,000	9,000
Total 52.2000 · Purchased property services	22,187	15,140	16,924	12,810	18,129	10,142	16,000	18,000
52.2111 · Landfill Tipping Fee	8,987	8,805	8,195	7,109	6,922	4,019	7,835	7,000
52.3000 · Other purchased services								
52.3100 · Insurance, other than employee								
52.3101 · Property Insurance	0	0	0	49	351	270	350	350
52.3102 · Liability Insurance	2,375	0	666	1,296	1,140	20	1,300	1,300
52.3103 · Vehicle Insurance	3,751	4,648	2,845	2,369	2,463	2,964	3,000	3,000
Total 52.3100 · Insurance, other than empl	6,126	4,648	3,511	3,714	3,954	3,254	4,650	4,650
52.3200 · Communications	1,801	1,265	1,873	2,816	2,556	1,218	3,000	3,000
52.3300 · Advertising	0	0	0	0	0	30	0	0
52.3400 · Printing and binding	60	0	128	0	52	0	50	50
Total 52.3000 · Other purchased services	7,987	5,913	5,512	6,531	6,562	4,501	7,700	7,700
Total 52.1000 · Purchased profess & tech svcs	39,195	29,858	32,564	28,382	33,062	21,462	33,535	34,700

Solid Waste

	2011 Actual	2012 Actual	2013 Actual	Jan - Aug 14	2014 Budget	2015
52.3000 · Other purchased services						
52.3100 · Insurance, other than employee						
52.3101 · Property Insurance	49.40	351.40	369.94	349.78	350.00	400.00
52.3102 · Liability Insurance	1,296.06	1,140.14	1,191.70	1,070.72	1,300.00	3,300.00
52.3103 · Vehicle Insurance	2,368.98	2,462.90	3,022.25	2,193.63	3,000.00	5,150.00
52.3200 · Communications - Other	2,816.47	2,555.58	2,224.13	1,478.58	3,000.00	3,000.00
52.3300 · Advertising	0.00	0.00	30.00	0.00	0.00	0.00
52.3400 · Printing and binding	0.00	51.66	0.00	0.00	50.00	0.00
Total 52.1000 · Purchased profess & tech svcs	28,382.41	33,062.36	33,310.48	18,209.49	34,700.00	42,425.00
53.1000 · Supplies						
53.1100 · General supplies and materials	559.97	536.36	1,952.12	698.16	1,855.00	2,000.00
53.1200 · Energy						
53.1230 · Electricity	108.14	155.06	554.20	571.38	300.00	6,700.00
53.1240 · Bottled Gas (Propane)	583.15	334.04	835.78	1,081.72	600.00	1,200.00
53.1270 · Gasoline/Diesel	6,507.81	7,025.85	4,773.19	2,722.56	8,000.00	12,200.00
53.1600 · Small equipment	0.00	0.00	205.38	0.00	500.00	200.00
53.1700 · Other supplies (uniforms)	702.51	1,526.87	1,056.95	155.82	1,500.00	1,000.00
53.1800 · Chemicals	0.00	0.00	392.84	0.00	0.00	0.00
53.1710 · Miscellaneous Expense	0.00	0.00	0.00	468.92	0.00	500.00
Total 53.1000 · Supplies	8,461.58	9,578.18	9,770.46	5,698.56	12,755.00	23,800.00
54.0000 · Capital Outlay						1/7 of capital
54.2200 · Vehicles	0.00	0.00	19,047.10	0.00	0.00	125,000.00
54.2200 · Equipment	0.00	0.00	0.00	0.00	0.00	37,024.00
54.2200 · Land and Buildings	0.00	0.00	0.00	0.00	0.00	15,000.00
Total 54.0000 · Capital Outlay	0.00	0.00	19,047.10	0.00	0.00	177,024.00
56.1000 · Depreciation	0.00	0.00	4,783.00	0.00	0.00	17,451.00
57.4000 · Bad debts	289.40	0.00	0.00	0.00	0.00	0.00
Contingency						5,000.00
58.1000 Debt Service - Capital Lease	0.00	0.00	0.00	0.00	0.00	0.00
Total Expense	93,297.75	102,940.51	130,411.94	64,184.66	112,000.00	363,000.00
Net Income	17,606.25	7,699.49	-3,404.38	9,782.34	0.00	-153,878.00

5 YEAR CAPITAL IMPROVEMENT PROGRAM SUMMARY
Projected for FY 2015 - 2019

Project Description	Funding Source	Total Estimated Project Cost	Reserved	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed	FY19 Proposed
GENERAL FUND								
PUBLIC LAND & BUILDINGS								
Community Pavilion & Picnic Area	No plans	\$50,000	\$49,962	\$0	\$50,000	\$0	\$0	\$0
Police Sub-Station	No plans	unk	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance Equipment Shed	No plans	\$40,000	\$0	\$0	\$40,000	\$0	\$0	\$0
City Hall/Addition to Welcome Center	No plans	unk	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATION								
Fleet Vehicle Program	GF - Committed	\$10,000	\$10,000	\$10,000	\$0	\$0	\$0	\$0
POLICE								
Fleet Vehicle Program	GF/LP	\$75,000	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000
HOUSING & DEVELOPMENT								
Fleet Vehicle Program	GF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC WORKS								
Road Improvement Program	SPLOST/ GF/LMIG	\$1,826,198	\$108,046	\$469,150	\$122,000	\$122,000	\$122,000	\$122,000
Heavy Equipment Program	GF/LP	\$4,000	\$0	\$4,000	\$11,000	\$0	\$0	\$0
Fleet Vehicle Program	GF/LP	\$0	\$19,900	\$0	\$0	\$0	\$0	\$0
TOTAL GENERAL FUND		\$2,005,198	\$187,908	\$483,150	\$223,000	\$147,000	\$147,000	\$147,000

5 YEAR CAPITAL IMPROVEMENT PROGRAM SUMMARY
Projected for FY 2015 - 2019

Project Description	Funding Source	Total Estimated Project Cost	Reserved	FY15 Proposed	FY16 Proposed	FY17 Proposed	FY18 Proposed	FY19 Proposed
WATER FUND								
Fleet Vehicle Program	WF/LP	\$0	\$928	\$0	\$0	\$36,000	\$0	0
Heavy Equipment Program	WF/LP	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000
Debt Service 105%	WF	\$2,132,480	\$0	\$126,555	\$126,555	\$126,555	\$126,555	\$126,555
TOTAL WATER FUND		\$2,132,480	\$928	\$126,555	\$126,555	\$162,555	\$126,555	\$186,555
SOLID WASTE FUND								
Heavy Equipment Program	SWF	\$37,024	\$0	\$37,024	\$0	\$0	\$0	\$0
Public Land & Buildings	SWF	\$15,000	\$0	\$15,000	\$0	\$0	\$0	\$0
Fleet Vehicle Program	SWF	\$125,000	\$23,829	\$125,000	\$0	\$0	\$0	0
TOTAL SOLID WASTE FUND		\$177,024	\$23,829	\$177,024	\$0	\$0	\$0	\$0

**FLEET VEHICLE PROGRAM
Projected for FY 2015 - 2019**

Mileage	Vehicle	Estimated Value	Condition	Prior Year's Repair Costs	Repair Costs YTD	Estimated Replacement Cost	FY15	FY16	FY17	FY18	FY19
FLEET VEHICLE REPLACEMENT											
Administration											
	1999 Ford Crown Victoria	\$1,500	Fair	\$0	\$0	\$10,000	\$10,000	\$0	\$0	\$0	\$0
Housing & Development											
	1998 Jeep Cherokee	\$2,000	Fair	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0
Public Works											
	2010 Toyota Tundra	\$20,000	Good	\$1,742	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0
	2009 Ford F550 Dump Truck	\$30,000	Good	\$870	\$0	\$36,000	\$0	\$0	\$0	\$0	\$0
	1994 Chevrolet Bucket Truck	\$13,000	Good	\$0	\$0	\$25,000	\$0	\$0	\$0	\$25,000	\$0
Police											
	2010 Ford Fusion	\$11,000	Good	\$921	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000
	2011 Ford Fusion	\$15,000	Good	\$806	\$0	\$25,000	\$0	\$0	\$0	\$25,000	\$0
	2004 Ford Explorer	\$4,000	Good	\$2,684	\$0	\$26,000	\$0	\$0	\$25,000	\$0	\$0
	2005 Chevrolet Impala	\$5,000	Poor	\$0	Surplus	\$0	\$0	\$0	\$0	\$0	\$0
Unk	1985 Chevrolet Blazer (green)	\$1,000	Fair	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL GENERAL FUND							\$10,000	\$0	\$25,000	\$50,000	\$25,000

**FLEET VEHICLE PROGRAM
Projected for FY 2015 - 2019**

Mileage	Vehicle	Estimated Value	Condition	Prior Year's Repair Costs	Repair Costs YTD	Estimated Replacement Cost	FY15	FY16	FY17	FY18	FY19
Water											
	2002 Ford F350 Truck	\$6,000	Good	\$1,790	\$0	\$36,000	\$0	\$0	\$0	\$36,000	\$0
	2009 Ford F-150	\$12,500	Good	\$1,380	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0
	TOTAL WATER FUND						\$0	\$0	\$0	\$36,000	\$0
Solid Waste											
	New Garbage Truck	\$125,000	New	\$0	\$0	\$125,000	\$125,000	\$0	\$0	\$0	\$0
	2012 Ford F-350 Dump	\$38,000	Excellent	\$1,121	\$0	\$38,000	\$0	\$0	\$0	\$0	\$0
	TOTAL SOLID WASTE FUND						\$0	\$0	\$0	\$0	\$0

HEAVY EQUIPMENT PROGRAM
Projected for FY 2015 - 2019

Type Equipment	Estimated Value	Condition	Estimated Replacement Cost	FY15	FY16	FY17	FY18	FY19
HEAVY EQUIPMENT REPLACEMENT								
Public Works, Water & Solid Waste								
Recycle Bins, Trailer & Dumpsters	37024	New	\$37,024	\$37,024	\$0	\$0	\$0	\$0
2014 Leaf Vacuum	\$40,000	New	\$40,000	\$0	\$0	\$0	\$0	\$0
Leaf Blower Agrimetla BW360	\$500	Poor	\$4,000	\$4,000	\$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	\$0	\$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	\$0	\$60,000
Hustler Mower 60z Model 927467	\$4,000	Good	\$11,000	\$0	\$11,000	\$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				\$41,024	\$11,000	\$0	\$0	\$60,000

**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 +	
PEEK AND PEAK DR	0	0.14	6	2	I	13	9609.6															
		0.23				Square Yards =	1,859.7	\$20,252								\$20,252						
SKY HIGH DR	0	0.07	8	2	I	16	5913.6															
includes culdesac		1.33				Square Yards =	12,484.3	\$135,954								\$135,954						
RIDGEVIEW LN	0	0.02	8	2	I	16	1689.6															
		0.18				Square Yards =	1,689.6	\$18,400								\$18,400						
MOONRIDGE DR	0	0.23	7	2	I	15	1821.6															
		0.23				Square Yards =	2,024.0	\$22,041								\$22,041						
BRECKENRIDGE LN	0	0.09	7	2	I	14	6652.8															
		0.2				Square Yards =	1,572.3	\$17,122								\$17,122						
REBEL CIR	0	0.06	8	2	I	16	5068.8															
		0.68				Square Yards =	6,382.9	\$69,510								\$69,510						
SKY VALLEY WAY	0	0.02	10	4	I	21	2217.6															
Condo Hill Section	0.63	0.02	10	2	I	21	2217.6															
	0.65	0.04	10	2	I	21	4435.2															
	0.69	0.05	10	2	I	21	5544															
	0.74	0.01	10	2	I	21	1108.8															
	0.75	0.05	10	2	I	21	5544															
	0.8	0.02	10	2	I	21	2217.6															
	0.82	0.18	10	2	I	21	19958.4	\$58,549			\$58,549											
	1	0.11	10	2	I	21	12196.8															
		1.66				Square Yards =	18,755.7	\$145,701							\$145,701							
TAHOE	0	0.12	8	2	I	16	10137.6															
2010 LARP .15		0.5				Square Yards =	5,227.2	\$51,749	\$51,749													
BERKSHIRE LN	0	0.13	6	2	I	12	8236.8															
		0.18				Square Yards =	1,267.2	\$12,545			\$12,545											
SPYGLASS/OXFORD	0	0.03	8	2	I	17	2692.8															
		0.21				Square Yards =	1,918.4	\$18,992			\$18,992											
OVERLOOK WAY	0	0.06	8	2	I	17	5385.6															
Includes Aerie Ln		0.67				Square Yards =	6,682.1	\$72,768						\$72,768								

**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 +	
BROADMOOR LN	0	0.09	8	2	1	16	7603.2															
		0.09				Square Yards =	844.8	\$9,200						\$9,200								
THUNDERHEAD LN	0	0.06	8	2	1	16	5068.8															
		0.25				Square Yards =	2,804.3	\$30,538						\$30,538								
CEDAR LN	0	0.15	8	2	1	16	12672															
		0.18				Square Yards =	1,689.6	\$18,400						\$18,400								
PINE BLUFF TRL	0	0.07	8	2	1	17	6283.2															
		0.09				Square Yards =	979.7	\$10,669														\$10,669
SNOWSHOE LN	0	0.13	8	2	1	16	10982.4															
		0.23				Square Yards =	2,158.9	\$21,373						\$21,373								
KNOB DR	0	0.17	8	2	1	17	15259.2															
		1.58				Square Yards =	10,812.3	\$107,041			\$107,041											
BAY BERRY LN	0	0.07	8	2	1	16	5913.6															
		0.49				Square Yards =	4,599.5	\$50,088				\$50,088										
ALEX MOUNTAIN DR	0	0.68	9	2	1	19	68217.6															
		1.69				Square Yards =	16,467.7	\$179,334													\$179,334	
RIDGEPOLE	0	0.02	15	2	1	30	3168															
.6 needs paving		2.37				Square Yards =	23,607.5	\$257,085														\$76,666
COVERED BRIDGE LN	0	0.13	8	2	1	16	10982.4															
		0.45				Square Yards =	4,224.0	\$45,999											\$45,999			
UPPER LABELLE (RP)	0	0.65	8	2	1	16	54912															
LABELLE CIR	0	0.12	8	2	1	16	10137.6															
		1.22				Square Yards =	11,451.7	\$113,372			\$113,372											
ALPINE DR	0	0.89	8	2	1	16	75187.2															
Includes Demorest		1.17				Square Yards =	10,542.4	\$114,807						\$114,807								
EVERGREEN WAY	0	0.09	7	2	1	15	7128															
		0.36				Square Yards =	3,214.9	\$35,011														\$35,011
VIEW LN	0	0.08	7	2	1	14	5913.6															
		0.08				Square Yards =	657.1	\$7,155														\$7,155
MCCLURE LN	0	0.08	9	2	1	18	7603.2															

**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 +	
SCHONBERG LN	0	0.08	6	2	I	Square Yards = 844.8	844.8	\$9,200													\$9,200	
		0.16				12	10137.6															
		0.16				Square Yards = 1,126.4	1,126.4	\$12,266														\$12,266
DOWNING ST	0	0.09	8	2	I	16	7603.2															
		0.09				Square Yards = 844.8	844.8	\$9,200														\$9,200
MOCKINGBIRD LN	0	0.39	6	2	I	13	26769.6															
		0.39				Square Yards = 2,974.4	2,974.4	\$32,391														\$32,391
SPICEWOOD LN	0	0.06	8	2	I	16	5068.8															
		0.06				Square Yards = 563.2	563.2	\$6,133														\$6,133
CHAPEL HILL WAY	0	0.05	8	2	I	16	4224															
		0.19				Square Yards = 1,994.7	1,994.7	\$19,747	\$19,747													
FAIRWAY LN	0	0.21	9	2	I	18	19958.4															
		0.21				Square Yards = 2,217.6	2,217.6	\$21,954	\$21,954													
DRIVER (Fairway)	0	0.14	10	2	I	21	15523.2															
		0.97				Square Yards = 10,524.8	10,524.8	\$114,615														\$114,615
EAGLE CIR	0	0.11	8	2	I	16	9292.8															
		0.38				Square Yards = 3,566.9	3,566.9	\$38,844				\$35,313										
MASHIE LN	0	0.08	5	2	I	10	4224															
		0.08				Square Yards = 469.3	469.3	\$5,111								\$5,111						
PUTTER LN	0	0.08	8	2	I	16	6758.4															
		0.08				Square Yards = 750.9	750.9	\$7,434			\$7,434											
BOGEY CIRCLE	0	0.05	8	2	I	16	4224															
		0.05				Square Yards = 469.3	469.3	\$4,646														
W SUGARBUSH DR	0	0.03	10	2	I	21	3326.4															
		0.61				Square Yards = 2,000.5	2,000.5	\$19,805														
BUTTERMILK CIR	0	0.01	8	2	I	16	844.8															
Includes dead end		0.55				Square Yards = 5,162.7	5,162.7	\$56,221				\$56,221										
JIMMY PEAK LN	0	0.11	7	2	I	15	8712															
		0.11				Square Yards = 968.0	968.0	\$10,542														\$10,542

**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 +	
E SUGARBUSH DR	0	0.38	8	2	1	16	32102.4															
		0.65				Square Yards =	6,101.3	\$60,403	\$60,403													
SADDLEBACK CIR	0	0.03	8	2	1	16	2534.4															
		1.79				Square Yards =	16,414.9	\$162,508	\$162,508													
W. SUGARBUSH SPIUR	0	0.12	6	2	1	12	7603.2															
	0.12	0	6	2	1	12	0															
		0.12				Square Yards =	844.8	\$8,364	\$8,364													
STILL WATER	0	0.04	5	2	1	10	2112															
	0.04	0	5	2	1	10	0															
		0.04				Square Yards =	234.7	\$2,556	\$2,556													\$2,556
HEMLOCK LN	0	0.02	8	2	1	16	1689.6															
ACROSS FROM	0.02	0.03	8	2	1	16	2534.4															
STILL WATER	0.05	0	8	2	1	16	0															
		0.05				Square Yards =	469.3	\$5,111	\$5,111													\$5,111
PLEASANT MOUNTAIN DR	0	0.04	8	2	1	16	3379.2															
		0.43				Square Yards =	4,036.3	\$39,959	\$39,959													
SQUAW VALLEY LN	0	0.14	8	2	1	17	12566.4															
		0.14				Square Yards =	1,396.3	\$15,205	\$15,205													\$15,205
BIG BEAR TRL	0	0.13	8	2	1	16	10982.4															
		0.46				Square Yards =	4,317.9	\$47,022	\$47,022										\$47,022			
LITTLE BEAR TRL	0	0.07	8	2	1	16	5913.6															
		0.07				Square Yards =	657.1	\$7,155	\$7,155										\$7,155			
PARK LN	0	0.01	8	2	1	16	844.8															
		0.08				Square Yards =	750.9	\$8,178	\$8,178										\$8,178			
SNOWBIRD LN	0	0.06	7	2	1	14	4435.2															
		0.1				Square Yards =	868.3	\$9,455	\$9,455										\$9,455			
WINDING RIDGE DR	0	0.11	8	2	1	16	9292.8															
		0.69				Square Yards =	6,476.8	\$70,532	\$70,532						\$70,532							

**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 +			
BUTTONS LN	0	0.06	5	2	I	11	3484.8																	
		0.06				Square Yards =	387.2	\$4,217														\$4,217		
WALKING BEAR LN	0	0.1	7	2	I	14	7392																	
Unpaved	0.1	0.28	7	2	E	15	22176	\$73,920																
Unpaved	0.38	0	7	2	E	15	0																	
RESCUE		0.38				Square Yards =	3,285.3	\$35,777										\$109,697						
	0	0.27	7	2	E	14	19958.4																	
SHEEP CLIFF WAY	0	0.6	6	2	E	13	41184	\$24,150															\$24,150	
Unpaved		0.6				Square Yards =	4,576.0																	
COBBLEWOOD TRAIL	0	0.12	6	2	E	13	8236.8																	
		0.12				Square Yards =	915.2	\$9,967																\$93,967
Unpaved		0.3						\$84,000																
SCOTLAND LN	0	0.08	8	2	I	17	7180.8																	
		0.08				Square Yards =	797.9	\$8,689										\$8,689						
ESTATOAH VIEW LN	0	0.11	6	2	I	13	7550.4																	
		0.11				Square Yards =	838.9	\$9,136										\$9,136						
WILD BIRD	0	0.15	6	2	F	13	10296																	
		0.15				Square Yards =	1,144.0	\$12,458																\$12,458
FOREST CT	0	0.07	6	2	F	13	4804.8																	
		0.07				Square Yards =	533.9	\$5,814																\$5,814
APPALACHIAN PT	0	0.06	5	2	I	11	3484.8																	
	0.06	0	5	2	I	11	0																	
Lost Valley		0.06				Square Yards =	387.2	\$4,217																\$4,217
		0.1					7392																	
						Square Yards =	821.3	\$8,944																\$8,944
Chestatee	0	0.03					12																	
		0.03				Square Yards =	211.2	\$6,336																\$6,336

**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 +		
Lovers Lane		200FT						\$11,000														\$11,000	
Not city owned						Square Yards =	0.0	\$0															
Honey Hollow																							
Not city owned						Square Yards =	0.0	\$0															
Red Wolfe		0.2				Square Yards =	0.0	\$56,000														\$56,000	
Not city owned								\$0															
S Breeze Tank Road																						56000	
Not paved						Yards =	0.0	\$0															
LaQuinta																							0
cul de sac						Square Yards =	0.0	\$0															
Winding Ridge Spur																							0
Not city owned						Square Yards =	0.0	\$0															
Not paved						Yards =	0.0	\$0															
Portion of Tahoe		0.1				16	8448																
Not paved		0.1				Yards =	938.7	\$25,566	\$25,566														
TOTAL PER DOT		26.72																					
TOTAL ROAD MILES		26.98							\$212,235	\$0	\$520,401	\$141,623	\$0	\$461,946	\$0	\$240,254	\$0	\$245,332	\$0	\$248,844	\$629,822		
RESURFACING EST	1.5 + Lev.= 2 = Avg. 90/TON +10% contingency for patching and overruns							Actual Paid	\$185,210		\$458,127	\$152,018	\$350,000	SPLOST	0.0	SPLOST	0.0	SPLOST	0.0	SPLOST			
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	\$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	\$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	\$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	\$100,000	GF 2019	
													\$469,150		245,100		244,000		244,000		244,000		