

City of Sky Valley, Georgia
Annual Budget

For the Fiscal Year Ending

December 31, 2013

READER'S GUIDE



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

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

BUDGET PHILOSOPHY

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

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

PRESENTATION OF FINANCIAL INFORMATION AND BASIS OF ACCOUNTING

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

The City uses primarily the following fund types:

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

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



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

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

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

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

BASIS OF ACCOUNTING AND BUDGETING

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

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



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

BUDGET DOCUMENT PRESENTATION FORMAT

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

Following the introductory material in the document, City-wide budget summaries are presented. Other information is also included, such 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.

2012
ELECTED OFFICIALS

Mayor
- ❖ **Jim Martindale**

Council President
- ❖ **Neil Howard**

City Council
- ❖ **Richard Boyle**
- ❖ **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 15th of each calendar year.

D. **Reporting**

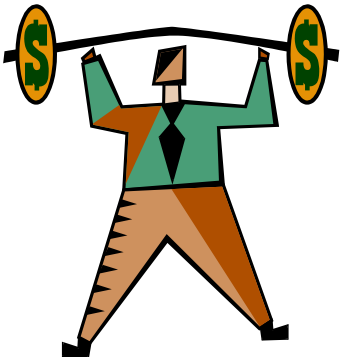
Periodic financial reports will be prepared and distributed to the City Manager and Department Heads. These reports allow Department Heads to manage their budgets and enable the City Manager to monitor and control the budget. Summary financial and budgetary reports should be presented by the City Clerk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

E. **Control and Accountability**

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

F. **Budget Transfers**

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



III. Capital Budget Policies and Capital Improvement Plan

A. **Scope**

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

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

B. **Control**

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

C. **Program Planning**

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

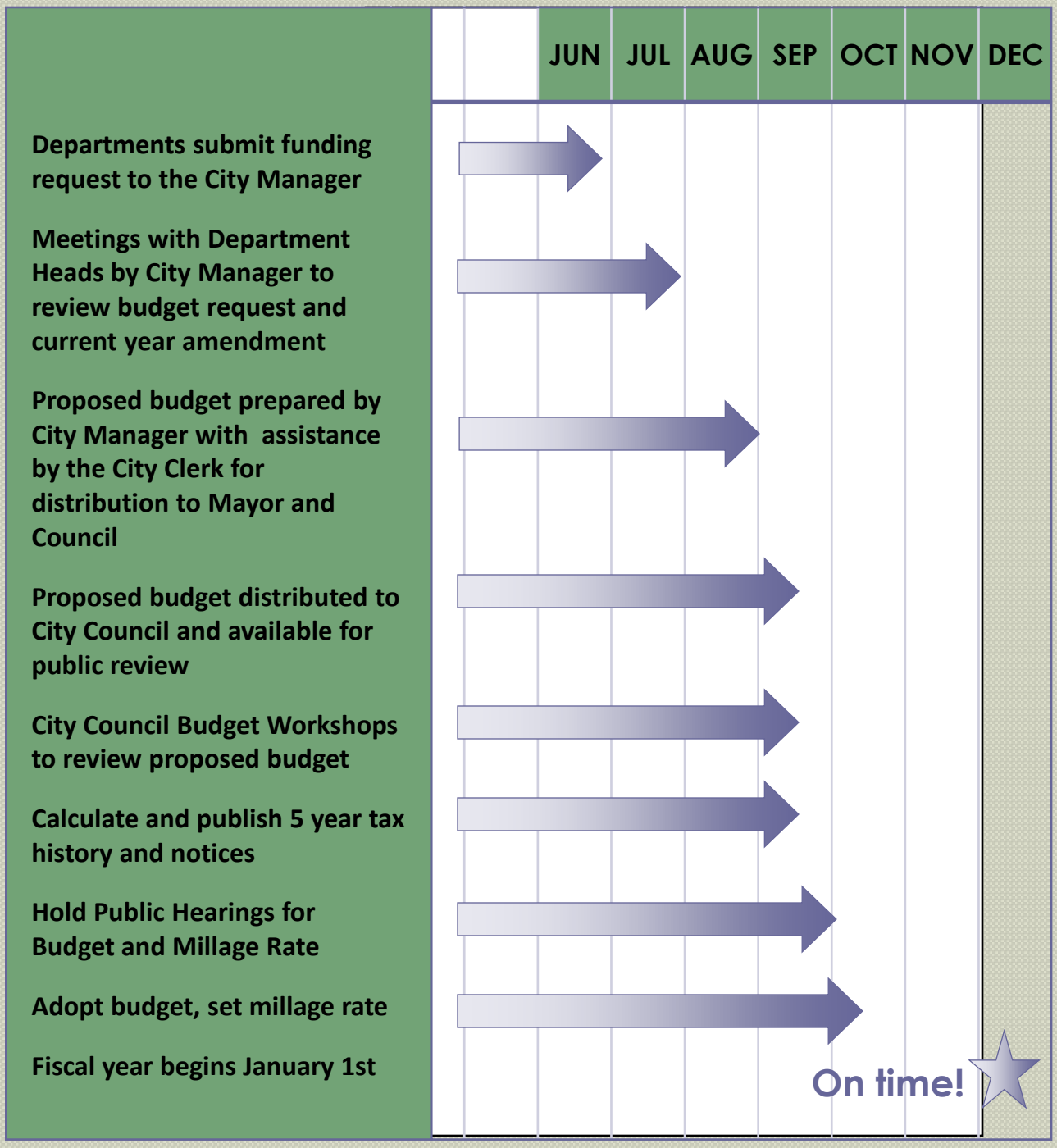
D. **Timing**

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

E. **Reporting**

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

BUDGET CALENDAR



Budget & Millage Rate Public Hearings

Budget Workshops:

- **Friday, September 14th, 2012, at 10:00 AM at Fellowship Hall**
- **Tuesday, September 18th immediately following the Regular monthly City County meeting at the Fellowship Hall**

A Public Hearing on the 2013 Budget and the Millage Rate for 2012 Ad Valorem Taxes will be held at the Timeshare Meeting Room, 501 Sky Valley Way on:

- **Thursday, September 27, 2012 at 10:00 AM**

The regular Council Meeting to adopt the 2013 budget and set the millage rate for the 2012 Ad Valorem taxes will be held

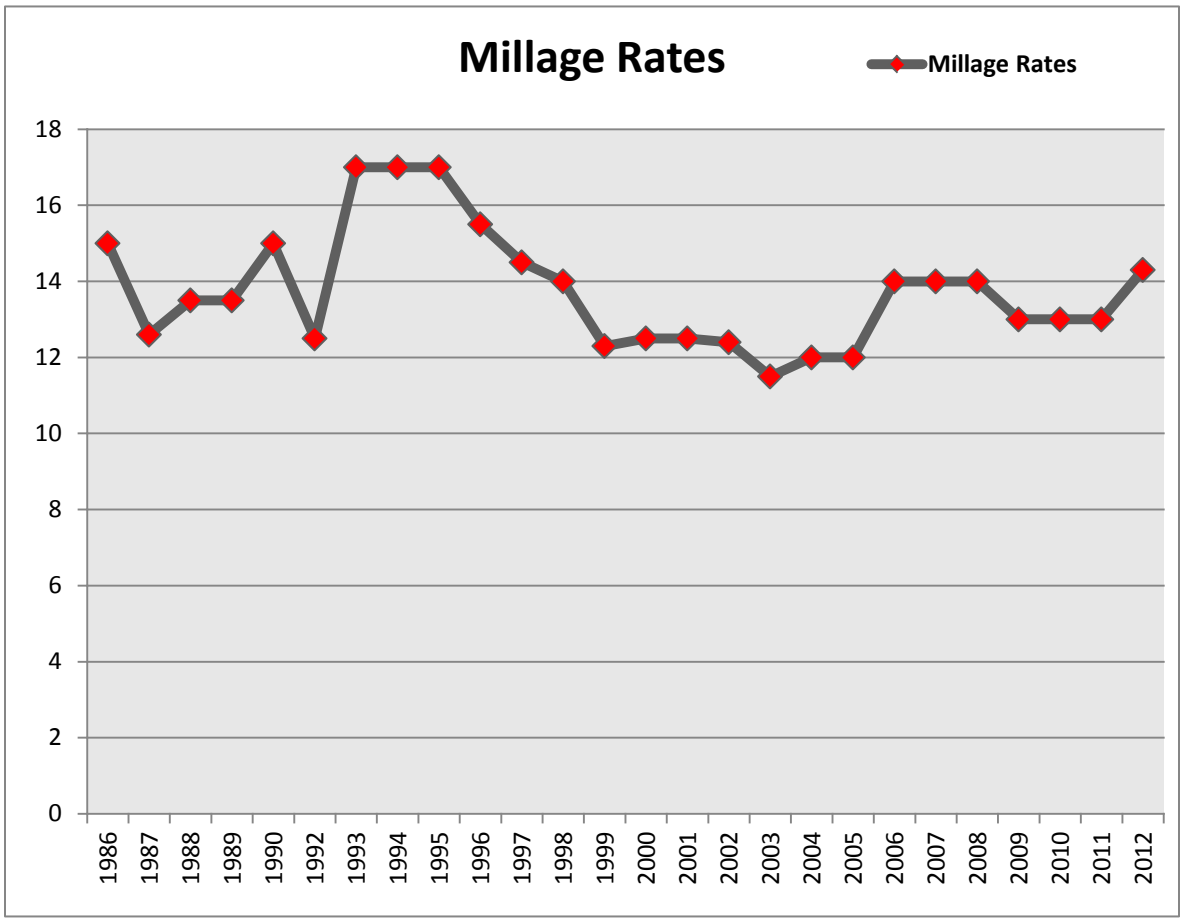
- **Tuesday, October 16, 2012 at 9:30 AM**



Millage Rates Since the Beginning…

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

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



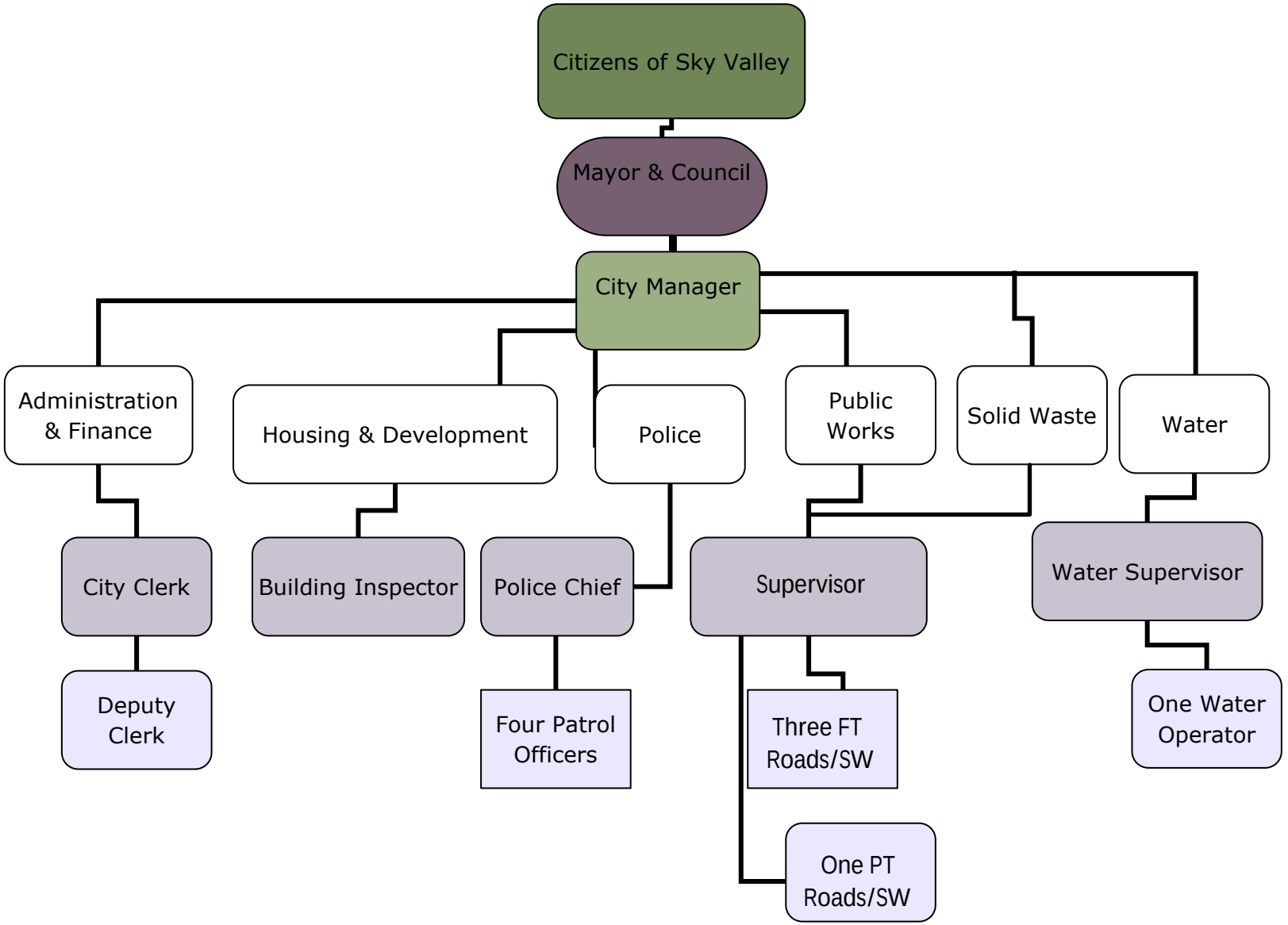


FACT SUMMARY – 2012 MILLAGE RATE & AD VALOREM TAX DIGEST



- The City's tax digest dropped by $7,421,087 in reassessments and other changes. The total decrease in tax revenue at the current 13 mils would be $96,474 or approximately 10%.
- The Rollback millage rate would be 14.301 compared to 13 in 2011. This is the rate at which the tax revenue to the City would remain the same 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 $11,323 of what was billed last year. Any millage rate set by the Council equal to or less than 14.301 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
- 2012 Net Digest: $65,500,850 @14.3 mils = $936,662.16 @14.473 mils = $947,993.80
- Rollback rate = 14.301 mils (only takes into consideration the reassessments of existing real property not other changes to the taxable digest)
- The true millage rate that would be needed to equate to the same tax dollars would be 14.473

Organizational Chart



EXPENSE CLASSIFICATIONS

GENERAL GOVERNMENT

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

JUDICIAL

Judicial Administration (Court Clerk) – 1 FT shared employee
Municipal Court (Judge) – as needed

PUBLIC SAFETY

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

PUBLIC WORKS

Public Works Administration (Roads employees) – 3 FT & 1 PT 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 PT
Planning & Zoning

DEBT SERVICES (Interest & payments on long term loans)

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

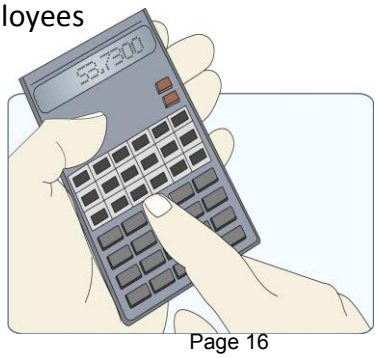
Must be reported separately to the Department of Community Affairs

WATER FUND

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

SOLID WASTE FUND

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



PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2012

COUNTY: Rabun | TAXING JURISDICTION: City of Sky Valley

INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED

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

DESCRIPTION	2011 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2012 DIGEST
REAL	74,272,187	-6,553,582	-866,381	66,852,224
PERSONAL	197,920		-85,914	112,006
MOTOR VEHICLES	501,830		84,790	586,620
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	74,971,937	-6,553,582	-867,505	67,550,850
EXEMPTIONS	2,050,000	0	0	2,050,000
NET DIGEST	72,921,937	-6,553,582	-867,505	65,500,850
FLPA Reimbursement Value			0	
Adjusted NET DIGEST	72,921,937	-6,553,582	-867,505	65,500,850
	(PYD)	(RVA)	(NAG)	(CYD)
2011 MILLAGE RATE >>>	13.000	2012 PROPOSED MILLAGE RATE >>>		13.000

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2011 Net Digest	PYD	72,921,937	
Net Value Added-Reassessment of Existing Real Property	RVA	-6,553,582	
Other Net Changes to Taxable Digest	NAG	-867,505	
2012 Net Digest	CYD	65,500,850	(PYD+RVA+NAG)
2011 Millage Rate	PYM	13.000	
Millage Equivalent of Reassessed Value Added	ME	-1.301	(RVA/CYD) * PYM
Rollback Millage Rate for 2012	RR	14.301	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2012 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	14.301
2012 Millage Rate	13.000
Percentage Increase	-9.10%

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 2012 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2012 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 2012 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 2012 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

Signature of Responsible Party _____ Title _____ Date _____

NOTICE

The Sky Valley Governing Authority does hereby announce that the millage rate will be set at a meeting to be held at the Chapel Fellowship Hall located at 817 Sky Valley Way on October 16, 2012 at 9:30 am and pursuant to the requirements of O.C.G.A. Section 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2012 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CITY	2007	2008	2009	2010	2011	2012
Real & Personal	76,653,940	79,803,634	81,152,315	75,073,465	74,470,107	66,964,230
Motor Vehicles	661,600	569,830	671,770	610,140	501,830	586,620
Mobile Homes						
Timber - 100%						
Heavy Duty Equipment						
Gross Digest	77,315,540	80,373,464	81,824,085	75,683,605	74,971,937	67,550,850
Less M& O Exemptions	2,200,000	2,150,000	2,150,000	2,100,000	2,100,000	2,050,000
Net M & O Digest	75,115,540	78,223,464	79,674,085	73,583,605	72,871,937	65,500,850
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	75,115,540	78,223,464	79,674,085	73,583,605	**72,871,937**	**65,500,850**
Gross M&O Millage	14.000	14.000	13.000	13.000	13.000	13.000
Less Rollbacks						
Net M&O Millage	14.000	14.000	13.000	13.000	13.000	13.000
Total Property Taxes Levied	$1,051,618	$1,095,128	$1,035,763	$956,587	$947,335	$851,511
Net Taxes $ Increase		$43,511	-$59,365	-$79,176	-$9,252	-$95,824
Net Taxes % Increase		4.14%	-5.42%	-7.64%	-0.97%	-10.12%

September 21, 2012

To the Mayor, City Council, and Citizens:

Transmitted herewith is the City of Sky Valley's balanced budget for fiscal year 2013. I applaud the diligent efforts of the department supervisiors 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 priorties 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 last year's millage rate of 13 mils, which generates approximately $96,474 or 10% less revenue for the City. With the tax digest decreasing by over 7.4 million dollars, careful consideration was taken to see how best to maintain city services, continue with as many road 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 Smith
City Manager

RESOLUTION 12-____

A RESOLUTION TO ADOPT THE 2013 BUDGET AND TO ESTABLISH POLICIES FOR ADJUSTMENTS TO THE BUDGET.

WHEREAS, the City Manager has presented a proposed fiscal year 2013 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 2013; 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 2013; 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 _____, 2012.

Approved:

_____
James Martindale, Mayor

_____
Neil Howard, Council President

_____
Richard Boyle, Councilor

_____
Bob Larsen, Councilor

_____
Maureen Platt, Councilor

Attest:

_____
Mandi Cantrell, City Clerk

_____
David Whatley, Councilor

GENERAL FUND BUDGET - 2013

Revenues

General Property Taxes	907,010
Real Property	
Personal Property	
Real Estate Transfer	
Intangible Tax	
Franchise Taxes	
Selective Sales and Use Taxes	400
Alcoholic Beverage Excise	
Business Taxes	13,500
Occupation Taxes	
Insurance Premium Taxes	
Penalties & Interest on Taxes	15,000
Business Licenses	1,500
Alcoholic Beverages	
Non-Business Licenses & Permits	100
Zoning and Land Use	
Sign	
Regulatory Fees	10,000
Building Permits	
Tree Cutting Permits	
Culture & Recreation	0
Promotional Events	
Intergovernmental Revenues	19,000
Grants	
Charges for Services	450
Fines & Forfeitures	4,000
Investment Income	4,000
Miscellaneous Revenue	500
Reimbursements	1,000
TOTAL OPERATING REVENUE	$976,460
Other Financing Sources	
Operating Transfer	
Hotel/Motel Tax Fund	3,000
Budgeted Fund Balance	0
Sale of Surplus Property	2,000
Capital Leases	0
Use of Unreserved Fund Balance	0
TOTAL REVENUE & OTHER SOURCES	$981,460

Appropriations

Executive	2,050
Legislative	9,200
General Administration	234,009
Fire Services	60,000
Police	337,084
Judicial	4,405
Housing & Development	18,180
Public Works	212,699
Elections	1,500
TOTAL OPERATING EXPENDITURES	$879,127
Fleet Vehicle Replacement	0
Equipment Replacement	4,200
Road Improvement Program	98,133
Debt Service	
Capital Lease	0
TOTAL CAPITAL EXPENDITURES	$102,333
CONTINGENCY	0
TOTAL APPROPRIATIONS	$981,460

EXHIBIT A

Revenues

Water Charges	333,500
Water tap-on Fees	2,500
Investment Revenue	2,400
Other Miscellaneous Revenue	830
TOTAL OPERATING REVENUE	$377,500
Other Financing Sources	
Grant – DWSRF subsidy	0
Grant - ARC	0
Loan - GEFA/DWSRF	0
Budgeted Use of Surplus	0
Budged Use of Reserved Debt Svc	50,000
TOTAL REVENUE & OTHER SOURCES	$389,230

Appropriations

Water Maintenance and Operations	249,247
Water System Improvements	
Debt Service (105%)	126,555
DWSRF Loan	
Fleet Vehicle Replacement	13,428
TOTAL APPROPRIATIONS	$389,230

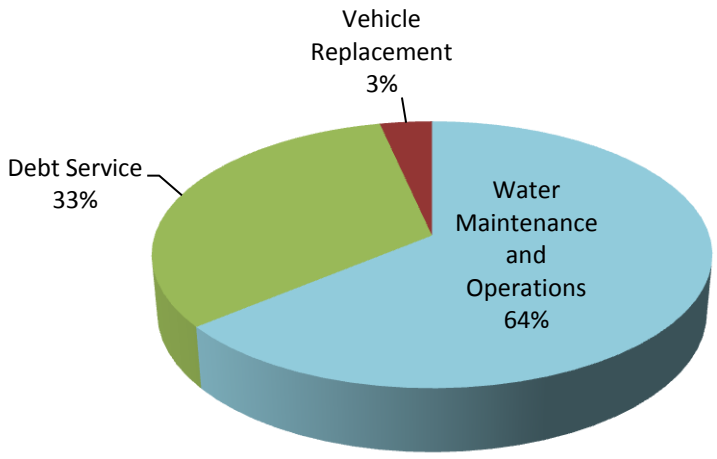


EXHIBIT B

Revenues

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

Appropriations

Solid Waste Maintenance and Operations	112,000
TOTAL APPROPRIATIONS	$112,000

EXHIBIT C

Revenues

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

Appropriations

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

EXHIBIT D

CITY OF SKY VALLEY
REVENUE AT 13.0 MILS

	2009	2010	2011	Jan - Aug 12	Budget	2013
Income						
33.4000 · GA government grants/contracts	3,238.70	0.00	0.00	34,999.62	16,000.00	16,000.00
33.9000 · Other Grants (GMA, GIRMA, etc)	0.00	1,500.00	0.00	3,000.00	1,500.00	3,000.00
34.7000 · Culture & Recreation	0.00	0.00	24,680.58	7,479.17	20,000.00	0.00
37.1000 · Donations - Private Sources	0.00	800.00	250.00	0.00	0.00	0.00
39.1000 · Interfund Transfers	99,255.25	0.00	0.00	0.00	0.00	0.00
60110 · Ad valorem - property	1,076,850.37	1,027,030.12	946,036.77	938,737.03	940,811.00	843,885.00
60120 · Ad valorem - vehicles	8,650.15	6,804.33	7,422.41	5,453.50	6,524.00	7,625.00
60140 · Penalties, Fifa's, interest	4,807.85	21,807.38	17,727.94	8,904.33	15,000.00	15,000.00
60210 · Insurance premium tax	12,252.93	11,896.82	12,757.94	0.00	12,000.00	12,000.00
60220 · Beverage Excise tax	510.50	346.12	360.63	286.26	300.00	400.00
60230 · Franchise tax	48,837.07	47,491.87	53,113.36	48,560.11	50,000.00	50,000.00
60235 · Fines & forfeitures	1,717.47	5,729.72	4,112.76	11,491.14	2,000.00	4,000.00
60240 · Business license	4,457.50	3,205.00	1,882.50	3,220.00	1,500.00	3,000.00
60250 · Permits	15,527.15	15,099.75	18,270.25	6,784.30	20,000.00	10,000.00
60270 · Zoning applications	300.00	100.00	0.00	200.00	100.00	100.00
60271 · Sales of Reports, Copies, Etc.	412.59	154.09	354.54	892.14	300.00	450.00
60280 · Real estate transfer tax	734.22	845.02	1,357.71	936.50	700.00	1,000.00
60281 · Intangible tax	3,918.75	4,373.52	4,814.95	3,448.64	4,000.00	4,500.00
69110 · Interest income	11,271.56	4,144.36	4,598.04	2,920.36	4,000.00	4,000.00
69115 · Transfer from hotel/motel tax	3,000.00	2,146.48	1,968.88	0.00	2,000.00	3,000.00
69150 · Refunds & Reimbursements	2,077.37	1,100.00	1,264.65	237.00	2,000.00	1,000.00
69990 · Miscellaneous	600.00	387.80	660.76	409.25	600.00	500.00
70000 · Sale of surplus property	0.00	2,750.00	10.00	50.00	1,000.00	2,000.00
Total Income	1,298,419.43	1,157,712.38	1,101,644.67	1,078,009.35	1,100,335.00	981,460.00

CITY OF SKY VALLEY
Executive
(Mayor)

	2009	2010	2011	Jan - Aug 12	Budget	2013
Expense						
520000 · Purchased / Contracted Services						
523000 · Other purchased services						
523100 · Insurance, other than employee						
523102 · Liability Insurance	1,447.00	1,116.00	937.46	976.34	1,000.00	1,000.00
523200 · Communications	0.00	0.00	15.26	0.00	0.00	0.00
523500 · Travel	326.60	367.25	0.00	0.00	500.00	500.00
523700 · Education and training	455.00	0.00	0.00	0.00	500.00	500.00
531000 · Supplies						
531100 · General supplies & materials	11.49	0.00	0.00	0.00	25.00	25.00
531750 · Other Supplies (uniforms)	0.00	0.00	0.00	0.00	25.00	25.00
Total Expense	2,240.09	1,483.25	952.72	976.34	2,050.00	2,050.00

CITY OF SKY VALLEY
Legislative
(Council)

	2009	2010	2011	Jan - Aug 12	Budget	2013
Expense						
520000 · Purchased / Contracted Services						
523100 · Insurance, other than employee						
523102 · Liability Insurance	7,235.00	5,580.00	4,687.80	5,858.04	5,950.00	5,950.00
523500 · Travel	2,618.72	3,284.00	941.00	1,863.20	1,500.00	1,500.00
523700 · Education and training	2,665.00	1,535.00	0.00	1,430.00	1,500.00	1,500.00
531000 · Supplies						
531100 · General supplies & materials	97.45	18.17	42.42	115.38	50.00	100.00
531750 · Other Supplies (uniforms)	43.97	0.00	85.44	145.92	0.00	150.00
Total Expense	12,660.14	10,417.17	5,756.66	9,412.54	9,000.00	9,200.00

CITY OF SKY VALLEY
General Gov. and Administration
with 1.5% Employee Raises

	2009	2010	2011	Jan - Aug 12	Budget	2013
Expense						
510000 · Personal Services						
511000 · Salaries & wages						
511100 · Regular employees	106,788.48	106,556.69	106,760.08	70,595.58	108,850.00	110,370.00
512000 · Employee benefits						
512100 · Group Insurance	24,744.40	25,196.56	30,989.64	22,937.36	34,400.00	29,010.00
512200 · FICA	6,541.61	6,704.15	6,542.13	4,371.07	7,100.00	7,089.00
512300 · Medicare	1,529.88	1,567.98	1,530.04	1,022.28	1,700.00	1,658.00
512400 · Retirement contributions	5,329.52	4,873.00	8,406.72	4,418.32	7,910.00	8,003.00
512600 · Unemployment insurance	76.32	68.01	28.00	52.26	90.00	89.00
512700 · Workman's compensation	575.34	456.00	339.18	229.15	350.00	235.00
512910 · Vacation Buy-Back	0.00	3,792.00	3,426.00	2,729.20	4,155.00	3,964.00
510000 · Personal Services - Other	0.00	0.00	0.00	534.17	0.00	0.00
521000 · Professional Services						
521200 · Accounting/Auditing Services	5,600.00	1,933.33	2,043.33	3,000.00	2,000.00	3,000.00
521201 · Legal Services	15,236.97	8,055.78	9,799.17	3,388.37	8,000.00	8,000.00
521000 · Professional Services - Other	1,245.99	2,255.03	26,147.37	503.00	7,500.00	1,000.00
522100 · Cleaning services - Other	1,100.00	1,100.00	1,100.00	800.00	1,200.00	1,200.00
522150 · Maint. Contracts & Agreements	5,503.49	6,882.61	7,991.10	5,164.02	8,000.00	8,000.00
522200 · Repairs & Maintenance						
522201 · Repairs & Maint. - Buildings	1,250.84	804.88	1,814.88	1,987.84	2,000.00	1,000.00
522202 · Repairs & Maint. - Equipment	1,226.68	0.00	143.00	595.40	500.00	500.00
5222060 · 99 Crown Vic - Admin	160.85	0.00	0.00	0.00	500.00	500.00
522310 · Rental bldgs - Fellowship Hall	550.00	650.00	975.00	600.00	1,200.00	1,200.00
523100 · Insurance, other than employee						
523101 · Property Insurance	0.00	778.59	379.00	413.12	800.00	500.00
523102 · Liability Insurance	0.00	678.16	1,952.09	1,726.25	2,000.00	2,000.00
523103 · Vehicle Insurance	505.17	402.66	338.24	362.11	450.00	400.00
523200 · Communications	4,765.73	6,624.23	5,329.44	4,090.29	6,400.00	6,400.00
523300 · Advertising - Other	435.13	536.26	1,173.06	720.00	1,000.00	1,000.00

CITY OF SKY VALLEY
General Gov. and Administration
with 1.5% Employee Raises

	2009	2010	2011	Jan - Aug 12	Budget	2013
523301 · Printing and binding	153.04	555.67	0.00	269.94	500.00	500.00
523400 · Bank Service Charges	5.00	90.78	66.96	105.57	50.00	100.00
523500 · Travel	7,166.11	6,930.24	8,654.12	5,381.29	7,500.00	7,500.00
523600 · Dues & Fees	734.00	873.22	882.44	825.44	850.00	900.00
523700 · Education and training						
523701 · Health & Wellness Program	1,383.46	1,159.24	1,077.73	703.94	2,000.00	3,000.00
523700 · Education and training - Other	4,200.00	3,740.00	4,109.00	2,795.00	4,000.00	4,000.00
531000 · Supplies						
531500 · Supplies / inventory for resale	258.10	0.00	30.00	515.04	100.00	100.00
531601 · Signs	0.00	40.00	0.00	0.00	0.00	0.00
531100 · General supplies & materials - (	5,166.16	2,817.47	3,066.15	2,191.37	3,000.00	3,000.00
531200 · Energy						
531230 · Utilities	1,349.88	2,083.57	2,006.00	1,019.69	2,000.00	2,000.00
531240 · Bottled gas (propane)	1,689.15	1,722.87	1,516.53	443.18	2,200.00	2,000.00
531270 · Gasoline/Diesel	463.55	245.10	258.81	175.41	500.00	500.00
531300 · Food (year-end party)	1,340.14	1,145.42	1,156.29	93.78	1,500.00	1,200.00
531400 · Books & periodicals	25.00	42.75	0.00	42.00	50.00	50.00
531715 · Promotion & tourism						
531720 · Summer Celebration	0.00	0.00	28,718.78	2,569.53	18,000.00	0.00
* * * Marketing - Joint	0.00	0.00	0.00	0.00	13,000.00	10,000.00
531715 · Promotion & tourism - 4th of	2,010.81	1,979.21	1,700.00	4,500.00	2,000.00	2,700.00
531700 · Miscellaneous Expense - Other	641.48	1,577.33	510.04	391.59	0.00	341.00
531750 · Other Supplies (uniforms)	1,314.45	940.74	483.23	263.79	1,200.00	500.00
531600 · Small equipment	3,718.08	448.49	0.00	249.42	800.00	500.00
540000 · Capital Outlays						
541000 · Property - Other	0.00	0.00	9,770.59	0.00	0.00	0.00
540000 · Capital Outlays - Other	0.00	5,000.00	1,818.00	0.00	0.00	0.00
Total Expense	214,784.81	211,408.02	283,032.14	152,775.77	265,355.00	234,009.00

CITY OF SKY VALLEY
FIRE RESCUE

	2009	2010	2011	Jan - Aug 12	Budget	2013
Expense						
570000 · Other Costs	77,305.00	78,977.00	72,975.00	54,277.50	72,370.00	60,000.00
Total Expense	77,305.00	78,977.00	72,975.00	54,277.50	72,370.00	60,000.00

CITY OF SKY VALLEY
Police
with 1.5% Employee Raises

	2009	2010	2011	Jan - Aug 12	Budget	2013
510000 · Personal Services						
511000 · Salaries & wages						
511100 · Regular employees	167,812.03	187,339.61	189,797.91	125,820.40	176,890.00	180,441.00
511200 · Temporary employees	3,609.00	4,289.27	6,575.07	0.00	4,000.00	5,000.00
511300 · Overtime	2,837.49	3,309.53	388.05	672.95	3,000.00	2,000.00
512000 · Employee benefits						
512100 · Group Insurance	36,828.82	40,294.56	44,611.57	35,576.00	50,900.00	57,294.00
512200 · FICA	10,242.32	11,587.00	11,481.33	7,413.43	11,815.00	12,033.00
512300 · Medicare	2,394.78	2,709.29	2,434.24	1,436.56	2,800.00	2,814.00
512400 · Retirement contributions	9,729.36	9,141.00	9,450.72	7,503.20	12,970.00	13,135.00
512600 · Unemployment insurance	215.94	184.47	88.04	19.82	210.00	208.00
512700 · Workman's compensation	19,152.20	6,225.00	7,082.27	7,102.37	7,100.00	7,100.00
512900 · Other employee benefits						
512910 · Vacation Buy-Back	0.00	1,337.60	1,045.12	2,409.28	6,610.00	6,639.00
520000 · Purchased / Contracted Services						
521000 · Professional Services						
521199 · Professional	9.00	0.00	0.00	0.00	0.00	0.00
521000 · Professional Services - Other	106.00	0.00	0.00	0.00	0.00	0.00
Total 521000 · Professional Services	115.00	0.00	0.00	0.00	0.00	0.00
522000 · Purchased - property services						
522150 · Maint. Contracts & Agreements	0.00	82.50	69.99	0.00	100.00	75.00
522200 · Repairs & Maintenance						
522201 · Repairs & Maint. - Buildings	471.98	120.07	450.48	940.84	500.00	500.00
522202 · Repairs & Maint. - Equipment	157.52	0.00	0.00	372.50	100.00	300.00
522206 · Repairs & Maint. - Vehicle						
5222067 · 00 Crown Vic (wht) - Police	1,516.63	523.91	1,455.05	183.38		
5222068 · 02 Explorer - Police	1,289.27	267.83	2,563.74	1,148.36		
5222069 · 95 Crown Vic - Police	496.22	224.95	695.19	148.24		

CITY OF SKY VALLEY
Police
with 1.5% Employee Raises

	2009	2010	2011	Jan - Aug 12	Budget	2013
5222070 · 85 Blazer - Police	640.17	338.73	86.70	0.00		
5222072 · 04 Explorer - Police	1,111.91	2,310.76	1,246.17	726.57		
5222073 · 00 Crown Vic (slvr) - Police	1,130.77	2,722.94	1,218.31	1,316.92		
5222078 · 04 Chevy Impala - Police	0.00	0.00	1,179.55	1,372.40		
522206 · Repairs & Maint. - Vehicle - Ot	1,597.66	207.39	529.67	62.05		
Total 522206 · Repairs & Maint. - Vehicle	7,782.63	6,596.51	8,974.38	4,957.92	8,000.00	8,000.00
522300 · Rentals - Other	0.00	80.25	0.00	0.00	0.00	0.00
523100 · Insurance, other than employee						
523101 · Property Insurance	0.00	0.00	0.00	115.40	0.00	120.00
523102 · Liability Insurance	4,575.00	3,764.16	3,136.71	3,240.16	3,500.00	3,500.00
523103 · Vehicle Insurance	4,688.21	3,188.66	2,896.05	3,171.74	4,000.00	3,500.00
523200 · Communications	18,660.02	5,393.77	5,425.30	3,952.25	5,500.00	5,500.00
523300 · Advertising	20.00	0.00	0.00	0.00	50.00	50.00
523301 · Printing and binding	242.05	201.81	0.00	102.34	150.00	150.00
523500 · Travel	964.00	904.00	1,239.90	1,367.60	1,500.00	1,500.00
523600 · Dues & Fees	100.00	225.00	125.00	125.00	125.00	125.00
523700 · Education and training	225.00	425.37	0.00	660.00	500.00	500.00
523800 · Licenses	100.00	0.00	100.00	0.00	100.00	100.00
531000 · Supplies						
531100 · General supplies & materials						
531106 · Safety	0.00	829.25	883.80	0.00	1,000.00	1,000.00
531601 · Signs	948.50	0.00	0.00	0.00	0.00	0.00
531100 · General supplies & materials - C	7,743.20	4,712.96	2,974.36	6,561.09	3,300.00	3,300.00
531200 · Energy						
531230 · Utilities	416.29	649.54	580.94	116.28	700.00	700.00
531240 · Bottled gas (propane)	1,085.21	1,421.74	1,381.45	354.53	1,500.00	1,500.00
531270 · Gasoline/Diesel	9,112.64	11,458.98	16,968.25	10,268.92	14,000.00	16,000.00
531300 · Food	0.00	30.75	0.00	0.00	0.00	0.00
531400 · Books & periodicals	103.27	0.00	54.47	112.98	100.00	150.00
531700 · Miscellaneous Expense	75.00	79.93	0.00	0.00	100.00	100.00

CITY OF SKY VALLEY
Police
with 1.5% Employee Raises

	2009	2010	2011	Jan - Aug 12	Budget	2013
531750 · Other Supplies (uniforms)	3,669.74	4,206.15	3,278.68	3,053.38	3,250.00	3,250.00
531600 · Small equipment	2,319.57	1,568.01	648.00	403.98	500.00	500.00
540000 · Capital Outlays						
542200 · Vehicles	0.00	0.00	5,000.00	4,000.00	4,000.00	0.00
	316,396.77	312,356.74	327,142.08	231,830.92	328,870.00	337,084.00

CITY OF SKY VALLEY
Judicial
with 1.5% Employee Raises

	2009	2010	2011	Jan - Aug 12	Budget	2013
Expense						
510000 · Personal Services						
511000 · Salaries & wages						
511100 · Regular employees	7,644.90	1,830.00	1,500.00	1,050.60	1,700.00	1,631.00
512000 · Employee benefits						
512100 · Group Insurance	1,704.36	571.76	377.43	275.68	450.00	410.00
512200 · FICA	463.54	110.92	90.74	63.58	105.00	101.00
512300 · Medicare	108.47	25.94	21.25	14.79	25.00	24.00
512400 · Retirement contributions	448.38	94.99	87.60	66.24	119.00	115.00
512600 · Unemployment insurance	8.57	2.42	0.65	0.18	5.00	0.00
512700 · Workman's compensation	69.48	0.00	0.00	114.91	20.00	114.00
520000 · Purchased / Contracted Services						
521000 · Professional Services						
521400 · Municipal Judge	250.00	500.00	250.00	1,000.00	500.00	1,500.00
522000 · Purchased - property services						
522150 · Maint. Contracts & Agreements	5.18	0.00	0.00	0.00	0.00	0.00
523000 · Other purchased services						
523200 · Communications	9.87	10.40	0.00	5.75	10.00	10.00
523500 · Travel	0.00	308.00	0.00	0.00	200.00	200.00
523600 · Dues & Fees	0.00	35.00	35.00	95.00	35.00	100.00
523700 · Education and training						
523700 · Education and training - Other	150.00	0.00	0.00	150.00	150.00	150.00
531000 · Supplies						
531100 · General supplies & materials -	0.00	0.00	0.00	0.00	50.00	50.00
Total Expense	10,862.75	3,489.43	2,362.67	2,836.73	3,369.00	4,405.00

CITY OF SKY VALLEY
Housing and Development

	2009	2010	2011	Jan - Aug 12	Budget	2013
Expense						
510000 · Personal Services						
511000 · Salaries & wages						
511100 · Regular employees	20,849.47	21,378.36	18,793.50	12,771.54	22,500.00	9,610.00
512000 · Employee benefits						
512100 · Group Insurance	0.00	0.00	0.00	0.00	0.00	0.00
512200 · FICA	1,292.66	1,325.45	1,165.19	791.84	1,450.00	596.00
512300 · Medicare	302.32	309.99	272.51	185.19	345.00	139.00
512400 · Retirement contributions	1,780.08	0.00	0.00	0.00	0.00	0.00
512600 · Unemployment insurance	68.00	59.50	22.90	5.11	60.00	60.00
512700 · Workman's compensation	5,468.20	942.00	394.56	383.56	400.00	400.00
522000 · Purchased - property services						
522200 · Repairs & Maintenance						
522201 · Repairs & Maint. - Buildings	25.00	53.90	82.25	9.90	100.00	100.00
522206 · Repairs & Maint. - Vehicle						
5222061 · 97 Jeep - H & D	26.86	663.35	428.00	0.00	750.00	750.00
523000 · Other purchased services						
523100 · Insurance, other than employee						
523101 · Property Insurance	0.00	0.00	0.00	38.47	0.00	0.00
523102 · Liability Insurance	0.00	631.10	1,301.46	1,110.00	1,300.00	1,300.00
523103 · Vehicle Insurance	742.76	591.91	494.87	522.92	700.00	600.00
523200 · Communications	323.23	318.72	177.31	142.93	400.00	300.00
523300 · Advertising	60.00	20.00	0.00	60.50	50.00	100.00
523301 · Printing and binding	0.00	415.88	0.00	0.00	275.00	275.00
523500 · Travel	591.57	120.75	0.00	0.00	250.00	250.00
523600 · Dues & Fees	650.00	600.00	225.00	0.00	600.00	600.00
523700 · Education and training	170.00	660.00	430.00	475.00	1,000.00	500.00
531000 · Supplies						
531100 · General supplies & materials	578.62	619.20	151.61	74.63	500.00	500.00
531200 · Energy						

CITY OF SKY VALLEY
Housing and Development

	2009	2010	2011	Jan - Aug 12	Budget	2013
531230 · Utilities	29.84	259.63	154.56	38.76	300.00	300.00
531240 · Bottled gas (propane)	57.10	377.43	279.59	0.00	400.00	400.00
531270 · Gasoline/Diesel	643.85	834.44	781.22	366.24	800.00	800.00
531400 · Books & periodicals	0.00	179.00	0.00	111.14	200.00	200.00
531700 · Miscellaneous Expense	0.00	0.00	0.00	0.00	100.00	0.00
531750 · Other Supplies (uniforms)	92.51	0.00	0.00	0.00	200.00	200.00
531600 · Small equipment	0.00	0.00	743.60	0.00	220.00	200.00
540000 · Capital Outlays	0.00	0.00	0.00	0.00	0.00	0.00
Total Expense	33,752.07	30,360.61	25,898.13	17,087.73	32,900.00	18,180.00

CITY OF SKY VALLEY
Public Works
with 1.5% Employee Raises

	2009	2010	2011	Jan - Aug 12	Budget	2013
Expense						
510000 · Personal Services						
511000 · Salaries & wages						
511100 · Regular employees	105,328.54	86,517.11	92,369.59	59,382.72	92,390.00	94,167.00
511300 · Overtime	30.58	2,694.45	694.25	100.24	2,000.00	2,000.00
512000 · Employee benefits						
512100 · Group Insurance	24,858.00	19,578.10	19,769.64	14,934.40	21,800.00	23,430.00
512200 · FICA	6,040.26	5,206.42	5,503.20	3,498.17	6,050.00	5,962.00
512300 · Medicare	1,412.66	1,217.62	1,287.06	818.11	1,450.00	1,394.00
512400 · Retirement contributions	5,145.36	4,702.00	3,876.72	3,207.12	6,825.00	6,732.00
512600 · Unemployment insurance	123.65	105.35	37.99	9.99	120.00	119.00
512700 · Workman's compensation	25,910.20	5,959.00	7,774.40	7,857.70	8,000.00	8,000.00
512900 · Other employee benefits						
512910 · Vacation Buy-Back	0.00	0.00	1,614.30	0.00	3,111.00	0.00
520000 · Purchased / Contracted Services						
521000 · Professional Services - Other	0.00	6,077.76	3,902.50	585.00	1,500.00	1,500.00
521300 · Technical	0.00	375.00	0.00	0.00	500.00	0.00
522000 · Purchased - property services						
522100 · Cleaning services						
522120 · Snow plowing	0.00	0.00	5,989.75	0.00	1,000.00	1,000.00
522150 · Maint. Contracts & Agreements	0.00	82.50	0.00	0.00	100.00	0.00
522200 · Repairs & Maintenance						
522201 · Repairs & Maint. - Buildings	2,107.64	842.89	3,840.27	3,190.54	3,500.00	1,500.00
522202 · Repairs & Maint. - Equipment	8,099.53	8,555.66	13,471.63	6,959.33	9,000.00	8,000.00
522205 · Repairs & Maintenance-Roads	8,552.05	13,580.15	6,661.92	4,316.98	7,500.00	7,000.00
522206 · Repairs & Maint. - Vehicle						
5222063 · 04 F650 - Roads	1,442.10	(179.00)	0.00	0.00		
5222066 · 00 Chevy - Roads	1,410.14	2,752.94	4,517.94	345.00		
5222074 · 85 K30 (wht) - Roads	752.11	1,771.95	143.73	2,354.10		
5222075 · 04 Chevy Bucket Truck - Roa	3,005.43	0.00	333.50	704.71		
5222076 · 06 F-350 - Garbage	0.00	0.00	534.11	0.00		

CITY OF SKY VALLEY
Public Works
with 1.5% Employee Raises

	2009	2010	2011	Jan - Aug 12	Budget	2013
5222077 · 09 F-550 - Roads	464.14	1,536.82	1,109.00	0.00		
522206 · Repairs & Maint. - Vehicle - O	2,165.80	1,615.11	959.77	1,064.55		
Total 522206 · Repairs & Maint. - Vehicle	9,239.72	7,497.82	7,598.05	4,468.36	8,000.00	8,000.00
523100 · Insurance, other than employee						
523101 · Property Insurance	0.00	776.01	783.23	555.71	800.00	745.00
523102 · Liability Insurance	0.00	678.19	1,952.09	1,710.27	2,000.00	2,000.00
523103 · Vehicle Insurance	5,476.61	4,715.08	3,869.14	4,021.21	5,300.00	4,500.00
523200 · Communications	967.12	954.26	790.12	783.06	1,000.00	1,000.00
523300 · Advertising	0.00	212.75	0.00	94.00	150.00	150.00
523301 · Printing and binding	43.05	0.00	0.00	31.84	0.00	0.00
523850 · Contract labor	200.00	850.00	0.00	0.00	500.00	0.00
531100 · General supplies & materials						
531601 · Signs	1,017.13	1,163.66	1,209.98	44.95	1,000.00	1,000.00
531100 · General supplies & materials - C	2,720.09	3,073.86	3,430.74	3,211.85	3,500.00	3,000.00
531103 · Materials & Chemicals	0.00	835.37	410.70	0.00	1,000.00	1,000.00
531105 · Beautification	9,154.82	741.32	12,155.11	3,563.47	8,000.00	8,000.00
531200 · Energy						
531230 · Utilities	3,127.73	3,088.02	4,186.71	2,341.70	3,500.00	3,500.00
531240 · Bottled gas (propane)	1,401.44	2,554.25	1,304.61	594.45	2,000.00	1,500.00
531270 · Gasoline/Diesel	9,455.53	14,525.79	14,519.14	9,488.87	15,000.00	15,000.00
531700 · Miscellaneous Expense	0.00	0.00	0.00	200.00	50.00	100.00
531750 · Other Supplies (uniforms)	1,685.64	1,390.29	1,093.60	1,166.67	1,400.00	1,400.00
531600 · Small equipment	1,305.05	2,266.83	1,609.65	299.95	1,000.00	1,000.00
540000 · Capital Outlays						
Vehicles	12,604.00	0.00	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00	0.00	4,200.00
Road Improvements	72,624.01	184,035.43	0.00	458,127.22	250,000.00	98,133.00
Street Lights	0.00	0.00	14,518.88	0.00	0.00	0.00
580000 · Debt Service	0.00	1,471.31	0.00	0.00	0.00	0.00
Total Expense	318,630.41	386,324.25	236,224.97	595,563.88	469,046.00	315,032.00

CITY OF SKY VALLEY
Elections

	2009	2010	2011	Jan - Aug 12	Budget	2013
Expense						
523300 · Advertising	427.75	295.00	376.13	0.00	350.00	400.00
523301 · Printing and binding	166.50	172.50	0.00	0.00	200.00	200.00
523500 · Travel	0.00	714.00	120.16	0.00	650.00	500.00
523700 · Education and training	0.00	0.00	0.00	0.00	0.00	100.00
523850 · Contract labor	100.00	125.00	150.00	0.00	200.00	200.00
531000 · Supplies						
531100 · General supplies & materials	21.66	49.42	175.50	0.00	50.00	50.00
531300 · Food	38.10	0.00	39.95	0.00	50.00	50.00
Total Expense	754.01	1,355.92	861.74	0.00	1,500.00	1,500.00

CITY OF SKY VALLEY
Water Fund
with 1.5% Employee Raises

	2009	2010	2011	Jan - Aug 12	Budget	2013
Income						
33.0000 · USDA - ARC Grant	0.00	0.00	144,153.00	103,384.00		0.00
34.4210 · Water charges						
34.4215 · Water Tap On Fees	0.00	8,000.00	0.00	0.00	2,500.00	2,500.00
34.4225 · Late fees, interest, reconnects	2,075.58	956.12	3,126.10	1,510.78	3,000.00	2,500.00
34.4210 · Water charges - Other	302,032.48	321,919.20	322,883.80	196,296.01	369,000.00	331,000.00
Total 34.4210 · Water charges	304,108.06	330,875.32	326,009.90	197,806.79	374,500.00	
34.9000 · Other charges for services						
34.4930 · Bad check fees	30.00	90.00	0.00	30.00	30.00	30.00
34.9010 · Meter Turn On/Off	280.00	320.00	281.06	127.00	300.00	300.00
34.9000 · Other charges for services - Other	887.86	1,195.00	0.00	24.00	500.00	500.00
Total 34.9000 · Other charges for services	1,197.86	1,605.00	281.06	181.00	830.00	
36.1000 · Interest revenue	521.19	2,321.75	2,885.94	1,454.83	2,000.00	2,400.00
38.0000 · Miscellaneous Revenue	0.00	0.00	3,400.00	0.00	170.00	0.00
39.1000 · Interfund Transfers						
39.1001 · Transfer from Capital Reserve	0.00	0.00	0.00	0.00		
39.1002 · Transfer fron Net Assets	0.00	0.00	0.00	0.00	150,000.00	
39.1000 · Interfund Transfers - Other	235,560.85	0.00	0.00	0.00		
Total 39.1000 · Interfund Transfers	235,560.85	0.00	0.00	0.00	150,000.00	
Total Income	541,387.96	334,802.07	476,729.90	302,826.62	527,500.00	339,230.00
Expense						
51.1000 · Personal Services - Wages						
51.1100 · Regular Employees	81,490.72	88,922.52	90,161.45	62,328.04	94,829.00	96,172.00
51.1300 · Overtime	203.60	2,507.95	1,567.06	1,354.35	2,470.00	2,200.00
51.2000 · Pers. Svcs. - Employee Benefits						
51.2100 · Group insurance	20,114.56	15,513.34	20,503.32	14,960.30	22,500.00	23,700.00
51.2200 · Social Secuirty Contr. (FICA)	4,613.19	5,461.68	5,284.86	3,675.20	6,231.00	6,215.00
51.2300 · Medicare	1,078.80	1,277.29	1,235.89	859.54	1,457.00	1,455.00
51.2600 · Unemployment insurance	77.70	67.18	31.18	8.36	60.00	60.00
51.2700 · Workers' compensation	6,899.08	5,337.00	3,898.90	3,598.56	3,900.00	3,900.00
51.2900 · Other - Vacation Buy-Back	0.00	1,744.00	0.00	0.00	3,413.00	1,850.00
51.4000 · Retirement Contributions	4,324.44	3,960.00	4,698.72	4,048.57	7,035.00	7,015.00
52.1200 · Professional	275.00	2,047.33	9,458.00	3,434.00	2,000.00	3,000.00

CITY OF SKY VALLEY
Water Fund
with 1.5% Employee Raises

	2009	2010	2011	Jan - Aug 12	Budget	2013
52.1300 · Technical	5,390.00	5,690.00	5,750.00	8,640.00	5,700.00	8,640.00
52.2200 · Repairs and maintenance						
52.2010 · Buildings	484.36	451.81	110.30	6,337.86	500.00	1,000.00
52.2020 · Equipment	767.14	0.00	210.43	0.00	1,000.00	500.00
52.2030 · Water system	18,209.28	17,959.02	10,554.46	5,598.24	20,000.00	10,000.00
52.2040 · Vehicle	2,154.68	2,269.84	2,843.36	2,355.89	3,000.00	3,000.00
52.3650 · Maint. Contracts & Agreements	3,324.58	2,559.18	5,369.33	4,161.36	4,000.00	6,500.00
52.2111 · Landfill Tipping Fee	0.00	-498.15	0.00	0.00		
52.3100 · Insurance, other than employee						
52.3101 · Property Insurance	0.00	1,048.20	1,183.00	1,131.95	1,400.00	1,240.00
52.3102 · Liability Insurance	0.00	2,112.48	1,809.59	1,140.14	2,400.00	1,500.00
52.3103 · Vehicle Insurance	1,077.46	688.79	716.83	751.07	950.00	1,500.00
52.3200 · Communications	2,588.09	3,042.94	3,021.92	2,483.58	3,000.00	3,750.00
52.3300 · Advertising	80.00	630.63	30.00	0.00	250.00	50.00
52.3400 · Printing and binding	43.04	124.58	0.00	32.34	150.00	100.00
52.3500 · Travel	1,535.10	1,210.00	1,070.24	1,102.54	3,000.00	2,000.00
52.3600 · Dues and fees	930.37	1,712.95	525.00	1,053.25	1,000.00	1,100.00
52.3700 · Education and Training	661.00	480.00	540.00	300.00	1,000.00	700.00
52.3800 · Licenses	65.00	0.00	65.00	0.00	100.00	100.00
53.1100 · General supplies and materials	1,203.70	1,080.10	2,413.79	1,508.55	3,000.00	3,000.00
53.1200 · Energy						
53.1230 · Electricity	28,919.37	31,491.10	36,101.01	19,396.01	39,000.00	39,000.00
53.1240 · Bottled Gas (Propane)	1,344.52	1,571.98	1,034.88	1,704.88	1,600.00	2,000.00
53.1270 · Gasoline/Diesel	3,558.18	4,385.71	6,036.10	4,052.76	6,000.00	8,000.00
53.1600 · Small equipment	327.84	2,242.56	4,145.15	2,684.90	4,000.00	4,000.00
53.1700 · Other supplies (uniforms)	1,157.96	1,092.57	969.23	837.29	1,000.00	1,000.00
53.1800 · Chemicals	2,359.39	4,805.33	4,423.71	3,325.95	5,000.00	5,000.00
54.0000 · Capital Outlay						
54.2200 · Vehicles	0.00	0.00	0.00	0.00	0.00	13,428.00
54.0000 · Capital Outlay - Other	344,546.82	1,439,306.10	1,131,859.34	372,504.27	0.00	0.00
57.4000 · Bad debts	0.00	0.00	3,425.68	0.00	0.00	0.00
58.0000 · Debt Service	0.00	0.00	0.00	43,634.31	126,555.00	126,555.00
Total Expense	539,804.97	1,652,296.01	1,361,047.73	579,004.06	377,500.00	389,230.00
Net Income	**1,582.99**	**-1,317,493.94**	**-884,317.83**	**-276,177.44**	**150,000.00**	**-50,000.00**

CITY OF SKY VALLEY
SOLID WASTE FUND
with 1.5% Employee Raises

	2009	2010	2011	Jan - Aug 12	Budget	2013
Income						
34.4100 · Sanitation						
34.4110 · Refuse collection services	112,069.89	111,500.80	110,904.00	64,456.00	112,000.00	112,000.00
36.1000 · Interest revenue	1,314.58	0.00	0.00	0.00	0.00	0.00
39.1000 · Interfund Transfers						
39.1002 · Transfer fron Net Assets	1,300.05	0.00	0.00	0.00	0.00	0.00
Total Income	114,684.52	111,500.80	110,904.00	64,456.00	112,000.00	112,000.00
Expense						
51.1000 · Personal Services - Wages						
51.1100 · Regular Employees	28,623.78	47,879.03	41,653.13	27,969.96	47,780.00	50,645.00
51.1200 · Temporary	0.00	1,887.39	0.00	0.00		0.00
51.1300 · Overtime	245.35	314.20	13.90	28.64	0.00	0.00
51.2000 · Pers. Svcs. - Employee Benefits						
51.2100 · Group insurance	1,704.36	7,682.27	7,974.00	5,351.36	8,700.00	8,200.00
51.2200 · Social Secuirty Contr. (FICA)	1,757.19	3,038.78	2,481.93	1,680.78	3,050.00	3,185.00
51.2300 · Medicare	410.98	710.67	527.51	393.15	715.00	745.00
51.2600 · Unemployment insurance	62.78	63.15	28.64	6.52	60.00	60.00
51.2700 · Workers' compensation	5,311.68	4,042.00	1,806.69	1,606.75	1,900.00	1,900.00
51.2900 · Other - Vacation Buy-Back	0.00	0.00	0.00	0.00	1,220.00	730.00
51.4000 · Retirement Contributions	407.25	1,661.00	1,678.56	991.27	2,231.00	2,300.00
52.1200 · Professional	0.00	1,933.34	1,933.34	1,450.00	2,000.00	2,000.00
52.2200 · Repairs and maintenance						
52.2010 · Buildings	829.24	0.00	0.00	267.16	500.00	500.00
52.2020 · Equipment	1,360.09	916.83	638.90	289.88	1,000.00	500.00
52.2040 · Vehicle	5,504.60	7,186.65	4,258.24	4,021.26	5,464.00	6,000.00
52.2300 · Rentals	0.00	500.00	0.00	0.00	0.00	0.00
52.3650 · Maint. Contracts & Agreements	7,445.79	8,566.73	7,912.37	5,632.19	8,000.00	9,000.00
52.2111 · Landfill Tipping Fee	8,805.11	8,195.25	7,108.65	3,836.25	8,500.00	7,835.00
52.3000 · Other purchased services						
52.3100 · Insurance, other than employee						
52.3101 · Property Insurance	0.00	0.00	49.40	351.40	50.00	350.00
52.3102 · Liability Insurance	0.00	666.46	1,296.06	1,140.14	1,500.00	1,300.00
52.3103 · Vehicle Insurance	4,647.58	2,844.55	2,368.98	2,462.90	3,000.00	3,000.00

CITY OF SKY VALLEY
SOLID WASTE FUND
with 1.5% Employee Raises

	2009	2010	2011	Jan - Aug 12	Budget	2013
52.3200 · Communications	1,265.20	1,872.50	2,816.47	1,697.65	2,500.00	3,000.00
52.3400 · Printing and binding	0.00	128.34	0.00	32.34	150.00	50.00
53.1100 · General supplies and materials	456.49	343.94	559.97	437.67	500.00	500.00
53.1200 · Energy						
53.1230 · Electricity	0.00	0.00	108.14	155.06	0.00	200.00
53.1240 · Bottled Gas (Propane)	0.00	0.00	583.15	154.79	0.00	500.00
53.1270 · Gasoline/Diesel	7,776.84	4,016.22	6,507.81	4,259.96	6,000.00	8,000.00
53.1600 · Small equipment	890.50	24.47	0.00	0.00	980.00	500.00
53.1700 · Other supplies (uniforms)	202.05	751.05	702.51	700.12	500.00	1,000.00
54.0000 · Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation	5,740.00	5,740.00	5,740.00		5,700.00	
57.4000 · Bad debts	0.00	0.00	289.40	0.00	0.00	0.00
Total Expense	83,446.86	110,964.82	99,037.75	64,917.20	112,000.00	112,000.00
Net Income	**31,237.66**	**535.98**	**11,866.25**	**-461.20**	**0.00**	**0.00**

5 YEAR CAPITAL IMPROVEMENT PROGRAM SUMMARY
Projected for FY 2013 - 2017

Project Description	Funding Source	Total Estimated Project Cost	Reserved	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
GENERAL FUND								
PUBLIC LAND & BUILDINGS								
Meeting/multi-use community room	GF	$250,000	$49,963	$0	$0	$0	$0	$0
Public Safety Building	No plans	$400,000	$0	$0	$0	$0	$0	$0
Police Sub-Station/Welcome Center	No plans	$75,000	$0	$0	$0	$0	$0	$0
Information Station	No plans	$5,000	$0	$0	$0	$0	$0	$0
Maintenance Facility	No plans	$300,000	$0	$0	$0	$0	$0	$0
City Hall	No plans	$300,000	$0	$0	$0	$0	$0	$0
ADMINISTRATION								
Fleet Vehicle Program	GF	$15,000	$0	$0	$0	$15,000	$0	$0
POLICE								
Fleet Vehicle Program	GF/LP	$100,000	$4,468	$0	$20,000	$20,000	$20,000	$20,000
HOUSING & DEVELOPMENT								
Fleet Vehicle Program	GF	$15,000	$15,000	$0	$15,000	$0	$0	$0
PUBLIC WORKS								
Road Improvement Program	GF/LMIG/IG	$1,400,000	$0	$98,133	$175,000	$175,000	$200,000	$150,000
Heavy Equipment Program	GF/LP	$4,200	$0	$4,200	$0	$0	$0	$0
Fleet Vehicle Program	GF/LP	$10,000	$14,662	$0	$0	$0	$0	$0
TOTAL GENERAL FUND		**$2,874,200**	**$84,093**	**$102,333**	**$210,000**	**$210,000**	**$220,000**	**$170,000**

5 YEAR CAPITAL IMPROVEMENT PROGRAM SUMMARY
Projected for FY 2013 - 2017

	Project Description	Funding Source	Total Estimated Project Cost	Reserved	FY13 Proposed	FY14 Proposed	FY15 Proposed	FY16 Proposed	FY17 Proposed
WATER FUND									
	Fleet Vehicle Program	WF/LP	$66,000	$31,347	$13,428	$0	$0	$36,000	$0
	Debt Service 105%	WF	$2,132,480	$160,431	$126,555	$126,555	$126,555	$126,555	$126,555
TOTAL WATER FUND			**$2,198,480**	**$191,778**	**$139,983**	**$126,555**	**$126,555**	**$162,555**	**$126,555**
SOLID WASTE FUND									
	Fleet Vehicle Program	SWF/LP	$200,000	$23,829	$0	$0	$0	$150,000	$0
TOTAL SOLID WASTE FUND			**$200,000**	**$23,829**	**$0**	**$0**	**$0**	**$150,000**	**$0**

FLEET VEHICLE PROGRAM
Projected for FY 2013 - 2017

Mileage	Vehicle	Estimated Value	Condition	Prior Year's Repair Costs	Repair Costs YTD	Estimated Replacement Cost	FY13	FY14	FY15	FY16	FY17
FLEET VEHICLE REPLACEMENT											
Administration											
154,231	1999 Ford Crown Victoria	$2,000	Good	$0	$0	$15,000	$0	$0	$15,000	$0	$0
Housing & Development											
106,844	1997 Jeep Cherokee	$2,000	Fair	$428	$0	$15,000	$0	$15,000	$0	$0	$0
Public Works											
10100	2009 Ford F550 Dump Truck	$30,000	Excellent	$1,109	$0	$36,000	$0	$0	$0	$0	$0
11,346	2004 Ford F650 Dump Truck	$35,000	Excellent	$0	$0	$50,000	$0	$0	$0	$0	$0
58,268	1985 Chevrolet K30	$1,200	Fair	$144	$2,354	$10,000	SURPLUS - REPLACE WITH SMALLER TRUCK				
87,775	1994 Chevrolet Bucket Truck	$15,000	Good	$334	$705	$25,000	$0	$0	$0	$0	$0
	Small Truck (for small jobs - good on gas)	to replace 1985 K30				$10,000	$0	$0	$0	$0	$0
75,455	2000 Chevrolet K3500 Flat Bed	$2,000	SURPLUS	$4,518	$345	BEING REPLACED 2012	$0	$0	$0	$0	$0

FLEET VEHICLE PROGRAM
Projected for FY 2013 - 2017

Mileage	Vehicle	Estimated Value	Condition	Prior Year's Repair Costs	Repair Costs YTD	Estimated Replacement Cost	FY13	FY14	FY15	FY16	FY17
Police											
72,347	2005 Chevrolet Impala	$6,000	Good	$1,180	$1,372	$20,000	$0	$0	$0	$0	$20,000
137,000	2000 Ford Crown Victoria (white)	$2,000	Good	$1,455	$183	$20,000	$0	$0	$20,000	$0	$0
125,600	2002 Ford Explorer	$2,500	Good	$2,564	$1,148	$20,000	$0	$0	$0	$0	$0
137,873	1995 Ford Crown Victoria	$1,800	SURPLUS	$695	$148	REPLACED WITH IMPALA					
133,145	2004 Ford Explorer	$5,000	Good	$1,246	$727	$20,000	$0	$0	$0	$20,000	$0
107,000	2000 Ford Crown Victoria (silver)	$2,500	Good	$1,218	$1,317	$20,000	$0	$20,000	$0	$0	$0
101,621	1985 Chevrolet Blazer (white)	$1,000	Fair	$0	$0		$0	$0	$0	$0	$0
99,000	1985 Chevrolet Blazer (green)	$1,000	Fair	$87	$0		$0	$0	$0	$0	$0
TOTAL GENERAL FUND							**$0**	**$35,000**	**$35,000**	**$20,000**	**$20,000**

FLEET VEHICLE PROGRAM
Projected for FY 2013 - 2017

Mileage	Vehicle	Estimated Value	Condition	Prior Year's Repair Costs	Repair Costs YTD	Estimated Replacement Cost	FY13	FY14	FY15	FY16	FY17
Water											
99,508	2002 Ford F350 Truck	$6,000	Good	$2,103	$1,236	$36,000	$0	$0	$0	$36,000	$0
	Used Water Truck					$13,428	$13,428	$0	$0	$0	$0
TOTAL WATER FUND							**$13,428**	**$0**	**$0**	**$36,000**	**$0**
Solid Waste											
76,593	1997 F800 Garbage Truck	$6,000	Fair	$0	$705	$150,000	$0	$0	$0	$150,000	$0
30,010	2006 Ford F350 Crew	$20,000	Good	$290	$2,324	$30,000	$0	$0	$0	$0	$0
TOTAL SOLID WASTE FUND							**$0**	**$0**	**$0**	**$150,000**	**$0**

HEAVY EQUIPMENT PROGRAM
Projected for FY 2013 - 2017

Type Equipment	Estimated Value	Condition	Estimated Replacement Cost	FY13	FY14	FY15	FY16	FY17
HEAVY EQUIPMENT REPLACEMENT								
Public Works, Water & Solid Waste								
Leaf Blower Agrimetla BW360	$500	Poor	$4,200	$4,200	$0	$0	$0	$0
SnowEx Accuspray De-icer	$4,000	New	$4,000	$0	$0	$0	$0	$0
2000 Ford Tractor TN65	$20,000	Good	$30,000	$0	$0	$0	$0	$0
2009 Hi-Way Model "P" Gravel Spreader	$5,000	Good	$5,300	$0	$0	$0	$0	$0
1997 Hi-Way Model "P" Gravel Spreader	$2,500	Good	$5,300	$0	$0	$0	$0	$0
2003 Wood Chipper Bandit Model 200	$10,000	Good	$15,500	$0	$0	$0	$0	$0
Leaf Collector & Box Model 60C	$4,000	Good	$12,500	$0	$0	$0	$0	$0
1997 John Deere Backhoe Model 310SE	$10,000	Fair/Good	$60,000	$0	$0	$0	$10,000	$10,000
2008 Hustler Mower 60z Model 927467	$11,000	Good	$11,000	$0	$0	$0	$0	$0
2007 Wacker RD12A Pavement Roller	$12,000	Good	$12,000	$0	$0	$0	$0	$0
Ford Tractor 3930	$1,000	Fair	$0					
2009 John Deere 5425	$30,000	Good	$30,000	$0	$0	$0	$0	$0
McConnell PA91 Boom Flail Mower	$1,000	Good	$10,000	$0	$0	$0	$0	$0
2008 McConnell PA92 Boom Flail Mower	$15,000	Good	$15,000	$0	$0	$0	$0	$0
TOTAL HEAVY EQUIPMENT				**$4,200**	**$0**	**$0**	**$10,000**	**$10,000**

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	RW Type	Speed Limit	Shoulder Type, left	Shoulder Type, right	Shoulder Width, left	Shoulder Width, right	Condition 1 - Poor to 5 - Newly resurfaced	Estimated Cost at 1.5 "	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
080011	PEEK AND PEAK DR	0	0.14	6	2	I	13	9609.6	E	30	G		02	02													
			0.23				Square Yards =	1,859.7							3	$18,411							$18,411				
080111	SKY HIGH DR	0	0.07	8	2	I	16	5913.6	E	25	G		02	02													
	includes culdesac		1.33				Square Yards =	12,484.3							3	$123,594							$123,594				
080111	RIDGEVIEW LN	0	0.02	8	2	I	16	1689.6	E	25	C		00	02													
			0.18				Square Yards =	1,689.6							2	$16,727							$16,727				
080211	MOONRIDGE DR	0	0.23	7	2	I	15	18216	E	25	G		02	02													
			0.23				Square Yards =	2,024.0							2	$20,038							$20,038				
080411	BRECKENRIDGE LN	0	0.09	7	2	I	14	6652.8	E	25	G		02	02													
			0.2				Square Yards =	1,572.3							3	$15,565							$15,565				
080511	REBEL CIR	0	0.06	8	2	I	16	5068.8	E	25	G		02	02													
			0.68				Square Yards =	6,382.9							3	$63,191									$63,191		
080611	SKY VALLEY WAY	0	0.02	10	4	I	21	2217.6	E	25	C	C	00	00													
080611	Condo Hill Section	0.63	0.02	10	2	I	21	2217.6	E	15	G		05	03													
080611		0.65	0.04	10	2	I	21	4435.2	E	15	I		16	05													
080611		0.69	0.05	10	2	I	21	5544	E	15	I		16	03													
080611		0.74	0.01	10	2	I	21	1108.8	E	15	G		05	03													
080611		0.75	0.05	10	2	I	21	5544	E	15	G		03	10													
080611		0.8	0.02	10	2	I	21	2217.6	E	15	G		03	03	2												
080611		0.82	0.18	10	2	I	21	19958.4	E	15	G		03	03	condo hill	$58,549			$58,549								
080611		1	0.11	10	2	I	21	12196.8	E	25	G		03	03	only												
			1.66				Square Yards =	18,755.7						all	3	$185,682									$127,133		
083811	TAHOE	0	0.12	8	2	I	16	10137.6	E	25	G		02	02													
	2010 LARP .15		0.5				Square Yards =	5,227.2	NOT	COUNTI-ING	LARP				2	$51,749	$51,749									
080711	BERKSHIRE LN	0	0.13	6	2	I	12	8236.8	E	25	G		02	02													
			0.18				Square Yards =	1,267.2							2	$12,545			$12,545								
080811	SPYGLASS/OXFORD	0	0.03	8	2	I	17	2692.8	E	25	G		02	00													
			0.21				Square Yards =	1,918.4							2	$18,992			$18,992								
080911	OVERLOOK WAY	0	0.06	8	2	I	17	5385.6	E	25	G		02	02													
	Includes Aerie Ln		0.67				Square Yards =	6,682.1								$66,153						$66,153				
081011	BROADMOOR LN	0	0.09	8	2	I	16	7603.2	E	25	G		02	02													
			0.09				Square Yards =	844.8								$8,364											$8,364
081111	THUNDERHEAD LN	0	0.06	8	2	I	16	5068.8	E	25	G		03	03													
			0.25				Square Yards =	2,804.3								$27,762											$27,762
081211	CEDAR LN	0	0.15	8	2	I	16	12672	E	25	G		02	02													
			0.18				Square Yards =	1,689.6								$16,727											$16,727
081311	PINE BLUFF TRL	0	0.07	8	2	I	17	6283.2	E	25	G		02	02													
			0.09				Square Yards =	979.7								$9,699											$9,699
081411	SNOWSHOE LN	0	0.13	8	2	I	16	10982.4	E	25	G		02	02													
			0.23				Square Yards =	2,158.9								$21,373											$21,373
081511	KNOB DR	0	0.17	8	2	I	17	15259.2	E	25	G		03	03													
			1.58				Square Yards =	10,812.3							2	$107,041			$107,041								
081611	BAY BERRY LN	0	0.07	8	2	I	16	5913.6	E	25	G		02	02													
			0.49				Square Yards =	4,599.5								$45,535				$45,535							
081711	ALEX MOUNTAIN DR	0	0.68	9	2	I	19	68217.6	E	25	G		02	02													
			1.69				Square Yards =	16,467.7								$163,031					$163,031						
081811	RIDGEPOLE	0	0.02	15	2	I	30	3168	E	25	G		03	05													
	.6 needs paving		2.37				Square Yards =	23,607.5								$233,714										$73,181	
082011	COVERED BRIDGE LN	0	0.13	8	2	I	16	10982.4	E	25	G		02	02													
			0.45				Square Yards =	4,224.0								$41,818											$41,818
081911	UPPER LABELLE (RP)	0	0.65	8	2	I	16	54912	E	25	G		02	02													
082111	LABELLE CIR	0	0.12	8	2	I	16	10137.6	E	25	G		02	02													
			1.22				Square Yards =	11,451.7							2	$113,372			$113,372								
082211	ALPINE DR	0	0.89	8	2	I	16	75187.2	E	25	G		02	02													
	Includes Demorest		1.17				Square Yards =	10,542.4								$104,370						$104,370				

082411	EVERGREEN WAY	0	0.09	7	2	I	15	7128	E	25	G		03	03														
			0.36				Square Yards =	3,214.9								$31,828												
082511	VIEW LN	0	0.08	7	2	I	14	5913.6	E	25	G		03	03														
			0.08				Square Yards =	657.1								$6,505												
082611	MCCLURE LN	0	0.08	9	2	I	18	7603.2	E	25	G		02	02														
			0.08				Square Yards =	844.8								$8,364												
082711	SCHONBERG LN	0	0.16	6	2	I	12	10137.6	E	25	G		02	02														
			0.16				Square Yards =	1,126.4								$11,151											$11,151	
082811	DOWNING ST	0	0.09	8	2	I	16	7603.2	E	25	G		02	02														
			0.09				Square Yards =	844.8								$8,364						$8,364						
082911	MOCKINGBIRD LN	0	0.39	6	2	I	13	26769.6	E	25	G		02	02														
			0.39				Square Yards =	2,974.4								$29,447												$29,447
083011	SPICEWOOD LN	0	0.06	8	2	I	16	5068.8	E	25	G		02	02														
			0.06				Square Yards =	563.2								$5,576											$5,576	
083111	CHAPEL HILL WAY	0	0.05	8	2	I	16	4224	E	25	G		02	02														
			0.19				Square Yards =	1,994.7							N	$19,747	$19,747											
083211	FAIRWAY LN	0	0.21	9	2	I	18	19958.4	E	25	G		02	02														
			0.21				Square Yards =	2,217.6							N	$21,954	$21,954											
083211	DRIVER (Fairway)	0	0.14	10	2	I	21	15523.2	E	25	G		02	02														
			0.97				Square Yards =	10,524.8							4	$104,196										$104,196		
083411	EAGLE CIR	0	0.11	8	2	I	16	9292.8	E	25	G		02	02														
			0.38				Square Yards =	3,566.9							2	$35,313				$35,313								
083511	MASHIE LN	0	0.08	5	2	I	10	4224	E	25	G		02	02														
			0.08				Square Yards =	469.3							3	$4,646										$4,646		
083611	PUTTER LN	0	0.08	8	2	I	16	6758.4	E	25	G		02	02														
			0.08				Square Yards =	750.9							2	$7,434			$7,434									
083711	BOGEY CIRCLE	0	0.05	8	2	I	16	4224	E	25	G		02	02														
			0.05				Square Yards =	469.3							N	$4,646	$4,646											
083911	W SUGARBUSH DR	0	0.03	10	2	I	21	3326.4	E	25	I		05	02														
			0.61				Square Yards =	2,000.5							N	$19,805	$19,805											
084011	BUTTERMILK CIR	0	0.01	8	2	I	16	844.8	E	25	I		05	05														
	Includes dead end		0.55				Square Yards =	5,162.7							3	$51,110				$51,110								
084111	JIMMY PEAK LN	0	0.11	7	2	I	15	8712	E	25	G		02	02														
			0.11				Square Yards =	968.0							4	$9,583											$9,583	
084211	E SUGARBUSH DR	0	0.38	8	2	I	16	32102.4	E	25	G		02	02														
			0.65				Square Yards =	6,101.3							N	$60,403	$60,403											
084311	SADDLEBACK CIR	0	0.03	8	2	I	16	2534.4	E	25	G		02	02														
			1.79				Square Yards =	16,414.9							2	$162,508			$162,508									
084411	W. SUGARBUSH SPUR	0	0.12	6	2	I	12	7603.2	E	25	G		02	02														
084411		0.12	0	6	2	I	12	0	E	25	G		02	02														
			0.12				Square Yards =	844.8							N	$8,364	$8,364											
084511	STILL WATER	0	0.04	5	2	I	10	2112	E	25	G		02	02														
084511		0.04	0	5	2	I	10	0	E	25	G		02	02														
			0.04				Square Yards =	234.7								$2,323												$2,323
084611	HEMLOCK LN	0	0.02	8	2	I	16	1689.6	E	25	G		02	02														
084611	ACROSS FROM	0.02	0.03	8	2	I	16	2534.4	E	25	I		05	02														
084611	STILL WATER	0.05	0	8	2	I	16	0	E	25	I		05	02														
			0.05				Square Yards =	469.3								$4,646												$4,646
084711	PLEASANT MOUNTAIN DR	0	0.04	8	2	I	16	3379.2	E	25	G		02	02														
			0.43				Square Yards =	4,036.3							2	$39,959			$39,959									
084811	SQUAW VALLEY LN	0	0.14	8	2	I	17	12566.4	E	25	G		02	02														
			0.14				Square Yards =	1,396.3							3	$13,823											$13,823	
084911	BIG BEAR TRL	0	0.13	8	2	I	16	10982.4	E	25	G		02	02														
			0.46				Square Yards =	4,317.9							3	$42,747										$42,747		

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

085011	LITTLE BEAR TRL	0	0.07	8	2	I	16	5913.6	E	25	G		02	02													
			0.07				Square Yards =	657.1							3	$6,505								$6,505				
085111	PARK LN	0	0.01	8	2	I	16	844.8	E	25	G		02	02													
			0.08				Square Yards =	750.9							2	$7,434								$7,434		$0		
085211	SNOWBIRD LN	0	0.06	7	2	I	14	4435.2	E	25	G		02	02													
			0.1				Square Yards =	868.3							3	$8,596										$8,596		
085311	WINDING RIDGE DR	0	0.11	8	2	I	16	9292.8	E	25	G		02	02													
			0.69				Square Yards =	6,476.8							2	$64,120										$64,120		
085411	BUTTONS LN	0	0.06	5	2	I	11	3484.8	E	25	G		02	02													
			0.06				Square Yards =	387.2							3	$3,833												
085511	WALKING BEAR LN	0	0.1	7	2	I	14	7392	A	25	G		02	02													
			0.38				Square Yards =	3,285.3							N	$32,525												
085611	RESCUE	0	0.27	7	2	E	14	19958.4	A	25	N		00	00													
			0.27				Square Yards =	2,217.6								$21,954												
085711	SHEEP CLIFF WAY	0	0.6	6	2	E	13	41184	A	25	N		00	00													
	Unpaved		0.6				Square Yards =	4,576.0																			
085811	COBBLEWOOD TRAIL	0	0.12	6	2	E	13	8236.8	A	25	N		00	00													
	Unpaved		0.12				Square Yards =	915.2								$9,060												
085911	SCOTLAND LN	0	0.08	8	2	I	17	7180.8	A	25	G		01	01													
			0.08				Square Yards =	797.9								$7,899												
086011	ESTATOAH VIEW LN	0	0.11	6	2	I	13	7550.4	A	25	G		01	01													
			0.11				Square Yards =	838.9								$8,305												
086111	WILD BIRD	0	0.15	6	2	F	13	10296	A	25	G		03	03													
			0.15				Square Yards =	1,144.0								$11,326												
086211	FOREST CT	0	0.07	6	2	F	13	4804.8	A	25	G		01	01													
			0.07				Square Yards =	533.9							N	$5,285												
086311	APPALACHIAN PT	0	0.06	5	2	I	11	3484.8	A	25	G		02	02													
086311		0.06	0	5	2	I	11	0	A	25	G		02	02													
			0.06				Square Yards =	387.2								$3,833												
	Lost Valley		0.1				14	7392																			
							Square Yards =	821.3								$8,131												$6,776
	Lovers Lane																										
	Not city owned						Square Yards =	0.0								$0												
	Honey Hollow																										
	Not city owned						Square Yards =	0.0								$0												
	Red Wolfe																										
	Not city owned						Square Yards =	0.0								$0												
	S Breeze Tank Road																										
	Not paved						Square Yards =	0.0								$0												
	LaQuinta																										
	cul de sac						Square Yards =	0.0								$0												
	Winding Ridge Spur																										
	Not city owned						Square Yards =	0.0								$0												
	Cobblewood Trail																										
	Not paved						Square Yards =	0.0								$0												
	Portion of Tahoe		0.1				16	8448																			
	Not paved		0.1				Square Yards =	938.7								$25,566	$25,566										
	TOTAL PER DOT		26.72																								
	TOTAL ROAD MILES		26.95														$212,235	$0	$520,401	$131,958	$171,394	$170,523	$194,336	$165,528	$190,324	$186,030	$168,935
	RESURFACING EST	1.5 + Lev.= 2	90	TON	or	$9.90/SY										Actual Paid	$185,210		$458,127								
	ROAD CONSTRUCT		15	SY												Total Miles	2.3		5.86								
																Total Sq. Yd.	18855.5		51732.7								
																Avg. Sq. Yd.	$9.8		$8.9								
																Avg. Mile	$79,489		$78,179								