

Mayor
Dennis Nelson

Council Members
Scott Barnes
Vicki Benefield
Annette Homiller
Kristine Rogers
Tony Stancil



CITY OF BALL GROUND
www.cityofballground.com

City Manager
Eric Wilmarth

City Attorney
Darrell Caudill

City Clerk
Kaylyn Bush

Adopted June 11th, 2026

Re: Submittal of the FY-2026/2027 City of Ball Ground Budgets

Mayor Dennis Nelson
Post Office Box 285
Ball Ground, GA 30107

Dear Mayor Nelson:

Enclosed for your review and consideration are the proposed budgets for the City of Ball Ground General Operating Fund, Fire District Fund, SPLOST Fund, T-SPLOST Fund, Water/Sewer Fund, Storm Water Utility Fund, Solid Waste Fund and Impact Fee budget.

These proposed budgets represent a 23% increase over the previously adopted budget. We must keep in mind however, that these numbers are skewed by a full year of anticipated Impact Fee collections as well as inclusion of T-SPLOST dollars which is an entirely new revenue stream for the city.

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

Budget totals are as follows:

Budget	Proposed 2027	Adopted 2026	Actual 2025	Increase/ Decrease	Percentage
General Fund	\$2,813,305	\$2,433,567	\$2,454,985	\$379,738	13%
Fire District Tax	\$888,612	\$700,000	\$766,795	\$188,612	21%
SPLOST	\$627,000	\$579,000	\$583,145	\$43,855	7%
T-SPLOST	\$881,000			\$881,000	100%
Impact Fee	\$324,571	\$103,305	\$99,781	\$221,266	68%
Water and Sewer	\$2,902,900	\$2,624,800	\$2,200,213	\$278,100	10%
Storm Water	\$76,604	\$74,040	\$67,401	\$9,203	12%
Solid Waste	\$450,200	\$395,262	\$404,477	\$54,938	12%
Total	\$8,964,192	\$6,909,974	\$6,576,797	\$2,054,218	23%

Historic Past - Bright Future

Post Office Box 285 • Ball Ground, GA 30107 • Office: 770-735-2123 • Fax 770-735-4575

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. (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.

Our budget proposal includes a 2.8% COLA for all employees, as well as a one-step increase for all employees for longevity in service. We believe this is a vital component in our budget in an effort to move all employees forward. Budget dollars are also include to advance two employees outside of these standard parameters based on significant adjustments in duties performed and responsibility.

Capital Improvement Plan (CIP)

With the exception of T-SPLOST, and SPLOST, our budgets as submitted provide primarily for operational needs. Reserve funds, T-SPLOST and SPLOST are where we typically work to implement our Capital Improvement Plan.

We have several park projects planned that could be eligible for inclusion of Impact Fee Dollars. However, we did not project or allocate any expenditures from Impact Fees.

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 fund.

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.

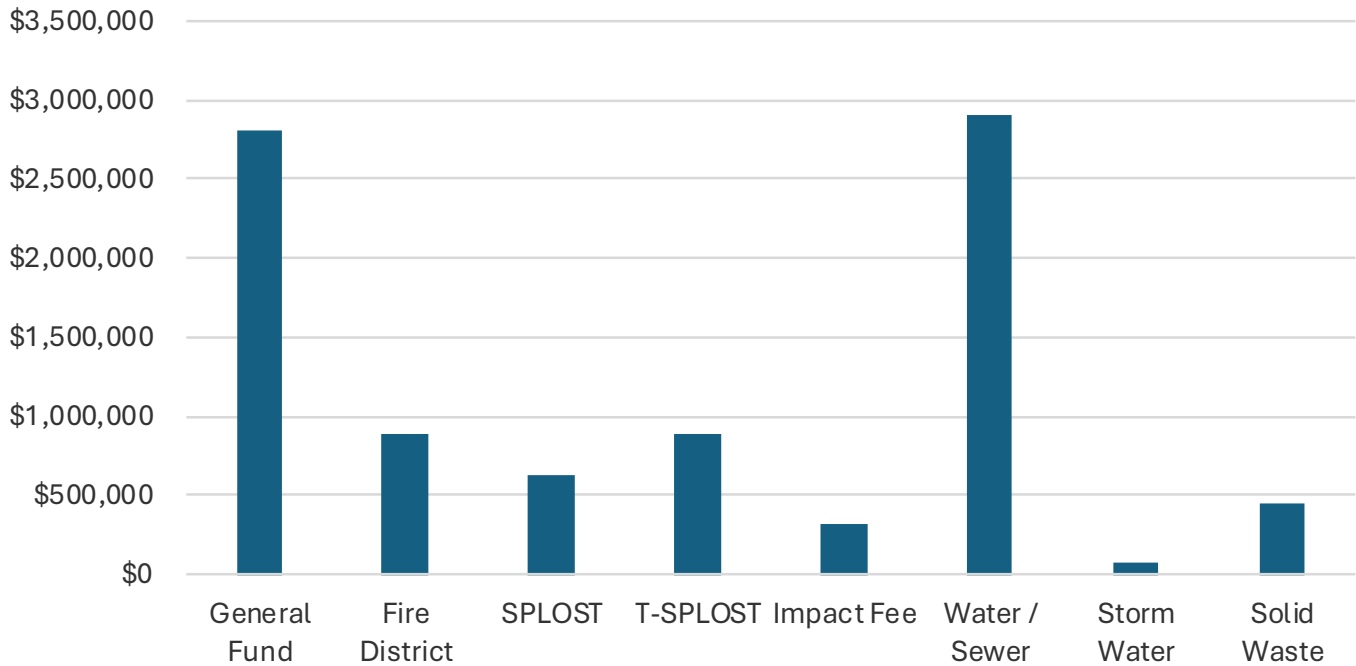
Sincerely,

Eric W. Wilmarth
City Manager

Historic Past - Bright Future

Post Office Box 285 • Ball Ground, GA 30107 • Office: 770-735-2123 • Fax 770-735-4575

PROPOSED BUDGET



Historic Past - Bright Future

Post Office Box 285 • Ball Ground, GA 30107 • Office: 770-735-2123 • Fax 770-735-4575

Memorandum

To: Mayor Dennis Nelson
CC: Each Member of Council
From: City Manager
Date: 7/28/2026
Re: FY 2027 General Fund Operating Budget

The proposed operating budget for the general fund for the period beginning 1 July 2026 and ending on 30 June 2027 is submitted for your review with the following comments.

We are projecting a total revenue of \$2,813,305, an increase of 13% 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 \$148,000 in property tax revenue over the originally adopted budget from the previous year.

This budget provides for increasing our reserve fund by fifty-three thousand eight-hundred and sixty-two dollars (\$53,862) as well as allocates Seventy-Three Thousand Six-Hundred Dollars (\$73,600) to the contingency line for unexpected expenditures or capital project the city chooses to invest in during the fiscal year.

The most notable proposed changes in the general operating budget will be (1) addition of one part time employee to assist in finance (2) Switching our outsourced IT from ETC to Critical MSP, and (3) deploying software to allow for paperless permitting and plan reviews.

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 \$148,000 in the property tax line. This increase is based on real growth in the tax digest in conjunction with the tax increase that was implemented last year. Together they should yield \$1,223,000 in collections. The proposed budget does not project the need for new tax increases.

Title Ad Valorem Tax Distribution (TAVT): Based on actual receipts during the first six months of the 2026 budget cycle, we are on track to collect \$165,000. Given this data we are projecting an increase for 2027 from \$137,200 to \$150,000, an increase of \$12,800, but still conservative when compared to current collections.

Insurance Premium Tax: Based on our 2026 receipts of \$264,347, and our known growth, we are projecting a 2027 collection of \$280,000, up \$21,000 from the previous budget, but up just \$16,000 from the previous actual collections.

Hotel/Motel Tax: We have two new lines for hotel/motel tax. The first line at the unrestricted 3% estimated at \$3,600 and the 2% restricted to advertising at \$2,700. This will be our first full year of collecting hotel/motel and the revenue projection is based on just two months of receipts in the current fiscal year.

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

Building Permits and Inspections: With more available lots coming on line for development (Pulte Homes, Roberts East, Ball Ground Brooke and potentially McKinley Homes) we anticipate building activity to increase significantly, resulting in a projected increase of \$163,050 in building permit fees. This is based on an anticipated 108 new housing starts. We arrived at this number by speaking with each developer, learning of their projected starts, and reducing their anticipated number by 10-15%.

LMIG Grant – Based on our population, and the increase in centerline road mileage from accepted infrastructure, we anticipate an increase of \$14,000 in LMIG receipts.

Gymnasium Usage Fees: Due to sale of the gymnasium this line has been reduced to zero.

Municipal Court Fines: This fiscal year will see two additional officers on patrol, resulting in an anticipated increase of \$13,000 in project fine/court revenues.

Interest Income: We anticipate a decrease in interest income due to lower fund balances as major projects are paid out.

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 Council Expense: We have projected increases in this line \$22,700 due to salary increases.

City Clerk Expense: We are requesting an increase of \$8,537 due primarily to increase training and travel as our City Clerk continues to attend numerous training events while working to achieve her Certified Municipal Clerk status. Our City Clerk has aggressively worked towards full certification as a Municipal Clerk, and at current pace, if fully funding, will graduate in January 2027 at the conference in Jekyll Island. In addition to these numerous courses she will also be attending both annual GAPTO conferences for updates on Georgia Laws involving Occupation Taxes, Business Licensing and Alcohol Licensing.

Administrative Expense: We are showing an increase of \$115,755 in this line as we budget for a part-time employee to provide additional assistance in the finance department. Further, we have requested an increase in legal fees of \$25,000 due to the substantial increase in legal activity from everything from potential litigation extensive ordinance updates. In our communications line we are requesting an increase of \$18,000 as we work to improve our level of IT security and support. This would involve transferring our IT services to Critical MSP for timelier and potentially cost saving services. Our Dues and Fees under Admin are projected at \$25,000 and encompasses many types of fees, with the most

significant being (Online Code Hosting \$1,739, Finance and Bill software \$10,672, Telecom Right of Way Mgt Fee \$2,000, GMA Membership \$1,500, Municode \$2,265 and the Cherokee Chamber Membership at \$1,720).

Municipal Court: We anticipate a decrease of \$13,250 in Municipal Court operations coming almost entirely from reductions in our expenses from last years budgeted “dues and fees” that were budgeted at \$29,000. However, last year we only spent \$12,433 and at the six month mark in the current budget cycle we had only expended \$6,308. Dues and fees encompass membership fees for the judge and court clerk, monthly fees charged by the judge and solicitor, and any additional fees for interpreters in our court, public defender costs etc.,

Police Department: Our public safety budget is proposed to grow by \$228,906 In addition to the standard COLA and step increase, the department added one officer, and is preparing to on board a 2nd officer not included in last year’s original budget. This increase provides for the continued funding of those positions. Last year the city implemented a small tax increase, that when combined with this years real growth in the tax digest will fully fund the two new positions added to the department towards the end of the previous budget cycle. The \$202,506 increase accounts for the two new personnel, full benefits package, liability insurance, workers compensation insurance, increased fuel expenses, training expenses, vehicle maintenance expenses etc., Far more than just actual salaries. Dues and fees within the police department encompass annual technical support for in car camera systems, body camera systems, membership at the local gun range, Chamber Breakfast fees, Membership in the Georgia Chiefs Association, etc.

Roads and Streets: This line will see an increase of \$13,000 due to the off-setting maintenance cost directly tied to the \$13,000 in LMIG funding on the revenue side.

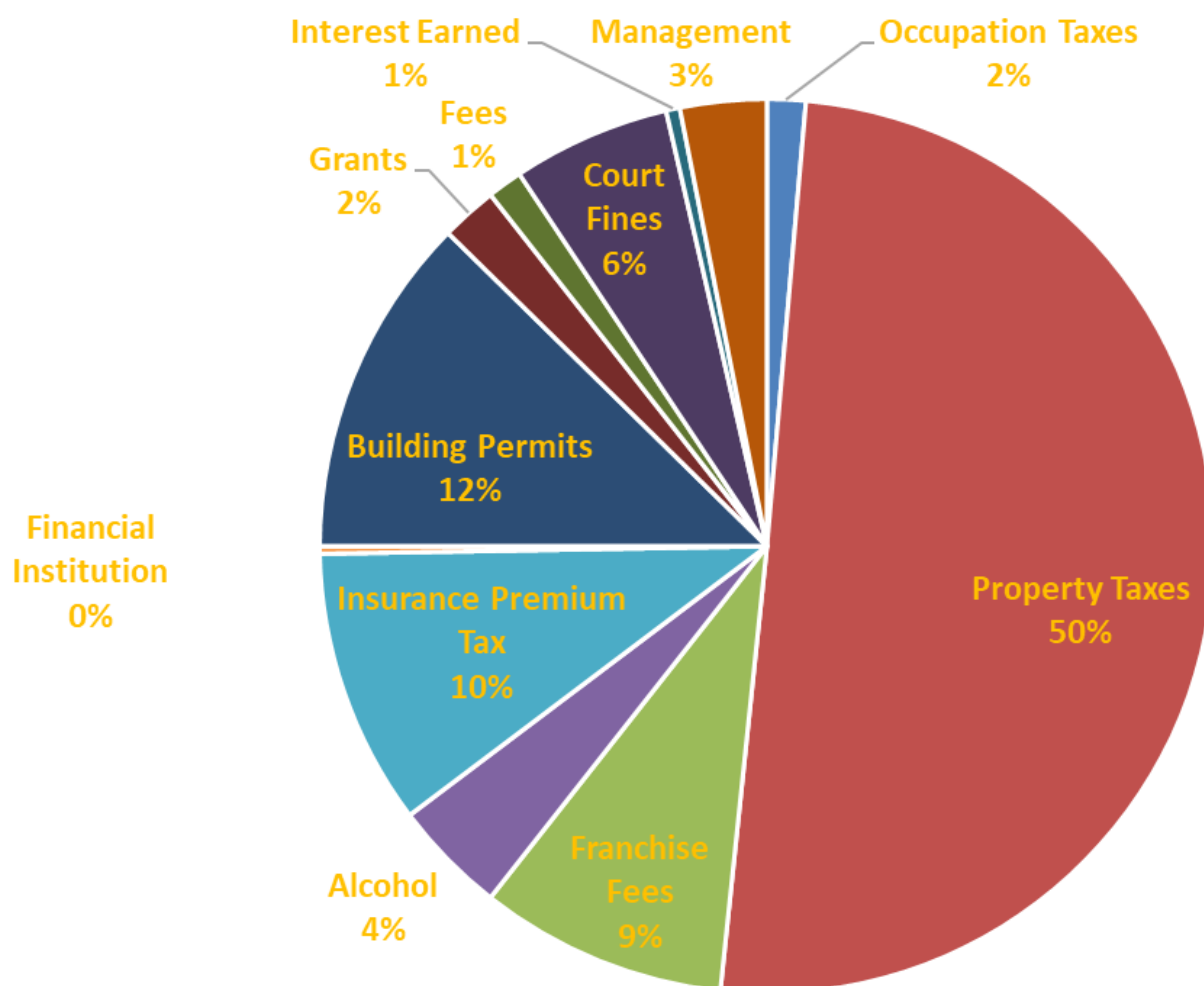
Community Center Expense: This line has been reduced to zero due to the removal of the community center.

Parks and Recreation: This line is projected for reduction of \$34,119, due primarily maintenance forecasts, supplies and material forecast, less capital investment on the Veterans Memorial and the reduction in gas expenses with the sale of the city gym. Communications may seem like an unusual budget line in Parks, but this is primarily for internet/wifi services at various recreation spaces around the city as well as our annual licensing for our downtown music/speakers, and leases for equipment housing etc., Communications also covers the various security camera’s we have around the city.

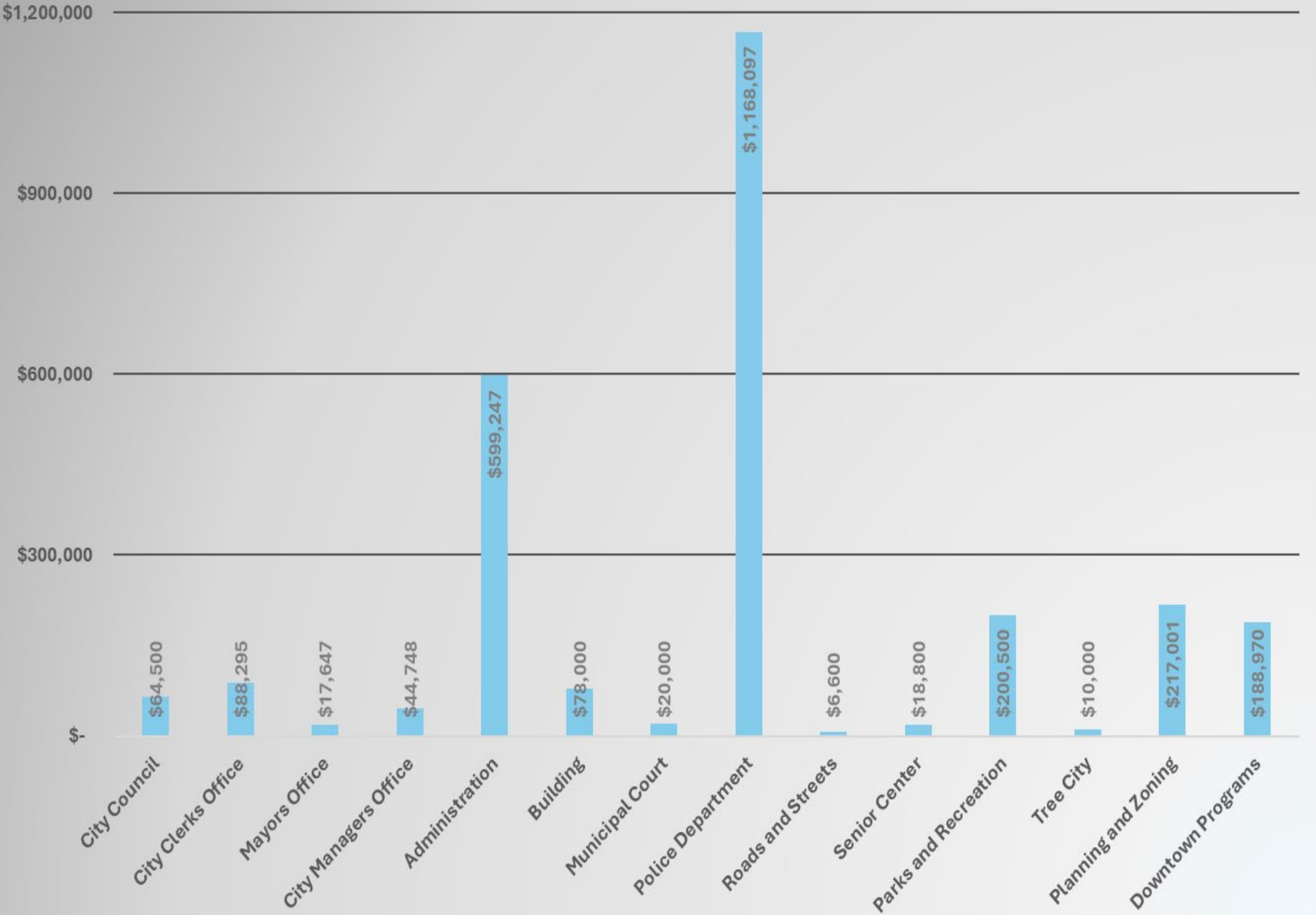
Planning and Zoning Department: This department will increase by \$51,635for several reasons. Professional services are anticipated to increase by \$32,500 as we begin to outsource development plans for water and sewer, as well as a small increase in legal services to be more involved in the development review process. Additionally, \$10,000 is included for new software to increase efficiency and reduce reliance on paper for permitting and review processes.

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 \$50,000 towards “City Events”. This projected \$50,000 shows an artificial increase of \$15,000, as the \$15,000 budgeted for “City Events Christmas” previously shown in the “Administration” line of the budget was moved to “Downtown Programs.. Downtown events make up all items needed to support downtown events from Spooktacular, to fireworks, movies in the park, music, and all items to support these events from port-o-johns to advertising., An additional \$10,000 is provided for more decorations and props for downtown events and beautification, this number includes annual plantings, downtown lights for tree wrappings, café’ lighting, fall décor etc.

REVENUE BY AREA



FY27 PROPOSED EXPENDITURES



City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2027
Proposed Operating Budget
General Fund - Revenue

	Chart Number	Item Description	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual
1	100-0000-00-301610	Business and Occupation Tax	\$ 26,000	\$ 24,500	\$ 25,847	\$ 6,693
2	100-0000-00-311100	Property Taxes	\$ 1,223,000	\$ 1,075,000	\$ 965,276	\$ 1,160,837
3	100-0000-00-311201	Prior Year Property Tax Collections	\$ 3,500	\$ 3,500	\$ -	
4	100-0000-00-311310	Motor Vehicle Tax	\$ 2,500	\$ 2,800	\$ 2,947	\$ 1,427
5	100-0000-00-311315	Title Ad Valorem Tax Distribution	\$ 150,000	\$ 137,200	\$ 143,763	\$ 82,497
6	100-0000-00-311320	Mobile Home Tax	\$ 100	\$ 60	\$ 125	\$ 7
7	100-0000-00-311350	Railroad Equipment Car Taxes				
8	100-0000-00-311600	Real Estate Transfer and Intangible	\$ 26,000	\$ 25,000	\$ 37,576	\$ 12,965
9	100-0000-00-311710	Franchise Taxes Electrical	\$ 200,000	\$ 173,500	\$ 170,549	\$ 191,342
10	100-0000-00-311730	Franchise Taxes Natural Gas	\$ 29,000	\$ 25,500	\$ 25,896	\$ 14,591
11	100-0000-00-311750	Franchise Taxes Cable TV	\$ 7,500	\$ 7,000	\$ 6,907	
12	100-0000-00-382001	Right of Way Agreement - Fiber	\$ 11,200	\$ 10,843	\$ 11,161	\$ 11,186
13	100-0000-00-311760	Franchise Taxes Telephone	\$ 2,700	\$ 4,000	\$ 5,580	\$ 1,368
14	100-0000-00-314000	Hotel/Motel Unrestricted 3%	\$ 3,600			
15	100-0000-00-314001	Hotel/Motel Restricted 2%	\$ 2,700			
14	100-0000-00-314200	Alcoholic Beverage Excise Tax	\$ 72,000	\$ 70,000		\$ 34,326
15	100-0000-00-314201	3% By the Drink Alcoholic Beverage	\$ 5,000	\$ 11,000	\$ 7,199	\$ 2,566
16	100-0000-00-316200	Insurance Premium Tax	\$ 280,000	\$ 239,000	\$ 233,081	\$ 264,347
17	100-0000-00-316201	Municipal License Fee / Insurance Co	\$ 13,000	\$ 13,000	\$ 12,632	\$ 3,480

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2027
Proposed Operating Budget
General Fund - Revenue

	Chart Number	Item Description	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual	
18	100-0000-00-316300	Financial Institution Tax	\$ 7,500	\$ 7,500	\$ 7,385		
19	100-0000-00-319000	Penalties and Interest on Del Tax	\$ 2,300	\$ 329	\$ 2,007	\$ 1,762	
20	100-0000-00-321100	License/Permits Alcohol	\$ 38,000	\$ 35,000	\$ 44,100	\$ 34,987	
21	100-0000-00-321140	Pouring Permit Fees	\$ 300		\$ 360		
22	100-0000-00-322110	Building Permits and Inspections	\$ 346,000	\$ 182,950	\$ 341,875	\$ 184,864	See Estimated Bldg Per
23	100-0000-00-322120	Zoning and Land Use Fees	\$ 2,500	\$ 1,000	\$ 1,342	\$ 75	
24	100-0000-00-322140	Sign Permit Fee	\$ 300	\$ 500	\$ 200	\$ 150	
25	100-0000-00-322201	Plan and Plat Review Fees	\$ 10,000	\$ 6,000	\$ 11,395	\$ 4,792	
26	100-0000-00-334300	LMIG Grant - Paving	\$ 57,000	\$ 43,000	\$ 92,139	\$ 51,651	Doubled one year only
27	100-0000-00-341900	Community Center Revenue					
28	100-0000-00-341910	Election Qualifying Fee	\$ 105	\$ 205		\$ 321	
29	100-0000-00-342120	Accident Reports	\$ 500	\$ 500	\$ 923	\$ 300	
30	100-0000-00-347200	Parks Usage Fees	\$ 15,000	\$ 13,500	\$ 20,455	\$ 7,250	
31	100-0000-00-347235	Park Pavilion Rentals	\$ 2,000	\$ 1,500	\$ 2,695	\$ 805	
32	100-0000-00-347240	Gymnasium Usage Fees	\$ -	\$ 30,000	\$ 26,745	\$ 11,585	
33	100-0000-00-347300	Main Street Events Income	\$ 5,000	\$ 5,000	\$ 5,605	\$ 2,771	
34	100-0000-00-349300	Bad Check Fees		\$ 30	\$ 60		
35	100-0000-00-351170	Municipal Court Fines	\$ 160,000	\$ 147,000	\$ 158,334	\$ 66,362	
36	100-0000-00-351171	Incident Reports					

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2027
Proposed Operating Budget
General Fund - Revenue

	Chart Number	Item Description	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual
37	100-0000-00-351180	Municipal Court Fees	\$ 1,000	\$ 150	\$ 232	
38	100-0000-00-361000	Interest Income	\$ 14,000	\$ 30,000	\$ 48,102	\$ 7,175
39	100-0000-00-371002	Contributrions Veterans Memorial	\$ 5,000	\$ 15,000	\$ 24,750	\$ 5,700
40	100-0000-00-371053	Botanical Gardens Donations				
41	100-0000-00-389000	Other / Miscellaneous Revenue	\$ 1,500	\$ 5,000	\$ 7,342	\$ 2,702
42	100-0000-00-341700	Management Fees/Other Funds	\$ 87,500	\$ 87,500		
43	100-0000-00-392100	Sale of Surplus Property / Equipment			\$ 10,400	
Total Projected Revenues			\$ 2,813,305	\$ 2,433,567	\$ 2,454,985	\$ 2,170,884

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2027
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual
100-1110-10-Series	City Council Expense				
100-1110-10-512200	FICA	\$ 2,000.00	\$ 300.00	\$ 320	\$ 170
100-1110-10-512700	Workers Compensation				
100-1110-10-521100	Compensation	\$ 24,000.00	\$ 4,000.00	\$ 4,184	\$ 2,223
100-1110-10-521200	Professional Services				\$ 9,390
100-1110-10-523100	Liability Insurance	\$ 6,000.00	\$ 8,000.00	\$ 5,278	
100-1110-10-523200	Communications	\$ 7,000.00	\$ 2,000.00	\$ 6,611	\$ 1,101
100-1110-10-523500	Travel	\$ 15,000.00	\$ 16,000.00	\$ 13,853	\$ 52
100-1110-10-523700	Education and Training / Retreat	\$ 10,000.00	\$ 11,000.00	\$ 8,437	
100-1110-10-531100	Supplies/Materials	\$ 500.00	\$ 500.00	\$ 140	\$ 1,207
100-1110-10-531150	Postage				
		\$ 64,500	\$ 41,800	\$ 38,823	\$ 14,143
100-1130-10 Series	City Clerk Expense				
100-1130-10-511100	Salaries and Wages	\$59,349	\$56,760	\$ 89,877	\$ 29,800
100-1130-10-512100	Group Insurance	\$7,056	\$7,056	\$ 8,466	\$ 9,485
100-1130-10-512200	FICA	\$4,540	\$4,342	\$ 7,438	\$ 2,285
100-1130-10-512401	Retirement	\$3,500	\$3,750	\$ 3,246	\$ 1,753
100-1130-10-512700	Workers Compensation	\$1,700	\$1,500	\$ 1,614	\$ 1,659
100-1130-10-523500	Travel	\$8,000	\$4,000	\$ 9,485	\$ 2,170
100-1130-10-523600	Dues and Fees	\$150	\$350	\$ 481	
100-1130-10-523700	Education and Training	\$4,000	\$2,000	\$ 2,108	\$ 1,870
		\$ 88,295	\$ 79,758	\$ 122,715	\$ 49,022
100-1310-10 Series	Mayor Expenses				
100-1310-10-512200	FICA	\$597	\$600	\$ 802	\$ 419
100-1310-10-521100	Compensation	\$7,800	\$4,000	\$ 3,986	\$ 1,994
100-1310-10-523500	Travel	\$5,000	\$6,000	\$ 8,122	\$ 1,396
100-1310-10-523600	Dues and Fees	\$250	\$0	\$ 28	\$ 65
100-1310-10-523700	Education and Training	\$3,000	\$2,500	\$ 1,715	
100-1310-10-531100	Supplies/Materials/Postage	\$1,000	\$1,000	\$ 610	\$ 69
		\$ 17,647	\$ 14,100	\$ 15,263	\$ 3,943
100-1320-10 Series	City Manager Expenses				
100-1320-10-511100	General Fund Portion of Salary	\$28,000	\$30,250	\$ 20,751	\$ 11,910
100-1320-10-512100	Group Insurance	\$3,156	\$1,596	\$ 1,381	\$ 738
100-1320-10-512200	FICA	\$2,142	\$2,314	\$ 1,620	\$ 930
100-1320-10-512401	Retirement	\$3,350	\$3,350	\$ 2,905	\$ 1,516
100-1320-10-512700	Workers Compensation	\$1,350	\$1,350	\$ 1,138	\$ 872
100-1320-10-523500	Travel	\$5,000	\$500	\$ 3,280	\$ 450
100-1320-10-523600	Dues and Fees	\$250	\$250	\$ 288	
100-1320-10-523700	Education and Training	\$1,500	\$0	\$ 1,035	
		\$ 44,748	\$ 39,610	\$ 32,398	\$ 16,416

Salary \$140,000 - this is GF Portion

Expenses split between 3 funds

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2027
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual	
100-1400-10 Series	Election Expenses					
100-1400-10-521100	Compensation					
100-1400-10-523400	Printing & Binding					
100-1400-10-531100	Supplies/Materials/Postage					
100-1400-10-521200	Professional Services Attorney		\$1,500			
100-1400-10-523300	Advertising	\$500	\$500	\$ 400	\$ 306	
		\$ 500	\$ 2,000	\$ 400	\$ 306	
100-1500-10-Series	Administrative Expenses					
100-1500-10-511100	Salaries and Wages	\$171,070	\$137,003	\$ 127,450	\$ 74,080	
100-1500-10-512100	Group Insurance	\$27,297	\$29,772	\$ 29,686	\$ 19,214	
100-1500-10-512200	FICA	\$13,087	\$8,938	\$ 9,967	\$ 5,774	
100-1500-10-512400	Retirement	\$6,000	\$5,800	\$ 7,336	\$ 7,038	
100-1500-10-512600	Unemployment	\$3,000	\$1,560	\$ 2,955	\$ 180	
100-1500-10-512700	Workers Compensation	\$2,900	\$2,500			
100-1500-10-521200	Professional Services (Attorny)	\$60,000	\$35,000	\$ 52,540	\$ 23,309	
100-1500-10-521203	Professional Services Taxes	\$4,000	\$4,000	\$ 3,432	\$ 3,446	
100-1500-10-521205	Professional Services Other		\$0	\$ 798		
100-1500-10-521220	Professional Svcs Payroll	\$9,000	\$7,500	\$ 8,620	\$ 4,064	
100-1500-10-521230	Audit	\$24,000	\$22,000	\$ 23,250	\$ 8,500	
100-1500-10-521300	Technical	\$15,000	\$10,000	\$ 21,330	\$ 5,932	
100-1500-10-522320	Equipment Rental Copiers	\$6,500	\$6,500	\$ 9,895	\$ 3,291	
100-1500-10-523001	Alcohol Pouring IDs	\$300	\$300	\$ 126		
100-1500-1-523100	Liability Insurance	\$200	\$5,000	\$ 1,821	\$ 188	
100-1500-10-523200	Communications	\$20,000	\$2,000	\$ 2,222	\$ 4,559	IT & Security
100-1500-10-523300	Advertising	\$3,000	\$3,000	\$ 2,817	\$ 2,226	
100-1500-10-523350	Bank Charges	\$1,500	\$1,500	\$ 2,367	\$ 810	
100-1500-10-523400	Printing & Binding	\$2,000	\$2,000	\$ 375		
100-1500-10-523500	Travel	\$1,500	\$1,500	\$ 1,249		
100-1500-10-523600	Dues and Fees	\$25,000	\$23,000	\$ 18,177	\$ 18,235	
100-1500-10-523700	Education and Training	\$500	\$1,000	\$ 507		
100-1500-10-523900	Other / Misc.	\$22,500	\$25,000	\$ 9,271	\$ 18,359	
100-1500-10-523902	City Events (Christmas)	\$0	\$15,000	\$ 16,759	\$ 1,406	Moved to Downtown
100-1500-10-523903	Partners in Education	\$2,500	\$2,500			
100-1500-10-531100	Supplies / Materials	\$7,500	\$6,000	\$ 10,097	\$ 4,438	
100-1500-10-531150	Postage	\$500	\$500	\$ 63	\$ 116	
100-1500-10-531400	Books and Periodicals	\$250	\$250	\$ 150	\$ 163	
100-1500-10-531601	Computer Equipment Non Cap	\$15,000	\$12,000	\$ 18,657	\$ 22,811	
100-1500-10-542300	Furniture and Fixtures	\$10,000	\$5,000			
100-1500-10-542400	Computer Eqp / Maint	\$5,000	\$3,500			
100-1500-10-579000	Contingencies	\$79,900	\$52,588			
100-1500-10-581305	Lease Roland Printer/Cutter	\$5,012				Moved from Parks
100-1500-10-582308	Interest Roland Printer/cutтере	\$1,369				Moved from Parks
	Transfer to Reserve Fund	\$53,862	\$65,000			
		\$ 599,247	\$ 497,211	\$ 381,917	\$ 228,139	

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2027
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual
100-1610-10 Series	Building Expenses				
100-1610-10-522130	Custodial Services	\$10,000	\$10,000	\$ 10,341	\$ 4,835
100-1610-10-522200	Repairs and Maintenance	\$15,000	\$15,000	\$ 17,316	\$ 7,376
100-1610-10-523100	Insurance	\$13,000	\$13,500	\$ 12,057	\$ 826
100-1610-10-523200	Communications	\$4,000	\$4,200	\$ 3,308	\$ 1,207
100-1610-10-531100	Supplies	\$2,500	\$2,500	\$ 2,072	\$ 536
100-1610-10-531230	Electricity	\$23,500	\$25,000	\$ 29,060	\$ 11,181
100-1610-10-542300	Furniture and Fixtures	\$10,000	\$10,000		
100-1610-10-581216	Capital Lease City Hall Sign			\$ 5,017	
100-1610-10-582216	Interest City Hall Sign			\$ 85	
		\$ 78,000	\$ 80,200	\$ 79,256	\$ 25,961
100-2650-80 Series	Municipal Court				
100-2650-80-523500	Travel	\$2,500	\$2,500	\$ 1,883	\$ 1,820
100-2650-80-523600	Dues / Fees	\$16,000	\$29,000	\$ 12,433	\$ 6,308
100-2650-80-523700	Education and Training	\$1,000	\$1,000	\$ 515	
100-2650-80-531100	Supplies and Materials	\$500	\$750	\$ 464	\$ 155
100-2650-80-531150	Postage			\$ 3	
		\$ 20,000	\$ 33,250	\$ 15,298	\$ 8,283
100-3223-20 Series	Police Department				
100-3223-20-511100	Salaries & Wages	\$765,979	\$593,823	\$ 592,207	\$ 341,641
100-3223-20-512100	Group Insurance	\$132,470	\$104,390	\$ 96,364	\$ 57,089
100-3223-20-512200	FICA	\$59,148	\$45,978	\$ 45,867	\$ 26,372
	Payroll Incentives	\$20,000	\$10,000		
100-3223-20-512401	Retirement	\$25,000	\$22,500	\$ 21,247	\$ 14,410
100-3223-20-512700	Workers Compensation Ins	\$25,000	\$17,000	\$ 24,518	\$ 22,445
100-3223-20-521200	Professional Services	\$3,000	\$5,000	\$ 2,134	\$ 6,874
100-3223-20-522200	Repairs & Maintenance	\$10,000	\$10,000	\$ 12,485	\$ 4,789
100-3223-20-523100	Insurance (Liability)	\$30,000	\$25,000	\$ 27,308	
100-3223-20-523200	Communications	\$9,000	\$16,000	\$ 16,856	\$ 3,508
100-3223-20-523300	Advertising	\$500	\$0		\$ 487
100-3223-20-523400	Printing & Binding	\$500	\$500	\$ 167	\$ 264
100-3223-20-523500	Travel	\$4,000	\$4,000	\$ 1,738	\$ 1,265
100-3223-20-523600	Dues and Fees	\$10,000	\$10,000	\$ 8,059	\$ 5,964
100-3223-20-523700	Education and Training	\$3,000	\$3,000	\$ 1,753	\$ 1,170
100-3223-20-523910	Jail Expense	\$500	\$2,000	\$ 1,100	\$ 110
100-3223-20-531100	Supplies and Materials	\$3,000	\$3,000	\$ 885	
	Software Licensing	\$22,000	\$22,000		\$ 12,495
100-3223-20-531270	Gasoline	\$25,000	\$25,000	\$ 24,393	\$ 10,617
100-3223-20-531400	Books & Periodicals	\$1,000	\$1,000	\$ 518	
100-3223-20-531600	Small Equipment/Tng Aids	\$10,000	\$10,000	\$ 97	\$ 865
100-3223-20-531700	Other Supplies	\$4,000	\$4,000	\$ 10,666	\$ 2,850
100-3223-20-542400	Computer Equipment	\$5,000	\$5,000	\$ 11,780	\$ 3,412
		\$ 1,168,097	\$ 939,191	\$ 900,142	\$ 516,627

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2027
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 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			
100-4221-55-512200	FICA	\$0	\$0			
100-4221-55-512401	Retirement	\$0	\$0			
100-4221-55-512700	Workers Compensation Ins	\$0	\$0			
100-4221-55-522101	Storm Cleanup	\$2,000	\$3,000	\$ 3,250		
100-4221-55-522210	Equipment Repair/Maint	\$0	\$2,000		\$ 27	
100-4221-55-522120	Snow Plowing (Non Gov)	\$2,000	\$2,500			
100-4221-55-522140	Grounds Maintenance	\$5,000	\$5,000	\$ 5,554	\$ 428	
100-4221-55-522200	Paving (Repairs and Maint)	\$0		\$ 1,395		
100-4221-55-541402	Repairs & Maintenance Capital	\$57,000	\$43,000	\$ 78,000	\$ 76,117	Paving LMIG
100-4221-55-531101	Supl / Mtrls Snow Removal	\$0				
100-4221-55-531233	Street Lights	\$0		\$ 2,700		
100-4221-55-531600	Small Equipment	\$0				
100-4221-55-531700	Other Supplies	\$0		\$ 10,131	\$ 7,698	
		\$ 66,000	\$ 55,500	\$ 101,030	\$ 84,270	
100-4950-37-522200	Cemetery Association	\$ -	\$ 3,000	\$ 3,000		In-Kind Contribution this year
100-5520-38-Series	Senior Center Expense					
100-5220-38-522130	Custodial Services	\$ 1,500	\$ 1,600	\$ 1,260	\$ 660	
100-5520-38-522200	Repairs and Maintenance	\$ 2,000	\$ 2,000	\$ 2,033	\$ 2,657	
100-5520-38-523100	Liability Insurance	\$ 1,500	\$ 2,000	\$ 890		
100-5520-38-523200	Communications	\$ 3,200	\$ 3,500	\$ 3,181	\$ 1,673	
100-5520-38-531100	Supplies and Materials	\$ 500	\$ 500	\$ 252	\$ 63	
100-5520-38-531220	Natural Gas	\$ 1,600	\$ 1,400	\$ 1,614	\$ 325	
100-5520-38-531230	Electricity	\$ 3,500	\$ 3,000	\$ 2,401	\$ 1,732	
100-5520-38-542300	Furniture & Fixtures	\$ 5,000	\$ 5,000	\$ 6,836	\$ -	
		\$ 18,800	\$ 19,000	\$ 18,467	\$ 7,110	
100-5530-10 Series	Community Center Expense					
100-5530-10-522130	Custodial Services	\$ -	\$ 2,000		\$ -	
100-5530-10-522200	Repairs and Maintenance	\$ -	\$ 1,000	\$ 35	\$ -	
100-5530-10-523100	Liability Insurance	\$ -	\$ 1,250	\$ 1,664	-	
100-5530-10-531100	Supplies and Materials	\$ -	\$ 1,500		\$ -	
100-5530-10-531220	Natural Gas	\$ -	\$ 2,000	\$ 92	\$ -	
100-5530-10-531230	Electricity	\$ -	\$ 2,000	\$ 139	\$ -	
100-4221-55-541400	Infrastructure - Capital Outlay	\$ -			\$ -	
		\$ -	\$ 9,750	\$ 1,930	\$ -	

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2027
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual
100-6220-10 Series	Parks and Recreation				
100-6220-45-511100	Salaries & Wages	\$0		\$ 2,230	\$ 48,021
100-6220-45-512100	Group Insurance	\$0		\$ 2,282	\$ 12,220
100-6220-45-512200	FICA	\$0		\$ 169	\$ 3,637
100-6220-45-512401	Retirement	\$0	\$0		\$ 2,008
100-6220-45-512700	Workers Compensation Ins	\$0	\$0		
100-6220-45-522140	Grounds Maintenance	\$105,000	\$105,000	\$ 113,821	\$ 46,453
100-6220-45-522200	Repairs and Maintenance	\$15,000	\$30,000	\$ 49,097	\$ 26,620
100-6220-45-522205	Repairs and Maint Capital	\$0			
100-6220-45-522210	Equipment Repairs/Maint	\$0			\$ 539
100-6220-45-523100	Liability Insurance	\$6,000	\$4,500	\$ 5,096	
100-6220-45-523200	Communications	\$10,500	\$15,000	\$ 12,699	\$ 3,807
100-6220-45-523500	Travel				\$ 34
100-6220-45-531100	Supplies and Materials	\$20,000	\$28,500	\$ 17,584	\$ 10,199
100-6220-5-531105	Veterans Memorial	\$10,000	\$15,000	\$ 36,516	\$ 3,940
100-6220-45-531220	Natural Gas	\$5,000	\$10,000	\$ 12,510	\$ 4,795
100-6220-45-531230	Electricity	\$22,000	\$28,000	\$ 30,264	\$ 10,813
100-6220-45-541203	Roberts lake Park Project	\$5,000	\$5,000	\$ 6,300	
100-6220-45-541217	City Hall Botanical Garden	\$2,000	\$0	\$ 134	\$ 1,746
100-7520-35-581305	Lease - Roland Printer/Cutter	\$0	\$5,000	\$ 5,012	Moved to Admin
100-7520-35-582308	Interest - Roland Printer/Cutter	\$0	\$1,382	\$ 1,369	Moved to Admin
		\$ 200,500	\$ 241,000	\$ 290,402	\$ 108,946
100-6240-10-572000	Tree City Expense	\$10,000	\$6,000	\$ 17,944	\$ 17,050
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	\$1,000		
100-7220-30-521250	Professional Services Bldg Insp	\$25,000	\$30,000	\$ 19,000	\$ 11,163
100-7350-40-531100	Supplies/Materials	\$1,000	\$1,500	\$ 161	
		\$ 28,000	\$ 32,500	\$ 19,161	\$ 11,163
100-7350-40 Series	Planning and Zoning Dept				
100-7350-40-511100	Salaries and Wages	\$103,800	\$92,816	\$ 84,566	\$ 45,044
100-7350-40-512100	Group Insurance	\$14,460	\$14,000	\$ 15,704	\$3,789
100-7350-40-512200	FICA	\$7,941	\$6,800	\$ 6,192	\$ 3,428
100-7350-40-512401	Retirement	\$3,500	\$4,100	\$ 3,509	\$ 1,997
100-7350-40-512700	Workers Compensation Ins.	\$700	\$650		\$ 650
100-7350-40-521200	Professional Services Attorney	\$10,000	\$8,000	\$ 10,530	\$ 12,215
100-7350-40-521205	Professional Svcs Other	\$45,000	\$12,500	\$ 51,166	\$ 23,339
100-7350-40-523200	Communcations	\$600	\$500	\$ 485	\$ 285
100-7350-40-523300	Advertising	\$2,000	\$2,500	\$ 2,397	\$ 188

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2027
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual	
100-7350-40-523600	Dues and Fees	\$200	\$500	\$ 960	\$ 123	
100-7350-40-523500	Travel	\$1,500	\$1,500	\$ 2,550	\$ 689	
100-7350-40-523700	Education and Training	\$600	\$1,000	\$ 1,453	\$ 300	
100-7350-40-531100	Supplies/Materials/Postage	\$2,500	\$3,500	\$ 80	\$ 1,292	
100-7350-40-531150	Postage	\$0	\$0			
100-7350-40-531232	Parking Lot Lease	\$7,200	\$12,000	\$ 20,050	\$ 25,914	
100-7350-40-531601	Computer Equip Non Cap	\$15,000	\$5,000	\$ 467	\$ 493	Building Permit Software
100-7350-40-542400	Computer Equip Cap	\$2,000	\$2,500			
		\$ 217,001	\$ 165,366	\$ 200,109	\$ 119,746	
Downtown Programs						
100-7520-35-511100	Salaries and Wages	\$ 88,927	\$ 84,680	\$ 55,593		
100-7520-35-512100	Group Insurance	\$ 21,990	\$ 21,990	\$ 13,994		
100-7520-35-512200	FICA	\$ 6,803	\$ 6,478	\$ 4,228		
100-7520-35-512401	Retirement	\$ 500	\$ 500	\$ 166		
100-7520-35-512700	Workers Compensation Ins.	\$ 750	\$ 750			
100-7520-35-523300	Advertising	\$ 2,000	\$ 5,000	\$ 5,512		
100-7520-35-523500	Travel	\$ 2,000	\$ 1,500	\$ 2,266	\$ 1,609	
100-7520-35-523600	Dues and Fees	\$ 500	\$ 300	\$ 1,348	\$ 734	
100-7520-35-523700	Education and Training	\$ 2,500	\$ 1,000	\$ 2,414	\$ 125	
100-7520-35-523900	Contract Labor City Events	\$ 50,000	\$ 35,000	\$ 48,171	\$ 12,598	Includes Christmas
100-7250-35-531100	Supplies and Materials	\$ 10,000	\$ 10,000	\$ 5,578	\$ 4,129	
100-7520-35-531601	Computer Equipment	\$ 3,000	\$ 5,000	\$ 3,244		
		\$ 188,970	\$ 172,198	\$ 142,514	\$ 19,195	
Total Expenditures						
		\$ 2,813,305	\$ 2,434,435	\$ 2,219,788	\$ 1,230,320	
Revenues Over Expenditures						
		\$0	-\$868	\$235,197	\$ 940,564	

Memorandum

To: Mayor Dennis Nelson
CC: Each Member of Council
From: City Manager
Date: 7/28/2026
Re: FY 2027 Fire District Tax Budget

The proposed budget for the Fire District Tax for the period beginning 1 July 2026 and ending on 30 June 2027 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 \$888,612.

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2027
Proposed Operating Budget - Revenues
Fire District Tax Budget

Item Description	Account Number	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual
District Fire Tax	270-0000-00-311191	\$ 885,000	\$ 697,660	\$ 760,628	\$ 837,792
District Fire Tax (Prev Yr)	270-0000-00-311194				
District Fire Tax Motor Veh	270-0000-00-311192	\$ 2,000	\$ 1,700	\$ 2,564	\$ 988
District Fire Tax Mobile Home	270-0000-00-311195	\$ 12	\$ 40	\$ 95	\$ 6
Fire Tax Interest	270-0000-00-319901	\$ 1,300	\$ 500	\$ 1,516	\$ 1,353
Interest Income	270-0000-00-361000	\$ 300	\$ 100	\$ 1,992	\$ 178
Total Projected Revenue		\$ 888,612	\$ 700,000	\$ 766,795	\$ 840,317

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2027
Proposed Operating Budget - Expenditures
Fire District Tax Budget

Item Description	Account Number	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual
Fire Protection Services	270-3570-31-521202	\$ 888,612	\$ 697,500	\$ 735,806	
Fire Protection Services - PY	270-3570-31-521206				
Total Projected Expenses		<u>\$ 888,612</u>	<u>\$ 697,500</u>	<u>\$ 735,806</u>	<u>\$ -</u>
Revenue Over Expenditures		<u><u>\$ -</u></u>	<u><u>\$ 2,500</u></u>	<u><u>\$ 30,989</u></u>	<u><u>\$ 840,317</u></u>

Memorandum

To: Mayor Dennis Nelson
CC: Each Member of Council
From: City Manager
Date: 7/28/2026
Re: FY 2027 Special Local Option Sales Tax (SPLOST)

The proposed operating budget for the SPLOST Fund for the period beginning 1 July 2026 and ending on 30 June 2027 is submitted for your review with the following comments.

We are projecting a total revenue of \$627,000 moving into our third year under this referendum.

Significant budget changes over previous years include:

REVENUE:

SPLOST Revenue: While a slight increase of 7% over the previous year, our revenue under the new agreement remains 17% lower than under the previous referendum due to the extensive expenditures with the county's tier one project (courthouse), and the lowering of the Ball Ground percentage of allocation.

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 130,000, public safety continues to consume a larger and larger percentage of total sales tax receipts, used primarily for funding of vehicles. This year, of the \$130,000 dollars in allocated funds, \$95,397 will be used to fund vehicle payments as we grow the fleet. Moving forward, and looking to the next referendum, the city will either need to increase the percentage of SPLOST dollars allocated to public safety, or begin making provisions in the general fund to make dollars available for at least a portion of the fleet.

Patching and Repairs: We have reduced this line from \$30,000 to \$20,000 for patching, as we looking to continue expanding total resurfacing operations with T-SPLOST

Repairs and Maintenance: We are reducing this line from \$25,000 to \$15,000. These repairs are also being reduced due to expanded resurfacing operations under T-SPLOST.

Repairs and Maintenance Sidewalks: This line is projected to decrease from \$25,000 to \$18,000.

Small Equipment: We are increasing small equipment from \$20,000 to \$45,000 with final determination to be made at a later date. The intent at the moment is to purchase a jetter that can be used to clear storm drains, as well as sewer lines, and fund thru the GMA Lease purchase program. We also plan on purchasing a track remote control slope mower to increase safety as well as speed of job performance on slopes.

Sidewalk Connections/ADA: \$10,000 is allocated to combine with T-SPLOST Dollars to establish an ADA connection between the North Mountain Brooke and South Mountain Brooke sidewalks across Old Dawsonville Road.

Roads and Streets Capital Projects: \$80,000 allocated to street improvements and resurfacing projects.

Parks: We have allocated \$50,000 to invest in Parks capital improvements in support of the parks master plan.

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, 2027
Proposed Operating Budget - Revenues
SPLOST

Item Description	Account Number	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual	
SPLOST Revenue	329-0000-00-313200	\$ 624,000	\$ 576,000	\$ 580,867	\$ 354,668	52,000
Interest Revenue from Investments	329-0000-00-361000	\$ 3,000	\$ 3,000	\$ 2,278	\$ 2,098	
Reserve fund						
Total Projected Revenue		<u>\$ 627,000</u>	<u>\$ 579,000</u>	<u>\$ 583,145</u>	<u>\$ 356,766</u>	

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2027
Proposed Operating Budget - Expenditures
SPLOST

Item Description	Account Number	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual
Program Salaries	329-1500-10-511100	\$ 42,000	\$ 45,375		\$ 15,882
Group Insurance	329-1500-10-512100	\$ 4,734	\$ 2,124		\$ 984
FICA	329-1500-10-512200	\$ 3,213	\$ 3,471		\$ 1,244
Retirement	329-1500-10-512400		\$ 1,000		
Workers Comp	329-1500-10-512700				
Bank Charges	329-1500-10-523350				
City Hall	329-1610-10-581301	\$ 109,000	\$ 109,000	\$ 109,000	\$ 54,423
Public Safety	329-3223-20-581207	\$ 130,000	\$ 105,000	\$ 252,989	\$ 42,736 95,397 for vehicle payments
Patching and Repairs	329-4221-55-522200	\$ 20,000	\$ 30,000		\$ 5,134
Repairs & Maintenance	329-4221-55-522200	\$ 15,000	\$ 25,000	\$ 4,755	
Repairs & Maintenance Sidewalks	329-4221-55-522203	\$ 18,000	\$ 25,000		
Repairs & Maintenance Capital	329-4221-55-522205				
Small Equipment	329-4221-55-531600	\$ 45,000	\$ 20,000	\$ 10,020	
Site Improvements Capital Outlay	329-4221-55-541200				
Community Building	329-4221-55-541214				
Sidewalk Connections / ADA / Capital	329-4221-55-541218	\$ 10,000		\$ 33,375	\$ 77,082
Roads and Streets Capital Outlay	329-4221-55-541402	\$ 80,000	\$ 125,000	\$ 285,163	\$ 166,431
Parks	329-6220-45-522200	\$ 50,000	\$ 60,000	\$ 138,355	
Parks Notes Payable (Roberts Lake)	329-6220-45-581303	\$ 24,828	\$ 24,828	\$ 24,828	
Contingencies	329-6220-55-579000	\$ 11,120	\$ 3,202		
Notes Payable - 140 Valley Street	322-6220-45-581303	\$ 64,105			
Total Projected Expenses		\$ 627,000	\$ 579,000	\$ 858,485	\$ 363,916

**City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2027**

Proposed Recurring Charges

SPLOST

	2026 July	2026 August	2026 September	2026 October	2026 November	2026 December	2027 January	2027 February	2027 March	2027 April	2027 May	2027 June	Total	Maturity Date	
City Hall Loan	9,071	9,071	9,071	9,071	9,071	9,071	9,071	9,071	9,071	9,071	9,071	9,071	108,852	11/1/2036	
2022 Ford Explorer	1,146	1,146	-	-	-	-	-	-	-	-	-	-	2,292	8/8/2026	
2022 F-150	953	953	953	953	953	-	-	-	-	-	-	-	4,765	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	9/20/2028	
2025 Ford Explorer	2,006	2,006	2,006	2,006	2,006	2,006	2,006	2,006	2,006	2,006	2,006	2,006	24,072	12/20/2027	
2026 Ford Explorer	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	21,600	Proposed	
2026 Ford Explorer		2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	24,200	Proposed	95,937
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	3/1/2040	
140 Valley Street	5,343	5,343	5,343	5,343	5,343	5,343	5,343	5,343	5,343	5,343	5,343	5,343	64,116	9/20/2040	
Total	23,972	26,172	25,026	25,026	25,026	24,073	24,073	24,073	24,073	24,073	24,073	24,073	293,733		

*These are Current Recurring Charges.

Memorandum

To: Mayor Dennis Nelson
CC: Each Member of Council
From: City Manager
Date: 7/28/2026
Re: FY 2027 Transportation Special Local Option Sales Tax (T-SPLOST)

The proposed budget for T-SPLOST for the period beginning 1 July 2026 and ending on 30 June 2027 is submitted for your review with the following comments.

We are projecting a total revenue of \$881,000 moving into our first full year under this referendum.

This is our first budget cycle with T-SPLOST with major elements discussed below:

REVENUE:

T-SPLOST Revenue: We are anticipating a total revenue of \$881,000 based on percentage of tax allocated to Ball Ground in the IGA with Cherokee County, applied to current gross receipts on the Special Local Option Sales Tax collections.

EXPENSES:

GDOT Partnership: We have reached a verbal agreement with Georgia DOT, waiting on their proposed IGA, that will provide for the total resurfacing of State Route Business 5 from the roundabout at Howell Bridge Road, north to the Highway 515 access road just south of Nelson. This will provide for 3.2 miles of roadway paving, all on state highway, but with a high rate of Ball Ground resident traffic. While deteriorating, this roadway is not in the states ten-year paving plan. In order to accelerate and get this roadway paved within the next 24 months, the state has agreed to move forward with paving if the city will contribute \$250,000 towards the project. Given roadway conditions, this investment would be highly beneficial to our residents, and the commuting public through Ball Ground.

Roadway Improvements: \$185,000 allocated for roadway improvements yet to be determined pending engineering assessments and studies.

Mountain Brooke Pedestrian Crossing Project: We have allocated \$30,000 to place with SPLOST dollars to provide a pedestrian crossing on Old Dawsonville Road at the intersection with North Mountain Brooke and South Mountain Brooke. This would include ADA ramps, short segments of sidewalk, striping, and rectangular rapid flashing beacon crosswalks. If Mayor and Council so choose, this intersection could easily be converted to an all-way stop if an engineering study determined the stop signs to be warranted.

Resurfacing of Civic Drive: We have allocated \$100,000 to mill and resurface Civic Drive from SR 372 (Gilmer Ferry Road) north to Groover Street. Last year we completed the intersection realignment project at Civic, Groover and Calvin Farmer Park entrance. This project would finish out the street which has significant failures.

Resurfacing of Church Street: We have allocated \$50,000 to resurface Church Street from SR 372 (Gilmer Ferry Road) north to Groover Street. This will include the diagonal parking in the spaces currently set up on Church St has parallel parking.

Professional Services Engineering: We have allocated \$50,000 to engineering to complete transportation assessments, namely, Mound Street parking concepts and Intersection with SR 372, Assessment of possible all-way stop on Old Dawsonville Road at intersection with North and South Mountain Brooke, Assessment of No Left Turn from the school entrance onto Valley Street,, Assessment of possible No Left Turn exiting Lantern Walk Drive, Assessment and design of expanded turn radius Valley Street south bound onto Howell Bridge Road.

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2027
Proposed Operating Budget - Revenues
TRANSPORTATION SPLOST

Item Description	Account Number	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual
T-SPLOST REVENUE		\$ 876,000			
Interest Revenue from Investments		\$ 5,000			
Reserve fund					
Total Projected Revenue		\$ 881,000	\$ -	\$ -	\$ -

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2027
Proposed Operating Budget - Expenditures
TRANSPORTATION SPLOST

Item Description	Account Number	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual
GDOT Partnership Resurface SR Bus 5		\$ 250,000			
Transportation Improvement Projects		\$ 185,000	(Pending Engineering Studies)		
Joint Project Sidewalk Howell Br Rd to Sharp Mt Crk		\$ 200,000			
Resurface Civic Drive		\$ 100,000			
Resurface Church Street		\$ 50,000			
Mountain Brooke Pedestrian Crossings		\$ 30,000			
Professional Services Engineering		\$ 50,000			
Contingency		\$ 16,000			
Total Projected Expenses		<u>\$ 881,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Check Total		\$ -	\$ -	\$ -	\$ -

Memorandum

To: Mayor Dennis Nelson
CC: Each Member of Council
From: City Manager
Date: 7/28/2026
Re: FY 2027 Impact Fee Fund

The proposed budget for Impact Fees for the period beginning 1 July 2026 and ending on 30 June 2027 is submitted for your review with the following comments.

REVENUE:

Revenue is anticipated at \$206,280 for Parks Impact Fees while we anticipate collecting an additional \$103,140 for Transportation Impact Fees. After administrative and CIE portions along with anticipated interest our total project revenue in the fund will be \$324,571

EXPENSE:

No expenses are projected currently. 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 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, 2027
Proposed Operating Budget
Impact Fee - Revenue

Chart Number	Item Description	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual
351-0000-00-341320	Parks and Recreation Impact	\$ 206,280	\$ 103,140	\$ 63,030	\$ 68,760
351-0000-00-361000	Interest Income Parks Impact	\$ 400	\$ 100	\$ 247	\$ 713
351-0000-00-371000	Contributions (Donated Assets)				
352-0000-00-341324	Roads and Streets Impact	\$ 103,140	\$ 51,500	\$ 31,891	\$ 34,380
352-0000-00-361000	Interest Income Roads and Streets	\$ 150	\$ 50	\$ 124	\$ 357
352-0000-00-371000	Contributions (Donated Assets)				
353-0000-00-341325	Impact Fees Administration	\$ 9,720	\$ 4,750	\$ 2,982	\$ 3,240
353-0000-00-341325	Interest Impact Fees Admin	\$ 15	\$ 15	\$ 12	\$ 34
354-0000-00-341326	Impact Fees CIE Prep	\$ 4,860	\$ 2,430	\$ 1,491	\$ 1,620
354-0000-00-361000	Interest Impact Fee CIE Prep	\$ 6	\$ 15	\$ 4	\$ 12
	Total	\$ 324,571	\$ 162,000	\$ 99,781	\$ 109,116

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2027
Proposed Operating Budget
Impact Fee - Expenditures

Chart Number	Item	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual
	Impact Fee Road Projects			\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Impact Fee Parks Projects				
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Location	Number	Park Impact	Roads Impact	
Eastwood Homes	15	\$30,000	\$15,000	
Valley Townhomes	5	\$10,000	\$5,000	
Malones Pond	10	\$20,000	\$10,000	
Brogans Bluff	2	\$4,000	\$2,000	
Infill	2	\$4,000	\$2,000	
Roberts Lake Road/Roberts East	12	\$24,000	\$12,000	
Old Canton Rd 1882	5	\$10,000	\$5,000	
Old Canton Rd (Lusk/Byrd)	1	\$2,000	\$1,000	
Ball Ground Brooke	10	\$20,000	\$10,000	
Bleckley Station	36	\$72,000	\$36,000	
McKinley Homes	5	\$10,000	\$5,000	
Olde Mill Phase 3	5	\$10,000	\$5,000	
	108	\$216,000	\$108,000	\$324,000
		Admin	CIE	
Admin Fee	\$9,720	\$6,480.00	\$3,240.000	\$9,720.000
CIE	\$4,860	\$3,240.000	\$1,620.000	\$4,860.000
Total Fees	\$14,580	\$9,720.00	\$4,860.000	\$14,580.000
Actual Impact Fee Revenue		\$206,280.00	\$103,140.000	

Memorandum

To: Mayor Dennis Nelson
CC: Each Member of Council
From: City Manager
Date: 7/28/2026
Re: FY 2027 Water and Sewer Fund Budget

The proposed operating budget for the Water and Sewer Fund for the period beginning 1 July 2026 and ending on 30 June 2027 is submitted for your review with the following comments.

We are projecting a total revenue of \$2,902,900, up from \$2,624,800 in the previous cycle.

This budget anticipates a rate increase of five cents (\$0.05) per one thousand gallons of water/sewer delivery/collection on all but the top tier of users over ten thousand gallons per month who would see an increase of ten cents (\$0.10) per one thousand gallons of water/sewer delivered/collected.

Propose Rates Changes are as Follows:

Last budget cycle, our budget included a proposal for a “Sewer Force Main Replacement Fee” – but we never implemented the fee in our schedule of fees for collection. We are proposing this year to actually collect the fee, and bank these fees. It would be our proposal to collect this fee until we achieve a restricted fund balance of \$200,000. Once that balance is achieved it is recommended to apply for a GEFA loan and upgrade our existing force main between Sage Hill and Airport Road from 6 inch to 8 inch. The loan payment would be paid from continued collections of the force main fee, and the \$200,000 restricted fund balance would be used to offset loan payments on any months where new development did not generate enough dollars to fully fund the payment. Essentially a draw-down account.

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.

Line items with a significant change over the preceding budget cycle are detailed below.

REVENUE:

Sales of Water: We anticipate water sales will increase by \$32,000 over the previous budget cycle, based on current trends as well as 80 new connections.

Water Capacity Charges: Projected to increase by \$59,500 based on housing start projections.

Sewer Capacity Charges: Projected to increase by \$119,000 based on housing start projections.

EXPENSES:

Sewer Collection & Disposal: Our Treatment costs continue to escalate, due primarily to treatment costs. This line will increase by \$102,340 with \$100,000 of that increase being treatment costs.

Water Administration: This line will increase by \$100,240 due primarily to increased personnel costs, increased professional services costs, Technology expenses (GIS Mapping), as well as increased depreciation costs as the system value and investment increases.

Water Purchases: As we continue to grow, our reliance on purchased water will continue to increase as well, resulting in a \$20,000 increase projected for this budget cycle.

Water Treatment: We are budgeted for an increase in lab fees from \$5,000 to \$17,500 with the intent to engage 120Water to Manage our Lead/Copper Compliance and testing this cycle. With lead and copper compliance becoming more rigid, and with sample collection reliance on customers, 120Water has proven to be effective in communicating, providing tools, educating the public and achieving compliance.

Capital Improvements:

Status of previous budget cycle capital goals and objectives:

- (1) Establish our 3rd purchase control point connections with CCWSA on Jordan Road with cross connection to Mountain Brooke North – this project was completed.
- (2) Replace 100 water meters. We tripled our goal by replacing almost 300 meters.
- (3) Focus on storm water infiltration. Progress has been made; however, this is a constant cycle, not an objective that is accomplished
- (4) Our fund balance has improved; however, work needs to continue on this effort.
- (5) Installation of 3-way Valving System in Sewer Force Main at Sage Hill – Completed
- (6) Installation of Altitude Valve on SR Bus 5 - Completed

Capital Improvements projected for this cycle:

- (1) Installation of 3 additional valves on southern edge of our system to assist in transfer of purchase points from the southern to northern end of system.
- (2) Installation of 200 new smart water meters.
- (3) Engineering of Sage Hill Lift Station to increase station production by 50gpm
- (4) Emergency back up pumping equipment replacement – Old Dawsonville Road lift station
- (5) Rehab of the Old Canton Road Standpipe Water Tank (Interior Line, Exterior strip and paint, new roof struts).

Equipment Purchases: Equipment Purchases in this budget provide for the acquisition of:

- 1) Backup Pump – Old Dawsonville Rd Lift Station – funded thru the GMA Lease Purchase Program, with an expected cost of \$60,000
- 2) Sewer Jetter – also funding thru the GMA Lease Purchase Program with an expected cost of \$50,000.
- 3) Possible Diesel F-250 – Needed for better pulling power on the mini-excavator

Note: The process will be to stagger to acquisitions, allow to finance through the GMA Lease Purchase Program so as not to exceed budget allocations for small equipment. Priority of purchase would be in the order listed. Since funding through GMA lease purchase – each individual piece of equipment would need to come before the elected body for consideration.

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2027
Proposed Operating Budget
Water & Sewer Fund - Revenue

Chart Number	Item	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual
505-0000-00-334000	State Government Grants		\$ -	\$ 33,035	
505-0000-00-344210	Water Charges from Sale of Water	\$ 858,000	\$ 826,000	\$ 785,513	\$ 390,165
505-0000-00-344220	Water Capacity Charges (Meters)	\$ 378,000	\$ 318,500	\$ 213,000	\$ 124,000
505-0000-00-344222	Long Side Service Bore	\$ 1,500	\$ 3,000	\$ 1,500	
505-0000-00-344223	Flow Testing	\$ 1,000	\$ 3,000	\$ 4,900	
505-0000-00-344225	Sewer Capacity Charges (Taps)	\$ 756,000	\$ 637,000	\$ 499,500	\$ 243,060
505-0000-00-344230	Late Charges Water	\$ 17,000	\$ 16,000	\$ 14,630	\$ 7,299
505-0000-00-344231	Late Charges Sewer	\$ 15,000	\$ 16,000	\$ 13,474	\$ 6,425
505-0000-00-344235	Service Fees	\$ 20,000	\$ 20,000	\$ 19,210	\$ 8,965
505-0000-00-344255	Sewer Service Fees	\$ 680,000	\$ 610,000	\$ 577,886	\$ 294,246
505-0000-00-344256i	Sewer Force Main Replacement Fee	\$ 108,000	\$ 91,000		\$ -
505-0000-00-349300	Bad Check Fees	\$ 400	\$ 300	\$ 707	\$ 280
505-0000-00-361000	Interest Earned	\$ 7,000	\$ 25,000	\$ 27,298	\$ 3,884
505-0000-00-380000	Miscellaneous Income	\$ 5,000	\$ 5,000	\$ 9,560	\$ 137,236
505-0000-00-349303	Street Light Fee	\$ 56,000	\$ 54,000		\$ 18,703
505-0000-00-392110	Sale of assets - equipment				
	Total Projected Revenue	<u>\$ 2,902,900</u>	<u>\$ 2,624,800</u>	<u>\$ 2,200,213</u>	<u>\$ 1,234,263</u>

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2027
Proposed Operating Budget
Water & Sewer Fund - Expenditures

Chart Number	Item	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual
<i>General Administration</i>					
505-1500-10-523350	Bank Charges	\$ 3,800	\$ 2,400	\$ 3,100	\$ 1,840
<i>Road & Streets</i>					
505-4221-55-522140	Grounds Maintenance	\$ 15,000	\$ 15,000	\$ 7,500	\$ -
<i>Waste Water</i>					
505-4300-75-521330	Contract Services - Sewer	\$ 100,000	\$ 100,000	\$ 191,466	\$ 38,429
<i>Sewage Collection & Disposal</i>					
505-4331-75-521310	Capacity Purchase From CCWSA		\$ -		
505-4331-75-521320	Treatment fees CCWSA	\$ 300,000	\$ 200,000	\$ 264,048	\$ 143,298
505-4331-75-522205	Repairs and Maint Capital				
505-4331-75522210	Repairs and Maint Equipment	\$ 15,000	\$ 20,000	\$ 18,946	\$ 1,500
505-4331-75-531100	Supplies and Materials	\$ 5,000	\$ 5,000	\$ 7,798	
505-4331-75-582100	Interest on Sewer System (Regions)	\$ 17,000	\$ 20,000	\$ 18,999	\$ 8,462
505-4331-75-582213	Interest on Sewer Pump Howell Br				
505-4331-75-582304	Interest GEFA (372 North Sewer)	\$ 340	\$ 600	\$ 594	\$ 167
505-4331-75-582307	Interest on Hdro Vac Trailer	\$ 1,350	\$ 2,060	\$ 1,979	\$ 673
	Lift Station Repairs/Maint	\$ 50,000	\$ 55,000		
	Savings for Sewer Force Main	\$ 108,000	\$ 91,000		
	Video Services	\$ 25,000	\$ 25,000		
		\$ 521,690	\$ 418,660	\$ 312,364	\$ 154,100
<i>Water Administration</i>					
505-4410-65-511100	Salaries	\$ 632,553	\$ 602,986	\$ 645,125	\$ 363,469
505-4410-65-512100	Group Insurance	\$ 115,116	\$ 109,038	\$ 116,006	\$ 61,582
505-4410-65-512200	FICA	\$ 47,931	\$ 42,080	\$ 47,951	\$ 28,322
505-4410-65-512401	Retirement	\$ 30,000	\$ 25,000	\$ 23,732	\$ 16,509
505-4410-65-512402	Pension Expense			\$ 315	
505-4410-65-512600	Unemployment Taxes				
505-4410-65-512700	Workers Compensation Ins	\$ 15,000	\$ 12,000	\$ 9,999	\$ 7,284
505-4410-65-521200	Engineering and Legal Svs, GIS	\$ 10,000	\$ 10,000		
505-4410-65-521205	Professional Services Other	\$ 20,000	\$ 3,000	\$ 3,929	\$ 300
505-4410-65-521230	Audit Services	\$ 30,000	\$ 25,000	\$ 20,000	\$ 32,500
505-4410-65-522320	Equipment Rental Copiers	\$ 400	\$ 320	\$ 275	\$ 159
505-4410-65-523100	Liability Insurance	\$ 22,500	\$ 21,000	\$ 20,875	
505-4410-65-523300	Advertising	\$ -	\$ 1,500	\$ 25	
505-4410-65-523500	Travel	\$ 5,000	\$ 5,000	\$ 6,828	\$ 3,704
505-4410-65-523600	Dues and Fees	\$ 7,500	\$ 7,500	\$ 6,599	\$ 2,200
505-4410-65-523700	Education & Training	\$ 3,000	\$ 1,000	\$ 3,740	\$ 1,510
505-4410-65-523900	Misc	\$ 3,000	\$ 3,000	\$ 938	\$ 471
505-4410-65-531100	Supplies, Materials	\$ 2,000	\$ 4,000	\$ 1,817	\$ 323
505-4410-65-531150	Postage	\$ 8,000	\$ 9,000	\$ 9,074	\$ 3,099
505-4410-65-531270	Fuel	\$ 19,000	\$ 18,500	\$ 17,393	\$ 8,973
505-4410-65-531600	Small Equipment Purchases	\$ 30,000	\$ 30,000		
505-4410-65-542400	Computer Expenses	\$ 20,000	\$ 2,500	\$ 3,170	
505-4410-65-561000	Depreciation	\$ 400,000	\$ 388,336	\$ 444,364	
505-4410-65-579000	Contingencies				

software upgrades - permitting - IT Support

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2027
Proposed Operating Budget
Water & Sewer Fund - Expenditures

Chart Number	Item	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual	
505-4410-65-611001	Operating Transfer/Mgt Fee	\$ 70,000	\$ 70,000		\$ -	
		\$ 1,491,000	\$ 1,390,760	\$ 1,382,155	\$ 530,405	
Water Purchases						
505-4420-70-523200	Communications	\$ 13,000	\$ 13,000	\$ 13,811	\$ 4,409	
505-4420-70-531210	Water Purchases & Capacity	\$ 120,000	\$ 100,000	\$ 101,050	\$ 94,927	
		\$ 133,000	\$ 113,000	\$ 114,861	\$ 99,336	
Water Treatment						
505-4430-70-523600	Lab Fees	\$ 17,500	\$ 5,000	\$ 49,009	\$ 4,909	Lead/Copper Year (\$12,000)
Water Distribution						
505-4440-70-521330	Contract Services Water	\$ 50,000	\$ 50,000	\$ 76,130	\$ 20,128	
505-4440-70-521331	Contract Services Long Side Bores	\$ 3,000	\$ 7,000	\$ 2,500		
505-4440-70-521332	Contract Services Flow Testing	\$ 2,500	\$ 2,000	\$ 2,500		
505-4440-70-522200	Repairs and Maintenance	\$ 10,000	\$ 15,000	\$ 10,785	\$ 3,802	
505-4440-70-522201	Tank Maintenance	\$ 25,000	\$ 27,000	\$ 23,200	\$ 18,125	
505-4440-70-522210	Vehicle and Equipment Maintenance	\$ 15,000	\$ 20,000	\$ 20,131	\$ 7,046	
505-4440-70-531100	Supplies and Materials	\$ 140,000	\$ 135,000	\$ 239,405	\$ 76,887	
505-4440-70-531150	Water Samples Postage	\$ 300	\$ 700	\$ 117		
505-4440-70-531200	Chemicals	\$ 5,000	\$ 5,000	\$ 5,023	\$ 2,387	
505-4440-70-531220	Natural Gas Expenses	\$ 5,000	\$ 6,000	\$ 5,733	\$ 2,284	
505-4440-70-531230	Electricity	\$ 80,000	\$ 80,000	\$ 87,160	\$ 38,126	
505-4440-75-531230	Street Lights	\$ 70,000	\$ 70,000	\$ 76,901	\$ 47,720	
505-4440-70-531600	Small Equipment / Training Aids	\$ 30,000	\$ 20,000	\$ 5,995		
505-4440-70-582205	Interest Trucks (F250)					
505-4440-70-582303	Interest - Harris Property Regions	\$ 2,000	\$ 1,300	\$ 3,070	\$ 1,097	
505-4440-75-612004	Contributed Capital					
		\$ 437,800	\$ 439,000	\$ 558,650	\$ 217,602	
	Total Projected Expenditures	\$ 2,719,790	\$ 2,468,820	\$ 2,611,605	\$ 1,046,621	
	Revenues over/<under> Expenditures	\$ 183,110	\$ 155,980	\$ (411,392)	\$ 187,642	
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	\$ 400,000	\$ 358,640			
	Net Cash Flow	\$ 438,405	\$ 391,669	\$ (411,392)	\$ 187,642	

Development Projects Approved Concept Plans

WATER CAPACITY

Eastwood Homes	15	\$3,500	\$52,500
Valley Townhomes	5	\$3,500	\$17,500
Malones Pond	10	\$3,500	\$35,000
Brogans Bluff	2	\$3,500	\$7,000
Infill	2	\$3,500	\$7,000
Roberts Lake Road/Roberts Ea	12	\$3,500	\$42,000
Old Canton Rd 1882	5	\$3,500	\$17,500
Old Canton Rd (Lusk/Byrd)	1	\$3,500	\$3,500
Ball Ground Brooke	10	\$3,500	\$35,000
Bleckley Station	36	\$3,500	\$126,000
McKinley Homes	5	\$3,500	\$17,500
Olde Mill Phase 3	5	\$3,500	\$17,500
			\$378,000
	108		

SEWER CAPACITY

Eastwood Homes	15	\$7,000	\$105,000
Valley Townhomes	5	\$7,000	\$35,000
Malones Pond	10	\$7,000	\$70,000
Brogans Bluff	2	\$7,000	\$14,000
Infill	2	\$7,000	\$14,000
Roberts Lake Road/Roberts Ea	12	\$7,000	\$84,000
Old Canton Rd 1882	5	\$7,000	\$35,000
Old Canton Rd (Lusk/Byrd)	1	\$7,000	\$7,000
Ball Ground Brooke	10	\$7,000	\$70,000
Bleckley Station	36	\$7,000	\$252,000
McKinley Homes	5	\$7,000	\$35,000
Olde Mill Phase 3	5	\$7,000	\$35,000

Total	108		\$756,000
-------	-----	--	------------------

Force Main Fee

**Development Projects
Approved Concept Plans**

Eastwood Homes	15	\$	1,000	\$	15,000
Valley Townhomes	5	\$	1,000	\$	5,000
Malones Pond	10	\$	1,000	\$	10,000
Brogans Bluff	2	\$	1,000	\$	2,000
Infill	2	\$	1,000	\$	2,000
Roberts Lake Road/Roberts Ea	12	\$	1,000	\$	12,000
Old Canton Rd 1882	5	\$	1,000	\$	5,000
Old Canton Rd (Lusk/Byrd)	1	\$	1,000	\$	1,000
Ball Ground Brooke	10	\$	1,000	\$	10,000
Bleckley Station	36	\$	1,000	\$	36,000
McKinley Homes	5	\$	1,000	\$	5,000
Olde Mill Phase 3	5	\$	1,000	\$	5,000
			\$		108,000

Memorandum

To: Mayor Dennis Nelson
CC: Each Member of Council
From: City Manager
Date: 7/28/2026
Re: FY 2027 Storm Water Utility Fund

The proposed operating budget for the Storm Water Utility Fund for the period beginning 1 July 2026 and ending on 30 June 2027 is submitted for your review with the following comments.

REVENUE:

Revenue is expected at \$75,000 up from \$72,000 in the preceding year.

EXPENSE:

Mapping and Assessments: We have budgeted \$20,000 for mapping and assessment services. Mapping will be done internally with additional software and staff time, while assessments of storm water ponds will be accomplished by our third-party engineer.

Storm Water Infrastructure: We have allocated \$50,000 for storm water infrastructure maintenance and improvements at various locations within the city

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

Item Description	Account Number	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual
Storm Water Fees	520-0000-00-344261	\$ 75,000	\$ 72,000	\$ 65,744	\$ 31,205
Late Charges	520-0000-00-349400	\$ 1,600	\$ 2,000	\$ 1,609	\$ 669
Interest Income	520-0000-00-361000	\$ 4	\$ 40	\$ 48	\$ 2
Total Projected Revenue		<u>\$ 76,604</u>	<u>\$ 74,040</u>	<u>\$ 67,401</u>	<u>\$ 31,876</u>

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2027
Proposed Operating Budget - Expenditures
Storm Water Utility

Item Description	Account Number	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual	
Professional Svc Engr	520-1500-10-521204				\$ 2,145	
Management Fee to GF	520-1500-10-551100	\$ 5,000	\$ 5,000		\$ -	
Mapping & Assessments	520-4910-76-521209	\$ 21,604	\$ 5,000		\$ -	
Debris Removal	520-4910-76-522217		\$ 4,040	\$ 750	\$ -	
Storm Water Infrastructure	520-4910-76-541406	\$ 50,000			\$ 5,835	Groover St
Pay Debt to Other Funds		\$ -	\$ 60,000			
Total Projected Expenses		<u>\$ 76,604</u>	<u>\$ 74,040</u>	<u>\$ 750</u>	<u>\$ 7,980</u>	
Revenues over Expenditures		<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 66,651</u></u>	<u><u>\$ 23,896</u></u>	

Memorandum

To: Mayor Dennis Nelson
CC: Each Member of Council
From: City Manager
Date: 7/28/2026
Re: FY 2027 Solid Waste Fund

The proposed operating budget for the Sanitation Fund for the period beginning 1 July 2026 and ending on 30 June 2027 is submitted for your review with the following comments.

This budget anticipates the collection of \$450,200 and includes a requested rate increase of .50 cents (fifty cents) per month per can, taking our initial service rate to \$23.00 per month and our additional can rate to \$11.50 per month.

The rate increase is to cover increases in cost of contracts as well as to continue funding the quarterly community dumpster days which have become increasingly popular.

At this time we have reached our 100-customer base for recycling services. This ensures that curb-side cycle recycling services will continue to be provided with no additional cost to the city. There is no upcharge for recycling services at this time, but if we receive notice of increase in contract services, we will need to extend that increase on to the customer.

This budget provides 75% of the salary and benefits for the Utility Administrator salary and will cover a projected \$40,000 of the \$115,000 annual street light costs.

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2027
Proposed Operating Budget - Revenues
Solid Waste

Item Description	Account Number	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual
Sanitation Charges	540-0000-00-344210	\$ 440,000	\$ 384,912	\$ 394,288	\$ 200,684
Late Charges	540-0000-00-344211	\$ 10,000	\$ 10,000	\$ 9,537	\$ 4,900
Interest Income	540-0000-00-361000	\$ 200	\$ 350	\$ 652	\$ 197
Total Projected Revenue		<u>\$ 450,200</u>	<u>\$ 395,262</u>	<u>\$ 404,477</u>	<u>\$ 205,781</u>

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2027
Proposed Operating Budget - Expenditures
Solid Waste

Item Description	Account Number	FY-27 Proposed	FY-26 Budget	FY-25 Actual	12/31/25 YTD Actual
Customer Service Salary Share	540-4300-75-511100	\$ 66,488	\$ 59,569	\$ 39,521	\$ 31,841
Professional Svcs Legal	540-1500-10-521200				
Audit	540-1500-10-521230	\$ 6,000	\$ 6,000	\$ 6,500	
Postage	540-1500-10-531150	\$ -	\$ 1,000		
Management Fee	540-1500-10-551100	\$ 20,000	\$ 15,000		
Contract Services	540-4300-75-521330	\$ 307,500	\$ 262,000	\$ 280,698	\$ 124,244
Recycle Services			\$ 14,000		
Bank Charges	540-4300-75-523350	\$ 500	\$ 400	\$ 420	\$ 210
Contingencies	540-4300-75-579000	\$ 9,712	\$ 2,293		
Street Lights	540-4300-75-31233	\$ 40,000	\$ 35,000	\$ 25,017	
Total Projected Expenses		<u>\$ 450,200</u>	<u>\$ 395,262</u>	<u>\$ 352,156</u>	<u>\$ 156,295</u>
Revenues over Expenditures		<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ 52,321</u>	<u>\$ 49,486</u>