

Mayor
A. R. Roberts, III

Council Members
John Byrd
Frank Homiller
Mickey O'Malley
Lee Prettyman
Andrenia Stoner



CITY OF BALL GROUND
www.cityofballground.com

City Manager
Eric Wilmarth

City Attorney
Darrell Caudill

City Clerk
Karen Jordan

March 9, 2011

Re: Submittal of FY-2012 City of Ball Ground Budgets

Mayor A. R. (Rick) Roberts, III
Post Office Box 285
Ball Ground, Georgia 30107

Dear Mayor Roberts:

Enclosed for your review and consideration are the proposed budgets for the City of Ball Ground General Operating Fund, Water/Sewer Fund, SPLOST Fund and Solid Waste Fund.

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

Budget totals are as follows:

Budget	Proposed 2012	Adopted 2011	Actual 2010	Increase/ Decrease	Percentage
General Fund	\$580,650	\$562,757	\$548,955	\$17,893	3%
Water/Sewer	\$662,150	\$658,350	\$626,730	\$3,800	.6%
SPLOST	\$329,050	\$318,050	\$874,399	\$11,000	3.4%
Solid Waste	\$83,140	\$83,000	\$80,147	\$140	.2%
Total	\$1,654,990	\$1,622,157	\$2,130,231	\$32,833	2%

The budgets, as proposed, provide for maintaining the current levels of services and staffing, but do not make any provisions for increasing services or for meeting various unfunded mandates that we are still facing, particularly in the area of mapping.

We do not anticipate receipt of the tax digest numbers until July. Real growth will show only 2 new commercial buildings and 1 new industrial building and 5 residential dwellings. Continued property assessments are indicating that we can expect our digest to drop approximately 8% over last year which will give us a 13% decline when coupled with the previous year.

Once the final digest is received Mayor and Council will be provided with a millage rate required to support the proposed budgets. Mayor and Council will also be furnished with a menu of expanded services and a millage rate required to implement each service or of required fees that could be implemented to fund increased services. For example, if it is the desire of Mayor and Council to add a new officer to the police department, a corresponding millage rate increase of 1.281 mills would be required (based on last years digest – depending on actual depreciation numbers this millage rate could increase).

The previous two budget years we have reduced our expected revenues and expenditures significantly. This year we have actually shown an increase in our anticipated revenue and expenses by \$32,833 across all funds. The budget reductions in previous years have paid dividends with the overall cash position of the City improving by \$80,000 from one year ago. Of the \$32,833 in increased expenditures, \$35,000 is anticipated to be in the form of grant dollars.

These proposed budgets do not return any of the previously enacted cuts. The City retirement plan is still in suspension. Insurance benefit packages are still at a reduced level and neither of the two previously eliminated positions have been restored.

A 2% across the board pay increase has been included in this budget for your consideration.

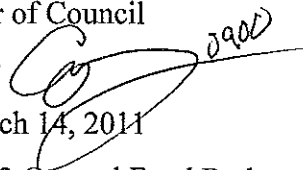
Respectfully,



Eric W. Wilmarth
City Manager

3/14/2011
0900 hrs

Memorandum

To: Mayor Roberts
CC: Each Member of Council
From: City Manager 
Date: Monday, March 14, 2011
Re: Proposed 2012 General Fund Budget Submission

Attached is the proposed General Operating Fund Budget for the fiscal year beginning on July 1, 2011.

The substantial budget cuts enacted over the previous two years have been very beneficial to the financial health of the City, however; I believe we have reached the point where any additional cuts will result in a rapid decline in municipal services.

As of March 9, 2011 our cash position in the general fund has improved by \$93,000 from the same time period one year earlier. We do not anticipate that this number will hold, but do expect that by the end of the fiscal year our cash position will have improved rather than declined. I am committed to remaining frugal and will continue to scrutinize expenditures.

The overall proposed budget is for \$580,650 which represents an increase of \$17,893 over the previous year.

The highlights of our revenue projections are as follows:

Business and Occupation Tax: Although many of our businesses have struggled, and several have closed, the receptive climate for business here has resulted in a steady replacement, and even increase in the number of businesses. Our downtown is at its highest point of occupancy in at least 10 years. We are comfortable in continuing to project revenue of \$16,000 in this area.

Property Taxes: We will be asking Mayor and Council to establish a millage rate that will yield \$285,000 in collections. Last year our budget number was \$285,000, but due to delinquencies this number will not be met. We will be asking this year to take into account the delinquent tax collection percentages and to establish a millage rate that is anticipated to collect what is needed despite delinquencies.

Prior year property taxes: We are estimating that we will collect \$20,000 in taxes due from prior years. \$15,000 of this revenue is being allocated for street light expenditures. If we are not successful in collecting these back taxes, we may be forced to implement higher taxes, develop street light fees on the water system or drastically reduce services.

Upon receipt of the actual tax digest Mayor and Council will be provided with a menu of services that have been previously discussed. Staff will prepare cost estimates on these services along with the required millage to support their enactment. At that time the decisions can be made on each item. Services/projects that will be considered will be expansion of the police department, mapping of wetlands and floodplains, mapping of infrastructure, sidewalk projects and park improvements.

We are budgeting for a slight increase in electrical franchise fees, based on this years receipts, however you will notice that we are budgeting for declines in Natural Gas, and Telephone, also based on this years receipts. We are working to find a solution on a method to audit our Natural Gas Franchise collections. Since this fee is now based on the Design Day Capacity (DDC) within the City, and not on sales, it is difficult to determine whether we are being under paid or not. However; since our receipts for natural gas franchise fees has remained consistent since 2004, we believe that they are not properly calculating our design day capacity.

Fifteen building permits are anticipated In talking with our builders and developers we believe 15 is a reasonable number with the bulk of the activity taking place in the spring of 2012.

We have reduced our anticipated revenue for Alcoholic Beverage Excise Tax by \$4,000 and have reduced our anticipate fines and forfeiture receipts by \$5,000 based on this years performance in those areas.

Other than these items discussed, the projected revenues are pretty much in line with the previous years budget.

We anticipate the receipt of approximately \$25,000 in LMIG grant dollars from the Georgia Department of Transportation. If received these funds will be immediately used for paving projects.

EXPENSES:

We have increased anticipated expenses in the City Council budget line to allow \$4,000 for training and travel combined. Members of the City Council will determine how the funds are spent and what training should be attended. Although

funds remain tight, it is important that quality training opportunities be made available to the elected body.

There is no election scheduled during this fiscal year so expenditures are not anticipated at previously budgeted levels.

The Administrative Expenditures line has been reduced by approximately \$5,000 from the previous year. Approximately \$4,000 of this is a decline in the Salaries and Wages line. This portion of annual salary has been moved into the solid waste budget to account for the salary of the customer service representative to handles all of the solid waste accounts. Additionally, the Partners in Education line has been reduced to \$1,000 for expenditure by the City Clerk to support this program with Ball Ground Elementary School. In order for the annual field trip to continue being supported we will need to find other partners in this program that are willing to commit funds.

Also in the Administrative Line you will notice an increase of \$2,000 in the computer expense line. We anticipate the purchase of two new computers that will be more capable of handling multiple programs at one time. These two computers are 5 years old and have been previously upgraded to the maximum extent possible by out IT consultant.

The Roads and Streets program for the general fund was increase by \$28,500. This was dues to \$8,500 being programmed for grounds maintenance and \$25,000 being programmed for paving projects if the LMIG grant funds are received. As stated earlier, previously eliminated positions have not be replaced, however; it is necessary to use some amount of contract labor to mow the city hall grounds, and to assist with the maintenance of the landscape islands on Howell Bridge Road Extension and in the Downtown area. Street light fees in this category have been reduced by \$5,000, with that \$5,000 in expenditure being transferred to the solid waste fund.

Parks and Recreation expenditures have been reduced by \$1,100, but a new \$5,000 in expenditures was programmed from the SPLOST budget. This \$1,100 is for simple park maintenance, not projects.

Building Department Expenses have been cut by \$2,000. The majority of building inspections required during this budget year will be accomplished by in-house staff with contract services only being used on as "as needed" basis.

GENERAL NOTES:

We are budgeting for a "contingency" of \$10,579. These are dollars that are set aside to offset revenue shortfalls, or to handle expenses that become more than anticipated.

LOOKING FORWARD:

The Georgia State Legislature continues to look at all taxes and fees collected at the local levels with an eye for reducing, eliminating, or capping collections. Items they are looking at that could have a very negative impact on our revenue sources are the Franchise Fees, Insurance Premium Tax, Motor Vehicle Tax. It is possible that any or all of these revenue sources could be reduced or eliminated in the future.

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2012
 Proposed Operating Budget
 General Fund - Revenue

Chart Number	Item Description	FY-12 Proposed		FY-11 Budget		FY-10 Actual		12/31/10 YTD Actual		
1	100-0000-00-301610 Business and Occupation Tax	\$	16,000	\$	16,000	\$	15,796	\$	3,157	Based on estimate of existing businesses
2	100-0000-00-311100 Property Taxes	\$	285,000	\$	285,000	\$	280,000	\$	281,680	Estimated based on dispose/current rates
3	100-0000-00-311200 Prior Year Property Tax Collections	\$	20,000	\$	22,000	\$	6,897	\$	-	Based on current delinquency
4	100-0000-00-311310 Motor Vehicle Tax	\$	16,500	\$	16,000	\$	14,683	\$	8,784	Based on first 6 months of FY11, modified by FY10 actual
5	100-0000-00-311320 Mobile Home Tax	\$	250	\$	400	\$	253	\$	135	Based on previous years
6	100-0000-00-311350 Railroad Equipment Car Taxes	\$	250	\$	281	\$	259	\$	-	Based on previous years
7	100-0000-00-311600 Real Estate Transfer and Intangible	\$	2,500	\$	2,000	\$	1,854	\$	1,836	Based on refinance or sale of 15 homes
8	100-0000-00-311710 Franchise Taxes Electrical	\$	48,000	\$	44,000	\$	46,477	\$	51,062	Based on FY 10 actual collections
9	100-0000-00-311730 Franchise Taxes Natural Gas	\$	6,000	\$	6,500	\$	6,298	\$	3,094	Based on FY 10 actual collections
10	100-0000-00-311750 Franchise Taxes Cable TV	\$	3,250	\$	3,000	\$	3,620	\$	-	Based on FY 10 actual collections
11	100-0000-00-311760 Franchise Taxes Telephone	\$	2,500	\$	4,000	\$	2,638	\$	633	Based on FY 10 actual collections
12	100-0000-00-314200 Alcoholic Beverage Excise Tax	\$	36,000	\$	40,000	\$	36,736	\$	19,143	Based on FY 10 actuals modified by FY 11 year to date
13	100-0000-00-31620 Insurance Premium Tax	\$	40,000	\$	41,000	\$	40,474	\$	39,342	Based on FY 10 actuals modified for population increase
14	100-0000-00-31630 Financial Institution Tax	\$	3,400	\$	3,296	\$	3,296	\$	-	Based on FY 10 actuals
15	100-0000-00-31630 Penalties and Interest on Del Tax	\$	5,000	\$	4,500	\$	13,639	\$	2,494	Based on current delinquencies
16	100-0000-00-321100 License/Permits Alcohol	\$	12,500	\$	11,000	\$	9,055	\$	7,160	Based on 7 malt beverage and 1 distilled spirit
17	100-0000-00-322110 Building Permits and Inspections	\$	15,000	\$	15,000	\$	14,288	\$	150	Estimate of new bldg permits
18	100-0000-00-322120 Zoning and Land Use Fees	\$	500	\$	1,000	\$	1,100	\$	250	Estimate of one zoning and 3 variance requests
19	100-0000-00-322140 Sign Permit Fee	\$	150	\$	280	\$	185	\$	85	Estimate
20	100-0000-00-334000 Grant Proceeds	\$	25,000	\$	-	\$	-	\$	-	LMIG Grant Funding
21	100-0000-00-341900 Community Center Revenue	\$	5,000	\$	7,000	\$	4,650	\$	3,200	Based on FY 11 year to date.
22	100-0000-00-342120 Accident Reports	\$	50	\$	-	\$	50	\$	65	
23	100-0000-00-349300 Bad Check Fees	\$	60	\$	-	\$	60	\$	30	
24	100-0000-00-351170 Municipal Court Fines	\$	35,000	\$	40,000	\$	41,376	\$	19,365	Based on first 6 months of 2010 budget
25	100-0000-00-351171 Incident Reports	\$	40	\$	-	\$	35	\$	30	
26	100-0000-00-351180 Municipal Court Fees	\$	600	\$	-	\$	644	\$	50	
27	100-0000-00-361000 Interest Income	\$	600	\$	500	\$	1,043	\$	305	Estimate based on lower interest rates
28	100-0000-00-361600 Interest Income - Stream Crossing	\$	1,000	\$	-	\$	3,080	\$	687	
29	100-0000-00-389000 Other / Miscellaneous Revenue	\$	400	\$	-	\$	459	\$	170	
30	100-0000-00-391200 Transfer In	\$	-	\$	-	\$	-	\$	-	
31	100-0000-00-392100 Sale of Assets - Land	\$	-	\$	-	\$	-	\$	1,000	
32	100-0000-00-392110 Sale of Assets - M&E	\$	-	\$	-	\$	-	\$	-	
Total Projected Revenues		\$	660,650	\$	662,757	\$	543,955	\$	444,107	

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2012
 Proposed Operating Budget
 General Fund - Expenditures

Chart Number	Item	FY-12	FY-11	FY 10	12/31/10 YTD
		Proposed	Budget	Actual	Actual
100-1110-10-Series	City Council Expense				
100-1110-10-521100	Compensation	\$1,750	\$1,750	\$ 1,025	\$ 500
100-1110-10-521200	Professional Services	\$0	\$0	\$ -	\$ -
100-1110-10-523100	Liability Insurance	\$5,000	\$7,675	\$ 3,475	\$ 1,917
100-1110-10-523500	Travel	\$2,000	\$1,000	\$ 2,788	\$ (24)
100-1110-10-523700	Education and Training / Retreat	\$2,000	\$500	\$ 1,840	\$ -
100-1110-10-531100	Supplies/Materials	\$300	\$200	\$ 205	\$ 252
100-1110-10-531150	Postage	\$0	\$0	\$ -	\$ -
		\$ 11,050	\$ 11,125	\$ 9,333	\$ 2,645
100-1130-10 Series	City Clerk Expense				
100-1130-10-511100	Salaries and Wages	\$47,124	\$46,200	\$ 46,326	\$ 25,158
100-1130-10-512100	Group Insurance	\$7,728	\$6,732	\$ 6,334	\$ 3,412
100-1130-10-512200	FICA	\$3,605	\$3,534	\$ 3,544	\$ 1,925
100-1130-10-512400	Retirement	\$0	\$0	\$ -	\$ -
100-1130-10-512700	Workers Compensation	\$475	\$475	\$ 467	\$ 107
100-1130-10-523500	Travel	\$2,500	\$2,500	\$ 746	\$ 451
100-1130-10-523600	Dues and Fees	\$200	\$200	\$ 262	\$ 125
100-1130-10-523700	Education and Training	\$500	\$500	\$ 1,249	\$ (10)
		\$ 62,132	\$ 60,141	\$ 58,928	\$ 31,168
100-1310-10 Series	Mayor Expenses				
100-1310-10-521100	Compensation	\$3,600	\$3,600	\$ 3,600	\$ 1,800
100-1310-10-523500	Travel	\$4,500	\$4,500	\$ 4,918	\$ 687
100-1310-10-523600	Dues and Fees	\$100	\$100	\$ 193	\$ -
100-1310-10-523700	Education and Training	\$1,000	\$1,000	\$ -	\$ -
100-1310-10-523901	Business Development	\$1,000	\$900	\$ -	\$ 922
		\$ 10,200	\$ 10,100	\$ 8,711	\$ 3,409
100-1320-10 Series	City Manager Expenses				
100-1320-10-511100	Salaries and Wages	\$16,232	\$15,914	\$ 15,958	\$ 8,623
100-1320-10-512100	Group Insurance	\$247	\$238	\$ 185	\$ 171
100-1320-10-512200	FICA	\$1,242	\$1,217	\$ 1,207	\$ 652
100-1320-10-512400	Retirement	\$0	\$0	\$ -	\$ -
100-1320-10-512700	Workers Compensation	\$400	\$700	\$ 183	\$ 67
100-1320-10-523500	Travel	\$3,500	\$2,000	\$ 2,136	\$ 928
100-1320-10-523600	Dues and Fees	\$200	\$0	\$ -	\$ -
100-1320-10-523700	Education and Training	\$500	\$500	\$ 100	\$ -
100-1320-10-523901	Business Development	\$0	\$500	\$ -	\$ 129
		\$ 22,321	\$ 21,068	\$ 19,769	\$ 10,570

Discretionary items for Mayors Office

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2012
 Proposed Operating Budget
 General Fund - Expenditures

Chart Number	Item	FY-12	FY-11	FY-10	12/31/10 YTD
		Proposed	Budget	Actual	Actual
100-1400-10 Series	Election Expenses				
100-1400-10-521100	Compensation	\$250	\$3,500	773	-
100-1400-10-523400	Printing & Binding	\$0	\$0	-	-
100-1400-10-531100	Supplies/Materials/Postage	\$0	\$0	-	-
100-1400-10-523300	Advertising	\$0	\$0	264	67
		\$ 250	\$ 3,500	\$ 1,037	\$ 67
100-1500-10-Series	Administrative Expenses				
100-1500-10-511100	Salaries and Wages	\$27,426	\$31,148	22,522	16,044
100-1500-10-512100	Group Insurance	\$1,546	\$1,346	-	-
100-1500-10-512200	FICA	\$2,098	\$2,383	1,723	1,227
100-1500-10-512400	Retirement	\$0	\$0	-	-
100-1500-10-512600	Unemployment	\$200	\$800	676	69
100-1500-10-512700	Workers Compensation	\$100	\$251	-	-
100-1500-10-521200	Professional Services (Attrmy)	\$11,500	\$12,000	6,698	4,135
100-1500-10-521220	Professional Svcs Payroll	\$2,000	\$2,500	2,119	905
100-1500-10-521230	Audit	\$11,000	\$11,000	16,760	4,452
100-1500-10-521300	Technical	\$5,000	\$4,000	3,223	2,809
100-1500-10-522320	Equipment Rental Copiers	\$7,000	\$9,500	5,474	2,498
100-1500-10-523001	Alcohol Pouring IDs	\$100	\$0	-	23
100-1500-10-523300	Advertising	\$1,500	\$1,500	1,146	98
100-1500-10-523350	Bank Charges	\$1,500	\$500	600	617
100-1500-10-523400	Printing & Binding	\$1,000	\$300	605	209
100-1500-10-523600	Dues and Fees	\$9,500	\$9,100	9,639	6,128
100-1500-10-523700	Education and Training	\$0	\$0	-	-
100-1500-10-523900	Other / Misc.	\$2,000	\$2,000	6,442	576
100-1500-10-523900	Partners in Education	\$1,000	\$2,000	-	-
100-1500-10-531100	Supplies / Materials	\$5,500	\$6,000	5,191	1,434
100-1500-10-531150	Postage	\$1,500	\$2,500	756	492
100-1500-10-531400	Books and Periodicals	\$500	\$500	86	-
100-1500-10-542300	Furniture and Fixtures	\$0	\$0	-	-
100-1500-10-542400	Computer Eq / Maint	\$4,000	\$2,000	1,239	1,859
100-1500-10-542500	City Events (Christmas)	\$2,000	\$2,000	-	1,355
100-1500-10-574000	Bad Debt Expense(Property Tax)	\$0	\$0	-	-
100-1500-10-579000	Contingencies	\$0	\$0	-	-
100-1500-10-612000	Operating Transfers	\$0	\$0	-	-
		\$ 97,969	\$ 103,328	\$ 84,899	\$ 44,930

Per Payroll projections
 Per Payroll projections
 Per Payroll projections
 10 employees at prevailing rates
 Based on 2010 billing
 Estimated
 Payroll and Tax Services
 Per M&J Estimate
 3k cptr maint contract
 158 phones 26 postage 225 copier, 420 Shre
 Estimated
 Estimated
 GFOA 510, One America 2000, Asyst (USTI)
 As allocated by City Clerk
 Estimated
 Estimated
 Computer Equipment / Replace front desk / F
 Decorations

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2012
 Proposed Operating Budget
 General Fund - Expenditures

Chart Number	Item	FY-11			FY-10		12/31/10 YTD	
		Proposed	Budget	Actual	Actual	Actual		
Building Expenses								
100-1610-10 Series	Custodial Services	\$4,200	\$5,000	\$ 4,349	\$ 2,100	Per Contractual Agreement		
100-1610-10-522130	Repairs and Maintenance	\$2,000	\$1,500	\$ 1,935	\$ 1,158	Estimated		
100-1610-10-522200	Insurance	\$7,000	\$9,000	\$ 6,030	\$ 2,580	Based on FY 10 Invoice		
100-1610-10-523100	Communications	\$4,000	\$5,000	\$ 3,362	\$ 1,599	Based on Current Service		
100-1610-10-531100	Supplies	\$500	\$250	\$ 372	\$ 159			
100-1610-10-531230	Electricity	\$15,000	\$12,500	\$ 11,944	\$ 6,612	Estimated		
100-1610-10-542300	Furniture and Fixtures	\$0	\$0	\$ 360				
		\$ 32,700	\$ 33,250	\$ 28,352	\$ 14,208			
Municipal Court								
100-2650-80 Series	Travel	\$1,500	\$1,500	\$ 764	\$ 1,085	Judge, Court Clerk, Assistant Court Clerk		
100-2650-80-523500	Dues / Fees	\$19,000	\$21,600	\$ 19,196	\$ 8,518	Legal Costs - State Percentage of Collections		
100-2650-80-523600	Education and Training	\$750	\$1,370	\$ 300	\$ 375	Judge, Court Clerk, Assistant Court Clerk		
100-2650-80-523700	Supplies and Materials	\$50	\$50	\$ 40				
100-2650-80-531100	Postage	\$50	\$50	\$ 11				
		\$ 21,350	\$ 24,570	\$ 20,311	\$ 9,978			
Police Department								
100-3223-20 Series	Salaries & Wages	\$148,814	\$148,609	\$ 146,703	\$ 77,938	Per Payroll projections		
100-3223-20-511100	Group Insurance	\$23,172	\$20,184	\$ 18,890	\$ 10,231	Per Payroll projections		
100-3223-20-512100	FICA	\$11,384	\$11,369	\$ 11,097	\$ 5,884	Per Payroll projections		
100-3223-20-512200	Retirement	\$0	\$0	\$ -	\$ -	Per Payroll projections		
100-3223-20-512400	Workers Compensation Ins	\$8,000	\$8,500	\$ 7,828	\$ 1,663	Per Payroll projections		
100-3223-20-512700	Professional Services	\$1,800	\$1,800	\$ 490	\$ 420			
100-3223-20-521200	Repairs & Maintenance	\$7,200	\$7,200	\$ 6,346	\$ 2,853			
100-3223-20-522200	Insurance (Liability)	\$4,000	\$5,000	\$ 3,157	\$ 1,548			
100-3223-20-523100	Communications	\$0	\$0	\$ 4				
100-3223-20-523200	Advertising	\$1,200	\$1,200	\$ -	\$ -			
100-3223-20-523300	Printing & Binding	\$300	\$300	\$ 150	\$ -			
100-3223-20-523400	Travel	\$2,000	\$2,000	\$ 1,502	\$ 606			
100-3223-20-523500	Dues and Fees	\$500	\$500	\$ 340	\$ 200			
100-3223-20-523600	Education and Training	\$1,900	\$1,900	\$ 2,230	\$ 750			
100-3223-20-523700	Jail Expense	\$0	\$0	\$ -	\$ -			
100-3223-20-523910	Supplies and Materials	\$0	\$0	\$ 78	\$ -			
100-3223-20-531100	Postage	\$0	\$0	\$ 12	\$ -			
100-3223-20-531150	Gasoline	\$14,000	\$15,000	\$ 8,666	\$ 4,778			
100-3223-20-531270	Books & Periodicals	\$800	\$800	\$ 255	\$ 181			
100-3223-20-531400	Small Equipment/Tng Aids	\$1,400	\$1,400	\$ 338	\$ 731			
100-3223-20-531600	Other Supplies	\$5,600	\$5,600	\$ 3,133	\$ 4,251			
100-3223-20-531700	Investigations	\$500	\$500	\$ -	\$ -			
100-3223-20-531710	Computer Equipment	\$0	\$0	\$ -	\$ -			
100-3223-20-542400		\$ 232,570	\$ 231,862	\$ 211,219	\$ 112,034			

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2012
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-12	FY-11	FY 10	12/31/10 YTD
		Proposed	Budget	Actual	Actual
Roads and Streets for GF					
100-4221-55 Series	Grounds Maintenance	\$8,500	\$0	\$	-
100-4221-55-522140	Paving Projects, LMIG Grant	\$25,000	\$0	\$	-
100-4221-55-522200	Street Lights	\$15,000	\$20,000	\$	-
100-4221-75-531230		\$ 48,500	\$ 20,000	\$ -	\$ -
Community Center Expense					
100-5530-10 Series	Custodial Services	\$1,400	\$1,500	\$ 1,200	\$ 600
100-5530-10-522130	Repairs and Maintenance	\$1,000	\$1,500	\$ 1,095	\$ 663
100-5530-10-522200	Liability Insurance	\$900	\$900	\$ 702	\$ 365
100-5530-10-523100	Supplies and Materials	\$300	\$300	\$ 98	\$ 85
100-5530-10-531100	Natural Gas	\$2,000	\$2,100	\$ 1,977	\$ 655
100-5530-10-531220	Electricity	\$2,000	\$1,750	\$ 1,461	\$ 937
100-5530-10-531230		\$ 7,600	\$ 8,050	\$ 6,533	\$ 3,305
Parks and Recreation					
100-6220-10 Series	Repairs and Maintenance	\$1,000	\$2,600	\$ 51	\$ 900
100-6220-45-522200	Liability Insurance	\$0	\$0	\$	\$
100-6220-45-523100	Supplies and Materials	\$0	\$0	\$ 152	\$
100-6220-45-531100	Electricity	\$1,000	\$500	\$ 674	\$ 309
100-6220-45-531230		\$ 2,000	\$ 3,100	\$ 877	\$ 1,209
Tree City Expense					
100-6240-10-572000		\$1,027	\$750	\$ 430	\$ -
Library Supplement					
100-6500-10-572000		\$1,000	\$1,000	\$ 1,000	\$ -
Building Department Expense					
100-7220-30 Series	Professional Services	\$1,000	\$3,000	\$ 2,500	\$ 200
100-7220-30-521200	Supplies/Materials	\$250	\$250	\$ -	\$ 39
100-7350-40-531100		\$ 1,250	\$ 3,250	\$ 2,500	\$ 239

Grass cutting at City Hall

\$5,000 budgeted in SPLOST

Required for tree city status

Recommended contribution

Based on 15 building permits
Permit Cards etc.


City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2012
 Proposed Operating Budget
 General Fund - Expenditures

Chart Number	Item	FY-12	FY-11	FY-10	12/31/10 YTD
		Proposed	Budget	Actual	Actual
100-7350-40 Series	Planning and Zoning Dept				
100-7350-40-511100	Salaries and Wages	\$17,502	\$18,500	\$17,502	\$8,751
100-7350-40-512100	Group Insurance	\$0	\$0	\$0	-
100-7350-40-512200	FICA	\$0	\$0	\$0	-
100-7350-40-512400	Retirement	\$0	\$0	\$0	-
100-7350-40-512700	Workers Compensation Ins.	\$0	\$0	\$1,020	-
100-7350-40-521200	Professional Services	\$350	\$0	\$0	140
100-7350-40-523300	Advertising	\$0	\$0	\$109	(10)
100-7350-40-523700	Education and Training	\$300	\$0	\$5	53
100-7350-40-531100	Supplies/Materials/Postage	\$18,152	\$18,500	\$18,636	\$8,934
		\$570,071	\$563,757	\$472,535	\$242,696
		\$10,579	\$10,163	\$	\$

Total Expenditures

Revenues Over Expenditures

Memorandum

To: Mayor Roberts
CC: Each Member of Council
From: Eric Wilmarth 
Date: Wednesday, March 09, 2011 1351
Re: Proposed 2012 Water/Sewer Budget Submission

Attached is the proposed Water and Sewer Budget for the fiscal year beginning on July 1, 2011.

The proposed budget anticipates \$652,150 in revenue, while providing for expenditures, including depreciation of \$809,328. Once taking into consideration that depreciation is not an actual cash expenditure we anticipate and actual surplus of \$47,840 of revenue over expenditure. These dollars, if in fact remaining at the end of the year should be fenced for infrastructure improvements. The ultimate goal is to be able to take the total annual depreciation on the system and spend that amount of money on infrastructure projects. Our depreciation is currently budgeted at \$259,622.

Servicing of debt in the water/sewer fund remains a major expense. Looking forward to 2012 we should pay off the Dump Truck and in 2013 we will make the final payments on the Water Line to Sharp Mountain Creek. Our largest debt payment of course is on the Sanitary Sewer System at the cost of \$6,000 per month which will not be retired until July of 2043.

REVENUE:

We are reducing our water revenue projections from \$350,000 to \$340,000. Although it does not appear that our current year will reach the \$340,000 level, we do not anticipate a year with as much rainfall as what we had last year.

The remaining revenue items remain consistent with the prior budget year.

EXPENSES:

We are budgeting for a slight increase in Wheeling and Waste Water Treatment costs based on our current mid year expenditures. Our public works department has done an excellent job in locating and repair storm water infiltration sites into the system, so actual costs are well below that of previous years. This is however an ongoing program that requires constant maintenance.

Payroll expenses have been cut by \$18,000. We do not plan on hiring any new staff. A total of 6 hours per week has been allocated to public works to allow for overtime when necessary for emergency water line repairs. The use of compensatory time off during the same pay period will be used to the maximum extent possible, but overtime dollars have been allocated when compensatory time is not practical or feasible.

The depreciation expense has change drastically from previous years, but is calculated based on existing infrastructure and generally accepted accounting practices.

Although it does not appear that water purchases will exceed \$1,000 for the preceding fiscal year we have decided to hold the expense line at \$4,000 in the event we need to purchase water in an emergency situation.

Water supplies were decreased by \$2,000 based on current expenditures, and due to the fact items like chemicals have their own expense line.

Electricity estimates are increased based on the current year billings. The new well pump has added significantly to electrical costs, but the savings from purchasing water is still excellent.

Street light costs remain at \$20,000 with the remainder of the costs being paid by the general fund and the solid waste fund.

Staff will continue to explore options of street light funding such as implementing fees on certain corridors where the most expensive lighting is installed such as Valley Street, Howell Bridge East, Canton Highway and Gilmer Ferry Road.

Bank charges is a relatively new line item, but this is to break out and show the costs we are paying, mostly associated with the monthly fees we are charged for accepting credit card payments.

LOOKING FORWARD:

With water sales being lowing, and development rates very low, the water/sewer fund is just covering operational costs of the system. At some point, failure to return money to the system in the form of infrastructure improvements will prove costly.

The single largest thing that can be done at this point is to find other methods of funding street light costs, either through increased taxes, or the imposition of street light fees on the monthly water bill.

Staff is reviewing several options of restructuring the way we bill accounts in order to provide a more consistent revenue stream, and also to place the burden of cost more evenly among our customers. The cost of distribution, making water available at the meter has a substantial cost. The actual cost of water, and the treatment of ground water, is minimal. However; our billing structure places the emphasis of cost on the amount of water consumed. A new proposal in our billing structure could appear with a substantially higher base rate, while the cost of water itself is billed at much lower rates. The need for tiered pricing to satisfy the metro district would still be required – just at lower rates.

The end result would be a much higher bill for our 1 and 2 thousand gallon a month customers but a much lower bill for our 6 thousand and above level customers. We could certainly still impose stiff pricing penalties for customers using over 10,000 gallons to comply with metro district conservation mandates.

The bottom line is that we need to produce the revenue necessary to begin replacement of aged and inadequate lines, as well as to invest in new source development.

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2012
 Proposed Operating Budget
 Water & Sewer Fund - Revenue

Chart Number	Item	FY 12	FY 11	FY 10	12/31/10 YTD	
		Proposed	Budget	Actual	Actual	
505-0000-00-344210	Water Charges from Sale of Water	\$ 340,000	\$ 350,000	\$ 320,282	\$ 161,181	No Restrictions in place
505-0000-00-344220	Meter Purchases	\$ 22,500	\$ 22,500	\$ 25,600	\$ 31,000	Anticipates 15 residential buildings
505-0000-00-344225	Sewer Capacity Charges (Taps)	\$ 60,000	\$ 60,000	\$ 64,500	\$ -	Anticipates 15 residential units
505-0000-00-344230	Late Charges Water	\$ 8,500	\$ 8,100	\$ 8,784	\$ 4,765	Estimates
505-0000-00-	Late Charges Sewer	\$ 5,500	\$ 5,400	\$ 5,648	\$ 3,005	Estimates
505-0000-00-344235	Service Fees	\$ 13,500	\$ 13,000	\$ 13,095	\$ 7,840	Turn on / off / Account Openings
505-0000-00-344255	Sewer Service Fees	\$ 200,000	\$ 198,000	\$ 187,527	\$ 99,585	No Restrictions in place
505-0000-00-344260	Brush and Debris Removal	\$ -	\$ 350	\$ 430	\$ 20	Based on Estimates
505-0000-00-349300	Bad Check Fees	\$ 400	\$ 700	\$ 540	\$ 240	Returned Check Fees
505-0000-00-361000	Interest Earned	\$ 150	\$ 200	\$ 324	\$ 86	
505-0000-00-380000	Miscellaneous Income	\$ 100	\$ 100	\$ -	\$ -	
505-0000-00-391200	Operating Transfer- Sanitation Fund	\$ -	\$ -	\$ -	\$ -	
505-0000-00-391201	Operating Transfer- SPLOST	\$ -	\$ -	\$ -	\$ -	Would be for any repairs made by public wr
505-0000-00-392110	Sale of assets - equipment	\$ 1,500	\$ -	\$ -	\$ -	Sale of 2 pick up trucks
Total Projected Revenue		\$ 662,150	\$ 658,350	\$ 626,730	\$ 307,722	

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2012
Proposed Operating Budget
Water & Sewer Fund - Expenditures


Chart Number	Item	FY 12	FY 11	FY 10	12/31/10 YTD
		Proposed	Budget	Actual	Actual
General Administration					
505-1500-10-523350	Bank Charges	\$ 2,800	\$ 3,000	\$ 2,755	\$ 1,131
					Estimates (credit card machine fees etc.)
Road & Streets					
505-4221-55-522140	Grounds Maintenance	\$ -	\$ -	\$ -	\$ 2,453
					Moved to General Fund
Waste Water					
505-4300-75-521330	Contract Services - Sewer	\$ 4,000	\$ 4,000	\$ 2,344	\$ 1,065
505-4300-75-582000	Interest - Sewer Backup Pumps	\$ -	\$ 5	\$ 476	\$ 5
		\$ 4,000	\$ 4,005	\$ 2,820	\$ 1,070
					Estimate - in house repairs when possible
					Lease was paid off in 2010
Sewage Collection & Disposal					
505-4331-75-521310	Wheeling fees CCWSA	\$ 8,000	\$ 7,000	\$ 8,819	\$ 3,718
505-4331-75-521320	Treatment fees City of Canton	\$ 75,000	\$ 72,000	\$ 86,643	\$ 36,533
505-4331-75-531100	Supplies and Materials	\$ 2,500	\$ 3,000	\$ 2,191	\$ -
505-4331-75-542100	Equipment	\$ 85,500	\$ 82,000	\$ 97,653	\$ 40,251
					Based on FY 11 year to date
					Based on FY 11 year to date
Water Administration					
505-4410-65-511100	Salaries	\$ 162,418	\$ 180,742	\$ 166,398	\$ 82,502
505-4410-65-512100	Group Insurance	\$ 21,622	\$ 25,000	\$ 18,772	\$ 7,066
505-4410-65-512200	FICA	\$ 13,301	\$ 13,586	\$ 12,159	\$ 6,017
505-4410-65-512400	Retirement	\$ -	\$ -	\$ -	\$ -
505-4410-65-512600	Unemployment Taxes	\$ -	\$ 255	\$ -	\$ -
505-4410-65-512700	Workers Compensation Ins	\$ 10,000	\$ 8,000	\$ 7,592	\$ 2,100
505-4410-65-521200	Engineering and Legal Sys	\$ 2,000	\$ 3,000	\$ 160	\$ 1,873
505-4410-65-521230	Audit Services	\$ 8,000	\$ 10,000	\$ 6,214	\$ 8,000
505-4410-65-523100	Liability Insurance	\$ 13,000	\$ 18,000	\$ 10,139	\$ 5,804
505-4410-65-523300	Advertising	\$ 500	\$ 500	\$ -	\$ -
505-4410-65-523500	Travel	\$ 4,000	\$ 3,000	\$ 4,378	\$ 1,795
505-4410-65-523600	Dues and Fees	\$ 5,000	\$ 5,000	\$ 4,635	\$ 691
505-4410-65-523700	Education & Training	\$ 1,500	\$ 2,000	\$ 1,419	\$ 514
505-4410-65-523900	Misc	\$ 500	\$ 1,000	\$ -	\$ -
505-4410-65-531100	Supplies, Materials	\$ 7,000	\$ 9,500	\$ 6,350	\$ 2,679
505-4410-65-531150	Postage	\$ 5,500	\$ 4,500	\$ 4,762	\$ 2,301
505-4410-65-531270	Small Equipment Purchases	\$ 10,000	\$ 10,000	\$ 7,659	\$ 3,996
505-4410-65-531600	Computer Expenses	\$ 2,500	\$ 2,500	\$ 199	\$ -
505-4410-65-542400	Depreciation	\$ 3,000	\$ 4,000	\$ 1,324	\$ 403
505-4410-65-561000	Bad Debt Expense	\$ 259,622	\$ 137,020	\$ 137,020	\$ -
505-4410-65-574000	Contingencies	\$ 10,200	\$ 5,000	\$ -	\$ -
505-4410-65-579000	Interest Expenses GEFA	\$ -	\$ -	\$ -	\$ -
505-4410-65-582000	Sewer System Debt Service - USDA	\$ 957	\$ 1,434	\$ 1,890	\$ 2,792
505-4410-65-582002	Operating Transfers	\$ 52,301	\$ 53,114	\$ 53,822	\$ 26,637
505-4410-65-61100	Transfer to Sanitation	\$ -	\$ -	\$ -	\$ -
505-4410-65-612003		\$ -	\$ -	\$ -	\$ -
		\$ 592,921	\$ 497,151	\$ 444,892	\$ 155,170
					Per Payroll projections
					Per Payroll projections
					Per Payroll projections
					Per Payroll projections
					Per Payroll projections
					Based on FY 10 actual and FY 11 Year to Date
					Based on FY 11 Year to Date
					Based on past history / allowance for price increase
					To replace hard tools as/ff needed
					Estimate / software licensing
					Per Amort Schedule
					Per Amort Schedule

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2012
Proposed Operating Budget
Water & Sewer Fund - Expenditures

Chart Number	Item	FY 12		FY 11		FY 10		12/31/10 YTD		
		Proposed	Budget	Budget	Actual	Actual	Actual	Actual		
	Communications	\$ 6,500	\$ 7,700	\$ 6,198	\$ 2,988	300 mo water phones, 134 mo Msn Cntrl, 100 cell phones)				
	Water Purchases	\$ 4,000	\$ 4,000	\$ 9,828	\$ 667	Well in full production - flatbottom line only				
		\$ 10,500	\$ 11,700	\$ 16,026	\$ 3,655					
	Lab Fees	\$ 4,000	\$ 4,200	\$ 3,490	\$ 3,840	Per State Contract				
	Contract Services Water Repair	\$ 4,000	\$ 6,000	\$ -	\$ -					
	Tank Maintenance	\$ 13,000	\$ 10,877	\$ 12,026	\$ 9,410	Picks up the 3rd tank				
	Vehicle and Equipment Maintenance	\$ 7,000	\$ 8,000	\$ 5,918	\$ 1,796	Estimate				
	Supplies and Materials	\$ 23,000	\$ 25,000	\$ 38,146	\$ 9,433	Based on FY 11 year to date costs				
	Water Samples Postage	\$ 600	\$ 900	\$ 460	\$ 195					
	Chemicals	\$ 5,000	\$ 1,000	\$ 3,088	\$ 2,147	Per Amort Schedule				
	Natural Gas Expenses	\$ 3,000	\$ 2,700	\$ 2,151	\$ 1,492	Based on previous actuals				
	Electricity	\$ 30,000	\$ 23,000	\$ 23,028	\$ 14,348	Based on previous actuals / Current usage				
	Street Lights	\$ 20,000	\$ 20,000	\$ 37,628	\$ 20,541	Flat fee - remainder to General Fund and Solid Waste Fund				
	Meter loan interest	\$ 3,821	\$ 4,494	\$ 5,145	\$ 2,330	Per Amort Schedule				
	Dump Truck Interest	\$ 186	\$ 436	\$ 674	\$ 246	Per Amort Schedule				
	Contributed Capital	\$ -	\$ -	\$ -	\$ -					
		\$ 109,607	\$ 102,407	\$ 128,264	\$ 61,938					
	Total Projected Expenditures	\$ 809,328	\$ 704,463	\$ 695,900	\$ 269,508					
	Revenues over/under Expenditures	\$ (147,178)	\$ (46,113)	\$ (69,170)	\$ 38,214					
	GEFA Principal	\$ (10,327)	\$ (9,395)	\$ (8,151)	\$ (4,222)	Per Amort Schedule				
	USDA Principal	\$ (18,703)	\$ (17,182)	\$ (14,893)	\$ (9,079)	Per Amort Schedule				
	Meter Loan Principal	\$ (20,637)	\$ (19,317)	\$ (20,500)	\$ (4,531)	Per Amort Schedule				
	Sewer Backup Principal	\$ -	\$ (15,536)	\$ (13,700)	\$ (8,431)	Per Amort Schedule				
	Dump Truck Principal	\$ (4,937)	\$ (4,449)	\$ (5,376)	\$ (1,330)	Per Amort Schedule				
	Due from/(to) General Fund	\$ -	\$ -	\$ -	\$ -	Per Trial Balance				
	Depreciation	\$ 259,622	\$ 137,020	\$ 137,020	\$ 137,020					
	Net Cash Flow	\$ 57,840	\$ 25,028	\$ 5,230	\$ 10,621					

Other uses of Cash

Memorandum

To: Mayor Roberts
CC: Each Member of Council
From: Eric Wilmarth 
Date: Wednesday, March 09, 2011 1430
Re: Proposed 2012 SPLOST Budget Submission

Attached is the proposed SPLOST Budget for the fiscal year beginning on July 1, 2011.

REVENUE:

The proposed budget anticipates \$329,050 in total revenue with matching expenditures while holding \$1,507 in a contingency line to be reallocated to offset revenue shortfalls or budget cost over runs. In order to achieve budget goals our monthly SPLOST allocation would need to average \$27,000. At this point in our current fiscal year our monthly receipts are averaging \$28,415. Given information that is indicating a very modest recovery in the economy, especially in retail sales, it is unlikely that our receipts will fall below projections.

The bulk of our SPLOST dollars are spent in paying debt service. This debt was incurred in order to accomplish projects listed on the referendum. City Hall and Valley Street comprise the bulk of our debt service on a monthly basis. The refinancing of City Hall has resulted in an additional \$30,000 being available this year for projects rather than debt service.

We anticipate beginning the fiscal year on July 1, 2011 with approximately \$135,000 - \$140,000 reserve fund balance in the SPLOST accounts.

EXPENSES:

A significant increase is budgeted in the area of small equipment with a projected line allocation of \$17,000. These dollars are intended to provide for the purchase of one additional zero turn radius mower for right of way maintenance. Additional funds are for the purchase of a small, fuel efficient, small truck which will serve to replace two vehicles that are currently in service. The two vehicles being replaced both have in excess of 200,000 miles and are no longer capable of passing emission testing requirements without significant repairs.

Capital Improvements for Roads and Streets has been increased to \$45,000. We hope to maximize these dollars by using in conjunction with LMIG dollars for local paving projects, with Cherokee Village Drive being the top priority, providing that the Valley Street repairs are completed during the current fiscal year. Funds from this line will also be used to begin our sign replacement program as mandated by the Federal Highway Administration.

March 9, 2011

Smaller road and sidewalk repairs have been allocated \$10,000, and increase of \$5,000 from the previous years. Hopefully these funds will be sufficient for repairs on Howell Bridge East and on Valley Street near the pharmacy and Ball Ground Elementary School entrance.

We have allocated \$10,000 for Water system improvements, which at this point is intended to be used on leak detection.

Funding for public safety was increased by \$4,000 to allow for payments on the new patrol car purchased in February of 2011. The debt on the patrol car previously financed through BB&T will be retired in November of 2011.

LOOKING FORWARD:

Over the next two years it is our intent to make major roadway improvements on Valley Street, Depot Street, Old Dawsonville Road, Cherokee Village Drive and Cherokee Village Court. If we can get these streets back to an acceptable standard it will clear the way for us to begin saving SPLOST dollars for larger capital projects, such as the newly proposed Ball Ground Fire Station, of which we are obligated to pay \$250,000.

Beginning next budget year we will need to obligate \$4,167 per month or 50,000 per year towards this project in order to meet our cost share obligations.

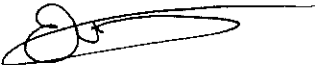
City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2012
 Proposed Operating Budget - Revenues
 SPLOST

Item Description	Account Number	FY 12 Proposed	FY 11 Budget	FY 10 Actual	12/31/10 YTD Actual	
SPLOST Revenue	327-0000-00-313200	\$ 324,000	\$ 318,000	\$ 320,071	\$ 170,492	Based on anticipated check of \$27,000 per month.
Interest Revenue from Investments	327-0000-00-361000	\$ 50	\$ 50	\$ 51	\$ 27	Average Annual Balance of \$120,000
Proceeds from Streetscapes		\$ -	\$ -	\$ 511,787		
Reserve fund rollover		\$ -	\$ -			
State Grant Receipts		\$ 5,000		\$ 42,490	\$ 16,935	EPA Grant Funding System Mapping
Sale of Assets				\$ -		
Misc				\$ -		
Proceeds from Capital Loan				\$ -		
Total Projected Revenue		\$ 329,050	\$ 318,050	\$ 874,399	\$ 187,454	

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2012
 Proposed Operating Budget - Expenditures

Item Description	Account Number	FY 12		FY 11		FY 10		12/31/10 YTD	
		Proposed	Budget	Budget	Actual	Actual	Actual	Actual	
Program Salaries	327-1500-10-511100	\$ 48,695	\$ 47,741	\$ 47,871	\$ 26,008	Per Payroll projections			
FICA	327-1500-10-512200	\$ 3,725	\$ 3,652	\$ 3,621	\$ 1,818	Per Payroll projections			
Group Insurance	327-1500-10-512100	\$ 742	\$ 583	\$ 557	\$ 343	Per Payroll projections			
Retirement	327-1500-10-512400	\$ -	\$ -	\$ -	\$ -	Per Payroll projections			
Workers Comp	327-4221-55-512700	\$ 253	\$ 253	\$ 333	\$ -	Per Payroll Projections			
Small Equipment	327-4221-55-531600	\$ 17,000	\$ 4,280	\$ 5,554	\$ -	New Zero Turn Mower / Small Svc Truck			
Roads and Streets Capital	327-4221-55-522205	\$ 45,000	\$ 35,000	\$ 25,068	\$ -	Cost Match Cherokee Village Drive, Depot St. Old Dawsonvil as well as signs			
Roads / Streets / Sidewalks Small Repairs	327-4221-55-522200	\$ 10,000	\$ 5,000	\$ 25,250	\$ 6,749	Pothole / Sidewalk repairs			
Water Sewer System Improvement	327-4000-70-541400	\$ 10,000	\$ -	\$ 66,642	\$ 4,950	Leak Detection Insertion meters and private contractor			
City Hall	327-1610-10-541400	\$ 110,268	\$ 140,631	\$ 147,267	\$ 54,823	Per Amort Schedule			
Grant Match	327-4221-55-541210	\$ -	\$ -	\$ -	\$ -				
Streetscapes		\$ -	\$ -	\$ 372,824	\$ 9,768				
Public Safety	327-3223-20-581200	\$ 12,716	\$ 8,796	\$ 3,790	\$ 4,395	Payments on Car 2 patrol cars			
Parks	327-6220-45-522200	\$ 5,000	\$ -	\$ 57,375	\$ 309	Grading for Walking Trails / Soccer Fields / CFP			
Valley Street Extension	327-4221-55-581210	\$ 57,564	\$ 57,564	\$ 57,558	\$ 28,782	Per Amort Schedule			
Revenues over Expenditures		\$ 1,507	\$ 14,430	\$ -	\$ -				
Professional Services / Audit	327-1500-10-521230	\$ 4,000	\$ -	\$ 3,000	\$ 4,000	Audit of SPLOST Accounts/Projects			
Parking Lot Lease	327-1500-10-531232	\$ 2,400	\$ -	\$ 2,400	\$ 1,200				
Bank Charges	327-1500-10-523350	\$ 180	\$ 120	\$ 24	\$ -				
Total Projected Expenses		\$ 329,050	\$ 318,050	\$ 824,134	\$ 143,145				

Memorandum

To: Mayor Roberts
CC: Each Member of Council
From: City Manager 
Date: Wednesday, March 09, 2011 1535
Re: Proposed 2012 Solid Waste Budget Submission

Attached is the proposed Sanitation or Solid Waste Budget for the fiscal year beginning on July 1, 2011.

This budget projects total revenues of \$83.140 while projecting expenses at \$82.954 for an operating profit of \$186.

We have made some major changes in our sanitation business over the past year. We have a new contract with North Metro Waste that is good for 3 years. The amount paid per customer by the City this year will be substantially lower.

REVENUE:

Almost no change is perceived in our overall revenue over the preceding year.

EXPENSE:

Sanitation will now fund 100% of the sanitation customer service salary allocated for the year. In addition, \$5,000 will be allocated to street lights.

Over the next year we would like the elected body to consider adopting a formal ordinance making use of the City service mandatory for all residential locations in the City limits. We have yet to find a provider who will service an account in the City at \$16.00 per month so not only is our service less expensive, it also provides more services such as recycle and yard or bulky waste removal. Adding another 150 customers to our base would provide \$5,670 per year, adding to the amount we could apply to street light funding, easing the burden on water/sewer where we have infrastructure improvements to accomplish.

Long term this is a business that could produce \$30,000 - \$40,000 per year in profit that could be allocated to street lights, while still saving our customers money from what they are currently paying for a reduced level of service with a private contractor.

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2012
 Proposed Operating Budget - Revenues
 Sanitation

Item Description	Account Number	FY 12	FY 11	FY 10	12/31/10 YTD
		Proposed	Budget	Actual	Actual
Sanitation Charges	540-0000-00-344210	\$ 80,640	\$ 82,000	\$ 79,523	\$ 40,960
Late Charges	540-0000-00-34210	\$ 2,500	\$ 1,000	\$ 624	\$ 1,439
420 Customers at \$16.00 per customer Estimated based on previous year					
Total Projected Revenue		<u>\$ 83,140</u>	<u>\$ 83,000</u>	<u>\$ 80,147</u>	<u>\$ 42,399</u>

City of Ball Ground, Georgia
 For Fiscal Year Ending June 30, 2012
 Proposed Operating Budget - Expenditures
 Sanitation

Item Description	Account Number	FY 12 Proposed	FY 11		FY 10		12/31/10 YTD Actual	
			Budget	Actual	Budget	Actual		
Customer Service Salary Share	540-1500-10-511100	\$ 14,554.28	\$ 7,400	\$ 8,040	\$ 8,040	\$ 4,885	Pays one part time employee waer/sewer/san billing	
Contract Services	540-4300-75-521330	\$ 61,000	\$ 59,000	\$ 59,591	\$ 31,630	420 customers at \$12.15 per customer		
Bank Charges	540-4300-75-523350		\$	\$ 16	\$ -			
Bad Debt	540-4300-75-574000	\$ 2,400	\$ 2,000	\$ 462	\$ -			
Street Lights		\$ 5,000						
Total Projected Expenses		\$ 82,954	\$ 68,400	\$ 60,069	\$ 31,630			
Revenues over Expenditures		\$ 186	\$ 14,600	\$ 20,078	\$ 10,769			