



City of Sky Valley, Georgia Annual Budget

For the Fiscal Year Ending
December 31, 2012



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.

2011 ELECTED OFFICIALS

Mayor

❖ Jim Martindale

Council President

❖ Delano Moore

City Council

❖ Richard Boyle

❖ Neil Howard

❖ Helen Kleiber

❖ Maureen Platt





Core Values

Open Government

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

Responsive Government

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

Service to Our Citizens

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

Community Partnerships

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

City Staff

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

Quality of Life

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



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

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

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

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

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

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



City of Sky Valley

Budget Policies

I. Purpose and Objective

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

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

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

II. Operating Budget

A. Preparation

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

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

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

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

B. Balanced Budget

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

C. Planning

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

D. Reporting

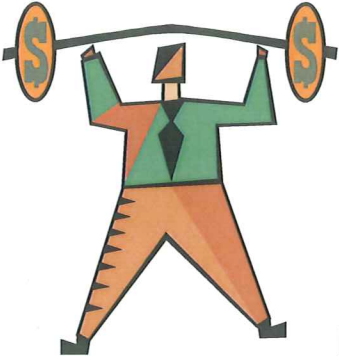
Periodic financial reports will be prepared and distributed to the City Manager and Department Heads. These reports allow Department Heads to manage their budgets and enable the City Manager to monitor and control the budget. Summary financial and budgetary reports should be presented by the City Clerk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

E. Control and Accountability

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

F. Budget Transfers

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



III. Capital Budget Policies and Capital Improvement Plan

A. Scope

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

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

B. Control

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

C. Program Planning

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

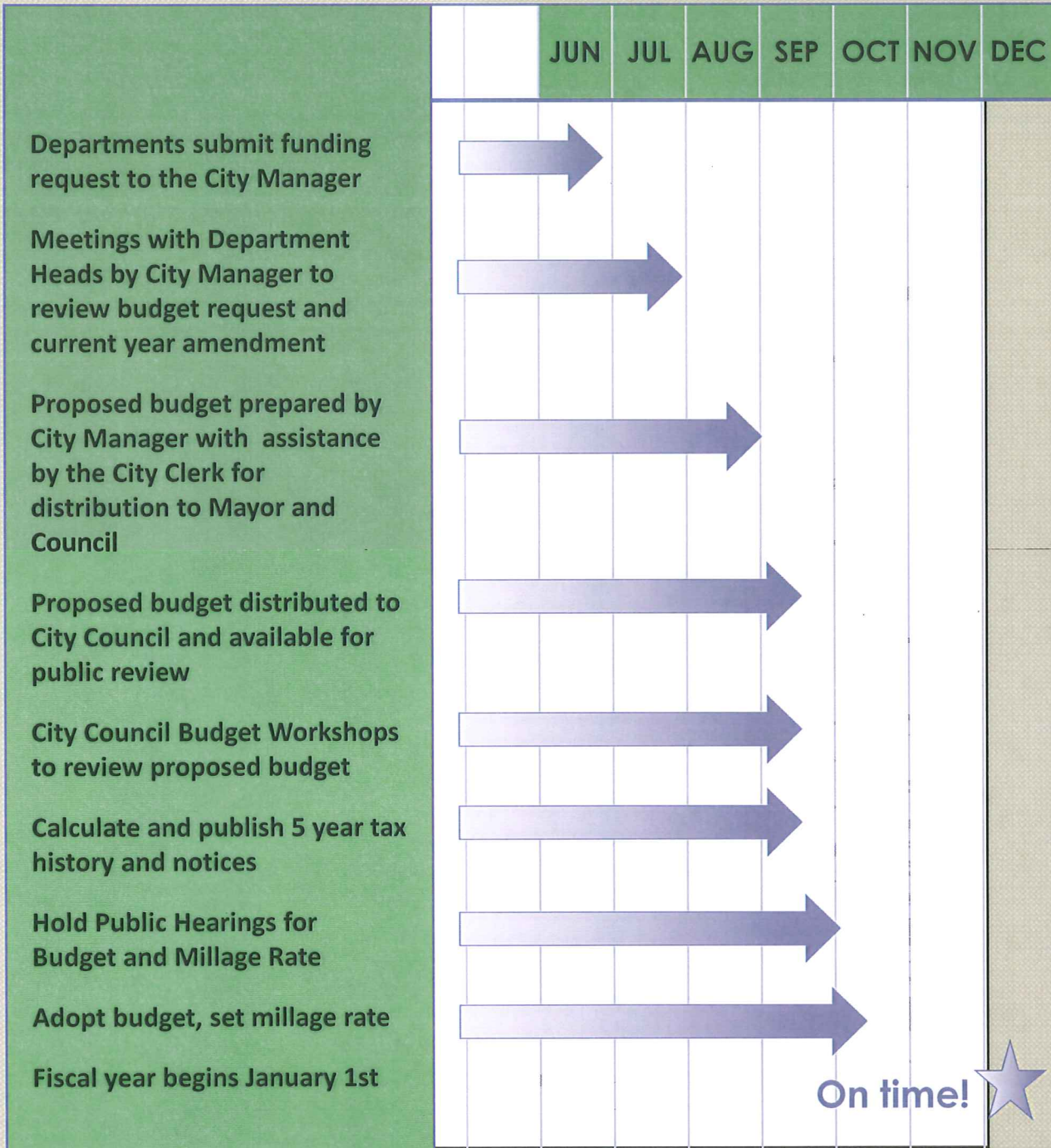
D. Timing

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

E. Reporting

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

BUDGET CALENDAR



Budget & Millage Rate Public Hearings

Budget Workshops:

- **Tuesday, September 20th immediately following the Regular monthly City County meeting at the Fellowship Hall**
- **Monday, October 10, 2011, at 10:00 AM (if needed) at the City Hall**

A Public Hearing on the 2012 Budget and the Millage Rate for 2011 Ad Valorem Taxes will be held at the Fellowship Hall, 817 Sky Valley Way on:

- **Tuesday, October 11, 2011 at 2:00 PM**

The regular Council Meeting to adopt the 2012 budget and set the millage rate for the 2011 Ad Valorem taxes will be held

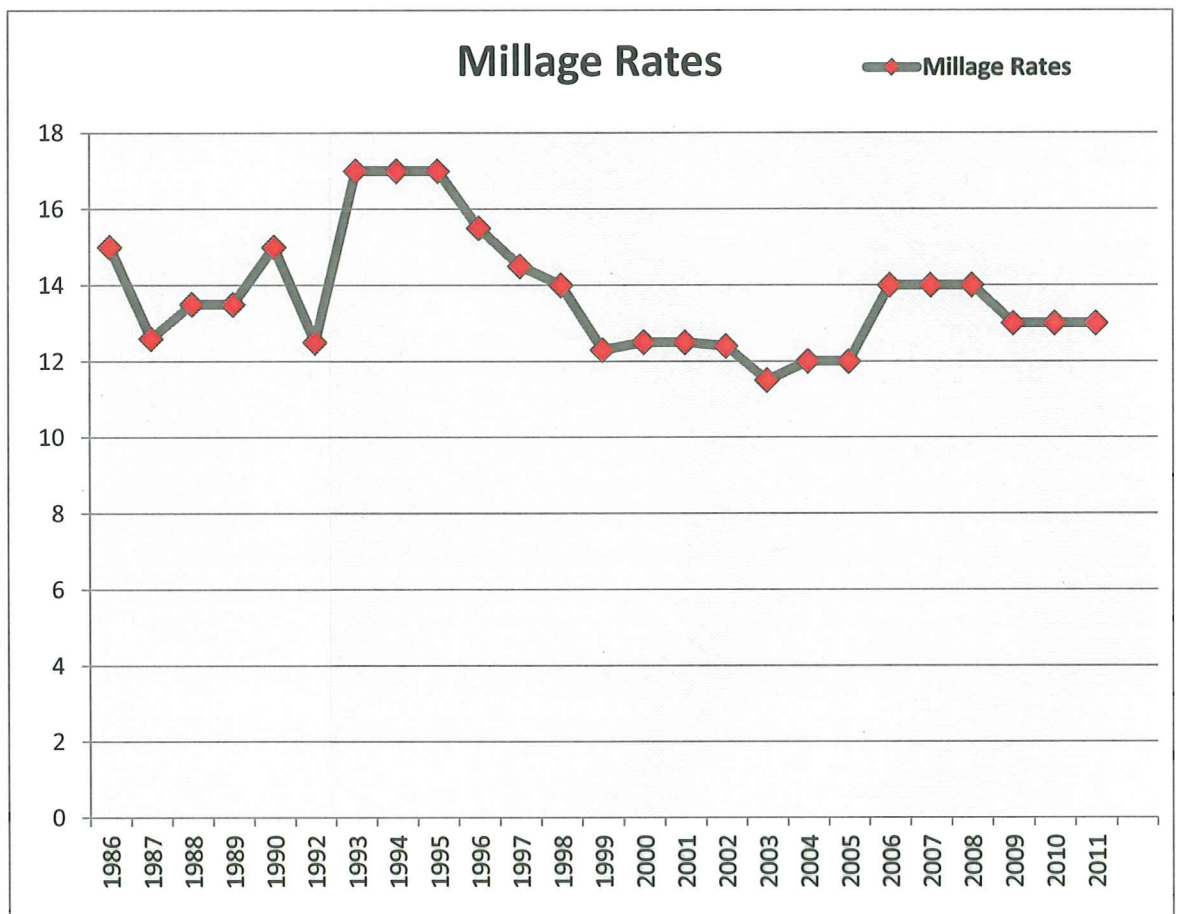
- **Tuesday, October 18, 2011 at 9:00 AM**



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





**FACT SUMMARY –
2011 MILLAGE RATE &
AD VALOREM TAX DIGEST**

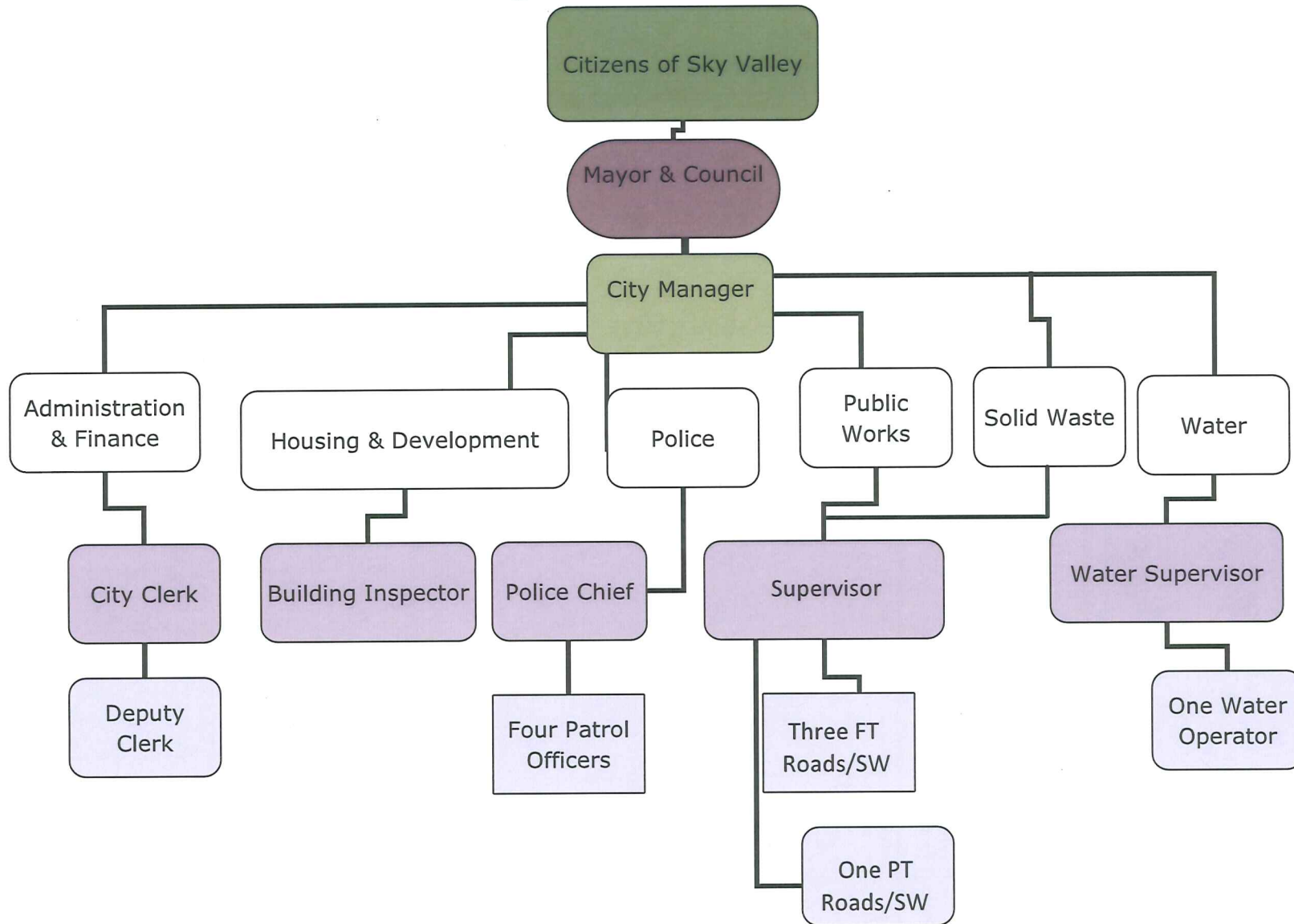


- The City's tax digest dropped by \$276,160 in reassessments and \$435,508 in other changes. The total decrease in tax revenue at the current 13 mills would be \$9,252 or just less than 1%.
- The Rollback millage rate would be 13.049 compared to 13 in 2010. This is the rate at which the tax revenue to the City would remain the same. Any millage passed by the Council equal to or less than 13.049 is not considered a tax increase and would only require one public hearing.
- The proposed budget reflects a millage rate of 13 mills, which is a tax revenue decrease for the City. The City intends to use approximately 1 mil of surplus to balance the budget, most of which will be used for road improvements.
- The Tax Digest for real and personal property is \$74,470,107 with \$2,100,000 given in homestead exemptions. Motor vehicles account for another \$501,830 in taxable property.
- The budget proposes 1 mil of the real and personal property taxes to go to the fire department in the amount of \$72,370.
- The budget proposes spending a portion of the city's unreserved fund balance (surplus) equal to 72,014.
- We are proposing all special event expenses be offset by corresponding revenues.
- The proposed Water Fund Budget includes using surplus from the Water Fund to offset anticipated depreciation. It also includes an increase of \$3.33 in the base rate for water as stated in our GEFA loan documents.
- The proposed Solid Waste Budget does not include an increase in rates, but does include a reduction in service from January 1st through Memorial Day to once a week garbage collection.
- Employees have been budgeted using current staffing levels with a 3 % pay increase. No raises have been given since January, 2009. This increase equates to approximately \$14,000 for the City.

Sample Tax Bill

MV	AV (40%)	Bill @ 13 mills
\$100,000	\$40,000	\$520
\$200,000	\$80,000	\$1,040
\$300,000	\$120,000	\$1,560
\$500,000	\$200,000	\$2,600
\$750,000	\$300,000	\$3,900
\$1,000,000	\$400,000	\$5,200

Organizational Chart



EXPENSE CLASSIFICATIONS

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) - Quarterly

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/1 PT shared employee
- 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) – 2 PT
- Planning & Zoning

DEBT SERVICES (Interest & payments on long term loans)

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

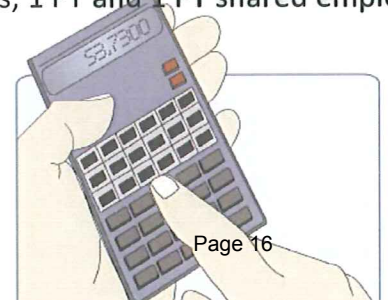
Must be reported separately to the Department of Community Affairs

WATER FUND

- Water Department Administration -2 FT and 1 FT shared employee (utility clerk)
- Water System Maintenance
- Water System Improvements

SOLID WASTE FUND

- Solid Waste Department Administration -4 FT shared employees, 1 PT and 1 PT shared employee
- Solid Waste Collections



PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2011

COUNTY **Rabun** TAXING JURISDICTION **City of 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	2010 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2011 DIGEST
REAL	74,691,684	-276,160	-143,337	74,272,187
PERSONAL	381,781		-183,861	197,920
MOTOR VEHICLES	610,140		-108,310	501,830
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	75,683,605	-276,160	-435,508	74,971,937
EXEMPTIONS	2,100,000	0	0	2,100,000
NET DIGEST	73,583,605	-276,160	-435,508	72,871,937
FLPA Reimbursement Value			0	
Adjusted NET DIGEST	73,583,605	-276,160	-435,508	72,871,937
	(PYD)	(RVA)	(NAG)	(CYD)
2010 MILLAGE RATE >>>	13.000	2011 PROPOSED MILLAGE RATE >>>		13.000

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2010 Net Digest	PYD	73,583,605	
Net Value Added-Reassessment of Existing Real Property	RVA	-276,160	
Other Net Changes to Taxable Digest	NAG	-435,508	
2011 Net Digest	CYD	72,871,937	(PYD+RVA+NAG)
2010 Millage Rate	PYM	13.000	
Millage Equivalent of Reassessed Value Added	ME	-0.049	(RVA/CYD) * PYM
Rollback Millage Rate for 2011	RR	13.049	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2011 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	13.049
	2011 Millage Rate	13.000
	Percentage Increase	-0.38%

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 2011 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2011 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 2011 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 2011 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

Signature of Responsible Party

Title

Date

NOTICE

The Sky Valley Governing Authority does hereby announce that the millage rate will be set at a meeting to be held at the Chapel Fellowship Hall located at 817 Sky Valley Way on October 18, 2011 at 9:00 am., and pursuant to the requirements of O.C.G.A. Section 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 2011 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

COUNTY SCHOOL	2006	2007	2008	2009	2010	2011
Real & Personal	61,544,063	76,653,940	79,803,634	81,152,315	75,073,465	74,470,107
Motor Vehicles	260,266	661,600	569,830	671,770	610,140	501,830
Mobile Homes						
Timber - 100%						
Heavy Duty Equipment						
Gross Digest	61,804,329	77,315,540	80,373,464	81,824,085	75,683,605	74,971,937
Less M & O Exemptions	2,525,000	2,200,000	2,150,000	2,150,000	2,100,000	2,100,000
Net M & O Digest	59,279,329	75,115,540	78,223,464	79,674,085	73,583,605	72,871,937
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	59,279,329	75,115,540	78,223,464	79,674,085	73,583,605	72,871,937
Gross M&O Millage	14.000	14.000	14.000	13.000	13.000	13.000
Less Rollbacks						
	14.000	14.000	14.000	13.000	13.000	13.000
Total School Taxes Levied	\$829,911	\$1,051,618	\$1,095,128	\$1,035,763	\$956,587	\$947,335
Net Taxes \$ Increase		\$221,707	\$43,511	-\$59,365	-\$79,176	-\$9,252
Net Taxes % Increase		26.71%	4.14%	-5.42%	-7.64%	-0.97%



September 27, 2011

To the Mayor, City Council, and Citizens:

Transmitted herewith is the City of Sky Valley's balanced budget for fiscal year 2012. I applaud the diligent efforts of the 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 are conducted to afford the citizenry the opportunity for input into the process. We believe this budget represents the best possible plan for meeting the operating and capital funding needs of the City for the coming year while ensuring the citizens continue to enjoy a quality of life few municipalities can match.

We are pleased that this budget will allow us to meet the needs of our citizens and maintain a high level of city services without the need to increase the millage rate. With increased spending for road improvement and general increase in the cost of doing business coupled with a decrease to the tax digest, keeping the millage rate the same was accomplished by using unreserved fund balance or surplus. The City will maintain a sufficient amount of reserves for emergency situations. It takes careful monitoring, evaluation and spending by department heads and the Mayor and Council to help the City maintain its goals .

Linda Smith
City Manager

RESOLUTION 11-_____

A RESOLUTION TO ADOPT THE 2012 BUDGET, TO SET THE MILLAGE RATE FOR THE 2011 AD VALOREM TAXES, AND TO ESTABLISH POLICIES FOR ADJUSTMENTS TO THE BUDGET.

WHEREAS, the City Manager has presented a proposed fiscal year 2012 Budget to the City Council of each of the various funds of the City; and

WHEREAS, the budget lists proposed revenues/expenditures for the fiscal year 2012; and

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

NOW, THEREFORE, THE CITY COUNCIL HEREBY RESOLVES THAT this budget, Attachments "A – D" attached hereto and by reference made a part hereof of this resolution, shall be the City of Sky Valley's budget for the fiscal year 2012; and

1. Expenditures of any Fund shall not exceed the Appropriations authorized by this Budget and Amendments thereto or Actual Funding sources, whichever is less.
2. The required tax rate for the 2012 Budget shall be set at 13.0 mils based on the 2011 Tax Digest.
3. 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 Fund for a Department, whether through a change in Anticipated Revenues in any Fund 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 _____, 2011.

Approved:

James Martindale, Mayor

Delano Moore, Council President

Richard Boyle, Councilor

Neil Howard, Councilor

Attest:

Helen Kleiber, Councilor

Mandi Cantrell, City Clerk

Maureen Platt, Councilor

Revenues

General Property Taxes	1,002,035
Real Property	
Personal Property	
Real Estate Transfer	
Franchise Taxes	
Selective Sales and Use Taxes	300
Alcoholic Beverage Excise	
Business Taxes	13,300
Occupation Taxes	
Insurance Premium Taxes	
Penalties & Interest on Taxes	15,000
Business Licenses	200
Alcoholic Beverages	
Non-Business Licenses & Permits	100
Zoning and Land Use	
Sign	
Regulatory Fees	20,000
Building Permits	
Tree Cutting Permits	
Culture & Recreation	20,000
Promotional Events	
Intergovernmental Revenues	17,500
Grants	
Charges for Services	300
Fines & Forfeitures	2,000
Investment Income	4,000
Miscellaneous Revenue	600
Reimbursements	2,000
TOTAL OPERATING REVENUE	\$1,097,335
Other Financing Sources	
Operating Transfer	
Hotel/Motel Tax Fund	2,000
Budgeted Fund Balance	0
Sale of Surplus Property	1,000
Capital Leases	0
Use of Unreserved Fund Balance	72,014
TOTAL REVENUE & OTHER SOURCES	\$1,172,349

Appropriations

Executive	2,050
Legislative	9,000
General Administration	253,355
Fire Services	72,370
Police	324,845
Judicial	3,369
Housing & Development	32,900
Public Works	218,960
Elections	1,500
TOTAL OPERATING EXPENDITURES	\$918,349
Fleet Vehicle Replacement	4,000
Road Improvement Program	250,000
Debt Service	
Capital Lease	0
TOTAL CAPITAL EXPENDITURES	\$259,000
CONTINGENCY	0
TOTAL APPROPRIATIONS	\$1,172,349

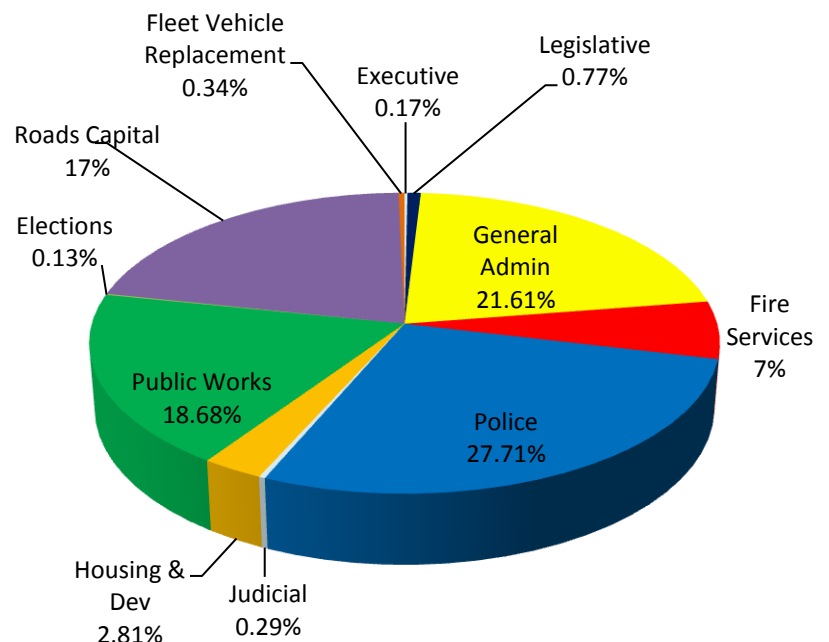


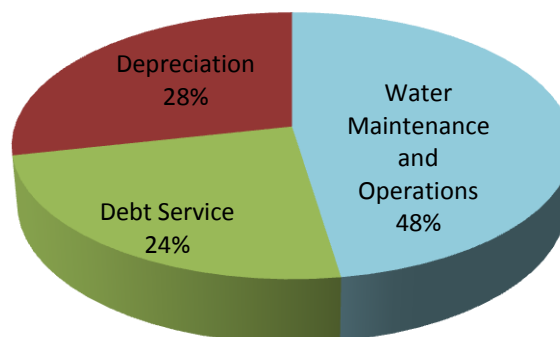
EXHIBIT A

Revenues

Water Charges	372,000
Water tap-on Fees	2,500
Investment Revenue	2,000
Other Miscellaneous Revenue	1,000
TOTAL OPERATING REVENUE	\$377,500
Other Financing Sources	
Grant – DWSRF subsidy	0
Grant - ARC	0
Loan - GEFA/DWSRF	0
Budgeted Use of Surplus	150,000
TOTAL REVENUE & OTHER SOURCES	\$527,500

Appropriations

Water Maintenance and Operations	250,945
Water System Improvements	
Debt Service (105%)	126,555
DWSRF Loan	
Depreciation	150,000
TOTAL APPROPRIATIONS	\$1,893,575



Revenues

Solid Waste Charges	112,000
Investment Revenue	0
TOTAL OPERATING REVENUE	\$112,000
BUDGETED USE OF SURPLUS	\$0
TOTAL REVENUE & OTHER SOURCES	\$112,000

Appropriations

Solid Waste Maintenance and Operations	106,300
Depreciation	5,700
TOTAL APPROPRIATIONS	\$112,000

Revenues

Selective Sales and Use Taxes Hotel/Motel	3,335
TOTAL REVENUE	\$3,335

Appropriations

Tourism & Promotions	1,335
Other Financing Uses	2,000
Operating Transfer to General Fund	
TOTAL APPROPRIATIONS	\$3,335

CITY OF SKY VALLEY
General Government Revenues
Budget 2012

		Jan - Dec 08	Jan - Dec 09	Jan - Dec 10	Jan - Aug 11	2011 Budget	2012 Budget
	Income						
	33.4000 · GA government grants/contracts	2,683.64	3,238.70	0.00	0.00	0.00	16,000.00
	33.9000 · Other Grants (GMA, GIRMA, etc)	0.00	0.00	1,500.00	0.00	1,500.00	1,500.00
	34.7000 · Culture & Recreation	0.00	0.00	0.00	19,441.26	0.00	20,000.00
	37.1000 · Donations - Private Sources	0.00	0.00	800.00	250.00	0.00	0.00
	38.3000 · GEMA & Reimb. for damaged prop	20,264.82	0.00	0.00	0.00	0.00	0.00
	39.1000 · Interfund Transfers	48,943.77	99,255.25	0.00	0.00	0.00	0.00
	60110 · Ad valorem - property	1,051,651.00	1,076,850.37	1,027,030.12	946,036.77	948,655.00	940,811.00
	60120 · Ad valorem - vehicles	10,106.07	8,650.15	6,804.33	4,984.79	7,932.00	6,524.00
	60130 · Taxes (All other years)	117.61	0.00	0.00	0.00	0.00	0.00
	60140 · Penalties, Fifa's, interest	6,727.75	4,807.85	21,807.38	14,751.75	5,000.00	15,000.00
	60210 · Insurance premium tax	12,368.98	12,252.93	11,896.82	0.00	12,300.00	12,000.00
	60220 · Beverage Excise tax	723.20	510.50	346.12	198.14	500.00	300.00
	60230 · Franchise tax	45,610.91	48,837.07	47,491.87	49,161.28	48,800.00	50,000.00
	60235 · Fines & forfeitures	17,082.86	1,717.47	5,729.72	846.17	2,000.00	2,000.00
	60240 · Business license	4,793.00	4,457.50	3,205.00	1,475.00	3,000.00	1,500.00
	60250 · Permits	14,116.39	15,527.15	15,099.75	15,757.25	20,000.00	20,000.00
	60270 · Zoning applications	1,654.00	300.00	100.00	0.00	300.00	100.00
	60271 · Sales of Reports, Copies, Etc.	625.21	412.59	154.09	236.75	200.00	300.00
	60280 · Real estate transfer tax	1,322.07	734.22	845.02	621.80	500.00	700.00
	60281 · Intangible tax	4,790.75	3,918.75	4,373.52	2,971.83	4,000.00	4,000.00
	69110 · Interest income	22,665.03	11,271.56	4,144.36	2,905.81	4,000.00	4,000.00
	69115 · Transfer from hotel/motel tax	4,110.00	3,000.00	2,146.48	0.00	3,000.00	2,000.00
	69150 · Refunds & Reimbursements	7,107.25	2,077.37	1,100.00	1,264.65	1,688.00	2,000.00
	69990 · Miscellaneous	307.83	600.00	387.80	542.10	600.00	600.00
	70000 · Sale of surplus property	0.00	0.00	2,750.00	10.00	0.00	1,000.00
	Total Income	1,277,772.14	1,298,419.43	1,157,712.38	1,061,455.35	1,063,975.00	1,100,335.00
					EXPENSES		1,172,349.00
					NEEDED FROM SURPLUS		72,014.00

CITY OF SKY VALLEY EXECUTIVE BUDGET

						Jan - Dec 08	Jan - Dec 09	Jan - Dec 10	Jan - Aug 11	2011 Budget	2012 Budget
Expense											
520000 · Purchased / Contracted Services											
523000 · Other purchased services											
523100 · Insurance, other than employee											
523102 · Liability Insurance						1,226.40	1,447.00	1,116.00	937.46	1,400.00	1,000.00
523200 · Communications						32.80	0.00	0.00	15.26	0.00	0.00
523301 · Printing and binding						84.39	0.00	0.00	0.00	0.00	0.00
523500 · Travel						1,065.81	326.60	367.25	0.00	1,000.00	500.00
523700 · Education and training						1,405.00	455.00	0.00	0.00	1,000.00	500.00
531000 · Supplies											
531100 · General supplies & materials						10.00	11.49	0.00	0.00	20.00	25.00
531750 · Other Supplies (uniforms)						99.75	0.00	0.00	0.00	30.00	25.00
Total Expense						3,924.15	2,240.09	1,483.25	952.72	3,450.00	2,050.00

CITY OF SKY VALLEY LEGISLATIVE BUDGET

[illegible]

CITY OF SKY VALLEY
General Administration
Budget

				Jan - Dec 08	Jan - Dec 09	Jan - Dec 10	Jan - Aug 11	2011 Budget	2012 Budget
Expense									
510000 · Personal Services									
511000 · Salaries & wages									
		511100 · Regular employees		111,898.48	106,788.48	106,556.69	68,539.41	105,000.00	108,850.00
512000 · Employee benefits									
		512100 · Group Insurance		22,470.75	24,744.40	25,196.56	18,537.13	28,000.00	34,400.00
		512200 · FICA		6,875.64	6,541.61	6,704.15	4,268.58	6,510.00	7,100.00
		512300 · Medicare		1,607.92	1,529.88	1,567.98	998.31	1,525.00	1,700.00
		512400 · Retirement contributions		4,885.10	5,329.52	4,873.00	5,604.48	6,300.00	7,910.00
		512600 · Unemployment insurance		92.97	76.32	68.01	28.00	100.00	90.00
		512700 · Workman's compensation		717.00	575.34	456.00	339.18	535.00	350.00
		512900 · Other employee benefits							
		512910 · Vacation Buy-Back		0.00	0.00	3,792.00	3,426.00	4,000.00	4,155.00
520000 · Purchased / Contracted Services									
		521000 · Professional Services							
		521199 · Professional		0.00	95.99	2.50	0.00	0.00	0.00
		521200 · Accounting/Auditing Services		5,600.00	5,600.00	1,933.33	1,933.33	2,000.00	2,000.00
		521201 · Legal Services		9,670.67	15,236.97	8,055.78	6,552.15	10,000.00	10,000.00
		521202 · Planners, Architects, Surveyors		1,175.00	0.00	0.00	0.00	0.00	0.00
		521000 · Professional Services - Other		1,821.70	1,150.00	2,252.53	7,308.00	4,000.00	7,500.00
522000 · Purchased - property services									
		522100 · Cleaning services		0.00	1,100.00	1,100.00	700.00	1,200.00	1,200.00
		522150 · Maint. Contracts & Agreements		3,832.85	5,503.49	6,882.61	4,830.54	6,000.00	7,000.00
		522200 · Repairs & Maintenance							
		522201 · Repairs & Maint. - Buildings		1,161.46	1,250.84	804.88	368.90	1,000.00	1,000.00
		522202 · Repairs & Maint. - Equipment		431.22	1,226.68	0.00	83.00	500.00	500.00
		522206 · Repairs & Maint. - Vehicle							

CITY OF SKY VALLEY
General Administration
Budget

					Jan - Dec 08	Jan - Dec 09	Jan - Dec 10	Jan - Aug 11	2011 Budget	2012 Budget
				5222060 · 99 Crown Vic - Admin	135.83	160.85	0.00	0.00	500.00	500.00
				522300 · Rentals						
				522310 · Rental bldgs - Fellowship Hall	500.00	550.00	650.00	525.00	600.00	1,200.00
				523000 · Other purchased services						
				523100 · Insurance, other than employee						
				523101 · Property Insurance	623.76	0.00	778.59	379.00	800.00	800.00
				523102 · Liability Insurance	607.75	0.00	678.16	1,952.09	2,055.00	2,000.00
				523103 · Vehicle Insurance	525.60	505.17	402.66	338.24	450.00	450.00
				523200 · Communications	6,179.40	4,765.73	6,624.23	3,001.54	6,400.00	6,400.00
				523300 · Advertising	1,732.50	435.13	536.26	690.00	1,000.00	1,000.00
				523301 · Printing and binding	653.71	153.04	555.67	0.00	600.00	500.00
				523400 · Bank Service Charges	71.59	5.00	90.78	26.26	50.00	50.00
				523500 · Travel	8,859.84	7,166.11	6,930.24	6,109.75	7,500.00	7,500.00
				523600 · Dues & Fees	779.58	734.00	873.22	832.44	850.00	850.00
				523700 · Education and training						
				523701 · Health & Wellness Program	0.00	1,383.46	1,159.24	653.15	2,000.00	2,000.00
				523700 · Education and training - Other	5,575.00	4,200.00	3,740.00	2,649.00	4,100.00	4,000.00
				523850 · Contract labor	100.00	0.00	100.00	0.00	0.00	0.00
				531000 · Supplies						
				531100 · General supplies & materials						
				531500 · Supplies / inventory for resale	641.41	258.10	0.00	0.00	100.00	100.00
				531601 · Signs	0.00	0.00	40.00	0.00	50.00	0.00
				531100 · General supplies & materials - C	4,724.28	5,166.16	2,817.47	1,403.14	3,000.00	3,000.00
				531200 · Energy						
				531230 · Utilities	4,136.74	1,349.88	2,083.57	1,256.59	2,000.00	2,000.00
				531240 · Bottled gas (propane)	1,608.14	1,689.15	1,722.87	1,175.98	2,200.00	2,200.00
				531270 · Gasoline/Diesel	936.82	463.55	245.10	209.06	750.00	500.00
				531300 · Food	1,649.63	1,340.14	1,145.42	(100.00)	1,500.00	1,500.00

CITY OF SKY VALLEY
General Administration
Budget

[illegible]

FIRE AND RESCUE - Budget Performance
January 2009 through August 2011

		Jan - Dec 08	Jan - Dec 09	Jan - Dec 10	Jan - Aug 11	2011 Budget	2012 Budget
Expense							
	531713 - Fire Department	74,454.00	77,305.00	78,977.00	54,731.25	72,975.00	72,370.00
Total Expense		74,454.00	77,305.00	78,977.00	54,731.25	72,975.00	72,370.00

CITY OF SKY VALLEY
Police - Budget

						Jan - Dec 08	Jan - Dec 09	Jan - Dec 10	Jan - Aug 11	2011 Budget	2012 Budget
Expense											
510000 · Personal Services											
511000 · Salaries & wages											
511100 · Regular employees						197,070.05	167,812.03	187,339.61	130,695.70	179,000.00	176,890.00
511200 · Temporary employees						624.00	3,609.00	4,289.27	0.00	4,000.00	4,000.00
511300 · Overtime						2,252.25	2,837.49	3,309.53	153.65	6,000.00	3,000.00
512000 · Employee benefits											
512100 · Group Insurance						42,510.65	36,828.82	40,294.56	25,268.72	42,000.00	50,900.00
512200 · FICA						11,988.07	10,242.32	11,587.00	7,634.96	11,725.00	11,815.00
512300 · Medicare						2,778.39	2,394.78	2,709.29	1,699.06	2,750.00	2,800.00
512400 · Retirement contributions						7,556.78	9,729.36	9,141.00	6,300.48	11,325.00	12,970.00
512600 · Unemployment insurance						200.18	215.94	184.47	81.20	210.00	210.00
512700 · Workman's compensation						19,756.00	19,152.20	6,225.00	7,082.27	9,000.00	7,100.00
512900 · Other employee benefits											
512910 · Vacation Buy-Back						0.00	0.00	1,337.60	1,045.12	300.00	6,610.00
520000 · Purchased / Contracted Services											
521000 · Professional Services											
521000 · Professional Services - Other						0.00	106.00	0.00	0.00	0.00	0.00
522000 · Purchased - property services											
522150 · Maint. Contracts & Agreements						0.00	0.00	82.50	69.99	100.00	100.00
522200 · Repairs & Maintenance											
522201 · Repairs & Maint. - Buildings						946.24	471.98	120.07	167.80	500.00	500.00
522202 · Repairs & Maint. - Equipment						307.94	157.52	0.00	0.00	500.00	100.00
522206 · Repairs & Maint. - Vehicle											
5222067 · 00 Crown Vic (wht) - Police						0.00	1,516.63	523.91	1,355.71		
5222068 · 02 Explorer - Police						0.00	1,289.27	267.83	448.24		
5222069 · 95 Crown Vic - Police						0.00	496.22	449.90	695.19		
5222070 · 85 Blazer - Police						0.00	640.17	338.73	62.97		

CITY OF SKY VALLEY Police - Budget

				Jan - Dec 08	Jan - Dec 09	Jan - Dec 10	Jan - Aug 11	2011 Budget	2012 Budget
				5222072 · 04 Explorer - Police	0.00	1,111.91	2,310.76	1,117.52	
				5222073 · 00 Crown Vic (slvr) - Police	0.00	1,130.77	2,722.94	1,045.87	
				5222078 · 04 Chevy Impala - Police	0.00	0.00	0.00	1,179.55	
				522206 · Repairs & Maint. - Vehicle - C	7,830.41	1,597.66	207.39	423.35	8,000.00
				Total 522206 · Repairs & Maint. - Vehicle	7,830.41	7,782.63	6,821.46	6,328.40	8,000.00
				523000 · Other purchased services					
				523100 · Insurance, other than employee					
				523101 · Property Insurance	0.00	0.00	0.00	0.00	100.00
				523102 · Liability Insurance	4,903.75	4,575.00	3,764.16	3,136.71	4,165.00
				523103 · Vehicle Insurance	3,899.79	4,688.21	3,188.66	2,896.05	3,600.00
				523200 · Communications	6,124.21	18,660.02	5,393.77	3,138.79	6,000.00
				523300 · Advertising	0.00	20.00	0.00	0.00	50.00
				523301 · Printing and binding	0.00	242.05	201.81	0.00	150.00
				523500 · Travel	1,817.26	964.00	904.00	1,239.90	1,500.00
				523600 · Dues & Fees	100.00	100.00	225.00	125.00	125.00
				523700 · Education and training	690.00	225.00	425.37	0.00	500.00
				523800 · Licenses	100.00	100.00	0.00	0.00	100.00
				530000 · Supplies					
				531100 · General supplies & materials					
				531106 · Safety	0.00	0.00	829.25	883.80	0.00
				531601 · Signs	0.00	948.50	0.00	0.00	0.00
				531100 · General supplies & materials - C	5,070.03	7,743.20	4,712.96	1,858.13	4,300.00
				531200 · Energy					
				531230 · Utilities	1,415.38	416.29	649.54	577.50	500.00
				531240 · Bottled gas (propane)	1,231.17	1,085.21	1,421.74	1,036.94	1,500.00
				531270 · Gasoline/Diesel	13,209.97	9,112.64	11,458.98	10,294.22	10,300.00

CITY OF SKY VALLEY
Police - Budget

[illegible]

CITY OF SKY VALLEY
Judicial Budget

				Jan - Dec 08	Jan - Dec 09	Jan - Dec 10	Jan - Aug 11	2011 Budget	2012 Budget
Expense									
510000 · Personal Services									
	511000 · Salaries & wages								
		511100 · Regular employees		6,034	7,645	1,830	1,020	1,560	1,700
512000 · Employee benefits									
		512100 · Group Insurance		1,333	1,704	572	339	350	450
		512200 · FICA		370	464	111	62	99	105
		512300 · Medicare		87	108	26	14	23	25
		512400 · Retirement contributions		75	448	95	58	98	119
		512600 · Unemployment insurance		11	9	2	1	5	5
		512700 · Workman's compensation		143	69	0	0	20	20
520000 · Purchased / Contracted Services									
	521000 · Professional Services								
		521400 · Municipal Judge		1,000	250	500	0	500	500
522000 · Purchased - property services									
		522150 · Maint. Contracts & Agreements		0	5	0	0	0	0
		523200 · Communications		239	10	10	0	10	10
		523500 · Travel		177	0	308	0	200	200
		523600 · Dues & Fees		35	0	35	35	35	35
		523700 · Education and training							
		523700 · Education and training - Other		150	150	0	0	150	150
531000 · Supplies									
		531100 · General supplies & materials - Other		31	0	0	0	50	50
		531750 · Other Supplies (uniforms)		56	0	0	0	0	0
Total Expense				9,739	10,863	3,489	1,529	3,100	3,369

CITY OF SKY VALLEY
Housing & Development

							Jan - Dec 08	Jan - Dec 09	Jan - Dec 10	Jan - Aug 11	2011 Budget	2012 Budget
Expense												
510000 · Personal Services												
511000 · Salaries & wages												
511100 · Regular employees							43,310.90	20,849.47	21,378.36	11,573.93	23,000.00	22,500.00
512000 · Employee benefits												
512100 · Group Insurance							6,654.00	0.00	0.00	0.00		0.00
512200 · FICA							2,647.70	1,292.66	1,325.45	717.58	1,430.00	1,450.00
512300 · Medicare							619.23	302.32	309.99	167.82	340.00	345.00
512400 · Retirement contributions							1,093.30	1,780.08	0.00	0.00	525.00	0.00
512600 · Unemployment insurance							35.81	68.00	59.50	17.36	60.00	60.00
512700 · Workman's compensation							4,660.00	5,468.20	942.00	394.56	1,190.00	400.00
520000 · Purchased / Contracted Services												
522200 · Repairs & Maintenance												
522201 · Repairs & Maint. - Buildings							69.77	25.00	53.90	82.25	100.00	100.00
522206 · Repairs & Maint. - Vehicle												
5222061 · 97 Jeep - H & D							281.94	26.86	663.35	0.00	750.00	750.00
522300 · Rentals												
522310 · Rental bldgs - Fellowship Hall							50.00	0.00	0.00	0.00	50.00	0.00
523000 · Other purchased services												
523100 · Insurance, other than employee												
523102 · Liability Insurance							653.00	0.00	631.10	1,301.46	1,870.00	1,300.00
523103 · Vehicle Insurance							775.80	742.76	591.91	494.87	660.00	700.00
523200 · Communications							428.51	323.23	318.72	128.96	400.00	400.00
523300 · Advertising							60.00	60.00	20.00	0.00	50.00	50.00
523301 · Printing and binding							0.00	0.00	415.88	0.00	275.00	275.00
523500 · Travel							565.00	591.57	120.75	0.00	250.00	250.00
523600 · Dues & Fees							635.00	650.00	600.00	225.00	600.00	600.00

CITY OF SKY VALLEY
Housing & Development

[illegible]

CITY OF SKY VALLEY
Roads - Budget

				Jan - Dec 08	Jan - Dec 09	Jan - Dec 10	Jan - Aug 11	2011 Budget	2012 Budget
Expense									
510000 · Personal Services									
511000 · Salaries & wages									
			511100 · Regular employees	113,807.10	105,328.54	86,517.11	58,884.85	90,000.00	92,390.00
			511200 · Temporary employees	0.00	0.00	0.00	0.00	0.00	0.00
			511300 · Overtime	931.88	30.58	2,694.45	543.77	2,000.00	2,000.00
512000 · Employee benefits									
			512100 · Group Insurance	20,197.80	24,858.00	19,578.10	9,484.05	18,000.00	21,800.00
			512200 · FICA	6,693.30	6,040.26	5,206.42	3,418.08	5,705.00	6,050.00
			512300 · Medicare	1,556.66	1,412.66	1,217.62	799.40	1,335.00	1,450.00
			512400 · Retirement contributions	5,295.84	5,145.36	4,702.00	2,584.48	5,640.00	6,825.00
			512600 · Unemployment insurance	135.38	123.65	105.35	37.99	120.00	120.00
			512700 · Workman's compensation	13,976.00	25,910.20	5,959.00	7,774.40	8,665.00	8,000.00
			512900 · Other employee benefits						
			512910 · Vacation Buy-Back	0.00	0.00	0.00	0.00	0.00	3,111.00
520000 · Purchased / Contracted Services									
521000 · Professional Services									
			521000 · Professional Services - Other	131.00	0.00	6,077.76	3,902.50	4,000.00	1,500.00
521300 · Technical				0.00	0.00	375.00	0.00	750.00	500.00
522000 · Purchased - property services									
			522100 · Cleaning services						
			522120 · Snow plowing	0.00	0.00	0.00	4,371.25	5,000.00	1,000.00
			522150 · Maint. Contracts & Agreements	0.00	0.00	82.50	0.00	100.00	100.00
522200 · Repairs & Maintenance									
			522201 · Repairs & Maint. - Buildings	1,130.45	2,107.64	842.89	152.95	1,000.00	1,000.00
			522202 · Repairs & Maint. - Equipment	8,599.66	8,099.53	8,555.66	9,023.87	7,500.00	9,000.00
			522205 · Repairs & Maintenance-Roads	10,378.35	8,552.05	13,580.15	3,569.36	25,500.00	10,000.00
			522206 · Repairs & Maint. - Vehicle						

CITY OF SKY VALLEY
Roads - Budget

					Jan - Dec 08	Jan - Dec 09	Jan - Dec 10	Jan - Aug 11	2011 Budget	2012 Budget
				5222063 · 04 F650 - Roads	0.00	1,442.10	(179.00)	0.00		
				5222066 · 00 Chevy - Roads	0.00	1,410.14	2,752.94	3,563.05		
				5222074 · 85 K30 (wht) - Roads	12.50	752.11	1,771.95	50.00		
				5222075 · 04 Chevy Bucket Truck - Road	0.00	3,005.43	0.00	333.50		
				5222076 · 06 F-350 - Garbage	0.00	0.00	0.00	534.11		
				5222077 · 09 F-550 - Roads	17.50	464.14	1,650.42	1,089.00		
				522206 · Repairs & Maint. - Vehicle - Ot	7,919.99	2,165.80	1,615.11	424.28	8,000.00	
				Total 522206 · Repairs & Maint. - Vehicle	7,949.99	9,239.72	7,611.42	5,993.94	8,000.00	8,000.00
				523000 · Other purchased services						
				523100 · Insurance, other than employee						
				523101 · Property Insurance	1,259.00	0.00	776.01	783.23	800.00	800.00
				523102 · Liability Insurance	2,540.80	0.00	678.19	1,952.09	2,785.00	2,000.00
				523103 · Vehicle Insurance	3,174.77	5,476.61	4,715.08	3,869.14	5,300.00	5,300.00
				523200 · Communications	1,491.02	967.12	954.26	450.66	1,000.00	1,000.00
				523300 · Advertising	0.00	0.00	212.75	0.00	150.00	150.00
				523850 · Contract labor	225.00	200.00	850.00	0.00	1,000.00	500.00
				530000 · Supplies						
				531100 · General supplies & materials						
				531601 · Signs	55.00	1,017.13	1,163.66	1,144.98	1,100.00	1,000.00
				531100 · General supplies & materials - Oth	2,765.99	2,720.09	3,073.86	1,940.16	3,000.00	3,000.00
				531103 · Materials & Chemicals	0.00	0.00	835.37	410.70	1,000.00	1,000.00
				531105 · Beautification	1,220.63	9,154.82	741.32	4,323.20	1,000.00	8,000.00
				531200 · Energy						
				531230 · Utilities	626.70	3,127.73	3,088.02	2,418.24	3,500.00	3,500.00
				531240 · Bottled gas (propane)	1,346.56	1,401.44	2,554.25	897.76	2,500.00	2,500.00
				531270 · Gasoline/Diesel	17,183.93	9,455.53	14,525.79	7,966.20	15,000.00	15,000.00
				531700 · Miscellaneous Expense	52.22	0.00	0.00	0.00	50.00	50.00
				531750 · Other Supplies (uniforms)	1,909.61	1,685.64	1,390.29	480.43	1,600.00	1,400.00

CITY OF SKY VALLEY

Roads - Budget

[illegible]

**CITY OF SKY VALLEY
Elections Budget**

						Jan - Dec 08	Jan - Dec 09	Jan - Dec 10	Jan - Aug 11	2011 Budget	2012 Budget
Expense											
					523300 · Advertising	247.50	427.75	295.00	132.75	450.00	300.00
					523301 · Printing and binding	150.00	166.50	172.50	0.00	200.00	200.00
					523500 · Travel	0.00	0.00	714.00	120.16	650.00	650.00
					523600 · Dues & Fees	30.00	0.00	0.00	0.00	50.00	0.00
					523700 · Education and training	0.00	0.00	0.00	0.00	0.00	0.00
					523850 · Contract labor	0.00	100.00	125.00	0.00	200.00	200.00
					531000 · Supplies						
					531100 · General supplies & materials	0.00	21.66	49.42	0.00	50.00	50.00
					531300 · Food	0.00	38.10	0.00	0.00	0.00	50.00
					Total Expense	427.50	754.01	1,355.92	252.91	1,600.00	1,500.00

City of Sky Valley Enterprise Fund
WATER BUDGET

		Jan - Dec 08	Jan - Dec 09	Jan - Dec 10	Jan - Aug 11	2011 Budget	2012 Budget
Income							
34.4210 · Water charges							
34.4215 · Water Tap On Fees		2,500.00	0.00	8,000.00	0.00	5,000.00	2,500.00
34.4225 · Late fees, interest, reconnects		301.16	2,075.58	956.12	2,390.46	750.00	3,000.00
34.4210 · Water charges - Other		294,970.11	302,032.48	321,919.20	219,222.52	328,000.00	369,000.00
Total 34.4210 · Water charges		297,771.27	304,108.06	330,875.32	221,612.98	333,750.00	374,500.00
34.9000 · Other charges for services							
34.4930 · Bad check fees		150.00	30.00	90.00	0.00	30.00	30.00
34.9010 · Meter Turn On/Off		40.00	280.00	320.00	191.06	200.00	300.00
34.9000 · Other charges for services - Other		282.50	887.86	1,195.00	0.00	520.00	500.00
Total 34.9000 · Other charges for services		472.50	1,197.86	1,605.00	191.06	750.00	830.00
36.1000 · Interest revenue		8,173.43	521.19	2,321.75	1,593.90	1,500.00	2,000.00
38.0000 · Miscellaneous Revenue							
38.3000 · Reimbursement for damaged prop		1,884.00	0.00	0.00	0.00	0.00	0.00
38.0000 · Miscellaneous Revenue - Other		172.41	0.00	0.00	200.00	0.00	170.00
Total 38.0000 · Miscellaneous Revenue		2,056.41	0.00	0.00	200.00	0.00	170.00
39.1000 · Interfund Transfers							
39.1000 · Use of Surplus						57,575.00	150,000.00
Total 39.1000 · Interfund Transfers		0.00	0.00	0.00	0.00	57,575.00	150,000.00
GEFA/ARC Funding						1,500,000.00	
Total Income		308,473.61	305,827.11	334,802.07	223,597.94	1,893,575.00	527,500.00
Expense							
51.1000 · Personal Services - Wages							
51.1100 · Regular Employees		71,009.79	81,490.72	88,922.52	59,432.85	94,000.00	94,829.00
51.1300 · Overtime		5,437.83	203.60	2,507.95	1,315.06	3,000.00	2,470.00
51.2000 · Pers. Svcs. - Employee Benefits							
51.2100 · Group insurance		12,487.68	20,114.56	15,513.34	12,996.88	23,000.00	22,500.00

**City of Sky Valley Enterprise Fund
WATER BUDGET**

			Jan - Dec 08	Jan - Dec 09	Jan - Dec 10	Jan - Aug 11	2011 Budget	2012 Budget
		51.2200 · Social Security Contr. (FICA)	4,570.01	4,613.19	5,461.68	3,499.94	6,015.00	6,231.00
		51.2300 · Medicare	1,057.35	1,078.80	1,277.29	818.48	1,410.00	1,457.00
		51.2600 · Unemployment insurance	78.14	77.70	67.18	31.18	60.00	60.00
		51.2700 · Workers' compensation	4,312.00	6,899.08	5,337.00	3,898.90	8,655.00	3,900.00
		51.2900 · Other - Vacation Buy-Back	800.00	0.00	1,744.00	0.00		3,413.00
		51.4000 · Retirement Contributions	2,763.12	4,324.44	3,960.00	3,132.48	5,950.00	7,035.00
		Total 51.2000 · Pers. Svcs. - Employee Benefits	26,068.30	37,107.77	33,360.49	24,377.86	45,090.00	44,596.00
		Total 51.1000 · Personal Services - Wages	102,515.92	118,802.09	124,790.96	85,125.77	142,090.00	141,895.00
		52.1000 · Purchased profess & tech svcs						
		52.1200 · Professional	490.00	275.00	2,047.33	2,004.67	1,990.00	2,000.00
		52.1300 · Technical	4,700.00	5,390.00	5,690.00	60.00	5,630.00	5,700.00
		52.2000 · Purchased property services						
		52.2200 · Repairs and maintenance						
		52.2010 · Buildings	1,085.75	484.36	451.81	110.30	500.00	500.00
		52.2020 · Equipment	1,384.78	767.14	0.00	210.43	2,000.00	1,000.00
		52.2030 · Water system	28,576.69	18,209.28	17,959.02	4,818.28	18,000.00	20,000.00
		52.2040 · Vehicle	5,922.56	2,154.68	2,269.84	1,117.35	3,000.00	3,000.00
		Total 52.2200 · Repairs and maintenance	36,969.78	21,615.46	20,680.67	6,256.36	23,500.00	24,500.00
		52.3650 · Maint. Contracts & Agreements	2,819.93	3,324.58	2,559.18	2,528.32	4,000.00	4,000.00
		Total 52.2000 · Purchased property services	39,789.71	24,940.04	23,239.85	8,784.68	27,500.00	28,500.00
		52.2111 · Landfill Tipping Fee	120.15	0.00	-498.15	0.00	0.00	0.00
		52.3000 · Other purchased services						
		52.3100 · Insurance, other than employee						
		52.3101 · Property Insurance	967.00	0.00	1,048.20	1,183.00	1,050.00	1,400.00
		52.3102 · Liability Insurance	1,820.60	0.00	2,112.48	1,809.59	2,690.00	2,400.00
		52.3103 · Vehicle Insurance	902.20	1,077.46	688.79	716.83	700.00	950.00
		Total 52.3100 · Insurance, other than employee	3,689.80	1,077.46	3,849.47	3,709.42	4,440.00	4,750.00

City of Sky Valley Enterprise Fund
WATER BUDGET

				Jan - Dec 08	Jan - Dec 09	Jan - Dec 10	Jan - Aug 11	2011 Budget	2012 Budget
			52.3200 · Communications	2,294.40	2,588.09	3,042.94	1,697.49	3,000.00	3,000.00
			52.3300 · Advertising	0.00	80.00	630.63	30.00	250.00	250.00
			52.3400 · Printing and binding	60.45	43.04	124.58	0.00	150.00	150.00
			52.3500 · Travel	2,073.00	1,535.10	1,210.00	1,070.24	3,000.00	3,000.00
			52.3600 · Dues and fees	863.49	930.37	1,712.95	525.00	1,000.00	1,000.00
			52.3700 · Education and Training	1,151.00	661.00	480.00	480.00	750.00	1,000.00
			52.3800 · Licenses	0.00	65.00	0.00	0.00	200.00	100.00
			Total 52.3000 · Other purchased services	10,132.14	6,980.06	11,050.57	7,512.15	12,790.00	13,250.00
			Total 52.1000 · Purchased profess & tech svcs	55,232.00	37,585.10	41,529.60	18,361.50	47,910.00	49,450.00
			53.1000 · Supplies						
			53.1100 · General supplies and materials	2,671.33	1,203.70	1,080.10	1,515.22	3,000.00	3,000.00
			53.1200 · Energy						
			53.1230 · Electricity	30,387.62	28,919.37	31,491.10	26,054.00	31,000.00	39,000.00
			53.1240 · Bottled Gas (Propane)	1,859.54	1,344.52	1,571.98	411.93	1,500.00	1,600.00
			53.1270 · Gasoline/Diesel	5,561.84	3,558.18	4,385.71	3,691.35	5,000.00	6,000.00
			Total 53.1200 · Energy	37,809.00	33,822.07	37,448.79	30,157.28	37,500.00	46,600.00
			53.1600 · Small equipment	1,159.94	327.84	2,242.56	4,145.15	500.00	4,000.00
			53.1700 · Other supplies (uniforms)	755.27	1,157.96	1,092.57	505.85	1,000.00	1,000.00
			53.1800 · Chemicals	5,825.54	2,359.39	4,805.33	2,645.90	4,000.00	5,000.00
			Total 53.1000 · Supplies	48,221.08	38,870.96	46,669.35	38,969.40	46,000.00	59,600.00
			54.0000 · Capital Outlay						
			54.0000 · Capital Outlay - Other	38,396.46	344,546.82	1,439,306.10	93,174.84	1,500,000.00	0.00
			Total 54.0000 · Capital Outlay	38,396.46	344,546.82	1,439,306.10	93,174.84	1,500,000.00	0.00
			56.1000 · Depreciation	53,010.00	63,304.00	63,280.00	0.00	65,000.00	150,000.00
			58.0000 · Debt Service	0.00	0.00	0.00	0.00	92,575.00	126,555.00
			Total Expense	297,375.46	603,108.97	1,715,576.01	235,631.51	1,893,575.00	527,500.00

City of Sky Valley Enterprise Funds
SOLID WASTE BUDGET

		Jan - Dec 08	Jan - Dec 09	Jan - Dec 10	Jan - Aug 11	2011 Budget	2012 Budget
Income							
	34.4100 · Sanitation						
	34.4110 · Refuse collection services	111,406.00	112,069.89	111,500.80	74,020.00	112,000.00	112,000.00
	Total 34.4100 · Sanitation	111,406.00	112,069.89	111,500.80	74,020.00	112,000.00	112,000.00
	36.1000 · Interest revenue	3,533.75	1,314.58	0.00	0.00	2,000.00	0.00
	38.0000 · Miscellaneous Revenue						
	38.3000 · Reimbursement for damaged prop	3,752.04	0.00	0.00	0.00	0.00	0.00
	Total 38.0000 · Miscellaneous Revenue	3,752.04	0.00	0.00	0.00	0.00	0.00
	39.1000 · Interfund Transfers						
	39.1000 · Use of Surplus	0.00	0.00	0.00	0.00	4,000.00	0.00
	Total 39.1000 · Interfund Transfers	0.00	0.00	0.00	0.00	4,000.00	0.00
	Total Income	118,691.79	113,384.47	111,500.80	74,020.00	118,000.00	112,000.00
Expense							
	51.1000 · Personal Services - Wages						
	51.1100 · Regular Employees	36,838.44	28,623.78	47,879.03	27,489.39	50,500.00	47,780.00
	51.1200 · Temporary	0.00	0.00	1,887.39	0.00	0.00	0.00
	51.1300 · Overtime	0.00	245.35	314.20	0.00	0.00	0.00
	51.2000 · Pers. Svcs. - Employee Benefits						
	51.2100 · Group insurance	1,443.52	1,704.36	7,682.27	4,970.79	7,500.00	8,700.00
	51.2200 · Social Securty Contr. (FICA)	2,278.90	1,757.19	3,038.78	1,630.60	3,130.00	3,050.00
	51.2300 · Medicare	533.01	410.98	710.67	328.43	735.00	715.00
	51.2600 · Unemployment insurance	117.75	62.78	63.15	24.02	60.00	60.00
	51.2700 · Workers' compensation	10,124.00	5,311.68	4,042.00	1,806.69	8,035.00	1,900.00
	51.2900 · Other - Vacation Buy-Back	0.00	0.00	0.00	0.00	0.00	1,220.00
	51.4000 · Retirement Contributions	248.02	407.25	1,661.00	1,119.04	1,900.00	2,231.00
	Total 51.2000 · Pers. Svcs. - Employee Benefits	14,745.20	9,654.24	17,197.87	9,879.57	21,360.00	17,876.00
	Total 51.1000 · Personal Services - Wages	51,583.64	38,523.37	67,278.49	37,368.96	71,860.00	65,656.00

City of Sky Valley Enterprise Funds
SOLID WASTE BUDGET

				Jan - Dec 08	Jan - Dec 09	Jan - Dec 10	Jan - Aug 11	2011 Budget	2012 Budget
			52.1000 · Purchased profess & tech svcs						
			52.1200 · Professional						
			52.1200 · Professional - Other	0.00	0.00	1,933.34	3,866.67	2,000.00	2,000.00
			Total 52.1200 · Professional	0.00	0.00	1,933.34	3,866.67	2,000.00	2,000.00
			52.1300 · Technical	34.99	0.00	0.00	0.00	0.00	0.00
			52.2000 · Purchased property services						
			52.2200 · Repairs and maintenance						
			52.2010 · Buildings	0.00	829.24	0.00	0.00	730.00	500.00
			52.2020 · Equipment	587.36	1,360.09	916.83	498.23	1,400.00	1,000.00
			52.2030 · Water system	0.00	0.00	-246.30	0.00	0.00	0.00
			52.2040 · Vehicle	9,429.78	5,504.60	7,186.65	2,329.02	7,000.00	5,464.00
			Total 52.2200 · Repairs and maintenance	10,017.14	7,693.93	7,857.18	2,827.25	9,130.00	6,964.00
			52.2300 · Rentals	0.00	0.00	500.00	0.00	500.00	0.00
			52.3650 · Maint. Contracts & Agreements	12,169.48	7,445.79	8,566.73	4,956.89	8,000.00	8,000.00
			Total 52.2000 · Purchased property services	22,186.62	15,139.72	16,923.91	7,784.14	17,630.00	14,964.00
			52.2111 · Landfill Tipping Fee	8,986.60	8,805.11	8,195.25	3,898.35	8,000.00	8,500.00
			52.3000 · Other purchased services						
			52.3100 · Insurance, other than employee						
			52.3101 · Property Insurance	0.00	0.00	0.00	49.40	0.00	50.00
			52.3102 · Liability Insurance	2,374.88	0.00	666.46	1,296.06	2,260.00	1,500.00
			52.3103 · Vehicle Insurance	3,750.78	4,647.58	2,844.55	2,368.98	3,000.00	3,000.00
			Total 52.3100 · Insurance, other than employee	6,125.66	4,647.58	3,511.01	3,714.44	5,260.00	4,550.00
			52.3200 · Communications						
			52.3200 · Communications - Other	1,800.85	1,265.20	1,872.50	1,862.86	1,400.00	2,500.00
			Total 52.3200 · Communications	1,800.85	1,265.20	1,872.50	1,862.86	1,400.00	2,500.00
			52.3400 · Printing and binding	60.45	0.00	128.34	0.00	150.00	150.00

City of Sky Valley Enterprise Funds
SOLID WASTE BUDGET

		Jan - Dec 08	Jan - Dec 09	Jan - Dec 10	Jan - Aug 11	2011 Budget	2012 Budget
	Total 52.3000 · Other purchased services	7,986.96	5,912.78	5,511.85	5,577.30	6,810.00	7,200.00
	Total 52.1000 · Purchased profess & tech svcs	39,195.17	29,857.61	32,564.35	21,126.46	34,440.00	32,664.00
	53.1000 · Supplies						
	53.1100 · General supplies and materials	473.70	456.49	343.94	226.22	500.00	500.00
	53.1200 · Energy						
	53.1270 · Gasoline/Diesel	4,056.27	7,776.84	4,016.22	3,893.02	4,000.00	6,000.00
	Total 53.1200 · Energy	4,056.27	7,776.84	4,016.22	3,893.02	4,000.00	6,000.00
	53.1600 · Small equipment	0.00	890.50	24.47	0.00	1,000.00	980.00
	53.1700 · Other supplies (uniforms)	704.50	202.05	751.05	381.91	500.00	500.00
	Total 53.1000 · Supplies	5,234.47	9,325.88	5,135.68	4,501.15	6,000.00	7,980.00
	54.0000 · Capital Outlay						
	54.0000 · Capital Outlay - Other	0.00	0.00	0.00	0.00	0.00	0.00
	Total 54.0000 · Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
	56.1000 · Depreciation	0.00	5,740.00	5,740.00	0.00	5,700.00	5,700.00
	57.4000 · Bad debts	0.00	0.00	0.00	0.00		
	57.9000 · Contingencies	0.00	0.00	0.00	0.00		
	61.1000 · Operating transfers out	30,000.00	0.00	0.00	0.00		
	6999 · Uncategorized Expenses	0.00	0.00	0.00	0.00		
	Total Expense	126,013.28	83,446.86	110,718.52	62,996.57	118,000.00	112,000.00

5 YEAR CAPITAL IMPROVEMENT PROGRAM SUMMARY

Projected for FY 2012 - 2016

	Project Description	Funding Source	Total Estimated Project Cost	Reserved	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed
GENERAL FUND									
PUBLIC LAND & BUILDINGS									
	Meeting/multi-use community room	GF	\$250,000	\$49,963	\$0	\$0	\$0	\$0	\$0
	Public Safety Building	No plans	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0
	Police Sub-Station/Welcome Center	No plans	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0
	Information Station	No plans	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
	Maintenance Facility	No plans	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
	City Hall	No plans	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATION									
	Fleet Vehicle Program	GF	\$10,000	\$0	\$0	\$0	\$5,000	\$5,000	\$0
POLICE									
	Fleet Vehicle Program	GF/LP	\$50,000	\$13,468	\$4,000	\$15,000	\$15,000	\$15,000	\$15,000
HOUSING & DEVELOPMENT									
	Fleet Vehicle Program	GF	\$10,000	\$15,000	\$0	\$0	\$0	\$0	\$0
PUBLIC WORKS									
	Road Improvement Program	GF/LMIG/IG	\$1,890,000	\$175,000	\$250,000	\$200,000	\$200,000	\$200,000	\$200,000
	Heavy Equipment Program	GF/LP	\$60,000	\$0	\$0	\$0	\$10,000	\$10,000	\$10,000
	Fleet Vehicle Program	GF/LP	\$52,604	\$14,662	\$0	\$15,000	\$10,000	\$10,000	\$0
TOTAL GENERAL FUND			\$3,402,604	\$268,093	\$254,000	\$230,000	\$240,000	\$240,000	\$225,000

5 YEAR CAPITAL IMPROVEMENT PROGRAM SUMMARY

Projected for FY 2012 - 2016

	Project Description	Funding Source	Total Estimated Project Cost	Reserved	FY12 Proposed	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed
WATER FUND									
	Fleet Vehicle Program	WF/LP	\$66,000	\$31,347	\$0	\$0	\$12,000	\$12,000	\$12,000
	Debt Service 105%	WF	\$2,792,480	\$136,431	\$126,555	\$126,555	\$126,555	\$126,555	\$126,555
	Loan Closing Fees	WF	\$24,000	\$24,000	\$0	\$0	\$0	\$0	\$0
TOTAL WATER FUND			\$2,858,480	\$167,778	\$126,555	\$126,555	\$138,555	\$138,555	\$138,555
SOLID WASTE FUND									
	Fleet Vehicle Program	SWF/LP	\$200,000	\$23,829	\$0	\$0	\$0	\$40,000	\$40,000
TOTAL SOLID WASTE FUND			\$200,000	\$23,829	\$0	\$0	\$0	\$40,000	\$40,000

FLEET VEHICLE PROGRAM
Projected for FY 2012 - 2016

Mileage	Vehicle	Estimated Value	Condition	Prior Year's Repair Costs	Repair Costs YTD	Estimated Replacement Cost	FY12	FY13	FY14	FY15	FY16
FLEET VEHICLE REPLACEMENT											
Administration											
148,259	1999 Ford Crown Victoria	\$2,700	Good	\$161	\$0	\$10,000	\$0	\$0	\$5,000	\$5,000	\$0
Housing & Development											
102,280	1997 Jeep Cherokee	\$2,500	Fair	\$651	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
Public Works											
4670	2009 Ford F550 Dump Truck	\$36,000	Excellent	\$475	\$1,423	\$36,000	\$0	\$0	\$0	\$0	\$0
11,346	2004 Ford F650 Dump Truck	\$40,000	Excellent	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0
58,268	1985 Chevrolet K30	\$1,600	Fair	\$1,326	\$1,674	\$10,000	\$0	\$5,000	\$5,000	\$0	\$0
86,955	1994 Chevrolet Bucket Truck	\$17,000	Good	\$3,005	\$0	\$25,000	\$0	\$0	\$0	\$0	\$10,000
	Utility Vehicle (for small jobs - good on gas)					\$5,000	\$0	\$0	\$0	\$0	\$0
68,948	2000 Chevrolet K3500 Flat Bed	\$6,600	Fair	\$2,753	\$4,119	\$30,000	\$0	\$10,000	\$10,000	\$10,000	\$0

FLEET VEHICLE PROGRAM
Projected for FY 2012 - 2016

Mileage	Vehicle	Estimated Value	Condition	Prior Year's Repair Costs	Repair Costs YTD	Estimated Replacement Cost	FY12	FY13	FY14	FY15	FY16
Police											
52,000	2005 Chevrolet Impala	\$9,000	Good	\$0	\$1,180	\$15,000	\$0	\$0	\$0	\$0	\$0
117,375	2000 Ford Crown Victoria (white)	\$3,000	Good	\$524	\$1,437	\$15,000	\$4,000	\$0	\$15,000	\$0	\$0
89,344	2002 Ford Explorer	\$5,500	Good	\$268	\$1,312	\$15,000	\$0	\$0	\$0	\$15,000	\$0
132,009	1995 Ford Crown Victoria	\$1,800	Good	\$450	\$695	\$15,000	\$0	\$0	\$0	\$0	\$0
97,700	2004 Ford Explorer	\$10,000	Good	\$2,311	\$1,246	\$15,000	\$0	\$0	\$0	\$0	\$15,000
81,600	2000 Ford Crown Victoria (silver)	\$5,000	Good	\$2,723	\$1,046	\$15,000	\$0	\$15,000	\$0	\$0	\$0
9,513	1985 Chevrolet K30 (camo)	\$0	Poor	\$0	\$0		\$0	\$0	\$0	\$0	\$0
71,037	1985 Chevrolet Blazer (white)	\$1,000	Fair	\$0	\$0		\$0	\$0	\$0	\$0	\$0
	1985 Chevrolet Blazer (green)	\$1,000	Fair	\$338	\$63		\$0	\$0	\$0	\$0	
TOTAL GENERAL FUND							\$4,000	\$30,000	\$35,000	\$30,000	\$25,000

FLEET VEHICLE PROGRAM
Projected for FY 2012 - 2016

Mileage	Vehicle	Estimated Value	Condition	Prior Year's Repair Costs	Repair Costs YTD	Estimated Replacement Cost	FY12	FY13	FY14	FY15	FY15
Water											
99,508	2002 Ford F350 Truck	\$11,000	Good	\$2,103	\$1,236	\$36,000	\$0	\$0	\$12,000	\$12,000	\$12,000
	Used Water Truck					\$30,000	\$0	\$0	\$0	\$0	\$0
TOTAL WATER FUND							\$0	\$0	\$12,000	\$12,000	\$12,000
Solid Waste											
76,593	1997 F800 Garbage Truck	\$6,000	Fair	\$0	\$705	\$200,000	\$0	\$0	\$0	\$40,000	\$40,000
30,010	2006 Ford F350 Crew	\$25,000	Good	\$290	\$2,324	\$30,000	\$0	\$0	\$0	\$0	\$0
TOTAL SOLID WASTE FUND							\$0	\$0	\$0	\$40,000	\$40,000

HEAVY EQUIPMENT PROGRAM
Projected for FY 2012 - 2016

Type Equipment	Estimated Value	Condition	Estimated Replacement Cost	FY12	FY13	FY14	FY15	FY16
HEAVY EQUIPMENT REPLACEMENT								
Public Works, Water & Solid Waste								
SnowEx Accuspray De-icer	\$4,000	New	\$4,000	\$0	\$0	\$0	\$0	\$0
2000 Ford Tractor TN65	\$20,000	Good	\$30,000	\$0	\$0	\$0	\$0	\$0
2009 Hi-Way Model "P" Gravel Spreader	\$5,000	Excellent	\$5,300	\$0	\$0	\$0	\$0	\$0
1997 Hi-Way Model "P" Gravel Spreader	\$2,500	Good	\$5,300	\$0	\$0	\$0	\$0	\$0
2003 Wood Chipper Bandit Model 200	\$10,000	Good	\$15,500	\$0	\$0	\$0	\$0	\$0
Leaf Collector & Box Model 60C	\$4,000	Good	\$12,500	\$0	\$0	\$0	\$0	\$0
1997 John Deere Backhoe Model 310SE		Fair/Good	\$60,000	\$0	\$0	\$10,000	\$10,000	\$10,000
2008 Hustler Mower 60z Model 927467	\$11,000	Excellent	\$11,000	\$0	\$0	\$0	\$0	\$0
2007 Wacker RD12A Pavement Roller	\$12,000	Excellent	\$12,000	\$0	\$0	\$0	\$0	\$0
Ford Tractor 3930	\$1,000	Fair	\$0					
2009 John Deere 5425	\$30,000	Excellent	\$30,000	\$0	\$0	\$0	\$0	\$0
McConnell PA91 Boom Flail Mower	\$1,000	Good	\$10,000	\$0	\$0	\$0	\$0	\$0
2008 McConnell PA92 Boom Flail Mower	\$15,000	Excellent	\$15,000	\$0	\$0	\$0	\$0	\$0
TOTAL HEAVY EQUIPMENT				\$0	\$0	\$10,000	\$10,000	\$10,000

Route Num	ROAD_NAME	Beginning Milepoint	Section Length	Road Width	Lanes	Functl Class	Functional Class Descrip	Segment Descr	Surface Type	Surface Width	Area	RW Type	Speed Limit	Shoulder Type, left	Shoulder Type, right	Shoulder Width, left	Shoulder Width, right	INTERSECT_ROAD1	INTERSECT_ROAD2	Condition 1 - Poor to 5 - Newly resurfaced	Estimated Cost at 1.5 "	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
080011	PEEK AND PEAK DR	0	0.14	6	2	9	Rural Local	CR 011100 BEG AT	I	13	9609.6	E	30	G		02	02	BALD MOUNTAIN RD														
			0.23							Square Yards =	1,859.7									3	\$18,411											
080111	SKY HIGH DR	0	0.07	8	2	9	Rural Local	CR 011100 BEG AT	I	16	5913.6	E	25	G		02	02	BALD MOUNTAIN RD														
	includes culdesac		1.33							Square Yards =	12,484.3									3	\$123,594											
080111	RIDGEVIEW LN	0	0.02	8	2	9	Rural Local		I	16	1689.6	E	25	C		00	02															
			0.18							Square Yards =	1,689.6									2	\$16,727											
080211	MOONRIDGE DR	0	0.23	7	2	9	Rural Local	CS 080111 BEG AT	I	15	18216	E	25	G		02	02	SKYHIGH DR														
			0.23							Square Yards =	2,024.0									2	\$20,038											
080411	BRECKENRIDGE LN	0	0.09	7	2	9	Rural Local	CS 080311 BEG AT	I	14	6652.8	E	25	G		02	02	SKY HIGH DR														
			0.2							Square Yards =	1,572.3									3	\$15,565											
080511	REBEL CIR	0	0.06	8	2	9	Rural Local	CR 011100 BEG AT	I	16	5068.8	E	25	G		02	02	BALD MOUNTAIN RD														
			0.68							Square Yards =	6,382.9									3	\$63,191									\$63,191		
080611	SKY VALLEY WAY	0	0.02	10	4	9	Rural Local	CR 011100 BEG AT	I	21	2217.6	E	25	C C		00	00	BALD MOUNTAIN RD														
080611	Condo Hill Section	0.63	0.02	10	2	9	Rural Local	BRC 011480 CMP	I	21	2217.6	E	15	G		05	03															
080611		0.65	0.04	10	2	9	Rural Local		I	21	4435.2	E	15	I		16	05															
080611		0.69	0.05	10	2	9	Rural Local	CST 081811 R	I	21	5544	E	15	I		16	03		RIDGE POLE DR													
080611		0.74	0.01	10	2	9	Rural Local		I	21	1108.8	E	15	G		05	03															
080611		0.75	0.05	10	2	9	Rural Local		I	21	5544	E	15	G		03	10															
080611		0.8	0.02	10	2	9	Rural Local		I	21	2217.6	E	15	G		03	03			2												
080611		0.82	0.18	10	2	9	Rural Local	CST 083111 L	I	21	19958.4	E	15	G		03	03	CHAPEL HILL WAY		condo hill only	\$58,549			\$58,549								
080611		1	0.11	10	2	9	Rural Local	CST 080911 L	I	21	12196.8	E	25	G		03	03	OVERLOOK WAY														
			1.66							Square Yards =	18,755.7						all			3	\$185,682									\$127,133		
083811	TAHOE	0	0.12	8	2	9	Rural Local	CS 080611 BEG AT	I	16	10137.6	E	25	G		02	02	SKY VALLEY WAY														
	2010 LARP .15		0.5							Square Yards =	5,227.2	NOT	COUNTING	LARP						2	\$51,749	\$51,749										
080711	BERKSHIRE LN	0	0.13	6	2	9	Rural Local	CS 080611 BEG AT	I	12	8236.8	E	25	G		02	02	SKY VALLEY WAY														
			0.18							Square Yards =	1,267.2									2	\$12,545			\$12,545								
080811	SPYGLASS	0	0.03	8	2	9	Rural Local	CS 080611 BEG AT	I	17	2692.8	E	25	G		02	00	SKY VALLEY WAY														
			0.21							Square Yards =	1,918.4									2	\$18,992			\$18,992								
080911	OVERLOOK WAY	0	0.06	8	2	9	Rural Local	CS 080611 BEG AT	I	17	5385.6	E	25	G		02	02	SKY VALLEY WAY														
	Includes Aerie Ln		0.67							Square Yards =	6,682.1										\$66,153						\$66,153					
081011	BROADMOOR LN	0	0.09	8	2	9	Rural Local	CS 080911 BEG AT	I	16	7603.2	E	25	G		02	02	OVERLOOK WAY														
			0.09							Square Yards =	844.8										\$8,364							\$8,364				
081111	THUNDERHEAD LN	0	0.06	8	2	9	Rural Local	CS 080911 BEG AT	I	16	5068.8	E	25	G		03	03	OVERLOOK WAY														
			0.25							Square Yards =	2,804.3										\$27,762							\$27,762				
081211	CEDAR LN	0	0.15	8	2	9	Rural Local	CS 081111 BEG AT	I	16	12672	E	25	G		02	02	THUNDERHEAD LN														
			0.18							Square Yards =	1,689.6										\$16,727							\$16,727				
081311	PINE BLUFF TRL	0	0.07	8	2	9	Rural Local	CS 081211 BEG AT	I	17	6283.2	E	25	G		02	02	CEDAR LN														
			0.09							Square Yards =	979.7										\$9,699							\$9,699				
081411	SNOWSHOE LN	0	0.13	8	2	9	Rural Local	CS 080911 BEG AT	I	16	10982.4	E	25	G		02	02	OVERLOOK WAY														
			0.23							Square Yards =	2,158.9										\$21,373							\$21,373				

ROAD IMPROVEMENT PLAN

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