

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
Kaylyn Bush

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April 7, 2025

Re: Submittal of the FY-2025/2026 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 Impact Fee budget.

These proposed budgets represent a 10% year over year increase due mostly to increased projected revenues in impact fees as well as water/sewer/solid waste services. General Fund increases are at 7.3% and due predominantly to expected growth in the tax digest from new construction, as well as increased municipal court fines stemming from expansion of our police department over the preceding three years as well as increased enforcement.

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

Budget totals are as follows:

Budget	Proposed 2026	Adopted 2025	Actual 2024	Increase/Decrease	Percentage
General Fund	\$2,433,567	\$2,224,192	\$2,286,699	\$209,375	8.6
Fire District Tax	\$700,000	\$652,280	\$619,051	47,720	6.8%
SPLOST	\$579,000	\$552,500	\$825,248	\$26,500	4.6%
Water/Sewer	\$2,624,800	\$2,352,000	\$1,621,232	\$272,800	10.3%
Storm Water	\$74,040	\$61,220	\$62,317	\$12,820	17.3%
Solid Waste	\$395,262	\$345,206	\$382,383	\$50,056	12.7%
Impact Fees	\$273,165	\$154,000		\$119,164	44%
Total	\$7,079,834	\$6,341,398	\$5,796,930	\$738,435	10.4%

Historic Past - Bright FutureSM

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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 15% General Fund, 20% 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 65% Water/Sewer. This represents a decrease of 10% from SPLOST and an increase of 10% in Water/Sewer. (2) Finance Director is split 80% water and 20% General. (3) Utilities supervisor is split 75% sanitation and 25% General Fund. We also have an employee split 50% Water and 50% Downtown.

Last year the city took action to bring the junior administrative staff and our water/sewer team on par with local wages for similar job skills.

With the majority of our junior staff on par with wages, this year we have applied a 3.2% COLA for all employees, plus a step increase for all eligible employees for longevity. We also have begun attempt to increase salaries for leadership. While it will not be possible to bring leadership on par with surround jurisdictions, we are working to make the salaries competitive. Keeping in mind while we do this that our Ball Ground leadership team operate as independent units, with no assistants, secretaries, publicists etc.,

Capital Improvement Plan (CIP)

Our budgets as submitted provide primarily for operational needs. Reserve Funds and SPLOST funds are where we typically work to implement our Capital Improvement Plan.

This will also represent our first full year of impact fee collections. The proposed budgets do not call for any expenditures from either parks or transportation impact fees, but the funds will be used instead by being incorporated into the individual project budgets for our capital improvement plan, augmented by the capital improvement element of the Impact Fee ordinance.

It is our intent to initially fund 100% of each project from General Fund Reserves and SPLOST Funds, and once the project is complete we can reimburse the appropriate fund at the percentage allowed from our Impact Fee 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,



Eric W. Wilmarth
City Manager

DRAFT

Memorandum

To: Mayor A. R. (Rick) Roberts, III
CC: Each Member of Council
From: City Manager
Date: 4/7/2025
Re: FY 2026 General Fund Operating Budget

The proposed operating budget for the general fund for the period beginning 1 July 2025 and ending on 30 June 2026 is submitted for your review with the following comments.

We are projecting a total revenue of \$2,433,567, an increase of 8.6% 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 \$140,000 in property tax revenue.

This budget provides for increasing our reserve fund by sixty-five thousand dollars (\$65,000) as well as allocates Fifty-Two Thousand Five Hundred Eighty Eight Dollars (\$52,588) 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 of \$140,000 in the property tax line. It is anticipated that most of this increase will be funded thru real growth in the digest with the addition of Malones Pond, completion of The Towns at Framers Crossing as well as Farmers Crossing Creekside, along with various infill development and the beginning of the Marble Tree development.

Electrical Franchise Fee: We are projecting an increase of \$23,500 over the previous budget based on current receipts from Georgia Power as of February 26, 2025 and estimated Amicalola Electric Receipts, which go largely unchanged from year to year as 99% of our growth is in the Georgia Power service area. The large uptick is due to full billing cycles with the Towns at Farmers Crossing as well as Farmers Crossing Creekside.

Insurance Premium Tax: We estimate an increase of \$16,000 in insurance premium tax collections based on continued population growth and distributions.

Alcohol License/Permits: We anticipate an increase of \$5,000 based on the establishment of more licenses within the city.

Building Permits and Inspections: We anticipate a decline of \$82,050 as building slows within the City. We anticipate the decline in permits to be temporary as we have six new developments that will begin land disturbing activities during this budget cycle, creating nearly 300 new development lots available for construction in future years.

LMIG Grant – There will be a decrease of \$37,000 in this line compared to the previous cycle. This represents our “normal” allocation, as last year was a one-time additional allocation declared by Governor Kemp.

Parks Usage Fees: Anticipate an increase of \$6,500 as parks usage increases as well as the rate adjustments that were approved in January 2025.

Gymnasium Usage Fees: We anticipate revenue will increase from \$25,000 to \$30,000 based on newly established rental rates and increased usage.

Municipal Court Fines: Municipal Courts Fines are expected to increase from \$60,000 to \$125,000 putting fines back in line with the budget two years ago given that the department is back to 100% staffing and based on typically monthly receipts we are experiencing at this time, again, with full staffing.

Interest Income: Due to increased interest rates as well as fund balances, we anticipate increased revenue to at least \$17,500.

Veterans Memorial Donations: We are projecting to receive \$15,000 in donations for the expansions, maintenance, and operations of our Veterans Memorial. This line is completely offset by anticipated expenditures as well.

EXPENSES:

In terms of the expense lines, the most significant growth in our budget is due to personnel costs.

With just a few exceptions, this budget largely tracks our previous year’s budget with just a few inflationary increases, and our personnel costs addressed in the transmittal letter. The most significant changes are discussed below:

City Clerk Expense: We have decreased this line by \$18,970 as our long term city clerk retired and our newly appoint clerk enters the position at a lower step rate.

Police Department: Our public safety budget is proposed to grow by \$126,047. Of this, approximately \$93,000 in is the area of personnel. After much debate during last year’s budget preparation, we opted not to add a new position in the department. Midway through the year we found a way to add a position within the department anyway, partially by using some water department funds as part of our utility security plan. The largest part of the personnel increases this year is now incorporating that new position entirely into public safety, with the remaining of the personnel increases being the COLA adjustment and step increases. We are also introducing a new line item this year as “software licensing” just to break out the \$22,000 annual costs of software licenses to support law enforcement technology in communication and conjunction with court technology.

April 7, 2025

Roads and Streets: This budget line will see a reduction of \$38,300 due entirely to reduction in the repairs & Maintenance Capital Line – which is our line funded thru LMIG. Again, this is due to the return to normal levels of funding after last year’s one-time plus up from Governor Kemp.

Senior Center: This line is projected to decrease by \$7,100. Last year the center budget received a one-time plus up for the purchase of an outdoor storage building which was acquired and placed. The center now returns to normal funding levels with a small inflationary increase.

Veterans Memorial: This is a new line – but directly offsets the projected \$15,000 in revenue.

Downtown Programs: This represents the largest budget change in the FY 25/26 submittal. This department now has 2 employees with 1.5 funded from general funds and .5 funded by water, but 100% obligated to downtown. In addition to the personnel costs to run the programs we have allocated \$35,000 towards “City Events”. This does not, however, include the Christmas Parade which is funded by other lines. An additional \$10,000 is provided for more decorations and props for downtown events and beautification.

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2026
Proposed Operating Budget
General Fund - Revenue

			FY-26 Proposed	FY-25 Budget	FY-24 Actual	12/31/24 YTD Actual
1	100-0000-00-301610	Business and Occupation Tax	\$ 24,500	\$ 24,000	\$ 23,234	\$ 6,975
2	100-0000-00-311100	Property Taxes	\$ 1,075,000	\$ 935,000	\$ 871,114	\$ 994,798
3	100-0000-00-311201	Prior Year Property Tax Collections	\$ 3,500	\$ 4,000	\$ 4,458	
4	100-0000-00-311310	Motor Vehicle Tax	\$ 2,800	\$ 2,700	\$ 3,387	\$ 1,458
5	100-0000-00-311315	Title Ad Valorem Tax Distribution	\$ 137,200	\$ 142,000	\$ 147,143	\$ 68,600
6	100-0000-00-311320	Mobile Home Tax	\$ 60	\$ 90	\$ 94	\$ 29
7	100-0000-00-311350	Railroad Equipment Car Taxes		\$ 200		
8	100-0000-00-311600	Real Estate Transfer and Intangible	\$ 25,000	\$ 23,000	\$ 23,209	\$ 15,813
9	100-0000-00-311710	Franchise Taxes Electrical	\$ 173,500	\$ 150,000	\$ 137,108	
10	100-0000-00-311730	Franchise Taxes Natural Gas	\$ 25,500	\$ 22,000	\$ 20,843	\$ 12,148
11	100-0000-00-311750	Franchise Taxes Cable TV	\$ 7,000	\$ 6,756	\$ 6,695	\$ 337
12	100-0000-00-382001	Right of Way Agreement - Fiber	\$ 10,843	\$ 10,916	\$ 10,843	
13	100-0000-00-311760	Franchise Taxes Telephone	\$ 4,000	\$ 4,500	\$ 4,175	\$ 1,712
14	100-0000-00-314200	Alcoholic Beverage Excise Tax	\$ 70,000	\$ 72,000	\$ 63,994	\$ 33,850
15	100-0000-00-314201	3% By the Drink Alcoholic Beverage	\$ 11,000	\$ 7,000	\$ 10,871	\$ 4,336
16	100-0000-00-316200	Insurance Premium Tax	\$ 239,000	\$ 223,000	\$ 218,827	\$ 233,081
17	100-0000-00-316201	Municipal License Fee / Insurance Co	\$ 13,000	\$ 13,000	\$ 13,030	\$ 2,533
18	100-0000-00-316300	Financial Institution Tax	\$ 7,500	\$ 6,500	\$ 7,804	
19	100-0000-00-319000	Penalties and Interest on Del Tax	\$ 329	\$ 1,000	\$	\$ 330

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2026
Proposed Operating Budget
General Fund - Revenue

	Chart Number	Item Description	FY-26 Proposed	FY-25 Budget	FY-24 Actual	12/31/24 YTD Actual					
20	100-0000-00-321100	License/Permits Alcohol	\$ 35,000	\$ 30,000	\$ 39,875	\$ 18,463					
21	100-0000-00-321140	Pouring Permit Fees			\$ 280						
22	100-0000-00-322110	Building Permits and Inspections	\$ 182,950	\$ 265,000	\$ 360,423	\$ 201,193					
23	100-0000-00-322120	Zoning and Land Use Fees	\$ 1,000	\$ 150	\$ 675	\$ 625					
24	100-0000-00-322140	Sign Permit Fee	\$ 500	\$ 500	\$ 550						
25	100-0000-00-322201	Plan and Plat Review Fees	\$ 6,000	\$ 1,300	\$ 1,845	\$ 5,215					
26	100-0000-00-334300	LMIG Grant - Paving	\$ 43,000	\$ 80,000	\$ 88,799	\$ 41,376					
27	100-0000-00-341900	Community Center Revenue			\$ 12,200						
28	100-0000-00-341910	Election Qualifying Fee	\$ 205								
29	100-0000-00-342120	Accident Reports	\$ 500	\$ 300	\$ 390	\$ 424					
30	100-0000-00-347200	Parks Usage Fees	\$ 13,500	\$ 7,000	\$ 13,465	\$ 7,840					
31	100-0000-00-347235	Park Pavilion Rentals	\$ 1,500	\$ 750	\$ 1,560	\$ 840					
32	100-0000-00-347240	Gymnasium Usage Fees	\$ 30,000	\$ 25,000	\$ 26,925	\$ 12,250					
33	100-0000-00-347300	Main Street Events Income	\$ 5,000	\$ 500	\$ 300	\$ 1,400					
34	100-0000-00-349300	Bad Check Fees	\$ 30	\$ 30							
35	100-0000-00-351170	Municipal Court Fines	\$ 147,000	\$ 60,000	\$ 65,408	\$ 66,166					
36	100-0000-00-351171	Incident Reports									
37	100-0000-00-351180	Municipal Court Fees	\$ 150		\$ 184	\$ 154					
38	100-0000-00-361000	Interest Income	\$ 30,000	\$ 12,500	\$ 36,824	\$ 18,137					

Doubled one year only

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2026
 Proposed Operating Budget
 General Fund - Revenue

			FY-26 Proposed	FY-25 Budget	FY-24 Actual	12/31/24 YTD Actual
39	100-0000-00-371002	Contributions Veterans Memorial	\$ 15,000			\$ 24,750
40	100-0000-00-371053	Botanical Gardens Donations				
41	100-0000-00-389000	Other / Miscellaneous Revenue	\$ 5,000	\$ 6,000	\$ 2,667	\$ 200
42	100-0000-00-341700	Management Fees/Other Funds	\$ 87,500	\$ 87,500	\$ 67,500	
43	100-0000-00-392100	Sale of Surplus Property / Equipment				\$ 10,400
Total Projected Revenues			\$ 2,433,567	\$ 2,224,192	\$ 2,286,699	\$ 1,785,433

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2026
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-26	FY-25	FY-24	12/31/24 YTD
		Proposed	Budget	Actual	Actual
City Council Expense					
100-1110-10-Series	FICA	\$ 300.00	\$ 300.00	\$ 329	\$ 150
100-1110-10-512200	Workers Compensation	\$ 4,000.00	\$ 4,000.00	\$ 4,297	\$ 1,960
100-1110-10-512700	Compensation	\$ 8,000.00	\$ 6,575.00	\$ 7,449	
100-1110-10-521100	Professional Services	\$ 2,000.00	\$ 3,650.00	\$ 2,580	\$ 840
100-1110-10-521200	Liability Insurance	\$ 16,000.00	\$ 12,000.00	\$ 16,324	\$ 75
100-1110-10-523100	Communications	\$ 11,000.00	\$ 10,000.00	\$ 10,755	\$ 1,027
100-1110-10-523200	Travel	\$ 500.00	\$ 1,000.00	\$ 619	\$ 18
100-1110-10-523700	Education and Training / Retreat				
100-1110-10-531100	Supplies/Materials				
100-1110-10-531150	Postage				
		\$ 41,800	\$ 37,525	\$ 42,353	\$ 4,070
City Clerk Expense					
100-1130-10-Series	Salaries and Wages	\$56,760	\$74,800	\$70,511	\$62,506
100-1130-10-511100	Group Insurance	\$7,056	\$7,056	\$7,495	\$4,355
100-1130-10-512100	FICA	\$4,342	\$5,722	\$5,815	\$5,062
100-1130-10-512200	Retirement	\$3,750	\$4,500	\$3,920	\$1,771
100-1130-10-512401	Workers Compensation	\$1,500	\$1,300	\$1,210	\$1,437
100-1130-10-512700	Travel	\$4,000	\$3,500	\$2,084	\$3,972
100-1130-10-523500	Dues and Fees	\$350	\$350	\$270	\$185
100-1130-10-523600	Education and Training	\$2,000	\$1,500	\$680	
		\$ 79,758	\$ 98,728	\$ 91,985	\$ 79,288
Mayor Expenses					
100-1310-10-Series	FICA	\$600	\$400	\$560	\$384
100-1310-10-512200	Compensation	\$4,000	\$4,000	\$3,986	\$1,994
100-1310-10-521100	Travel	\$6,000	\$7,200	\$5,698	\$1,380
100-1310-10-523500	Dues and Fees	\$0	\$200		
100-1310-10-523600	Education and Training	\$2,500	\$1,500	\$1,140	
100-1310-10-523700	Supplies/Materials/Postage	\$1,000	\$1,500	\$116	
		\$ 14,100	\$ 14,800	\$ 11,500	\$ 3,758
City Manager Expenses					
100-1320-10-Series	Salaries and Wages	\$30,250	\$27,500	\$24,915	\$10,313
100-1320-10-511100	Group Insurance	\$1,596	\$1,596	\$1,701	\$643
100-1320-10-512100	FICA	\$2,314	\$2,104	\$1,944	\$802
100-1320-10-512200	Retirement	\$3,350	\$4,750	\$3,076	\$1,585
100-1320-10-512401	Workers Compensation	\$1,350	\$550	\$588	\$1,157
100-1320-10-512700	Travel	\$500	\$1,000	\$182	
100-1320-10-523500	Dues and Fees	\$250	\$150	\$213	
100-1320-10-523600	Education and Training	\$0	\$500		
		\$ 39,610	\$ 38,150	\$ 42,619	\$ 14,500

Expenses split between 3 funds

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2026
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-26 Proposed	FY-25 Budget	FY-24 Actual	12/31/24 YTD Actual
100-1400-10 Series	Election Expenses				
100-1400-10-521100	Compensation	\$1,500	\$400	-	-
100-1400-10-523400	Printing & Binding	\$500	400	-	-
100-1400-10-531100	Supplies/Materials/Postage				
100-1400-10-521200	Professional Services Attorney				
100-1400-10-523300	Advertising				
		\$2,000	\$400	-	-
		\$	\$	\$	\$
100-1500-10-Series	Administrative Expenses				
100-1500-10-511100	Salaries and Wages	\$137,003	\$116,840	\$92,178	\$65,139
100-1500-10-512100	Group Insurance	\$29,772	\$24,132	\$22,031	\$10,975
100-1500-10-512200	FICA	\$8,938	\$8,938	\$7,190	\$5,084
100-1500-10-512400	Retirement	\$5,800	\$6,000	\$6,318	\$2,256
100-1500-10-512600	Unemployment	\$1,560	\$600	\$1,545	\$238
100-1500-10-512700	Workers Compensation	\$2,500	\$1,000		
100-1500-10-521200	Professional Services (Attmy)	\$35,000	\$33,500	\$35,543	\$22,234
100-1500-10-521203	Professional Services Taxes	\$4,000	\$3,000	\$2,854	\$3,432
100-1500-10-521205	Professional Services Other	\$0	\$1,500		
100-1500-10-521220	Professional Svcs Payroll	\$7,500	\$6,500	\$7,527	\$3,665
100-1500-10-521230	Audit	\$22,000	\$20,000	\$17,700	\$22,000
100-1500-10-521300	Technical	\$10,000	\$7,000	\$10,259	\$9,024
100-1500-10-522320	Equipment Rental Copiers	\$6,500	\$7,500	\$6,924	\$3,015
100-1500-10-523001	Alcohol Pouring IDs	\$300	\$300	\$33	\$126
100-1500-1-523100	Liability Insurance	\$5,000	\$6,500	\$1,206	
100-1500-10-523200	Communications	\$2,000	\$1,000	\$1,617	\$965
100-1500-10-523300	Advertising	\$3,000	\$4,000	\$2,303	\$1,430
100-1500-10-523350	Bank Charges	\$1,500	\$1,000	\$692	\$1,117
100-1500-10-523400	Printing & Binding	\$2,000	\$300	\$2,003	\$375
100-1500-10-523500	Travel	\$1,500	\$2,500		
100-1500-10-523600	Dues and Fees	\$23,000	\$23,000	\$25,873	\$17,515
100-1500-10-523700	Education and Training	\$1,000	\$1,000		\$506
100-1500-10-523900	Other / Misc.	\$25,000	\$22,000	\$61,302	\$5,823
100-1500-10-523902	City Events (Christmas)	\$15,000	\$15,000	\$13,155	\$6,134
100-1500-10-523903	Partners in Education	\$2,500	\$2,500	\$1,250	
100-1500-10-531100	Supplies / Materials	\$6,000	\$5,000	\$7,553	\$3,325
100-1500-10-531150	Postage	\$500	\$500	\$297	
100-1500-10-531400	Books and Periodicals	\$250	\$250	\$150	\$150
100-1500-10-531601	Computer Equipment Non Cap	\$12,000	\$15,000	\$9,779	\$1,363
100-1500-10-542300	Furniture and Fixtures	\$5,000	\$5,000		
100-1500-10-542400	Computer Eq / Maint	\$3,500	\$5,000		
100-1500-10-579000	Contingencies	\$52,588	\$64,962		
	Transfer to Reserve Fund	\$65,000	\$50,000		
		\$497,211	\$461,322	\$337,282	\$185,891
		\$	\$	\$	\$

Adds \$,3000 for History Cherokee

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2026
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-26 Proposed	FY-25 Budget	FY-24 Actual	12/31/24 YTD Actual
100-1610-10 Series	Building Expenses				
100-1610-10-522130	Custodial Services	\$10,000	\$10,000	\$ 8,652	\$ 5,620
100-1610-10-522200	Repairs and Maintenance	\$15,000	\$20,000	\$13,528	\$ 6,457
100-1610-10-523100	Insurance	\$13,500	\$10,000	\$12,082	
100-1610-10-523200	Communications	\$4,200	\$4,000	\$ 4,072	\$ 1,245
100-1610-10-531100	Supplies	\$2,500	\$3,000	\$ 2,393	\$ 865
100-1610-10-531230	Electricity	\$25,000	\$22,000	\$ 24,595	\$12,420
100-1610-10-542300	Furniture and Fixtures	\$10,000	\$10,000	\$ 7,994	
100-1610-10-581216	Capital Lease City Hall Sign		\$7,200	\$ 7,279	\$ 3,754
100-1610-10-582216	Interest City Hall Sign		\$450	\$ 373	\$ 72
		\$ 80,200	\$ 86,650	\$ 80,968	\$ 30,433
100-2650-80 Series	Municipal Court				
100-2650-80-523500	Travel	\$2,500	\$2,500	\$ 2,087	\$ 1,212
100-2650-80-523600	Dues / Fees	\$29,000	\$30,000	\$ 24,181	\$14,505
100-2650-80-523700	Education and Training	\$1,000	\$750	\$ 500	
100-2650-80-531100	Supplies and Materials	\$750	\$1,000	\$ 235	\$ 353
100-2650-80-531150	Postage				
		\$ 33,250	\$ 34,250	\$ 27,003	\$ 16,070
100-3223-20 Series	Police Department				
100-3223-20-511100	Salaries & Wages	\$593,823	\$500,918	\$ 496,254	\$ 282,718
100-3223-20-512100	Group Insurance	\$104,390	\$89,630	\$ 69,595	\$ 43,414
100-3223-20-512200	FICA	\$45,978	\$38,596	\$ 37,506	\$ 21,959
100-3223-20-512401	Payroll Incentives	\$10,000	\$20,000		
100-3223-20-512700	Retirement	\$22,500	\$28,500	\$ 19,285	\$ 11,589
100-3223-20-521200	Workers Compensation Ins	\$17,000	\$17,500	\$ 15,658	\$ 14,865
100-3223-20-522200	Professional Services	\$5,000	\$7,500	\$ 3,123	\$ 1,560
100-3223-20-523100	Repairs & Maintenance	\$10,000	\$10,000	\$ 6,592	\$ 5,320
100-3223-20-523200	Insurance (Liability)	\$25,000	\$16,500	\$ 21,940	
100-3223-20-523300	Communications	\$16,000	\$10,000	\$ 13,296	\$ 8,142
100-3223-20-523400	Advertising	\$0	\$1,500	\$ 368	
100-3223-20-523500	Printing & Binding	\$500	\$500	\$ 672	\$ 212
100-3223-20-523600	Travel	\$4,000	\$5,000	\$ 3,489	\$ 311
100-3223-20-523600	Dues and Fees	\$10,000	\$4,000	\$ 5,438	\$ 8,423
100-3223-20-523700	Education and Training	\$3,000	\$3,000	\$ 2,239	
100-3223-20-523910	Jail Expense	\$2,000	\$2,000	\$ 55	
100-3223-20-531100	Supplies and Materials	\$3,000	\$3,000	\$ 353	
	Software Licensing	\$22,000			
	Gasoline	\$25,000	\$35,000	\$ 17,162	\$ 9,948
	Books & Periodicals	\$1,000	\$1,000	\$	\$ 518
	Small Equipment/Tng Aids	\$10,000	\$10,000	\$ 1,417	\$ 477
	Other Supplies	\$4,000	\$4,000	\$ 10,308	\$ 9,537
	Computer Equipment	\$5,000	\$5,000	\$ 8,363	\$ 1,905
		\$ 939,191	\$ 813,144	\$ 733,113	\$ 420,898

Tuition Assistance - Education & Training Inc

Consulting - State Certification



City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2026
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-26 Proposed	FY-25 Budget	FY-24 Actual	12/31/24 YTD Actual
100-4221-55 Series	Roads and Streets for GF				
100-4221-55-511100	Salaries & Wages	\$0	\$0	-	
100-4221-55-512100	Group Insurance	\$0	\$0	1,011	
100-4221-55-512200	FICA	\$0	\$0	53	
100-4221-55-512401	Retirement	\$0	\$2,300		
100-4221-55-512700	Workers Compensation Ins	\$0	\$1,000		
100-4221-55-522101	Storm Cleanup	\$3,000	\$3,000	7,750	
100-4221-55-522210	Equipment Repair/Maint	\$2,000	\$2,000	4,095	
100-4221-55-522120	Snow Plowing (Non Gov)	\$2,500	\$2,500		
100-4221-55-522140	Grounds Maintenance	\$5,000	\$5,000	5,400	5,127
100-4221-55-522200	Paving (Repairs and Maint)		\$80,000		1,395
100-4221-55-541402	Repairs & Maintenance Capital	\$43,000		59,946	
100-4221-55-531101	Supl / Mtrls Snow Removal				
100-4221-55-531233	Street Lights				4,750
100-4221-55-531600	Small Equipment			547	2,887
100-4221-55-531700	Other Supplies				
		\$ 55,500	\$ 93,800	\$ 78,802	\$ 14,159
100-4950-37-522200	Cemetery Association	\$ 3,000	\$ 3,000	\$ 3,000	
100-5520-38-Series	Senior Center Expense				
100-5520-38-522130	Custodial Services	1,600	2,000	1,466	630
100-5520-38-522200	Repairs and Maintenance	2,000	3,000	6,144	1,455
100-5520-38-523100	Liability Insurance	2,000	500	1,764	
100-5520-38-523200	Communications	3,500	3,600	3,205	1,629
100-5520-38-531100	Supplies and Materials	500	1,000	122	149
100-5520-38-531220	Natural Gas	1,400	2,000	1,122	294
100-5520-38-531230	Electricity	3,000	4,000	2,594	1,708
100-5520-38-542300	Furniture & Fixtures	5,000	10,000		6,836
		\$ 19,000	\$ 26,100	\$ 16,417	\$ 12,701
100-5530-10 Series	Community Center Expense				
100-5530-10-522130	Custodial Services	-	2,000	2,390	
100-5530-10-522200	Repairs and Maintenance	-	1,000	845	35
100-5530-10-523100	Liability Insurance	-	1,250	947	
100-5530-10-531100	Supplies and Materials	-	1,500	110	101
100-5530-10-531220	Natural Gas	-	2,000	1,669	
100-5530-10-531230	Electricity	-	2,000	2,051	329
100-4221-55-541400	Infrastructure - Capital Outlay	-			
		\$ -	\$ 9,750	\$ 8,012	\$ 465

Paving LMIG

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2026
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-26	FY-25	FY-24	12/31/24 YTD
		Proposed	Budget	Actual	Actual
100-6220-10 Series	Parks and Recreation				
100-6220-45-511100	Salaries & Wages			\$ 3,866	
100-6220-45-512100	Group Insurance			\$ 46	
100-6220-45-512200	FICA			\$ 244	
100-6220-45-512401	Retirement	\$0	\$2,300		
100-6220-45-512700	Workers Compensation Ins	\$0	\$1,500		
100-6220-45-522140	Grounds Maintenance	\$105,000	\$110,000	\$ 150,129	\$ 49,296
100-6220-45-522200	Repairs and Maintenance	\$30,000	\$30,000	\$ 95,123	\$ 24,374
100-6220-45-522205	Repairs and Maint Capital				
100-6220-45-522210	Equipment Repairs/Maint				
100-6220-45-523100	Liability Insurance	\$4,500	\$6,500	\$ 3,627	
100-6220-45-523200	Communications	\$15,000	\$10,000	\$ 13,583	\$ 10,506
100-6220-45-531100	Supplies and Materials	\$28,500	\$25,000	\$ 113,576	\$ 1,033
100-6220-5-531105	Veterans Memorial	\$15,000			
100-6220-45-531220	Natural Gas	\$10,000	\$9,000	\$ 10,091	\$ 1,692
100-6220-45-531230	Electricity	\$28,000	\$20,000	\$ 25,945	\$ 14,171
100-6220-45-541203	Roberts lake Park Project	\$5,000	\$7,500	\$ 8,600	
100-6220-45-541217	City Hall Botanical Garden	\$0	\$3,000	\$ 787	\$ 134
100-7520-35-581305	Lease - Roland Printer/Cutter	\$5,000			
100-7520-35-582308	Interest - Roland Printer/Cutter	\$1,382			
		\$ 247,382	\$ 421,461	\$ 101,206	
100-6240-10-572000	Tree City Expense	\$6,000	\$6,000	\$ 37,389	\$ 9,500
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	\$1,000	\$2,000	\$ 665	
100-7220-30-521250	Professional Services Bldg Insp	\$30,000	\$50,000	\$ 30,828	\$ 7,553
100-7350-40-531100	Supplies/Materials	\$1,500	\$2,000	\$ 142	\$ 8
		\$ 32,500	\$ 54,000	\$ 31,635	\$ 7,561
100-7350-40 Series	Planning and Zoning Dept				
100-7350-40-511100	Salaries and Wages	\$92,816	\$88,000	\$ 82,801	\$ 46,641
100-7350-40-512100	Group Insurance	\$14,000	\$14,000	\$ 13,477	\$7,462
100-7350-40-512200	FICA	\$6,800	\$6,732	\$ 6,136	\$ 3,422
100-7350-40-512401	Retirement	\$4,100	\$4,500	\$ 3,750	\$ 1,914
100-7350-40-512700	Workers Compensation Ins.	\$650	\$650	\$ 154	
100-7350-40-521200	Professional Services Attorney	\$8,000	\$10,000	\$ 5,895	\$ 5,830
100-7350-40-521205	Professional Svcs Other	\$12,500	\$15,500	\$ 53,845	\$ 30,241
100-7350-40-523200	Communications	\$500	\$500	\$ 483	\$ 177
100-7350-40-523300	Advertising	\$2,500	\$1,000	\$ 1,581	\$ 2,158
100-7350-40-523600	Dues and Fees	\$500	\$250	\$	\$ 374

Prospector data with Development Authority
Code Re-Write

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2026
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-26	FY-25	FY-24	12/31/24 YTD
		Proposed	Budget	Actual	Actual
100-7350-40-523500	Travel	\$1,500	\$1,500	\$ 1,306	\$ 985
100-7350-40-523700	Education and Training	\$1,000	\$1,000	\$ 836	\$ 950
100-7350-40-531100	Supplies/Materials/Postage	\$3,500	\$4,500	\$ 1,959	\$ 1,040
100-7350-40-531150	Postage	\$0	\$300	\$ 11	
100-7350-40-531232	Parking Lot Lease	\$12,000	\$10,000	\$ 11,015	\$ 18,205
100-7350-40-531601	Computer Equip Non Cap	\$5,000	\$5,000	\$ 262	
100-7350-40-542400	Computer Equip Cap	\$2,500	\$2,500		
		\$ 167,866	\$ 163,432	\$ 183,511	\$ 119,399
Downtown Programs					
100-7520-35-511100	Salaries and Wages	\$ 84,680		\$ 1,058	\$ 29,150
100-7520-35-512100	Group Insurance	\$ 21,990			\$ 7,250
100-7520-35-512200	FICA	\$ 6,478			\$ 2,230
100-7520-35-512401	Retirement	\$ 500			\$ 90
100-7520-35-512700	Workers Compensation Ins.	\$ 750			
100-7520-35-523300	Advertising	\$ 5,000	\$ 2,000	\$ 4,735	\$ 3,021
100-7520-35-523500	Travel	\$ 1,500			\$ 998
100-7520-35-523600	Dues and Fees	\$ 300			\$ 225
100-7520-35-523700	Education and Training	\$ 1,000			\$ 525
100-7520-35-523900	Contract Labor City Events	\$ 35,000	\$ 20,000	\$ 24,845	\$ 30,163
100-7250-35-531100	Supplies and Materials	\$ 10,000			\$ 1,591
100-7520-35-531601	Computer Equipment	\$ 5,000			\$ 635
		\$ 172,198	\$ 22,000	\$ 30,638	\$ 37,158
Total Expenditures		\$ 2,433,567	\$ 2,187,051	\$ 2,130,633	\$ 1,057,057

Revenues Over Expenditures \$0 \$37,141 \$156,066 \$ 728,376

Projected Building Permits

Location	Number	Est Cost	Total
Eastwood Homes	25	\$2,500	\$62,500
Valley Townhomes	5	\$2,350	\$11,750
Creekwood Park (Northridge)	2	\$2,500	\$5,000
Malones Pond	20	\$3,000	\$60,000
Brogans Bluff	1	\$3,500	\$3,500
Infill	1	\$2,500	\$2,500
Cottage Area - Northridge	3	\$2,500	\$7,500
Commercial	1	\$2,700	\$2,700
Roberts Lake Road/Roberts East	25	\$2,750	\$68,750
Old Canton Road (Snell/Holc)	3	\$2,500	\$7,500
Old Canton Road (Snell/Arthur)	4	\$2,500	\$10,000
Old Canton Rd (Lusk/Byrd)	1	\$2,500	\$2,500
	91		\$244,200

Memorandum

To: Mayor A. R. (Rick) Roberts, III
CC: Each Member of Council
From: City Manager
Date: 4/7/2025
Re: FY 2026 Fire District Tax Budget

The proposed budget for the Fire District Tax for the period beginning 1 July 2025 and ending on 30 June 2026 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 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 \$700,000.

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2026
Proposed Operating Budget - Revenues
Fire District Tax Budget

Item Description	Account Number	FY-26	FY-25	FY-24	12/31/24 YTD
		Proposed	Budget	Actual	Actual
District Fire Tax	270-0000-00-311191	\$ 697,660	\$ 650,000	\$ 611,634	\$ 771,025
District Fire Tax (Prev Yr)	270-0000-00-311194				
District Fire Tax Motor Veh	270-0000-00-311192	\$ 1,700	\$ 1,200	\$ 2,803	\$ 854
District Fire Tax Mobile Home	270-0000-00-311195	\$ 40	\$ 80	\$ 66	\$ 21
Fire Tax Interest	270-0000-00-319901	\$ 500	\$ 500	\$ 3,175	\$ 233
Interest Income	270-0000-00-361000	\$ 100	\$ 500	\$ 1,373	\$ 57
Total Projected Revenue		<u>\$ 700,000</u>	<u>\$ 652,280</u>	<u>\$ 619,051</u>	<u>\$ 772,190</u>

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2026
Proposed Operating Budget - Expenditures
Fire District Tax Budget

Item Description	Account Number	FY-26	FY-25	FY-24	12/31/24 YTD
		Proposed	Budget	Actual	Actual
Fire Protection Services	270-3570-31-521202	\$ 697,500	\$ 651,280	\$ 593,635	\$ -
Fire Protection Services - PY	270-3570-31-521206	\$ -	\$ -	\$ -	\$ -
Total Projected Expenses		\$ 697,500	\$ 651,280	\$ 593,635	\$ -
Revenue Over Expenditures		\$ 2,500	\$ 1,000	\$ 25,416	\$ 772,190

Memorandum

To: Mayor A. R. (Rick) Roberts, III
CC: Each Member of Council
From: City Manager
Date: 4/7/2025
Re: FY 2026 Special Local Option Sales Tax (SPLOST)

The proposed operating budget for the SPLOST Fund for the period beginning 1 July 2025 and ending on 30 June 2026 is submitted for your review with the following comments.

We are projecting a total revenue of \$579,000 moving into our second year under this referendum.

Significant budget changes over previous years include:

REVENUE:

SPLOST Revenue: While a slight increase of 4.6% over the previous year, our revenue under the new agreement remains 20% lower than under the previous referendum.

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 the 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 \$105,000, Public Safety SPLOST allocation continues its move upward to take a higher percentage of our budget. As our department grows, and property tax rates continue to roll back, we can anticipate public safety to continue consuming a larger quantity of the SPLOST budget. All vehicle lease payments are made from this account and represent \$69,000 of the \$105,000 budget. \$30,000 is anticipated for expenditures to obtain a new computer server for the department, as the existing server is nearing the end of its projected life cycle.

Roads and Streets Capital Projects: \$125,000 has been allocated in Roads and Streets Capital with all funds projected for expenditure on Valley Street. This will provide sufficient funds when combined with an LMIG Grant to mill and resurface approximately ½ of Valley Street, with the second half planned for follow on years.

April 7, 2025

Small Equipment: This line continues to drop as we make way for additional spending in other lines. This year we dropped from \$25,000 to \$20,000. These funds are used to purchase small equipment with a life expectancy of more than five (5) years to assist in roadway and parks maintenance.

Parks: Programmed at \$60,000, with the intent of providing additional seating and shade structures – this includes additional benches downtown, decorative trash containers downtown, and more benches in Calvin Farmer Park as well as Valley Street Linear Park.

The budget includes for your information a schedule of debt payments that the SPLOST funds make each month, from City Hall to Police Vehicles.

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2026
 Proposed Operating Budget - Expenditures

Item Description	Account Number	SPLOST			
		FY-26 Proposed	FY-25 Budget	FY-24 Actual	12/31/24 YTD Actual
Program Salaries	329-1500-10-511100	\$ 45,375	\$ 41,250	\$ 37,500	\$ 20,625
Group Insurance	329-1500-10-512100	\$ 2,124	\$ 2,124	\$ 2,124	\$ 1,250
FICA	329-1500-10-512200	\$ 3,471	\$ 3,156	\$ 2,869	\$ 1,604
Retirement	329-1500-10-512400	\$ 1,000	\$ -	\$ 2,000	\$ -
Workers Comp	329-1500-10-512700				
Bank Charges	329-1500-10-523350				\$ 70
City Hall	329-1610-10-581301	\$ 109,000	\$ 109,200	\$ 128,447	\$ 54,423
Public Safety	329-3223-20-581207	\$ 105,000	\$ 85,000	\$ 192,645	\$ 29,258 Note 1
Patching and Repairs	329-4221-55-522200	\$ 30,000	\$ 30,000	\$ 48,338	\$ -
Repairs & Maintenance	329-4221-55-522200	\$ 25,000	\$ 30,000		
Repairs & Maintenance Sidewalks	329-4221-55-522203	\$ 25,000	\$ 30,000	\$ 59,375	
Repairs & Maintenance Capital	329-4221-55-522205				
Small Equipment	329-4221-55-531600	\$ 20,000	\$ 25,000	\$ 7,500	\$ 878
Site Improvements Capital Outlay	329-4221-55-541200				
Community Building	329-4221-55-541214				
Sidewalk Connections / ADA / Capital	329-4221-55-541218				
Roads and Streets Capital Outlay	329-4221-55-541402	\$ 125,000	\$ 100,000	\$ 345,261	\$ 165,497
Parks	329-6220-45-522200	\$ 60,000	\$ 60,000	\$ 258,453	\$ 19,450
Parks Notes Payable (Roberts Lake)	329-6220-45-581303	\$ 24,828	\$ 24,840	\$ 24,821	\$ 12,411
Contingencies	329-6220-55-579000	\$ 3,202	\$ 11,930		
Total Projected Expenses		\$ 579,000	\$ 552,500	\$ 1,109,333	\$ 305,466

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2026
Proposed Recurring Charges

City Hall Loan	SPLOST												Total	Maturity Date
	2025 July 9,071	2025 August 9,071	2025 September 9,071	2025 October 9,071	2025 November 9,071	2025 December 9,071	2026 January 9,071	2026 February 9,071	2026 March 9,071	2026 April 9,071	2026 May 9,071	2026 June 9,071		
2021 Ford Explorer	1,141	1,141	1,141	1,141	1,141	1,141	1,146	1,146	1,146	1,146	1,146	1,146	5,705	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
2024 Chevy Tahoe	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	19,008	
2024 Ford Explorer	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	18,600	
Roberts Lake Park	2,069	2,069	2,069	2,069	2,069	2,069	2,069	2,069	2,069	2,069	2,069	2,069	24,828	9/1/2039
Total	17,514	17,514	17,514	17,514	17,514	16,373	16,373	16,373	16,373	16,373	16,373	16,373	202,181	

*These are Current Recurring Charges.

Memorandum

To: Mayor A. R. (Rick) Roberts, III
CC: Each Member of Council
From: City Manager
Date: 4/7/2025
Re: FY 2026 Water and Sewer Fund Budget

The proposed operating budget for the Water and Sewer Fund for the period beginning 1 July 2025 and ending on 30 June 2026 is submitted for your review with the following comments.

We are projecting a total revenue of \$2,624,800, up from \$2,352,000 in the previous cycle.

This budget anticipates rate increases across all services and fees.

Propose Rates Changes are as Follows:

Increase Sewer Base Rate from \$16.50 per month to \$17.00 per month

Increase Sewer Treatment Rate from \$6.00 per thousand to \$6.50 per thousand

Increase Water Base Rate from \$18.00 per month to \$18.50 per month

Establish a "Street Light" Rate of \$3.50 per month per customer inside the City

Increase Water Capacity Rate from \$3,000 on new accounts to \$3,500 per residential equivalent unit.

Increase Sewer Capacity Rate from \$6,500 to \$7,000 on new accounts per residential equivalent unit.

Establish a "Force Main Upgrade" Fee on all new development of \$1,000 per REU (Residential Equivalent Unit). This fee is budgeted to be saved for one year, creating a debt service reserve fund. Once we have established a healthy account balance, we can borrow funds from GEFA to upgrade our sewer force main between Sage Hill and Airport Road from a 6" line to an 8" line creating more capacity in our system. This project is estimated to cost two million dollars, and it would be beneficial to begin the project with one year of unobligated debt service funds on hand that could be used in emergencies to pay the debt when necessary.

It should also be noted, that while water and sewer capacity rates may be labeled as "high" by the development community, it represents a tremendous cost savings to a building. \$3,500 gets them water, while the average cost of a bored well is now approximately \$20,000. Likewise, the cost of installing a septic system is now pushing \$14,000, while the sewer capacity rate will be half of that at \$7,000.

There were no water rates increases over the previous two budget cycles while inflation was excessive.

REVENUE:

Sales of Water: The increase projected in water sales, as well as sewer sales, comes largely from the proposed rate increases, with just \$11,000 in new revenue projected to come from increased sales.

EXPENSES:

Sewer Collection & Disposal: Our treatment fees continue to escalate, which will result in a budget increase of \$60,000 under this line. Additionally, we show the \$91,000 of “Savings for Sewer Force Main” in this area as an expense line since it will consist of restrict funds only available for use as the debt service reserve for the planned sewer force main.

Water Administration:

This budget provides for the full funding of the water department hire approved by City Council in January 2025 along with the standard salary increases discussed in the transmittal letter.

Capital Improvements:

This budget cycle is planned mostly as an operational recovery year. In the current budget cycle the city has accomplished significant projects such as altitude valve installation and the Sage Hill Sewer Force Main vault installation and replacement of almost 200 water meters, along with significant sewer lift station upgrades and manhole rehabilitation. While we are certainly prepared to respond to an emergency, our main focus this year will be to:

- (1) Establish our 3rd purchase control point connections with CCWSA on Jordan Road with cross connection to Mountain Brooke North.
- (2) Replace 100 water meters
- (3) Focus on storm water infiltration
- (4) Restoring a health reserve fund for emergency response

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2026
 Proposed Operating Budget
 Water & Sewer Fund - Revenue

Chart Number	Item	FY-26 Proposed	FY-25 Budget	FY-24 Actual	12/31/24 YTD Actual
505-0000-00-334000	State Government Grants		\$ -		
505-0000-00-344210	Water Charges from Sale of Water	\$ 826,000	\$ 770,000	\$ 740,968	\$ 383,591
505-0000-00-344220	Water Capacity Charges (Meters)	\$ 318,500	\$ 306,000	\$ 256,500	\$ 119,500
505-0000-00-344222	Long Side Service Bore	\$ 3,000	\$ 3,000		
505-0000-00-344223	Flow Testing	\$ 3,000	\$ 2,000	\$ 1,000	
505-0000-00-344225	Sewer Capacity Charges (Taps)	\$ 637,000	\$ 663,000		\$ 324,000
505-0000-00-344230	Late Charges Water	\$ 16,000	\$ 13,000	\$ 15,179	\$ 8,479
505-0000-00-344231	Late Charges Sewer	\$ 16,000	\$ 10,000	\$ 13,495	\$ 8,039
505-0000-00-344235	Service Fees	\$ 20,000	\$ 20,000	\$ 25,497	\$ 9,500
505-0000-00-344255	Sewer Service Fees	\$ 610,000	\$ 552,000	\$ 535,686	\$ 271,193
	Sewer Force Main Replacement Fee	\$ 91,000			
505-0000-00-349300	Bad Check Fees	\$ 300	\$ 1,000	\$ 5,220	\$ 287
505-0000-00-361000	Interest Earned	\$ 25,000	\$ 10,000	\$ 27,687	\$ 15,116
505-0000-00-380000	Miscellaneous Income	\$ 5,000	\$ 2,000		\$ 9,559
	Street Light Fee	\$ 54,000			
505-0000-00-392110	Sale of assets - equipment				
	Total Projected Revenue	\$ 2,624,800	\$ 2,352,000	\$ 1,621,232	\$ 1,149,264

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2026
Proposed Operating Budget
Water & Sewer Fund - Expenditures

Chart Number	Item	FY-26	FY-25	FY-24	12/31/24 YTD
		Proposed	Budget	Actual	Actual
<i>General Administration</i>					
505-1500-10-523350	Bank Charges	\$ 2,400	\$ 2,000	\$ 2,823	\$ 1,236
<i>Road & Streets</i>					
505-4221-55-522140	Grounds Maintenance	\$ 15,000	\$ 20,000	\$ 1,500	\$ 7,500
<i>Waste Water</i>					
505-4300-75-521330	Contract Services - Sewer	\$ 100,000	\$ 125,000	\$ 73,077	\$ 90,914
<i>Sewage Collection & Disposal</i>					
505-4331-75-521310	Capacity Purchase From CCWSA	\$ 200,000	\$ 140,000	\$ 246,774	\$ 117,234
505-4331-75-521320	Treatment fees CCWSA	\$ 20,000	\$ 25,000	\$ 18,131	\$ 2,251
505-4331-75-522205	Repairs and Maint Capital	\$ 5,000	\$ 6,000	\$ 1,061	
505-4331-75-522210	Repairs and Maint Equipment	\$ 20,000	\$ 24,500	\$ 21,463	\$ 9,676
505-4331-75-531100	Supplies and Materials	\$ 600	\$ 280	\$ 6	
505-4331-75-582100	Interest on Sewer System (Regions)	\$ 2,060	\$ 1,223	\$ 867	\$ 283
505-4331-75-582213	Interest on Sewer Pump Howell Br	\$ 55,000	\$ 75,000	\$ 2,554	\$ 1,029
505-4331-75-582304	Interest on Hdvo Vac Trailer	\$ 91,000			
505-4331-75-582307	Lift Station Repairs/Maint	\$ 25,000			
	Savings for Sewer Force Main	\$ 418,650	\$ 297,003	\$ 290,856	\$ 130,473
	Video Services				
<i>Water Administration</i>					
505-4410-65-511100	Salaries	\$ 602,986	\$ 550,065	\$ 476,856	\$ 293,264
505-4410-65-512100	Group Insurance	\$ 109,038	\$ 109,038	\$ 78,105	\$ 52,357
505-4410-65-512200	FICA	\$ 42,080	\$ 42,080	\$ 36,688	\$ 22,614
505-4410-65-512401	Retirement	\$ 25,000	\$ 30,000	\$ 23,950	\$ 11,866
505-4410-65-512402	Pension Expense			\$ 7,144	
505-4410-65-512600	Unemployment Taxes	\$ 300	\$ 300		
505-4410-65-512700	Workers Compensation Ins	\$ 12,000	\$ 12,500	\$ 11,328	\$ 7,703
505-4410-65-521200	Engineering and Legal Sys, GIS	\$ 10,000	\$ 15,000	\$ 1,946	
505-4410-65-521205	Professional Services Other	\$ 3,000	\$ 5,000		\$ 1,331
505-4410-65-521230	Audit Services	\$ 25,000	\$ 22,000	\$ 23,000	\$ 23,500
505-4410-65-522320	Equipment Rental Copiers	\$ 320	\$ 500	\$ 305	\$ 150
505-4410-65-523100	Liability Insurance	\$ 21,000	\$ 18,250	\$ 19,017	
505-4410-65-523300	Advertising	\$ 1,500	\$ 1,000	\$ 1,074	
505-4410-65-523500	Travel	\$ 5,000	\$ 4,500	\$ 7,428	\$ 4,055
505-4410-65-523600	Dues and Fees	\$ 7,500	\$ 9,000	\$ 6,278	\$ 1,866
505-4410-65-523700	Education & Training	\$ 1,000	\$ 3,500	\$ 1,705	\$ 750
505-4410-65-523900	Misc	\$ 3,000	\$ 3,000	\$ 675	\$ 593
505-4410-65-531100	Supplies, Materials	\$ 4,000	\$ 7,500	\$ 2,743	\$ 785
505-4410-65-531150	Postage	\$ 9,000	\$ 8,000	\$ 7,611	\$ 4,563
505-4410-65-531270	Fuel	\$ 18,500	\$ 20,000	\$ 16,409	\$ 7,205
505-4410-65-531600	Small Equipment Purchases	\$ 30,000	\$ 40,000	\$ 3,300	
505-4410-65-542400	Computer Expenses	\$ 2,500	\$ 5,000	\$ 514	
505-4410-65-561000	Depreciation	\$ 388,336	\$ 358,640	\$ 388,337	
505-4410-65-579000	Contingencies				

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2026
 Proposed Operating Budget
 Water & Sewer Fund - Expenditures

Chart Number	Item	FY-26 Proposed	FY-25 Budget	FY-24 Actual	12/31/24 YTD Actual
505-4410-65-611001	Operating Transfer/Mgt Fee	\$ 70,000	\$ 65,000	\$ 50,000	\$ 50
		\$ 1,390,760	\$ 1,329,873	\$ 1,164,413	\$ 432,652
<i>Water Purchases</i>					
505-4420-70-523200	Communications	\$ 13,000	\$ 12,500	\$ 15,874	\$ 4,659
505-4420-70-531210	Water Purchases & Capacity	\$ 100,000	\$ 135,000	\$ 157,744	\$ 78,095
		\$ 113,000	\$ 147,500	\$ 173,618	\$ 82,754
<i>Water Treatment</i>					
505-4430-70-523600	Lab Fees	\$ 5,000	\$ 5,000	\$ 4,609	\$ 4,609
<i>Water Distribution</i>					
505-4440-70-521330	Contract Services Water	\$ 50,000	\$ 80,000	\$ 76,851	\$ 8,185
505-4440-70-521331	Contract Services Long Side Bores	\$ 7,000	\$ 7,000	\$	\$ 2,500
505-4440-70-521332	Contract Services Flow Testing	\$ 2,000	\$ 2,000	\$ 850	\$
505-4440-70-522200	Repairs and Maintenance	\$ 15,000	\$ 20,000	\$ 10,656	\$ 1,493
505-4440-70-522201	Tank Maintenance	\$ 27,000	\$ 26,000	\$ 22,156	\$ 18,126
505-4440-70-522210	Vehicle and Equipment Maintenance	\$ 20,000	\$ 15,000	\$ 13,056	\$ 15,984
505-4440-70-531100	Supplies and Materials	\$ 135,000	\$ 115,000	\$ 131,643	\$ 64,890
505-4440-70-531150	Water Samples Postage	\$ 700	\$ 700	\$ 509	\$ 59
505-4440-70-531200	Chemicals	\$ 5,000	\$ 4,000	\$ 2,191	\$ 2,436
505-4440-70-531220	Natural Gas Expenses	\$ 6,000	\$ 4,000	\$ 3,682	\$ 2,957
505-4440-70-531230	Electricity	\$ 80,000	\$ 60,000	\$ 66,873	\$ 39,100
505-4440-75-531230	Street Lights	\$ 70,000	\$ 60,000	\$ 59,682	\$ 48,934
505-4440-70-531600	Small Equipment / Training Aids	\$ 20,000	\$ 15,000	\$ 6,408	\$ 1,195
505-4440-70-582205	Interest Trucks (F250) (2019) (2020)	\$ 1,300	\$	\$	\$ 1,376
505-4440-70-582303	Interest - Harris Property Regions	\$	\$	\$	\$
505-4440-75-612004	Contributed Capital	\$	\$	\$	\$
		\$ 439,000	\$ 408,700	\$ 394,557	\$ 207,235
	Total Projected Expenditures	\$ 2,483,820	\$ 2,315,076	\$ 2,103,953	\$ 957,373
	Revenues over/under Expenditures	\$ 140,980	\$ 36,924	\$ (482,721)	\$ 191,891
Other uses of Cash					
	GEFA Principal 372 North Sewer Line	\$ (18,081)	\$ (16,717)	\$	\$
	Regions Bank Sewer Principal	\$ (85,597)	\$ (73,103)	\$	\$
	Harris Property Regions	\$ (23,869)	\$ (19,131)	\$	\$
	Truck Loans 2022 & 2022	\$	\$	\$	\$
	Hydro Vac Trailer	\$ (17,158)	\$ (14,000)	\$	\$
	Howell Br Sewer Pump Principal	\$ -	\$	\$	\$
	Depreciation	\$ 388,336	\$ 358,640	\$	\$
	Net Cash Flow	\$ 384,611	\$ 272,613	\$ (482,721)	\$ 191,891

**Development Projects
Approved Concept Plans**

WATER CAPACITY			
Eastwood Homes	25	\$3,500	\$87,500
Valley Townhomes	5	\$3,500	\$17,500
Creekwood Park (Northridge)	2	\$3,500	\$7,000
Malones Pond	20	\$3,500	\$70,000
Brogans Bluff	1	\$3,500	\$3,500
Infill	1	\$3,500	\$3,500
Cottage Area - Groover St	3	\$3,500	\$10,500
Commercial	1	\$3,500	\$3,500
Roberts Lake Road/Roberts Es	25	\$3,500	\$87,500
Old Canton Road (Snell/Holc)	3	\$3,500	\$10,500
Old Canton Road (Snell/Arthur)	4	\$3,500	\$14,000
Old Canton Rd (Lusk/Byrd)	1	\$3,500	\$3,500
	91		\$318,500

SEWER CAPACITY			
Eastwood Homes	25	\$7,000	\$175,000
Valley Townhomes	5	\$7,000	\$35,000
Creekwood Park (Northridge)	2	\$7,000	\$14,000
Malones Pond	20	\$7,000	\$140,000
Brogans Bluff	1	\$7,000	\$7,000
Infill	1	\$7,000	\$7,000
Cottage Area - Northridge Rd	3	\$7,000	\$21,000
Commercial	1	\$7,000	\$7,000
Roberts Lake Road/Roberts Es	25	\$7,000	\$175,000
Old Canton Road (Snell/Holc)	3	\$7,000	\$21,000
Old Canton Road (Snell/Arthur)	4	\$7,000	\$28,000
Old Canton Rd (Lusk/Byrd)	1	\$7,000	\$7,000
	91		\$637,000

Total

Memorandum

To: Mayor A. R. (Rick) Roberts, III
CC: Each Member of Council
From: City Manager
Date: 4/7/2025
Re: FY 2026 Storm Water Utility Fund

The proposed operating budget for the Storm Water Utility Fund for the period beginning 1 July 2025 and ending on 30 June 2026 is submitted for your review with the following comments.

REVENUE:

Revenue is expected at \$72,000 up from \$60,000 in the preceding year.

EXPENSE:

During the previous three years the city has accomplished a multitude of storm water projects, which depleted the storm water fund. Projects were finished by borrowing from other funds.

This budget cycle begins with the intent of using the funds collected to reimburse the water fund, as well as the SPLOST fund, for storm water projects that were completed with the intent of ultimately being made whole once the storm water utility fund recovered.

This budget does anticipate the expenditure of \$5,000 for storm water mapping services as well as \$5,000 for third party inspections for our private detention ponds.

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2026
Proposed Operating Budget - Revenues
Storm Water Utility

Item Description	Account Number	FY-26 Proposed	FY-25		FY-24		12/31/24 YTD	
			Budget	Actual	Actual	Actual		
Storm Water Fees		\$ 72,000	\$ 60,000	\$ 60,712	\$ 60,712	\$ 30,098		
Late Charges		\$ 2,000	\$ 1,200	\$ 1,562	\$ 1,562	\$ 902		
Interest Income		\$ 40	\$ 20	\$ 43	\$ 43	\$ 21		
Total Projected Revenue		\$ 74,040	\$ 61,220	\$ 62,317	\$ 62,317	\$ 31,021		

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2026
 Proposed Operating Budget - Expenditures
 Storm Water Utility

Item Description	Account Number	FY-26 Proposed	FY-25		FY-24		12/31/24 YTD	
			Budget	Actual	Actual	Actual		
Professional Svc Engr	520-1500-10-521204		\$ 4,000	\$ 690	\$ -	\$ -		
Management Fee to GF	520-1500-10-551100	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -		
Mapping & Assessments	520-4910-76-521209	\$ 5,000	\$ 45,000	\$ 1,050	\$ -	\$ -		
Debris Removal	520-4910-76-522217	\$ 4,040	\$ 10,500	\$ 14,000	\$ -	\$ -		
Storm Water Infrastructure	520-4910-76-541406							
Pay Debt to Other Funds		\$ 60,000						
Total Projected Expenses		\$ 74,040	\$ 59,500	\$ 20,740	\$ -	\$ -		
Revenues over Expenditures		\$ -	\$ 1,720	\$ 41,577	\$ 31,021			

Memorandum

To: Mayor A. R. (Rick) Roberts, III
CC: Each Member of Council
From: City Manager
Date: 4/7/2025
Re: FY 2026 Solid Waste Fund

The proposed operating budget for the Sanitation Fund for the period beginning 1 July 2025 and ending on 30 June 2026 is submitted for your review with the following comments.

This budget anticipates the collection of \$395,262 and includes a requested rate increase of .50 cents (fifty cents) per month per can, taking our initial service rate to \$22.50 per month and our additional can rate to \$11.50 per month.

The rate increase will be used to offset the service costs of the 20 yard community available recycle unit that will be available to the community 24/7, replacing the twice monthly 3 hour period that a truck has traditionally been on site to provide recycle services.

This budget provides 75% of the salary and benefits for the Utility Administrator salary and will cover a projected \$35,000 of the \$110,000 annual street light costs.

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2026
Proposed Operating Budget - Revenues
Solid Waste

Item Description	Account Number	FY-26 Proposed	FY-25		FY-24		12/31/24 YTD	
			Budget	Actual	Budget	Actual	Actual	Actual
Sanitation Charges	540-0000-00-344210	\$ 384,912	\$ 336,906	\$ 372,080	\$ 179,884			
Late Charges	540-0000-00-344211	\$ 10,000	\$ 8,000	\$ 9,812	\$ 5,010			
Interest Income	540-0000-00-361000	\$ 350	\$ 300	\$ 491	\$ 241			
Total Projected Revenue		\$ 395,262	\$ 345,206	\$ 382,383	\$ 185,135			

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2026
 Proposed Operating Budget - Expenditures
 Solid Waste

Item Description	Account Number	FY-26	FY-25	FY-24	12/31/24 YTD
		Proposed	Budget	Actual	Actual
Customer Service Salary Share	540-4300-75-511100	\$ 59,569	\$ 38,168	\$ 33,813	\$ 19,498
Professional Svcs Legal	540-1500-10-521200		\$	1,537	0
Audit	540-1500-10-521230	\$ 6,000	\$ 6,000	\$ -	\$ -
Postage	540-1500-10-531150	\$ 1,000	\$	680	\$ -
Management Fee	540-1500-10-551100	\$ 15,000	\$	12,500	\$ -
Contract Services	540-4300-75-521330	\$ 262,000	\$ 230,000	\$ 303,706	\$ 107,447
Recycle Services		\$ 14,000	\$ 8,400	\$	\$ 3,600
Bank Charges	540-4300-75-523350	\$ 400	\$ 100	\$	\$ 175
Contingencies	540-4300-75-579000	\$ 2,293	\$ 9,777		
Street Lights	540-4300-75-31233	\$ 35,000	\$ 40,000	\$ 31,150	
Total Projected Expenses		\$ 395,262	\$ 332,445	\$ 383,386	\$ 130,720
Revenues over Expenditures		\$ (0)	\$ 12,761	\$ (1,003)	\$ 54,415

Memorandum

To: Mayor A. R. (Rick) Roberts, III
CC: Each Member of Council
From: City Manager
Date: 4/7/2025
Re: FY 2026 Impact Fee Fund

The proposed budget for Impact Fees for the period beginning 1 July 2025 and ending on 30 June 2026 is submitted for your review with the following comments.

REVENUE:

Revenue is anticipated at \$173,810 for Parks Impact Fees while we anticipate collecting an additional \$86,905 for Transportation Impact Fees. After administrative and CIE portions along with anticipated interest our total project revenue in the fund will be \$273,165.

EXPENSE:

No expenses are projected at this time. As we begin projects listed in the CIP or CIE, we will establish individual Capital Improvement Budgets showing dollars to be spent from grant funds, SPLOST, General Fund Reserves, and then allocate the authorized percentage from Impact Fees.

Initially each project will be paid for from Reserve General or SPLOST Funds. On project completion we will provide a one time reimbursement at or below the authorized percentage established in the impact fee ordinance. This process will minimize the overall activity within the impact fee funds, making a much easier audit trail, and will be abundantly clear when providing our annual reports to DCA that we are within our established limits.

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2026
Proposed Operating Budget
Impact Fee - Revenue

Chart Number	Item Description	FY-26	FY-25	FY-24	12/31/24 YTD
		Proposed	Budget	Actual	Actual
351-0000-00-341320	Parks and Recreation Impact	\$ 173,810			
351-0000-00-361000	Interest Income Parks Impact	\$ 100			
351-0000-00-371000	Contributions (Donated Assets)				
352-0000-00-341324	Roads and Streets Impact	\$ 86,905			
352-0000-00-361000	Interest Income Roads and Streets	\$ 50			
352-0000-00-371000	Contributions (Donated Assets)				
353-0000-00-341325	Impact Fees Administration	\$ 8,190			
353-0000-00-341325	Interest Impact Fees Admin	\$ 10			
354-0000-00-341326	Impact Fees CIE Prep	\$ 4,095			
354-0000-00-361000	Interest Impact Fee CIE Prep	\$ 5			
	Total	\$ 273,165			

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2026
Proposed Operating Budget
Impact Fee - Expenditures

Chart Number	Item	FY-26	FY-25	FY-24	12/31/24 YTD
		Proposed	Budget	Actual	Actual
	Impact Fee Road Projects	\$ -		\$ -	\$ -
	Impact Fee Parks Projects	\$ -	\$ -	\$ -	\$ -

Location	Number	Park Impact	Roads Impact	
Eastwood Homes	25	\$50,000	\$25,000	
Valley Townhomes	5	\$10,000	\$5,000	
Creekwood Park (Northridge)	2	\$4,000	\$2,000	
Malones Pond	20	\$40,000	\$20,000	
Brogans Bluff	1	\$2,000	\$1,000	
Infill	1	\$2,000	\$1,000	
Cottage Area - Northridge Rd	3	\$6,000	\$3,000	
Commercial	1	\$2,000	\$1,000	
Roberts Lake Road/Roberts East	25	\$50,000	\$25,000	
Old Canton Road (Snell/Holc)	3	\$6,000	\$3,000	
Old Canton Road (Snell/Arthur)	4	\$8,000	\$4,000	
Old Canton Rd (Lusk/Byrd)	1	\$2,000	\$1,000	
	91	\$182,000	\$91,000	\$273,000
		Admin	CIE	
Admin Fee	\$8,190	\$5,460.00	\$2,730.000	\$8,190.000
CIE	\$4,095	\$2,730.000	\$1,365.000	\$4,095.000
Total Fees	\$12,285	\$8,190.00	\$4,095.000	\$12,285.000
Actual Impact Fee Revenue		\$173,810.00	\$86,905.000	