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

April 10, 2012

Re: Submittal of FY-2013 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 2013	Adopted 2012	Actual 2011	Increase/ Decrease	Percentage
General Fund	$585,770	$580,650	$534,657	$920	1%
Water/Sewer	$662,175	$662,150	$568,820	$25	0%
SPLOST	$336,020	$329,050	$363,775	$6,970	2.1%
Solid Waste	$86,500	$83,140	$82,960	$3,360	4%
Total	$1,670,465	$1,654,990	$1,550,212	$11,275	1%

The budgets, as proposed, provide for maintaining the current levels of services and staffing. The budgets do provide some funding for unfunded State and Federal mandates such as retro-reflectivity standards of traffic regulating signs, and the conversion of street signs from upper case to the proper use of both upper and lower case lettering.

It is our intention this year to gather sufficient data to provide to Mayor and Council that will allow the millage rate to be established no later than June 30th. By doing this we have the ability to enter and inter-governmental agreement with Cherokee County that will allow for the collection of property taxes by the Tax Commissioner, with a monthly check remitted to the City of Ball Ground.

Once we have the information on hand, staff will submit a millage rate to Mayor and Council that will fund the presented budgets. At that point we will have the option of either establishing the millage rate to generate the required funds, or adjust the millage rate by using reserve funds etc.

A 2% across the board pay increase has been built in to this budget. It is the recommendation of staff, that by adoption of this budget, Mayor Roberts will have the authority after a mid year review to either implement all, or any portion of the 2% increase to Staff. This could either be through a direct permanent salary increase, or depending on the long term financial outlook, the Mayor could opt to grant a simple one time pay adjustment to employees up to, but not exceeding the 2%.

This budget also calls for the City to once again fund the short term disability insurance payments that were cut from the benefit package four years ago. The restoration of this benefit will leave the matching contribution to the employee retirement account as the only remaining benefit to be restored at a future date.

The most drastic changes are contained within the Parks and Recreation budget of the General Fund which provide for the City taking over all maintenance services, to include utilities, of the City Parks.

Respectfully,

Eric W. Wilmarth
City Manager

4/10/2012
0900 hrs

Memorandum

To: Mayor Roberts

CC: Each Member of Council and Staff

From: City Manager

Date: 4/10/2012

Re: Proposed 2013 General Fund Budget Submission

Attached is the proposed General Operating Fund Budget for the fiscal year beginning on July 1, 2012 and ending on June 30, 2013.

As of January 31, 2011 our cash position in the General Operating Fund has decreased by $133.71. Given the size of the tax cut we implemented this is really quite significant. We should also note that in this fund our cash position has improved by $64,363 since January 2010.

The overall proposed budget is submitted with a projected $585,770 in revenue, off set by a proposed $573,169 in expenditures, leaving $12,601 for contingency purposes. The proposed budget represents an increase of 1% over the prior years budget.

The highlights of our revenue projections are as follows:

Property Taxes: Reflects the tax reduction implemented last year which was a paper reduction of $20,000 in the revenue stream, when based on the assumption that 100% of taxpayers pay their property tax during the year in which it is due. Fortunately, our cash reserve position is stable enough to carry the estimated $40,000 that will not be paid until future years.

Delinquent Property Tax Collections: We have increased this budget line to an estimated $25,000 based on the assumption that we will collect 35% of our delinquent tax listings over the course of the fiscal year.

The motor vehicle tax, as well as the electrical franchise fees have been adjusted for the proposed budget based on dollars actually being received during our current year operations.

The anticipated Natural Gas Franchise fee collection has been raised by $7,000 over prior years due to an actual audit of the City of Ball Ground customer base against AGL records. As of February 27, 2012, AGL has published an updated projection for City of Ball Ground payments that should total a little over $13,000 annually. We are working with AGL, through GMA in an attempt to recover three years of revenue under payments.

The Insurance Premium Tax was increased to $67,000, based on the fact that our actual receipts this year were $67,214.

Municipal Court Fines shows a drastic reduction, from $35,000 to $12,000. This is based on the fact that this year we are budgeting as revenue only that portion of a citation which stays in the City of Ball Ground. Likewise we have removed all of the State "add on" fees that were previously shown as an expense item. Those dollars now will be booked as a liability when received, and those dollars taken in will be automatically off set with a liability to be paid out. Additionally, it appears that the State Legislature will adopt, and the Governor will sign, new legislation to be effective with the beginning of our fiscal year to allow all citations written by the GSP to be heard in the City of Ball Ground Municipal Court. If this happens we could potentially far exceed these revenue projections.

We have held steady on our estimated revenue for Alcoholic Beverage Excise Taxes, although we have seen an upturn in receipts since authorizing Sunday Sales. Not knowing if this trend would continue, and given the relatively short time we have had to assess its direct impact, we simply adjusted this number up marginally, based on last years actual receipts.

We believe 15 building permits is a reasonable estimate, however, you will note that the projected revenue of $15,000 is nearly off set by the dollars allocated on the contingency line, meaning we are not banking on this revenue stream.

We are projecting to take in a new revenue item of fees for park usage. These fees will be used to offset the cost of light on the Softball Field and Baseball Field. We are projecting to collect $4,000 in usage fees in our first year. Not having collected these fees in the past this is simply an estimate.

EXPENSES:

The expense side of the budget is very straight forward and seeks to simply maintain our current level of services and staffing, however, there are several notable points.

In each of the personnel related categories you will see some significant differences in the expenses between this year and last year pertaining to Group Insurance benefits. Previously, the average premium had been allocated across the board. This years budget shows the actual benefit cost of group insurance by that individual employee. Additionally, this budget calls to reinstate the City payment of the short term disability premium for each employee. Placing this item back in the budget will be the final piece in restoring all of the insurance premium payments that were dropped during more difficult economic times. The total cost of reinstating this benefit across the board is approximately $600. This leaves a City match to the individual retirement accounts as the one cut still in force, and which we hope to bring back during next years budget cycle.

The salary increases in the Administrative line item is not the addition of new staffing or pay increases, but is instead a reallocation of the Finance Directors salary to take a larger portion from the General Operating Fund, while reducing the obligations of the Water and Sewer Fund by a corresponding amount.

This budget allocates funds to hire one office to fill the current vacancy that exists within the department. The overall reduction in the proposed budget for the PD is in the area of Group Insurance. This is due to an estimated savings that will take place in June 2012, as the City will begin paying the Medicare supplements for the Chief of Police rather than maintain him on the group insurance plan.

Another significant item in the parks and recreation line, is the allocation of $12,000 for repairs and maintenance in the parks which will be allocated primarily to mowing costs through out sourcing. Additionally, we show expenses of $7,000 in electrical costs for lighting the baseball field, tennis courts and softball field. We arrived at this number by obtaining copies of the costs for the preceding 12 months and adding 15%.

With limited development activity happening within the City, we have reduced our planning services contract with Cherokee County, and we now have the services of the City Planner only one day per week, which is sufficient. In the event that development activity increase to the point where additional time is required, the cost of doing so would easily be covered by the receipt of development fees.

Funds are also allocated in this budget for the purchase of a new Computer Server for City Hall. The existing server is at or near capacity.

GENERAL NOTES

Again, this is a budget with very few exciting components, but is based on continuing our current level of services. It should also be noted that after funding the police department and street lights, that only $23,000 of the levied property taxes remain for other services.

We have received written notification from GDOT that the LMIG paving will take place in the summer of 2012 in Cherokee Village. We show the receipt of $25,000 and an expense of $25,000, however, as we understand it these funds will not actually be received, but the work simply performed. However, the asset will show up in our books during the year end audit as a capital contribution.

Although not programmed in the budget, staff may approach council during the LMIG project and ask for an allocation of funds from the reserve balance to pave Cherokee Village Court, while the LMIG grant paves Cherokee Village Drive. There is a good possibility that we may be able to hire the same contractor being used by GDOT and in doing so could realize a savings of nearly $20.00 per ton on installed asphalt. If this looks like it may be realistic to accomplish we will bring the specific item to Mayor and Council for consideration.

CONFIDENTIAL

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2013
Proposed Operating Budget
General Fund - Revenue

	Chart Number	Item Description	FY-13 Proposed	FY-12 Budget	FY-11 Actual	12/31/11 YTD Actual	
1	100-0000-00-301610	Business and Occupation Tax	$ 16,500	$ 16,000	$ 17,937	$ 2,725	Based on estimate of exisiting businesses
2	100-0000-00-311100	Property Taxes	$ 265,000	$ 265,000	$ 281,566	$ 167,562	Estimate - Assumes Same digest and Millage Rate
3	100-0000-00-311200	Prior Year Property Tax Collections	$ 25,000	$ 20,000	$ -	$ 47,701	Based on collecting 35% of current delinquency
4	100-0000-00-311310	Motor Vehicle Tax	$ 17,000	$ 15,500	$ 16,221	$ 9,848	Based on first 6 months of FY12, modified by FY11 actu
5	100-0000-00-311320	Mobile Home Tax	$ 250	$ 250	$ 295	$ -	Based on previous years
6	100-0000-00-311350	Railroad Equipment Car Taxes	$ 250	$ 250	$ 271	$ -	Based on previous years
7	100-0000-00-311600	Real Estate Transfer and Intangible	$ 2,500	$ 2,500	$ 2,985	$ 1,326	Based on refinance or sale of 15 homes
8	100-0000-00-311710	Franchise Taxes Electrical	$ 57,000	$ 49,000	$ 51,063	$ -	Based on Current Year Actuals
9	100-0000-00-311730	Franchise Taxes Natural Gas	$ 13,000	$ 6,000	$ 6,124	$ -	Based on AGL Audi and new estimates
10	100-0000-00-311750	Franchise Taxes Cable TV	$ 3,300	$ 3,250	$ 3,646	$ -	
11	100-0000-00-311760	Franchise Taxes Telephone	$ 2,000	$ 2,600	$ 2,200	$ -	Estimated continued drop in land line telephones
12	100-0000-00-314200	Alcoholic Beverage Excise Tax	$ 37,000	$ 36,000	$ 37,913	$ 18,577	
13	100-0000-00-31620	Insurance Premium Tax	$ 67,000	$ 40,000	$ 39,298	$ 67,214	
14	100-0000-00-31630	Financial Institution Tax	$ 3,500	$ 3,400	$ 3,794	$ -	
15	100-0000-00-31630	Penalties and Interest on Del Tax	$ 2,000	$ 5,000	$ 11,695	$ -	
16	100-0000-00-321100	License/Permits Alcohol	$ 11,500	$ 12,500	$ 15,400	$ 6,240	Five beer/wine and one liquor/beer/wine license
17	100-0000-00-322110	Building Permits and Inspections	$ 15,000	$ 15,000	$ 150	$ -	Estimate of 15 bldg permits
18	100-0000-00-322120	Zoning and Land Use Fees	$ 500	$ 500	$ 250	$ -	
19	100-0000-00-322140	Sign Permit Fee	$ 150	$ 150	$ 160	$ 80	Estimate
20	100-0000-00-334000	Grant Proceeds	$ 25,000	$ 25,000	$ -	$ -	LMIG Grant Funding
21	100-0000-00-341900	Community Center Revenue	$ 5,500	$ 5,000	$ 5,800	$ 3,950	
22	100-0000-00-342120	Accident Reports	$ 50	$ 50	$ 130	$ -	
23	100-0000-00-349300	Bad Check Fees	$ 60	$ 60	$ 90	$ -	
24	100-0000-00-351170	Municipal Court Fines	$ 12,000	$ 35,000	$ 33,627	$ 6,586	
25	100-0000-00-351171	Incident Reports	$ 10	$ 40	$ 40	$ -	
26	100-0000-00-351180	Municipal Court Fees	$ -	$ 600	$ 283	$ -	
27	100-0000-00-361000	Interest Income	$ 200	$ 600	$ 949	$ 183	
28	100-0000-00-361600	Interest Income - Stream Crossing	$ 100	$ 1,000	$ 1,597	$ 735	Based on planned use of entire fund balance
29	100-0000-00-389000	Other / Miscellaneous Revenue	$ 400	$ 400	$ 1,173	$ 266	
30	100-0000-00-391200	Transfer In		$ -		$ -	
31		Park Usage Fees (Baseball/Softball/Tennis)	$ 4,000	$ -		$ -	
32	100-0000-00-392110	Sale of Assets - M&E		$ -		$ 1,551	
		Total Projected Revenues	$ 585,770	$ 580,650	$ 534,657	$ 334,544	

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 13
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-13 Proposed	FY-12 Budget	FY 11 Actual	12/31/11 YTD Actual
100-1110-10-Series	**City Council Expense**				
100-1110-10-521100	Compensation	$1,540	$1,750	$ 1,325	$ 450
100-1110-10-521200	Provessional Services	$0	$0	$ -	$ -
100-1110-10-512200	FICA	$125			
100-1130-10-512700	Workers Compensation	$50			
100-1110-10-523100	Liability Insurance	$4,500	$5,000	$ 3,760	$ 1,844
100-1110-10-523500	Travel	$2,000	$2,000	$ 807	$ -
100-1110-10-523700	Education and Training / Retreat	$2,000	$2,000	$ 298	$ -
100-1110-10-531100	Supplies/Materials	$300	$300	$ 251	$ -
100-1110-10-531150	Postage	$0	$0	$ -	$ -
		$ 10,515	**$ 11,050**	**$ 6,441**	**$ 2,294**
100-1130-10 Series	**City Clerk Expense**				
100-1130-10-511100	Salaries and Wages	$47,124	$47,124	$ 46,482	$ 25,570
100-1130-10-512100	Group Insurance	$10,620	$7,728	$ 6,939	$ 4,127
100-1130-10-512200	FICA	$3,605	$3,605	$ 3,556	$ 1,957
100-1130-10-512400	Retirement	$0	$0	$ -	$ -
100-1130-10-512700	Workers Compensation	$475	$475	$ 411	$ 112
100-1130-10-523500	Travel	$2,500	$2,500	$ 1,678	$ 289
100-1130-10-523600	Dues and Fees	$300	$200	$ 254	$ 255
100-1130-10-523700	Education and Training	$750	$500	$ 365	$ 628
		$ 65,374	**$ 62,132**	**$ 59,685**	**$ 32,938**
100-1310-10 Series	**Mayor Expenses**				
100-1310-10-521100	Compensation	$4,000	$3,600	$ 3,600	$ 1,800
100-1110-10-512200	FICA	$325			
100-1130-10-512700	Workers Compensation	$100			
100-1310-10-523500	Travel	$4,200	$4,500	$ 2,631	$ 740
100-1310-10-523600	Dues and Fees	$100	$100	$ -	$ 28
100-1130-10-523700	Education and Training	$1,000	$1,000	$ -	$ -
100-1310-10-523901	Business Development	$1,000	$1,000	$ 923	$ 1,000
		$ 10,725	**$ 10,200**	**$ 7,154**	**$ 3,568**
100-1320-10 Series	**City Manager Expenses**				
100-1320-10-511100	Salaries and Wages	$16,232	$16,232	$ 15,968	$ 8,808
100-1320-10-512100	Group Insurance	$326	$247	$ 229	$ 123
100-1320-10-512200	FICA	$1,242	$1,242	$ 1,208	$ 667
100-1320-10-512400	Retirement	$0	$0	$ -	$ -
100-1320-10-512700	Workers Compensation	$400	$400	$ 244	$ 78
100-1320-10-523500	Travel	$3,500	$3,500	$ 2,661	$ 668
100-1320-10-523600	Dues and Fees	$200	$200	$ -	$ -
100-1320-10-523700	Education and Training	$500	$500	$ 275	$ -
100-1320-10-523901	Business Development	$0	$0	$ 130	$ -
		$ 22,400	**$ 22,321**	**$ 20,715**	**$ 10,344**

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 13
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-13 Proposed	FY-12 Budget	FY 11 Actual	12/31/11 YTD Actual	
100-1400-10 Series	**Election Expenses**					
100-1400-10-521100	Compensation	$250	$250	$ -	$ 3,468	
100-1400-10-523400	Printing & Binding	$0	$0	$ -	$ -	
100-1400-10-531100	Supplies/Materials/Postage	$0	$0		$ -	
100-1400-10-523300	Advertising	$0	$0	$ 67	$ 562	
		$ 250	$ 250	$ 67	$ 4,030	
100-1500-10-Series	**Administrative Expenses**					
100-1500-10-511100	Salaries and Wages	$32,016	$27,426	$ 30,383	$ 16,587	
100-1500-10-512100	Group Insurance	$1,937	$1,546	$ -	$ -	
100-1500-10-512200	FICA	$2,449	$2,098	$ 2,325	$ 1,269	
100-1500-10-512400	Retirement	$0	$0	$ -	$ -	
100-1500-10-512600	Unemployment	$200	$200	$ 406	$ 47	
100-1500-10-512700	Workers Compensation	$100	$100	$ -	$ -	
100-1500-10-521200	Professional Services (Attrny)	$11,500	$11,500	$ 9,998	$ 6,960	
100-1500-10-521220	Professional Svcs Payroll	$2,000	$2,000	$ 1,769	$ 932	
100-1500-10-521230	Audit	$9,000	$11,000	$ 7,005	$ 5,948	
100-1500-10-521300	Technical	$5,000	$5,000	$ 4,100	$ 1,500	3k cptr maint contract
100-1500-10-522320	Equipment Rental Copiers	$6,500	$7,000	$ 7,241	$ 2,586	158 phones 26 postage 225 copier, 420 Shre
100-1500-10-523001	Alcohol Pouring IDs	$100	$100	$ 235	$ 63	
100-1500-10-523300	Advertising	$1,500	$1,500	$ 519	$ 1,263	
100-1500-10-523350	Bank Charges	$1,300	$1,500	$ 1,100	$ 298	
100-1500-10-523400	Printing & Binding	$750	$1,000	$ 535	$ -	
100-1500-10-523600	Dues and Fees	$9,500	$9,500	$ 9,669	$ 6,264	GFOA 510, One America 2000, Asyst (USTI)
100-1500-10-523700	Education and Training	$0	$0	$ -	$ -	
100-1500-10-523900	Other / Misc.	$2,000	$2,000	$ 1,395	$ 1,778	
100-1500-10-523900	Partners in Education	$1,000	$1,000	$ -	$ -	As allocated by City Clerk
100-1500-10-531100	Supplies / Materials	$5,000	$5,500	$ 2,928	$ 1,510	
100-1500-10-531150	Postage	$1,500	$1,500	$ 1,164	$ 54	
100-1500-10-531400	Books and Periodicals	$500	$500	$ 86	$ -	
100-1500-10-542300	Furniture and Fixtures	$0	$0	$ -	$ -	
100-1500-10-542400	Computer Eqp / Maint	$7,000	$4,000	$ 3,023	$ 2,229	Replace main server -
100-1500-10-542500	City Events (Christmas)	$2,000	$2,000	$ 3,208	$ 255	
100-1500-10-574000	Bad Debt Expense(Property Tax)		$0	$ -	$ 55	
100-1500-10-579000	Contingencies		$0	$ -	$ -	
100-1500-10-612000	Operating Transfers		$0	$ -	$ -	
		$ 102,852	$ 97,970	$ 87,089	$ 49,598	

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 13
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-13 Proposed	FY-12 Budget	FY 11 Actual	12/31/11 YTD Actual	
100-1610-10 Series	**Building Expenses**					
100-1610-10-522130	Custodial Services	$4,200	$4,200	$ 4,200	$ 2,150	
100-1610-10-522200	Repairs and Maintenance	$2,000	$2,000	$ 2,997	$ 937	
100-1610-10-523100	Insurance	$6,800	$7,000	$ 5,158	$ 2,578	
100-1610-10-523200	Communications	$4,000	$4,000	$ 3,622	$ 1,818	
100-1610-10-531100	Supplies	$500	$500	$ 364	$ 170	
100-1610-10-531230	Electricity	$15,000	$15,000	$ 15,390	$ 5,745	
100-1610-10-542300	Furniture and Fixtures	$2,000	$0	$ -	$ 1,750	
		$ 34,500	**$ 32,700**	**$ 31,731**	**$ 15,148**	
100-2650-80 Series	**Municipal Court**					
100-2650-80-523500	Travel	$1,400	$1,500	$ 1,135	$ 1,026	Judge, Court Clerk, Assistant Court Clerk
100-2650-80-523600	Dues / Fees	$5,000	$19,000	$ 17,458	$ 2,170	Court Fees - solicitor, judge, interpretor etc.
100-2650-80-523700	Education and Training	$750	$750	$ 375	$ 505	
100-2650-80-531100	Supplies and Materials	$50	$50	$ -	$ 6	
100-2650-80-531150	Postage	$50	$50	$ -	$ -	
		$ 7,250	**$ 21,350**	**$ 18,968**	**$ 3,707**	
100-3223-20 Series	**Police Department**					
100-3223-20-511100	Salaries & Wages	$148,814	$148,814	$ 144,976	$ 68,941	
100-3223-20-512100	Group Insurance	$18,472	$23,172	$ 20,804	$ 8,077	
100-3223-20-512200	FICA	$11,384	$11,384	$ 10,945	$ 5,166	
100-3223-20-512400	Retirement	$0	$0	$ -	$ -	
100-3223-20-512700	Workers Compensation Ins	$7,000	$8,000	$ 6,080	$ 1,759	
100-3223-20-521200	Professional Services	$1,800	$1,800	$ 575	$ -	
100-3223-20-522200	Repairs & Maintenance	$7,200	$7,200	$ 6,939	$ 1,473	
100-3223-20-523100	Insurance (Liability)	$4,000	$4,000	$ 2,994	$ 1,499	
100-3223-20-523200	Communications	$0	$0	$ -	$ -	
100-3223-20-523300	Advertising	$1,200	$1,200	$ -	$ 1,020	
100-3223-20-523400	Printing & Binding	$300	$300	$ 75	$ -	
100-3223-20-523500	Travel	$2,000	$2,000	$ 1,878	$ 661	
100-3223-20-523600	Dues and Fees	$500	$500	$ 440	$ 200	
100-3223-20-523700	Education and Training	$1,900	$1,900	$ 1,691	$ -	
100-3223-20-523910	Jail Expense	$0	$0		$ -	
100-3223-20-531100	Supplies and Materials	$0	$0	$ -	$ -	
100-3223-20-531150	Postage	$0	$0	$ -	$ -	
100-3223-20-531270	Gasoline	$14,000	$14,000	$ 10,932	$ 5,380	
100-3223-20-531400	Books & Periodicals	$800	$800	$ 181	$ 306	
100-3223-20-531600	Small Equipment/Tng Aids	$1,400	$1,400	$ 1,287	$ 100	
100-3223-20-531700	Other Supplies	$5,600	$5,600	$ 9,489	$ 1,148	
100-3223-20-531710	Investigations	$500	$500	$ -	$ -	
100-3223-20-542400	Computer Equipment	$0	$0	$ -	$ -	
		$ 226,870	**$ 232,570**	**$ 219,286**	**$ 95,730**	

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 13
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-13 Proposed	FY-12 Budget	FY 11 Actual	12/31/11 YTD Actual	
100-4221-55 Series	**Roads and Streets for GF**					
100-4221-55-522140	Grounds Maintenance	$12,500	$8,500		$ 3,867	Grass cutting at City Hall
100-4221-55-522200	Paving Projects, LMIG Grant	$25,000	$25,000		$ -	
100-4221-75-531230	Street Lights	$15,000	$15,000	$ 24,364	$ 207	
		$ 52,500	$ 48,500	$ 24,364	$ 4,074	
100-5530-10 Series	**Community Center Expense**					
100-5530-10-522130	Custodial Services	$1,400	$1,400	$ 1,200	$ 600	
100-5530-10-522200	Repairs and Maintenance	$1,000	$1,000	$ 874	$ 195	
100-5530-10-523100	Liability Insurance	$900	$900	$ 722	$ 356	
100-5530-10-531100	Supplies and Materials	$300	$300	$ 249	$ 431	
100-5530-10-531220	Natural Gas	$2,000	$2,000	$ 1,933	$ 663	
100-5530-10-531230	Electricity	$2,000	$2,000	$ 1,465	$ 722	
		$ 7,600	$ 7,600	$ 6,443	$ 2,967	
100-6220-10 Series	**Parks and Recreation**					
100-6220-45-522200	Repairs and Maintenance	$12,000	$1,000	$ 1,283	$ 722	
100-6220-45-523100	Liability Insurance	$0	$0	$ -	$ -	
100-6220-45-531100	Supplies and Materials	$0	$0	$ -	$ 120	
100-6220-45-531230	Electricity	$7,000	$1,000	$ 1,477	$ 422	
		$ 19,000	$ 2,000	$ 2,760	$ 1,264	
100-6240-10-572000	**Tree City Expense**	$1,433	$1,027	$ 363	$ 379	
100-6500-10-572000	**Library Supplement**	$1,000	$1,000	$ 1,000	$ -	
100-7220-30 Series	**Building Department Expense**					
100-7220-30-521200	Professional Services	$1,000	$1,000	$ 200	$ -	
100-7350-40-531100	Supplies/Materials	$250	$250	$ 75	$ 39	
		$ 1,250	$ 1,250	$ 275	$ 39	

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2013
Proposed Operating Budget
General Fund - Expenditures

Chart Number	Item	FY-13 Proposed	FY-12 Budget	FY 11 Actual	12/31/11 YTD Actual
100-7350-40 Series	**Planning and Zoning Dept**				
100-7350-40-511100	Salaries and Wages	$9,000	$17,502	$ 17,502	$ 8,751
100-7350-40-512100	Group Insurance	$0	$0		$ -
100-7350-40-512200	FICA	$0	$0		$ -
100-7350-40-512400	Retirement	$0	$0		$ -
100-7350-40-512700	Workers Compensation Ins.	$0	$0		$ -
100-7350-40-521200	Professional Services	$0	$0	$ -	$ -
100-7350-40-523300	Advertising	$350	$350	$ 278	$ -
100-7350-40-523700	Education and Training	$0	$0	$ -	$ -
100-7350-40-531100	Supplies/Materials/Postage	$300	$300	$ 53	$ -
		$ 9,650	$ 18,152	$ 17,833	$ 8,751
Total Expenditures		$ 573,169	$ 570,072	$ 504,174	$ 234,831
Revenues Over Expenditures		$12,601	$10,578	$30,483	$ 99,713

Memorandum

To: Mayor Roberts

CC: Each Member of Council

From: City Manager

Date: 4/5/2012

Re: Proposed 2013 Water/Sewer Budget Submission

Attached is the proposed Water and Sewer Budget for the fiscal year beginning on July 1, 2012 and ending on June 30, 2013.

The proposed budget anticipates $662,175 in total revenue and $779,958 in expenditures including depreciation. However; have taking out depreciation, and after adjusting the expense column to account for all principal payments to GEFA, USDA, BB&T and Community Bank, it is estimated that we should actually cash flow $91,372 over the course of the year.

There is almost no difference in our anticipated revenues when compared to last years budget, and although we still have not collected any capacity fees at this point in our year, we are still optimistic that we will, and believe these to be reasonable numbers. However; we should also note, that the estimated cash flow of the water/sewer system is slightly greater than the total estimate revenues from capacity fees, so in essence, the anticipated capacity fees are dollars not anticipated for expenditure during the fiscal year, but are actually planned to be set aside for future capital improvements.

Our recommendation with the submittal of this budget is to establish a one dollar increase in the base rate on water for both inside and outside the City Limits. This one dollar increase would immediately be removed for any customer who signs up for our newly implemented e-Billing system. Doing this would either generate the funds to offset the continued increases in postage costs, envelops, return envelops, paper, ink and staff time in the billing process, or eliminate those costs by simply e-Billing.

EXPENSES:

A new category of "Grounds Maintenance has been added and funded with $10,000. This is primarily to pay for bush hogging and mowing services along roadways and easements. A small amount of this is for cosmetic purposes, but the majority is prevent the growth of trees and brush over water and sewer lines that create maintenance issues and costly repairs.

Wheeling fees and treatments fees have been increased by about $16,000 based on current actual expenditures.

Salaries and other personnel costs have been reduced by approximately $34,000 as salaries have been re-allocated to other budgets based on employee time actually spent on other functions. Of the $128,985, probably $60,000 is still actual duties that would more closely be considered General Fund Operations. This includes duties such as patching roads, mowing rights of way, mowing parks, picking up trash, and support for festivals, parades and road races. However; these salaries are still covered out of water, as including them in the General Fund would require a tax increase. As our General Fund tax base and revenue streams increase we will continue to move salaries to that fund as appropriate in order to present a true picture.

As you can see, the standard part of the budget accounts for interest payments on the sewer system loan, the water meter change out loan, the dump truck loan and the Sharp Mount Creek (GEFA) water line loan. In the proprietary or "Business Type" account budget, only interest payments are shown. For actual cash distribution we have shown at the end of the budget such items as the principal payment on each of these loans. We then back out the depreciation costs and come up with $91,372 positive cash flow.

LOOKING TO THE FUTURE:

Fortunately we are nearing the maturity on several of our debt obligations. The dump truck will be paid off in August of this year, freeing up $426 in monthly payments. Following, in September of 2013 the GEFA debt obligation for the Sharp Mountain Water Line will be paid off, which will end a quarterly payment obligation of $2,821.02, or $940 monthly. Looking just inside our five year planning span, the water meter change out project will be paid off in January of 2017, freeing up another $2,000 in monthly payments. All in all, within five years we will eliminate $3,366 in monthly payments or $40,000 in annual payments. Although the monthly truck payment will eventually be replaced by another truck payment, the other payments should free up funds to spend on capital improvements within the system.

Other than the $1.00 increase in the base rate, which customers have the ability to immediately off set by signing up for e-Bill, no other rate increase is requested. We continue to monitor our costs associated with sewer, and as in previous years, it is the revenue of the water that off sets the losses in sewer. Our monthly costs in sewer for debt, wheeling and treatment are approximately $14,250, while our monthly sewer revenue is approximately $17,000, which leaves only $3,250 monthly for system operations and maintenance, including electricity, chemicals and staffing.

If we end our fiscal year and we prove to be near budget projections, we will be proposing rate changes in the future. These proposed changes will be to set in motion a gradual decline of the rate structure for customers located outside the City Limits. The rates utilities charge outside their municipal boundaries has come under fire several times in the past, and we believe that at some point in the future law will prohibit variances in the rate structure without specific reasons for establishing special rate districts. As such, we believe that we should begin planning for this now, and bring the two rate structures together. This would likely be accomplished by two years of gradual rate reductions outside the City, and then two years of gradual rate increases from inside the City to match the two rates.

CONFIDENTIAL

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2013
Proposed Operating Budget
Water & Sewer Fund - Revenue

Chart Number	Item	FY 13 Proposed	FY 12 Budget	FY-11 Actual	12/31/11 YTD Actual	
505-0000-00-334000	State Government Grants	$ 10,000	$ 10,000	$ -	$ -	
505-0000-00-344210	Water Charges from Sale of Water	$ 340,000	$ 340,000	$ 309,405	$ 172,000	Assumes $1 base rate increase for anyone not using e-
505-0000-00-344220	Meter Purchases	$ 22,500	$ 22,500	$ 34,000	$ 3,100	Anticipates 15 residential buildings
505-0000-00-344225	Sewer Capacity Charges (Taps)	$ 60,000	$ 60,000	$ -	$ -	Anticipates 15 residential units
505-0000-00-344230	Late Charges Water	$ 10,000	$ 8,500	$ 9,348	$ 5,801	
505-0000-00-	Late Charges Sewer	$ 5,000	$ 5,500	$ 5,891	$ 2,400	
505-0000-00-344235	Service Fees	$ 14,500	$ 13,900	$ 13,680	$ 7,740	Turn on / off / Account Openings
505-0000-00-344255	Sewer Service Fees	$ 200,000	$ 200,000	$ 192,798	$ 101,254	
505-0000-00-344260	Brush and Debris Removal	$ -	$ -	$ 100	$ -	
505-0000-00-349300	Bad Check Fees	$ -	$ 400	$ 450	$ -	
505-0000-00-361000	Interest Earned	$ 75	$ 150	$ 176	$ 42	
505-0000-00-380000	Miscellaneous Income	$ 100	$ 100	$ 2,972	$ 350	
505-0000-00-391200	Operating Transfer- Sanitation Fund	$ -	$ -	$ -	$ -	
505-0000-00-391201	Operating Transfer- SPLOST	$ -	$ -	$ -	$ -	
505-0000-00-392110	Sale of assets - equipment	$ -	$ -	$ -	$ -	
	Total Projected Revenue	$ 662,175	$ 661,050	$ 568,820	$ 292,687	

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2013
Proposed Operating Budget
Water & Sewer Fund - Expenditures

Chart Number	Item	FY 13 Proposed	FY 12 Budget	FY 11 Actual	12/31/11 YTD Actual	
General Administration						
505-1500-10-523350	Bank Charges	$ 3,250	$ 2,800	$ 2,765	$ 1,610	Estimates (credit card machine fees etc.)
Road & Streets						
505-4221-55-522140	Grounds Maintenance	$ 10,000	$ -	$ 4,718	$ -	Bush Hogging Services
Waste Water						
505-4300-75-521330	Contract Services - Sewer	$ 4,000	$ 4,000	$ 3,575	$ 3,295	
Sewage Collection & Disposal						
505-4331-75-521310	Wheeling fees CCWSA	$ 9,000	$ 8,000	$ 8,405	$ 4,646	
505-4331-75-521320	Treatment fees City of Canton	$ 90,000	$ 75,000	$ 82,582	$ 45,647	
505-4331-75-531100	Supplies and Materials	$ 2,000	$ 2,500	$ -	$ -	
505-4331-75-542100	Equipment	$ 101,000	$ 85,500	$ 90,987	$ 50,293	
Water Administration						
505-4410-65-511100	Salaries	$ 128,985	$ 162,418	$ 156,333	$ 80,690	
505-4410-65-512100	Group Insurance	$ 14,996	$ 21,622	$ 14,360	$ 6,704	
505-4410-65-512200	FICA	$ 9,526	$ 13,301	$ 11,489	$ 5,962	
505-4410-65-512400	Retirement	$ -	$ -	$ -	$ -	
505-4410-65-512600	Unemployment Taxes		$ -		$ -	
505-4410-65-512700	Workers Compensation Ins	$ 8,000	$ 10,000	$ 8,451	$ -	
505-4410-65-521200	Engineering and Legal Svs	$ 2,000	$ 2,000	$ 1,873	$ -	
505-4410-65-521230	Audit Services	$ 8,000	$ 8,000	$ 8,000	$ 8,000	Based on Letter from M&J
505-4410-65-523100	Liability Insurance	$ 12,500	$ 13,000	$ 10,944	$ 5,193	Based on FY 11 billing plus increased
505-4410-65-523300	Advertising	$ 500	$ 500	$ 11	$ -	Publication of Consumer Confidence Report
505-4410-65-523500	Travel	$ 4,000	$ 4,000	$ 2,253	$ 2,811	City Mgr License / Fin Dir Cert Classes / Tvl
505-4410-65-523600	Dues and Fees	$ 5,000	$ 5,000	$ 4,378	$ 573	RR easements, Georgia Rural Water, professional license
505-4410-65-523700	Education & Training	$ 1,500	$ 1,500	$ 514	$ 490	Required Continuing Education
505-4410-65-523900	Misc	$ 500	$ 500		$ -	
505-4410-65-531100	Supplies, Materials	$ 5,000	$ 7,000	$ 6,350	$ 762	
505-4410-65-531150	Postage	$ 6,500	$ 5,500	$ 5,176	$ 3,432	
505-4410-65-531270	Fuel	$ 11,000	$ 10,000	$ 10,214	$ 5,847	
505-4410-65-531600	Small Equipment Purchases	$ 2,500	$ 2,500	$ 1,906	$ 378	To replace hand tools as/if needed
505-4410-65-542400	Computer Expenses	$ 2,000	$ 3,000	$ -	$ -	Estimate / software licensing
505-4410-65-561000	Depreciation	$ 259,622	$ 259,622	$ 259,622	$ 129,811	
505-4410-65-574000	Bad Debt Expense	$ 6,500	$ 10,200		$ -	
505-4410-65-579000	Contingencies	$ -	$ -		$ -	
505-4410-65-582000	Interest Expenses GEFA	$ 957	$ 957	$ 1,435	$ 479	Per Amort Schedule
505-4410-65-582002	Sewer System Debt Service - USDA	$ 52,301	$ 52,301	$ 53,078	$ 26,151	Per Amort Schedule
505-4410-65-61100	Operating Transfers	$ -	$ -		$ -	
505-4410-65-612003	Tranfer to Sanitation	$ -	$ -		$ -	
		$ 541,887	$ 592,921	$ 556,387	$ 277,283	
Water Purchases						

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2013
Proposed Operating Budget
Water & Sewer Fund - Expenditures

Chart Number	Item	FY 13 Proposed	FY 12 Budget	FY 11 Actual	12/31/11 YTD Actual	
505-4420-70-523200	Communications	$ 6,500	$ 6,500	$ 5,996	$ 3,322	300 mo water phones, 134 mo Msn Cntrol, 100 cell phones)
505-4420-70-531210	Water Purchases	$ 4,000	$ 4,000	$ 1,184	$ 1,014	Well in full production - flatbottom line only
		$ 10,500	$ 10,500	$ 7,180	$ 4,336	
Water Treatment						
505-4430-70-523600	Lab Fees	$ 4,200	$ 4,000	$ 3,840	$ 4,190	Per State Contract
Water Distribution						
505-4440-70-521330	Contract Services Water Repair	$ 4,000	$ 4,000	$ 2,638	$ -	
505-4440-70-522200	Tank Maintenance	$ 13,000	$ 13,000	$ 12,026	$ 9,944	Picks up the 3rd tank
505-4440-70-522210	Vehicle and Equipment Maintenance	$ 7,000	$ 7,000	$ 13,087	$ 9,409	Estimate
505-4440-70-531100	Supplies and Materials	$ 20,000	$ 23,000	$ 17,350	$ 8,840	Based on FY 11 year to date costs
505-4440-70-531150	Water Samples Postage	$ 500	$ 600	$ 350	$ 137	
505-4440-70-531200	Chemicals	$ 4,000	$ 5,000	$ 3,736	$ 1,201	
505-4440-70-531220	Natural Gas Expenses	$ 2,700	$ 3,000	$ 2,252	$ 790	
505-4440-70-531230	Electricity	$ 30,000	$ 30,000	$ 29,208	$ 13,970	
505-4440-75-531230	Street Lights	$ 20,000	$ 20,000	$ 21,194	$ 19,813	
505-4440-70-582000	Meter loan interest	$ 3,821	$ 3,821	$ 4,494	$ 1,991	Per Amort Schedule
505-4440-70-582200	Dump Truck Interest	$ 100	$ 186	$ 433	$ 93	Per Amort Schedule
505-4440-75-612004	Contributed Capital	$ -	$ -	$ -	$ -	
		$ 105,121	$ 109,607	$ 106,768	$ 66,188	
	Total Projected Expenditures	$ 779,958	$ 809,328	$ 771,502	$ 407,195	
	Revenues over/<under> Expenditures	$ (117,783)	$ (148,278)	$ (202,682)	$ (114,508)	
Other uses of Cash						
	GEFA Principal	$ (10,327)	$ (10,327)	$ (9,849)	$ (5,164)	Per Amort Schedule
	USDA Principal	$ (18,703)	$ (18,703)	$ (17,926)	$ (9,352)	Per Amort Schedule
	Meter Loan Prinicpal	$ (20,637)	$ (20,637)	$ (19,964)	$ (10,319)	Per Amort Schedule
	Sewer Backup Prinicpal	$ -	$ -	$ -	$ -	Per Amort Schedule
	Dump Truck Principal	$ (800)	$ (4,937)	$ (4,690)	$ (2,468)	Per Amort Schedule
	Due from/(to) General Fund	$ -	$ -			Per Trial Balance
	Depreciation	$ 259,622	$ 259,622	$ 259,622	$ 129,811	
	Net Cash Flow	$ 91,372	$ 56,740	$ 4,511	$ (12,000)	

Memorandum

To: Mayor Roberts

CC: Each Member of Council

From: City Manager

Date: 4/5/2012

Re: Proposed 2012 SPLOST Budget Submission

Attached is the proposed SPLOST Budget for the fiscal year beginning on July 1, 2012 and ending on June 30, 2013.

The proposed budget anticipates $336,020 in revenue and projects the expenditures of 100% of the funds received.

REVENUE:

Twenty dollars is allocated as interest income, with the remaining $336,000 coming from the monthly check received based on sales tax collections in Cherokee County. This is always a difficult number to pin down as it varies so widely. Additionally, this year we will begin collecting under a new referendum and distribution agreement, where our percentage declines somewhat, but the County with holding will decline somewhat as well, so we are hoping that the two offset. As the receipts for the new collections begin coming in we will monitor closely to see if an amendment is warranted.

EXPENDITURES:

$9,400 has been request for small equipment. These are funds to purchase a second zero turn mower as this was a priority item for purchase by the Public Works Committee. However; we will likely buy something less expensive than the John Deere unit we are currently using – and use the second mower for less difficult mowing jobs, such as parks, level surfaces etc.,

We have allocated $45,000 towards roadway repairs and resurfacing and an additional $10,000 for smaller type repairs and signage upgrades to comply with retroreflectivity standards. Priority road patching projects will be on Lowry Street, Blackwell Street, Nix Street, and Billy Lane. We are hopeful of resurfacing Valley Street from the post office north to State Route 372, including improvements at the rail crossing.

$45,000 has been allocated as a grant match towards the Valley Street Streetscapes project. This will be a consistent budget line over the next three fiscal years as we work towards our obligated match of $140,000.

Almost one half of the projected revenue will be spent on debt service.

LOOKING FORWARD:

Beginning next budget year, our check will be reduced by approximately $3,000 per month, as funds are withheld at the County level and escrowed towards our cost share requirement of $250,000 towards the new fire station.

Over the next three budget cycles it is the goal to reduce the personnel costs associate in the SPLOST fund, but transferring costs in that area to the water/sewer fund and the general operating fund.

As we are all aware the economic downtown caught us at a point when good quality growth was just beginning, so many of our long term projections have been severely impacted. Regardless, even the very minimal growth along the new Valley Street, the increased property values, and especially the increases in electrical franchise fees have resulted in an additional $17,000 per year in revenue to the General Fund. At the time we bonded the debt for Valley Street we had planned on using these additional revenues as they came in to make payments towards Valley Street debt. Instead of using the additional revenue, because of the poor economy, we have instead rolled back taxes. It is our goal next budget cycle to make two Valley Street loan payments from the general fund, or to at least perform an equivalent amount of road work from the General Fund. The debt on Valley Street set to be retired in ten years.

CONFIDENTIAL

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2013
Proposed Operating Budget - Revenues
SPLOST

Item Description	Account Number	FY 13 Proposed	FY 12 Budget	FY 11 Actual	12/31/11 YTD Actual	
SPLOST Revenue	327-0000-00-31320(	$ 336,000	$ 338,348	$ 334,573	$ 175,455	Based on 28,000 monthly
Interest Revenue from Investments	327-0000-00-36100(	$ 20	$ 50	$ 54	$ 16	
Proceeds from Streetscapes		$ -	$ -	$ -		
Reserve fund rollforward		$ -	$ -			
State Grant Receipts		$ -	$ 5,000	$ 16,935	$ -	
Sale of Assets				$ -		
Misc				$ -	$ 895	
Proceeds from Capital Loan				$ -		
Total Projected Revenue		$ 336,020	$ 343,398	$ 351,562	$ 176,366	

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2013
Proposed Operating Budget - Expenditures
SPLOST

Item Description	Account Number	FY 13 Proposed	FY 12 Budget	FY 11 Actual	12/31/11 YTD Actual	
Program Salaries	327-1500-10-511100	$ 40,580	$ 48,695	$ 47,903	$ 26,422	
FICA	327-1500-10-512200	$ 3,104	$ 3,725	$ 3,623	$ 2,000	
Group Insurance	327-1500-10-512100	$ 979	$ 742	685	$ 367	
Retirement	327-1500-10-512400	$ -	$ -	-	$ -	
Workers Comp	327-4221-55-512700	$ 253	$ 253	$ -	$ -	
Small Equipment	327-4221-55-531600	$ 9,400	$ 7,000	$ 5,249	$ -	
Roads and Streets Capital	327-4221-55-522205	$ 45,000	$ 45,000	$ 45,826	$ 29,605	
Roads / Streets / Sidewalks Small Repairs	327-4221-55-522200	$ 10,574	$ 27,000	$ 6,980	$ 24,522	Pothole / Sidewalk repairs
Water Sewer System Improvement	327-4000-70-541400	$ -	$ 10,000	$ -	$ 3,660	
City Hall	327-1610-10-541400	$ 110,268	$ 110,268	$ 109,959	$ 55,134	Per Amort Schedule
Grant Match	327-4221-55-541210		$ -	$ 45,283	$ -	
Valley Streetscapes Grant Match	327-4221-55-541214	$ 45,000	$ -	$ 10,018	$ 3,775	
Public Safety	327-3223-20-581200	$ 9,048	$ 12,716	$ 11,896	$ 8,184	Patrol Car Payments
Parks	327-6220-45-522200	$ -	$ 6,500	$ 12,211	$ 6,178	
Valley Street Extension	327-4221-55-581210	$ 57,564	$ 57,564	$ 57,564	$ 28,782	
Revenues over Expenditures		$ -	$ 1,507	$ -	$ -	
Professional Services / Audit	327-1500-10-521230	$ 4,000	$ 4,000	$ 4,000	$ 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	$ 250	$ 180	$ 178	$ 117	
Total Projected Expenses		$ 336,020	$ 337,550	$ 363,775	$ 193,946	

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2012
Proposed Recurring Charges
SPLOST

	July	August	September	October	November	December	January	February	March	April	May	June	**Total**
City Hall Loan	9,189	9,189	9,189	9,189	9,189	9,189	9,189	9,189	9,189	9,189	9,189	9,189	**110,268**
Police Car - Unit # 8	754	754	754	754	754	754	754	754	754	754	754	754	**9,048**
Valley Street	4,797	4,797	4,797	4,797	4,797	4,797	4,797	4,797	4,797	4,797	4,797	4,797	**57,564**
Total	**14,740**	**14,740**	**14,740**	**14,740**	**14,740**	**14,740**	**14,740**	**14,740**	**14,740**	**14,740**	**14,740**	**14,740**	**176,880**

Memorandum

To: Mayor Roberts

CC: Each Member of Council

From: City Manager

Date: 4/5/2012

Re: Proposed 2012 Solid Waste Budget Submission

Attached is the proposed Solid Waste Budget for the fiscal year beginning on July 1, 2012 and ending on June 30, 2012.

This budget projects total revenues of $86,500 while projecting expenses at $86,282 leaving an estimated positive cash flow of $218.

REVENUE:

Revenue is estimated to increase slightly over the course of the next fiscal year, based on our year to date numbers of our current budget year.

We are estimating late charges to remain the same, although our current budget year is running slightly ahead of projections.

EXPENSES:

Over the previous three budget cycles we have continuously increased the portion of the Customer Service Salary that solid waste services pays for. This year, the entire salary of one part time customer service representative will be funded from solid waste. This employee handles new account establishment, billing, and all coordinating with the contract provider.

Contract services are also estimated to increase based on current year to date expenses.

Bank charges are being covered by the water fund, and moving forward will not be shown in this budget.

Street light contribution has been reduced this year to $4,000, based on available funds.

LOOKING FORWARD:

Customer service has identified all residents within the City that are not currently solid waste customers. We will be undertaking a marketing effort, focused on growing our customer base by 30 customers per year over the next three years. In doing so, we will be able to increase profits by approximately $3,000 per year.

CONFIDENTIAL

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2013
Proposed Operating Budget - Revenues
Sanitation

Item Description	Account Number	FY 13 Proposed	FY 12 Budget	FY 11 Actual	12/31/11 YTD Actual
Sanitation Charges	540-0000-00-344210	$ 84,000	$ 80,640	$ 80,195	$ 42,036
Late Charges	540-0000-00-34210	$ 2,500	$ 2,500	$ 2,765	$ 1,650
Total Projected Revenue		$ 86,500	$ 83,140	$ 82,960	$ 43,686

City of Ball Ground, Georgia
For Fiscal Year Ending June 30, 2013
Proposed Operating Budget - Expenditures
Sanitation

Item Description	Account Number	FY 13 Proposed	FY 12 Budget	FY 11 Actual	12/31/11 YTD Actual
Customer Serivce Salary Share	540-1500-10-511100	$ 15,281.99	$ 14,554	$ 8,589	$ 7,908
Contract Services	540-4300-75-521330	$ 66,000	$ 61,000	$ 67,124	$ 32,687
Bank Charges	540-4300-75-523350			$ -	$ -
Bad Debt	540-4300-75-574000	$ 1,000	$ 2,400	$ -	$ -
Street Lights		$ 4,000	$ 5,000	$ 1,864	
Total Projected Expenses		$ 86,282	$ 82,954	$ 68,988	$ 32,687
	Revenues over Expenditures	$ 218	$ 186	$ 13,972	$ 10,999