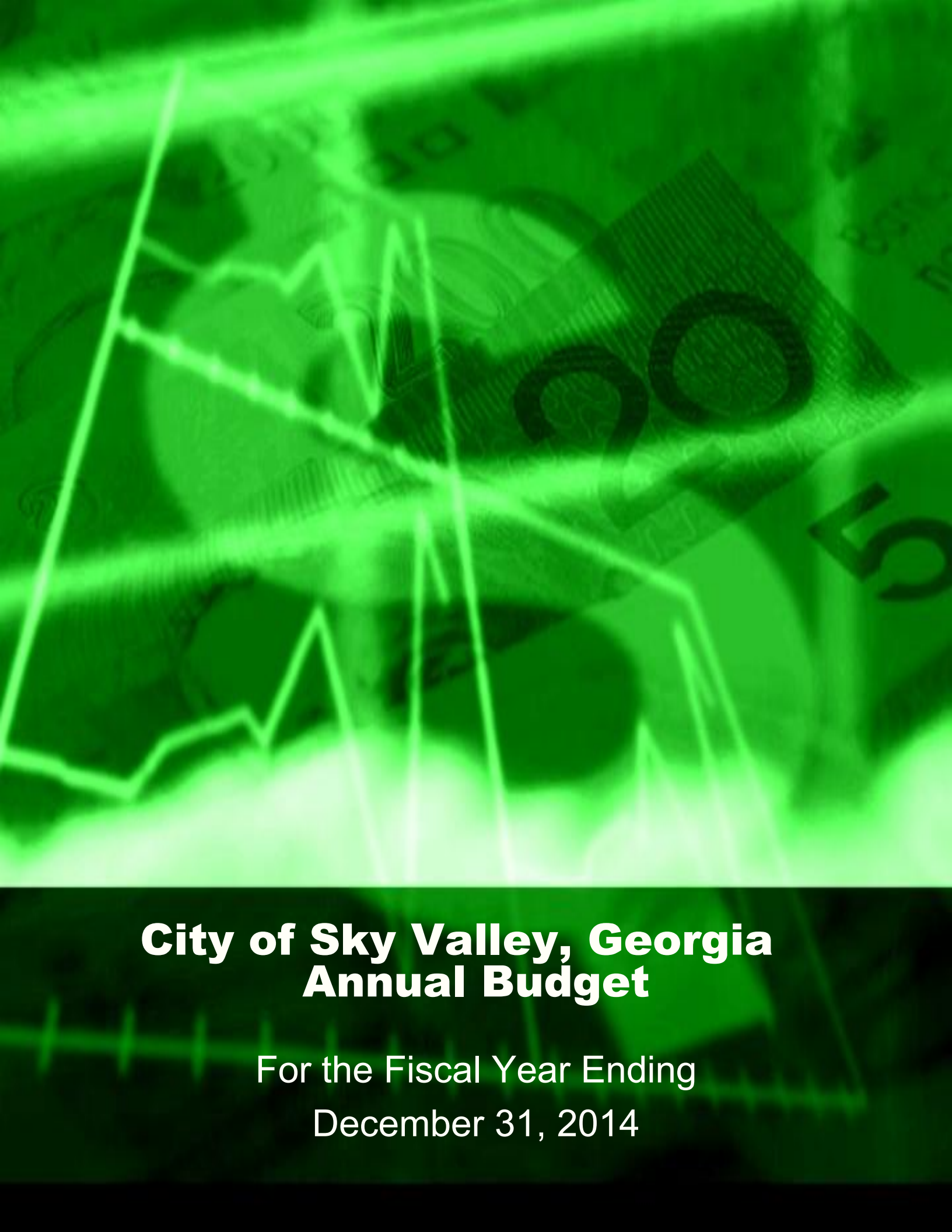


The background of the entire page is a green-tinted collage. It features several US dollar bills, including a \$20 bill and a \$5 bill, which are slightly out of focus. Overlaid on these bills are several white line graphs. Some graphs show a general upward trend, while others show more fluctuation. The overall aesthetic is financial and data-oriented.

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

For the Fiscal Year Ending  
December 31, 2014



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.



## READER'S GUIDE CONTINUED

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.



## **READER'S GUIDE CONTINUED**

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.

# 2013 ELECTED OFFICIALS

## Mayor

❖ Jim Martindale

## Council President

❖ Neil Howard

## City Council

❖ Liz Carr

❖ Bob Larsen

❖ Maureen Platt

❖ 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*



# 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 15<sup>th</sup> of each calendar year.

**D. Reporting**

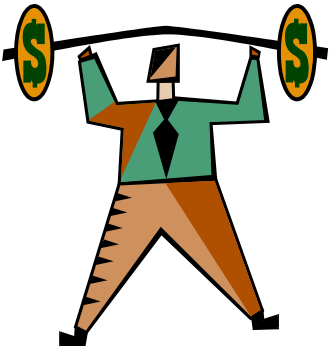
Periodic financial reports will be prepared and distributed to the City Manager and Department Heads. These reports allow Department Heads to manage their budgets and enable the City Manager to monitor and control the budget. Summary financial and budgetary reports should be presented by the City Clerk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

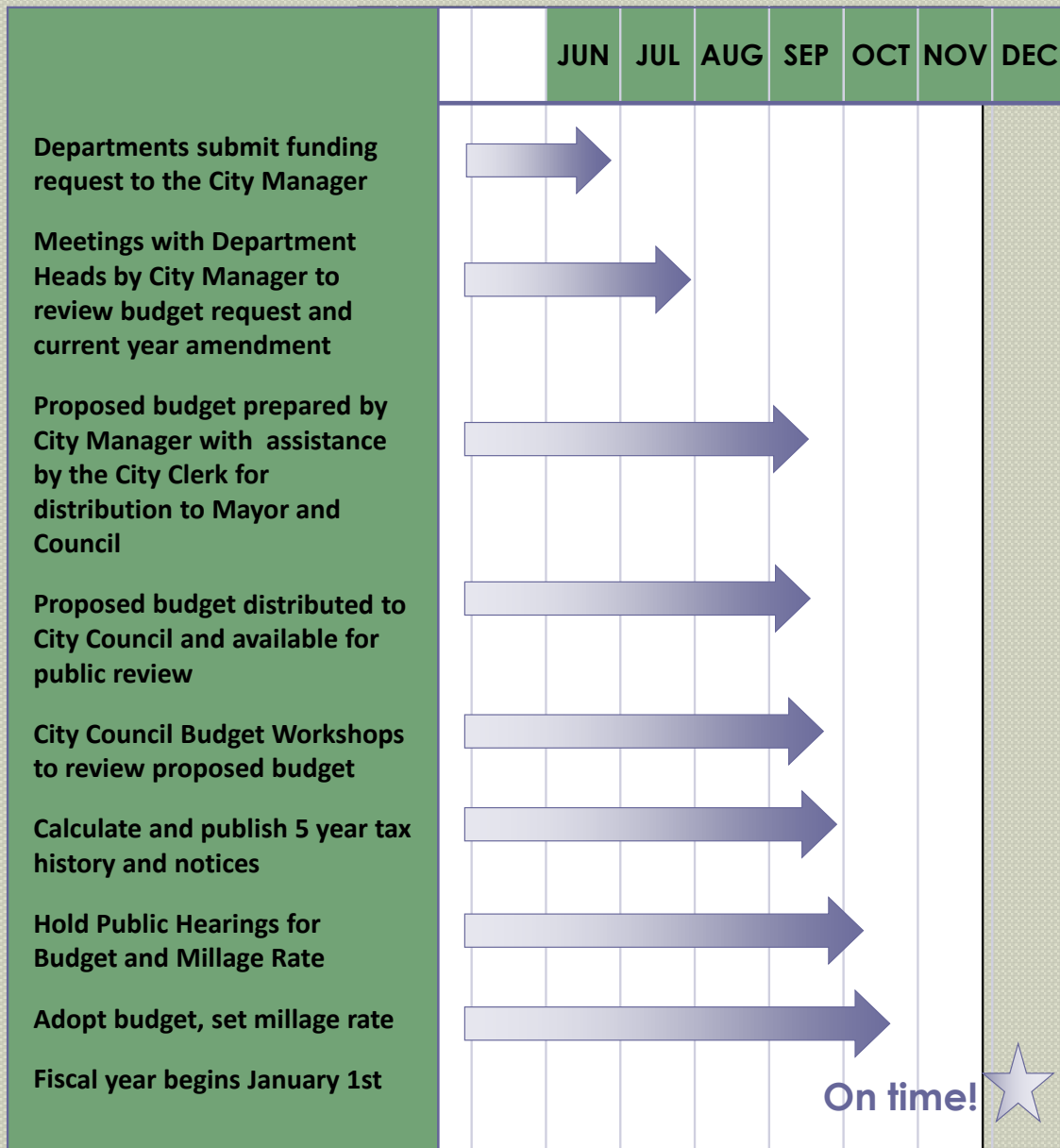
#### D. **Timing**

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





# **MEETING NOTICE**

**FRIDAY, OCTOBER 11, 2013**

**PUBLIC HEARING & SPECIAL CALLED COUNCIL MEETING**

The City of Sky Valley does hereby announce that the millage rate for the 2013 Ad Valorem Taxes will be set at a meeting to be held at the Fellowship Hall, 817 Sky Valley Way at 10:00 AM.

**BUDGET WORKSHOP**

The City of Sky Valley will hold a workshop on the proposed 2014 City budget immediately following the Special Called Council Meeting.

**All interested citizens are invited to attend!**

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**WEDNESDAY, NOVEMBER 6, 2013**

**2014 BUDGET PUBLIC HEARING**

**10:00 AM – Fellowship Hall, 817 Sky Valley Way**

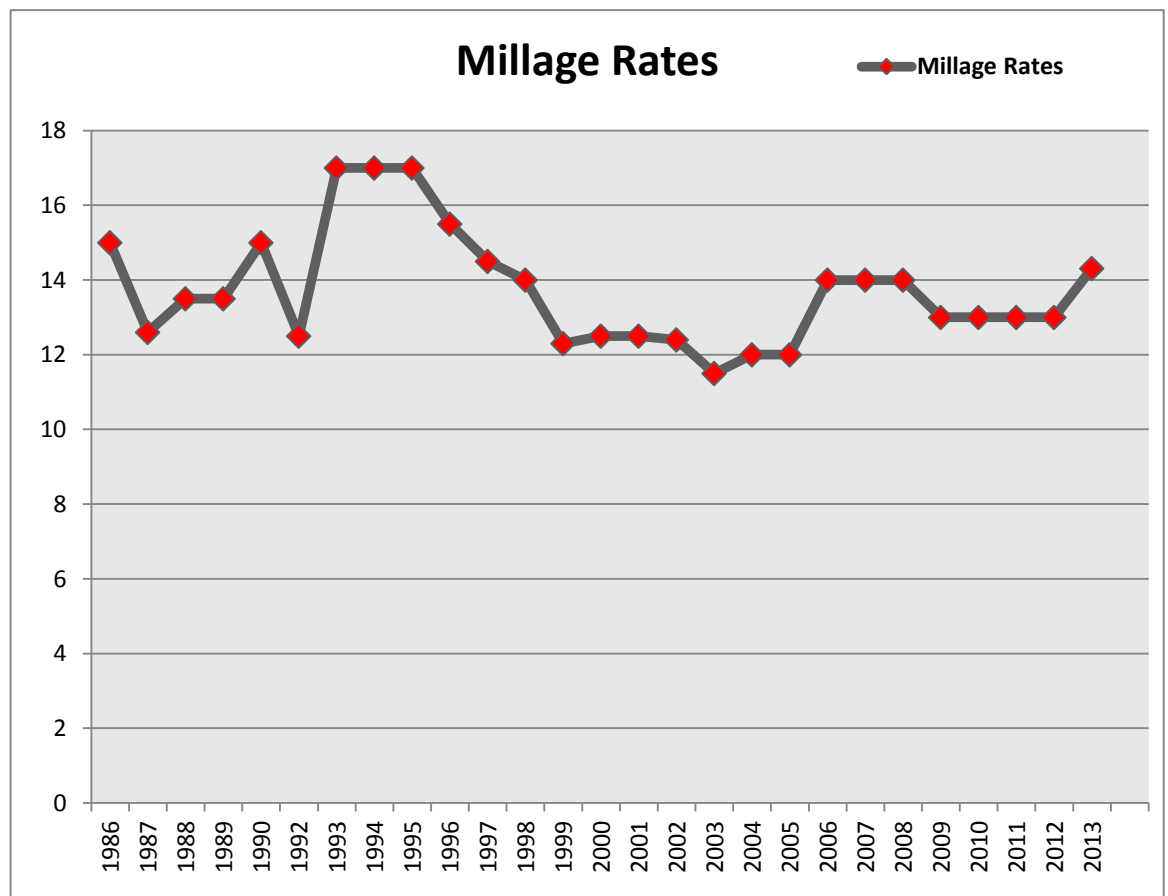
The 2014 budget will be considered for adoption at the Regular Council Meeting on Monday, November 18, 2013 at 2:00 PM at the Fellowship Hall, 817 Sky Valley Way.



## 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 |





**FACT SUMMARY –  
2013 MILLAGE RATE &  
AD VALOREM TAX DIGEST**



- The City's tax digest dropped by \$6,734,182 in reassessments and other changes. The total decrease in tax revenue at the current 13 mils would be \$87,723.48 or approximately 9%.
- The Rollback millage rate would be 14.31 compared to 13 in 2012. This is the rate at which the tax revenue to the City would remain stable based on reassessments during the year. Other changes to the taxable digest are not used to calculate the rollback rate. Essentially the rollback rate puts the City's tax revenue within \$10,757 of what was billed last year. Any millage rate set by the Council equal to or less than 14.31 is not considered a tax increase and would only require one public hearing.
- 2011 Net Digest: \$ 72,921,937   1 mil = \$72,921.94                      @ 13 mils= \$947,985.22
- 2012 Net Digest: \$65,500,850   1 mil = \$65,500.85                      @13 mils = \$851,511.05
- 2013 Net Digest: \$58,752,888   1 mil = \$58,752.89
- 2013 Net Digest @ 13 mils = \$763,787.57 and @ 14.31 mils = \$840,753.86
- Rollback rate = 14.31 mils (only takes into consideration the reassessments of existing real property not other changes to the taxable digest)
- The Tax Digest for real and personal property is \$60,241,158 with \$2,089,960 given in homestead exemptions. Motor vehicles account for another \$601,690 in taxable property.
- The estimated median fair market house value in Sky Valley is approximately \$350,000.

| Fair Market Value | Assessed Value | Homestead Exemption | Tax Bill at 13 mils | Tax Bill at 14.31 mils | Difference |
|-------------------|----------------|---------------------|---------------------|------------------------|------------|
| \$200,000.00      | \$80,000.00    | \$25,000.00         | \$715.00            | \$786.50               | \$71.50    |
| \$250,000.00      | \$100,000.00   | \$25,000.00         | \$975.00            | \$1,072.50             | \$97.50    |
| \$300,000.00      | \$120,000.00   | \$25,000.00         | \$1,235.00          | \$1,358.50             | \$123.50   |
| \$350,000.00      | \$140,000.00   | \$25,000.00         | \$1,495.00          | \$1,644.50             | \$149.50   |
| \$400,000.00      | \$160,000.00   | \$25,000.00         | \$1,755.00          | \$1,930.50             | \$175.50   |
| \$500,000.00      | \$200,000.00   | \$25,000.00         | \$2,275.00          | \$2,502.50             | \$227.50   |

## CHANGES IN FUND BALANCE IN THE GENERAL FUND

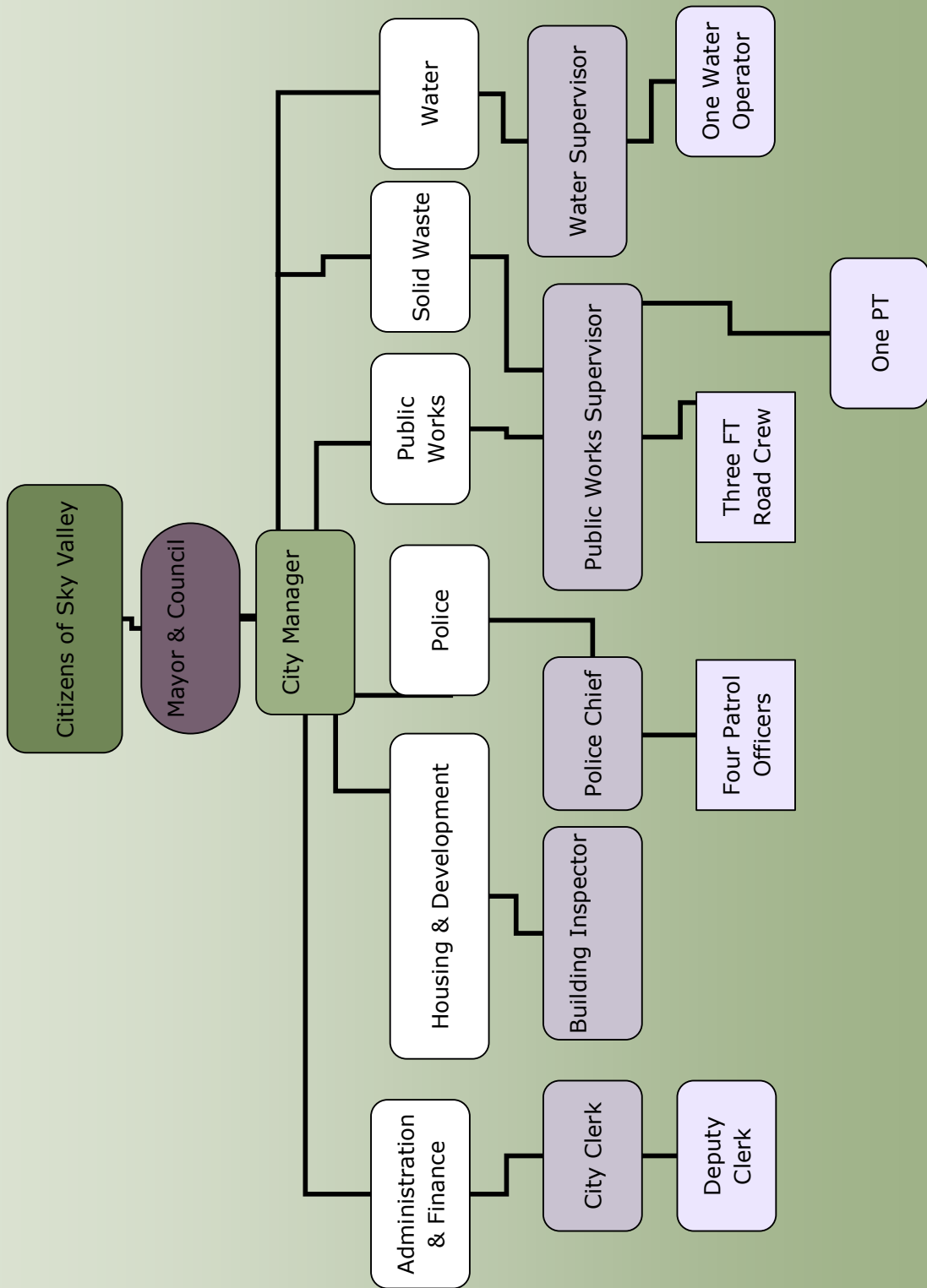
|                                   | 2008      | 2009      | 2010      | 2011      | 2012      |
|-----------------------------------|-----------|-----------|-----------|-----------|-----------|
| Total Revenue Per Audit           | 1,247,925 | 1,163,034 | 1,158,558 | 1,084,088 | 1,133,928 |
| Total Expenditures Per Audit      | 1,120,155 | 1,041,101 | 1,069,672 | 958,900   | 1,397,623 |
| Excess Revenues over Expenditures | 127,770   | 121,933   | 88,886    | 125,188   | (263,695) |
| Other Finances Sources            | 36,340    | (314,217) | 0         | 0         | 0         |
| Transfers between Funds           | 226,081   | 3,000     | 2,147     | 1,969     | 4,694     |
| Net Change in Fund Balance        | 390,191   | (189,284) | 91,033    | 127,157   | (259,001) |
| Total Fund Balance                | 777,449   | 588,165   | 679,198   | 806,355   | 547,354   |
| Restricted Fund Balance           | 44,582    | 103,193   | 104,200   | 263,088   | 105,892   |
| Unrestricted Fund Balance         | 732,867   | 484,972   | 574,998   | 543,267   | 441,462   |

2008/2009 Transfer/Other Finance Sources had to do with Interfund transfers between General Fund/Water Fund during improvements Road Resurfacing was done in 2010 in the amount of \$185,210 and in 2012 in the amount of \$458,127

## COMPARISON OF REVENUE/EXPENSES IN THE PROPRIETARY FUNDS (WATER/SOLID WASTE)

|                                    | 2008      | 2009      | 2010      | 2011      | 2012      |
|------------------------------------|-----------|-----------|-----------|-----------|-----------|
| Total Operating Revenue Per Audit  | 407,654   | 408,646   | 435,979   | 443,995   | 451,462   |
| Total Operating Expenses Per Audit | 403,950   | 286,466   | 317,929   | 342,339   | 350,904   |
| Depreciation                       | 53,010    | 69,044    | 69,020    | 71,340    | 162,480   |
| Operating Income (Loss)            | (49,306)  | 53,136    | 49,030    | 30,316    | (61,922)  |
| Non Operating Revenues (Expenses)  | 18,289    | 5,208     | 4,783     | 584,049   | 487,378   |
| Transfer In                        | 450,000   | 314,218   | 0         | 0         | 0         |
| Transfer Out                       | 221,971   | 0         | 0         | 0         | 0         |
| Change in Net Assets               | 197,012   | 372,562   | 53,813    | 614,365   | 425,456   |
| Total Net Assets                   | 1,236,010 | 1,608,572 | 1,662,385 | 2,276,750 | 2,702,206 |

# Organizational Chart



## **EXPENSE CLASSIFICATIONS – 13 Regular FT Employees + 1 Regular PT Employee**

### **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) – 4 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)

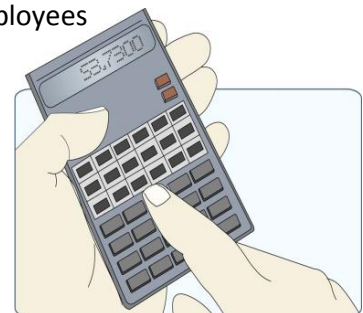
Must be reported separately to the Department of Community Affairs

### **WATER FUND**

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

### **SOLID WASTE FUND**

- Solid Waste Department Administration -4 FT & 1 PT shared employees
- Solid Waste Collections



**PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2013**

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              | 2012 DIGEST | REASSESSMENT OF EXISTING REAL PROP | OTHER CHANGES TO TAXABLE DIGEST | 2013 DIGEST |
|--------------------------|-------------|------------------------------------|---------------------------------|-------------|
| REAL                     | 66,852,224  | -5,921,483                         | -776,993                        | 60,153,748  |
| PERSONAL                 | 112,006     |                                    | -24,596                         | 87,410      |
| MOTOR VEHICLES           | 586,620     |                                    | 15,070                          | 601,690     |
| MOBILE HOMES             |             |                                    | 0                               |             |
| TIMBER -100%             |             |                                    | 0                               |             |
| HEAVY DUTY EQUIP         |             |                                    | 0                               |             |
| GROSS DIGEST             | 67,550,850  | -5,921,483                         | -786,519                        | 60,842,848  |
| EXEMPTIONS               | 2,063,780   | 0                                  | 26,180                          | 2,089,960   |
| NET DIGEST               | 65,487,070  | -5,921,483                         | -812,699                        | 58,752,888  |
| FLPA Reimbursement Value |             |                                    | 0                               |             |
| Adjusted NET DIGEST      | 65,487,070  | -5,921,483                         | -812,699                        | 58,752,888  |
|                          | (PYD)       | (RVA)                              | (NAG)                           | (CYD)       |
| 2012 MILLAGE RATE >>>    | 13.000      | 2013 PROPOSED MILLAGE RATE >>>     |                                 | 13.000      |

**THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE**

| DESCRIPTION                                            | ABBREVIATION | AMOUNT     | FORMULA         |
|--------------------------------------------------------|--------------|------------|-----------------|
| 2012 Net Digest                                        | PYD          | 65,487,070 |                 |
| Net Value Added-Reassessment of Existing Real Property | RVA          | -5,921,483 |                 |
| Other Net Changes to Taxable Digest                    | NAG          | -812,699   |                 |
| 2013 Net Digest                                        | CYD          | 58,752,888 | (PYD+RVA+NAG)   |
| 2012 Millage Rate                                      | PYM          | 13.000     |                 |
| Millage Equivalent of Reassessed Value Added           | ME           | -1.310     | (RVA/CYD) * PYM |
| Rollback Millage Rate for 2012                         | RR           | 14.310     | PYM - ME        |

**COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

|                                                                                                                                                                                                                                                                          |                       |        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|--------|
| If the 2013 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 | 14.310 |
|                                                                                                                                                                                                                                                                          | 2013 Millage Rate     | 13.000 |
|                                                                                                                                                                                                                                                                          | Percentage Increase   | -9.15% |

**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 2013 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2013 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 2013 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 2013 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

\_\_\_\_\_  
Signature of Responsible Party

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

## NOTICE

The City of Sky Valley does hereby announce that the millage rate will be set at a meeting to be held at the Fellowship Hall, 817 Sky Valley Way, Sky Valley, GA on Friday, October 11, 2013 at 10:00 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 tax digest and levy for the past five years.

### CURRENT 2013 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

| CITY                                     | 2008        | 2009        | 2010       | 2011       | 2012       | 2013       |
|------------------------------------------|-------------|-------------|------------|------------|------------|------------|
| Real & Personal                          | 79,803,634  | 81,152,315  | 75,073,465 | 74,470,107 | 66,964,230 | 60,241,158 |
| Motor Vehicles                           | 569,830     | 671,770     | 610,140    | 501,830    | 586,620    | 601,690    |
| Mobile Homes                             |             |             |            |            |            |            |
| Timber - 100%                            |             |             |            |            |            |            |
| Heavy Duty Equipment                     |             |             |            |            |            |            |
| Gross Digest                             | 80,373,464  | 81,824,085  | 75,683,605 | 74,971,937 | 67,550,850 | 60,842,848 |
| Less M & O Exemptions                    | 2,150,000   | 2,150,000   | 2,100,000  | 2,100,000  | 2,064,960  | 2,089,960  |
| Net M & O Digest                         | 78,223,464  | 79,674,085  | 73,583,605 | 72,871,937 | 65,485,890 | 58,752,888 |
| State Forest Land Assistance Grant Value |             |             |            |            |            |            |
| Adjusted Net M&O Digest                  | 78,223,464  | 79,674,085  | 73,583,605 | 72,871,937 | 65,485,890 | 58,752,888 |
| Gross M&O Millage                        | 14.000      | 13.000      | 13.000     | 13.000     | 13.000     | 14.310     |
| Less Rollbacks                           |             |             |            |            |            |            |
| Net M&O Millage                          | 14.000      | 13.000      | 13.000     | 13.000     | 13.000     | 14.310     |
| Total City Taxes Levied                  | \$1,095,128 | \$1,035,763 | \$956,587  | \$947,335  | \$851,317  | \$840,754  |
| Net Taxes \$ Increase                    |             | -\$59,365   | -\$79,176  | -\$9,252   | -\$96,019  | -\$10,563  |
| Net Taxes % Increase                     |             | -5.42%      | -7.64%     | -0.97%     | -10.14%    | -1.24%     |



October 14, 2013

To the Mayor, City Council, and Citizens:

Transmitted herewith is the City of Sky Valley's balanced budget for fiscal year 2014. 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 set the millage rate any higher than the roll-back rate of 14.31 mils, which generates no additional tax revenue for the City. With the tax digest decreasing by over 6.7 million dollars, 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 and future capital needs, and remain cognizant to the impact the economic climate has had on everyone. 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 13-\_\_\_\_**

### **A RESOLUTION TO ADOPT THE 2014 BUDGET AND TO ESTABLISH POLICIES FOR ADJUSTMENTS TO THE BUDGET.**

WHEREAS, the City Manager has presented a proposed fiscal year 2014 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 2014; 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 2014; 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 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 \_\_\_\_\_, 2013.

Approved:

\_\_\_\_\_  
James Martindale, Mayor

\_\_\_\_\_  
Neil Howard, Council President

\_\_\_\_\_  
Liz Carr, Councilor

\_\_\_\_\_  
Bob Larsen, Councilor

Attest:

\_\_\_\_\_  
Maureen Platt, Councilor

\_\_\_\_\_  
Mandi Cantrell, City Clerk

\_\_\_\_\_  
David Whatley, Councilor

# GENERAL FUND BUDGET

2014

## REVENUES

|                                            |             |
|--------------------------------------------|-------------|
| <b>General Property Taxes</b>              |             |
| Real Property                              | 832,140     |
| Personal Property                          | 8,610       |
| Real Estate Transfer                       | 1,500       |
| Franchise Taxes                            | 50,000      |
| Intangible Taxes                           | 6,000       |
| <b>Selective Sales and Use Taxes</b>       |             |
| Alcoholic Beverage Excise                  | 750         |
| <b>Business Taxes</b>                      |             |
| Occupation Taxes                           | 600         |
| Insurance Premium Taxes                    | 13,000      |
| <b>Penalties &amp; Interest on Taxes</b>   | 5,000       |
| <b>Business Licenses</b>                   | 2,600       |
| Alcoholic Beverages                        |             |
| <b>Non-Business Licenses &amp; Permits</b> | 100         |
| Zoning and Land Use                        |             |
| Sign                                       |             |
| <b>Regulatory Fees</b>                     | 9,950       |
| Building Permits                           |             |
| Tree Cutting Permits                       |             |
| <b>Culture &amp; Recreation</b>            | 0           |
| Promotional Events                         |             |
| <b>Intergovernmental Revenues</b>          | 0           |
| Grants                                     | 25,550      |
| <b>Charges for Services</b>                | 500         |
| <b>Fines &amp; Forfeitures</b>             | 4,000       |
| <b>Investment Income</b>                   | 2,400       |
| <b>Miscellaneous Revenue</b>               | 500         |
| Reimbursements                             | 1,000       |
| <b>TOTAL OPERATING REVENUE</b>             | 964,200     |
| <b>Other Financing Sources</b>             |             |
| Operating Transfer                         |             |
| Hotel/Motel Tax Fund                       | 1,000       |
| Sale of Surplus Property                   | 4,000       |
| Capital Leases                             | 0           |
| Use of Unreserved Fund Balance             | 50,000      |
| Use of Restricted Fund Balance             | 0           |
| <b>TOTAL REVENUE &amp; OTHER SOURCES</b>   | \$1,019,200 |

## APPROPRIATIONS

|                                  |             |
|----------------------------------|-------------|
| <b>Executive</b>                 | 3,200       |
| <b>Legislative</b>               | 11,500      |
| <b>General Administration</b>    | 243,760     |
| <b>Fire Services</b>             | 58,000      |
| <b>Police</b>                    | 338,500     |
| <b>Judicial</b>                  | 4,440       |
| <b>Housing &amp; Development</b> | 35,900      |
| <b>Public Works</b>              | 213,000     |
| <b>Elections</b>                 | 4,900       |
| <b>TOTAL OPERATING</b>           | \$913,200   |
| <b>Fleet Vehicle Replacement</b> | 26,000      |
| <b>Equipment Replacement</b>     | 0           |
| <b>Road Improvement Program</b>  | 80,000      |
| <b>Debt Service</b>              |             |
| Capital Lease                    | 0           |
| <b>TOTAL CAPITAL</b>             | \$106,000   |
| <b>CONTINGENCY</b>               | 0           |
| <b>TOTAL APPROPRIATIONS</b>      | \$1,019,200 |

# WATER FUND BUDGET

2014

## REVENUES

|                                          |                  |
|------------------------------------------|------------------|
| Water Charges                            | 320,000          |
| Water tap-on Fees                        | 2,500            |
| Late Fees, Interest, Reconnects          | 2,500            |
| Investment Revenue                       | 1,500            |
| Other Miscellaneous Revenue              | 280              |
| <b>TOTAL OPERATING REVENUE</b>           | <b>\$326,780</b> |
| <b>Other Financing Sources</b>           |                  |
| Grant – DWSRF subsidy                    | 0                |
| Grant - ARC                              | 0                |
| Loan - GEFA/DWSRF                        | 0                |
| Budgeted Use of Surplus                  | 0                |
| Budged Use of Reserved Debt Svc          | 57,220           |
| <b>TOTAL REVENUE &amp; OTHER SOURCES</b> | <b>\$384,000</b> |

## EXPENSES

|                                  |                  |
|----------------------------------|------------------|
| Water Maintenance and Operations | 242,445          |
| Water System Improvements        |                  |
| Debt Service (105%)              | 126,555          |
| DWSRF Loan                       |                  |
| Fleet Vehicle Replacement        | 0                |
| Sewer System Project             | 15,000           |
| <b>TOTAL APPROPRIATIONS</b>      | <b>\$384,000</b> |

# SOLID WASTE BUDGET

2014

## REVENUE

|                                          |                  |
|------------------------------------------|------------------|
| Solid Waste Charges                      | 112,000          |
| Investment Revenue                       | 0                |
| <b>TOTAL OPERATING REVENUE</b>           | <b>\$112,000</b> |
| <b>BUDGETED USE OF SURPLUS</b>           | <b>\$0</b>       |
| <b>TOTAL REVENUE &amp; OTHER SOURCES</b> | <b>\$112,000</b> |

## EXPENSES

|                                        |                  |
|----------------------------------------|------------------|
| Solid Waste Maintenance and Operations | 112,000          |
| <b>TOTAL APPROPRIATIONS</b>            | <b>\$112,000</b> |

## Revenues

|                                              |                |
|----------------------------------------------|----------------|
| Selective Sales and Use Taxes<br>Hotel/Motel | 5,000          |
| <b>TOTAL REVENUE</b>                         | <b>\$5,000</b> |

## Appropriations

|                                    |                |
|------------------------------------|----------------|
| Tourism & Promotions               | 4,000          |
| Other Financing Uses               | 1,000          |
| Operating Transfer to General Fund |                |
| <b>TOTAL APPROPRIATIONS</b>        | <b>\$5,000</b> |

# **GENERAL FUND REVENUES**

|                                          | 2008             | 2009             | 2010             | 2011             | 2012             | Jan - Aug 13   | 2013 Budget    | 2014           |
|------------------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|
| Income                                   |                  |                  |                  |                  |                  |                |                |                |
| 33.4000 · GA government grants           | 2,684            | 1,739            | 0                | 0                | 54,460           | 22,552         | 16,000         | 22,550         |
| 33.9000 · Other Grants                   | 0                | 1,500            | 1,500            | 0                | 3,000            | 0              | 3,000          | 3,000          |
| 34.7000 · Culture & Recreation           | 0                | 0                | 0                | 24,681           | 7,479            | 0              | 0              | 0              |
| 37.1000 · Donations - Private Sources    | 0                | 0                | 800              | 250              | 0                | 0              | 0              | 0              |
| 38.3000 · GEMA & Reimb. for damaged prop | 20,265           | 0                | 0                | 0                | 0                | 0              | 0              | 0              |
| 60110 · Ad valorem - property            | 1,051,651        | 1,076,850        | 1,027,030        | 946,037          | 938,737          | 827,076        | 843,885        | 832,140        |
| 60120 · Ad valorem - vehicles            | 10,106           | 8,650            | 6,804            | 7,422            | 7,719            | 5,690          | 7,625          | 8,610          |
| 60130 · Taxes (All other years)          | 118              | 0                | 0                | 0                | 0                | 0              | 0              | 0              |
| 60140 · Penalties, Fife's, interest      | 6,728            | 4,808            | 21,807           | 17,728           | 15,770           | 3,860          | 15,000         | 5,000          |
| 60210 · Insurance premium tax            | 12,369           | 12,253           | 11,897           | 12,758           | 13,551           | 0              | 12,000         | 13,000         |
| 60220 · Beverage Excise tax              | 723              | 511              | 346              | 361              | 457              | 479            | 400            | 750            |
| 60230 · Franchise tax                    | 45,611           | 48,837           | 47,492           | 53,113           | 50,389           | 45,703         | 50,000         | 50,000         |
| 60235 · Fines & forfeitures              | 17,083           | 1,717            | 5,730            | 4,113            | 12,200           | 250            | 4,000          | 4,000          |
| 60240 · Business license                 | 4,793            | 4,458            | 3,205            | 1,883            | 5,020            | 1,533          | 3,000          | 3,200          |
| 60250 · Permits                          | 14,116           | 15,527           | 15,100           | 18,270           | 10,465           | 6,906          | 10,000         | 9,950          |
| 60270 · Zoning applications              | 1,654            | 300              | 100              | 0                | 300              | 200            | 100            | 100            |
| 60271 · Sales of Reports, Copies, Etc.   | 625              | 413              | 154              | 355              | 1,031            | 329            | 450            | 500            |
| 60280 · Real estate transfer tax         | 1,322            | 734              | 845              | 1,358            | 1,813            | 1,129          | 1,000          | 1,500          |
| 60281 · Intangible tax                   | 4,791            | 3,919            | 4,374            | 4,815            | 5,568            | 5,148          | 4,500          | 6,000          |
| 69110 · Interest income                  | 22,665           | 11,272           | 4,144            | 4,598            | 3,971            | 1,626          | 4,000          | 2,400          |
| 69115 · Transfer from hotel/motel tax    | 4,110            | 3,000            | 2,146            | 1,969            | 4,694            | 0              | 3,000          | 1,000          |
| 69150 · Refunds & Reimbursements         | 7,107            | 2,077            | 1,100            | 1,265            | 1,362            | 14,633         | 1,000          | 1,000          |
| 69990 · Miscellaneous                    | 308              | 600              | 388              | 661              | 624              | 655            | 500            | 500            |
| 70000 · Sale of surplus property         | 0                | 0                | 2,750            | 10               | 50               | 55,542         | 2,000          | 4,000          |
| <b>Total Income</b>                      | <b>1,228,828</b> | <b>1,199,164</b> | <b>1,157,712</b> | <b>1,101,645</b> | <b>1,138,659</b> | <b>993,311</b> | <b>981,460</b> | <b>969,200</b> |

Use of Fund Balance (Surplus) to Balance the Budget      50,000.00

1,019,200.00

**Executive  
(Mayor)**

|                                       |  | 2008            | 2009            | 2010            | 2011          | 2012          | Jan - Aug 13    | Budget          | 2014            |
|---------------------------------------|--|-----------------|-----------------|-----------------|---------------|---------------|-----------------|-----------------|-----------------|
| Expense                               |  |                 |                 |                 |               |               |                 |                 |                 |
| 523102 · Liability Insurance          |  | 1,226.40        | 1,447.00        | 1,116.00        | 937.46        | 976.34        | 1,034.62        | 1,000.00        | 1,125.00        |
| 523200 · Communications               |  | 32.80           | 0.00            | 0.00            | 15.26         | 0.00          | 0.00            | 0.00            | 0.00            |
| 523301 · Printing and binding         |  | 84.39           | 0.00            | 0.00            | 0.00          | 0.00          | 0.00            | 0.00            | 0.00            |
| 523500 · Travel                       |  | 1,065.81        | 326.60          | 367.25          | 0.00          | 0.00          | 0.00            | 500.00          | 1,000.00        |
| 523700 · Education and training       |  | 1,405.00        | 455.00          | 0.00            | 0.00          | 0.00          | 0.00            | 500.00          | 1,000.00        |
| 531100 · General supplies & materials |  | 10.00           | 11.49           | 0.00            | 0.00          | 0.00          | 0.00            | 25.00           | 25.00           |
| 531750 · Other Supplies (uniforms)    |  | 99.75           | 0.00            | 0.00            | 0.00          | 0.00          | 0.00            | 25.00           | 50.00           |
| <b>Total Expense</b>                  |  | <b>3,924.15</b> | <b>2,240.09</b> | <b>1,483.25</b> | <b>952.72</b> | <b>976.34</b> | <b>1,034.62</b> | <b>2,050.00</b> | <b>3,200.00</b> |

**Legislative  
(Council)**

|                                       | 2008             | 2009             | 2010             | 2011            | 2012            | Jan - Aug 13    | Budget          | 2014             |
|---------------------------------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Expense                               |                  |                  |                  |                 |                 |                 |                 |                  |
| 523102 · Liability Insurance          | 6,132.00         | 7,235.00         | 5,580.00         | 4,687.80        | 4,881.70        | 5,173.10        | 5,950.00        | 5,200.00         |
| 523400 · Bank Service Charges         | 39.00            | 0.00             | 0.00             | 0.00            | 0.00            | 0.00            | 0.00            | 0.00             |
| 523500 · Travel                       | 6,141.32         | 2,618.72         | 3,284.00         | 941.00          | 1,863.20        | 2,179.97        | 1,500.00        | 3,000.00         |
| 523700 · Education and training       | 2,888.00         | 2,665.00         | 1,535.00         | 0.00            | 1,430.00        | 1,322.00        | 1,500.00        | 3,000.00         |
| 531100 · General supplies & materials | 114.63           | 97.45            | 18.17            | 42.42           | 147.02          | 14.20           | 100.00          | 150.00           |
| 531750 · Other Supplies (uniforms)    | 129.90           | 43.97            | 0.00             | 85.44           | 202.88          | 64.15           | 150.00          | 150.00           |
| <b>Total Expense</b>                  | <b>15,444.85</b> | <b>12,660.14</b> | <b>10,417.17</b> | <b>5,756.66</b> | <b>8,524.80</b> | <b>8,753.42</b> | <b>9,200.00</b> | <b>11,500.00</b> |

## Administration General Government

[illegible]

### Administration General Government

|  |                                        | 2008              | 2009              | 2010              | 2011              | 2012              | Jan - Aug 13      | Budget            | 2014              |
|--|----------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|  | 531601 · Signs                         | 0.00              | 0.00              | 40.00             | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
|  | 531100 · General supplies & materials  | 4,724.28          | 5,166.16          | 2,817.47          | 3,066.15          | 3,285.29          | 1,760.52          | 3,000.00          | 3,000.00          |
|  | 531230 · Utilities                     | 4,136.74          | 1,349.88          | 2,083.57          | 2,006.00          | 1,687.96          | 1,297.43          | 2,000.00          | 2,000.00          |
|  | 531240 · Bottled gas (propane)         | 1,608.14          | 1,689.15          | 1,722.87          | 1,516.53          | 488.96            | 503.77            | 2,000.00          | 2,000.00          |
|  | 531270 · Gasoline/Diesel               | 936.82            | 463.55            | 245.10            | 258.81            | 365.69            | 190.72            | 500.00            | 500.00            |
|  | 531300 · Food                          | 1,649.63          | 1,340.14          | 1,145.42          | 1,156.29          | 1,294.33          | 334.42            | 1,200.00          | 1,300.00          |
|  | 531400 · Books & periodicals           | 25.00             | 25.00             | 42.75             | 0.00              | 42.00             | 0.00              | 50.00             | 50.00             |
|  | 531720 · Summer Celebration            | 0.00              | 0.00              | 0.00              | 28,718.78         | 3,297.03          | 0.00              | 0.00              | 0.00              |
|  | 531715 · Promotion & tourism - Other   | 1,700.00          | 2,010.81          | 1,979.21          | 1,700.00          | 5,850.00          | 6,010.79          | 12,700.00         | 18,000.00         |
|  | 531700 · Miscellaneous Expense - Other | 328.23            | 641.48            | 1,577.33          | 510.04            | 391.59            | 186.88            | 341.00            | 500.00            |
|  | 531750 · Other Supplies (uniforms)     | 1,641.44          | 1,314.45          | 940.74            | 483.23            | 709.98            | 351.38            | 500.00            | 500.00            |
|  | 531600 · Small equipment               | 468.96            | 3,718.08          | 448.49            | 0.00              | 339.41            | 144.93            | 500.00            | 500.00            |
|  | 540000 · Capital Outlays               | 6,286.60          | 0.00              | 5,000.00          | 11,588.59         | 0.00              | 1,000.00          | 0.00              | 0.00              |
|  | <b>Total Expenses</b>                  | <b>222,596.74</b> | <b>214,784.81</b> | <b>211,408.02</b> | <b>283,032.14</b> | <b>234,552.66</b> | <b>146,531.91</b> | <b>234,009.00</b> | <b>243,760.00</b> |

## Fire Rescue

[illegible]

[illegible]

# Police

|  |                                        | 2008              | 2009              | 2010              | 2011              | 2012              | Jan - Aug 13      | Budget            | 2014              |
|--|----------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|  | 523301 · Printing and binding          | 0.00              | 242.05            | 201.81            | 0.00              | 102.34            | 0.00              | 150.00            | 150.00            |
|  | 523500 · Travel                        | 1,817.26          | 964.00            | 904.00            | 1,239.90          | 1,664.00          | 1,813.23          | 1,500.00          | 2,000.00          |
|  | 523600 · Dues & Fees                   | 100.00            | 100.00            | 225.00            | 125.00            | 125.00            | 125.00            | 125.00            | 125.00            |
|  | 523700 · Education and training        | 690.00            | 225.00            | 425.37            | 0.00              | 660.00            | 203.00            | 500.00            | 8,000.00          |
|  | 523800 · Licenses                      | 100.00            | 100.00            | 0.00              | 100.00            | 0.00              | 0.00              | 100.00            | 100.00            |
|  | 531106 · Safety                        | 0.00              | 0.00              | 829.25            | 883.80            | 0.00              | 0.00              | 1,000.00          | 1,000.00          |
|  | 531601 · Signs                         | 0.00              | 948.50            | 0.00              | 0.00              | 104.00            | 0.00              | 0.00              | 0.00              |
|  | 531100 · General supplies & materials  | 5,070.03          | 7,743.20          | 4,712.96          | 2,974.36          | 7,361.30          | 2,759.01          | 3,300.00          | 4,000.00          |
|  | 531230 · Utilities                     | 1,415.38          | 416.29            | 649.54            | 580.94            | 164.99            | 326.88            | 700.00            | 700.00            |
|  | 531240 · Bottled gas (propane)         | 1,231.17          | 1,085.21          | 1,421.74          | 1,381.45          | 533.78            | 418.27            | 1,500.00          | 1,400.00          |
|  | 531270 · Gasoline/Diesel               | 13,209.97         | 9,112.64          | 11,458.98         | 16,968.25         | 15,871.18         | 10,471.35         | 16,000.00         | 16,000.00         |
|  | 531300 · Food                          | 0.00              | 0.00              | 30.75             | 0.00              | 0.00              | 30.61             | 0.00              | 50.00             |
|  | 531400 · Books & periodicals           | 0.00              | 103.27            | 0.00              | 54.47             | 112.98            | 151.05            | 150.00            | 150.00            |
|  | 531700 · Miscellaneous Expense         | 60.23             | 75.00             | 79.93             | 0.00              | 0.00              | 50.10             | 100.00            | 100.00            |
|  | 531750 · Other Supplies (uniforms)     | 5,814.77          | 3,669.74          | 4,206.15          | 3,278.68          | 3,796.75          | 879.39            | 3,250.00          | 2,000.00          |
|  | 531600 · Small equipment               | 24.44             | 2,319.57          | 1,568.01          | 648.00            | 403.98            | 208.96            | 0.00              | 350.00            |
|  | <b>540000 · Capital Outlays</b>        |                   |                   |                   |                   |                   |                   |                   |                   |
|  | 541310 · Temp PD Location Construction | 3,655.34          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
|  | 542200 · Vehicles                      | 0.00              | 0.00              | 0.00              | 5,000.00          | 4,000.00          | 0.00              | 0.00              | 26,000.00         |
|  | 540000 · Capital Outlays - Other       | 25,872.50         | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
|  | 580000 · Debt Service                  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
|  | <b>Total Expense</b>                   | <b>367,809.80</b> | <b>316,396.77</b> | <b>312,356.74</b> | <b>327,142.08</b> | <b>343,435.94</b> | <b>217,100.36</b> | <b>336,584.00</b> | <b>364,500.00</b> |

## Judicial

|                                               |  | 2008            | 2009             | 2010            | 2011            | 2012            | Jan - Aug 13    | Budget          | 2014            |
|-----------------------------------------------|--|-----------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Expense                                       |  |                 |                  |                 |                 |                 |                 |                 |                 |
| 511100 · Regular employees                    |  | 6,033.55        | 7,644.90         | 1,830.00        | 1,500.00        | 1,606.80        | 1,066.24        | 1,631.00        | 1,700.00        |
| 512000 · Employee benefits                    |  |                 |                  |                 |                 |                 |                 |                 |                 |
| 512100 · Group Insurance                      |  | 1,332.60        | 1,704.36         | 571.76          | 377.43          | 413.51          | 273.68          | 410.00          | 340.00          |
| 512200 · FICA                                 |  | 370.16          | 463.54           | 110.92          | 90.74           | 97.06           | 63.93           | 101.00          | 105.00          |
| 512300 · Medicare                             |  | 86.58           | 108.47           | 25.94           | 21.25           | 22.63           | 14.96           | 24.00           | 25.00           |
| 512400 · Retirement contributions             |  | 74.62           | 448.38           | 94.99           | 87.60           | 99.36           | 74.32           | 115.00          | 119.00          |
| 512600 · Unemployment insurance               |  | 10.74           | 8.57             | 2.42            | 0.65            | 0.18            | 0.16            | 0.00            | 3.00            |
| 512700 · Workman's compensation               |  | 143.00          | 69.48            | 0.00            | 0.00            | 0.00            | 97.78           | 114.00          | 178.00          |
| <b>Total Personal Services</b>                |  | <b>8,051.25</b> | <b>10,447.70</b> | <b>2,636.03</b> | <b>2,077.67</b> | <b>2,239.54</b> | <b>1,591.07</b> | <b>2,395.00</b> | <b>2,470.00</b> |
| 521400 · Municipal Judge                      |  | 1,000.00        | 250.00           | 500.00          | 250.00          | 750.00          | 250.00          | 1,500.00        | 1,500.00        |
| 523102 · Liability Insurance                  |  | 0.00            | 0.00             | 0.00            | 0.00            | 0.00            | 19.66           | 0.00            | 25.00           |
| 523200 · Communications                       |  | 239.46          | 9.87             | 10.40           | 0.00            | 0.00            | 0.00            | 10.00           | 10.00           |
| 523500 · Travel                               |  | 177.00          | 0.00             | 308.00          | 0.00            | 211.83          | 0.00            | 200.00          | 250.00          |
| 523600 · Dues & Fees                          |  | 35.00           | 0.00             | 35.00           | 35.00           | 35.00           | 0.00            | 100.00          | 35.00           |
| 523700 · Education and training - Other       |  | 150.00          | 150.00           | 0.00            | 0.00            | 150.00          | 0.00            | 150.00          | 150.00          |
| 531100 · General supplies & materials - Other |  | 30.79           | 0.00             | 0.00            | 0.00            | 0.00            | 0.00            | 50.00           | 0.00            |
| 531750 · Other Supplies (uniforms)            |  | 55.85           | 0.00             | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            |
| <b>Total Expense</b>                          |  | <b>9,739.35</b> | <b>10,857.57</b> | <b>3,489.43</b> | <b>2,362.67</b> | <b>3,386.37</b> | <b>1,860.73</b> | <b>4,405.00</b> | <b>4,440.00</b> |

## Housing Development (Building Inspections/Code Enforcement)

|                                         | 2008             | 2009             | 2010             | 2011             | 2012             | Jan - Aug 13     | Budget           | 2014             |
|-----------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Expense                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 511100 · Regular employees              | 43,310.90        | 20,849.47        | 21,378.36        | 18,793.50        | 18,722.35        | 7,175.58         | 9,610.00         | 18,000.00        |
| 512100 · Group Insurance                | 6,654.00         | 0.00             | 0.00             | 0.00             | 0.00             | 684.10           | 0.00             | 4,210.00         |
| 512200 · FICA                           | 2,647.70         | 1,292.66         | 1,325.45         | 1,165.19         | 1,160.78         | 444.89           | 596.00           | 1,120.00         |
| 512300 · Medicare                       | 619.23           | 302.32           | 309.99           | 272.51           | 271.48           | 104.05           | 139.00           | 265.00           |
| 512400 · Retirement contributions       | 1,093.30         | 1,780.08         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 1,260.00         |
| 512600 · Unemployment insurance         | 35.81            | 68.00            | 59.50            | 22.90            | 7.39             | 1.50             | 60.00            | 5.00             |
| 512700 · Workman's compensation         | 4,660.00         | 5,468.20         | 942.00           | 394.56           | 383.56           | 336.00           | 400.00           | 1,000.00         |
| <b>Total 510000 · Personal Services</b> | <b>59,020.94</b> | <b>29,760.73</b> | <b>24,015.30</b> | <b>20,648.66</b> | <b>20,545.56</b> | <b>8,746.12</b>  | <b>10,805.00</b> | <b>25,860.00</b> |
| 521400 · Municipal Judge                | 0.00             | 0.00             | 0.00             | 0.00             | 250.00           | 0.00             | 0.00             | 0.00             |
| 522201 · Repairs & Maint. - Buildings   | 69.77            | 25.00            | 53.90            | 82.25            | 9.90             | 96.78            | 100.00           | 200.00           |
| 5222061 · 97 Jeep - H & D               | 281.94           | 26.86            | 663.35           | 428.00           | 173.27           | 998.86           | 750.00           | 1,040.00         |
| 522310 · Rental bldgs - Fellowship Hall | 50.00            | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| 523101 · Property Insurance             | 0.00             | 0.00             | 0.00             | 0.00             | 38.47            | 0.00             | 0.00             | 0.00             |
| 523102 · Liability Insurance            | 653.00           | 0.00             | 631.10           | 1,301.46         | 1,110.00         | 19.66            | 1,300.00         | 1,200.00         |
| 523103 · Vehicle Insurance              | 775.80           | 742.76           | 591.91           | 494.87           | 522.92           | 502.44           | 600.00           | 600.00           |
| 523200 · Communications                 | 428.51           | 323.23           | 318.72           | 177.31           | 208.86           | 270.69           | 300.00           | 400.00           |
| 523300 · Advertising                    | 60.00            | 60.00            | 20.00            | 0.00             | 140.50           | 20.00            | 100.00           | 100.00           |
| 523301 · Printing and binding           | 0.00             | 0.00             | 415.88           | 0.00             | 0.00             | 45.00            | 275.00           | 100.00           |
| 523500 · Travel                         | 565.00           | 591.57           | 120.75           | 0.00             | 0.00             | 1,112.14         | 250.00           | 1,500.00         |
| 523600 · Dues & Fees                    | 635.00           | 650.00           | 600.00           | 225.00           | 185.00           | 125.00           | 600.00           | 600.00           |
| 523700 · Education and training         | 740.00           | 170.00           | 660.00           | 430.00           | 475.00           | 764.00           | 500.00           | 1,200.00         |
| 531100 · General supplies & materials   | 589.22           | 578.62           | 619.20           | 151.61           | 176.61           | 145.06           | 500.00           | 500.00           |
| 531200 · Energy                         |                  |                  |                  |                  |                  |                  |                  |                  |
| 531230 · Utilities                      | 97.09            | 29.84            | 259.63           | 154.56           | 87.47            | 48.13            | 300.00           | 300.00           |
| 531240 · Bottled gas (propane)          | 141.87           | 57.10            | 377.43           | 279.59           | 40.02            | 0.00             | 400.00           | 400.00           |
| 531270 · Gasoline/Diesel                | 1,231.32         | 643.85           | 834.44           | 781.22           | 666.24           | 297.06           | 800.00           | 800.00           |
| 531400 · Books & periodicals            | 0.00             | 0.00             | 179.00           | 0.00             | 111.14           | 335.95           | 200.00           | 200.00           |
| 531750 · Other Supplies (uniforms)      | 425.77           | 92.51            | 0.00             | 0.00             | 0.00             | 115.92           | 200.00           | 300.00           |
| 531600 · Small equipment                | 0.00             | 0.00             | 0.00             | 743.60           | 128.99           | 490.93           | 200.00           | 600.00           |
| 540000 · Capital Outlays                | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| <b>Total Expense</b>                    | <b>65,765.23</b> | <b>33,752.07</b> | <b>30,360.61</b> | <b>25,898.13</b> | <b>24,869.95</b> | <b>14,133.74</b> | <b>18,180.00</b> | <b>35,900.00</b> |

# Roads

[illegible]

## Roads

|  |                                               | 2008              | 2009              | 2010              | 2011              | 2012              | Jan - Aug 13      | 2013 Budget       | 2014              |
|--|-----------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|  | 523103 · Vehicle Insurance                    | 3,174.77          | 5,476.61          | 4,715.08          | 3,869.14          | 4,021.21          | 3,360.53          | 4,500.00          | 4,000.00          |
|  | 523200 · Communications                       | 1,491.02          | 967.12            | 954.26            | 790.12            | 989.48            | 951.63            | 1,000.00          | 1,425.00          |
|  | 523300 · Advertising                          | 0.00              | 0.00              | 212.75            | 0.00              | 133.00            | 130.00            | 150.00            | 150.00            |
|  | 523301 · Printing and binding                 | 0.00              | 43.05             | 0.00              | 0.00              | 31.84             | 45.00             | 0.00              | 50.00             |
|  | 523500 · Travel                               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 729.73            | 0.00              | 1,000.00          |
|  | 523600 · Dues & Fees                          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
|  | 523700 · Education and training               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 420.00            | 0.00              | 1,000.00          |
|  | 523850 · Contract labor                       | 225.00            | 200.00            | 850.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
|  | 531106 · Safety                               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 1,004.42          | 0.00              | 3,000.00          |
|  | 531601 · Signs                                | 55.00             | 1,017.13          | 1,163.66          | 1,209.98          | 44.95             | 72.51             | 1,000.00          | 500.00            |
|  | 531100 · General supplies & materials - Other | 2,765.99          | 2,720.09          | 3,073.86          | 3,430.74          | 3,648.00          | 3,473.42          | 4,000.00          | 4,000.00          |
|  | 531103 · Materials & Chemicals                | 0.00              | 0.00              | 835.37            | 410.70            | 0.00              | 52.90             | 1,000.00          | 1,000.00          |
|  | 531105 · Beautification                       | 1,220.63          | 9,154.82          | 741.32            | 12,155.11         | 7,185.95          | 7,457.71          | 8,000.00          | 12,000.00         |
|  | 531200 · Energy                               |                   |                   |                   |                   |                   |                   |                   |                   |
|  | 531230 · Utilities                            | 626.70            | 3,127.73          | 3,088.02          | 4,186.71          | 3,668.56          | 2,756.46          | 3,500.00          | 4,200.00          |
|  | 531240 · Bottled gas (propane)                | 1,346.56          | 1,401.44          | 2,554.25          | 1,304.61          | 1,694.43          | 588.30            | 1,500.00          | 1,500.00          |
|  | 531270 · Gasoline/Diesel                      | 17,183.93         | 9,455.53          | 14,525.79         | 14,519.14         | 13,977.82         | 10,574.93         | 15,000.00         | 16,000.00         |
|  | 531700 · Miscellaneous Expense                | 52.22             | 0.00              | 0.00              | 0.00              | 200.00            | 0.00              | 100.00            | 100.00            |
|  | 531750 · Other Supplies (uniforms)            | 1,909.61          | 1,685.64          | 1,390.29          | 1,093.60          | 1,710.65          | 1,685.55          | 1,400.00          | 1,700.00          |
|  | 531600 · Small equipment                      | 1,675.04          | 1,305.05          | 2,266.83          | 1,609.65          | 299.95            | 1,961.21          | 2,000.00          | 2,500.00          |
|  | <b>540000 · Capital Outlays</b>               |                   |                   |                   |                   |                   |                   |                   |                   |
|  | 542200 · Vehicles                             | 0.00              | 0.00              | 0.00              | 0.00              | 38,094.20         | 33,499.00         | 0.00              | 0.00              |
|  | 542300 · Road Improvements                    | 0.00              | 0.00              | 184,035.43        | 0.00              | 458,127.00        | 177,479.00        | 98,133.00         | 80,000.00         |
|  | 542000 · Machinery & equipment                | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 1,683.00          | 4,200.00          | 0.00              |
|  | 540000 · Capital Outlays                      | 78,565.16         | 85,228.01         | 0.00              | 14,518.88         | 6,601.52          | 0.00              | 0.00              | 0.00              |
|  | 580000 · Debt Service                         | 0.00              | 0.00              | 1,471.31          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
|  | <b>Total Expense</b>                          | <b>304,874.84</b> | <b>318,630.41</b> | <b>386,324.25</b> | <b>236,224.97</b> | <b>704,024.97</b> | <b>363,061.36</b> | <b>315,032.00</b> | <b>293,000.00</b> |

# Elections

[illegible]

**City of Sky Valley Enterprise Funds  
Water**

|                                                   | 2008           | 2009           | 2010           | 2011           | 2012           | Jan - Aug 13   | 2013 Budget    | 2014           |
|---------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 33.0000 · USDA - ARC Grant                        | 0              | 0              | 0              | 144,153        | 103,384        | 19,135         | 0              | 0              |
| 34.4210 · Water charges                           |                |                |                |                |                |                |                |                |
| 34.4215 · Water Tap On Fees                       | 2,500          | 0              | 8,000          | 0              | 0              | 2,500          | 2,500          | 2,500          |
| 34.4225 · Late fees, interest, reconnects         | 301            | 2,076          | 956            | 3,126          | 2,852          | 1,623          | 2,500          | 2,500          |
| 34.4210 · Water charges - Other                   | 294,970        | 302,032        | 321,919        | 322,884        | 340,529        | 222,153        | 331,000        | 320,000        |
| <b>Total 34.4210 · Water charges</b>              | <b>297,771</b> | <b>304,108</b> | <b>330,875</b> | <b>326,010</b> | <b>343,380</b> | <b>226,276</b> | <b>336,000</b> | <b>325,000</b> |
| 34.9000 · Other charges for services              |                |                |                |                |                |                |                |                |
| 34.4930 · Bad check fees                          | 150            | 30             | 90             | 0              | 60             | 0              | 30             | 30             |
| 34.9010 · Meter Turn On/Off                       | 40             | 280            | 320            | 281            | 234            | 130            | 300            | 250            |
| 34.9000 · Other charges for services - Other      | 283            | 888            | 1,195          | 0              | 24             | 0              | 500            | 0              |
| <b>Total 34.9000 · Other charges for services</b> | <b>473</b>     | <b>1,198</b>   | <b>1,605</b>   | <b>281</b>     | <b>318</b>     | <b>130</b>     | <b>830</b>     | <b>280</b>     |
| 36.1000 · Interest revenue                        | 8,173          | 521            | 2,322          | 2,886          | 1,977          | 1,008          | 2,400          | 1,500          |
| 38.0000 · Miscellaneous Revenue                   |                |                |                |                |                |                |                |                |
| 38.3000 · Reimbursement for damaged prop          | 1,884          | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| 38.0000 · Miscellaneous Revenue - Other           | 172            | 0              | 0              | 3,400          | 0              | 0              | 0              | 0              |
| <b>Total 38.0000 · Miscellaneous Revenue</b>      | <b>2,056</b>   | <b>0</b>       | <b>0</b>       | <b>3,400</b>   | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| 39.1000 · Interfund Transfers                     |                |                |                |                |                |                |                |                |
| 39.1001 · Transfer from Capital Reserve           | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| 39.1002 · Transfer from Net Assets                | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| 39.1003 · Transfer from Reserved Debt Servic      | 0              | 0              | 0              | 0              | 0              | 0              | 50,000         | 57,220         |
| 39.1000 · Interfund Transfers - Other             | 0              | 235,561        | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Total 39.1000 · Interfund Transfers</b>        | <b>0</b>       | <b>235,561</b> | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>50,000</b>  | <b>57,220</b>  |
| <b>TOTAL REVENUE</b>                              | <b>308,474</b> | <b>541,388</b> | <b>334,802</b> | <b>476,730</b> | <b>449,059</b> | <b>246,549</b> | <b>389,230</b> | <b>384,000</b> |

**City of Sky Valley Enterprise Funds**  
**Water**

|                                                       | 2008           | 2009           | 2010           | 2011           | 2012           | Jan - Aug 13  | 2013 Budget    | 2014           |
|-------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|----------------|----------------|
| <b>51.1000 • Personal Services - Wages</b>            |                |                |                |                |                |               |                |                |
| 51.1100 • Regular Employees                           | 71,010         | 81,491         | 88,923         | 90,161         | 94,567         | 59,094        | 96,172         | 92,504         |
| 51.1300 • Overtime                                    | 5,438          | 204            | 2,508          | 1,567          | 1,414          | 55            | 2,200          | 2,200          |
| <b>51.2000 • Pers. Svcs. - Employee Benefits</b>      |                |                |                |                |                |               |                |                |
| 51.2100 • Group insurance                             | 12,488         | 20,115         | 15,513         | 20,503         | 26,181         | 16,858        | 23,700         | 24,000         |
| 51.2200 • Social Security Contr. (FICA)               | 4,570          | 4,613          | 5,462          | 5,285          | 5,536          | 3,458         | 6,215          | 6,000          |
| 51.2300 • Medicare                                    | 1,057          | 1,079          | 1,277          | 1,236          | 1,295          | 781           | 1,455          | 1,400          |
| 51.2600 • Unemployment insurance                      | 78             | 78             | 67             | 31             | 8              | 9             | 60             | 10             |
| 51.2700 • Workers' compensation                       | 4,312          | 6,899          | 5,337          | 3,899          | 3,599          | 3,703         | 3,900          | 3,900          |
| 51.2900 • Other - Vacation Buy-Back                   | 800            | 0              | 1,744          | 0              | 0              | 0             | 1,850          | 1,796          |
| 51.4000 • Retirement Contributions                    | 2,763          | 4,324          | 3,960          | 4,699          | 6,002          | 4,387         | 7,015          | 6,755          |
| <b>Total 51.2000 • Pers. Svcs. - Employee Benefit</b> | <b>26,068</b>  | <b>37,108</b>  | <b>33,360</b>  | <b>35,653</b>  | <b>42,621</b>  | <b>29,196</b> | <b>44,195</b>  | <b>43,861</b>  |
| <b>Total 51.1000 • Personal Services - Wages</b>      | <b>102,516</b> | <b>118,802</b> | <b>124,791</b> | <b>127,381</b> | <b>138,602</b> | <b>88,344</b> | <b>142,567</b> | <b>138,565</b> |
| <b>52.1000 • Purchased profess &amp; tech svcs</b>    |                |                |                |                |                |               |                |                |
| 52.1200 • Professional                                | 490            | 275            | 2,047          | 9,458          | 3,489          | 3,390         | 3,000          | 3,500          |
| 52.1300 • Technical                                   | 4,700          | 5,390          | 5,690          | 5,750          | 8,700          | 550           | 8,640          | 8,700          |
| <b>52.2000 • Purchased property services</b>          |                |                |                |                |                |               |                |                |
| 52.2200 • Repairs and maintenance                     |                |                |                |                |                |               |                |                |
| 52.2010 • Buildings                                   | 1,086          | 484            | 452            | 110            | 9,699          | 727           | 1,000          | 1,000          |
| 52.2020 • Equipment                                   | 1,385          | 767            | 0              | 210            | 0              | 0             | 500            | 500            |
| 52.2030 • Water system                                | 28,577         | 18,209         | 17,959         | -9,246         | 7,090          | 2,678         | 10,000         | 8,000          |
| 52.2040 • Vehicle                                     | 5,923          | 2,155          | 2,270          | 2,843          | 2,356          | 670           | 3,000          | 3,000          |
| <b>Total 52.2200 • Repairs and maintenance</b>        | <b>36,970</b>  | <b>21,615</b>  | <b>20,681</b>  | <b>-6,081</b>  | <b>19,145</b>  | <b>4,076</b>  | <b>14,500</b>  | <b>12,500</b>  |
| <b>52.3650 • Maint. Contracts &amp; Agreements</b>    | <b>2,820</b>   | <b>3,325</b>   | <b>2,559</b>   | <b>5,369</b>   | <b>5,573</b>   | <b>5,427</b>  | <b>6,500</b>   | <b>8,200</b>   |
| <b>Total 52.2000 • Purchased property services</b>    | <b>39,790</b>  | <b>24,940</b>  | <b>23,240</b>  | <b>-712</b>    | <b>24,718</b>  | <b>9,503</b>  | <b>21,000</b>  | <b>20,700</b>  |
| <b>52.2111 • Landfill Tipping Fee</b>                 | <b>120</b>     | <b>0</b>       | <b>-498</b>    | <b>0</b>       | <b>0</b>       | <b>0</b>      | <b>0</b>       | <b>0</b>       |

**City of Sky Valley Enterprise Funds**  
**Water**

|                                                          | 2008          | 2009          | 2010          | 2011          | 2012          | Jan - Aug 13  | 2013 Budget   | 2014          |
|----------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>52.3000 · Other purchased services</b>                |               |               |               |               |               |               |               |               |
| 52.3100 · Insurance, other than employee                 |               |               |               |               |               |               |               |               |
| 52.3101 · Property Insurance                             | 967           | 0             | 1,048         | 1,183         | 1,132         | 0             | 1,240         | 1,240         |
| 52.3102 · Liability Insurance                            | 1,821         | 0             | 2,112         | 1,810         | 1,140         | 39            | 1,500         | 1,500         |
| 52.3103 · Vehicle Insurance                              | 902           | 1,077         | 689           | 717           | 751           | 728           | 1,500         | 1,500         |
| <b>Total 52.3100 · Insurance, other than emp</b>         | <b>3,690</b>  | <b>1,077</b>  | <b>3,849</b>  | <b>3,709</b>  | <b>3,023</b>  | <b>767</b>    | <b>4,240</b>  | <b>4,240</b>  |
| <b>52.3200 · Communications</b>                          | <b>2,294</b>  | <b>2,588</b>  | <b>3,043</b>  | <b>3,022</b>  | <b>4,174</b>  | <b>2,585</b>  | <b>3,750</b>  | <b>3,800</b>  |
| 52.3300 · Advertising                                    | 0             | 80            | 631           | 30            | 0             | 0             | 50            | 75            |
| 52.3400 · Printing and binding                           | 60            | 43            | 125           | 0             | 52            | 0             | 100           | 100           |
| 52.3500 · Travel                                         | 2,073         | 1,535         | 1,210         | 1,070         | 1,610         | 876           | 2,000         | 2,000         |
| 52.3600 · Dues and fees                                  | 863           | 930           | 1,713         | 525           | 1,053         | 999           | 1,100         | 1,100         |
| 52.3700 · Education and Training                         | 1,151         | 661           | 480           | 540           | 495           | 350           | 700           | 700           |
| 52.3800 · Licenses                                       | 0             | 65            | 0             | 65            | 0             | 65            | 100           | 65            |
| <b>Total 52.3000 · Other purchased services</b>          | <b>10,132</b> | <b>6,980</b>  | <b>11,051</b> | <b>8,962</b>  | <b>10,407</b> | <b>5,642</b>  | <b>12,040</b> | <b>12,080</b> |
| <b>Total 52.1000 · Purchased profess &amp; tech svcs</b> | <b>55,232</b> | <b>37,585</b> | <b>41,530</b> | <b>23,457</b> | <b>47,314</b> | <b>19,085</b> | <b>44,680</b> | <b>44,980</b> |
| <b>53.1000 · Supplies</b>                                |               |               |               |               |               |               |               |               |
| 53.1100 · General supplies and materials                 | 2,671         | 1,204         | 1,080         | 2,414         | 2,168         | 1,038         | 3,000         | 2,500         |
| 53.1200 · Energy                                         |               |               |               |               |               |               |               |               |
| 53.1210 · Water (Bottled)                                | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| 53.1230 · Electricity                                    | 30,388        | 28,919        | 31,491        | 36,101        | 31,670        | 19,402        | 39,000        | 36,000        |
| 53.1240 · Bottled Gas (Propane)                          | 1,860         | 1,345         | 1,572         | 1,035         | 5,170         | 658           | 2,000         | 2,000         |
| 53.1270 · Gasoline/Diesel                                | 5,093         | 3,558         | 4,386         | 6,036         | 6,162         | 3,682         | 8,000         | 8,000         |
| <b>Total 53.1200 · Energy</b>                            | <b>37,340</b> | <b>33,822</b> | <b>37,449</b> | <b>43,172</b> | <b>43,002</b> | <b>23,741</b> | <b>49,000</b> | <b>46,000</b> |
| <b>53.1400 · Books and periodicals</b>                   | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>147</b>    | <b>0</b>      | <b>200</b>    |
| 53.1600 · Small equipment                                | 1,160         | 328           | 2,243         | 4,145         | 2,860         | 1,117         | 4,000         | 4,000         |
| 53.1700 · Other supplies (uniforms)                      | 755           | 1,158         | 1,093         | 969           | 1,440         | 802           | 1,000         | 1,200         |
| 53.1800 · Chemicals                                      | 5,826         | 2,359         | 4,805         | 4,424         | 5,300         | 2,044         | 5,000         | 5,000         |
| <b>Total 53.1000 · Supplies</b>                          | <b>47,752</b> | <b>38,871</b> | <b>46,669</b> | <b>55,124</b> | <b>54,770</b> | <b>28,890</b> | <b>62,000</b> | <b>58,900</b> |

**City of Sky Valley Enterprise Funds  
Water**

|                                   | 2008    | 2009    | 2010      | 2011      | 2012    | Jan - Aug 13 | 2013 Budget | 2014    |
|-----------------------------------|---------|---------|-----------|-----------|---------|--------------|-------------|---------|
| 54.0000 · Capital Outlay          |         |         |           |           |         |              |             |         |
| 54.2200 · Vehicles                | 0       | 0       | 0         | 0         | 0       | 0            | 13,428      | 0       |
| 54.0000 · Capital Outlay - Other  | 38,396  | 344,547 | 1,439,306 | 1,127,673 | 421,138 | 12,153       | 0           | 15,000  |
| Total 54.0000 · Capital Outlay    | 38,396  | 344,547 | 1,439,306 | 1,127,673 | 421,138 | 12,153       | 13,428      | 15,000  |
| 57.4000 · Bad debts               | 0       | 0       | 0         | 3,426     | 0       | 0            | 0           | 0       |
| 58.0000 · Debt Service            | 0       | 0       | 0         | 0         | 86,685  | 77,821       | 126,555     | 126,555 |
| 61.1000 · Operating transfers out | 282,551 | 0       | 0         | 0         | 0       | 0            | 0           | 0       |
| <b>TOTAL EXPENSES</b>             | 526,447 | 539,805 | 1,652,296 | 1,337,062 | 748,508 | 226,293      | 389,230     | 384,000 |

City of Sky Valley Enterprise Funds  
Solid Waste

|                                                 | 2008    | 2009    | 2010    | 2011    | 2012    | Jan - Aug 13 | 2013 Budget | 2014    |
|-------------------------------------------------|---------|---------|---------|---------|---------|--------------|-------------|---------|
| Income                                          |         |         |         |         |         |              |             |         |
| 34.4100 · Sanitation                            |         |         |         |         |         |              |             |         |
| 34.4110 · Refuse collection services            | 111,406 | 112,070 | 111,501 | 110,904 | 110,640 | 73,812       | 112,000     | 112,000 |
| Total 34.4100 · Sanitation                      | 111,406 | 112,070 | 111,501 | 110,904 | 110,640 | 73,812       | 112,000     | 112,000 |
| 36.1000 · Interest revenue                      | 3,534   | 1,315   | 0       | 0       | 0       | 0            | 0           | 0       |
| 38.0000 · Miscellaneous Revenue                 |         |         |         |         |         |              |             |         |
| 38.3000 · Reimbursement for damaged prop        | 3,752   | 0       | 0       | 0       | 0       | 0            | 0           | 0       |
| Total 38.0000 · Miscellaneous Revenue           | 3,752   | 0       | 0       | 0       | 0       | 0            | 0           | 0       |
| 39.1000 · Interfund Transfers                   |         |         |         |         |         |              |             |         |
| 39.1001 · Transfer from Capital Reserve         | 0       | 0       | 0       | 0       | 0       | 0            | 0           | 0       |
| 39.1002 · Transfer from Net Assets              | 0       | 0       | 0       | 0       | 0       | 0            | 0           | 0       |
| 39.1000 · Interfund Transfers - Other           | 0       | 1,300   | 0       | 0       | 0       | 0            | 0           | 0       |
| Total 39.1000 · Interfund Transfers             | 0       | 1,300   | 0       | 0       | 0       | 0            | 0           | 0       |
| <b>TOTAL REVENUES</b>                           | 118,692 | 114,685 | 111,501 | 110,904 | 110,640 | 73,812       | 112,000     | 112,000 |
| Expense                                         |         |         |         |         |         |              |             |         |
| 51.1000 · Personal Services - Wages             |         |         |         |         |         |              |             |         |
| 51.1100 · Regular Employees                     | 36,838  | 28,624  | 47,879  | 41,653  | 44,320  | 29,537       | 50,645      | 43,000  |
| 51.1200 · Temporary                             | 0       | 0       | 1,887   | 0       | 0       | 0            | 0           | 0       |
| 51.1300 · Overtime                              | 0       | 245     | 314     | 14      | 143     | 96           | 0           | 0       |
| 51.2000 · Pers. Svcs. - Employee Benefits       |         |         |         |         |         |              |             |         |
| 51.2100 · Group insurance                       | 1,444   | 1,704   | 7,682   | 7,974   | 9,365   | 5,630        | 8,200       | 13,000  |
| 51.2200 · Social Security Contr. (FICA)         | 2,279   | 1,757   | 3,039   | 2,482   | 2,673   | 1,911        | 3,185       | 2,700   |
| 51.2300 · Medicare                              | 533     | 411     | 711     | 528     | 625     | 420          | 745         | 625     |
| 51.2600 · Unemployment insurance                | 118     | 63      | 63      | 29      | 9       | 7            | 60          | 20      |
| 51.2700 · Workers' compensation                 | 10,124  | 5,312   | 4,042   | 1,807   | 1,607   | 1,546        | 1,900       | 1,900   |
| 51.2900 · Other - Vacation Buy-Back             | 0       | 0       | 0       | 0       | 0       | 0            | 730         | 0       |
| 51.4000 · Retirement Contributions              | 248     | 407     | 1,661   | 1,679   | 1,558   | 1,272        | 2,300       | 3,300   |
| Total 51.2000 · Pers. Svcs. - Employee Benefits | 14,745  | 9,654   | 17,198  | 14,497  | 15,836  | 10,786       | 17,120      | 21,545  |

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 |

City of Sky Valley Enterprise Funds  
Solid Waste

|                                          | 2008           | 2009          | 2010           | 2011          | 2012           | Jan - Aug 13  | 2013 Budget    | 2014           |
|------------------------------------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|----------------|
| 53.1000 · Supplies                       |                |               |                |               |                |               |                |                |
| 53.1100 · General supplies and materials | 474            | 456           | 344            | 560           | 536            | 1,242         | 500            | 1,855          |
| 53.1200 · Energy                         |                |               |                |               |                |               |                |                |
| 53.1230 · Electricity                    | 0              | 0             | 0              | 108           | 155            | 327           | 200            | 300            |
| 53.1240 · Bottled Gas (Propane)          | 0              | 0             | 0              | 583           | 334            | 479           | 500            | 600            |
| 53.1270 · Gasoline/Diesel                | 4,056          | 7,777         | 4,016          | 6,508         | 7,026          | 2,436         | 8,000          | 8,000          |
| Total 53.1200 · Energy                   | 4,056          | 7,777         | 4,016          | 7,199         | 7,515          | 3,243         | 8,700          | 8,900          |
| 53.1600 · Small equipment                | 0              | 891           | 24             | 0             | 0              | 0             | 500            | 500            |
| 53.1700 · Other supplies (uniforms)      | 705            | 202           | 751            | 703           | 1,527          | 858           | 1,000          | 1,500          |
| Total 53.1000 · Supplies                 | 5,234          | 9,326         | 5,136          | 8,462         | 9,578          | 5,343         | 10,700         | 12,755         |
| 54.0000 · Capital Outlay                 | 0              | 0             | 0              | 0             | 0              | 0             | 0              | 0              |
| 56.1000 · Depreciation                   | 0              | 0             | 0              | 0             | 0              | 0             | 0              | 0              |
| 57.4000 · Bad debts                      | 0              | 0             | 0              | 289           | 0              | 0             | 0              | 0              |
| 57.9000 · Contingencies                  | 0              | 0             | 0              | 0             | 0              | 0             | 0              | 0              |
| 61.1000 · Operating transfers out        | 30,000         | 0             | 0              | 0             | 0              | 0             | 0              | 0              |
| 6999 · Uncategorized Expenses            | 0              | 0             | 0              | 0             | 0              | 0             | 0              | 0              |
| <b>TOTAL EXPENSES</b>                    | <b>126,013</b> | <b>77,707</b> | <b>104,979</b> | <b>93,298</b> | <b>102,941</b> | <b>67,223</b> | <b>112,000</b> | <b>112,000</b> |

**5 YEAR CAPITAL IMPROVEMENT PROGRAM SUMMARY**  
**Projected for FY 2014 - 2018**

| Project Description                | Funding Source | Total Estimated Project Cost | Reserved         | FY14 Proposed   | FY15 Proposed    | FY16 Proposed   | FY17 Proposed    | FY18 Proposed    |
|------------------------------------|----------------|------------------------------|------------------|-----------------|------------------|-----------------|------------------|------------------|
| <b>GENERAL FUND</b>                |                |                              |                  |                 |                  |                 |                  |                  |
| <b>PUBLIC LAND &amp; BUILDINGS</b> |                |                              |                  |                 |                  |                 |                  |                  |
| Community Pavilion & Picnic Area   | GF             | \$50,000                     | \$49,963         | \$49,963        | \$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              |
| <b>ADMINISTRATION</b>              |                |                              |                  |                 |                  |                 |                  |                  |
| Fleet Vehicle Program              | GF             | \$10,000                     | \$0              | \$0             | \$0              | \$10,000        | \$0              | \$0              |
| <b>POLICE</b>                      |                |                              |                  |                 |                  |                 |                  |                  |
| Fleet Vehicle Program              | GF/LP          | \$130,000                    | \$4,468          | \$26,000        | \$26,000         | \$13,000        | \$0              | \$0              |
| <b>HOUSING &amp; DEVELOPMENT</b>   |                |                              |                  |                 |                  |                 |                  |                  |
| Fleet Vehicle Program              | GF             | \$15,000                     | \$15,000         | \$0             | \$0              | \$0             | \$0              | \$0              |
| <b>PUBLIC WORKS</b>                |                |                              |                  |                 |                  |                 |                  |                  |
| Road Improvement Program           | GF/LMIG/IG     | \$1,400,000                  | \$34,510         | \$0             | \$552,951        | \$0             | \$333,495        | \$166,908        |
| Heavy Equipment Program            | GF/LP          | \$41,000                     | \$17,000         | \$0             | \$11,000         | \$0             | \$0              | \$30,000         |
| Fleet Vehicle Program              | GF/LP          | \$25,000                     | \$0              | \$0             | \$0              | \$0             | \$25,000         | \$0              |
| <b>TOTAL GENERAL FUND</b>          |                | <b>\$2,751,000</b>           | <b>\$120,941</b> | <b>\$75,963</b> | <b>\$589,951</b> | <b>\$23,000</b> | <b>\$358,495</b> | <b>\$196,908</b> |

**5 YEAR CAPITAL IMPROVEMENT PROGRAM SUMMARY**  
**Projected for FY 2014 - 2018**

| Project Description           | Funding Source | Total Estimated Project Cost | Reserved         | FY14 Proposed    | FY15 Proposed    | FY16 Proposed    | FY17 Proposed    | FY18 Proposed    |
|-------------------------------|----------------|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>WATER FUND</b>             |                |                              |                  |                  |                  |                  |                  |                  |
| Fleet Vehicle Program         | WF/LP          | \$66,000                     | \$13,428         | \$13,428         | \$0              | \$0              | \$36,000         | \$0              |
| Heavy Equipment Program       | WF/LP          | \$30,000                     | \$0              | \$0              | \$0              | \$0              | \$0              | \$30,000         |
| Debt Service 105%             | WF             | \$2,132,480                  | \$160,431        | \$126,555        | \$126,555        | \$126,555        | \$126,555        | \$126,555        |
| <b>TOTAL WATER FUND</b>       |                | <b>\$2,228,480</b>           | <b>\$173,859</b> | <b>\$139,983</b> | <b>\$126,555</b> | <b>\$126,555</b> | <b>\$162,555</b> | <b>\$156,555</b> |
| <b>SOLID WASTE FUND</b>       |                |                              |                  |                  |                  |                  |                  |                  |
| Fleet Vehicle Program         | SWF/LP         | \$150,000                    | \$23,829         | \$0              | \$0              | \$0              | \$150,000        | \$0              |
| <b>TOTAL SOLID WASTE FUND</b> |                | <b>\$150,000</b>             | <b>\$23,829</b>  | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$150,000</b> | <b>\$0</b>       |

**FLEET VEHICLE PROGRAM**  
**Projected for FY 2014 - 2018**

| Mileage                          | Vehicle                     | Estimated Value | Condition | Prior Year's Repair Costs | Repair Costs YTD | Estimated Replacement Cost | FY14 | FY15 | FY16     | FY17     | FY18 |
|----------------------------------|-----------------------------|-----------------|-----------|---------------------------|------------------|----------------------------|------|------|----------|----------|------|
| <b>FLEET VEHICLE REPLACEMENT</b> |                             |                 |           |                           |                  |                            |      |      |          |          |      |
| <b>Administration</b>            |                             |                 |           |                           |                  |                            |      |      |          |          |      |
| 155,000                          | 1999 Ford Crown Victoria    | \$1,500         | Fair      | \$0                       | \$416            | \$10,000                   | \$0  | \$0  | \$10,000 | \$0      | \$0  |
| <b>Housing &amp; Development</b> |                             |                 |           |                           |                  |                            |      |      |          |          |      |
| 109,000                          | 1997 Jeep Cherokee          | \$2,000         | Fair      | \$173                     | \$999            | \$15,000                   | \$0  | \$0  | \$0      | \$0      | \$0  |
| <b>Public Works</b>              |                             |                 |           |                           |                  |                            |      |      |          |          |      |
| 76700                            | 2010 Toyota Tundra          | \$20,000        | Excellent | N/A                       | \$910            | \$20,000                   | \$0  | \$0  | \$0      | \$0      | \$0  |
| 80404                            | 2009 Ford F-150             | \$12,500        | Excellent | N/A                       | \$0              | \$12,500                   | \$0  | \$0  | \$0      | \$0      | \$0  |
| 12700                            | 2009 Ford F550 Dump Truck   | \$30,000        | Excellent | \$303                     | \$1,492          | \$36,000                   | \$0  | \$0  | \$0      | \$0      | \$0  |
| 88,500                           | 1994 Chevrolet Bucket Truck | \$13,000        | Good      | \$705                     | \$1,982          | \$25,000                   | \$0  | \$0  | \$0      | \$25,000 | \$0  |
|                                  | Vacuum Sweeper Truck        | \$20,000        |           | N/A                       | N/A              | \$20,000                   | \$0  | \$0  | \$0      | \$0      | \$0  |

**FLEET VEHICLE PROGRAM**  
**Projected for FY 2014 - 2018**

| Mileage                   | Vehicle                           | Estimated Value | Condition | Prior Year's Repair Costs | Repair Costs YTD | Estimated Replacement Cost | FY14            | FY15            | FY16            | FY17            | FY18       |
|---------------------------|-----------------------------------|-----------------|-----------|---------------------------|------------------|----------------------------|-----------------|-----------------|-----------------|-----------------|------------|
| <b>Police</b>             |                                   |                 |           |                           |                  |                            |                 |                 |                 |                 |            |
| 137,873                   | 1995 Ford Crown Victoria          | \$1000          | Poor      | \$148                     | Surplus          |                            |                 |                 |                 |                 |            |
| 143,115                   | 2000 Ford Crown Victoria (white)  | \$1000          | Good      | \$183                     | \$35             | \$13,000                   | \$13,000        | \$0             | \$0             | \$0             | \$0        |
| 115,394                   | 2000 Ford Crown Victoria (silver) | \$2,000         | Good      | \$1,886                   | \$956            | \$13,000                   | \$13,000        | \$0             | \$0             | \$0             | \$0        |
| 138,348                   | 2002 Ford Explorer                | \$2,500         | Good      | \$1,798                   | \$218            | \$26,000                   | \$0             | \$13,000        | \$0             | \$0             | \$0        |
| 146,983                   | 2004 Ford Explorer                | \$4,000         | Good      | \$1,650                   | \$636            | \$26,000                   | \$0             | \$13,000        | \$0             | \$0             | \$0        |
| 84,135                    | 2005 Chevrolet Impala             | \$5,000         | Good      | \$1,780                   | \$52             | \$26,000                   | \$0             | \$0             | \$13,000        | \$0             | \$0        |
| unk                       | 1985 Chevrolet Blazer (white)     | \$500           | Poor      | Surplus                   |                  |                            |                 |                 |                 |                 |            |
| Unk                       | 1985 Chevrolet Blazer (green)     | \$1,000         | Fair      | \$781                     | \$0              |                            | \$0             | \$0             | \$0             | \$0             | \$0        |
| <b>TOTAL GENERAL FUND</b> |                                   |                 |           |                           |                  |                            | <b>\$26,000</b> | <b>\$26,000</b> | <b>\$23,000</b> | <b>\$25,000</b> | <b>\$0</b> |

**FLEET VEHICLE PROGRAM**  
**Projected for FY 2014 - 2018**

| Mileage                       | Vehicle                 | Estimated Value | Condition | Prior Year's Repair Costs | Repair Costs YTD | Estimated Replacement Cost | FY14            | FY15       | FY16       | FY17             | FY18       |
|-------------------------------|-------------------------|-----------------|-----------|---------------------------|------------------|----------------------------|-----------------|------------|------------|------------------|------------|
| <b>Water</b>                  |                         |                 |           |                           |                  |                            |                 |            |            |                  |            |
| 104,500                       | 2002 Ford F350 Truck    | \$6,000         | Good      | \$2,194                   | \$670            | \$36,000                   | \$0             | \$0        | \$0        | \$36,000         | \$0        |
|                               | Used Water Truck        |                 |           |                           |                  | \$13,428                   | \$13,428        | \$0        | \$0        | \$0              | \$0        |
| <b>TOTAL WATER FUND</b>       |                         |                 |           |                           |                  |                            |                 |            |            |                  |            |
|                               |                         |                 |           |                           |                  |                            | <b>\$13,428</b> | <b>\$0</b> | <b>\$0</b> | <b>\$36,000</b>  | <b>\$0</b> |
| <b>Solid Waste</b>            |                         |                 |           |                           |                  |                            |                 |            |            |                  |            |
| 87,000                        | 1997 F800 Garbage Truck | \$15,000        | Fair      | \$4,863                   | \$123            | \$150,000                  | \$0             | \$0        | \$0        | \$150,000        | \$0        |
| 4527                          | 2012 Ford F-350 Dump    | \$38,000        | Excellent | N/A                       | \$0              | \$38,000                   | \$0             | \$0        | \$0        | \$0              | \$0        |
| 58,268                        | 1985 Chevrolet K30      | \$1,200         | Fair      | \$2,819                   | \$1,490          | \$15,000                   | \$0             | \$0        | \$0        | \$0              | \$0        |
| <b>TOTAL SOLID WASTE FUND</b> |                         |                 |           |                           |                  |                            |                 |            |            |                  |            |
|                               |                         |                 |           |                           |                  |                            | <b>\$0</b>      | <b>\$0</b> | <b>\$0</b> | <b>\$150,000</b> | <b>\$0</b> |

**HEAVY EQUIPMENT PROGRAM  
Projected for FY 2014 - 2018**

| Type Equipment                               | Estimated Value | Condition | Estimated Replacement Cost | FY14       | FY15            | FY16       | FY17       | FY18            |
|----------------------------------------------|-----------------|-----------|----------------------------|------------|-----------------|------------|------------|-----------------|
| <b>HEAVY EQUIPMENT REPLACEMENT</b>           |                 |           |                            |            |                 |            |            |                 |
| <b>Public Works, Water &amp; Solid Waste</b> |                 |           |                            |            |                 |            |            |                 |
| Leaf Blower Agrimetla BW360                  | \$500           | Poor      | Replace with Vacuum Truck  | \$0        | \$0             | \$0        | \$0        | \$0             |
| SnowEx Accuspray De-icer                     | \$4,000         | Good      | \$4,000                    | \$0        | \$0             | \$0        | \$0        | \$0             |
| 2000 Ford Tractor TN65                       | \$15,000        | Good      | \$30,000                   | \$0        | \$0             | \$0        | \$0        | \$0             |
| 2009 Hi-Way Model "P" Gravel Spreader        | \$4,000         | Good      | \$5,300                    | \$0        | \$0             | \$0        | \$0        | \$0             |
| 1997 Hi-Way Model "P" Gravel Spreader        | \$2,000         | Good      | \$5,300                    | \$0        | \$0             | \$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         | New       | \$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        | Fair/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             |
| <b>TOTAL HEAVY EQUIPMENT</b>                 |                 |           |                            | <b>\$0</b> | <b>\$11,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$60,000</b> |

CITY OF SKY VALLEY- ROAD IMPROVEMENT PLAN  
AS PROJECTED THROUGH 2020

| Route Num | 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 |
|-----------|--------------------|---------------------|----------------|------------|-------|--------------|----------------|----------|-------------------------|----------|------|----------|------|------|----------|------|-----------|------|------|------|
| 080011    | PEEK AND PEAK DR   | 0                   | 0.14           | 6          | 2     | I            | 13             | 9609.6   |                         |          |      |          |      |      |          |      |           |      |      |      |
|           |                    |                     | 0.23           |            |       |              | Square Yards = | 1,859.7  | \$20,252                |          |      |          |      |      |          |      | \$20,252  |      |      |      |
| 080111    | 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 |      |      |      |
| 080111    | RIDGEVIEW LN       | 0                   | 0.02           | 8          | 2     | I            | 16             | 1689.6   |                         |          |      |          |      |      |          |      |           |      |      |      |
|           |                    |                     | 0.18           |            |       |              | Square Yards = | 1,689.6  | \$18,400                |          |      |          |      |      |          |      | \$18,400  |      |      |      |
| 080211    | MOONRIDGE DR       | 0                   | 0.23           | 7          | 2     | I            | 15             | 18216    |                         |          |      |          |      |      |          |      |           |      |      |      |
|           |                    |                     | 0.23           |            |       |              | Square Yards = | 2,024.0  | \$22,041                |          |      |          |      |      |          |      | \$22,041  |      |      |      |
| 080411    | BRECKENRIDGE LN    | 0                   | 0.09           | 7          | 2     | I            | 14             | 6652.8   |                         |          |      |          |      |      |          |      |           |      |      |      |
|           |                    |                     | 0.2            |            |       |              | Square Yards = | 1,572.3  | \$17,122                |          |      |          |      |      |          |      | \$17,122  |      |      |      |
| 080511    | REBEL CIR          | 0                   | 0.06           | 8          | 2     | I            | 16             | 5068.8   |                         |          |      |          |      |      |          |      |           |      |      |      |
|           |                    |                     | 0.68           |            |       |              | Square Yards = | 6,382.9  | \$69,510                |          |      |          |      |      | \$69,510 |      |           |      |      |      |
| 080611    | SKY VALLEY WAY     | 0                   | 0.02           | 10         | 4     | I            | 21             | 2217.6   |                         |          |      |          |      |      |          |      |           |      |      |      |
| 080611    | Condo Hill Section | 0.63                | 0.02           | 10         | 2     | I            | 21             | 2217.6   |                         |          |      |          |      |      |          |      |           |      |      |      |
| 080611    |                    | 0.65                | 0.04           | 10         | 2     | I            | 21             | 4435.2   |                         |          |      |          |      |      |          |      |           |      |      |      |
| 080611    |                    | 0.69                | 0.05           | 10         | 2     | I            | 21             | 5544     |                         |          |      |          |      |      |          |      |           |      |      |      |
| 080611    |                    | 0.74                | 0.01           | 10         | 2     | I            | 21             | 1108.8   |                         |          |      |          |      |      |          |      |           |      |      |      |
| 080611    |                    | 0.75                | 0.05           | 10         | 2     | I            | 21             | 5544     |                         |          |      |          |      |      |          |      |           |      |      |      |
| 080611    |                    | 0.8                 | 0.02           | 10         | 2     | I            | 21             | 2217.6   |                         |          |      |          |      |      |          |      |           |      |      |      |
| 080611    |                    | 0.82                | 0.18           | 10         | 2     | I            | 21             | 19958.4  | \$58,549                |          |      | \$58,549 |      |      |          |      |           |      |      |      |
| 080611    |                    | 1                   | 0.11           | 10         | 2     | I            | 21             | 12196.8  |                         |          |      |          |      |      |          |      |           |      |      |      |
|           |                    |                     | 1.66           |            |       |              | Square Yards = | 18,755.7 | \$204,250               |          |      |          |      |      |          |      |           |      |      |      |
| 083811    | TAHOE              | 0                   | 0.12           | 8          | 2     | I            | 16             | 10137.6  |                         |          |      |          |      |      |          |      |           |      |      |      |
|           | 2010 LARP .15      |                     | 0.5            |            |       |              | Square Yards = | 5,227.2  | \$51,749                | \$51,749 |      |          |      |      |          |      |           |      |      |      |
| 080711    | BERKSHIRE LN       | 0                   | 0.13           | 6          | 2     | I            | 12             | 8236.8   |                         |          |      |          |      |      |          |      |           |      |      |      |
|           |                    |                     | 0.18           |            |       |              | Square Yards = | 1,267.2  | \$12,545                |          |      | \$12,545 |      |      |          |      |           |      |      |      |
| 080811    | SPYGLASS/OXFORD    | 0                   | 0.03           | 8          | 2     | I            | 17             | 2692.8   |                         |          |      |          |      |      |          |      |           |      |      |      |
|           |                    |                     | 0.21           |            |       |              | Square Yards = | 1,918.4  | \$18,992                |          |      | \$18,992 |      |      |          |      |           |      |      |      |
| 080911    | 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 |      |           |      |      |      |
| 081011    | BROADMOOR LN       | 0                   | 0.09           | 8          | 2     | I            | 16             | 7603.2   |                         |          |      |          |      |      |          |      |           |      |      |      |

# CITY OF SKY VALLEY- ROAD IMPROVEMENT PLAN AS PROJECTED THROUGH 2020

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# CITY OF SKY VALLEY - ROAD IMPROVEMENT PLAN AS PROJECTED THROUGH 2020

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CITY OF SKY VALLEY- ROAD IMPROVEMENT PLAN  
AS PROJECTED THROUGH 2020

|        |                         |      |      |   |   |   |  |                   |         |          |          |  |  |  |  |  |  |  |  |          |
|--------|-------------------------|------|------|---|---|---|--|-------------------|---------|----------|----------|--|--|--|--|--|--|--|--|----------|
| 084411 | W. SUGARBUSH SPUR       | 0    | 0.12 | 6 | 2 |   |  | 12                | 7603.2  |          |          |  |  |  |  |  |  |  |  |          |
| 084411 |                         | 0.12 | 0    | 6 | 2 | I |  | 12                | 0       |          |          |  |  |  |  |  |  |  |  |          |
|        |                         |      |      |   |   |   |  | Square<br>Yards = | 844.8   | \$8,364  | \$8,364  |  |  |  |  |  |  |  |  |          |
| 084511 | STILL WATER             | 0    | 0.04 | 5 | 2 | I |  | 10                | 2112    |          |          |  |  |  |  |  |  |  |  |          |
| 084511 |                         | 0.04 | 0    | 5 | 2 | I |  | 10                | 0       |          |          |  |  |  |  |  |  |  |  |          |
|        |                         |      |      |   |   |   |  | Square<br>Yards = | 234.7   | \$2,556  |          |  |  |  |  |  |  |  |  | \$2,556  |
| 084611 | HEMLOCK LN              | 0    | 0.02 | 8 | 2 | I |  | 16                | 1689.6  |          |          |  |  |  |  |  |  |  |  |          |
| 084611 | ACROSS FROM             | 0.02 | 0.03 | 8 | 2 | I |  | 16                | 2534.4  |          |          |  |  |  |  |  |  |  |  |          |
| 084611 | STILL WATER             | 0.05 | 0    | 8 | 2 | I |  | 16                | 0       |          |          |  |  |  |  |  |  |  |  |          |
|        |                         |      |      |   |   |   |  | Square<br>Yards = | 469.3   | \$5,111  |          |  |  |  |  |  |  |  |  | \$5,111  |
|        | PLEASANT MOUNTAIN<br>DR | 0    | 0.04 | 8 | 2 | I |  | 16                | 3379.2  |          |          |  |  |  |  |  |  |  |  |          |
|        |                         |      |      |   |   |   |  | Square<br>Yards = | 4,036.3 | \$39,959 | \$39,959 |  |  |  |  |  |  |  |  |          |
| 084811 | SQUAW VALLEY LN         | 0    | 0.14 | 8 | 2 | I |  | 17                | 12566.4 |          |          |  |  |  |  |  |  |  |  |          |
|        |                         |      |      |   |   |   |  | Square<br>Yards = | 1,396.3 | \$15,205 |          |  |  |  |  |  |  |  |  | \$15,205 |
| 084911 | BIG BEAR TRL            | 0    | 0.13 | 8 | 2 | I |  | 16                | 10982.4 |          |          |  |  |  |  |  |  |  |  |          |
|        |                         |      |      |   |   |   |  | Square<br>Yards = | 4,317.9 | \$47,022 |          |  |  |  |  |  |  |  |  | \$47,022 |
| 085011 | LITTLE BEAR TRL         | 0    | 0.07 | 8 | 2 | I |  | 16                | 5913.6  |          |          |  |  |  |  |  |  |  |  |          |
|        |                         |      |      |   |   |   |  | Square<br>Yards = | 657.1   | \$7,155  |          |  |  |  |  |  |  |  |  | \$7,155  |
| 085111 | PARK LN                 | 0    | 0.01 | 8 | 2 | I |  | 16                | 844.8   |          |          |  |  |  |  |  |  |  |  |          |
|        |                         |      |      |   |   |   |  | Square<br>Yards = | 750.9   | \$8,178  |          |  |  |  |  |  |  |  |  | \$8,178  |
| 085211 | SNOWBIRD LN             | 0    | 0.06 | 7 | 2 | I |  | 14                | 4435.2  |          |          |  |  |  |  |  |  |  |  |          |
|        |                         |      |      |   |   |   |  | Square<br>Yards = | 868.3   | \$9,455  |          |  |  |  |  |  |  |  |  | \$9,455  |
| 085311 | WINDING RIDGE DR        | 0    | 0.11 | 8 | 2 | I |  | 16                | 9292.8  |          |          |  |  |  |  |  |  |  |  |          |
|        |                         |      |      |   |   |   |  | Square<br>Yards = | 6,476.8 | \$70,532 |          |  |  |  |  |  |  |  |  | \$70,532 |
| 085411 | BUTTONS LN              | 0    | 0.06 | 5 | 2 | I |  | 11                | 3484.8  |          |          |  |  |  |  |  |  |  |  |          |
|        |                         |      |      |   |   |   |  | Square<br>Yards = | 387.2   | \$4,217  |          |  |  |  |  |  |  |  |  | \$4,217  |
| 085511 | WALKING BEAR LN         | 0    | 0.1  | 7 | 2 | I |  | 14                | 7392    |          |          |  |  |  |  |  |  |  |  |          |
| 085511 | Unpaved                 | 0.1  | 0.28 | 7 | 2 | E |  | 15                | 22176   | \$2,464  |          |  |  |  |  |  |  |  |  | \$36,960 |
| 085511 | Unpaved                 | 0.38 | 0    | 7 | 2 | E |  | 15                | 0       |          |          |  |  |  |  |  |  |  |  |          |
|        |                         |      |      |   |   |   |  | Square<br>Yards = | 3,285.3 | \$35,777 |          |  |  |  |  |  |  |  |  |          |
| 085611 | RESCUE                  | 0    | 0.27 | 7 | 2 | E |  | 14                | 19958.4 |          |          |  |  |  |  |  |  |  |  |          |

**CITY OF SKY VALLEY - ROAD IMPROVEMENT PLAN  
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