

**Mayor**  
A. R. Roberts, III

**Council Members**  
Scott Barnes  
Vickie Benefield  
Annette Homiller  
Dennis Nelson  
Kristine Rogers



**CITY OF BALL GROUND**  
[www.cityofballground.com](http://www.cityofballground.com)

**City Manager**  
Eric Wilmarth

**City Attorney**  
Darrell Caudill

**City Clerk**  
Karen Jordan

April 6, 2023

Re: Submittal of the FY-2023/2024 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 2024	Adopted 2023	Actual 2022	Increase/ Decrease	Percentage
General Fund(Note 1)	\$2,108,848	\$1,686,258	\$1,637,988	\$422,590	25%
Fire District Tax	\$517,753	\$452,290	\$435,196	\$65,463	14%
SPLOST	\$738,100	\$672,100	\$736,864	\$66,000	10%
Water/Sewer (Note 2)	\$2,275,700	\$1,979,400	\$2,072,682	\$296,300	15%
Storm Water	\$59,200	\$48,500	\$44,365	\$10,700	22%
Solid Waste	\$348,000	\$300,560	\$265,165	\$47,500	16%
<b>Total</b>	<b>\$6,047,601</b>	<b>\$5,139,108</b>	<b>\$5,192,260</b>	<b>\$908,493</b>	<b>18%</b>

Note 1: The General Fund Increase is due to population increase yielding hire revenue in the insurance premium tax and franchise fees. This budget also anticipates a substantial increase in property tax revenue in order to fund two new positions within the police department, taking the department to a 24/7 operation, achieving a long-term goal of the City.

Note 2: The significant increase in anticipated water revenue is based on a proposed rate increase to offset the substantial inflationary price increases in water purchase, repair parts, chemicals and personnel.

Each fund will be discussed in more detail in the memorandum for the specific fund, however; several items that apply across the board to all funds are discussed below.

### **Zero Based Budgets:**

Each year we review the needs and the wants of each department and attempt to develop a viable budget document that addresses needs and incorporates additional wanted items that benefit service delivery. We do not simply apply across the board increases or decreases to the departments. For example, last budget cycle in SPLOST public safety we made our final payment of \$33,000 on the 800 MHz communications system. Therefore the public safety line in SPLOST shows less than the previous year, even after purchasing more equipment, because the 800 MHz debt had been satisfied.

### **Personnel Costs:**

When reviewing salaries, it is important to note that some personnel (PD, City Clerk) are pure to one fund, and their entire salaries show in one fund. Other employees are split between 2 and sometimes 3 funds. Personnel who have split salaries are (1) City Manager is split 20% General Fund, 30% SPLOST for time expended directly working on capital improvement projects and accounted for at the end of each fiscal year thru the audit process, and 50% Water/Sewer. (2) Finance Director is split 80% water and 20% General. (3) Utilities supervisor is split 80% sanitation and 20% water

This year will provide for the most substantial wage/salary increases in recent history. During this process we reviewed wages for comparable positions across all Georgia cities in our population category. We then compared our positions to those positions in surrounding cities, as these are the cities we compete with for employees. This year we pushed to get our hourly employees as close as possible, and frequently matching the wages of neighboring entities (excluding Milton and Johns Creek). Additionally we pushed to get our leadership staff to within 75% of neighboring entities, while still being mindful of the population thresholds.

### **Capital Improvement Plan (CIP)**

The Special Purpose Local Option Sales Tax (SPLOST) budget is used to implement our Capital Improvement Plan and the specifics will be discussed in that memorandum. However, it is important to note that while we have been successful in accomplishing many items in our Capital Improvement Plan, that almost every Capital Improvement Project comes with a funding need for ongoing maintenance. Recent examples for Capital Projects impacting operations costs would be the Valley Streetscapes Project, Veterans Memorial, Senior Center, and Roberts Lake Trail.

These combined budgets will provide funding to accomplish several more items in our Capital Improvement Plan this year, with several of these projects having already begun. These projects include the roundabout at Howell Bridge Road, turn radius improvement Old Canton Road to A.W. Roberts, resurfacing of Northridge Road, Valley Street traffic calming, GCIC Fixed Terminal for PD, extending Roberts Lake Trail to downtown, a sanitary sewer jetter for public works, brush head cutter for the excavator for right of way maintenance, a new zero turn commercial mower and walk behind, sidewalk extension across the RR on Valley Street and a loading/unloading zone creation downtown, to name just a few.

### **Depreciation**

Depreciation is only addressed in our proprietary or "business type fund" budget, and not in the general operating fund under governmental accounting standards. With that said, we do depreciate our governmental facilities and certain assets and infrastructure, but that is accounted for in the annual financial statements, not the budget.

Sincerely,

Eric W. Wilmarth  
City Manager

# Memorandum

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To: Mayor A. R. (Rick) Roberts, III  
CC: Each Member of Council  
From: City Manager  
Date: 4/6/2023  
Re: FY 2024 General Fund Operating Budget

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The proposed operating budget for the general fund for the period beginning 1 July 2023 and ending on 30 June 2024 is submitted for your review with the following comments.

We are projecting a total revenue of \$2,108,848 an increase of 20% over the previous year. This budget is to provide for the daily operations of the City and we do not plan or fund projects directly thru the general fund. Our capital projects are funded from the "reserve fund" or the SPLOST budget. Ongoing maintenance of those capital projects are then typically funded thru this budget.

This budget anticipates an increase of \$250,000 in property tax revenue to be achieved thru a combination of growth and a property tax increase. The majority of the increased revenue would be used to create two additional entry level officer positions within the police department enabling the department to achieve the long-term goal of the community of becoming a 24/7 agency.

This budget provides for increasing our reserve fund by one-hundred-twenty thousand dollars (\$120,000), for future use in capital projects. This budget also provides for \$57,369 in contingency for unanticipated expenses/emergencies.

**NOTABLE CHANGES BY LINE:** (Any line with more than a \$5,000 variance or a 50% variance from the previous budget, with the exception of personnel costs that have already been addressed).

## REVENUE:

**Property Taxes:** As described above we anticipate a tax increase to fund two new positions within the police department. No action will be taken to staff these positions up for budget adoption, but will instead wait until the tax digest is received, allowing full disclosure on what the anticipated tax increase would be, and the impact on our average homeowner. The elected body will have the ability at that time to either establish the tax rate to fund the budget, or consider a range of other options including adding part time staff to fill voids, add part time investigator to free up existing officer time, add one full time position, or any combination of events to increase staffing while minimizing tax impact.

**Real Estate Transfer Tax:** This line is projected to decrease \$38,000 to \$22,500 based on actual receipts to date and the shortage of available prepared lots for development. While we anticipate the issuance of 104 building permits during the year, we only anticipate about 50 to finish construction and actually sell during the fiscal year.

**Franchise Fee Electrical:** We anticipate, based on growth, that this fee will increase to \$135,000 annually. While not received prior to the December 3, 2022 YTD comparison column, electrical franchise fees were received in March 2023 and had risen to \$137,000, so the \$135,000 is a conservative estimate projecting a cooler summer.

**Alcoholic Beverage Excise Tax:** We anticipate an increase in this category of \$7,500 from previous budget based on year to date receipts, as well as the construction of an additional convenience store which has already obtained a beer/wine package license.

**Insurance Premium Tax:** This tax is distributed thru the State of Georgia based on population. Based on current receipts we anticipate our distribution to increase by \$93,000 this year as the State is now using the 2020 validated census numbers, so the revenue increase is based entirely on population increase.

**Building Permits and Inspections:** We are projecting revenue of \$247,500, an increase of \$5,628 over the current year. This is based on the anticipated issuance of 104 building permits. We arrived at this number by talking with builders and developers on all of our projects currently under development and getting their business plans for how many housing starts they are planning for each development, and then reducing that number by 15% on average.

**Municipal Court Fines:** At the mid year mark in the current budget we are at \$72,794 in fines. For the new budget we are projecting a total of \$125,000 which would be a lower rate than this year, but still an increase of \$45,000 from a budget perspective. Citations are difficult to predict, and the City does not engage in quotas in any form.

**Management Fees/Other Funds:** We are increasing this line item from \$60,000 to \$67,500 as other funds (water, sewer, solid waste, storm water) provide funds to assist towards electricity, building maintenance, grounds maintenance, personnel etc.)

**EXPENSES:**

In the expense section, each department has increases in the personnel lines due to our previously discussed wage/salary adjustments. Below we will describe other types of significant changes in each expense category that are not related to personnel.

**City Council Expense:** We have increased this line from \$22,130 to \$30,150 with the bulk of the increase going to communications (cell phones) as well as increasing our expenses for travel and training. Our City Council is very active and is regularly attending training and we have adjusted the budget to accommodate this level of activity.

**Administrative Expenses:** Our expenses in administration will increase from \$378,474 to \$468,086. Approximately \$50,000 of this increase is actually the increase in funds designated for increasing our reserve fund, as well as increasing our contingency expense line. We also programmed \$20,000 for new computers and other technology items.

**Police Department:** This budget increases police department expenditures by \$233,126. This anticipates the addition of two new officers as well as increases in wages previously discussed. These new positions will not be acted on until the property tax digest is received, evaluated, and the elected body can assess the tax impact of adding these positions. Additionally, expenses were increased by \$17,000 in the professional services line to contract with outside professionals for assistance in navigating the State Certification process for our department, which is also a Capital Improvement Plan item. Finally, an additional \$20,000 was added to the departmental budget this

April 6, 2023

year to provide tuition assistance, compensate degreed officers (in their field) at a higher level, and compensate officers for specific training or certifications achieved (FTO, Instructor, Linguist, etc.)

**Parks and Recreation:** A budget increase from \$142,000 to \$186,000 (\$44,000) is being requested. The largest increase (\$20,000) is due to increased costs in grounds maintenance which encompasses the mowing, weed eating and treating of all non right of way grass surfaces (City Hall, Valley Street Linear Park, Calvin Farmer Park, Gateway Sign, 3 ball fields, Ball Ground Food Court, City Park etc.). An additional \$15,000 is designed for repairs and maintenance, increasing that line from \$10,000 to \$25,000.

**Building Department:** Budgeted increase of \$10,500 for additional costs in 3<sup>rd</sup> party inspections.

City of Ball Ground, Georgia  
 For Fiscal Year Ending June 30, 2024  
 Proposed Operating Budget  
 General Fund - Revenue

			FY-24 Proposed	FY-23 Budget	FY-22 Actual	12/31/22 YTD Actual
1	100-0000-00-301610	Business and Occupation Tax	\$ 24,000	\$ 20,000	\$ 25,020	\$ 3,982
2	100-0000-00-311100	Property Taxes	\$ 900,000	\$ 650,000	\$ 606,796	\$ 675,167
3	100-0000-00-311201	Prior Year Property Tax Collections	\$ 4,000	\$ 4,000		
4	100-0000-00-311310	Motor Vehicle Tax	\$ 3,100	\$ 6,000	\$ 6,981	\$ 1,951
5	100-0000-00-311315	Title Ad Valorem Tax Distribution	\$ 125,000	\$ 125,000	\$ 130,018	\$ 63,016
6	100-0000-00-311320	Mobile Home Tax	\$ 116	\$ 150	\$ 201	\$ 21
7	100-0000-00-311350	Railroad Equipment Car Taxes	\$ 300	\$ 300		
8	100-0000-00-311600	Real Estate Transfer and Intangible	\$ 22,500	\$ 38,000	\$ 35,484	\$ 12,727
9	100-0000-00-311710	Franchise Taxes Electrical	\$ 135,000	\$ 110,000	\$ 112,198	
10	100-0000-00-311730	Franchise Taxes Natural Gas	\$ 18,000	\$ 18,000	\$ 22,142	\$ 4,538
11	100-0000-00-311750	Franchise Taxes Cable TV	\$ 6,400	\$ 6,000	\$ 6,417	
12	100-0000-00-382001	Right of Way Agreement - Fiber	\$ 10,642	\$ 10,500	\$ 10,548	\$ 10,642
13	100-0000-00-311760	Franchise Taxes Telephone	\$ 4,500	\$ 4,000	\$ 4,676	\$ 1,529
14	100-0000-00-314200	Alcoholic Beverage Excise Tax	\$ 70,000	\$ 62,500	\$ 64,726	\$ 35,411
15	100-0000-00-314201	3% By the Drink Alcoholic Beverage	\$ 6,000	\$ 3,000	\$ 4,247	\$ 4,095
16	100-0000-00-316200	Insurance Premium Tax	\$ 225,000	\$ 132,000	\$ 126,319	\$ 220,180
17	100-0000-00-316201	Municipal License Fee / Insurance Co	\$ 11,000	\$ 10,000	\$ 11,352	\$ 3,985
18	100-0000-00-316300	Financial Institution Tax	\$ 4,500	\$ 5,000	\$ 4,544	

City of Ball Ground, Georgia  
For Fiscal Year Ending June 30, 2024  
Proposed Operating Budget  
General Fund - Revenue

Chart Number	Item Description	FY-24	FY-23	FY-22	12/31/22 YTD
		Proposed	Budget	Actual	Actual
19	100-0000-00-319000 Penalties and Interest on Del Tax	\$ 1,000	\$ 1,000	\$ 1,453	\$ 156
20	100-0000-00-321100 License/Permits Alcohol	\$ 26,900	\$ 26,900	\$ 27,240	\$ 26,019
21	100-0000-00-321140 Pouring Permit Fees	\$ 600	\$ 600	\$ 1,680	\$ 120
22	100-0000-00-322110 Building Permits and Inspections	\$ 247,500	\$ 241,872	\$ 240,876	\$ 81,613 See Estimated Bldg Pi
23	100-0000-00-322120 Zoning and Land Use Fees	\$ 1,500	\$ 1,500	\$ 2,475	
24	100-0000-00-322140 Sign Permit Fee	\$ 500	\$ 500	\$ 674	
25	100-0000-00-322201 Plan and Plat Review Fees	\$ 1,000	\$ 1,000	\$ 3,850	
26	100-0000-00-334300 LMIG Grant - Paving	\$ 35,000	\$ 35,000	\$ 32,485	\$ 34,282
27	100-0000-00-341900 Community Center Revenue			\$ 3,700	\$ 6,250
28	100-0000-00-341910 Election Qualifying Fee	\$ -	\$ 105	\$ 458	\$ 140
29	100-0000-00-342120 Accident Reports	\$ 150	\$ 150	\$ 265	\$ 170
30	100-0000-00-347200 Parks Usage Fees	\$ 4,000	\$ 3,000	\$ 930	\$ 350
31	100-0000-00-347235 Park Pavilion Rentals	\$ 500	\$ 500	\$ 1,400	\$ 490
32	100-0000-00-347240 Gymnasium Usage Fees	\$ 17,000	\$ 14,500	\$ 13,396	\$ 11,812
33	100-0000-00-347300 Main Street Events Income	\$ 500	\$ 500	\$ 950	\$ 680
34	100-0000-00-349300 Bad Check Fees	\$ 30	\$ 30	\$	\$ 30
35	100-0000-00-351170 Municipal Court Fines	\$ 125,000	\$ 80,000	\$ 79,310	\$ 72,794
36	100-0000-00-351171 Incident Reports	\$ 10	\$ 10	\$ 5	



City of Ball Ground, Georgia  
 For Fiscal Year Ending June 30, 2024  
 Proposed Operating Budget  
 General Fund - Revenue

	Chart Number	Item Description	FY-24 Proposed	FY-23 Budget	FY-22 Actual	12/31/22 YTD Actual
37	100-0000-00-351180	Municipal Court Fees	\$ 100	\$ 100	\$ 1,840	
38	100-0000-00-361000	Interest Income	\$ 1,000	\$ 1,000	\$ 1,174	\$ 3,530
39	100-0000-00-361600	Interest Income - Stream Crossing				
40	100-0000-00-371053	Botanical Gardens Donations	\$ 500	\$ 500		
41	100-0000-00-389000	Other / Miscellaneous Revenue	\$ 8,500	\$ 8,500	\$ 1,158	
42		Management Fees/Other Funds	\$ 67,500	\$ 60,000	\$ 51,000	
43		Sale of Surplus Property / Equipment		\$ 4,541		
<b>Total Projected Revenues</b>			<b>\$ 2,108,848</b>	<b>\$ 1,686,258</b>	<b>\$ 1,637,988</b>	<b>\$ 1,275,680</b>

**City of Ball Ground, Georgia**  
**For Fiscal Year Ending June 30, 2024**  
**Proposed Operating Budget**  
**General Fund - Expenditures**

Chart Number	Item	FY-24	FY-23	FY-22	12/31/22 YTD
		Proposed	Budget	Actual	Actual
<b>100-1110-10-Series</b>	<b>City Council Expense</b>				
100-1110-10-512200	FICA	\$ 300.00	\$ 230.00	\$ 282	\$ 152
100-1110-10-512700	Workers Compensation	\$ 4,000.00	\$ 3,000.00	\$ 3,668	\$ 1,997
100-1110-10-521100	Professional Services	\$ 3,850.00	\$ 4,000.00	\$ 3,609	\$ 1,102
100-1110-10-523100	Liability Insurance	\$ 3,000.00	\$ 9,400.00	\$ 9,839	
100-1110-10-523200	Communications	\$ 10,000.00	\$ 5,000.00	\$ 6,648	
100-1110-10-523500	Travel	\$ 8,000.00	\$ 500.00	\$ 539	
100-1110-10-523700	Education and Training / Retreat	\$ 1,000.00			
100-1110-10-531100	Supplies/Materials				
100-1110-10-531150	Postage	\$ 30,150	\$ 22,130	\$ 24,585	\$ 3,251
<b>100-1130-10 Series</b>	<b>City Clerk Expense</b>				
100-1130-10-511100	Salaries and Wages	\$68,000	\$63,000	\$ 62,790	\$ 33,680
100-1130-10-512100	Group Insurance	\$7,056	\$7,056	\$ 6,797	\$ 3,369
100-1130-10-512200	FICA	\$5,202	\$4,820	\$ 4,988	\$ 2,747
100-1130-10-512401	Retirement	\$6,000	\$6,000	\$ 21,697	\$ 2,519
100-1130-10-512700	Workers Compensation	\$625	\$650	\$ 598	\$ 228
100-1130-10-523500	Travel	\$4,000	\$3,250	\$ 3,765	\$ 988
100-1130-10-523600	Dues and Fees	\$350	\$350	\$ 328	\$ 225
100-1130-10-523700	Education and Training	\$2,000	\$1,000	\$ 1,635	\$ 130
		\$ 93,233	\$ 86,126	\$ 102,598	\$ 43,886
<b>100-1310-10 Series</b>	<b>Mayor Expenses</b>				
100-1310-10-512200	FICA	\$400	\$400	\$ 302	\$ 153
100-1310-10-512700	Workers Comp Ins	\$4,000	\$3,600	\$ 3,940	\$ 1,993
100-1310-10-521100	Compensation	\$6,000	\$5,000	\$ 6,167	\$ 1,379
100-1310-10-523500	Travel	\$200	\$200		
100-1310-10-523600	Dues and Fees	\$1,500	\$2,000	\$ 1,265	
100-1310-10-523700	Education and Training	\$500	\$500		
100-1310-10-531100	Supplies/Materials/Postage	\$12,600	\$11,700	\$ 11,674	\$ 3,525
<b>100-1320-10 Series</b>	<b>City Manager Expenses</b>				
100-1320-10-511100	Salaries and Wages	\$25,000	\$19,727	\$ 19,275	\$ 9,560
100-1320-10-512100	Group Insurance	\$1,596	\$1,596	\$ 1,544	\$ 315
100-1320-10-512200	FICA	\$1,913	\$1,509	\$ 1,498	\$ 745
100-1320-10-512401	Retirement	\$4,750	\$4,750	\$ 17,547	\$ 1,926
100-1320-10-512700	Workers Compensation	\$550	\$550	\$ 502	\$ 20
100-1320-10-523500	Travel	\$2,000	\$2,000	\$ 800	\$ 162
100-1320-10-523600	Dues and Fees	\$150	\$200	\$ 125	
100-1320-10-523700	Education and Training	\$1,000	\$750	\$ 785	
		\$ 36,959	\$ 31,082	\$ 42,076	\$ 12,728

Expenses split between 3 funds

**City of Ball Ground, Georgia**  
**For Fiscal Year Ending June 30, 2024**  
**Proposed Operating Budget**  
**General Fund - Expenditures**

Chart Number	Item	FY-22 12/31/22 YTD		
		FY-24 Proposed	FY-23 Budget	FY-22 Actual
<b>100-1400-10 Series</b>	<b>Election Expenses</b>			
100-1400-10-521100	Compensation	\$0	\$9,500	\$ 79
100-1400-10-523400	Printing & Binding	\$0	\$150	
100-1400-10-531100	Supplies/Materials/Postage	\$0	\$150	
100-1400-10-521200	Professional Services Attorney	\$0	\$250	
100-1400-10-523300	Advertising	\$400	\$400	280
		<b>\$ 400</b>	<b>\$ 9,729</b>	<b>\$ 79</b>
<b>100-1500-10 Series</b>	<b>Administrative Expenses</b>			
100-1500-10-511100	Salaries and Wages	\$91,960	\$81,204	\$ 45,512
100-1500-10-512100	Group Insurance	\$37,872	\$25,872	\$ 12,206
100-1500-10-512200	FICA	\$7,035	\$6,212	\$ 3,593
100-1500-10-512400	Retirement	\$6,000	\$6,000	\$ 3,036
100-1500-10-512600	Unemployment	\$600	\$600	\$ 130
100-1500-10-512700	Workers Compensation	\$300	\$300	
100-1500-10-521200	Professional Services (Attrny)	\$30,000	\$25,000	\$ 15,523
100-1500-10-521203	Professional Services Taxes	\$2,750	\$2,650	\$ 2,674
100-1500-10-521205	Professional Services Other	\$2,500	\$3,000	\$ 290
100-1500-10-521220	Professional Svcs Payroll	\$6,000	\$4,500	\$ 3,022
100-1500-10-521230	Audit	\$17,000	\$18,000	\$ 12,000
100-1500-10-521300	Technical	\$6,000	\$5,000	\$ 2,592
100-1500-10-522320	Equipment Rental Copiers	\$6,000	\$4,500	\$ 3,014
100-1500-10-523001	Alcohol Pouring IDs	\$300	\$250	\$ 18
100-1500-1-523100	Liability Insurance	\$5,500	\$5,200	
100-1500-10-523200	Communications	\$600	\$515	
100-1500-10-523300	Advertising	\$3,000	\$3,500	\$ 879
100-1500-10-523350	Bank Charges	\$1,500	\$250	\$ 418
100-1500-10-523400	Printing & Binding	\$300	\$250	\$ 245
100-1500-10-523500	Travel	\$2,000	\$3,000	\$ 184
100-1500-10-523600	Dues and Fees	\$18,000	\$13,000	\$ 15,094
100-1500-10-523700	Education and Training	\$750	\$500	\$ 469
100-1500-10-523900	Other / Misc.	\$10,000	\$10,000	\$ 6,606
100-1500-10-523902	City Events (Christmas)	\$10,000	\$10,000	\$ 1,279
100-1500-10-523903	Partners in Education	\$1,000	\$1,000	
100-1500-10-531100	Supplies / Materials	\$5,000	\$4,000	\$ 1,616
100-1500-10-531150	Postage	\$500	\$600	\$ 29
100-1500-10-531400	Books and Periodicals	\$250	\$250	\$ 150
100-1500-10-531601	Computer Equipment Non Cap	\$20,000	\$250	\$ 9,365
100-1500-10-542300	Furniture and Fixtures	\$5,000	\$3,500	
100-1500-10-542400	Computer Eqp / Maint	\$5,000	\$17,500	\$ 7,125
100-1500-10-579000	Contingencies	\$57,369	\$28,036	
	Transfer to Reserve Fund	\$120,000	\$100,000	
		<b>\$ 480,086</b>	<b>\$ 378,474</b>	<b>\$ 139,760</b>

City of Ball Ground, Georgia  
 For Fiscal Year Ending June 30, 2024  
 Proposed Operating Budget  
 General Fund - Expenditures

Chart Number	Item	FY-22		12/31/22 YTD	
		Proposed	Budget	Actual	Actual
<b>100-1610-10 Series</b>	<b>Building Expenses</b>				
100-1610-10-522130	Custodial Services	\$9,500	\$7,500	\$ 6,204	\$ 3,090
100-1610-10-522200	Repairs and Maintenance	\$14,500	\$15,000	\$ 9,903	\$ 10,319
100-1610-10-523100	Insurance	\$8,000	\$10,000	\$ 6,643	
100-1610-10-523200	Communications	\$4,000	\$6,000	\$ 3,628	\$ 1,675
100-1610-10-531100	Supplies	\$3,000	\$2,500	\$ 824	\$ 1,264
100-1610-10-531230	Electricity	\$15,000	\$12,000	\$ 15,000	\$ 7,428
100-1610-10-542300	Furniture and Fixtures	\$10,000	\$8,000		\$ 16,299
100-1610-10-581216	Capital Lease City Hall Sign	\$7,000	\$7,000	\$ 6,701	\$ 3,456
100-1610-10-582216	Interest City Hall Sign	\$650	\$651	\$ 950	\$ 370
		<b>\$ 71,650</b>	<b>\$ 68,651</b>	<b>\$ 49,853</b>	<b>\$ 43,901</b>
<b>100-2650-80 Series</b>	<b>Municipal Court</b>				
100-2650-80-523500	Travel	\$2,500	\$3,000	\$ 1,007	\$ 219
100-2650-80-523600	Dues / Fees	\$20,000	\$13,000	\$ 14,386	\$ 5,800
100-2650-80-523700	Education and Training	\$750	\$2,000	\$ 750	
100-2650-80-531100	Supplies and Materials	\$1,000	\$1,000	\$ 649	\$ 727
100-2650-80-531150	Postage		\$300		
		<b>\$ 24,250</b>	<b>\$ 19,300</b>	<b>\$ 16,792</b>	<b>\$ 6,746</b>
<b>100-3223-20 Series</b>	<b>Police Department</b>				
100-3223-20-511100	Salaries & Wages	\$472,148	\$348,758	\$ 283,042	\$ 193,684
100-3223-20-512100	Group Insurance	\$97,662	\$73,266	\$ 57,828	\$ 35,267
100-3223-20-512200	FICA	\$36,670	\$26,680	\$ 20,629	\$ 14,583
100-3223-20-512401	Payroll Incentives	\$20,000	\$30,625	\$ 92,861	\$ 11,109
100-3223-20-512700	Retirement	\$14,000	\$14,000	\$ 10,849	\$ 2,175
100-3223-20-521200	Workers Compensation Ins	\$20,000	\$3,000	\$ 5,429	\$ 2,207
100-3223-20-522200	Professional Services	\$10,000	\$8,000	\$ 8,637	\$ 6,352
100-3223-20-523100	Repairs & Maintenance	\$12,000	\$11,500	\$ 10,803	
100-3223-20-523200	Insurance (Liability)	\$8,000	\$8,000	\$ 7,169	\$ 3,683
100-3223-20-523300	Communications	\$1,500	\$1,500	\$ 440	\$ 1,226
100-3223-20-523400	Advertising	\$500	\$500	\$ 643	\$ 30
100-3223-20-523500	Printing & Binding	\$5,000	\$5,000	\$ 2,353	\$ 3,159
100-3223-20-523600	Travel	\$3,500	\$3,000	\$ 1,255	\$ 3,373
100-3223-20-523700	Dues and Fees	\$2,500	\$4,000	\$ 1,025	\$ 500
100-3223-20-523910	Education and Training	\$1,000	\$3,000	\$ 145	\$ 110
100-3223-20-531100	Jail Expense	\$2,500	\$3,000	\$ 322	\$ 45
100-3223-20-531100	Supplies and Materials	\$30,000	\$20,000	\$ 17,759	\$ 12,484
100-3223-20-531270	Gasoline	\$1,000	\$1,500	\$ 405	
100-3223-20-531400	Books & Periodicals	\$30,000	\$3,000	\$ 8,664	\$ 34
100-3223-20-531600	Small Equipment/Tng Aids	\$4,000	\$3,000	\$ 6,458	\$ 2,374
100-3223-20-531700	Other Supplies	\$10,000	\$8,000	\$ 5,998	\$ 12,703
100-3223-20-542400	Computer Equipment				
		<b>\$ 812,605</b>	<b>\$ 579,329</b>	<b>\$ 542,704</b>	<b>\$ 305,098</b>

Tuition Assistance - Education & Training Inc

Consulting - State Certification

\$20,000 for equipping new officers

City of Ball Ground, Georgia  
 For Fiscal Year Ending June 30, 2024  
 Proposed Operating Budget  
 General Fund - Expenditures

Chart Number	Item	FY-24	FY-23	FY-22	12/31/22 YTD
		Proposed	Budget	Actual	Actual
<b>100-4221-55 Series</b>	<b>Roads and Streets for GF</b>				
100-4221-55-511100	Salaries & Wages	\$37,760	\$33,600		\$ 23,582
100-4221-55-512100	Group Insurance	\$12,168	\$12,168		\$ 4,964
100-4221-55-512200	FICA	\$2,889	\$2,570		\$ 285
100-4221-55-512401	Retirement	\$2,129	\$2,129		\$ 248
100-4221-55-512700	Workers Compensation Ins	\$750	\$750		
100-4221-55-522101	Storm Cleanup	\$3,000	\$2,500		\$ 2,445
100-4221-55-522210	Equipment Repair/Maint		\$2,500		
100-4221-55-522120	Snow Plowing (Non Gov)	\$2,500	\$2,500		
100-4221-55-522140	Grounds Maintenance	\$5,000	\$5,000		
100-4221-55-522200	Paving (Repairs and Maint)				
100-4221-55-522205	Repairs & Maintenance Capital	\$35,000	\$35,000		Paving LMIG
100-4221-55-531101	Supl / Mrls Snow Removal				
100-4221-55-531233	Street Lights				\$ 128
100-4221-55-531600	Small Equipment				
100-4221-55-531700	Other Supplies				
		<b>\$ 101,196</b>	<b>\$ 96,217</b>	<b>\$ -</b>	<b>\$ 31,652</b>
<b>100-4950-37-522200</b>	<b>Cemetery Association</b>	<b>\$ 3,000</b>			
<b>100-5520-38-Series</b>	<b>Senior Center Expense</b>				
100-5520-38-522130	Custodial Services	2,000	2,500	1,334	880
100-5520-38-522200	Repairs and Maintenance	2,000	1,500	1,404	930
100-5520-38-523100	Liability Insurance	500	500	630	
100-5520-38-523200	Communications	3,100	2,300	2,957	1,523
100-5520-38-531100	Supplies and Materials	1,500	2,500	143	102
100-5520-38-531220	Natural Gas	1,500	2,000	1,211	532
100-5520-38-531230	Electricity	3,400	1,500	2,045	1,748
100-5520-38-542300	Furniture & Fixtures	2,500	2,000		
		<b>\$ 16,500</b>	<b>\$ 14,800</b>	<b>\$ 9,724</b>	<b>\$ 5,715</b>
<b>100-5530-10 Series</b>	<b>Community Center Expense</b>				
100-5530-10-522130	Custodial Services	2,000	500	1,500	900
100-5530-10-522200	Repairs and Maintenance	1,000	500	420	175
100-5530-10-523100	Liability Insurance	1,250	1,250	1,245	
100-5530-10-531100	Supplies and Materials	1,500	1,500	125	678
100-5530-10-531220	Natural Gas	2,000	2,000	1,400	655
100-5530-10-531230	Electricity	2,000	1,250	955	970
100-4221-55-541400	Infrastructure - Capital Outlay				
		<b>\$ 9,750</b>	<b>\$ 7,000</b>	<b>\$ 5,645</b>	<b>\$ 3,378</b>

**City of Ball Ground, Georgia**  
**For Fiscal Year Ending June 30, 2024**  
**Proposed Operating Budget**  
**General Fund - Expenditures**

Chart Number	Item	FY-23			FY-22			12/31/22 YTD			
		Proposed	Budget	Actual	Budget	Actual	Actual	Actual	Actual		
<b>100-6220-10 Series</b>	<b>Parks and Recreation</b>										
100-6220-45-522140	Grounds Maintenance	\$100,000	\$80,000	\$98,115	\$	\$	\$	\$	\$	\$	\$ 48,644
100-6220-45-522200	Repairs and Maintenance	\$25,000	\$10,000	\$29,469	\$	\$	\$	\$	\$	\$	\$ 15,196
100-6220-45-522205	Repairs and Maint Capital										
100-6220-45-522210	Equipment Repairs/Maint				\$	\$	\$	\$	\$	\$	\$
100-6220-45-523100	Liability Insurance	\$5,500	\$2,500	\$2,498	\$	\$	\$	\$	\$	\$	\$ 1,230
100-6220-45-523200	Communications	\$4,500	\$2,500	\$5,012	\$	\$	\$	\$	\$	\$	\$ 1,850
100-6220-45-531100	Supplies and Materials	\$12,000	\$12,500	\$27,787	\$	\$	\$	\$	\$	\$	\$ 4,665
100-6220-45-531220	Natural Gas	\$9,000	\$10,000	\$9,384	\$	\$	\$	\$	\$	\$	\$ 3,149
100-6220-45-531230	Electricity	\$17,000	\$15,000	\$16,388	\$	\$	\$	\$	\$	\$	\$ 8,546
100-6220-45-541203	Roberts lake Park Project	\$10,000	\$8,000	\$	\$	\$	\$	\$	\$	\$	\$ 4,000
100-6220-45-541217	City Hall Botanical Garden	\$3,000	\$1,500	\$1,388	\$	\$	\$	\$	\$	\$	\$
		<b>\$ 186,000</b>	<b>\$ 142,000</b>	<b>\$ 191,271</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 86,050</b>
<b>100-6240-10-572000</b>	<b>Tree City Expense</b>	<b>\$5,120</b>	<b>\$5,120</b>	<b>\$16,505</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,100</b>
<b>100-6500-10-572000</b>	<b>Library Supplement</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>100-7220-30 Series</b>	<b>Building Department Expense</b>										
100-7220-30-521205	Professional Services Other	\$50,000	\$40,000	\$45,575	\$	\$	\$	\$	\$	\$	\$ 39,860
100-7350-40-531100	Supplies/Materials	\$2,000	\$1,500	\$	\$	\$	\$	\$	\$	\$	\$
		<b>\$ 52,000</b>	<b>\$ 41,500</b>	<b>\$ 45,575</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 39,860</b>
<b>100-7350-40 Series</b>	<b>Planning and Zoning Dept</b>										
100-7350-40-511100	Salaries and Wages	\$80,000	\$65,525	\$65,396	\$	\$	\$	\$	\$	\$	\$ 35,030
100-7350-40-512100	Group Insurance	\$13,000	\$14,400	\$12,484	\$	\$	\$	\$	\$	\$	\$ 5,820
100-7350-40-512200	FICA	\$6,200	\$5,013	\$4,738	\$	\$	\$	\$	\$	\$	\$ 2,603
	Retirement	\$6,000	\$3,000	\$	\$	\$	\$	\$	\$	\$	\$ 2,418
100-7350-40-512700	Workers Compensation Ins.	\$650	\$650	\$	\$	\$	\$	\$	\$	\$	\$
100-7350-40-521200	Professional Services Attorney	\$10,000	\$10,000	\$10,633	\$	\$	\$	\$	\$	\$	\$ 4,611
100-7350-40-521205	Professional Svcs Other	\$12,000	\$11,000	\$33,362	\$	\$	\$	\$	\$	\$	\$ 18,709
100-7350-40-523200	Communications	\$500	\$	\$515	\$	\$	\$	\$	\$	\$	\$
100-7350-40-523300	Advertising	\$1,000	\$1,500	\$720	\$	\$	\$	\$	\$	\$	\$ 140
100-7350-40-523600	Dues and Fees										
100-7350-40-523500	Travel	\$1,500	\$	\$92	\$	\$	\$	\$	\$	\$	\$
100-7350-40-523700	Education and Training	\$1,000	\$2,500	\$342	\$	\$	\$	\$	\$	\$	\$
100-7350-40-531100	Supplies/Materials/Postage	\$1,000	\$500	\$4,660	\$	\$	\$	\$	\$	\$	\$ 815
100-7350-40-531150	Postage										
100-7350-40-531232	Parking Lot Lease	\$10,000	\$10,000	\$69,100	\$	\$	\$	\$	\$	\$	\$ 7,959
100-7350-40-531601	Computer Equip Non Cap	\$3,000	\$	\$	\$	\$	\$	\$	\$	\$	\$
100-7350-40-542400	Computer Equip Cap	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		<b>\$ 145,850</b>	<b>\$ 124,088</b>	<b>\$ 202,042</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 78,105</b>

Prospector data with Development Authority  
GIS Half Here Half Water

City of Ball Ground, Georgia  
 For Fiscal Year Ending June 30, 2024  
 Proposed Operating Budget  
 General Fund - Expenditures

Chart Number	Item	FY-22			12/31/22 YTD
		Proposed	Budget	Actual	Actual
	<b>Main Street Program</b>				
100-7520-35-511100	Salaries and Wages	\$ -	\$ 3,000	\$ 4,034	
100-7520-35-523300	Advertising	\$ 2,000	\$ 1,500	\$ 525	
100-7520-35-523500	Travel	\$ -	\$ 500	\$ 1,000	\$ 744
100-7520-35-523600	Dues and Fees	\$ -	\$ 1,000	\$ 1,128	
100-7520-35-523700	Education and Training	\$ -	\$ 20,000	\$ 11,257	\$ 19,335
100-7520-35-523900	Contract Labor City Events	\$ 22,500			
		<b>\$ 24,500</b>	<b>\$ 26,000</b>	<b>\$ 17,944</b>	<b>\$ 20,079</b>
	<b>Total Expenditures</b>	<b>\$ 2,108,848</b>	<b>\$ 1,669,967</b>	<b>\$ 1,512,333</b>	<b>\$ 825,913</b>

Revenues Over Expenditures      \$0      \$16,291      \$125,655      \$ 449,767

## Projected Building Permits

Location	Number	Est Cost	Total
Eastwood Homes	26	\$2,350	\$61,100
Creekside (Snell)	26	\$2,350	\$61,100
Creekwood Park (Northridge)	8	\$2,350	\$18,800
Valley Towns	10	\$2,350	\$23,500
Overlook	18	\$2,500	\$45,000
Infill	2	\$2,500	\$5,000
Malones Pond	8	\$3,000	\$24,000
Short Term Rentals	6	\$1,500	\$9,000
	104		\$247,500



# Memorandum

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**To:** Mayor A. R. (Rick) Roberts, III  
**CC:** Each Member of Council  
**From:** City Manager  
**Date:** 4/6/2023  
**Re:** FY 2024 Fire District Tax Budget

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The proposed budget for the Fire District Tax for the period beginning 1 July 2023 and ending on 30 June 2024 is submitted for your review.

In our Memorandum of Understanding with the Cherokee County Board of Commissioners, the City of Ball Ground chose to participate in the Special Fire Tax District. As a result, the City of Ball Ground adopts the same millage rate for fire as set by the Cherokee County Board of Commissioners (BOC). We collect the tax from our residents, and once annually we remit full payment to the BOC. Per the agreement we remit full payment, even against properties who may not have paid their taxes to the City. Given that our collection rate exceeds 98% annually this has not presented an issue in the past. Occasionally, as projected in this budget year, we anticipate that we will actually collect more than we disburse because in several previous years we have disbursed more than we collected. As the tax commissioner collects delinquent taxes we are then made whole for previous expenditures, and collect some additional penalties and interest.

This year we anticipate the digest, with growth, and based on the last adopted millage rate will come in at \$517,753.

City of Ball Ground, Georgia  
 For Fiscal Year Ending June 30, 2024  
 Proposed Operating Budget - Revenues  
 Fire District Tax Budget

Item Description	Account Number	FY-24			FY-23			FY-22			12/31/22 YTD		
		Proposed	Budget	Actual	Budget	Actual	Actual	Budget	Actual	Actual	Actual	Actual	
District Fire Tax	270-0000-00-311191	\$ 514,104	\$ 450,000	\$ 430,854	\$ 430,854	\$ 409,846							
District Fire Tax (Prev Yr)	270-0000-00-311194		\$ 40										
District Fire Tax Motor Veh	270-0000-00-311192	\$ 2,411	\$ 2,100	\$ 3,148									
District Fire Tax Mobile Home	270-0000-00-311195	\$ 88		\$ 139									
Fire Tax Interest	270-0000-00-319901	\$ 1,100	\$ 150	\$ 1,008									
Interest Income	270-0000-00-361000	\$ 50		\$ 47									
<b>Total Projected Revenue</b>		<b>\$ 517,753</b>	<b>\$ 452,290</b>	<b>\$ 435,196</b>	<b>\$ 435,196</b>	<b>\$ 409,846</b>							

City of Ball Ground, Georgia  
 For Fiscal Year Ending June 30, 2024  
 Proposed Operating Budget - Expenditures  
 Fire District Tax Budget

Item Description	Account Number	FY-24 Proposed	FY-23 Budget	FY-22 Actual	12/31/22 YTD Actual
Fire Protection Services	270-3570-31-521202	\$ 516,603	\$ 452,290	\$ 417,178	\$ -
Fire Protection Services - PY	270-3570-31-521206	\$ -	\$ -	\$ -	\$ -
<b>Total Projected Expenses</b>		<b>\$ 516,603</b>	<b>\$ 452,290</b>	<b>\$ 417,178</b>	<b>\$ -</b>
Revenue Over Expenditures		\$ 1,150	\$ -	\$ 18,018	\$ 409,846

# Memorandum

**To:** Mayor A. R. (Rick) Roberts, III  
**CC:** Each Member of Council  
**From:** City Manager  
**Date:** 4/6/2023  
**Re:** FY 2024 Special Local Option Sales Tax (SPLOST)

The proposed operating budget for the SPLOST Fund for the period beginning 1 July 2023 and ending on 30 June 2024 is submitted for your review with the following comments.

We are projecting a total revenue of \$738,100 based on receipts for the first 6 months of 2023 budget, coupled with the fact that the tier one project is paid out, and our share of collections is now larger. Beginning next budget cycle this revenue stream will drop sharply based on new SPLOST allocations and the substantial Cherokee County Tier One project (Court House).

Significant budget changes over previous years include:

## REVENUE:

**SPLOST Revenue:** We are projecting a continued increase in SPLOST collections with an annual estimate of \$738,100. To meet this projection our monthly receipts will need to average \$61,500. Our current average monthly receipts are running more than this, but with inflation and weakening economic indicators we should anticipate a slight drop in monthly receipts.

## EXPENSES:

**Salaries/Wages:** An estimated portion of salaries allocated to the City Manager are provided in this section for hours physically spent on SPLOST Capital Improvement Projects. The City Manager reconciles hours at the end of each fiscal year with the city auditor to validate time worked on capital projects. If sufficient hours to justify this estimation have not been achieved at year end, then the remainder will be applied to general fund. If the City Manager has worked more than enough hours and the estimate is surpassed, no changes will be made, and the estimated amount will be allocated to salaries as originally planned. The allocated hours may only be hours worked on SPLOST referendum approved capital projects.

**Public Safety:** At \$92,292, Public Safety shows a decrease of \$22,708 due entirely to satisfying the 800 MHz debt that was satisfied last budget year, which was \$33,000 annually. With the debt retirement, available funds for the department actually increased by \$8,000 over the preceding year. Of the \$92,292 budgeted, \$64,092 will be spent on vehicle lease payments. The department also plans to change out their firearms this budget cycle, trading in their GLOCK 22 .40 Caliber firearms in exchange for the GLOCK 9mm with red dot sighting. They also plan to add one portable radio and make the final installment on a tag reader, while adding one new laser unit to the department.

**Roads and Streets Capital Projects:** \$200,000 has been allocated towards roadway repairs and resurfacing with Northridge Road and Lowry Street being our two significant paving projects for the year.

**Small Equipment:** Programmed at \$50,000. The biggest purchases in this category will be a sewer jetter (in partnership with water), a brush cutting head for the excavator for right of way clearing, a zero turn mower and upgrades for the leaf vacuum.

**Valley Street:** This debt was satisfied during the previous budget cycle.

**Parks:** Programmed at \$80,000 these funds are to assist with planned improvements to the downtown pocket park (food court), and assist if necessary with the funding of a parks master plan.

**Capital Improvement Program:** This budget provides for accomplishment of the following CIP Projects:

Resurfacing of Lowry Street

Resurfacing of Northridge Road

Final Completion Old Dawsonville Road Improvements/Widening (In concert with Storm Water/ARP)

Turn Radius Improvements Old Canton Road to A.W. Roberts Drive

Downtown Sidewalk Extension on Valley Street (across RR)

Downtown Loading/Unloading Zone

Sanitary Sewer Jetter

Traffic Calming Measures on Valley Street

Attached to the budget this year you will find a table of recurring charges. This is an outline of debt payments being funded through the SPLOST program, whether by lease or bond. Included are the City Hall, Valley Street, Patrol Cars, Tag Readers and Roads/Streets Equipment.

City of Ball Ground, Georgia  
 For Fiscal Year Ending June 30, 2024  
 Proposed Operating Budget - Revenues  
 SPLOST

Item Description	Account Number	FY-24			FY-23		FY-22		12/31/22 YTD	
		Proposed	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
SPLOST Revenue	329-0000-00-313200	\$ 738,000	\$ 672,000	\$ 736,640	\$ 672,000	\$ 736,640	\$ 389,724	\$ 61,500		
State Grant Receipts	329-0000-00-334000									
Interest Revenue from Investments	329-0000-00-361000	\$ 100	\$ 100	\$ 224	\$ 100	\$ 224	\$ 1,283			
Reserve fund										
Misc	329-0000-00-380000									
<b>Total Projected Revenue</b>		<b>\$ 738,100</b>	<b>\$ 672,100</b>	<b>\$ 736,864</b>	<b>\$ 672,100</b>	<b>\$ 736,864</b>	<b>\$ 391,007</b>			

City of Ball Ground, Georgia  
 For Fiscal Year Ending June 30, 2024  
 Proposed Operating Budget - Expenditures

Item Description	Account Number	SPLOST		FY-22		12/31/22 YTD	
		FY-24 Proposed	FY-23 Budget	Actual	Actual	Actual	Actual
Program Salaries	328-1500-10-511100	\$ 37,500	\$ 29,590	\$ 28,452	\$ 14,339		
Group Insurance	328-1500-10-512100	\$ 2,124	\$ 2,124	\$ 2,124	\$ 1,268		
FICA	328-1500-10-512200	\$ 2,869	\$ 2,264	\$ 2,177	\$ 1,036		
Retirement	328-1500-10-512400	\$ 2,000	\$ 2,000	\$ 2,000			
Workers Comp	328-1500-10-512700	\$ 50	\$ 50				
Professional Services / Audit	328-1500-10-521230		\$ 22,140				
Bank Charges	328-1500-10-523350						
City Hall	328-1610-10-581301	\$ 109,200	\$ 109,200	\$ 97,908	\$ 54,400		
Public Safety	328-3223-20-581207	\$ 92,292	\$ 115,000	\$ 77,757	\$ 65,956		
Site Improvements Capital Outlay Water	328-4410-70-541200						
Patching and Repairs	328-4221-55-522200	\$ 37,500	\$ 40,000	\$ 8,035			
Repairs & Maintenance	328-4221-55-522200	\$ 37,500	\$ 35,000	\$ 27,658	\$ 17,150		
Repairs & Maintenance Sidewalks	328-4221-55-522203	\$ 27,500	\$ 8,250				
Roads and Streets Capital	328-4221-55-522205	\$ 200,000	\$ 174,000	\$ 116,000			
Small Equipment	328-4221-55-531600	\$ 50,000	\$ 30,000	\$ 10,248	\$ 6,671		letter, Brush Cutter Head for Kubota, Upgraded Leaf Vacuum
Site Improvements Capital Outlay	328-4221-55-541200		\$ 50,000	\$ 18,138			
Community Building	328-4221-55-541214	\$ -					
Sidewalk Connections / ADA / Capital	328-4221-55-541218		\$ 22,516				
Roads and Streets Capital Outlay	328-4221-55-541402		\$ 111,035				
Notes Payable John Deere Mower	328-4221-55-581212						
Valley Street Extension	328-4221-55-581302	\$ -	\$ 30,000	\$ 54,802	\$ 27,500		
Parks	328-6220-45-522200	\$ 80,000	\$ 3,339	\$ 140,023	\$ 7,300		Roberts Lak
Parks Notes Payable (Roberts Lake)	328-6220-45-581303	\$ 24,840	\$ 24,840	\$ 24,821	\$ 12,410		
Contingencies	328-6220-55-579000	\$ 34,775	\$ 24,693				
<b>Total Projected Expenses</b>		<b>\$ 738,100</b>	<b>\$ 672,100</b>	<b>\$ 650,049</b>	<b>\$ 332,065</b>		

City of Ball Ground, Georgia  
For Fiscal Year Ending June 30, 2022  
Proposed Recurring Charges  
SPLOST

	July 9,071	August 9,071	September 9,071	October 9,071	November 9,071	December 9,071	January 9,071	February 9,071	March 9,071	April 9,071	May 9,071	June 9,071	Total	Maturity Date
City Hall Loan	638	638	638	638	638	638	638	638	638	638	638	638	108,852	11/1/2036
City Hall Sign													7,656	2/10/2025
Valley Street	-	-	-	-	-	-	-	-	-	-	-	-	-	1/1/2023
Tag Reader							4,458						4,458	4/8/2022
800 MHz System													-	7/1/2022
2021 Ford Explorer	924	924	924	924	924	924	924	924	924	924	924	924	11,088	3/20/2025
2020 Ford Explorer	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	14,124	9/14/2026
2021 Ford Explorer	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	13,692	11/21/2025
2022 Ford Explorer	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	13,752	8/8/2026
2022 F-150	953	953	953	953	953	953	953	953	953	953	953	953	11,436	11/20/2026
Roberts Lake Park	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	24,840	9/1/2039
<b>Total</b>	<b>17,120</b>	<b>17,120</b>	<b>17,120</b>	<b>17,120</b>	<b>17,120</b>	<b>17,120</b>	<b>21,578</b>	<b>17,120</b>	<b>17,120</b>	<b>17,120</b>	<b>17,120</b>	<b>17,120</b>	<b>209,898</b>	

\*These are Current Recurring Charges.



Expenditures Items Under Public Safety

Item	Quantity	Cost
Laser Unit	1	\$2,200
Stop Stix	5	\$1,500
Uniforms	5	\$7,500
Firearms	7	\$6,000
Car Payments	4	\$64,092
Tag Reader Payments	1	4,500
Portable Radio	1	6,500
		92,292

# Memorandum

**To:** Mayor A. R. (Rick) Roberts, III  
**CC:** Each Member of Council  
**From:** City Manager  
**Date:** 4/6/2023  
**Re:** FY 2024 Water and Sewer Fund Budget

The proposed operating budget for the Water and Sewer Fund for the period beginning 1 July 2023 and ending on 30 June 2024 is submitted for your review with the following comments.

We are projecting a total revenue of \$2,275,700.

The budget proposes rate increases across all tiers of our rate structure of .50 cents per one-thousand gallons of water consumption and .50 cents per one-thousand gallons of sewer discharge. This will result in a monthly increase of \$4.00 for the average customers.

Operational costs within the water/sewer industry have increased tremendously over the previous years. For example, after this increase we will be charging \$6.00 per one thousand gallons of sewer discharge, and we will be paying \$4.65 per one thousand gallons to treat the same. This just leaves \$1.35 cents per one-thousand gallons to pay our internal operating costs which include personnel, electricity, pump repairs/replacement, remote monitoring to avoid spills/early detection, and preventative maintenance.

This proposed budget will also bring the City into full compliance with the rate structures as called for in our Service Delivery Strategy with Cherokee County and the Georgia Department of Community Affairs as well as the North Georgia Metropolitan Atlanta Water District, including the doubling of our irrigation water rates.

Notable changes in the budget over previous years include:

## REVENUE:

**Sales of Water:** We are anticipating an increase in sales of \$125,000 with a significant portion of that increase coming from the completion and occupation of the townhomes on Old Dawsonville Road which is anticipated to create approximately \$65,000 in annual revenue.

**Meter Purchases/Water Capacity:** This budget line is anticipated to increase by \$62,000 based on an increase of \$500 in capacity charges per residential unit, on the anticipation of 104 new housing starts.

**Sewer Capacity Fees:** This line increases by \$76,000. Again from a requested \$500 per unit increase in capacity fees on the anticipated 104 new housing starts.

**Sewer Service Fees:** Based on growth, the anticipated rate increase of .50 cents per one thousand gallons of sewer discharged, we anticipate revenue in this area to increase by \$57,000. Again, the townhomes on Old Dawsonville Road will provide 104 new connections to the system with the base rate alone yielding \$20,000 annually, with an estimated \$30,000 in discharge fees.

**EXPENSES:**

**Sewage Collection & Disposal:** We anticipate an overall reduction in this line of \$223,394 as we do not anticipate the purchase of any additional water/sewer capacity during this budget cycle.

**Water Administration:** This budget anticipates the increase of \$192,817 of expenses under administration, of which \$68,595 is due to increased depreciation numbers, with additional increases from the area of personnel, insurance, and fuel costs. This budget also provides for the addition of one staff position in water/sewer, entry level.

**Water Distribution:** An increase of \$29,709 over the previous budget cycle with the majority of the increase coming in the form of Supplies/Materials (repair parts), Electricity, and Small Equipment.

**CAPITAL ITEMS PLANNED:**

**Well House Expansion Design:** We will ask our engineer this year to design a possible expansion of our existing well house. The goal of the expansion will be to create a "chemical room" separate from the production room. Our production chemicals are extremely corrosive, and we feel locating them further from the production infrastructure will increase the life of existing pumps, pipes and interior equipment. (Estimated Cost \$10,000). This project was planned but not completed in the previous budget cycle.

**Air Exhaust:** Installation of an exhaust system in the existing facility to facilitate the removal of chlorine gasses that can form during the production process. This will be a lower cost less expensive system that will be deemed "temporary" until a more permanent system is installed during the expansion process outlined above. (Estimated Cost \$5,000). This was planned but not executed in the previously budget cycle.

**Sewer Jetter:** Approved for order by Mayor and Council in January of 2023 thru the GMA Lease Purchase program, with payment dollars allocated in this budget.

**Vehicle Purchase:** This budget anticipates the purchase of two new vehicles. F-250 Super Duty Truck to replace an existing 2004 Ford F-150 that will be taken out of service and a new F-150 to add to the fleet (supervisor vehicle).

**Completion of Remote Monitoring:** This budget provides dollars to complete our hardware acquisition so that every water/sewer station will have remote monitoring capabilities. From this point forward, all new lift stations, water tanks etc., built by the development community will have this equipment as a required component of construction.

City of Ball Ground, Georgia  
 For Fiscal Year Ending June 30, 2024  
 Proposed Operating Budget  
 Water & Sewer Fund - Revenue

Chart Number	Item	FY-24	FY-23	FY-22	12/31/22 YTD
		Proposed	Budget	Actual	Actual
505-0000-00-334000	State Government Grants	\$ -	\$ -	\$ -	\$ -
505-0000-00-344210	Water Charges from Sale of Water	\$ 725,000	\$ 600,000	\$ 593,488	\$ 346,722
505-0000-00-344220	Water Capacity Charges (Meters)	\$ 312,000	\$ 250,000	\$ 282,500	\$ 76,000
505-0000-00-344222	Long Side Service Bore	\$ 5,000	\$ 5,000	\$ 7,000	
505-0000-00-344223	Flow Testing	\$ 2,500	\$ 5,000		
505-0000-00-344225	Sewer Capacity Charges (Taps)	\$ 676,000	\$ 600,000	\$ 709,842	\$ 170,040
505-0000-00-344230	Late Charges Water	\$ 10,000	\$ 18,000	\$ 13,862	\$ 6,000
505-0000-00-344231	Late Charges Sewer	\$ 8,000	\$ 15,000	\$ 10,393	\$ 5,000
505-0000-00-344235	Service Fees	\$ 8,000	\$ 13,000	\$ 17,190	\$ 6,095
505-0000-00-344255	Sewer Service Fees	\$ 525,000	\$ 468,000	\$ 437,208	\$ 250,219
505-0000-00-344260	Brush and Debris Removal	\$ 1,000	\$ 1,000		
505-0000-00-349300	Bad Check Fees	\$ 200	\$ 200	\$ 506	
505-0000-00-361000	Interest Earned	\$ 1,000	\$ 1,000	\$ 693	\$ 2,667
505-0000-00-380000	Miscellaneous Income	\$ 2,000	\$ 2,000		
505-0000-00-391200	Operating Transfer- Sanitation Fund				
505-0000-00-391201	Operating Transfer- SPLOST				
505-0000-00-392110	Sale of assets - equipment		\$ 1,200		
<b>Total Projected Revenue</b>		<b>\$ 2,275,700</b>	<b>\$ 1,979,400</b>	<b>\$ 2,072,682</b>	<b>\$ 862,743</b>

City of Ball Ground, Georgia  
 For Fiscal Year Ending June 30, 2024  
 Proposed Operating Budget  
 Water & Sewer Fund - Expenditures

Chart Number	Item	FY-24 Proposed	FY-23		FY-22		12/31/22 YTD	
			Budget	Actual	Actual	Actual	Actual	Actual
<i>General Administration</i>								
505-1500-10-523350	Bank Charges	\$ 2,000	\$ 500	\$ 1,153	\$ 720			
<i>Road &amp; Streets</i>								
505-4221-55-522140	Grounds Maintenance	\$ 20,000	\$ 15,000	\$ 1,650				
<i>Waste Water</i>								
505-4300-75-521330	Contract Services - Sewer	\$ 25,000	\$ 25,000	\$ 32,986	\$ 31,133			
<i>Sewage Collection &amp; Disposal</i>								
505-4331-75-521310	Capacity Purchase From CCWSA	\$ -	\$ 150,000					
505-4331-75-521320	Treatment fees CCWSA	\$ 140,000	\$ 200,000	\$ 178,367	\$ 62,097			
505-4331-75-522205	Repairs and Maint Capital	\$ 30,000	\$ 25,000	\$ 5,846	\$ 28			
505-4331-75-531100	Supplies and Materials	\$ 6,000	\$ 7,500	\$ 26,023	\$ 12,203			
505-4331-75-582100	Interest on Sewer System (Regions)	\$ 24,500	\$ 32,493	\$ 558	\$ 162			
505-4331-75-582113	Interest on Sewer Pump Howell Br	\$ 280	\$ 1,404	\$ 1,359	\$ 611			
505-4331-75-582213	Interest GEFA (372 North Sewer)	\$ 1,223	\$ 9,000					
505-4331-75-582304	Lift Station Repairs/Maint	\$ 100,000	\$ 100,000					
	Video Services	\$ 25,000	\$ 25,000					
		\$ 327,003	\$ 550,397	\$ 212,193	\$ 75,101			
<i>Water Administration</i>								
505-4410-65-511100	Salaries	\$ 400,388	\$ 340,873	\$ 307,325	\$ 177,773			
505-4410-65-512100	Group Insurance	\$ 64,773	\$ 39,330	\$ 51,007	\$ 31,297			
505-4410-65-512200	FICA	\$ 30,630	\$ 21,366	\$ 22,632	\$ 12,841			
505-4410-65-512401	Retirement	\$ 30,000	\$ 30,000	\$ 25,259	\$ 13,689			
505-4410-65-512600	Unemployment Taxes	\$ 300	\$ 300					
505-4410-65-512700	Workers Compensation Ins	\$ 8,750	\$ 8,750	\$ 5,881	\$ 2,678			
505-4410-65-521200	Engineering and Legal Svs, GIS	\$ 20,000	\$ 20,000	\$ 341	\$ 18,131			
505-4410-65-521205	Professional Services Other	\$ 10,000	\$ 6,958	\$ 1,135				
505-4410-65-521230	Audit Services	\$ 17,500	\$ 17,500	\$ 16,500	\$ 16,250			
505-4410-65-522320	Equipment Rental Copiers	\$ 500	\$ 500	\$ 309	\$ 160			
505-4410-65-523100	Liability Insurance	\$ 18,500	\$ 8,500	\$ 17,608				
505-4410-65-523300	Advertising	\$ 500	\$ 500	\$ 99				
505-4410-65-523500	Travel	\$ 4,500	\$ 5,500	\$ 3,906	\$ 1,370			
505-4410-65-523600	Dues and Fees	\$ 9,000	\$ 9,000	\$ 8,397	\$ 1,730			
505-4410-65-523700	Education & Training	\$ 3,500	\$ 3,000	\$ 3,137	\$ 714			
505-4410-65-523900	Misc	\$ 5,000	\$ 10,000	\$ 380	\$ 238			
505-4410-65-531100	Supplies, Materials	\$ 8,000	\$ 8,000	\$ 20,488	\$ 1,685			
505-4410-65-531150	Postage	\$ 7,500	\$ 7,000	\$ 6,602	\$ 3,517			
505-4410-65-531270	Fuel	\$ 20,000	\$ 10,500		\$ 9,665			
505-4410-65-531600	Small Equipment Purchases	\$ 50,000	\$ 40,000		\$ 8,252			
505-4410-65-542400	Computer Expenses	\$ 5,000	\$ 10,000					
505-4410-65-561000	Depreciation	\$ -	\$ -					
505-4410-65-574000	Bad Debt Expense	\$ 358,640	\$ 290,045	\$ 358,640				
505-4410-65-579000	Contingencies	\$ -	\$ -					
505-4410-65-611001	Operating Transfer/Mgt Fee	\$ 50,000	\$ 50,000	\$ 40,000	\$ 301,125			
		\$ 1,122,981	\$ 930,164	\$ 895,469	\$ -			

Letter, Generator, tool Boxes for trailers, electric pumps  
 SCADA Sage Hill, Subway, Cherokee Vii

To GF - Management Fee

City of Ball Ground, Georgia  
 For Fiscal Year Ending June 30, 2024  
 Proposed Operating Budget  
 Water & Sewer Fund - Expenditures

Chart Number	Item	FY-24 Proposed	FY-22		12/31/22 YTD	
			Budget	Actual	Actual	Actual
<i>Water Purchases</i>	Communications	\$ 15,000	\$ 12,000	\$ 16,574	\$ 6,352	
505-4420-70-523200	Water Purchases & Capacity	\$ 100,000	\$ 125,000	\$ 102,354	\$ 124,787	
505-4420-70-531210		\$ 115,000	\$ 137,000	\$ 118,928	\$ 131,139	
<i>Water Treatment</i>	Lab Fees	\$ 4,500	\$ 4,500	\$ 4,190	\$ 4,190	
505-4430-70-523600						
<i>Water Distribution</i>	Contract Services Water	\$ 100,000	\$ 120,000	\$ 68,632	\$ 12,021	
505-4440-70-521330	Contract Services Long Side Bores	\$ 10,000	\$ 6,500	\$ 6,575		
505-4440-70-521331	Contract Services Flow Testing	\$ 4,000	\$ 3,500	\$ 600		
505-4440-70-521332	Repairs and Maintenance	\$ 20,000	\$ 20,000	\$ 8,543	\$ 785	
505-4440-70-522200	Tank Maintenance	\$ 24,000	\$ 22,000	\$ 15,602	\$ 15,840	
505-4440-70-522201	Vehicle and Equipment Maintenance	\$ 14,000	\$ 9,000	\$ 21,861	\$ 27,434	
505-4440-70-522210	Supplies and Materials	\$ 100,000	\$ 90,000	\$ 96,878	\$ 28,250	
505-4440-70-531100	Water Samples Postage	\$ 600	\$ 600	\$ 453	\$ 282	
505-4440-70-531150	Chemicals	\$ 5,000	\$ 4,200	\$ 4,078	\$ 787	
505-4440-70-531200	Natural Gas Expenses	\$ 2,000	\$ 2,000	\$ 1,659	\$ 776	
505-4440-70-531230	Electricity	\$ 50,000	\$ 42,000	\$ 46,351	\$ 21,943	
505-4440-75-531230	Street Lights	\$ 55,000	\$ 50,000	\$ 50,451	\$ 31,903	
505-4440-70-531600	Small Equipment / Training Aids	\$ 15,000	\$ 2,200	\$ 621	\$ 1,054	
505-4440-70-582205	Interest Trucks (F250) (2019) (2020)	\$ 4,000	\$ 252	\$ 76		
505-4440-70-582214	Hydro Vac Trailer	\$ 1,500	\$ 6,739	\$ 4,962	\$ 2,382	
505-4440-70-582303	Interest - Harris Property Regions	\$ 5,000	\$ -	\$ -	\$ -	
505-4440-75-612004	Contributed Capital	\$ 410,100	\$ 378,991	\$ 329,885	\$ 143,637	
	Total Projected Expenditures	\$ 2,026,584	\$ 2,026,552	\$ 1,594,804	\$ 688,695	
	Revenues over/under Expenditures	\$ 249,116	\$ (47,152)	\$ 477,878	\$ 174,048	
<i>Other uses of Cash</i>	GEFA Principal 372 North Sewer Line	\$ (16,717)				
	Regions Bank Sewer Principal	\$ (73,103)				
	Harris Property Regions	\$ (19,131)				
	Truck Loans 2022 & 2022	\$ (20,000)				
	Hydro Vac Trailer	\$ (14,000)				
	Howell Br Sewer Pump Principal	\$ (1,000)				
	Depreciation	\$ 358,640				
	Net Cash Flow	\$ 463,805	\$ (47,152)	\$ 477,878	\$ 174,048	

F-150 & F-250 Diesel

F-150 / F-250 Diesel /

**Development Projects  
Approved Concept Plans**

<b>WATER CAPACITY</b>	
Eastwood Homes	26
Creekside (Snell)	26
Creekwood Park (Northridge)	8
Valley Towns	10
Overlook	18
Infill	2
Malones Pond	8
Short Term Rentals	6
<b>Total</b>	<b>104</b>

\$3,000	\$78,000
\$3,000	\$78,000
\$3,000	\$24,000
\$3,000	\$30,000
\$3,000	\$54,000
\$3,000	\$6,000
\$3,000	\$24,000
\$3,000	\$18,000
	<b>\$312,000</b>

<b>SEWER CAPACITY</b>	
Eastwood Homes	26
Creekside (Snell)	26
Creekwood Park (Northridge)	8
Valley Towns	10
Overlook	18
Infill	2
Malones Pond	8
Short Term Rentals	6
<b>Total</b>	<b>104</b>

\$6,500	\$169,000
\$6,500	\$169,000
\$6,500	\$52,000
\$6,500	\$65,000
\$6,500	\$117,000
\$6,500	\$13,000
\$6,500	\$52,000
\$6,500	\$39,000
	<b>\$676,000</b>

# Memorandum

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**To:** Mayor A. R. (Rick) Roberts, III  
**CC:** Each Member of Council  
**From:** City Manager  
**Date:** 4/6/2023  
**Re:** FY 2024 Storm Water Utility Fund

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The proposed operating budget for the Storm Water Utility Fund for the period beginning 1 July 2023 and ending on 30 June 2024 is submitted for your review with the following comments.

**REVENUE:**

Revenue is expected at \$59,200.

**EXPENSE:**

**Pond Inspections:** This budget provides \$3,000 for contract services in the inspection of Storm Water Ponds/Detention ponds located on private property within the City. Ponds that will be inspected during this budget cycle include Sage Hill, Lantern Walk, UAC, Post Office and Mountain Brooke North.

**Stripling Street Drainage Project:** We have allocated \$30,000 for curb, gutter and storm drain along a portion of Stripling Street this is currently in design.



City of Ball Ground, Georgia  
 For Fiscal Year Ending June 30, 2024  
 Proposed Operating Budget - Revenues  
 Storm Water Utility

Item Description	Account Number	FY-23		FY-22		12/31/22 YTD	
		Proposed	Budget	Actual	Actual	Actual	Actual
Storm Water Fees		\$ 58,000	\$ 47,500	\$ 43,405	\$ 25,040		
Late Charges		\$ 1,200	\$ 1,000	\$ 960	\$ 600		
<b>Total Projected Revenue</b>		<b>\$ 59,200</b>	<b>\$ 48,500</b>	<b>\$ 44,365</b>	<b>\$ 25,640</b>		

City of Ball Ground, Georgia  
 For Fiscal Year Ending June 30, 2024  
 Proposed Operating Budget - Expenditures  
 Storm Water Utility

Item Description	Account Number	FY-24 Proposed	FY-23 Budget	FY-22 Actual	12/31/22 YTD Actual
Pond Inspections		\$ 3,000	\$ 6,000	\$ -	
Drainage Improvemnet Project		\$ 30,000	\$ 30,000	\$ -	7,250 Stripping Street
Relocate Byrd Hill Catch Basin		\$ 10,700			CIP
Debris removal		\$ 10,500	\$ 7,500	\$ 4,678	
Management Fee GF		\$ 5,000	\$ 5,000	\$ 4,000	
<b>Total Projected Expenses</b>		<u>\$ 59,200</u>	<u>\$ 48,500</u>	<u>\$ 8,678</u>	<u>\$ 7,250</u>
Revenues over Expenditures		\$ -	\$ -	\$ 35,687	\$ 18,390

# Memorandum

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**To:** Mayor A. R. (Rick) Roberts, III  
**CC:** Each Member of Council  
**From:** City Manager  
**Date:** 4/6/2023  
**Re:** FY 2023 Sanitation Fund

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The proposed operating budget for the Sanitation Fund for the period beginning 1 July 2022 and ending on 30 June 2023 is submitted for your review with the following comments.

This budget anticipates the collection of \$292,560 in sanitation fees with the likelihood of \$8,000 in late fees assessed on accounts based on historical averages.

The revenue of \$292,560 is up almost \$40,000 from one year ago based primarily on the rate increase received from Waste Management.

Expenses have been updated to reflect the adjustment in prices to Waste Management with the remainder of line items staying in line with previous years.

City of Ball Ground, Georgia  
 For Fiscal Year Ending June 30, 2024  
 Proposed Operating Budget - Revenues  
 Sanitation

Item Description	Account Number	FY-22 12/31/22 YTD			
		FY-24 Proposed	FY-23 Budget	Actual	Actual
Sanitation Charges	540-0000-00-344210	\$ 340,000	\$ 292,560	\$ 258,318	\$ 153,313
Late Charges	540-0000-00-344211	\$ 8,000	\$ 8,000	\$ 6,247	\$ 3,437
<b>Total Projected Revenue</b>		<b>\$ 348,000</b>	<b>\$ 300,560</b>	<b>\$ 265,165</b>	<b>\$ 156,750</b>

City of Ball Ground, Georgia  
 For Fiscal Year Ending June 30, 2024  
 Proposed Operating Budget - Expenditures  
 Sanitation

Item Description	Account Number	FY-24	FY-23	FY-22	12/31/22 YTD
		Proposed	Budget	Actual	Actual
Customer Service Salary Share	540-4300-75-511100	\$ 30,960	\$ 30,960	\$ 26,345	\$ 15,480
Audit	540-4300-75-521230	\$	\$ 4,000	\$ 4,000	
Contract Services	540-4300-75-521330	\$ 265,000	\$ 235,000	\$ 199,895	\$ 124,535
Bank Charges	540-4300-75-523350	\$ 100	\$ 100		
Contingencies	540-4300-75-579000	\$ 14,440	\$ 4,500		
Street Lights	540-4300-75-31233	\$ 25,000	\$ 20,000		
Mgt Fee to GF		\$ 12,500	\$ 6,000		
<b>Total Projected Expenses</b>		<u>\$ 348,000</u>	<u>\$ 300,560</u>	<u>\$ 230,240</u>	<u>\$ 140,015</u>
Revenues over Expenditures		<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ 34,925</u>	<u>\$ 16,735</u>