

Mayor
A. R. Roberts, III



City Manager
Eric Wilmarth

Council Members

John Byrd
Frank Homiller
Mickey O'Malley
Lee Prettyman
Andrenia Stoner

City Attorney
Darrell Caudill

CITY OF BALL GROUND
www.cityofballground.com

City Clerk
Karen Jordan

We Roll Out the Red Carpet Not the Red Tape.™

April 12, 2016

Re: Submittal of the FY-2017 City of Ball Ground Budgets

Mayor A. R. (Rick) Roberts, III
Post Office Box 285
Ball Ground, GA 30107

Dear Mayor Roberts:

Enclosed for your review and consideration are the proposed budgets for the city of Ball Ground General Operating Fund, Fire District Fund, SPLOST Fund, Water/Sewer Fund and the Solid Waste Fund.

Each budget is preceded by a memorandum that discusses the highlights and reasoning behind the various projections.

Budget totals are as follows:

Budget	Proposed 2016	Adopted 2016	Actual 2015	Increase/Decrease	Percentage
General Fund	\$816,860	\$770,295	\$867,169	\$46,565	6%
Fire District Tax	\$182,800	\$175,000	\$171,800	\$7,800	4.4%
SPLOST	\$422,020	\$378,520	\$397,527	\$43,500	11.5%
Water/Sewer	\$955,090	\$896,850	\$816,627	\$58,240	6.4%
Solid Waste	\$144,000	\$120,000	\$120,023	\$24,000	20%
Total	\$2,520,770	\$2,340,665	\$2,373,146	\$180,105	7.7%

The most notable change is the increase in the Special Local Options Sales Tax Fund of 10.3%. Our sales tax distribution continues to rise as the economy improves and as more retail development takes place throughout the County.

Personnel Costs:

This budget proposes an across the board 2% pay increase to become effective on the first day of the fiscal year.

This budget also proposes to increase the City's match in the employee 457 retirement plan. As currently structured and employee that contributes 4% of their salary to the 457 plan, the City will provide a 2% match. This year we propose to increase the match to 3% for any employee that will contribute 6% of their salary.

The plan requires that an employee participate in order to receive a match. This budget includes funds for every employee at the full 3% match. Any budgeted funds remaining in the City's allocation portion at the end of the fiscal year would be equally divided between plan participants, or all employees whether participating or not, as provided for by law as of June 30th, 2017.

Electrical Costs:

Energy costs across all funds has become our 2nd largest expenditure each year, with the largest expense being personnel costs.

Efforts have already begun this year, and will continue through the next budget cycle for complete audits of every electrical connection and every street light, looking at all possible measures to reduce energy costs.

Funds are included in this proposed budget to continue automation of lighting services through smart technology to remotely schedule and control lighting at our outdoor facilities such as ball fields, tennis courts etc. etc.

Sincerely,



Eric W. Wilmarth
City Manager

Memorandum

To: Mayor A. R. (Rick) Roberts, III
CC: Each Member of Council
From: City Manager
Date: 4/12/2016
Re: FY 2017 General Fund Operating Budget

The proposed operating budget for the general fund for the period beginning 1 July 2016 and ending on 30 June 2016 is submitted for your review with the following comments.

The operating budget shows a substantial decline in projected revenues and expenses because the initial budget proposal last year included proceeds and expenditures for the special fire tax district. That budget was amended last year to establish a separate budget for the fire tax district as required by State Law.

We are projecting a total revenue of \$816,860.

SIGNIFICANT CHANGES TO GENERAL FUND BUDGET:

As of July 1st, 2016 we are proposing that 100% of street light costs be included in the Utilities budget as street lights are in fact a utility and considered a qualifying City Service. The general fund dollars previously allocated for street light payments have been placed against the contingency line of the budget and may be used from time to time for special projects as approved by council.

When comparing the budget between this year and previous years you will notice a fluctuation in costs amongst departments. Some departments rising in costs while others show reduction. Our plan has grown to the point where premiums are now assigned as a group so the City pays an equal premium for every insured member. In previous years the premium was based on an individuals age, sex, and the health census. Now the premium is the same regardless of age, sex or medical conditions. Over all our healthcare costs of increased when compared to the previous year, however we are now insuring more individuals and we are paying less than the quoted renewal costs under the old plan.

NOTABLE CHANGES BY LINE:

REVENUE:

Property Taxes: We require the collection of \$320,000 in property tax revenue in order to present a balanced budget. With real growth experienced in the digest over the preceding 18 months, it is possible this amount could be generated without a tax increase. However; until the digest is received and reviewed we will not be able to establish a millage rate to satisfy the \$320,000 demand. The

proposed budget for the police department alone requires \$308,000 or 96% of the property taxes collected.

Motor Vehicle and Title Ad Valorem Tax: We will see a continued decrease in these lines moving forward as the "birthday tax" continues to decline in favor of Title Tax which is also declining based on a reduction in the percentage distributed to local governments by the State. This was a fear of local governments when this tax change first was established. Decline this year is anticipated at \$7,500.

Franchise Fees: Given the amount of real growth we anticipate an overall increase in franchise tax collection of almost \$6,250. The bulk of this increase will be from electrical franchise fees. We are however anticipating a decline in the areas of telephone and cable television as customers appear to be choosing alternative measures such as cellular service and satellite television.

Alcoholic Beverage Excise Tax: An increase of \$6,000 is anticipated as the number of license holders and population increases

Building Permits and Inspections: We are estimating an increase of \$12,000 over the previous budget estimates. Given current development and sales rates we anticipate the complete build out next budget year of Heritage Woods, Sage Hill and Mountain Brooke phase 2. We are also expecting a residential development on Northridge Road and Old Canton Road with a possible expansion of Sage Hill. Additionally we anticipate at least one mixed use development downtown which should generate these fees.

Municipal Court Fines: We anticipate a decline of \$5,000 in Municipal Court Fines. This is an extremely difficult line to budget accurately. The function of the police department and court is not to generate revenue so obviously quotas or contacts are not dictated. The department writes an average of 3 warnings for each citation written. Historically the court imposes actual fines at an average of 50% of what is listed in the court fine schedule. Additionally, defendants in municipal court can opt to take their case to State Court and any associated fine revenue with it. As such, the projected budget number of \$40,000 has no solid basis in fact or history, it is simply a projection.

EXPENSES:

Administrative Expenses: Shows an increase of \$16,250 that can be attributed to the increase in the contingency expense line which is now set at \$31,844.

Building Expenses: We see an increase of almost \$9,000 in this line, of which \$5,000 is mowing expenses on the City Hall grounds that was previously recorded under parks maintenance.

Police Department: Anticipates an increase of \$22,865. This increase is due to the addition of one officer last budget cycle. Some reductions have been made in the department, including the drastic reduction of overtime to help offset some of the cost, but still leaving \$22,865 to be funded.

Parks and Recreation: Will see an increase of \$8,000. \$5,000 of this increase is dedicated to the Botanical Gardens Project under way on the grounds of City Hall. The remaining \$3,000 is for the increased cost of mowing and maintaining City Parks, Ball Fields and passive areas (Gateway Sign, Flagpole area downtown etc. etc.).

Planning and Zoning: Will increase \$6,000 as this is the required Ball Ground obligation to the Cherokee County Office of Economic Development to assist with payroll and for the update and maintenance of the economic and census data maintained on behalf of the City.

AREAS OF CONCERN AND SOLUTIONS:

Building Permits revenue has become a substantial portion of this budget. Operationally we should not depend on proceeds from building permits to fund ongoing City operations, as this would leave us at a disadvantage during periods of low building activity. This year we have been able to fund the contingency line at just over 50% of building permit revenue, which is a significant start in achieving this offset. As growth produces enough revenue thru taxes, franchise and other fees, to completely offset the building permit revenue line, it would then be time to consider moving roads and grounds maintenance personnel to an expense of the general operating fund rather than the water utility. Should a substantial drop in building occur prior to achieving those revenues, the first alternative to consider would be to eliminate the various mowing contracts held by the City and bring that service in house with existing personnel. Although with limited staff we would not be able to maintain the same manicured appearance in our parks – it would be a short term solution.

Municipal Court Operations Although it is not the intent of a Municipal Court to make money we do see a trend of court costs increasing and court fines decreasing, even with staff increasing in the police department. This is an area we will continue to evaluate over the next several budget cycles, and if the trend continues we may decide it is more beneficial to have all citations written directed to State Court and simply hold a quarterly municipal court for code violations only.

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2017
 Proposed Operating Budget
 General Fund - Revenue

Chart Number	Item Description	FY-17	FY-16	FY-15	12/31/15 YTD
		Proposed	Budget	Actual	Actual
1	100-0000-00-301610 Business and Occupation Tax	\$ 12,500	\$ 10,000	\$ 13,260	\$ 2,199
2	100-0000-00-311100 Property Taxes	\$ 320,000	\$ 300,000	\$ 281,465	\$ 292,698
3	100-0000-00-311200 Prior Year Property Tax Collections	\$ 500	\$ 2,000		
4	100-0000-00-311310 Motor Vehicle Tax	\$ 10,000	\$ 14,000	\$ 12,829	\$ 6,206
5	100-0000-00-311315 Title Ad Valorem Tax Distribution	\$ 65,000	\$ 68,500	\$ 67,033	\$ 35,292
6	100-0000-00-311320 Mobile Home Tax	\$ 110	\$ 35	\$ 117	\$ 114
7	100-0000-00-311350 Railroad Equipment Car Taxes	\$ 300	\$ 270	\$ 341	\$ 341
8	100-0000-00-311600 Real Estate Transfer and Intangible	\$ 9,000	\$ 6,000	\$ 6,382	\$ 4,642
9	100-0000-00-311710 Franchise Taxes Electrical	\$ 72,000	\$ 66,000	\$ 64,588	
10	100-0000-00-311730 Franchise Taxes Natural Gas	\$ 16,000	\$ 15,000	\$ 26,534	\$ 8,371
11	100-0000-00-311750 Franchise Taxes Cable TV	\$ 4,250	\$ 4,500	\$ 4,721	\$ 495
12	100-0000-00-311760 Franchise Taxes Telephone	\$ 3,000	\$ 3,500	\$ 3,674	\$ 489
13	100-0000-00-314200 Alcoholic Beverage Excise Tax	\$ 46,000	\$ 40,000	\$ 41,764	\$ 23,652
14	100-0000-00-314201 3% By the Drink Alcoholic Beverage	\$ 1,500	\$ -	\$ -	\$ 525
15	100-0000-00-316200 Insurance Premium Tax	\$ 85,000	\$ 80,000	\$ 77,342	\$ 82,628
16	100-0000-00-316201 Municipal License Fee / Insurance Co	\$ 7,500	\$ 7,500	\$ 7,562	\$ 2,393
17	100-0000-00-316300 Financial Institution Tax	\$ 4,000	\$ 4,000	\$ 4,175	
18	100-0000-00-319000 Penalties and Interest on Del Tax	\$ 1,000	\$ 2,500	\$ 1,482	\$ 1,629
19	100-0000-00-321100 License/Permits Alcohol	\$ 12,000	\$ 10,000	\$ 12,650	\$ 9,325

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2017
 Proposed Operating Budget
 General Fund - Revenue

Chart Number	Item Description	FY-17	FY-16	FY-15	12/31/15 YTD
		Proposed	Budget	Actual	Actual
20	100-0000-00-322110 Building Permits and Inspections	\$ 62,000	\$ 50,000	\$ 74,164	\$ 38,806
21	100-0000-00-322120 Zoning and Land Use Fees	\$ 100	\$ 200	\$ -	\$ -
22	100-0000-00-322140 Sign Permit Fee	\$ 100	\$ 150	\$ 240	\$ 20
23	100-0000-00-341900 Community Center Revenue	\$ 8,000	\$ 8,000	\$ 8,100	\$ 4,700
24	100-0000-00-342120 Accident Reports	\$ 30	\$ 20	\$ 105	\$ 45
25	100-0000-00-347200 Parks Usage Fees	\$ 3,500	\$ 3,000	\$ 4,654	\$ 1,345
26	100-0000-00-347240 Gymnasium Usage Fees	\$ 14,000	\$ 12,000	\$ 13,075	\$ 2,025
27	100-0000-00-349300 Bad Check Fees	\$ 60	\$ 60	\$ -	\$ -
28	100-0000-00-351170 Municipal Court Fines	\$ 40,000	\$ 45,000	\$ 38,981	\$ 15,554
29	100-0000-00-351171 Incident Reports	\$ 10	\$ 10	\$ -	\$ -
30	100-0000-00-351180 Municipal Court Fees	\$ 500	\$ 1,000	\$ 1,779	\$ 45
31	100-0000-00-361000 Interest Income	\$ 100	\$ 200	\$ 703	\$ 229
32	100-0000-00-361600 Interest Income - Stream Crossing	\$ -	\$ 50	\$ 338	\$ 169
33	100-0000-00-381100 Rental Income Old City Hall	\$ 1,800	\$ 1,800	\$ 1,800	\$ 900
34	100-0000-00-381200 Rental Property Utility Reimbursements	\$ 2,000	\$ 2,000	\$ 1,810	\$ 1,004
35	100-0000-00-389000 Other / Miscellaneous Revenue	\$ 5,000	\$ 3,000	\$ 95,501	\$ 5,007
36	Debt Payments Received from SPLOST	\$ 10,000	\$ 10,000	\$ -	\$ -
Total Projected Revenues		\$ 816,860	\$ 770,295	\$ 867,169	\$ 540,848

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2016
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-16			FY-15			12/31/15 YTD		
		Proposed	Budget	Actual	Actual	Actual	Actual	Actual		
City Council Expense										
100-1110-10-Series	FICA	\$ 200.00	\$ 200.00	\$ 147	\$ 147	\$ 61				
100-1110-10-512200	Workers Compensation	\$ 2,500.00	\$ 2,500.00	1,922	1,922	792				
100-1110-10-521100	Professional Services	\$ 5,500.00	\$ 5,500.00	4,624	4,624	2,528				
100-1110-10-523100	Liability Insurance	\$ 4,500.00	\$ 4,000.00	2,292	2,292	22				
100-1110-10-523500	Travel	\$ 2,000.00	\$ 2,500.00	1,227	1,227					
100-1110-10-523700	Education and Training / Retreat	\$ 500.00	\$ 500.00	198						
100-1110-10-531100	Supplies/Materials									
100-1110-10-531150	Postage									
		\$ 15,200	\$ 15,200	10,410	\$ 10,410	\$ 3,403				
City Clerk Expense										
100-1130-10 Series	Salaries and Wages	\$52,020	\$52,020	50,693	50,693	26,000				
100-1130-10-511100	Group Insurance	\$8,256	\$15,816	15,415	15,415	7,110				
100-1130-10-512100	FICA	\$3,980	\$3,980	3,834	3,834	1,939				
100-1130-10-512200	Retirement	\$2,081	\$1,020	495	495	508				
100-1130-10-512400	Workers Compensation	\$600	\$400	155	155	134				
100-1130-10-523500	Travel	\$5,000	\$4,000	1,954	1,954	584				
100-1130-10-523600	Dues and Fees	\$300	\$300	312	312	270				
100-1130-10-523700	Education and Training	\$2,000	\$1,000	1,183	1,183	325				
		\$ 74,236	\$ 78,536	74,041	\$ 74,041	\$ 36,870				
Mayor Expenses										
100-1310-10-521100	Compensation	\$5,910	\$5,910	4,971	4,971	2,159				
100-1310-10-512100	Group Insurance	\$7,500	\$							
100-1310-10-512200	FICA	\$500	\$500	417	417	156				
100-1310-10-512400	Retirement	\$120	\$120	61	61	61				
100-1310-10-512700	Workers Comp Ins	\$50	\$100							
100-1310-10-523500	Travel	\$7,000	\$7,000	5,751	5,751	2,575				
100-1310-10-523600	Dues and Fees	\$100	\$100	70	70					
100-1310-10-523700	Education and Training	\$1,200	\$1,250	250	250	640				
		\$ 22,380	\$ 14,980	11,520	\$ 11,520	\$ 3,432				
City Manager Expenses										
100-1320-10-511100	Salaries and Wages	\$17,401	\$17,401	17,407	17,407	8,772				
100-1320-10-512100	Group Insurance	\$1,116	\$1,116	437	437	579				
100-1320-10-512200	FICA	\$1,331	\$1,331	1,298	1,298	672				
100-1320-10-512400	Retirement	\$522	\$522	177	177	185				
100-1320-10-512700	Workers Compensation	\$600	\$400	120	120	132				
100-1320-10-523500	Travel	\$3,000	\$3,000	3,373	3,373	290				
100-1320-10-523600	Dues and Fees	\$200	\$200	20	20					
100-1320-10-523700	Education and Training	\$1,000	\$1,000							
		\$ 25,171	\$ 24,971	22,832	\$ 22,832	\$ 10,630				

Expenses split between 3 funds

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2016
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-17 Proposed	FY-16 Budget	FY-15 Actual	12/31/15 YTD Actual
100-1400-10 Series	Election Expenses				
100-1400-10-521100	Compensation	\$0	\$0	-	-
100-1400-10-523400	Printing & Binding	\$0	\$0	-	-
100-1400-10-531100	Supplies/Materials/Postage	\$0	\$0	-	-
100-1400-10-523300	Advertising	\$150	\$150	-	-
		\$ 150	\$ 150	-	-
100-1500-10-Series	Administrative Expenses				
100-1500-10-511100	Salaries and Wages	\$35,227	\$35,227	39,037	16,739
100-1500-10-512100	Group Insurance	\$9,732	\$9,732	-	470
100-1500-10-512200	FICA	\$2,695	\$2,695	2,961	1,290
100-1500-10-512400	Retirement	\$312	\$312	145	109
100-1500-10-512600	Unemployment	\$500	\$500	289	71
100-1500-10-512700	Workers Compensation	\$100	\$100	-	-
100-1500-10-521200	Professional Services (Attrmy)	\$15,000	\$16,000	18,295	4,650
100-1500-10-521203	Professional Services Taxes	\$2,500	\$2,500	2,296	-
100-1500-10-521220	Professional Svcs Payroll	\$2,900	\$2,000	2,096	1,418
100-1500-10-521230	Audit	\$10,500	\$10,500	9,500	9,500
100-1500-10-521300	Technical	\$4,000	\$4,500	3,771	2,040
100-1500-10-522320	Equipment Rental Copiers	\$4,800	\$5,500	4,485	2,279
100-1500-10-523001	Alcohol Pouring IDs	\$200	\$200	82	18
100-1500-10-523300	Advertising	\$2,500	\$2,500	2,240	889
100-1500-10-523350	Bank Charges	\$500	\$1,000	1,012	51
100-1500-10-523400	Printing & Binding	\$500	\$500	22	150
100-1500-10-523600	Dues and Fees	\$10,500	\$11,000	11,897	8,015
100-1500-10-523700	Education and Training	\$500	\$0	-	-
100-1500-10-523900	Other / Misc.	\$8,000	\$8,000	8,126	2,086
100-1500-10-523900	Partners in Education	\$1,000	\$1,000	-	-
100-1500-10-531100	Supplies / Materials	\$4,000	\$4,500	3,079	411
100-1500-10-531150	Postage	\$700	\$750	89	79
100-1500-10-531400	Books and Periodicals	\$250	\$250	-	-
100-1500-10-542300	Furniture and Fixtures	\$1,000	\$0	298	149
100-1500-10-542400	Computer Eq / Maint	\$5,000	\$5,000	5,144	-
100-1500-10-542500	City Events (Christmas)	\$3,000	\$2,000	1,850	4,651
100-1500-10-579000	Contingencies	\$31,844	\$15,244	-	-
100-1500-10-612000	Operating Transfers	\$0	\$0	-	-
		\$ 157,760	\$ 141,510	\$ 116,714	\$ 55,065

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2016
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-15 12/31/15 YTD		
		FY-17 Proposed	FY-16 Budget	Actual
100-1610-10 Series				
100-1610-10-522130	Building Expenses			
100-1610-10-522200	Custodial Services	\$5,000	\$ 4,500	\$ 2,542
100-1610-10-523100	Repairs and Maintenance	\$11,000	\$ 8,546	\$ 1,143
100-1610-10-523200	Insurance	\$5,800	\$ 6,276	\$ 2,409
100-1610-10-531100	Communications	\$5,500	\$ 4,341	\$ 2,686
100-1610-10-531220	Supplies	\$600	\$ 360	\$ 295
100-1610-10-531230	Natural Gas Old City Hall	\$1,000	\$ 850	\$ 273
100-1610-10-542300	Electricity	\$15,500	\$16,227	\$ 7,012
	Furniture and Fixtures	\$2,000	\$ 413	\$ -
		\$ 46,400	\$ 41,513	\$ 16,360
100-2650-80 Series				
100-2650-80-523500	Municipal Court			
100-2650-80-523600	Travel	\$3,000	\$ 2,395	\$ 2,569
100-2650-80-523700	Dues / Fees	\$9,000	\$10,498	\$ 4,155
100-2650-80-531100	Education and Training	\$500	\$ 225	\$ 225
100-2650-80-531150	Supplies and Materials	\$500	\$ 295	\$ -
	Postage	\$250	\$100	\$ 21
		\$ 13,250	\$ 13,413	\$ 6,970
100-3223-20 Series				
100-3223-20-511100	Police Department			
100-3223-20-512100	Salaries & Wages	\$191,128	\$160,445	\$ 91,702
100-3223-20-512200	Group Insurance	\$36,400	\$ 24,335	\$ 13,358
100-3223-20-512400	FICA	\$14,621	\$11,918	\$ 6,715
100-3223-20-512700	Retirement	\$5,998	\$ 800	\$ 789
100-3223-20-521200	Workers Compensation Ins	\$10,000	\$ 3,062	\$ 2,331
100-3223-20-522200	Professional Services	\$2,000	\$ 568	\$ 775
100-3223-20-523100	Repairs & Maintenance	\$8,000	\$ 7,368	\$ 7,513
100-3223-20-523200	Insurance (Liability)	\$6,200	\$ 4,177	\$ 2,716
100-3223-20-523300	Communications	\$8,000	\$ 2,762	\$ 4,066
100-3223-20-523400	Advertising	\$500		
100-3223-20-523500	Printing & Binding	\$400		\$ 195
100-3223-20-523600	Travel	\$3,000	\$ 2,768	\$ 1,100
100-3223-20-523700	Dues and Fees	\$100	\$ 270	\$ 100
100-3223-20-531100	Education and Training	\$1,250	\$ 660	
100-3223-20-531150	Jail Expense	\$0		
100-3223-20-531270	Supplies and Materials	\$500	\$ 124	\$ 41
100-3223-20-531400	Postage	\$0	\$ 17	
100-3223-20-531600	Gasoline	\$13,500	\$11,661	\$ 6,107
100-3223-20-531700	Books & Periodicals	\$500	\$ 56	\$ 114
100-3223-20-542400	Small Equipment/Tng Aids	\$3,500	\$ 6,972	\$ 1,909
	Other Supplies	\$3,000	\$ 3,905	\$ 2,737
	Investigations	\$0		
	Computer Equipment	\$2,000	\$ 1,560	\$ 3,531
		\$ 310,597	\$ 243,428	\$ 145,799

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2016
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-17	FY-16	FY-15	12/31/15 YTD
		Proposed	Budget	Actual	Actual
Roads and Streets for GF					
100-4221-55 Series	Salaries & Wages	\$0	\$0	\$53,361	\$ 380
100-4221-55-511100	Group Insurance	\$0	\$0	\$114,571	
100-4221-55-512100	FICA	\$0	\$0		
100-4221-55-512200	Retirement	\$0	\$0		
100-4221-55-512400	Workers Compensation Ins	\$0	\$500		
100-4221-55-512700	Grounds Maintenance	\$0	\$4,000		
100-4221-55-522140	Paving	\$0	\$25,000	\$25,219	
100-4221-55-522200	Street Lights	\$0	\$29,000	\$193,151	\$ 380
		\$ -	\$ -	\$ -	\$ -
Community Center Expense					
100-5530-10 Series	Custodial Services	\$2,000	\$2,000	\$1,890	\$ 1,050
100-5530-10-522130	Repairs and Maintenance	\$4,000	\$5,000	\$8,291	\$ 4,781
100-5530-10-522200	Liability Insurance	\$800	\$700	\$1,046	\$ 253
100-5530-10-523100	Supplies and Materials	\$1,000	\$500	\$215	\$ 1,405
100-5530-10-531100	Natural Gas	\$2,000	\$2,000	\$1,930	\$ 745
100-5530-10-531220	Electricity	\$2,500	\$2,500	\$2,208	\$ 1,059
100-5530-10-531230		\$12,300	\$12,700	\$15,580	\$ 9,293
		\$ -	\$ -	\$ -	\$ -
Parks and Recreation					
100-6220-10 Series	Grounds Maintenance	\$51,000	\$48,000	\$2,470	\$ 30,442
100-6220-45-522140	Repairs and Maintenance	\$4,000	\$5,000	\$11,881	\$ 25,014
100-6220-45-522200	Liability Insurance	\$1,600	\$1,400	\$2,345	\$ 582
100-6220-45-523100	Communications	\$2,000	\$1,500	\$1,810	\$ 904
100-6220-45-523200	Supplies and Materials	\$5,000	\$5,000	\$7,485	\$ 1,612
100-6220-45-531100	Contract Field Prep	\$1,500	\$1,500		
100-6220-45-523851	Natural Gas	\$6,000	\$7,000	\$4,729	\$ 404
100-6220-45-531220	Electricity	\$13,000	\$12,000	\$13,744	\$ 6,426
100-6220-45-531230	City Hall Botanical Garden	\$5,000	\$5,000		
		\$89,100	\$81,400	\$41,994	\$ 65,384
		\$ -	\$ -	\$ -	\$ -
100-6240-10-572000	Tree City Expense	\$2,866	\$2,866	\$21,875	\$ -
		\$ -	\$ -	\$ -	\$ -
100-6500-10-572000	Library Supplement	\$5,000	\$5,000	\$5,000	\$ -
		\$ -	\$ -	\$ -	\$ -

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2016
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-17	FY-16	FY-15	12/31/15 YTD
		Proposed	Budget	Actual	Actual
Building Department Expense					
100-7220-30 Series	Professional Services	\$2,500	\$500	\$ -	\$ -
100-7220-30-521200	Supplies/Materials	\$1,500	\$500	\$ -	\$ 750
100-7350-40-531100		\$ 4,000	\$ 1,000	\$ -	\$ 750
Planning and Zoning Dept					
100-7350-40 Series	Salaries and Wages	\$9,000	\$9,000	\$ 8,750	\$ 4,375
100-7350-40-511100	Group Insurance				
100-7350-40-512100	FICA				
100-7350-40-512200	Retirement				
100-7350-40-512400	Workers Compensation Ins.				
100-7350-40-512700	Professional Services	\$6,000	\$6,000	\$ -	\$ 1,000
100-7350-40-521200	Advertising	\$350	\$350		
100-7350-40-523300	Education and Training	\$500	\$300	\$ -	\$ 943
100-7350-40-523700	Supplies/Materials/Postage	\$6,000	\$2,400	\$ 2,400	\$ 10,820
100-7350-40-531100	Parking Lot Lease	\$ 21,850	\$ 15,650	\$ 11,150	\$ 6,318
Main Street Program					
100-7520-35-511100	Salaries and Wages	\$ 2,000	\$ 2,000	\$ 251	\$ 963
100-7520-35-523300	Advertising	\$ 4,000	\$ 4,000	\$ -	\$ 654
100-7520-35-523500	Travel	\$ 600	\$ 500	\$ -	\$ 500
100-7520-35-523600	Dues and Fees	\$ 2,000	\$ 1,000	\$ -	\$ 1,360
100-7520-35-523700	Education and Training	\$ 8,000	\$ 8,000	\$ -	\$ 7,245
100-7520-35-542500	Special Events	\$ 16,600	\$ 15,500	\$ 251	\$ 10,722
Total Expenditures		\$ 816,860	\$ 755,882	\$ 822,621	\$ 360,654
Revenues Over Expenditures		\$ 0	\$ 14,413	\$ 44,548	\$ 180,194

Memorandum

To: Mayor A. R. (Rick) Roberts, III
CC: Each Member of Council
From: City Manager
Date: 4/12/2016
Re: FY 2017 Fire District Tax Budget

The proposed operating budget for the Fire District Tax for the period beginning 1 July 2016 and ending on 30 June 2016 is submitted for your review.

The millage rate for the fire district tax is set initially each year by the Cherokee County Board of Commissioners.

Our agreement for fire services with Cherokee County requires the City of Ball Ground to pay the County the amount of the established millage rate when applied to our tax digest.

Historically we have simply adopted the same rate as adopted by the BOC, and that is the action recommended again for this year.

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2017
 Proposed Operating Budget - Revenues
 Fire District Tax Budget

Item Description	Account Number	FY-17 Proposed	FY-16 Budget	FY-15		12/31/15 YTD	
				Actual	Actual	Actual	Actual
District Fire Tax	270-0000-00-311191	\$ 180,000	\$ 173,000	\$ 170,000	\$ 87,996		
District Fire Tax Motor Veh	270-0000-00-311192	\$ 2,300	\$ 2,000	\$ 1,800	\$ 4,521		
Fire Tax Interest	270-0000-00-319901	\$ 500		\$ 425			
Total Projected Revenue		<u>\$ 182,800</u>	<u>\$ 175,000</u>	<u>\$ 171,800</u>	<u>\$ 92,942</u>		

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2017
 Proposed Operating Budget - Expenditures
 Storm Water Utility

Item Description	Account Number	FY-17 Proposed	FY-16 Budget	FY-15 Actual	12/31/15 YTD Actual
Fire Protection Services	270-3570-31-521202	\$ 182,800	\$ 175,000	\$ 171,800	\$ 92,942
Total Projected Expenses		<u>\$ 182,800</u>	<u>\$ 175,000</u>	<u>\$ 171,800</u>	<u>\$ 92,942</u>
Revenues over Expenditures		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Memorandum

To: Mayor A. R. (Rick) Roberts, III
CC: Each Member of Council
From: City Manager
Date: 4/12/2016
Re: FY 2017 Special Local Option Sales Tax (SPLOST)

The proposed operating budget for the SPLOST Fund for the period beginning 1 July 2016 and ending on 30 June 2016 is submitted for your review with the following comments.

We are projecting a total revenue of \$422,020.

It should be noted that the SPLOST debt to General Fund continues to grow because of the significant capital projects the City has undertaken that SPLOST has been unable to fund. These items include property acquisition for parks (Gateway and Calvin Farmer). Additionally the general operating fund also funded \$50,000 of the initial fire station payment. At present the SPLOST fund owes the General Fund in excess of \$150,000.

Significant budget changes over previous years include:

REVENUE:

SPLOST Revenue: We anticipate our average monthly sales tax allocation to increase from \$30,000 to \$33,500 for a total collection of \$402,000. This is due to an improved economy and a substantial increase of retail sales over the past year in Cherokee County.

State Grant Receipts: Our annual allocation of LMIG funds from Georgia DOT are expected to increase by \$1,500 due to an increase of 1.2 miles in center line road miles and a population increase of almost 200 residents. The LMIG distribution is based entirely center line road miles and population.

EXPENSES:

City Hall: We anticipate a reduction of \$8,000 in debt service on the City Hall building due to a refinance with a substantial reduction in interest rate.

Public Safety: Projects an increase of \$6,000 enabling the department to order a new patrol car with lease payments to begin in October 2016. This will bring the total number of vehicles in the lease pool to 3. The next vehicle replacement will be scheduled to take place in January of 2018 when the 2014 Dodge Charger lease will be satisfied.

Roads/Streets/Sidewalks: An increase of \$6,000 is estimated for substantial deep patching in preparation for FY-18 resurfacing.

Roads and Streets Capital: A substantial reduction of \$45,000 is projected in this line as the funds were required for allocation to the new Fire Station.

Small Equipment: A reduction of \$7,000 from the previous budget cycle. \$4,300 in this line will go to fund lease payments on road maintenance equipment, leaving \$3,700 for small equipment purchases. Equipment scheduled for purchase will be concrete saws and portable concrete mixers to enable in house deep patching on small areas.

Valley Streetscapes Match: A reduction of \$5,000 is anticipated in this area. However; it should be noted, that as long as the project is within budget, all expenses incurred by the City during FY-17 will ultimately be reimbursed as we have already met our mandated grant match requirements. However; GDOT does not begin reimbursements until projects are physically under way.

Fire Station Payment to Cherokee County: This is our final payment of \$100,000 due to Cherokee County. It is required to be paid at the point of "Substantial Completion" of the project which is anticipated in February 2017.

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2017
Proposed Operating Budget - Revenues
SPLOST

Item Description	Account Number	FY-17	FY-16	FY-15	12/31/15 YTD
		Proposed	Budget	Actual	Actual
SPLOST Revenue	328-0000-00-313200	\$ 402,000	\$ 360,000	\$ 379,340	\$ 193,689
State Grant Receipts	328-0000-00-334000	\$ 20,000	\$ 18,500	\$ 17,952	\$ 19,278
Interest Revenue from Investments	328-0000-00-361000	\$ 20	\$ 20	\$ 235	\$ 126
Reserve fund rollover			\$ -		
Misc	328-0000-00-380000				
Total Projected Revenue		\$ 422,020	\$ 378,520	\$ 397,527	\$ 213,093

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2016
 Proposed Operating Budget - Expenditures

Item Description	Account Number	SPLOST			12/31/14 YTD Actual
		FY-16 Proposed	FY-15 Budget	FY-14 Actual	
Program Salaries	328-1500-10-511100	\$ 17,401	\$ 17,144	\$ 25,463	\$ 8,772
Group Insurance	328-1500-10-512100	\$ 1,116	\$ 1,073	\$ 364	\$ 579
FICA	328-1500-10-512200	\$ 1,331	\$ 1,312	\$ 1,951	\$ 672
Retirement	328-1500-10-512400	\$ 696	\$ 343	\$ 750	\$ 186
Workers Comp	328-1500-10-512700	\$ 50	\$ 100	\$ 97	
Professional Services / Audit	328-1500-10-521230	\$ -	\$ -		
Bank Charges	328-1500-10-523350	\$ -	\$ 300	\$ -	
City Hall	328-1610-10-581206	\$ 102,000	\$ 110,268	\$ 110,269	\$ 55,134
Public Safety	328-3223-20-581207	\$ 31,000	\$ 25,000	\$ 35,561	\$ 8,670
Roads / Streets / Sidewalks Small Repairs	328-4221-55-522200	\$ 26,000	\$ 20,000	\$ 17,665	\$ 32,252
Roads and Streets Capital	328-4221-55-522205	\$ 30,000	\$ 75,000	\$ 39,720	\$ 19,518
Small Equipment	328-4221-55-531600	\$ 8,000	\$ 15,000	\$ 12,150	\$ 15,853
Valley Streetscapes Grant Match	328-4221-55-541214	\$ 30,000	\$ 35,000	\$ 20,410	\$ 5,850
Valley Street Extension	328-4221-55-581210	\$ 55,000	\$ 57,564	\$ 57,653	\$ 28,782
Parks	328-6220-45-522200	\$ 5,000	\$ 10,000	\$ 90,711	\$ 8,349
Contingencies	328-6220-55-579000	\$ 14,425	\$ 1,916	\$ -	
Fire Station Payment to Cherokee County		\$ 100,000	\$ 10,000	\$ -	\$ 50,000
Total Projected Expenses		\$ 422,020	\$ 380,020	\$ 412,764	\$ 234,617

Memorandum

To: Mayor A. R. (Rick) Roberts, III
CC: Each Member of Council
From: City Manager
Date: 4/12/2016
Re: FY 2017 Water and Sewer Fund

The proposed operating budget for the Water and Sewer Fund for the period beginning 1 July 2016 and ending on 30 June 2016 is submitted for your review with the following comments.

We are projecting a total revenue of \$955,090.

We are asking for 3 increases in this years budget. We are propose to implement a \$3.50 per month street light fee for all water accounts inside the City Limits. Secondly we are proposing to increase the water capacity fee from \$1,500 per Residential Equivalent Unit (REU) to \$1,750 per REU. Additionally we propose to increase the Sewer Capacity fee from \$4,000 per REU to \$4,500 per REU.

Significant budget changes over previous years include:

REVENUE:

Water Charges for Sale of Water: We anticipate an increase of \$18,000 in water sales based on an increased customer base.

Sewer Service Fees: We anticipate an increase of \$10,000 in fees for sewer service based on an increased customer base.

Street Light Fees: This budget proposes the addition of a \$3.50 fee for street lights to be added to each water account inside the City Limits. This is the same rate charged in Cherokee County for street lights. This propose fee would generate \$30,240. Street light costs are estimated at \$60,000.

EXPENSES:

Grounds Maintenance: We anticipate a reduction of \$16,000 in grounds maintenance due to the ability to now perform most of these tasks in house. \$4,000 remains in this line for bush hogging of sewer rights of way in difficult to reach areas.

Sewerage Collection and Disposal: We anticipate an increase of \$19,000 in this line as growth increases and hopefully storm water infiltration decreases.

Water Administration: An increase in this line of \$30,000 due to the addition of a staff member hired in FY-16.

Water Purchases: This line will increase by an estimated \$5,000. Although we will have a slight reduction in communications, we are estimated purchased water in the amount of \$10,000, which is an increase of \$6,000 over previous years. We are scheduled to replace the lining of our elevated water tank in September 2016. At this point we will need to pressurize the system with purchased water from Cherokee County Water and Sewer Authority.

Areas of Concern:

The collection of water and sewer capacity fees are a vital part of our revenue stream. It should be our goal over the next several years as the customer base grows, to hold expenses steady to the point where capacity fees are not necessary for standard system operations.

Water and Sewer Capacity: Our Capital Improvement Plan calls for the attempt of two more ground water wells during 2016. If our 5th and 6th attempts are not successful we must begin planning for long term capacity purchases from the Cherokee County Water and Sewer Authority. Concurrent with ground water planner, staff will not also begin a strategic plan for water purchase which will include the establishment of zones to be serviced by produced water and zones to be serviced by purchased water.

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2017
 Proposed Operating Budget
 Water & Sewer Fund - Revenue

Chart Number	Item	FY-17	FY-16	FY-15	12/31/15 YTD
		Proposed	Budget	Actual	Actual
505-0000-00-334000	State Government Grants	\$ 6,000	\$ 6,000	\$ 6,000	
505-0000-00-344210	Water Charges from Sale of Water	\$ 390,000	\$ 372,000	\$ 358,953	\$ 185,442
505-0000-00-344220	Meter Purchases	\$ 75,000	\$ 75,000	\$ 60,300	\$ 35,550
505-0000-00-344225	Sewer Capacity Charges (Taps)	\$ 140,000	\$ 140,000	\$ 95,288	\$ 40,000
505-0000-00-344230	Late Charges Water	\$ 10,500	\$ 10,500	\$ 10,319	\$ 5,050
505-0000-00-344231	Late Charges Sewer	\$ 7,000	\$ 7,000	\$ 7,252	\$ 3,579
505-0000-00-344235	Service Fees	\$ 15,000	\$ 15,000	\$ 14,735	\$ 7,030
505-0000-00-344255	Sewer Service Fees	\$ 280,000	\$ 270,000	\$ 243,342	\$ 130,215
505-0000-00-344260	Brush and Debris Removal				
505-0000-00-349300	Bad Check Fees	\$ 250	\$ 250	\$ 346	\$ 215
505-0000-00-349303	Street Light Fees	\$ 30,240			
505-0000-00-361000	Interest Earned	\$ 100	\$ 100	\$ 169	\$ 110
505-0000-00-380000	Miscellaneous Income	\$ 1,000	\$ 1,000	\$ 19,923	
505-0000-00-391200	Operating Transfer- Sanitation Fund		\$ -		
505-0000-00-391201	Operating Transfer- SPLOST		\$ -		
505-0000-00-392110	Sale of assets - equipment	\$ -	\$ -	\$ -	
	Total Projected Revenue	\$ 955,090	\$ 896,850	\$ 816,627	\$ 407,191

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2017
 Proposed Operating Budget
 Water & Sewer Fund - Expenditures

Chart Number	Item	FY-17 Proposed	FY-16 Budget	FY-15 Actual	12/31/15 YTD Actual
<i>General Administration</i>					
505-1500-10-523350	Bank Charges	\$ 150	\$ 1,000	\$ 3,736	\$ 76
<i>Road & Streets</i>					
505-4221-55-522140	Grounds Maintenance	\$ 4,000	\$ 20,000	\$ 16,480	\$ 996
<i>Waste Water</i>					
505-4300-75-521330	Contract Services - Sewer	\$ 14,000	\$ 4,000	\$ 16,184	\$ 19,384
<i>Sewage Collection & Disposal</i>					
505-4331-75-521310	Wheeling fees CCWSA	\$ 14,000	\$ 10,000	\$ 12,903	\$ 6,534
505-4331-75-521320	Treatment fees City of Canton	\$ 125,000	\$ 105,000	\$ 128,302	\$ 67,145
505-4331-75-531100	Supplies and Materials				
505-4331-75-542100	Equipment	\$ 139,000	\$ 115,000	\$ 141,205	\$ 73,679
<i>Water Administration</i>					
505-4410-65-511100	Salaries	\$ 209,059	\$ 187,816	\$ 166,322	\$ 104,598
505-4410-65-512100	Group Insurance	\$ 35,902	\$ 29,417	\$ 16,756	\$ 13,054
505-4410-65-512200	FICA	\$ 15,835	\$ 14,027	\$ 12,146	\$ 7,905
505-4410-65-512400	Retirement	\$ 5,684	\$ 1,945	\$ 780	\$ 1,045
505-4410-65-512600	Unemployment Taxes	\$ -	\$ -	\$ -	\$ -
505-4410-65-512700	Workers Compensation Ins	\$ 8,000	\$ 9,600	\$ 8,150	\$ 1,507
505-4410-65-521200	Engineering and Legal Svcs	\$ 5,000	\$ 5,000	\$ 2,787	\$ 3,708
505-4410-65-521230	Audit Services	\$ 13,500	\$ 11,000	\$ 22,600	\$ 2,500
505-4410-65-523100	Liability Insurance	\$ 10,000	\$ 10,000	\$ 11,893	\$ 3,834
505-4410-65-523300	Advertising	\$ 2,500	\$ 500	\$ 150	\$ 2,100
505-4410-65-523500	Travel	\$ 4,000	\$ 4,000	\$ 2,962	\$ 2,692
505-4410-65-523600	Dues and Fees	\$ 5,000	\$ 5,000	\$ 4,667	\$ 842
505-4410-65-523700	Education & Training	\$ 1,500	\$ 1,500	\$ 225	\$ -
505-4410-65-523900	Misc	\$ 500	\$ 500	\$ 548	\$ -
505-4410-65-531100	Supplies, Materials	\$ 6,000	\$ 6,000	\$ 3,880	\$ 2,760
505-4410-65-531150	Postage	\$ 7,000	\$ 7,000	\$ 5,972	\$ 4,420
505-4410-65-531270	Fuel	\$ 12,500	\$ 12,500	\$ 8,858	\$ 4,318
505-4410-65-531600	Small Equipment Purchases	\$ 6,000	\$ 10,000	\$ -	\$ 406
505-4410-65-542400	Computer Expenses	\$ 3,000	\$ 3,000	\$ -	\$ -
505-4410-65-561000	Depreciation	\$ 259,622	\$ 259,622	\$ 259,622	\$ -
505-4410-65-574000	Bad Debt Expense	\$ -	\$ -	\$ -	\$ -
505-4410-65-579000	Contingencies	\$ 4,828	\$ -	\$ -	\$ -
505-4410-65-582000	Interest Expenses GEFA	\$ 48,842	\$ -	\$ -	\$ -
505-4410-65-582002	Sewer System Debt Service - USDA	\$ -	\$ 48,842	\$ 49,819	\$ 24,539
505-4410-65-61100	Operating Transfers	\$ -	\$ -	\$ -	\$ -
505-4410-65-612003	Transfer to Sanitation	\$ 664,272	\$ 627,269	\$ 578,137	\$ 180,228

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2017
 Proposed Operating Budget
 Water & Sewer Fund - Expenditures

Chart Number	Item	FY-17	FY-16	FY-15	12/31/15 YTD
		Proposed	Budget	Actual	Actual
	Communications	\$ 12,000	\$ 8,000	\$ 7,822	\$ 3,155
	Water Purchases	\$ 10,000	\$ 4,000	\$ 4,105	\$ 3,228
		\$ 22,000	\$ 12,000	\$ 11,927	\$ 6,383
	Lab Fees	\$ 4,190	\$ 4,190	\$ 4,190	\$ 4,190
	Contract Services Water Repair	\$ 8,000	\$ 10,000	\$ 22,250	\$ 4,975
	Tank Maintenance	\$ 24,000	\$ 24,000	\$ 19,137	\$ 20,253
	Vehicle and Equipment Maintenance	\$ 10,000	\$ 7,000	\$ 11,884	\$ 4,499
	Supplies and Materials	\$ 40,000	\$ 30,000	\$ 37,343	\$ 16,537
	Water Samples Postage	\$ 600	\$ 500	\$ 598	\$ 135
	Chemicals	\$ 3,000	\$ 3,000	\$ 1,443	\$ 1,476
	Natural Gas Expenses	\$ 3,500	\$ 4,000	\$ 1,658	\$ 1,101
	Electricity	\$ 35,000	\$ 35,000	\$ 34,689	\$ 20,297
	Street Lights	\$ 60,000	\$ 35,000	\$ 32,503	\$ 29,821
	Interest - 2015 Ford F-250	\$ 675	\$ 675	\$ 406	\$ 360
	Interest - Harris Property BB&T	\$ 15,000	\$ 15,000	\$ 11,015	\$ 7,228
	Contributed Capital	\$ 199,775	\$ -	\$ 172,926	\$ 106,682
	Total Projected Expenditures	\$ 1,047,387	\$ 927,634	\$ 928,305	\$ 391,618
	Revenues over/under Expenditures	\$ (92,297)	\$ (30,784)	\$ (111,678)	\$ 15,573
	GEFA Principal	\$ (14,000)	\$ (14,000)	\$ (14,000)	\$ -
	USDA Principal	\$ (22,163)	\$ (22,163)	\$ (22,163)	\$ (11,075)
	Harris Property BB&T	\$ (11,020)	\$ (11,020)	\$ (11,020)	\$ (5,510)
	Sewer Backup Principal	\$ -	\$ -	\$ -	\$ (4,513)
	Truck Loan Principal	\$ (9,026)	\$ (9,026)	\$ -	\$ -
	Due from/(to) General Fund	\$ -	\$ -	\$ -	\$ -
	Depreciation	\$ 259,622	\$ 259,622	\$ 226,391	\$ -
	Net Cash Flow	\$ 111,116	\$ 172,629	\$ 67,530	\$ (5,525)

Other uses of Cash

Memorandum

To: Mayor A. R. (Rick) Roberts, III
CC: Each Member of Council
From: City Manager
Date: 4/12/2016
Re: FY 2017 Sanitation Fund

The proposed operating budget for the Sanitation Fund for the period beginning 1 July 2016 and ending on 30 June 2016 is submitted for your review with the following comments.

We are projecting a total revenue of \$144,000.

At this time we are projecting revenues will exceed expenditures by \$9,500. Long term it is our goal that solid waste revenues will be able to fund street lights within the City. If street lights remain unchanged, and if our projections for this fund are accurate, the surplus dollars would fund almost two months of street lights, reducing the burden of this cost on the general fund and water/sewer fund.

Significant budget changes over previous years include:

REVENUE:

Sanitation Charges: We anticipate an increase of \$23,000 due to an increased customer base.

EXPENSES:

Customer Service Salary: We have projected an increase of \$7,000 in this area as we have moved a larger portion of the Customer Service Representatives Salary into this fund. The Sanitation CSR also serves as the primate Water/Sewer CSR and the Main Street Director.

Contract Services: We anticipate an increase of \$20,000 in this line due to the increase costs associate with the increased customer base.

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2017
 Proposed Operating Budget - Revenues
 Sanitation

Item Description	Account Number	FY-17	FY-16	FY-15	12/31/15 YTD
		Proposed	Budget	Actual	Actual
Sanitation Charges	540-0000-00-344210	\$ 140,000	\$ 117,000	\$ 116,414	\$ 64,324
Late Charges	540-0000-00-34210	\$ 4,000	\$ 3,000	\$ 3,609	\$ 1,950
Total Projected Revenue		\$ 144,000	\$ 120,000	\$ 120,023	\$ 66,274

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2017
 Proposed Operating Budget - Expenditures
 Sanitation

Item Description	Account Number	FY-17 Proposed	FY-16 Budget	FY-15 Actual	12/31/15 YTD Actual
Customer Service Salary Share	540-4300-75-511100	\$ 29,673	\$ 22,075	\$ 37,035	\$ 11,685
Audit	540-4300-75-521230	\$ -	\$ -		
Contract Services	540-4300-75-521330	\$ 105,000	\$ 85,390	\$ 87,877	\$ 47,498
Bank Charges	540-4300-75-523350				
Contingencies	540-4300-75-579000	\$ 9,327	\$ -		
Total Projected Expenses		<u>\$ 144,000</u>	<u>\$ 107,465</u>	<u>\$ 124,912</u>	<u>\$ 59,183</u>
Revenues over Expenditures		<u>\$ 0</u>	<u>\$ 12,535</u>	<u>\$ (4,889)</u>	<u>\$ 7,091</u>