

City of Calhoun

2014-2015 Budget



NATIONAL TRUST FOR HISTORIC PRESERVATION



Signature Community
Creating a Climate for Success



**City of Calhoun
Fiscal 2014-2015
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CITY OF CALHOUN

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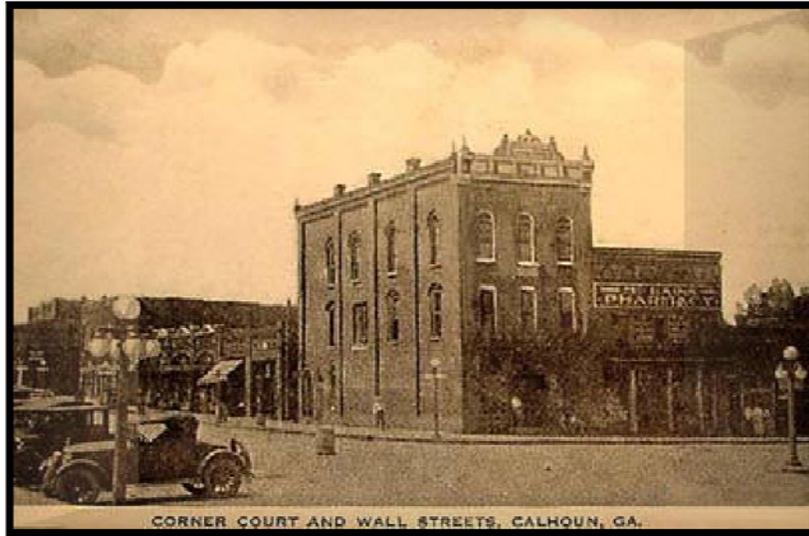
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Introduction

The City of Calhoun is the county seat of Gordon County, Georgia. Sometime in the late 1840s, Dawsonville was the name of the settlement along the Western and Atlantic Railroad in Gordon County which is today known as the City of Calhoun. Renamed for former U.S. Senator John C. Calhoun in 1850, the City was chosen as the county seat by an election held in Gordon County in 1851. The Georgia General Assembly incorporated Calhoun as a city on January 12, 1852.



Corner of Court Street and Wall Street

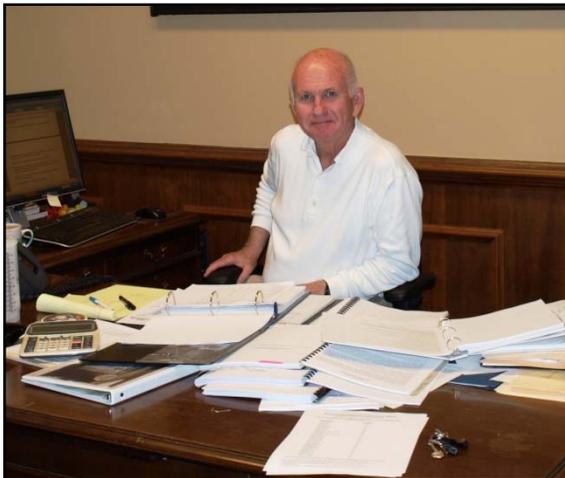
Advantageously located on both sides of Interstate 75, Calhoun has a lot to offer residents and visitors alike. Calhoun sits between Chattanooga, TN and Atlanta, GA on Interstate 75, US Highway 41 runs directly through downtown and intersects with Highway 53 running east and west. This combination of major highways quickly connects Calhoun to several key cities in the southeastern United States. With such easy transportation access, Calhoun has become the home of many diverse companies, from textile mills to heavy equipment machinery manufacturing.



Corner of Court Street and Wall Street



**Councilman Matt Barton, Councilman David Hammond,
Mayor Jimmy Palmer,
Councilman George Crowley, Councilman Al Edwards**



The City of Calhoun operates under the Council-Administrator form of government for the General Government division and has a General Manager for Calhoun Utilities. The Council sets policy and relies on the City Administrator and the General Manager to implement those policies. The Council consists of the Mayor and four Council members, all elected at large, with four year, staggered terms to maintain continuity. The Council represents the interests of the City of Calhoun by adopting public policies, determining the City's mission statement, scope of service, and tax levels. The Council also approves ordinances, new projects and programs, and ratifies the budget.

City Administrator, Eddie Peterson

The City Administrator, Eddie Peterson, is appointed by and reports directly to the Mayor and Council. Responsibilities of the City Administrator include the implementation of the City Council adopted policies and directives and the day-to-day operation of the City. Those departments consist of **Finance, Human Resources and Administration, Public Safety;** Police, Municipal Court, Probation and Fire; **Public Works;** Street, Animal Control, Cemetery, Sanitation and Parks; **Recreation;** Participant, Golf Maintenance and Golf Pro; **Community Development;** Airport, Downtown Development and Main Street; and **Community Service;** Library, Auditorium, Depot and other welfare related items.



The General Manager of Calhoun Utilities, Larry Vickery, is appointed by and reports directly to the Mayor and Council also. Responsibilities of the General Manager include the implementation of the City Council adopted policies and directives and the day-to-day operation of Calhoun Utilities. Those departments consist of the Water and Wastewater fund, Electric fund, Telecommunication fund and Utility Internal Service fund. The internal service fund includes utility administration, meter reading, customer services, utility billing, utility tellers, engineering,



General Manager, Larry Vickery

finance, GIS, work order dispatch and purchasing. The internal service fund budget includes fees from water, wastewater, telecommunications and electric enterprise funds, as well as service fees from the governmental funds to compensate for finance and GIS services, as well as billing engineering and customer services if applicable.



The development of the 2014-2015 budget is based on provisions provided within the City of Calhoun Charter and the Code of Ordinances therein. The budget includes balanced separate funds as required by State Law and Generally Accepted Accounting Principles. The budget is adopted on a modified accrual basis; capital outlay and debt principal payments are budgeted, while depreciation is not. This assists in assuring that cash flow is adequate for the year. The budget is monitored on an on-going basis by the Finance Department and the City Administrator or General Manager, as applicable. Quarterly reports are presented to the Mayor and Council for review and to make any needed budget amendments. The legal level of budgetary control (the level at which expenditures cannot legally exceed the approved budget) is maintained at the departmental level. The objective of these budgetary controls is to ensure compliance with legal provision and with budget policies adopted by the Mayor and Council.



The City's accounting records are annually adjusted and reported on the full accrual basis of accounting as required by generally accepted governmental accounting principles. Accrual statements focus on the total economic resources



James F. Palmer, Mayor



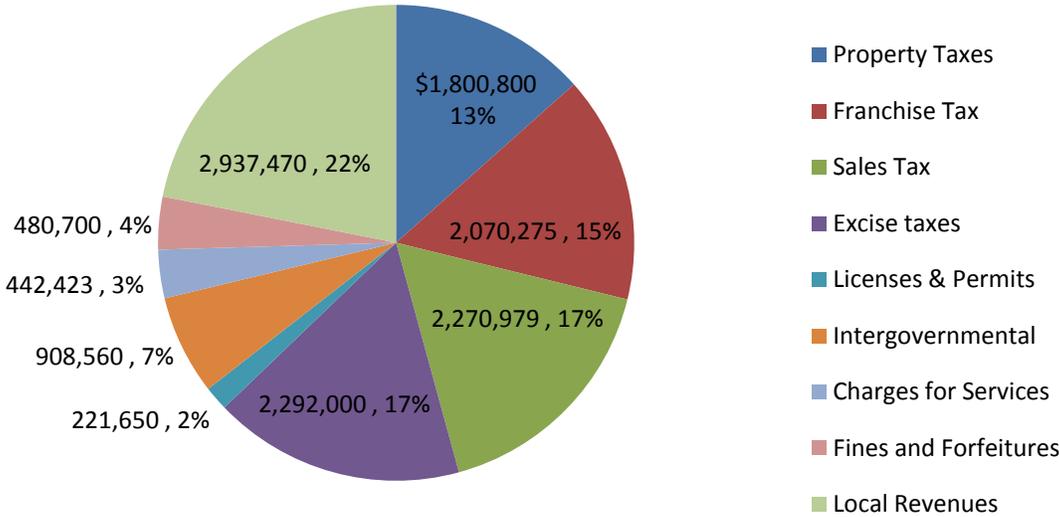
(current and long-term) available and obligated. Recognizing expense for depreciation of capital assets is part of accrual basis accounting, while capital outlay and debt is recorded against the applicable balance sheet accounts in the City's annually issued Comprehensive Annual Financial Report.



**General Fund
Revenues**

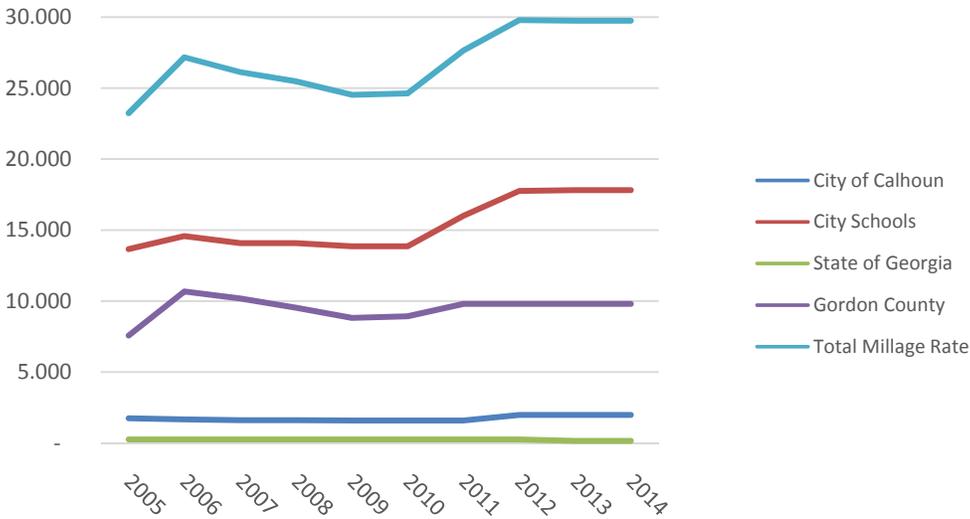
The following displays the City's budgeted general fund revenue sources for fiscal 2015 and precedes a short discussion of each category.

2015 General Fund Revenue Budget

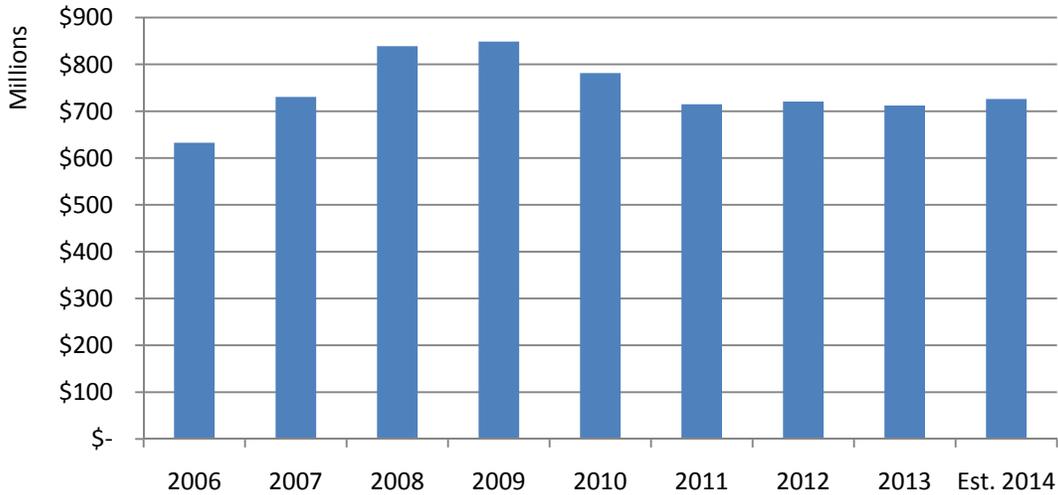


Property tax revenues consist of all current and prior year tax collections for levied property taxes, public utility taxes, ad valorem taxes for vehicles and motor homes, real estate transfer and intangible taxes, and penalties and interest on delinquent taxes. The Mayor and Council normally set the millage rate for City and school M&O in late August or early September, with tax notices to be mailed in October and due in December of each year. The City's ad valorem tax collection rate is normally 96% by the end of the fiscal year. However, the City continues collection efforts indefinitely and has a record of over 99% collections on most prior years. See the following charts for a summary of the millage rate and property tax digest over the past ten years by calendar year.

Property Tax Millage Rate by Calendar Year

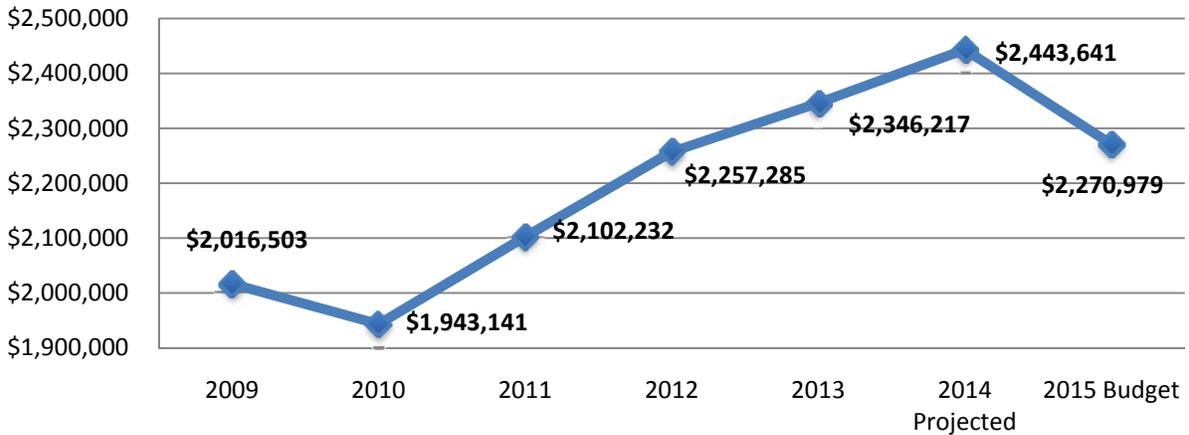


Tax Digest



The City collects franchise taxes from private utility companies and Calhoun Utilities at a rate of 3-4% for water, sewer, electric, telecom, gas, and cable services on City right-of-ways. Local option sales taxes are used for ad valorem tax rollbacks.

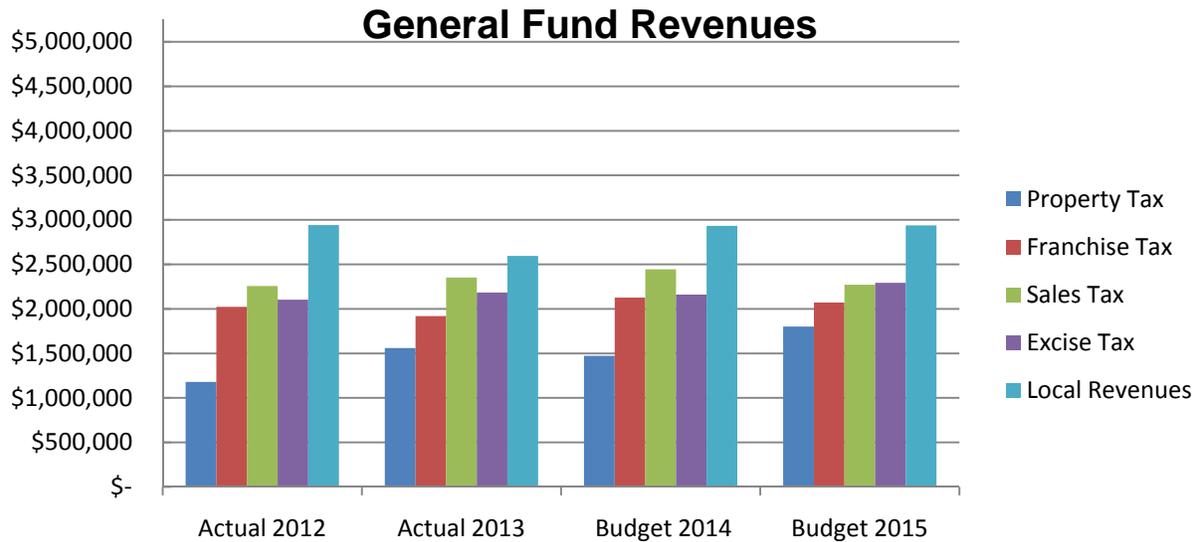
Local Option Sales Tax



LOST collections have decreased due to the implementation of HB 386 which provides a sales tax exemption on energy for manufacturers and qualified agricultural producers. This will be phased in over a four year period, but the City and County have implemented an excise tax that will offset this in part.

Excise tax collections include beer, wine, and liquor pouring taxes, occupational taxes (business licenses), along with gas marketers, insurance premium, and financial institution taxes. Licenses and permit fees are collected for special licenses and permits such as taxi service, pawn shop, and grocery stores. Permit fees are also collected for building, electric, plumbing, and various other related licenses.

Following is a chart comparing the budgeted revenues for FY 2012 through FY 2015.

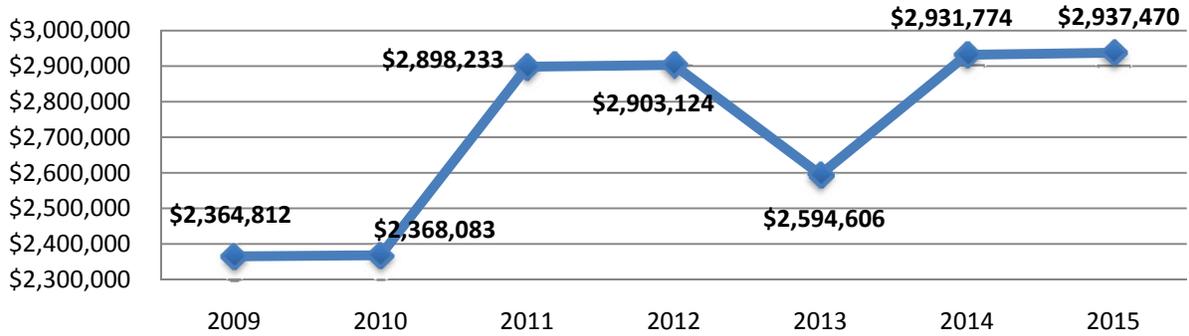


Intergovernmental revenues include grants and reimbursements from local, state, and federal agencies. Fiscal 2015 grants consist of a \$30,000 from GSAR for fire department search and rescue training and education, and approximately \$130,000 for street paving from Georgia DOT, as well as \$400,000 for Streetscape IV. Revenues include over \$5,000 in funding from the Department of Justice for overtime reimbursement for certified federal officers employed by the City of Calhoun. Other intergovernmental agreements include over \$250,000 in reimbursement from the County for library and airport wages and benefits. The City also plans to receive approximately \$30,000 from the Housing Authority in lieu of taxes.

Charges for services consists of probation and municipal court administration fees, service fees from other funds based upon the cost of employee services provided by general fund, cemetery lot sales, and other various service charges. Service fees are paid by all other funds with employee expenses for mayor and council, finance, human resources, and legal costs expensed in general administration. Fines and forfeitures are comprised mainly of the transfer from the municipal court fund of fine revenues in excess of amounts that must be paid out to other outside agencies.

Local revenues includes income generated through interest on reserves and other temporarily idle funds and a 6% lease of asset/royalty fee based on gross sales from Calhoun Utilities for water, sewer, and electric. The revenue from Calhoun Utilities was based solely on budgeted amounts through 2008, but was transferred based on actual gross revenue from Calhoun Utilities starting in 2009.

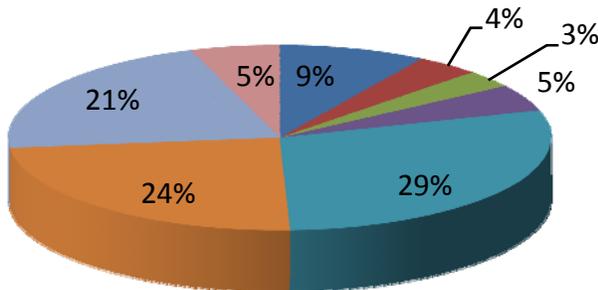
Rents/Royalties from Calhoun Utilities



Current Year Budget Break-Down

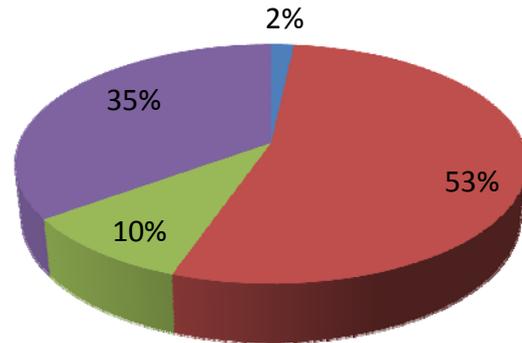
The General fund budget expenditures for fiscal 2015 are depicted by legal level of control. The following chart displays the budgeted expenses for fiscal 2015 for Utility funds. The Utility Internal Service fund is not included since all services are provided to other funds and expenses are shown there.

General Government 2015 Budgeted Expenditures



- General Admin
- Court Services
- Comm Service
- Community Dev.
- Police Dept.
- Fire Department
- Public Works
- Transfers

Calhoun Utilities 2015 Budgeted Expenditures



- Telecommunications
- Electric
- Wastewater
- Water

The largest part of budgeted expenditures for the general fund is public safety, which includes the police and fire departments. Public works and general administration make up the other large areas of governmental expenditures.

All general government expenditures are heavily weighted towards personnel wages and benefits as shown in the following pie chart. The budget reflects interfund charges which are service fees paid to other funds. General fund service fees include expenses for human resources and management along with charges from Calhoun Utilities for the function of finance and GIS systems. The utility administration fund also charges solid waste to cover the cost for utility billing, collection, and customer service. Other financing uses consist of transfers to other funds that require additional funding in order to balance, such as transfers to recreation, golf debt service, and solid waste.

Personnel Wages and Benefits

The budget includes only a minimal cost of living raise and necessary step increases for new certifications and training. No cost of living increases were included in the three years prior to fiscal 2013 and all end of year salary compensation, which historically had been part of individual salaries, were removed and no annual amounts have been awarded for the current year or the past five years to control costs during the current economy.

Debt Summary

Short-Term Debt: The City issued Tax Anticipation Notes (TAN's) for the 2008-2010 calendar years in order to provide the needed cash flow for the City schools between property tax collections. There is no current outstanding balance and the City does not anticipate needing short-term debt during fiscal 2015.

Long-Term Debt: The City has issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities, including the renovation and expansion of educational facilities within the City. General obligation bonds are direct obligations and pledge the full faith and credit of the City. The City has issued revenue bonds where the City pledges income derived from the acquired or constructed assets to pay debt service. Also, the City is obligated for notes payable, capital leases, claims, an unfunded pension plan, and landfill post-closure liabilities. Arbitrage rules apply to the tax-exempt debt issued by the City.

Bonds - On March 9, 2000, the City issued \$4,857,800 in Calhoun Recreation Authority refunding revenue bonds at an interest rate of 4.16%. The City issued the bonds to advance refund \$4,470,000 of the outstanding series 1992 Calhoun Recreation Authority revenue bonds with interest rates ranging between 4.7% and 6.125%. The bonds from the refunded 1992 issue are fully retired. Annual debt service requirements are approximately \$370,000 until the bonds are retired in fiscal 2018. The Recreation Authority revenue bonds principal and interest are paid by a general fund transfer of resources to the debt service fund.

In fiscal 2002, the City issued \$14,995,000, in school general obligation bonds. These bonds bear interest rates ranging from 3% to 5% and mature in December 2021. On February 24, 2003, the City issued an additional \$5,000,000 in school general obligation bonds. These bonds bear interest at rates ranging from 3.5% to 4.25% and mature in October 2021. These bonds are being used to finance construction for the City's schools and will be repaid, in part, from special sales taxes currently approved and being assessed within the City. The City schools have retired the 2002 and the 2003 bonds early, as of fiscal 2014. The school bonds principal and interest were paid by the school bonds debt service fund.

At the end of fiscal 2011, the City issued \$21,000,000, in school general obligation bonds with interest rates ranging from 4.621 to 4.921% that mature September 2022 to 2025. These bonds are being used to finance construction of a new middle/high school complex on the current property and will be repaid, in part, from special sales taxes approved and beginning assessment in July 2012. Annual debt service requirements to amortize the school bonds are approximately \$1 million in interest through 2022 plus principal retirement of approximately \$5.25 million until 2025. However, the bonds are Qualified School Construction Bonds and a federal subsidy will be received to pay the majority of the interest. The school bonds principal and interest are paid by the school bonds debt service fund.

During fiscal 2013, the City issued approximately \$12,000,000 in school general obligation bonds to continue financing the construction of the middle/high school complex. These will be repaid from the special sales tax approved and beginning assessment July 2012. Annual debt service requirements to amortize the school bonds are approximately \$480,000 in interest through fiscal 2026 plus principal retirement ranging from \$615,000 to \$2,100,000 each year starting in 2027 and continuing through fiscal 2033.

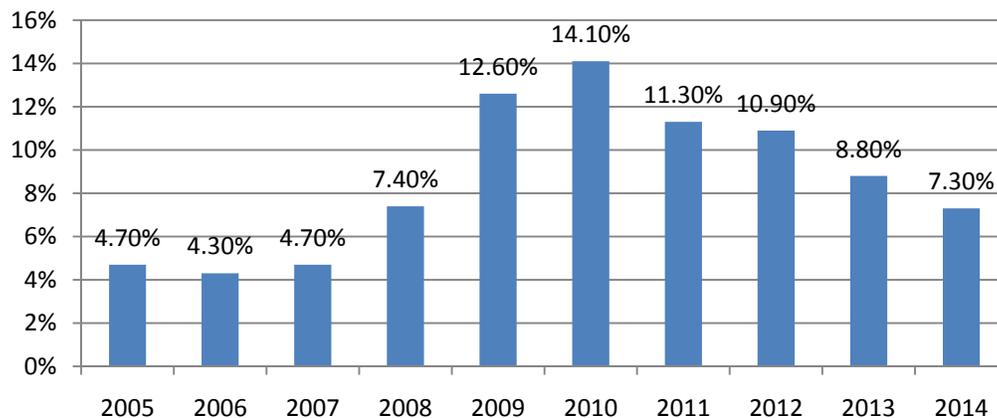
Capital Leases –In fiscal year 2013, the City entered into a capital lease with the Electric fund for a new fleet of police patrol cars for \$731,402. The financing period is 3 years at a 1.00% interest rate and these will be paid off with SPLOST funds. In fiscal year 2013, the City also entered into a capital lease with the Electric fund, payable with SPLOST funds, for the purchase of golf carts and the installation of new golf greens and irrigation at Fields Ferry golf club. The cost was \$131,242 for a term of approximately 2 ½ years at 1.0% interest. In fiscal 2008, the City entered into a capital lease for a fire platform truck in the amount of \$694,872. The financing period is 7 years at an interest rate of 3.58%. In fiscal year 2009, the City entered into a capital lease for a fire pumper truck in the amount of \$392,733 for a period of 7 years at 3.6%. The governmental activities capital leases are being repaid from the general fund. Annual debt service requirements to amortize these capital leases are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 372,988	\$ 4,499	\$ 377,487
2016	84,007	266	84,279
Total	\$ 456,995	\$ 4,765	\$ 461,766

Landfill Post-closure Care - The City’s industrial landfill was closed under Georgia Environmental Protection Division (EPD) guidelines in 1992. Estimated maturities of the post-closure costs are recorded as long-term debt in the solid waste enterprise fund at an estimated annual cost of \$25,000 until fiscal year 2016. Amounts on landfill closure costs are being repaid from the solid waste fund.

Future Outlook

The entire nation has experienced unprecedented economic times in the last five years and the City of Calhoun has been no exception. With an economy that depends heavily on manufacturing and industry, the economic downturn has taken a toll on the local economy as evidenced by the unemployment rates. There is a definite downward trend in the last few years, however.



A few years ago, the City and County elected officials agreed upon a new distribution formula for the local option sales tax, which is currently in effect. The distribution formula increased the City’s portion of funding by 1% each year for fiscal years 2011 and 2012 and 2.35% in 2013 when it was re-distributed based on population. The City and County updated their twenty-year Comprehensive Plan in 2007, which provides for a 2007-2027 plan. The City of Calhoun has amended the Hotel/Motel Occupancy Tax from 5% to 8% for the purpose of enhancing and promoting travel and tourism. The City will continue to direct a portion of the tax to the Industrial Development Authority for economic development and the Chamber of Commerce for tourism. The Recreation Authority, Downtown Development Authority and the City will now also receive a portion of the tax. Certain requirements will have to be met before funds can be expended by the Recreation Authority or the City. We anticipate a return to growth in population and economic development over the next five year period.

Following are some helpful stats for the City of Calhoun from July 2010 unless otherwise noted (sources: www.city-data.com and www.factfinder2.census.gov).

Population		Males	7,665 or 49.0%
2010	15,650 (+38.2% change since 2000)	Females	7,985 or 51.0%
2000	10,000 (from 2000 Census data)		
Median Resident Age	35.1	Number of resident living and working 7,510 (65.1%)	
Georgia Median Age	35.3		
White Non-Hispanic	64.7%	Estimated Median Household Income	
Hispanic	25.0%	Calhoun	2010 \$29,263
Black	6.6%		2000 \$33,618
Other	3.7%	Georgia	2010 \$49,736
Estimated Per Capita Income		Median House or Condo Value	
2010	\$17,861	Calhoun	\$149,000 (Compared to 2000 - \$93,400)
2000	\$13,446	Georgia	\$160,200
Average Household Size		Residents with income below poverty level	
Calhoun	2.67 people	Calhoun	23.8%
Georgia	2.63 people	Georgia	16.5%
Number of Firms as of 2010:			
Calhoun	1,933		
Georgia	901,105		
March 2013 cost of living index in Calhoun: 89.3 (US Average is 100)			

**Calhoun Utilities
Revenues**

An annual 3% water and sewer rate increase was implemented for a period of three years for the purpose of debt repayment. There will be \$30,000 per month set aside for GEFA loan projects, which include King Street sewer replacement, Mauldin Water Treatment Plant upgrades, galvanized pipe replacement and I-75/Red Bud Road utility relocation. Any additional revenues collected will go to accelerated debt repayment and/or additional utility projects as determined by the City Council. There was no change on electric or telecom. Minor adjustments were also done on the Water and Sewer minimum rates to assist in bringing them in line with prior agreements.

Water Treatment Plant: The expense budget for the Water department includes a line item, “Royalty-Lease of Assets” which includes a lease fee to the general fund for the use of the water system by Calhoun Utilities. The Brittany Drive location also has budgeted for an expansion that was started in fiscal 2011 and should be completed in fiscal 2015. This was funded in part with a GEFA loan with a 30% ARRA forgiveness. The remainder of the project will be funded with a GEFA loan as well. The Mauldin Rd. location has \$3.9 million budgeted for concrete and baffle repairs in fiscal 2015.

Water Distribution: The Water Distribution department has budgeted for the continuation of the 2” Galvanized Line Replacement project to be funded with a GEFA loan for \$1,440,000. They are also budgeting for the Hwy. 53 Transmission Main second connection to Floyd County to be funded by SPLOST.

Waste Treatment Plant: The expense budget includes a line item, “Royalty-Lease of Assets” which includes a lease fee to the general fund for the use of the wastewater system by Calhoun Utilities.

Wastewater Collection: The budget for the Wastewater Collection department includes the King Street Replacement project which is budgeted to be funded from GEFA, as well as a few smaller projects that are needed at this time.

Electric Fund: The expense budget includes a line item, “Royalty-Lease of Assets” which includes a lease fee to the general fund for the use of the electric system by Calhoun Utilities. The budget reflects the operating costs for the natural gas turbine generator. The electric budget includes continued system upgrades and funding for system expansions associated with growth.

Telecommunication Fund: The Telecommunications budget remains fairly constant as compared to the prior year.

Fiscal Impact

Actions by the Mayor and Council of the City of Calhoun regarding the operating budget and capital improvement plan have a major impact on public services and capital projects that are an integral part of the economic development and quality of life in Calhoun. The challenge is balancing the service needs of citizens against limited financial resources. This budget document represents the culmination of that effort to produce balanced budgets for the governmental funds as required by state law. Departments have scrutinized expenditures in order to balance expenditures with projected revenues. The City will be prepared to reduce expenditures should revenues not meet the projected levels.

Calhoun Utilities’ capital expense program funds for 2014-2015 are \$9,931,477. The five-year capital plan totals \$48,440,077. It addresses improvements required due to maintenance items that we have not been able to purchase, growth and federal/state mandates.

Budget Notes

City management has included the utility transfer policy in its budget and accounting policy, and it has been reviewed and approved by the Mayor and City Council.

Compensation Benefits: The budget currently includes minimal amounts for distribution by department heads based on merit and a minimal cost of living increase. All Christmas bonuses have been removed from compensation.

Capital Improvement Programs

The City is addressing several areas directly related to growth and mandates from Federal and State agencies, the major one being:

- The proposed new NPDES (National Pollutant Discharge Elimination System) limits for the Wastewater Treatment Plant.

Future Outlook

The City has purchased the rights to new nuclear generation as a member of the Municipal Electric Authority of Georgia. This is a 4–5 year construction period before the generation will come on line. The purchase of the natural gas generator has enabled the City to provide more stable electric rates and allow the City to retain a fair share of the market.

Acknowledgments

Because of the special challenges of restricted revenues and the demand for quality services, the City began its budget preparation early and attempted to remain as conservative as possible in projecting revenues for the coming fiscal year. City management acknowledges the work by the finance department and department heads in a team effort to produce an updated, attractive product that provides the information necessary to analyze the City’s operations. City management also

acknowledges and appreciates the time and effort spent by the Mayor and Council, the City School Board and staff, and the Golf Advisory Commission in developing the projected budget to the current level designed to meet the needs of citizens, business and industry.

Respectfully Submitted,



Eddie Peterson
City Administrator



Larry Vickery
General Manager, Calhoun Utilities

City of Calhoun, Georgia
Officials, Management and Appointed Professionals
July 1, 2014

Elected Officials:

Mayor James F. Palmer
 Mayor Pro Tempore Al Edwards
 Councilperson Matt Barton
 Councilperson George Crowley
 Councilperson David Hammond

Appointed Officials and Management Related to General Government:

Administrator F. Eddie Peterson
 Director of Finance Andrea K. Bramlett
 Human Resource/ Assistant City Administrator Linda Brookshire
 Police Chief Garry Moss
 Fire Chief Lenny Nesbitt
 Superintendent of Street Department Kevin McEntire
 Probation Director Neal Russell
 Town Marshal Randy Jackson
 Code Enforcement Don McGinnis
 Downtown Development Suzanne Roland
 Recreation Director Kim Townsend
 Golf Professional Eric Stewart
 Superintendent of Golf Maintenance Harold Franklin
 City Clerk Paul Worley

Appointed Officials and Management Related to Calhoun Utilities:

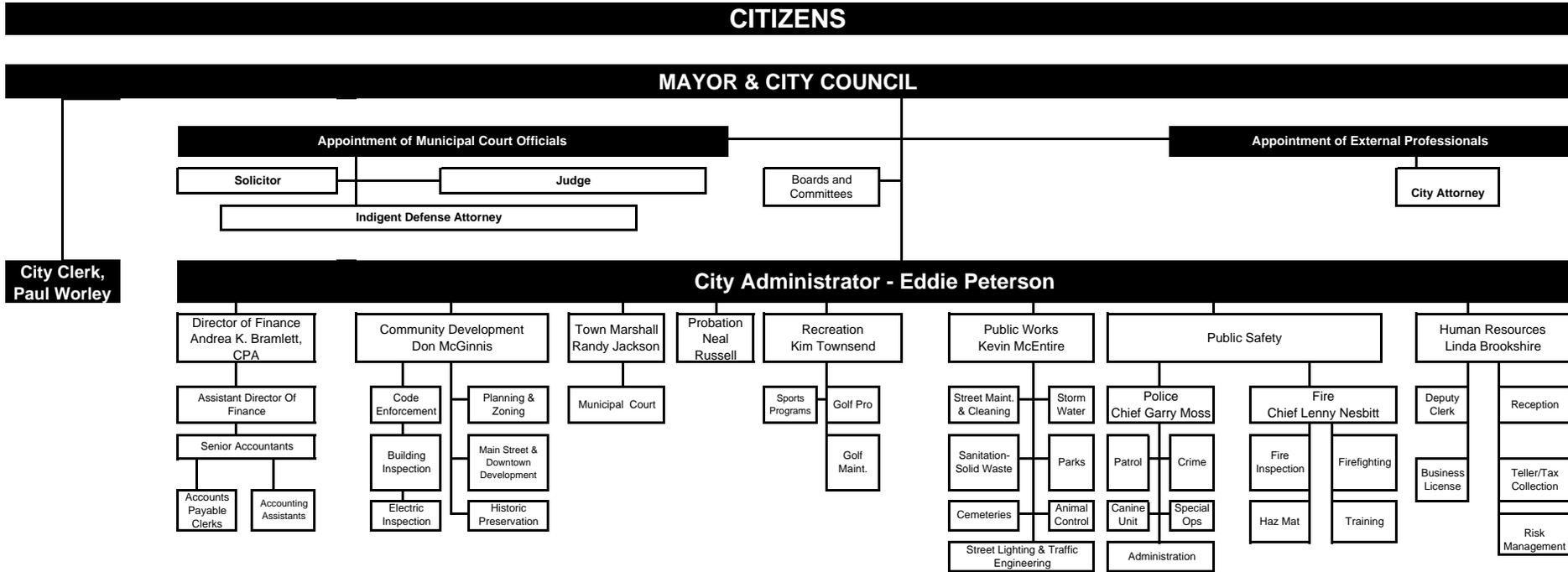
General Manager Larry Vickery
 Director of Finance Andrea K. Bramlett
 Director of Water & Sewer Jerry Crawford
 Water Plant Superintendent Danny Stephens
 Sewer Plant Superintendent John Banks
 Water & Sewer Construction Superintendent Mark Williamson
 Water and Sewer Maintenance Superintendent Bobby Robertson
 Superintendent of Electric Department Jeff Defoor
 Superintendent of Telecommunications Brad Carrick

Appointed Professionals

Municipal Court Judge Suzanne Hutchinson Smith
 Municipal Court Prosecutor George Govignon
 Municipal Court Indigent Defense Attorney Rebecca B. Parris
 City Attorney George Govignon

CITY OF CALHOUN, GEORGIA

FISCAL 2014-2015 GOVERNMENTAL ORGANIZATIONAL CHART



CALHOUN UTILITIES

FISCAL 2014 - 2015 ORGANIZATIONAL CHART

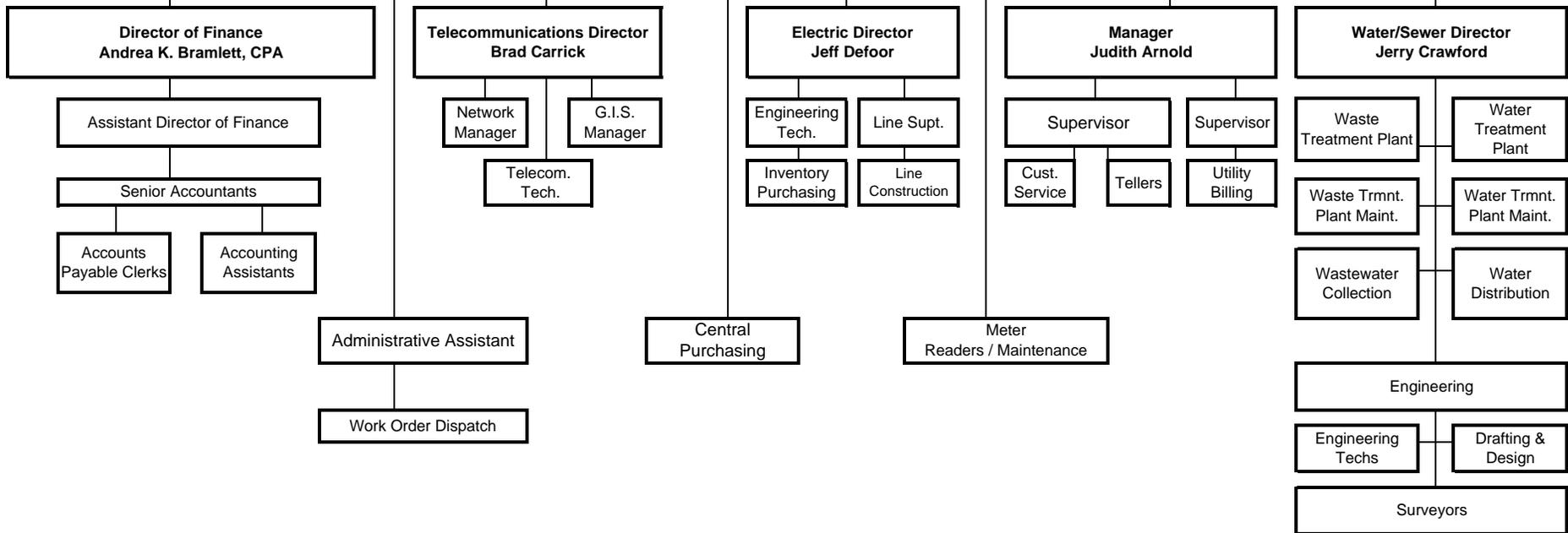
CITIZENS

MAYOR & COUNCIL

APPOINTED EXTERNAL PROFESSIONALS

City Attorney

General Manager - Larry Vickery





City of Calhoun, Georgia Financial Policies

Management of the City is responsible for establishing and maintaining an internal control structure, designed to ensure that assets of the City are protected from loss, theft or misuse, and to ensure that adequate time is allowed for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure was designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of controls should not exceed the benefit likely to be derived and the valuation of cost and benefits requires estimates and judgment by management.

Calhoun Utilities will make transfers to the General Fund from utility funds (Water and Sewer, Electric, and Telecom) for lease of assets/royalties and franchise fees. These transfers will be at a rate of 10.125% of gross billable sales or fees for fiscal year 2015 as authorized by the Mayor and Council during the annual budget process. This includes 4% franchise fees for City right-of-way usage and 6.125% for lease of assets/royalties.

The following excerpts, relating to fund balance and the budget process, were taken from the City of Calhoun Financial Policies and Procedures adopted May 23, 2011 and are presented here for the benefit of users of the budget document.

I. FUND BALANCE AND NET ASSETS

In order to protect against recession and other emergencies, the City's policy is to achieve and maintain cash reserves equal to at least three times the average monthly operating expenditures for the general fund and major enterprise funds. The Mayor and Council may authorize loans from these reserves through the budget process or formal approval in a Council meeting for budgetary shortfalls or capital expenditures. A repayment schedule is established including principal and interest at rates comparable to outside state lender rates at the time of the loan for loans between funds. Money spent from reserves should be replenished as soon as circumstances allow. Reserves should be analyzed each year when the budget is passed and every effort should be made to meet the established goal.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

II. BUDGETARY PROCESS

The Budget is the process and means by which the Mayor and Council decide upon the level and type of service to be provided based upon the level of available resources.

Fiscal Year

The fiscal year of the City shall commence on July 1 of each year and end on June 30 of the following year.

Budgetary Basis

Annual balanced budgets are adopted on a modified accrual basis of accounting with the exception that principal debt payments and capital outlay are budgeted and depreciation is not. Revenues include those which are due for the current year. Expenditures appropriated by the annual budget include items for which disbursements are made during the fiscal year through the payables process. Open purchase orders lapse at year end, but can be re-appropriated within the budget constraints of the next fiscal year.

Legal Level of Budgetary Control

The level at which expenditures cannot legally exceed the approved budget is at the department level as established by the Mayor and Council. Departments are based on the organizational chart, major functional activities, legal requirements and areas of responsibility.

Line Item Budget

The budget document shall include a line item budget with a summary at department level as department is defined by the Mayor and Council.

Budget Goals

Each department shall establish its budget goals for the current fiscal year and these shall be included in the final budget document.

Budget Officer

The City Administrator shall be the constituted budget officer for the general government of the City of Calhoun. The General Manager shall be the constituted budget officer for Calhoun Utilities. The budget officer can make reallocation of budget amounts within expenditures/expenses of a department or a revenue of a department, as department is defined by the Mayor and Council. However, any changes between departments within a fund or any increase in the total departmental appropriation require a budget amendment and City Council approval.

Budget Procedure

- a. The City Administrator shall establish a budget calendar, outlining all the due dates for each fiscal year, and forward the budget calendar to the Mayor and Council for their approval prior to enactment.
- b. A budget draft shall be prepared with input from the City Administrator, General Manager, Human Resource Department, Department Heads and Finance Department.
- c. The proposed draft shall be reviewed /amended in work sessions with the Mayor and Council.
- d. Two budget hearings shall be held prior to adoption, in order to receive public input.
- e. The City Budget shall be adopted annually by resolution of the Mayor and Council.
- f. The Mayor and Council shall approve amendments to the budget regarding increased and decreased revenues or expenses for a fund, by resolution. The budget officer shall approve transfers of appropriations within a department among line items.

Budgetary Controls/Reports

A system of budgetary controls shall be maintained to assure adherence to the budget. Timely quarterly reports shall be prepared comparing actual revenues and expenses with budgeted amounts. Copies of these reports shall be prepared by the Finance Department and shall be distributed to the Mayor, Council and department heads, on a timely basis. Budget amendments requiring Mayor and Council approval shall be presented quarterly for their review and approval. Budget reallocations are recorded in the general ledger by the Finance Department upon approval by the City Administrator. Budget amendments are recorded in the general ledger by the Finance Department after approval of the City Council is obtained.

Balanced Budget

The Budget shall be balanced for every budgeted fund as required by OCGA 36-81-3(b) which necessitates an annual balanced budget for the general fund, each special revenue fund, and each debt service fund. It also requires a project-length balanced budget for each capital projects fund. Total anticipated revenues, plus that portion of fund balance in excess of authorized reserves that is designated as a budget funding source when authorized by the Mayor and Council, shall equal total estimated expenditures for each fund. The City also adopts budgets for other funds not required by Official Code of Georgia, such as proprietary funds, to facilitate planning and due care in managing the resources of the City.

Financing Current Expenditures

The City shall avoid budgetary procedures that balance current expenditures through the obligation of future resources. The City shall avoid short-term borrowing to meet operating budget requirements, except as authorized by the Mayor and Council.

Capital Expense

The budget for Capital Expense shall be incorporated with the current year operating budgets for each fund, and shall be funded by current operating revenue to the extent possible. An itemized listing of capital expense, equipment and projects shall be included in the budget document. A five year capital plan shall be included for each department. The threshold for fixed assets is \$5,000 and \$20,000 for infrastructure.

Proprietary Funds

A business approach is used in budgeting for proprietary fund types. Enterprise funds provide services primarily to customers outside the financial reporting entity and shall be self supporting when possible, with minimized losses when break even is not possible.

**CITY OF CALHOUN,
GEORGIA**

ORDINANCE

WHEREAS, the City Administrator, Utilities General Manager, and City School Board have presented a proposed budget to the Mayor and Council on each of the various funds of the City; and

WHEREAS, the Mayor and Council have reviewed and amended the proposed budgets; and

WHEREAS, the budgets for each division are balanced and summaries are attached as Exhibits "A", "B", and "C" hereto and made a part of said resolution;

NOW, THEREFORE, BE IT RESOLVED, the Mayor and Council of the City of Calhoun hereby adopt said budget for fiscal year July 1, 2014 through June 30, 2015.

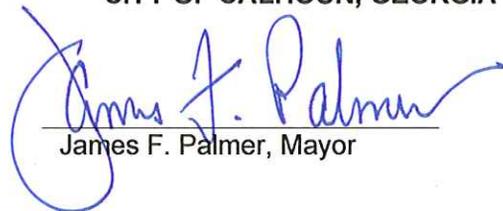
BE IT FURTHER RESOLVED, the expenditures shall not exceed the appropriations authorized by this budget or amendments thereto according to the budget policy. However, expenditures for the fiscal year shall not exceed actual funding available.

ADOPTED this the 16th day of June 2014.

Attest:


Eddie Peterson, City Administrator

CITY OF CALHOUN, GEORGIA


James F. Palmer, Mayor


Larry Vickery, Utilities General Manager

City of Calhoun
2015 Budget Summary
GENERAL GOVERNMENT

	2013 ACTUAL	2014 REVISED BUDGET	2015 BUDGET	% INCREASE (DECREASE)
General Fund				
Revenues				
Property Tax & Intangibles	\$ (1,557,412)	\$ (1,472,150)	\$ (1,823,468)	23.9%
Franchise Tax	(2,025,527)	(2,126,171)	(2,081,561)	-2.1%
Local Option Sales Tax	(2,346,217)	(2,443,641)	(2,270,979)	-7.1%
Excise Tax	(2,204,190)	(2,159,800)	(2,302,000)	6.6%
License and Permit	(218,144)	(297,622)	(221,650)	-25.5%
Intergovernmental	(647,566)	(589,690)	(908,560)	54.1%
Charges for Services	(423,118)	(434,231)	(442,423)	1.9%
Fines and Forfeitures	(455,848)	(468,780)	(480,700)	2.5%
Interest	(4,496)	(4,500)	(3,000)	-33.3%
Rents/Royalties	(2,831,813)	(2,931,774)	(3,028,309)	3.3%
Other Revenues	(384,983)	(3,550)	(3,150)	-11.3%
Total Revenues	<u>(13,099,315)</u>	<u>(12,931,909)</u>	<u>(13,565,800)</u>	4.9%
Expenditures				
Mayor and Council	127,523	230,402	225,428	-2.2%
Elections	-	5,200	100	-98.1%
City Administrator	625,881	712,620	667,805	-6.3%
Tax Administration	64,602	75,801	76,875	1.4%
General Teller	53,014	54,927	56,561	3.0%
Human Resources	132,201	140,235	144,046	2.7%
Risk Management	4,012	5,250	4,900	-6.7%
General Administration	<u>1,007,233</u>	<u>1,224,435</u>	<u>1,175,715</u>	-4.0%
Municipal Court	266,086	308,777	295,707	-4.2%
Probation	116,163	138,899	136,723	-1.6%
Custody of Prisoners	65,400	111,900	80,500	-28.1%
Court Services	<u>447,649</u>	<u>559,576</u>	<u>512,930</u>	-8.3%
Welfare related	61,103	69,401	66,938	-3.5%
Auditorium	725	213	715	235.7%
Depot	16,840	28,044	20,798	-25.8%
Community Center	22,440	6,357	6,857	7.9%
Library	281,349	324,672	319,283	-1.7%
Community Services	<u>382,457</u>	<u>428,687</u>	<u>414,591</u>	-3.3%
Regulatory Inspections and Enforcement	283,889	279,090	295,828	6.0%
Downtown Development	127,249	114,218	116,245	1.8%
Airport	174,408	226,039	226,101	0.0%
Community Development	<u>585,546</u>	<u>619,347</u>	<u>638,174</u>	3.0%

City of Calhoun
2015 Budget Summary
GENERAL GOVERNMENT

	2013 ACTUAL	2014 REVISED BUDGET	2015 BUDGET	% INCREASE (DECREASE)
Police Administration	361,290	359,407	374,850	4.3%
Detectives	528,818	561,510	606,341	8.0%
Patrol	3,041,093	2,384,241	2,512,946	5.4%
Special Operations	381,375	332,136	361,117	8.7%
Police Dispatching	100,421	108,312	108,312	0.0%
Police Department	<u>4,412,996</u>	<u>3,745,606</u>	<u>3,963,566</u>	5.8%
Fire Administration	198,966	190,473	196,382	3.1%
Firefighting	2,595,241	2,599,937	2,574,573	-1.0%
Fire Inspection	135,089	145,028	149,523	3.1%
Fire Training Center	93,495	95,000	94,718	-0.3%
Fire Dispatching	50,210	54,156	54,156	0.0%
Fire Stations and Buildings	20,653	40,000	40,000	0.0%
Fire Debt Service	175,913	175,913	119,734	-31.9%
Fire Department	<u>3,269,567</u>	<u>3,300,507</u>	<u>3,229,086</u>	-2.2%
Animal Control	72,378	80,076	167,061	108.6%
Highways and Streets Admin	108,835	140,249	113,878	-18.8%
Highways and Streets	1,508,658	1,148,520	1,545,043	34.5%
Street Cleaning	93,542	95,992	95,199	-0.8%
Street Lighting	185,586	187,216	187,216	0.0%
Traffic Engineering	183,492	355,735	271,195	-23.8%
Maintenance and Parks	298,487	332,498	353,737	6.4%
Cemetery	172,364	175,369	168,714	-3.8%
Parks Beautification	4,954	4,600	4,900	6.5%
Public Works	<u>2,628,296</u>	<u>2,520,255</u>	<u>2,906,943</u>	15.3%
	<u>12,733,744</u>	<u>12,398,413</u>	<u>12,841,005</u>	3.6%
Excess of Revenues (Over) Under Expenditures	(365,570)	(533,496)	(724,795)	35.9%
Other Financing Sources (Uses)				
Sale of Assets	(69,996)	(102,500)	(12,500)	-87.8%
Transfer In	(339,184)	(134,734)	(128,354)	-4.7%
Transfer Out	833,288	770,730	865,649	
	<u>424,108</u>	<u>533,496</u>	<u>724,795</u>	35.9%
Net Change in Fund Balance	<u>\$ 58,538</u>	<u>\$ -</u>	<u>\$ -</u>	

City of Calhoun
2015 Budget Summary
GENERAL GOVERNMENT

	2013 ACTUAL	2014 REVISED BUDGET	2015 BUDGET	% INCREASE (DECREASE)
Special Revenue Funds				
Recreation Fund				
Revenues	\$ (935,162)	\$ (1,004,287)	\$ (1,087,686)	8.3%
Recreation Administration	75,596	75,565	78,385	3.7%
Participant Recreation	<u>873,013</u>	<u>928,722</u>	<u>1,009,301</u>	8.7%
Total Expenditures	<u>948,609</u>	<u>1,004,287</u>	<u>1,087,686</u>	8.3%
Net Change in Fund Balance	<u>\$ 13,447</u>	<u>\$ -</u>	<u>\$ -</u>	
Minor Special Revenue Funds				
	Net (Profit) Loss			
UDAG Fund	(21,718)	24,090	22,300	-7.4%
Home Investment Partnership Act	-	-	-	-
Confiscated Assets	(87,535)	6,600	6,600	0.0%
Cherokee Mill Loft	(83)	-	-	-
School Tax Fund	-	-	-	-
Hotel/Motel Fund	319,694	452,000	547,595	21.1%
Capital Project Funds				
2005 SPLOST Fund	(1,159,916)	10,000	381,000	3710.0%
2011 SPLOST Fund	(479,277)	1,763,856	1,804,291	2.3%
School SPLOST Fund	18,415	-	-	-
2012 School Bond Capital Project	(7,475,409)	-	-	-
Debt Service Funds				
Golf Debt	-	371,456	367,877	-1.0%
School Debt - Splost	7,460,738	3,842,464	3,697,687	-3.8%
Agency Fund				
Municipal Court Fund	-	785,000	800,000	1.9%
Solid Waste Fund				
Revenues	\$ (850,907)	\$ (715,000)	\$ (726,829)	1.7%
Collection	523,636	561,904	573,400	2.0%
Recycle	26,911	28,125	27,179	-3.4%
Landfill	4,780	31,400	31,800	1.3%
Yard Trimmings and Collections	<u>100,654</u>	<u>93,571</u>	<u>94,450</u>	0.9%
Total Expenditures	<u>655,981</u>	<u>715,000</u>	<u>726,829</u>	1.7%
Net Change in Fund Balance	<u>\$ (194,926)</u>	<u>\$ -</u>	<u>\$ -</u>	
Golf Fund				
Revenues	\$ (599,166)	\$ (826,411)	\$ (814,926)	-1.4%
Maintenance	538,941	542,772	546,809	0.7%
Pro Shop	<u>367,582</u>	<u>283,639</u>	<u>268,117</u>	-5.5%
Total Expenditures	<u>906,523</u>	<u>826,411</u>	<u>814,926</u>	-1.4%
Net Change in Fund Balance	<u>\$ 307,357</u>	<u>\$ -</u>	<u>\$ -</u>	

City of Calhoun
CALHOUN UTILITIES

2015 Budget Summary

	2014 REVISED BUDGET	2015 Proposed Budget	Change in P/Y Budget	PCT CHANGE
<i>WATER & SEWER FUND</i>				
SEWER FUND REVENUE	\$ (6,837,620)	\$ (7,001,265)	\$ (163,645)	2.4%
SWR TREATMENT PLANT	4,258,076	4,493,583	235,507	5.5%
SEWER TRMT PLANT-MAINT	61,101	193,207	132,106	216.2%
SWR TREATMENT-SLUDGE	116,721	133,889	17,168	14.7%
WASTEWATER COLL-MAINT	2,252,872	2,041,736	(211,136)	-9.4%
SWR CONSTRUCTION-LIFT	<u>148,850</u>	<u>138,850</u>	(10,000)	-6.7%
TOTAL SEWER EXPENSE	6,837,620	7,001,265	163,645	2.4%
WATER FUND REVENUE	(15,569,906)	(18,204,639)	(2,634,733)	16.9%
BRIT DR PLT/BIG SPG INTAKE	2,576,844	1,679,756	(897,088)	-34.8%
WTR PLANT-MAULDIN RD & INTAKES	6,833,370	10,162,910	3,329,540	48.7%
WATER TRMT PLANT-MAINT	483,785	303,924	(179,861)	-37.2%
WTR PLANT-DISTRIBUTION	301,857	338,225	36,368	12.0%
WTR CONSTRUCTION-MAINT	<u>5,374,050</u>	<u>5,719,824</u>	345,774	6.4%
TOTAL WATER EXPENSE	15,569,906	18,204,639	2,634,733	16.9%
TOTAL WATER & SEWER FUND	\$ -	\$ -	\$ -	
<i>ELECTRIC FUND</i>				
ELECTRIC REVENUE	\$ (38,012,204)	\$ (38,907,988)	\$ (895,784)	2.4%
ELECTRIC-DISTRIBUTION	37,813,976	38,711,181	897,205	2.4%
ELECTRIC-GENERATOR	<u>198,228</u>	<u>196,807</u>	(1,421)	-0.7%
TOTAL ELECTRIC EXPENSE	38,012,204	38,907,988	895,784	2.4%
TOTAL ELECTRIC FUND	\$ -	\$ -	\$ -	
<i>TELECOMMUNICATIONS FUND</i>				
TELECOMMUNICATION REVENUE	(1,071,544)	(1,248,109)	(176,565)	16.5%
TELECOMMUNICATIONS	<u>1,071,544</u>	<u>1,248,109</u>	176,565	16.5%
TOTAL TELECOMMUNICATIONS	<u>-</u>	<u>-</u>	<u>-</u>	

City of Calhoun
CALHOUN UTILITIES

2015 Budget Summary

	2014 REVISED BUDGET	2015 Proposed Budget	Incr/(Decr) P/Y Budget	
<i>UTILITY ADMN INT SERVICE FUND</i>				
UTILITY ADMN INT SERVICE REVENUE	(2,881,344)	(3,167,742)	286,398	9.9%
UTILITIES ADMINISTRATION	496,449	469,127	(27,322)	-5.5%
UTILITIES - FINANCE	617,766	639,210	21,444	3.5%
UTILITIES-TELLERS	180,649	219,928	39,279	21.7%
PURCHASING	110,925	112,811	1,886	1.7%
UTILITIES ENGINEERING	487,150	572,372	85,222	17.5%
WORK ORDER DISPATCH	47,571	47,861	290	0.6%
GEO INFO SERVICE	188,050	194,375	6,325	3.4%
UTILITIES-CUSTOMER SVC	192,609	196,833	4,224	2.2%
UTILITIES-METER READING	299,147	323,314	24,167	8.1%
UTILITIES-BILLING	<u>261,028</u>	<u>391,911</u>	<u>130,883</u>	50.1%
TOTAL ISF EXPENSE	<u>2,881,344</u>	<u>3,167,742</u>	<u>286,398</u>	9.9%
TOTAL UTILITY ADMN ISF	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

General Fund Summary of Capital Outlay

2011 SPLOST Capital Project	Capital leases - Police fleet & Golf greens and irrigation	\$ 257,752	
	Site Improvements - Buford/Ratner netting	50,000	
	Transfer to Utilities - vehicles	257,300	
	Vehicles - Utility vehicle for Recreation	25,000	
	Other Equipment - \$8k mower for Recr., \$150k Leaf Vac truck and \$122k Extended boom mower w/ spray system.	280,000	\$ 870,052
2005 SPLOST Capital Project			
	Equipment for Fire Dept. - Breathing Air Cascade Fill Station - \$111k, generator - \$18k, and software upgrades - \$18k.	147,000	
	Equipment for Sewer Plant - Phosphorous outlay - \$95k and \$139k for screw pump.	234,000	\$ 381,000
General Fund			
Municipal Court	Buildings - Kitchen	5,000	
Probation	Buildings - Kitchen	2,500	
Airport	Infrastructure	54,084	
Animal Control	Buildings - Kennels	15,000	
Highways & Streets	Site Improvements - Streetscape IV	500,000	\$ 576,584
Recreation Fund			
	Site Improvements - Master plan	23,349	\$ 23,349
Total			\$ 1,850,985

Calhoun Utilities Summary of Capital Outlay

Waste Treatment Plant	Machinery - \$230,000 for 2 barscreens & \$139,000 for screw pump funded by SPLOST.	\$ 369,000	\$ 369,000
Wastewater Collection Maintenance			
	Land	\$ 5,000	
	Buildings - Pole barn shed to house equip. & salt/mix	32,000	
	Infrastructure - Project #165: Sewer Main upgrade for	144,040	
	Infrastructure - Project #171 King Street Sewer Line	300,000	
	Infrastructure - Project #193: Red Bud -I75 Intersection	33,500	
	Machinery - \$12,000 Harley rake attachment for skid	30,000	
	Vehicles - \$45,000 F-350 4 x 4 Service truck w/ utility body	45,000	\$ 589,540

Calhoun Utilities

Summary of Capital Outlay

Wastewater Lift Station	Machinery - \$100,000 replacement of Wilco Lift station to include pumps & generator	\$ 100,000	\$ 100,000
Brittany Drive Water Plant/ Intake & Wells	Infrastructure - Proj. #105 Brittany Dr. GEFA Exp.	\$ 458,756	
	Site Impr.	5,000	\$ 463,756
Mauldin Rd. Water Plant	Infrastructure - Proj. #187 Concrete & Baffles at Mauldin	\$ 3,870,000	
	Machinery - Replace one river pump and one high capacity pump.	265,000	\$ 4,135,000
Water Construction	Land - Proj. #209 - Hwy. 53 Transmission main to Floyd serve new connections	\$ 35,000	
	Streetscape IV.	80,000	
		113,662	
	Infrastructure - Proj. #142 Galv. replacements-City	80,000	
	Infrastructure - Proj. #191 2" Galvanized Pipe	1,440,000	
	Infrastructure - Proj. #193 Red Bud-I75 Intersection	555,035	
	Infrastructure - Miscellaneous	20,000	
	Infrastructure - Proj. #209: Hwy. 53 Transmission Main for second connection to Floyd County, funded by SPLOST	471,000	
	Machinery - \$72,000 for two ton dump truck; \$7,300 for	79,300	
	Vehicles - \$63,000 F650 to be funded by SPLOST.	63,000	\$ 2,936,997
Electric	Infrastructure - SPCC environmental storage area-\$55,000, Replace outside concentric neutral at Forest Heights, Sewer Plant, Golden Circle, Recreation - \$75,000, Replace 100 HID roadway lights with LED lights - \$65,000	\$ 195,000	
	Infrastructure - Proj. #152 Calhoun High	130,000	
	Infrastructure - Proj. #165 Streetscape IV	216,334	
	Infrastructure - Proj. #186 Cherokee Mill Loft	10,000	
	Infrastructure - Proj. #189 Linda Lane	10,100	
	Infrastructure - Proj. #194 reliability & system loss, next phase	100,000	
	Infrastructure - Proj. #201 RaceTrac	10,000	
	Infrastructure - Proj. #211 Exit 312 Lighting	350,000	
	Computers - replace Human Machine Interface	30,000	
	Vehicle - \$45,000 One ton truck; \$25,000 4x4 extended cab truck, both funded by SPLOST.	70,000	
	Machinery - \$18,000 GIS data collector & processing softwear shared with TCM/GIS	18,000	\$ 1,139,434
Telecommunication	Computers - Disaster recovery server system	\$ 80,000	
	Machinery - Fiber splicer	15,000	\$ 95,000
Utility Internal Service Fund	Computers & Software - \$7,000 Plotter, \$41,750 Harris Upgrade and \$20,000 Modeling software for engineers	\$ 68,750	
	Buildings - plexiglass for Teller and Customer service	10,000	
	Machinery - Trimble R6 GPS rover unit	24,000	\$ 102,750
Total		\$ 9,931,477	

City of Calhoun

Full Time Equivalent Employees by Function

<u>Function/Program</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
General Government					
Mayor and Council	5	5	5	5	5
Administration	2	2	2	2	2
Tax Administration	1	1	1	1	1
Business License Clerk	1	1	1	1	1
Human Resources	2	2	2	2	2
Finance	4	4	-	-	-
	<u>15</u>	<u>15</u>	<u>11</u>	<u>11</u>	<u>11</u>
Judicial					
Court Services	3	3	3	3	3
Probation	2	2	2	2	2
	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
Public Safety					
Police	49	49	49	49	49
Fire	39	39	39	39	39
Animal Control	1	1	1	1	2
	<u>89</u>	<u>89</u>	<u>89</u>	<u>89</u>	<u>90</u>
Public Works					
Administration	1	1	1	1	1
Streets and Highways	16	16	17	15	15
City Maintenance	6	6	6	7	7
Cemetery	4	3	3	3	3
	<u>27</u>	<u>26</u>	<u>27</u>	<u>26</u>	<u>26</u>
Health and Welfare					
Senior Citizens Activities	1	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Culture and Recreation					
Recreation Department	14	15	15	13	13
Library	9	9	9	9	9
	<u>23</u>	<u>24</u>	<u>24</u>	<u>22</u>	<u>22</u>

Housing and Economic Development

Mainstreet Program	1	1	1	1	1
Airport	4	4	2	3	3
Inspections	4	4	4	3	3
	<u>9</u>	<u>9</u>	<u>7</u>	<u>7</u>	<u>7</u>

Utilities Administration

Administration	5	4	2	2	2
Work Order	-	-	1	1	1
Finance	5	4	8	9	9
Billing	3	2	2	3	3
Customer Service	4	4	4	3	4
Tellers	3	4	3	4	5
Purchasing	2	2	2	2	2
Meter Reading	5	4	4	4	4
Engineering	6	6	6	6	6
GIS	2	2	2	2	2
	<u>35</u>	<u>32</u>	<u>34</u>	<u>36</u>	<u>38</u>

Electric System

	<u>17</u>	<u>15</u>	<u>15</u>	<u>17</u>	<u>17</u>
	<u>17</u>	<u>15</u>	<u>15</u>	<u>17</u>	<u>17</u>

Water and Sewer System

Wastewater Treatment	9	9	10	10	10
Sewer Construction	12	11	11	11	11
Maintenance Crew	10	10	10	10	7
Water Treatment	7	7	8	9	9
Water Construction	22	22	22	22	19
	<u>60</u>	<u>59</u>	<u>61</u>	<u>62</u>	<u>56</u>

Fields Ferry Golf Course

Pro Shop	9	9	9	5	4
Maintenance	8	8	7	7	5
	<u>17</u>	<u>17</u>	<u>16</u>	<u>12</u>	<u>9</u>

Telecommunications

	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>

Solid Waste

	<u>3</u>	<u>3</u>	<u>2</u>	<u>2</u>	<u>2</u>
	<u>3</u>	<u>3</u>	<u>2</u>	<u>2</u>	<u>2</u>

TOTAL	<u>305</u>	<u>299</u>	<u>296</u>	<u>294</u>	<u>288</u>
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City of Calhoun

Budget Calendar for Fiscal Year 2014 - 2015

Date	Procedure	Action to be Taken By
February 10 - 13, 2014	Payroll budget information updated for distribution to department heads	Human Resource to prepare initial projections of payroll accounts for department head distribution
February 14, 2014	Distribute budget information to department heads and supervisors	Director of Finance
Feb. 17 - March 7, 2014	Dept. heads/supervisors prepare initial projections for mgmt. review	Supervisors and department heads
March 5 - 7, 2014	Department heads review proposals with immediate supervisor	Supervisors and department heads
March 10 - 21, 2014	Management meet and review department head proposals	General Manager/ City Administrator/Mayor/Director of Finance & department heads
March 24 - April 1, 2014	Prepare first draft	General Manager/ City Administrator and Finance Department
April 2 - 4, 2014	Review total combined first draft	General Manager/ City Administrator
April 7, 2014	Prepare legal notice regarding public hearing to be held on May 12, 2014	City Clerk
April 8 – 18, 2014	Amend first draft for Council work session	General Manager/ City Administrator and Finance Department
April 28, 2014	Council budget work session	Mayor, Council, General Manager/ City Administrator
April 29 - May 12, 2014	Prepare second draft	General Manager/ City Administrator and Finance Department
May 2, 2014	Publish ad for first public hearing to be held on May 12, 2014	Legal organ - City Clerk
May 12, 2014 - Noon	Noon work session with School Board	Mayor, Council, General Manager/City Administrator, School Board and Superintendent
May 12, 2014 - 7:00 p.m.	Public hearing	Mayor, Council
May 16, 2014	Prepare second legal notice of hearing on June 9, 2014	City Clerk
May 26, 2014	Receive School's draft of budget	Mayor, Council and City Administrator
May 13 - June 9, 2014	Prepare final budget proposal	General Manager/ City Administrator and Finance Department
May 30, 2014	Publish ad for public hearing to be held on June 9, 2014	Legal organ - City Clerk
June 9, 2014	Second public hearing	Mayor and Council
June 10 - 16, 2014	Prepare final draft	General Manager/ City Administrator and Finance Department
June 16, 2014	Adoption of budget	Mayor and Council
June 17 – 27, 2014	Print final adopted budget and distribute to Mayor, Council, Library and upload to website	Finance Department

*The Council meeting for June 23 is rescheduled to June 16 by the adoption of this budget calendar to allow the Mayor and Council to attend the GMA convention.

GENERAL FUND (100)

Revenue Summary

	FY 2012 <u>Actuals</u>	FY 2013 <u>Actuals</u>	FY 2014 <u>Original Budget</u>	FY 2014 <u>Revised Budget</u>	FY 2015 <u>Budget</u>
Property Taxes					
31 1000 General Property Taxes	\$ (953,993)	\$ (1,187,571)	\$ (1,350,000)	\$ (1,350,000)	\$ (1,399,668)
31 1001 General Property Taxes-Prior	(138,443)	(186,505)	(38,000)	(38,000)	(95,000)
31 1100 Real Property-Current Year	(3,903)	-	-	-	-
31 1101 Refund Property Taxes	3,523	4,260	5,000	5,000	5,000
31 1110 Public Utility Tax	(7,935)	(9,816)	(10,000)	(10,000)	(10,500)
31 1201 Refund Prior Year	7,440	7,799	5,000	5,000	10,000
31 1310 Motor Vehicle Tax	(40,516)	(55,326)	(55,000)	(55,000)	(38,500)
31 1311 Title Ad Velorem Tax	-	(91,530)	-	-	(250,000)
31 1320 Mobile Home Tax	(243)	(10)	-	-	-
31 1340 Intangibles - Reg & Record	(18,371)	(11,102)	(12,000)	(12,000)	(10,000)
31 1600 Real Est. Transf. Tax & Other	(4,795)	(4,246)	(3,500)	(3,500)	(4,800)
31 9000 Pen. & Int. on Del. Taxes	(22,286)	(21,366)	(13,650)	(13,650)	(30,000)
Total Property Taxes	<u>(1,179,522)</u>	<u>(1,557,412)</u>	<u>(1,472,150)</u>	<u>(1,472,150)</u>	<u>(1,823,468)</u>
Franchise Tax					
31 1700 Franchise Tax-City	(1,527,204)	(1,548,153)	(1,587,212)	(1,587,212)	(1,595,756)
31 1701 Franchise Tax-Other	(456,321)	(438,307)	(500,000)	(500,000)	(445,000)
31 1760 Franchise - Tax - Telephone	(38,606)	(39,067)	(38,959)	(38,959)	(40,805)
Total Franchise Tax	<u>(2,022,130)</u>	<u>(2,025,527)</u>	<u>(2,126,171)</u>	<u>(2,126,171)</u>	<u>(2,081,561)</u>
Sales Tax					
31 3100 Local Option Sales Tax	<u>(2,257,286)</u>	<u>(2,346,217)</u>	<u>(2,443,641)</u>	<u>(2,443,641)</u>	<u>(2,270,979)</u>
Excise Tax					
31 3101 County Excise Tax	-	(16,860)	(32,000)	(32,000)	(112,000)
31 4200 Beer Tax	(256,310)	(276,713)	(275,000)	(275,000)	(281,000)
31 4201 Wine Tax	(29,738)	(32,788)	(33,000)	(33,000)	(35,000)
31 4202 Liquor Tax	(40,945)	(42,783)	(44,000)	(44,000)	(50,000)
31 4203 Liquor Pouring Tax	(11,095)	(10,654)	(11,000)	(11,000)	(11,000)
31 6100 Business & Occupational Taxes	(371,733)	(367,937)	(367,000)	(367,000)	(380,000)
31 6101 Business Taxes (EMC)	(481,067)	(472,615)	(480,000)	(480,000)	(473,000)
31 6102 Gross Receipts Gas Marketers	(54,460)	(92,039)	(56,000)	(56,000)	(85,000)
31 6200 Insurance Premium Taxes	(779,685)	(807,870)	(780,000)	(780,000)	(800,000)
31 6300 Financial Institution Taxes	(73,760)	(81,340)	(80,000)	(80,000)	(72,500)
31 9400 Pen. & Int. on Del. Business Lic.	(4,540)	(2,591)	(1,800)	(1,800)	(2,500)
Excise Tax	<u>(2,103,331)</u>	<u>(2,204,190)</u>	<u>(2,159,800)</u>	<u>(2,159,800)</u>	<u>(2,302,000)</u>
License & Permit					
32 1000 Business Regulatory Fees	(121,388)	(148,964)	(146,000)	(146,000)	(145,000)
32 1005 Business License Application Fee	(1,000)	(1,100)	(1,100)	(1,100)	(1,200)
32 1006 Fire Permits	-	(500)	(500)	(500)	(500)
32 1310 Fire Permits	(3,484)	(1,976)	(3,500)	(3,500)	(3,500)
32 1330 Plumbing Permits/ HVAC	(10,691)	(8,834)	(9,000)	(9,000)	(12,000)
32 1340 Electric Permits	(9,870)	(9,860)	(8,000)	(15,908)	(11,000)
32 2111 Building Permits	(45,624)	(41,656)	(32,000)	(116,614)	(40,000)
32 2120 Soil & Sedimentation Permits	(1,645)	(100)	(400)	(400)	(400)
32 2121 Grading Permits	(1,750)	(970)	(1,100)	(1,100)	(1,100)
32 2140 Sign Permits	(2,286)	(2,967)	(2,500)	(2,500)	(3,000)
32 2150 Fuel System Installation Permits	(600)	(325)	(325)	(325)	(500)
32 2210 Zoning & Annexation Fees	(976)	(772)	(325)	(325)	(600)
32 3900 Other Sprinkler Permit	-	-	-	-	(2,500)
32 3902 NPDES Permits	(1,080)	(120)	(350)	(350)	(350)
Total License & Permit	<u>(200,393)</u>	<u>(218,144)</u>	<u>(205,100)</u>	<u>(297,622)</u>	<u>(221,650)</u>
Intergovernmental					
33 1000 GA S&R Unit Train & Ed. Grant	(47,370)	-	-	-	-
33 1110 Dept. of Justice- Overtime Reimb.	(11,763)	(7,847)	(12,000)	(12,000)	(6,000)
33 1120 DOJ- Bulletproof Vest Grant	(10,905)	(4,920)	(5,000)	(5,000)	(4,000)
33 1120 27-DOJ- COPS ARRA Grant	(102,948)	(23,037)	-	-	-
33 1130 DOJ- ATF Overtime Reimb.	(1,182)	(359)	(1,000)	(1,000)	(500)
33 1130 158-GSAR	-	(29,275)	(75,000)	(75,000)	(30,000)
33 4110 79-DOT- Streetscape III	(111,106)	(83,369)	-	-	-
33 4110 165-St Direct	-	-	-	-	(400,000)

GENERAL FUND (100)

Revenue Summary

	FY 2012 <u>Actuals</u>	FY 2013 <u>Actuals</u>	FY 2014 <u>Original Budget</u>	FY 2014 <u>Revised Budget</u>	FY 2015 <u>Budget</u>
33 4150 Georgia Municipal Association Saf	-	-	-	-	-
33 4113 State of Georgia Highway Safety	(9,964)	-	-	(7,998)	(10,000)
33 4300 Capital	(10,000)	-	-	-	-
33 4311 DOT- LMIG Grant	(78,186)	(213,261)	(127,584)	(206,474)	(130,000)
33 5000 Local Grants-Gordon Co.- Library	(149,753)	(160,160)	(178,002)	(178,002)	(187,137)
33 7000 In Lieu of Taxes-Housing Authority	(28,913)	(30,590)	(27,000)	(27,000)	(29,000)
33 7002 Airport Authority - Reimbursement	(63,427)	(83,956)	(77,216)	(77,216)	(78,034)
33 7003 IG-Reimbursement	-	(10,793)	-	-	(33,889)
Total Intergovernmental	<u>(625,516)</u>	<u>(647,566)</u>	<u>(502,802)</u>	<u>(589,690)</u>	<u>(908,560)</u>
Charges for Services					
34 1120 Probation Fees	(156,696)	(184,091)	(170,000)	(170,000)	(185,000)
34 1125 Warrant Preparation	(1,425)	-	-	-	-
34 1190 Community Service Fees	-	(800)	(600)	(600)	(3,500)
34 1311 Maintence Fees	-	-	-	-	(2,000)
34 1400 Charges-Copies & Paper	(37)	(60)	-	-	(500)
34 1700 Indirect Cost Alloc.-Serv. Fees	(187,585)	(139,434)	(154,381)	(154,381)	(154,380)
34 1910 Election Qualifying Fees	(868)	-	-	-	-
34 2120 Accident Reports	(6,961)	(6,858)	(6,100)	(6,100)	(7,500)
34 3918 Street Special Services - Dept.	(11,813)	(14,677)	(25,000)	(25,000)	(500)
34 3928 Maint. Special Services - Depts.	(26,129)	(586)	-	-	(1,000)
34 4380 Rental Income	-	(2,250)	(3,000)	(3,000)	-
34 4380 161-Rental Income	(2,500)	(500)	-	-	-
34 6000 Background Check Fees	(9,620)	(13,145)	(12,000)	(12,000)	(13,500)
34 6100 Animal Control Sales & Fines	(855)	(1,685)	(2,000)	(2,000)	(1,000)
34 6101 Dog Vaccinations	-	-	-	-	(10,368)
34 9100 Cemetery Lot Sales	(14,700)	(15,250)	(14,000)	(14,000)	(16,000)
34 9300 Bad Check Fees	(76)	(35)	(50)	(50)	(75)
39 1108 Transfer In - Fine Admin. Fees	(52,530)	(43,747)	(47,100)	(47,100)	(47,100)
Total Charges for Services	<u>(471,795)</u>	<u>(423,118)</u>	<u>(434,231)</u>	<u>(434,231)</u>	<u>(442,423)</u>
Fines and Forfeitures					
35 1000 Police Fines	(1,498)	14,221	(400)	(400)	-
35 1111 Restitution	(525)	(315)	(350)	(350)	(200)
35 1930 Parking Violations	(2,205)	(2,370)	(2,500)	(2,500)	(300)
35 2200 Other Confiscations	(3,594)	(1,666)	(1,700)	(1,700)	(1,200)
39 1130 Trans. - Muni. Court Agency Fund	(548,492)	(465,718)	(463,830)	(463,830)	(479,000)
Total Fines and Forfeitures	<u>(556,314)</u>	<u>(455,848)</u>	<u>(468,780)</u>	<u>(468,780)</u>	<u>(480,700)</u>
Other Local Revenues					
36 1000 Interest Revenues	(10,663)	(4,496)	(4,500)	(4,500)	(3,000)
37 1000 Donations - Private Source	-	(80,000)	-	-	-
37 1002 Donations - Fire Department	-	(711)	-	-	-
37 1005 Donation - Contributions	-	(289,528)	-	-	-
38 1000 Rents & Royalties	(300)	(300)	-	-	-
38 1001 Rents & Royalties	(2,941,297)	(2,831,813)	(2,931,774)	(2,931,774)	(3,028,309)
38 3100 Insurance Reimbursement	-	(11,600)	-	-	-
38 5001 Sale of Street Signs	(67)	(24)	-	-	-
38 9000 Miscellaneous Revenue	(1,391)	(1,765)	(2,500)	(2,500)	(2,500)
38 9001 Sales Tax Vendor's Fee	(12)	(42)	(50)	(50)	-
38 9003 Employee Jury Duty Pay	(1,296)	(255)	(500)	(500)	(150)
38 9005 Sale of Scrap / Surplus	(725)	(758)	(500)	(500)	(500)
Total Other Local Revenues	<u>(2,955,751)</u>	<u>(3,221,292)</u>	<u>(2,939,824)</u>	<u>(2,939,824)</u>	<u>(3,034,459)</u>
Other Financing Sources					
39 1106 Transfer in - Solid Waste Fund	-	-	(20,604)	(20,604)	(11,304)
39 1113 Trans.in-Other Internal Svc. Fund	(39,600)	(39,600)	(39,600)	(39,600)	(39,600)
39 1114 Transfer in - Confiscated Assets	-	(7,720)	-	-	-
39 1119 Hotel/Hotel Revenue	-	-	-	-	(34,225)
39 1125 Trans in-In-kind Gen. labor/eq.	(33,029)	(1,085)	-	-	-
39 1126 Trans in-In-kind Utility labor/eq.	(24,795)	(59,045)	(12,000)	(19,530)	(9,000)
39 1134 Transfer in - SPLOST	-	(194,634)	-	-	-
39 1135 Transfer in - Hotel/Hotel	-	-	-	-	(34,225)

GENERAL FUND (100)

Revenue Summary

	FY 2012 <u>Actuals</u>	FY 2013 <u>Actuals</u>	FY 2014 <u>Original Budget</u>	FY 2014 <u>Revised Budget</u>	FY 2015 <u>Budget</u>
39 1201 Capcontgen	-	(37,101)	-	-	-
39 2100 Sale of Assets	(6,052)	(69,996)	(102,500)	(102,500)	(7,500)
39 2100 167 Sale of Assets	92	-	-	-	-
39 2101 Gain Non Tax	-	-	-	-	(5,000)
39 9000 Use of Fund Balance	-	-	-	(55,000)	-
61 1006 Trans Out-Solid Waste	-	-	-	-	-
61 1011 Trans Out-Labor&Equip.Hrs.-GF	33,833	1,085	-	-	-
61 1013 Trans Out-Labor&Equip. Hrs.-Util.	3,248	586	-	-	-
61 1061 Trans Out-Cherokee Mill	-	7,387	-	-	-
Sub-Total	<u>(66,302)</u>	<u>(400,122)</u>	<u>(174,704)</u>	<u>(237,234)</u>	<u>(140,854)</u>
Total General Fund Revenue	<u>\$ (12,438,341)</u>	<u>\$ (13,499,437)</u>	<u>\$ (12,927,204)</u>	<u>\$ (13,169,143)</u>	<u>\$ (13,706,654)</u>

GENERAL ADMINISTRATION



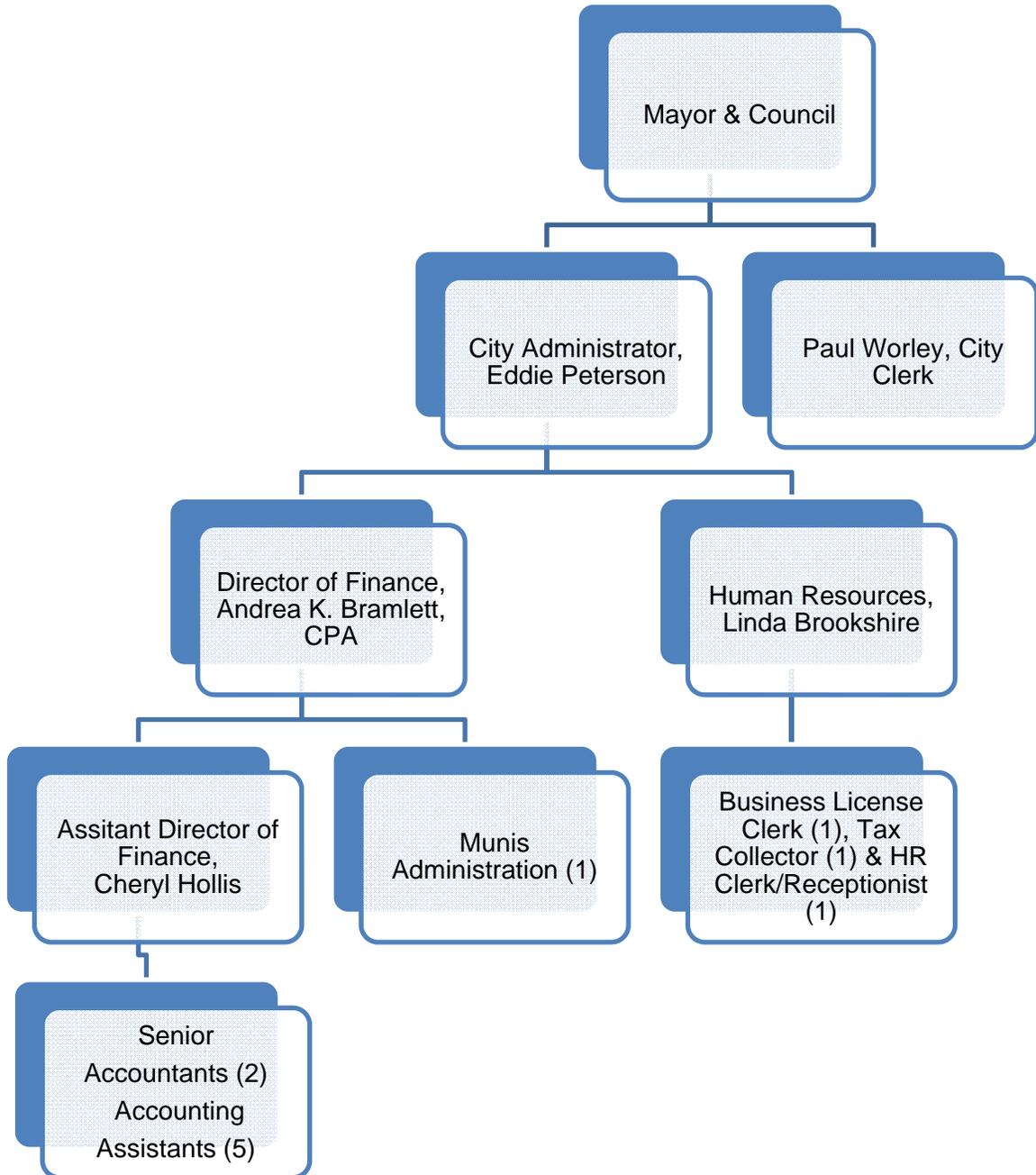
The department of General Administration is made up of several different divisions, including Mayor and Council, City Administrator, and Human Resources.

The Administration Department provides policy direction and guidance through the Mayor and Council, manages day-to-day operations and coordinates the missions and goals of all general government departments.



The City Administrator is charged with the administration of financial affairs of the governmental funds of the City, including reporting accurate financial information, collection of revenues, payables processing, payroll, and employee management. City Hall has a limited staff that makes every effort to concentrate on the City's core services and meet the needs of the citizens of Calhoun.

GENERAL ADMINISTRATION



GENERAL ADMINISTRATION

(1101110) MAYOR AND COUNCIL

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 33,600	\$ 33,600	\$ 33,600	\$ 33,600	\$ 33,600
512100	Group Insurance	13,757	9,367	10,322	10,322	11,536
512101	Insurance Deduct. Reimburse	256	483	240	240	240
512401	Retirement Plan Empl. Cont.	19,200	19,200	19,200	19,200	19,200
512402	Retirement Plan Admin. Costs	501	500	500	500	500
Purchased & Contracted Services						
521201	Legal & Auditing	15,322	9,173	15,000	15,000	15,000
521300	Technical	40	-	-	-	-
522203	Repairs & Maint. - Bldgs.	113	-	-	-	-
523104	Surety Bonds	-	7	10	10	10
523105	Public Officials Liability Ins.	3,652	4,662	5,721	5,721	5,000
523200	Telephone - City Service	665	711	750	750	750
523203	Data Service - City	1,802	1,622	1,825	1,825	1,800
523209	Internet Service	2,379	2,704	2,500	2,500	2,800
523210	E-mail Service	210	210	210	210	210
523220	Postage	-	-	-	55	100
523300	Advertising	2,545	1,393	2,000	2,000	1,500
523400	Printing & Binding	11,748	550	550	550	550
523500	Travel	13,839	7,331	12,000	12,000	12,000
523600	Dues & Fees	24,560	26,172	30,000	30,000	30,000
523700	Education & Training	5,025	5,015	6,000	6,000	6,000
Supplies						
531100	General Supplies & Materials	662	98	900	900	800
531120	Office Supplies	46	-	50	415	600
531142	Repairs & Maint. - Bldgs.	151	-	-	-	-
531300	Food for Meetings	3,341	3,002	2,700	2,700	3,000
531600	Small Equipment <\$5000	-	1,425	1,450	1,030	1,450
531601	Computers/Printers/Software	-	-	50	50	50
531700	Miscellaneous	-	299	500	500	500
Other						
576000	Contingency	-	-	84,324	84,324	78,232
TOTAL	MAYOR & COUNCIL	\$ 153,412	\$ 127,523	\$ 230,402	\$ 230,402	\$ 225,428

(1101400) ELECTIONS

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Purchased & Contracted Services						
521201	Legal	\$ 1,196	\$ -	\$ 1,000	\$ 1,000	\$ -
521205	Consulting	2,981	-	4,000	4,000	-
523300	Advertising	-	-	100	100	100
Supplies						
531300	Food for Meetings	106	-	100	100	-
TOTAL	ELECTIONS	\$ 4,284	\$ -	\$ 5,200	\$ 5,200	\$ 100

(1101511) CITY ADMINISTRATOR

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 132,656	\$ 141,475	\$ 146,378	\$ 146,378	\$ 156,409
512100	Group Insurance	15,184	16,004	10,322	10,322	12,631
512101	Insurance Deduct. Reimburse	256	483	240	240	240
512200	FICA Contributions	8,145	8,449	9,075	9,075	9,697
512300	Medicare	1,906	1,976	2,122	2,122	2,268
512401	Retirement Plan Empl. Cont.	9,235	9,192	9,232	9,232	9,447
512402	Retirement Plan Admin. Costs	291	306	308	308	344
512700	Workers' Comp. Insurance	725	126	188	188	189
Purchased & Contracted Services						
521201	Legal & Auditing	20,116	24,435	20,000	20,000	20,000
522002	Exterminating Services	310	310	300	300	300
522110	Garbage Pick-up Service	584	584	590	590	590
522200	Interdept. Services & Labor	6,319	715	8,000	8,000	6,000
522201	Vehicle Repair & Maintenance	49	246	750	2,750	1,000
522202	Repairs & Maint. - Equip.	14,081	14,441	13,000	13,000	13,000
522203	Repairs & Maint. - Blogs.	4,677	1,445	3,000	1,000	5,000
522203	Repairs & Maint. - Blogs.	7,435	-	-	-	-
522203	Repairs & Maint. - Blogs.	289	-	-	-	-
522320	Rental of Equipment	3,303	3,180	4,000	4,000	3,500
523001	Other Purchased Services	2,840	905	300	300	300
523001 159	Other Purchased Services	1,146	-	-	-	-
523001 163	Other Purchased Services	660	-	-	-	-
523101	General Liability Insurance	1,825	3,318	3,885	3,885	3,885
523102	Property Insurance	719	842	935	935	935
523103	Vehicle Insurance	905	772	650	650	650
523104	Surety Bonds	89	27	30	30	30
523200	Telephone - City Service	6,945	6,080	6,700	6,700	6,500
523203	Data Service - City	12,239	11,831	12,000	12,000	12,000
523205	Cell Phone	904	747	1,000	1,000	1,000
523209	Internet Service	3,953	3,284	3,300	3,300	3,300
523210	E-mail Service	462	399	425	425	425
523220	Postage	4,703	5,652	5,500	5,500	5,500
523300	Advertising	5,605	2,075	4,000	4,000	3,000
523400	Printing & Binding	616	2,600	2,750	2,750	3,000
523500	Travel	1,311	2,075	3,000	3,000	3,000
523600	Dues & Fees	245	5,691	2,600	2,600	3,350
523604	Bank Service Charges	(48)	-	-	-	-
523700	Education & Training	4,273	7,619	7,000	7,000	3,000
523901	Floral Services	-	75	-	-	-
Supplies						
531100	General Supplies & Materials	2,138	659	2,000	2,000	2,000
531120	Office & Computer Supplies	(9)	589	1,500	1,500	1,750
531125	Printer & Copier Supplies	1,605	1,733	2,000	2,000	3,000
531140	Repairs & Maintenance	21	-	-	-	-
531141	Vehicle Repair & Maintenance	-	334	250	250	250
531142	Repairs & Maint. - Blogs.	298	95	1,000	1,000	1,000
531142 163	Repairs & Maint. - Blogs.	18,170	-	-	-	-
531210	Water & Sewer Service - City	5,578	5,900	5,000	5,000	5,000
531220	Natural Gas Service	2,221	2,405	3,000	3,000	2,750
531230	Electric Service - City	16,051	14,872	20,000	20,000	18,000
531270	Gasoline	954	704	1,000	1,000	1,000
531300	Food for Meetings	234	171	200	200	200
531400	Books & Periodicals	79	620	700	700	500
531600	Small Equipment <\$5000	230	735	2,000	2,000	1,500
531601	Computer Equipment <\$5000	-	675	1,500	1,500	1,500

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Capital Outlay						
541100	Land	-	58,131	-	-	-
541200	161 Site Improvements	-	8,893	-	55,000	-
541200	167 Site Improvements	9,400	-	-	-	-
541300	Buildings	11,380	252,007	-	-	-
Interfund/Interdepartmental Charges						
554100	Interfund Allocation - Utilities	194,280	-	335,790	335,790	351,840
Other Charges						
573900	Cash Over or Short	(4)	(1)	100	100	25
Other Financing Uses						
611003	Transfer Out - Electric	-	-	-	-	68,450
611006	Trans. Out - Solid	-	142,166	-	-	-
611007	Trans. Out - Multi. Grant Fund	442	-	-	-	-
611011	Transfers Out - Labor & Eq.-GF	33,833	1,085	-	-	-
611013	Transfers Out - Labor & Eq.-UT	3,248	586	-	-	-
611020	Transfer Out - Recreation	327,170	301,796	386,274	386,274	375,887
611033	Trans.- G. O. Debt Serv. (Golf)	370,369	368,928	371,456	371,456	367,877
611044	Transfer Out - SPLOST	-	-	-	-	40,435
611061	Transfers Out - Cher. Mill Loft	-	7,387	-	-	-
TOTAL	CITY ADMINISTRATION	\$ 1,272,642	\$ 1,447,829	\$ 1,415,350	\$ 1,470,350	\$ 1,533,454

CITY ADMINISTRATOR FOOTNOTES

- 1 Two full time employees are included in the Regular Employee Wages

(1101512) GENERAL FINANCE

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 47,411	\$ -	\$ -	\$ -	\$ -
511300	Overtime	544	-	-	-	-
512100	Group Insurance	7,476	-	-	-	-
512101	Insurance Deduct. Reimburse	36	-	-	-	-
512200	FICA Contributions	3,298	-	-	-	-
512300	Medicare	771	-	-	-	-
512401	Retirement Plan Empl. Cont.	3,850	-	-	-	-
512402	Retirement Plan Admin. Costs	124	-	-	-	-
512700	Workers' Comp. Insurance	34	-	-	-	-
Purchased & Contracted Services						
522200	Interdept. Services & Labor	689	-	-	-	-
522320	Rental of Equipment	577	-	-	-	-
523500	Travel	732	-	-	-	-
523600	Dues & Fees	50	-	-	-	-
523700	Education & Training	295	-	-	-	-
Supplies						
531100	General Supplies & Materials	9	-	-	-	-
531120	Office & Computer Supplies	485	-	-	-	-
531125	Printer & Copier Supplies	48	-	-	-	-
531601	Computer Equipment <\$5000	889	-	-	-	-
TOTAL	GENERAL FINANCE	\$ 67,321	\$ -	\$ -	\$ -	\$ -

(1101514) TAX ADMINISTRATION

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 29,711	\$ 30,809	\$ 31,622	\$ 31,622	\$ 32,764
511300	Overtime	64	461	200	200	510
512100	Group Insurance	7,234	9,420	10,322	10,322	11,536
512101	Insurance Deduct. Reimburse	128	241	240	240	240
512200	FICA Contributions	1,553	1,546	1,973	1,973	2,063
512300	Medicare	364	362	461	461	475
512401	Retirement Plan Empl. Cont.	2,082	2,059	2,068	2,068	1,948
512402	Retirement Plan Admin. Costs	67	68	69	69	71
512700	Workers' Comp. Insurance	65	64	61	61	58
Purchased and Contracted Services						
521201	Legal	9,191	390	6,000	6,000	5,000
521300	Technical	8,771	12,732	15,000	15,000	15,000
523104	Surety Bonds	5	6	10	10	10
523300	Advertising	120	1,421	1,500	1,500	1,500
523400	Printing & Binding	4,273	4,727	5,000	5,000	5,000
523500	Travel	-	-	-	-	100
523700	Education and Training	-	-	-	-	250
Supplies						
531100	General Supplies	-	22	25	25	25
531120	Office Supplies	-	70	-	-	75
531400	Books & Periodicals	205	205	250	250	250
531601	Computer Equipment <\$5000	-	-	1,000	1,000	-
TOTAL	TAX ADMINISTRATION	\$ 63,832	\$ 64,602	\$ 75,801	\$ 75,801	\$ 76,875

**TAX ADMINISTRATION
FOOTNOTES**

- 1 One full time employee is included in the Regular Employee Wages

(1101515) GENERAL TELLER

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 34,256	\$ 36,206	\$ 36,137	\$ 36,137	\$ 36,856
511300	Overtime	544	-	200	200	-
512100	Group Insurance	7,234	9,420	10,322	10,322	11,536
512101	Insurance Deduct. Reimburse	128	241	240	240	240
512200	FICA Contributions	2,153	2,161	2,253	2,253	2,285
512300	Medicare	503	505	527	527	534
512401	Retirement Plan Empl. Cont.	2,306	2,353	2,363	2,363	2,226
512402	Retirement Plan Admin. Costs	74	78	79	79	81
512700	Workers' Comp. Insurance	65	64	61	61	58
Purchased & Contracted Services						
521201	Legal	1,970	890	1,000	1,000	1,000
521300	Technical Services	275	275	300	300	300
522200	Repairs & Maint. - Depart.	-	93	100	100	100
523104	Surety Bonds	6	7	10	10	10
523300	Advertising	-	34	-	-	50
523400	Printing & Binding	-	-	200	200	200
523500	Travel	-	438	500	500	500
523600	Dues & Fees	35	72	85	85	85
523700	Education & Training	-	100	250	250	250

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Supplies						
531120	Office & Computer Supplies	141	78	150	150	150
531601	Computer Equipment <\$5000	1,023	-	150	150	100
TOTAL	TELLERS	\$ 50,713	\$ 53,014	\$ 54,927	\$ 54,927	\$ 56,561

GENERAL TELLER FOOTNOTES

- 1 One full time employee is included in the Regular Employee Wages

(1101540) HUMAN RESOURCES

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 89,957	\$ 91,853	\$ 95,291	\$ 95,291	\$ 97,321
511300	Overtime	952	208	100	100	102
511400	Disability Benefits	1,200	-	-	-	-
512100	Group Insurance	14,947	18,527	20,644	20,644	23,570
512101	Insurance Deduct. Reimburse	256	483	480	480	480
512200	FICA Contributions	5,532	5,294	5,914	5,914	6,040
512300	Medicare	1,294	1,238	1,383	1,383	1,411
512401	Retirement Plan Empl. Cont.	6,413	6,342	6,370	6,370	5,872
512402	Retirement Plan Admin. Costs	207	211	212	212	214
512700	Workers' Comp. Insurance	129	128	121	121	116
Purchased & Contracted Services						
521201	Legal	1,633	1,528	3,300	3,300	3,300
522200	Interdept. Services & Labor	-	-	100	100	100
523104	Surety Bonds	17	18	20	20	20
523220	Postage	1,842	942	-	-	-
523300	Advertising	41	-	-	100	100
523400	Printing & Binding	456	1,081	1,000	1,000	1,000
523500	Travel	-	518	100	400	400
523600	Dues & Fees	222	145	200	200	200
523604	Bank Service Charges	(103)	-	-	-	-
523700	Education & Training	-	420	150	150	150
Supplies						
531100	General Supplies	325	994	1,000	600	600
531120	Office & Computer Supplies	1,888	1,486	1,000	1,000	1,000
531125	Printer & Copier Supplies	-	295	350	350	350
531400	Books & Periodicals	461	491	500	500	500
531601	Computer Equipment <\$5000	-	-	2,000	2,000	1,200
TOTAL	HUMAN RESOURCES	\$ 127,668	\$ 132,201	\$ 140,235	\$ 140,235	\$ 144,046

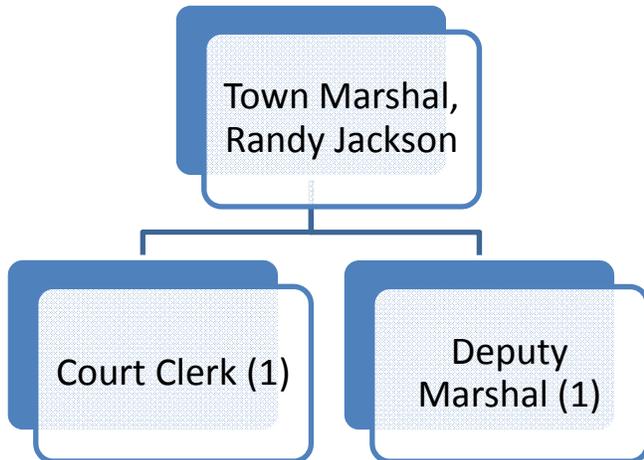
HUMAN RESOURCES FOOTNOTES

- 1 Two full time employees are included in the Regular Employee Wages

(1101555) RISK MANAGEMENT

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Purchased & Contracted Services						
523700	Education & Training	\$ -	\$ 50	\$ -	\$ -	\$ 150
Supplies						
531100	General Supplies	3,260	3,500	4,500	4,500	4,000
531120	Office & Computer Supplies	108	74	200	200	200
531300	Food for Meetings	457	368	550	550	550
531400	Books & Periodicals	-	20	-	-	-
TOTAL	RISK MANAGEMENT	\$ 3,826	\$ 4,012	\$ 5,250	\$ 5,250	\$ 4,900

MUNICIPAL COURT SERVICES



**Town Marshal,
Randy Jackson**



The Municipal Court provides court administration; management of prisoners held in custody at the county jail and is responsible for collecting fines and fees imposed by the court. Municipal Court is responsible for the management of prisoners who have cases in this court from other area jails.

Municipal Court is held each Monday evening at 5:00 p.m. in Gordon County's main courtroom. The City contracts the services of local attorneys to serve as judge, City prosecutor and indigent defense.

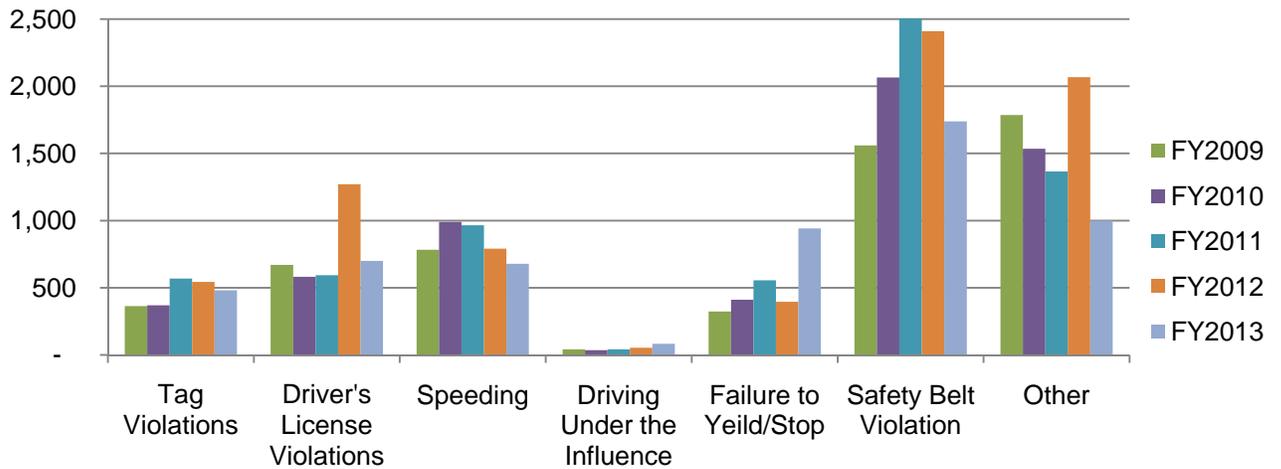
The Municipal Court has jurisdiction over traffic violations, City ordinances, and parking violations. The Court diligently works to ensure fair and impartial treatment of all citizens while maintaining a working and professional court system.



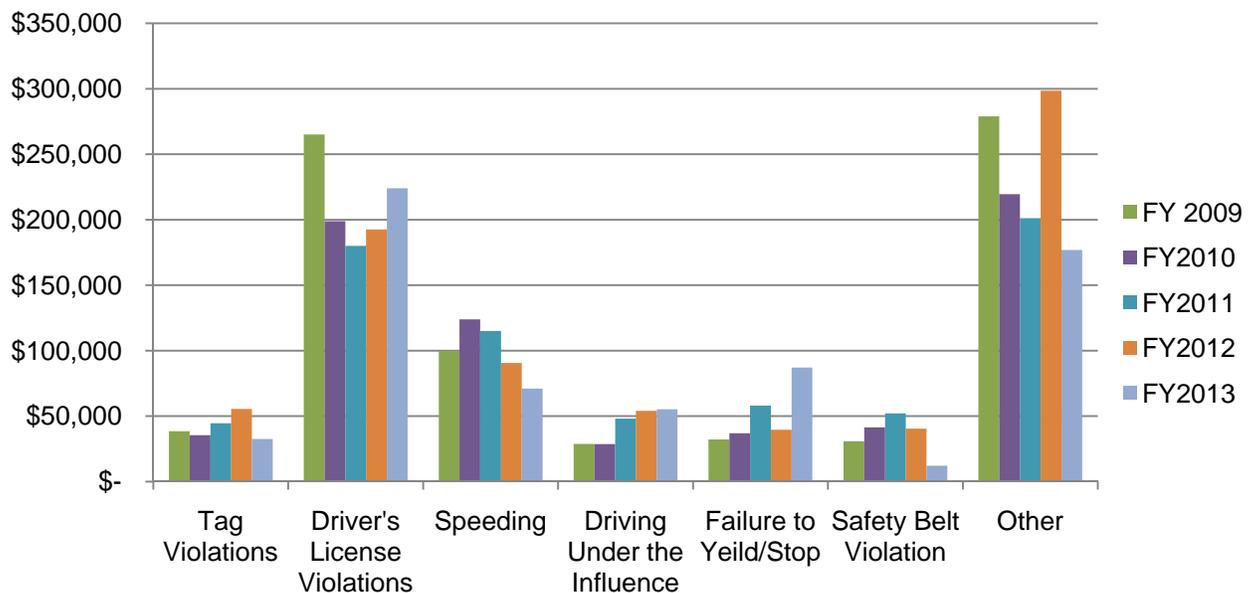
MUNICIPAL COURT SERVICES

Municipal Court has maintained the same number of personnel (3) for several years now. Since fiscal year 2010, Municipal Court has sustained a successful program of collecting fines electronically. The goal for the Municipal Court remains the same; to work diligently to process cases in a timely manner, reduce the number of outstanding cases and warrants, and to train all officers to continue positive customer service.

Municipal Court Tickets Closed



Municipal Court Fine Payments



COURT SERVICES

(1102650) MUNICIPAL COURT ADMINISTRATION

Personal Services & Employee Benefits

511100	Regular Employee Wages	\$ 118,846	\$ 125,318	\$ 125,435	\$ 125,435	\$ 127,854
511300	Overtime	5,547	4,272	5,408	5,408	5,516
512100	Group Insurance	22,110	28,677	30,966	30,966	35,033
512101	Insurance Deduct. Reimburse	384	724	720	720	720
512200	FICA Contributions	7,198	7,218	8,112	8,112	8,269
512300	Medicare	1,683	1,688	1,897	1,897	1,854
512401	Retirement Plan Empl. Cont.	7,637	8,175	8,211	8,211	7,488
512402	Retirement Plan Admin Costs	246	272	273	273	273
512700	Workers' Compensation	366	224	212	212	175

Purchased & Contracted Services

521201	Legal & Auditing	26,609	21,336	28,000	28,000	22,000
521202	City Court Judge	14,400	14,400	14,400	14,400	14,400
521204	Medical Services	30	-	-	-	-
521209	Indigent Legal Services	13,200	13,545	14,200	14,200	18,200
522002	Exterminating Services	47	62	105	105	105
522110	Garbage Pickup - City Service	123	140	150	150	180
522130	Janitorial Services	113	162	750	750	500
522200	Interdept. Services & Labor	435	1,164	1,200	1,200	1,200
522201	Repairs & Maint. - Vehicles	130	756	1,200	750	1,200
522202	Repairs & Maint. - Equip.	47	24	150	150	50
522203	Repairs & Maint. - Blogs.	61	224	500	500	500
522320	Rental of Equipment	828	1,096	1,100	1,100	1,100
523001	Other Purchased Services	95	100	200	200	150
523101	General Liability Insurance	473	635	680	680	1,080
523102	Property Insurance	106	136	169	169	170
523103	Vehicle Insurance	681	685	711	711	1,100
523104	Surety Bonds	21	24	25	25	25
523200	Telephone - City Service	2,984	3,189	3,050	3,050	3,200
523203	Data Service - City	2,867	2,708	3,000	3,000	3,000
523207	Courtware Software	7,230	7,229	7,235	7,235	7,235
523209	Internet Service	1,200	960	1,500	1,500	1,000
523210	E-mail Service	126	126	130	130	130
523300	Advertising	410	125	150	150	150
523400	Printing & Binding	679	165	1,000	1,000	1,000
523500	Travel	3,808	3,748	4,000	4,000	4,000
523600	Dues & Fees	175	225	525	525	500
523700	Education & Training	1,757	5,705	3,700	3,700	3,700
523850	Contract Labor	-	520	1,000	1,000	500

Supplies

531100	General Supplies & Materials	597	350	800	800	800
531120	Office & Computer Supplies	1,008	1,116	1,000	1,000	1,050
531125	Printer & Copier Supplies	912	1,017	1,000	1,000	1,000
531130	Purchased Uniforms	1,946	1,919	1,950	1,950	1,950
531140	Repairs & Maint. - Equip.	-	-	300	300	100
531141	Repairs & Maint. - Vehicles	38	337	500	950	1,200
531142	Repairs & Maint. - Blogs.	57	-	100	100	100
531210	Water & Sewer	57	29	80	80	100
531220	Natural Gas	592	58	950	950	950
531230	Electric - City	2,823	841	3,000	3,000	3,500
531270	Gasoline	1,762	2,637	1,900	1,900	1,500
531400	Books & Periodicals	309	1,705	100	100	100
531600	Small Equipment <\$5000	220	258	2,200	2,200	2,200
531601	Equipment - Printer, Software	-	64	1,500	1,500	2,600

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Capital Outlay						
541300	Buildings	-	-	23,333	23,333	5,000
TOTAL	MUNICIPAL COURT	<u>\$ 252,970</u>	<u>\$ 266,086</u>	<u>\$ 308,777</u>	<u>\$ 308,777</u>	<u>\$ 295,707</u>

MUNICIPAL COURT FOOTNOTES

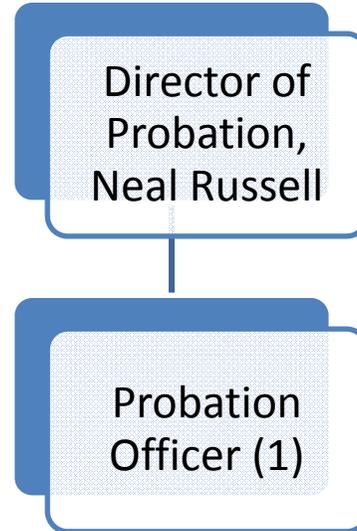
1 **Three full time employees are included in the Regular Employee Wages**

2 **Capital Outlay - Renovation of kitchen** \$ 5,000

MUNICIPAL PROBATION



**Director of Probation,
Neal Russell**



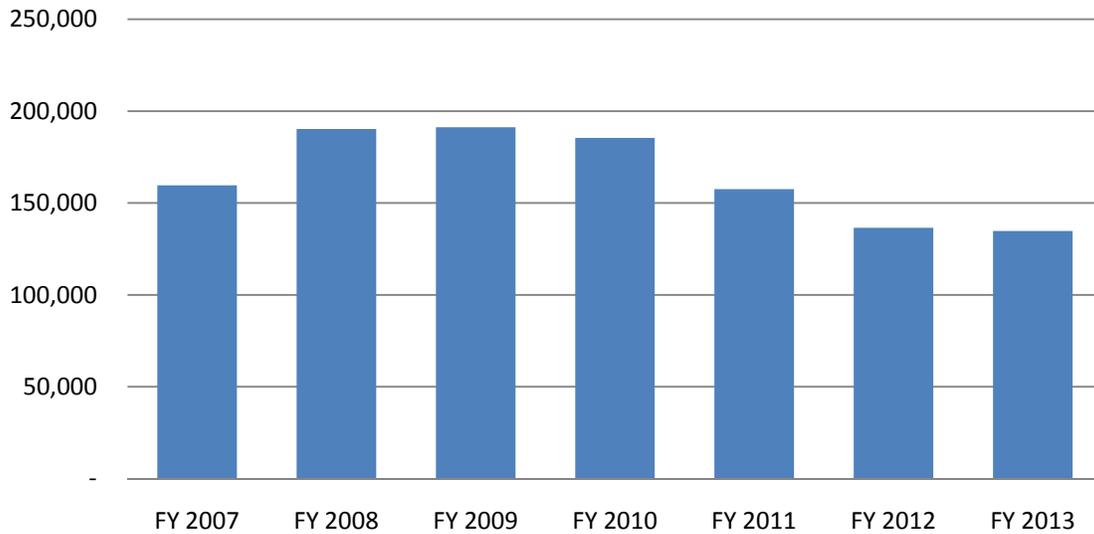
The major duties of the Probation Services Department include the following: attend Municipal Court on Monday nights, ensure proper processing of court documents, maintain a current knowledge of relevant changes in laws and local ordinances, assist citizens and callers by answering questions and directing them to appropriate personnel, assist defendants and probations with any probation related questions, network with the community for community service, ensure proper accounting of fines and fees, as well as ensuring that the strict criteria of sentencing has been completed. Probation will continue to

work as a team of the City of Calhoun with the expectation of ensuring that the citizens of the City will receive the best possible service.



MUNICIPAL PROBATION

Probation Fee Revenues



The Municipal Probation Department was split in 2012 from Municipal Court in an effort to manage growth of the City while adhering to both state and federal law. In 2013, efforts to further enhance the department continued by requiring both employees to be certified law enforcement officers. The goal of Municipal Probation is to meet all requirements of the state and federal laws in the assessment and management of offenders within the City of Calhoun and its Court System in an effort to bring about positive change in the behavior of the offenders.

(1102651) PROBATION ADMINISTRATION

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 62,508	\$ 63,964	\$ 69,118	\$ 69,118	\$ 73,734
512100	Group Insurance	14,468	18,840	20,644	21,918	23,072
512101	Insurance Deduct. Reimburse.	256	483	480	480	480
512200	FICA Contributions	3,524	3,604	4,285	4,285	4,571
512300	Medicare	824	843	1,002	1,002	1,069
512401	Retirement Plan Empl. Cont.	4,271	4,224	4,243	4,243	4,453
512402	Retirement Plan Admin Costs	138	140	141	141	162
512700	Workers' Compensation	(11)	128	121	121	116
Purchased & Contracted Services						
521201	Legal & Auditing	4,128	1,908	1,250	1,250	1,660
521204	Medical Services	-	188	20	-	50
522002	Exterminating Services	47	78	70	93	93
522110	Garbage Pickup - City	96	140	150	150	140
522130	Janitorial Services	19	-	10	-	10
522200	Interdept. Services & Labor	40	-	50	255	50
522202	Repairs & Maint. - Equip.	47	8	40	40	20
522203	Repairs & Maint. - Bldgs.	3,131	224	350	340	300
522320	Rental of Equipment & Vehicles	828	1,096	1,100	1,100	1,100
523001	Other Purchased Services	95	100	150	150	150
523101	General Liability Insurance	205	272	290	344	350
523102	Property Insurance	106	136	169	169	169
523104	Surety Bonds	11	12	20	13	20
523200	Telephone - City Service	1,178	1,194	1,220	1,170	1,200
523203	Data Service - City	1,631	1,567	1,700	1,600	1,650
523207	Courtware Software	9,600	9,600	9,600	9,600	9,600
523209	Internet Service	600	480	720	480	500
523210	E-mail Service	84	84	84	84	84
523220	Postage	38	-	25	-	40
523300	Advertising	-	-	200	-	-
523500	Travel	1,249	76	2,750	772	2,750
523600	Dues & Fees	125	90	-	9	-
523700	Education & Training	-	-	450	100	450
Supplies						
531100	General Supplies & Materials	313	174	500	500	200
531120	Office & Computer Supplies	221	193	300	300	200
531125	Printer & Copier Supplies	160	570	500	500	300
531130	Purchased Uniforms	1,300	1,300	1,300	1,300	1,300
531143	Supplies - R&M Systems	-	29	-	-	-
531210	Water & Sewer	47	58	80	80	80
531220	Natural Gas	592	841	700	989	900
531230	Electric - City	2,296	2,637	2,700	2,700	2,700
531270	Gasoline	10	16	-	-	-
531400	Books & Periodicals	-	53	100	100	100
531600	Small Equipment <\$5000	-	857	300	-	200
531601	PC (Hardware & Software)	-	-	300	2,355	200
Capital Outlay						
541300		-		11,667	11,048	2,500
Other						
573900	Cash Over (Short)	-	(44)	-	-	-
TOTAL	PROBATION ADMINISTRATION	\$ 114,173	\$ 116,163	\$ 138,899	\$ 138,899	\$ 136,723

**PROBATION ADMINISTRATION
FOOTNOTES**

1 Two full time employees are included in the Regular Employee Wages

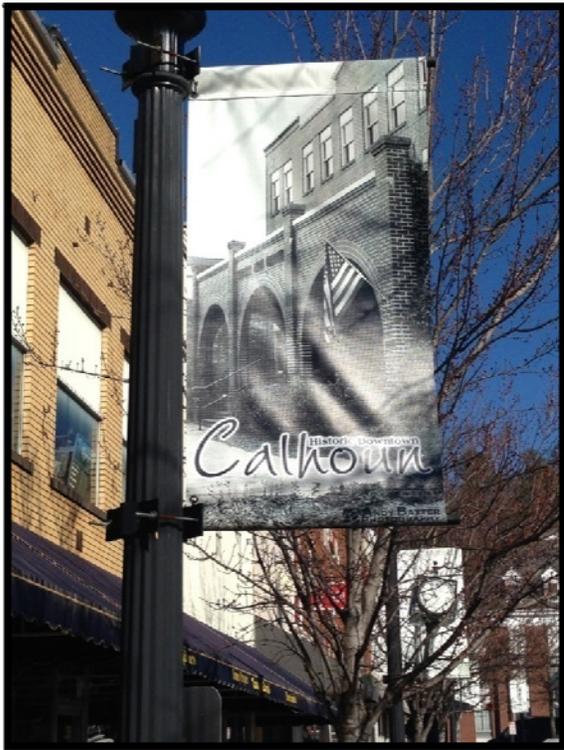
2 Capital Outlay-Renovation of kitchen \$ 2,500

(1103226) PRISONER CUSTODY

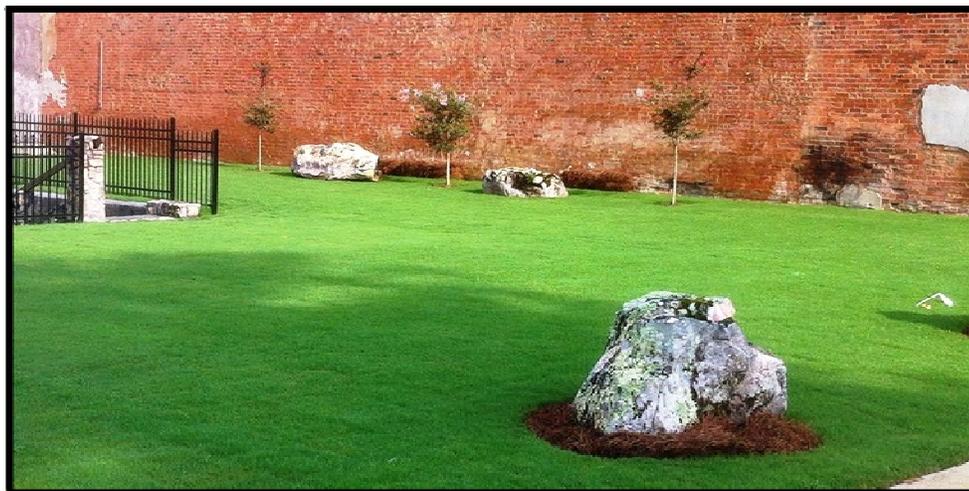
		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
Purchased & Contracted Services						
521204	Prisoner Medical Expenses	\$ 83	\$ 1,040	\$ 1,500	\$ 1,500	\$ 1,500
522340	Inmate Housing	<u>62,420</u>	<u>64,360</u>	<u>75,000</u>	<u>110,400</u>	<u>79,000</u>
TOTAL	PRISONER CUSTODY	<u>\$ 62,503</u>	<u>\$ 65,400</u>	<u>\$ 76,500</u>	<u>\$ 111,900</u>	<u>\$ 80,500</u>

COMMUNITY SERVICES

This department includes several services offered to the citizens of Calhoun. These services include; "Food for the Aging" program, community meeting spaces in the auditorium, depot, and community center. Financial support is given to the library and support of non-profit organizations in the community, such as the Voluntary Action Center,



Arts Council, Gordon County's Commission on Children, Winner's Club and Boys and Girls Club. In addition, the bi-monthly council meeting is held at the Depot, which also houses offices for Downtown Development and United Way.



(1105452) WELFARE RELATED PAYMENTS

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 19,816	\$ 22,768	\$ 21,600	\$ 21,600	\$ 22,032
512100	Group Insurance	4,196	7,845	10,322	10,322	11,536
512101	Insurance Deduct. Reimburse	128	241	240	240	240
512200	FICA Contributions	1,231	1,252	1,339	1,339	1,366
512300	Medicare	288	293	313	313	319
512401	Retirement Plan Empl. Cont.	1,458	1,442	1,448	1,448	1,331
512402	Retirement Plan Admin Costs	47	48	48	48	48
512700	Workers' Compensation	1,042	344	286	286	286
Purchased & Contracted Services						
521204	Medical Services	140	-	20	20	20
522201	Repairs & Maint. - Vehicles	619	58	850	850	700
523104	Surety Bonds	3	4	10	10	10
523300	Advertising	119	-	100	100	50
Supplies						
531141	Repairs & Maint. - Vehicles	971	-	1,000	1,000	1,000
531270	Gasoline	4,063	2,827	4,200	4,200	3,000
531271	Diesel Fuel	582	382	625	625	-
Other Charges						
572000	Cont. to Other Agencies	-	929	500	500	500
572003	Voluntary Action Center	9,766	9,169	11,000	11,000	11,000
572005	Boys & Girls Club	-	2,000	2,000	2,000	2,000
572006	Arts Council	2,000	2,000	2,000	2,000	2,000
572007	Child Abuse Council	-	2,500	2,500	2,500	2,500
572008	Winner's Club	5,000	5,000	5,000	5,000	5,000
572009	Big Brothers/Big Sisters	-	-	2,000	2,000	-
572010	Training Center	2,000	2,000	2,000	2,000	2,000
TOTAL	WELFARE PAYMENTS	\$ 53,469	\$ 61,103	\$ 69,401	\$ 69,401	\$ 66,938

**WELFARE RELATED PAYMENTS
FOOTNOTES**

1 One full time employee is included in the Regular Employee Wages

(1106180) AUDITORIUM

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Supplies						
522200	Interdept. Services & Labor	\$ -	\$ -	\$ 100	\$ 100	\$ 100
522203	Repairs & Maint. - Blogs.	-	616	-	-	500
523102	Property Insurance	106	109	113	113	115
TOTAL	AUDITORIUM	\$ 106	\$ 725	\$ 213	\$ 213	\$ 715

(1106181) DEPOT BUILDING

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Purchased & Contracted Services						
522002	Exterminating Services	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90
522112	Garbage Pickup - Commercial	408	402	408	408	408
522130	Janitorial Services	-	452	604	604	500
522200	Interdept. Services & Labor	3,183	100	2,000	2,000	2,000
522202	Repairs & Maint. - Equip.	11	307	500	500	500
522203	Repairs & Maint. - Blogs.	325	712	8,500	8,500	1,000
523102	Property Insurance	413	425	442	442	600
523200	Telephone Service - City	8	-	-	-	-
Supplies						
531100	General Supplies & Materials	789	905	1,000	1,000	1,200
531140	Repairs & Maint. - Equip.	-	-	500	500	-
531142	Repairs & Maint. - Blogs.	272	686	-	-	500
531210	Water & Sewer Services	4,062	4,558	5,500	5,500	5,500
531230	Electric Service - City	8,911	8,205	8,500	8,500	8,500
Capital Outlay						
541300	Buildings	8,582	-	-	-	-
TOTAL	DEPOT	\$ 27,055	\$ 16,840	\$ 28,044	\$ 28,044	\$ 20,798

(1106182) MCCONNELL ROAD BUILDING

Purchased & Contracted Services						
522110	Garbage Pickup - City	\$ 255	\$ 255	\$ 250	\$ 250	\$ 250
522200	Interdept. Services & Labor	2,380	-	250	250	250
522203	Repairs & Maint. - Blogs.	350	628	-	400	500
523102	Property Insurance	367	377	382	382	382
523200	Telephone Service - City	616	624	600	600	600
Supplies						
531100	General Supplies & Materials	80	241	300	300	300
531142	Repairs & Maint. - Blogs.	730	735	1,000	600	500
531210	Water & Sewer Service	286	260	275	275	275
531220	Natural Gas Service	1,369	1,576	1,500	1,500	1,600
531230	Electric Service - City	1,445	1,653	1,800	1,800	2,200
Capital Outlay						
541300	Buildings	-	16,091	-	-	-
TOTAL	MCCONNELL RD. BLDG.	\$ 7,877	\$ 22,440	\$ 6,357	\$ 6,357	\$ 6,857

(1106590) LIBRARY

Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 167,490	\$ 179,974	\$ 197,972	\$ 197,972	\$ 205,206
511300	Overtime	5,484	5,245	4,100	4,100	5,100
511400	Disability Benefits	1,200	37,669	-	-	-
512100	Group Insurance	27,124	965	41,288	41,288	46,144
512101	Insurance Deduct. Reimburse	512	10,601	960	960	960
512200	FICA Contributions	10,328	2,479	12,528	12,528	13,039
512300	Medicare	2,415	8,878	2,930	2,930	2,975
512401	Retirement Plan Empl. Cont.	8,298	295	8,472	8,472	8,157
512402	Retirement Plan Admin Costs	267	480	282	282	297
512700	Workers' Compensation	556	-	455	455	405

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Purchased & Contracted Services						
521201	Legal	195	-	-	50	600
521204	Medical Services	-	-	150	150	100
522110	Garbage Pickup	-	11	50	50	-
522200	Interdept. Services & Labor	5,850	649	5,000	4,910	500
522202	Repairs & Maint. - Equip.	-	22	100	100	100
522203	Repairs & Maint. - Building	1,266	-	500	500	500
523102	Property Insurance	3,970	3,850	4,185	4,185	4,500
523104	Surety Bonds	-	41	50	50	250
523604	Bank Service Charges	-	-	-	40	50
523850	Contract Labor	-	-	15,000	15,000	-
Supplies						
531100	General Supplies & Materials	10	1	100	100	50
531140	Repairs & Maint. - Equip.	-	8	100	100	100
531142	Repairs & Maint. - Blogs.	470	181	450	450	250
Other						
572001	Library Allotment	30,000	30,000	30,000	30,000	30,000
TOTAL	LIBRARY	\$ 265,435	\$ 281,349	\$ 324,672	\$ 324,672	\$ 319,283

*County's Reimbursement
Wages and Benefits (65%)
Property Insurance (50%)

LIBRARY FOOTNOTES

- 1 **Four full time employees and seven part time employees are included in the Regular Employee Wages.**

COMMUNITY DEVELOPMENT



**Director of Community Development,
Don McGinnis**

The Community Development Department functions to insure the safety and health of the public. This department performs reviews of blueprints and inspections of new structures to be built and occupied by citizens. It works to insure maintenance of guidance for citizens relating to zoning issues. It provides code enforcements/nuisance services to the citizens as needed.

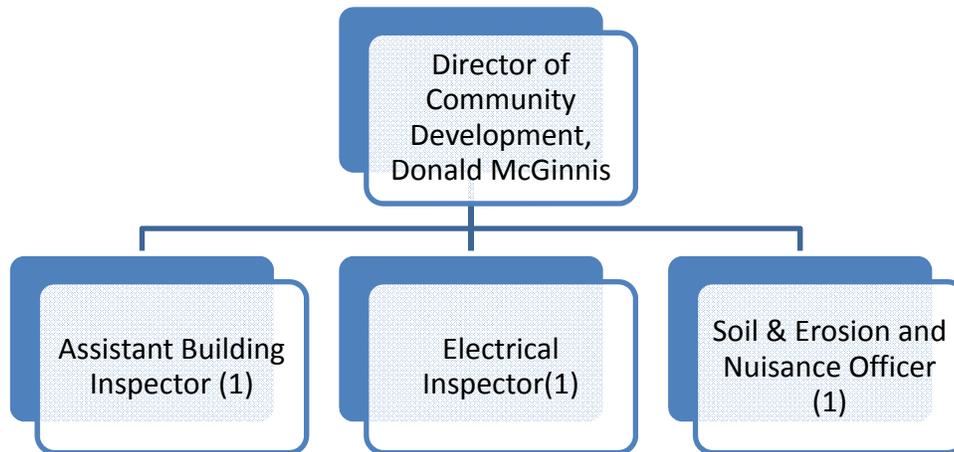


The overall goal of Community Development is to provide the City with a quality plan and administrative code that enhances and protects the economic, environmental, historical and cultural resources of the City of Calhoun.

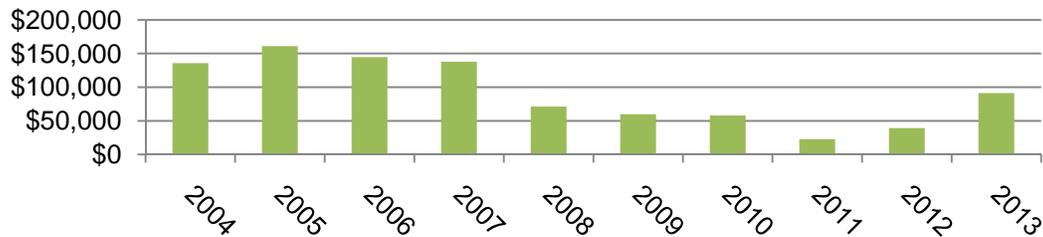


COMMUNITY DEVELOPMENT

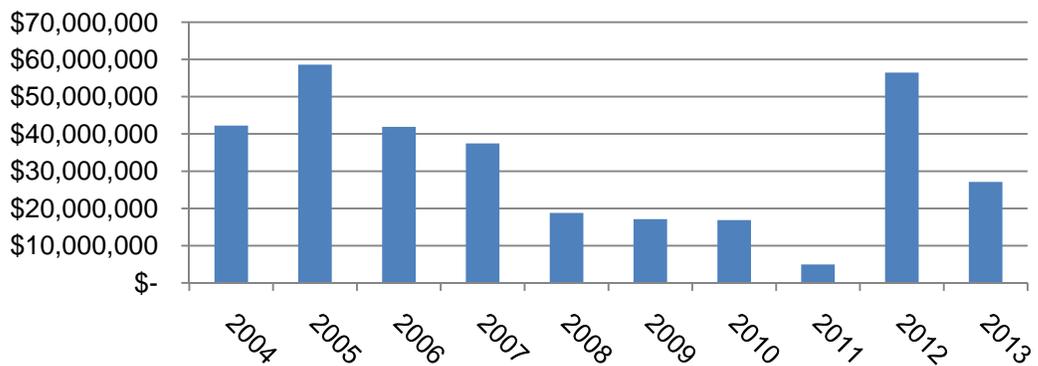
REGULATORY INSPECTIONS & CODE ENFORCEMENT



**Permit Fees
(Buildings Only)**



**Estimated Value
(Buildings Only)**



COMMUNITY DEVELOPMENT

(1107220) REGULATORY INSPECTIONS & CODE ENFORCEMENT

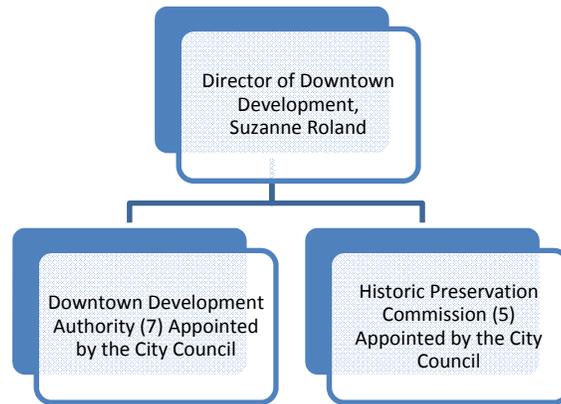
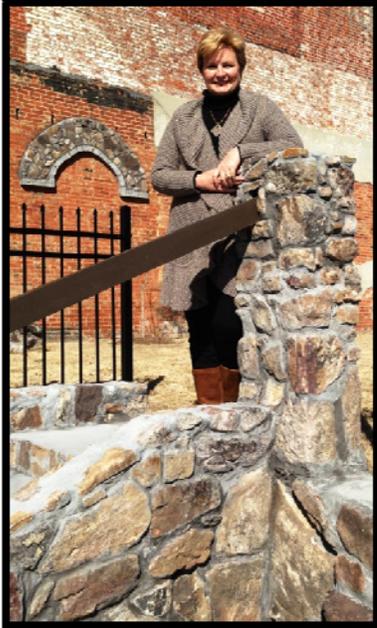
		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 189,998	\$ 149,447	\$ 148,933	\$ 148,933	\$ 150,377
512100	Group Insurance	29,363	28,719	30,966	30,966	35,052
512101	Insurance Deduct. Reimburse	512	731	720	720	720
512200	FICA Contributions	12,051	9,085	9,234	9,234	9,323
512300	Medicare	2,825	2,131	2,160	2,160	2,180
512401	Retirement Plan Empl. Cont.	13,150	9,679	9,721	9,721	9,082
512402	Retirement Plan Admin Costs	424	322	323	323	331
512700	Workers' Compensation	2,682	1,672	2,019	2,019	2,055
Purchased & Contracted Services						
521201	Legal & Auditing	953	3,591	4,000	4,000	7,000
521204	Medical Services	30	30	-	-	-
522002	Exterminating Services	-	-	70	70	-
522200	Interdept. Services & Labor	1,006	218	900	900	900
522201	Repairs & Maint. - Vehicles	1,107	1,694	1,350	1,350	1,500
522202	Repairs & Maint. - Equip.	8	8	200	200	200
522203	Repairs & Maint. - Building	-	24	250	250	250
522310	Rental of Land & Buildings	39,600	39,600	39,600	39,600	39,600
522320	Rental of Equip. & Vehicles	-	17	-	-	-
523001	Other Purchased Services	10	723	20	110	75
523101	General Liability Insurance	557	296	697	697	787
523102	Property Insurance	288	1,354	308	308	410
523103	Vehicle Insurance	1,423	28	1,388	1,388	1,270
523104	Surety Bonds	36	2,547	35	35	30
523200	Telephone - City	2,717	2,052	2,500	2,500	2,400
523203	Data Service - City	2,646	1,038	2,200	2,200	1,840
523205	Cellular Telephone Service	1,371	720	1,100	1,100	1,340
523209	Internet Service - City	1,125	126	720	720	720
523210	E-mail - City	158	50	126	126	126
523300	Advertising	-	317	150	150	-
523400	Printing & Binding	1,165	515	300	300	650
523500	Travel	1,470	1,330	2,000	1,910	500
523600	Dues & Fees	350	280	300	300	1,910
523700	Education & Training	1,070	1,512	1,500	1,500	300
Supplies						
531100	General Supplies & Materials	360	399	600	600	1,300
531120	Office & Computer Supplies	74	191	200	200	500
531125	Printer & Copier Supplies	313	399	300	300	200
531130	Purchased Uniforms	1,137	894	900	900	400
531141	Repairs & Maint. - Vehicles	1,317	1,106	1,100	1,100	900
531142	Repairs & Maint. - Blogs.	-	-	100	100	1,100
531230	Electric Service - City	3,974	3,857	5,000	5,000	100
531270	Gasoline	6,517	6,476	6,500	6,500	5,000
531400	Books & Periodicals	242	1,183	400	400	6,000
531600	Small Equipment <\$5000	-	120	-	-	200
531601	Computer Equipment <\$5000	-	-	200	200	-
Interfund/Interdepartmental Charges						
554100	Internal Service Funds -Utility	6,756	8,797	-	-	-

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Other						
578001	Damages to Other Property	-	611	-	-	-
Other Financing Uses						
611003	Transfer Out - Electric	-	9,000	9,000	9,000	9,000
TOTAL	REGULAR INSPECTION	\$ 328,783	\$ 292,889	\$ 288,090	\$ 288,090	\$ 295,828

REGULATORY INSPECTIONS & CODE ENFORCEMENT FOOTNOTES
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1 Three full time employees and one part time employee is included in the Regular Employee Wages

DOWNTOWN DEVELOPMENT & MAIN STREET PROGRAM

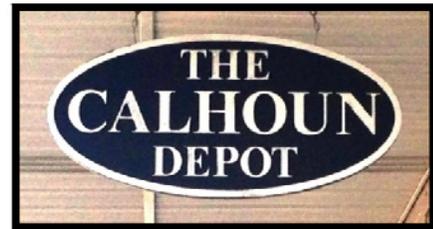


The Downtown Development Authority works throughout the year to promote Downtown Calhoun as a great place to do business, be entertained, dine or simply relax in our beautifully maintained

Director of Downtown Development, Suzanne Roland

downtown. The DDA supports downtown businesses with various types of marketing and advertising throughout the year. The DDA is a Fast Lane sponsor of the Keep It in the County campaign that promotes shopping locally. A DDA FACADE Grant Program is also available to businesses in the downtown district, which offers matching financial assistance for renovations to downtown buildings.

The DDA sponsors events at the newly renovated GEM Theatre and the Harris Arts Center to allow the community to enjoy professional entertainment at a reasonable cost.



Events such as BBQ Boogie & Blues in the spring to Harvest Fest in the fall are available to the community at no cost. The Historic Preservation Commission has succeeded in obtaining National Registry status for the entire Historic Downtown Business District. The HPC will continue to strive to preserve our rich heritage.

(1107550) DOWNTOWN DEVELOPMENT & MAINSTREET

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 41,843	\$ 43,641	\$ 43,415	\$ 43,415	\$ 44,279
512100	Group Insurance	7,234	9,420	10,322	10,322	11,536
512101	Insurance Deduct. Reimburse	128	241	240	240	240
512200	FICA Contributions	2,422	2,436	2,692	2,692	2,745
512300	Medicare	566	570	630	630	642
512401	Retirement Plan Empl. Cont.	2,859	2,827	2,840	2,840	2,674
512402	Retirement Plan Admin Costs	92	94	95	95	97
512700	Workers' Compensation	174	725	188	188	170
Purchased & Contracted Services						
521201	Legal & Auditing	151	290	350	350	350
521204	Medical Services	-	37,011	-	5,000	7,000
522200	Interdept. Services & Labor	16,231	3,259	5,000	13,460	6,500
522320	Rental of Equipment	1,625	236	4,200	254	400
523101	General Liability Insurance	179	8	254	10	10
523104	Surety Bonds	8	1,265	10	1,300	1,300
523200	Telephone - City Service	1,173	1,264	1,300	1,400	1,400
523203	Data Service - City	1,296	240	1,400	360	360
523209	Internet Service	300	42	360	42	42
523210	E-mail Service	42	-	42	-	-
523300	Advertising	6,573	9,136	10,000	9,465	12,000
523400	Printing & Binding	1,083	-	-	-	-
523500	Travel	443	644	1,000	200	1,000
523600	Dues & Fees	695	727	950	950	1,500
523700	Education & Training	175	295	500	500	500
523850	Contract Labor	2,500	1,200	2,000	2,000	4,000
Supplies						
531100	General Supplies & Materials	6,551	2,577	2,000	2,155	3,000
531120	Office & Computer Supplies	178	17	100	100	200
531125	Printer & Copier Supplies	29	154	300	300	300
531142	Repairs & Maint. - Blogs.	31	-	-	-	-
531300	Food for Meetings	431	1,222	1,000	1,000	1,200
531600	Small Equipment <\$5000	1,295	-	500	105	300
Other Charges						
571003	Allotment for Programs	4,912	7,709	15,000	1,304	-
571008	Allotment for Mainstreet	2,179	-	-	13,541	12,500
TOTAL	DOWNTOWN DEV.-MAINSTR.	\$ 103,397	\$ 127,249	\$ 106,688	\$ 114,218	\$ 116,245

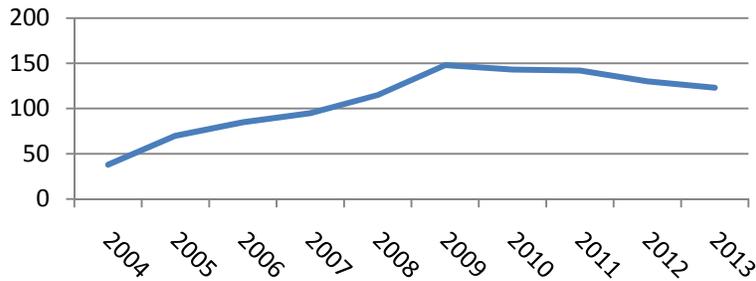
**DOWNTOWN DEVELOPMENT & MAINSTREET
FOOTNOTES**

1 One full time employee is included in the Regular Employee Wages

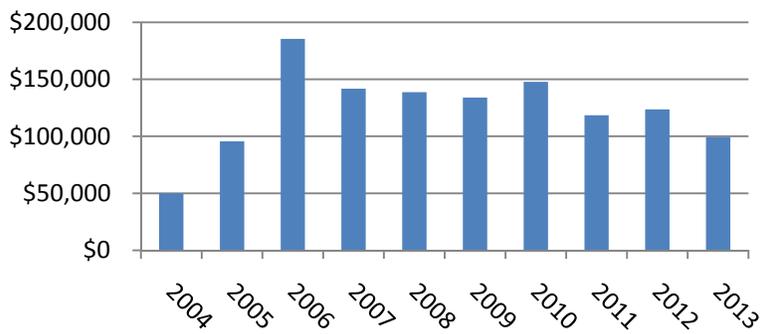
AIRPORT

The Tom B. David Airport is continuously striving to improve its position as the aviation gateway to Northwest Georgia. This year, the airport will again continue with the multi-stage improvements and expansion projects, which resumed last year after several years of delays due to the economic down-turn. The City and County will contribute equally to these projects. In addition, the City will make a debt payment allotment to the Airport each month. The City is reimbursed for a portion of the Airport's wages by the County and for the third year in a row the airport will also fund a portion of these wages. The Tom B. David Airport is making every effort to become self-sufficient and still offer to both the non-aviation and aviation citizens of Calhoun and Gordon County the best in air travel by promoting aeronautics education, safety and security.

Number of Based Aircraft



Jet Fuel Sales



(1107563) AIRPORT

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 110,106	\$ 121,346	\$ 122,570	\$ 122,570	\$ 122,902
511300	Group Insurance	180	115	-	-	-
512100	Insurance Deduct. Reimburse	115	7,309	120	120	120
512200	FICA Contributions	6,905	1,710	7,599	7,599	7,620
512300	Medicare	1,616	5,303	1,777	1,777	1,782
512401	Retirement Plan Empl. Cont.	5,623	176	5,326	5,326	5,565
512402	Retirement Plan Admin Costs	181	467	177	177	203
512700	Workers' Compensation	491	-	317	317	256
Purchased & Contracted Services						
521204	Medical Services	-	523	-	-	-
522200	Repairs & Maintenance - Dept.	10,291	22	2,000	500	25
523104	Surety Bonds	-	-	25	25	-
Supplies						
531100	General Supplies & Materials	-	59	-	-	-
Capital Outlay						
541400	Infrastructure	-	-	54,084	54,084	54,084
Other Charges						
577521	Reimbursement for Debt Serv.	26,708	37,379	32,044	32,044	32,044
579000	Contingency Fund	-	-	-	1,500	1,500
TOTAL	AIRPORT	\$ 162,217	\$ 174,408	\$ 226,039	\$ 226,039	\$ 226,101

County Pays 41% of Total Expenses

Airport Authority Pays 18% of Employee Salaries & Benefits

AIRPORT FOOTNOTES

- 1 Two full time employees and three part time employees are included in the Regular Employee Wages

POLICE DEPARTMENT

Mission Statement:

We, the Calhoun Police Department, will serve our community with the highest degree of honesty, integrity, and professionalism. We will meet the needs of our diverse community through the continued cooperation of our administration and by cementing a bond between the citizenry, other area law enforcement agencies and ourselves. We will not forget that we exist to serve and that by enforcing the law justly and fairly, we can bring stability into our society, as no other agency can.

Definitions of most used acronyms:

SPECIAL OPERATIONS UNIT - Responsible for developing drug cases, making undercover purchases of illegal drugs, counterfeit documents, counterfeit merchandise and gambling; and arresting individuals engaged in the sell and distribution of illegal drugs. SOPS Unit is responsible for initiating the process of seizure of property used in or gained from sell of illegal drugs.

TAC – TERMINAL AGENCY COORDINATOR – TAC is responsible for records management system and the release of public information and public cooperation. Maintains the process and procedure for regulating the dissemination of protected of private information. Collects information from criminal justice agencies of arrests, detentions, indictments, accusations, other criminal charges, and any dispositions there from, including sentences, correctional supervision, and releases. TAC maintains the CJIS network operational procedures, manuals and forms. In addition, the TAC officer oversees records management and retention.

FTO – FIELD TRAINING OFFICER – The Field Training Officers are ask to assist the trainee in making a smooth transition from the classroom or other assignment to the actual field responsibility. This FTO maintains the officer's academy records. Stimulates the desire to continue learning, and performs much of the departments training classes.

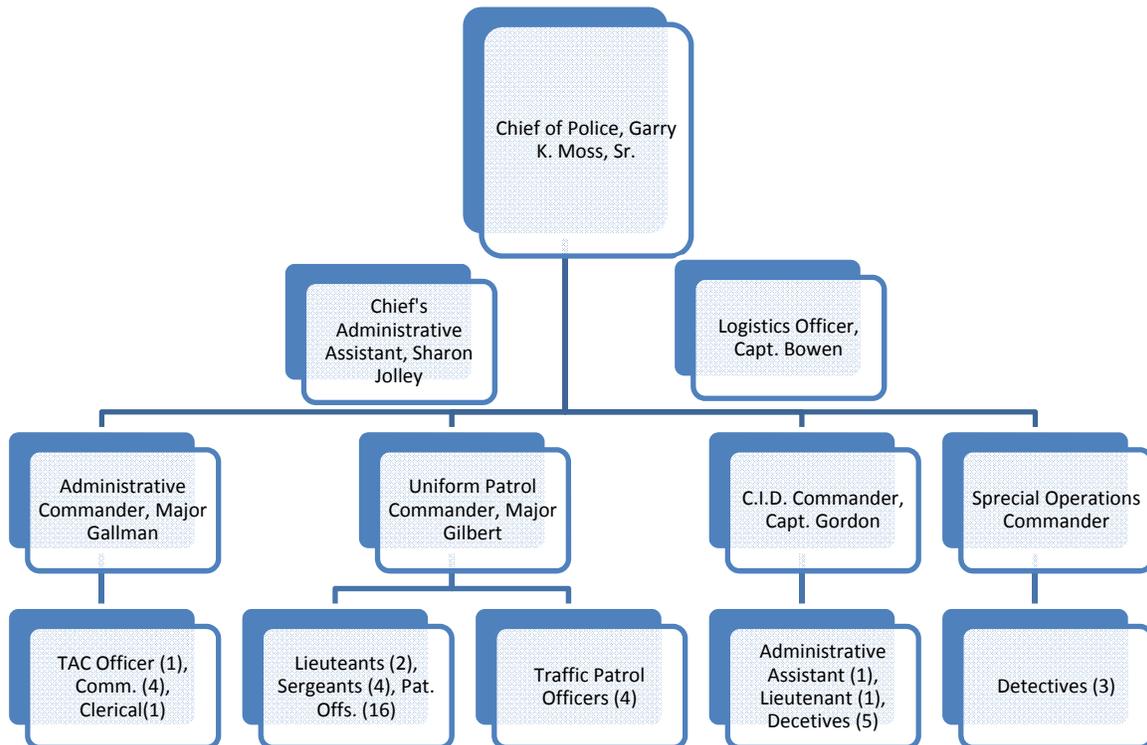
SRT – SPECIAL RESPONSE TEAM – Provides support and protection for department personnel or citizens under attack from sniper fire, assault fire, or when such gunfire is anticipated. SRT provides high ground and perimeter security for visiting dignitaries. Provides rescue services for police officers or citizens who have been captured, isolated or endangered as a result of a tactical situation. Establishes inner and outer perimeter lines and if necessary, providing controlled fire power in non-riot situations involving snipers, barricaded suspects and/or hostages. Assists in serving search and arrest warrants, when such service may be necessary to support other department personnel. SRT provides stations and command post defense. SRT Tests new equipment.



CID – CRIMINAL INVESTIGATION DIVISION – Establishes investigative guidelines for both uniformed officer and detectives. Documents the preliminary investigation in order to determine the level and type of follow-up investigation required. CID processes crime scenes involving serious injury, natural death, or suspicious death. Maintains numerous case files, conducts field interview and make reports. CID performs all the duties of case screening and case management.



CALHOUN POLICE DEPARTMENT

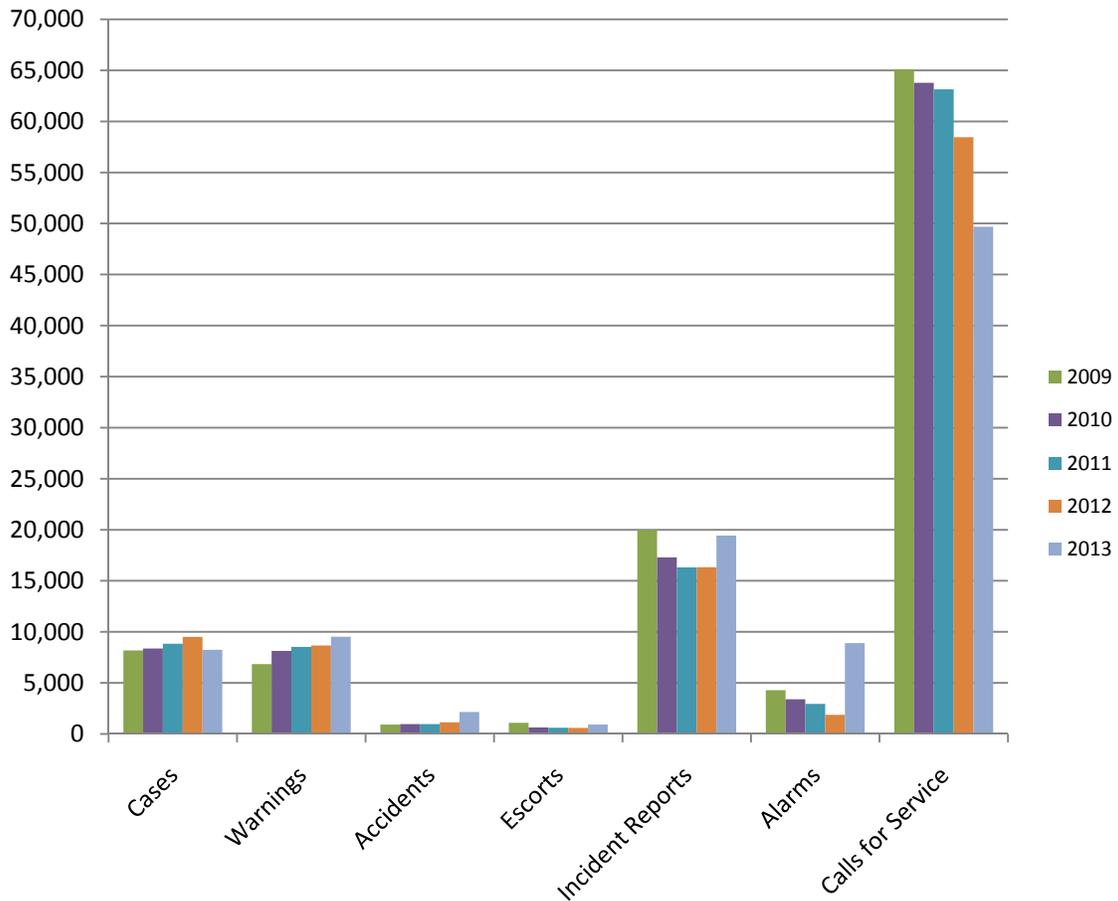


**Chief of Police,
Garry Moss**

POLICE DEPARTMENT

The Calhoun Police Department has responded to the demands for increased law enforcement and decrease thefts, accidents, and other crimes. In order to facilitate the maximum use of resources, the Police Department actively solicits and encourages the cooperation of the citizens to decrease the opportunities for criminal activity. The Police Department strives to promote a high level of proficiency within the officers of the department through training and implementation of the latest and most effective techniques as well as continue law enforcement education.

Police Activity



POLICE DEPARTMENT

(1323210) POLICE ADMINISTRATION DIVISION

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 237,040	\$ 247,070	\$ 246,087	\$ 246,087	\$ 252,669
511300	Overtime	-	-	200	315	561
512100	Group Insurance	36,676	47,617	51,610	55,275	58,206
512101	Insurance Deduct. Reimburse	640	1,206	1,200	1,200	1,200
512200	FICA Contributions	13,849	13,938	15,270	15,270	15,700
512300	Medicare	3,239	3,260	3,571	3,571	3,664
512401	Retirement Plan Empl. Cont.	16,348	16,025	16,096	16,096	15,160
512402	Retirement Plan Admin. Costs	527	544	536	536	552
512500	Tuition Reimbursements	-	1,896	-	1,684	3,163
512700	Workers' Compensation	1,457	-	733	-	-
Purchased & Contracted Services						
521204	Medical Services	-	-	200	-	150
522201	Repairs & Maint. - Vehicles	420	1,534	2,200	1,700	2,500
522202	Repairs & Maint. - Equip.	-	-	300	-	300
523103	Vehicle Insurance	1,023	501	1,033	1,033	1,200
523104	Surety Bonds	44	46	50	50	50
523500	Travel	3,093	3,801	4,500	2,132	3,500
523600	Dues & Fees	400	494	450	450	400
523700	Education & Training	2,010	3,180	3,500	2,500	3,500
523800	Licenses	60	40	75	75	75
Supplies						
531100	General Supplies & Materials	333	229	400	400	300
531120	Office Supplies	395	63	350	-	250
531125	Printer & Copier Supplies	37	-	200	-	200
531130	Purchased Uniforms	3,531	3,209	3,250	3,250	3,250
531141	Repairs & Maint. - Vehicles	245	1,348	1,500	1,803	1,800
531270	Gasoline	5,608	6,001	6,000	5,381	4,500
531271	Diesel Fuel	216	-	200	200	200
531400	Books & Periodicals	144	-	-	400	400
531600	Small Equipment <\$5000	180	200	400	-	1,400
531601	Controllable Equipment	185	-	-	-	-
Interfund/Interdepartmental Charges						
554100	Interfund Allocation - Utilities	7,527	9,087	-	-	-
TOTAL	POLICE ADMINISTRATIVE	\$ 335,227	\$ 361,290	\$ 359,911	\$ 359,407	\$ 374,850

POLICE ADMINISTRATION FOOTNOTES

1 Five full time employees are included in the Regular Employee Wages

(1323221) POLICE DETECTIVE DIVISION

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 333,108	\$ 341,270	\$ 339,872	\$ 339,872	\$ 351,847
511300	Overtime	10,178	10,216	10,000	12,264	17,340
512100	Group Insurance	53,044	65,941	82,576	82,576	92,288
512101	Insurance Deduct. Reimburse	1,023	1,929	1,680	1,680	1,920
512200	FICA Contributions	20,526	20,166	21,692	21,692	22,890
512300	Medicare	4,800	4,716	5,073	5,073	5,102
512401	Retirement Plan Empl. Cont.	22,177	22,043	22,140	22,140	20,930
512402	Retirement Plan Admin. Costs	715	733	736	736	762
512700	Workers' Compensation	6,580	5,530	5,435	5,703	7,167
Purchased & Contracted Services						
521204	Medical Services	-	-	150	50	150
521300	Technical Service	90	50	400	100	1,000
522002	Exterminating Service	350	350	450	450	400
522112	Garbage Pickup - Com. Serv.	408	420	500	500	450
522200	Interdept. Services & Labor	1,150	468	800	300	500
522201	Repairs & Maint. - Vehicles	2,679	667	2,000	2,185	13,000
522202	Repairs & Maint. - Equip.	119	135	200	-	200
522310	Rental of Land & Buildings	15,600	15,600	15,600	15,600	15,600
522320	Rental of Equipment	1,782	1,634	1,800	1,800	1,800
523001	Other Purchased Services	-	-	-	-	-
523102	Property Insurance	19	20	21	21	20
523103	Vehicle Insurance	1,721	1,413	2,910	2,855	2,850
523104	Surety Bonds	58	64	75	75	75
523400	Printing & Binding	310	-	300	200	500
523500	Travel	1,231	1,444	2,000	600	2,000
523600	Dues & Fees	-	68	200	100	500
523700	Education & Training	950	150	1,000	625	1,000
523800	Licenses	160	160	300	55	200
Supplies						
531100	General Supplies & Materials	171	360	500	300	500
531120	Office Supplies	86	321	550	550	550
531125	Printer & Copier Supplies	270	980	1,700	1,700	1,200
531130	Purchased Uniforms	4,846	4,638	5,200	5,200	5,200
531140	Repair & Maintenance - Equip	10	25	100	100	50
531141	Repair & Maint. - Vehicles	787	1,668	2,500	3,127	4,000
531142	Repair & Maint. - Building	-	185	300	300	200
531210	Water & Sewer Service	295	296	350	350	400
531220	Natural Gas Service	1,306	1,062	1,500	1,194	1,200
531231	Electric - Other	7,821	7,677	8,200	7,700	6,800
531270	Gasoline	14,036	15,826	15,000	14,500	13,000
531271	Diesel Fuel	173	-	-	37	50
531400	Books & Periodicals	21	-	200	200	200
531600	Small Equipment <\$5000	707	170	500	500	500
531601	Computer Supplies <\$5000	-	425	8,500	8,500	12,000
TOTAL	DETECTIVES	\$ 509,307	\$ 528,818	\$ 563,010	\$ 561,510	\$ 606,341

**DETECTIVES
FOOTNOTES**

1 Eight full time employees are included in the Regular Employee Wages

(1323223) POLICE PATROL DIVISION

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 1,165,752	\$ 1,302,389	\$ 1,352,857	\$ 1,352,857	\$ 1,384,345
511100	27 Regular Employee Wages	76,472	-	-	-	36,524
511300	Overtime	28,445	35,233	36,000	42,805	49,980
511300	27 Overtime	459	20,072	-	-	-
511300	212 Overtime	-	-	-	-	4,100
511400	Disability Benefits	10,360	-	-	-	-
512100	Group Insurance	200,462	277,943	330,303	330,748	334,717
512100	27 Group Insurance	13,208	4,792	-	-	-
512100	212 Group Insurance	-	-	-	-	13,167
512101	Insurance Deduct. Reimburse	3,966	7,139	7,680	7,680	6,960
512101	27 Insurance Deduct. Reimburse	256	96	-	-	-
512200	FICA Contributions	72,312	77,027	86,109	86,109	88,928
512200	27 FICA Contributions	4,539	1,176	-	-	-
512200	212 FICA Contributions	-	-	-	-	2,519
512300	Medicare	16,913	18,015	20,138	20,138	20,073
512300	27 Medicare	1,062	275	-	-	-
512300	212 Medicare	-	-	-	-	589
512401	Retirement Plan Empl. Cont.	80,970	78,377	79,019	79,019	78,636
512401	27 Retirement Plan Empl. Cont.	4,296	1,202	-	-	-
512401	212 Retirement Plan Empl. Cont.	-	-	-	-	2,557
512402	Retirement Plan Admin. Costs	2,596	2,595	2,628	2,628	2,864
512402	27 Retirement Plan Admin. Costs	152	40	-	-	-
512700	Workers' Compensation	44,152	32,769	34,717	39,448	34,000
512700	27 Worker's Compensation	2,036	422	-	-	-
512700	212 Worker's Compensation	-	-	-	-	785
512900	Other Employee Benefits	125	-	300	300	300
Purchased & Contracted Services						
521201	Legal & Auditing	5,891	9,049	8,500	6,930	11,000
521204	Medical Services	665	195	500	300	500
521204	27 Medical Services	75	-	-	-	-
522002	Exterminating Services	498	498	250	498	250
522110	Garbage Pickup - City	-	14	25	25	-
522112	Garbage Pickup - Com. Svc.	825	844	950	950	900
522130	Janitorial Services	4,193	4,037	4,500	3,500	4,000
522200	Interdept. Services & Labor	5,647	1,357	3,000	3,000	3,000
522201	Repairs & Maint. - Vehicles	19,502	13,183	9,000	17,149	17,000
522201	212 Repairs & Maint. - Vehicles	-	-	-	-	1,525
522202	Repairs & Maint. - Equip.	5,435	7,145	6,500	6,000	6,500
522203	Repairs & Maint. - Building	403	395	750	1,686	13,000
522320	Rental of Equip. or Vehicles	3,230	3,048	3,300	2,600	3,300
523001	Other Purchased Services	7,062	745	1,500	1,100	1,500
523101	General Liability Insurance	5,958	6,311	7,323	7,323	7,500
523102	Property Insurance	61	678	689	689	925
523103	Vehicle Insurance	19,000	25,618	28,893	24,484	29,000
523104	Surety Bonds	236	245	250	250	250
523105	Public Officials Liability Ins.	40,694	36,734	39,578	39,578	42,777
523200	Telephone Service - City	17,087	17,083	16,500	16,500	15,000
523203	Data Service - City	20,066	19,341	20,000	20,000	23,200
523205	Cellular Telephone Service	9,515	11,362	12,050	11,550	12,000
523207	Data Service - DOAS	2,905	4,155	6,200	6,200	6,000
523209	Internet Service	8,916	8,704	10,000	10,000	10,000
523210	E-Mail Service	882	952	1,030	1,030	1,050
523220	Postage	524	689	800	800	750
523300	Advertising	790	350	2,000	1,380	250
523400	Printing & Binding	1,366	5,933	6,000	4,070	6,000
523500	Travel	3,909	5,018	7,000	3,920	7,500
523600	Dues & Fees	113	473	300	300	400
523700	Education & Training	1,275	1,537	2,000	1,600	3,000

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
523700	212 Education & Training	-	-	-	-	100
523800	Licenses	57	2,390	1,000	500	1,000
523900	Contract Labor	-	-	4,900	-	-
Supplies						
531100	General Supplies & Materials	6,748	13,290	14,000	13,000	17,000
531100	167 General Supplies & Materials	-	96	100	-	-
531100	32 General Supplies & Materials	-	507	700	450	800
531104	Protective/Safety	25,900	4,920	3,000	3,000	2,500
531120	Office Supplies	2,572	3,064	4,000	3,500	5,200
531125	Printer & Copier Supplies	5,127	135	5,500	6,072	8,200
531125	167 Printer & Copier Supplies	-	3,845	-	-	-
531130	Purchased Uniforms	21,823	22,433	24,000	23,678	23,800
531130	212 Purchased Uniforms	-	-	-	-	650
531140	Repair & Maint. - Equipment	1,325	611	2,000	2,000	1,500
531141	Repair & Maint. - Vehicles	26,936	9,172	6,000	19,097	25,000
531142	Repair & Maint. - Building	7,917	1,518	50	402	400
531210	Water & Sewer Service	933	1,473	1,700	1,700	800
531220	Natural Gas Service	2,317	2,443	2,800	2,800	2,200
531230	Electric - City	12,148	14,131	15,500	14,500	13,000
531231	Electric - Other	493	652	700	700	700
531270	Gasoline	132,674	131,828	128,000	113,106	100,000
531270	212 Gasoline	-	-	-	-	2,375
531271	Diesel Fuel	238	989	900	900	900
531300	Food for Meetings	2,361	682	1,500	1,500	1,500
531400	Books & Periodicals	1,827	1,722	1,800	1,800	1,800
531600	Small Equipment <\$5000	5,426	-	3,000	17,878	8,000
531600	212 Small Equipment <\$5000	-	-	-	-	3,200
531601	Computer Equipment <\$5000	2,304	390	1,000	1,315	1,000
531601	162 PC Equip., Print, Software	9,964	55	-	-	-
531704	Trophies & Medals	91	-	200	200	200
Capital Outlay						
541300	Buildings	6,430	24,100	-	-	-
541300	167 Buildings	-	23,056	-	-	-
542200	Vehicles	-	731,402	-	-	-
Other Costs						
578001	Damages to Other Property	-	934	2,000	2,000	2,000
Debt Service						
581200	Principal - Capital Lease	25,548	-	-	-	-
582200	Interest - Capital Lease	129	-	-	-	-
TOTAL	PATROL	\$ 2,216,544	\$ 3,041,093	\$ 2,373,489	\$ 2,385,241	\$ 2,512,946

POLICE PATROL FOOTNOTES

- 1 **Thirty-three full time employees and sixteen part time employees are included in the Regular Employee Wages**

(1323224) SPECIAL OPERATIONS DIVISION

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 158,307	\$ 179,050	\$ 188,661	\$ 187,661	\$ 206,416
511300	Overtime	34,127	26,084	35,000	29,504	35,700
512100	Group Insurance	21,702	28,261	41,288	41,288	46,144
512101	Insurance Deduct. Reimburse	512	965	720	720	960
512200	FICA Contributions	11,320	11,875	13,867	13,867	15,011
512300	Medicare	2,647	2,777	3,243	3,243	2,993
512401	Retirement Plan Empl. Cont.	11,247	11,756	11,808	11,808	11,089
512402	Retirement Plan Admin. Costs	363	391	393	393	404
512700	Workers' Compensation	3,967	2,840	2,687	3,060	4,120
Purchased & Contracted Services						
521201	Legal	423	30	-	-	30
521204	Medical Services	-	16	-	-	50
522002	Exterminating Services	47	35	50	-	-
522110	Garbage Pickup - City	132	-	-	-	-
522200	Interdept. Services & Labor	238	3,577	500	177	500
522201	Repairs & Maint. - Vehicles	622	924	700	700	700
522202	Repairs & Maint. - Equip.	16	16	200	200	200
522203	Repairs & Maint. - Building	61	105	150	150	150
523001	Other Purchased Services	335	540	900	479	700
523102	Property Insurance	106	54	-	53	150
523103	Vehicle Insurance	797	701	1,444	1,812	1,850
523104	Surety Bonds	31	39	50	50	50
523207	Data Network	2,711	2,330	3,000	3,000	3,000
523209	Internet Service	-	305	-	-	-
523220	Postage	-	6	-	-	-
523500	Travel	2,501	2,210	2,500	2,500	2,500
523600	Dues & Fees	-	18	150	150	-
523700	Education & Training	-	-	750	7,697	4,500
523800	Licenses	80	80	150	150	-
Supplies						
531100	General Supplies & Materials	503	507	850	850	1,000
531120	Office & Computer Supplies	41	647	200	239	450
531125	Printer/Copier Supplies	59	407	350	-	200
531130	Purchased Uniforms	2,585	1,863	2,600	2,600	2,600
531140	Repairs & Maint. - Equip.	-	-	1,000	-	500
531141	Repairs & Maint. - Vehicles	355	21	-	9	500
531142	Repairs & Maint. - Bldgs.	52	250	250	-	250
531210	Water/Sewer Service	47	15	75	167	200
531220	Natural Gas Service	592	193	-	-	-
531230	Electric Service - City	2,296	961	2,500	2,657	3,200
531270	Gasoline	5,922	6,718	7,000	4,400	4,500
531271	Diesel Fuel	225	33	-	-	100
531400	Books & Periodicals	21	47	100	21	100
531600	Small Equipment <\$5000	170	170	250	170	300
531601	Computer Equipment <\$5000	-	330	2,000	2,861	1,500
531701	Police Special Miscellaneous	2,684	2,299	4,000	2,835	4,000
531705	Police PEPI	9,812	11,931	3,500	4,665	4,500

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Capital Outlay						
541100	Land, Easements & Rows	-	19,200	-	-	-
541300	Buildings	-	60,800	-	-	-
Other Costs						
578001	Damages to Other Property	-	-	-	1,000	-
TOTAL	SPECIAL OPS. DIVISION	<u>\$ 277,654</u>	<u>\$ 381,375</u>	<u>\$ 332,886</u>	<u>\$ 331,136</u>	<u>\$ 361,117</u>

<p>SPECIAL OPERATIONS FOOTNOTES</p>
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1 Four full time employees and one part time employee is included in the Regular Employee Wages

(1323270) POLICE DISPATCHING - 911 SERVICE

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Other Costs						
571001	Gordon County Contract Labor	\$ 89,502	\$ 100,421	\$ 108,312	\$ 108,312	\$ 108,312
TOTAL	POLICE DISPATCH	<u>\$ 89,502</u>	<u>\$ 100,421</u>	<u>\$ 108,312</u>	<u>\$ 108,312</u>	<u>\$ 108,312</u>

FIRE DEPARTMENT

Mission Statement:

The mission of the Calhoun Fire Department is to protect the lives and property within the City of Calhoun by reducing the effects of fire, medical emergencies, hazardous materials incidents, technical rescue emergencies, disasters, and other types of emergencies.

Vision Statement:

Our department will provide a proactive, highly trained, professional emergency service for the City of Calhoun to conduct Fire Prevention, Fire Inspection/ Code Enforcement, Fire Investigation, Fire Suppression, Emergency Medical Treatment, Mitigation of Hazardous Materials Accidents, Technical Rescue Response, and Fire Safety Education.



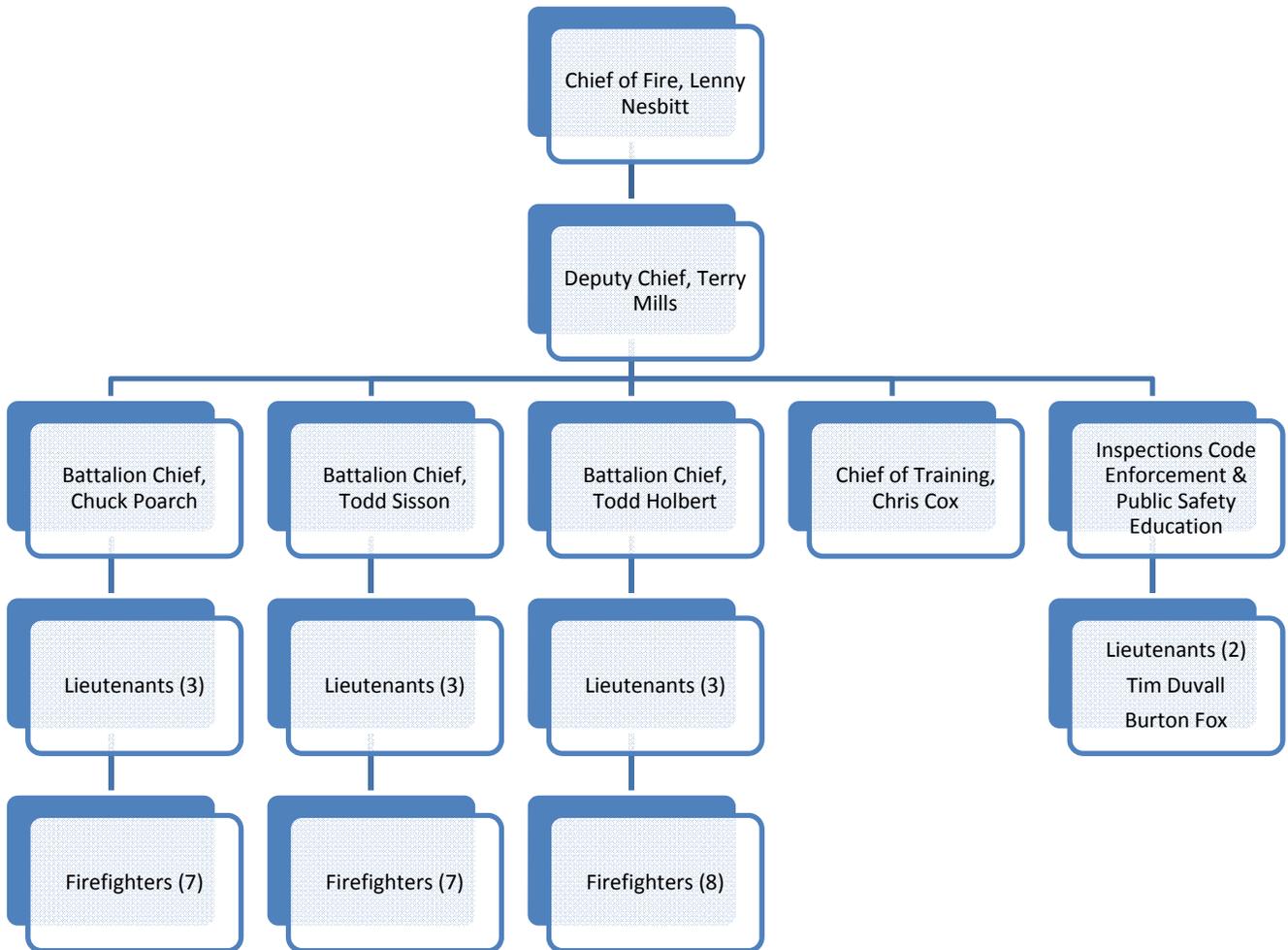
The Fire Department currently has 39 full time employees. The Administration staff consists of the Fire Chief, Deputy Fire Chief, Chief of Training and two Fire Code Inspectors. The Fire Suppression Division consists of 34 shift personnel working three 24 hour shifts. Each of the three shifts consists of a Battalion Chief, Lieutenants, and Firefighters with currently 9 of those firefighters being EMT Certified and more being added.

There are currently three stations covering the City of Calhoun with property recently purchased to construct a fourth station. The Department has a multifunction Fire Training Facility capable of producing live fire training as well as simulated rescues and high angle and confined space rescue. This facility is also being used by the State Fire Academy as a regional training site for Northwest Georgia for live burn and other training opportunities as well as by other local agencies. The City limit area protected by the Department is approximately 15 square miles with a residential population of over 15,500 and a service delivery population of approximately 55,000. The coverage area includes industrial parks, the downtown commercial district, schools, a technical college, hospital, airport, major state routes, and the interstate along with other outlying commercial areas.

The Calhoun Fire Department provides other services beyond firefighting to include Fire Safety Inspections, Fire Code Enforcement. The department also holds public fire safety education classes seeing over 2600 children per year in local schools, performs fire investigations, reviews plans for new construction, issues burn permits, sprinkler installation permits, fuel tank permits and performs requested home safety inspections. The department personnel work in the schools and daycares teaching fire safety to children from pre-k to the fifth grade. Firefighters give tours of the stations, conduct fire extinguisher training, hold safety fairs, sponsor a smoke detector program and do blood pressure checks at the stations.

The Calhoun Fire Department will continue to assist and coordinate with all local Public Safety Agencies to better serve the public in and around the City of Calhoun.

FIRE DEPARTMENT

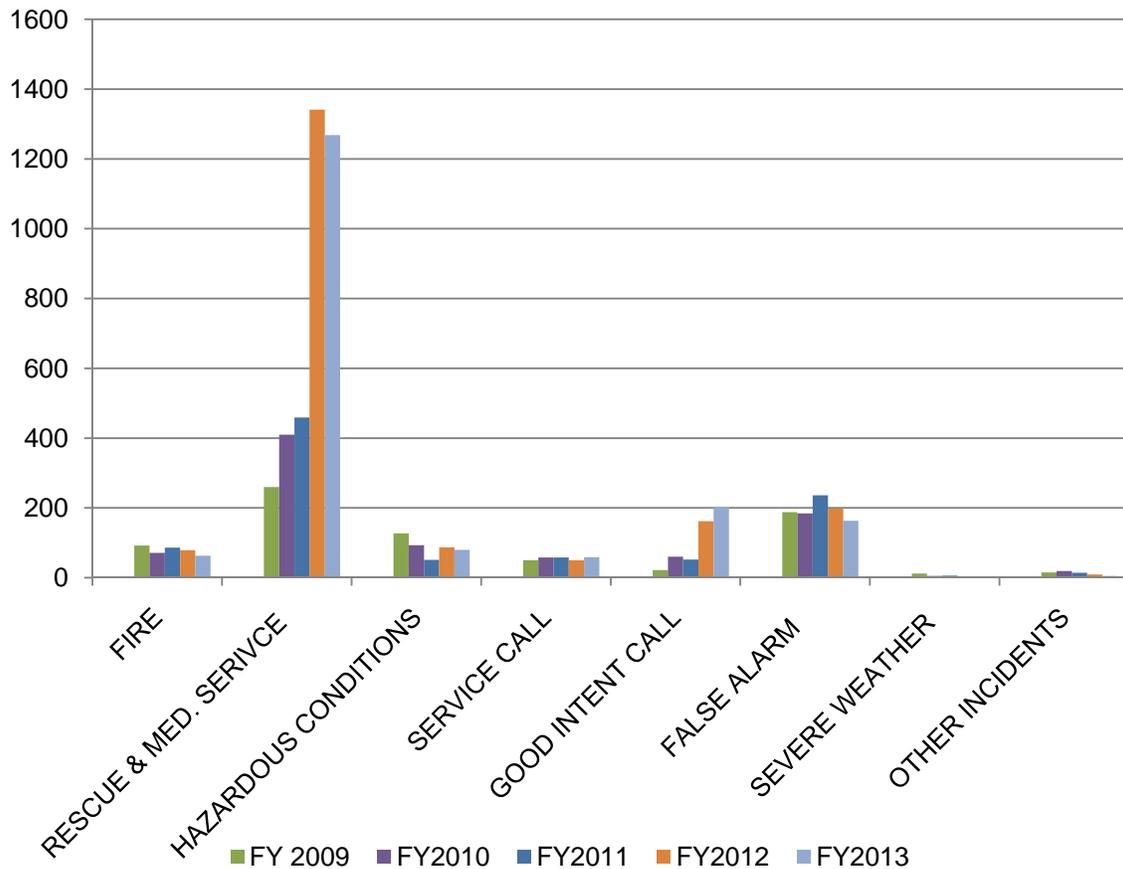


**Chief of Fire,
Lenny Nesbitt**

FIRE DEPARTMENT

The Fire Department recently obtained an ISO Class 3 rating due to many hours of hard work, aggressive training, and forward thinking along with support and cooperation by Calhoun Utilities and the Mayor and Council. The ISO class rating was reduced from a class 4 to a class 3. This could potentially reduce insurance premiums for local homeowners and businesses. The Fire Chief and staff will continue to work on improving the effectiveness of the department through training, planning, and staff coordination. The Fire Department currently is short on manpower; there are two positions that are vacant due to the previous hiring freeze. In addition, the ISO advocates that the City hire additional firefighters as we are well short of the current ISO staffing recommendations. The department currently participates and houses the State's GSAR (Georgia Search and Rescue) Team Task Force 6 and also the Northwest Georgia Special Operations Hazardous Materials Team. The department has completed the construction of a multi-agency training facility that will be used by numerous state and local public safety agencies as well as a regional training site for the State Fire Academy. The department recently acquired the property that will be the location of the fourth fire station. In the area of community risk reduction as recognized by ISO the inspections division will continue to be aggressive in the areas of public safety education and inspections/code enforcement to prevent fires and accidents. The Fire Department will continue to assist and coordinate with all local public safety agencies and other city departments to better serve the public.

Fire Service Calls by Type



FIRE DEPARTMENT

(1353510) FIRE ADMINISTRATION

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 149,077	\$ 140,633	\$ 135,580	\$ 135,580	\$ 139,090
512100	Group Insurance	15,629	20,574	20,644	20,644	24,035
512101	Insurance Deduct. Reimburse	256	482	480	480	480
512200	FICA Contributions	8,750	8,096	8,405	8,405	8,624
512300	Medicare	2,046	1,893	1,966	1,966	2,017
512401	Retirement Plan Empl. Cont.	8,385	8,832	8,871	8,871	8,207
512402	Retirement Plan Admin. Costs	270	294	295	295	299
512700	Workers' Compensation	1,403	813	1,376	1,376	1,300
Purchased & Contracted Services						
521204	Medical Services	70	-	-	-	-
522201	Vehicle Repair & Maintenance	-	-	2,000	2,000	1,200
523104	Surety Bonds	25	25	30	30	30
523202	Paging	30	196	-	589	600
523500	Travel	3,865	2,774	3,000	3,525	4,000
523600	Dues & Fees	1,118	733	800	1,068	1,200
523700	Education & Training	400	-	1,500	707	1,500
Supplies						
531120	Office Supplies	-	-	-	137	300
531130	Purchased Uniforms	2,000	1,724	1,800	1,831	1,800
531141	Repairs and Maint. - Vehicles	21	100	1,500	1,139	500
531300	Food for Meetings	906	1,418	1,500	1,830	1,200
Interfund/Interdepartmental Charges						
554100	Interfund Allocation - Utilities	6,904	10,379	-	-	-
TOTAL	FIRE ADMINISTRATION	\$ 201,157	\$ 198,966	\$ 189,747	\$ 190,473	\$ 196,382

FIRE ADMINISTRATION FOOTNOTES

1 Two full time employees and one part time employee are included in the Regular Employee Wages

(1353520) FIREFIGHTING

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 1,350,094	\$ 1,423,768	\$ 1,406,594	\$ 1,406,594	\$ 1,431,132
511300	Overtime	188,726	216,322	200,000	200,000	183,600
512100	Group Insurance	236,994	307,820	350,946	350,946	369,267
512101	Insurance Deduct. Reimburse	4,349	7,960	7,920	7,920	7,680
512200	FICA Contributions	91,724	93,792	99,609	99,609	100,113
512300	Medicare	21,453	21,935	23,296	23,296	20,751
512401	Retirement Plan Empl. Cont.	86,521	88,268	88,644	88,644	85,837
512402	Retirement Plan Admin. Costs	2,789	2,935	2,948	2,948	3,126
512700	Workers' Compensation	26,970	22,335	20,083	20,083	22,000
Purchased & Contracted Services						
521201	Legal & Auditing	3,840	5,254	5,000	5,000	5,000
521204	Medical Services	340	500	500	500	500
521205	Consulting	-	4,000	-	1,500	100
521209	Misc. Professional Svc.	434	82	100	535	750
522002	Exterminating Services	558	558	750	750	850
522112	Garbage Pickup - Com. Serv.	816	816	850	850	1,200
522200	Interdept. Services & Labor	1,088	-	1,000	1,000	1,000

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
522201	Repairs & Maint. - Vehicles	19,028	5,125	19,000	20,391	21,000
522201	158 Repairs & Maint. - Vehicles	1,034	24,576	-	610	3,000
522202	Repairs & Maint. - Equip.	13,202	215	13,000	5,837	12,000
522202	158 Repairs & Maint. - Equip.	30	15,823	22,500	5,519	7,500
522202	36 Repairs & Maint. - Equip.	738	1,675	5,000	5,000	5,000
522320	Rental of Equip. or Vehicles	3,224	878	3,100	3,100	3,100
523001	Other Purchased Services	1,160	2,649	2,000	2,000	1,500
523101	General Liability Insurance	5,080	1,340	6,392	6,884	8,200
523102	Property Insurance	6,719	5,977	3,348	3,348	4,500
523103	Vehicle Insurance	6,860	5,171	7,805	7,805	7,800
523104	Surety Bonds	838	7,545	340	340	340
523200	Telephone - City	14,596	282	14,500	14,500	14,500
523201	Telephone - Other	-	629	-	-	-
523202	Paging	193	14,562	1,000	1,000	1,000
523202	158 Paging	-	-	-	-	-
523203	Data Service - City	8,359	410	9,000	9,000	9,000
523205	Cellular Telephone Service	2,231	8,697	2,450	1,498	1,080
523209	Internet Service	4,444	1,589	4,500	4,500	4,500
523210	E-Mail Service	256	5,529	300	300	360
523220	Postage	224	284	1,000	1,000	1,000
523300	Advertising	172	786	250	250	250
523400	Printing & Binding	342	323	500	500	500
523500	Travel	12,101	307	6,000	7,901	6,000
523600	Dues & Fees	30	12,888	-	98	100
523700	Education & Training	9,088	20	3,500	-	-
523701	Training - GA S&R	852	4	-	-	-
523701	35 Education & Training	130	1,060	-	-	-
523800	License	-	21	-	21	36
Supplies						
531100	General Supplies & Materials	9,420	11,340	14,000	12,794	13,000
531100	158 General Supplies & Materials	2,840	1,423	17,500	15,480	7,500
531104	Protective & Safety Equipment	17,535	21,844	20,000	20,000	20,000
531104	36 Protective & Safety Equipment	254	-	-	-	-
531105	Janitorial & Linen Supplies	585	756	1,000	1,000	1,000
531106	Medical Supplies	2,408	2,897	3,500	5,736	5,000
531107	158 Supplies - Freight	76	-	-	-	-
531120	Office & Computer Supplies	2,767	1,743	2,200	2,063	1,500
531125	Printer & Copier Supplies	544	1,372	1,700	1,700	1,000
531125	158 Printer & Copier Supplies	114	-	-	-	-
531130	Purchased Uniforms	31,170	28,967	28,800	28,800	28,800
531140	Repair & Maint. - Equipment	3,921	3,018	3,000	3,000	3,000
531140	158 Repair & Maint. - Equipment	686	602	17,500	784	7,500
531140	36 Repair & Maint. - Equipment	9,511	3,752	5,000	5,000	6,000
531141	Repair & Maint. - Vehicles	20,970	12,783	13,000	16,447	13,000
531141	158 Repair & Maint. - Vehicles	33	-	-	-	-
531142	Repair & Maint. - Bldg.	142	63	-	-	-
531146	Repair & Maint. - Hydrants	1,706	3,398	3,000	3,000	1,500
531210	Water & Sewer Service	8,847	14,811	10,200	10,200	11,800
531220	Natural Gas Service	8,295	7,904	7,000	7,757	7,000
531230	Electric Service - City	24,553	24,420	26,500	26,500	28,400
531231	Electric Service - Other	432	368	350	350	350
531270	Gasoline	15,807	20,633	17,000	17,000	15,000
531271	Diesel Fuel	18,405	17,801	17,000	17,000	17,000
531300	Food for Meetings	442	509	-	-	-
531400	Books & Periodicals	1,744	1,131	500	500	500
531600	Small Equipment <\$5000	13,954	18,438	13,000	13,000	15,000
531600	168 Small Equipment <\$5000	12,719	25,515	17,500	48,697	7,500
531601	PC - Hardware & Software	2,454	4,552	6,000	7,937	4,000
531601	158 PC - Hardware & Software	-	670	-	-	-
531604	Controlled Equip.< \$5000 Hose	-	5,462	-	-	-

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
531606	Furniture & Bedding	2,270	3,616	5,000	3,063	5,000
Capital Outlay						-
542200	Vehicles	8,900	30,691	-	11,500	-
Other Charges						
573000	Retired Employee Payroll	9,051	9,051	9,051	9,051	9,051
578001	Damages to Other Property	1,547	1,000	-	-	-
TOTAL	FIREFIGHTING	\$ 2,361,726	\$ 2,595,241	\$ 2,593,026	\$ 2,599,937	\$ 2,574,573

FIREFIGHTING FOOTNOTES

1 Thirty-four full time employees are included in the Regular Employee Wages

(1353530) FIRE INSPECTION

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 88,492	\$ 92,563	\$ 90,285	\$ 90,285	\$ 92,965
511300	Overtime	792	195	600	600	306
512100	Group Insurance	14,468	18,840	20,644	20,644	23,072
512101	Insurance Deduct. Reimburse	256	482	480	480	480
512200	FICA Contributions	5,119	5,132	5,635	5,635	5,783
512300	Medicare	1,197	1,200	1,318	1,318	1,348
512401	Retirement Plan Empl. Cont.	5,805	5,938	5,962	5,962	5,615
512402	Retirement Plan Admin. Costs	187	197	198	198	204
512700	Workers' Compensation	1,371	1,273	1,255	1,255	1,500
Purchased & Contracted Services						
521204	Medical Services	60	29	-	-	-
522200	Interdept. Services & Labor	139	-	-	2,500	1,500
522201	Repairs & Maint. - Vehicles	-	330	2,500	681	680
523103	Vehicle Insurance	226	17	681	20	20
523104	Surety Bonds	15	449	20	1,681	2,100
523400	Printing & Binding	-	-	1,000	819	500
523500	Travel	229	-	1,500	1,500	1,000
523600	Dues & Fees	70	100	250	250	250
523700	Education & Training	271	75	1,000	1,000	1,000
523701	Public Safety Education	5,621	4,718	6,000	6,000	6,000
Supplies						
531100	General Supplies	-	-	500	500	500
531120	Office & Computer Supplies	-	56	200	200	200
531125	Printer/Copier Supplies	-	-	200	200	200
531130	Purchased Uniforms	2,182	1,535	1,800	1,800	1,800
531140	Books & Periodicals	-	-	1,500	-	1,000
531400	Books & Periodicals	833	1,658	1,500	1,500	1,500
531600	Small Equipment	-	300	-	-	-
TOTAL	FIRE INSPECTION	\$ 127,333	\$ 135,089	\$ 145,028	\$ 145,028	\$ 149,523

FIRE INSPECTION FOOTNOTES

1 Two full time employees are included in the Regular Employee Wages

(1353540) FIRE TRAINING DIVISION

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ -	\$ 50,148	\$ 51,925	\$ 51,925	\$ 52,961
511300	Overtime	-	577	3,000	3,000	3,060
512100	Group Insurance	-	8,624	10,322	10,322	11,536
512101	Insurance Deduct. Reimburse	-	241	240	240	240
512200	FICA Contributions	-	2,982	3,405	3,405	3,473
512300	Medicare	-	697	796	796	768
512401	Retirement Plan Empl. Cont.	-	3,812	3,829	3,240	3,199
512402	Retirement Plan Admin. Costs	-	127	127	127	116
512700	Workers' Compensation	-	716	628	1,217	1,800
Purchased & Contracted Services						
522201	Repairs & Maint. - Vehicles	-	-	1,000	1,000	1,000
523103	Vehicle Insurance	-	-	-	205	250
523104	Surety Bonds	-	11	15	15	15
523205	Cell Telephone Sv./ Alt. Radio	-	148	-	363	450
523400	Printing & Binding	-	72	2,000	159	1,000
523500	Travel	-	1,219	1,500	1,500	1,000
523600	Dues & Fees	-	10	200	200	200
523700	Education & Training	-	14,183	2,000	7,136	5,000
Supplies						
531100	General Supplies & Materials	-	373	8,000	6,878	5,000
531120	Office Supplies	-	55	200	200	200
531130	Purchased Uniforms	-	831	900	900	900
531141	Repairs & Maint. - Vehicles	-	-	800	800	800
531400	Books & Periodicals	-	75	250	250	250
531600	Small Equipment < \$5000	-	2,675	-	1,122	1,500
Capital Outlay						
541200	166 Site Improvement	-	5,919	-	-	-
TOTAL	FIRE TRAINING	\$ -	\$ 93,495	\$ 91,137	\$ 95,000	\$ 94,718

**FIRE TRAINING
FOOTNOTES**

1 One full time employee is included in the Regular Employee Wages

(1353550) FIRE DISPATCHING - 911 SERVICE

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Other Costs						
571001	Gordon County Contract Labor	\$ 44,751	\$ 50,210	\$ 54,156	\$ 54,156	\$ 54,156
TOTAL	FIRE DISPATCH TOTAL	\$ 44,751	\$ 50,210	\$ 54,156	\$ 54,156	\$ 54,156

(1353570) FIRE STATIONS & BUILDINGS

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Purchased & Contracted Services						
522203	Repairs & Maint. - Building	\$ 10,932	\$ 15,009	\$ 20,000	\$ 20,000	\$ 20,000
Supplies						
531142	Repairs & Maint. - Building	5,649	5,644	20,000	20,000	20,000
TOTAL	STATIONS & BLDGS.	\$ 16,581	\$ 20,653	\$ 40,000	\$ 40,000	\$ 40,000

(1358000) FIRE DEBT SERVICE

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Debt Service						
581200	Principal - Capital Lease	\$ 156,091	\$ 161,780	\$ 167,676	\$ 167,676	\$ 117,188
582200	Interest - Capital Lease	19,821	14,133	8,237	8,237	2,546
TOTAL	FIRE DEBT SERVICE	\$ 175,913	\$ 175,913	\$ 175,913	\$ 175,913	\$ 119,734

FIRE DEBT FOOTNOTES

1 Debt

Type of Loan	Type of Loan	Original Amount of Loan	Balance 6/30/2014	Principal Pd FYE 6/30/2015	Interest Pd FYE 6/30/2015	Balance 6/30/2015
Capital Lease	Platform & Pumper Trucks	\$ 1,087,605	\$ 138,215	\$ 117,188	\$ 2,546	\$ 21,028

PUBLIC WORKS

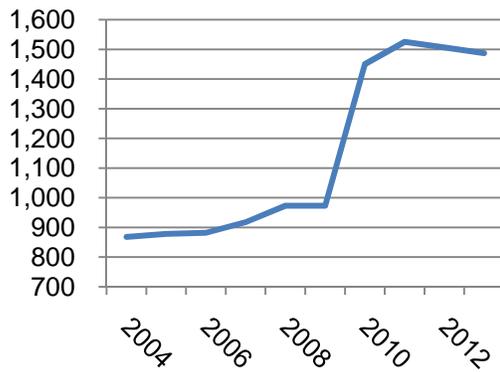


The Public Works Department consists of many areas working together to help ensure the comfort and safety of our citizens. It maintains safe street conditions by paving streets, maintaining the rights-of-way, managing storm water systems, and maintaining traffic control devices. The Public Works Department provides animal control services and maintains the City's cemeteries, parks and sidewalks.

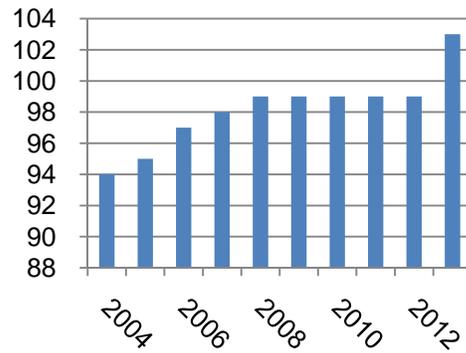
The Street Department is responsible for the upkeep of 103 miles of City streets, many miles of sidewalks, and the storm water drainage system.

The Maintenance Department maintains all City owned buildings and grounds, (other than Utilities) easements and right-of-way.

Street Lights



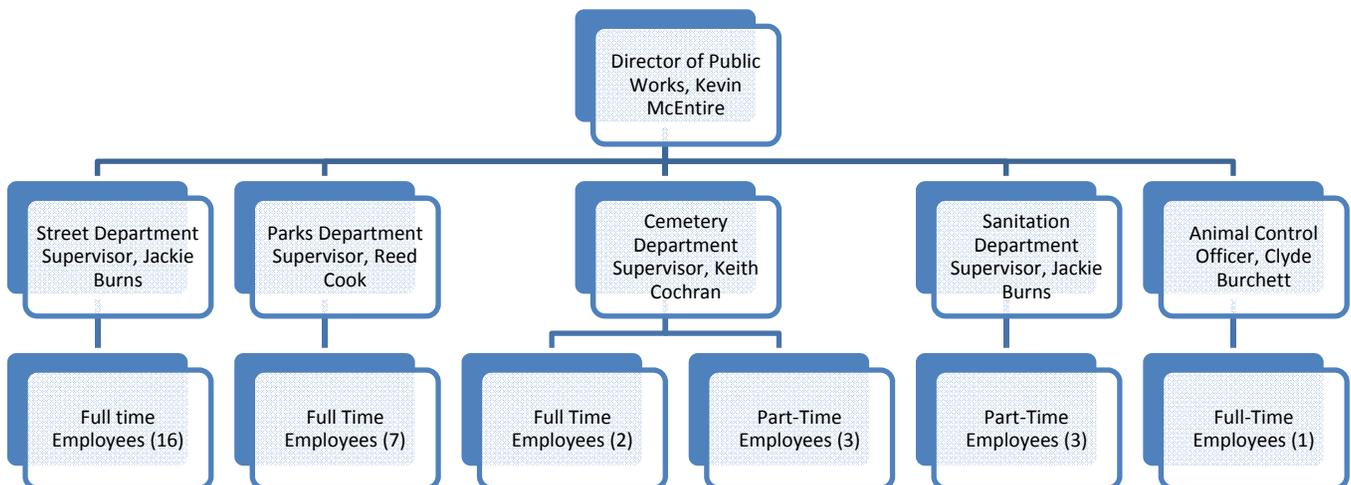
Streets (miles)



PUBLIC WORKS



**Director of Public Works,
Kevin McEntire**



PUBLIC WORKS

The Cemetery Department maintains the grounds of Fain and Chandler cemeteries and markets the available burial plots. Public Works will continue its core activities; however, many activities, such as street sweeping, mowing, special events, and activities at the recycling center were scaled back in fiscal 2012, in terms of frequency, to accommodate budget limitations and are expected to remain the same for 2015. DOT LMIG paving grants have provided some funding for paving. In fiscal 2012, a salt shed was completed and has proven useful the winter months.



The Animal Control Department enforces the City's animal control ordinances, responds to citizen complaints, removes dead animals from the City streets, picks up stray dogs and cats, manages animal adoptions, assists the County with their animal control needs when requested, enforces state laws regarding animal control issues, and assists the Calhoun Police Department with any animal control issues they might have. Calhoun Animal Control operates an 11 dog kennel, 6 cat kennel animal shelter, and also manages a Facebook page to assist in our adoption program.



PUBLIC WORKS

(1403910) ANIMAL CONTROL

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 42,292	\$ 41,054	\$ 44,565	\$ 37,819	\$ 70,727
511300	Overtime	-	-	-	2,350	6,120
512100	Disability Benefits	-	600	-	4,380	-
512100	Group Insurance	7,234	9,420	10,322	10,322	23,072
512101	Insurance Deduct. Reimburse	128	241	240	240	480
512200	FICA Contributions	2,500	2,358	2,763	2,763	4,765
512300	Medicare	588	554	646	646	1,026
512401	Retirement Plan Empl. Cont.	2,889	2,858	2,870	2,870	4,272
512402	Retirement Plan Admin. Costs	93	95	96	96	156
512700	Workers' Compensation	388	299	310	310	310
Purchased & Contracted Services						
521201	Legal & Auditing	151	290	500	500	500
521204	Medical Services	30	-	30	30	1,100
522001	Linen Services	13	-	50	50	50
522002	Exterminating Services	186	186	250	250	250
522110	Garbage Pickup - City	180	180	180	180	180
522130	Janitorial Service	1,104	1,346	1,560	560	100
522201	Repairs & Maint. - Vehicles	100	-	500	-	-
522202	Repairs & Maint. - Equip.	62	100	200	500	500
522203	Repairs & Maint. - Bldgs.	522	68	-	200	200
523101	General Liability Insurance	134	180	192	192	220
523102	Property Insurance	75	77	79	79	105
523103	Vehicle Insurance	370	344	362	362	375
523104	Surety Bonds	8	8	10	10	10
523200	Telephone Service - City	838	920	1,000	1,000	750
523205	Cellular Telephone Service	344	324	326	326	395
523400	Printing & Binding	43	-	-	-	-
523500	Travel	-	-	-	-	1,000
523600	Dues & Fees	100	100	100	100	13,348
523700	Education & Training	-	-	-	-	500
Supplies						
531100	General Supplies & Materials	622	516	1,000	1,000	6,500
531101	Chemical Supplies	1,824	-	2,000	2,000	3,000
531120	Office Supplies	-	-	50	66	125
531125	Printer/Copier Supplies	-	-	-	-	125
531130	Purchased Uniforms	320	325	325	325	975
531141	Repair & Maint. - Vehicles	946	173	1,000	1,000	1,000
531142	Repair & Maint. - Buildings	224	684	1,000	1,000	1,000
531210	Water & Sewer Services	1,376	1,469	1,500	1,500	1,500
531220	Natural Gas	697	702	800	800	800
531230	Electric Service - City	646	598	700	700	725
531270	Gasoline	3,722	4,566	3,800	3,800	3,800
531600	Small Equipment <\$5000	2,509	1,745	750	486	2,000
531601	Equip. Comp., Printers, etc.	-	-	-	1,264	-
Capital Outlay						
541300	Buildings	-	-	-	-	15,000
TOTAL	ANIMAL CONTROL	\$ 73,255	\$ 72,378	\$ 80,076	\$ 80,076	\$ 167,061

ANIMAL CONTROL FOOTNOTES

- 1 Two full time employees are included in the Regular Employee Wages
- 2 Capital Outlay - Building of kennels \$ 15,000

(1404210) HIGHWAY & STREET ADMINISTRATION

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 76,387	\$ 80,244	\$ 79,851	\$ 79,851	\$ 80,853
512100	Group Insurance	7,785	9,983	10,322	10,322	12,109
512101	Insurance Deduct. Reimburse	128	241	240	240	240
512200	FICA Contributions	4,661	4,738	4,951	4,951	5,013
512300	Medicare	1,093	1,111	1,158	1,158	1,172
512401	Retirement Plan Empl. Cont.	5,219	5,161	5,184	5,184	4,883
512402	Retirement Plan Admin. Costs	168	172	173	173	178
512700	Workers' Compensation	1,954	1,846	1,935	1,935	1,950
Purchased & Contracted Services						
523103	Vehicle Insurance	286	183	378	378	378
523104	Surety Bonds	15	15	15	15	15
523205	Cellular Telephone Service	338	614	871	871	990
523209	Internet	456	456	460	460	392
523500	Travel	1,744	149	1,500	1,500	1,500
523600	Dues & Fees	164	184	-	189	174
523700	Education & Training	-	-	825	825	825
523800	Licenses	-	-	-	21	21
Supplies						
531120	Office & Computer Supplies	23	72	100	100	100
531130	Purchased Uniforms	321	325	325	325	325
531270	Gasoline	2,650	3,140	2,700	2,700	2,700
531300	Food for Meetings	-	-	75	60	60
531600	Small Equipment <\$5000	-	200	-	-	-
Capital Outlay						
542200	203 Vehicle	-	-	-	28,991	-
TOTAL	HWY. & STREET ADMIN.	\$ 103,391	\$ 108,835	\$ 111,063	\$ 140,249	\$ 113,878

HIGHWAY & STREET ADMINISTRATION FOOTNOTES

1 One full time employee is included in the Regular Employee Wages

(1404220) HIGHWAY & STREET MAINTENANCE

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 471,975	\$ 472,624	\$ 481,926	\$ 477,089	\$ 501,742
511300	Overtime	3,768	7,471	6,000	16,126	19,380
511400	Disability Benefits	2,200	-	-	-	-
511999	Capitalized	(11,040)	-	-	-	-
512100	Group Insurance	106,181	139,751	154,829	154,829	161,562
512101	Insurance Deduct. Reimburse	2,001	3,859	3,600	3,600	3,360
512200	FICA Contributions	28,761	27,853	30,251	30,251	32,310
512300	Medicare	6,730	6,517	7,075	7,075	7,275
512401	Retirement Plan Empl. Cont.	31,756	30,549	30,413	30,413	30,047
512402	Retirement Plan Admin. Costs	1,024	1,016	1,011	1,011	1,094
512700	Workers' Compensation	34,978	33,118	29,208	37,002	32,000
512999	Amounts Capitalized	(41,472)	(41,472)	(41,500)	(41,500)	(41,500)
Purchased & Contracted Services						
521200	165 Engineering	-	16,140	69,784	69,784	-

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
521200	79 Engineering	6,635	24,889	-	-	-
521201	Legal & Auditing	5,361	7,659	8,500	8,500	8,500
521201	165 Legal & Auditing	455	260	-	-	-
521204	Medical Services	25	120	300	300	300
521209	Miscellaneous Professional Svc.	1,143	1,278	1,350	1,382	1,381
522002	Exterminating Services	186	186	250	250	280
522112	Garbage Pickup - Commercial	864	900	900	900	900
522200	Interdept. Services & Labor	7,419	3,087	2,500	4,700	5,000
522201	Repairs & Maint. - Vehicles	5,957	5,830	11,500	13,500	12,500
522202	Repairs & Maint. - Equip.	2,460	19,220	11,500	11,500	12,500
522203	Repairs & Maint. - Blogs.	205	-	1,000	1,000	1,000
522205	Repairs & Maint. - Sidewalks	1,466	2,781	6,000	4,000	6,000
522205	156 Repairs & Maint. - Sidewalks	8,566	-	-	-	-
522320	Rental of Equip. & Vehicles	-	4,183	11,300	11,300	11,300
523101	General Liability Insurance	2,604	2,811	3,035	3,035	3,035
523102	Property Insurance	1,533	2,250	2,960	2,960	3,950
523103	Vehicle Insurance	6,643	7,907	7,571	7,571	8,550
523104	Surety Bonds	81	97	160	160	100
523200	Telephone Service - City	3,289	3,710	3,950	3,950	3,950
523203	Data Service - City	4,675	4,520	4,000	4,000	4,500
523205	Cellular Telephone Service	1,692	1,848	1,832	1,832	1,832
523209	Internet Service	1,450	1,200	1,200	1,200	1,200
523210	E-Mail Service	210	210	210	210	210
523220	Postage	14	-	-	-	-
523300	Advertising	525	1,332	1,000	1,000	1,000
523300	165 Advertising	112	-	-	-	-
523300	79 Advertising	205	-	-	-	-
523300	196 Advertising	-	658	-	-	-
523400	Printing & Binding	-	129	-	-	-
523500	Travel	-	-	-	420	500
523700	Education & Training	300	942	550	380	500
523800	Licenses	50	-	200	200	200
523900	Contract Labor	1,695	-	2,000	2,000	2,000
529999	Amounts to Capitalize	(312)	-	-	-	-
Supplies						
531001	Constr. - Street Base Material	5,443	9,639	10,000	10,000	10,000
531002	Construction - Patching	10,592	51,196	40,000	23,251	40,000
531010	Construction - Pipe	767	-	2,500	2,500	2,500
531017	Consumable Supplies	343	-	-	-	-
531100	General Supplies & Materials	11,002	6,660	12,500	12,253	12,250
531100	156 General Supplies & Materials	208	-	-	-	-
531120	Office & Computer Supplies	1,060	132	300	304	300
531125	Printer & Copier Supplies	221	184	350	364	400
531130	Purchased Uniforms	5,049	4,843	4,875	4,875	4,875
531140	Repair & Maint. - Equipment	14,642	13,780	14,500	8,552	15,000
531141	Repair & Maint. - Vehicles	15,531	17,213	14,500	18,948	15,000
531142	Repair & Maint. - Buildings	285	1,399	1,000	1,000	1,000
531210	Water & Sewer Services	173	196	205	205	230
531220	Natural Gas	808	704	1,500	1,500	1,000
531230	Electric - City	5,881	5,737	6,500	6,500	6,000
531270	Gasoline	11,648	11,513	12,000	12,000	12,000
531271	Diesel Fuel	29,175	29,860	29,000	29,000	33,000
531300	Food for Meetings	208	-	265	265	265
531600	Small Equipment <\$5000	1,385	2,587	5,000	5,000	5,000
531601	Computer & Printer Equipment	1,013	500	-	1,218	-
531999	Amounts to Capitalize	(847)	-	-	-	-
Capital Outlay						
541200	79 Site Improvements	49,677	216,023	-	-	-
541200	165 Site Improvements	-	-	-	-	500,000
541300	Buildings	7,695	-	-	-	-

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
541300	157 Buildings	23,314	-	-	-	-
541400	Infrastructure	-	160,000	-	-	-
541401	Infrastructure - Paving, Local	-	129,961	-	-	-
542100	Machinery	6,535	-	95,000	95,000	-
542200	Vehicles	-	-	-	-	-
Interfund/Interdepartmental Charges						
554100	Interfund Allocations - Utilities	6,756	8,833	-	-	-
Other Costs						
573000	Retired Employee Payroll	43,078	42,264	42,265	42,265	42,265
578001	Damages to Other Property	1,470	-	1,500	1,500	1,500
Transfers						
611011	Trans. Out-Gen lab./equip.	-	2,341	-	-	-
611013	Trans. Out-Util. lab./equip.	-	-	4,000	4,000	4,000
TOTAL	HWY. & STREET MAINT.	\$ 955,481	\$ 1,510,998	\$ 1,154,125	\$ 1,152,430	\$ 1,545,043

HIGHWAY & STREET MAINTENANCE FOOTNOTES

1 Fifteen full time employees are included in the Regular Employee Wages

2 Capital Outlay - Streetscape Phase 4 \$ 500,000

(1404225) STREET CLEANING

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 29,958	\$ 31,225	\$ 31,082	\$ 31,082	\$ 31,712
512100	Group Insurance	7,234	9,420	10,322	10,322	11,536
512101	Insurance Deduct. Reimburse	128	241	240	240	240
512200	FICA Contributions	1,744	1,749	1,927	1,927	1,966
512300	Medicare	408	409	451	451	460
512401	Retirement Plan Empl. Cont.	2,047	2,024	2,033	2,033	1,915
512402	Retirement Plan Admin. Costs	66	67	68	68	70
512700	Workers' Compensation	1,953	1,846	1,935	1,935	1,935
Purchased & Contracted Services						
521204	Medical Services	-	30	30	30	30
522201	Repairs & Maint. - Vehicles	3,165	3,833	5,000	6,157	5,000
522202	Repairs & Maint. - Equip.	969	736	-	324	-
523103	Vehicle Insurance	1,047	1,019	1,069	1,069	1,000
523104	Surety Bonds	5	6	10	10	10
Supplies						
531130	Purchased Uniforms	319	325	325	325	325
531140	Repair & Maint. - Equipment	966	541	-	-	-
531141	Repair & Maint. - Vehicles	11,490	18,336	17,000	17,019	17,000
531270	Gasoline	327	239	-	-	-
531271	Diesel Fuel	19,516	21,497	22,000	22,000	22,000
Other						
578001	Damages to Property	-	-	-	1,000	-
TOTAL	STREET CLEANING	\$ 81,343	\$ 93,542	\$ 93,492	\$ 95,992	\$ 95,199

STREET CLEANING FOOTNOTES

1 One full time employee is included in the Regular Employee Wages

(1404260) STREET LIGHTING

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Purchased & Contracted Services						
522200	Interdept. Services & Labor	\$ 58	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
Supplies						
531230	Electric Service - City	150,436	150,436	150,436	150,436	150,436
531231	Electric Service - Other	33,765	35,150	35,280	35,280	35,280
TOTAL	STREET LIGHTING	\$ 184,258	\$ 185,586	\$ 187,216	\$ 187,216	\$ 187,216

(1404270) TRAFFIC ENGINEERING

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Purchased & Contracted Services						
522204	Repairs & Maint. - Striping	\$ 33,050	\$ 28,123	\$ 35,000	\$ 35,000	\$ 35,000
522204 204	Repairs & Maint. - Striping	-	-	-	78,890	-
523201	Telephone - Other Service	2,824	2,918	2,650	2,650	-
Supplies						
531100	General Supplies	-	-	-	13,100	-
531103	Street Signs	3,729	3,727	7,000	7,000	7,000
531143	Repairs & Maint. - Systems	21,379	25,244	28,000	28,000	28,000
531143 156	Repairs & Maint. - Systems	437	-	-	-	-
531147	Asphalt for Paving	113,175	101,088	167,295	167,295	173,695
531147 156	Asphalt for Paving	7,325	-	-	-	-
531230	Electric Service - City	25,939	20,444	22,000	22,000	22,000
531231	Electric Service - Other	1,826	1,948	1,800	1,800	1,800
TOTAL	TRAFFIC ENGINEERING	\$ 209,684	\$ 183,492	\$ 263,745	\$ 355,735	\$ 271,195

(1404900) MAINTENANCE & SHOP

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Purchased & Contracted Services						
511100	Regular Employee Wages	\$ 141,044	\$ 168,264	\$ 172,643	\$ 172,643	\$ 182,989
511300	Overtime	329	1,301	2,000	2,000	2,346
512100	Group Insurance	42,178	54,140	72,255	72,255	80,752
512101	Insurance Deduct. Reimburse	640	1,686	1,440	1,440	1,440
512200	FICA Contributions	8,757	9,913	10,828	10,828	11,491
512300	Medicare	2,048	2,318	2,532	2,532	2,653
512401	Retirement Plan Empl. Cont.	10,882	11,412	11,462	11,462	10,796
512402	Retirement Plan Admin. Costs	351	380	381	381	393
512700	Workers' Compensation	4,130	3,459	2,707	2,707	2,707
Purchased & Contracted Services						
521201	Legal	245	471	500	500	500
521204	Medical Services	210	300	300	300	300
522002	Exterminating Services	186	186	240	240	280
522110	Garbage Pickup - City	1,078	875	900	900	900
522140	Lawn/Landscaping Services	-	1,232	-	2,000	2,000
522200	Interdept. Services & Labor	14	-	-	1,000	1,000
522201	Repairs & Maint. - Vehicles	335	510	1,000	1,400	1,400
522202	Repairs & Maint. - Equip.	588	44	1,400	802	902
523101	General Liability Insurance	521	732	802	291	390
523102	Property Insurance	205	246	291	2,124	1,800
523103	Vehicle Insurance	1,678	1,690	2,124	70	70
523104	Surety Bonds	27	33	70	610	625
523200	Telephone - City	759	655	610	1,356	1,356
523203	Data Service - City	1,342	1,310	1,356	655	655
523205	Cellular Telephone Service	675	647	655	240	240

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
523209	Internet Service	300	240	240	42	42
523210	E-Mail Service	42	42	42	90	-
523220	Postage	-	-	-	115	250
523700	Education & Training	-	80	-	-	-
Supplies						
531100	General Supplies & Materials	2,533	1,547	1,000	1,060	1,500
531120	Office & Computer Supplies	18	-	75	75	75
531125	Printer & Copier Supplies	90	29	200	200	200
531130	Purchased Uniforms	1,914	1,954	2,275	2,296	2,275
531140	Repairs & Maint. - Equip.	3,927	734	2,000	1,285	2,000
531140 176	Repairs & Maint. - Equip.	-	2,708	10,000	8,000	8,000
531141	Repairs & Maint. - Vehicles	425	142	500	930	500
531142	Repairs & Maint. - Blogs.	1,284	161	500	500	500
531210	Water & Sewer	2,494	2,501	3,000	3,000	2,200
531230	Electric Service - City	14,478	12,375	13,500	13,500	14,250
531270	Gasoline	3,884	4,783	4,200	4,200	4,200
531271	Diesel Fuel	2,548	2,846	3,060	3,060	3,060
531600	Small Equipment <\$5000	4,133	6,322	5,000	5,000	5,000
531601	Equip. Computers, Printers, etc.	-	-	-	-	1,200
Capital Outlay						
542100	Machinery & Equipment	10,725	-	-	-	-
Other Charges						
578001	Damages to Other Property	185	219	500	500	500
TOTAL	MAINTENANCE/SHOP	\$ 267,202	\$ 298,487	\$ 332,588	\$ 332,588	\$ 353,737

MAINTENANCE & SHOPS FOOTNOTES

¹ Seven full time employees are included in the Regular Employee Wages

(1404950) CEMETERY DEPARTMENT

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 85,010	\$ 88,026	\$ 92,743	\$ 94,731	\$ 95,305
512100	Group Insurance	14,442	9,478	20,644	20,644	11,536
512101	Insurance Deduct. Reimburse	384	244	240	378	240
512200	FICA Contributions	5,070	4,992	5,750	5,750	5,909
512300	Medicare	1,186	1,168	1,345	1,345	1,382
512401	Retirement Plan Empl. Cont.	5,911	4,617	4,477	4,477	4,216
512402	Retirement Plan Admin. Costs	191	154	149	174	154
512600	Unemployment Insurance	-	610	-	732	750
512700	Workers' Compensation	2,321	1,860	1,860	2,093	2,500
Purchased & Contracted Services						
521201	Legal & Auditing	245	568	800	800	800
521204	Medical Services	120	330	150	180	150
522112	Garbage Pickup - Commercial	408	414	450	450	480
522140	Lawn & Landscaping	2,662	58	2,800	400	400
522200	Interdept. Services & Labor	13	137	600	600	600
522201	Repairs & Maint. - Vehicles	3,020	2,808	3,000	7,032	2,500
522202	Repairs & Maint. - Equip.	7,964	3,498	4,500	3,204	3,740
522203	Repairs & Maint. - Blogs.	3,994	2,900	1,500	367	1,340
522205	Repairs & Maint. - Sidewalks	-	11,600	-	-	-
522320	Rental of Equip. & Vehicles	-	-	100	-	100
523101	General Liability Insurance	289	394	409	503	350
523102	Property Insurance	210	248	281	281	375
523103	Vehicle Insurance	1,234	1,450	1,678	1,678	1,678

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
523104	Surety Bonds	16	19	20	17	20
523201	Telephone - Other	1,633	1,032	945	945	1,003
523203	Data Service - City	120	30	120	-	-
523205	Cellular Telephone Service	696	667	680	680	686
523209	Internet Service	418	1,377	1,176	1,176	1,111
523210	E-Mail	42	42	42	42	42
523220	Postage	24	-	24	(70)	24
523300	Advertising	60	-	-	-	500
523400	Printing & Binding	-	49	-	-	-
523500	Travel	-	-	500	50	50
523600	Dues & Fees	50	99	50	-	200
523700	Education & Training	-	-	200	-	-
523850	Contract Labor	-	-	-	2,531	-
Supplies						
531017	Concrete	-	381	250	-	250
531100	General Supplies & Materials	1,532	945	1,500	1,094	2,000
531104	Protective & Safety Supply	80	92	50	-	50
531120	Office & Computer Supplies	100	54	175	199	173
531125	Printer & Copier Supplies	96	64	200	200	200
531130	Purchased Uniforms	949	976	650	551	650
531140	Repairs & Maint. - Equip.	1,885	1,976	2,000	1,314	2,100
531141	Repairs & Maint. - Vehicles	2,479	1,417	2,000	2,952	1,500
531142	Repairs & Maint. - Bldgs.	235	494	500	1,023	650
531145	Grounds Maintenance Supplies	-	2,135	4,000	173	1,900
531210	Water & Sewer Services	136	129	150	150	150
531220	Natural Gas	987	902	1,031	830	675
531230	Electric Service - City	2,773	2,709	2,800	2,800	3,000
531270	Gasoline	5,892	8,700	7,500	6,643	7,500
531271	Diesel Fuel	1,044	519	1,000	1,000	1,000
531400	Books & Periodicals	59	-	-	1,705	-
531600	Small Equipment <\$5000	817	230	1,300	1,274	2,500
Capital Outlay						
542100	Machinery	-	7,699	-	-	-
Interfund/Interdepartmental Charges						
554100	Interfund Allocations - Utilities	7,639	3,952	-	-	-
Other Charges						
573901	Bad Debts	-	-	-	-	5,000
578001	Damages to Other Property	565	120	500	2,271	1,275
TOTAL	CEMETERY	\$ 165,000	\$ 172,364	\$ 172,839	\$ 175,369	\$ 168,714

CEMETERY FOOTNOTES

1 Two full time employees and five part time employees are included in the Regular Employee Wages

(1406240) PARKS & BEAUTIFICATION

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Supplies						
531100	General Supplies & Materials	\$ 2,928	\$ 4,954	\$ 4,600	\$ 4,600	\$ 4,900
TOTAL	PARKS & BEAUTIFICATION	\$ 2,928	\$ 4,954	\$ 4,600	\$ 4,600	\$ 4,900
TOTAL	EXPENDITURES	\$ 11,519,921	\$ 13,567,032	\$ 12,927,204	\$ 13,169,143	\$ 13,706,654

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenues and expenditures that are legally restricted for special purposes, such as grants, or are used to account for functions that charge special fees and operate using these earmarked revenue sources. The special revenue funds include:

The ***Recreation Fund*** which accounts for revenues received from participants and local grants, as well as donations in order to provide recreational opportunities for our citizens.

The ***Revolving Loan*** (UDAG) fund is a grant from the state that was received years ago and used to make low-interest loans to local businesses and promote small business growth. The fixed interest rate on the loans was lowered from 5% to 2% to be more competitive with prevailing market rates and has made these loans highly desirable by local business owners.

The ***Confiscated Assets*** fund accounts for police seizures and expenditures according to Georgia law that can be used for drug-related police activities. The police department has used these funds for undercover drug-buy operations and the community DARE program.

Cherokee Mill Loft fund is used to account for the award of the CDBG Grant in the amount of \$500,000 issued in June 2012. The grant's scope includes renovating a historic mill building on the west side of Calhoun into one, two, and three bedroom single family loft apartments with open sky areas, parking and green spaces.

School Tax fund is used to account for City of Calhoun Schools tax collections and expenditures paid directly on behalf of the School. The City elected officials are authorized to levy a tax millage which provides funding for each fiscal year school budget as prepared and adopted by the City School Board. Property taxes are collected and revenues greater than direct expenditures paid by the City are forwarded to the City School Board monthly.

Hotel/Motel Tax fund accounts for the collection and disbursement of hotel/motel taxes according to Georgia law. Revenues are allocated to the Industrial Development Authority, Chamber of Commerce, Recreation Authority, Downtown Development Authority, and the City retains a portion.

SPECIAL REVENUE FUNDS

REVOLVING LOAN FUND - UDAG (200)

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
Revenues						
361000	Interest Revenues - Investments	\$ (1,225)	\$ (2,056)	\$ (1,775)	\$ (1,775)	\$ (1,100)
361001	Interest Revenues - Loans	(24,157)	(22,176)	(22,315)	(22,315)	(21,200)
Expenditures						
Purchased & Contracted Services						
521201	Legal and Auditing	2,500	2,500	2,500	2,500	2,500
523604	Bank Service Charges	-	14	100	100	100
Transfer Out						
619900	Transfer to Fund Balance	-	-	21,490	21,490	19,700
TOTAL	UDAG FUND	\$ (22,882)	\$ (21,718)	\$ -	\$ -	\$ -

CONFISCATED ASSETS FUND (210)

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
Revenues						
331000	IG - Federal Government Direct	\$ (2,665)	\$ -	\$ -	\$ -	\$ -
337004	IG - Shared Revenue - Task Force	-	-	-	(2,242)	-
337005	Shared Revenue - Federal	-	(201,215)	-	-	-
351110	Fines - Superior Court Awards	(46,625)	(16,992)	(1,500)	(12,094)	(1,500)
361000	Interest Revenues	(84)	(32)	(50)	(50)	(50)
389001	MS - Sales Tax Vendor's Comp	-	(9)	(50)	(50)	(50)
392100	Conf - Sale of Assets	-	(5,023)	(5,000)	-	(5,000)
392101	Conf - Sale of Assets (Non-Taxable)	-	-	-	(8,302)	-
399000	Appropriation of Fund Balance	-	-	-	(34,862)	-
Expenditures						
Purchased & Contracted Services						
521201	Legal & Auditing	-	65	1,000	1,000	1,000
522112	Appropriation-Fund Balance	353	-	-	-	-
522130	174 Janitorial Services	-	75	100	100	100
522202	Equipment - Repairs & Maintenance	-	7,625	-	-	-
522202	174 Equipment - Repairs & Maintenance	-	15,675	-	-	-
522203	174 Building - Repairs & Maintenance	-	204	-	-	-
523001	Other Purchased Services	1,900	-	-	-	-
523300	Advertising	964	-	-	-	-
Supplies						
531100	General Supplies & Material	2,396	8,735	1,500	1,500	1,500
531100	32 General Supplies & Material	-	1,805	-	-	-
531120	174 Office Supplies	-	880	-	-	-
531142	Buildings-Repairs & Maintenance	4,635	-	-	-	-
531600	Small Equipment <\$5000	3,364	-	-	-	-
531600	174 Small Equipment <\$5000	-	165	-	-	-
531701	Police Special Miscellaneous	-	1,380	2,000	2,000	2,000
Capital Outlay						
541300	174 Buildings	-	90,679	-	-	-
542200	Vehicles	24,662	-	-	51,000	-
542400	Computers	16,911	-	-	-	-
Other Costs						
572025	Payments to District Attorney	1,278	728	2,000	2,000	2,000
Transfer Out						
611001	Transfers Out - General Fund	-	7,720	-	-	-
TOTAL	CONFISCATED ASSETS	\$ 7,089	\$ (87,535)	\$ -	\$ -	\$ -

CHEROKEE MILL LOFT FUND (251)

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Revenues						
391101	Transfer in - General Fund	\$ -	\$ (7,387)	\$ -	\$ -	\$ -
Expenditures						
Purchased & Contracted Services						
521201	Legal & Grant Admin	-	6,403	-	-	-
523300	Advertising	-	865	-	-	-
523604	Bank Service Charges	-	36	-	-	-
TOTAL	CHEROKEE MILL LOFT	<u>\$ -</u>	<u>\$ (83)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PROPERTY FUNDS

HOTEL/MOTEL TAX FUND (275)

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Revenues						
314100	Hotel-Motel Taxes - City	\$ (279,561)	\$ (319,694)	\$ (452,000)	\$ (452,000)	\$ (547,595)
Expenditures						
2757520 (HOTEL/MOTEL TAXES ECONOMIC DEV)						
571002	Industrial Develop. Authority	111,825	127,878	113,000	113,000	136,899
572020	Chamber of Commerce	55,912	63,938	-	-	-
572030	Calhoun Recreation	-	-	56,500	56,500	-
572035	Downtown Development Authority	-	-	-	-	34,225
611001	Transfer Out - City of Calhoun	-	-	-	-	34,225
2757540 (HOTEL/MOTEL TAXES TOURISM)						
572020	Chamber of Commerce	111,825	127,878	197,750	197,750	239,572
572035	Downtown Development Authority	-	-	28,250	28,250	-
572040	City of Calhoun	-	-	56,500	56,500	-
611201	Transfer Out - Calhoun Recreation	-	-	-	-	68,449
611202	Transfer Out - City of Calhoun	-	-	-	-	34,225
TOTAL	HOTEL/MOTEL TAX	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The breakout of the 8% is as follows:

Chamber of Commerce-Tourism	3.50%
Industrial Develop. Authority -Economic Develop.	2.00%
Calhoun Recreation -Tourism	1.00%
Downtown Development Authority	0.50%
City of Calhoun - Tourism	0.50%
City of Calhoun	0.50%

RECREATION



The Recreation Department accounts for sports programs and recreational activities offered to the residents of Calhoun and Gordon County. These activities include youth baseball, softball, football, cheerleading, soccer, basketball, swimming, tennis leagues, lessons and tournaments and adult leagues for softball. The recreation department also hosts a variety of tournaments throughout the year including

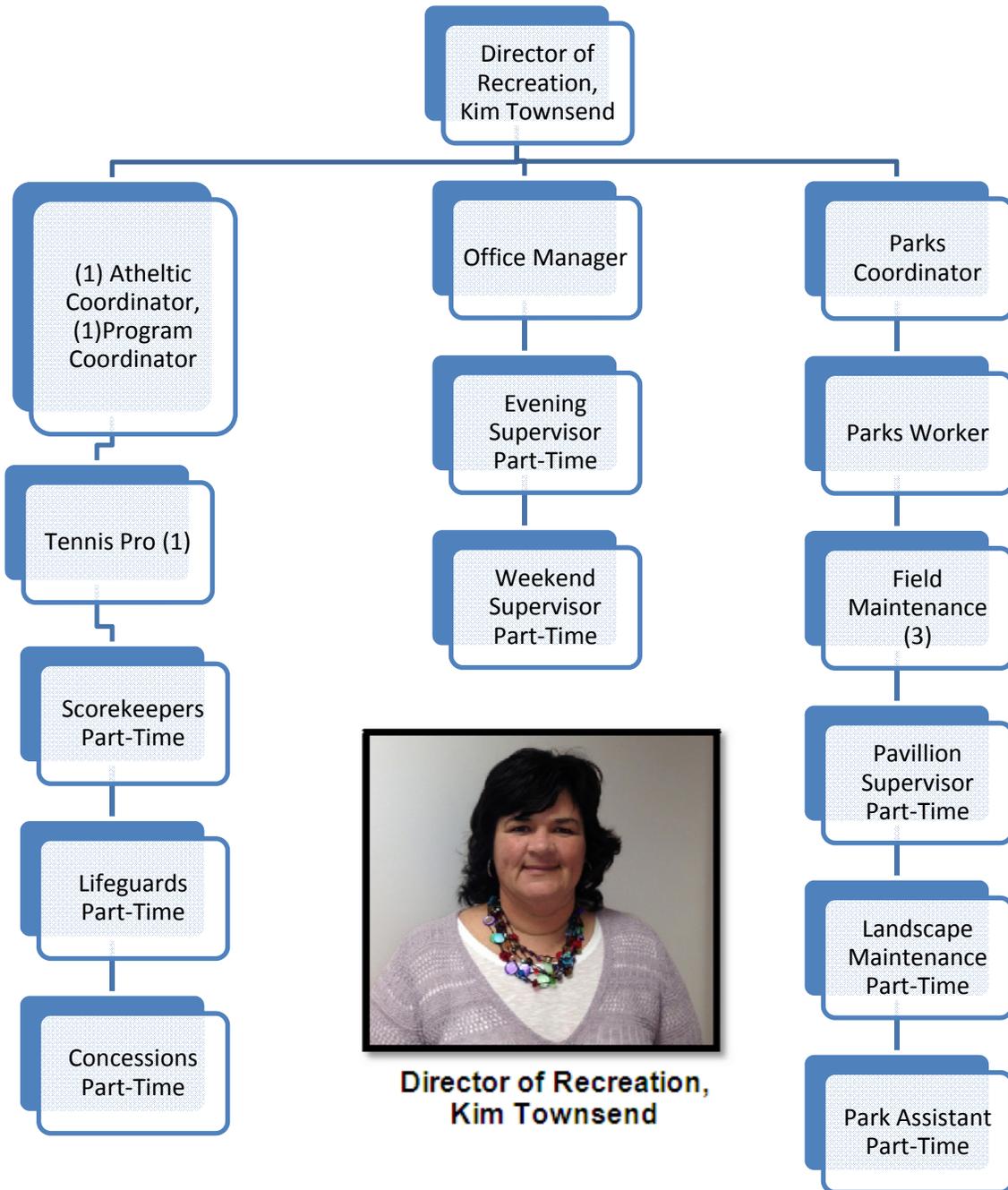
baseball, softball and football. Enhancing the quality of life for all citizens living within Calhoun and Gordon County by providing needs of the community is a goal of the department. The department strives to provide a comprehensive range of recreation



services designed to contribute to the physical, social and cultural needs of the community. The department also serves citizens of all ages outside of organized sports. Walking trails, playgrounds, and the Billy Bearden Recreation Center are used by many citizens of the community year round.



RECREATION



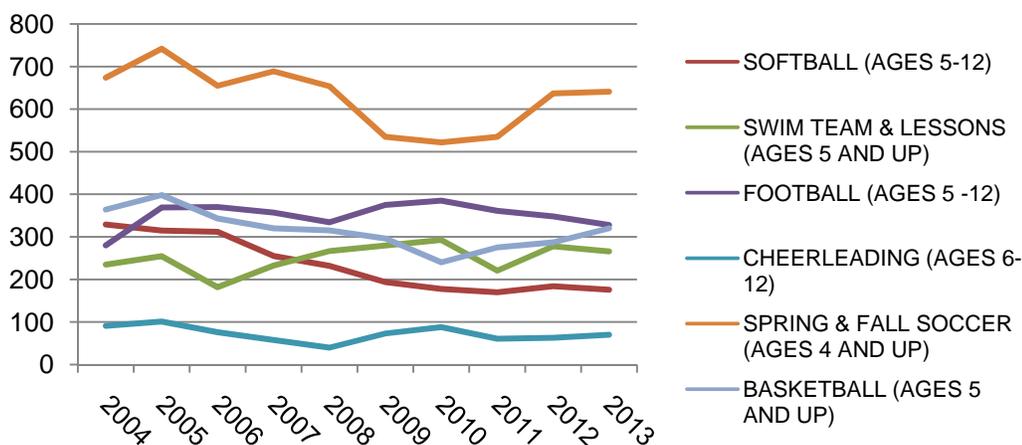
**Director of Recreation,
Kim Townsend**

RECREATION

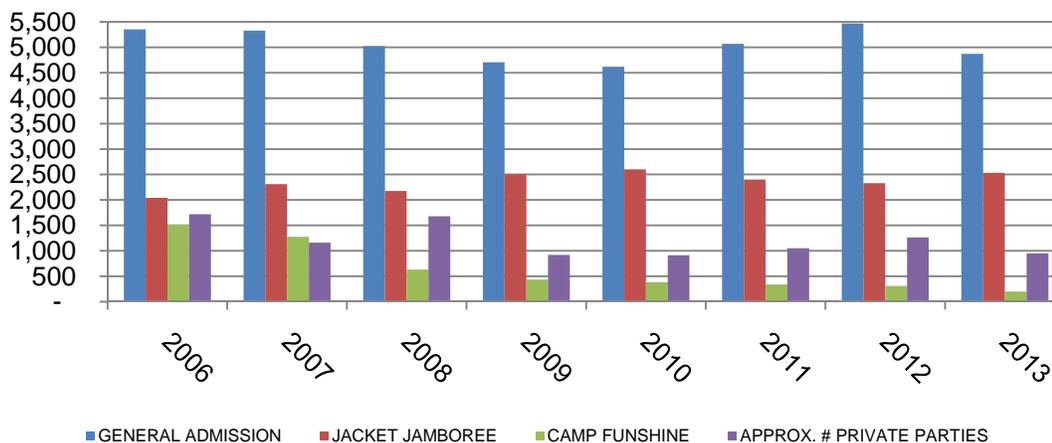
The Calhoun Recreation Department's mission is to enhance the quality of life for all citizens living within Calhoun and Gordon County. Our department seeks to provide a comprehensive range of recreation services designed to contribute to the physical, social and cultural needs of the community.

Calhoun Recreation Department maintains nine baseball/softball fields, four full size soccer fields, one gym, one football field, one pool, a tennis center with 15 courts, the largest playground in the Northwest Georgia area along with 2 pavilions, a walking trail, and several acres of green space. Youth baseball, softball, soccer, basketball, football, cheerleading, adult softball, swimming lessons, youth and adult tennis, softball and baseball tournaments, are all programming opportunities that our department has to offer to the citizens of Calhoun and Gordon County at present.

Sport Participation



Pool Usage



RECREATION DEPARTMENT (276)

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Revenues						
335000	Local Grants - Gordon County	\$ (361,944)	\$ (369,576)	\$ (380,663)	\$ (380,663)	\$ (392,000)
347300	Activity Fees - Pool Admission	(10,523)	(11,591)	(10,000)	(10,000)	(11,000)
347301	Activity Fees - Pool Rental	(3,830)	(2,200)	(4,000)	(4,000)	(3,000)
347302	Pool Membership Cards	(248)	(423)	-	-	-
347400	Tournament Gate	(14,357)	(17,119)	(15,000)	(15,000)	(15,000)
347503	Tennis Program Revenue	-	(1,035)	(1,500)	(1,500)	(1,500)
347600	Program Fees	(113,026)	(111,712)	(110,250)	(105,250)	(112,000)
347601	Tournament Fees	(34,605)	(33,639)	(20,000)	(20,000)	(25,000)
347602	Refund Fees	3,721	4,518	3,000	(2,000)	3,500
347603	Rec. Processing Fees	-	-	(300)	(300)	-
347900	Concession Stand Revenue	(50,324)	(48,202)	(43,500)	(43,500)	(45,000)
347902	Recreation Soccer Merchandise	(110)	(62)	(100)	(100)	-
349300	Bad Check Fees	(200)	(120)	(100)	(100)	(100)
381000	Rental Income (other)	(7,711)	(2,860)	(200)	(200)	(200)
381006	Rental Income - Facilities	(4,530)	(12,907)	(9,000)	(9,000)	(11,000)
381007	Rental Income - Fields	(3,317)	(5,502)	(6,500)	(6,500)	(6,000)
382005	Coke & Picture Commissions	(3,803)	(3,718)	(5,000)	(5,000)	(5,000)
389000	Miscellaneous Revenue	(8)	(3,801)	(500)	(500)	(3,800)
389001	Sales Tax Vendor Comp	(112)	(151)	(150)	(150)	(150)
389002	Donations - Sponsors (Baseball)	(2,450)	(850)	(1,000)	(1,000)	(1,000)
389006	Insurance Reimbursement (other)	(538)	(78)	(250)	(250)	(100)
389007	United Way Grant	(10,000)	(10,000)	(10,000)	(10,000)	(12,000)
Transfer In						
391101	Transfer In - General Grant	(327,170)	(301,796)	(386,274)	(386,274)	(375,887)
391125	Transfer In - Labor & Equipment	(804)	-	(3,000)	-	(68,449)
391134	Transfer In - SPLOST	-	(2,341)	-	(3,000)	(3,000)
392100	Sale of Assets	(464)	-	-	-	-
TOTAL	RECREATION REVENUES	\$ (946,351)	\$ (935,162)	\$ (1,004,287)	\$ (1,004,287)	\$ (1,087,686)

(2766110) RECREATION ADMINISTRATION

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 51,362	\$ 54,795	\$ 54,517	\$ 54,517	\$ 55,588
512100	Group Insurance	7,326	9,806	10,322	10,322	11,930
512101	Insurance Deductible Reimb.	128	241	240	240	240
512200	FICA Contributions	3,135	3,097	3,380	3,380	3,446
512300	Medicare	733	724	791	791	806
512401	Retirement Plan Employer Cont.	3,643	3,466	3,481	3,481	3,357
512402	Retirement Plan Admin. Cost	117	115	116	116	122
512700	Workers' Compensation Insurance	466	164	146	146	319
Purchased & Contracted Services						
522201	Repairs & Maintenance - Vehicles	29	758	400	400	400
523103	Vehicle Insurance	286	-	362	362	362
523104	Surety Bonds	(3)	176	10	10	15
523205	Cell Telephone Service	-	10	-	-	-
523500	Travel	133	-	600	600	600
523600	Dues & Fees	-	-	150	150	150
523700	Education & Training	-	600	500	500	500
Supplies						
531130	Purchased Uniforms	28	30	150	150	125
531141	Vehicle Repair & Maintenance	-	-	300	300	300
531600	Small Equipment <\$5000	-	-	100	100	125
531601	Computers, Equip., Printers, etc.	-	1,615	-	-	-
TOTAL RECREATION ADMINISTRATION		\$ 67,382	\$ 75,596	\$ 75,565	\$ 75,565	\$ 78,385

RECREATION ADMINISTRATION FOOTNOTES

1 One full time employee is included in the Regular Employee Wages

(2766120) PARTICIPANT RECREATION

	FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits					
511100 Regular Employee Wages	\$ 243,932	\$ 254,869	\$ 259,577	\$ 259,577	\$ 258,035
512100 Group Insurance	23,545	39,204	51,610	51,610	57,680
512101 Insurance Deductible Reimb.	767	965	1,200	1,200	1,200
512200 FICA Contributions	15,131	15,184	16,094	16,094	15,998
512300 Medicare	3,540	3,551	3,764	3,764	3,742
512401 Retirement Plan Employer Cont.	9,561	8,438	7,772	7,772	7,896
512402 Retirement Plan Admin. Cost	308	281	258	258	288
512600 Unemployment Insurance	990	1,370	-	-	-
512700 Worker's Compensation Insurance	4,559	3,520	3,359	3,359	3,200
Purchased & Contracted Services					
521201 Legal & Auditing	1,337	2,799	3,000	3,000	3,000
521204 Medical Services	70	170	100	100	100
521205 # Consulting	-	-	-	-	45,100
521209 Misc. Professional Services	571	639	650	650	700
521300 Technical Services	1,125	1,440	1,600	1,600	1,600
522001 Linen Services	6,576	8,141	7,000	8,000	7,500
522002 Exterminating Service	496	496	500	500	500
522112 Garbage Pickup - Commercial Serv.	3,228	3,360	3,500	3,500	3,500
522140 Landscaping Service	880	-	2,500	2,500	2,500
522200 Interdepartmental Services & Labor	5,644	10,472	10,000	10,000	10,000
522201 Repairs & Maintenance - Vehicles	1,279	1,808	4,000	4,000	4,000
522202 Repairs & Maintenance - Equip.	6,599	5,316	11,600	11,600	9,000
522203 Repairs & Maintenance - Buildings	3,024	10,325	12,000	10,000	11,000
522204 Repairs & Maintenance - Systems	3,007	2,243	4,000	3,000	3,000
522205 Repairs & Maintenance - Fencing	24,509	1,269	5,000	3,500	4,000
522310 Rental of Land or Buildings	2,000	2,000	2,000	2,000	3,000
522320 Rental of Equipment or Vehicles	4,803	6,141	6,000	5,000	6,000
523101 General Liability Insurance	1,702	2,261	2,425	2,425	2,740
523102 Property Insurance	3,730	3,784	4,069	4,069	5,425
523103 Vehicle Insurance	1,704	2,201	2,439	2,439	2,150
523104 Surety Bonds	25	48	90	90	90
523107 Participant Insurance	538	78	297	297	150
523201 Telephone - Other Service	5,651	6,748	6,500	6,500	7,500
523203 Data Service - City	2,414	2,566	2,700	2,700	3,000
523206 Communication Services - Security	1,147	1,789	2,000	2,000	2,000
523209 Internet Service	1,549	1,234	1,300	1,300	1,300
523210 E-Mail Service	178	168	180	180	180
523220 Postage	-	-	50	50	50
523300 Advertising	350	497	800	800	600
523400 Printing & Binding	1,196	1,062	1,100	1,100	1,100
523500 Travel	753	1,087	1,000	1,000	2,000
523501 Tournament Expenses	8,212	8,443	10,000	10,000	10,000
523600 Dues & Fees	8,243	7,876	9,700	9,700	9,000
523601 Bank/Credit Card Charges	-	-	-	-	1,000
523700 Education & Training	590	1,128	800	800	800
523850 Contract Labor	65,112	65,252	70,000	76,000	70,000
Supplies					
531100 General Supplies & Materials	6,601	4,573	7,000	5,660	5,200
531120 Office Supplies	462	266	500	500	500
531125 Printer/Copier Supplies	294	332	500	500	400

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
531130	Purchased Uniforms	727	150	1,000	500	500
531131	Purchased Uniforms - Sports Activity	42,646	37,799	40,000	40,500	40,000
531140	Repairs & Maintenance - Equipment	3,299	2,493	3,900	3,900	4,000
531141	Repairs & Maintenance - Vehicles	1,015	608	1,800	1,800	1,800
531142	Repairs & Maintenance - Buildings	3,953	2,208	4,500	4,500	5,000
531144	Repairs & Maintenance - Pool	20,801	24,722	27,500	26,000	22,000
531145	Grounds Maintenance	10,341	25,490	15,000	15,000	25,000
531210	Water & Sewer Services	60,503	54,088	60,000	60,000	60,000
531220	Natural Gas Service	4,465	4,512	5,000	5,000	5,000
531230	Electric Service - City	103,924	93,430	106,000	106,000	106,000
531231	Electric Service - Other	286	298	500	500	500
531270	Gasoline	13,306	16,278	14,000	14,000	14,000
531271	Diesel Fuel	421	162	1,000	1,000	1,000
531300	Food for Meetings	634	960	500	500	800
531301	Concession Purchases	32,998	34,902	30,000	30,000	35,000
531400	Books & Periodicals	45	-	50	50	50
531600	Small Equipment <\$5000	588	11,327	7,500	7,500	7,000
531601	Computer Equipment <\$5000	-	-	500	1,340	1,000
531700	Miscellaneous	-	-	-	500	-
531703	Sports Equipment (Other Supplies)	11,076	12,781	15,500	15,500	15,500
531704	Trophies & Medals	4,728	5,216	6,500	6,500	6,500
Capital Outlay						
541200 #	Capital Outlay - Site Improvement	-	-	-	-	23,349
541300	Buildings	-	5,417	-	-	-
Interfund/Interdepartmental Charges						
551100	Interfund Allocations - General Fund	13,413	10,718	11,454	11,454	10,657
554100	Interfund Allocations - Utilities	14,178	14,015	15,938	15,938	16,875
Other Charges						
573000	Retired Employee Payroll	20,432	20,046	20,046	20,046	20,046
TOTAL	PARTICIPANT RECREATION	\$ 841,708	\$ 873,014	\$ 928,722	\$ 928,722	\$ 1,009,301
TOTAL RECREATION EXPENDITURES		\$ 909,090	\$ 948,609	\$ 1,004,287	\$ 1,004,287	\$ 1,087,686
TOTAL RECREATION FUND		\$ (37,261)	\$ 13,447	\$ -	\$ -	\$ -

PARTICIPANT RECREATION FOOTNOTES

1

Five full time employees and fifty-seven part time employees are included in the Regular Employee Wages

2

Capital Outlay - Park signage

\$ 23,349

DEBT SERVICE FUNDS

Debt Service funds are created to account for the accumulation of resources and the payment of currently due interest and principal on the long term debt of governmental funds.

Debt Service funds include:

The ***Golf Revenue Bonds Debt Service*** fund accounts for the debt service of Calhoun Recreation Authority revenue bonds for the Fields Ferry Golf Course, with annual payments of approximately \$370,000.

The ***School General Obligation Debt Service*** fund accounts for debt service of the City School Board of Education general obligation bonds. Education SPLOST Revenues made possible in 2013 and 2014 the early retirement of the 2002 and 2003 bonds respectively.

**DEBT SERVICE FUNDS
GOLF REVENUE BONDS DEBT SERVICE (420)**

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Revenues						
391101	Transfer In - General Fund	\$ (370,369)	\$ (368,928)	\$ (371,456)	\$ (371,456)	\$ (367,877)
Expenditures						
Other						
581100	Principal - Bonds	281,800	292,300	307,300	307,300	316,700
582100	Interest - Bonds	87,078	75,128	62,656	62,656	49,677
583000	Fiscal Agent Fee	1,500	1,500	1,500	1,500	1,500
TOTAL GOLF DEBT SERVICE		\$ 9	\$ -	\$ -	\$ -	\$ -

**GOLF DEBT SERVICE
FOOTNOTES**

Type of Loan	Description	Original Amount of Loan	Balance 6/30/2014	Principal Pd. FYE 6/30/2015	Interest Pd. FYE 6/30/2015	Balance 6/30/2015
Bonds	Golf Course	\$ 4,857,800	\$ 1,352,500	\$ 316,700	\$ 49,677	\$ 1,035,800

SCHOOLS GENERAL OBLIGATION DEBT SERVICE (430)

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Revenues						
331000	Federal Govt. Grants	\$ (785,820)	\$ (1,003,175)	\$ (915,899)	\$ (915,899)	\$ (930,946)
337003	SPLOST - School Shared	(2,892,620)	(2,901,498)	(2,925,565)	(2,925,565)	(2,764,741)
361000	Interest Revenues	(16,512)	(6,685)	(1,000)	(1,000)	(2,000)
Transfer In						
391110	Interfund Transfer In	-	(18,448)	-	-	-
391132	Transfer - School	(1,017,018)	-	-	-	-
Debt Service						
523604	Bank Service Charges	-	54	-	-	-
581100	Principal on Bonds	470,000	9,885,000	800,000	-	-
581101	Principal on Bonds	165,000	-	-	800,000	-
582100	Interest on Bonds	1,105,491	1,504,952	1,496,675	1,496,675	1,482,675
582101	Interest on Bonds	161,061	-	-	-	-
583000	Fiscal Agent's Fees	-	539	-	-	-
619900	Transfer to Fund Balance	-	-	1,545,789	1,545,789	2,215,012
TOTAL SCHOOL DEBT SERVICE		\$ (2,810,419)	\$ 7,460,738	\$ -	\$ -	\$ -

**SCHOOL DEBT SERVICE
FOOTNOTES**

Type of Loan	Description	Original Amount of Loan	Balance 6/30/2014	Principal Pd. FYE 6/30/2015	Interest Pd. FYE 6/30/2015	Balance 6/30/2015
Bonds	2011 Series	\$ 21,000,000	\$ 21,000,000	\$ -	\$ 1,003,175	\$ 21,000,000
Bonds	2012 Series	12,000,000	12,000,000	-	479,500	12,000,000
	TOTAL	\$ 33,000,000	\$ 33,000,000	\$ -	\$ 1,482,675	\$ 33,000,000

AGENCY FUND

An agency fund collects cash to be held temporarily for an authorized recipient to whom it will later be disbursed.

The Agency Fund includes:

The ***Municipal Court Agency*** fund accounts for fine collections from Calhoun Municipal Court to be disbursed to the state and other proper authorities. A fine administration fee is also charged and transferred monthly to the general fund, along with any remaining collections not paid out to other parties.

MUNICIPAL COURT AGENCY FUND (745)

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Revenues						
351170	Police Fines	\$ (872,265)	\$ (782,652)	\$ (785,000)	\$ (785,000)	\$ (800,000)
Expenditures						
Purchased & Contracted Services						
523601	Bank/Credit Card Charges	2,419	2,276	2,050	2,050	2,100
Other						
571001	Gordon County - Fine Assessment	77,471	75,864	75,200	75,200	81,000
571005	Georgia Department of Revenue	48,484	44,183	45,200	45,200	45,300
572021	Peace Officer's Association	31,901	28,780	30,100	30,100	30,200
572022	Victim's Assistance	1,565	1,404	1,750	1,750	1,700
572023	DHR Office of Financial Services	4,022	3,008	4,500	4,500	3,500
572024	Georgia Department of Treasury	2,404	3,474	4,670	4,670	2,500
572026	Indigent Defense Fees	54,237	47,671	52,500	52,500	52,500
572027	Driver Ed. & Training	20,759	16,826	15,000	15,000	10,000
572028	Victim's Compensation/ Probation	28,720	49,947	43,000	43,000	45,000
573900	Cash Over or Short	(740)	(246)	100	100	100
Transfer Out						
611001	Transfer to General Fund	548,492	465,718	463,830	463,830	479,000
611008	Transfer to Fine Administration	52,530	43,747	47,100	47,100	47,100
TOTAL MUNICIPAL COURT AGENCY		\$ -				

CAPITAL PROJECT FUNDS

Capital Project funds are established for the construction or purchase of significant capital assets used by governmental funds only. They may be used to account for tax revenues specifically identified for capital projects, such as Special Purpose Local Option Sales Tax (SPLOST).

Capital project funds include:

The **2005 SPLOST** fund collections ended in 2012. Previously collected revenues still exist for the completion of capital outlay for the phosphorous upgrade at the sewer plant, water and sewer projects and public safety improvements as approved in the referendum.

The **2011 SPLOST** fund accounts for SPLOST revenues collected and capital outlay for utility system upgrades, recreation, library, infrastructure, and public safety projects, as well as much needed equipment.

The **ESPLOST** fund accounts for revenues approved for pay-as-you-go projects and capital outlay for the City of Calhoun Schools. The School referendum approved \$2.5 million for pay-as-you-go projects that have been used to renovate the gym and field house. The remaining amount is being held for future needs and for early retirement of the school bonds.

CAPITAL PROJECT FUNDS

SPLOST 2005 Fund (322)

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Revenues						
337100	Local Option Sales Tax	\$ (2,234,861)	\$ -	\$ -	\$ -	\$ -
361000	Interest Revenues	(15,642)	(16,772)	(10,000)	(10,000)	(9,000)
Transfer In						
399000	Appropriation - Fund Balance	-	-	-	-	(372,000)
Expenditures						
Purchased & Contracted Services						
523300	166 Advertising	-	865	-	-	-
523604	Bank Service Charges	-	12	-	-	-
Other Financial						
541100	Easements & Rows	150,750	-	-	-	-
541200	Site Improvements	-	-	-	-	-
541200	166 Site Improvements	-	53,887	-	-	-
541300	Buildings	36,420	-	-	-	-
541300	166 Buildings	-	823,033	-	-	-
542100	Machinery & Equipment	-	-	-	-	147,000
Transfer Out						
611002	Transfer Out - Water/Sewer	-	298,891	-	-	234,000
619900	Additions to Fund Balance	-	-	10,000	10,000	-
TOTAL SPLOST 2005 FUND		\$ (2,063,333)	\$ 1,159,916	\$ -	\$ -	\$ -

SPLOST CAPITAL PROJECT FUND FOOTNOTES
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Capital Outlay

Machinery, breathing air cascade fill station - Fire	\$ 111,000
Generator - Fire	18,000
Software upgrades - Fire	18,000
TOTAL	\$ 147,000

2011 SPLOST CAPITAL PROJECT FUND (324)

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Revenues						
313200	SPLOST Tax	\$ -	\$ (1,028,931)	\$ (1,763,856)	\$ (1,763,856)	\$ (1,763,856)
334000	164 State Govt. Grants	-	(18,093)	-	-	-
337100	IG-SPLOST	(213,802)	(66,552)	-	-	-
361000	Interest Revenue	-	(80)	-	-	-
391101	Transfers In - General Fund	-	-	-	-	(40,435)
Purchased & Contracted Services						
521200	183 Engineering	-	41,204	-	-	-
523300	164 Advertising	-	382	-	-	-
523300	172 Advertising	849	-	-	-	-
523604	Bank Service Charges	-	12	-	-	-
Capital Outlay						
541200	164 Site Improvements	900	-	-	-	-
541200	181 Site Improvements	-	57,330	-	-	-
541200	189 Site Improvements	-	2,960	-	-	-
541200	Site Improvements	-	-	-	-	50,000
541300	164 Buildings	-	66,171	340,000	340,000	-

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
541300	172 Buildings	59,406	128,861	-	-	-
541400	189 Infrastructure	-	-	280,000	280,000	-
542100	Machinery	-	-	-	-	280,000
542100	182 Machinery	-	19,401	-	-	-
542200	Vehicles	-	-	-	-	25,000
542500	Radio Communication Equip.	-	63,058	-	-	-
542501	Other Equipment	-	-	370,000	370,000	-
Debt Service						
581200	Capital Lease	-	-	295,211	295,211	-
581200	177 Capital Lease	-	-	-	-	17,720
581200	179 Capital Lease	-	-	-	-	238,079
582000	Interest	-	6,344	4,789	4,789	-
582000	177 Interest	-	-	-	-	32
582000	179 Interest	-	-	-	-	1,921
Transfer Out						
611001	Transfer out - General Fund	-	194,634	-	-	-
611002	Transfer out - Water/Sewer	-	-	-	-	257,300
611005	Transfer out - Golf	-	54,022	-	-	-
619900	Transfer to Fund Balance	-	-	473,856	473,856	934,239
TOTAL 2011 SPLOST		\$ (152,647)	\$ (479,277)	\$ -	\$ -	\$ -

**SPLOST CAPITAL PROJECT FUND
FOOTNOTES**

1 Debt

Type of Loan	Description	Original Amount Of Loan	Balance 6/30/2014	Principal Pd. FYE 6/30/2015	Interest Pd. FYE 6/30/2015	Balance 6/30/2015
Capital Lease	Golf Greens Irrigation & Carts	\$ 132,752	\$ 17,720	\$ 17,720	\$ 32	\$ -
Capital Lease	Dodge Chargers - Police fleet	743,087	301,058	238,079	1,921	62,979
	TOTAL	\$ 875,839	\$ 318,778	\$ 255,799	\$ 1,953	\$ 62,979

2 Capital Outlay

Utility vehicle for Recreation	\$ 25,000
Ball field improvements	50,000
Mower for Recreation, leaf vacuum truck and extended boom mower	280,000
TOTAL	\$ 355,000

SOLID WASTE



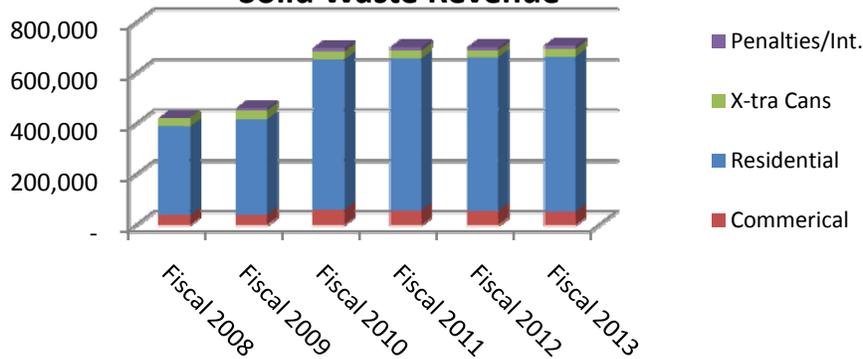
The City of Calhoun provides residential curb-side pick-up service through a contract with a private vendor. We also provide pick-up of brush, limbs and leaves for residential customers without a direct charge. Brush is ground and used in other City Operations. The City maintains a recycling drop off center for paper, magazines, glass, aluminum cans, and plastic bottles. The Solid Waste fund also accounts for post-closure monitoring costs associated with the City's landfill.

The City makes every effort to continue to provide quality customer service in the area of solid waste collection and maintain this City service for the future. The Solid Waste fund has previously been supplemented with a

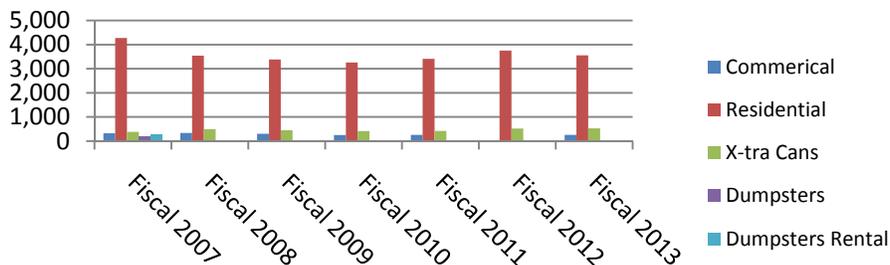
large transfer from the general fund and the City has attempted to make this a self-providing service in the past few years by raising rates and cutting expenses. Other than residential and downtown commercial solid waste collection, this fund also includes recycling services, landfill monitoring, and yard trimmings collections and management. The City operates a leaf vacuum for approximately five months a year to keep City streets clean.



Solid Waste Revenue



Number of Customers



SOLID WASTE FUND (540)

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
Revenues						
344108	Garbage Pickup Fees - Residential	\$ (606,329)	\$ (611,657)	\$ (616,500)	\$ (628,104)	\$ (627,829)
344109	Garbage Pickup Fees - Commercial	(54,637)	(52,248)	(53,000)	(53,000)	(53,000)
344111	Debris Pickup Fee	(200)	(12,512)	-	(13,000)	(13,000)
344119	Penalty - Pickup	(12,157)	(31,511)	(13,000)	(32,000)	(32,500)
344152	Extra Can Fee	(31,532)	(813)	(32,000)	(500)	(500)
344190	Recovery of Bad Debts	(509)	(142,166)	(500)	-	-
TOTAL SOLID WASTE REVENUES		\$ (705,364)	\$ (850,907)	\$ (715,000)	\$ (726,604)	\$ (726,829)

(5404520) SOLID WASTE COLLECTION

Personal Services & Employee Benefits

512700	Worker's Compensation	\$ -	\$ (2,302)	\$ -	\$ -	\$ -
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Purchased & Contracted Services

521201	Legal & Auditing	715	1,507	1,540	1,540	2,247
521209	Miscellaneous Professional Services	679	-	700	700	700
522111	Garbage Pickup Labor - Residential	421,379	422,542	422,000	422,000	423,000
522112	Garbage Pickup Labor - Commercial	11,318	11,245	12,600	12,600	11,150
522200	Interdepartmental Services & Labor	-	-	-	-	-
522201	Vehicle Repairs & Maintenance	-	28	1,000	1,000	1,000
522202	Equipment Repairs & Maintenance	275	3	-	-	-
523101	General Liability Insurance	1,332	1,355	1,337	1,337	1,500
523103	Vehicle Insurance	226	-	-	-	-
523104	Surety Bonds	7	-	-	-	-
523200	Telephone - City	-	-	-	-	625
523205	Cell Phone	310	386	350	350	586

Supplies

531100	General Supplies & Materials	189	-	250	250	250
531140	Repairs & Maintenance - Equipment	3	-	-	-	-
531141	Repairs & Maintenance - Vehicles	159	1,079	1,000	1,000	1,000
531270	Gasoline	18	8	-	-	-
531271	Diesel Fuel	893	735	850	850	850

Interfund/Interdepartmental Charges

551100	Interfund Allocations - General Fund	5,432	2,679	3,333	3,333	2,824
554100	Interfund Allocations - Utility	68,704	74,940	85,990	85,990	106,014

Depreciation

561000	Depreciation	833	9,432	-	-	-
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Other Costs

573000	Retired Employee Payroll	(47,333)	-	-	-	-
573901	Bad Debt Expense	199	-	10,000	10,000	10,000
578001	Damages to Other Property	-	-	350	350	350

Transfer Out

611001	Transfer Out - General Fund	-	-	20,604	20,604	11,304
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TOTAL SOLID WASTE COLLECTION		\$ 465,338	\$ 523,635	\$ 561,904	\$ 561,904	\$ 573,400
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(5404540) SOLID WASTE COLLECTION - RECYCLABLES

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 20,697	\$ 22,023	\$ 22,564	\$ 22,564	\$ 22,230
512200	FICA Contributions	1,338	1,336	1,399	1,399	1,406
512300	Medicare	313	312	327	327	329
512700	Workers' Compensation	696	389	578	578	580
Purchased & Contracted Services						
521204	Medical Services	-	30	60	70	70

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
522110	Garbage Pickup - City Service	-	-	-	-	-
522112	Garbage Pickup - Commercial	561	604	650	650	615
522202	Equipment Repairs & Maintenance	32	3	110	110	110
523102	Property Insurance	11	12	12	26	-
523104	Surety Bonds	-	4	-	4	-
523200	Telephone - City Service	616	518	625	625	-
Supplies						
531100	General Supplies & Materials	53	272	250	222	240
531130	Purchased Uniforms	442	422	450	450	450
531142	Building Repair & Maintenance	-	43	300	300	300
531210	Water & Sewer Services	190	219	200	200	269
531230	Electric Service - City	604	724	600	600	580
531600	Small Equipment <5000	245	-	-	-	-
TOTAL RECYCLABLES COLLECTION		\$ 25,796	\$ 26,911	\$ 28,125	\$ 28,125	\$ 27,179

RECYCLABLES COLLECTION FOOTNOTES

1 Four part time employees are included in the Regular Employee Wages

(5404560) SOLID WASTE - LANDFILL POST CLOSING

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
Purchased & Contracted Services						
521201	Legal & Auditing	\$ 715	\$ 1,376	\$ 1,400	\$ 1,400	\$ 1,800
523900	Change in Estimate Closure Costs	9,357	3,404	30,000	30,000	30,000
TOTAL LANDFILL POST CLOSING		\$ 10,072	\$ 4,780	\$ 31,400	\$ 31,400	\$ 31,800

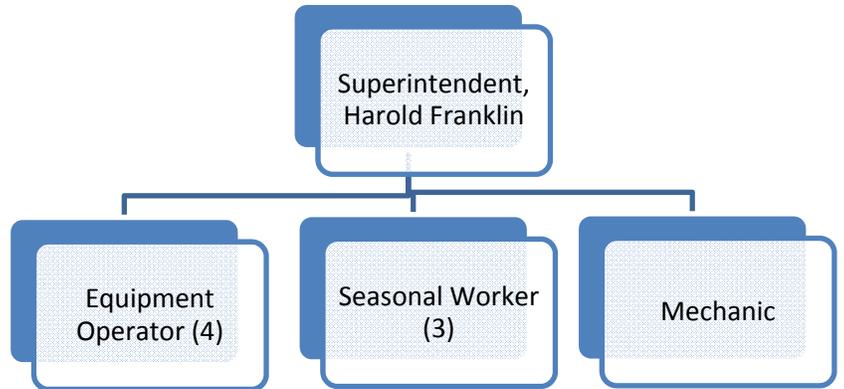
(5404585) YARD TRIMMINGS COLLECTIONS & MANAGEMENT

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
Purchased & Contracted Services						
512999	Amounts Reclassified	\$ 41,472	\$ 41,472	\$ 41,472	\$ 41,472	\$ 41,500
522114	Brush Grinding	25,000	22,000	27,600	27,600	27,600
522201	Vehicle Repairs & Maintenance	1,736	6,454	3,500	3,500	5,000
522202	Equipment Repairs & Maintenance	-	97	-	13,177	2,000
523001	Other Purchased Services	-	-	-	-	-
523103	Vehicle Services	-	-	549	549	250
523300	Advertising	419	337	450	450	450
Supplies						
531100	General Supplies & Material	-	12	-	-	-
531140	Equipment Repairs & Maintenance	135	-	-	-	-
531141	Vehicle Repairs & Maintenance	5,415	15,720	6,000	4,427	3,000
531270	Gasoline	250	240	-	22	-
531271	Diesel Fuel	13,540	14,323	14,000	13,978	14,650
TOTAL YARD TRIMMING COLLECTION		\$ 87,967	\$ 100,655	\$ 93,571	\$ 105,175	\$ 94,450
TOTAL SOLID WASTE EXPENDITURES		\$ 589,174	\$ 655,981	\$ 715,000	\$ 726,604	\$ 726,829
TOTAL SOLID WASTE FUND		\$ (116,191)	\$ (194,926)	\$ -	\$ -	\$ -

FIELDS FERRY GOLF MAINTENANCE



**Golf Maintenance Superintendent,
Harold Franklin**



Our new Champion Ultra Dwarf Bermuda greens survived the cold weather and we are looking forward to this coming season as they mature and get better. We are continuing to adjust our maintenance practices to fit the Bermuda greens to assure they provide a fast and firm putting surface that our players can enjoy.

We are at the same staffing levels and hope to continue to provide a well maintained golf course just as we have in past few years. We will continue to work on the sand traps and drainage issues throughout the golf course as time and labor restrictions allow us to do. We are constantly working on the irrigation system to repair leaks and replacing older sprinkler heads as they break or wear out to insure proper irrigation coverage and lessen the amount of wet areas on the golf course. We will also start repairing broken cart paths and replace those as time and money allows.

We are pleased with the new greens. The maintenance crew will strive to preserve all areas of the course and to keep the course in the best conditions that we can achieve within our budgetary limitations. We are looking forward to a successful year.



FIELDS FERRY GOLF PROFESSIONAL & PRO SHOP



**Golf Professional,
Eric Stewart**



The promotion of Fields Ferry Golf Club and the game of golf to local and out of town customers continues to be the priority of the pro shop. The pro shop will provide competitive daily fee rates and annual pass programs. The pro shop will manage tournament and daily fee rounds to optimize revenues.

It is important to facilitate the continued growth of the club and the game by introducing the youth of the area to the sport of golf. Fields Ferry Golf Club strives to fulfill this goal by making the course better known as a facility that can host quality tournaments and outings for the youth. The pro shop will continue to look for ways to reduce expenses while providing a quality golf experience.

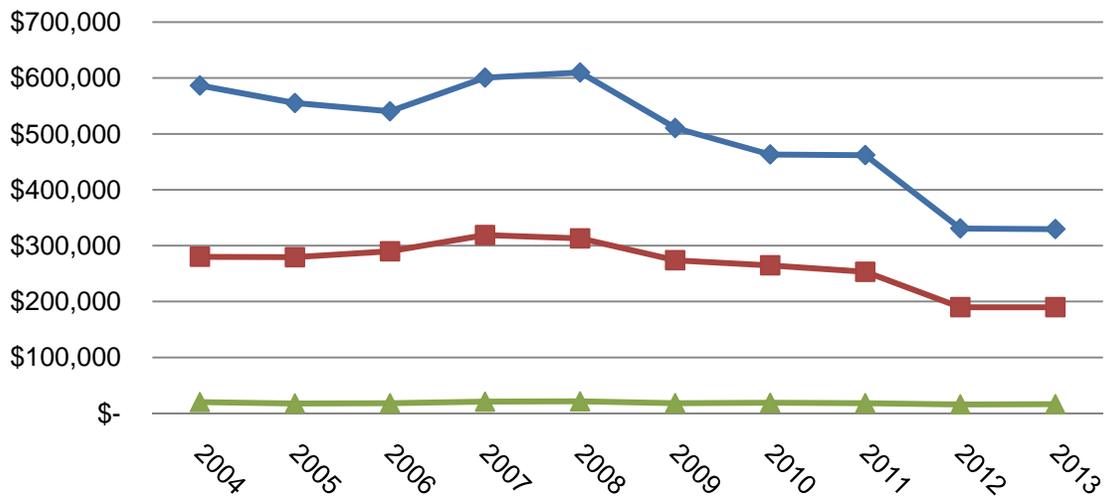
Additional revenues are expected in fiscal year 2015 with the maturity of the new greens and hopefully less rain fall amounts.



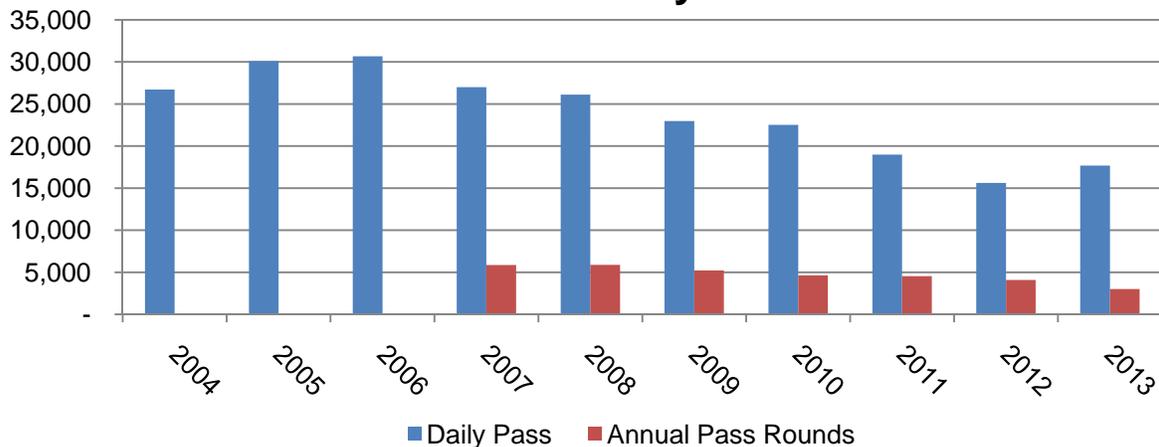
FIELDS FERRY GOLF

The golf maintenance and pro shop superintendents, in order to increase revenues, continue to promote expansion of clientele for the course. Additional revenues are expected in fiscal year 2015 with the maturity of the new greens. The superintendents' primary focus will be on building a larger customer database while keeping rates competitive with the surrounding markets through a strategic marketing program. The Pro Shop has also organized the Fields Ferry Cup, which is a schedule of club tournaments to help promote golf locally. We will continue to watch expenses closely and reduce as much as possible in the areas of general supplies and grounds maintenance costs.

Course Fees by Fiscal Year



Number of Rounds by Fiscal Year



GOLF FUND (556)

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Revenues						
345210	Green Fees	\$ (269,815)	\$ (269,221)	\$ (423,661)	\$ (423,661)	\$ (418,276)
345211	Pass Fees	(47,130)	(47,595)	(59,000)	(59,000)	(59,000)
345212	Non-Taxable Green Fees	(12,290)	(10,500)	(13,000)	(13,000)	(13,000)
345213	Cart Fees	(182,458)	(181,410)	(285,000)	(285,000)	(281,500)
345214	Annual Pass - Cart Fees	(575)	3,933	(1,000)	(1,000)	(1,000)
345215	Range Fees	(11,635)	(10,534)	(15,000)	(15,000)	(15,000)
345216	Annual Pass - Range Fees	(4,223)	(4,390)	(4,300)	(4,300)	(4,500)
345217	Non-Taxable Cart Fees	(6,017)	(7,154)	(6,000)	(6,000)	(6,000)
345220	Handicap Fees	(2,381)	(1,567)	(3,000)	(3,000)	(2,500)
349300	Bad Check Charges	-	-	(50)	(50)	(50)
381003	Pro Shop Rent	(3,050)	(3,350)	(3,400)	(3,400)	(3,400)
381004	Snack Bar Rent	(5,500)	(5,500)	(6,000)	(6,000)	(3,200)
381005	Snack Bar Electricity	(4,835)	(4,411)	(5,000)	(5,000)	(5,000)
389000	Miscellaneous Income	(1,587)	(2,690)	(1,000)	(1,000)	(1,500)
389001	Sales Tax Vendor Commission	(919)	(756)	(1,000)	(1,000)	(1,000)
Transfer In						
391122	SPLOST Capital Project	-	(54,022)	-	-	-
391126	Utilities Labor & Equipment	(97)	-	-	-	-
TOTAL REVENUES		\$ (552,512)	\$ (599,166)	\$ (826,411)	\$ (826,411)	\$ (814,926)

(5606125) GOLF MAINTENANCE

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 132,094	\$ 131,158	\$ 144,986	\$ 144,986	\$ 147,785
511300	Overtime	9,940	6,789	10,000	10,000	10,200
512100	Group Insurance	36,170	47,101	51,610	51,610	57,680
512101	Insurance Deductible Reimbursement	640	1,207	1,200	1,142	1,200
512200	FICA Contributions	8,308	7,659	9,609	9,609	9,795
512300	Medicare	1,943	1,784	2,247	2,247	2,291
512401	Retirement Employer Contributions	7,922	8,087	8,018	8,018	7,565
512402	Retirement Plan Administrative Costs	255	269	267	267	276
512600	Unemployment Insurance	534	1,424	-	1,014	3,000
512700	Workers' Compensation Insurance	1,254	13,403	1,014	-	-
Purchased & Contracted Services						
521201	Legal & Auditing	1,027	1,474	1,500	1,500	1,250
521204	Medical Services	85	30	40	40	70
521300	Technical Soil Test	-	297	300	300	300
522112	Garbage Pickup - Commercial	546	534	670	670	540
522140	Lawn & Landscaping	6,750	5,411	5,565	5,565	5,800
522200	Interdepartmental Services & Labor	306	807	300	300	300
522202	Repairs & Maintenance - Equipment	2,210	1,977	3,200	3,200	3,200
522203	Repairs & Maintenance - Buildings	-	-	1,200	1,200	1,200
522320	Rental of Equipment and Vehicles	-	442	-	-	-
523101	General Liability Insurance	971	1,067	1,299	1,299	1,450
523102	Property Insurance	723	960	947	947	1,300
523104	Surety Bonds	24	27	40	40	-
523201	Telephone - Other Service	723	791	780	780	900
523203	Data Service - City	120	120	120	120	120
523206	Communications Services - Security	595	595	595	595	420
523209	Internet Service	690	702	800	800	700
523300	Advertising	133	11	-	58	100
523700	Education & Training	100	100	150	150	150

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Supplies						
531100	General Supplies & Materials	2,044	2,551	2,700	2,700	2,700
531104	Protective Safety Supplies	-	183	300	300	250
531120	Office & Computer Supplies	37	-	150	150	100
531125	Printer/Copier Supplies	-	113	175	175	175
531130	Purchased Uniforms	1,126	1,141	1,350	1,350	1,350
531140	Repairs & Maintenance - Equipment	35,956	45,408	36,000	36,000	36,000
531142	Repairs & Maintenance - Buildings	509	842	1,200	1,200	700
531145	Ground Maintenance	66,731	70,014	69,000	69,000	69,000
531210	Water & Sewer Services	2,715	1,631	2,200	2,200	1,600
531220	Natural Gas Service	1,843	1,800	2,200	2,200	1,800
531231	Electricity - Other (Irrigation)	19,890	18,523	20,000	20,000	20,000
531270	Gasoline	9,289	6,892	10,100	10,100	10,100
531271	Diesel Fuel	10,041	10,647	12,200	12,200	12,200
531300	Food for Meetings	217	144	225	225	125
531600	Small Equipment <\$5000	14	842	1,000	1,000	900
531601	Computer Equipment/Software	156	-	200	200	200
Interfund/Interdepartmental Charges						
551100	Interfund Allocations - General	6,708	5,136	5,412	5,412	4,577
554100	Interfund Allocations - Utilities Admin.	-	-	7,878	7,878	-
554100	Interfund Allocations - Utilities	7,089	6,908	7,969	7,969	8,438
Depreciation						
561000	Depreciation	19,598	17,092	-	-	-
TOTAL GOLF MAINTENANCE		\$ 398,028	\$ 424,092	\$ 426,716	\$ 426,716	\$ 427,807

GOLF MAINTENANCE FOOTNOTES

- 1 **Five full time employees and two part time employees are included in the Regular Employee Wages**

(5606126) GOLF MAINTENANCE ADMINISTRATION

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 83,702	\$ 88,282	\$ 87,404	\$ 87,404	\$ 88,385
512100	Group Insurance	7,793	10,030	10,322	10,322	12,163
512101	Insurance Deductible Reimbursement	128	241	240	240	240
512200	FICA Contributions	5,328	5,382	5,419	5,419	5,480
512300	Medicare	1,251	1,260	1,267	1,267	1,282
512401	Retirement Plan Employer Cont.	5,947	5,643	5,669	5,669	5,338
512402	Retirement Plan Administrative Costs	-	144	189	189	194
512700	Workers' Compensation Insurance	20	148	203	203	250
Purchased & Contracted Services						
522201	Repairs & Maintenance - Vehicles	68	-	800	800	800
523103	Vehicle Insurance	511	653	683	683	650
523104	Surety Bonds	15	16	20	20	20
523500	Travel	714	1,639	1,500	1,500	1,500
523600	Dues & Fees	475	475	540	540	550
523700	Education & Training	610	689	950	950	1,100
Supplies						
531130	Purchased Uniforms	244	240	250	250	250
531141	Repair & Maintenance - Vehicles	13	7	600	600	800
TOTAL MAINTENANCE ADMINISTRATION		\$ 106,820	\$ 114,849	\$ 116,056	\$ 116,056	\$ 119,002

GOLF MAINTENANCE ADMINISTRATION FOOTNOTES
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1 One full time employee is included in the Regular Employee Wages

(5616125) GOLF COURSE PRO SHOP

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Personal Services & Employee Benefits						
511100	Regular Employees	\$ 78,590	\$ 80,983	\$ 95,679	\$ 95,679	\$ 87,464
512100	Group Insurance	14,468	18,840	20,644	20,644	11,536
512101	Insurance Deductible Reimbursement	256	483	480	471	240
512200	FICA Contributions	4,574	4,476	5,932	5,932	5,423
512300	Medicare	1,069	1,056	1,387	1,387	1,268
512401	Retirement Plan Employer Cont.	4,295	4,405	4,267	4,267	1,833
512402	Retirement Plan Administrative Costs	138	146	142	142	67
512600	Unemployment Insurance	-	910	-	-	-
512700	Workers' Compensation Insurance	1,681	1,478	2,028	2,028	1,724

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Purchased & Contracted Services						
521201	Legal & Auditing	975	1,474	1,400	1,400	1,250
521204	Medical Services	-	90	100	100	100
522112	Garbage Pickup - Commercial	1,110	1,067	1,300	1,300	800
522200	Interdepartmental Services & Labor	159	58	300	300	300
522202	Repairs & Maintenance - Equipment	112	1,139	600	600	600
522203	Repairs & Maintenance - Buildings	215	-	500	500	500
522320	Rental of Equipment & Vehicles	600	650	650	650	650
523001	Other Purchased Services	155	180	200	200	200
523101	General Liability Insurance	451	556	672	672	700
523102	Property Insurance	528	723	752	752	1,000
523104	Surety Bonds	5	18	50	50	20
523201	Telephone Service - Other	1,703	750	840	840	850
523203	Data Service - City	120	120	120	120	120
523206	Communication Services - Security	595	595	595	595	420
523209	Internet Service	844	969	975	975	975
523220	Postage	-	-	-	9	20
523300	Advertising	1,501	-	2,000	2,000	2,000
523400	Printing & Binding	-	-	500	500	200
523600	Dues & Fees	2,500	2,475	2,800	2,800	2,500
523601	Bank Card Service Charges	8,404	7,911	12,000	12,000	12,000
Supplies						
531100	General Supplies & Materials	928	1,020	2,100	2,100	2,100
531120	Office Supplies	27	118	200	200	250
531125	Printer/Copier Supplies	174	190	200	200	200
531140	Repairs & Maintenance - Equipment	17,803	10,849	19,000	19,000	19,000
531142	Repairs & Maintenance - Buildings	263	3,200	700	700	700
531210	Water & Sewer Service - City	3,388	3,781	3,700	3,700	4,000
531220	Natural Gas Service	1,575	1,354	2,000	2,000	2,000
531231	Electric Service - Other	12,321	11,570	12,500	12,500	13,000
531270	Gasoline	600	600	600	600	600
531300	Food for Meetings	217	144	300	300	300
531600	Small Equipment <\$5000	2,527	3,194	100	100	100
531600	199 Small Equipment <\$5000	-	3,200	-	-	-
531601	Computer Equipment <\$5000	1,100	1,100	1,100	1,100	4,200
Interfund/Interdepartmental Charges						
551100	Interfund Allocation - General	7,983	6,029	4,455	4,455	4,076
554100	Interfund Allocation - Utilities	7,089	6,908	7,969	7,969	8,438
Depreciation						
561000	Depreciation	186,759	111,873	-	-	-
Other Costs						
573900	Cash Over or Short	58	40	50	50	50
TOTAL GOLF COURSE PRO SHOP		\$ 367,858	\$ 296,724	\$ 211,887	\$ 211,887	\$ 193,774

GOLF COURSE PRO SHOP FOOTNOTES

1 **One full time employee and thirteen part time employees are included in the Regular Employee Wages**

(5616126) GOLF COURSE PRO SHOP ADMINISTRATION

	FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits					
511100 Regular Employee Wages	\$ 51,707	\$ 53,295	\$ 53,306	\$ 53,306	\$ 54,372
512100 Group Insurance	7,648	9,803	10,322	10,322	11,922
512101 Insurance Deductible Reimbursement	128	241	240	240	240
512200 FICA Contributions	3,001	3,023	3,305	3,305	3,371
512300 Medicare	702	706	773	773	788
512401 Retirement Plan Employer Cont.	3,510	3,472	3,487	3,487	3,284
512402 Retirement Plan Administrative Costs	305	159	116	116	120
512700 Workers' Compensation Insurance	182	148	203	203	246
Purchased & Contracted Services					
523104 Surety Bonds	10	10	-	-	-
TOTAL PRO SHOP ADMINISTRATION	\$ 67,193	\$ 70,858	\$ 71,752	\$ 71,752	\$ 74,343
TOTAL GOLF EXPENDITURES	\$ 939,898	\$ 906,523	\$ 826,411	\$ 826,411	\$ 814,926
TOTAL GOLF FUND	\$ 387,386	\$ 307,357	\$ -	\$ -	\$ -

**GOLF COURSE PRO SHOP ADMINISTRATION
FOOTNOTES**

1 One full time employee is included in the Regular Employee Wages

City of Calhoun, Georgia
General Fund Administrative Service Fees
2014-2015

Division	Base Amount	General	Water Plant	Water Distribution Maintenance	Waste Treatment Plant	Wastewater Collection Main.	Electric	Telecom.	Solid Waste	Golf Pro	Golf Maint.	Recreation
Human Resource	141,984	71,744	9,730	14,999	10,425	7,645	11,815	2,780	727	2,424	3,393	6,302
Elected Officials	247,196	111,239	12,360	32,135	12,360	32,135	32,135	2,472	2,472	2,472	2,472	4,944
Elected Off. Contg.	(100,000)	(45,000)	(5,000)	(13,000)	(5,000)	(13,000)	(13,000)	(1,000)	(1,000)	(1,000)	(1,000)	(2,000)
General Admin. ***	20,000	17,000	-	-	-	-	-	-	600	600	600	1,200
Total	309,180	154,983	17,090	34,134	17,785	26,780	30,950	4,252	2,799	4,496	5,465	10,446

*** Legal & Consulting

Total Utility Service Fee = \$ 130,991

Total Service Fee = \$ 154,197

Human Resource (Basis - Employees)			
Division	# of Employees	# of Employees Adjusted *	Percent
General	148	148	51%
Utility Admin.	36	0	0%
Water Plant	14	20	7%
Water Const.	22	31	11%
Sewer Plant	15	22	7%
Sewer Const.	11	16	5%
Electric	17	24	8%
Telecom	4	6	2%
Solid Waste	1.5	2	1%
Golf Pro	5	5	2%
Golf Main.	7	7	2%
Recreation	13	13	4%
TOTAL	293	293	100%

Division	Gen. Finance & Admin.	Elected Officials
General	85%	45%
Water Plant		5%
Water Const		13%
Sewer Plant		5%
Sewer Const		13%
Electric		13%
Telecom		1%
Solid Waste	3%	1%
Golf Pro	3%	1%
Golf Main.	3%	1%
Recreation	6%	2%
TOTAL	100%	100%

*Utility Admin allocated to Utility departments based on the number of employees actually in those departments.

6 to Water Plant, 9 to Water Construction, 7 to Sewer Plant, 5 to Sewer Construction, 7 to Electric, and 2 to Telecom

Glossary

Ad Valorem Tax Due Dates:

2013 Taxes	Dec. 20, 2013
2012 Taxes	Dec. 31, 2012
2011 Taxes	Dec. 31, 2011

Advisory Golf Commission: A ten member Golf Commission appointed by the Mayor and Council with duties to advise and make recommendations to the Mayor and Council on all matters of policy relating to the construction, operation, personnel, management, pricing, and budget of Fields Ferry Golf Club.

Airport CID Lease Agreement: The City of Calhoun leases an office building from the Airport Authority for the CID division of the police department. The fee is \$1,300 per month.

Alcoholic Beverage Excise Tax: The City of Calhoun levies excise taxes in the amounts of 22 cents per liter of wine and 22 cents per liter of distilled spirits. There is also a 5 cent levy per 12 ounces on all bottles, cans, and containers of beer sold in the City. Containers of draft beer are taxable at \$6 for every 15 ½ gallons.

Annual Pass: A yearly payment for green, cart or range fees. Annual passes are unlimited use for one calendar year from date of purchase. Annual fees start at \$350 and go up to \$2,000.

Asset Seizure Account #1: These are funds held for disposition after a court case has been determined.

Asset Seizure Account #2: Funds held for pending cases going to court to determine the judgment and distribution of the funds.

Asset Seizure Account #3: Department of Justice funds from federal court cases awarded to police department for specific use through the "Asset Sharing Program" of the Federal government. (Such as: DEA, FBI, AFT, etc.)

Asset Seizure Account #4: Funds considered as evidence (found, abandoned, or taken at time of arrest) not eligible for filing seizure and may or may not be given back to owner. This money must be in a non-interest bearing account.

Asset Seizure Account #5: Department of Treasury funds from federal court cases to police department for specific use which are distributed by the Federal Government Agencies (such as: IRS, ICE, etc.).

Annual Leave (Vacation Leave): One year of employment receives one week vacation. Two years employment receives two weeks of vacation. Eight years of employment is granted three weeks of vacation. Eighteen years of employment receives four weeks of vacation. No annual leave can be accrued; all vacation must be taken or lost.

Calhoun Defined Benefit Formula: Average wage for the last 5 years of service prior to retirement x 1.5% x the number of years worked since 2003. Example: \$40,000 x 1.5% = \$600

x 20 years = \$12,000 per year. Those who worked for Calhoun prior to 1981 can use those years in their total calculation, but there are only a handful of employees who fall under the 1981 clause.

Calhoun Housing Authority: The Calhoun Housing Authority was created September 6, 1950 between the Housing Authority Board and the City of Calhoun. The Housing Authority is funded by the Federal government. Calhoun receives payments in lieu of taxes from the Federal government for the property.

Calhoun Recreation Authority: A seven member board, appointed by the City Council, whose primary purpose is to finance Fields Ferry construction and other recreation activities.

Cemetery Trust Fund: The monies associated with the sale of lots are placed in a fund for perpetual care of the two cemeteries. In July of 2014, a fifty dollar increase was implement to increase the Trust Account due to fallen interest revenue since the economic downturn in 2008 and to insure the uninterrupted upkeep of the cemeteries after all spaces are sold. Spaces are priced at \$450 each of which \$300 goes to the cemetery trust account and there are a total of 10,550 existing sites between Fain and Chandler.

Downtown Development Authority: Consists of seven council appointed members and is responsible for downtown revitalization.

Employee Group Health Insurance: Calhoun has contracted with Blue Cross/Blue Shield of Georgia since July 1, 2006. The current plan is a HMO with a \$2,000 deductible and a Health Reimbursement Account that will reimburse employees \$1,500 of the deductible from the City.

Fields Ferry Golf Course: The Calhoun Recreation Commission purchased 207 acres for the purpose of a municipal golf course in October 1992. The original bond issuance was for \$5,200,000 for property and construction. The bonds were structured \$5,200,000 principal and \$4,853,244 interest. In 1998 the City refinanced the debt with First Union Bank and reduced the debt by \$20,000 annually with a maturity date in 2018.

Franchise Tax: This tax is a source of revenue paid by utility companies for the privilege of using the City's rights-of-way in order to sell goods or services to the public. Franchise fees are collected by all utilities selling goods or services within the City, including gas, electric, telephone, and cable at a rate of 3% of gross revenues. Collections from outside vendors vary from monthly, quarterly, or annually.

Franchise Tax Calhoun Utilities: Calhoun Utilities pays franchise fees for the services of electric, telecommunications and water and sewer revenues at a rate of 4%. Calhoun Utilities pays by the 15th of the month following collection.

Freeport Exemption: Calhoun has elected to exempt 40% of all raw materials and goods in process of manufacturers for local industries, finished goods produced in Georgia within the last 12 months, and finished goods stored in Georgia within the last 12 months and destined for shipment out of state.

Governmental Funds: Used to account for general municipal operations (e.g., general administration, community development, welfare, police department, fire department, and public works). The following are generic examples of governmental funds: General, Special Revenue, Capital Projects, and Debt Service.

Green Fee: A fee paid to play the Fields Ferry Golf Course. Fees include: cart weekend/holiday \$45.00, weekend/holiday twilight \$35.00, Monday – Thursday \$33.00, Friday \$37.00, Monday – Friday twilight \$25.00, Senior (55 years old) Monday – Friday \$26.00, Junior Monday – Friday \$9.00 + cart, 9 holes weekday \$20.00.

Harris Beamer Landfill: The Harris Beamer landfill was purchased in 1978 and in 1985 Calhoun began operating the industrial landfill. In 1989, Gordon County voters passed a SPLOST for the Red Bone Ridge site. Harris Beamer operations ceased in 1991 and EPD closure requirements were completed in 1993. In 1997, the industrial site was placed on the Hazardous Site Inventory by EPD. The average cost per year is \$25,000-\$35,000 for monitoring and engineering.

Historic Preservation Commission: Broad powers are conveyed by the Mayor and Council to a five person commission for the purpose of delineation of historic properties, districts, and issuance of certificates of appropriateness.

Holidays: Legal holidays for the City of Calhoun are New Year’s, Good Friday, Memorial Day, July 4th, Labor Day, Thanksgiving, and two days for Christmas; for a total of eight paid holidays.

Homestead Exemption: In Calhoun, there are several exemptions for property owners of certain ages. Exemption type:

	County General	School General	School Bond	State	Age
Elderly	2,000	40,000	40,000	2,000	65-70
Elderly	2,000	100,000	100,000	2,000	70

Hotel/Motel Tax: Starting July 1, 2013 the Hotel/Motel Tax increases from 5% to 8%. The City of Calhoun distributes the Hotel/Motel Tax monthly. The distribution of the tax is as follows: Chamber of Commerce – 3.5%, Gordon County Industrial Authority – 2%, Recreation Authority – 1%, Downtown Development Authority - .5%, and the City retains 1%.

Independent Audit: The City presents financial statements annually to an outside CPA who expresses an opinion about whether the financial statements are a fair representation of the City’s basic financial position and does, or does not conform with Generally Accepted Accounting Principles for the fiscal year end.

ISO Rating: The Insurance Service Office Rating ranges from 10 to 1, with one being the best rating for fire protection. Cities receive a single rating while counties receive a split rating according to area serviced. Calhoun has a 3, Dalton 2, Rome/Floyd 4/5/6, Cartersville 3, Gordon County 5/7/9, and Atlanta has probationary 3 and will go to 4 unless manpower is increased. Georgia property insurance carriers are required to take local ISO ratings into consideration when setting individual rates.

Jail Contract Agreement: The City does not operate a jail facility; therefore the City contracts with Gordon County for detention of City prisoners. The current rate paid for the housing of inmates is \$20.00 per day.

Lease of Assets and Royalties: A source of revenue paid by Calhoun Utilities electric and water and sewer funds assessed by the governing body for the lease of assets purchased by the City and to subsidize general government programs. Based on approximately 6% of gross revenue, this fee is paid by the 15th of the month following collection.

Local Issuing Authority: Calhoun has chosen to be the LIA per O.C.G.A. 12-7-8. This allows Calhoun to implement and comply with the State mandated Erosion and Sedimentation laws.

LOST Certificate of Distribution: A new agreement between Calhoun, Fairmount, Resaca and Gordon County was reached in August 2012 and began in January 2013. This agreement states that the State Revenue Commissioner shall distribute to City of Calhoun LOST proceeds collected by the state at a rate of 28.35%, Fairmount-1.30%, Resaca-1% leaving the balance of the LOST in the amount of 69.35% to Gordon County. These percentages are based on the population of the County and its qualifying municipalities.

Main Street Program: is a state and nationally recognized program that is driven by a four-point approach for the purpose of Downtown Revitalization. The four points are Design, Promotion, Economic Restructuring, and Organization.

Operating Reserves Policy: The City has established a goal of maintaining cash reserves equal to three times the average monthly operating expenditures for each governmental fund.

Ordinance 773: Prohibits the use of any tobacco product in any City building or vehicle.

Proprietary Funds: Used to account for City activities that are similar to private enterprise (e.g., water, sewer, electricity, golf, solid waste, and telecom).

Range Fee: A fee paid to Fields Ferry Golf Club to hit practice balls on the driving range located at Fields Ferry; cost is \$3.00 per bag.

Regulatory Fee: Fees that help defray the cost associated with a particular service; permit and inspection fees. However, the amount of regulatory or inspection fees must not be used as a means of raising revenues for the general fund.

Safe Streets Task Force: A joint agreement between Calhoun, Dalton, Whitfield County, Immigration Customs Enforcement, Alcohol Tobacco Firearms, and the Federal Bureau of Investigation.

Service Delivery 489: An agreement for the delivery of and costing of services which are agreed upon by Calhoun and Gordon County. There are 25 basic agreements between Calhoun and Gordon County which will be renewed in 2018 to coincide with the Gordon County/Calhoun Comprehensive Plan. However, at any time Calhoun or Gordon County can call for amendments or complete re-negotiations.

Service Delivery 489 Airport: Airport annual allocation is 50/50 from Calhoun and Gordon County to the Airport Authority to supplement the airport operations budget.

Service Delivery 489 E-911: The Gordon County Board of Commissioner provides for E-911 service for all the citizens of Gordon County through an enhanced 911 facility. Funding for this service is provided by a telephone line service charge levied throughout Gordon County and is subsidized by general tax revenues.

Service Delivery 489 Library: The library is part of the Dalton Regional Library System. Calhoun and Gordon County fund the salaries and benefits for the employees. Gordon County funds 65% of salaries and employee benefits and 50% of property insurance. Calhoun funds 35% of salaries and benefits, but does the processing and includes library employees on Calhoun's retirement, insurance, etc., and provides for property upkeep. Capital expenses are 50/50 city and county.

Service Delivery 489 Recreation: Gordon County provides the City of Calhoun \$275,000 per fiscal year for recreation funding beginning July 1, 2002 with increases of 3% per annum each subsequent year.

Service Delivery 489 Roads: Gordon County provides the City of Calhoun paving services (labor, equipment, materials) in the amount of three (3) miles of City streets each calendar year. The streets will be selected by the City of Calhoun.

Single Audit: This is a type of financial audit that is required by the provisions of the 1996 amendments to the U.S. Single Audit Act of 1984. This single audit is performed along with the City wide audit and includes special procedures on federal funding.

Snack Bar Agreement: The snack bar at Fields Ferry Golf Course is leased to an outside individual under a lease agreement for \$500 a month and approximately \$375 a month for electrical usage. The individual leasing the snack bar is responsible for obtaining all licenses pertaining to the sale of food, beer and all items sold in the snack bar.

SPLOST 2005: This SPLOST began collections April 1, 2006 and continued through March 2012. The capital items approved on the referendum for Calhoun were; Big Springs connection to the Calhoun water system for \$3,000,000, water and sewer extensions and capacity improvements in the amount of \$1,734,297, and the mandated phosphorus upgrade at waste treatment plant for \$4,000,000. Any collections over the budgeted revenue amounts will go toward water and sewer projects.

SPLOST 2011: This SPLOST began collections April 1, 2012 and will continue through March 2018. The capital items approved on the referendum for Calhoun were; Peter Street improvements for \$2,000,000, a new Police fleet at \$650,000, Fire and Police communication upgrades for \$100,000, Library upgrades at \$400,000, Recreation improvements for \$2,500,000, Public Works equipment and improvements at \$850,000, Utility fleet and equipment for \$700,000 and utility upgrades in the amount of \$2,421,049. Any collections over the budgeted revenue amounts will go toward the repair and renovation of City owned buildings and property including capital improvements and equipment.

Standard Building Codes: Calhoun building inspection operates under the following codes: International Building Code, International Fuel Gas Code, International Mechanical Code, International Plumbing Code, International Electrical Code, International Fire Code, International Energy Conservation Code, International Residential Code, International Property Maintenance Code, International Building Code, and all other codes enumerated by the Board of Directors of the Georgia Department of Community Affairs. Calhoun also adheres to codes referenced in Section 18-31 of the Calhoun Code of Ordinances.

Unemployment Benefits: Calhoun is self-insured as it applies to unemployment benefits. An employee who is laid off can receive initial benefits of 26 weeks at \$330. After 26 weeks there is emergency unemployment compensation which can continue up to an additional 33 weeks.

Unfunded Retirement Plan: Thirteen employees retired who opted to remain on the 1981 Calhoun retirement plan. The remaining employees are funded annually from the budget of the applicable department.

General Government Capital Plan Summary 2016-2020

Year	General Admin.	Municipal Court	Municipal Probation	Code Insp. & Enforcement	Airport	Police	Fire	Public Works	Recreation	Solid Waste	Golf	Totals
FY 2016	\$ 5,000	\$ 31,000	\$ 1,500	\$ 20,000	\$ 51,875	\$ 1,782,000	\$ 108,500	\$ 482,000	\$ 994,000	\$ 44,000	\$ 245,500	\$ 3,765,375
FY 2017	30,000	425,000	3,000	50,000	1,974	25,000	2,630,000	548,500	608,000	38,500	269,356	4,629,330
FY 2018	55,000	80,000	-	25,000	250,849	13,000	401,500	586,000	143,000	45,000	216,970	1,816,319
FY 2019	34,000	-	19,500	20,000	8,849	9,000	1,736,500	554,500	135,000	226,500	178,400	2,922,249
FY 2020	45,000	-	4,000	-	3,948	846,500	675,000	601,000	52,000	215,000	1,155,750	3,598,198
Totals	\$ 169,000	\$ 536,000	\$ 28,000	\$ 115,000	\$ 317,495	\$ 2,675,500	\$ 5,551,500	\$ 2,772,000	\$ 1,932,000	\$ 569,000	\$ 2,065,976	\$ 16,731,471

General Government Administration Five Year Capital Plan 2016-2020

Budget Year	Item	Cost	Funding Source
2015-2016	Computers/Printers/Equipment	\$ 5,000	Operating Revenue
	Total	5,000	
2016-2017	Records Retention System Software	30,000	Operating Revenue
	Total	30,000	
2017-2018	Remodel City Hall	30,000	Operating Revenue
	Computers/Equipment	5,000	Operating Revenue
	Tax and Business License Software Upgrade	20,000	Operating Revenue
	Total	55,000	
2018-2019	Computers/Payroll Software Upgrade	10,000	Operating Revenue
	Replace Administration Vehicle	24,000	Operating Revenue
	Total	34,000	
2019-2020	Computers-Software-Taxes	15,000	Operating Revenue
	Exterior improvements to City Hall	30,000	Operating Revenue
	Total	45,000	
Grand Total		\$ 169,000	

Municipal Court Five Year Capital Plan 2016-2020

Budget Year	Item	Cost	Funding Source
2015-2016	Vehicle	\$ 21,000	Operating Revenue
	Computers, printers, & upgrades	\$ 10,000	Operating Revenue
	TOTAL	31,000	
2016-2017	Storm drain & new retaining wall for back alley	25,000	Operating Revenue
	Renovations	400,000	Operating Revenue
	TOTAL	425,000	
2017-2018	New van	45,000	Operating Revenue
	New car	35,000	Operating Revenue
	TOTAL	80,000	
2018-2019	No activity	-	
	TOTAL	-	
2019-2020	No activity	-	
	TOTAL	-	
	GRAND TOTAL	\$ 536,000	

Municipal Probation Five Year Capital Plan 2016-2020

Year	Item	Cost	Funding Source
2015-2016	Sand/refinish hardwood floors	\$ 1,500	Operating Revenues
	TOTAL	1,500	
2016-2017	Office furniture	3,000	Operating Revenues
	TOTAL	3,000	
2017-2018	No activity	-	
	TOTAL	-	
2018-2019	Probation officer vehicle	19,500	Operating Revenues
	TOTAL	19,500	
2019-2020	Computer/printer upgrades	4,000	Operating Revenues
	TOTAL	4,000	
	GRAND TOTAL	\$ 28,000	

**Code Inspection and Enforcement
Five Year Capital Plan
2016-2020**

Year	Item	Cost	Funding Source
2015-2016	Vehicle	20,000	General Operating Funds
	TOTAL	20,000	
2016-2017	Local match - redevelopment	50,000	General Operating Funds
	TOTAL	50,000	
2017-2018	Comprehensive plan - update 5 years	25,000	General Operating Funds
	TOTAL	25,000	
2018-2019	Vehicle	20,000	General Operating Funds
	Total	20,000	
2019-2020	No activity planned	-	General Operating Funds
	TOTAL	-	
Grand Total		\$ 115,000	

**Calhoun - Gordon County Airport
Five Year Capital Plan
2016-2020**

Year	Equipment	Cost	Funding Source
2015-2016	Parallel taxiway design	\$ 51,875	Operating Revenues
	TOTAL	51,875	
2016-2017	Replace localizer	1,974	Operating Revenues
	TOTAL	1,974	
2017-2018	Security improvements	849	Operating Revenues
	Construct new hangars	250,000	Operating Revenues
	TOTAL	250,849	
2018-2019	Extend aircraft ramp	6,875	Operating Revenues
	Install security fencing	1,974	Operating Revenues
	TOTAL	8,849	
2019-2020	Install security fencing	1,974	Operating Revenues
	TOTAL	3,948	
GRAND TOTAL		\$ 317,495	

Calhoun Police Department Five Year Capital Plan 2016-2020

Year	Equipment	Cost	Funding Source
2015-2016	2 Vehicles for CID W/Equipment	\$ 50,000	Operating/Maint. Revenue
	Computer Upgrades	10,500	Operating/Maint. Revenue
	Building for Police Depart., 16,500 SQ. Ft. Min.	2,000,000	Operating/Maint. Revenue
	Land for Building, 2 Acres Minimum	540,000	Operating/Maint. Revenue
	Vests	6,000	Operating/Maint. Revenue
	TOTAL	1,782,000	
2016-2017	Communications upgrade	25,000	Operating/Maint. Revenue
	TOTAL	25,000	
2017-2018	2 Lasers	7,500	Operating/Maint. Revenue
	5 Computer upgrades	5,500	Operating/Maint.e Revenue
	TOTAL	13,000	
2018-2019	Alco-sensors	4,000	Operating/Maint. Revenue
	Spike Strips	5,000	Operating/Maint. Revenue
	TOTAL	9,000	
2019-2020	Fleet Upgrade (27) vehs. With equipment	800,000	Operating/Maint. Revenue
	Intoxilyzer (1)	9,000	Operating/Maint. Revenue
	Lasers (2)	7,500	Operating/Maint. Revenue
	Vests	30,000	Operating/Maint. Revenue
	TOTAL	846,500	
GRAND TOTAL		\$ 2,675,500	

Calhoun Fire Department Five Year Capital Plan 2016-2020

Year	Item	Cost	Funding Source
2015-2016	Crew service vehicle (Expedition)	\$ 35,000	Operating Revenues
	Crew service vehicle (4X4 pickup)	30,000	Operating Revenues
	Fire house software upgrade	18,000	Operating Revenues
	Fire safety education inflatable prop (Fire Truck)	7,500	Operating Revenues
	Generator for GSAR building / EOC	18,000	Operating Revenues
	TOTAL	108,500	
2016-2017	Refurbish station # 2	60,000	Operating Revenues
	Upgrade SCBA (breathing apparatus)	150,000	Lease Purchase
	Crew service vehicle station 1	35,000	Operating Revenues
	Crew service vehicle station 2	35,000	Operating Revenues
	Replace fire engine (pumper)	550,000	Lease Purchase
	Station # 4 North Hwy 41 area	1,800,000	Operating Revenues
	TOTAL	2,630,000	
2017-2018	Refurbish station #3	100,000	Operating Revenues
	Crew service vehicles (Haz Mat tow vehicle)	45,000	Operating Revenues
	Replace fire hose	70,000	Operating Revenues
	Furnishing for station #4	150,000	Operating Revenues
	Crew service vehicle for station #4	36,500	Operating Revenues
	TOTAL	401,500	
2018-2019	Crew service vehicle for station #1	36,500	Operating Revenues
	Purchase additional ladder / tower truck	1,500,000	Lease Purchase
	Replace hose/gear dryer & hose washer	50,000	Operating Revenues
	Equipment for new ladder / tower truck	150,000	Lease Purchase
	TOTAL	1,736,500	
2019-2020	Replace fire engine (pumper)	525,000	Lease Purchase
	Refurbish station #1	150,000	Operating Revenues
	TOTAL	675,000	
GRAND TOTAL		\$ 5,551,500	

Calhoun Public Works Five Year Capital Plan 2016-2020

Animal Control Department

Year	Item	Cost	Funding Source
2015-2016	Improvements and equipment	\$ 10,000	Operating Revenues
2016-2017	Improvements and equipment	5,000	Operating Revenues
2017-2018	Improvements and equipment	5,000	Operating Revenues
2018-2019	Building expansions	30,000	Operating Revenues
2019-2020	Pickup truck	28,000	Operating Revenues
	Total	\$ 78,000	

Street Department

Year	Item	Total Cost	Funding Source
2015-2016	Milling existing streets and paving	\$ 200,000	Operating Revenues
	4 x4 Pickup	23,500	Operating Revenues
	4 x 4 Tractor w / bush hog	95,000	Operating Revenues
	Single axel dump truck	90,000	Operating Revenues
	Sidewalk replacement	8,000	Operating Revenues
	Walk behind concrete saw	25,000	Operating Revenues
	TOTAL	441,500	
2016-2017	Milling existing streets and paving	200,000	Operating Revenues
	Sidewalk replacement	8,000	Operating Revenues
	Tandem dump truck	140,000	Operating Revenues
	Asphalt roller	130,000	Operating Revenues
TOTAL	478,000		
2017-2018	Milling existing streets and paving	200,000	Operating Revenues
	Rubber tire loader	200,000	Operating Revenues
	Sidewalk replacement	8,000	Operating Revenues
	Single axel dump truck	90,000	Operating Revenues
TOTAL	498,000		
2018-2019	Milling existing streets and paving	250,000	Operating Revenues
	Sidewalk replacement	8,000	Operating Revenues
	4 x4 Pickup	30,000	Operating Revenues
	Leaf vac truck	175,000	Operating Revenues
TOTAL	463,000		
2019-2020	Milling existing streets and paving	200,000	Operating Revenues
	Sidewalk replacement	8,000	
	Street sweeper	200,000	Operating Revenues
	Single axel dump truck	95,000	Operating Revenues
TOTAL	503,000		
		\$ 2,383,500	

Calhoun Public Works Five Year Capital Plan 2016-2020

Cemetery Department

Year	Item	Cost	Funding Source
2015-2016	Site / wall improvements	\$ 8,000	Operating Revenue
	Zero turn mower	12,000	Operating Revenue
	TOTAL	20,000	
2016-2017	Paving at chandler and fain	40,000	Operating Revenue
	Zero turn mower	12,500	Operating Revenue
	TOTAL	52,500	
2017-2018	Site/Wall improvements	10,000	Operating Revenue
	2 - Zero turn mower	25,000	Operating Revenue
	Building improvements	15,000	Operating Revenue
	TOTAL	50,000	
2018-2019	Site/Wall improvements	10,000	Operating Revenue
	Zero turn mower	13,000	Operating Revenue
	4x4 Pickup truck	25,000	Operating Revenue
	TOTAL	48,000	
2019-2020	Site/Wall improvements	10,000	Operating Revenue
	1 Ton dump truck	50,000	Operating Revenue
	TOTAL	60,000	
	GRAND TOTAL	\$ 230,500	

Shop and Maintenance Department

Year	Item	Cost	Funding Source
2015-2016	Riding mower and equipment	\$ 7,000	Operating Revenues
	16 foot trailer	3,500	Operating Revenues
	TOTAL	10,500	
2016-2017	Zero turn mower	13,000	Operating Revenues
	TOTAL	13,000	
2017-2018	Pickup truck F150 4 X 4	26,000	Operating Revenues
	Riding mower and equipment	7,000	Operating Revenues
	TOTAL	33,000	
2018-2019	Zero turn mower	13,500	Operating Revenues
	TOTAL	13,500	
2019-2020	Riding mower and equipment	10,000	Operating Revenues
	TOTAL	10,000	
	GRAND TOTAL	80,000	
	TOTAL ANIMAL CONTROL, STREETS, CEMETERY & MAINTENANCE	\$ 2,772,000	

**Calhoun Recreation Department
Five Year Capital Plan
2016-2020**

Budget Year	Item	Cost	Funding Source
2015-2016	Utility truck	\$ 28,000	General Operating Funds/SPLOST
	Sod existing softball fields	50,000	General Operating Funds/SPLOST
	Mowers -1	8,000	General Operating Funds/SPLOST
	Develop 3 fields	600,000	General Operating Funds/SPLOST
	New fencing - fields	308,000	General Operating Funds/SPLOST
	TOTAL	994,000	
2016-2017	Tennis center - upgrades	50,000	General Operating Funds/SPLOST
	Expand walking trails	40,000	General Operating Funds/SPLOST
	Field maintenance equipment	28,000	General Operating Funds/SPLOST
	Upgrade lighting system - baseball/softball	400,000	General Operating Funds/SPLOST
	HVAC @ gym	90,000	General Operating Funds/SPLOST
	TOTAL	608,000	
2017-2018	Upgrade playground equipment	75,000	General Operating Funds/SPLOST
	Van	28,000	General Operating Funds/SPLOST
	Upgrade pavilions	40,000	General Operating Funds/SPLOST
	TOTAL	143,000	
2018-2019	New playground equipment	50,000	General Operating Funds/SPLOST
	Reel mower	35,000	General Operating Funds/SPLOST
	Trail expansion/maintenance	40,000	General Operating Funds/SPLOST
	Field maintenance machine	10,000	General Operating Funds/SPLOST
	TOTAL	135,000	
2019-2020	Swimming pool upgrades	30,000	General Operating Funds/SPLOST
	Field maintenance equipment	12,000	General Operating Funds/SPLOST
	Mower	10,000	General Operating Funds/SPLOST
	TOTAL	52,000	
	GRAND TOTAL	\$ 1,932,000	

**Calhoun Solid Waste Department
Five Year Capital Plan
2016-2020**

Year	Item	Cost	Funding Source
2015-2016	Landfill monitoring	\$ 32,000	Operating Revenues
	Dumpsters recycling	12,000	Operating Revenues
	TOTAL	44,000	
2016-2017	Landfill monitoring	33,500	Operating Revenues
	Dumpsters	5,000	Operating Revenues
	TOTAL	38,500	
2017-2018	Landfill monitoring	35,000	Operating Revenues
	Dumpsters	10,000	Operating Revenues
	TOTAL	45,000	
2018-2019	Landfill monitoring	36,500	Operating Revenues
	Brush truck with loader	190,000	Operating Revenues
	TOTAL	226,500	
2019-2020	Landfill monitoring	35,000	Operating Revenues
	Leaf vac truck	180,000	Operating Revenues
	TOTAL	215,000	
	GRAND TOTAL	\$ 569,000	

**Calhoun Golf Maintenance Department
Five Year Capital Plan
2016-2020**

Year	Item	Cost	Funding Source
2015-2016	One fairway mower	\$ 50,000	Operating Revenue
	Trap rake	17,500	Operating Revenue
	Two trim mowers	54,000	Operating Revenue
	One greens mower	34,000	Operating Revenue
	Vehicle	17,000	Operating Revenue
	TOTAL	172,500	
2016-2017	Rotary mower	20,400	Operating Revenue
	7 Gang rough mower	41,456	Operating Revenue
	Top dresser	23,300	Operating Revenue
	Greens sprayer	29,500	Operating Revenue
	Two utility vehicles	19,700	Operating Revenue
	Two turf vehicles	42,000	Operating Revenue
	TOTAL	176,356	
2017-2018	Two greens mowers	72,000	Operating Revenue
	Greens aerifier	29,500	Operating Revenue
	Fairway sprayer	32,000	Operating Revenue
	Tractor	19,470	Operating Revenue
	TOTAL	152,970	
2018-2019	Wash down pad	87,000	Operating Revenue
	Fairway aerifier	26,400	Operating Revenue
	TOTAL	113,400	
2019-2020	Replace irrigation pump station	89,750	Operating Revenue
	Replace irrigation system	1,000,000	Operating Revenue
	TOTAL	1,089,750	
TOTAL FOR GOLF MAINTENANCE		\$ 1,704,976	

**Calhoun Golf Pro Shop
Five Year Capital Plan
2016-2020**

Year	Item	Cost	Funding Source
2015-2016	20 Carts with trade-in \$3,100/ea.	\$ 62,000	Operating Revenue
	Driving range ball washer / dispenser	6,000	Operating Revenue
	Driving range equipment (cart)	5,000	Operating Revenue
	TOTAL	73,000	
2016-2017	20 Carts with trade-in \$3,150/ea.	63,000	Operating Revenue
	Repairs to pro shop and cart building	30,000	Operating Revenue
	TOTAL	93,000	
2017-2018	20 Carts with trade-in \$32,000/ea	64,000	Operating Revenue
	TOTAL	64,000	
2018-2019	20 Carts with trade-in \$3,250/ea	65,000	Operating Revenue
	TOTAL	65,000	
2019-2020	20 Carts with trade-in \$3,300/ea	66,000	Operating Revenue
	TOTAL	66,000	
TOTAL FOR GOLF PRO SHOP		\$ 361,000	
GRAND TOTAL FOR GOLF		\$ 2,065,976	

CALHOUN UTILITY

FINANCIAL SECTION



WATER & WASTE WATER SYSTEMS



**Director of Water & Wastewater Systems,
Jerry Crawford**

Mission Statement:

To provide safe, clean drinking water to our customers, to protect public health, and to protect our environment, to maintain our water system and wastewater system at the highest possible level of integrity; to maintain a level of service unequal to others at an affordable cost.

The Water System consist of two water treatment plants, one on Mauldin Road supplied by the intake on the Coosawattee River, wells and springs near College and Red Bud Road and another off Campbell Road supplied by wells and Big Springs. Together these two plants have a permitted capacity of 23.8 million gallons per day (MGD). The plant off Campbell Road is being expanded from 5.8 MGD to 12.8 MGD. The distribution system, consist of 826 miles of water mains and 15 storage tanks. The water system serves over 21,000 customers in Gordon County and into the fringes of Bartow, Floyd, Murray and Whitfield Counties. In addition to our normal customers, we wholesale water to Floyd County, City of Chatsworth and Pickens County.

The Wastewater System has one wastewater treatment plant located on Kirby Road. The treatment plant has a total capacity of 16 million gallons per day (MGD). The older original part of the plant was upgraded in 2007. The wastewater collection system, consist of 136 miles of sanitary sewer mains and 10 lift stations.



**Water Treatment Superintendent,
Danny Stephens**



Brittany Drive Water Treatment Plant



**Water Distribution &
Wastewater Collection Superintendent,
Mark Williamson**

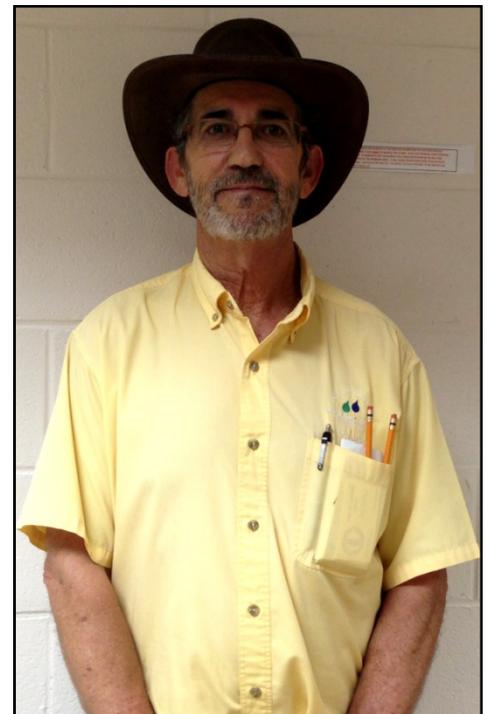




**Wastewater Treatment
Plant Superintendent,
John Banks**



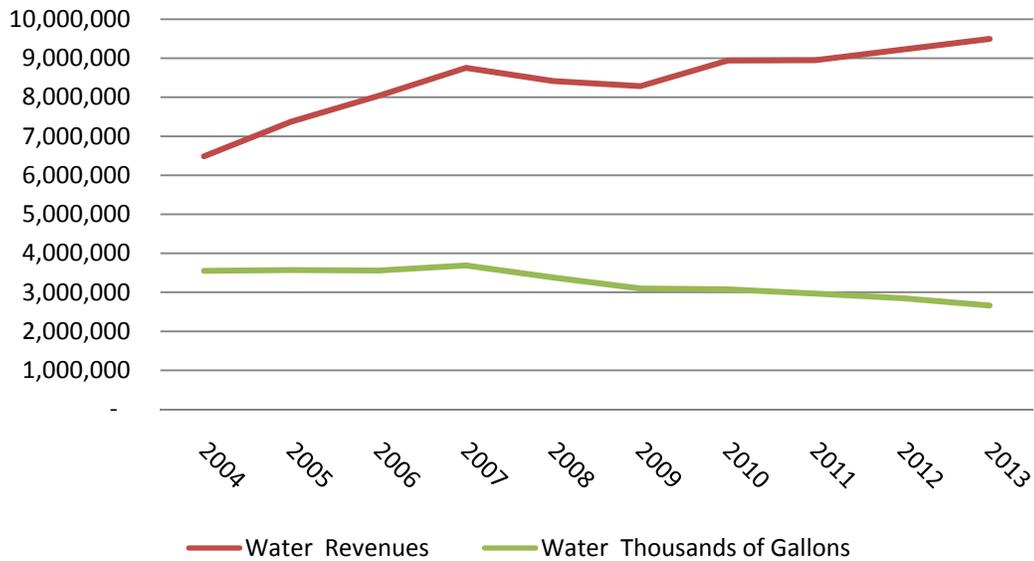
Kirby Road Wastewater Treatment Plant



**Plant Maintenance Superintendent,
Bobby Robertson**

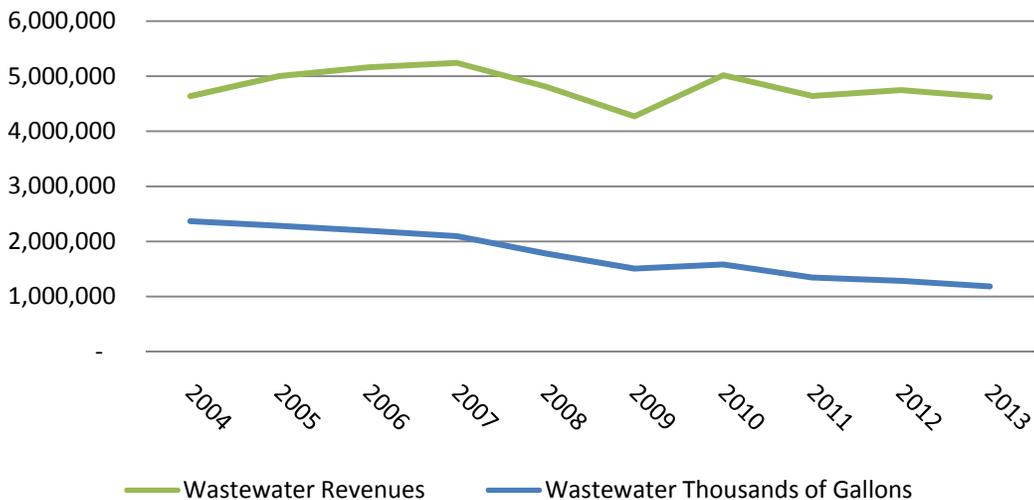
2013 water revenue was up from the prior year primarily due to a slight increase in minimums. Usage showed a slight decrease from 2012. There was a 3% increase in water and sewer rates for the fiscal 2015 budget and a slight adjustment to the minimums to bring the City and County rates into the agreed alignment. It is an annual rate increase for a period of three years for the purpose of debt repayment. There will be \$30,000 per month set aside for various GEFA loan projects and any additional revenues will go to accelerate the debt repayment schedule or on additional utility projects as determined by the City Council.

Water



The amount of wastewater treated decreased slightly in 2013 compared to the prior year. Comparably, the revenue decreased by an equivalent amount in 2013.

Wastewater



WASTE TREATMENT & WATER (505)

(2300000) WASTE TREATMENT

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Revenue						
Charges for Services						
331350 188	Indirect Grant	\$ -	\$ -	\$ -	\$ (660,367)	\$ (333,500)
334000 134	IG State Government Grant	-	(42,547)	-	-	-
344201	Water/Sewer - Residential	(789)	(754)	-	-	-
344202	Water/Sewer - Commercial	(1,271)	(1,320)	-	-	-
344203	Water/Sewer - Unmetered Ind.	(76,233)	-	-	-	-
344206	Water/Sewer - Unmetered Other	24,573	35,820	-	-	-
344211	Water/Sewer - Residential	(1,142,982)	(1,175,347)	(1,259,926)	(1,259,926)	(1,299,759)
344212	Water/Sewer - Commercial	(1,325,296)	(1,348,486)	(1,476,172)	(1,476,172)	(1,463,597)
344213	Water/Sewer - Industrial	(2,305,008)	(2,142,895)	(2,207,301)	(2,207,301)	(2,205,518)
344229	Sewer Disposal Tickets	(257,668)	(195,688)	(165,000)	(165,000)	(159,047)
344260	Penalties	(30,897)	(32,305)	(32,000)	(32,000)	(24,972)
344273	Leachate Treatment Fees	-	-	(2,000)	(2,000)	-
344274	Raw Water/Metal Test Fees	(1,153)	(2,723)	(3,000)	(3,000)	(840)
344276	Water/Sewer Taps	(15,800)	(20,250)	(10,500)	(10,500)	(18,000)
344290	Recovery of Bad Debt	(497)	(259)	(500)	(500)	(100)
344298	Special Services	(151,456)	(2,406)	(8,000)	(8,000)	-
349300	Bad Check Fee	(25)	-	-	-	-
Other						
361000	Interest Revenues	(3,627)	(1,682)	(1,500)	(1,500)	(1,323)
361002	Customer Interest	(349)	-	-	-	-
371000	Donations from Private Sources	(283,680)	-	-	-	-
381000	Rents & Royalties	(7,142)	(7,142)	(6,800)	(6,800)	(7,922)
389005	Sale of Scrap/Surplus	-	(436)	-	-	-
389000	Miscellaneous Revenue	(90)	-	-	-	-
Transfers In						
391102	Water/Sewer	-	-	(1,004,554)	(1,004,554)	(1,194,742)
391103	Electric Fund	(945,564)	(412,035)	-	-	-
391126	Utilities Labor & Equipment	(73)	(22,953)	-	-	(12,945)
391134	Transfer In - SPLOST	-	(199,037)	-	-	(279,000)
392100	Gain on Sale of Assets	-	(4,712)	-	-	-
393801 188	Proceeds from GEFA	-	-	(300,000)	-	-
393801 193	Proceeds from GEFA	-	-	(360,367)	-	-
TOTAL	REVENUE	\$ (6,525,027)	\$ (5,577,156)	\$ (6,837,620)	\$ (6,837,620)	\$ (7,001,265)

(2301163) WASTE TREATMENT CUSTOMER DEPOSITS

Revenues						
361000	Interest Revenue	\$ (53)	\$ -	\$ -	\$ -	\$ -
Debt Service						
582500	Interest Expense	881	-	-	-	-
TOTAL	SEWER CUST. DEPOSITS	\$ 828	\$ -	\$ -	\$ -	\$ -

(2304335) WASTE TREATMENT PLANT EXPENSES

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 356,285	\$ 372,305	\$ 369,852	\$ 369,852	\$ 381,149
511300	Overtime	27,583	28,457	30,000	30,000	33,660
512100	Group Insurance	48,401	61,888	67,093	67,093	82,109
512101	Insurance Deductible Reimb.	1,087	1,810	1,560	1,560	1,680
512200	FICA Contributions	23,021	23,136	24,791	24,791	25,718
512300	Medicare	5,370	5,406	5,798	5,798	6,015
512401	Ret. Plan Employer Contrib.	26,070	24,454	24,562	24,562	22,579
512402	Retirement Plan Admin. Costs	840	813	817	817	822
512700	Workers' Comp. Insurance	3,343	4,623	2,700	2,700	5,334
Purchased & Contracted Services						
521200	Engineering	-	3,866	15,000	15,000	5,000
521200 133	New NPDES Limits	1,012	-	15,000	15,000	60,000
521200 188	Engineering GEFA	-	11,270	-	-	-
521201	Legal & Auditing	2,557	9,098	9,000	9,000	4,000
521204	Medical Services	60	60	100	100	1,000
521205	Consulting	6,800	6,800	6,000	6,000	6,800
521209	Miscellaneous Professional	-	1,544	-	-	-
521300	Technical	4,175	4,046	5,000	5,000	5,000
522001	Linen Services	2,012	1,974	2,000	2,000	2,000
522002	Exterminating Services	186	186	200	200	250
522110	Garbage Pickup - City	1,076	1,111	635	635	850
522112	Garbage Pickup - Commercial	867	1,849	1,800	1,800	2,000
522200	Interdept. Services & Labor	5,536	2,797	8,000	8,000	4,000
522201	Repairs & Maint. - Vehicles	925	1,672	3,000	3,000	500
522202	Repairs & Maint. - Equipment	26,462	15,956	10,000	10,000	17,000
522203	Repairs & Maint. - Building	-	171	3,000	3,000	3,000
522206	Repairs & Maint. - Pretreatment	-	-	800	800	3,000
522320	Rental of Equipment & Vehicles	1,698	2,468	2,000	2,000	6,000
522330	City Franchise Fees	190,932	186,669	198,923	198,923	198,755
522350	Rents/Royalties	-	-	298,385	298,385	304,344
523101	General Liability Insurance	6,311	7,254	7,830	7,830	5,500
523102	Property Insurance	2,879	3,062	3,268	3,268	3,200
523103	Vehicle Insurance	1,992	2,614	3,130	3,130	2,600
523104	Surety Bonds	59	55	97	97	97
523200	Telephone - City	3,995	4,175	4,200	4,200	4,000
523203	Data Service - City	2,904	2,839	3,000	3,000	3,200
523205	Cell Phone/Radio	716	716	1,000	1,000	1,000
523206	Communications - Security	-	-	1,100	1,100	-
523209	Internet Service	900	720	800	800	750
523210	E-Mail	336	291	350	350	350
523220	Postage	2,807	2,501	2,750	2,750	2,750
523300	Advertising	154	249	215	215	1,500
523400	Printing & Binding	60	-	150	150	225
523500	Travel	1,106	1,570	1,000	1,000	3,000
523600	Dues & Fees	1,960	1,537	1,200	1,200	1,500
523700	Education & Training	963	3,118	2,500	2,500	3,000
523800	Licenses	-	606	200	200	1,200
523900	Other	-	1,500	1,500	1,500	-
Supplies						
531100	General Supplies & Materials	3,320	3,848	4,200	4,200	4,000
531100 47	Sewer Plant Renovations 2002	-	-	200	200	-
531101	Chemical Supplies	84,724	53,239	100,000	100,000	80,000
531102	Lab Supplies	5,984	4,321	5,000	5,000	5,000
531104	Protective/Safety Supplies	605	9,147	1,000	1,000	1,000
531120	Office Supplies	306	526	650	650	650

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
531125	Printer/Copier Supplies	501	816	700	700	600
531130	Purchased Uniforms	2,681	3,131	2,950	2,950	2,800
531140	Repair & Maint. - Equipment	40,684	16,160	314,600	314,600	75,400
531141	Repair & Maint. - Vehicles	1,157	1,000	1,500	1,500	500
531142	Repair & Maint. - Buildings	27	120	3,000	3,000	25,000
531210	Water/Sewer Supplies	51,859	52,023	53,000	53,000	50,000
531220	Natural Gas	4,272	4,593	5,000	5,000	5,000
531230	Electric Service - City	634,752	586,498	600,000	600,000	640,000
531270	Gasoline	3,710	4,110	3,500	3,500	3,500
531271	Diesel Fuel	809	404	500	500	1,200
531400	Books & Periodicals	-	-	100	100	1,000
531600	Small Equipment <\$5000	179	8,810	14,000	14,000	10,000
531601	Computer Equipment	-	15	1,000	1,000	600
531602	Pretreatment Supplies	11,879	9,342	20,000	20,000	25,000
Capital Outlay						
542100	Machinery >\$5000	-	-	-	-	369,000
Interfund						
551100	Interfund Allocation - Gen. Fund	19,464	16,010	17,601	17,601	16,779
554100	Interfund Allocation - Utilities	265,165	290,064	314,399	314,399	338,439
Depreciation						
561000	Depreciation	1,332,323	1,348,730	-	-	-
562000	Amortization	29,493	33,855	-	-	-
Other						
573901	Bad Debt Expense	14,761	17,229	15,000	15,000	15,000
579000	Contingency	-	-	100,000	100,000	100,000
Debt Service						
581100	Principal - Bonds	-	-	951,200	951,200	964,200
581400	Principal - Notes Payable	-	-	294,687	294,687	264,710
581410	Principal - Advance from Electric	-	-	31,371	31,371	31,686
582100	Interest - Bonds	78,783	146,283	143,162	143,162	124,342
582400	Interest - Notes Payable	334,328	152,363	115,912	115,912	107,909
582410	Interest - Advance from Electric	10,666	3,847	3,538	3,538	3,223
584000	Administrative Fee	-	31,278	-	-	10,608
Transfers Out						
611001	General Fund	298,331	280,004	-	-	-
611013	Labor & Equipment	5,013	1,226	-	-	-
611100	General Fund Capital	-	538	-	-	-
TOTAL	WASTE TRTMNT. PLANT	\$ 3,999,215	\$ 3,886,766	\$ 4,258,076	\$ 4,258,076	\$ 4,493,583

WASTE TREATMENT PLANT FOOTNOTES

- 1 **The following employees are included in the Regular Employee Wages 2304335**
- | | |
|---------------|----------------------|
| Kyle Wilson | John Banks Jr. |
| Micah Pharr | Ronald Coggins |
| Jeremy Long | Danny McGaskey |
| Mark Gibson | Jerry Crawford - 1/2 |
| Kelly Ruddell | |

- 2 **Franchise taxes** are calculated as 4% of billed revenue.
- 3 **Lease of assets** is calculated as 6.125% of billed revenue.
- 4 **Debt**

Type of Loan	Description	Original Amount of Loan	Balance 6/30/2014	Additions FY15	Principal Pd. FYE 6/30/15	Interest Pd FYE 6/30/15	Balance 6/13/2015
SRF CW 99-001	N. Sw. Interceptor	\$ 3,259,841	\$2,018,792	\$ -	\$ 172,386	\$ 58,212	\$1,846,406
SRF CW 13-001	Clean Water SRF	2,121,643	190,854	33,474	-	3,141	224,328
CW 02-002P	Sewer Plant Renovation	2,133,992	1,698,662	-	92,324	49,697	1,606,338
Total Notes Payable		\$ 7,515,476	\$3,908,308	\$ 33,474	\$ 264,710	\$ 111,050	\$3,677,072
Total Advances	Sw. Plant Prop.	\$ 534,580	\$ 334,200	\$ -	\$ 31,686	\$ 3,223	\$ 302,514

Sewer Portion	2011 Bonds	\$ 4,959,000	\$3,796,200	\$ -	\$ 672,600	\$ 58,972	\$3,123,600
Sewer Portion	2012 Bonds	6,645,000	3,588,300	-	291,600	65,370	3,296,700
Total Bonds		\$ 11,604,000	\$7,384,500	\$ -	\$ 964,200	\$ 124,342	\$6,420,300

5 Capital Outlay

Machinery - one screw pump & two bar screens **\$ 369,000**

(2304336) WASTE TREATMENT PLANT MAINTENANCE

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 25,834	\$ 25,482	\$ 27,670	\$ 27,670	\$ 115,283
511300	Overtime	-	-	3,075	3,075	4,080
512100	Group Insurance	6,018	8,222	11,355	11,355	34,865
512101	Insurance Deductible Reimb.	128	217	240	240	720
512200	FICA Contributions	1,731	1,393	1,906	1,906	7,401
512300	Medicare	402	324	446	446	1,731
512401	Ret. Plan Employer Contribution	2,255	2,159	2,169	2,169	6,852
512402	Retirement Plan Admin. Costs	73	72	72	72	250
512600	Unemployment Insurance	-	3,444	1,716	1,716	-
512700	Workers' Compensation	(1,882)	4,498	300	300	2,520
Purchased & Contracted Services						
521204	Medical Services	54	60	-	-	-
522200	Repairs & Maintenance	-	305	-	-	3,000
522201	Repairs & Maintenance - Vehicle	62	489	400	400	1,000
522202	Repairs & Maintenance - Equip.	127	490	1,000	1,000	1,000
522320	Rental of Equipment & Vehicle	-	-	500	500	500
523101	General Liability Insurance	88	88	80	80	80
523103	Vehicle Insurance	-	-	197	197	200
523104	Surety Bonds	5	5	-	-	-
523205	Cell Phones/Radio	65	65	350	350	250
523220	Postage	67	-	75	75	50
523300	Advertising	-	13	-	-	-
523500	Travel	-	-	250	250	250
523700	Education & Training	-	-	250	250	500
523800	Licenses	-	130	100	100	150
523850	Contract Labor	-	808	-	-	-
Supplies						
531100	General Supplies	1,139	1,882	1,500	1,500	2,000
531104	Protective/Safety Supplies	176	337	500	500	1,000
531120	Office Supplies	85	121	150	150	150
531125	Printer/Copier Supplies	29	108	125	125	150

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
531130	Purchased Uniforms	312	-	325	325	325
531140	Repairs & Maint. - Equipment	371	290	1,000	1,000	1,000
531141	Repairs & Maint. - Vehicles	907	1,050	750	750	1,200
531270	Gasoline	787	768	1,000	1,000	1,000
531271	Diesel Fuel	909	465	1,100	1,100	1,200
531600	Small Equipment <\$5000	175	2,877	2,000	2,000	3,000
531601	Computer Equipment	-	-	500	500	500
Other						
578001	Damages to Other Property	-	1,000	-	-	1,000
Transfer Out						
611100	General Fund Capital	-	137	-	-	-
TOTAL	WASTE PLANT MAINT.	\$ 39,916	\$ 57,298	\$ 61,101	\$ 61,101	\$ 193,207

WASTE TREATMENT PLANT MAINTENANCE FOOTNOTES

- 1 The following employees are split 40/60 between Waste Treatment Plant Maintenance and Water Treatment Plant Maintenance:

2304336

Jasper Everett
Kenneth Young
Bobby Robertson
Jeremy Ensley

Edwin Brown
Anthony Long
Raymond Green

(2304530) WASTE TREATMENT - SLUDGE DISPOSAL/BIO SOLIDS

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employees	\$ 36,956	\$ 41,303	\$ 39,505	\$ 39,505	\$ 40,286
511300	Overtime	7,672	9,355	10,000	10,000	10,200
512100	Group Insurance	7,234	9,420	10,322	10,322	11,536
512101	Insurance Deductible Reimb.	128	241	240	240	240
512200	FICA Contributions	2,547	2,850	3,069	3,069	3,130
512300	Medicare	610	632	718	718	732
512401	Ret. Plan Employer Contrib.	2,598	2,569	2,581	2,581	2,433
512402	Retirement Plan Admin. Costs	84	85	86	86	89
512700	Workers' Comp. Insurance	369	312	300	300	667
Purchased & Contracted Services						
521201	Legal & Auditing	748	1,318	1,300	1,300	1,300
521300	Technical	1,502	2,768	2,500	2,500	2,000
522201	Repairs & Maint. - Vehicles	230	12	-	-	3,000
522202	Repairs & Maint. - Equipment	1,281	14,008	10,000	10,000	4,000
523101	General Liability Insurance	156	182	-	-	-
523104	Surety Bonds	6	6	-	-	-
523205	Cell Phone/Radio	327	325	325	325	326
523220	Postage	17	-	-	-	75
Supplies						
531100	General Supplies & Material	-	1,595	200	200	200
531101	Chemical Supplies	7,057	-	5,000	5,000	25,000
531120	Office Supplies	107	82	100	100	200
531130	Purchased Uniforms	312	-	325	325	325
531140	Repairs & Maint. - Equipment	1,004	106	5,000	5,000	2,500
531141	Repairs & Maint. - Vehicles	2,501	-	-	-	2,500

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
531270	Gasoline	105	73	150	150	150
531271	Diesel Fuel	12,119	12,382	15,000	15,000	12,000
531600	Small Equipment <\$5000	-	-	-	-	1,000
Other						
579000	Contingency Fund	-	-	10,000	10,000	10,000
Transfer Out						
611100	General Fund Capital	-	1,342	-	-	-
TOTAL	W.W. - SLUDGE DISP.	\$ 85,669	\$ 100,966	\$ 116,721	\$ 116,721	\$ 133,889

WASTE TREATMENT - SLUDGE DISPOSAL/BIO SOLIDS FOOTNOTES

- 1 **The following employees are included in the Regular Employee Wages 2304530**
Gary Hufstetler
- 2 Overtime on this job does not represent high enough costs to hire a part-time employee; also, the truck can only run during daylight hours.

(2334331) WASTE WATER COLLECTION MAINTENANCE

Personal Services & Employee Benefits

511100	Regular Employee Wages	\$ 383,341	\$ 400,030	\$ 399,880	\$ 399,880	\$ 402,661
511300	Overtime	21,365	27,195	28,000	28,000	30,600
511999	Amounts Capitalized	(290)	(7,422)	-	-	-
512100	Group Insurance	69,349	86,974	98,059	98,059	115,946
512101	Insurance Deductible Reimb.	1,535	2,414	2,400	2,400	2,400
512200	FICA Contributions	24,019	24,721	26,528	26,528	26,862
512300	Medicare	5,647	5,743	6,204	6,204	6,282
512401	Ret. Plan Employer Contrib.	28,700	24,423	24,372	24,372	23,945
512402	Retirement Plan Admin. Costs	925	812	811	811	872
512700	Workers' Comp. Insurance	13,798	8,083	9,050	9,050	10,056

Purchased & Contracted Services

521201	Legal & Auditing	27	4,946	5,000	5,000	5,000
521204	Medical Services	2,741	350	200	200	500
521300	Technical	45	-	-	-	-
522001	Linen Services	-	442	600	600	600
522002	Exterminating Services	639	-	-	-	-
522112	Garbage Pickup - Commercial	-	2	175	175	175
522200	Interdepartment Services	-	5,446	2,500	2,500	8,500
522201	Repairs & Maint. - Vehicles	7,163	588	1,800	1,800	1,400
522202	Repairs & Maint. - Equipment	705	9,288	10,000	10,000	12,000
522203	Repairs & Maint. - Building	15,527	-	400	400	400
522320	Rental of Equipment & Vehicles	-	9,017	26,000	26,000	26,000
523101	General Liability Insurance	432	2,531	2,921	2,921	3,000
523102	Property Insurance	2,851	205	821	821	1,035
523103	Vehicle Insurance	441	5,894	7,946	7,946	7,043
523104	Surety Bonds	5,295	59	85	85	100
523200	Telephone - City	73	2,648	2,600	2,600	2,700
523203	Data Service - City	2,566	4,219	4,500	4,500	4,500
523205	Cell Phone/Radio	9	531	900	900	650
523206	Communications - Security	4,474	-	800	800	-
523209	Internet Service	613	1,680	1,680	1,680	1,680
523210	E-Mail	-	252	275	275	275

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
523220	Postage	2,100	-	70	70	100
523300	Advertising	252	382	50	50	150
523400	Printing & Binding	-	-	50	50	50
523500	Travel	35	-	600	600	1,200
523600	Dues & Fees	-	2,159	2,500	2,500	2,500
523604	Bank Service Charges	382	-	-	-	-
523700	Education & Training	1,232	2,614	1,600	1,600	2,600
523800	Licenses	191	1,006	300	300	1,200
523850	Contract Labor	-	500	2,000	2,000	3,000
529999	Amounts Capitalized	(142)	(14,271)	-	-	-
Supplies						
531001	Stone & Gravel	46,046	40,029	50,000	50,000	50,000
531002	Patching	1,269	688	15,000	15,000	15,000
531003	Brass Parts	525	673	1,200	1,200	1,200
531005	PVC Parts	431	1,893	3,000	3,000	3,000
531006	Ductile Iron	-	202	1,000	1,000	1,000
531010	PVC Pipe	940	923	2,500	2,500	2,500
531011	Wire	-	-	500	500	500
531012	Manholes & Risers	610	-	5,000	5,000	5,000
531016	Fernco Coupling	-	71	500	500	500
531017	Concrete	408	593	1,500	1,500	1,500
531020	Other	1,176	5,466	5,000	5,000	5,000
531029	Inventory Change	12,375	6,708	-	-	-
531100	General Supplies & Material	4,690	5,748	6,000	6,000	7,000
531104	Protective Supply	1,667	1,109	2,000	2,000	3,500
531120	Office Supplies	173	55	1,200	1,200	1,200
531125	Printer/Copier Supplies	404	1,023	900	900	900
531130	Purchased Uniforms	3,514	3,426	3,700	3,700	3,450
531140	Repairs & Maint. - Equipment	13,772	15,912	10,000	10,000	10,000
531141	Repairs & Maint. - Vehicles	973	1,672	1,700	1,700	1,700
531142	Repairs & Maint. - Buildings	263	372	1,000	1,000	1,000
531210	Water/Sewer Service	2,439	2,605	2,500	2,500	2,600
531220	Natural Gas	4,192	4,987	5,500	5,500	4,500
531230	Electric Service - City	4,241	4,454	4,500	4,500	4,500
531270	Gasoline	5,146	6,774	7,000	7,000	7,000
531271	Diesel Fuel	36,452	42,230	43,000	43,000	43,000
531300	Food for Meetings	-	-	150	150	150
531400	Books & Periodicals	-	-	-	-	100
531600	Small Equipment <\$5000	1,500	7,123	9,000	9,000	9,000
531601	Computer Equipment	2,096	2,232	2,500	2,500	2,500
531605	Infrastructure <\$20,000	-	9,148	-	-	4,000
531700	Miscellaneous	-	-	200	200	200
539999	Capitalized Materials	(84)	(4,362)	-	-	-
Capital Outlay						
541100	Land	-	-	5,000	5,000	5,000
541300	Buildings	-	-	-	-	32,000
541430 151	I-75 at Union Grove Road Utilities	-	-	40,000	-	-
541480	Infrastructure	-	-	360,367	-	-
541480 151	Infrastructure	-	-	-	40,000	-
541480 165	Infrastructure	-	-	-	-	144,040
541480 171	King Street Replacement Sewer	-	-	300,000	300,000	300,000
541480 193	Infrastructure	-	-	-	360,367	33,500
542100	Machinery >\$5000	-	-	108,000	108,000	30,000
542200	Vehicles	-	-	12,500	12,500	45,000
Interfund						
551100	Interfund Allocation - General	27,019	23,642	26,541	26,541	27,402
554100	Interfund Allocation - Utilities	372,721	370,271	430,237	430,237	418,312
Other						
561000	Depreciation	57,616	47,175	-	-	-

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
571001	OC Gordon County	-	-	-	-	-
578001	Damage to Other Property	-	785	-	-	3,000
579000	Contingency Fund	-	-	100,000	100,000	100,000
Debt Service						
582001	Interest	8,609	2,985	3,500	3,500	3,500
Transfer Out						
611011	General Fund - Labor & Equip.	-	4,690	6,500	6,500	-
611013	Utilities - Labor & Equipment	95,371	1,786	2,500	2,500	2,500
611100	General Fund Capital	-	5,340	-	-	-
TOTAL	WASTE WTR. COL. MAINT.	\$ 1,302,591	\$ 1,231,886	\$ 2,252,872	\$ 2,252,872	\$ 2,041,736

WASTE WATER COLLECTION MAINTENANCE FOOTNOTES

1 The following employees are included in the Regular Employee Wages

Lee Timms	Kenneth Hilley
Gary Bagley	Robert Ball
Seth Erwin	David Nicholson
Kevin Phipps	Thomas Hibberts
Jose Sanchez	Mark Williamson - 1/2
Mark Burchett	

2 Capital Outlay

Land, easements & rights	\$ 5,000
Building - new pole barn shed	32,000
Infrastructure - Project # 165 Sewer main upgrade for Streetscape IV	144,040
Infrastructure - Project # 171 King Street sewer line replacement	300,000
Infrastructure - Project # 193 Red Bud Rd. I-75 project	33,500
Machinery - Attachment for skid steer & sewer service line camera	30,000
Vehicle - F-350 4x4 service truck w/ utility body	45,000
TOTAL	\$ 589,540

(2334334) WASTE WATER COLLECTION LIFT STATIONS

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Purchased & Contracted Services						
521300	Technical	\$ -	\$ -	\$ 500	\$ 500	\$ 500
522200	Interdepartment Services	-	-	400	400	400
522202	Repairs & Maint. - Equipment	36,596	7,218	10,000	10,000	10,000
522203	Repairs & Maint. - Building	-	-	300	300	300
522320	Rental of Equipment	-	-	1,000	1,000	1,000
523101	Liability Insurance	38	57	-	-	-
523206	Communications - Security	2,657	2,657	2,700	2,700	2,700
Supplies						
531006	Ductile Iron	-	-	500	500	500
531100	General Supplies	77	219	250	250	250
531140	Repairs & Maint. - Equipment	6,248	4,540	4,500	4,500	4,500

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
531141	Repairs & Maint. - Vehicles	-	-	-	-	-
531142	Repairs & Maint. - Buildings	-	573	200	200	200
531143	Repairs & Maint. Supplies	-	146	200	200	200
531230	Electric Service - City	191	191	300	300	300
531231	Electric Service - Other	16,122	18,050	18,000	18,000	18,000
Capital Outlay						
542100	Machinery	-	-	110,000	110,000	100,000
TOTAL	WASTE WTR. LIFT STAT.	\$ 61,929	\$ 33,651	\$ 148,850	\$ 148,850	\$ 138,850
TOTAL	WASTE TRTMNT. EXPENSES	\$ 5,490,202	\$ 5,310,568	\$ 6,837,620	\$ 6,837,620	\$ 7,001,265
TOTAL	WASTE TRTMNT. FUND	\$ (1,034,878)	\$ (266,588)	\$ -	\$ -	\$ -

(2400000) WATER FUND

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Revenues						
331350 105	GEFA Loan	\$ (302,825)	\$ (177,175)	\$ (1,445,186)	\$ (1,445,186)	\$ (458,756)
331350 188	Indirect Grant	-	-	-	(3,507,389)	-
334000 188	Indirect Grant	-	-	-	-	(5,865,035)
341950	Sale of Street Pipe	(968)	(463)	-	-	-
343900	Public Safety	-	(6,724)	-	-	-
344201	Water - Residential	(108)	(63)	-	-	-
344203	Water - Industrial	(96)	-	-	-	-
344206	Water - Other Sales	1,228	64,326	-	-	-
344211	Water/Sewer - Residential	(4,810,689)	(4,963,789)	(5,317,678)	(5,317,678)	(5,630,325)
344212	Water/Sewer - Commercial	(2,687,978)	(2,685,246)	(2,941,694)	(2,941,694)	(3,215,397)
344213	Water/Sewer - Industrial	(1,613,411)	(1,611,505)	(1,645,959)	(1,645,959)	(1,648,247)
344223	Fire Protection - Private	(262,083)	(286,710)	(280,000)	(280,000)	(298,798)
344260	Penalties	(99,893)	(104,380)	(100,000)	(100,000)	(106,762)
344265	Processing Fee	-	-	-	-	(1,314)
344274	Raw Water/Metal Test Fees	(12,645)	(10,125)	(10,000)	(10,000)	(7,804)
344275	Fines	-	(1,600)	-	-	(24,429)
344276	Water/Sewer Taps	(208,088)	(138,427)	(113,000)	(113,000)	(150,000)
344278	Water/Sewer Cut Off Charges	(86,641)	(87,440)	(80,000)	(80,000)	(68,091)
344279	Water/Sewer Transfer Charges	(13,400)	(16,875)	(15,000)	(15,000)	(16,651)
344290	Recovery of Bad Debt	(28,812)	(31,888)	(30,000)	(30,000)	(21,818)
344291	Fire Taps	(30,419)	(32)	-	-	-
344292	Fire Hydrant Permits/Uses	(3,600)	(5,484)	(5,000)	(5,000)	(3,857)
344298	Special Services	(7,985)	(29,850)	(30,000)	(30,000)	-
344299	Miscellaneous Revenue	(42)	-	-	-	-
344380	Rental Income	(6,000)	(6,000)	(5,000)	(5,000)	(6,000)
349300	Bad Check Fees	-	(19,235)	(16,500)	(16,500)	(22,560)
344395	Storm Assistance	(12,425)	-	-	-	-
352100	Bond	-	(63)	-	-	-
361000	Interest Revenues	(22,010)	(11,120)	(10,500)	(10,500)	(6,447)
361002	Customer Interest	(247)	6	-	-	-
371000	Donation from Private Source	(105,320)	-	-	-	-
383000	Reimb. for Damaged Property	(791)	(3,339)	-	-	(3,335)
383001	Reimb. Water Meter Damage	(12,108)	(6,223)	(6,000)	(6,000)	(15,765)
389000	Miscellaneous Revenue	(1,639)	(3,523)	(1,000)	(1,000)	(1,860)
389004	Recovery of Bad Debt	-	-	-	-	(8,274)

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
389005	Sale of Scrape/Surplus	(12)	(23,209)	(10,000)	(10,000)	(200)
Transfers In						
391103	Electric	(18,367)	-	-	-	-
391125	General Fund- Labor & Equipment	(1,073)	-	-	-	-
391126	Utilities	(118,672)	(162,140)	-	-	(9,614)
391134	SPLOST	-	(99,854)	-	-	(142,300)
392100	Sale of Assets	-	(35,330)	-	-	-
393801 187	Proceeds from GEFA	-	-	(2,740,000)	-	-
393801 193	Red Bud-I75 Intersection	-	-	(767,389)	-	-
393903	Loan from Electric Reserves	-	-	-	-	(471,000)
TOTAL	WATER FUND REVENUE	<u>\$ (10,467,116)</u>	<u>\$ (10,463,477)</u>	<u>\$ (15,569,906)</u>	<u>\$ (15,569,906)</u>	<u>\$ (18,204,639)</u>

WATER FUND FOOTNOTES

2 Capital Outlay

Replacement of Wilco lift station to include pumps and generator	\$ 100,000
	<u>\$ 100,000</u>

(2401163) WATER CUSTOMER DEPOSITS

Other

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
361000	Interest Revenues	\$ (126)	\$ -	\$ -	\$ -	\$ -
582500	Interest Expense - Customer	1,015	-	-	-	-
TOTAL	WATER CUSTOMER DEPOSITS	<u>\$ 889</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(2404420) - BRITTANY DR. WATER TRTMNT. PLANT/BIG SPRINGS INTAKE/WELL

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ -	\$ 4,204	\$ 118,989	\$ 118,989	\$ 121,356
511300	Overtime	-	-	9,000	9,000	9,180
512100	Group Insurance	-	-	12,903	12,903	12,004
512101	Insurance Deductible Reimb.	-	-	300	300	240
512200	FICA Contributions	-	-	7,935	7,935	8,093
512300	Medicare	-	-	1,856	1,856	1,893
512401	Ret. Plan Employer Contrib.	-	-	-	-	7,330
512402	Retirement Plan Admin. Costs	-	-	-	-	267
512700	Workers' Comp. Insurance	-	-	-	-	2,600
Purchased & Contracted Services						
521200	Engineering	25,903	49	-	-	-
521200 105	Brittany Drive - GEFA Expansion	-	-	20,000	20,000	12,000
521201	Legal & Auditing	3,057	5,173	5,000	5,000	4,000
521300	Technical	1,555	432	-	-	1,000
522001	Linen Services	944	944	1,200	1,200	1,200
522112	Garbage Pickup - Commercial	185	614	175	175	200
522130	Janitorial Services	-	-	300	300	-
522201	Repairs & Maintenance-Vehicles	249	920	1,000	1,000	1,000
522202	Repairs & Maintenance - Equip.	29,257	37,889	50,000	50,000	5,000
522203	Repairs & Maintenance-Buildings	200	11,018	-	-	10,000
522320	Rental - Vehicle& Equipment	-	198	500	500	500
523101	General Liability Insurance	2,556	2,084	1,897	1,897	3,300
523102	Property Insurance	1,475	1,561	1,621	1,621	1,600
523201	Telephone	2,422	2,703	3,000	3,000	3,000
523209	Internet Service	701	707	800	800	800
523220	Postage	1,794	1,068	1,500	1,500	1,500
523300	Advertising	-	-	-	-	1,000

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Supplies						
531017	Concrete	-	-	1,000	1,000	1,000
531100	General Supplies	1,845	3,872	2,500	2,500	3,000
531101	Chemical Supplies	50,470	62,510	65,000	65,000	65,000
531102	Lab Supplies	11,056	20,410	18,000	18,000	20,000
531104	Protective/Safety Supply	-	408	3,000	3,000	3,000
531120	Office Supplies	216	144	250	250	250
531125	Printer/Copier Supplies	253	259	125	125	250
531140	Repair & Maintenance - Equip.	27,118	21,567	40,000	40,000	30,000
531142	Repair & Maintenance - Buildings	163	1,315	-	-	-
531145	Grounds Maintenance	17	135	500	500	500
531210	Water/Sewer Services	866	2,312	3,000	3,000	3,000
531231	Electric Service - Other	303,962	328,077	350,000	350,000	350,000
531600	Small Equipment <\$5000	7,953	15,945	9,500	9,500	68,000
531601	Computer Equipment	220	1,352	5,000	5,000	3,000
531603	Land & Easements	-	-	-	-	-
Capital Outlay						
541200	Site Improvements	-	-	-	-	5,000
541300	Buildings	-	-	30,000	30,000	-
541440 105	Brittany Drive GEFA Improv.	-	-	1,445,186	-	-
541480 105	Infrastructure	-	-	-	1,445,186	458,756
542100	Machinery >\$5000	-	-	8,000	8,000	-
Debt Service						
581100	Principal Bonds	-	-	-	243,800	248,400
581400	Principal - Notes Payable	-	-	-	-	98,751
582100	Interest - Bonds	-	-	60,757	60,757	55,686
582200	Interest - Capital Lease	-	-	243,800	-	-
582400	Interest - Notes Payable	-	49,824	47,550	47,550	51,400
584000	Issuance Cost	-	-	-	-	-
TOTAL	BRITTANY DRIVE/BIG SPRINGS	\$ 479,876	\$ 583,129	\$ 2,576,844	\$ 2,576,844	\$ 1,679,756

BRITTANY DRIVE WATER TREATMENT PLANT FOOTNOTES

1 The following employees are included in the Regular Employee Wages
2404420 Edwin Collins
Dayton Hall

2 Capital Outlay
Infrastructure - Project #105: GEFA funded \$ 458,756
Site Improvements - Brittany Dr. 5,000
TOTAL \$ 463,756

(2404430) WATER PLANT-MAULDIN RD & INTAKES

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 365,846	\$ 415,856	\$ 316,088	\$ 316,088	\$ 339,660
511300	Overtime	30,502	27,929	30,000	30,000	30,600
511400	Disability Benefits	-	1,940	-	-	-
512100	Group Insurance	40,709	62,959	77,415	77,415	58,282
512101	Insurance Deductible Reimb.	831	1,569	1,200	1,200	1,200
512200	FICA Contributions	24,618	26,849	21,457	21,457	22,956
512300	Medicare	5,764	6,296	5,018	5,018	5,369
512401	Ret. Plan Employer Contrib.	23,519	26,464	26,581	26,581	19,990
512402	Retirement Plan Admin. Costs	765	880	884	884	728
512700	Workers' Comp. Insurance	15,700	9,976	11,618	11,618	9,446

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Purchased & Contracted Services						
521100	Collection Services	96	94	-	-	100
521200	Engineering	-	-	10,000	10,000	5,000
521200 185	Engineering	-	-	5,000	5,000	-
521200 187	Engineering	-	-	15,000	15,000	30,000
521201	Legal & Auditing	1,198	3644.75	4,000	4,000	4,000
521203	Computer Consulting	-	-	1,500	1,500	1,500
521204	Medical Services	30	160	250	250	100
521205	Consulting	9,711	6800	12,000	12,000	10,000
521209	Misc. Professional Services	571	2183.2	-	-	-
521300	Technical	-	710	1,500	1,500	1,000
522001	Linen Services	718	718	750	750	750
522002	Exterminating Services	186	186	150	150	250
522112	Garbage Pickup - Commercial	666	710.13	750	750	750
522130	Janitorial Services	-	-	300	300	-
522200	Interdepartment Services	14,625	20015.47	15,000	15,000	15,000
522201	Repairs & Maint. - Vehicles	848	457.5	2,500	2,500	2,500
522202	Repairs & Maint. - Equipment	83,652	45998.76	135,000	135,000	20,000
522203	Repairs & Maint. - Buildings	255	514.08	2,000	2,000	4,000
522320	Rental of Equipment & Vehicles	2,051	1559.88	3,000	3,000	3,000
522330	Franchise Fees - City	163,872	166503.62	180,012	180,012	188,724
522350	Rents & Royalties	-	-	820,943	820,943	873,791
523001	Other Purchased Services	-	420	-	-	-
523101	General Liability Insurance	8,166	10263.08	11,194	11,194	8,800
523102	Property Insurance	4,804	4774.18	4,704	4,704	5,163
523103	Vehicle Insurance	1,258	1318.19	1,420	1,420	1,580
523104	Surety Bonds	61	59.17	-	-	-
523200	Telephone - City	3,492	3725.17	3,600	3,600	3,600
523203	Data Service - City	9,137	8914.9	9,500	9,500	9,500
523205	Cell Phone/Radio	1,740	1690.53	1,650	1,650	1,700
523206	Communications - Security	-	0	2,000	2,000	2,000
523209	Internet Service	1,800	1440	1,700	1,700	1,700
523210	E-Mail	84	84	100	100	100
523220	Postage	6,060	681.96	500	500	3,000
523300	Advertising	188	194.12	100	100	300
523400	Printing & Binding	3,748	629.5	-	-	500
523500	Travel	2,200	3358.17	2,500	2,500	3,000
523600	Dues & Fees	7,484	6964	7,000	7,000	8,000
523700	Education & Training	2,546	3932.5	3,000	3,000	4,000
523800	Licenses	167	1362.5	600	600	300
Supplies						
531017	Concrete	117	-	1,500	1,500	1,500
531100	General Supplies	2,807	5,087	3,000	3,000	5,000
531101	Chemical Supplies	147,821	116,146	155,000	155,000	125,000
531102	Lab Supplies	8,594	7,279	10,000	10,000	8,000
531104	Protective/Safety Supplies	289	1,180	3,000	3,000	3,500
531120	Office Supplies	479	535	1,000	1,000	1,000
531125	Printer/Copier Supplies	792	371	500	500	500
531130	Purchased Uniforms	2,632	3,015	3,150	3,150	3,250
531140	Repairs & Maint. - Equipment	9,312	6,345	35,000	35,000	51,000
531141	Repairs & Maint. - Vehicles	2,261	551	2,500	2,500	2,500
531142	Repairs & Maint. - Buildings	173	18	5,000	5,000	5,000
531145	Grounds Maintenance	783	398	750	750	1,000
531210	Water/Sewer Services	117,053	176,780	176,000	176,000	176,000
531220	Natural Gas	8,212	7,728	8,500	8,500	8,500
531230	Electric - City	394,243	358,549	395,000	395,000	400,000
531231	Electric - Other	1,136	1,224	1,200	1,200	1,200
531270	Gasoline	6,323	6,375	6,000	6,000	6,000
531271	Diesel	-	-	-	-	-

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
531300	Food for Meetings	-	460	-	-	200
531400	Books & Periodicals	365	315	500	500	500
531600	Small Equipment <\$5000	8,920	13,540	10,000	10,000	15,000
531601	Computer Equipment	1,197	95	5,000	5,000	6,000
Capital Outlay						
541480 187	Infrastructure	-	-	1,300,000	-	-
542100	Machinery >\$5000	-	-	-	1,300,000	3,870,000
542200	Vehicles	-	-	320,000	320,000	265,000
Interfund						
551100	Interfund Allocation - General	11,799	14,726	16,914	16,914	17,230
554100	Interfund Allocation - Utilities	574,159	583,822	664,530	664,530	752,650
Depreciation						
561000	Depreciation	1,512,057	1,538,427	-	-	-
562000	Amortization	24,340	24,709	-	-	-
Other						
573000	Retired Employee Payroll	95,530	11,069	35,150	35,150	35,150
573901	Bad Debt	35,881	33,909	-	-	-
579000	Contingency Fund	-	-	100,000	100,000	100,000
Debt Service						
581100	Principal - Bonds	-	-	210,000	210,000	212,400
581400	Principal - Notes Payable	-	-	231,519	231,519	238,542
582100	Interest - Bonds	180,434	192,262	22,686	22,686	18,623
582300	Other Debt	145,800	-	-	-	-
582400	Interest - Notes Payable	848	118,184	175,571	175,571	145,297
584000	Issuance Cost	-	27,737	-	-	40,506
Transfers Out						
611001	General	770,118	759,339	-	-	-
611002	Debt Service	-	-	-	-	360,000
611011	Labor & Equipment	-	527	-	-	-
611013	Utilities - Labor & Equipment	13,098	513	-	-	-
611043	Sewer Plant	-	-	1,004,554	1,004,554	1,194,742
611100	General Fund Capital	-	762	-	-	-
619000	Renew & Replace	-	-	180,362	180,362	390,181
WATER PLANT - MAULDIN ROAD						
TOTAL		\$ 4,917,243	\$ 4,892,762	\$ 6,833,370	\$ 6,833,370	\$ 10,162,910

WATER TREATMENT PLANT FOOTNOTES

1 The following employees are included in the Regular Employee Wages

2404430	Jeremy King Todd Wylie Erik Henson	Rayford Kirby Randy Seabolt Harold Cronon Danny Stephens
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2 Franchise taxes are calculated as 4% of billed revenue.

3 Lease of assets is calculated as 6.125% of billed revenue.

4 Debt

Type of Loan	Description	Original Amount of Loan	Balance 6/30/2014	Additions FY 2015	Principal Paid - FYE 6/30/2015	Interest Paid FYE 6/30/2015	Balance 6/30/2015
GEFA DW00-026P	Water Plant Improvements	\$ 5,178,828	\$ 3,647,058	\$ -	\$ 238,542	\$ 106,745	\$ 3,408,516
SRF DW 13-003	Drinking Water SRF	6,943,847	585,400	4,922,035	-	38,552	5,507,435
Total Notes Payable		\$ 12,122,675	\$ 4,232,458	\$ 4,922,035	\$ 238,542	\$ 145,297	\$ 8,915,951

W & S Bonds	2011 Water Portion	\$ 4,955,000	\$ 1,189,200	\$ -	\$ 212,400	\$ 18,623	\$ 976,800
Total Bonds		\$ 4,955,000	\$ 1,189,200	\$ -	\$ 212,400	\$ 18,623	\$ 976,800

5 Capital Outlay

Infrastructure - Concrete and baffles/Mauldin Road	\$ 3,870,000
Machinery - replacing one river pump & one capacity pump	265,000
TOTAL	\$ 4,135,000

(2404436) WATER TREATMENT PLANT - MAINTENANCE

	FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits					
511100 Regular Employee Wages	\$ 290,422	\$ 272,353	\$ 249,038	\$ 249,038	\$ 172,415
511300 Overtime	356	1,285	5,500	5,500	5,610
512100 Group Insurance	59,624	73,991	102,188	102,188	46,442
512101 Insurance Deductible Reimb.	1,151	1,955	2,160	2,160	960
512200 FICA Contributions	17,048	15,814	15,781	15,781	11,038
512300 Medicare	3,965	3,680	3,691	3,691	2,581
512401 Ret. Plan Employer Contrib.	20,433	19,434	19,520	19,520	10,279
512402 Retirement Plan Admin. Costs	659	646	649	649	374
512600 Unemployment Insurance	-	-	15,444	15,444	12,000
512700 Workers' Comp. Insurance	6,782	8,476	2,700	2,700	2,700
512999 Amounts to Capitalize	(83,030)	(126,260)	-	-	-
Purchased & Contracted Services					
521204 Medical Services	6	30	-	-	100
522200 Interdepartment Services	173	311	300	300	2,200
522201 Repairs & Maintenance - Vehicle	1,029	1,271	3,000	3,000	3,000
522202 Repairs & Maintenance - Equip.	2,406	597	3,000	3,000	3,000
522320 Rental of Equipment & Vehicles	366	93	500	500	500
523101 General Liability Insurance	736	694	738	738	750
523103 Vehicle Insurance	2,007	1,821	1,766	1,766	1,800
523104 Surety Bonds	48	43	50	50	50
523205 Cell Phone/Radio	584	584	600	600	500
523220 Postage	13	29	75	75	75
523300 Advertising	-	115	-	-	-
523500 Travel	-	-	250	250	250
523600 Dues & Fees	-	5	300	300	300
523700 Education & Training	-	290	650	650	650
523800 Licenses	-	90	100	100	125
523850 Contract Labor	-	7,271	29,760	29,760	-
529999 Amounts to Capitalize	(6,503)	(44,790)	-	-	-
Supplies					
531005 PVC Parts	-	-	100	100	100
531100 General Supplies	1,651	1,504	1,500	1,500	1,800
531104 Protective/Safety Supply	688	216	1,200	1,200	1,200
531120 Office Supplies	23	13	100	100	125
531125 Printer/Copier Supplies	96	128	200	200	200

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
531130	Purchased Uniforms	2,809	3,158	2,925	2,925	2,000
531140	Repairs & Maintenance - Equip.	1,269	559	2,000	2,000	2,000
531141	Repairs & Maintenance - Vehicle	2,583	671	1,500	1,500	1,500
531270	Gasoline	8,811	8,428	9,000	9,000	9,000
531271	Diesel Fuel	12,035	5,060	6,000	6,000	6,000
531600	Small Equipment <\$5000	175	490	1,000	1,000	1,500
531601	Computer Equipment	-	-	500	500	500
Other						
578001	Damages to Other Property	-	-	-	-	300
Transfers Out						
611013	Utilities - Labor & Equipment	173	100	-	-	-
611100	General Fund Capital	-	1,534	-	-	-
TOTAL	WATER PLANT MAINT.	\$ 348,589	\$ 261,690	\$ 483,785	\$ 483,785	\$ 303,924

WATER TREATMENT PLANT MAINTENANCE FOOTNOTES

- 1 **The following employees are split 40/60 between Waste Treatment Plant and Water Treatment Plant**
2404436 Bobby Robertson Edwin Brown Jeremy Ensley
Jasper Everett Anthony Long Kenneth Young
Raymond Green

(2404440) WATER PLANT - DISTRIBUTION/PUMP STATION

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Purchased & Contracted Services						
521300	Technical	\$ 3,100	\$ -	\$ 10,000	\$ 10,000	\$ 5,000
522202	Repairs & Maintenance - Equip.	7,455	17,029	80,000	80,000	108,375
522203	Repairs & Maintenance - Building	-	-	-	-	-
522203 155	Repairs & Maint. -Newtown Rd.	58,894	-	-	-	-
522320	Rental of Equipment & Vehicles	-	-	2,500	2,500	2,500
523101	General Liability Insurance	344	409	387	387	400
523102	Property Insurance	342	692	720	720	700
523220	Postage	-	-	-	-	-
523300	Advertising	204	-	250	250	250
Supplies						
531017	Concrete	-	-	-	-	-
531100	General Supplies & Material	696	15	1,500	1,500	1,000
531140	Repairs & Maintenance - Equip.	5,897	42,546	12,000	12,000	18,000
531142	Repairs & Maintenance - Building	621	1,118	10,000	10,000	10,000
531230	Electric Service - City	54,609	41,711	47,000	47,000	47,000
531231	Electric Service - Other	127,500	123,515	135,000	135,000	135,000
531600	Small Equipment <\$5000	10,390	-	2,500	2,500	10,000
TOTAL	WATER DISTRIBUTION/PUMP	\$ 270,051	\$ 227,035	\$ 301,857	\$ 301,857	\$ 338,225

(2444441) WATER DISTRIBUTION/CONSTRUCTION

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 727,628	\$ 759,402	\$ 780,938	\$ 780,938	\$ 689,473
511300	Overtime	110,555	140,856	150,000	150,000	153,000
511400	Disability	-	-	-	-	1,000

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
512100	Group Insurance	143,309	174,794	201,278	201,278	208,097
512101	Insurance Deductible Reimb.	2,686	5,310	4,920	4,920	4,080
512200	FICA Contributions	49,918	51,872	57,718	57,718	52,233
512300	Medicare	11,641	12,147	13,499	13,499	12,216
512401	Ret. Plan Employer Contrib.	44,054	46,557	46,344	46,344	40,893
512402	Retirement Plan Admin. Costs	1,420	1,548	1,541	1,541	1,489
512600	Unemployment Insurance	6,600	1,775	-	-	1,800
512700	Workers' Comp. Insurance	20,516	17,325	18,375	18,375	16,000
512999	Amounts to Capitalize	(157,961)	(126,118)	-	-	-
Purchased & Contracted Services						
521200	Engineering	-	-	-	-	50,000
521201	Legal & Auditing	2,741	5,006	5,000	5,000	5,000
521204	Medical Services	425	320	170	170	200
521209	Miscellaneous Services	1,116	-	-	-	-
522001	Linen Services	186	738	1,000	1,000	1,200
522002	Exterminating Services	660	186	250	250	250
522112	Garbage Pickup - Commercial	2,451	705	900	900	900
522200	Interdepartment Services	10,656	218	2,000	2,000	2,000
522201	Repairs & Maintenance - Vehicles	23,124	9,238	9,000	9,000	3,000
522202	Repairs & Maintenance - Equip.	16,353	16,355	35,000	35,000	22,000
522203	Repairs & Maintenance - Building	3,308	295	1,200	1,200	1,200
522204	Repairs & Maintenance - Sys.	-	13,782	10,000	10,000	10,000
522310 193	Rental of Land & Buildings	-	-	-	-	1,500
522320	Rental of Equipment & Vehicles	-	13,370	40,000	40,000	64,000
523101	General Liability Insurance	3,633	5,148	6,225	6,225	7,100
523102	Property Insurance	1,877	2,781	3,559	3,559	5,200
523103	Vehicle Insurance	7,357	8,646	13,663	13,663	9,500
523104	Surety Bonds	112	115	-	-	120
523200	Telephone - City	6,330	6,466	7,000	7,000	6,500
523201	Telephone - Other	9	-	-	-	-
523203	Data Service - City	3,672	4,353	4,400	4,400	4,400
523205	Cell Phone/Radio	745	855	900	900	1,584
523206	Communications - Security	-	-	1,100	1,100	800
523209	Internet Service	1,250	1,200	1,500	1,500	1,400
523210	E-Mail	168	217	200	200	260
523220	Postage	-	57	100	100	100
523300	Advertising	924	382	800	800	1,200
523400	Printing & Binding	-	-	100	100	100
523500	Travel	382	1,322	1,200	1,200	1,800
523600	Dues & Fees	4,876	3,847	5,200	5,200	5,200
523604	Bank Service Charges	130	-	150	150	150
523700	Education & Training	568	6,006	2,000	2,000	4,500
523800	Licenses	405	1,177	400	400	1,500
523850	Contract Labor	-	1,750	20,000	20,000	10,000
529999	Amounts to Capitalize	(116,830)	(261,252)	-	-	-
Supplies						
531001	Stone/Gravel	29,440	26,686	40,000	40,000	40,000
531002	Patching	11,553	32,274	35,000	35,000	35,000
531003	Brass Parts	70,588	68,812	85,000	85,000	85,000
531004	Galvanized Parts	-	136	-	-	-
531005	PVC Parts	422	1,489	1,000	1,000	1,200
531006	Ductile Iron	91,653	121,350	80,000	80,000	110,000
531007	Clamps	23,157	26,301	25,000	25,000	35,000
531008	Meters & Accessories	171,345	287,832	200,000	200,000	230,000
531008 152	Adjustable meter reader	4,039	-	-	-	-
531009	Hydrants	4,499	13,784	12,000	12,000	12,000
531010	PVC Pipe	18,414	1,412	20,000	20,000	15,000
531011	Wire	3,640	5,139	4,000	4,000	4,000
531017	Concrete	7,286	9,530	8,000	8,000	9,000

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
531020	Other	18,117	17,590	15,000	15,000	15,000
531020 175	Other	-	447	-	-	-
531029	Inventory Change	123,820	212,017	-	-	-
531100	General Supplies	13,525	14,991	14,000	14,000	15,000
531104	Protective/Safety Supplies	3,888	1,427	4,000	4,000	5,000
531120	Office Supplies	469	613	800	800	800
531125	Printer/Copier Supplies	1,425	798	1,300	1,300	1,300
531130	Purchased Uniforms	6,491	6,969	7,000	7,000	6,338
531140	Repairs & Maintenance - Equip.	25,032	22,476	24,000	24,000	22,000
531141	Repairs & Maintenance - Vehicle	12,129	11,438	8,000	8,000	4,000
531142	Repairs & Maintenance - Building	158	544	600	600	800
531210	Water/Sewer Service	(3,887)	349	450	450	400
531220	Natural Gas	3,582	3,784	5,200	5,200	5,200
531230	Electric Service - City	12,410	11,310	13,000	13,000	13,000
531231	Electric Service - Other	-	226	-	-	200
531270	Gasoline	17,013	19,530	22,000	22,000	18,000
531271	Diesel Fuel	66,773	59,352	66,000	66,000	66,000
531300	Food for Meetings	44	-	150	150	150
531400	Books & Periodicals	-	263	-	-	200
531600	Small Equipment <\$5000	8,223	17,564	11,000	11,000	16,000
531601	Computer Equipment	4,072	3,859	2,500	2,500	2,500
531605	Infrastructure	-	35,489	-	-	20,000
531700	Miscellaneous	-	-	100	100	100
539999	Capitalized Material	(395,088)	(598,368)	-	-	-
Capital Outlay						
541100 209	Land Easements	-	-	-	-	35,000
541440	Water Lines	-	-	20,000	-	-
541440 187	Water Lines	-	-	1,440,000	-	-
541480	Infrastructure	-	-	767,389	20,000	20,000
541480 142	2" Galvanized Replacements	-	-	-	-	80,000
541480 151	Infrastructure	-	-	-	-	-
541480 165	Infrastructure	-	-	-	-	113,662
541480 170	Water System Improv. 2012	-	-	60,000	60,000	80,000
541480 175	Infrastructure	-	-	-	-	-
541480 189	Infrastructure	-	-	37,000	37,000	-
541480 191	Infrastructure	-	-	-	1,440,000	1,440,000
541480 193	Infrastructure	-	-	-	767,389	555,035
541480 209	Infrastructure	-	-	-	-	471,000
542100	Machinery >\$5000	-	-	263,000	263,000	79,300
542400	Computers	-	-	34,500	34,500	63,000
Interfund						
551100	Interfund Allocation - General	32,496	30,439	33,805	33,805	33,415
554100	Interfund Allocation - Utilities	433,870	415,394	462,626	462,626	451,604
Depreciation						
561000	Depreciation	71,960	76,534	-	-	-
Other						
578001	Damages to Other Property	1,748	35,699	3,000	3,000	3,000
579000	Contingency Fund	-	-	100,000	100,000	100,000
Transfers Out						
611011	General - Labor & Equipment	2,913	1,876	-	-	-
611013	Utilities - Labor & Equipment	1,622	3,675	-	-	3,675
611100	General Fund Capital	-	8,730	-	-	-
TOTAL	WATER DISTR./ CONST.	\$ 1,835,838	\$ 1,938,515	\$ 5,374,050	\$ 5,374,050	\$ 5,719,824
TOTAL	WATER EXPENSES	\$ 7,852,612	\$ 7,903,131	\$ 15,569,906	\$ 15,569,906	\$ 18,204,639
TOTAL	WATER FUND	\$ (2,613,615)	\$ (2,560,346)	\$ -	\$ -	\$ -

WATER DISTRIBUTION/CONSTRUCTION FOOTNOTES
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1 The following employees are included in the Regular Employee Wages

2444441 Mark Fox Jeffery Johns Larry Muse Kyle Harrison Brady Timms Tommy Burchett Dustin Harmon John Benson Casey Tumlin Joshua Green	Mark Williamson - 1/2 Mike Burchett David Siburkis Daniel Dawson Jerry Defoor Jr. Kenneth Logan Donald Morgan Paul Thompson Benjamin Turner Teddy Dutton
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2 Capital Outlay

Infrastructure - Miscellaneous	\$	20,000
Infrastructure - Proj. #165 Water line relocations		113,662
Infrastructure - Proj. #142: 2" Galvanized Replacements		80,000
Infrastructure - Proj. #170: Water System Improvements		80,000
Infrastructure - Proj.#191:2" Galvanized Replacements GEFA		1,440,000
Infrastructure - Proj.#193: Water line relocation 1-75 GEFA		555,035
Infrastructure - Proj.#209: Hwy 53 transmission Main-Floyd Conn.		471,000
Vehicle - F-650 Crew service truck		63,000
Easements- Hwy 53 Floyd County connection		35,000
Machinery - Two-ton dump truck & equipment trailer		79,300
TOTAL	\$	<u>2,936,997</u>

TELECOMMUNICATIONS

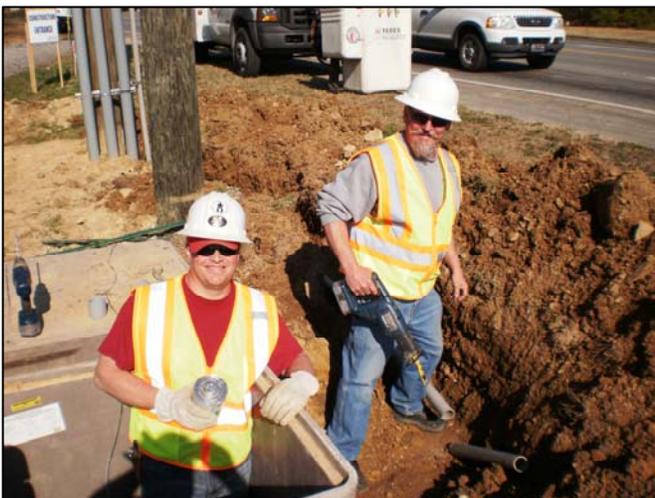


**Director of Telecommunications,
Brad Carrick**

Mission Statement

Provide the technology and services needed to meet customers' electronic communications requirements.

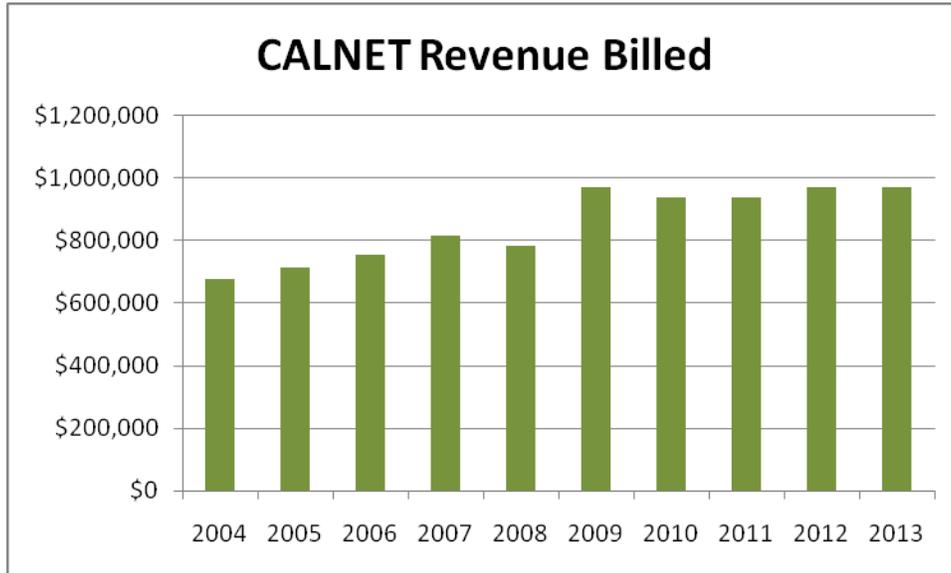
Created in 1997 to meet growing customer bandwidth demand, the City of Calhoun Telecommunications Department, CALNET, implemented cutting edge technology to provide world class telecommunication services. CALNET manages over 90 miles of fiber optic plant, serving over 100 businesses with high, speed Internet and point-to-point ethernet circuits. CALNET also serves as the City of Calhoun's IT department and manages the phone system for the city and city schools.



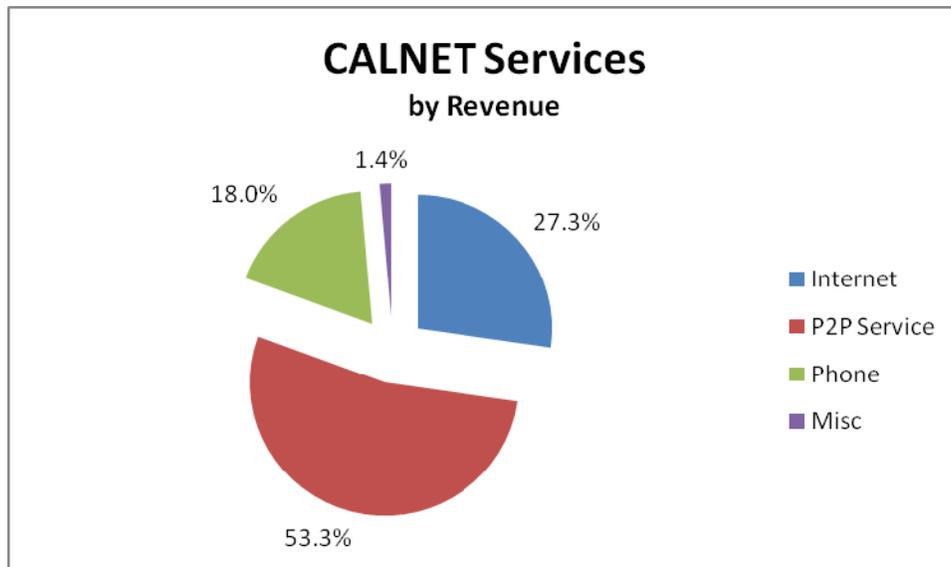
Jeff Young



Calhoun Utilities
700 West Line Street
Calhoun, GA 30701
"Excellence in Service"



2013 revenues experienced a slight increase from the prior year. The majority of revenue is generated from P2P service and internet service is the second largest source of revenue. Telecommunications continues to research for new technologies that will increase efficiency, reduce cost and increase customer satisfaction.



TELECOMMUNICATIONS (526)

(2490000) TELECOMMUNICATIONS FUND

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
Revenues						
331110	Grant	\$ (84,109)	\$ (84,020)	\$ (90,000)	\$ (90,000)	\$ (195,000)
Charges for Services						
344360	Penalties	(7,742)	(6,238)	(5,000)	(5,000)	(2,500)
344500	Telephone	(162,246)	(160,952)	(180,000)	(180,000)	(185,000)
344510	Telephone - Long Distance	(13,975)	(13,929)	(10,000)	(10,000)	(5,000)
344650	100 MB Ethernet	(279,809)	(301,225)	(290,000)	(290,000)	(320,000)
344651	Dark Fiber Lease	(37,479)	(38,116)	(42,000)	(42,000)	(50,000)
344652	Data Fees	(139,671)	(130,688)	(130,000)	(130,000)	(142,000)
344653	Connections	(28,596)	(28,346)	(28,569)	(28,569)	(25,569)
344654	Service Connections	(32,550)	(21,938)	(20,000)	(20,000)	(19,800)
344656	Lease Space	(6,000)	(6,702)	(9,800)	(9,800)	(6,800)
344660	Internet	(44,050)	(38,380)	(38,000)	(38,000)	(41,000)
344661	128K Internet Service	(11,257)	(12,100)	(10,000)	(10,000)	(12,000)
344663	512K Internet Service	(159,174)	(170,497)	(170,000)	(170,000)	(187,000)
344665	Internet Service	(43,622)	(41,050)	(40,000)	(40,000)	(39,000)
344670	E-Mail Service	(5,629)	(5,797)	(5,600)	(5,600)	(5,200)
344680	Web Hosting	(480)	(240)	-	-	(240)
344681	Outside Copper	(600)	(600)	(600)	(600)	(600)
344698	Special Services	(15,295)	(14,225)	(10,000)	(10,000)	(10,000)
Other						
361000	Interest Revenues	(3,517)	(1,406)	(1,500)	(1,500)	(1,400)
383000	Reimbursement for Damaged Property	(1,273)	(889)	-	-	-
389000	Miscellaneous Revenue	(566)	(844)	-	-	-
Transfer In						
391125	Transfer In - General	(864)	-	-	-	-
391126	Transfer In - Utilities	-	(3,582)	-	-	-
TOTAL	TELECOMMUNICATION REVENUES	\$ (1,078,503)	\$ (1,081,764)	\$ (1,081,069)	\$ (1,081,069)	\$ (1,248,109)

(2494750) TELECOMMUNICATIONS

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 206,566	\$ 216,141	\$ 218,701	\$ 218,701	\$ 218,122
511300	Overtime	785	1,395	1,500	1,500	1,020
511999	Amounts Capitalized	(2,769)	(5,551)	-	-	-
512100	Group Insurance	25,959	38,270	41,288	41,288	35,267
512101	Insurance Deductible Reimbursement	512	965	960	960	720
512200	FICA Contributions	12,675	12,739	13,652	13,652	13,587
512300	Medicare	2,981	3,004	3,193	3,193	3,178
512401	Retirement Plan Employer Contributions	14,350	14,192	14,255	14,255	13,043
512402	Retirement Plan Administrative Costs	462	472	475	475	475
512700	Workers' Compensation Insurance	2,523	1,986	1,210	1,210	1,210

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Purchased & Contracted Services						
521201	Legal & Auditing	3,290	2,287	3,000	3,000	3,000
521203	Computer Consulting	90	220	2,000	2,000	1,000
521204	Medical Services	30	-	-	-	-
521209	Miscellaneous Professional Services	519	-	500	500	500
521300	Technical	99	-	1,000	1,000	1,000
522001	Linen Services	520	520	575	575	575
522002	Exterminating Services	186	186	180	180	180
522112	Garbage Pickup - Commercial	408	414	408	408	408
522130	Janitorial Services	100	-	-	-	-
522200	Interdepartmental Services	1,976	5,686	3,000	3,000	2,000
522201	Repairs & Maintenance - Vehicles	736	1,325	2,000	2,000	2,500
522202	Repairs & Maintenance - Equipment	18,412	16,023	40,000	40,000	42,700
522203	Repairs & Maintenance - Buildings	-	-	200	200	-
522204	Repairs & Maintenance - Systems	854	426	2,000	2,000	2,000
522310	Rental of Land & Buildings	19,800	19,800	19,800	19,800	19,800
522320	Rental of Equipment & Vehicles	-	-	500	500	500
522321	Pole Rental	57,662	42,373	42,000	42,000	45,000
522330	Franchise Fees - City	38,606	39,067	38,960	38,960	40,805
523101	General Liability Insurance	1,183	1,471	1,641	1,641	1,641
523102	Property Insurance	1,025	1,322	1,544	1,544	1,544
523103	Vehicle Insurance	1,317	1,189	1,111	1,111	1,111
523104	Surety Bonds	35	32	50	50	50
523200	Telephone - City	5,395	5,598	5,100	5,100	5,300
523201	Telephone - Other	25,021	29,241	28,000	28,000	30,000
523203	Data Service - City	3,299	3,392	3,400	3,400	3,400
523205	Cell Phone/Radio	1,766	1,455	1,800	1,800	1,800
523208	GA Web Telecomm Service	121,615	116,939	120,000	120,000	131,000
523209	Internet Service	1,500	1,400	1,400	1,400	1,200
523210	E-Mail	210	210	210	210	210
523220	Postage	255	188	250	250	250
523300	Advertising	2,129	1,488	1,500	1,500	1,500
523500	Travel	395	205	250	250	250
523600	Dues & Fees	66	88	100	100	150
523602	FCC/PSC Fees	3,545	4,535	4,000	4,000	5,300
523604	Bank Service Charges	109	-	-	-	-
523700	Education & Training	160	160	160	160	-
523999	Amounts to Capitalize	-	(425)	-	-	-
Supplies						
531005	PVC Parts	108	-	500	500	500
531010	PVC Pipe	-	2,375	1,000	1,000	2,000
531011	Wire	48,593	3,377	12,000	12,000	15,000
531020	Other	20,010	20,557	18,000	18,000	20,000
531029	Inventory Change	(12,028)	(16,675)	-	-	-
531100	General Supplies & Materials	4,558	1,999	2,500	2,500	2,500
531100 173	General Supplies & Materials	916	-	-	-	-
531120	Office Supplies	273	153	200	200	200
531125	Printer/Copier Supplies	61	340	450	450	450
531130	Purchased Uniforms	1,275	1,271	1,300	1,300	1,300
531140	Repairs & Maintenance - Equipment	1,478	903	2,000	2,000	2,000
531141	Repairs & Maintenance - Vehicles	756	2,216	2,000	2,000	2,000
531143	Repairs & Maintenance - Systems	2,441	1,116	2,000	2,000	2,000
531210	Water/Sewer Services	212	231	400	400	300
531220	Natural Gas	1,366	1,165	1,500	1,500	1,500
531230	Electric Service - City	16,163	16,188	16,000	16,000	16,000
531270	Gasoline	2,958	2,874	3,000	3,000	3,000
531271	Diesel Fuel	2,174	2,383	2,500	2,500	2,800
531600	Small Equipment <\$5000	10,386	9,009	15,000	15,000	15,000
531601	Computer Equipment	537	9,193	2,800	2,800	12,000
531605	Infrastructure <\$20000	-	-	-	-	7,500
531707	Government Own Property Damage	113	-	-	-	-
539999	Capitalized Materials	-	(1,138)	-	-	-

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Capital Outlay						
541480	Infrastructure	-	-	-	50,000	-
541490	Infrastructure - Telecom System	-	-	50,000	-	-
542100	Machinery	-	-	15,000	15,000	15,000
542400	Computers	-	-	25,000	25,000	80,000
Interfund						
551100	Interfund Allocation - General	3,893	3,844	4,207	4,207	4,478
554100	Interfund Allocation - Utilities	51,856	49,236	64,419	64,419	70,147
Depreciation						
561000	Depreciation	90,344	84,797	-	-	-
Other						
571009	Intergovernmental - Schools	84,109	84,020	90,000	90,000	195,000
573901	Bad Debts Expense	72	-	-	-	-
579000	Contingency Fund	-	-	-	-	26,242
Debt Service						
581410	Principal - Advance from Electric	-	-	107,680	107,680	108,761
582410	Interest - Advance from Electric	18,461	11,278	10,215	10,215	9,135
611013	Transfer Out - Labor & Equipment	647	1,071	-	-	-
611100	Transfer Out - General Fund	-	600	-	-	-
619000	Transfer Out - Renewal & Replacement	-	-	9,525	9,525	-
TOTAL	TELECOMMUNICATIONS EXPENSES	\$ 928,093	\$ 872,811	\$ 1,081,069	\$ 1,081,069	\$ 1,248,109
TOTAL	TELECOMMUNICATIONS FUND	\$ (150,410)	\$ (208,953)	\$ -	\$ -	\$ -

TELECOMMUNICATIONS FOOTNOTES

1 The following employees are included in the Regular Employee Wages

2494750 Bradley Carrick
Ray Irish
Jeffery Young
Lewis Bramlett

2 Debt

Type of Loan	Description	Original Amount of Loan	Balance 6/30/2014	Principal Pd. FYE 6/30/2015	Interest Pd. FYE 6/30/2015	Balance 6/30/2015
Start-Up	Electric Reserve	\$ 2,033,826	\$ 954,158	\$ 108,761	\$ 9,135	\$ 845,397

3 Capital Outlay

Disaster recovery server system	\$ 80,000
Fiber splicer	15,000
TOTAL	\$ 95,000

ELECTRIC DEPARTMENT

Mission Statement:

It is the goal of the Electric Department to employ properly trained personnel and to secure a safe environment for those employees and the community. This goal will insure that the distribution system service is maintained at the highest level of quality and reliability. The Electric Department is committed to customer satisfaction and a state-of-the-art approach to power supply.



**Director of Electric,
Jeff Defoor**



The City of Calhoun Electric System is a participant city of the Municipal Electric Authority Georgia (MEAG). The City's electric system generates and distributes electricity to approximately 5,300 of Calhoun's residential, commercial and industrial citizens and consumers. The electric system has, in its 100-year history, maintained reliable and low-cost service, with the goal of being the power supplier of choice now and in the new millennium.

Calhoun has strategically planned for the complicated and changing electric utility industry by operating a 22 mega-watt natural gas turbine generator, which serves to stabilize costs during volatile market conditions and add to the City's diverse generation resources. Additionally, a competent and well-trained staff ensures a safe work place with diverse capability. The Electric management team has continued to pursue the acquisition of additional generation opportunities, such as the Vogtle Nuclear Units 3 & 4, jointly with MEAG and its participating cities.





Powering our Partners Progress Since 1907

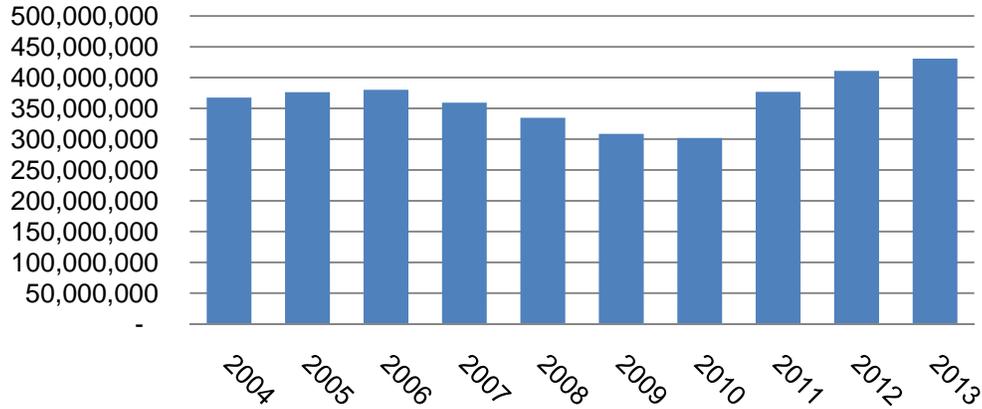


Calhoun Utilities
700 West Line Street
Calhoun, GA 30701
"Excellence in Service"



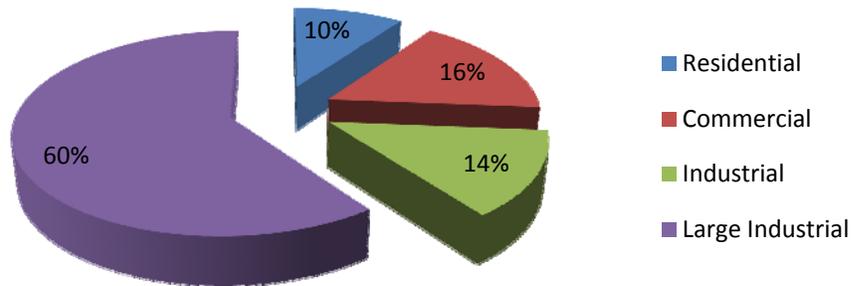
Reliable Public
Power Provider

Fiscal Year - Kwh Sold



2013 was also a remarkable year for the electric fund, primarily in the manufacturing area. Energy usage is the most relevant indicator of manufacturing strength and economic growth; electrical usage equals production.

2013 Electric Sales by Customer



ELECTRIC (510)

(2480000) ELECTRIC FUND

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Revenues						
331000	Federal Government Grants	\$ (258,301)	\$ (121,312)	\$ -	\$ -	\$ -
337006	152 Federal Government Grants	-	-	-	-	(94,248)
Charges for Services						
344300	Electric	-	-	(30,206,935)	(30,206,935)	(30,750,000)
344301	Electric - Unmetered Residential	(657)	-	-	-	-
344302	Electric - Unmetered Commercial	(14,566)	(14,566)	-	-	-
344303	Electric - Unmetered Industrial	(13,229,832)	(14,265,662)	-	-	-
344311	Electric - Residential Sale	(3,861,016)	(3,806,376)	-	-	-
344312	Electric - Commercial Sales	(7,894,789)	(8,468,910)	-	-	-
344313	Electric - Industrial Sales	(1,945,117)	(1,793,420)	-	-	-
344316	Electric - Industrial Sales	(3,002)	(2,780)	-	-	-
344317	Electric Demand - Commercial	(1,249,515)	(1,143,365)	-	-	-
344318	Electric Demand - Industrial	(308,472)	(298,342)	-	-	-
344319	Electric Demand - Residential	(215,176)	(211,772)	-	-	-
344320	Electric - Security Lights	(346,354)	(349,495)	-	-	-
344321	Public Street/Highway Lighting	(150,436)	(150,436)	(150,435)	(150,435)	(150,435)
344324	Commercial & Admin. Electricity	(43,200)	(43,200)	(43,200)	(43,200)	(43,200)
344340	Sales for Resale	(280,253)	(278,897)	(300,000)	(300,000)	(300,000)
344360	Penalties	(127,794)	(131,796)	(140,000)	(140,000)	(140,000)
344370	Temporary Power	(720)	(360)	(500)	(500)	(500)
344371	Fuel Adjustment	(2,753,439)	(2,428,042)	(3,137,206)	(3,137,206)	(4,709,036)
344372	Environmental Compliance	-	(2,338,359)	(3,382,089)	(3,382,089)	(1,925,730)
344377	Service Addition	(103,731)	-	-	-	-
344378	Cut Off Charges	(5,325)	(550)	(3,000)	(3,000)	(1,000)
344380	Rental Income	(24,200)	(24,350)	(24,200)	(24,200)	(24,200)
344381	Electric Pole Rent	(106,814)	(144,790)	(110,000)	(110,000)	(110,000)
344383	Pole Removal	-	(26,000)	-	-	-
344390	Recovery of Bad Debt	(2,673)	(2,597)	(3,000)	(3,000)	(3,000)
344391	Reconnect Fee	-	(50)	-	-	-
344395	Emergency Storm Assistance	(25,913)	(85,353)	-	-	-
344397	Reimbursement - Materials	(27,195)	-	-	-	-
344398	Special Services Department	(80,773)	(95,236)	(25,000)	(25,000)	(25,000)
344399	Miscellaneous	(192)	(400)	(500)	(500)	(500)
349300	Bad Check Fees	(200)	(350)	(400)	(400)	(400)
Other						
361000	Interest Revenues	(29,628)	(15,445)	(15,000)	(15,000)	(7,500)
361001	Interest Revenue - Special	(77,050)	(105,745)	(87,000)	(87,000)	(106,000)
361002	Customer Interest	183	37	-	-	-
361003	Interest Income - Interfund	(59,947)	(26,185)	(27,239)	(27,239)	(22,289)
363000	Unrealized Gain or Loss	(45,738)	35,249	-	-	-
371000	Donations from Private Sources	-	(29,988)	-	-	-
383000	Reimb. for Damaged Property	(6,492)	(17,968)	(1,000)	(1,000)	(1,000)
383100	Insurance Reimb.t - Damage	-	(3,443)	-	-	-
389000	Miscellaneous Revenue	(3,672)	(1,679)	(2,000)	(2,000)	(2,000)
389001	Sales Tax Vendor's Compensation	(10,888)	(8,649)	(10,800)	(10,800)	(10,800)
389003	Employee Jury Duty Pay	(120)	(30)	-	-	-
389005	Sale of Scrap/Surplus	(2,228)	(1,659)	(2,500)	(2,500)	(2,500)
389048	Electric Power Rebates	(594,584)	(1,032,036)	(300,000)	(300,000)	(300,000)
389049	Rebate from Contract Services	-	(8,972)	(10,000)	(10,000)	(10,000)
Transfer In						
391101	211 Transfer In - General Fund	-	-	-	-	(68,450)
391103	Transfer In - Electric Fund	-	(9,000)	(9,000)	(9,000)	(9,000)
391125	Transfer In - Labor & Equipment	(1,087)	(586)	(200)	(200)	(200)
391126	Transfer In - Utilities	(28,981)	(23,672)	(20,000)	(20,000)	(20,000)
391134	Transfer In - SPLOST	-	-	-	-	(70,000)
392100	Gain on Sale of Assets	-	-	(1,000)	(1,000)	(1,000)
REVENUES		<u>\$ (33,919,887)</u>	<u>\$ (37,476,541)</u>	<u>\$ (38,012,204)</u>	<u>\$ (38,012,204)</u>	<u>\$ (38,907,988)</u>

(2481163) ELECTRIC CUSTOMER DEPOSITS

	FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
361000 Interest Revenue	(351)	-	-	-	-
Debt Service					
582500 Interest Expense	775	-	-	-	-
TOTAL ELECTRIC CUSTOMER DEPOSIT	424	-	-	-	-
TOTAL REVENUES	<u>\$ (33,920,238)</u>	<u>\$ (37,476,541)</u>	<u>\$ (38,012,204)</u>	<u>\$ (38,012,204)</u>	<u>\$ (38,907,988)</u>

(2484640) ELECTRIC DISTRIBUTION**Personal Services & Employee Benefits**

511100 Regular Employee Wages	\$ 741,861	\$ 873,008	\$ 878,278	\$ 878,278	\$ 940,888
511100 144 Energy Efficiency Grant	6,900	-	-	-	-
511300 Overtime	66,559	76,379	80,000	80,000	81,600
511400 Disability Benefits	-	400	-	-	-
511999 Amounts Capitalized	(46,143)	(115,568)	-	-	-
512100 Group Insurance	105,968	156,785	165,151	165,151	196,759
512101 Insurance Deductible Reimb.	1,983	3,620	4,080	4,080	4,080
512200 FICA Contributions	49,500	55,873	59,413	59,413	63,394
512300 Medicare	11,353	13,013	13,895	13,895	14,826
512401 Ret. Plan Employer Contrib.	51,942	53,491	53,096	53,096	52,654
512402 Retirement Plan Admin. Costs	1,674	1,779	1,765	1,765	1,918
512500 Tuition Reimbursements	-	-	4,000	4,000	4,000
512600 Unemployment Insurance	2,961	(196)	658	658	-
512700 Workers' Comp. Insurance	11,661	10,370	10,104	10,104	10,010

Purchased & Contracted Services

521200 Engineering	-	3,935	7,000	7,000	7,000
521200 194 Engineering	-	68,000	-	-	-
521201 Legal & Auditing	11,724	25,766	30,000	30,000	30,000
521204 Medical Services	60	55	200	200	200
521205 Consulting	212,633	198,073	210,000	210,000	210,000
521205 144 Energy Efficiency Grant	16,601	-	-	-	-
521209 Miscellaneous Professional Services	3,853	2,709	1,000	1,000	2,000
521300 Technical	33,408	6,686	-	-	23,000
522001 Linen Services	3,728	3,728	4,000	4,000	4,000
522002 Exterminating Services	186	186	225	225	225
522112 Garbage Pickup - Commercial	4,308	3,528	4,000	4,000	4,000
522130 Janitorial Services	375	228	500	500	500
522200 Interdepartmental Services	1,808	1,565	2,200	2,200	2,200
522201 Repairs & Maint. - Vehicles	6,803	8,022	10,000	10,000	10,000
522202 Repairs & Maint. - Equipment	19,960	41,161	77,500	77,500	50,000
522203 Repairs & Maint. - Building	3,144	6,116	2,000	2,000	2,000
522320 Rental of Equipment & Vehicles	20,332	21,374	15,000	15,000	15,000
522330 Franchise Fees - City	1,172,400	1,194,980	1,208,277	1,208,277	1,208,277
522350 Rents & Royalties	-	-	1,812,416	1,812,416	1,850,175
523101 General Liability Insurance	8,240	11,652	13,747	13,747	8,992
523102 Property Insurance	1,934	2,866	3,016	3,016	3,024
523103 Vehicle Insurance	7,217	8,693	10,692	10,692	10,078
523104 Surety Bonds	128	136	150	150	150
523200 Telephone - City	6,756	6,156	6,000	6,000	6,000
523201 Telephone - Other	11,197	10,949	12,000	12,000	12,000
523203 Data Service - City	2,907	3,377	4,000	4,000	4,400
523205 Cell Phone/Radio	2,650	2,280	3,300	3,300	3,300
523209 Internet Service	347	399	400	400	400
523210 E-Mail	1,345	1,584	1,400	1,400	1,400
523220 Postage	97	-	-	-	100
523300 Advertising	1,526	-	-	-	-
523300 144 Advertising	50	74	200	200	200
523400 Printing & Binding	146	-	-	-	-
523400 144 Printing & Binding	6,747	7,168	6,500	6,500	6,500
523500 Travel	1,668	3,191	3,000	3,000	3,500

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
523600	Dues & Fees	1,164	3	1,163	1,163	1,163
523604	Bank Service Charges	839	3,293	3,000	3,000	5,000
523700	Education & Training	12,221	-	-	-	-
523700 144	Education & Training	297	192	300	300	300
523800	Licenses	112,891	90,441	105,000	105,000	133,000
523850	Contract Labor	505	-	-	-	-
529999	Amounts to Capitalize	(76,520)	(138,660)	-	-	-
Supplies						
531001	Stone/Gravel	-	-	1,000	1,000	1,000
531005	PVC Parts	1,055	2,134	2,500	2,500	2,500
531008	Meters & Accessories	14,609	8,125	20,000	20,000	15,000
531010	PVC Pipe	1,932	7,844	6,000	6,000	6,000
531011	Wire	78,839	51,928	50,000	50,000	55,000
531013	Poles	61,661	16,667	40,000	40,000	40,000
531014	Transformers	191,052	285,349	150,000	150,000	150,000
531015	Street Lights & Accessories	94,877	38,020	50,000	50,000	55,000
531020	Other	94,917	57,575	50,000	50,000	50,000
531029	Inventory Change	94,438	272,737	-	-	-
531100	General Supplies & Materials	9,583	16,623	12,000	12,000	12,000
531104	Protective/Safety Supplies	10,029	21,372	14,000	14,000	17,500
531108	Underground Supplies	1,183	11,751	12,000	12,000	14,400
531120	Office Supplies	962	876	600	600	660
531125	Printer/Copier Supplies	1,727	4,260	2,500	2,500	1,875
531130	Purchased Uniforms	5,025	5,414	5,850	5,850	5,850
531140	Repairs & Maintenance - Equipment	6,421	6,517	5,000	5,000	6,000
531141	Repairs & Maintenance - Vehicles	6,004	10,093	6,000	6,000	7,800
531142	Repairs & Maintenance - Buildings	55	2,495	8,000	8,000	8,000
531210	Water/Sewer Services	390	472	500	500	650
531220	Natural Gas Service	5,016	6,018	7,000	7,000	7,000
531230	Electric Service - City	13,673	12,610	15,000	15,000	15,000
531270	Gasoline	16,647	22,612	21,000	21,000	21,000
531271	Diesel Fuel	20,048	20,707	21,000	21,000	21,000
531300	Food for Meetings	-	460	1,000	1,000	1,000
531400	Books & Periodicals	-	378	200	200	260
531500	Purchased Power	27,611,997	29,353,750	30,394,478	30,394,478	31,163,919
531600	Small Equipment <\$5000	14,803	14,530	12,000	12,000	13,200
531601	Computer Supplies	1,600	1,558	6,000	6,000	7,000
531605	Infrastructure <\$20000	-	19,570	-	-	-
531700	Miscellaneous	167	447	400	400	400
531706	Disaster Assistance	1,890	-	-	-	-
539999	Capitalized Materials	(190,015)	(392,313)	-	-	-
Capital Outlay						
541480	Infrastructure	-	-	772,000	772,000	195,000
541480 152	Calhoun High Elect. Line Relocation	-	-	130,000	130,000	130,000
541480 165	Streetscape Phase 4	-	-	-	-	216,334
541480 186	Infrastructure	-	-	-	-	10,000
541480 189	Infrastructure	-	-	-	-	10,100
541480 194	Infrastructure	-	-	-	-	100,000
541480 201	Infrastructure	-	-	-	-	10,000
541480 211	Infrastructure	-	-	-	-	350,000
542100	Machinery	-	-	100,000	100,000	18,000
542200	Vehicles	-	-	-	-	70,000

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Interfund						
551100	Interfund Allocation - General	59,378	26,211	30,660	30,660	31,912
554100	Interfund Allocation - Utilities	380,654	425,676	424,746	424,746	587,863
Depreciation						
561000	Depreciation	755,639	798,400	-	-	-
Other						
573000	Retired Employee Payroll	(128,626)	-	-	-	-
573900	Cash Over or Short	492	803	250	250	250
573901	Bad Debts Expense	64,502	70,027	100,000	100,000	100,000
578001	Damages to Other Property	7,708	535	3,000	3,000	3,000
579000	Contingency Fund	-	-	135,000	135,000	135,000
Transfer Out						
611001	General Fund	1,872,848	1,792,470	-	-	-
611002	Water/Sewer	963,931	412,035	-	-	-
611010	Transfers Out	58,000				
611011	Labor/Equipment	21,979	51,952	15,000	15,000	15,000
611013	Utilities Labor/Equipment	131	18,663	-	-	-
611100	General Fund Capital	-	2,543	-	-	-
619000	Renewal & Replace	-	-	360,666	360,666	41,495
TOTAL	ELECTRIC DISTRIBUTION	\$ 34,849,111	\$ 36,208,748	\$ 37,813,976	\$ 37,813,976	\$ 38,711,181

ELECTRIC DISTRIBUTION FOOTNOTES

- 1 The following employees are included in the Regular Employee Wages 2484640**
- | | | | |
|---------------|------------------|-------------------|--------------------------|
| Pete Reese | Jesse Fisher, Jr | Dennis Henry | Phillip McCormick |
| Ryan Parker | Gregory Dodd | James Mills | Johnny Perry - part time |
| Gary Teague | Nicholas Sane | Kenny Rogers | Charles Dockery |
| Stephen Day | Scotty Harmon | William Crump | |
| Edward Defoor | Nicholas Land | Darrell Nicholson | |
- 2** Franchise taxes are calculated as 4% of metered electrical revenue and security lights.
- 3** Lease of assets is calculated as 6.125% of metered electrical revenue.
- 4** The following interfund loans have interest income which is included in revenue that the Electric Fund is collecting on:

Type of Loan	Description	Original Amount of Loan	Balance 6/30/2014	Principal Pd. 6/30/2015	Interest Pd. 6/30/2015	Balance 6/30/2015
Advances	Telecommunications	\$ 2,033,826	\$ 954,158	\$ 108,761	\$ 9,135	\$ 845,397
Advances	Sw. Plant Prop.	534,580	334,200	31,686	3,223	302,514
Advances	Utility Building Renovation	1,204,542	824,882	72,352	7,978	752,530
Advances	Golf greens, irrigation & carts	131,242	17,720	17,720	32	-
Advances	Dodge Charger Police fleet	731,402	301,058	238,079	1,921	62,979
	TOTAL	\$ 4,635,592	\$ 2,432,018	\$ 468,598	\$ 22,289	\$ 1,963,420

- 5 Capital Outlay**
- | | |
|--|---------------------|
| Infrastructure - SPCC environmental transformer storage area, replace outside concentric neutral, replace HID roadway lights | \$ 195,000 |
| Infrastructure - Project #152: Calhoun High Relocation | 130,000 |
| Infrastructure - Project #165: Streetscape Phase IV | 216,334 |
| Infrastructure - Project #186: Cherokee Loft materials only | 10,000 |
| Infrastructure - Project #189: Linda Lane phase #2-East May lighting | 10,100 |
| Infrastructure - Project #194: System reliability improvements & system loss reductions | 100,000 |
| Infrastructure - Project #201: RaceTrac | 10,000 |
| Infrastructure - Project #211: Exit 312 lighting | 350,000 |
| GIS data collector & processing software | 18,000 |
| Vehicles - One ton truck with bins and one 4x4 extended cab pickup truck | 70,000 |
| TOTAL | \$ 1,109,434 |

(2484650) ELECTRIC GENERATOR

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Purchased & Contracted Services						
521200	Engineering	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
521300	Technical	16,752	13,472	20,000	20,000	20,000
522200	Interdepartmental Services	1,025	183	5,000	5,000	5,000
522202	Repairs & Maintenance - Equipment	17,205	-	20,000	20,000	20,000
522320	Rental of Equipment & Vehicles	6,639	2,257	10,000	10,000	10,000
523101	General Liability Insurance	193	274	318	318	254
523102	Property Insurance	4,706	4,823	5,013	5,013	4,656
523200	Telephone - City	1,166	1,158	1,020	1,020	1,020
523203	Data Service - City	1,316	1,283	1,325	1,325	1,325
523209	Internet Service	300	240	360	360	360
523210	E-Mail	42	42	42	42	42
523600	Dues & Fees	3,200	3,259	5,000	5,000	5,000
Supplies						
531100	General Supplies & Materials	41	24	200	200	200
531120	Office Supplies	-	-	100	100	100
531140	Repairs & Maintenance - Equipment	18	7	5,000	5,000	25,000
531142	Repairs & Maintenance - Buildings	-	-	500	500	500
531210	Water/Sewer Services	93	99	100	100	100
531220	Natural Gas Services	4,751	12,391	20,000	20,000	20,000
531230	Electric Service - City	12,671	10,288	13,000	13,000	13,000
531270	Gasoline	36	-	15,000	15,000	15,000
531271	Diesel Fuel	1,302	-	250	250	250
Capital Outlay						
542100	Machinery >\$5000	-	-	20,000	20,000	-
542400	Computers	-	-	30,000	30,000	30,000
Other						
579000	Contingency Fund	-	-	25,000	25,000	25,000
TOTAL	ELECTRIC GENERATOR	\$ 71,454	\$ 49,803	\$ 198,228	\$ 198,228	\$ 196,807
TOTAL	EXPENSES	34,921,340	36,258,550	38,012,204	38,012,204	38,907,988
TOTAL	ELECTRIC	\$ 1,001,101	\$ (1,217,990)	\$ -	\$ -	\$ -

**ELECTRIC GENERATOR
FOOTNOTES**

1	Capital Outlay Computers	<u>\$ 30,000</u>
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UTILITY ADMINISTRATION



**General Manager,
Larry Vickery**

**Mission Statement:
The Internal Service Fund is
dedicated to the financing of
goods and services provided by
one department or agency to
other departments or agencies of
the City on a cost reimbursement
basis.**

The City amended its structure in the year 2006-2007 to provide a Utility Division of government and a traditional General Government Division. The Utility Internal Service Fund was established to better track the administrative services that were provided for the utility funds – water, wastewater, electric and telecommunications.

Calhoun Utilities Administration Department is in charge of the day to day operations of the public utilities which are handled through the guidance of the Mayor and Council to provide plans, develop policy direction, and implement policies according to all Federal, and State rules and regulations and to ensure proper functioning of all Utilities Departments. The General Manager is charged with administration of the financial affairs of Calhoun Utilities, including reporting accurate financial information, collection of billing, payables processing, and most important customer satisfaction and service.



UTILITIES ADMINISTRATION (611)

(600000) UTILITY ADMIN INT SERVICE FUND

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Revenues						
Charges for Services						
341400	Charges for Paper/Copy/Books	\$ (97)	\$ (103)	\$ -	\$ -	\$ -
341750	Internal Service Charges - General	(326,920)	(395,257)	(453,656)	(453,656)	(491,606)
341751	Internal Service Charges - Utility	(2,104,139)	(2,158,276)	(2,427,688)	(2,427,688)	(2,676,136)
344698	Special Services	(16,426)	(185,093)	-	-	-
Other						
361000	Interest Revenues	(1,297)	(544)	-	-	-
381000	Rents & Royalties	(39,600)	(39,600)	(39,600)	(39,600)	(39,600)
389000	Miscellaneous Revenue	(2,867)	(1,712)	-	-	-
389003	Employee Jury Duty Pay	(120)	(30)	-	-	-
Transfer In						
391125	Labor & Equipment -General	(224)	-	-	-	-
Transfer Out						
611010	Transfers Out	39,600	39,600	39,600	39,600	39,600
TOTAL	REVENUES	\$ (2,452,088)	\$ (2,741,015)	\$ (2,881,344)	\$ (2,881,344)	\$ (3,167,742)

(6114100) UTILITIES ADMINISTRATION

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 231,397	\$ 162,891	\$ 165,155	\$ 165,155	\$ 167,654
511300	Overtime	-	-	-	-	306
512100	Group Insurance	15,861	19,738	20,644	20,644	23,934
512101	Insurance Deduct. Reimbursement	384	483	480	480	480
512200	FICA Contributions	14,340	9,493	10,240	10,240	10,414
512300	Medicare	3,398	2,275	2,395	2,395	2,435
512401	Retirement Plan Employer Contrib.	17,523	10,714	10,753	10,753	10,125
512402	Retirement Plan Administrative Costs	565	356	358	358	369
512600	Unemployment Insurance	-	8,250	-	-	-
512700	Workers' Compensation Insurance	412	195	249	249	190
Purchased & Contracted Services						
521201	Legal & Auditing	758	1,496	1,500	1,500	2,000
522001	Linen Services	309	358	310	310	310
522002	Exterminating Services	368	368	368	368	368
522112	Garbage Pickup - Commercial	816	816	864	864	864
522130	Janitorial Services	10,230	12,395	7,000	7,000	7,000
522200	Interdepartmental Services	2,573	3,672	2,000	2,000	2,000
522201	Repairs & Maintenance - Vehicles	304	109	150	150	300
522202	Repairs & Maintenance - Equipment	57,342	57,567	60,000	60,000	6,000
522203	Repairs & Maintenance - Buildings	-	5,430	3,000	3,000	5,000
522320	Rental of Equipment & Vehicles	3,872	3,678	4,000	4,000	4,000
523101	General Liability Insurance	766	853	925	925	925
523102	Property Insurance	1,672	1,571	1,817	1,817	1,817
523103	Vehicle Insurance	344	345	355	355	355
523104	Surety Bonds	34	24	40	40	40
523200	Telephone - City	24,332	26,343	26,300	26,300	26,300
523203	Data Service - City	28,734	29,488	29,500	29,500	32,008
523205	Cell Phone/Radio	450	681	600	600	700
523206	Communications - Security	558	876	600	600	1,500
523209	Internet Service	11,525	10,340	10,560	10,560	10,560
523210	E-Mail	1,239	1,383	1,380	1,380	1,380
523220	Postage	616	89	300	300	200

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
523400	Printing & Binding	-	275	300	300	100
523500	Travel	3,818	2,880	3,000	3,000	3,000
523600	Dues & Fees	828	5,455	2,900	2,900	500
523604	Bank Service Charges	5	(1)	-	-	-
523700	Education & Training	440	75	1,000	1,000	1,000
523800	Licenses	-	-	-	-	50
Supplies						
531100	General Supplies & Material	3,539	4,632	3,500	3,500	4,000
531120	Office Supplies	1,121	1,174	1,400	1,400	1,400
531125	Printer/Copier Supplies	1,008	4,652	2,000	2,000	2,700
531130	Purchased Uniforms & Protective	210	-	325	325	325
531140	Repairs & Maintenance - Equipment	460	-	50	50	-
531141	Repairs & Maintenance - Vehicles	21	6	25	25	200
531142	Repairs & Maintenance - Buildings	713	837	500	500	500
531210	Water/Sewer Services	2,906	3,135	3,150	3,150	3,150
531230	Electric Service - City	27,351	27,653	28,000	28,000	33,500
531270	Gasoline	1,318	745	1,500	1,500	1,000
531300	Food for Meetings	308	379	500	500	800
531400	Books & Periodicals	37	37	50	50	50
531600	Small Equipment <\$5000	329	9,577	250	250	1,000
531601	Computer Equipment	2,614	512	2,000	2,000	2,000
531603	Land Improvements & Easements	24	26	-	-	-
Capital Outlay						
541300	Buildings	-	-	-	-	10,000
Interfund						
554100	Interfund Allocation - Utilities	141	145	3,726	3,726	3,888
Depreciation						
561000	Depreciation	70,369	65,453	-	-	-
Debt Service						
581410	Advance from Electric	-	-	71,633	71,633	72,352
582410	Interest - Advance from Electric	29,971	9,402	8,697	8,697	7,978
Transfer Out						
611013	Transfer Out - Utilities	160	219	-	-	-
611100	Transfer Out - General Fund	-	90	-	-	-
TOTAL	UTILITIES ADMINISTRATION	\$ 578,413	\$ 509,635	\$ 496,449	\$ 496,449	\$ 469,127

UTILITIES ADMINISTRATION FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114100 Larry Vickery
Marsha Gilbert

2 Debt

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/14	Principal Pd FYE 6/30/2015	Interest Pd FYE 6/30/2015	Balance FYE 6/30/2015
Advance	Utility Building Renovation	\$ 1,204,542	\$ 824,882	\$ 72,352	\$ 7,978	\$ 752,530

3 Capital Outlay

Buildings - Security improvements **\$ 10,000**

FINANCE



The City of Calhoun Finance Department is responsible for the overall financial services for all departments within the City. The department adheres to generally accepted government accounting principles. The department identifies appropriate financial information and communicates this to managers and decision-makers, in order that they may make informed judgments and decisions. Some duties of the Finance Department include:

- Measurement & reporting on financial results- internally and externally
- Managing expenses on capital projects & related debt
- Maintaining property & inventory records
- Managing the investments of all funds
- Budget administration
- Long-range financial planning
- Federal & State regulatory reporting



**Director of Finance,
Andrea K. Bramlett, CPA**

(6114112) UTILITIES - FINANCE

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 341,000	\$ 434,230	\$ 444,676	\$ 444,676	\$ 456,545
511100 144	Regular Employee Wages	281	-	-	-	-
511300	Overtime	3,467	2,760	7,600	7,600	7,752
512100	Group Insurance	42,464	67,876	72,254	72,254	82,757
512101	Insurance Deduct. Reimbursement	987	1,931	1,680	1,680	1,680
512200	FICA Contributions	20,332	25,257	28,041	28,041	28,786
512300	Medicare	4,678	5,842	6,558	6,558	6,732
512401	Retirement Plan Employer Contrib.	22,254	27,385	27,342	27,342	25,991
512402	Retirement Plan Administrative Costs	717	911	909	909	947
512700	Workers' Compensation Insurance	400	557	576	576	600
Purchased & Contracted Services						
521201	Legal	-	130	200	200	200
521203	Computer Consulting	-	2,450	4,500	4,500	4,500
521204	Medical Services	140	70	150	150	150
522200	Interdepartmental Services	2,069	770	1,000	1,000	1,000
522320	Rental of Equipment & Vehicles	2,626	2,591	1,800	1,800	1,750
523101	General Liability Insurance	499	763	980	980	800
523104	Surety Bonds	40	66	50	50	70
523220	Postage	1,371	1,452	1,500	1,500	1,500
523300	Advertising	410	115	400	400	400
523400	Printing & Binding	491	144	800	800	800
523500	Travel	1,968	3,172	4,000	4,000	3,800
523600	Dues & Fees	1,110	853	1,600	1,600	1,400
523700	Education & Training	1,054	1,739	3,200	3,200	3,000
523800	Licenses	50	-	100	100	100
Supplies						
531120	Office Supplies	910	1,389	1,600	1,600	1,500
531125	Printer/Copier Supplies	1,207	2,024	2,500	2,500	2,700
531400	Books & Periodicals	-	-	500	500	500
531600	Small Equipment <\$5000	556	150	250	250	250
531601	Computer Equipment	1,028	5,388	3,000	3,000	3,000
TOTAL	UTILITIES - FINANCE	\$ 452,108	\$ 590,014	\$ 617,766	\$ 617,766	\$ 639,210

**UTILITIES - FINANCE
FOOTNOTES**

- 1 The following employees are included in the Regular Employee Wages 6114112**
- | | |
|-------------------|--------------------------|
| Andrea Bramlett | Heather Mashburn |
| Cheryl Hollis | Dee Dee Thompson |
| Mike Fuller | Dottie Butler |
| Derrall Culberson | Judy Reese |
| Stacie Phillips | Vickie Moore - part time |

TELLERS



**Manager,
Judith Arnold**



**Supervisor,
Joyce Lingerfelt**

The tellers are responsible for accurately processing routine transactions presented to Calhoun Utilities for payment of services. It is their goal to process all transactions in a proper and timely fashion.



(6114115) UTILITIES - TELLERS

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 93,770	\$ 116,276	\$ 123,342	\$ 123,342	\$ 141,998
511300	Overtime	356	372	700	700	510
512100	Group Insurance	21,702	30,845	34,476	34,476	49,989
512101	Insurance Deduct. Reimbursement	384	1,038	1,032	1,032	960
512200	FICA Contributions	5,643	6,736	7,691	7,691	8,836
512300	Medicare	1,296	1,576	1,799	1,799	2,066
512401	Retirement Plan Employer Contrib.	4,592	5,571	5,389	5,389	6,984
512402	Retirement Plan Administrative Costs	148	185	179	179	254
512700	Workers' Compensation Insurance	336	558	273	273	350
Purchased & Contracted Services						
521204	Medical Services	70	140	225	225	100
522200	Interdepartmental Services	830	338	500	500	425
522320	Rental of Equipment & Vehicles	439	-	300	300	-
523101	General Liability Insurance	202	240	293	293	231
523104	Surety Bonds	13	18	-	-	25
523300	Advertising	58	187	100	100	100
523400	Printing & Binding	-	-	100	100	100
523500	Travel	295	369	400	400	400
523700	Education & Training	-	-	350	350	500
Supplies						
531100	General Supplies & Material	-	39	-	-	100
531120	Office Supplies	750	1,589	900	900	1,000
531125	Printer/Copier Supplies	350	-	600	600	1,500
531600	Small Equipment <\$5000	45	-	500	500	2,000
531601	Computer Equipment	1,308	3,992	1,500	1,500	1,500
TOTAL	UTILITIES - TELLERS	\$ 132,587	\$ 170,069	\$ 180,649	\$ 180,649	\$ 219,928

**UTILITIES - TELLERS
FOOTNOTES**

- 1 **The following employees are included in the Regular Employee Wages**
6114115 Judith Arnold - 1/3 Janice Fowler - part-time
 Karen Grider Audra Davis - part-time
 Mickie Demille Heather Defoor - part-time
 Rhonda Crider

PURCHASING



**Purchasing Director,
Barry Bohannon**



The City of Calhoun's Purchasing Department was created to facilitate best practices and ensure compliance with state and federal regulatory guidelines and internal control procedures in the procurement of goods and services necessary for the effective and efficient operation of the City. They strive to ensure that such goods and services represent the best value, quality service, and timely delivery and that all funding sources for such goods and services are expended with the highest level of customer service, ethical standards, fairness, and transparency, while welcoming qualified, responsible, and diverse vendors.

(6114117) UTILITIES - PURCHASING

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Benefits	\$ 71,883	\$ 75,426	\$ 78,362	\$ 78,362	\$ 79,920
511300	Overtime	-	236	-	-	-
512100	Group Insurance	8,069	9,827	10,322	10,322	11,952
512101	Insurance Deductible Reimbursement	128	483	240	240	240
512200	FICA Contributions	4,261	4,296	4,858	4,858	4,955
512300	Medicare	984	1,033	1,136	1,136	1,159
512401	Retirement Plan Employer Contrib.	5,083	5,107	5,126	5,126	4,827
512402	Retirement Plan Administrative Costs	164	170	170	170	176
512700	Workers' Compensation Insurance	128	128	121	121	119
Purchased & Contracted Services						
522200	Interdepartmental Services	132	-	-	-	100
522201	Repairs & Maintenance - Vehicles	61	53	250	250	250
522202	Repairs & Maintenance - Equipment	389	689	100	100	400
522320	Rental of Equipment & Vehicles	-	-	50	50	50
523001	Other Purchased Services	-	-	50	50	50
523101	General Liability Insurance	155	156	189	189	142
523103	Vehicle Insurance	299	303	316	316	321
523104	Surety Bonds	8	12	-	-	15
523200	Telephone - City	1,822	2,139	2,200	2,200	1,500
523203	Data Service - City	1,923	1,513	1,600	1,600	1,500
523209	Internet Service	600	280	300	300	250
523210	E-Mail	84	84	85	85	85
523220	Postage	209	597	200	200	200
523400	Printing & Binding	-	-	-	-	50
523500	Travel	26	-	350	350	350
523600	Dues & Fees	50	50	100	100	100
523700	Education & Training	105	-	350	350	350
Supplies						
531100	General Supplies & Material	25	3	150	150	150
531120	Office Supplies	431	445	700	700	500
531125	Printer/Copier Supplies	1,036	1,059	1,000	1,000	800
531130	Purchased Uniforms	-	-	-	-	-
531140	Repairs & Maintenance - Equipment	-	-	50	50	50
531141	Repairs & Maintenance - Vehicles	42	305	250	250	250
531270	Gasoline	601	199	200	200	400
531400	Books & Periodicals	45	45	100	100	100
531600	Small Equipment	-	200	500	500	500
531601	Computer Equipment	942	1,445	1,500	1,500	1,000
Transfer Out						
611100	Transfer Out - General Fund	-	25	-	-	-
TOTAL	UTILITIES - PURCHASING	\$ 99,683	\$ 106,309	\$ 110,925	\$ 110,925	\$ 112,811

**UTILITIES - PURCHASING
FOOTNOTES**

- 1 **The following employees are included in the Regular Employee Wages**
6114117 Ellen McEntyre
 Barry Bohannon

ENGINEERING



**Engineering Manager,
David Burnett**

The Engineering Department provides technical support to the City of Calhoun by planning and implementing infrastructure improvement projects, and by using advanced GPS surveying equipment to collect data for inclusion in the City's GIS (Geographical Information System).

(6114175) UTILITIES ENGINEERING

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 277,489	\$ 273,874	\$ 280,894	\$ 280,894	\$ 323,412
511300	Overtime	4,253	3,321	4,500	4,500	4,590
511999	Amounts Capitalized	(42,460)	-	-	-	-
512100	Group Insurance	37,255	47,742	51,610	51,610	58,356
512101	Insurance Deductible Reimbursement	767	1,448	1,200	1,200	1,200
512200	FICA Contributions	17,568	16,588	17,694	17,694	20,336
512300	Medicare	4,137	3,877	4,138	4,138	4,756
512401	Retirement Plan Employer Contrib.	19,328	19,530	19,587	19,587	19,102
512402	Retirement Plan Administrative Costs	623	649	651	651	696
512700	Workers' Compensation Insurance	4,050	3,014	4,038	4,038	3,786
512999	Amounts to Capitalize	11,784	-	-	-	-
Purchased & Contracted Services						
521204	Medical Services	210	60	200	200	200
522200	Interdepartmental Services	648	510	675	675	500
522201	Repairs & Maintenance - Vehicles	731	2,071	2,250	2,250	2,250
522202	Repairs & Maintenance - Equipment	1,808	2,577	3,100	3,100	3,100
523101	General Liability Insurance	681	690	762	762	622
523102	Property Insurance	-	121	214	214	213
523103	Vehicle Insurance	1,260	1,508	1,753	1,753	2,158
523104	Surety Bonds	46	44	70	70	70
523201	Telephone	1,842	1,860	1,900	1,900	1,900
523205	Cell Phone/Radio	1,994	2,025	2,000	2,000	2,400
523220	Postage	164	105	150	150	400
523300	Advertising	-	-	200	200	200
523400	Printing & Binding	-	-	300	300	200
523500	Travel	75	1,256	900	900	900
523600	Dues & Fees	569	454	600	600	600
523700	Education & Training	1,615	1,651	2,500	2,500	12,500
523800	Licenses	-	331	400	400	400
Supplies						
531100	General Supplies & Materials	2,949	2,594	3,000	3,000	3,000
531104	Protective Supplies	1,209	708	750	750	800
531120	Office Supplies	999	824	1,000	1,000	1,000
531125	Printer/Copier Supplies	1,970	2,003	2,000	2,000	2,300
531130	Purchased Uniforms	2,005	1,896	2,100	2,100	2,100
531140	Repairs & Maintenance - Equipment	506	432	500	500	500
531141	Repairs & Maintenance - Vehicles	492	952	1,000	1,000	1,000
531270	Gasoline	10,201	10,868	11,000	11,000	10,000
531400	Books & Periodicals	762	152	200	200	300
531600	Small Equipment <\$5000	569	809	1,500	1,500	1,500
531601	Computer Equipment	1,821	6,770	2,400	2,400	2,000
531700	Miscellaneous Supplies	-	-	150	150	150
Capital Outlay						
542100	Machinery	-	-	-	-	24,000
542200	Vehicles	-	-	22,000	22,000	-
542400	Computers	-	-	-	-	20,000

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Interfund						
554100	Interfund Allocation - Utilities	10,769	7,765	37,264	37,264	38,875
Transfer Out						
611013	Transfer Out - Utilities	31,510	185,093	-	-	-
611100	Transfer Out - General Fund	-	1,284	-	-	-
TOTAL	UTILITIES - ENGINEERING	\$ 412,201	\$ 607,457	\$ 487,150	\$ 487,150	\$ 572,372

UTILITIES - ENGINEERING FOOTNOTES
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1 The following employees are included in the Regular Employee Wages

6114175	Kevin King	David Burnett
	Brandon Cook	Jimmy Stewart
	Todd Lankford	Kyle Ellis

2 Capital Outlay

Computers	\$ 20,000
Machinery - Trimble R6 GPS rover unit	24,000
	<u>\$ 44,000</u>

WORK ORDER DISPATCH



The Dispatch Department combines all of the tools necessary to manage a work order's life cycle, from the time the service call is received through to when the work order is completed and closed. Calhoun Utilities Dispatch Department's goal is to provide our customer with quick and accurate information and to make sure that any customer problems are handled with the care and diligence that our customers deserve.



(6114176) WORK ORDER DISPATCH

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 28,734	\$ 30,722	\$ 30,476	\$ 30,476	\$ 31,082
511300	Overtime	-	-	-	-	510
512100	Group Insurance	7,234	9,420	10,322	10,322	11,536
512101	Insurance Deductible Reimb.	128	241	240	240	240
512200	FICA Contributions	1,572	1,642	1,890	1,890	1,959
512300	Medicare	368	374	442	442	458
512401	Retirement Plan Employer Contrib.	2,007	1,985	1,994	1,994	1,877
512402	Retirement Plan Administrative Costs	65	66	66	66	68
512700	Workers' Compensation Insurance	64	64	61	61	60
Purchased & Contracted Services						
522200	Interdepartmental Services	250	27	-	-	-
523101	General Liability Insurance	50	65	70	70	61
523104	Surety Bonds	5	4	10	10	10
Supplies						
531125	Printer/Copier Supplies	219	66	-	-	-
531140	Repairs & Maintenance - Equipment	-	807	2,000	2,000	-
TOTAL	WORK ORDER DISPATCH	\$ 40,696	\$ 45,484	\$ 47,571	\$ 47,571	\$ 47,861

**UTILITIES - WORK ORDER DISPATCH
FOOTNOTES**

1 **The following employees are included in the Regular Employee Wages**
 6114176 Andrea Everett

GIS



**Director of GIS,
Brad Carrick**

Created in 2009, the Geographic Information System, GIS, Department, collects and manages the City of Calhoun's utility and government information. Simply stated, this department is charged with the monumental task of mapping hundreds of miles of utility lines, storing thousands of distinct events, and preparing documentation for public safety and providing the platform to display all the results on computerized maps. Public, safety and utility data change daily. Whether at a desk or in the field, the GIS department provides the latest technology for city personnel to gather, update and display up-to-date information about our city's infrastructure. The GIS Department has developed one of the best GIS systems in the state.



(6114177) GIS

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 109,002	\$ 115,797	\$ 114,972	\$ 114,972	\$ 117,276
512100	Group Insurance	14,468	18,840	20,644	20,644	23,072
512101	Insurance Deduct. Reimbursement	256	483	480	480	480
512200	FICA Contributions	6,765	6,921	7,128	7,128	7,271
512300	Medicare	1,560	1,615	1,667	1,667	1,700
512401	Retirement Plan Employer Contrib.	7,351	7,470	7,520	7,520	7,083
512402	Retirement Plan Administrative Costs	237	248	250	250	258
512700	Workers' Compensation Insurance	128	67	121	121	265
Purchased & Contracted Services						
522201	Repairs & Maintenance - Vehicles	207	267	250	250	250
522202	Repairs & Maintenance - Equipment	22	12	-	-	-
523101	General Liability Insurance	252	264	282	282	290
523103	Vehicle Insurance	299	303	316	316	320
523104	Surety Bonds	18	16	20	20	20
523205	Cell Phone/Radio	128	-	-	-	40
523208	GA Public Telecommunications	708	531	750	750	-
523220	Postage	-	-	50	50	-
523500	Travel	44	1,339	1,000	1,000	1,000
523600	Dues/Fees	-	250	250	250	250
523700	Education & Training	280	870	1,000	1,000	1,000
523800	Licenses	25,000	25,000	25,000	25,000	25,000
Supplies						
531120	Office Supplies	-	-	100	100	50
531125	Printer/Copier Supplies	-	-	500	500	250
531130	Purchased Uniforms	637	645	650	650	650
531140	Repairs & Maintenance - Equipment	-	-	150	150	150
531141	Repairs & Maintenance - Vehicles	295	8	200	200	100
531270	Gasoline	1,083	928	750	750	600
531601	Computer Equipment	-	3,325	4,000	4,000	-
Capital Outlay						
542400	Computers & Printers	-	-	-	-	7,000
Transfer Out						
611100	Transfer Out - General Fund	-	114	-	-	-
TOTAL	GEO INFO SERVICE	\$ 168,740	\$ 185,315	\$ 188,050	\$ 188,050	\$ 194,375

**UTILITIES - GIS
FOOTNOTES**

- 1 **The following employees are included in the Regular Employee Wages**
 6114177 Davie Crawford
 Micky Beckman

- 2 **Capital Outlay**
 Computers - Plotter \$ 7,000

CUSTOMER SERVICE



**Manager,
Judith Arnold**



**Supervisor,
Joyce Lingerfelt**

The City's Customer Service Department interacts with our most vital asset, our customers, on behalf of the City of Calhoun Utilities. They provide information about services, respond to customer complaints, set up new services and make changes to existing accounts.



(6114190) UTILITIES - CUSTOMER SERVICE

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 101,497	\$ 113,591	\$ 116,533	\$ 116,533	\$ 120,224
511300	Overtime	961	338	1,000	1,000	612
512100	Group Insurance	19,969	23,057	24,051	24,051	26,975
512101	Insurance Deductible Reimb.	512	805	666	666	480
512200	FICA Contributions	6,283	6,568	7,287	7,287	7,492
512300	Medicare	1,462	1,564	1,704	1,704	1,752
512401	Retirement Plan Employer Contrib.	8,480	7,689	7,718	7,718	7,261
512402	Retirement Plan Administrative Costs	273	256	257	257	264
512700	Workers' Compensation	192	192	182	182	180
Purchased & Contracted Services						
521201	Legal	-	130	-	-	300
521204	Medical Services	-	-	300	300	300
522001	Linen Services	143	143	150	150	150
522200	Interdepartmental Services	186	574	600	600	600
522202	Repairs & Maintenance - Equipment	219	-	300	300	300
522320	Rental of Equipment & Vehicles	177	352	500	500	500
523101	General Liability Insurance	301	304	312	312	300
523104	Surety Bonds	21	17	35	35	35
523220	Postage	2,468	1,329	2,500	2,500	2,000
523300	Advertising	-	58	100	100	100
523400	Printing & Binding	1,342	121	1,000	1,000	1,500
523500	Travel	-	450	2,000	2,000	2,000
523700	Education & Training	-	-	1,000	1,000	1,000
Supplies						
531100	General Supplies	39	201	130	130	200
531120	Office Supplies	319	511	1,000	1,000	2,000
531125	Printer/Copier Supplies	1,718	981	1,000	1,000	2,000
531140	Repairs & Maintenance - Equipment	-	-	-	-	500
531300	Food for Meetings	-	-	100	100	100
531400	Books & Periodicals	205	205	350	350	350
531600	Small Equipment <\$5000	-	925	1,000	1,000	1,000
531601	Computer Equipment	125	1,900	2,000	2,000	2,000
Interfund						
554100	Interfund Allocation - Utilities	14,733	15,335	18,834	18,834	14,358
TOTAL	UTILITIES - CUSTOMER SERVICE	\$ 161,625	\$ 177,595	\$ 192,609	\$ 192,609	\$ 196,833

**UTILITIES - CUSTOMER SERVICE
FOOTNOTES**

- 1 **The following employees are included in the Regular Employee Wages**
6114190 Joyce Lingerfelt
 Margaret Peeler
 Annissa Clark
 Judith Arnold - 1/3

METER READING



**Manager, Technical Services,
Kenny Rogers**



**Supervisor,
Allan Serritt**

The Meter Reading Department has made huge advancements in the past couple of years through the automated meter reading system. This technology allows for the automatic collecting of consumption diagnostics and status information in the meter without physically visiting it. Calhoun Utilities meter readers are in charge of keeping track of customer meters, connections, disconnections, repairs, and the unauthorized use of utilities through illegal connections.



BILLING



**Manager,
Judith Arnold**



**Supervisor,
Melissa Boyd**

The Billing Department is responsible for ensuring that Calhoun Utilities customers are billed accurately and efficiently. Now that we use the automated meter reading system, billing can be based on or near real-time consumption rather than on estimates that were based on past consumption or predicted consumption. This timely information coupled with analysis helps both Calhoun Utilities and its customers to better control the use and production of electric energy and water consumption.



(6114192) UTILITIES - BILLING

		FY 2012 ACTUALS	FY 2013 ACTUALS	FY 2014 ORIGINAL BUDGET	FY 2014 REVISED BUDGET	FY 2015 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 65,386	\$ 76,248	\$ 78,088	\$ 78,088	\$ 96,531
511300	Overtime	4,176	3,506	5,000	5,000	4,080
511400	Disability Benefits	1,646	-	-	-	-
512100	Group Insurance	14,468	22,297	24,050	24,050	27,879
512101	Insurance Deduct. Reimbursement	256	563	720	720	720
512200	FICA Contributions	4,097	4,383	5,152	5,152	5,985
512300	Medicare	969	1,032	1,205	1,205	1,400
512401	Retirement Plan Employer Contrib.	4,984	5,029	5,026	5,026	5,022
512402	Retirement Plan Administrative Costs	161	167	167	167	183
512700	Workers' Compensation Insurance	128	158	182	182	179
Purchased & Contracted Services						
521201	Legal & Auditing	250	33	400	400	400
521203	Computer Consulting	-	-	-	-	7,500
521204	Medical Services	-	-	195	195	195
522200	Interdepartmental Services	125	601	650	650	700
522202	Repairs & Maintenance - Equipment	-	-	1,000	1,000	57,328
522320	Rental of Equipment & Vehicles	-	352	500	500	500
523101	General Liability Insurance	368	389	418	418	334
523104	Surety Bonds	12	12	25	25	25
523220	Postage	93,511	95,705	97,500	97,500	97,500
523400	Printing & Binding	33,059	33,854	36,000	36,000	36,000
523500	Travel	595	389	1,000	1,000	2,000
523700	Education & Training	-	-	1,400	1,400	1,400
Supplies						
531100	General Supplies	9	84	100	100	100
531120	Office Supplies	305	269	500	500	500
531125	Printer/Copier Supplies	-	1,083	1,350	1,350	1,400
531140	Repairs & Maintenance - Equipment	-	-	100	100	100
531270	Gasoline	-	41	-	-	-
531300	Food for Meetings	-	-	100	100	100
531600	Small Equipment <\$5000	-	-	100	100	300
531601	Computer Equipment	-	-	100	100	1,800
Capital Outlay						
542400	Computers & Printers	-	-	-	-	41,750
TOTAL	UTILITIES - BILLING	\$ 224,576	\$ 246,194	\$ 261,028	\$ 261,028	\$ 391,911
TOTAL	EXPENSES	\$ 2,533,643	\$ 2,909,855	\$ 2,881,344	\$ 2,881,344	\$ 3,167,742
TOTAL	UTILITIES ADMINISTRATION	\$ 81,555	\$ 168,840	\$ -	\$ -	\$ -

**UTILITIES - BILLING
FOOTNOTES**

- The following employees are included in the Regular Employee Wages**
- 1 **6114192** Melissa Boyd
Patty Dockery
Judith Arnold - 1/3
 - 2 **Capital Outlay**
Computers - Northstar upgrade \$ 41,750

INTERNAL SERVICE FUND ADMIN. SERVICE FEES - 2014-2015

Base Amount	
Utility Billing	\$ 391,911
Customer Service	196,833
Meter Reading	323,314
Tellers	219,928
Engineering	572,372
Finance	639,210
Utility Administration	469,127
Purchasing	112,811
GIS	194,375
Work Order Dispatch	47,861
TOTAL	\$ 3,167,742

Crossover to General Fund			
Customer Service	12.1%	Solid Waste	\$ 23,750
Utility Billing	12.1%	Solid Waste	47,289
Tellers	12.1%	Solid Waste	26,537
Finance	3% of Govt. Fund	Solid Waste	8,438
Purchasing		General Admin	56,406
GIS	29.0%	General Admin	56,369
Finance	85% of Govt. Fund	General Admin	239,065
Finance	6% of Govt. Fund	Recreation	16,875
Finance	3% of Govt. Fund	Golf-Pro	8,438
Finance	3% of Govt. Fund	Golf-Mtnce.	8,438
TOTAL			\$ 491,606

1. Water Plant		
Utility Billing	54.0%	211,744
Customer Service	54.0%	106,345
Meter Reading	61.7%	199,501
Tellers	54.0%	118,823
Engineering	10.0%	57,237
Utility Administration	5.0%	23,456
Purchasing		5,641
Work Order Dispatch	5.0%	2,393
GIS	1.0%	1,944
Finance	4%	25,566.40
TOTAL		\$ 752,650

4. Wastewater Collection			
Engineering	40.0%		\$ 228,949
Utility Admin.	20.0%		93,825
Purchasing			11,281
Work Order Dispatch	10.0%		4,786
GIS	8.0%		15,550
Finance	10%		63,921
TOTAL			\$ 418,312

2. Water Distribution		
Engineering	40.0%	\$ 228,949
Utility Administration	20.0%	93,825
Purchasing		14,665
Work Order Dispatch	40.0%	19,144
GIS	16.0%	31,100
Finance	10%	63,921
TOTAL		\$ 451,604

5. Electric Department			
Utility Billing	14.4%		\$ 56,477
Customer Service	14.4%		28,366
Meter Reading	16.5%		53,381
Tellers	14.4%		31,694
Utility Admin.	45.0%		211,105
Purchasing			13,535
Work Order Dispatch	5.0%		2,391
GIS	16.0%		31,100
Finance	25%		159,801
TOTAL			\$ 587,863

3. Waste Treatment Plant		
Utility Billing	19.0%	\$ 74,495
Customer Service	19.0%	37,414
Purchasing		5,641
Work Order Dispatch	5.0%	2,393
GIS	0.0%	-
Meter Reading	21.7%	70,431
Tellers	19.0%	41,804
Engineering	10.0%	57,237
Utility Administration	5.0%	23,456
Finance	4%	25,568
TOTAL		\$ 338,439

6. Telecommunications			
Utility Billing	0.5%		\$ 1,906
Tellers	0.5%		1,069
Utility Admin.	5.0%		23,456
Customer Service	0.5%		957
Purchasing			5,641
Work Order Dispatch	5.0%		2,393
GIS	8.0%		15,548
Finance	3%		19,176
TOTAL			\$ 70,147

7. Direct Charges to Admin. Departments			
Engineering - GIS	20.0%		38,875
Customer Svc. - Work Order Dispatch	30.0%		14,358
Utility Admin. - GIS	2.0%		3,888
TOTAL			\$ 57,121

INTERNAL SERVICE FUND ADMINISTRATIVE SERVICE FEES - Background Information 2014-2015

Utility Billing & Tellers (Based on customers)		
Water Treatment Plant	54.0%	19,002
Waste Treatment Plant	19.0%	6,684
Electric (includes Demand, etc.)	14.4%	5,064
Solid Waste	12.1%	4,243
Telecommunications	0.5%	171
TOTAL	100.0%	35,164

Customer Service (Based on customers)		
Water Treatment Plant	54.0%	
Waste Treatment Plant	19.0%	
Electric (includes Demand, etc.)	14.4%	
Solid Waste	12.1%	
Telecommunications	0.5%	
TOTAL	100.0%	

Meter Reading (Based on Water/Sewer/Electric customers)		
Water Treatment Plant	61.7%	19,002
Waste Plant (reduced - no meters)	21.7%	6,684
Electric (include Demand/other)	16.5%	5,064
TOTAL	100.0%	30,750

Engineering (Based on estimated time)		
Water Treatment Plant	10.0%	
Water Distribution Maintenance	40.0%	
Waste Treatment Plant	10.0%	
Wastewater Collection Maintenance	40.0%	
TOTAL	100.0%	

Finance Dept. (Based on estimated time)		
Water Treatment Plant	4%	
Waste Treatment Plant	4%	
Water Distribution Maintenance	10%	
Wastewater Collection Maintenance	10%	
Electric	25%	
Telecommunications	3%	
General Admin.	44%	
TOTAL	100%	

Utility Administration (Based on estimated time)		
Water Treatment Plant		5.0%
Waste Treatment Plant		5.0%
Water Distribution Maintenance		20.0%
Wastewater Collection Maintenance		20.0%
Electric		45.0%
Telecommunications		5.0%
TOTAL		100.0%

Purchasing (Based on estimated time)			
General Admin.	50.0%		\$ 56,406
Water Treatment Plant	5.0%		5,641
Water Distribution Maintenance	13.0%		14,665
Waste Treatment Plant	5.0%		5,641
Wastewater Collection Maintenance	10.0%		11,281
Electric	12.0%		13,537
Telecommunications	5.0%		5,641
TOTAL	100.0%		\$ 112,811

GIS (Based on estimated time)		
General Admin.		29.0%
Electric		16.0%
Telecommunications		8.0%
Engineering		20.0%
Wastewater Collection Maintenance		8.0%
Water Distribution Maintenance		16.0%
Utility Admin.		2.0%
Water Plant		1.0%
TOTAL		100.0%

Work Order Dispatch (Based on estimate of work orders prepared)		
Customer Service		30.0%
Water Distribution Maintenance		40.0%
Waste Water Collection Maintenance		10.0%
Waste Water Plant Maintenance		5.0%
Water Plant Maintenance		5.0%
Telecommunications		5.0%
Electric		5.0%
TOTAL		100.0%

Sewer Fee History

Fiscal Year	Regular Billed Dollars	Bod Dollars Billed	Total Dollars Billed	1000 Gallons	Average Price for 1000 Gallons (Excluding BOD)	Average Customers
2004	\$4,634,252	\$780,118	\$5,414,370	2,365,450	1.96	5,254
2005	\$4,402,718	\$596,890	\$4,999,608	2,284,207	1.93	5,744
2006	\$4,654,824	\$509,468	\$5,164,292	2,192,067	2.12	5,920
2007	\$5,320,625	\$429,465	\$5,750,089	1,921,788	2.77	6,116
2008	\$4,807,111	\$403,253	\$5,210,364	1,777,938	2.70	6,153
2009	\$4,269,156	\$321,069	\$4,590,225	1,502,199	2.84	6,113
2010	\$5,018,304	\$397,536	\$5,415,840	1,582,014	3.17	6,163
2011	\$4,495,814	\$307,307	\$4,803,121	1,361,467	3.30	6,530
2012	\$4,735,165	\$117,671	\$4,852,836	1,302,302	3.64	6,547
2013	\$4,579,097	\$118,801	\$4,697,898	1,202,521	3.81	6,574

Water Fee History

Fiscal Year	Billed Dollars	1000 Gallons	Dollars Per 1000 Gal. (Averaging Minimum & inside/outside rates)	Average Customers
2004	\$6,480,117	3,480,032	1.86	17,460
2005	\$7,376,480	3,486,044	2.12	17,970
2006	\$8,035,075	3,487,338	2.30	18,427
2007	\$8,699,126	3,632,643	2.39	18,579
2008	\$8,408,661	3,311,812	2.54	18,904
2009	\$8,262,188	3,021,126	2.73	18,869
2010	\$8,940,326	3,087,921	2.90	18,911
2011	\$8,886,887	2,969,329	2.99	18,796
2012	\$9,167,800	2,851,906	3.21	18,870
2013	\$9,495,463	2,662,934	3.57	18,978

Electric Fee History

Fiscal Year	Billed Dollars	Consumption in kWh	Average kWh in cents	Customers
2004	\$22,770,506	367,613,781	6.19	5,055
2005	\$23,954,779	376,358,315	6.36	5,234
2006	\$26,646,707	380,039,465	7.01	5,325
2007	\$26,071,752	351,987,898	7.41	5,035
2008	\$24,994,126	334,648,148	7.47	5,013
2009	\$23,332,285	308,844,230	7.55	4,972
2010	\$22,841,884	301,476,976	7.58	4,966
2011	\$28,534,965	375,614,834	7.60	5,036
2012	\$31,881,369	410,945,400	7.76	5,014
2013	\$34,390,312	430,659,656	7.99	5,030

Glossary

GEFA: Georgia Environmental Finance Authority

Kilovolt (kV): The unit of electrical potential equal to 1,000 volts (defined herein).

Kilowatt (kW): One kilowatt equals 1,000 watts (defined herein).

Kilowatt hour (kWh): The basic unit of electric energy equal to one kilowatt of power supplied to or taken from an electric circuit steadily for one hour. One kilowatt hour equals 1,000 watt hours.

NPDES: National Pollutant Discharge Elimination System

Permitted capacity: The amount of water or wastewater permitted by the Georgia Environmental Protection Division based on the total amount of water or wastewater that can be effectually treated through the treatment system in twenty-four hours.

Sludge Disposal/Bio Solids: The wastewater treatment process generates solids (sludge or Bio-Solids) that must be disposed of according to the US Environmental Protection Agency's 40 CFR Part 503 regulations. The City of Calhoun utilizes a "Land Application Program" to address this issue.

Voltage (of a Circuit): The electric pressure of a circuit in an electric system measured in volts. It is generally a nominal rating based on the maximum normal effective difference of potential between any two conductors of the circuit. The voltage of the circuit supplying power to a transformer is called the primary voltage, as opposed to the output voltage or load-supply voltage that is called secondary voltage. In power supply practice the primary is almost always the high-voltage side and the secondary the low-voltage side of a transformer, except at generating stations.

Water Treatment: A process by which water is withdrawn from a source such as a river or wells and subjected to a series of treatment processes such as coagulation (addition of chemicals to change the chemistry of the water), flocculation (initiate conglomeration of particles to remove impurities), sedimentation (uses gravity to settle out particles formed during the flocculation process), and filtration (utilizes gravity to force the settled water through layers of different size anthracite, sand and stone removing any contaminants remaining after the sedimentation process. The water is then treated with chlorine to kill any bacteria or pathogens before being pumped into the distribution system which supplies the customers.

Watt: The electrical unit of real power or rate of doing work. The rate of energy transfer equivalent to one ampere flowing due to an electrical pressure of one volt at unity power factor. One watt is equivalent approximately 1/746 horsepower, or one joule per second.

Wastewater Treatment: A process by which contaminants are removed from wastewater as household, commercial, and institutional sewerage. It includes physical, chemical, and biological processes to remove physical, chemical and biological contaminants. Its objective is to produce an environmentally safe fluid waste stream (or treated effluent) discharged back into the watershed and a solid waste (or treated sludge/bio-solids) suitable for disposal or reuse (usually as farm fertilizer).

Water Distribution System: A water supply network of pipes, pumps, meters, fire hydrants, valves, and storage tanks which deliver water for drinking, fire fighting, irrigation, and industrial use.

Wastewater Collection System: A network of pipes, pumping stations, manholes, clean-outs, and smaller service lines which flow together to convey sewerage to the wastewater treatment plant.

City of Calhoun Utilities Capital Plan Summary 2016-2020

Calhoun Utilities:								
Year	Wastewater	Water	Electric	Telecom	Utility Admin	Engineering	GIS	Totals
FY2016	\$ 5,731,500	\$ 3,237,965	\$ 1,137,093	\$ 491,000	\$ 41,000	\$ 50,000	\$ -	\$ 10,688,558
FY2017	6,285,000	3,157,700	927,886	3,675,000	30,000	47,000	30,000	14,152,586
FY2018	1,523,000	2,306,150	565,000	2,516,000	25,000	29,000	-	6,964,150
FY2019	2,312,000	2,929,950	235,000	2,000,000	-	19,000	-	7,495,950
FY2020	6,271,500	1,357,500	375,833	1,000,000	27,000	107,000	-	9,138,833
Totals	\$ 22,123,000	\$ 12,989,265	\$ 3,240,812	\$ 9,682,000	\$ 123,000	\$ 252,000	\$ 30,000	\$ 48,440,077

Wastewater Treatment System Five Year Capital Plan 2016-2020

Year	Item	Cost	Funding Source
2015-2016	Industrial pretreatment	\$ 100,000	Operating Revenues
	Spreader Truck/sludge	170,000	Operating Revenues
	Plant upgrade (new NPDES permit)	5,000,000	GEFA Loan/SPLOST
	TOTAL	5,270,000	
2016-2017	Industrial pretreatment	100,000	Operating Revenues
	Plant upgrade (new NPDES permit)	5,000,000	GEFA Loan/SPLOST
	TOTAL	5,100,000	
2017-2018	Industrial pretreatment	50,000	Operating Revenues
	Grit collection system	600,000	GEFA Loan/SPLOST
	Instrumentation-SCADA	130,000	Operating Revenues
	Chlorine Scrubber	180,000	Operating Revenues
	TOTAL	960,000	
2018-2019	Industrial pretreatment	50,000	Operating Revenues
	Process upgrade (ozone for color removal)/instrumentation-	1,750,000	GEFA Loan
	TOTAL	1,800,000	
2019-2020	Industrial pretreatment	50,000	Operating Revenues
	Equalization basin	3,500,000	GEFA Loan
	TOTAL	3,550,000	
TOTAL FOR WASTE WATER TREATMENT		\$ 16,680,000	

Wastewater Collection System Five Year Capital Plan 2016-2020

Year	Item	Cost	Funding Source
2015-2016	Air blower for ventilation while in manholes or ditches	\$ 1,500	Operating Revenues
	Crew service truck w/ utility body - to replace 2007 model	73,000	Operating Revenues
	Large trench box - upgrade of 2006 trench box	27,000	Operating Revenues
	Sewer VAC/JET Truck Replacement	240,000	Operating Revenues
	Sewer Mainline Replacements	120,000	Operating Revenues
	TOTAL	461,500	
2016-2017	Rock box - replace 2006 model	12,000	Operating Revenues
	Sewer main line flow recorders - engineering I&I crew - replace 2006 model	45,000	Operating Revenues
	Sewer svc. line camera w/ locator - replace 2004 model	18,000	Operating Revenues
	Pisgah Sewer Drainage area replacement	960,000	GEFA Loan
	South Calhoun By-Pass relocations	150,000	Operating Revenues
	TOTAL	1,185,000	
2017-2018	Air compressor	18,000	Operating Revenues
	Loader, 4X4	90,000	Operating Revenues
	Backhoe, 4X4	70,000	Operating Revenues
	1/2 of Tandum Dump Truck	60,000	Operating Revenues
	Gallman Ave./Ola Street Sewer replacement	325,000	GEFA Loan
	TOTAL	563,000	
2018-2019	F-350 4X4 w/utility body - replace 2005 body	45,000	Operating Revenues
	F-750 Truck w/Dump Bed	72,000	Operating Revenues
	1/3 of cost for Trackhoe Replacement	65,000	Operating Revenues
	Dan Cherry, Florence Ave. Drainage	330,000	GEFA Loan
	TOTAL	512,000	
2019-2020	F-150 4X4 Extended Cab Truck - Locator	23,000	Operating Revenues
	1/2 of F-250 4X4 extended cab Truck	12,500	Operating Revenues
	Garden Hills Sewer Basin Replacement	805,000	GEFA Loan
	TOTAL	2,721,500	
	TOTAL FOR WASTE WATER COLLECTION	5,443,000	
	GRAND TOTAL	\$ 22,123,000	

Water Treatment System Five Year Capital Plan 2016-2020

Year	Item	Cost	Funding Source
2015-2016	2 River pumps replaced at Coosawattee intake & wet well piping to bar screens replaced	\$ 350,000	Operating Revenues
	Oostanaula intake renovation with possible (4) old river pumps restored from Coosawate intake	400,000	Operating Revenues
	Hall Tank Repainting	135,000	Operating Revenues
	Filter media addition to both plants	20,000	Operating Revenues
	TOTAL	905,000	
2016-2017	Fire Tower Tank Repainting	120,000	Operating Revenues
	2.0 MG Tank In Ranger Area	800,000	Revenues
	TOTAL	920,000	
2017-2018	Boone Ford Tank Repainting	175,000	Operating Revenues
	Chlorine Scrubber	180,000	Operating Revenues
	Lab Equipment upgrade at both treatment plants	45,000	Operating Revenues
	TOTAL	400,000	
2018-2019	Chemical pump & feeder upgrade	30,000	Operating Revenues
	Vehicle for Water Plant Oprations	23,000	Operating Revenues
	Total	53,000	Operating Revenues
2019-2020	Water storage tank painting (Ranger)	100,000	Operating Revenues
	Total	100,000	
TOTAL FOR TREATMENT SYSTEM		\$ 2,378,000	

Water Distribution System Five Year Capital Plan 2016-2020

Year	Item	Cost	Funding Source
2015-2016	Crew service truck F-650	\$ 65,000	Operating Revenues
	Back hoe, 4X4	67,000	Operating Revenues
	Tracked skid steer	50,000	Operating Revenues
	Computer updates	7,000	Operating Revenues
	Two ton dump truck	70,000	Operating Revenues
	Equipment trailer	15,000	Operating Revenues
	F-150 4X4 pickup truck	20,000	Operating Revenues
	Line upgrades on smaller lines 2", 4", 6"	120,000	Renewal/ Replacement
	Cast Iron line Replacement - College St., Gordon St., Chandler St	463,565	GEFA Loan
	Cast Iron line Replacement - Reeves Station Rd.	455,400	GEFA Loan
	2" Galv. Line Replacement - 6 miles of pipe	720,000	GEFA Loan
	Curtis Parkway 12" transmisson Main	280,000	GEFA Loan
TOTAL	2,332,965		
2016-2017	Back hoe 4X4	67,000	Operating Revenues
	Two ton dump truck	70,000	Operating Revenues
	Crew Service Truck	65,000	Operating Revenues
	Vibratory roller for compacting ditches	30,000	Operating Revenues
	Equipment trailer	16,000	Operating Revenues
	Air compressor with piercing tool	24,000	Operating Revenues
	Line upgrades on smaller lines 2", 4", 6"	120,000	Renewal/ Replacement
	Meadow Ln., Hunts Dr., Barrett Rd.	825,700	GEFA Loan
	2" Galv. Line Replacement - 6 miles of pipe	720,000	GEFA Loan
	South Calhoun By-pass Water line Relocation	300,000	Operating Revenues
TOTAL	2,237,700		
2017-2018	1/2 of Tandum Dump Truck	60,000	Operating Revenues
	Service truck - F-350	45,000	Operating Revenues
	Back hoe	70,000	Operating Revenues
	Large pipe directional boring machine	100,000	Operating Revenues
	Equipment trailer	16,000	Operating Revenues
	Air compressor with piercing tool	24,000	Operating Revenues
	Line upgrades on smaller lines 2", 4", 6"	120,000	Renewal/ Replacement
	Hillcrest, Lake Dr.	806,150	GEFA Loan
	Shaw Rd.	665,000	GEFA Loan
TOTAL	1,906,150		
2018-2019	Crew service truck	65,000	Operating Revenues
	1/3 of cost for Trackhoe Replacement	65,000	Operating Revenues
	2-Ton dump truck	72,000	Operating Revenues
	Equipment trailer	16,000	Operating Revenues
	Large pipe Trenching Machine	100,000	Operating Revenues
	Line upgrades on smaller lines 2", 4", 6"	140,000	Renewal/ Replacement
	Newtown Creek, Dan Cheri, Cherry, Louise Ave. Rd.	371,450	GEFA Loan
		2,047,500	GEFA Loan
TOTAL	2,876,950		
2019-2020	Crew Service Truck	65,000	Operating Revenues
	Backhoe	70,000	Operating Revenues
	2-Ton dump truck	72,000	Operating Revenues
	1/2 F-250 extended cab 4x4 truck	12,500	Operating Revenues
	Equipment trailer	16,000	Operating Revenues
	Line upgrades on smaller lines 2", 4", 6"	140,000	Renewal/ Replacement
	Hwy. 136 Connector 12" Transmisson Line from Water Plant	400,000	GEFA Loan
	Cast Iron Line Replacement - N. Wall St., W. Belmont, Hwy. 53	482,000	GEFA Loan
TOTAL	1,257,500		
TOTAL OF WATER DISTRIBUTION SYSTEM		10,611,265	
GRAND TOTAL		\$12,989,265	

Electric Five Year Capital Plan 2016-2020

BUDGET YEAR	ITEM	COST	FUNDING SOURCE
2015-2016	Capital Construction Projects		
	Phase # 3 capacitor and Voltage stabilization program	\$ 94,863	Operating Revenues
	Continue Reclosure/ System Protection Project - Six Sites	133,190	Operating Revenues
	Replace HID with LED Lighting Fixtures	100,000	Operating Revenues
	Bryant Pkwy at 53 - gang switch and line connect 3-336, 231'	12,000	Operating Revenues
	Reconductor Garden Hills Drive from # 6 copper to 1/0 ACSR	20,000	Operating Revenues
	Rebuild Generators	105,000	Operating Revenues
	Build Tie Lines between Substations	125,000	Operating Revenues
	Legal challenge to Extend Lines outside "The Box"	100,000	Operating Revenues
	TOTAL	690,053	
	Capital Purchases Equipment		
	Up grade security system	12,000	Operating Revenues
	Purchase 4X4 60' bucket truck	195,000	Operating Revenues
	Shop Equipment: Welder, Pressure Washer, Air compressor	8,500	Operating Revenues
	\$4,290, voltage detector 0-40 volts, \$530, wireless volt/ phase meter \$6,695	18,540	Operating Revenues
	Two heavy duty pick-up trucks	45,000	Operating Revenues
	TOTAL	304,040	
	Buildings		
	Truck bay expansion approximately 36X40	70,000	15 Year Internal Loan
	SPCC environmental project at various plants and for transformer storage and containment area at electric shop	65,000	15 Year Internal Loan
Increase air condition system at telecom building	8,000	Operating Revenues	
TOTAL	143,000		
ANNUAL COMBINED TOTAL	1,137,093		
BUDGET YEAR	ITEM	COST	FUNDING SOURCE
2016-2017	Capital Construction Projects		
	New Circuits from Substation # 5	200,000	Operating Revenues
	Meadowbrook, 3-336 ACSR, on double circuit, 3590' @60000/MI, plus contract labor @ 15000	59,886	Operating Revenues
	Replace HID with LED Lighting Fixtures	100,000	Operating Revenues
	Oak St Tie : River St to 41- reconductor 1/0 ACSR with 336 ACSR (2,200')	48,000	Operating Revenues
	Replace deteriorating outside concentric neutral underground cable at Forest Heights, Sewer Plant, Golden Circle	125,000	Operating Revenues
	TOTAL	532,886	
	Capital Purchases Equipment		
	One standard pickup truck	25,000	Operating Revenues
	Replace Bucket Truck # 280	165,000	Operating Revenues
	Cab & Chasse - dump/ flat bed	50,000	Operating Revenues
	Plotter / Scanner	35,000	Operating Revenues
	System protection study update	80,000	Operating Revenues
	TOTAL	355,000	
Buildings			
Extend & recondition wire shed	15,000	15 Year Internal Loan	
Storage Lot Improvements	25,000	Operating Revenues	
TOTAL	40,000		
ANNUAL COMBINED TOTAL	927,886		

Electric Five Year Capital Plan 2016-2020

BUDGET YEAR	ITEM	COST	FUNDING SOURCE
2017-2018	Capital Construction Projects		
	#4 Substation - N7332 (New Feeder Bay) connect with 1000 MCM EPR & 3-336 tie (1,200 @ \$20/ FT)	55,000	Operating Revenues
	Replace HID with LED Lighting Fixtures	100,000	Operating Revenues
	Replace deteriorating outside concentric neutral underground cable at Re	20,000	Operating Revenues
	3 Gang switch installations, Various Locations	75,000	Operating Revenues
	TOTAL	250,000	
	Rebuild 50' bucket truck, cab & chasse	70,000	Operating Revenues
	Line Truck - 60' Boom, 15000 LB Lift	190,000	Operating Revenues
	Three reel wire trailer	25,000	Operating Revenues
	TOTAL	285,000	
	Buildings		
	Lot Improvements	15,000	15 Year Internal Loan
	SPCC environmental project	15,000	15 Year Internal Loan
TOTAL	30,000	15 Year Internal Loan	
	ANNUAL COMBINED TOTAL	565,000	
BUDGET YEAR	ITEM	COST	FUNDING SOURCE
2018-2019	Capital Construction Projects		
	Reconductor North Elm Street from # 6 copper to 1/0 ACSR	15,000	Operating Revenues
	Replace HID with LED Lighting Fixtures	100,000	Operating Revenues
	TOTAL	115,000	
	Capital Purchases Equipment		
	System protection study review/ update	80,000	5 Year Internal Loan
	TOTAL	105,000	
	Buildings		
Lot Improvements	15,000	Operating Revenues	
TOTAL	15,000		
	ANNUAL COMBINED TOTAL	235,000	
BUDGET YEAR	ITEM	COST	BUDGET YEAR
2019-2020	Capital Construction Projects		
	Curtis Pkwy - Meadowbrook to Peters St 3-336 on double circuit-N-7552, (6,730 @ 60000, 15000 contract labor),	65,985	Operating Revenues
	River St from Moss Pkwy to Oothcaloga St - 3-336, partial double circuit (2,290 @ 60000, 10,000 contract labor)	27,348	Operating Revenues
	Replace HID with LED Lighting Fixtures	100,000	Operating Revenues
	TOTAL	193,333	
	Capital Purchases Equipment		
	Loader, backhoe, bobcat	75,000	Operating Revenues
	Review and update capacitor/ loss study	50,000	Operating Revenues
	TOTAL	125,000	
	Buildings		
	Telcom building expansion (1500 SQ' @ 35)	52,500	Operating Revenues
Lot Improvements - paving	5,000	Operating Revenues	
TOTAL	57,500		
	ANNUAL COMBINED TOTAL	375,833	
	GRAND TOTAL	\$ 3,240,812	

Telecommunications Five Year Capital Plan 2016-2020

Year	Item	Cost	Funding Source
2015-2016	Build fiber to County Fire Station 6	\$ 290,000	Intergovernmental Loan 20 Years
	Build fiber line to Brittany Well	80,000	Operating Revenues
	Access equipment Brittany Well.	70,000	Operating Revenues
	Vehicle	26,000	Operating Revenues
	Email archiving server	25,000	Operating Revenues
	TOTAL	491,000	
2016-2017	Fiber To The Home (FTTH) buildout	3,500,000	Intergovernmental Loan 20 Years
	New bucket truck with four wheel drive	85,000	Operating Revenues
	Internet logging servers	90,000	Operating Revenues
	TOTAL	3,675,000	
2017-2018	FTTH buildout	2,000,000	Intergovernmental Loan 20 Years
	Closing Brittany Well loop	340,000	Operating Revenues
	Wireless access for City Government	100,000	Operating Revenues
	Vehicle	26,000	Operating Revenues
	Build fiber line to Red Bud	50,000	Operating Revenues
	TOTAL	2,516,000	
2018-2019	FTTH	2,000,000	Intergovernmental Loan 20 Years
	TOTAL	2,000,000	
2019-2020	FTTH	1,000,000	Intergovernmental Loan 20 Years
	TOTAL	1,000,000	
	GRAND TOTAL	\$ 9,682,000	

Utility Systems Administration Five Year Capital Plan 2016-2020

Year	Item	Cost	Funding Source
2015-2016	Meter Reader truck	\$ 24,000	Operating Revenues
	Upgrade Phone System with Customer Service Response	17,000	Operating Revenues
	TOTAL	41,000	
2016-2017	Two Drive-by readers for Meter Readers	30,000	Operating Revenues
	TOTAL	30,000	
2017-2018	Meter Reader truck	25,000	Operating Revenues
	TOTAL	25,000	
2018-2019	No activity planned	-	Operating Revenues
	TOTAL	-	
2019-2020	Meter Reader truck	27,000	Operating Revenues
	TOTAL	27,000	
GRAND TOTAL		\$ 123,000	

Engineering Department Five Year Capital Plan 2016-2020

Year	Item	Cost	Funding Source
2015-2016	CAD Software for Department	\$ 20,000	Operating Revenues
	1-GPS Rover Unit	25,000	Operating Revenues
	Hardened Tablet & Desktop Computer	5,000	Operating Revenues
	TOTAL	50,000	
2016-2017	2-Sewer Flow Monitors	8,000	Operating Revenues
	Vehicle	24,000	Operating Revenues
	Large Format Plotter	15,000	Operating Revenues
	TOTAL	47,000	
2017-2018	Manhole Pole Camera	15,000	Operating Revenues
	Computer & Software	5,000	Operating Revenues
	Sewer Camera Software	9,000	Operating Revenues
	TOTAL	29,000	
2018-2019	Office Furniture	9,000	Operating Revenues
	Surveying Level & Subsurface Locator	5,000	Operating Revenues
	Computer & Software	5,000	Operating Revenues
	TOTAL	19,000	
2019-2020	I&I Flow Monitoring Equipment	5,000	Operating Revenues
	Vehicle	27,000	Operating Revenues
	Computer & Software	5,000	Operating Revenues
	Sewer Camera System	70,000	Operating Revenues
	TOTAL	107,000	
GRAND TOTAL		\$ 252,000	

GIS

Five Year Capital Plan

2016-2020

Year	Item	Cost	Funding Source
2015-2016	No planned info	\$ -	
	TOTAL	-	
2016-2017	New photography flyover	30,000	Operating Expenses
	TOTAL	30,000	
2017-2018	No planned info	-	
	TOTAL	-	
2018-2019	No planned info	-	
	TOTAL	-	
2019-2020	No planned info	-	
	TOTAL	-	
GRAND TOTAL		\$ 30,000	