

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

February 14, 2014

Re: Submittal of FY-2015 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 considerate are the proposed budgets for the city of Ball Ground General Operating Fund, SPLOST Fund, Water/Sewer Fund and 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 2015	Adopted 2014	Actual 2013	Increase/ Decrease	Percentage
General Fund	\$679,960	\$587,440	\$624,958	\$92,520	8.6%
SPLOST	\$354,520	\$356,020	\$352,329	(\$1,500)	(1.4%)
Water/Sewer	\$752,000	\$698,675	\$803,794	\$53,325	7%
Solid Waste	\$105,000	\$90,000	\$95,722	\$15,000	14.3%
Total	\$1,891,480	\$1,732,135	\$1,876,803	\$159,345	9.6%

The budgets, as proposed, provide for maintaining the current levels of services and provides for placing parks maintenance under a contract for mowing.

It is believed that the proposed budget does not require any increase in property taxes, however; with the budget adoption taking place prior to receipt of the tax digest this is only an estimate. However; given rapid growth in the digest from new construction we do believe our numbers are achievable. There are no forecasted increases in any fees.

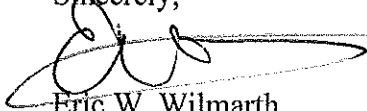
There has been consideration from time to time of adding a fourth officer to the police department. As discussed in more detail in the general fund memo, the current operations of the police department and street lighting consumes the entire proceeds from property tax revenue. The cost of adding an additional officer would require an estimate increase of 1.5 mills in property tax assessment.

Once we have the preliminary tax digest numbers we will provide Mayor and Council with reports on the necessary millage rate to fund the budget as submitted, along with rate adjustments that would be needed to add another position to the police department.

Rather than across the board style pay increases we have evaluated our positions and recommended individual pay increases based on duties performed when evaluated against performance and comparable positions in surrounding areas. The last page of this document contains the break out sheet by individual.

If there are any questions please don't hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Eric W. Wilmarth', with a long horizontal flourish extending to the right.

Eric W. Wilmarth
City Manager

Memorandum

To: Mayor A. R. (Rick) Roberts III
CC: Each Member of Council
From: City Manager
Date: 2/14/2014
Re: FY 2015 General Fund Operating Budget

The proposed operating budget for the general fund for the period beginning 1 July 2014 and ending 30 June 2015 is submitted for your review with the following special notes and comments.

We are projecting a total revenue just shy of \$680,000 which is almost \$100,000 higher than one year ago. The bulk of this revenue is seen as temporary revenue which will begin falling off next year. Discussion of significant items or changes takes place below.

REVENUE

Business and Occupation Taxes: This amount has reduced because we are now counting only business licenses being issued locally in this line. The dollars received each year from life insurance providers wanting to do business in the City is being accounted for in its own line now for clarification and better accountability.

Property Taxes has a very slight increase. Although we had a large number of building permits issued last year it has had minimal impact on the tax digest simply because we have decreased taxes over the previous 3-4 years. This will be our first increase in property tax collections in several years and we are still going to be about \$50,000 less in collections than what we were six years ago.

Title and Ad Valorem tax revenues is a new line. These dollars are received from the State to make up for the lost sales tax revenue on vehicles and lost birthday tax revenue. Projections from most entities is that this will be our highest year of collections and the amount will begin to drop off drastically. The formula is so complicated, and the States requirements are so vague that predicting income in this line is difficult at best.

Real Estate taxes are steadily increasing based on home sales so we have projected an increase in that area.

We are projecting that we will issue 40 building permits over the course of next year at an average of \$1,000 each. It is also worthy of noting that at this rate of issuance, unless a new subdivision is started, or a current subdivision expanded we will be running out of lots that are ready to be built on by the end of 2015. At this point we are not aware of anyone considering residential purchases or expansions.



EXPENSES

Most of our expense lines saw very little change from last year, but several lines had a very significant change.

We have a \$15,000 increase in the Administrative Expense line primarily due to increased personnel costs. A portion of this is from an error in a formula that I had last year – so technically wasn't an increase but a correction. Also – a portion of the benefits for our Main Street Manager will be funded from this area.

We had an increase in Police Department expenses due primarily to projecting all three positions being filled all year, a salary increase and restoration of a portion of the City match for the retirement plan. Again, it is very important to note here that the PD costs come just \$44,000 shy of taking the entire revenue received from property taxes. \$26,000 of the remaining \$44,000 is spent on street lights because the water system funds the remaining street light costs. Long term we would like to get 100% of the street light costs funded in the general operating fund, rather than take dollars that should be spent on infrastructure improvement and using it for lights. Another option would be to enact a monthly street light fee on the water bill to help fund the water utilities cost in that area.

Our most significant increase comes in Parks and Recreation and is due to the \$42,000.00 contract cost for mowing and maintaining parks through a private contract. This will be a permanent expense moving forward. From the references I believe this contractor will perform well. However; should we not be satisfied for whatever reason we would replace the contract with a new hire in public works. The other bidders were so much higher that it would be more beneficial for us to hire a person rather than use another contractor. However; as I said earlier, given his references I'm not anticipating any problems.

We have a new line item this year which is the Main Street Program which is projected to cost \$13,000 in its first year, which is a bargain since the salary is being paid out of Sanitation. However some of the \$13,000 was really money we had spent in previous years, just in other areas, and now we can move it under this line and take credit for it. For example, our annual fire works display has a cost of \$4,000 which we previously paid out of parks. Now can just switch the money over to Main Street and take credit for a downtown event.

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2015
 Proposed Operating Budget
 General Fund - Revenue

	Chart Number	Item Description	FY-15	FY-14	FY-13	12/31/13 YTD
			Proposed	Budget	Actual	Actual
1	100-0000-00-301610	Business and Occupation Tax	\$ 13,000	\$ 18,500	\$ 13,500	\$ 920
2	100-0000-00-311100	Property Taxes	\$ 275,000	\$ 267,500	\$ 260,514	\$ 251,317
3	100-0000-00-311200	Prior Year Property Tax Collections	\$ 15,000	\$ 20,000		
4	100-0000-00-311310	Motor Vehicle Tax	\$ 15,000	\$ 21,000	\$ 21,230	\$ 10,029
5	100-0000-00-311315	Title Ad Valorem Tax Distribution	\$ 65,000	\$	\$ 16,909	\$ 36,147
6	100-0000-00-311320	Mobile Home Tax	\$ 200	\$ 290	\$ 249	\$ 8
7	100-0000-00-311350	Railroad Equipment Car Taxes	\$ 250	\$ 250	\$ 249	\$ 250
8	100-0000-00-311600	Real Estate Transfer and Intangible	\$ 10,000	\$ 3,500	\$ 9,761	\$ 7,073
9	100-0000-00-311710	Franchise Taxes Electrical	\$ 56,000	\$ 58,000	\$ 55,934	
10	100-0000-00-311730	Franchise Taxes Natural Gas	\$ 10,000	\$ 8,000	\$ 23,880	\$ 14,454
11	100-0000-00-311750	Franchise Taxes Cable TV	\$ 4,000	\$ 4,000	\$ 4,146	
12	100-0000-00-311760	Franchise Taxes Telephone	\$ 3,500	\$ 3,000	\$ 3,658	\$ 843
13	100-0000-00-314200	Alcoholic Beverage Excise Tax	\$ 40,000	\$ 42,000	\$ 41,156	\$ 19,001
14	100-0000-00-316200	Insurance Premium Tax	\$ 74,000	\$ 70,000	\$ 71,392	\$ 73,919
15	100-0000-00-316201	Municipal License Fee / Insurance Co	\$ 7,000	\$	\$ 7,317	\$ 1,405
16	100-0000-00-316300	Financial Institution Tax	\$ 4,000	\$ 4,000	\$ 4,107	
17	100-0000-00-319000	Penalties and Interest on Del Tax	\$ 2,500	\$ 2,000	\$ 7,033	\$ 1,668
18	100-0000-00-321100	License/Permits Alcohol	\$ 10,000	\$ 11,000	\$ 9,100	\$ 4,000
19	100-0000-00-322110	Building Permits and Inspections	\$ 40,000	\$ 20,000	\$ 41,916	\$ 37,965

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2015
 Proposed Operating Budget
 General Fund - Revenue

	Chart Number	Item Description	FY-15	FY-14	FY-13	12/31/13
			Proposed	Budget	Actual	Actual
20	100-0000-00-322120	Zoning and Land Use Fees	\$ 200	\$ 500	\$ -	
21	100-0000-00-322140	Sign Permit Fee	\$ 150	\$ 150	\$ 110	20
22	100-0000-00-334000	Grant Proceeds				
23	100-0000-00-341900	Community Center Revenue	\$ 8,000	\$ 6,000	\$ 7,600	4,500
24	100-0000-00-342120	Accident Reports	\$ -	\$ 50	\$ 45	5
25	100-0000-00-347200	Parks Usage Fees	\$ 2,000	\$ 2,000	\$ 1,922	
26	100-0000-00-347240	Gymnasium Usage Fees	\$ 10,000	\$ 12,000	\$ 8,475	775
27	100-0000-00-349300	Bad Check Fees	\$ 60	\$ 60		
28	100-0000-00-351170	Municipal Court Fines	\$ 10,000	\$ 9,000	\$ 8,674	4,130
29	100-0000-00-351171	Incident Reports	\$ -	\$ 40		
30	100-0000-00-351180	Municipal Court Fees	\$ 100	\$	\$ 700	130
31	100-0000-00-361000	Interest Income	\$ 200	\$ 100	\$ 395	383
32	100-0000-00-361600	Interest Income - Stream Crossing	\$ -	\$ 300	\$ 588	290
33	100-0000-00-381100	Rental Income Old City Hall	\$ 1,800	\$ 1,800	\$ 1,650	900
34	100-0000-00-381200	Rental Property Utility Reimbursements	\$ 2,000	\$ 2,000	\$ 1,984	712
35	100-0000-00-389000	Other / Miscellaneous Revenue	\$ 1,000	\$ 400	\$ 764	8,045
Total Projected Revenues			\$ 679,960	\$ 587,440	\$ 624,958	478,889

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2015
 Proposed Operating Budget
 General Fund - Expenditures

Chart Number	Item	FY-15		FY-14		FY-13		12/31/13 YD	
		Proposed		Budget		Actual		Actual	
		\$ 24,488		\$ 23,337		\$ 20,919		\$ 11,196	

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2015
 Proposed Operating Budget
 General Fund - Expenditures

Chart Number	Item	FY-15	FY-14	FY-13	12/31/13 YD
		Proposed	Budget	Actual	Actual
Election Expenses					
100-1400-10-Series	Compensation	\$4,000		-	-
100-1400-10-521100	Printing & Binding	\$0		-	-
100-1400-10-523400	Supplies/Materials/Postage	\$0		-	-
100-1400-10-531100	Advertising	\$600		67	312
		<u>\$ 4,600</u>	<u>-</u>	<u>67</u>	<u>312</u>
Administrative Expenses					
100-1500-10-Series	Salaries and Wages	\$40,574		35,002	17,667
100-1500-10-511100	Group Insurance	\$4,066		-	-
100-1500-10-512100	FICA	\$3,104		2,674	1,350
100-1500-10-512200	Retirement	\$365			
100-1500-10-512400	Unemployment	\$200		60	
100-1500-10-512600	Workers Compensation	\$100		-	
100-1500-10-512700	Professional Services (Attrny)	\$10,500		8,549	3,547
100-1500-10-521200	Professional Svcs Payroll	\$2,000		1,843	829
100-1500-10-521220	Audit	\$10,000		11,200	8,000
100-1500-10-521230	Technical	\$5,000		3,000	1,890
100-1500-10-522320	Equipment Rental Copiers	\$6,000		5,026	2,535
100-1500-10-523001	Alcohol Pouring IDs	\$200		185	45
100-1500-10-523300	Advertising	\$2,000		1,896	795
100-1500-10-523350	Bank Charges	\$1,000		770	211
100-1500-10-523400	Printing & Binding	\$500		8	6
100-1500-10-523600	Dues and Fees	\$12,000		11,521	7,293
100-1500-10-523700	Education and Training	\$0			
100-1500-10-523900	Other / Misc.	\$8,000		4,251	6,727
100-1500-10-523900	Partners in Education	\$1,000			
100-1500-10-531100	Supplies / Materials	\$5,000		2,503	1,410
100-1500-10-531150	Postage	\$1,500		940	867
100-1500-10-531400	Books and Periodicals	\$250		85	
100-1500-10-542300	Furniture and Fixtures	\$0			
100-1500-10-542300	Computer Eq / Maint	\$5,000		6,501	9,366
100-1500-10-542400	City Events (Christmas)	\$2,000		1,421	862
100-1500-10-542500	Bad Debt Expense(Property Tax)			94	
100-1500-10-574000	Contingencies				
100-1500-10-579000	Operating Transfers				
		<u>\$ 120,358</u>	<u>\$ 105,884</u>	<u>\$ 97,529</u>	<u>\$ 63,400</u>

Election Scheduled Nov 2014
 158 phones 26 postage 225 copier, 420 Shre
 GFOA 510, One America 2000, Asyst (USTI)

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2015
 Proposed Operating Budget
 General Fund - Expenditures

Chart Number	Item	FY-15		FY-14		FY-13		12/31/13 YTD	
		Proposed	Budget	Actual	Actual	Actual	Actual		
Building Expenses									
100-1610-10-522130	Custodial Services	\$5,000		\$4,600	\$	4,440	\$	2,185	
100-1610-10-522200	Repairs and Maintenance	\$3,000		\$3,000	\$	2,518	\$	2,389	
100-1610-10-523100	Insurance	\$7,000		\$6,800	\$	6,753	\$	4,450	
100-1610-10-523200	Communications	\$5,000		\$4,000	\$	4,698	\$	2,421	
100-1610-10-531100	Supplies	\$1,000		\$500	\$	729	\$	199	
100-1610-10-531220	Natural Gas Old City Hall	\$1,000		\$1,200	\$	910	\$	288	
100-1610-10-531230	Electricity	\$14,750		\$15,500	\$	13,816	\$	5,025	
100-1610-10-542300	Furniture and Fixtures	\$1,000		\$1,000	\$		\$		
		\$ 37,750		\$ 36,600	\$	\$ 33,864	\$	\$ 16,957	
Municipal Court									
100-2650-80-523500	Travel	\$1,000		\$1,400	\$	311	\$	143	Judge, Court Clerk, Assistant Court Clerk
100-2650-80-523600	Dues / Fees	\$5,000		\$5,000	\$	4,500	\$	1,591	Legal Costs - State Percentage of Collections
100-2650-80-523700	Education and Training	\$750		\$750	\$	150	\$	256	Judge, Court Clerk, Assistant Court Clerk
100-2650-80-531100	Supplies and Materials	\$150		\$50	\$	36	\$	85	
100-2650-80-531150	Postage	\$50		\$50	\$	31	\$		
		\$ 6,950		\$ 7,250	\$	\$ 5,028	\$	\$ 2,075	
Police Department									
100-3223-20-511100	Salaries & Wages	\$143,384		\$127,545	\$	146,800	\$	55,923	
100-3223-20-512100	Group Insurance	\$22,980		\$22,980	\$	16,025	\$	6,727	
100-3223-20-512200	FICA	\$10,969		\$10,216	\$	10,956	\$	4,174	
100-3223-20-512400	Retirement	\$1,700		\$1,700	\$	-	\$		
100-3223-20-512700	Workers Compensation Ins	\$7,000		\$7,000	\$	5,201	\$	1,883	
100-3223-20-521200	Professional Services	\$1,800		\$1,800	\$	150	\$	1,255	
100-3223-20-522200	Repairs & Maintenance	\$8,000		\$7,200	\$	7,750	\$	5,493	
100-3223-20-523100	Insurance (Liability)	\$3,500		\$4,000	\$	2,590	\$	1,529	
100-3223-20-523200	Communications	\$1,000		\$700	\$	-	\$		
100-3223-20-523300	Advertising	\$1,200		\$1,200	\$	1,050	\$	174	
100-3223-20-523400	Printing & Binding	\$200		\$300	\$	43	\$	93	
100-3223-20-523500	Travel	\$2,000		\$2,000	\$	3,314	\$	697	
100-3223-20-523600	Dues and Fees	\$3,000		\$3,000	\$	240	\$		
100-3223-20-523700	Education and Training	\$1,900		\$1,900	\$	2,408	\$	200	Includes CMANS at 2,500
100-3223-20-523910	Jail Expense	\$0		\$0	\$		\$		
100-3223-20-531100	Supplies and Materials	\$500		\$500	\$		\$		
100-3223-20-531150	Postage	\$0		\$0	\$		\$		
100-3223-20-531270	Gasoline	\$13,000		\$14,000	\$	13,412	\$	5,100	
100-3223-20-531400	Books & Periodicals	\$500		\$800	\$	295	\$		
100-3223-20-531600	Small Equipment/Trng Aids	\$4,000		\$1,400	\$	716	\$	4,307	
100-3223-20-531700	Other Supplies	\$3,000		\$5,600	\$	4,043	\$	4,804	
100-3223-20-531710	Investigations	\$0		\$500	\$		\$		
100-3223-20-542400	Computer Equipment	\$2,000		\$6,100	\$		\$		
		\$ 231,632		\$ 220,441	\$	\$ 214,993	\$	\$ 92,359	

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2015
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-14		FY-13		12/31/13 YTD	
		Proposed	Budget	Actual	Actual	Actual	Actual
Roads and Streets for GF							
100-4221-55 Series	Grounds Maintenance	\$4,000		\$8,500	\$	8,599	\$
100-4221-55-522140	Paving			\$0			9,206
100-4221-55-522200	Street Lights	\$26,000		\$20,000	\$	24,621	
100-4221-75-531230		<u>\$ 30,000</u>		<u>\$ 28,500</u>	<u>\$ 33,220</u>		<u>\$ 9,206</u>
Community Center Expense							
100-5530-10 Series	Custodial Services	\$1,400		\$1,400	\$	1,200	\$
100-5530-10-522130	Repairs and Maintenance	\$1,000		\$1,000	\$	765	\$
100-5530-10-522200	Liability Insurance	\$900		\$900	\$	669	\$
100-5530-10-523100	Supplies and Materials	\$600		\$600	\$	255	\$
100-5530-10-531100	Natural Gas	\$2,000		\$2,000	\$	2,066	\$
100-5530-10-531220	Electricity	\$1,800		\$2,000	\$	1,380	\$
100-5530-10-531230		<u>\$ 7,700</u>		<u>\$ 7,900</u>	<u>\$ 6,335</u>		<u>\$ 2,658</u>
Parks and Recreation							
100-6220-10 Series	Repairs and Maintenance	\$47,000		\$10,000	\$	24,477	\$
100-6220-45-522200	Liability Insurance	\$500		\$0	\$	392	\$
100-6220-45-523100	Supplies and Materials	\$1,500		\$1,000	\$	4,655	\$
100-6220-45-531100	Contract Field Prep	\$1,200		\$800			77
100-6220-45-531220	Natural Gas	\$7,000		\$7,000	\$	4,955	\$
100-6220-45-531230	Electricity	\$10,000		\$13,000	\$	13,676	\$
		<u>\$ 67,200</u>		<u>\$ 31,800</u>	<u>\$ 48,155</u>		<u>\$ 43,223</u>
100-6240-10-572000	Tree City Expense	\$1,433		\$1,433	\$	220	\$
							1,750
							Required for tree city status
100-6500-10-572000	Library Supplement	\$5,000		\$1,000	\$	1,000	\$
							Recommended contribution
100-7220-30 Series	Building Department Expense	\$500		\$0	\$	500	
100-7220-30-521200	Professional Services	\$250		\$250	\$	164	\$
100-7350-40-531100	Supplies/Materials	750		250	\$	664	\$
		<u>\$ 750</u>		<u>\$ 250</u>	<u>\$ 664</u>		<u>\$ 50</u>
							50 Permit Cards etc.

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2015
 Proposed Operating Budget
 General Fund - Expenditures

Chart Number	Item	FY-13 YTD		
		FY-15 Proposed	FY-14 Budget	FY-13 Actual
100-7350-40 Series	Planning and Zoning Dept			
100-7350-40-511100	Salaries and Wages	\$9,000	\$2,500	\$ 8,751
100-7350-40-512100	Group Insurance		\$0	\$ 4,375
100-7350-40-512200	FICA		\$0	
100-7350-40-512400	Retirement		\$0	
100-7350-40-512700	Workers Compensation Ins.		\$0	
100-7350-40-521200	Professional Services		\$0	
100-7350-40-523300	Advertising	\$350	\$350	\$ 1,350
100-7350-40-523700	Education and Training		\$0	\$ 1,000
100-7350-40-531100	Supplies/Materials/Postage	\$300	\$300	
100-7350-40-531232	Parking Lot Lease			\$ 2,400
		\$ 9,650	\$ 3,150	\$ 10,101
				\$ 5,375
Main Street Program				
100-0000-00-511100	Salaries and Wages			
100-0000-10-523300	Advertising	\$ 2,000		
100-0000-10-523500	Travel	\$ 3,000		
100-0000-10-523700	Education and Training	\$ 1,000		
100-0000-10-542500	Special Events	\$ 7,000		
		\$ 13,000		
				To be paid from Solid Waste Fund Events and General Downtown Ads
				Fireworks, other downtown events
Total Expenditures		\$ 655,798	\$ 558,253	\$ 556,582
Revenues Over Expenditures		\$ 24,162	\$ 29,187	\$ 68,376
				\$ 191,001

Memorandum

To: Mayor A. R. (Rick) Roberts, III
CC: Each Member of Council
From: City Manager
Date: 2/14/2014
Re: Proposed SPLOST Budget

The proposed SPLOST Budget for the period beginning 1 July 2014 and extending until 30 June 2015 is submitted for your review and consideration.

We are projecting a slight decline in revenue this year based on the previous years SPLOST revenue receipts. However; this is the only fund that is projecting a decrease. The biggest reason for the reduction is that fact that sales tax is no longer collected on automobile sales. The Ad Valorem Tax collected at the time of sales on vehicles is now paid into the General Fund as the TAVT tax.

We are anticipating a total budget of \$354,520, of which \$18,500 is estimated to be our share of the State LMIG disbursement. This amount is based on our estimated population and the number of road miles within the City.

The major change in this fund over the previous year is the reduction in program salary costs, as those costs are being spread across other funds. The funds saved in that area were allocated to Roads and Streets, allowing \$65,000 for expenditure on capital projects. Our most significant expenditure this year will be the resurfacing of Cherokee Village Court which we plan on doing during the first month of the fiscal year. We anticipate going to bid on this project in mid May 2014 with a project start date in July.

Nearly \$150,000 of our annual revenue in this area is allocated to service debt, none of which will be satisfied during this particular referendum.

Looking forward to next year we will need to begin allocating dollars for the construction of a new fire station which will be built on Valley Street in a joined effort with Cherokee County. We will need to allocate \$60,000 per year for the next 4 years to satisfy our obligation on this construction.

CONFIDENTIAL

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2015
Proposed Operating Budget - Revenues
SPLOST

Item Description	Account Number	FY-15	FY-14	FY-13	12/31/13 YTD
		Proposed	Budget	Actual	Actual
SPLOST Revenue	328-0000-00-313200	\$ 336,000	\$ 342,000	\$ 337,369	\$ 165,506
					Based on 28,000 monthly average
State Grant Receipts	328-0000-00-334000	\$ 18,500	\$ 14,000	\$ 14,667	\$ 18,119
					LMIG Grant from GDOT
Interest Revenue from Investments	328-0000-00-361000	\$ 20	\$ 20	\$ 127	\$ 91
Reserve fund rollover			\$ -		
Misc	328-0000-00-380000		\$ -	\$ 166	
Total Projected Revenue		\$ 354,520	\$ 356,020	\$ 352,329	\$ 183,716

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2015
 Proposed Operating Budget - Expenditures

Item Description	Account Number	FY-15		FY-14		FY-13		12/31/13 YTD	
		Proposed	Budget	Budget	Actual	Actual	Actual	Actual	Actual
Program Salaries	327-1500-10-511100	\$ 25,500	\$ 41,780	\$ 40,381	\$ 16,712				
Group Insurance	327-1500-10-512100	\$ 371	\$ 742	\$ 946	\$ 374				
FICA	327-1500-10-512200	\$ 1,951	\$ 3,196	\$ 3,047	\$ 1,262				
Retirement	327-1500-10-512400	\$ 1,360	-						
Workers Comp	328-1500-10-512700	\$ 100	\$ 253						
Professional Services / Audit	327-1500-10-521230	\$ -	\$ 4,000	\$ 4,000					
Bank Charges	327-1500-10-523350	\$ 300	\$ 250	\$ 131					
City Hall	328-1610-10-581206	\$ 110,268	\$ 110,268	\$ 110,269	\$ 64,324	Debt Service per Amortization Schedule			
Public Safety	328-3223-20-581207	\$ 11,500	\$ 12,648	\$ 9,047	\$ 4,524				
Roads / Streets / Sidewalks Small Repairs	327-4221-55-522200	\$ 15,000	\$ 16,420	\$ 16,847	\$ 15,035	Pothole / Sidewalk repairs			
Roads and Streets Capital	327-4221-55-522205	\$ 65,000	\$ 57,900	\$ 75,952	\$ 47,171	Paving Cherokee Village Court / other substantial repairs			
Small Equipment	328-4221-55-531600	\$ 5,000	\$ 6,000			Scrape Blade for Tractor, Sweeper for Tractor			
Valley Streetscapes Grant Match	327-4221-55-541214	\$ 45,000	\$ 45,000	\$ 21,865	\$ 13,326	Approved TE Project			
Valley Street Extension	327-4221-55-581210	\$ 57,564	\$ 57,564	\$ 57,562	\$ 28,781	Debt Service			
Parks	327-6220-45-522200	\$ 5,000	\$ -	\$ 22,048	\$ 9,750	Bridge at Multi Purpose Field			
Revenues over Expenditures		\$ 10,606	\$ -						
Total Projected Expenses		\$ 354,520	\$ 356,020	\$ 362,095	\$ 201,259				

Memorandum

To: Mayor A. R. (Rick) Roberts, III
CC: Each Member of Council
From: City Manager
Date: 2/14/2014
Re: Water and Sewer Fund Budget Proposal

The proposed Water/Sewer Budget for the period beginning 1 July 2014 and extending until 30 June 2015 is submitted for your review and consideration.

We anticipate a revenue of \$752,000.

Although our customer base is growing, we did not increase our projected revenues from water sales. It appears that we will fall short of our sales projections during our current year, so are hoping that our increased customer base will close that gap. However; we should also note that our current budget year is somewhat skewed by the fact we had the wettest year on record which is never beneficial for sales of water.

We are anticipating 40 new building permits to be issued which will result in 40 capacity charges for water, however we are only projecting 25 of those permits will require a sewer capacity fee as well.

Over all we are anticipating an increase of \$54,000 in revenue over the previous year.

Our expenses fall very closely in line with last year, with the exception of three areas. Salaries have increased based on the transfer of additional salaries from other funds into the water/sewer fund. Additionally we have increased the anticipated expenditures for sewer treatment and wheeling and have projected an additional \$10,000 in materials that will be required to operate and maintain the system.

After accounting for depreciation, and adjusting the numbers to account for interest payments and capital payments on debt, we anticipate that our system will cash flow approximately \$130,000 during this period.

We have budgeted funds to make lease payments on a new 4 wheel drive ¾ or 1 ton truck for the department which will also double as a roads and streets vehicle in inclement weather.

We are also in negotiations to purchase a facility in the amount of \$275,000 to house the Water/Sewer, roads and streets operations. If this deal goes through we will have sufficient cash flow to support the required annual payments of approximately \$20,000 on 20 year financing.

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February 14, 2014

The remaining dollars of projected cash flow will be applied towards the grant match obligations we have coming on capital improvement projects for the system. These projects include:

1. Water service line replacement in Cherokee Village to eliminate blue poly pipe in that area. Our plan for obtaining a census is pending approval at HUD for this project.
2. Water line replacement on Old Canton Road. Upgrades line for 2 inch to 8 inch and installs adequate fire hydrants from the vicinity of the old elementary school to Commerce Drive.
3. Water line installation on Commerce Drive from Old Canton Road to Canton Highway. Conversation of all customers on that roadway from a 1 inch galvanized line that is estimated to be 20 feet deep to the new line. Also, the connection at Canton Highway will provide an additional water route or loop that will provide a more reliable water service to our main commercial pod at Holcomb Crossing.
4. Installation of a lift station and force main to provide sewer service to the northern end of Canton Highway for our commercial users.

We should be able to accomplish the above using projected cash flow dollars while protecting our current balances in this fund.

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2015
 Proposed Operating Budget
 Water & Sewer Fund - Revenue

Chart Number	Item	FY-15	FY-14	FY-13	12/31/13 YTD
		Proposed	Budget	Actual	Actual
505-0000-00-334000	State Government Grants	\$ 10,000	\$ 10,000		
505-0000-00-344210	Water Charges from Sale of Water	\$ 340,000	\$ 340,000	\$ 328,473	\$ 162,543
505-0000-00-344220	Meter Purchases	\$ 60,000	\$ 22,500	\$ 68,500	\$ 51,394 Anticipates 40 residential units
505-0000-00-344225	Sewer Capacity Charges (Taps)	\$ 100,000	\$ 99,000	\$ 176,000	\$ 138,000 Anticipates 25 residential units
505-0000-00-344230	Late Charges Water	\$ 11,500	\$ 10,000	\$ 10,570	\$ 5,898
505-0000-00-	Late Charges Sewer	\$ 6,000	\$ 5,000	\$ 6,297	\$ 3,390
505-0000-00-344235	Service Fees	\$ 18,000	\$ 12,000	\$ 15,160	\$ 10,210 Turn on / off / Account Openings
505-0000-00-344255	Sewer Service Fees	\$ 206,000	\$ 200,000	\$ 197,699	\$ 103,005
505-0000-00-344260	Brush and Debris Removal		\$ -		
505-0000-00-349300	Bad Check Fees	\$ 200	\$ -	\$ 360	\$ 180
505-0000-00-361000	Interest Earned	\$ 100	\$ 75	\$ 202	\$ 178
505-0000-00-380000	Miscellaneous Income	\$ 200	\$ 100	\$ 533	\$ 1,263
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	\$ 752,000	\$ 698,675	\$ 803,794	\$ 476,061

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2015
Proposed Operating Budget
Water & Sewer Fund - Expenditures

Chart Number	Item	FY-15		FY-13		12/31/13 YTD	
		Proposed	Budget	Actual	Actual	Actual	Actual
<i>General Administration</i>							
505-1500-10-523350	Bank Charges	\$ 4,500	\$ 3,250	\$ 3,240	\$ 2,202	Estimates (credit card machine fees etc.)	
<i>Road & Streets</i>							
505-4221-55-522140	Grounds Maintenance	\$ 8,000	\$ 8,000	\$ 3,904	\$ 5,663	Bush Hogging Services	
<i>Waste Water</i>							
505-4300-75-521330	Contract Services - Sewer	\$ 4,000	\$ 4,000	\$ 4,295	\$ 58,277		
<i>Sewage Collection & Disposal</i>							
505-4331-75-521310	Wheeling fees CCWSA	\$ 10,000	\$ 9,000	\$ 11,367	\$ 5,328		
505-4331-75-521320	Treatment fees City of Canton	\$ 100,000	\$ 90,000	\$ 111,581	\$ 52,347		
505-4331-75-531100	Supplies and Materials		\$ 2,000	\$ 712			
505-4331-75-542100	Equipment	\$ 110,000	\$ 101,000	\$ 123,660	\$ 57,675		
<i>Water Administration</i>							
505-4410-65-511100	Salaries	\$ 165,300	\$ 148,704	\$ 128,414	\$ 72,376	2 full time - 1 part time position as needed	
505-4410-65-512100	Group Insurance	\$ 21,220	\$ 21,096	\$ 11,904	\$ 6,357		
505-4410-65-512200	FICA	\$ 12,304	\$ 11,035	\$ 9,540	\$ 5,388		
505-4410-65-512400	Retirement	\$ 1,522	-	-	-		
505-4410-65-512600	Unemployment Taxes	\$ 7,500	\$ 8,000	\$ 6,513	\$ 2,338		
505-4410-65-512700	Workers Compensation Ins	\$ 2,000	\$ 2,000	\$ 489	\$ 1,140		
505-4410-65-521200	Engineering and Legal Sys	\$ 10,000	\$ 8,000	\$ 8,000	\$ 8,000	Based on Letter from M&J	
505-4410-65-521230	Audit Services	\$ 13,000	\$ 12,500	\$ 12,953	\$ 5,718		
505-4410-65-523100	Liability Insurance	\$ 500	\$ 500	\$ 21			
505-4410-65-523300	Advertising	\$ 4,000	\$ 4,000	\$ 3,780	\$ 1,546	Publication of Consumer Confidence Report	
505-4410-65-523500	Travel	\$ 5,000	\$ 5,000	\$ 5,834	\$ 4,773	City Mgr License / Fin Dir Cert Classes / Tvl	
505-4410-65-523600	Dues and Fees	\$ 1,500	\$ 1,500	\$ 490	\$ 200	RR easements, Georgia Rural Water, professional license	
505-4410-65-523700	Education & Training	\$ 500	\$ 500	\$ 4195	\$ 119	Required Continuing Education	
505-4410-65-523900	Misc	\$ 5,200	\$ 5,000	\$ 2,937	\$ 2,606		
505-4410-65-531100	Supplies, Materials	\$ 8,000	\$ 6,500	\$ 5,283	\$ 3,759		
505-4410-65-531150	Postage	\$ 13,000	\$ 12,000	\$ 11,650	\$ 6,253		
505-4410-65-531270	Fuel	\$ 4,000	\$ 2,500	\$ 4,407	\$ 1,262	To replace hand tools as/iff needed	
505-4410-65-531600	Small Equipment Purchases	\$ 2,000	\$ 2,000			Estimate / software licensing	
505-4410-65-542400	Computer Expenses	\$ 259,622	\$ 259,622				
505-4410-65-561000	Depreciation	\$ -	\$ -	\$ -	\$ -		
505-4410-65-574000	Bad Debt Expense	\$ -	\$ -	\$ -	\$ -		
505-4410-65-579000	Contingencies	\$ -	\$ -	\$ -	\$ -		
505-4410-65-582000	Interest Expenses GEFA	\$ 49,504	\$ 52,301	\$ 51,491	\$ 25,431	Per Amort Schedule	
505-4410-65-582002	Sewer System Debt Service - USDA	\$ -	\$ -	\$ -	\$ -		
505-4410-65-61100	Operating Transfers	\$ -	\$ -	\$ -	\$ -		
505-4410-65-612003	Transfer to Sanitation	\$ -	\$ -	\$ -	\$ -		
<i>Water Purchases</i>							
		\$ 585,672	\$ 569,257	\$ 268,357	\$ 147,266		

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2015
Proposed Operating Budget
Water & Sewer Fund - Expenditures

Chart Number	Item	FY-14		FY-13		12/31/13 YTD		
		Proposed	Budget	Actual	Actual	Actual	Actual	
505-4420-70-523200	Communications	\$ 8,000	\$ 6,500	\$ 7,518	\$ 3,986			300 mo water phones, 134 mo Msn Cntrl, 100 cell phones)
505-4420-70-531210	Water Purchases	\$ 4,000	\$ 4,000	\$ 1,086	\$ 135			Emergency backup only
		\$ 12,000	\$ 10,500	\$ 8,604	\$ 4,121			
	Lab Fees	\$ 4,190	\$ 4,200	\$ 4,190				Per State Contract
	Contract Services Water Repair	\$ 4,000	\$ 4,000	\$ 6,105				
	Tank Maintenance	\$ 15,000	\$ 13,153	\$ 10,682				
	Vehicle and Equipment Maintenance	\$ 7,000	\$ 7,000	\$ 6,425				Per Quote from United Utilities
	Supplies and Materials	\$ 30,000	\$ 20,000	\$ 35,224				Estimate
	Water Samples Postage	\$ 500	\$ 500	\$ 375	\$ 205			
	Chemicals	\$ 3,500	\$ 4,000	\$ 3,008	\$ 1,264			
	Natural Gas Expenses	\$ 2,000	\$ 2,700	\$ 1,175	\$ 683			
	Electricity	\$ 32,000	\$ 32,000	\$ 31,914	\$ 14,601			
	Street Lights	\$ 28,000	\$ 24,000	\$ 19,021	\$ 16,232			
	Meter loan interest	\$ -	\$ 3,821	\$ 3,126	\$ 560			Per Amort Schedule
	Truck Loan Interest	\$ -	\$ -	\$ -	\$ -			Per Amort Schedule
	Contributed Capital	\$ 2,400	\$ -	\$ -	\$ -			
		\$ 124,400	\$ 111,174	\$ 113,854	\$ 75,204			
	Total Projected Expenditures	\$ 852,762	\$ 803,381	\$ 526,200	\$ 350,408			
	Revenues over/under Expenditures	\$ (100,762)	\$ (104,706)	\$ 277,594	\$ 125,653			
	GEFA Principal	\$ -	\$ (2,821)					Per Amort Schedule
	USDA Principal	\$ (21,500)	\$ (18,703)					Per Amort Schedule
	Meter Loan Principal	\$ -	\$ (20,637)					Per Amort Schedule
	Sewer Backup Principal	\$ -	\$ -					Per Amort Schedule
	Truck Loan Principal	\$ (6,000)	\$ -					Per Amort Schedule
	Due from/(to) General Fund	\$ -	\$ (10,000)					
	Depreciation	\$ 259,622	\$ 259,622					
	Net Cash Flow	\$ 131,360	\$ 102,755	\$ 277,594	\$ 125,653			

Other uses of Cash

Memorandum

To: Mayor A. R. (Rick) Roberts, III
CC: Each Member of Council
From: City Manager
Date: 2/14/2014
Re: Solid Waste Fund Budget Proposal

The proposed Solid Waste Budget for the period beginning 1 July 2014 and extending through 30 June 2015 is submitted for your consideration.

Our anticipated revenue during this time period is projected at \$105,000, up from \$90,000 from the previous year.

The increase in anticipated revenue is due to an increase in the customer base, as well as a 15 cent per customer decrease in cost with the City Contractor, North Metro Waste.

On the expense side we have seen expenses increase, which is based on the increase in customer base as well as the fact that we have rolled the employee that manages this service from part time to a full time position. This person will also perform the duties as the Main Street Manager, a required position for participation in that program.

Under our current policies, any person who moves into the City of Ball Ground and establishes water service is required to also use our contracted provider for this service. Residents who lived in the City prior to policy adoption were allowed to keep their provider of choice. We have approximately 80 residents who do not use our service. We currently service approximately 500 accounts.

Looking forward we may want to consider requiring the remaining 80 households that are using other providers to use the City service. We are the only service offering recycle and bulk item removal within the City. We are the least expensive service. However, the main reasons for considering a mandatory use provision would be that it would standardize service dates, reduce wear and tear on City streets, encourage recycling. Additionally, there is not a single solid waste service doing business with those 80 residents that has ever obtained the proper certificates from the City to do so.

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City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2015
 Proposed Operating Budget - Revenues
 Sanitation

Item Description	Account Number	FY-15 Proposed	FY-14		FY-13		12/31/13 YTD	
			Budget	Actual	Budget	Actual	Budget	Actual
Sanitation Charges	540-0000-00-344210	\$ 102,000	\$ 87,000	\$ 92,583	\$ 47,974			
Late Charges	540-0000-00-34210	\$ 3,000	\$ 3,000	\$ 3,139	\$ 1,602			
Total Projected Revenue		\$ 105,000	\$ 90,000	\$ 95,722	\$ 49,576			

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2015
 Proposed Operating Budget - Expenditures
 Sanitation

Item Description	Account Number	FY-14		FY-13		12/31/13 YTD	
		Proposed	Budget	Actual	Actual	Actual	Actual
Customer Service Salary Share	540-1500-10-511100	\$ 28,884	\$ 16,458	\$ 15,261	\$ 8,078		
Audit	540-1500-10-521230	\$ -	\$ 250	\$ -	\$ 3,750		
Contract Services	540-4300-75-521330	\$ 76,116	\$ 69,000	\$ 69,529	\$ 37,629		
Bank Charges	540-4300-75-523350						
Street Lights		\$ -	\$ 4,000	\$ 3,983	\$ 4,115		
Total Projected Expenses		\$ 105,000	\$ 89,708	\$ 88,773	\$ 53,572		
Revenues over Expenditures		\$ 0	\$ 292	\$ 6,949	\$ (3,996)		

FY 2015
Wage Allocations

February 14, 2014

Employee	Current Wage	Projected Wage	Increase
David Dean	\$16.80	\$18.00	\$2,496
Joey Ingram	\$12.64	\$14.50	\$3,869
Donna England	\$46,350	\$48,269	\$1,915
Eric Wilmarth	\$83,559	\$85,000	\$1,441
Bryon Reeves	\$55,000	\$56,664	\$1,664
Kim Murphy	\$18.20	\$19.00	\$1,664
Matt Young	\$16.10	\$17.10	\$2,080
Karen Jordan	\$47,585	\$49,500	\$1,915
Kim Foreman (Part time)	\$10.50	\$11.50	\$1,248
Barbara St. Peter (Part time)	\$11.25	\$11.75	\$416
			\$18,708