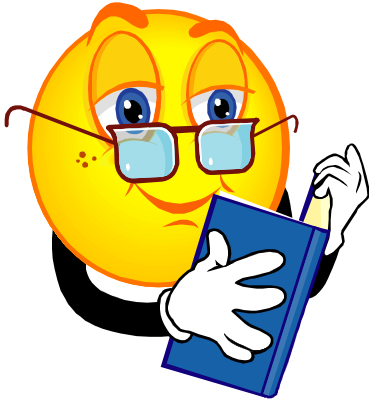




**City of Sky Valley, Georgia
Annual Budget**

**For the Fiscal Year Ending
December 31, 2017**



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

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

BUDGET PHILOSOPHY

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

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

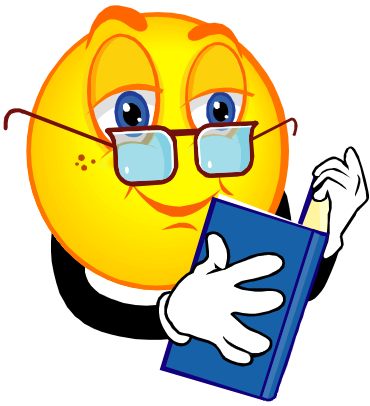
PRESENTATION OF FINANCIAL INFORMATION AND BASIS OF ACCOUNTING

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

The City uses primarily the following fund types:

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

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



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

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

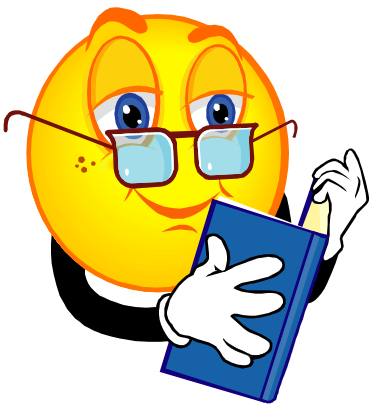
- Grant funds - used to account for individual grants with projected expenditures that exceed 2% of the general fund's budgeted total operating expenditures;
- Hotel/motel tax fund - used to account for the hotel/motel taxes collected as required by general law;
- Capital projects fund - used to account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

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

BASIS OF ACCOUNTING AND BUDGETING

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

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



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

BUDGET DOCUMENT PRESENTATION FORMAT

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

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

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

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

CONCLUSION AND ACKNOWLEDGMENTS

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

**2016
ELECTED OFFICIALS**

Mayor

- ❖ **Hughel Goodgame**

Council President

- ❖ **Milner Lively**

City Council

- ❖ **Neil Howard**
- ❖ **Robert MacNair**
- ❖ **Liz Morley**
- ❖ **Ed Steil**





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

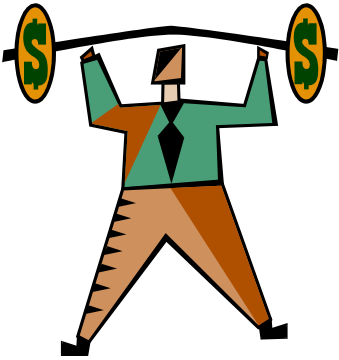
Periodic financial reports will be prepared and distributed to the City Manager and Department Heads. These reports allow Department Heads to manage their budgets and enable the City Manager to monitor and control the budget. Summary financial and budgetary reports should be presented by the City Clerk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

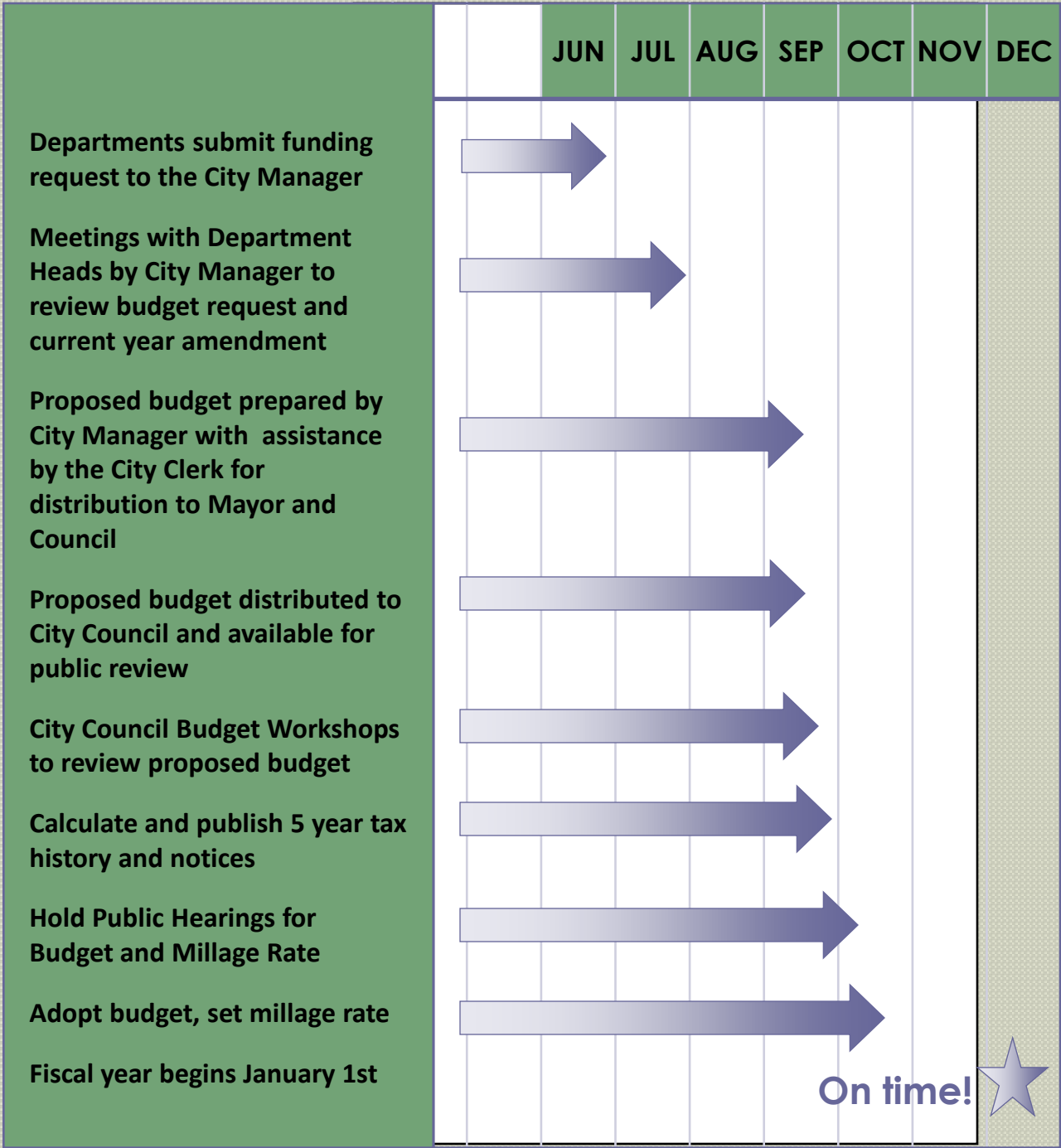
D. **Timing**

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



**NOTICE OF PUBLIC HEARING
AND SPECIAL CALLED COUNCIL MEETING
TO ADOPT THE FY17 BUDGET AND
SET THE 2016 MILLAGE RATE**

The City of Sky Valley today announces its intention to have no increase to the property taxes it will levy this year. This follows the tentative decision to reduce the City's millage rate to the rollback rate of 16.083 mils from last year's rate of 16.257.

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

All concerned citizens are invited to the public hearing on the FY17 Budget and the setting of the 2016 millage rate on Tuesday, September 27, 2016, immediately following the 10:00 AM Regular Council Meeting to be held at the Lodge, 696 Sky Valley Way, Sky Valley, GA.

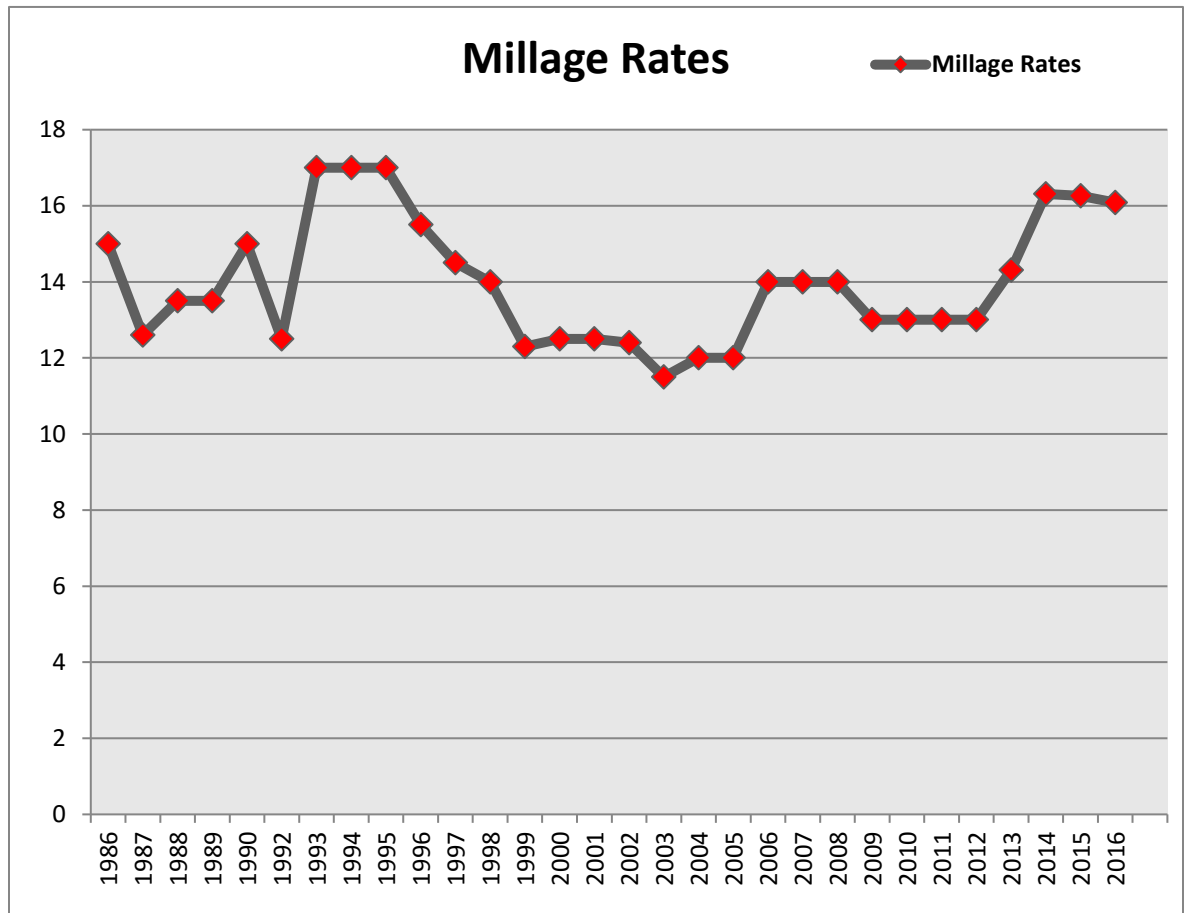
The FY17 budget and 2016 millage rate will be considered for adoption at a Special Called Council Meeting of the City Council on Thursday, October 6, 2016, at 9:00 AM to be held at the Lodge, 696 Sky Valley Way, Sky Valley, GA.



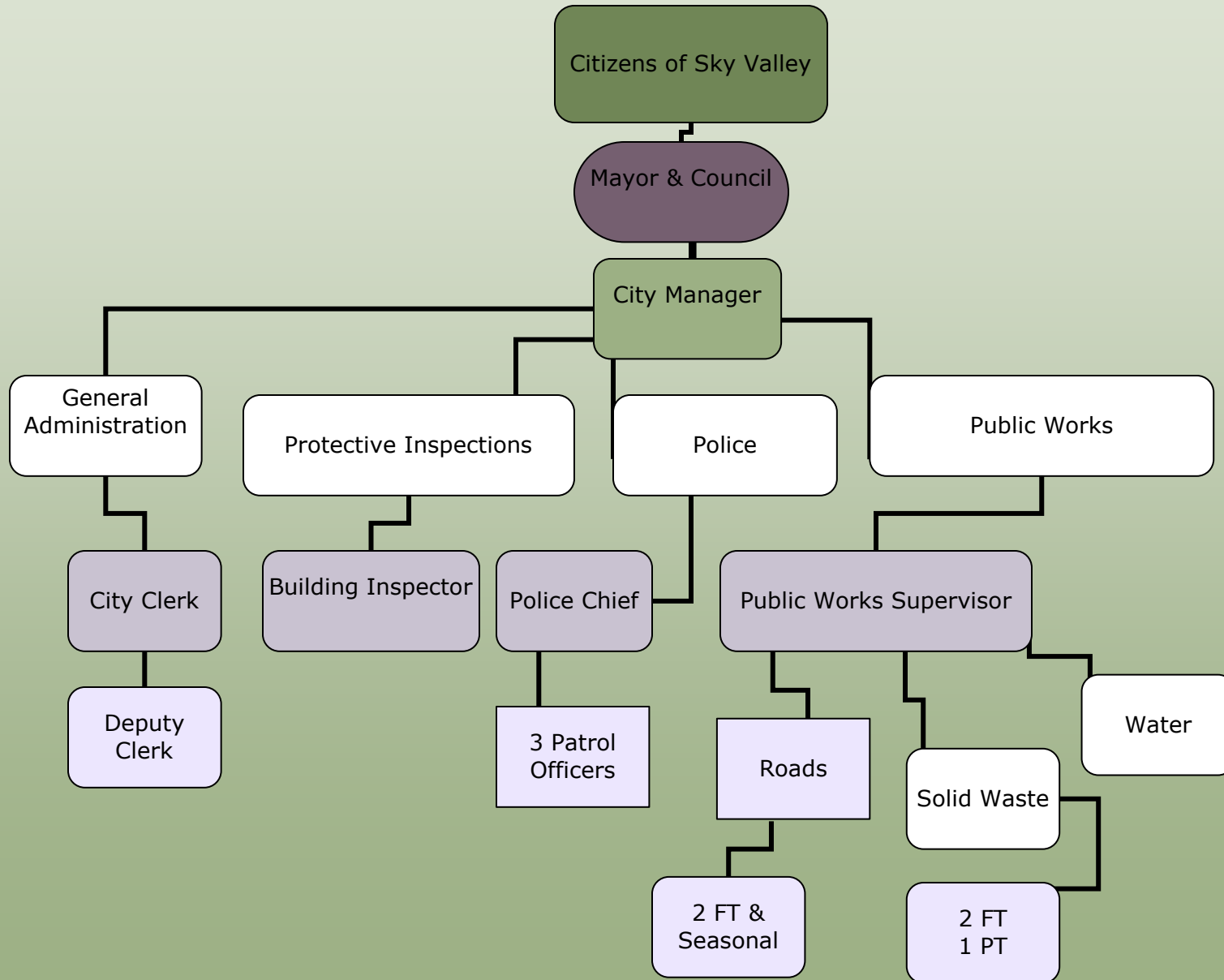
Millage Rates Since the Beginning...

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

- 1986 - 15.0 mils
- 1987 - 12.6 mils
- 1988 - 13.5 mils
- 1989 - 13.5 mils
- 1990 - 15.0 mils
- 1992 - 12.5 mils
- 1993 - 17.0 mils
- 1994 - 17.0 mils
- 1995 - 17.0 mils
- 1996 - 15.5 mils
- 1997 - 14.5 mils
- 1998 - 14.0 mils
- 1999 - 12.3 mils
- 2000 - 12.5 mils
- 2001 - 12.5 mils
- 2002 - 12.4 mils
- 2003 - 11.5 mils
- 2004 - 12.0 mils
- 2005 - 12.0 mils
- 2006 - 14.0 mils
- 2007 - 14.0 mils
- 2008 - 14.0 mils
- 2009 - 13.0 mils
- 2010 - 13.0 mils
- 2011 - 13.0 mils
- 2012 - 13.0 mils
- 2013 - 14.31 mils
- 2014 - 16.31 mils
- 2015 - 16.257 mils
- 2016 - 16.083 mils



Organizational Chart



PRESS RELEASE

The City of Sky Valley today announces its intention to have no increase to the property taxes it will levy this year. This follows the tentative decision to reduce the City's millage rate to the rollback rate of 16.083 mils from last year's rate of 16.257.

Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, the board of tax assessors is required by law to re-determine the value of such property and increase the assessment. This is called a reassessment.

When the total digest of taxable property is prepared, Georgia Law requires that a rollback millage rate must be computed that will produce the same total revenue on the current year's new digest that last year's millage rate would have produced had no reassessments occurred.

The FY17 budget tentatively adopted by the City of Sky Valley requires a millage rate consistent with the rollback millage rate. Therefore, before the City of Sky Valley may finalize the tentative budget and set a final millage rate, Georgia Law requires that one public hearing be held to allow the public an opportunity to express their opinions on this increase.

All concerned citizens are invited to the public hearing on the FY17 Budget and the setting of the 2016 millage rate on Tuesday, September 27, 2016, immediately following the 10:00 a.m. Regular Council Meeting to be held at the Lodge, 696 Sky Valley Way, Sky Valley, GA 30537



Sample Tax Bills With and Without Homestead Exemption

Fair Market Value	Adjusted Fair Market Value (40%)	Homestead	Bill @ 16.257	Bill @ 16.083	Difference
\$100,000	\$40,000	0	\$650	\$643	(\$7)
\$200,000	\$80,000	0	\$1,301	\$1,287	(\$14)
\$300,000	\$120,000	0	\$1,951	\$1,930	(\$21)
\$500,000	\$200,000	0	\$3,251	\$3,217	(\$35)

Fair Market Value	Adjusted Fair Market Value (40%)	Homestead	Bill @ 16.257	Bill @ 16.083	Difference
\$100,000	\$40,000	25,000	\$244	\$241	(\$3)
\$200,000	\$80,000	25,000	\$894	\$885	(\$10)
\$300,000	\$120,000	25,000	\$1,544	\$1,528	(\$17)
\$500,000	\$200,000	25,000	\$2,845	\$2,815	(\$30)

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2016

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	2015 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2016 DIGEST
REAL	60,273,594	629,963	-104,381	60,799,176
PERSONAL	157,062		38,227	195,289
MOTOR VEHICLES	420,270		3,039,220	3,459,490
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	60,850,926	629,963	-140,934	61,339,955
EXEMPTIONS	2,295,465	0	78,303	2,373,768
NET DIGEST	58,555,461	629,963	-219,237	58,966,187
FLPA Reimbursement Value			0	
Adjusted NET DIGEST	58,555,461	629,963	-219,237	58,966,187
	(PYD)	(RVA)	(NAG)	(CYD)
2015 MILLAGE RATE >>>	16.257	2016 PROPOSED MILLAGE RATE >>>		16.083

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2015 Net Digest	PYD	58,555,461	
Net Value Added-Reassessment of Existing Real Property	RVA	629,963	
Other Net Changes to Taxable Digest	NAG	-219,237	
2016 Net Digest	CYD	58,966,187	(PYD+RVA+NAG)
2015 Millage Rate	PYM	16.257	
Millage Equivalent of Reassessed Value Added	ME	0.174	(RVA/CYD) * PYM
Rollback Millage Rate for 2016	RR	16.083	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2016 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. Section 48-5-32 1(c) (2)	Rollback Millage Rate	16.083
	2016 Millage Rate	16.083
	Percentage Increase	0.00%

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 2016 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2016 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 2016 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 2016 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 Council does hereby announce that the millage rate will be set at a meeting to be held at the Lodge, 696 Sky Valley Way on October 6, 2016 at 9:00 A.M. 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 2016 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CITY WIDE	2011	2012	2013	2014	2015	2016
Real & Personal	74,470,107	66,964,230	60,241,158	60,517,346	60,430,656	60,994,465
Motor Vehicles	501,830	586,620	601,690	578,820	420,270	345,490
Mobile Homes						
Timber - 100%						
Heavy Duty Equipment						
Gross Digest	74,971,937	67,550,850	60,842,848	61,096,166	60,850,926	61,339,955
Less M& O Exemptions	2,100,000	2,064,960	2,089,960	2,267,555	2,295,465	2,373,768
Net M & O Digest	72,871,937	65,485,890	58,752,888	58,828,611	58,555,461	58,966,187
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	72,871,937	65,485,890	58,752,888	58,828,611	58,555,461	58,966,187
Gross M&O Millage	13.000	13.000	14.310	16.310	16.257	16.083
Less Rollback (LOST)						
Net M&O Millage	13.000	13.000	14.310	16.310	16.257	16.083
Total City Taxes Levied	\$947,335	\$851,317	\$840,754	\$959,495	\$951,936	\$948,353
Net Taxes \$ Increase		-\$96,019	-\$10,563	\$118,741	-\$7,559	-\$3,583
Net Taxes % Increase		-10.14%	-1.24%	14.12%	-0.79%	-0.99%

**CITY OF SKY VALLEY
BUDGET FY 2017 - GENERAL FUND**

FUND	ACCOUNT NAME	FUNCTION	DESCRIPTION	2017 BUDGET	2016 BUDGET	CHANGE
100	GENERAL FUND					
	EXPENDITURES	1100	LEGISLATIVE	10,800	12,500	(1,700)
		1300	EXECUTIVE	3,500	4,600	(1,100)
		1400	ELECTIONS	4,790	3,000	1,790
		1500	GENERAL ADMINISTRATION	230,140	246,580	(16,440)
		2100	JUDICIAL	4,815	1,950	2,865
		3200	POLICE	280,650	287,565	(6,915)
		3500	FIRE	58,425	58,000	425
		4200	ROADS	227,015	209,125	17,890
		6100/6200	CULTURE/RECREATION	30,000	30,000	0
		7200/7400	HOUSING & DEV	23,830	25,485	(1,655)
		7500	ECONOMIC DEV	63,235	41,500	21,735
		8000	DEBT SERVICE	0	0	0
			OPERATING EXPENSES	937,200	920,305	16,895
			CAPITAL IMPROVEMENTS	406,806	238,165	168,641
			RESERVED FOR FUTURE CAPITAL IMPROVEMENTS	15,750	38,900	(23,150)
			CONTINGENCY	10,000	16,645	(6,645)
	TOTAL APPROPRIATIONS			1,369,756	1,214,015	155,741
			OPERATING INCOME	1,161,550	1,119,015	42,535
			OTHER FINANCING SOURCES	208,206	95,000	113,206
	TOTAL REVENUE & OTHER SOURCES			1,369,756	1,214,015	155,741
	NET BUDGETED INCOME			0	0	0

CITY OF SKY VALLEY
BUDGET FY 2017 - ENTERPRISE FUNDS

FUND	ACCOUNT NAME	FUNCTION	DESCRIPTION	2017 BUDGET	2016 BUDGET	CHANGE
505	WATER FUND					
	EXPENSES	4400	WATER	217,905	192,720	25,185
		8000	DEBT SERVICE	126,555	126,555	0
			OPERATING EXPENSES	344,460	319,275	25,185
			CAPITAL IMPROVEMENTS	0	7,000	(7,000)
			RESERVED FOR FUTURE CAPITAL IMPROVEMENTS	46,440	80,225	(33,785)
			CONTINGENCY	0	0	0
	TOTAL APPROPRIATIONS			390,900	406,500	(15,600)
	INCOME					
			OPERATING INCOME	390,900	406,500	(15,600)
			OTHER FINANCING SOURCES	0	0	0
	TOTAL REVENUE & OTHER SOURCES			390,900	406,500	(15,600)
	NET BUDGETED INCOME			0	0	0
540	SOLID WASTE FUND					
	EXPENSES	4500	SOLID WASTE AND RECYCLING	177,840	176,870	970
			OPERATING EXPENSES	177,840	176,870	970
			CAPITAL IMPROVEMENTS	0	7,000	(7,000)
			RESERVED FOR FUTURE CAPITAL IMPROVEMENTS	5,000	9,380	(4,380)
			CONTINGENCY	10,360	5,000	5,360
	TOTAL APPROPRIATIONS			193,200	198,250	(5,050)
	INCOME					
			OPERATING INCOME	193,200	198,250	(5,050)
			OTHER FINANCING SOURCES	0	0	0
	TOTAL REVENUE & OTHER SOURCES			193,200	198,250	(5,050)
	NET BUDGETED INCOME			0	0	0

CITY OF SKY VALLEY

BUDGET FY 2017 - SPECIAL REVENUE FUNDS

FUND	ACCOUNT NAME	FUNCTION	DESCRIPTION	2017 BUDGET	2016 BUDGET	CHANGE
275	HOTEL-MOTEL TAX FUND					
	EXPENSES	7540	TOURISM	3,400	3,400	0
		9000	OTHER FINANCING USES	5,000	5,000	0
	OPERATING EXPENSES			3,400	3,400	0
	CAPITAL IMPROVEMENTS			0	0	0
	RESERVED FOR FUTURE CAPITAL IMPROVEMENTS			0	0	0
	CONTINGENCY			0	0	0
	TOTAL APPROPRIATIONS			3,400	3,400	0
	INCOME					
			OPERATING INCOME	8,400	8,400	0
			OTHER FINANCING SOURCES	0	0	0
	TOTAL REVENUE & OTHER SOURCES			8,400	8,400	0
	NET BUDGETED INCOME			0	0	0

RESOLUTION NO. 16-03

**A RESOLUTION TO ADOPT THE 2017 BUDGET,
TO SET THE MILLAGE RATE FOR THE 2016 AD VALOREM TAXES, AND
TO ESTABLISH POLICIES FOR ADJUSTMENTS TO THE BUDGET.**

WHEREAS, the City of Sky Valley, Georgia (City) has received the digest from the Rabun County Property Appraiser stating the amount of assessed values which he has certified to the Georgia Department of Revenue for non-exempt real and business personal property within the City for the year 2016; and

WHEREAS, in order to provide the revenue necessary for the operation of the City for its Fiscal Year beginning January 1, 2017, and ending December 31, 2017, the City Council of the City of Sky Valley has determined the rate of ad valorem tax levy that must be assessed for the year 2016; and

WHEREAS, the City Council intends to adopt a millage of \$16.083 per \$1,000 of assessed value; and

WHEREAS, the City acknowledges that the \$16.083 per \$1,000 of assessed value is the rollback rate and is not legally considered a tax increase; and

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

WHEREAS, sound governmental operations require a budget in order to plan the financing of services for the residents of the City of Sky Valley; and

WHEREAS, Title 36, Chapter 81, Article 1 of the Official Code of Georgia Annotated (OCGA) requires a balanced budget for the City's fiscal year, which runs from January 1 to December 31 of each year; and

WHEREAS, the Mayor and City Council of the City of Sky Valley have reviewed the proposed FY17 budget as presented by the City Manager; and

WHEREAS, each of these funds is a balanced budget, so that anticipated revenues and other financial resources for each fund equal the proposed expenditures or expenses; and

WHEREAS, the Mayor and City Council wishes to adopt this proposal as the Fiscal Year 2017 Annual Budget, effective from January 1, 2017 through December 31, 2017.

NOW, THEREFORE, THE CITY COUNCIL HEREBY RESOLVES

1. The Sky Valley City Council hereby establishes the rate of \$16.083 per \$1,000 of assessed valuation as the ad valorem levy for FY 2016 on the non-exempt real and business personal property appearing on the 2016 tax digest of the City of Sky Valley for operating requirements.
2. The tax shall be collected by the Sky Valley Tax Collector as prescribed by law and deposited to the General Fund account of the City of Sky Valley.
3. The Budget, attached hereto as Exhibits "A" -"D" and made a part hereof by reference, shall be the City of Sky Valley's General Fund Budget for the fiscal year 2017;
4. Expenditures of any Fund shall not exceed the Appropriations authorized by this Budget and Amendments thereto or Actual Funding sources, whichever is less.
5. The Budget shall be adjusted so as to adapt to changing governmental needs during the fiscal year as follows, such amendments shall be recognized as approved changes to this ordinance in accordance with O.C.G.A. § 36-81-3(d)(1):
 - a. Any increase in appropriations in any department, whether through a change in anticipated revenues or through a transfer of appropriations among departments, shall require the approval of the City Council.
 - b. The City Manager shall have the authority to approve transfers within a Department from one line one line item to another within a department, but under no circumstances may expenditures or expenses exceed the amount appropriated for a department without a further Budget amendment approved by the Mayor and City Council.
6. That all appropriations shall lapse at the end of the fiscal year.
7. That this Resolution shall be and remain in full force and effect from and after its date of adoption.

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 6th day of October, 2016.

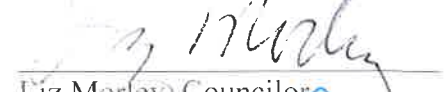
Approved:


Hughel Goodgame, Mayor


Milner Lively, Council President


Neil Howard, Councilor


Robert MacNair, Councilor


Liz Morley, Councilor


Ed Stell, Councilor

Attest:


Ella Fast, City Clerk

REVENUES

General Property Taxes	
Real Property	939,650
Personal Property	40,000
Real Estate Transfer	2,800
Franchise Taxes	55,000
Intangible Taxes	5,000
Selective Sales and Use Taxes	
Alcoholic Beverage Excise	1,200
Business Taxes	
Occupation Taxes	600
Insurance Premium Taxes	15,000
Penalties & Interest on Taxes	5,000
Business Licenses	2,900
Alcoholic Beverages	
Non-Business Licenses & Permits	300
Zoning and Land Use Sign	
Regulatory Fees	12,000
Building Permits	
Tree Cutting Permits	
Culture & Recreation	10,000
Promotional Events	
Intergovernmental Revenues	0
Grants	25,000
Charges for Services	600
Fines & Forfeitures	8,000
Investment Income	1,500
Miscellaneous Revenue	500
Reimbursements	1,000
Rents & Royalties	12,000
Donations & Sponsorships	17,500
TOTAL OPERATING REVENUE	1,155,550
Other Financing Sources	
Interfund Transfer	
Hotel/Motel Tax Fund	6,000
SPLOST Fund	0
Sale of Surplus Property	0
Capital Leases	0
Use of Unreserved Fund Balance	0
Use of Restricted Fund Balance	7,400
Use of Committed Fund Balance	200,806
TOTAL REVENUE & OTHER SOURCES	\$1,369,756

APPROPRIATIONS

Executive	3,500
Legislative	10,800
General Administration	230,140
Fire Services	58,425
Police	280,650
Judicial	4,815
Housing & Development	23,830
Public Works	227,015
Elections	4,790
Economic Development	63,235
Culture/Recreation	30,000
TOTAL OPERATING	\$937,200
TOTAL CAPITAL EXPENDITURES	\$406,806
CONTINGENCY	10,000
RESERVED FOR DEPRECIATION	15,750
TOTAL APPROPRIATIONS	\$1,369,756

EXHIBIT A

REVENUES

Water Charges	386,000
Water tap-on Fees	2,500
Late Fees, Interest, Reconnects	1,000
Investment Revenue	1,000
Other Miscellaneous Revenue	400
TOTAL OPERATING REVENUE	\$390,900
Other Financing Sources	
Grant – DWSRF subsidy	0
Grant - ARC	0
Loan - GEFA/DWSRF	0
Budgeted Use of Surplus	0
Budgeted Use of Reserved Debt Svc	0
TOTAL REVENUE & OTHER SOURCES	\$390,900

EXPENSES

Water Maintenance and Operations	217,905
Water System Improvements	
Debt Service (105%)	126,555
DWSRF Loan	
Fleet Vehicle Replacement	0
Reserved for Depreciation	46,440
TOTAL APPROPRIATIONS	\$390,900

REVENUE

Solid Waste Charges	193,200
Investment Revenue	0
TOTAL OPERATING REVENUE	\$193,200
BUDGETED USE OF SURPLUS	\$0
TOTAL REVENUE & OTHER SOURCES	\$193,200

EXPENSES

Solid Waste Maintenance and Operations	177,840
Reserved for Depreciation	5000
Contingency	10360
TOTAL APPROPRIATIONS	\$193,200

EXHIBIT C

REVENUE

Selective Sales and Use Taxes	
Hotel/Motel Tax	10,000
TOTAL OPERATING REVENUE	\$10,000
BUDGETED USE OF SURPLUS	\$0
TOTAL REVENUE & OTHER SOURCES	\$10,000

EXPENSES

Tourism & Promotions	4,000
Operating Transfer to General Fund	6000
TOTAL APPROPRIATIONS	\$10,000

EXHIBIT D

	2013	2014	2015	January - July 2016	2016 Budget	2017 Budget
Income						
313200 · Transfer from SPLOST	0	0	0	0	0	0
33.4000 · GA government grants/contracts	22,552	22,198	22,080	0	22,080	22,000
33.7100 · Rev. shared by Co.	65,000	0	0	0	0	0
33.9000 · Other Grants (GMA, GIRMA, etc)	5,247	0	2,616	0	3,000	3,000
34.7000 · Culture & Recreation	0	223	41,975	11,089	12,000	10,000
37.1000 · Donations and Sponsorships	0	7,425	5,000	18,005	22,000	17,500
38.1000 · Rent	0	2,700	12,141	5,345	12,000	12,000
60110 · Ad valorem - property	839,377	833,340	946,375	938,732	945,105	939,650
60120 · Ad valorem - vehicles	12,668	46,292	44,041	22,239	6,830	40,000
60140 · Past Due Taxes, Collection Costs	5,067	9,008	14,669	4,064	5,000	5,000
60210 · Insurance premium tax	14,031	14,670	15,673	0	14,000	15,000
60220 · Beverage Excise tax	893	1,590	1,123	486	900	1,200
60230 · Franchise tax	48,434	48,419	55,235	48,529	52,000	55,000
60235 · Fines & forfeitures	250	860	5,441	7,898	1,000	8,000
60240 · Business license	3,595	1,230	3,448	200	3,000	3,500
60250 · Permits	11,116	11,033	12,555	4,733	11,000	12,000
60270 · Zoning applications	300	200	600	0	300	300
60271 · Sales of Reports, Copies, Etc.	684	629	677	1,480	600	600
60280 · Real estate transfer tax	2,012	1,794	2,863	1,416	1,700	2,800
60281 · Intangible tax	6,761	3,905	5,483	2,278	3,500	5,000
69110 · Interest income	3,828	4,259	1,415	251	1,500	1,500
69115 · Transfer from hotel/motel tax	3,512	0	6,868	0	5,000	6,000
69120 · Transfers from enterprise fund	19,047	125,000	0	0	0	0
69150 · Refunds & Reimbursements	16,985	1,535	8,736	2,296	1,000	1,000
69990 · Miscellaneous	659	387	30	0	500	500
70000 · Sale of surplus property	36,792	14,503	0	0	0	0
Total Income	1,118,810	1,151,200	1,209,044	1,069,041	1,124,015	1,161,550
Use of assigned surplus funds from Roads						100,844
Use of assigned surplus funds from Public Land & Buildings					50,000	99,962
Use of assigned surplus funds from Economic Dev	0	0	0	0	0	7,400
Use of uncommitted fund balance					40,000	
Total Expense	1,123,064	1,124,910	1,379,796	481,975	1,214,015	1,369,756
Net Income	(4,255)	26,290	(170,752)	587,066	0	0

GENERAL FUND - EXECUTIVE

	2013	2014	2015	January - July 2016	2016 Budget	2017 Budget
Expenses						
523102 · Liability Insurance	1,035	663	876	739	1,000	1,000
523200 · Communications	0	243	349	175	400	400
523301 · Printing and binding	0	43	0	0	50	50
523500 · Travel	0	1,031	1,045	0	2,000	1,400
523700 · Education and training	325	570	450	0	1,050	600
531100 · General supplies & materials	35	7	0	0	50	50
531750 · Other Supplies (uniforms)	0	8	0	0	50	0
Total Expense	1,395	2,564	2,720	914	4,600	3,500

GENERAL FUND - LEGISLATIVE

	2013	2014	2015	January - July 2016	2016 Budget	2017 Budget
Expenses						
523102 · Liability Insurance	5,173	3,317	4,380	3,693	5,200	5,000
523301 · Printing and binding	0	40	27	0	100	100
523500 · Travel	2,180	1,332	2,881	2,292	4,000	3,000
523700 · Education and training	2,167	1,270	2,505	837	3,000	2,500
531100 · General supplies & materials	14	13	62	24	50	50
531750 · Other Supplies (uniforms)	64	0	0	0	150	150
Total Expense	9,598	5,972	9,855	6,846	12,500	10,800

GENERAL FUND - GENERAL ADMINISTRATION

	2013	2014	2015	January - July 2016	2016 Budget	2017 Budget
Expenses						
511100 · Regular employees	114,724	111,087	131,768	52,022	129,095	119,400
512100 · Group Insurance	31,024	30,715	21,076	9,962	21,000	21,000
512200 · FICA	9,149	8,006	9,957	3,499	8,310	7,750
512300 · Medicare	1,596	1,540		468	1,945	1,815
512400 · Retirement contributions	6,880	6,436	11,497	4,073	9,380	8,750
512600 · Unemployment insurance	8	187		475	220	400
512700 · Workman's compensation	270	270	346	425	575	575
512910 · Vacation Buy-Back	5,163	1,154		0	4,905	5,600
512900 · Other employee benefits - Other	2,948	0		0	0	0
510000 · Personal Services - Other	0	0		0	0	0
Total 510000 · Personal Services	171,763	159,396	174,644	70,924	175,430	165,290
520000 · Purchased / Contracted Services						
521200 · Accounting/Auditing Services	3,000	4,000	2,500	0	4,000	4,000
521201 · Legal Services	9,195	10,489	5,147	3,416	7,000	7,000
521000 · Professional Services - Other	691	6,724	6,308	0	9,300	6,000
522100 · Cleaning services - Other	1,200	1,100	1,154	415	1,200	1,200
522150 · Contracts & Agreements	7,051	7,375	10,197	18,991	12,000	12,000
522201 · Repairs & Maint. - Buildings	1,455	4,026	1,253	970	1,500	1,500
522202 · Repairs & Maint. - Equipment	561	315	0	240	700	700
5222060 · Vehicle Repairs Admin	530	0	142	0	500	500
522310 · Rental bldgs - Fellowship Hall	900	825	750	225	600	500
522300 · Rentals - Other	11	0	0		0	0
523101 · Property Insurance	420	716	800	0	1,000	1,000
523102 · Liability Insurance	1,211	101	1,439	0	1,500	1,500
523103 · Vehicle Insurance	356	226	328	0	400	500
523200 · Communications	5,705	5,096	5,786	3,094	6,000	6,000
523300 · Advertising - Other	277	1,385	1,535	350	1,000	1,000
523301 · Printing and binding	400	445	688	0	700	700
523400 · Bank Service Charges	240	193	5	0	100	100
523500 · Travel	2,858	3,973	4,733	1,029	6,000	4,000

GENERAL FUND - GENERAL ADMINISTRATION

523600 · Dues & Fees	1,070	1,051	1,269	497	1,100	1,100
523701 · Health & Wellness Program	2,672	1,191	0	0	1,000	1,000
523700 · Education and training - Other	1,827	1,940	1,953	820	3,000	2,000
Total 520000 · Purchased / Contracted Services	41,629	51,170	45,987	30,047	58,600	52,300
530000 · Supplies						
531500 · Supplies / inventory for resale	285	455	1,487	252	300	0
531601 · Signs	0	38	0	0	0	0
531100 · General supplies & materials - Other	3,796	4,158	2,929	1,205	3,500	3,500
531105 · Beautification	1,000	0	0	0	0	0
531230 · Utilities	2,028	7,452	2,488	1,138	2,500	2,500
531240 · Bottled gas (propane)	809	1,061	832	148	2,000	1,500
531270 · Gasoline/Diesel	342	119	37	49	300	500
531300 · Food	1,272	1,226	1,780	37	1,400	2,000
531400 · Books & periodicals	0	0	25	0	50	50
531700 · Miscellaneous Expense - Other	395	232	28	98	500	500
531750 · Other Supplies (uniforms)	351	15	0	0	500	500
531600 · Small equipment	145	7,513	1,418	105	1,500	1,500
Total 530000 · Supplies	10,425	22,270	11,024	3,032	12,550	12,550
Total Operating Expenses	223,817	232,836	231,655	104,003	246,580	230,140
54.0000 · Capital Outlays		200,000	13,345	0	15,165	0
Assigned for Future Capital Improvements (Depreciation)	0	0	0	0	38,900	15,750
Contingency	0	0	0	0	16,645	10,000
Total Expense	223,817	432,836	245,000	104,003	317,290	255,890

GENERAL FUND - FIRE AND RESCUE

	2013	2014	2015	January - July 2016	2016 Budget	2017 Budget
Expenses						
570000 · Other Costs	60,000	58,000	58,000	14,500	58,000	58,425
Total Expense	60,000	58,000	58,000	14,500	58,000	58,425

GENERAL FUND - POLICE

Expense	2013	2014	2015	January - July 2016	2016 Budget	2017 Budget
511100 · Regular employees	200,786	195,364	156,700	69,868	156,555	159,000
511200 · Temporary employees	0	0	22,783	2,743	5,000	5,000
511300 · Overtime	190	2,560	3,595	2,895	3,000	5,000
512100 · Group Insurance	48,528	51,474	28,103	6,016	33,600	33,600
512200 · FICA	12,663	11,458	14,295	5,053	10,570	10,800
512300 · Medicare	2,284	2,466		654	2,475	2,530
512400 · Retirement contributions	12,639	10,773	10,236	3,934	11,440	11,700
512600 · Unemployment insurance	24	526		635	680	1,200
512700 · Workman's compensation	7,426	7,426	6,984	8,162	9,380	8,200
512910 · Vacation Buy-Back	3,560	2,395		0	5,945	4,800
512900 · Car Allowance	0	2,700	5,288	1,563	6,000	0
Total 510000 · Personal Services	288,100	287,142	247,984	101,523	244,645	241,830
520000 · Purchased / Contracted Services						
521000 · Professional Services	262	424	215	412	500	500
522150 · Contracts & Agreements	95	41	314	1,127	200	700
522201 · Repairs & Maint. - Buildings	775	266	36	622	500	500
522202 · Repairs & Maint. - Equipment	150	90	58	150	300	300
522206 · Repairs & Maint. - Vehicle	6,594	10,153	9,760	856	10,000	3,000
523101 · Property Insurance	100	42	118	0	120	120
523102 · Liability Insurance	3,204	2,067	2,768	4,177	3,000	4,500
523103 · Vehicle Insurance	2,833	2,055	1,577	0	2,000	3,000
523200 · Communications	5,675	4,937	4,234	1,948	5,000	5,000
523300 · Advertising	0	0	0	0	50	50
523301 · Printing and binding	0	0	27	149	50	150
523500 · Travel	1,426	1,487	1,334	674	1,500	1,500
523600 · Dues & Fees	125	190	0	0	200	200
523700 · Education and training	203	370	1,825	75	1,000	1,000
522380 · Licenses	15		0		0	
Total 520000 · Purchased / Contracted Services	21,457	22,122	22,266	10,190	24,420	20,520
530000 · Supplies						
531000 · Supplies						

GENERAL FUND - POLICE

531106 · Safety	0	0	0	0	1,000	1,000
531601 · Signs	0	175	0	0	200	0
531100 · General supplies & materials - Other	4,359	5,747	3,253	1,485	4,000	4,000
531230 · Utilities	593	783	653	288	1,000	1,000
531240 · Bottled gas (propane)	141	244	233	101	500	500
531270 · Gasoline/Diesel	16,156	11,761	6,994	2,792	8,000	8,000
531300 · Food	31	39	0	0	50	50
531400 · Books & periodicals	225	66	85	289	150	150
531700 · Miscellaneous Expense	50	59	0	300	100	100
531750 · Other Supplies (uniforms)	2,785	1,997	2,690	2,595	2,000	2,000
531600 · Small equipment	209	1,512	200	1,564	1,500	1,500
Total 530000 · Supplies	24,549	22,384	14,108	9,414	18,500	18,300
540000 · Capital Outlays						
542200 · Vehicles	26,000	0	0	91,650	0	0
540000 · Capital Outlays - Other	0	0	0			
Total 540000 · Capital Outlays	26,000	0	0	91,650	0	0
Total Expense	360,105	331,647	284,358	212,777	287,565	280,650

GENERAL FUND - ROADS

Expense	January - July					
	2013	2014	2015	2016	2016 Budget	2017 Budget
511100 · Regular employees	101,023	78,512	68,170	19,478	71,790	72,600
511200 · Temporary employees	0	0	7,135	0	0	15,600
511300 · Overtime	1,795	1,522	1,388	2,005	1,500	1,500
512100 · Group Insurance	25,062	18,425	8,017	344	16,800	16,800
512200 · FICA	6,962	4,920	5,519	1,455	4,715	5,800
512300 · Medicare	1,440	1,150	0	123	1,105	1,350
512400 · Retirement contributions	5,402	4,949	5,626	2,321	5,320	6,510
512600 · Unemployment insurance	13	294	0	126	170	765
512700 · Workman's compensation	7,821	7,821	7,355	6,841	9,465	7,000
512910 · Vacation Buy-Back	0	0	0	0	2,710	2,800
Total 510000 · Personal Services	149,518	117,594	103,210	32,693	113,575	130,725
520000 · Purchased / Contracted Services						
521000 · Professional Services - Other	2,597	1,952	3,536	1,778	3,000	3,000
522150 · Contracts & Agreements	0	0	0	0	0	340
522120 · Snow plowing	325	1,317	2,912	10,658	2,500	3,000
522201 · Repairs & Maint. - Buildings	1,289	309	576	426	1,000	1,000
522202 · Repairs & Maint. - Equipment	5,430	5,721	6,427	1,665	7,500	7,500
522205 · Repairs & Maintenance-Roads	6,937	4,855	13,429	2,225	9,000	9,000
522206 · Repairs & Maint. - Vehicle	7,149	6,309	8,000	1,616	8,000	8,000
522300 · Rentals	15	0	0	0	300	1,000
523101 · Property Insurance	505	525	515	0	600	600
523102 · Liability Insurance	1,211	1,100	1,150	0	1,200	1,200
523103 · Vehicle Insurance	3,419	1,822	2,588	0	2,600	2,600
523200 · Communications	1,369	1,763	1,302	904	1,400	2,000
523300 · Advertising	130	0	100	0	150	150
523301 · Printing and binding	45	0	0	0	50	50
523400 · Dues and Fees	0	12	0	50	0	0
523500 · Travel	730	30	20	0	500	100
523700 · Education and training	330	0	0	0	1,000	250
523850 · Contract labor	0	666	550	0	750	500
Total 520000 · Purchased / Contracted Services	31,482	26,380	41,105	19,322	39,550	40,290

GENERAL FUND - ROADS

530000 · Supplies							
531106 · Safety	1,852	748	5,888	236	3,000	3,000	
531601 · Signs	73	789	610	0	500	500	
531100 · General supplies & materials - Other	4,063	4,722	5,384	1,634	5,000	5,000	
531103 · Materials & Chemicals	672	570	522	0	1,000	1,000	
531105 · Beautification	11,200	20,920	18,967	9,525	17,000	19,000	
531230 · Utilities	11,370	5,693	7,467	4,868	7,400	9,000	
531240 · Bottled gas (propane)	1,383	1,326	762	196	2,000	1,300	
531270 · Gasoline/Diesel	14,894	8,987	11,990	2,963	14,400	12,000	
531700 · Miscellaneous Expense	0	1,225	500	0	1,000	500	
531750 · Other Supplies (uniforms)	2,065	527	686	405	700	700	
531600 · Small equipment	2,663	9,554	4,334	112	4,000	4,000	
Total 530000 · Supplies	50,233	55,062	57,110	19,939	56,000	56,000	
540000 · Capital Outlays							
541400 · Infrastructure	179,856	0	468,223		162,000	222,844	
542100 · Machinery	0	40,000		15,954	11,000	9,000	
542200 · Vehicles	20,999	0				0	
542000 · Machinery & equipment - Other	1,683	0		8,375	0	0	
Total 540000 · Capital Outlays	202,538	40,000	468,223	24,329	173,000	231,844	
Total Expense	433,770	239,036	669,648	96,283	382,125	458,859	

GENERAL FUND - PROTECTIVE INSPECTIONS AND PLANNING ZONING

Expense	January - July					
	2013	2014	2015	2016	2016 Budget	2017 Budget
511100 · Regular employees	8,861	17,088	10,718	4,333	15,000	15,000
512100 · Group Insurance	2,052	3,856	350	0	0	0
512200 · FICA	555	1,054	824	291	930	930
512300 · Medicare	122	246	0	40	220	220
512400 · Retirement contributions	0	965	0	0	0	0
512600 · Unemployment insurance	2	46	0	41	85	130
512700 · Workman's compensation	336	336	316	278	400	300
Total 510000 · Personal Services	11,928	23,591	12,208	4,983	16,635	16,580
521400 · Professional Services	0	0	28	0		
522201 · Repairs & Maint. - Buildings	757	32	0	29	200	200
5222061 · 97 Jeep - H & D	1,049	0	927	0	1,200	1,200
5222080 · 2010 Tundra - Roads	0	1,000	342	0	0	0
523101 · Property Insurance	100	42	118	0	150	150
523102 · Liability Insurance	606	245	575	0	600	600
523103 · Vehicle Insurance	515	331	475	0	600	600
522300 · Rentals	15	0	0	0	0	0
523200 · Communications	458	422	224	101	400	300
523300 · Advertising	60	100	40	0	100	100
523301 · Printing and binding	45	0	0	0	100	50
523500 · Travel	1,112	0	0	0	1,000	250
523600 · Dues & Fees	125	125	135	0	300	200
523700 · Education and training	764	100	0	0	1,000	500
Total 520000 · Purchased / Contracted Services	5,606	2,397	2,864	130	5,650	4,150
531100 · General supplies & materials	330	511	396	57	500	500
531230 · Utilities	245	482	133	0	400	400
531240 · Bottled gas (propane)	158	52	0	0	200	200
531270 · Gasoline/Diesel	787	1,963	878	231	1,000	1,000
531400 · Books & periodicals	381	0	115	0	200	200
531750 · Uniforms	116	384	0	0	300	300
531600 · Small equipment	491	300	0	0	600	500
Total 530000 · Supplies	2,508	3,691	1,522	288	3,200	3,100
Total Expense	20,042	29,679	16,594	5,401	25,485	23,830

GENERAL FUND - JUDICIAL

	2013	2014	2015	January - July 2016	2016 Budget	2017 Budget
Expense						
510000 · Personal Services						
511100 · Regular employees	1,663	1,598	461	0	0	1,900
512100 · Group Insurance	404	687	0	0	0	50
512200 · FICA	101	96	33	0	0	120
512300 · Medicare	23	23	0	0	0	30
512400 · Retirement contributions	111	91	0	0	0	135
512600 · Unemployment insurance	0	4	0	0	0	130
512700 · Workman's compensation	98	98	0	0	0	0
Total 510000 · Personal Services	2,400	2,598	494	0	0	2,365
520000 · Purchased / Contracted Services						
521400 · Municipal Judge	500	750	0	750	1,000	1,500
523102 · Liability Insurance	606	34	287	0	300	300
523200 · Communications	0	0	0	0	0	0
523500 · Travel	0	403	257	0	300	300
523600 · Dues & Fees	0	45	0	0	50	50
523700 · Education and training	0	450	0	225	300	300
Total 520000 · Purchased / Contracted Services	1,106	1,682	544	975	1,950	2,450
530000 · Supplies						
531100 · General supplies & materials	0	0	0	8	0	0
Total 530000 · Supplies	0	0	0	8	0	0
Total Expense	3,505	4,280	1,038	983	1,950	4,815

GENERAL FUND - ECONOMIC DEVELOPMENT

Expense	January - July					
	2013	2014	2015	2016	2016 Budget	2017 Budget
510000 · Personal Services						
511100 · Regular employees	0	0	1,165	624	0	17,500
512100 · Group Insurance	0	0	0	0	0	8,400
512200 · FICA	0	0	87	39	0	1,085
512300 · Medicare	0	0	0	9	0	255
512400 · Retirement contributions	0	0	0	0	0	1,225
512600 · Unemployment insurance	0	0	0	9	0	130
512700 · Workman's compensation	0	0	0	0	0	150
Total 510000 · Personal Services	0	0	1,252	681	0	28,745
520000 · Purchased / Contracted Services						
Professional Services	0	0	350	0	0	0
522150 · Maint. Contracts & Agreements	0	1,650	0	0	0	0
522201 · Repairs & Maint. - Buildings	0	1,188	15,221	0	1,000	1,190
523101 · Property Insurance	0	355	442	0	500	500
523102 · Liability Insurance	0	0	287	0	300	300
523200 · Communications	0	0	1,651	1,306	1,500	1,500
Advertising	6,476	4,930	11,958	14,510	19,000	19,900
Travel	0	0	366	0	500	0
Dues & Fees		100	100	0	100	100
523700 · Education and training	0	0	15	0	300	300
523850 · Contract labor	0	3,784	4,200	65	8,000	0
52331 Printing & Binding	0	0	1,316	0		
Total 520000 · Purchased / Contracted Services	6,476	12,008	35,906	15,881	31,200	23,790
530000 · Supplies						
531100 · General supplies & materials	0	180	1,837	714	1,000	1,000
531105 · Beautification	0	90	4,999	269	1,500	1,500
Signs		4,983	0	15	0	0
531230 · Utilities	0	1,049	4,457	1,656	6,000	6,000
Food	0	201	0	0	0	0
Supplies/Inventory for Resale	0	0	188	923	1,000	2,000
531600 · Small equipment	0	0	267	68	800	200
Total 530000 · Supplies	0	6,503	11,748	3,645	10,300	10,700

GENERAL FUND - ECONOMIC DEVELOPMENT

540000 · Capital Outlays						
541400 · Infrastructure	0	0	3,733	950	0	0
542100 · Machinery	0	0	0	0	0	0
542200 · Vehicles	0	0	0	0	0	0
542000 · Machinery & equipment - Other	0	0	0	0	0	0
Total 540000 · Capital Outlays	0	0	3,733	950	0	0
Total Expense	6,476	18,511	52,639	21,157	41,500	63,235

GENERAL FUND - CULTURE AND RECREATION

Expense	2013	2014	2015	January - July	2016 Budget	2017 Budget
				2016		
Special Facilities & Activities	0	180	1,837	353		
4th of July Celebration	2,500	2,042	8,602	8,219	10,000	10,000
Summer Celebration	0	0	300	0	0	0
Beer Festival & 5K			14,482	9,255	10,000	10,000
Fall Fest	500	0	12,830	1,284	10,000	10,000
540000 · Capital Outlays						
541400 · Infrastructure	0	0	0	0	50,000	174,962
542100 · Machinery	0	0	0	0	0	0
542200 · Vehicles	0	0	0	0	0	0
542000 · Machinery & equipment - Other	0		0	0	0	0
Total Expense	3,000	2,223	38,051	19,111	80,000	204,962

GENERAL FUND - ELECTIONS

	2013	2014	2015	January - July 2016	2016 Budget	2017 Budget
Expense						
523300 · Advertising	280	341	440	0	500	500
523301 · Printing and binding	150	0	270	0	200	
523500 · Travel	0	0	0	0	0	
523600 · Dues & Fees	0	0	0	0	0	
523850 · Contract labor	1,102	0	1,142	0	2,000	3,390
531100 · General supplies & materials	0	0	7	0	200	900
531300 · Food	6	0	34	0	100	
Total Expense	1,539	341	1,893	0	3,000	4,790

ENTERPRISE FUND - WATER

	January - July					
	2013	2014	2015	2016	2016 Budget	2017 Budget
Income						
33.0000 · USDA - ARC Grant	19,135	0	0			
34.4215 · Water Tap On Fees	2,500	2,500	0	0	2,500	2,500
34.4225 · Late fees, interest, reconnects	2,253	1,962	3,685	443	2,500	1,000
34.4210 · Water charges	335,497	353,685	396,496	183,630	400,000	386,000
34.4930 · Bad check fees	90	63	30	0	0	0
34.9010 · Meter Turn On/Off	240	310	400	140	400	400
34.9000 · Other charges for services	55	151	0	75	0	0
36.1000 · Interest revenue	1,512	1,490	1,182	136	1,100	1,000
38.0000 · Miscellaneous Revenue - Other	0	7,210	0	0	0	0
39.1000 · Interfund Transfers - Other	0	129,009	0	0	0	0
39.2200 · Sale of Surplus Property	0	5,601	0	0	0	0
Total Income	361,282	501,981	401,793	184,424	406,500	390,900
Expense						
51.1000 · Personal Services - Wages						
51.1100 · Regular Employees	95,634	56,824	50,829	21,624	51,745	62,130
51.1300 · Overtime	55	1,662	985	1,312	3,000	3,000
51.2100 · Group insurance	20,504	22,518	3,962	1,447	10,500	11,600
51.2200 · Social Securiry Contr. (FICA)	5,496	3,472	3,816	1,498	3,505	4,185
51.2300 · Medicare	1,221	812		191	820	980
51.2600 · Unemployment insurance	9	201	0	176	120	255
51.2700 · Workers' compensation	3,703	3,674	3,455	2,989	3,230	3,000
51.2900 · Other - Vacation Buy-Back	0	0	0	0	1,755	3,500
51.4000 · Retirement Contributions	6,581	5,413	3,657	1,707	3,955	4,725
Total 51.1000 · Personal Services - Wages	133,202	94,576	66,704	30,944	78,630	93,375
52.1000 · Purchased profess & tech svcs						
52.1100 · Official/administrative						
52.1200 · Professional - Other	3,589	2,005	2,554	0	2,750	2,750
52.52122 Accounting/Auditing			1,250	0	1,250	1,250
52.1300 · Technical	3,665	6,230	6,230	6,230	8,700	6,230
52.2010 · Buildings	2,047	456	308	259	1,000	0
52.2020 · Equipment	0	0	1,426	158	500	0

ENTERPRISE FUND - WATER

52.2030 · Water system	3,610	12,472	3,593	11,320	8,000	15,000
52.2040 · Vehicle	2,868	3,085	4,297	938	6,300	5,000
52.2300 · Rentals	15	0	0	0	200	200
52.3650 · Maint. Contracts & Agreement	6,539	6,581	8,634	6,497	10,475	10,500
52.3101 · Property Insurance	1,575	2,856	1,974	0	2,000	2,000
52.3102 · Liability Insurance	1,211	974	861	0	1,000	1,000
52.3103 · Vehicle Insurance	754	497	475	0	500	500
52.3200 · Communications - Other	4,060	2,859	3,290	2,063	4,000	4,000
52.3400 · Printing and binding	0	0	175	0	200	200
52.3500 · Travel - Other	1,607	320	0	0	1,700	1,700
52.3600 · Dues and fees	999	942	1,638	220	1,100	1,100
52.3700 · Education and Training	785	206	0	0	500	500
52.3800 · Licenses	65	0	0	0	65	0
52.3850 · Contract Labor	0	900	1,300	2,140	1,200	9,600
Total 52.1000 · Purchased profess & tech svcs	33,389	40,383	38,005	29,825	51,440	61,530
53.1000 · Supplies						
53.1100 · General supplies and materials	1,936	5,134	5,587	1,473	5,000	5,000
53.1230 · Electricity	32,247	34,719	42,654	20,741	44,000	44,000
53.1240 · Bottled Gas (Propane)	1,394	1,527	997	375	2,000	1,500
53.1270 · Gasoline/Diesel	5,085	3,311	1,276	586	2,000	1,500
53.1400 · Books and periodicals	147	0	0	0	200	0
53.1600 · Small equipment	1,627	841	1,700	23	2,500	2,500
53.1700 · Other supplies (uniforms)	964	646	397	0	750	500
53.1800 · Chemicals	3,765	5,393	7,014	4,311	6,200	8,000
Total 53.1000 · Supplies	47,165	51,571	59,625	27,509	62,650	63,000
54.0000 · Capital Outlay						
54.0000 · Capital Outlay	12,153	0	0	0	7,000	0
Total 54.0000 · Capital Outlay	12,153	0	0	0	7,000	0
Depreciation	174,239	175,648	175,648	0	80,225	46,440
58.0000 · Debt Service	24,873	130,571	110,483	20,088	126,555	126,555
61.1000 · Operating transfers out	0	125,000		0	0	0
Total Expense	425,021	617,749	450,465	108,366	406,500	390,900
Net Income	-63,739	-115,768	-48,672	76,058	0	0

ENTERPRISE FUND - SOLID WASTE AND RECYCLING

	2013	2014	2015	January - July 2016	2016 Budget	2017 Budget
Income						
34.4100 · Sanitation						
34.4110 · Refuse collection services	110,752.00	110,911.60	189,850.00	97,003.00	198,250.00	193,200.00
39.2000 · sale of asset/surplus property	16,255.56	7,363.75	0.00	0.00	0.00	0.00
Total Income	127,007.56	118,275.35	189,850.00	97,003.00	198,250.00	193,200.00
Expense						
51.1000 · Personal Services - Wages						
51.1100 · Regular Employees	47,271.65	36,864.58	49,342.00	22,115.00	80,000.00	85,000.00
51.1300 · Overtime	96.00	96.00	63.00	85.00	0.00	1,000.00
51.2100 · Group insurance	9,163.53	10,656.69	5,407.00	451.00	18,900.00	19,990.00
51.2200 · Social Securiry Contr. (FICA)	2,882.36	2,265.58	3,722.00	1,490.00	4,960.00	5,550.00
51.2300 · Medicare	624.64	530.00		165.00	1,160.00	1,300.00
51.2600 · Unemployment insurance	7.78	106.81		170.00	255.00	400.00
51.2700 · Workers' compensation	1,546.46	1,575.17	1,481.00	1,065.00	3,745.00	3,800.00
51.2900 · Other - Vacation Buy-Back	0.00	0.00				3,245.00
51.4000 · Retirement Contributions	1,908.48	2,397.71	3,383.00	1,381.00	5,600.00	4,155.00
Total 51.1000 · Personal Services - Wages	63,500.90	54,492.54	63,398.00	26,922.00	114,620.00	124,440.00
52.1000 · Purchased profess & tech svcs						
52.1200 · Professional - Other	2,800.00	3,153.35	2,000.00	0.00	5,100.00	5,100.00
52.52122 · Accounting/Auditing			1,250.00	0.00	1,250.00	1,250.00
52.2200 · Repairs and maintenance						
52.2010 · Buildings	458.49	254.54	5,272.00	285.00	500.00	500.00
52.2020 · Equipment	1,666.36	308.18	689.00	166.00	500.00	1,000.00
52.2040 · Vehicle	4,778.55	375.78	5,023.00	0.00	6,000.00	6,000.00
52.2300 · Rentals	15.00	0.00	0.00	0.00	0.00	0.00
52.3650 · Maint. Contracts & Agreement	9,182.81	41,138.60	34,554.00	9,055.00	20,000.00	11,500.00
52.2111 · Landfill Tipping Fee	7,571.25	5,297.30	4,882.00	3,726.00	9,000.00	9,000.00
52.3101 · Property Insurance	369.94	349.78	515.00	0.00	1,000.00	1,000.00
52.3102 · Liability Insurance	1,191.70	1,070.72	1,149.00	0.00	2,000.00	2,000.00
52.3103 · Vehicle Insurance	3,022.25	2,193.63	684.00	0.00	2,000.00	2,000.00
52.3200 · Communications - Other	2,224.13	2,004.34	2,466.00	1,714.00	3,000.00	3,000.00

ENTERPRISE FUND - SOLID WASTE AND RECYCLING

52.3300 · Advertising	30.00	0.00	15.00	15.00	0.00	50.00
52.3400 · Printing and binding	0.00	138.64	175.00	0.00	200.00	0.00
Total 52.1000 · Purchased profess & tech svcs	33,310.48	56,284.86	58,674.00	14,961.00	50,550.00	42,400.00
53.1000 · Supplies						
53.1100 · General supplies and materials	1,952.12	945.99	4,892.00	382.00	2,000.00	2,000.00
53.1230 · Electricity	554.20	782.83	675.00	288.00	1,000.00	1,000.00
53.1240 · Bottled Gas (Propane)	835.78	1,081.72	762.00	196.00	1,200.00	1,200.00
53.1270 · Gasoline/Diesel	4,773.19	2,722.56	1,620.00	1,419.00	5,200.00	5,000.00
53.1600 · Small equipment	205.38	0.00	240.00	0.00	500.00	500.00
53.1700 · Other supplies (uniforms)	1,056.95	155.82	204.00	0.00	1,000.00	500.00
53.1800 · Chemicals	392.84	0.00	258.00	0.00	300.00	300.00
53.1710 · Miscellaneous Expense	0.00	468.92	0.00	50.00	500.00	500.00
Total 53.1000 · Supplies	9,770.46	6,157.84	8,651.00	2,335.00	11,700.00	11,000.00
54.0000 · Capital Outlay	19,047.10	0.00	119,849.00	0.00	7,000.00	0.00
Total 54.0000 · Capital Outlay	19,047.10	0.00	119,849.00	0.00	7,000.00	0.00
Depreciation	4,783.33	0.00	0.00	0.00	9,380.00	5,000.00
Contingency	0.00	0.00	0.00	0.00	5,000.00	10,360.00
Total Expense	130,412.27	116,935.24	250,572.00	44,218.00	198,250.00	193,200.00
Net Income	(3,404.71)	1,340.11	(60,722.00)	52,785.00	0.00	0.00

CAPITAL IMPROVEMENT PLAN - GENERAL FUND

	Project Description	Funding Source	Total Estimated Project Cost	Assigned Fund Balance	FY17 Proposed	FY18 Proposed	FY19 Proposed	FY20 Proposed	FY21 Proposed
GENERAL FUND									
PUBLIC LAND & BUILDINGS									
	Community Pavilion & Park Area	GF/Contrib	TBD	\$99,962	\$75,000	\$0	\$0	\$0	\$0
	Police Sub-Station	No plans	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATION									
	Fleet Vehicle Program	GF	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0
POLICE									
	Fleet Vehicle Program	GF	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
HOUSING & DEVELOPMENT									
	Fleet Vehicle Program	GF	\$15,000	\$0	\$0	\$15,000	\$0	\$0	\$0
PUBLIC WORKS									
	Road Improvement Program	GF/LMIG	\$1,400,000	\$100,844	\$122,000	\$122,000	\$122,000	\$122,000	\$122,000
	Heavy Equipment Program	GF	\$90,000	\$0	\$9,000	\$11,000	\$10,000	\$10,000	\$10,000
	Fleet Vehicle Program	GF	\$100,000	\$19,900	\$0	\$40,000	\$0	\$0	\$0
TOTAL GENERAL FUND			\$1,720,000	\$220,706	\$206,000	\$188,000	\$132,000	\$132,000	\$232,000

CAPITAL IMPROVEMENT PLAN - ENTERPRISE FUNDS

	Project Description	Funding Source	Total Estimated Project Cost	Locally Assigned Cash Assets	FY17 Proposed	FY18 Proposed	FY19 Proposed	FY20 Proposed	FY21 Proposed
WATER FUND									
	Fleet Vehicle Program	WF		\$0	\$0	\$0	\$0	\$0	\$0
	Heavy Equipment Program	WF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Infrastructure Program (Sewer)	TBD	TBD	\$15,000	\$0	\$0	\$0	\$0	\$0
	Depreciation (Reserves)	WF		\$158,753	\$46,440				
	Debt Service 105%	WF		\$0	\$126,555	\$126,555	\$126,555	\$126,555	\$126,555
TOTAL WATER FUND			\$0	\$173,753	\$172,995	\$126,555	\$126,555	\$126,555	\$126,555
SOLID WASTE FUND									
	Fleet Vehicle Program	SWF		\$23,829	\$0	\$0	\$0	\$0	\$0
	Heavy Equipment Program	SWF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Depreciation (Reserves)	SWF		\$9,380	\$5,000	\$0	\$0	\$0	\$0
TOTAL SOLID WASTE FUND			\$0	\$33,209	\$5,000	\$0	\$0	\$0	\$0

FLEET VEHICLE REPLACEMENT - GENERAL FUND

Mileage	Vehicle	Estimated Value	Condition	Repair Costs Previous Year/YTD	Estimated Replacement Cost	FY17 Proposed	FY18 Proposed	FY19 Proposed	FY20 Proposed	FY21 Proposed
FLEET VEHICLE REPLACEMENT										
Administration										
	Honda CRV	\$10,000	Good	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0
Housing & Development										
	1997 Jeep Cherokee	\$2,000	Fair		\$15,000	\$0	\$15,000	\$0	\$0	\$0
Public Works										
	2010 Toyota Tundra	\$20,000	Good		\$20,000	\$0	\$0	\$0	\$0	\$0
	2009 Ford F550 Dump Truck	\$25,000	Good		\$36,000	\$0	\$0	\$0	\$0	\$0
	1994 Chevrolet Bucket Truck	\$6,000	Fair		\$40,000	\$0	\$40,000	\$0	\$0	\$0
Police										
	2017 Subaru	23000	New		\$23,000	\$0	\$0	\$0	\$0	\$25,000
	2017 Subaru	23000	New		\$23,000	\$0	\$0	\$0	\$0	\$25,000
	2017 Subaru	23000	New		\$23,000	\$0	\$0	\$0	\$0	\$25,000
	2017 Subaru	23000	New		\$23,000	\$0	\$0	\$0	\$0	\$25,000
TOTAL GENERAL FUND						\$0	\$55,000	\$0	\$0	\$100,000

FLEET VEHICLE REPLACEMENT - ENTERPRISE FUND

Mileage	Vehicle	Estimated Value	Condition	Repair Costs YTD	Estimated Replacement Cost	FY17 Proposed	FY18 Proposed	FY19 Proposed	FY20 Proposed	FY21 Proposed
Water										
	2009 Ford F-150	\$10,000	Good	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0
TOTAL WATER FUND						\$0	\$0	\$0	\$0	\$0
Solid Waste										
	2015 Isuzu Garbage Truck	\$125,000	Excellent		\$125,000	\$0	\$0	\$0	\$0	\$0
	2002 Ford F350 Recycle Truck	\$4,000	Good		\$45,000	\$0	\$0	\$0	\$0	\$0
	2012 Ford F-350 Dump	\$30,000	Good	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0
TOTAL SOLID WASTE FUND						\$0	\$0	\$0	\$0	\$0

HEAVY EQUIPMENT REPLACEMENT - ALL FUNDS

Type Equipment	Estimated Value	Condition	Estimated Replacement Cost	FY17 Proposed	FY18 Proposed	FY19 Proposed	FY20 Proposed	FY21 Proposed
HEAVY EQUIPMENT REPLACEMENT								
Public Works, Water & Solid Waste								
2016 Brine Maker	9,300	New	\$9,300	\$0	\$0	\$0	\$0	\$0
Recycle Bins & 2015 Compactor	30,000	Good	\$30,000	\$0	\$0	\$0	\$0	\$0
2014 Leaf Vacuum	40,000	Good	\$40,000	\$0	\$0	\$0	\$0	\$0
Leaf Collector Box Model 60C	\$2,000	Good	\$5,000	\$0	\$0	\$0	\$0	\$0
Leaf Blower Agrimetla BW360	\$500	Poor	\$5,000	\$0	\$5,000	\$0	\$0	\$0
2014 SnowEx Accuspray De-icer	\$4,000	Good	\$4,000	\$0	\$0	\$0	\$0	\$0
2009 Hi-Way Model "P" Gravel Spreader	\$2,500	Fair	\$5,000	\$0	\$5,000	\$0	\$0	\$0
2016 Saltdogg Gravel Spreader	\$4,000	New	\$4,000	\$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
1997 John Deere Backhoe	\$5,000	Fair/Good	\$60,000	\$0	\$0	\$0	\$0	\$0
John Deere Mower	\$2,500	Good	\$11,000	\$0	\$0	\$10,000	\$0	\$0
Hustler Mower 60z Model 927467	\$4,000	Good	\$10,000	\$0	\$0	\$0	\$10,000	\$0
Wacker RD12A Pavement Roller	\$9,000	Good	\$12,000	\$0	\$0	\$0	\$0	\$0
2000 Ford Tractor TN65	\$10,000	Good	\$30,000	\$0	\$0	\$0	\$0	\$0
Ford Tractor 3930	\$3,000	Fair	\$0	\$0	\$0	\$0	\$0	\$0
2009 John Deere 5425	\$25,000	Good	\$60,000	\$0	\$0	\$0	\$0	\$0
2016 John Deere Loader and Bucket	\$8,375	New	\$8,375	\$0	\$0	\$0	\$0	\$0
2017 Utility vehicle	\$9,000	Purchase	\$9,000	\$9,000	\$0	\$0	\$0	\$0
McConnell PA91 Boom Flail Mower	\$3,000	Fair	\$15,000	\$0	\$0	\$0	\$0	\$10,000
McConnell PA92 Boom Flail Mower	\$8,000	Good	\$15,000	\$0	\$0	\$0	\$0	\$0
TOTAL HEAVY EQUIPMENT				\$9,000	\$10,000	\$10,000	\$10,000	\$10,000

ROAD IMPROVEMENT PLAN

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	2021	2022+	
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	\$145,701						\$145,701								
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															
			0.09				Square Yards =	844.8	\$9,200										\$9,200				
081111	THUNDERHEAD LN	0	0.06	8	2	I	16	5068.8															
			0.25				Square Yards =	2,804.3	\$30,538										\$30,538				

081211	CEDAR LN	0	0.15	8	2	I	16	12672													
			0.18				Square Yards =	1,689.6	\$18,400					\$18,400							
081311	PINE BLUFF TRL	0	0.07	8	2	I	17	6283.2													
			0.09				Square Yards =	979.7	\$10,669												\$10,669
081411	SNOWSHOE LN	0	0.13	8	2	I	16	10982.4													
			0.23				Square Yards =	2,158.9	\$21,373												\$21,373
081511	KNOB DR	0	0.17	8	2	I	17	15259.2													
			1.58				Square Yards =	10,812.3	\$107,041			\$107,041									
081611	BAY BERRY LN	0	0.07	8	2	I	16	5913.6													
			0.49				Square Yards =	4,599.5	\$50,088			\$50,088									
081711	ALEX MOUNTAIN DR	0	0.68	9	2	I	19	68217.6													
			1.69				Square Yards =	16,467.7	\$179,334												\$179,334
081811	RIDGEPOLE	0	0.02	15	2	I	30	3168													
	.6 needs paving		2.37				Square Yards =	23,607.5	\$257,085												\$76,666
082011	COVERED BRIDGE LN	0	0.13	8	2	I	16	10982.4													
			0.45				Square Yards =	4,224.0	\$45,999					\$45,999							
081911	UPPER LABELLE (RP)	0	0.65	8	2	I	16	54912													
082111	LABELLE CIR	0	0.12	8	2	I	16	10137.6													
			1.22				Square Yards =	11,451.7	\$113,372			\$113,372									
082211	ALPINE DR	0	0.89	8	2	I	16	75187.2													
	Includes Demorest		1.17				Square Yards =	10,542.4	\$114,807					\$114,807							
082411	EVERGREEN WAY	0	0.09	7	2	I	15	7128													
			0.36				Square Yards =	3,214.9	\$35,011												\$35,011
082511	VIEW LN	0	0.08	7	2	I	14	5913.6													
			0.08				Square Yards =	657.1	\$7,155												\$7,155
082611	MCCLURE LN	0	0.08	9	2	I	18	7603.2													
			0.08				Square Yards =	844.8	\$9,200												\$9,200
082711	SCHONBERG LN	0	0.16	6	2	I	12	10137.6													
			0.16				Square Yards =	1,126.4	\$12,266												12266
082811	DOWNING ST	0	0.09	8	2	I	16	7603.2													
			0.09				Square Yards =	844.8	\$9,200												9200
082911	MOCKINGBIRD LN	0	0.39	6	2	I	13	26769.6													
			0.39				Square Yards =	2,974.4	\$32,391												\$32,391
083011	SPICEWOOD LN	0	0.06	8	2	I	16	5068.8													

			0.06				Square Yards =	563.2	\$6,133												\$6,133
083111	CHAPEL HILL WAY	0	0.05	8	2	I	16	4224													
			0.19				Square Yards =	1,994.7	\$19,747	\$19,747											
083211	FAIRWAY LN	0	0.21	9	2	I	18	19958.4													
			0.21				Square Yards =	2,217.6	\$21,954	\$21,954											
083211	DRIVER (Fairway)	0	0.14	10	2	I	21	15523.2													
			0.97				Square Yards =	10,524.8	\$114,615												\$114,615
083411	EAGLE CIR	0	0.11	8	2	I	16	9292.8													
			0.38				Square Yards =	3,566.9	\$38,844				\$35,313								
083511	MASHIE LN	0	0.08	5	2	I	10	4224													
			0.08				Square Yards =	469.3	\$5,111												\$5,111
083611	PUTTER LN	0	0.08	8	2	I	16	6758.4													
			0.08				Square Yards =	750.9	\$7,434			\$7,434									
083711	BOGEY CIRCLE	0	0.05	8	2	I	16	4224													
			0.05				Square Yards =	469.3	\$4,646	\$4,646											
083911	W SUGARBUSH DR	0	0.03	10	2	I	21	3326.4													
			0.61				Square Yards =	2,000.5	\$19,805	\$19,805											
084011	BUTTERMILK CIR	0	0.01	8	2	I	16	844.8													
	Includes dead end		0.55				Square Yards =	5,162.7	\$56,221			\$56,221									
084111	JIMMY PEAK LN	0	0.11	7	2	I	15	8712													
			0.11				Square Yards =	968.0	\$10,542												\$10,542
084211	E SUGARBUSH DR	0	0.38	8	2	I	16	32102.4													
			0.65				Square Yards =	6,101.3	\$60,403	\$60,403											
084311	SADDLEBACK CIR	0	0.03	8	2	I	16	2534.4													
			1.79				Square Yards =	16,414.9	\$162,508			\$162,508									
084411	W. SUGARBUSH SPUR	0	0.12	6	2	I	12	7603.2													
084411		0.12	0	6	2	I	12	0													
			0.12				Square 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													
			0.04				Square 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													

			0.05				Square Yards =	469.3	\$5,111												\$5,111
084711	PLEASANT MOUNTAIN DR	0	0.04	8	2	I	16	3379.2													
			0.43				Square Yards =	4,036.3	\$39,959			\$39,959									
084811	SQUAW VALLEY LN	0	0.14	8	2	I	17	12566.4													
			0.14				Square Yards =	1,396.3	\$15,205												\$15,205
084911	BIG BEAR TRL	0	0.13	8	2	I	16	10982.4													
			0.46				Square Yards =	4,317.9	\$47,022											\$47,022	
085011	LITTLE BEAR TRL	0	0.07	8	2	I	16	5913.6													
			0.07				Square Yards =	657.1	\$7,155											\$7,155	
085111	PARK LN	0	0.01	8	2	I	16	844.8													
			0.08				Square Yards =	750.9	\$8,178											\$8,178	
085211	SNOWBIRD LN	0	0.06	7	2	I	14	4435.2													
			0.1				Square Yards =	868.3	\$9,455											\$9,455	
085311	WINDING RIDGE DR	0	0.11	8	2	I	16	9292.8													
			0.69				Square Yards =	6,476.8	\$70,532					\$70,532							
085411	BUTTONS LN	0	0.06	5	2	I	11	3484.8													
			0.06				Square 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	\$73,920											\$73,920	
085511	Unpaved	0.38	0	7	2	E	15	0													
			0.38				Square Yards =	3,285.3	\$35,777											\$35,777	
085611	RESCUE	0	0.27	7	2	E	14	19958.4													
			0.27				Square Yards =	2,217.6	\$24,150												\$24,150
085711	SHEEP CLIFF WAY	0	0.6	6	2	E	13	41184													
	Unpaved		0.6				Square Yards =	4,576.0													
085811	COBBLEWOOD TRAIL	0	0.12	6	2	E	13	8236.8													
	Unpaved		0.12				Square Yards =	915.2	\$9,967												\$9,967
085911	SCOTLAND LN	0	0.08	8	2	I	17	7180.8													
			0.08				Square Yards =	797.9	\$8,689					\$8,689							
086011	ESTATOA VIEW LN	0	0.11	6	2	I	13	7550.4													
			0.11				Square Yards =	838.9	\$9,136					\$9,136							
086111	WILD BIRD	0	0.15	6	2	F	13	10296													
			0.15				Square Yards =	1,144.0	\$12,458												\$12,458
086211	FOREST CT	0	0.07	6	2	F	13	4804.8													

			0.07				Square Yards =	533.9	\$5,814													\$5,814	
086311	APPALACHIAN PT	0	0.06	5	2	I	11	3484.8															
086311		0.06	0	5	2	I	11	0															
			0.06				Square Yards =	387.2	\$4,217													\$4,217	
	Lost Valley		0.1				14	7392															
							Square Yards =	821.3	\$8,944													\$8,944	
	Chestatee	0	0.03				12	1900.8															
			0.03				Square Yards =	211.2	\$6,336													\$6,336	
	Lovers Lane		200 ft																				
	Not city owned						Square Yards =	0.0	\$11,000														
	Honey Hollow																						
	Not city owned						Square Yards =	0.0	\$0														
	Red Wolfe		0.2																				
	Not city owned						Square Yards =	0.0	\$56,000														
	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											26,312 y3	\$294,836								
	TOTAL ROAD MILES		26.98							\$212,235	\$0	\$520,401	\$141,623	\$0	\$413,264	\$0	\$213,769	\$0	\$294,013	\$0	\$291,683	\$415,668	
	RESURFACING EST	1.5 + Lev. = 2 = Avg. 90/TON +10% contingency for patching and overruns							Actual Paid	\$185,210		\$458,127	\$152,018		\$466,723	0.0	SPLOST	0.0	SPLOST	0.0	SPLOST		
	ROAD CONSTRUCT		30	SY			Total Miles	2.3		5.86	1.4		4.0	used '15	LMIG 2016	\$22,080	LMIG 2018	\$22,080	LMIG 2020				
							Total Sq. Yd.	18855.5		51732.7	13329.1	incl some	\$41,652	\$100,000	GF 2016	\$125,000	GF 2018	\$125,000	GF 2020				
							Avg. Sq. Yd.	\$9.8		\$8.9	\$11.4	road	\$11.2	\$22,000	LMIG 2017	\$22,000	LMIG 2019	\$22,000	LMIG 2020				
							Avg. Mile	\$79,489		\$78,179	\$107,055	construct	116,680	\$100,000	GF 2017	\$125,000	GF 2019	\$125,000	GF 2020				
								Allied		Colwell	Allied		Colwell	222,000		294,080		294,080					