

Mayor
A. R. Roberts, III

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



CITY OF BALL GROUND
www.cityofballground.com

City Manager
Eric Wilmarth

City Attorney
Darrell Caudill

City Clerk
Karen Jordan

March 21, 2024

Re: Submittal of the FY-2024/2025 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, Solid Waste Fund and the City's first Impact Fee budget.

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

Budget totals are as follows:

Budget	Proposed 2025	Adopted 2024	Actual 2023	Increase/ Decrease	Percentage
General Fund	\$2,224,192	\$2,108,848	\$1,991,658	\$115,344	5.2%
Fire District Tax	\$652,280	\$517,753	\$514,372	\$134,527	25.9%
SPLOST (Note 1)	\$552,500	\$738,100	\$787,624	(\$185,600)	(25.1%)
Water/Sewer	\$2,352,000	\$2,275,700	\$2,109,374	\$76,300	3.4%
Storm Water	\$61,220	\$59,200	\$55,429	\$2,020	3.4%
Solid Waste	\$345,206	\$348,000	\$327,682	(\$2,794)	(.08%)
Impact Fees	\$154,000			\$154,000	
Total	\$6,341,398	\$6,047,601	\$5,786,139	\$293,797	4.6%

Note 1: July 1 begins collections of SPLOST under the 2022 referendum. We lost a bit of funding due to the reduction in allocated percentage based on population. We lost significant allocation due to Cherokee County increasing the tier one project to approximately \$110,000,000 – up from approximately \$22,000,000 in the previous referendum. Tier one projects come off the top resulting in less funds to distribute pro-rata.

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.

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 through 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

Last year the city took action to bring our public safety wages to a level on par with other Cherokee County jurisdictions. Our entry level officers are very near equal with their peers. This year will see public safety receive a step increase for longevity as well as the 3.2% COLA to compensate for inflation in the Metro Atlanta Region.

Having brought public safety on par we are working this year to bring our public works and administrative hourly personnel closer to their peers. Our starting minimum wage is currently \$15.00 per hour in public works, compared to \$20.00 per hour in the City of Canton, \$20.60 in Woodstock and \$21.00 per hour in Holly Springs. Cherokee County is at \$17.00 per hour and is experiencing challenges similar to Ball Ground in staffing. While we cannot feasibly make this jump in one year to come on par with other jurisdictions, this budget does adjust administrative and public works staff to a minimum wage of \$17.00 per hour while making internal adjustments to existing personnel to avoid compression in the pay scale.

Capital Improvement Plan (CIP)

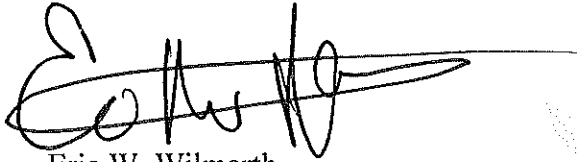
The Special Purpose Local Option Sales Tax (SPLOST) budget is used to implement our Capital Improvement Plan and the specifics will be discussed in that memorandum. However, it is important to note that while we have been successful in accomplishing many items in our Capital Improvement Plan, that almost every Capital Improvement Project comes with a funding need for ongoing maintenance. Recent examples for Capital Projects impacting operations costs would be Roberts Lake Trail, City Gym, Downtown Pocket Park, Old Dawsonville Road tree/flower plantings, Valley Street Gazebo shrub and flower plantings etc.

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, resurfacing of Grogan Street, Roberts Lake Trail Extension to downtown, Mountain Brooke Backup Water Supply Connection, and completion of the Parks Master Plan. We also plan on getting under way with construction of the Mountain Brooke Sidewalk Connection which will be bid specific and paid for using reserve funds.

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,

A handwritten signature in black ink, appearing to read 'Eric W. Wilmarth', with a long horizontal line 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: 3/21/2024
Re: FY 2025 General Fund Operating Budget

The proposed operating budget for the general fund for the period beginning 1 July 2024 and ending on 30 June 2025 is submitted for your review with the following comments.

We are projecting a total revenue of \$2,224,192, an increase of 5.2% 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 through 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 through this budget.

This budget anticipates an increase of \$35,000 in property tax revenue to be achieved thru growth. This budget does not anticipate the need for a property tax increase to fund operations.

This budget provides for increasing our reserve fund by fifty-thousand dollars (\$50,000) as well as allocates Sixty-Three Thousand Dollars to the contingency line that can be reallocated throughout the year as necessary.

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

REVENUE:

Property Taxes: We are projecting an increase in property tax collections of approximately thirty-five thousand dollars (\$35,000) over the previous year's budget. This is based on growth and does not anticipate the need for a property tax increase.

Title Ad Valorem Tax: This line is projected to increase \$27,000 based on actual receipts to date. This line is obviously difficult to project as it is based on vehicle purchases which fluctuate widely from year to year.

Franchise Fee Electrical: We anticipate, based on growth, that this fee will increase to \$150,000 annually. This fee is derived from collections of 3% on electrical utility bills within the city limits. This fee charged to the power companies is what allows them access to our city owned properties and rights of way to

Building Permits and Inspections: We are projecting revenue of \$265,000, up from \$247,500 last year. This is based on the estimate of 102 residential building permits with a significant number of these permits being issued for larger homes in Malones Pond and Brogans Bluff. There is no anticipated increase in building permit fees this year.

LMIG Grant – We anticipate this line to be funded at \$80,000, up from \$35,000 last year. This is due slightly to increased growth, slightly more road mileage, and then the commitment from the State to double the funding this year. Next year this line will drop back to normal levels.

Gymnasium Usage Fees: We anticipate revenue will increase from \$17,000 to \$25,000 based on current use and receipts. This facility is our most heavily used facility and soon should come close to paying for its own operations and maintenance. We will be obtaining estimates from Atlanta Gas Light to extend Natural Gas to the facility which will drastically cut our heating costs, as well as exploring methods to control entry/exit to prevent the propping open of doors that further drive-up energy costs.

Municipal Court Fines: We anticipate a reduction in this line from \$125,000 to \$60,000 based on actual year-to-date receipts as well as a shift in mission. While we will still work traffic our focus will become more oriented towards community policing, spending more time in neighborhoods and downtown.

Interest Income: Due to increased interest rates as well as fund balances, we anticipate increased revenue to at least \$12,500. We are also working to determine if Georgia Fund One is right for us as interest rates are hovering in the 5% range, however, while use by a significant number of Georgia Cities and Counties, and while it is completely legal, our funds on balance would not be protected by FDIC Insurance or Pledged Collateral is required when we deposit into traditional banks. While the risk is minimal, there would be risk.

Management Fees/Other Funds: We are increasing this line item from \$67,500 to \$82,500 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 \$30,150 to \$37,525 with the bulk of the increase going to liability insurance, travel, and education. We have a very active City Council that is taking advantage of numerous training opportunities to help move our city forward.

Administrative Expenses: Our expenses in administration will decrease from \$480,086 down to \$447,349 due to a reduction in funds committed to contingency and reserve fund deposit. It should be noted that we will dip into the contingency fund very early in the fiscal year as we plan to use these funds to hire a new City Clerk that will be able to job shadow our retiring City Clerk for a 4-6 month time period.

Building Expenses: We have increased this line from \$71,650 to \$86,650 to provide funds to update the wall covering in City Council Chambers.

Police Department: Changes in the Police Department budget this year are relatively minor, this year seeing a decrease from \$812,605 to \$802,549. This decline is due to the completion of the move into their new building, reduction in computer lines because computers are new and a significant drop

in small equipment as the new laser program was funded and a complete change out performed. Group insurance also sees a decline due to several officers having other insurance options they have exercised.

Roads and Streets: This line item will see a decrease in funding from \$101,196 to \$93,800. Two major factors play into this reduction. First, we will see one year of elevated LMIG Funding so that increase the line, however we defunded the general fund roads and streets department in favor of moving it to parks and recreation.

Senior Center: This line increases by almost \$10,000 for the purpose of acquiring an outdoor storage building. The seniors are completely out of the room and additional storage is needed.

Parks and Recreation: This line will increase from \$186,9090 to \$280,209, primarily from shifting of the vacant roads and streets position to this line. The goal is to free up public works staffing he are also currently dealing with all issues relating to parks. This position will give us more eyes on the parks constantly as we also work to have the best park facilities possible. This position will have daily responsibilities in the pocket park to keep it clean and organized, daily trash pick-up, gymnasium maintenance and cleanings as well as hosting recdesk, scheduling facilities, and follow-up for the purpose of addressing damage and vandalism to our facilities. This position would be housed in the office at the field two concession stand and would be a flex position working 40 hours per week, with the scheduling floating based on activities within the city from baseball tournaments, special events, etc.

Planning and Zoning: Budgeted increase of \$20,000 primarily to fund a re-write of our zoning code. We have made numerous changes and updates but will be seeking assistance from a third party to assist with our final changes and then re-write the code of ease of use.

Additional Notes: As we move towards budget adoption, there will be one additional significant expenditure that will come forth as a budget amendment once plans have been finalized. Our City Clerk has expressed her desire to retire on January 1st, 2025, six months into our budget year. We believe it would be prudent to advertise for a new City Clerk, and to bring this person on board as early into this budget year as possible to allow for several months of job shadowing prior to the city clerk's retirement.

	FY-25 Proposed	FY-24 Budget	FY-23 Actual	12/31/23 YTD Actual
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Chart Number		Item Description	FY-25 Proposed	FY-24 Budget	FY-23 Actual	12/31/23 YTD Actual
1	100-0000-00-301610	Business and Occupation Tax	\$ 24,000	\$ 24,000	\$ 21,749	\$ 7,342
2	100-0000-00-311100	Property Taxes	\$ 935,000	\$ 900,000	\$ 672,481	\$ 879,274
3	100-0000-00-311201	Prior Year Property Tax Collections	\$ 4,000	\$ 4,000		
4	100-0000-00-311310	Motor Vehicle Tax	\$ 2,700	\$ 3,100	\$ 4,312	\$ 1,373
5	100-0000-00-311315	Title Ad Valorem Tax Distribution	\$ 142,000	\$ 125,000	\$ 121,126	\$ 72,151
6	100-0000-00-311320	Mobile Home Tax	\$ 90	\$ 116	\$ 114	\$ -
7	100-0000-00-311350	Railroad Equipment Car Taxes	\$ 200	\$ 300	\$ -	
8	100-0000-00-311600	Real Estate Transfer and Intangible	\$ 23,000	\$ 22,500	\$ 18,555	\$ 12,911
9	100-0000-00-311710	Franchise Taxes Electrical	\$ 150,000	\$ 135,000	\$ 138,062	\$ -
10	100-0000-00-311730	Franchise Taxes Natural Gas	\$ 22,000	\$ 18,000	\$ 15,062	\$ 10,295
11	100-0000-00-311750	Franchise Taxes Cable TV	\$ 6,756	\$ 6,400	\$ 6,756	
12	100-0000-00-382001	Right of Way Agreement - Fiber	\$ 10,916	\$ 10,642	\$ 10,916	\$ 368
13	100-0000-00-311760	Franchise Taxes Telephone	\$ 4,500	\$ 4,500	\$ 4,890	\$ 1,756
14	100-0000-00-314200	Alcoholic Beverage Excise Tax	\$ 72,000	\$ 70,000	\$ 68,389	\$ 35,383
15	100-0000-00-314201	3% By the Drink Alcoholic Beverage	\$ 7,000	\$ 6,000	\$ 6,384	\$ 4,136
16	100-0000-00-316200	Insurance Premium Tax	\$ 223,000	\$ 225,000	\$ 220,180	\$ 218,287
17	100-0000-00-316201	Municipal License Fee / Insurance Co	\$ 13,000	\$ 11,000	\$ 12,850	\$ 440
18	100-0000-00-316300	Financial Institution Tax	\$ 6,500	\$ 4,500	\$ 7,552	
19	100-0000-00-319000	Penalties and Interest on Del Tax	\$ 1,000	\$ 1,000		

	FY-25 Proposed	FY-24 Budget	FY-23 Actual	12/31/23 YTD Actual
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Chart Number	Item Description	Proposed	Budget	Actual	Actual
20	100-0000-00-321100 License/Permits Alcohol	\$ 30,000	\$ 26,900	\$ 38,619	\$ 12,150
21	100-0000-00-321140 Pouring Permit Fees	\$ 600			
22	100-0000-00-322110 Building Permits and Inspections	\$ 265,000	\$ 247,500	\$ 337,265	\$ 181,772 See Estimated Bldg P
23	100-0000-00-322120 Zoning and Land Use Fees	\$ 150	\$ 1,500	\$ 75	\$ 225
24	100-0000-00-322140 Sign Permit Fee	\$ 500	\$ 500	\$ 250	\$ 100
25	100-0000-00-322201 Plan and Plat Review Fees	\$ 1,300	\$ 1,000	\$ 1,450	\$ 675
26	100-0000-00-334300 LMIG Grant - Paving	\$ 80,000	\$ 35,000	\$ 34,282	\$ 39,670 Doubled one year only
27	100-0000-00-341900 Community Center Revenue			\$ 12,500	\$ 4,750
28	100-0000-00-341910 Election Qualifying Fee				
29	100-0000-00-342120 Accident Reports	\$ 300	\$ 150	\$ 340	\$ 210
30	100-0000-00-347200 Parks Usage Fees	\$ 7,000	\$ 4,000	\$ 7,000	\$ 4,580
31	100-0000-00-347235 Park Pavilion Rentals	\$ 750	\$ 500	\$ 1,575	\$ 375
32	100-0000-00-347240 Gymnasium Usage Fees	\$ 25,000	\$ 17,000	\$ 28,075	\$ 13,750
33	100-0000-00-347300 Main Street Events Income	\$ 500	\$ 500	\$ 680	\$ -
34	100-0000-00-349300 Bad Check Fees	\$ 30	\$ 30	\$ 30	
35	100-0000-00-351170 Municipal Court Fines	\$ 60,000	\$ 125,000	\$ 116,804	\$ 22,783
36	100-0000-00-351171 Incident Reports		\$ 10		
37	100-0000-00-351180 Municipal Court Fees		\$ 100	\$ 843	\$ 66

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2025
Proposed Operating Budget
General Fund - Revenue

	Chart Number	Item Description	FY-25 Proposed	FY-24 Budget	FY-23 Actual	12/31/23 YTD Actual
38	100-00000-00-361000	Interest Income	\$ 12,500	\$ 1,000	\$ 14,992	\$ 9,603
39	100-00000-00-371053	Botanical Gardens Donations		\$ 500		
40	100-00000-00-389000	Other / Miscellaneous Revenue	\$ 6,000	\$ 8,500		
41		Management Fees/Other Funds	\$ 87,500	\$ 67,500	\$ 67,500	
42		Sale of Surplus Property / Equipment				
Total Projected Revenues			\$ 2,224,192	\$ 2,108,848	\$ 1,991,658	\$ 1,534,425

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2025
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-25 Proposed	FY-24 Budget	FY-23 Actual	12/31/23 YTD Actual
City Council Expense					
100-1110-10-Series	FICA	\$ 300.00	\$ 300.00	\$ 309	\$ 162
100-1110-10-512200	Workers Compensation				
100-1110-10-512700	Compensation	\$ 4,000.00	\$ 4,000.00	\$ 4,032	\$ 2,111
100-1110-10-521100	Professional Services				
100-1110-10-521200	Liability Insurance	\$ 6,575.00	\$ 3,850.00	\$ 6,014	
100-1110-10-523100	Communications	\$ 3,650.00	\$ 3,000.00	\$ 2,952	\$ 1,000
100-1110-10-523200	Travel	\$ 12,000.00	\$ 10,000.00	\$ 9,168	\$ 410
100-1110-10-523500	Education and Training / Retreat	\$ 10,000.00	\$ 8,000.00	\$ 8,060	\$ 1,220
100-1110-10-523700	Supplies/Materials	\$ 1,000.00			\$ 619
100-1110-10-531100	Postage				
		\$ 37,525	\$ 30,150	\$ 30,535	\$ 5,522
City Clerk Expense					
100-1130-10-Series	Salaries and Wages	\$74,800	\$68,000	\$ 66,489	\$ 35,073
100-1130-10-511100	Group Insurance	\$7,056	\$7,056	\$ 7,132	\$ 3,660
100-1130-10-512100	FICA	\$5,722	\$5,202	\$ 5,447	\$ 2,877
100-1130-10-512200	Retirement	\$4,500	\$6,000	\$ 5,040	\$ 1,960
100-1130-10-512401	Workers Compensation	\$1,300	\$625	\$ 1,276	\$ 983
100-1130-10-512700	Travel	\$3,500	\$4,000	\$ 1,203	
100-1130-10-523500	Dues and Fees	\$350	\$350	\$ 247	\$ 185
100-1130-10-523600	Education and Training	\$1,500	\$2,000	\$ 130	
		\$ 98,728	\$ 93,233	\$ 86,964	\$ 44,738
Mayor Expenses					
100-1310-10-Series	FICA	\$400	\$400	\$ 295	\$ 182
100-1310-10-512200	Workers Comp Ins				
100-1310-10-512700	Compensation	\$4,000	\$4,000	\$ 3,987	\$ 1,994
100-1310-10-521100	Travel	\$7,200	\$6,000	\$ 5,699	\$ 1,380
100-1310-10-523500	Dues and Fees	\$200			
100-1310-10-523600	Education and Training	\$1,500	\$1,500	\$ 1,280	\$ 275
100-1310-10-523700	Supplies/Materials/Postage	\$1,500	\$500		\$ 116
		\$ 14,800	\$ 12,600	\$ 11,261	\$ 3,947
City Manager Expenses					
100-1320-10-Series	Salaries and Wages	\$27,500	\$25,000	\$ 19,905	\$ 12,019
100-1320-10-511100	Group Insurance	\$1,596	\$1,596	\$ 1,174	\$ 830
100-1320-10-512100	FICA	\$2,104	\$1,913	\$ 1,548	\$ 934
100-1320-10-512200	Retirement	\$4,750	\$4,750	\$ 3,852	\$ 1,538
100-1320-10-512401	Workers Compensation	\$550	\$550	\$ 540	\$ 528
100-1320-10-512700	Travel	\$1,000	\$2,000	\$ 539	\$ 114
100-1320-10-523500	Dues and Fees	\$150	\$150	\$ 138	
100-1320-10-523600	Education and Training	\$500	\$1,000		
		\$ 38,150	\$ 36,959	\$ 27,696	\$ 15,963

Expenses split between 3 funds

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2025
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-25 Proposed	FY-24 Budget	FY-23 Actual	12/31/23 YTD Actual
100-1400-10 Series	Election Expenses	\$ 400	\$ 400	\$ 79	\$ -
100-1400-10-521100	Compensation	\$0		\$	79
100-1400-10-523400	Printing & Binding	\$0			
100-1400-10-531100	Supplies/Materials/Postage	\$0			
100-1400-10-521200	Professional Services Attorney	\$0			
100-1400-10-523300	Advertising	\$400	\$400		
100-1500-10 Series	Administrative Expenses	\$ 447,349	\$ 480,086	\$ 290,751	\$ 158,992
100-1500-10-511100	Salaries and Wages	\$103,860	\$91,960	\$104,939	\$42,153
100-1500-10-512100	Group Insurance	\$24,132	\$37,872	\$29,205	\$9,718
100-1500-10-512200	FICA	\$7,945	\$7,035	\$8,209	\$3,223
100-1500-10-512400	Retirement	\$6,000	\$6,000	\$6,074	\$4,035
100-1500-10-512600	Unemployment	\$600	\$600	\$1,494	\$180
100-1500-10-512700	Workers Compensation	\$1,000	\$300		
100-1500-10-521200	Professional Services (Attmy)	\$33,500	\$30,000	\$26,916	\$14,139
100-1500-10-521203	Professional Services Taxes	\$3,000	\$2,750	\$2,674	\$2,854
100-1500-10-521205	Professional Services Other	\$1,500	\$2,500	\$255	
100-1500-10-521220	Professional Svcs Payroll	\$6,500	\$6,000	\$6,604	\$3,046
100-1500-10-521230	Audit	\$20,000	\$17,000	\$22,200	\$8,700
100-1500-10-521300	Technical	\$7,000	\$6,000	\$6,819	\$3,220
100-1500-10-522320	Equipment Rental Copiers	\$7,500	\$6,000	\$6,469	\$3,656
100-1500-10-523001	Alcohol Pouring IDs	\$300	\$300	\$53	
100-1500-1-523100	Liability Insurance	\$6,500	\$5,500	\$5,640	
100-1500-10-523200	Communications	\$1,000	\$600	\$1,784	\$342
100-1500-10-523300	Advertising	\$4,000	\$3,000	\$4,597	\$1,952
100-1500-10-523350	Bank Charges	\$1,000	\$1,500	\$911	\$367
100-1500-10-523400	Printing & Binding	\$300	\$300	\$246	\$1,212
100-1500-10-523500	Travel	\$2,500	\$2,000		
100-1500-10-523600	Dues and Fees	\$23,000	\$18,000	\$17,079	\$21,349
100-1500-10-523700	Education and Training	\$1,000	\$750	\$2,557	
100-1500-10-523900	Other / Misc.	\$22,000	\$10,000	\$9,017	\$18,955
100-1500-10-523902	City Events (Christmas)	\$15,000	\$10,000	\$8,165	\$13,457
100-1500-10-523903	Partners in Education	\$2,500	\$1,000		\$1,250
100-1500-10-531100	Supplies / Materials	\$5,000	\$5,000	\$4,870	\$926
100-1500-10-531150	Postage	\$500	\$500	\$104	\$66
100-1500-10-531400	Books and Periodicals	\$250	\$250	\$150	\$150
100-1500-10-531601	Computer Equipment Non Cap	\$15,000	\$20,000	\$13,720	\$4,042
100-1500-10-542300	Furniture and Fixtures	\$5,000	\$5,000		
100-1500-10-542400	Computer Eqp / Maint	\$5,000	\$5,000		
100-1500-10-579000	Contingencies	\$64,962	\$57,369		
	Transfer to Reserve Fund	\$50,000	\$120,000		
		\$ 447,349	\$ 480,086	\$ 290,751	\$ 158,992

Adds \$,3000 for History Cherokee

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2025
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-25 Proposed	FY-24 Budget	FY-23 Actual	12/31/23 YTD Actual
100-1610-10 Series	Building Expenses				
100-1610-10-522130	Custodial Services	\$10,000	\$9,500	\$ 7,518	\$ 4,630
100-1610-10-522200	Repairs and Maintenance	\$20,000	\$14,500	\$ 36,110	\$ 6,844
100-1610-10-523100	Insurance	\$10,000	\$8,000	\$ 9,244	
100-1610-10-523200	Communications	\$4,000	\$4,000	\$ 3,294	\$ 1,510
100-1610-10-531100	Supplies	\$3,000	\$3,000	\$ 2,780	\$ 1,128
100-1610-10-531230	Electricity	\$22,000	\$15,000	\$ 20,261	\$ 10,149
100-1610-10-542300	Furniture and Fixtures	\$10,000	\$10,000	\$ 16,623	
100-1610-10-581216	Capital Lease City Hall Sign	\$7,200	\$7,000	\$ 6,984	\$ 3,601
100-1610-10-582216	Interest City Hall Sign	\$450	\$650	\$ 667	\$ 224
		<u>\$ 86,650</u>	<u>\$ 71,650</u>	<u>\$ 103,481</u>	<u>\$ 28,086</u>
100-2650-80 Series	Municipal Court				
100-2650-80-523500	Travel	\$2,500	\$2,500	\$ 261	
100-2650-80-523600	Dues / Fees	\$30,000	\$20,000	\$ 24,986	\$ 14,766
100-2650-80-523700	Education and Training	\$750	\$750	\$ 537	
100-2650-80-531100	Supplies and Materials	\$1,000	\$1,000	\$ 833	
100-2650-80-531150	Postage				
		<u>\$ 34,250</u>	<u>\$ 24,250</u>	<u>\$ 26,617</u>	<u>\$ 14,766</u>
100-3223-20 Series	Police Department				
100-3223-20-511100	Salaries & Wages	\$491,077	\$472,148	\$ 381,229	\$ 184,494
100-3223-20-512100	Group Insurance	\$89,630	\$97,662	\$ 71,020	\$ 31,716
100-3223-20-512200	FICA	\$37,843	\$36,670	\$ 28,667	\$ 13,508
100-3223-20-512401	Payroll Incentives	\$20,000	\$20,000	\$ 1,800	\$ 4,350
100-3223-20-512700	Retirement	\$28,500	\$30,625	\$ 22,219	\$ 8,766
100-3223-20-521200	Workers Compensation Ins	\$17,500	\$14,000	\$ 15,213	\$ 13,578
100-3223-20-522200	Professional Services	\$7,500	\$20,000	\$ 11,053	\$ 155
100-3223-20-522300	Repairs & Maintenance	\$10,000	\$10,000	\$ 10,183	\$ 2,693
100-3223-20-523100	Insurance (Liability)	\$16,500	\$12,000	\$ 14,278	
100-3223-20-523200	Communications	\$10,000	\$8,000	\$ 8,456	\$ 7,677
100-3223-20-523300	Advertising	\$1,500	\$1,500	\$ 1,227	\$ 150
100-3223-20-523400	Printing & Binding	\$500	\$500	\$ 256	\$ 150
100-3223-20-523500	Travel	\$5,000	\$5,000	\$ 5,920	\$ 2,656
100-3223-20-523600	Dues and Fees	\$4,000	\$3,500	\$ 7,496	\$ 3,680
100-3223-20-523700	Education and Training	\$3,000	\$2,500	\$ 1,098	\$ 1,683
100-3223-20-523910	Jail Expense	\$2,000	\$1,000	\$ 220	\$ 55
100-3223-20-531100	Supplies and Materials	\$3,000	\$2,500	\$ 9,057	\$ 268
100-3223-20-531270	Gasoline	\$35,000	\$30,000	\$ 21,968	\$ 7,013
100-3223-20-531400	Books & Periodicals	\$1,000	\$1,000		
100-3223-20-531600	Small Equipment/Tng Aids	\$10,000	\$30,000		
100-3223-20-531700	Other Supplies	\$4,000	\$4,000	\$ 1,573	\$ 3,265
100-3223-20-542400	Computer Equipment	\$5,000	\$10,000	\$ 20,193	\$ 3,908
		<u>\$ 802,549</u>	<u>\$ 812,605</u>	<u>\$ 633,126</u>	<u>\$ 289,765</u>

Tuition Assistance - Education & Training Inc

Consulting - State Certification

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2025
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-25	FY-24	FY-23	12/31/23 YTD
		Proposed	Budget	Actual	Actual
100-4221-55 Series	Roads and Streets for GF				
100-4221-55-511100	Salaries & Wages	\$0	\$37,760	\$ 42,900	
100-4221-55-512100	Group Insurance	\$0	\$12,168	\$ 11,762	
100-4221-55-512200	FICA	\$0	\$2,889	\$ 517	
100-4221-55-512401	Retirement	\$2,300	\$2,129	\$ 497	
100-4221-55-512700	Workers Compensation Ins	\$1,000	\$750	\$ 847	
100-4221-55-522101	Storm Cleanup	\$3,000	\$3,000		\$ 6,000
100-4221-55-522210	Equipment Repair/Maint			\$ 2,612	\$ 4,095
100-4221-55-522120	Snow Plowing (Non Gov)	\$2,500	\$2,500	\$ 128	
100-4221-55-522140	Grounds Maintenance	\$5,000	\$5,000	\$ 4,050	\$ 356
100-4221-55-522200	Paving (Repairs and Maint)				\$ 20,276
100-4221-55-541402	Repairs & Maintenance Capital	\$80,000	\$35,000	\$ 14,350	\$ 39,670 Paving LMIG
100-4221-55-531101	Supl / Mfrs Snow Removal				
100-4221-55-531233	Street Lights			\$ 3,476	
100-4221-55-531600	Small Equipment				
100-4221-55-531700	Other Supplies				
100-4950-37-522200	Cemetery Association	\$ 93,800	\$ 101,196	\$ 81,139	\$ 70,397
100-5520-38-Series	Senior Center Expense	\$ 3,000	\$ 3,000	\$ 3,000	
100-5520-38-522130	Custodial Services	2,000	2,000	1,510	835
100-5520-38-522200	Repairs and Maintenance	3,000	2,000	1,615	5,454
100-5520-38-523100	Liability Insurance	500	500	173	
100-5520-38-523200	Communications	3,600	3,100	3,090	1,806
100-5520-38-531100	Supplies and Materials	1,000	1,500	183	
100-5520-38-531220	Natural Gas	2,000	1,500	1,645	
100-5520-38-531230	Electricity	4,000	3,400	2,150	1,758
100-5520-38-542300	Furniture & Fixtures	10,000	2,500		
		\$ 26,100	\$ 16,500	\$ 10,366	\$ 9,853
100-5530-10 Series	Community Center Expense				
100-5530-10-522130	Custodial Services	2,000	2,000	1,800	939
100-5530-10-522200	Repairs and Maintenance	1,000	1,000	924	290
100-5530-10-523100	Liability Insurance	1,250	1,250	1,914	
100-5530-10-531100	Supplies and Materials	1,500	1,500	678	50
100-5530-10-531220	Natural Gas	2,000	2,000	1,846	607
100-5530-10-531230	Electricity	2,000	2,000	1,714	1,227
100-4221-55-541400	Infrastructure - Capital Outlay	\$ 9,750	\$ 9,750	\$ 8,876	\$ 3,113

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2025
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-25 Proposed	FY-24 Budget	FY-23 Actual	12/31/23 YTD Actual
100-6220-10 Series	Parks and Recreation				
100-6220-45-511100	Salaries & Wages	\$37,760			
100-6220-45-512100	Group Insurance	\$14,760			
100-6220-45-512200	FICA	\$2,889			
100-6220-45-512401	Retirement	\$2,300			
100-6220-45-512700	Workers Compensation Ins	\$1,500			
100-6220-45-522140	Grounds Maintenance	\$110,000	\$100,000	\$ 108,135	\$ 82,075
100-6220-45-522200	Repairs and Maintenance	\$30,000	\$25,000	\$ 48,830	\$ 39,661
100-6220-45-522205	Repairs and Maint Capital				
100-6220-45-522210	Equipment Repairs/Maint				
100-6220-45-523100	Liability Insurance	\$6,500	\$5,500	\$ 3,237	
100-6220-45-523200	Communications	\$10,000	\$4,500	\$ 5,539	\$ 9,326
100-6220-45-531100	Supplies and Materials	\$25,000	\$12,000	\$ 40,047	\$ 94,337
100-6220-45-531220	Natural Gas	\$9,000	\$9,000	\$ 11,401	\$ 2,715
100-6220-45-531230	Electricity	\$20,000	\$17,000	\$ 21,214	\$ 9,929
100-6220-45-541203	Roberts lake Park Project	\$7,500	\$10,000	\$ 8,659	\$ 2,500
100-6220-45-541217	City Hall Botanical Garden	\$3,000	\$3,000	\$ 6,724	\$ 787
		\$ 280,209	\$ 186,000	\$ 253,786	\$ 241,330
100-6240-10-572000	Tree City Expense	\$6,000	\$5,120	\$ 10,300	\$ 990
100-6500-10-572000	Library Supplement	\$3,000	\$3,000	\$ 3,000	
100-7220-30 Series	Building Department Expense				
100-7220-30-521205	Professional Services Other	\$2,000	\$0	\$	\$ 665
100-7220-30-521250	Professional Services Bldg Insp	\$50,000	\$50,000	\$ 60,318	\$ 10,070
100-7350-40-531100	Supplies/Materials	\$2,000	\$2,000		
		\$ 54,000	\$ 52,000	\$ 60,318	\$ 10,735
100-7350-40 Series	Planning and Zoning Dept				
100-7350-40-511100	Salaries and Wages	\$88,000	\$80,000	\$ 69,356	\$ 42,800
100-7350-40-512100	Group Insurance	\$14,000	\$13,000	\$ 11,984	\$ 6,480
100-7350-40-512200	FICA	\$6,732	\$6,200	\$ 5,156	\$ 3,091
	Retirement	\$4,500	\$6,000	\$ 4,837	\$ 1,876
	Workers Compensation Ins.	\$650	\$650		
100-7350-40-521200	Professional Services Attorney	\$10,000	\$10,000	\$ 5,649	\$ 657
100-7350-40-521205	Professional Svcs Other	\$15,500	\$12,000	\$ 47,138	\$ 24,735
100-7350-40-523200	Communications	\$500	\$500	\$ 528	\$ 175
100-7350-40-523300	Advertising	\$1,000	\$1,000	\$ 496	
100-7350-40-523600	Dues and Fees	\$250	\$	\$ 195	\$ 35
100-7350-40-523500	Travel	\$1,500	\$1,500	\$	\$ 508
100-7350-40-523700	Education and Training	\$1,000	\$1,000	\$ 444	\$ 835
100-7350-40-531100	Supplies/Materials/Postage	\$4,500	\$1,000	\$ 3,338	\$ 1,016
100-7350-40-531150	Postage	\$300			

Prospector data with Development Authority
Code Re-Write

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2025
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-25 Proposed	FY-24 Budget	FY-23 Actual	12/31/23 YTD Actual
100-7350-40-531232	Parking Lot Lease	\$10,000	\$10,000	\$ 10,942	\$ 8,614
100-7350-40-531601	Computer Equip Non Cap	\$5,000	\$3,000	\$ 3,370	
100-7350-40-542400	Computer Equip Cap	\$2,500			
		<u>\$ 165,932</u>	<u>\$ 145,850</u>	<u>\$ 163,433</u>	<u>\$ 90,822</u>
Main Street Program					
100-7520-35-511100	Salaries and Wages	\$ -	\$ -		
100-7520-35-523300	Advertising	\$ 2,000	\$ 2,000	\$ 753	\$ 3,440
100-7520-35-523500	Travel				\$ 529
100-7520-35-523600	Dues and Fees			\$ 1,249	
100-7520-35-523700	Education and Training				
100-7520-35-523900	Contract Labor City Events	\$ 20,000	\$ 22,500	\$ 46,282	\$ 8,500
		<u>\$ 22,000</u>	<u>\$ 24,500</u>	<u>\$ 48,284</u>	<u>\$ 12,469</u>
Total Expenditures					
		<u>\$ 2,224,192</u>	<u>\$ 2,108,849</u>	<u>\$ 1,791,362</u>	<u>\$ 1,001,488</u>
Revenues Over Expenditures		\$0	-\$1	\$200,296	\$ 532,937

Projected Building Permits

Location	Number	Est Cost	Total
Eastwood Homes	28	\$2,500	\$70,000
Valley Townhomes	12	\$2,350	\$28,200
Creekwood Park (Northridge)	14	\$2,500	\$35,000
Malones Pond	20	\$3,000	\$60,000
Brogans Bluff	2	\$3,500	\$7,000
Infill	2	\$2,500	\$5,000
Cottage Area - Groover St	10	\$2,500	\$25,000
Cottage Area - Old Canton Rd	4	\$2,000	\$8,000
Commercial	2	\$2,700	\$5,400
Roberts Lake Road	8	\$2,750	\$22,000
	102		\$265,600

Memorandum

To: Mayor A. R. (Rick) Roberts, III
CC: Each Member of Council
From: City Manager
Date: 3/21/2024
Re: FY 2025 Fire District Tax Budget

The proposed budget for the Fire District Tax for the period beginning 1 July 2024 and ending on 30 June 2025 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 \$652,280.

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2025
Proposed Operating Budget - Revenues
Fire District Tax Budget

Item Description	Account Number	FY-25 Proposed	FY-24 Budget	FY-23 Actual	12/31/23 YTD Actual
District Fire Tax	270-0000-00-311191	\$ 650,000	\$ 514,104	\$ 509,332	\$ 617,135
District Fire Tax (Prev Yr)	270-0000-00-311194				
District Fire Tax Motor Veh	270-0000-00-311192	\$ 1,200	\$ 2,411	\$ 3,165	\$ 914
District Fire Tax Mobile Home	270-0000-00-311195	\$ 80	\$ 88	\$ 85	
Fire Tax Interest	270-0000-00-319901	\$ 500	\$ 1,100	\$ 1,001	\$ 243
Interest Income	270-0000-00-361000	\$ 500	\$ 50	\$ 789	\$ 264
Total Projected Revenue		\$ 652,280	\$ 517,753	\$ 514,372	\$ 618,556

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2025
Proposed Operating Budget - Expenditures
Fire District Tax Budget

Item Description	Account Number	FY-25 Proposed	FY-24 Budget	FY-23 Actual	12/31/23 YTD Actual
Fire Protection Services	270-3570-31-521202	\$ 651,280	\$ 516,603	\$ -	-
Fire Protection Services - PY	270-3570-31-521206		\$ -		
Total Projected Expenses		\$ 651,280	\$ 516,603	\$ -	-
Revenue Over Expenditures		\$ 1,000	\$ 1,150	\$ 514,372	\$ 618,556

Memorandum

To: Mayor A. R. (Rick) Roberts, III
CC: Each Member of Council
From: City Manager
Date: 3/21/2024
Re: FY 2025 Special Local Option Sales Tax (SPLOST)

The proposed operating budget for the SPLOST Fund for the period beginning 1 July 2024 and ending on 30 June 2025 is submitted for your review with the following comments.

We are projecting a total revenue of \$552,500. This represents a substantial decline of \$185,600 or 25%. The decline is due to two reasons. First, and the least impactful, is that in the latest referendum the percentage allocated to the City of Ball Ground dropped as funds are distributed by population. While Ball Ground continues to grow, and by growth percentage we are the fastest growing in the county, the realist situation is that while our growth percentage is high, or population percentage of the entire county is insignificant. Secondly, and having the biggest impact, the tier one project for Cherokee County in the previous referendum was only 20 million dollars. In this referendum the Tier One project is 110 million dollars. Tier one projects come off the top of the county distribution. In reality, the courthouse addition will have a 25% negative impact on our SPLOST budget.

Significant budget changes over previous years include:

REVENUE:

SPLOST Revenue: Declines by 25% due to the reasons stipulated above.

EXPENSES:

Salaries/Wages: An estimated portion of salaries allocated to the City Manger 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 estimate 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 \$85,000, Public Safety shows a decrease of \$7,292. Over the preceding years the city has funded public safety at a pace far exceeding other departments. Of the \$85,000 in allocated SPLOST dollars, \$55,186 will be spent on vehicle lease payments. This budget does project the additional of one more patrol vehicle but does not schedule that purchase until October of 2024. We have one vehicle scheduled for pay-off in September of 2024 and an additional vehicle pay of in

March of 2025, so adding the new vehicle the following month has far less impact on the overall budget. We will retire debt on one more vehicle in November of 2025 and two more vehicles in August of 2026 and November of 2026.

Patching and Repairs: Has been reduced from \$37,500 to \$30,000 due to loss in revenue.

Repairs and Maintenance: Has been reduced from \$37,500 to \$30,000 due to loss in revenue.

Roads and Streets Capital Projects: \$100,000 has been allocated to Roads and Streets Capital Outlay, down from \$200,000 in the previous budget cycle due to loss in revenue. Paving priorities this year will be coupled with LMIG from General Fund and will be allocated to Grogan Street resurfacing and deep patching on Valley Street.

Small Equipment: Programmed at \$25,000, down from \$50,000 in the previous cycle, again due to loss in revenue. The funds are projected to assist with the funding of a walk behind slope mower for maintain the steep banks behind Lions Field and also behind the Community Building. These slopes are currently maintained using weed eaters with an extensive time requirement.

Parks: Programmed at \$60,000, this is a \$20,000 decline from the previous year. These funds are not currently targeted for expenditure, but as soon as the parks master plan is adopted, we will begin the process of identifying the small dollar projects that can make a big impact. This may include items prioritized as very high in the community such as more seating options, shade options, bottle filling stations, more dog waste stations etc.

Capital Improvement Program:

Resurfacing of Grogan Street

Initial Items in Parks Master Plan

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, 2025
Proposed Operating Budget - Revenues
SPLOST

Item Description	Account Number	FY-25 Proposed	FY-24 Budget	FY-23 Actual	12/31/23 YTD Actual
SPLOST Revenue	329-0000-00-313200	\$ 550,000	\$ 738,000	\$ 783,072	\$ 401,784
State Grant Receipts	329-0000-00-334000				45,833
Interest Revenue from Investments	329-0000-00-361000	\$ 2,500	\$ 100	\$ 4,552	\$ 4,377
Reserve fund					
Misc	329-0000-00-380000				
Total Projected Revenue		\$ 552,500	\$ 738,100	\$ 787,624	\$ 406,161

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2025
Proposed Operating Budget - Expenditures

Item Description	Account Number	SPLOST				FY-23		FY-24		12/31/23 YTD	
		FY-25 Proposed	FY-24 Budget	Actual	Actual	Actual	Actual	Budget	Actual	Actual	Actual
Program Salaries	329-1500-10-511100	\$ 41,250	\$ 37,500	\$ 37,500	\$ 18,029						
Group Insurance	329-1500-10-512100	\$ 2,124	\$ 2,124	\$ 21,234	\$ 1,244						
FICA	329-1500-10-512200	\$ 3,156	\$ 2,869	\$ 2,869	\$ 1,401						
Retirement	329-1500-10-512400	\$ -	\$ 2,000	\$ 2,000	\$ -						
Workers Comp	329-1500-10-512700		\$ -								
Professional Services / Audit	329-1500-10-521230										
Bank Charges	329-1500-10-523350										
City Hall	329-1610-10-581301	\$ 109,200	\$ 109,200	\$ 108,845	\$ 54,421						
Public Safety	329-3223-20-581207	\$ 85,000	\$ 92,292	\$ 123,718	\$ 37,372	\$55,186 on Vehicle Payments					
Site Improvements Capital Outlay Water	329-4410-70-541200										
Patching and Repairs	329-4221-55-522200	\$ 30,000	\$ 37,500	\$ 44,929							
Repairs & Maintenance	329-4221-55-522200	\$ 30,000	\$ 37,500	\$ 3,078							
Repairs & Maintenance Sidewalks	329-4221-55-522203	\$ 30,000	\$ 27,500	\$ 33,700	\$ 38,375						
Repairs & Maintenance Capital	329-4221-55-522205			\$ 47,423							
Small Equipment	329-4221-55-531600	\$ 25,000	\$ 50,000	\$ 14,928							
Site Improvements Capital Outlay	329-4221-55-541200		\$ -	\$ 17,833	\$ 21,000						
Community Building	329-4221-55-541214		\$ -								
Sidewalk Connections / ADA / Capital	329-4221-55-541218			\$ 40,000							
Roads and Streets Capital Outlay	329-4221-55-541402	\$ 100,000	\$ 200,000	\$ 123,618	\$ 88,827						
Notes Payable John Deere Mower	329-4221-55-581212										
Valley Street Extension	329-4221-55-581302		\$ -	\$ 31,976							
Parks	329-6220-45-522200	\$ 60,000	\$ 80,000	\$ 32,122							
Parks Notes Payable (Roberts Lake)	329-6220-45-581303	\$ 24,840	\$ 24,840	\$ 24,840							
Contingencies	329-6220-55-579000	\$ 11,930	\$ 34,775								
Total Projected Expenses		\$ 552,500	\$ 738,100	\$ 620,112	\$ 351,170						

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2025
Proposed Recurring Charges

	SPLOST												Total	Maturity Date
	2024 July 9,071	2024 August 9,071	2024 September 9,071	2024 October 9,071	2024 November 9,071	2024 December 9,071	2025 January 9,071	2025 February 9,071	2025 March 9,071	2025 April 9,071	2025 May 9,071	2025 June 9,071	Total	
City Hall Loan													108,852	11/1/2036
City Hall Sign	638	638	638	638	638	638	638	638	638	638	638	638	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	-	-	-	8,316	3/20/2025
2020 Ford Explorer	1,177	1,177	1,177										3,531	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
Total	17,120	17,120	17,120	15,943	15,943	15,943	20,401	15,943	15,943	15,019	15,019	15,019	196,533	

*These are Current Recurring Charges.

Expenditures Items Under Public Safety

Item	Quantity	Cost	
Duty Weapon	1	\$ 1,000.00	(Glock 45 G5 9MM - Ameriglo Sight, Streamlight TLR-7A Flex
Shotgun	1	\$ 800.00	
Long Gun	1	\$ 1,000.00	
Taser	2	\$ 8,000.00	4,000 each
Gun Safe	1	\$ 1,000.00	
Patrol Vehicle	1	\$ 10,000.00	Purchase New Vehicle for Delivery April 2025
Stop Sticks	2	\$ 1,800.00	900 each
LIDAR (Laser)	1	\$ 3,000.00	
Tag Reader	1		Not Funded
		\$	26,600.00

Memorandum

To: Mayor A. R. (Rick) Roberts, III
CC: Each Member of Council
From: City Manager
Date: 3/21/2024
Re: FY 2025 Water and Sewer Fund Budget

The proposed operating budget for the Water and Sewer Fund for the period beginning 1 July 2024 and ending on 30 June 2025 is submitted for your review with the following comments.

We are projecting a total revenue of \$2,352,000, up from \$2,275,700 in the previous year.

This budget does not propose a rate increase to most of our existing customers.

This budget does anticipate rate increases on all commercial/industrial buildings with fire service lines. Currently there is no charge for the existing fire line connections. We are proposing to establish a Fireline connection fee of \$50 per month. We currently have 10 customers this will impact. This rate change will be indicated in the "Fee Schedule" that will be presented to Mayor and City Council in July, 2024.

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 \$45,000 with a significant portion of that increase coming from the completion and occupation of the townhomes on Old Dawsonville Road as well as the Farmers Crossing Creekside project by Lennar of 70 homes.

The remaining revenue lines are not tremendously different from previous years with water and sewer capacity fee collections anticipated to be slightly less this year as building returns to a more normal, slower pace. However, these fees are projected against residential growth only. For example, when the new Beef O'Brady's restaurant comes online, if permitted at currently planned size, this would add an additional (unbudgeted) sewer capacity fee of approximately \$100,000.

EXPENSES:

Water Administration: This budget anticipates the increase of \$252,961 of expenses under administration, of which \$172,570 can be attributed to personnel. This budget adds one new person for public works. In addition, we are also increasing our minimum wage from \$15.00 to \$17.00 per hour and making adjustments in house to existing personnel to avoid compression in the pay scale. Group insurance also increases substantially this year \$69,708. This is due to additional personnel, rate increases, removal of personnel from outside plans that were formerly covered by others (parents, spouse etc.) and are now covered by our plan.

CAPITAL ITEMS PLANNED:

Full design and bid award for third water purchase point from CCWSA with connection to Mountain Brooke North which will also increase pressure.

Automated Valving System located on SR Bus 5 between Cliff Holcomb and Lantern Walk. This valve installation will allow us to automatically maximize our well production and minimize water purchase.

Design of Force Main upgrade between Howell Bridge Lift Station and Sage Hill Lift Station. Last year we provided funds to design gravity sewer between the two locations. It was determined early in the design phase that this gravity connection could not be made due to station elevations. To increase capacity at the Howell Bridge Station a new force main will be required to allow for additional flow. In the 5-7 year future we will need to design a force main upgrade from Sage Hill on to our CCWSA Connection point.

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2025
Proposed Operating Budget
Water & Sewer Fund - Revenue

Chart Number	Item	FY-25 Proposed	FY-24 Budget	FY-23 Actual	12/31/23 YTD Actual
505-0000-00-334000	State Government Grants				
505-0000-00-344210	Water Charges from Sale of Water	\$ 770,000	\$ -	\$ 636,632	\$ 350,921
505-0000-00-344220	Water Capacity Charges (Meters)	\$ 306,000	\$ 312,000	\$ 288,000	\$ 131,000
505-0000-00-344222	Long Side Service Bore	\$ 3,000	\$ 5,000	\$ 1,000	
505-0000-00-344223	Flow Testing	\$ 2,000	\$ 2,500		\$ 1,000
505-0000-00-344225	Sewer Capacity Charges (Taps)	\$ 663,000	\$ 676,000	\$ 651,948	\$ 286,000
505-0000-00-344230	Late Charges Water	\$ 13,000	\$ 10,000	\$ 12,022	\$ 7,051
505-0000-00-344231	Late Charges Sewer	\$ 10,000	\$ 8,000	\$ 10,409	\$ 5,360
505-0000-00-344235	Service Fees	\$ 20,000	\$ 8,000	\$ 22,341	\$ 13,500
505-0000-00-344255	Sewer Service Fees	\$ 552,000	\$ 525,000	\$ 471,043	\$ 249,785
505-0000-00-344260	Brush and Debris Removal		\$ 1,000		
505-0000-00-349300	Bad Check Fees	\$ 1,000	\$ 200	\$ 1,370	\$ 4,950
505-0000-00-361000	Interest Earned	\$ 10,000	\$ 1,000	\$ 10,424	\$ 11,463
505-0000-00-380000	Miscellaneous Income	\$ 2,000	\$ 2,000	\$ 4,185	
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	<u>\$ 2,352,000</u>	<u>\$ 2,275,700</u>	<u>\$ 2,109,374</u>	<u>\$ 1,061,030</u>

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2025
Proposed Operating Budget
Water & Sewer Fund - Expenditures

Chart Number	Item	FY-25 Proposed	FY-24 Budget	FY-23 Actual	12/31/23 YTD Actual
<i>General Administration</i>					
505-1500-10-523350	Bank Charges	\$ 2,000	\$ 2,000	\$ 1,583	\$ 1,810
<i>Road & Streets</i>					
505-4221-55-522140	Grounds Maintenance	\$ 20,000	\$ 20,000	\$ 1,650	\$ 650
<i>Waste Water</i>					
505-4300-75-521330	Contract Services - Sewer	\$ 25,000	\$ 25,000	\$ 75,973	\$ 15,777
<i>Sewage Collection & Disposal</i>					
505-4331-75-521310	Capacity Purchase From CCWSA	-	\$ 140,000	\$ 165,477	\$ 91,498
505-4331-75-521320	Treatment fees CCWSA	\$ 140,000			
505-4331-75-522205	Repairs and Maint Capital	\$ 25,000	\$ 30,000	\$ 5,930	\$ 1,877
505-4331-75522210	Repairs and Maint Equipment	\$ 6,000	\$ 6,000	\$ 5,969	
505-4331-75-531100	Supplies and Materials	\$ 24,500	\$ 24,500	\$ 23,747	\$ 10,853
505-4331-75-582100	Interest on Sewer System (Regions)	\$ 280	\$ 280	\$ 231	
505-4331-75-582213	Interest on Sewer Pump Howell Br	\$ 1,223	\$ 1,223	\$ 1,136	\$ 397
505-4331-75-582304	Interest GEFA (372 North Sewer)	\$ 75,000	\$ 100,000		
	Lift Station Repairs/Maint	\$ 25,000	\$ 25,000		
	Video Services	\$ 297,003	\$ 327,003	\$ 202,490	\$ 104,625
<i>Water Administration</i>					
505-4410-55-511100	Salaries	\$ 520,443	\$ 347,873	\$ 347,281	\$ 244,550
505-4410-55-512100	Group Insurance	\$ 109,038	\$ 39,330	\$ 61,873	\$ 41,696
505-4410-55-512200	FICA	\$ 39,814	\$ 30,630	\$ 25,581	\$ 19,028
505-4410-55-512401	Retirement	\$ 30,000	\$ 30,000	\$ 27,377	\$ 13,970
505-4410-55-512600	Unemployment Taxes	\$ 300	\$ 300		
505-4410-55-512700	Workers Compensation Ins	\$ 12,500	\$ 8,750	\$ 11,743	\$ 9,434
505-4410-55-521200	Engineering and Legal Svs, GIS	\$ 15,000	\$ 20,000	\$ 18,131	
505-4410-55-521205	Professional Services Other	\$ 5,000	\$ 10,000	\$ 9,652	\$ 1,147
505-4410-55-521230	Audit Services	\$ 22,000	\$ 17,500	\$ 16,250	\$ 19,500
505-4410-55-522320	Equipment Rental Copiers	\$ 500	\$ 500	\$ 310	\$ 152
505-4410-55-523100	Liability Insurance	\$ 18,250	\$ 18,500	\$ 17,363	
505-4410-55-523300	Advertising	\$ 1,000	\$ 500		\$ 808
505-4410-55-523300	Travel	\$ 4,500	\$ 4,500	\$ 5,473	\$ 2,791
505-4410-55-523600	Dues and Fees	\$ 9,000	\$ 9,000	\$ 7,085	\$ 1,577
505-4410-55-523700	Education & Training	\$ 3,500	\$ 3,500	\$ 1,114	\$ 1,125
505-4410-55-523900	Misc	\$ 3,000	\$ 5,000	\$ 471	\$ 609
505-4410-55-531100	Supplies, Materials	\$ 7,500	\$ 8,000	\$ 6,293	\$ 1,900
505-4410-55-531150	Postage	\$ 8,000	\$ 7,500	\$ 7,035	\$ 3,885
505-4410-55-531270	Fuel	\$ 20,000	\$ 20,000	\$ 17,174	\$ 8,710
505-4410-55-531600	Small Equipment Purchases	\$ 40,000	\$ 50,000	\$ 8,252	\$ 3,299
505-4410-55-542400	Computer Expenses	\$ 5,000	\$ 5,000	\$ 2,350	\$ 514
505-4410-55-561000	Depreciation	\$ 358,640	\$ 358,640	\$ 335,560	
505-4410-55-579000	Contingencies				
505-4410-55-611001	Operating Transfer/Mgt Fee	\$ 65,000	\$ 50,000	\$ 50,000	
		\$ 1,297,984	\$ 1,045,023	\$ 976,368	\$ 374,695

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2025
Proposed Operating Budget
Water & Sewer Fund - Expenditures

Chart Number	Item	FY-25 Proposed	FY-24 Budget	FY-23 Actual	12/31/23 YTD Actual
<i>Water Purchases</i>					
505-4420-70-523200	Communications	\$ 12,500	\$ 15,000	\$ 17,217	\$ 5,014
505-4420-70-531210	Water Purchases & Capacity	\$ 135,000	\$ 100,000	\$ 180,641	\$ 88,734
		<u>\$ 147,500</u>	<u>\$ 115,000</u>	<u>\$ 197,858</u>	<u>\$ 93,748</u>
<i>Water Treatment</i>					
505-4430-70-523600	Lab Fees	\$ 5,000	\$ 4,500	\$ 4,190	\$ 4,609
<i>Water Distribution</i>					
505-4440-70-521330	Contract Services Water	\$ 80,000	\$ 100,000	\$ 19,488	\$ 33,673
505-4440-70-521331	Contract Services Long Side Bores	\$ 7,000	\$ 10,000	\$ 525	\$ 850
505-4440-70-521332	Contract Services Flow Testing	\$ 2,000	\$ 4,000	\$ 750	\$ 4,659
505-4440-70-522200	Repairs and Maintenance	\$ 20,000	\$ 20,000	\$ 8,212	\$ 17,789
505-4440-70-522201	Tank Maintenance	\$ 26,000	\$ 24,000	\$ 20,455	\$ 7,641
505-4440-70-522210	Vehicle and Equipment Maintenance	\$ 15,000	\$ 14,000	\$ 34,489	\$ 62,214
505-4440-70-531100	Supplies and Materials	\$ 115,000	\$ 100,000	\$ 79,173	\$ 369
505-4440-70-531150	Water Samples Postage	\$ 700	\$ 600	\$ 639	\$ 1,317
505-4440-70-531200	Chemicals	\$ 4,000	\$ 5,000	\$ 5,389	\$ 1,574
505-4440-70-531220	Natural Gas Expenses	\$ 4,000	\$ 2,000	\$ 3,546	\$ 28,451
505-4440-70-531230	Electricity	\$ 60,000	\$ 50,000	\$ 50,968	\$ 42,832
505-4440-75-531230	Street Lights	\$ 60,000	\$ 55,000	\$ 74,318	\$ 6,407
505-4440-70-531600	Small Equipment / Training Aids	\$ 15,000	\$ 15,000	\$ 1,055	\$ 8
505-4440-70-582205	Interest Trucks (F250) (2019) (2020)		\$ 4,000	\$ 257	
505-4440-70-582214	Hydro Vac Trailer		\$ 1,500	\$ 394	
505-4440-70-582303	Interest - Harris Property Regions		\$ 5,000	\$ 4,350	\$ 1,647
505-4440-75-612004	Contributed Capital	\$ 408,700	\$ -	\$ -	\$ 209,431
	Total Projected Expenditures	<u>\$ 2,203,187</u>	<u>\$ 1,928,626</u>	<u>\$ 1,762,470</u>	<u>\$ 805,345</u>
<i>Other uses of Cash</i>					
	Revenues over/under Expenditures	<u>\$ 148,813</u>	<u>\$ 347,074</u>	<u>\$ 346,904</u>	<u>\$ 255,685</u>
	GEFA Principal 372 North Sewer Line	\$ (16,717)			
	Regions Bank Sewer Principal	\$ (73,103)			
	Harris Property Regions	\$ (19,131)			
	Truck Loans 2022 & 2022	\$ -			
	Hydro Vac Trailer	\$ (14,000)			
	Howell Br Sewer Pump Principal	\$ -			
	Depreciation	\$ 358,640			
	Net Cash Flow	<u>\$ 384,502</u>	<u>\$ 347,074</u>	<u>\$ 346,904</u>	<u>\$ 255,685</u>

Memorandum

To: Mayor A. R. (Rick) Roberts, III
CC: Each Member of Council
From: City Manager
Date: 3/21/2024
Re: FY 2025 Storm Water Utility Fund

The proposed operating budget for the Storm Water Utility Fund for the period beginning 1 July 2024 and ending on 30 June 2025 is submitted for your review with the following comments.

REVENUE:

Revenue is expected at \$61,220 up from \$59,220 in the preceding year.

EXPENSE:

We have one projected significant project this year with most all funds contributing. Our Parks Master Plan as well as our Capital Improvement Plan call for a realignment of Civic Drive at Groover Street as well as with the entrance to Calvin Farmer Park, Senior Center and Tennis/Pickleball area.

We anticipate that we will use \$45,000 of our total collections to make the necessary storm water adjustments to enable the park entrance relocation as well as the roadway realignment. Our current storm water situation is the best it has ever been on Groover Street and this project should work to place the finishing touches on several years worth of work in this location. Groover Street is our second largest storm water collection point in the city, taking collections from Old Canton Road to the west, The Wheeler House to the East, and all of the downtown area as well.

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2025
Proposed Operating Budget - Revenues
Storm Water Utility

Item Description	Account Number	FY-25 Proposed	FY-24 Budget	FY-23 Actual	12/31/23 YTD Actual
Storm Water Fees		\$ 60,000	\$ 58,000	\$ 54,022	\$ 28,035
Late Charges		\$ 1,200	\$ 1,200	\$ 1,376	\$ 647
Interest Income		\$ 20		\$ 31	\$ 18
Total Projected Revenue		\$ 61,220	\$ 59,200	\$ 55,429	\$ 28,700

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2025
Proposed Operating Budget - Expenditures
Storm Water Utility

Item Description	Account Number	FY-25 Proposed	FY-24 Budget	FY-23 Actual	12/31/23 YTD Actual
Pond Inspections		\$ 4,000	\$ 3,000	\$	1,050
Drainage Improvemnet Project		\$ 45,000	\$ 30,000	\$	16,850
Relocate Byrd Hill Catch Basin			\$ 10,700	\$	3,000
Debris removal		\$ 7,220	\$ 10,500	\$	6,500
Management Fee GF		\$ 5,000	\$ 5,000		
Total Projected Expenses		<u>\$ 61,220</u>	<u>\$ 59,200</u>	<u>\$ -</u>	<u>\$ 27,400</u>
Revenues over Expenditures		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,429</u>	<u>\$ 1,300</u>

Memorandum

To: Mayor A. R. (Rick) Roberts, III
CC: Each Member of Council
From: City Manager
Date: 3/21/2024
Re: FY 2025 Solid Waste Fund

The proposed operating budget for the Sanitation Fund for the period beginning 1 July 2024 and ending on 30 June 2025 is submitted for your review with the following comments.

This budget anticipates the collection of \$345,206 which is down from \$348,000 as a result of changing contract service providers (Waste Management to Waste Pro)

Based on the accepted rates with Waste Pro and our anticipated customer base, both our revenues and expenses will decline, while at the same time increasing the funding level for street lights and management fees.

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2025
Proposed Operating Budget - Revenues
Solid Waste

Item Description	Account Number	FY-25 Proposed	FY-25 Budget	FY-25 Actual	12/31/23 YTD Actual
Sanitation Charges	540-0000-00-344210	\$ 336,906	\$ 340,000	\$ 319,575	\$ 173,818
Late Charges	540-0000-00-344211	\$ 8,000	\$ 8,000	\$ 7,923	\$ 4,312
Interest Income	540-0000-00-361000	\$ 300		\$ 184	\$ 235
Total Projected Revenue		<u>\$ 345,206</u>	<u>\$ 348,000</u>	<u>\$ 327,682</u>	<u>\$ 178,365</u>

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2025
Proposed Operating Budget - Expenditures
Solid Waste

Item Description	Account Number	FY-25 Proposed	FY-24 Budget	FY-23 Actual	12/31/23 YTD Actual
Customer Service Salary Share	540-4300-75-511100	\$ 35,929	\$ 30,960	\$ 32,124	\$ 16,258
Audit	540-4300-75-521230	\$ 6,000	\$ 4,000	\$	438
Contract Services	540-4300-75-521330	\$ 230,000	\$ 265,000	\$ 261,948	\$ 149,390
Recycle Services		\$ 8,400			
Bank Charges	540-4300-75-523350	\$ 100	\$ 100		
Contingencies	540-4300-75-579000	\$ 9,777	\$ 14,440		
Street Lights	540-4300-75-31233	\$ 40,000	\$ 25,000		
Mgt Fee to GF		\$ 15,000	\$ 12,500	\$ 6,000	
Total Projected Expenses		\$ 345,206	\$ 352,000	\$ 300,072	\$ 166,086
Revenues over Expenditures		\$ 0	\$ (4,000)	\$ 27,610	\$ 12,279

Memorandum

To: Mayor A. R. (Rick) Roberts, III
CC: Each Member of Council
From: City Manager
Date: 3/21/2024
Re: FY 2025 Impact Fee Fund

The proposed budget for Impact Fees for the period beginning 1 July 2024 and ending on 30 June 2025 is submitted for your review with the following comments.

REVENUE:

Revenue is anticipated at \$154,000 in our first year of collections. Of this, \$51,000 would be collected for roads while \$102,000 would be collected for Parks.

EXPENSE:

With the collection of \$51,000 in Road Impact Fees the budget calls to reimburse the General Fund \$26,000 for its share of the cost of the impact fee study that was paid for with general fund dollars.

The remaining \$25,000 is allocated to work in tandem with SPLOST and Storm Water Fund dollars to accomplish the realignment of Groover St at Civic Drive which will also provide for the realignment of the entrance to the upper level of Calvin Farmer Park (Currently Community Building Area)

With the collection of \$102,000 in Impact Fees for use in Parks, we have allocated \$25,500 to reimburse the general fund for its portion of the cost of the impact fee study that was funded with general fund dollars. Additionally, we intend to use \$50,000 to realign the entrance to the upper level of Calvin Farmer Park. This will be done in conjunction with the project in roads and storm water that will realign the current Groover St intersection at Civic Drive. The final \$25,000 will be place in reserve fund or contingency to be allocated to projects identified in the Parks Master Plan and on the Impact Fee Ordinance Capital Improvement Element.

March 21, 2024

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2025
Proposed Operating Budget
Impact Fee - Revenue

Chart Number	Item Description	FY-25	FY-24	FY-23	12/31/23 YTD
		Proposed	Budget	Actual	Actual
1	Impact Fees Roads	\$ 51,000	-	-	-
2	Impact Fees Parks	\$ 102,000	\$ -	\$ -	\$ -
3	Interest	\$ 1,000			
	Total	\$ 154,000			

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2025
Proposed Operating Budget
Impact Fee - Expenditures

Chart Number	Item	FY-25	FY-24	FY-23	12/31/23 YTD
		Proposed	Budget	Actual	Actual
Impact Fee Road Projects	Alignment of Civic/Groover	\$ 25,000.00	\$ -	\$ -	\$ -
	Reimburse GF for Study	\$ 26,000.00			
		<u>\$ 51,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Impact Fee Parks Projects	Realignment of Park Entrance	\$50,000			
	Place in Reserve Fund	\$26,500			
	Reimburse General Fund/Study	\$25,500			
		<u>\$ 102,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>