

Mayor
A. R. Roberts, III

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



CITY OF BALL GROUND
www.cityofballground.com

City Manager
Eric Wilmarth

City Attorney
Darrell Caudill

City Clerk
Karen Jordan

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

April 11th, 2019

Re: Submittal of the FY-2019/2020 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, Storm Water Utility 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 2020	Adopted 2019	Actual 2018	Increase/Decrease	Percentage
General Fund	\$1,116,860	\$1,042,735	\$889,999	\$74,125	7%
Fire District Tax	\$297,250	\$255,500	\$259,014	\$41,750	8%
SPLOST (Note 1)	\$487,050	\$1,280,020	\$437,020	(\$792,970)	(38%)
Water/Sewer	\$1,461,050	\$1,172,800	\$947,177	\$288,250	8%
Storm Water	\$48,250			\$48,250	
Solid Waste (Note 2)	\$174,000	\$175,000	\$172,386	(\$1,000)	(Less than 1%)
Total	\$3,584,460	\$3,926,055	\$2,405,596	(\$341,595)	(9%)

Note 1: The 2019 SPLOST Budget contained over \$800,000 in grants that artificially inflated the SPLOST budget during that budget cycle, and explains the sharp differences between the 2019 and 2020 budgets.

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2020
 Proposed Operating Budget
 General Fund - Revenue

Chart Number	Item Description	FY-20	FY-19	12/31/18 YTD	
		Proposed	Budget	Actual	Actual
1	100-0000-00-301610 Business and Occupation Tax	\$ 18,000	\$ 18,000	\$ 17,441	\$ 3,197
2	100-0000-00-311100 Property Taxes	\$ 500,000	\$ 468,000	\$ 365,940	\$ 441,566
3	100-0000-00-311201 Prior Year Property Tax Collections	\$ 500	\$ 500	\$ -	\$ -
4	100-0000-00-311310 Motor Vehicle Tax	\$ 7,000	\$ 6,500	\$ 6,310	\$ 2,500
5	100-0000-00-311315 Title Ad Valorem Tax Distribution	\$ 80,000	\$ 62,000	\$ 67,362	\$ 41,646
6	100-0000-00-311320 Mobile Home Tax	\$ 300	\$ 300	\$ 337	\$ 24
7	100-0000-00-311350 Railroad Equipment Car Taxes	\$ 350	\$ 300	\$ 356	\$ 356
8	100-0000-00-311600 Real Estate Transfer and Intangible	\$ 14,000	\$ 14,000	\$ 13,030	\$ 7,162
9	100-0000-00-311710 Franchise Taxes Electrical	\$ 100,000	\$ 90,000	\$ 81,062	\$ 95,000
10	100-0000-00-311730 Franchise Taxes Natural Gas	\$ 13,000	\$ 10,000	\$ 9,462	\$ 7,080
11	100-0000-00-311750 Franchise Taxes Cable TV	\$ 5,000	\$ 5,000	\$ 5,378	
12	100-0000-00-382001 Right of Way Agreement - Fiber	\$ 10,000	\$ 10,000	\$ 10,307	\$ 25,354
13	100-0000-00-311760 Franchise Taxes Telephone	\$ 2,000	\$ 3,500	\$ 3,731	\$ 996
14	100-0000-00-314200 Alcoholic Beverage Excise Tax	\$ 50,000	\$ 50,000	\$ 49,714	\$ 25,267
15	100-0000-00-314201 3% By the Drink Alcoholic Beverage	\$ 2,000	\$ 2,000	\$ 2,914	\$ 948
16	100-0000-00-316200 Insurance Premium Tax	\$ 105,000	\$ 97,000	\$ 95,437	\$ 102,996
17	100-0000-00-316201 Municipal License Fee / Insurance Co	\$ 7,000	\$ 7,000	\$ 6,675	\$ 4,025
18	100-0000-00-316300 Financial Institution Tax	\$ 4,200	\$ 4,000	\$ 4,347	
19	100-0000-00-319000 Penalties and Interest on Del Tax	\$ 500	\$ 750	\$ 972	\$ 200

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2020
 Proposed Operating Budget
 General Fund - Revenue

Chart Number	Item Description	FY-20	FY-19	FY-18	12/31/18 YTD
		Proposed	Budget	Actual	Actual
20	100-0000-00-321100 License/Permits Alcohol	\$ 16,000	\$ 15,000	\$ 16,200	\$ 13,275
21	100-0000-00-322110 Building Permits and Inspections	\$ 72,000	\$ 62,500	\$ 33,700	\$ 12,307
22	100-0000-00-322120 Zoning and Land Use Fees	\$ 750	\$ 500	\$ 1,250	
23	100-0000-00-322140 Sign Permit Fee	\$ 500	\$ 500	\$ 40	
24	100-0000-00-341900 Community Center Revenue	\$ 7,000	\$ 7,000	\$ 6,350	\$ 5,250
25	100-0000-00-341910 Election Qualifying Fee	\$ -	\$ 175	\$ 178	\$ 105
26	100-0000-00-342120 Accident Reports	\$ 100	\$ 50	\$ 148	\$ 90
27	100-0000-00-347200 Parks Usage Fees	\$ 3,500	\$ 3,000	\$ 7,376	\$ 800
28	100-0000-00-347235 Park Pavilion Rentals	\$ 700	\$ 500	\$ 805	\$ 455
29	100-0000-00-347240 Gymnasium Usage Fees	\$ 10,000	\$ 10,000	\$ 10,682	\$ 3,225
30	100-0000-00-347300 Main Street Events Income	\$ 250	\$ 250	\$ 253	\$ 180
31	100-0000-00-349300 Bad Check Fees	\$ 100	\$ 100	\$ -	
32	100-0000-00-351170 Municipal Court Fines	\$ 70,000	\$ 54,000	\$ 61,132	\$ 37,020
33	100-0000-00-351171 Incident Reports	\$ 10	\$ 10		
34	100-0000-00-351180 Municipal Court Fees	\$ 100	\$ 100	\$ 15	\$ 30
35	100-0000-00-361000 Interest Income	\$ 1,000	\$ 500	\$ 944	\$ 1,082
36	100-0000-00-361600 Interest Income - Stream Crossing	\$ -	\$ -		
37	100-0000-00-371053 Botanical Gardens Donations	\$ 1,000	\$ 1,000	\$ 330	

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2020
 Proposed Operating Budget
 General Fund - Revenue

	Chart Number	Item Description	FY-20		FY-19		FY-18		12/31/18 YTD	
			Proposed	Budget	Budget	Actual	Actual	Actual		
38	100-0000-00-381100	Rental Income Old City Hall	\$ 10,000	\$ 3,600	\$ 2,250	\$ 1,800				
39	100-0000-00-389000	Other / Miscellaneous Revenue	\$ 5,000	\$ 3,000	\$ 5,459	\$ 22,854				
40		Debt Payments Received from SPLOST		\$ 30,000	\$ -					
Total Projected Revenues			\$ 1,116,860	\$ 1,040,635	\$ 887,887	\$ 856,790				

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2020
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-20	FY-19	FY-18	12/31/18 YTD
		Proposed	Budget	Actual	Actual
100-1110-10-Series	City Council Expense				
100-1110-10-512200	FICA	\$ 200.00	\$ 200.00	\$ 196	\$ 98
100-1110-10-512700	Workers Compensation				
100-1110-10-521100	Compensation	\$ 3,200.00	\$ 4,000.00	\$ 2,562	\$ 1,282
100-1110-10-521200	Professional Services				
100-1110-10-523100	Liability Insurance	\$ 4,500.00	\$ 5,000.00	\$ 3,798	\$ 1,189
100-1110-10-523500	Travel	\$ 4,500.00	\$ 4,500.00	\$ 3,972	
100-1110-10-523700	Education and Training / Retreat	\$ 2,750.00	\$ 2,750.00	\$ 2,295	
100-1110-10-531100	Supplies/Materials	\$ 500.00			
100-1110-10-531150	Postage				
		\$ 15,650	\$ 16,450	\$ 12,823	\$ 2,569
100-1130-10 Series	City Clerk Expense				
100-1130-10-511100	Salaries and Wages	\$56,000	\$55,000	\$ 54,180	\$ 28,195
100-1130-10-512100	Group Insurance	\$11,256	\$11,256	\$ 10,447	\$ 5,833
100-1130-10-512200	FICA	\$4,284	\$4,208	\$ 3,972	\$ 2,062
100-1130-10-512401	Retirement	\$2,600			
100-1130-10-512700	Workers Compensation	\$550	\$300	\$ 535	\$ 115
100-1130-10-523500	Travel	\$5,500	\$6,500	\$ 6,324	\$ 944
100-1130-10-523600	Dues and Fees	\$500	\$1,000	\$ 254	\$ 199
100-1130-10-523700	Education and Training	\$2,500	\$2,500	\$ 2,670	\$ 660
		\$ 83,190	\$ 80,764	\$ 78,382	\$ 38,008
100-1310-10 Series	Mayor Expenses				
100-1310-10-521100	Compensation	\$5,910	\$5,910	\$ 3,986	\$ 1,994
100-1310-10-512100	Group Insurance	\$10,200	\$10,200	\$ 9,294	\$ 5,055
100-1310-10-512200	FICA	\$500	\$500	\$ 206	\$ 103
100-1310-10-512700	Workers Comp Ins		\$50		
100-1310-10-523500	Travel	\$5,500	\$6,500	\$ 3,195	\$ 805
100-1310-10-523600	Dues and Fees	\$200	\$10	\$ 196	
100-1310-10-523700	Education and Training	\$1,000	\$1,000	\$ 540	
		\$ 23,310	\$ 24,170	\$ 17,417	\$ 7,957
100-1320-10 Series	City Manager Expenses				
100-1320-10-511100	Salaries and Wages	\$18,400	\$18,200	\$ 18,043	\$ 9,240
100-1320-10-512100	Group Insurance	\$1,356	\$1,116	\$ 1,142	\$ 645
100-1320-10-512200	FICA	\$1,408	\$1,392	\$ 1,377	\$ 709
100-1320-10-512401	Retirement	\$2,400			
100-1320-10-512700	Workers Compensation	\$550	\$500	\$ 496	\$ 107
100-1320-10-523500	Travel	\$3,000	\$3,000	\$ 1,745	\$ 853
100-1320-10-523600	Dues and Fees	\$200	\$200	\$ 125	
100-1320-10-523700	Education and Training	\$1,000	\$1,000		
		\$ 28,314	\$ 25,408	\$ 22,928	\$ 11,554

Expenses split between 3 funds

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2020
 Proposed Operating Budget
 General Fund - Expenditures

Chart Number	Item	FY-20	FY-19	FY-18	12/31/18 YTD
		Proposed	Budget	Actual	Actual
100-1400-10 Series	Election Expenses				
100-1400-10-521100	Compensation	\$0	\$8,000	\$	3,000
100-1400-10-523400	Printing & Binding				
100-1400-10-531100	Supplies/Materials/Postage	\$300	\$150	274	
100-1400-10-523300	Advertising	300	8,150	274	3,000
100-1500-10 Series	Administrative Expenses				
100-1500-10-511100	Salaries and Wages	\$49,744	\$48,244	41,070	21,308
100-1500-10-512100	Group Insurance	\$13,332	\$13,332	10,256	5,728
100-1500-10-512200	FICA	\$3,805	\$3,691	3,122	1,620
100-1500-10-512400	Retirement	\$1,000	\$15,000	10,300	
100-1500-10-512600	Unemployment	\$550	\$500	533	41
100-1500-10-512700	Workers Compensation	\$300	\$300		
100-1500-10-521200	Professional Services (Attmny)	\$13,500	\$13,500	9,202	5,573
100-1500-10-521203	Professional Services Taxes	\$2,500	\$2,500	2,302	
100-1500-10-521204	Professional Services Engineer				
100-1500-10-521205	Professional Services Other				
100-1500-10-521220	Professional Svcs Payroll	\$3,250	\$	1,761	
100-1500-10-521230	Audit	\$14,000	\$3,000	2,956	1,489
100-1500-10-521300	Technical	\$4,500	\$12,500	10,000	15,000
100-1500-10-522320	Equipment Rental Copiers	\$4,500	\$4,500	4,244	2,225
100-1500-10-523001	Alcohol Pouring IDs	\$50	\$4,800	5,650	2,184
100-1500-10-523300	Advertising	\$3,000	\$200	130	17
100-1500-10-523350	Bank Charges	\$200	\$2,000	2,977	1,349
100-1500-10-523400	Printing & Binding	\$250	\$200	136	57
100-1500-10-523600	Dues and Fees	\$13,000	\$13,000	11,115	10,667
100-1500-10-523700	Education and Training	\$1,000	\$1,000		
100-1500-10-523900	Other / Misc.	\$10,000	\$8,000	4,046	8,653
100-1500-10-523902	City Events (Christmas)	\$5,000	\$4,000	5,816	1,968
100-1500-10-523903	Partners in Education	\$1,000	\$1,000	848	
100-1500-10-531100	Supplies / Materials	\$4,000	\$4,000	3,839	1,526
100-1500-10-531150	Postage	\$500	\$700	565	52
100-1500-10-531400	Books and Periodicals	\$250	\$250		
100-1500-10-542300	Furniture and Fixtures	\$2,500	\$2,500	3,075	
100-1500-10-542400	Computer Eq / Maint	\$20,000	\$7,000	8,415	8,099
100-1500-10-579000	Contingencies	\$61,661	\$77,227		
100-1500-10-612000	Operating Transfers				
		\$ 233,392	\$ 243,194	\$ 142,358	\$ 87,556

City Match and Admin Defined Benefit Plan

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2020
 Proposed Operating Budget
 General Fund - Expenditures

Chart Number	Item	FY-20 Proposed	FY-19 Budget	FY-18 Actual	12/31/18 YTD Actual
Building Expenses					
100-1610-10-522130	Custodial Services	\$6,000	\$5,000	\$ 4,778	\$ 2,910
100-1610-10-522200	Repairs and Maintenance	\$10,000	\$10,000	\$ 35,218	\$ 3,403
100-1610-10-523100	Insurance	\$5,500	\$5,250	\$ 5,296	\$ 2,503
100-1610-10-523200	Communications	\$4,000	\$5,000	\$ 3,159	\$ 1,615
100-1610-10-531100	Supplies	\$1,000	\$700	\$ 948	\$ 360
100-1610-10-531230	Electricity	\$14,000	\$16,000	\$15,353	\$ 6,678
100-1610-10-542300	Furniture and Fixtures	\$1,500	\$1,500	\$ 489	\$ 187
		\$ 42,000	\$ 43,450	\$ 65,241	\$ 17,656
Municipal Court					
100-2650-80-523500	Travel	\$2,500	\$3,000	\$ 317	
100-2650-80-523600	Dues / Fees	\$12,500	\$12,500	\$11,269	\$ 4,320
100-2650-80-523700	Education and Training	\$1,500	\$1,500	\$ 1,135	
100-2650-80-531100	Supplies and Materials	\$2,000	\$500	\$3,259	
100-2650-80-531150	Postage	\$500	\$250	\$ 20	
		\$ 19,000	\$ 17,750	\$ 16,000	\$ 4,320
Police Department					
100-3223-20-511100	Salaries & Wages	\$253,261	\$204,702	\$ 205,757	\$ 11,526
100-3223-20-512100	Group Insurance	\$56,968	\$45,891	\$ 41,023	\$ 22,662
100-3223-20-512200	FICA	\$19,374	\$15,660	\$ 14,630	\$ 8,258
100-3223-20-512401	Retirement	\$10,000			
100-3223-20-512700	Workers Compensation Ins	\$12,000	\$10,000	\$ 10,796	\$ 2,307
100-3223-20-521200	Professional Services	\$3,000	\$1,500	\$ 353	\$ 3,712
100-3223-20-522200	Repairs & Maintenance	\$8,000	\$8,000	\$ 8,800	\$ 4,166
100-3223-20-523100	Insurance (Liability)	\$9,000	\$8,000	\$ 8,585	\$ 4,062
100-3223-20-523200	Communications	\$8,000	\$9,000	\$ 5,485	\$ 2,828
100-3223-20-523300	Advertising	\$1,350	\$500	\$ 360	\$ 1,312
100-3223-20-523400	Printing & Binding	\$500	\$400	\$ 590	
100-3223-20-523500	Travel	\$4,000	\$4,000	\$ 2,755	\$ 610
100-3223-20-523600	Dues and Fees	\$3,000	\$2,000	\$ 1,622	\$ 2,102
100-3223-20-523700	Education and Training	\$3,000	\$3,000	\$ 2,245	
100-3223-20-523910	Jail Expense	\$1,000	\$0	\$ -	
100-3223-20-531100	Supplies and Materials	\$500	\$500	\$ 287	\$ 103
100-3223-20-531150	Postage	\$100	\$0	\$ 33	
100-3223-20-531270	Gasoline	\$17,500	\$15,000	\$ 15,550	\$ 7,522
100-3223-20-531400	Books & Periodicals	\$500	\$500		
100-3223-20-531600	Small Equipment/Tng Aids	\$500	\$6,000	\$ 1,641	\$ 774
100-3223-20-531700	Other Supplies	\$500	\$4,500	\$ 3,645	\$ 1,579
100-3223-20-531710	Investigations	\$0	\$0		
100-3223-20-542400	Computer Equipment	\$2,500	\$3,000	\$ 7,835	\$ 2,329
		\$ 414,554	\$ 342,153	\$ 331,992	\$ 75,852

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2020
 Proposed Operating Budget
 General Fund - Expenditures

Chart Number	Item	FY-20 Proposed	FY-19 Budget	FY-18 Actual	12/31/18 YTD Actual
Roads and Streets for GF					
100-4221-55 Series	Salaries & Wages	\$0	\$25,960		
100-4221-55-511100	Group Insurance	\$0	\$11,460		
100-4221-55-512100	FICA	\$0	\$1,986		
100-4221-55-512200	Workers Compensation Ins		\$500		
100-4221-55-512700	Storm Cleanup	\$2,500	\$3,000		
100-4221-55-522101	Snow Plowing (Non Gov)	\$2,500	\$2,500	4,500	
100-4221-55-522120	Grounds Maintenance	\$1,000	\$1,000	2,826	310
100-4221-55-522140	Paving (Repairs and Maint)				
100-4221-55-522200	Repairs & Maintenance Capital	\$3,000	\$3,000	583	120
100-4221-55-522205	Supl / Mtrls Snow Removal	\$15,000	\$15,000	39,302	2,204
100-4221-55-531101	Street Lights	\$24,000	\$24,000	\$42,711	\$2,040
		\$	\$63,406	\$42,711	\$4,674
Cemetery Association					
100-4950-37-522200		\$3,000	\$3,000	\$3,000	\$3,000
Senior Center Expense					
100-5520-38-522130	Custodial Services	\$3,000	5,000		600
100-5520-38-522200	Repairs and Maintenance	\$1,500	1,500		1,200
100-5520-38-523100	Liability Insurance	\$1,250	2,500		162
100-5520-38-523200	Communications	\$2,000	1,500		1,059
100-5520-38-531100	Supplies and Materials	\$2,500	1,000		
100-5520-38-531220	Natural Gas	\$1,000	1,000		269
100-5520-38-531230	Electricity	\$1,750	1,500		780
100-5520-38-542300	Furniture & Fixtures	\$2,000			28
		\$15,000	\$14,000		\$4,098
Community Center Expense					
100-5530-10-522130	Custodial Services	\$2,000	\$2,000	1,800	920
100-5530-10-522200	Repairs and Maintenance	\$2,000	\$2,000	1,303	2,184
100-5530-10-523100	Liability Insurance	\$1,000	\$1,000	854	342
100-5530-10-531100	Supplies and Materials	\$1,000	\$1,000	313	219
100-5530-10-531220	Natural Gas	\$2,000	\$2,000	1,668	757
100-5530-10-531230	Electricity	\$1,800	\$2,000	1,156	799
100-4221-55-541400	Infrastructure - Capital Outlay	\$9,800	\$10,000	\$7,094	\$5,221

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2020
 Proposed Operating Budget
 General Fund - Expenditures

Chart Number	Item	FY-20		FY-19		FY-18		12/31/18 YTD	
		Proposed	Budget	Actual	Actual	Actual	Actual		
100-6220-10 Series	Parks and Recreation								
100-6220-45-522140	Grounds Maintenance	\$60,000	\$54,000	\$62,073	\$	\$	\$	26,464	
100-6220-45-522200	Repairs and Maintenance	\$8,500	\$7,500	\$28,589	\$	\$	\$	11,750	
100-6220-45-522205	Repairs and Maint Capital		\$0					7,427	
100-6220-45-523100	Liability Insurance	\$2,500	\$2,500	\$2,323	\$	\$	\$	810	
100-6220-45-523200	Communications	\$2,200	\$2,000	\$1,951	\$	\$	\$	909	
100-6220-45-531100	Supplies and Materials	\$8,000	\$7,500	\$4,477	\$	\$	\$	7,840	
100-6220-45-531220	Natural Gas	\$7,000	\$3,000	\$6,852	\$	\$	\$	3,159	
100-6220-45-531230	Electricity	\$14,000	\$13,500	\$14,128	\$	\$	\$	6,093	
100-6220-45-541217	City Hall Botanical Garden	\$1,000	\$2,500	\$3,176	\$	\$	\$	242	
		\$ 103,200	\$ 92,500	\$ 58,320	\$	\$	\$	64,694	
100-6240-10-572000	Tree City Expense	\$3,500	\$3,500	\$20,319	\$	\$	\$	90	Required at \$2 per capita
100-6500-10-572000	Library Supplement	\$3,500	\$3,500	\$5,085	\$	\$	\$	3,500	\$2.00 per capita
	DDA Supplement	\$10,000							
100-7220-30 Series	Building Department Expense								
100-7220-30-521205	Professional Services Other	\$25,000	\$10,000						
100-7350-40-531100	Supplies/Materials	\$2,500	\$1,500	\$29	\$	\$	\$	32	
		\$ 27,500	\$ 11,500	\$ 29	\$	\$	\$	32	
100-7350-40 Series	Planning and Zoning Dept								
100-7350-40-511100	Salaries and Wages	\$10,000	\$10,000	\$9,000	\$	\$	\$	2,917	
100-7350-40-512100	Group Insurance								
100-7350-40-512200	FICA								
100-7350-40-512700	Workers Compensation Ins.								
100-7350-40-521200	Professional Services Attorney	\$3,500	\$1,000	\$2,580	\$	\$	\$	2,775	Prospector data with Development Authority
100-7350-40-521205	Professional Svcs Other	\$11,000	\$350	\$1,000	\$	\$	\$	1,000	GIS
100-7350-40-523300	Advertising	\$1,000	\$500	\$94	\$	\$	\$	200	
100-7350-40-523700	Education and Training	\$500	\$500	\$	\$	\$	\$	520	
100-7350-40-531100	Supplies/Materials/Postage	\$10,000	\$9,000	\$7,361	\$	\$	\$	5,760	
100-7350-40-531150	Postage			7					
100-7350-40-531232	Parking Lot Lease								
		\$ 36,000	\$ 20,850	\$ 20,042	\$	\$	\$	7,412	

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2020
 Proposed Operating Budget
 General Fund - Expenditures

Chart Number	Item	FY-20	FY-19	FY-18	12/31/18 YTD	
		Proposed	Budget	Actual	Actual	Actual
Main Street Program						
100-7520-35-511100	Salaries and Wages	\$ 3,000	\$ 2,000	\$ 4,363	\$ 2,926	\$ 2,926
100-7520-35-523300	Advertising	\$ 2,000	\$ 2,000	\$ 833	\$ 692	\$ 692
100-7520-35-523500	Travel	\$ 650	\$ 650	\$ 650	\$ 360	\$ 360
100-7520-35-523600	Dues and Fees	\$ 1,000	\$ 1,250	\$ 525	\$ 200	\$ 200
100-7520-35-523700	Education and Training	\$ 15,000	\$ 12,000	\$ 10,990	\$ 9,514	\$ 9,514
100-7520-35-523900	Contract Labor City Events					
		<u>\$ 21,650</u>	<u>\$ 17,900</u>	<u>\$ 17,361</u>	<u>\$ 13,692</u>	<u>\$ 13,692</u>
		\$ 1,116,860	\$ 1,006,745	\$ 841,015	\$ 334,095	\$ 334,095
Total Expenditures		<u>\$ 1,116,860</u>	<u>\$ 1,006,745</u>	<u>\$ 841,015</u>	<u>\$ 334,095</u>	<u>\$ 334,095</u>
		\$0	\$33,890	\$46,872	\$ 522,695	\$ 522,695
Revenues Over Expenditures						

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2020
 Proposed Operating Budget - Revenues
 Fire District Tax Budget

Item Description	Account Number	FY-20 Proposed	FY-19		FY-18		12/31/18 YTD	
			Budget	Actual	Actual	Actual		
District Fire Tax	270-0000-00-311191	\$ 295,000	\$ 245,000	\$ 254,627	\$ 288,696			
District Fire Tax (Prev Yr)	270-0000-00-311194	\$ 500	\$ 5,000	\$ 370	\$ 61			
District Fire Tax Motor Veh	270-0000-00-311192	\$ 1,750	\$ 5,500	\$ 4,017	\$ 1,738			
Fire Tax Interest	270-0000-00-319901	\$ -			\$ -			
Total Projected Revenue		\$ 297,250	\$ 255,500	\$ 259,014	\$ 290,495			

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2020
 Proposed Operating Budget - Expenditures
 Fire District Tax Budget

Item Description	Account Number	FY-20 Proposed	FY-19 Budget	FY-18 Actual	12/31/18 YTD Actual
Fire Protection Services	270-3570-31-521202	\$ 296,000	\$ 251,000	\$ 200,589	\$ 288,696
Fire Protection Services - PY	270-3570-31-521206	\$ 1,250	\$ 5,000	\$ 58,425	\$ 1,799
Total Projected Expenses		\$ 297,250	\$ 256,000	\$ 259,014	\$ 290,495
Revenues over Expenditures		\$ -	\$ (500)	\$ -	\$ -

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2020
 Proposed Operating Budget - Revenues
 SPLOST

Item Description	Account Number	FY-20 Proposed	FY-19 Budget	GY-18 Actual	12/31/18 YTD Actual
SPLOST Revenue	328-0000-00-313200	\$ 456,000	\$ 430,000	\$ 410,000	\$ 233,458 \$38,000 Monthly
State Grant Receipts	328-0000-00-334000	\$ 31,000	\$ 850,000	\$ 27,000	\$ 30,266
Interest Revenue from Investments	328-0000-00-361000	\$ 50	\$ 20	\$ 20	\$ 96
Reserve fund rolforward					
Misc	328-0000-00-380000				
Total Projected Revenue		\$ 487,050	\$ 1,280,020	\$ 437,020	\$ 263,820

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 20120
 Proposed Operating Budget - Expenditures
 SPLOST

Item Description	Account Number	FY-20 Proposed	FY-19		FY-18		12/31/18 YTD	
			Budget	Actual	Budget	Actual	Budget	Actual
Program Salaries	329-1500-10-511100	\$ 27,600	\$ 27,300	\$ 2,885	\$ 2,885	\$ 13,500		
Group Insurance	329-1500-10-512100	\$ 1,674	\$ 1,674	\$ 1,674	\$ 825			
FICA	329-1500-10-512200	\$ 2,111	\$ 2,088	\$ 2,057	\$ 1,044			
Retirement	329-1500-10-512400	\$ -	\$ -	\$ 522				
Workers Comp	329-1500-10-512700	\$ 50	\$ 50	\$ 50				
Professional Services / Audit	329-1500-10-521230	\$ -						
Bank Charges	329-1500-10-523350	\$ -						
City Hall	329-1610-10-581301	\$ 102,635	\$ 102,635	\$ 102,632	\$ 51,315			
Public Safety	329-3223-20-581207	\$ 70,000	\$ 57,000	\$ 54,000	\$ 14,233			
Site Improvements Capital Outlay Water	329-4410-70-541200	\$ 30,000	\$ -	\$ 20,000			Cars - tag readers - 800 ↑ Bore SR Bus 5 vic Blackw	
Patching and Repairs	329-4221-55-522200	\$ 35,000	\$ 35,000	\$ 50,000	\$ 16,763			
Sidealk Connections / ADA Improvements	329-4221-55-522200	\$ 25,000						
Roads and Streets Capital	329-4221-55-522205	\$ 90,000	\$ 390,000	\$ 70,000	\$ 39,970		Old Canton Road Paving	
Small Equipment	329-4221-55-531600	\$ 10,000	\$ 8,973	\$ 5,700			Landscape Trailer / Stora	
Valley Streetscapes	329-4221-55-541214	\$ -	\$ 560,000	\$ 10,000	\$ 6,007			
Notes Payable John Deere Mower	329-4221-55-581212	\$ 1,100	\$ 4,300	\$ 4,299	\$ 2,150		Lease Payments on Mow	
Valley Street Extension	329-4221-55-581302	\$ 55,000	\$ 55,000	\$ 55,000	\$ 27,500			
Parks	329-6220-45-522200	\$ 15,000	\$ 19,000	\$ 20,174	\$ 3,000			
Contingencies	329-6220-55-579000	\$ 21,880	\$ 17,000	\$ 14,658	\$ -			
Total Projected Expenses		\$ 487,050	\$ 1,280,020	\$ 413,651	\$ 176,307			

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2020
 Proposed Operating Budget
 Water & Sewer Fund - Revenue

Chart Number	Item	FY-20 Proposed	FY-19 Budget	FY-18 Actual	12/31/18 YTD Actual
505-0000-00-334000	State Government Grants	\$ -	\$ -		
505-0000-00-344210	Water Charges from Sale of Water	\$ 445,000	\$ 445,000	\$ 439,993	\$ 211,123
505-0000-00-344220	Water Capacity Charges (Meters)	\$ 173,250	\$ 100,000	\$ 49,000	\$ 22,750
505-0000-00-344225	Sewer Capacity Charges (Taps)	\$ 495,000	\$ 280,000	\$ 117,000	\$ 55,000
505-0000-00-344230	Late Charges Water	\$ 11,500	\$ 11,500	\$ 10,862	\$ 5,216
505-0000-00-344231	Late Charges Sewer	\$ 8,000	\$ 8,000	\$ 7,740	\$ 3,565
505-0000-00-344235	Service Fees	\$ 11,000	\$ 11,000	\$ 10,400	\$ 5,605
505-0000-00-344255	Sewer Service Fees	\$ 315,000	\$ 315,000	\$ 310,000	\$ 150,388
505-0000-00-344260	Brush and Debris Removal				
505-0000-00-349300	Bad Check Fees	\$ 200	\$ 200	\$ -	\$ 250
505-0000-00-349303	Street Light Fees	\$ -	\$ -		
505-0000-00-361000	Interest Earned	\$ 100	\$ 100	\$ 216	\$ 221
505-0000-00-380000	Miscellaneous Income	\$ 2,000	\$ 2,000	\$ 1,966	\$ 300
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	\$ 1,461,050	\$ 1,172,800	\$ 947,177	\$ 454,418

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2020
 Proposed Operating Budget
 Water & Sewer Fund - Expenditures

Chart Number	Item	FY-20	FY-19	FY-18	12/31/18 YTD
		Proposed	Budget	Actual	Actual
	Bank Charges	\$ 800	\$ 800	\$ 815	\$ 285
	Grounds Maintenance	\$ 5,000	\$ 5,000	\$ -	\$ -
	Contract Services - Sewer	\$ 15,000	\$ 15,000	\$ 43,050	\$ 10,332
	Wheeling fees CCWSA	\$ -	\$ -	\$ 16,387	\$ 4,005
	Treatment fees City of Canton	\$ 145,000	\$ 150,000	\$ 149,647	\$ 68,775
	Repairs and Maint Equipment	\$ 15,000	\$ 15,000	\$ 1,300	\$ -
	Supplies and Materials	\$ 3,500	\$ 5,000	\$ 729	\$ 151
	Interest on Sewer Pump Howell Br	\$ 1,404	\$ -	\$ -	\$ -
	Interest GEFA (372 North Sewer)	\$ 2,064	\$ 2,064	\$ 2,300	\$ 882
		\$ 166,968	\$ 170,000	\$ 170,363	\$ 73,813
	Salaries	\$ 226,670	\$ 211,226	\$ 212,610	\$ 116,241
	Group Insurance	\$ 47,347	\$ 47,347	\$ 38,909	\$ 21,622
	FICA	\$ 17,183	\$ 16,001	\$ 15,896	\$ 8,781
	Retirement	\$ 12,000	\$ 8,000	\$ 20,103	\$ 4,930
	Unemployment Taxes	\$ 500	\$ 500	\$ -	\$ -
	Workers Compensation Ins	\$ 8,000	\$ 8,000	\$ 6,482	\$ 1,325
	Engineering and Legal Svcs, GIS	\$ 20,000	\$ 10,000	\$ 1,480	\$ 203
	Audit Services	\$ 15,000	\$ 15,000	\$ 14,000	\$ -
	Liability Insurance	\$ 10,000	\$ 10,000	\$ 9,155	\$ 3,902
	Advertising	\$ -	\$ 5,000	\$ -	\$ -
	Travel	\$ 5,000	\$ 5,000	\$ 2,747	\$ 668
	Dues and Fees	\$ 8,000	\$ 10,000	\$ 4,962	\$ 5,749
	Education & Training	\$ 1,500	\$ 1,500	\$ 1,143	\$ 80
	Misc	\$ 500	\$ 500	\$ 4,500	\$ -
	Supplies, Materials	\$ 7,500	\$ 8,000	\$ 5,979	\$ 799
	Postage	\$ 6,500	\$ 7,000	\$ 5,614	\$ 2,840
	Fuel	\$ 10,000	\$ 10,000	\$ 8,058	\$ 4,085
	Small Equipment Purchases	\$ 15,000	\$ 20,000	\$ 4,444	\$ 1,200
	Computer Expenses	\$ 4,000	\$ 5,000	\$ -	\$ 724
	Depreciation	\$ 259,622	\$ 259,622	\$ 259,622	\$ 259,622
	Bad Debt Expense	\$ -	\$ -	\$ -	\$ -
	Contingencies	\$ -	\$ -	\$ -	\$ -
	Sewer System Debt Service - Regions	\$ 32,493	\$ 34,256	\$ 34,607	\$ -
	Operating Transfers	\$ -	\$ -	\$ -	\$ -
	Transfer to Sanitation	\$ -	\$ -	\$ -	\$ -

(\$5,000 to Office of Economic Development)

(Purchase of Kubota 4wd enclosed cab ATV)

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2020
 Proposed Operating Budget
 Water & Sewer Fund - Expenditures

Chart Number	Item	FY-20	FY-19	FY-18	12/31/18 YTD
		Proposed	Budget	Actual	Actual
		\$ 706,815	\$ 691,952	\$ 650,311	\$ 432,771
<i>Water Purchases</i>					
505-4420-70-523200	Communications	\$ 12,000	\$ 12,000	\$ 8,463	\$ 11,489
505-4420-70-531210	Water Purchases	\$ 15,000	\$ 30,000	\$ 5,329	\$ 577
		\$ 27,000	\$ 42,000	\$ 13,792	\$ 12,066
<i>Water Treatment</i>					
505-4430-70-523600	Lab Fees	\$ 4,190	\$ 4,190	\$ 4,190	\$ 4,190
<i>Water Distribution</i>					
505-4440-70-521330	Contract Services Water Repair	\$ 15,000	\$ 15,000	\$ 6,486	\$ 46,712
505-444-70-522200	Repairs and Maintenance	\$ 24,000	\$ 15,000	\$ 2,110	\$ 36,063
505-4440-70-522201	Tank Maintenance	\$ 10,000	\$ 24,000	\$ 21,833	\$ 14,270
505-4440-70-522210	Vehicle and Equipment Maintenance	\$ 60,000	\$ 10,000	\$ 11,881	\$ 3,207
505-4440-70-531100	Supplies and Materials	\$ 500	\$ 70,000	\$ 41,922	\$ 12,912
505-4440-70-531150	Water Samples Postage	\$ 3,200	\$ 500	\$ 453	\$ 151
505-4440-70-531200	Chemicals	\$ 3,500	\$ 3,200	\$ 3,536	\$ 1,610
505-4440-70-531220	Natural Gas Expenses	\$ 38,000	\$ 3,500	\$ 6,406	\$ 778
505-4440-70-531230	Electricity	\$ 28,000	\$ 3,800	\$ 38,707	\$ 17,428
505-4440-75-531230	Street Lights	\$ 1,405	\$ 2,800	\$ 27,828	\$ 28,625
505-4440-70-582205	Interest - New Vehicle	\$ 6,739	\$ 1,000	\$ 54	\$ -
505-4440-70-582303	Interest - Harris Property Regions		\$ 6,739	\$ -	\$ 7,260
505-4440-75-612004	Contributed Capital	\$ 205,344	\$ -	\$ -	\$ 2,873
		\$ 1,131,117	\$ 1,079,481	\$ 1,050,997	\$ 698,086
	Total Projected Expenditures	\$ 329,933	\$ 93,319	\$ (103,820)	\$ (243,668)
	Revenues over<under> Expenditures	\$ (16,717)	\$ (16,717)	\$ (14,000)	\$ (7,000)
	GEFA Principal 372 North Sewer Line	\$ (73,103)	\$ (73,103)	\$ (48,000)	\$ (36,000)
	Regions Bank Sewer Principal	\$ (19,131)	\$ (19,131)	\$ (11,020)	\$ (5,500)
	Harris Property Regions	\$ (6,240)	\$ (6,240)	\$ (9,026)	\$ (2,500)
	Truck Loan Principal	\$ (6,300)	\$ (6,300)		
	Howell Br Sewer Pump Principal	\$ 259,622	\$ 259,622	\$ 268,853	
	Depreciation	\$ 468,064	\$ 231,990	\$ 82,987	\$ (294,668)
	Net Cash Flow				

Pay Off January 2018

Pay Off January 2018

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2020
 Proposed Operating Budget - Revenues
 Storm Water Utility

Item Description	Account Number	FY-20	FY-19	FY-18	12/31/18 YTD
		Proposed	Budget	Actual	Actual
Storm Water Fees		\$ 48,000			
Late Charges		\$ 250			
Total Projected Revenue		\$ 48,250	\$ -	\$ -	\$ -

Based on 1000 REU at \$48 per year

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2020
 Proposed Operating Budget - Expenditures
 Storm Water Utility

Item Description	Account Number	FY-20 Proposed	FY-19 Budget	FY-18 Actual	12/31/18 YTD Actual
Pond Mapping/Assessments		\$ 20,000			
Groover St Improvements		\$ 15,000			
Kilb St Improvements		\$ 8,250			
Debris removal		\$ 5,000			
Total Projected Expenses		\$ 48,250	\$ -	\$ -	\$ -
Revenues over Expenditures		\$ -	\$ -	\$ -	\$ -

New Structure and Pipe

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2020
 Proposed Operating Budget - Revenues
 Sanitation

Item Description	Account Number	FY-20 Proposed	FY-19		FY-18		12/31/18 YTD	
			Budget	Actual	Budget	Actual	Budget	Actual
Sanitation Charges	540-0000-00-344210	\$ 170,000	\$ 170,000	\$ 168,025	\$ 81,935			
Late Charges	540-0000-00-344211	\$ 4,000	\$ 5,000	\$ 4,361	\$ 2,137			
Total Projected Revenue		<u>\$ 174,000</u>	<u>\$ 175,000</u>	<u>\$ 172,386</u>	<u>\$ 84,072</u>			

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2020
 Proposed Operating Budget - Expenditures
 Sanitation

Item Description	Account Number	FY-20 Proposed	FY-19 Budget	FY-18 Actual	12/31/18 YTD Actual
Customer Service Salary Share	540-4300-75-511100	\$ 36,933	\$ 36,037	\$ 33,884	\$ 19,197
Audit	540-4300-75-521230	\$ 4,000	\$ 3,000	\$ 3,000	\$ 5,000
Contract Services	540-4300-75-521330	\$ 120,000	\$ 121,120	\$ 118,309	\$ 51,424
Bank Charges	540-4300-75-523350	\$ 100	\$ 100	-	-
Contingencies	540-4300-75-579000	\$ 967	\$ 243	-	-
Street Lights	540-4300-75-31233	\$ 12,000	\$ 14,500	-	-
Total Projected Expenses		\$ 174,000	\$ 175,000	\$ 155,193	\$ 75,621
Revenues over Expenditures		\$ (0)	\$ -	\$ 17,193	\$ 8,451