

City of Calhoun

2015-2016 Budget



NATIONAL TRUST FOR HISTORIC PRESERVATION



Signature Community
Creating a Climate for Success



**City of Calhoun
Fiscal 2015-2016
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CITY OF CALHOUN

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CALHOUN UTILITIES

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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 2015



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



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, 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.



General Manager, Larry Vickery



The development of the 2015-2016 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.



James F. Palmer, Mayor

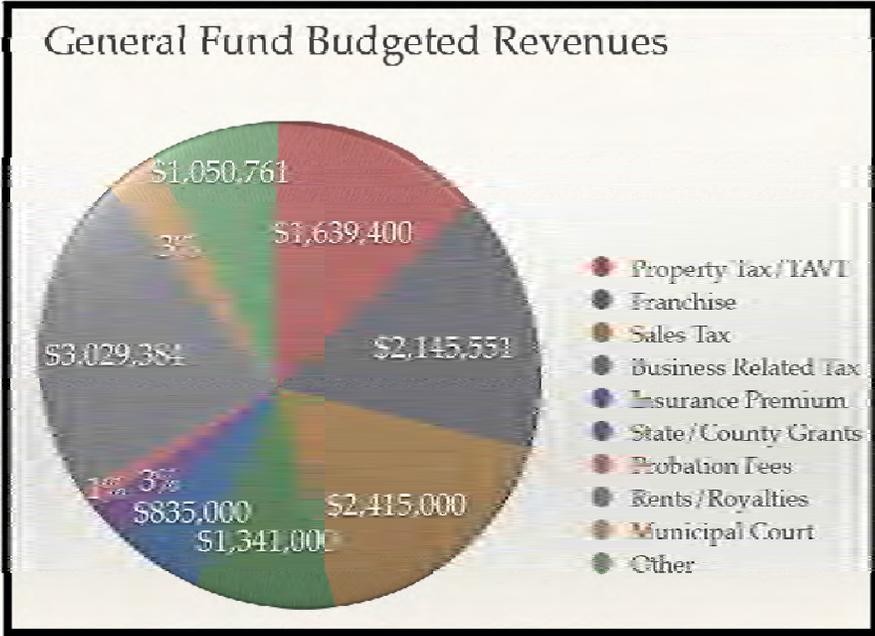


The City's accounting records are annually adjusted and reported on the full accrual basis of accounting as required by generally accepted governmental accounting principles. Accrual statements focus on the total economic resources (current and long-term) available and obligated. Recognizing expense 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.

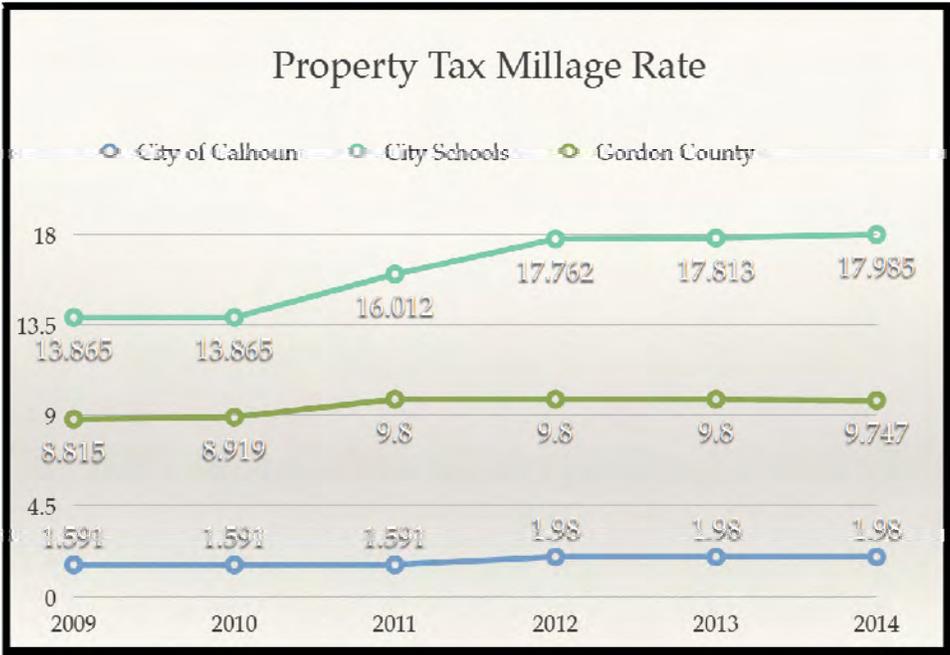


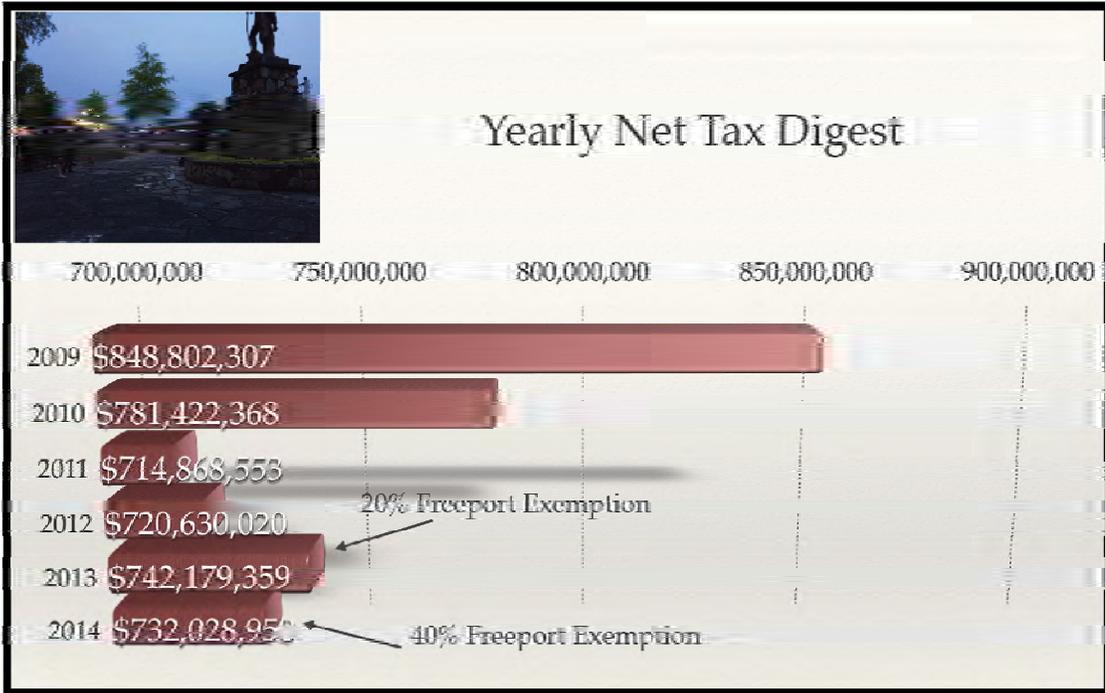
General Fund Revenues

The following displays the City's budgeted General fund revenue sources for fiscal 2016 and precedes a short discussion of each category.



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 six years by calendar year.

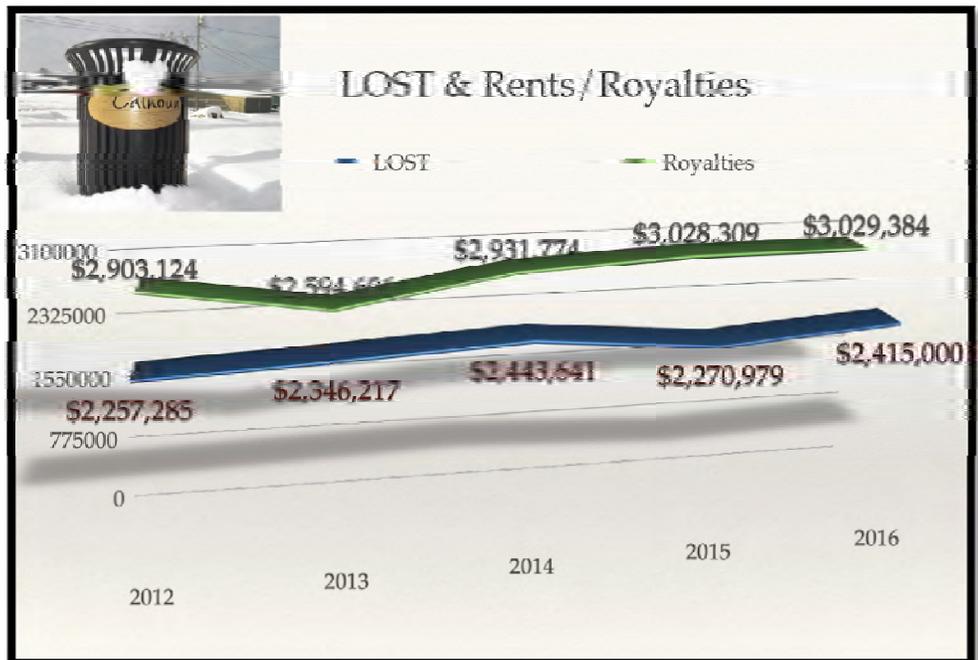




The City collects franchise taxes from private utility companies and Calhoun Utilities at a rate of 3-4% for water, sewer, electric, telecom, gas, and cable services on City right-of-ways. Local option sales taxes are used for ad valorem tax rollbacks.

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 is being 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.



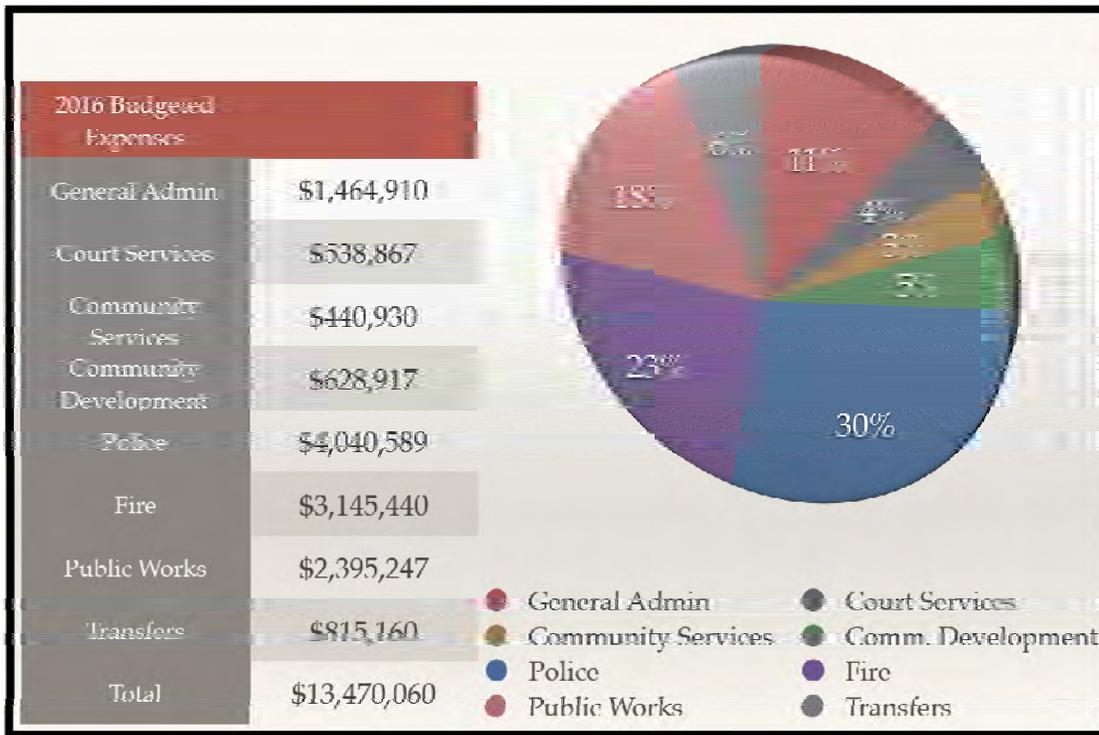
Intergovernmental revenues include grants and reimbursements from local, state, and federal agencies. Fiscal 2016 grants consist of a \$20,000 from GSAR for fire department search and rescue training and education, and approximately \$180,000 for street paving from Georgia DOT. Revenues include over \$6,000 in funding from the Department of Justice for overtime reimbursement for certified federal officers employed by the City of Calhoun. Other intergovernmental agreements include approximately \$280,000 in reimbursement from the County and airport for library and airport wages and benefits. The City also plans to receive approximately \$35,000 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 include 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.

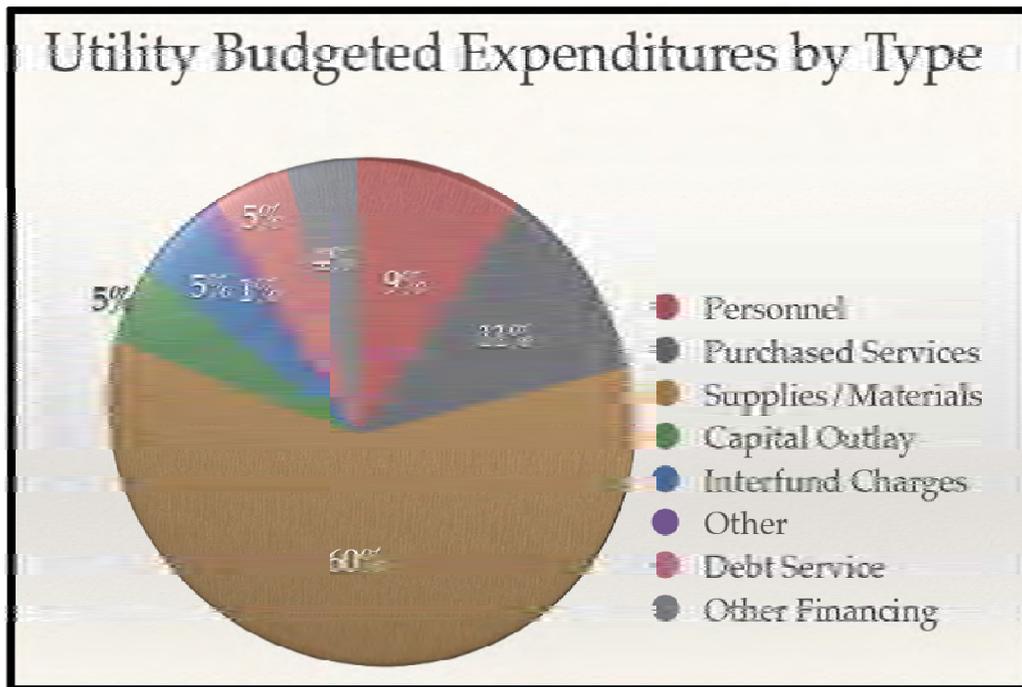
Current Year Budget Break-Down

The General fund budget expenditures for fiscal 2016 are depicted by legal level of control. The following chart displays the budgeted expenses for fiscal 2016 for the General fund. 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. 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 Internal Service 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.

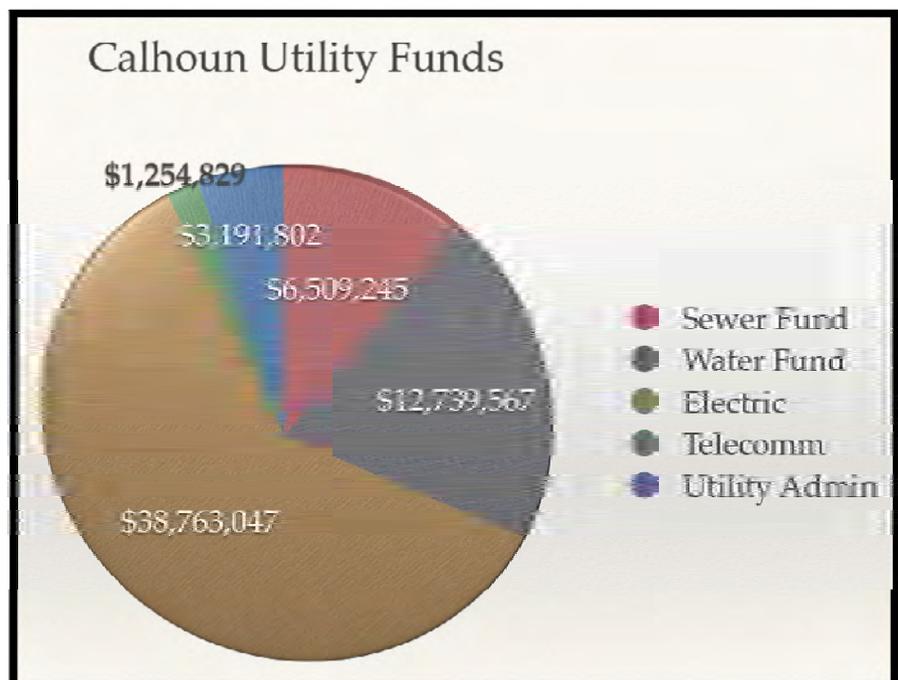
The Utility fund expenses are heavily weighted towards supplies and materials. The budget reflects interfund charges which are service fees paid to other funds. Utility fund service fees include expenses for human resources and management along with charges from the Internal Service Fund for administration, finance, meter reading, tellers, engineering, purchasing, customer service, billing, work order dispatch and GIS systems.



The Utility fund budget expenditures for fiscal 2016 are depicted by legal level of control. The following chart displays the budgeted expenses for fiscal 2016 for those funds.

Personnel Wages and Benefits

The budget includes 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 has been part of individual salaries, was removed in the current year and 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 2016.

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 were 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 is being 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 are being 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 are being 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:

Fiscal Year	Principal	Interest	Total
2016	84,007	266	84,273
Total	\$ 84,007	\$ 266	\$ 84,273

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 \$27,000. 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 several 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

2010	15,650 (+38.2% change since 2000)	Males	7,665 or 49.0%
2000	10,000 (from 2000 Census data)	Females	7,985 or 51.0%

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

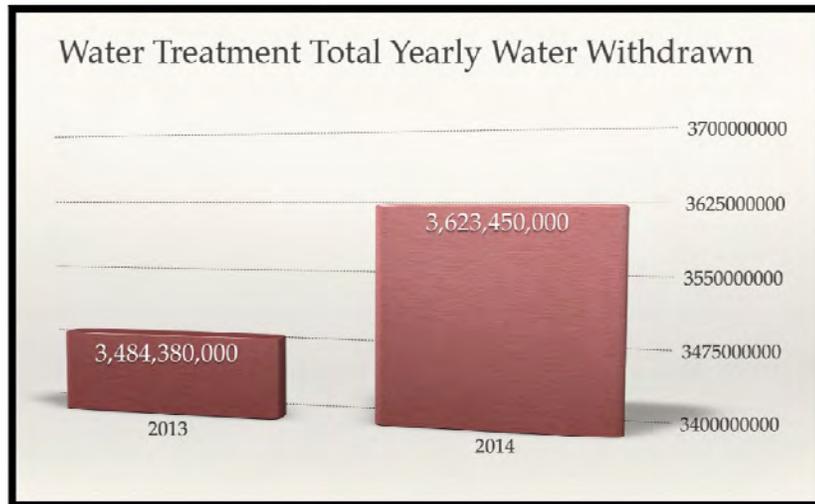
901,105

June 2014 cost of living index in Calhoun: 84.2 (US Average is 100)

Calhoun Utilities

Revenues

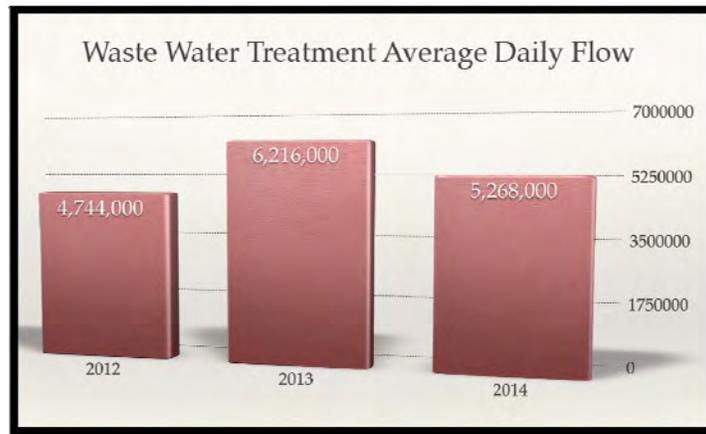
An annual 3% water and sewer rate increase was implemented in fiscal year 2015 for a period of three years, for the purpose of debt repayment. There will be \$30,000 per month set aside for GEFA loan projects, which include King Street sewer replacement, Mauldin Water Treatment Plant upgrades, galvanized 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 in electric or telecom rates.



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 was completed in fiscal 2015. This was funded in part with a GEFA loan with a 30% ARRA forgiveness. The remainder of the project was funded with a GEFA loan and operating funds. The Mauldin Rd. location has \$3.9 million budgeted for concrete and baffle repairs in fiscal 2015 and 2016.

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 \$321k for the Peter Street relocation.

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 Peter Street relocation project budgeted at \$180k.

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 2015-2016 are \$3,030,012. The five-year capital plan totals \$45,838,112. 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.

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, 2015

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 Roberts
 Recreation Director Kim Townsend
 Golf Professional Eric Stewart
 Superintendent of Golf Maintenance Harold Franklin
 City Clerk Paul Worley

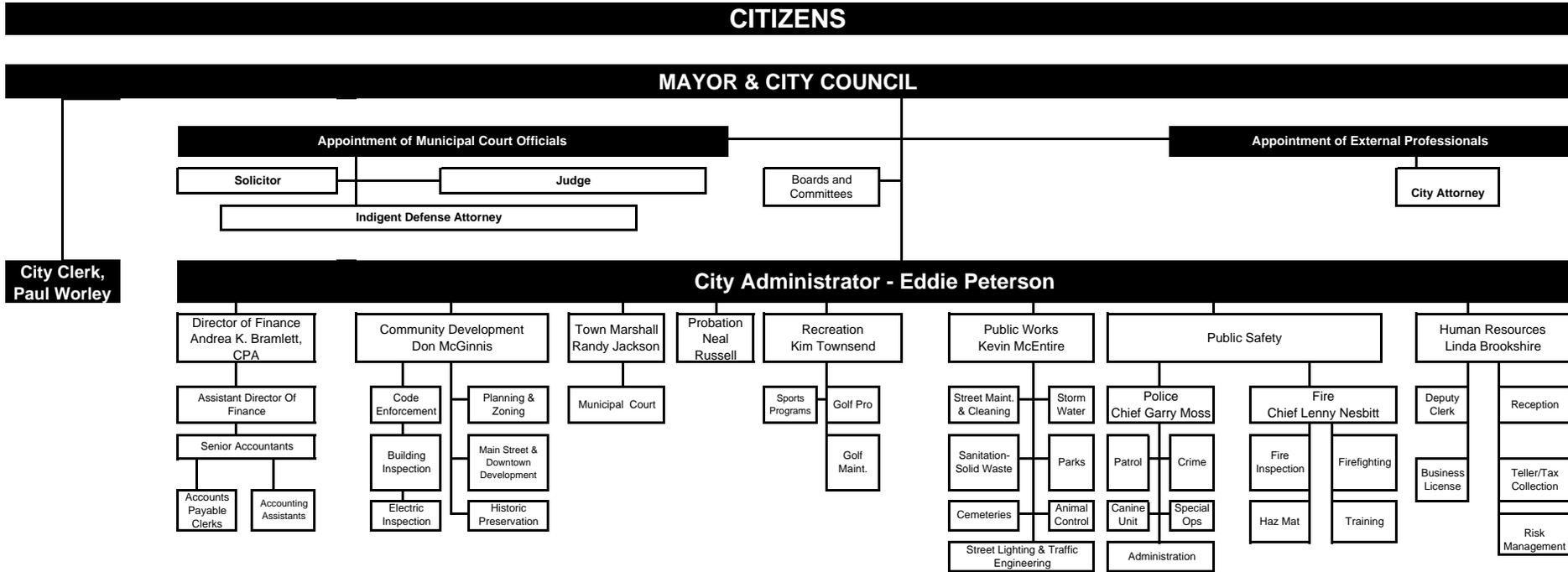
Appointed Officials and Management Related to Calhoun Utilities:

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 2015-2016 GOVERNMENTAL ORGANIZATIONAL CHART



CALHOUN UTILITIES

FISCAL 2015 - 2016 ORGANIZATIONAL CHART

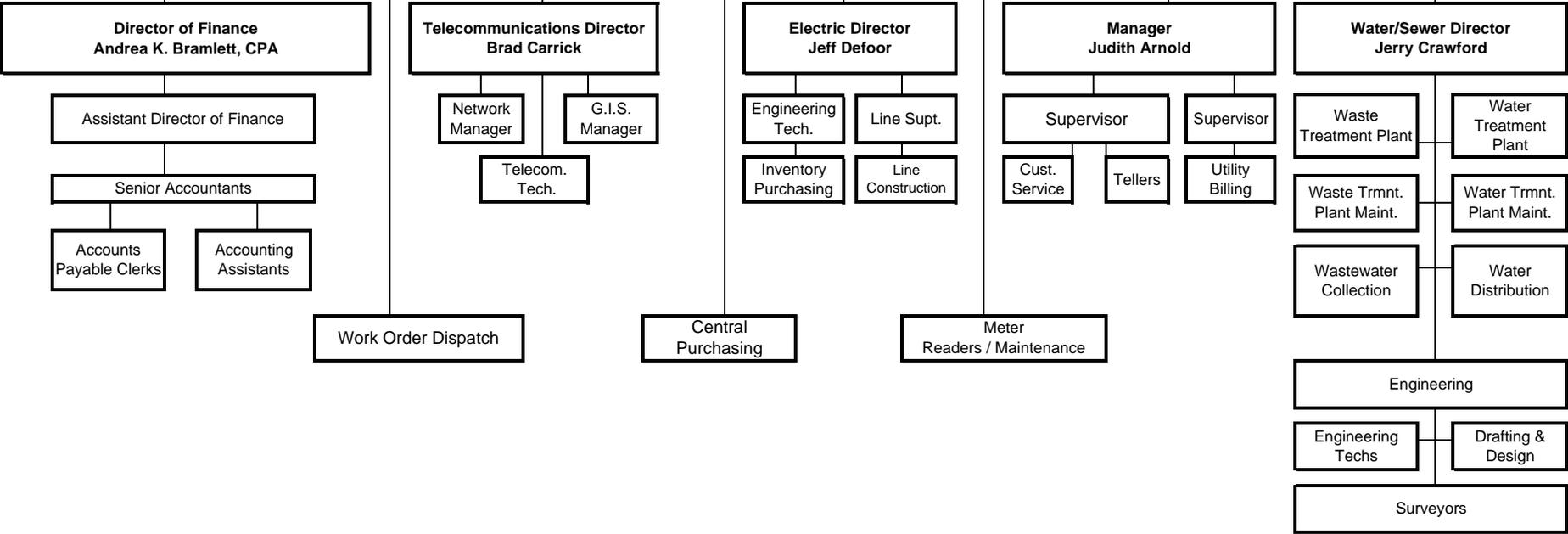
CITIZENS

MAYOR & COUNCIL

APPOINTED EXTERNAL PROFESSIONALS

City Attorney

General Manager - Larry Vickery





Legend

- Streets
- City of Calhoun Limits



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 for lease of assets/royalties and franchise fees. These transfers will be at a rate of 10% of gross billable sales or fees for fiscal year 2016 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% 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 12, 2014 and subsequent ordinances adopted thereafter, 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 both the general government of the City of Calhoun and 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 budget officer 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 ordinance;

NOW, THEREFORE, BE IT ORDAINED, the Mayor and Council of the City of Calhoun hereby adopt said budget for fiscal year July 1, 2015 through June 30, 2016.

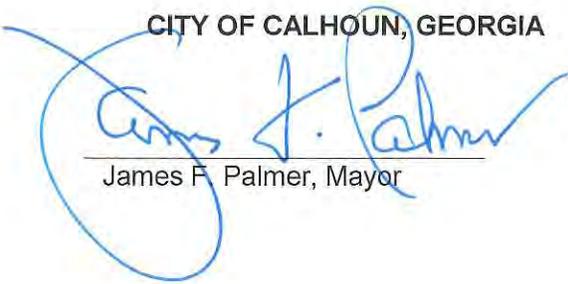
BE IT FURTHER ORDAINED, the expenditures shall not exceed the appropriations authorized by this budget or amendments thereto according to the budget policy. However, expenditures for the fiscal year shall not exceed actual funding available.

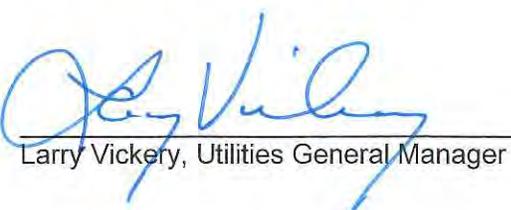
ADOPTED this the 15th day of June 2015.

Attest:


Eddie Peterson, City Administrator

CITY OF CALHOUN, GEORGIA


James F. Palmer, Mayor


Larry Vickery, Utilities General Manager

City of Calhoun
2016 Budget Summary
GENERAL GOVERNMENT

	2014 ACTUAL	2015 REVISED BUDGET	2016 BUDGET	% INCREASE (DECREASE)
General Fund				
Revenues				
Property Tax & Intangibles	\$ (1,769,079)	\$ (1,823,468)	\$ (1,639,400)	-10.1%
Franchise Tax	(2,090,205)	(2,081,561)	(2,145,551)	3.1%
Local Option Sales Tax	(2,347,026)	(2,270,979)	(2,415,000)	6.3%
Excise Tax	(2,295,268)	(2,302,000)	(2,390,300)	3.8%
License and Permit	(368,941)	(221,650)	(229,600)	3.6%
Intergovernmental	(531,128)	(908,560)	(557,440)	-38.6%
Charges for Services	(465,153)	(442,423)	(444,560)	0.5%
Fines and Forfeitures	(522,427)	(480,700)	(458,600)	-4.6%
Other Local Revenues	(2,920,063)	(3,034,459)	(3,061,009)	
Total Revenues	<u>(13,309,290)</u>	<u>(13,565,800)</u>	<u>(13,341,460)</u>	-1.7%
Expenditures				
Mayor and Council	140,396	200,428	362,074	80.7%
Elections	1,942	100	4,200	4100.0%
City Administrator	1,296,462	1,558,454	1,616,245	3.7%
Tax Administration	65,602	76,875	74,998	-2.4%
General Teller	53,819	56,561	63,683	12.6%
Human Resources	137,051	144,046	154,120	7.0%
Risk Management	4,292	4,900	4,750	-3.1%
General Administration	<u>1,699,564</u>	<u>2,041,364</u>	<u>2,280,070</u>	11.7%
Municipal Court	282,875	295,707	301,802	2.1%
Probation	134,531	136,723	138,565	1.3%
Custody of Prisoners	114,378	80,500	98,500	22.4%
Court Services	<u>531,784</u>	<u>512,930</u>	<u>538,867</u>	5.1%
Welfare related	63,113	66,938	67,693	1.1%
Auditorium	108	715	304	-57.5%
Depot	25,378	20,798	20,454	-1.7%
Community Center	6,603	6,857	7,965	16.2%
Library	254,656	319,283	344,514	7.9%
Community Services	<u>349,858</u>	<u>414,591</u>	<u>440,930</u>	6.4%
Regulatory Inspections and Enforcement	285,715	295,828	298,783	1.0%
Downtown Development	114,193	116,245	97,628	-16.0%
Airport	221,412	226,101	232,506	2.8%
Community Development	<u>621,320</u>	<u>638,174</u>	<u>628,917</u>	-1.5%

City of Calhoun
2016 Budget Summary
GENERAL GOVERNMENT

	2014 ACTUAL	2015 REVISED BUDGET	2016 BUDGET	% INCREASE (DECREASE)
Police Administration	364,796	374,570	379,372	1.3%
Detectives	566,164	606,341	599,786	-1.1%
Patrol	2,335,154	2,513,226	2,507,166	-0.2%
Special Operations	306,576	361,117	376,258	4.2%
Animal Control Administration	-	50,287	65,184	29.6%
Police Dispatching	110,779	108,312	112,823	4.2%
Police Department	<u>3,683,469</u>	<u>4,013,853</u>	<u>4,040,589</u>	0.7%
Fire Administration	208,215	196,382	202,631	3.2%
Firefighting	2,611,962	2,578,247	2,610,312	1.2%
Fire Inspection	141,366	147,364	148,483	0.8%
Fire Training Center	93,137	93,203	92,387	-0.9%
Fire Dispatching	55,389	54,156	56,411	4.2%
Fire Stations and Buildings	36,319	40,000	14,030	-64.9%
Fire Debt Service	175,913	119,734	21,186	-82.3%
Fire Department	<u>3,322,301</u>	<u>3,229,086</u>	<u>3,145,440</u>	-2.6%
Animal Control	84,477	116,774	87,606	-25.0%
Highways and Streets Admin	140,820	113,878	119,074	4.6%
Highways and Streets	1,090,224	1,545,025	1,110,861	-28.1%
Street Cleaning	93,514	95,217	83,157	-12.7%
Street Lighting	186,367	187,216	187,216	0.0%
Traffic Engineering	344,039	271,195	277,880	2.5%
Maintenance and Parks	318,510	353,737	349,195	-1.3%
Cemetery	171,240	168,714	175,358	3.9%
Parks Beautification	4,583	4,900	4,900	0.0%
Public Works	<u>2,433,774</u>	<u>2,856,656</u>	<u>2,395,247</u>	-16.2%
	<u>12,642,070</u>	<u>13,706,654</u>	<u>13,470,060</u>	-1.7%
Excess of Revenues (Over) Under Expenditures	(667,220)	140,854	128,600	-8.7%
Other Financing Sources (Uses)				
Sale of Assets	(141,023)	(12,500)	(7,500)	-40.0%
Transfers In	(379,034)	(128,354)	(121,100)	-5.7%
Transfers Out	10,542	-	-	
	<u>(509,515)</u>	<u>(140,854)</u>	<u>(128,600)</u>	-8.7%
Net Change in Fund Balance	<u>\$ (1,176,736)</u>	<u>\$ -</u>	<u>\$ -</u>	

City of Calhoun
2016 Budget Summary
GENERAL GOVERNMENT

	2014 ACTUAL	2015 REVISED BUDGET	2016 BUDGET	% INCREASE (DECREASE)
Special Revenue Funds				
Recreation Fund				
Revenues	\$ (983,247)	\$ (1,087,686)	\$ (1,100,855)	1.2%
Recreation Administration	74,643	78,385	157,289	100.7%
Participant Recreation	855,539	1,009,301	943,566	-6.5%
Total Expenditures	<u>930,182</u>	<u>1,087,686</u>	<u>1,100,855</u>	1.2%
Net Change in Fund Balance	<u>\$ (53,065)</u>	<u>\$ -</u>	<u>\$ -</u>	
Minor Special Revenue Funds				
	Net (Profit)			
	Loss			
UDAG Fund	(525,160)	22,300	28,500	27.8%
Home Investment Partnership Act	-	-	-	-
Confiscated Assets	39,361	6,600	6,250	-5.3%
Cherokee Mill Loft	83	-	-	-
School Tax Fund	-	-	-	-
Hotel/Motel Fund	-	547,595	580,000	5.9%
Capital Project Funds				
2005 SPLOST Fund	457,081	381,000	277,500	-27.2%
2011 SPLOST Fund	(298,921)	1,804,291	2,763,856	53.2%
School SPLOST Fund	-	-	-	-
2012 School Bond Capital Project	7,475,409	-	-	-
Debt Service Funds				
Golf Debt	-	367,877	368,463	0.2%
School Debt - Splost	(1,445,131)	3,697,687	3,917,355	5.9%
Agency Fund				
Municipal Court Fund	-	800,000	733,000	-8.4%
Solid Waste Fund				
Revenues	\$ (715,910)	\$ (726,829)	\$ (736,096)	1.3%
Collection	549,779	573,265	585,688	2.2%
Recycle	27,072	27,314	27,732	1.5%
Landfill	5,155	31,800	28,600	-10.1%
Yard Trimmings and Collections	96,511	94,450	94,076	-0.4%
Total Expenditures	<u>678,517</u>	<u>726,829</u>	<u>736,096</u>	1.3%
Net Change in Fund Balance	<u>\$ (37,393)</u>	<u>\$ -</u>	<u>\$ -</u>	
Golf Fund				
Revenues	\$ (778,771)	\$ (814,926)	\$ (934,410)	14.7%
Maintenance	508,353	546,809	698,101	27.7%
Pro Shop	323,645	268,117	236,309	-11.9%
Total Expenditures	<u>831,998</u>	<u>814,926</u>	<u>934,410</u>	14.7%
Net Change in Fund Balance	<u>\$ 53,227</u>	<u>\$ -</u>	<u>\$ -</u>	

**City of Calhoun
2016 Budget Summary
CALHOUN UTILITIES**

	2015 REVISED BUDGET	2016 PROPOSED BUDGET	CHANGE IN PRIOR YEAR BUDGET	PERCENT CHANGE
<i>WATER & SEWER FUND</i>				
SEWER FUND REVENUE	\$ (7,001,265)	\$ (6,510,109)	\$ (491,156)	-7.0%
Waste Treatment Plant	4,493,583	4,406,513	(87,070)	-1.9%
Waste Treatment Plant Maintenance	193,207	251,263	58,056	30.0%
Waste Treatment - Sludge Disposal/Bio Solids	133,889	121,346	(12,543)	-9.4%
Waste Water Collection Maintenance	2,041,736	1,683,819	(357,917)	-17.5%
Waste Water Collection Lift Stations	138,850	47,168	(91,682)	-66.0%
Total Sewer Expenses	7,001,265	6,510,109	(491,156)	-7.0%
WATER FUND REVENUE	(18,204,639)	(12,739,567)	(5,465,072)	-30.0%
Brittany Dr. Water Trmt. Plant/Big Springs Intake/Well	1,679,756	1,910,678	230,922	13.7%
Water Plant - Mauldin Rd. & Intakes	10,162,910	6,140,933	(4,021,977)	-39.6%
Water Treatment Plant - Maintenance	303,924	211,719	(92,205)	-30.3%
Water Plant - Distribution/Pump Station	338,225	371,014	32,789	9.7%
Water Distribution/Construction	5,719,824	4,105,223	(1,614,601)	-28.2%
Total Water Expenses	18,204,639	12,739,567	(5,465,072)	-30.0%
TOTAL WATER & SEWER FUND	\$ -	\$ -	\$ -	
<i>ELECTRIC FUND</i>				
ELECTRIC REVENUE	\$(38,907,988)	\$ (38,763,047)	\$ (144,941)	-0.4%
Electric - Distribution	38,711,181	38,581,204	(129,977)	-0.3%
Electric - Generator	196,807	181,843	(14,964)	-7.6%
Total Electric Expense	38,907,988	38,763,047	(144,941)	-0.4%
TOTAL ELECTRIC FUND	\$ -	\$ -	\$ -	

	2015 REVISED BUDGET	2016 PROPOSED BUDGET	CHANGE IN PRIOR YEAR BUDGET	PERCENT CHANGE
TELECOMMUNICATIONS FUND				
TELECOMMUNICATIONS REVENUE	\$ (1,248,109)	\$ (1,254,829)	\$ 6,720	0.5%
Telecom	1,248,109	1,254,829	6,720	0.5%
Total Telecom Expenses	1,248,109	1,254,829	6,720	
TOTAL TELECOMMUNICATIONS	\$ -	\$ -	\$ -	

UTILITY ADMN INT SERVICE FUND

UTILITY INTERNAL SERVICE REVENUE	\$ (3,207,342)	\$ (3,191,802)	\$ (15,540)	-0.5%
Administration	469,127	450,353	(18,774)	-4.0%
Finance	639,210	650,453	11,243	1.8%
Tellers	219,928	210,033	(9,895)	-4.5%
Purchasing	112,811	115,511	2,700	2.4%
Engineering	572,372	496,607	(75,765)	-13.2%
Work Order Dispatch	47,861	94,892	47,031	98.3%
GEO Info Service	194,375	220,447	26,072	13.4%
Customer Service	196,833	227,460	30,627	15.6%
Meter Reading	323,314	354,319	31,005	9.6%
Billing	391,911	371,727	(20,184)	-5.2%
Total ISF Expense	3,167,742	3,191,802	24,060	0.8%
TOTAL UTILITY INTERNAL SERVICE FUND	\$ -	\$ -	\$ -	

General Fund Summary of Capital Outlay

2011 SPLOST Capital Project	Capital leases - Police fleet	\$ 63,087	
	Buildings - Gym major repairs	60,000	
	Equipment - Street department F-750 \$73k, F-450 \$42k, F-150 4X4 \$25k, Animal Control F-150 4X4 w/ dog box \$26k, Parks Utility trailer \$3k, Cemetery (2) Zero turn mowers \$24k	192,750	
	Infrastructure - Project#183 - Peters St.	1,500,000	
	Transfer to Utilities - vehicles	244,500	\$ 2,060,337
2005 SPLOST Capital Project	Equipment for Training Ctr. #166 - Hose - \$18k, vehicles - \$38k.	\$ 56,000	
	Equipment for Sewer Plant - Phosphorous outlay for primary screw lift - \$87k & secondary screw lift - \$135k.	221,500	\$ 277,500
General Fund			
Airport	Infrastructure - Improvements	54,084	
Highways & Streets	Infrastructure - Streetscape IV #165	60,000	\$ 114,084
Golf Fund			
Golf Maintenance	Machinery - Greens roller - \$14k, Sand Star bunker w/ rake & sand cultivator - \$19k, green's mower - \$24k	\$ 57,000	\$ 57,000
		Total	\$ 2,565,921

Calhoun Utilities Summary of Capital Outlay

Waste Treatment Plant	Machinery - \$87k primary screw lift & \$135k secondary screw lift, funded by 2005 SPL and \$30k chlorine scrubber	\$ 251,500	\$ 251,500
Wastewater Collection Maintenance	Land - easements	\$ 5,000	
	Infrastructure - Line extensions	25,000	
	Infrastructure - Project #183 Peters Street Sewer Relocation	180,000	
	Machinery - \$12k Sewer service line camera	12,000	
	Vehicles - \$24k F-150 4X4 , funded by 2011 SPLOST	24,000	\$ 246,000
Brittany Drive Water Plant/ Intake & Wells	Site Improvements - Various	\$ 5,000	\$ 5,000
Mauldin Rd. Water Plant	Infrastructure - Proj. #187 Completion of concrete & baffles at Mauldin Rd. Water Treatment Plant	\$ 584,000	
	Vehicles - One 1/2 ton pick up, funded by 2011 SPLOST	22,500	\$ 606,500
Water Plant - Distribution Pump Station	Machinery - \$13k Addition of SCADA installation at Floyd County meter site	\$ 13,000	\$ 13,000

Calhoun Utilities

Summary of Capital Outlay

Water Construction	Infrastructure - Proj. #142 Galv. replacements-City	\$ 80,000	
	Infrastructure - Proj. #170 Line improvements Goat Rd, Newtown Rd	100,000	
	Infrastructure - Proj. #183 Peter St. relocation	343,687	
	Infrastructure - Proj. #191 2" Galvanized Pipe, GEFA	600,000	
	Machinery - \$72k for one 2 ton dump truck, funded by 2011 SPLOST; \$8k for equipment trailer	79,600	
	Vehicles - \$24k F150 4X4 truck, funded by 2011 SPLOST	24,000	\$ 1,227,287
Electric	Building - Addition for equipment storage	\$ 70,000	
	Infrastructure - Substation #5-\$55k, Replace outside concentric neutral at Forest Heights, Sewer Plant, Golden Circle, Recreation - \$75k, Replace 100 HID roadway lights with LED lights - \$65k.	195,000	
	Infrastructure - Proj. #189 Linda Lane, East May St	10,100	
	Infrastructure - Proj. #194 reliability & system loss, next phase	100,000	
	Infrastructure - Proj. #211 Exit 312 Lighting	50,000	
	Infrastructure - Proj. #214 Lenox Phase 2	30,000	
	Infrastructure - Proj. #217 Harbin Clinic	10,000	
	Vehicles - \$72k F-750 Dump Truck, funded by SPLOST	72,000	
	Machinery - \$10k Wire Trailer	10,000	\$ 547,100
Telecommunication	Vehicles - New vehicle, funded by 2011 SPLOST	\$ 30,000	
	Machinery - \$14k new OTDR, \$12k Analyzer	26,000	\$ 56,000
Internal Service Fund			
Utilites Administration	Buildings - Office improvements for Teller and Customer Service	\$ 5,000	
	Vehicles - New vehicle	30,000	
Geo Info Service	Computer - New server	25,000	
Meter Reading	Machinery - Drive by unit	15,000	
	Vehicles - Pick up truck	25,000	\$ 100,000
Total			\$ 3,052,387

City of Calhoun

Full Time Equivalent Employees by Function

Function/program	2010	2011	2012	2013	2014	2015
General Government						
Mayor and City Council	5	5	5	5	5	5
Administration	2	2	2	2	2	2
Tax Administration	1	1	1	1	1	1
Business License Clerk	1	1	1	1	1	1
Human Resources	2	2	2	2	2	2
Finance	4	4	0	0	0	0
	<u>15</u>	<u>15</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>
Judicial						
Court Services	3	3	3	3	3	3
Probation	2	2	2	2	2	2
	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
Public Safety						
Police	49	49	49	49	49	49
Fire	39	39	39	39	39	39
Animal Control	1	1	1	1	2	2
	<u>89</u>	<u>89</u>	<u>89</u>	<u>89</u>	<u>90</u>	<u>90</u>
Public Works						
Administration	1	1	1	1	1	1
Streets and highways	16	16	17	15	15	15
City Maintenance	6	6	6	7	7	7
Cemetery	4	3	3	3	3	3
	<u>27</u>	<u>26</u>	<u>27</u>	<u>26</u>	<u>26</u>	<u>26</u>
Health and Welfare						
Senior Citizens Activities	1	1	1	1	1	1
Culture and Recreation						
Recreation Department	14	15	15	13	13	13
Library	9	9	9	9	9	9
	<u>23</u>	<u>24</u>	<u>24</u>	<u>22</u>	<u>22</u>	<u>22</u>
Housing and Economic Development						
Mainstreet Program	1	1	1	1	1	1
Airport	4	4	2	3	3	3
Inspections	4	4	4	3	3	3
	<u>9</u>	<u>9</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
Utilities Administration						
Administration	5	4	2	2	2	1
Work Order			1	1	1	2
Finance	5	4	8	9	9	9
Billing	3	2	2	3	3	2
Customer Service	4	4	4	3	4	3
Tellers	3	4	3	4	5	5
Purchasing	2	2	2	2	2	2
Meter Reading	5	4	4	4	4	4
Engineering	6	6	6	6	6	5
GIS	2	2	2	2	2	2
	<u>35</u>	<u>32</u>	<u>34</u>	<u>36</u>	<u>38</u>	<u>35</u>
Electric System						
	<u>17</u>	<u>15</u>	<u>15</u>	<u>17</u>	<u>17</u>	<u>17</u>
Water and Sewer System						
Wastewater Treatment	9	9	10	10	10	10
Sewer Construction	12	11	11	11	11	11
Maintenance Crew	10	10	10	10	7	7
Water Treatment	7	7	8	9	9	10
Water Construction	22	22	22	22	19	20
	<u>60</u>	<u>59</u>	<u>61</u>	<u>62</u>	<u>56</u>	<u>58</u>
Fields Ferry Golf Course						
Pro Shop	9	9	9	5	4	3
Maintenance	8	8	7	7	5	7
	<u>17</u>	<u>17</u>	<u>16</u>	<u>12</u>	<u>9</u>	<u>10</u>

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>	<u>2015</u>
Telecommunications	4	4	4	4	4	4
Solid Waste	3	3	1.5	1.5	1.5	1.5
Total	305	299	296	294	287	287

City of Calhoun Budget Calendar for Fiscal Year 2015 - 2016

Date	Procedure	Action to be Taken By
February 9 - 12, 2015	Payroll budget information updated for distribution to department heads	Human Resource to prepare initial projections of payroll accounts for department head distribution
February 13, 2015	Distribute budget information to department heads and supervisors	Director of Finance
Feb. 16 - March 6, 2015	Dept. heads/supervisors prepare initial projections for mgmt. review	Supervisors and department heads
March 4 - 6, 2015	Department heads review proposals with immediate supervisor	Supervisors and department heads
March 9 - 20, 2015	Management meet and review department head proposals	Budget Officer, Director of Finance & department heads
March 23 - 31, 2015	Prepare first draft	Budget Officer and Finance Department
April 1 - 3, 2015	Review total combined first draft	Budget Officer
April 6, 2015	Prepare legal notice regarding public hearing to be held on May 11, 2015	City Clerk
April 7 – 17, 2015	Amend first draft for Council work session	Budget Officer and Finance Department
April 27, 2014	Council budget work session	Mayor, Council, Budget Officer
April 28 - May 8, 2015	Prepare second draft	Budget Officer and Finance Department
May 1, 2015	Publish ad for first public hearing to be held on May 11, 2015	Legal organ - City Clerk
May 11, 2015 - Noon	Noon work session with School Board	Mayor, Council, Budget Officer, School Board and Superintendent
May 11, 2015 - 7:00 p.m.	Public hearing	Mayor, Council
May 15, 2015	Prepare second legal notice of hearing on June 8, 2015	City Clerk
May 18, 2015	Receive School's draft of budget	Mayor, Council and Budget Officer
May 12 - June 5, 2015	Prepare final budget proposal	Budget Officer and Finance Department
May 29, 2015	Publish ad for public hearing to be held on June 8, 2015	Legal organ - City Clerk
June 8, 2015	Second public hearing	Mayor and Council
June 9 - 12, 2015	Prepare final draft	Budget Officer and Finance Department
June 15, 2015	Adoption of budget	Mayor and Council
June 16 – 30, 2015	Print final adopted budget and distribute to Mayor, Council, Library and upload to website	Finance Department

*The Council meeting for May 25 is assumed to be rescheduled to the 18th, due to Memorial Day and the June 22 one is assumed to be rescheduled to June 15 to allow the Mayor and Council to attend the GMA convention.

GENERAL FUND (100)

Revenue Summary

	FY 2014 <u>Actuals</u>	FY 2015 <u>Original Budget</u>	FY 2015 <u>Revised Budget</u>	FY 2016 <u>Budget</u>
Property Taxes				
31 1000 General Property Taxes	\$ (1,335,154)	\$ (1,399,668)	\$ (1,399,668)	\$ (1,314,000)
31 1001 General Property Taxes-Prior	(81,562)	(95,000)	(95,000)	(45,000)
31 1101 Refund Property Taxes	1,879	5,000	5,000	7,500
31 1110 Public Utility Tax	(10,610)	(10,500)	(10,500)	(11,500)
31 1201 Refund Prior Year	10,989	10,000	10,000	4,100
31 1310 Motor Vehicle Tax	(42,522)	(38,500)	(38,500)	(35,000)
31 1311 Title Ad Valorem Tax	(256,929)	(250,000)	(250,000)	(210,000)
31 1320 Mobile Home Tax	(3)	-	-	-
31 1340 Intangibles - Reg & Record	(15,335)	(10,000)	(10,000)	(10,500)
31 1600 Real Est. Transf. Tax & Other	(4,650)	(4,800)	(4,800)	(3,000)
31 9000 Pen. & Int. on Del. Taxes	(35,182)	(30,000)	(30,000)	(22,000)
Total Property Taxes	<u>(1,769,079)</u>	<u>(1,823,468)</u>	<u>(1,823,468)</u>	<u>(1,639,400)</u>
Franchise Tax				
31 1700 Franchise Tax-City	(1,583,619)	(1,595,756)	(1,595,756)	(1,627,252)
31 1701 Franchise Tax-Other	(465,873)	(445,000)	(445,000)	(475,000)
31 1760 Franchise - Tax - Telephone	(40,713)	(40,805)	(40,805)	(43,299)
Total Franchise Tax	<u>(2,090,205)</u>	<u>(2,081,561)</u>	<u>(2,081,561)</u>	<u>(2,145,551)</u>
Sales Tax				
31 3100 Local Option Sales Tax	<u>(2,347,026)</u>	<u>(2,270,979)</u>	<u>(2,270,979)</u>	<u>(2,415,000)</u>
Excise Tax				
31 3101 County Excise Tax	(73,633)	(112,000)	(112,000)	(140,000)
31 4200 Beer Tax	(287,245)	(281,000)	(281,000)	(281,000)
31 4201 Wine Tax	(35,147)	(35,000)	(35,000)	(35,000)
31 4202 Liquor Tax	(50,613)	(50,000)	(50,000)	(50,000)
31 4203 Liquor Pouring Tax	(13,476)	(11,000)	(11,000)	(16,000)
31 6100 Business & Occupational Taxes	(393,069)	(380,000)	(380,000)	(400,000)
31 6101 Business Taxes (EMC)	(468,873)	(473,000)	(473,000)	(480,000)
31 6102 Gross Receipts Gas Marketers	(88,301)	(85,000)	(85,000)	(79,000)
31 6200 Insurance Premium Taxes	(807,289)	(800,000)	(800,000)	(835,000)
31 6300 Financial Institution Taxes	(74,476)	(72,500)	(72,500)	(72,000)
31 9400 Pen. & Int. on Del. Business Lic.	(3,146)	(2,500)	(2,500)	(2,300)
Excise Tax	<u>(2,295,268)</u>	<u>(2,302,000)</u>	<u>(2,302,000)</u>	<u>(2,390,300)</u>
License & Permit				
32 1000 Business Regulatory Fees	(144,958)	(145,000)	(54,525)	(52,000)
32 1005 Business License Application Fee	(1,400)	(1,200)	(1,200)	(1,300)
32 1006 Fire Permits	(500)	(500)	(500)	(200)
32 1110 Beer Retail License	-	-	(22,500)	(23,000)
32 1120 Wine Retail License	-	-	(14,250)	(15,000)
32 1130 Liquor Retail License	-	-	(24,000)	(30,000)
32 1140 Pouring License (All)	-	-	(29,500)	(31,000)
32 1141 Temp Liq/Beer Event Permit	-	-	(225)	(300)
32 1310 Fire Permits	(3,120)	(3,500)	(3,500)	-
32 1330 Plumbing Permits/ HVAC	(31,627)	(12,000)	(12,000)	(12,000)
32 1340 Electric Permits	(19,710)	(11,000)	(11,000)	(11,000)
32 2111 Building Permits	(157,310)	(40,000)	(40,000)	(45,000)
32 2120 Soil & Sedimentation Permits	(1,540)	(400)	(400)	(600)
32 2121 Grading Permits	(2,070)	(1,100)	(1,100)	(1,100)

GENERAL FUND (100)

Revenue Summary

	FY 2014 <u>Actuals</u>	FY 2015 <u>Original Budget</u>	FY 2015 <u>Revised Budget</u>	FY 2016 <u>Budget</u>
32 2140 Sign Permits	(4,591)	(3,000)	(3,000)	(3,000)
32 2150 Fuel System Installation Permits	-	(500)	(500)	(500)
32 2210 Zoning & Annexation Fees	(900)	(600)	(600)	(600)
32 3900 Other Sprinkler Permit	(105)	(2,500)	(2,500)	(2,000)
32 3902 NPDES Permits	(1,110)	(350)	(350)	(1,000)
Total License & Permit	<u>(368,941)</u>	<u>(221,650)</u>	<u>(221,650)</u>	<u>(229,600)</u>
Intergovernmental				
33 1110 Dept. of Justice- Overtime Reimb.	(3,648)	(6,000)	(6,000)	(6,000)
33 1120 DOJ- Bulletproof Vest Grant	-	(4,000)	(4,000)	-
33 1130 DOJ- ATF Overtime Reimb.	(272)	(500)	(500)	(500)
33 1130 158-GSAR	-	(30,000)	(30,000)	(20,000)
33 4100 158-GSAR	(61,570)	-	-	-
33 4110 165-St Direct	-	(400,000)	(400,000)	-
33 4113 State of Georgia Highway Safety	(7,998)	(10,000)	(10,000)	-
33 4311 DOT- LMIG Grant	(129,010)	(130,000)	(130,000)	(178,878)
33 4311 205-DOT- LMIG Grant	(78,890)	-	-	-
33 5000 Local Grants-Gordon Co.- Library	(142,509)	(187,137)	(187,137)	(200,786)
33 7000 In Lieu of Taxes-Housing Authority	(34,625)	(29,000)	(29,000)	(35,000)
33 7002 Airport Authority - Reimbursement	(72,606)	(78,034)	(78,034)	(81,634)
33 7003 IG-Reimbursement	-	(33,889)	(33,889)	(34,642)
Total Intergovernmental	<u>(531,128)</u>	<u>(908,560)</u>	<u>(908,560)</u>	<u>(557,440)</u>
Charges for Services				
34 1120 Probation Fees	(196,158)	(185,000)	(185,000)	(180,000)
34 1190 Community Service Fees	(3,570)	(3,500)	(3,500)	(1,000)
34 1311 Maintenance Fees	(2,040)	(2,000)	(2,000)	(2,000)
34 1400 Charges-Copies & Paper	(779)	(500)	(500)	-
34 1700 Indirect Cost Alloc.-Serv. Fees	(148,675)	(154,380)	(154,380)	(162,595)
34 1910 Election Qualifying Fees	(435)	-	-	(720)
34 2120 Accident Reports	(6,515)	(7,500)	(7,500)	(6,000)
34 3918 Street Special Services - Dept.	(6,470)	(500)	(500)	(1,500)
34 3928 Maint. Special Services - Depts.	(11,253)	(1,000)	(1,000)	(25,000)
34 4275 SV - Community Development	(6,000)	-	-	-
34 6000 Background Check Fees	(13,270)	(13,500)	(13,500)	(11,000)
34 6100 Animal Control Sales & Fines	(1,655)	(1,000)	(1,000)	(3,000)
34 6101 Dog Vaccinations	(252)	(10,368)	(10,368)	(500)
34 9100 Cemetery Lot Sales	(20,700)	(16,000)	(16,000)	(11,000)
34 9300 Bad Check Fees	(70)	(75)	(75)	(245)
39 1108 Transfer In - Fine Admin. Fees	(47,311)	(47,100)	(47,100)	(40,000)
Total Charges for Services	<u>(465,153)</u>	<u>(442,423)</u>	<u>(442,423)</u>	<u>(444,560)</u>
Fines and Forfeitures				
35 1000 Police Fines	(13,383)	-	-	-
35 1111 Restitution	(135)	(200)	(200)	(500)
35 1930 Parking Violations	(255)	(300)	(300)	(800)
35 2200 Other Confiscations	(1,503)	(1,200)	(1,200)	(3,000)
39 1130 Trans. - Muni. Court Agency Fund	(507,151)	(479,000)	(479,000)	(454,300)
Total Fines and Forfeitures	<u>(522,427)</u>	<u>(480,700)</u>	<u>(480,700)</u>	<u>(458,600)</u>

GENERAL FUND (100)

Revenue Summary

	<u>FY 2014</u> <u>Actuals</u>	<u>FY 2015</u> <u>Original Budget</u>	<u>FY 2015</u> <u>Revised Budget</u>	<u>FY 2016</u> <u>Budget</u>
Other Local Revenues				
36 1000 Interest Revenues	(3,658)	(3,000)	(3,000)	(28,125)
37 1001 Donations - Police Department	-	-	-	(500)
37 1002 Donations - Fire Department	(259)	-	-	(500)
37 1007 Donations - Animal Control	(50)			
38 1001 Rents & Royalties	(2,907,510)	(3,028,309)	(3,028,309)	(3,029,384)
38 3100 Insurance Reimbursement	(4,640)	-	-	-
38 5001 Sale of Street Signs	(12)	-	-	-
38 9000 Miscellaneous Revenue	(3,082)	(2,500)	(2,500)	(2,000)
38 9001 Sales Tax Vendor's Fee	(2)	-	-	-
38 9003 Employee Jury Duty Pay	(135)	(150)	(150)	-
38 9005 Sale of Scrap / Surplus	(715)	(500)	(500)	(500)
Total Other Local Revenues	<u>(2,920,063)</u>	<u>(3,034,459)</u>	<u>(3,034,459)</u>	<u>(3,061,009)</u>
Other Financing Sources				
39 1106 Transfer in - Solid Waste Fund	-	(11,304)	(11,304)	-
39 1113 Trans.in-Other Internal Svc. Fund	(39,600)	(39,600)	(39,600)	(39,600)
39 1114 Transfer in - Confiscated Assets	(10,671)	-	-	-
39 1119 Hotel/Hotel Revenue	(29,378)	(34,225)	(34,225)	(36,250)
39 1125 Trans in-In-kind Gen. labor/eq.	(9,396)	-	-	-
39 1126 Trans in-In-kind Utility labor/eq.	(24,818)	(9,000)	(9,000)	(9,000)
39 1134 Transfer in - SPLOST	(235,711)	-	-	-
39 1135 Transfer in - Hotel/Hotel	(29,378)	(34,225)	(34,225)	(36,250)
39 1146 Transfer in - Cherokee Mill Loft	(82)	-	-	-
39 2100 Sale of Assets	(2,049)	(7,500)	(7,500)	(7,500)
39 2101 Gain Non Tax	(138,974)	(5,000)	(5,000)	-
Sub-Total	<u>(520,057)</u>	<u>(140,854)</u>	<u>(140,854)</u>	<u>(128,600)</u>
Total General Fund Revenue	<u>\$ (13,829,347)</u>	<u>\$ (13,706,654)</u>	<u>\$ (13,706,654)</u>	<u>\$ (13,470,060)</u>

GENERAL ADMINISTRATION



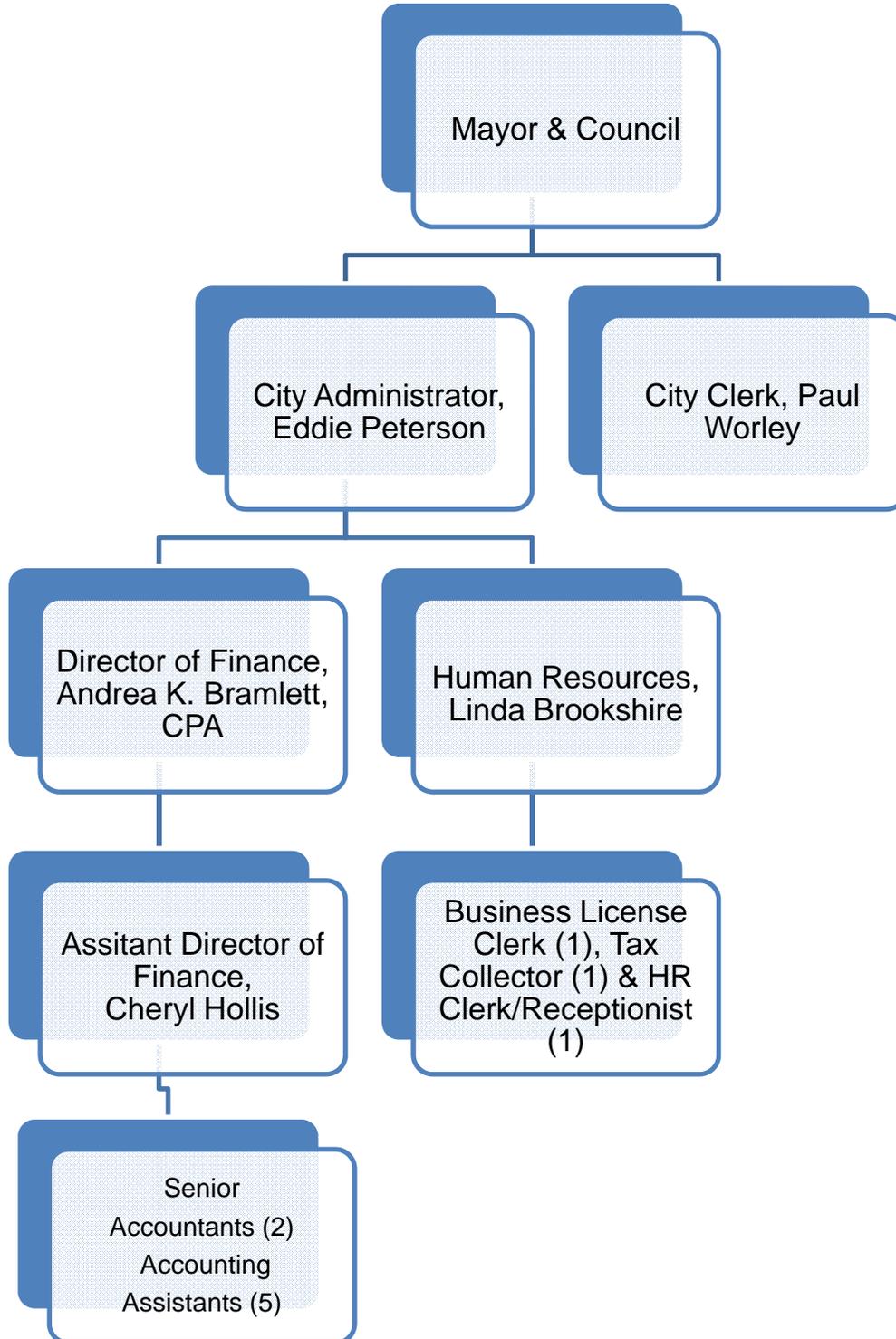
The department of General Administration is made up of several different divisions, including Mayor and Council, Elections, City Administrator, Tax Administration, Human Resources and Risk Management.

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

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1101110) MAYOR AND COUNCIL						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 33,600	\$ 33,600	\$ 33,600	\$ 33,600	\$ 48,000
512100	Group Insurance	9,367	10,912	11,536	11,536	11,254
512101	Insurance Deduct. Reimburse	483	190	240	240	240
512401	Retirement Plan Empl. Cont.	19,200	19,200	19,200	19,200	19,200
512402	Retirement Plan Admin. Costs	500	500	500	500	500
Purchased & Contracted Services						
521201	Legal & Auditing	9,173	11,232	15,000	15,000	14,000
523104	Surety Bonds	7	6	10	10	10
523105	Public Officials Liability Ins.	4,662	4,410	5,000	5,000	3,340
523200	Telephone - City Service	711	720	750	750	750
523203	Data Service - City	1,622	1,768	1,800	1,800	1,800
523209	Internet Service	2,704	2,930	2,800	2,800	2,800
523210	E-mail Service	210	210	210	210	210
523220	Postage	-	55	100	100	100
523300	Advertising	1,393	1,467	1,500	1,500	1,600
523400	Printing & Binding	550	624	550	550	550
523500	Travel	7,331	11,834	12,000	12,000	12,000
523600	Dues & Fees	26,172	30,121	30,000	30,000	30,000
523700	Education & Training	5,015	4,379	6,000	6,000	5,500
Supplies						
531100	General Supplies & Materials	98	506	800	800	700
531120	Office Supplies	-	409	600	600	500
531300	Food for Meetings	3,002	4,681	3,000	3,000	4,500
531600	Small Equipment <\$5000	1,425	-	1,450	1,450	100
531601	Computers/Printers/Software	-	-	50	50	1,400
531700	Miscellaneous	299	642	500	500	300
Other						
576000	Contingency	-	-	78,232	53,232	202,720
TOTAL	MAYOR & COUNCIL	<u>\$ 127,523</u>	<u>\$ 140,396</u>	<u>\$ 225,428</u>	<u>\$ 200,428</u>	<u>\$ 362,074</u>

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1101400) ELECTIONS						
Purchased & Contracted Services						
521201	Legal	\$ -	\$ 33	\$ -	\$ -	\$ 1,000
521205	Consulting	-	1,868	-	-	3,000
523300	Advertising	-	-	100	100	100
Supplies						
531300	Food for Meetings	-	42	-	-	100
TOTAL	ELECTIONS	<u>\$ -</u>	<u>\$ 1,942</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 4,200</u>

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
(1101511) CITY ADMINISTRATOR						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 141,475	\$ 144,391	\$ 156,409	\$ 156,409	\$ 171,740
512100	Group Insurance	16,004	12,062	12,631	12,631	12,449
512101	Insurance Deduct. Reimburse	483	190	240	240	240
512200	FICA Contributions	8,449	8,862	9,697	9,697	10,648
512300	Medicare	1,976	2,072	2,268	2,268	2,490
512401	Retirement Plan Empl. Cont.	9,192	8,752	9,447	9,447	9,632
512402	Retirement Plan Admin. Costs	306	319	344	344	371
512700	Workers' Comp. Insurance	126	188	189	189	341
Purchased & Contracted Services						
521201	Legal & Auditing	24,435	24,358	20,000	20,000	20,000
521205	Consulting	-	800	-	-	-
522002	Exterminating Services	310	310	300	300	310
522110	Garbage Pick-up Service	584	584	590	590	590
522200	Interdept. Services & Labor	715	2,004	6,000	6,000	6,000
522201	Vehicle Repair & Maintenance	246	2,705	1,000	1,000	1,000
522202	Repairs & Maint. - Equip.	14,441	13,217	13,000	13,000	14,700
522203	Repairs & Maint. - Bldgs.	1,445	450	5,000	5,000	5,000
522203	213 Repairs & Maint. - Bldgs.	-	-	-	14,000	-
522320	Rental of Equipment	3,180	3,180	3,500	3,500	3,500
523001	Other Purchased Services	905	275	300	300	300
523101	General Liability Insurance	3,318	4,363	3,885	3,885	4,182
523102	Property Insurance	842	786	935	935	796
523103	Vehicle Insurance	772	530	650	650	453
523104	Surety Bonds	27	27	30	30	30
523200	Telephone - City Service	6,080	5,621	6,500	6,500	5,750
523203	Data Service - City	11,831	11,005	12,000	12,000	11,250
523205	Cell Phone	747	692	1,000	1,000	1,000
523209	Internet Service	3,284	3,084	3,300	3,300	3,200
523210	E-mail Service	399	343	425	425	425
523220	Postage	5,652	4,936	5,500	5,500	5,500
523300	Advertising	2,075	530	3,000	3,000	2,000
523400	Printing & Binding	2,600	3,492	3,000	3,000	3,500
523500	Travel	2,075	2,947	3,000	3,000	3,250
523600	Dues & Fees	5,691	3,959	3,350	3,350	4,000
523604	Bank Service Charges	-	(1)	-	-	3,350
523700	Education & Training	7,619	5,036	3,000	3,000	3,000
523901	Floral Services	75	-	-	-	-
Supplies						
531100	General Supplies & Materials	659	839	2,000	2,000	2,500
531120	Office & Computer Supplies	589	431	1,750	1,750	1,500
531125	Printer & Copier Supplies	1,733	2,626	3,000	3,000	3,000
531141	Vehicle Repair & Maintenance	334	104	250	250	250
531142	Repairs & Maint. - Bldgs.	95	925	1,000	1,000	1,000
531142	213 Repairs & Maint. - Bldgs.	-	-	-	2,000	-
531210	Water & Sewer Service - City	5,900	7,228	5,000	5,000	6,000
531220	Natural Gas Service	2,405	3,257	2,750	2,750	3,000
531230	Electric Service - City	14,872	16,769	18,000	18,000	18,000
531270	Gasoline	704	476	1,000	1,000	1,000
531300	Food for Meetings	171	59	200	200	200
531400	Books & Periodicals	620	311	500	500	300
531600	Small Equipment <\$5000	735	86	1,500	1,500	1,500
531601	Computer Equipment <\$5000	675	1,530	1,500	1,500	1,500

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Capital Outlay						
541100	Land	58,131	-	-	-	-
541200	161 Site Improvements	8,893	34,175	-	-	-
541200	213 Site Improvements	-	-	-	9,000	-
541300	Buildings	-	-	-	-	-
Interfund/Interdepartmental Charges						
554100	Interfund Allocation - Utilities	252,007	294,415	351,840	351,840	322,329
Other Charges						
573900	Cash Over or Short	(1)	-	25	25	10
Other Financing Uses						
611003	211 Transfer Out - Electric	-	-	68,450	68,450	72,500
611006	Trans. Out - Solid	142,166	-	-	-	-
611011	Transfers Out - Labor & Eq.-GF	1,085	10,542	-	-	-
611013	Transfers Out - Labor & Eq.-UT	586	-	-	-	-
611020	Transfer Out - Recreation	301,796	289,706	375,887	375,887	446,697
611033	Trans.- G. O. Debt Serv. (Golf)	368,928	371,455	367,877	367,877	368,463
611044	Transfer Out - SPLOST	-	-	40,435	40,435	55,499
611061	Transfers Out - Cher. Mill Loft	7,387	-	-	-	-
TOTAL	CITY ADMINISTRATION	\$ 1,447,829	\$ 1,307,003	\$ 1,533,454	\$ 1,558,454	\$ 1,616,245

CITY ADMINISTRATOR FOOTNOTES

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

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1101514) TAX ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 30,809	\$ 31,628	\$ 32,764	\$ 32,764	\$ 32,905
511300	Overtime	461	463	510	510	245
512100	Group Insurance	9,420	10,970	11,536	11,536	11,254
512101	Insurance Deduct. Reimburse	241	190	240	240	240
512200	FICA Contributions	1,546	1,629	2,063	2,063	2,055
512300	Medicare	362	381	475	475	480
512401	Retirement Plan Empl. Cont.	2,059	1,891	1,948	1,948	1,966
512402	Retirement Plan Admin. Costs	68	69	71	71	76
512700	Workers' Comp. Insurance	64	59	58	58	67
Purchased and Contracted Services						
521201	Legal	390	390	5,000	5,000	3,000
521300	Technical	12,732	11,295	15,000	15,000	15,000
522200	Repairs & Main't - Departments	-	149	-	-	-
523104	Surety Bonds	6	6	10	10	10
523300	Advertising	1,421	561	1,500	1,500	1,500
523400	Printing & Binding	4,727	4,614	5,000	5,000	5,500
523500	Travel	-	30	100	100	100
523700	Education and Training	-	-	250	250	250

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Supplies						
531100	General Supplies	22	-	25	25	25
531120	Office Supplies	70	-	75	75	75
531400	Books & Periodicals	205	205	250	250	250
531601	Computer Equipment <\$5000	-	1,074	-	-	-
TOTAL	TAX ADMINISTRATION	\$ 64,602	\$ 65,602	\$ 76,875	\$ 76,875	\$ 74,998

TAX ADMINISTRATION FOOTNOTES

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

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1101515) GENERAL TELLER						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 36,206	\$ 36,010	\$ 36,856	\$ 36,856	\$ 38,730
512100	Group Insurance	9,420	10,970	11,536	11,536	11,254
512101	Insurance Deduct. Reimburse	241	190	240	240	240
512200	FICA Contributions	2,161	2,184	2,285	2,285	2,401
512300	Medicare	505	511	534	534	562
512401	Retirement Plan Empl. Cont.	2,353	2,161	2,226	2,226	2,247
512402	Retirement Plan Admin. Costs	78	79	81	81	87
512700	Workers' Comp. Insurance	64	59	58	58	67
Purchased & Contracted Services						
521201	Legal	890	748	1,000	1,000	1,000
521203	Computer Consulting	-	-	-	-	5,300
521300	Technical Services	275	175	300	300	300
522200	Repairs & Maint. - Depart.	93	-	100	100	100
523104	Surety Bonds	7	7	10	10	10
523300	Advertising	34	-	50	50	50
523400	Printing & Binding	-	-	200	200	200
523500	Travel	438	440	500	500	500
523600	Dues & Fees	72	70	85	85	85
523700	Education & Training	100	100	250	250	250
Supplies						
531120	Office & Computer Supplies	78	116	150	150	200
531601	Computer Equipment <\$5000	-	-	100	100	100
TOTAL	TELLERS	\$ 53,014	\$ 53,819	\$ 56,561	\$ 56,561	\$ 63,683

GENERAL TELLER FOOTNOTES

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

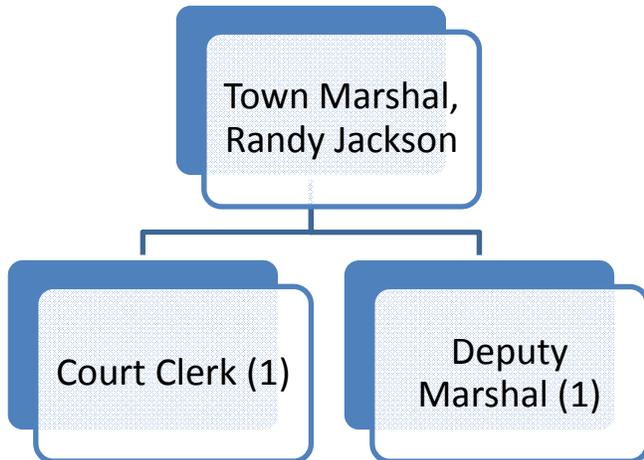
		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1101540) HUMAN RESOURCES						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 91,853	\$ 94,844	\$ 97,321	\$ 97,321	\$ 106,846
511300	Overtime	208	-	102	102	-
512100	Group Insurance	18,527	22,437	23,570	23,570	23,013
512101	Insurance Deduct. Reimburse	483	379	480	480	480
512200	FICA Contributions	5,294	5,577	6,040	6,040	6,624
512300	Medicare	1,238	1,305	1,411	1,411	1,549
512401	Retirement Plan Empl. Cont.	6,342	5,697	5,872	5,872	5,926
512402	Retirement Plan Admin. Costs	211	208	214	214	228
512700	Workers' Comp. Insurance	128	118	116	116	134
Purchased & Contracted Services						
521201	Legal	1,528	800	3,300	3,300	2,500
522200	Interdept. Services & Labor	-	-	100	100	100
523104	Surety Bonds	18	18	20	20	20
523220	Postage	942	1,136	-	-	1,000
523300	Advertising	-	34	100	100	100
523400	Printing & Binding	1,081	289	1,000	1,000	750
523500	Travel	518	387	400	400	750
523600	Dues & Fees	145	305	200	200	300
523700	Education & Training	420	-	150	150	300
Supplies						
531100	General Supplies	994	-	600	600	1,500
531120	Office & Computer Supplies	1,486	1,606	1,000	1,000	1,000
531125	Printer & Copier Supplies	295	295	350	350	300
531140		-	11	-	-	-
531400	Books & Periodicals	491	533	500	500	600
531601	Computer Equipment <\$5000	-	1,074	1,200	1,200	100
TOTAL	HUMAN RESOURCES	\$ 132,201	\$ 137,051	\$ 144,046	\$ 144,046	\$ 154,120

HUMAN RESOURCES FOOTNOTES

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

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1101555) RISK MANAGEMENT						
Purchased & Contracted Services						
523700	Education & Training	\$ 50	\$ 140	\$ 150	\$ 150	\$ 150
Supplies						
531100	General Supplies	3,500	3,795	4,000	4,000	4,000
531120	Office & Computer Supplies	74	-	200	200	100
531300	Food for Meetings	368	338	550	550	500
531400	Books & Periodicals	20	19	-	-	-
TOTAL	RISK MANAGEMENT	\$ 4,012	\$ 4,292	\$ 4,900	\$ 4,900	\$ 4,750

MUNICIPAL COURT SERVICES



**Town Marshal,
Randy Jackson**



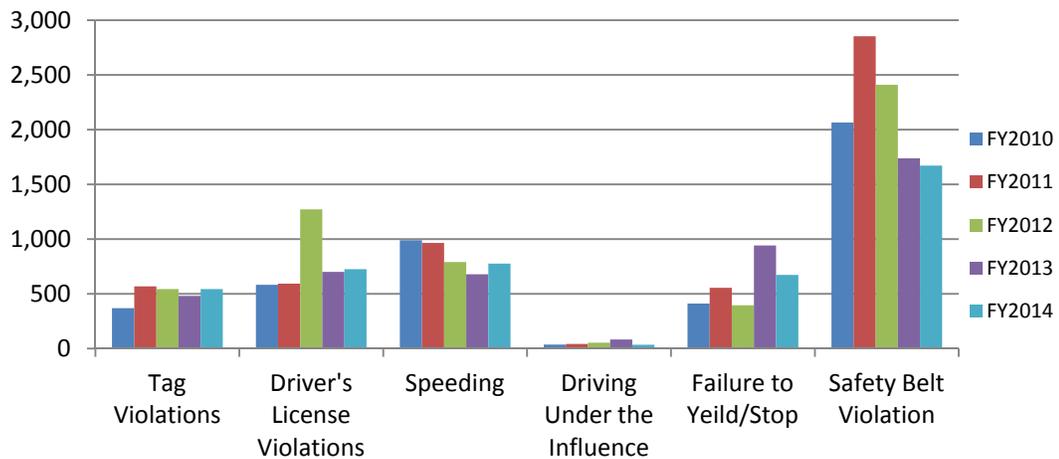
The Municipal Court provides court administration; management of prisoners held in custody at the county jail and is responsible for collecting fines and fees imposed by the court. Municipal Court is responsible for the management of prisoners who have cases in this court from other area jails. Municipal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

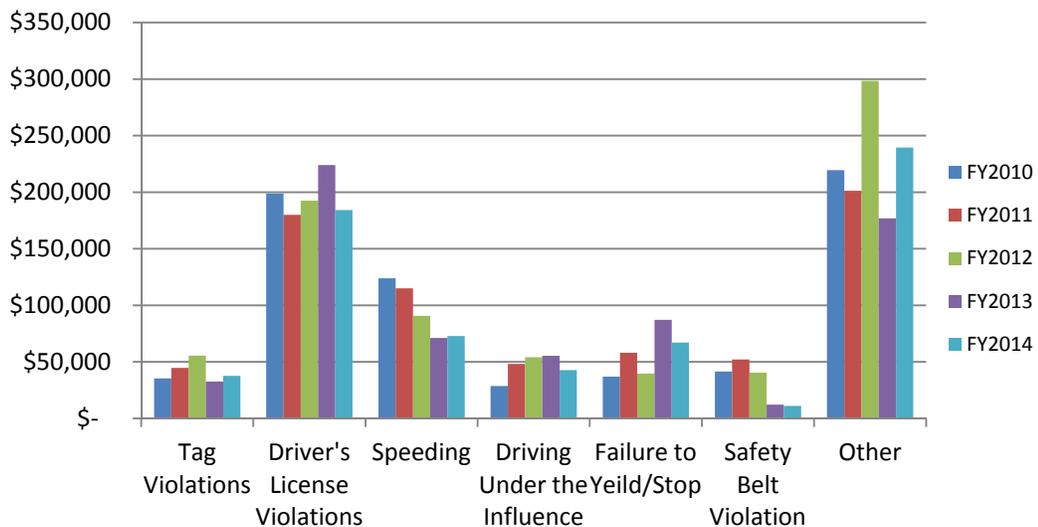
MUNICIPAL COURT SERVICES

Municipal Court has maintained the same number of personnel (3) for several years now. Since fiscal year 2010, Municipal Court has sustained a 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

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(1102650) MUNICIPAL COURT ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 125,318	\$ 125,481	\$ 127,854	\$ 127,854	\$ 132,543
511300	Overtime	4,272	4,424	5,516	5,516	10,200
512100	Group Insurance	28,677	33,333	35,033	35,033	34,185
512101	Insurance Deduct. Reimburse	724	569	720	720	720
512200	FICA Contributions	7,218	7,584	8,269	8,269	8,973
512300	Medicare	1,688	1,774	1,854	1,854	2,098
512401	Retirement Plan Empl. Cont.	8,175	7,365	7,488	7,488	7,557
512402	Retirement Plan Admin Costs	272	268	273	273	291
512700	Workers' Compensation	224	193	175	175	200
Purchased & Contracted Services						
521201	Legal & Auditing	21,336	23,345	22,000	22,000	22,000
521202	City Court Judge	14,400	14,400	14,400	14,400	14,400
521209	Indigent Legal Services	13,545	13,955	18,200	18,200	18,200
522002	Exterminating Services	62	93	105	105	105
522110	Garbage Pickup - City Service	140	171	180	180	180
522130	Janitorial Services	162	65	500	500	500
522200	Interdept. Services & Labor	1,164	589	1,200	1,200	1,200
522201	Repairs & Maint. - Vehicles	756	368	1,200	1,200	2,000
522202	Repairs & Maint. - Equip.	24	7	50	50	50
522203	Repairs & Maint. - Bldgs.	224	384	500	2,100	500
522320	Rental of Equipment	1,096	1,096	1,100	1,100	1,100
523001	Other Purchased Services	100	93	150	150	300
523101	General Liability Insurance	635	870	1,080	1,080	793
523102	Property Insurance	136	161	170	170	156
523103	Vehicle Insurance	685	892	1,100	1,100	1,096
523104	Surety Bonds	24	24	25	25	25
523200	Telephone - City Service	3,189	3,288	3,200	3,200	3,250
523203	Data Service - City	2,708	2,699	3,000	3,000	3,000
523207	Courtware Software	7,229	7,230	7,235	7,235	7,250
523209	Internet Service	960	960	1,000	1,000	1,000
523210	E-mail Service	126	126	130	130	130
523300	Advertising	125	75	150	150	150
523400	Printing & Binding	165	302	1,000	1,000	1,000
523500	Travel	3,748	2,948	4,000	4,000	4,200
523600	Dues & Fees	225	347	500	500	500
523700	Education & Training	5,705	1,120	3,700	3,700	3,700
523850	Contract Labor	520	150	500	500	500
Supplies						
531100	General Supplies & Materials	350	605	800	800	800
531120	Office & Computer Supplies	1,116	888	1,050	1,050	1,050
531125	Printer & Copier Supplies	1,017	704	1,000	1,000	1,200
531130	Purchased Uniforms	1,919	1,683	1,950	1,950	1,950
531140	Repairs & Maint. - Equip.	-	-	100	100	100
531141	Repairs & Maint. - Vehicles	337	1,033	1,200	1,200	1,200
531142	Repairs & Maint. - Bldgs.	-	-	100	100	150
531143	Repairs & Maint. - Systems	29	-	-	-	-
531210	Water & Sewer	58	89	100	100	100
531220	Natural Gas	841	1,123	950	950	950
531230	Electric - City	2,637	3,204	3,500	3,500	3,500
531270	Gasoline	1,705	1,375	1,500	1,500	1,800
531400	Books & Periodicals	258	262	100	100	150
531600	Small Equipment <\$5000	-	301	2,200	2,200	2,200
531601	Equipment - Printer, Software	64	2,694	2,600	2,600	2,600

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Capital Outlay						
541300	Buildings	-	12,167	5,000	3,400	-
TOTAL	MUNICIPAL COURT	<u>\$ 266,086</u>	<u>\$ 282,875</u>	<u>\$ 295,707</u>	<u>\$ 295,707</u>	<u>\$ 301,802</u>

**MUNICIPAL COURT ADMINISTRATION
FOOTNOTES**

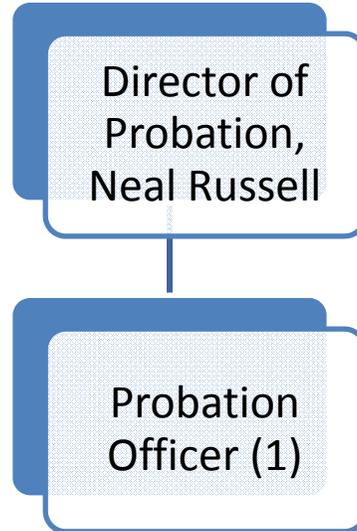
1 Three full time employees are included in the Regular Employee Wages

MUNICIPAL PROBATION

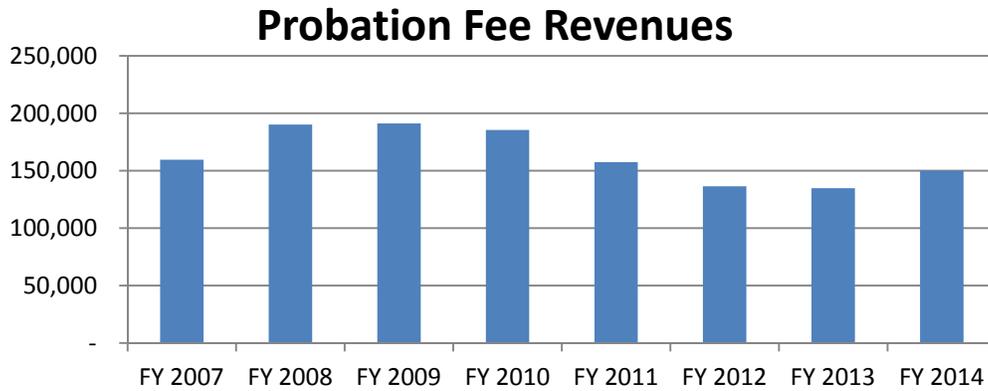


**Director of Probation,
Neal Russell**

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 probation 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



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.



		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1102651) PROBATION ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 63,964	\$ 71,465	\$ 73,734	\$ 73,734	\$ 76,523
512100	Group Insurance	18,840	21,940	23,072	23,072	22,508
512101	Insurance Deduct. Reimburse.	483	379	480	480	480
512200	FICA Contributions	3,604	4,113	4,571	4,571	4,825
512300	Medicare	843	962	1,069	1,069	1,128
512401	Retirement Plan Empl. Cont.	4,224	4,133	4,453	4,453	4,494
512402	Retirement Plan Admin Costs	140	151	162	162	173
512700	Workers' Compensation	128	118	116	116	134
Purchased & Contracted Services						
521201	Legal & Auditing	1,908	1,201	1,660	1,660	2,500
521204	Medical Services	188	-	50	50	300
522002	Exterminating Services	78	93	93	93	94
522110	Garbage Pickup - City	140	144	140	140	140
522130	Janitorial Services	-	-	10	10	-
522200	Interdept. Services & Labor	-	255	50	50	250
522202	Repairs & Maint. - Equip.	8	7	20	20	20
522203	Repairs & Maint. - Bldgs.	224	340	300	195	300
522320	Rental of Equipment & Vehicles	1,096	1,096	1,100	1,100	1,100
523001	Other Purchased Services	100	93	150	150	200
523101	General Liability Insurance	272	384	350	350	366
523102	Property Insurance	136	161	169	169	156
523104	Surety Bonds	12	13	20	20	20
523200	Telephone - City Service	1,194	1,152	1,200	1,200	1,200
523203	Data Service - City	1,567	1,563	1,650	1,650	1,600
523207	Courtware Software	9,600	9,600	9,600	9,600	9,600
523209	Internet Service	480	480	500	500	500
523210	E-mail Service	84	84	84	84	84
523220	Postage	-	-	40	40	-
523500	Travel	76	771	2,750	2,750	2,750
523600	Dues & Fees	90	9	-	-	-
523700	Education & Training	-	100	450	450	450
Supplies						
531100	General Supplies & Materials	174	85	200	200	200
531120	Office & Computer Supplies	193	105	200	200	300
531125	Printer & Copier Supplies	570	258	300	300	300
531130	Purchased Uniforms	1,300	975	1,300	1,300	1,300
531142	Repairs & Main't Bldgs.	-	-	-	105	-
531143	Supplies - R&M Systems	29	-	-	-	-
531210	Water & Sewer	58	75	80	80	160
531220	Natural Gas	841	1,123	900	900	900
531230	Electric - City	2,637	2,621	2,700	2,700	3,000
531270	Gasoline	16	-	-	-	-
531400	Books & Periodicals	53	57	100	100	100
531600	Small Equipment <\$5000	857	-	200	200	200
531601	PC (Hardware & Software)	-	2,353	200	200	200

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Capital Outlay						
541300	Buildings	-	6,083	2,500	2,500	-
Other						
573900	Cash Over (Short)	(44)	(10)	-	-	10
TOTAL	PROBATION ADMINISTRATION	\$ 116,163	\$ 134,531	\$ 136,723	\$ 136,723	\$ 138,565

PROBATION ADMINISTRATION FOOTNOTES

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

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1103226) PRISONER CUSTODY						
Purchased & Contracted Services						
521204	Prisoner Medical Expenses	\$ 1,040	\$ 38	\$ 1,500	\$ 1,500	\$ 1,500
522340	Inmate Housing	64,360	114,340	79,000	79,000	97,000
TOTAL	PRISONER CUSTODY	\$ 65,400	\$ 114,378	\$ 80,500	\$ 80,500	\$ 98,500

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, Big Brother/Big Sister, and the Winner's Club. In addition, the bi-monthly council meeting is held at the depot, which also houses offices for

Downtown Development and United Way.



COMMUNITY SERVICES

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(1105452) WELFARE RELATED PAYMENTS						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 22,768	\$ 20,487	\$ 22,032	\$ 22,032	\$ 22,466
512100	Group Insurance	7,845	10,970	11,536	11,536	11,254
512101	Insurance Deduct. Reimburse	241	190	240	240	240
512200	FICA Contributions	1,252	1,226	1,366	1,366	1,393
512300	Medicare	293	287	319	319	325
512401	Retirement Plan Empl. Cont.	1,442	1,291	1,331	1,331	1,342
512402	Retirement Plan Admin Costs	48	47	48	48	52
512700	Workers' Compensation	344	286	286	286	361
Purchased & Contracted Services						
521204	Medical Services	-	-	20	20	-
522201	Repairs & Maint. - Vehicles	58	350	700	700	700
523104	Surety Bonds	4	4	10	10	10
523300	Advertising	-	-	50	50	50
Supplies						
531141	Repairs & Maint. - Vehicles	-	642	1,000	1,000	1,000
531270	Gasoline	2,827	1,714	3,000	3,000	3,000
531271	Diesel Fuel	382	-	-	-	-
Other Charges						
572000	Cont. to Other Agencies	929	1,119	500	500	1,000
572003	Voluntary Action Center	9,169	11,000	11,000	11,000	11,000
572005	Boys & Girls Club	2,000	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	2,500
572008	Winner's Club	5,000	5,000	5,000	5,000	5,000
572010	Training Center	2,000	2,000	2,000	2,000	2,000
TOTAL	WELFARE PAYMENTS	\$ 61,103	\$ 63,113	\$ 66,938	\$ 66,938	\$ 67,693

WELFARE RELATED PAYMENTS FOOTNOTES

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

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(1106180) AUDITORIUM						
Supplies						
522200	Interdept. Services & Labor	\$ -	\$ -	\$ 100	\$ 100	\$ 100
522203	Repairs & Maint. - Bldgs.	616	-	500	500	100
523102	Property Insurance	109	108	115	115	104
TOTAL	AUDITORIUM	\$ 725	\$ 108	\$ 715	\$ 715	\$ 304

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(1106181) DEPOT BUILDING						
Purchased & Contracted Services						
522002	Exterminating Services	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90
522112	Garbage Pickup - Commercial	402	408	408	408	408
522130	Janitorial Services	452	301	500	500	350
522200	Interdept. Services & Labor	100	1,613	2,000	2,000	2,000
522202	Repairs & Maint. - Equip.	307	507	500	500	500
522203	Repairs & Maint. - Bldgs.	712	6,910	1,000	1,000	1,000
523102	Property Insurance	425	420	600	600	406
Supplies						
531100	General Supplies & Materials	905	706	1,200	1,200	1,200
531142	Repairs & Maint. - Bldgs.	686	605	500	500	500
531210	Water & Sewer Services	4,558	5,592	5,500	5,500	5,500
531230	Electric Service - City	8,205	8,079	8,500	8,500	8,500
531600	Small Equipmnet < \$5k	-	148	-	-	-
TOTAL	DEPOT	\$ 16,840	\$ 25,378	\$ 20,798	\$ 20,798	\$ 20,454

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(1106182) MCCONNELL ROAD BUILDING						
Purchased & Contracted Services						
522110	Garbage Pickup - City	\$ 255	\$ 255	\$ 250	\$ 250	\$ 255
522200	Interdept. Services & Labor	-	-	250	250	250
522203	Repairs & Maint. - Bldgs.	628	385	500	500	500
523102	Property Insurance	377	461	382	382	535
523200	Telephone Service - City	624	631	600	600	600
Supplies						
531100	General Supplies & Materials	241	5	300	300	300
531142	Repairs & Maint. - Bldgs.	735	5	500	500	500
531210	Water & Sewer Service	260	267	275	275	275
531220	Natural Gas Service	1,576	2,072	1,600	1,600	1,750
531230	Electric Service - City	1,653	2,522	2,200	2,200	3,000
Capital Outlay						
541300	Buildings	16,091	-	-	-	-
TOTAL	MCCONNELL RD. BLDG.	\$ 22,440	\$ 6,603	\$ 6,857	\$ 6,857	\$ 7,965

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(1106590) LIBRARY						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 179,974	\$ 107,687	\$ 205,206	\$ 196,016	\$ 225,570
511300	Overtime	5,245	6,097	5,100	5,100	5,610
511400	Disability Benefits	37,669	-	-	-	-
512100	Group Insurance	965	39,323	46,144	46,144	45,014
512101	Insurance Deduct. Reimburse	10,601	759	960	960	960
512200	FICA Contributions	2,479	6,960	13,039	13,039	14,333
512300	Medicare	8,878	1,628	2,975	2,975	3,351
512401	Retirement Plan Empl. Cont.	295	9,449	8,157	8,157	7,583
512402	Retirement Plan Admin Costs	480	344	297	297	292
512700	Workers' Compensation	-	41,204	405	9,595	621

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Purchased & Contracted Services						
521201	Legal	-	1,268	600	600	250
521204	Medical Services	-	70	100	100	140
522110	Garbage Pickup	11	-	-	-	-
522200	Interdept. Services & Labor	649	2,996	500	500	3,000
522202	Repairs & Maint. - Equip.	22	36	100	100	100
522203	Repairs & Maint. - Bldgs.	-	-	500	100	500
523102	Property Insurance	3,850	4,938	4,500	4,500	6,500
523104	Surety Bonds	41	271	250	250	250
523300	Advertising	-	387	-	-	-
523604	Bank Service Charges	-	36	50	50	40
523850	Contract Labor	-	1,200	-	400	-
Supplies						
531100	General Supplies & Materials	1	-	50	50	100
531140	Repairs & Maint. - Equip.	8	-	100	100	50
531142	Repairs & Maint. - Bldgs.	181	4	250	250	250
Other						
572001	Library Allotment	30,000	30,000	30,000	30,000	30,000
TOTAL	LIBRARY	\$ 281,349	\$ 254,656	\$ 319,283	\$ 319,283	\$ 344,514

*County's Reimbursement

Wages and Benefits (65%)

Property Insurance (50%)

LIBRARY FOOTNOTES

1 Three full time employees and six part time employees are included in the Regular Employee

COMMUNITY DEVELOPMENT



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.

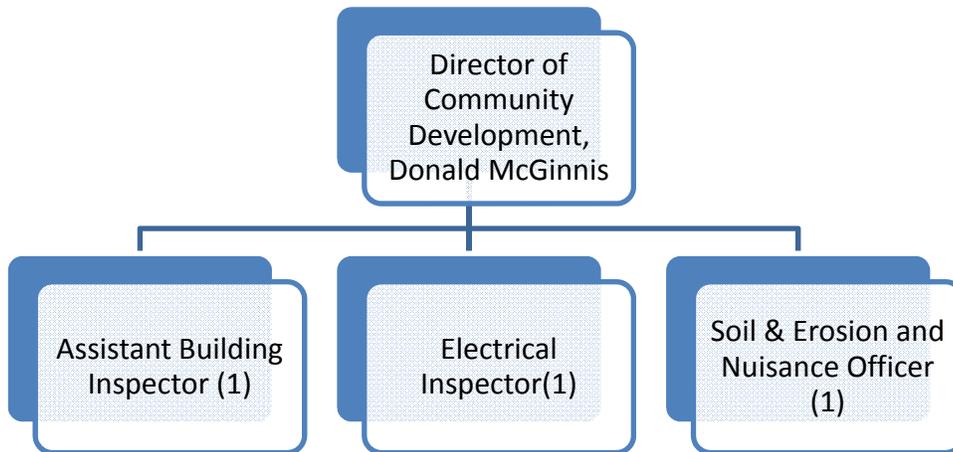
**Director of Community Development,
Don McGinnis**

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.

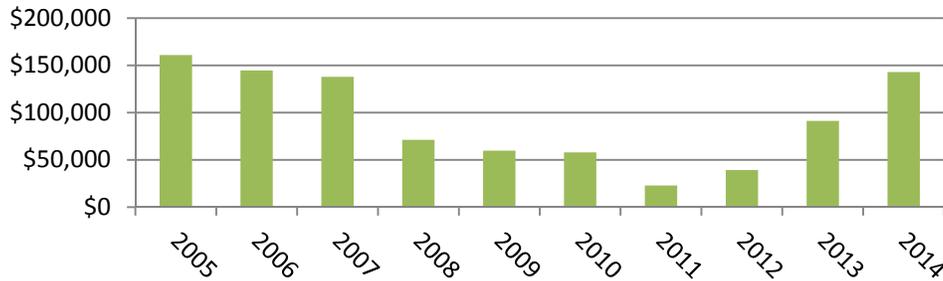


COMMUNITY DEVELOPMENT

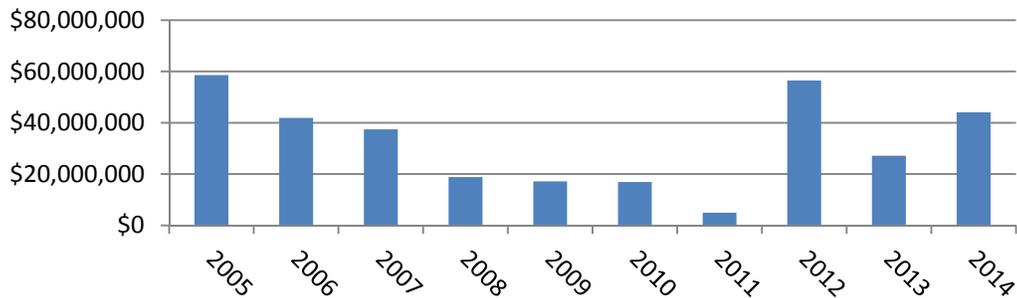
REGULATORY INSPECTIONS & CODE ENFORCEMENT



**Permit Fees
(Buildings Only)**



**Estimated Value
(Buildings Only)**



COMMUNITY DEVELOPMENT

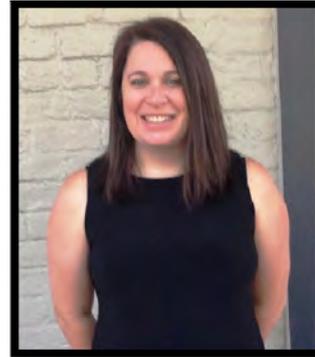
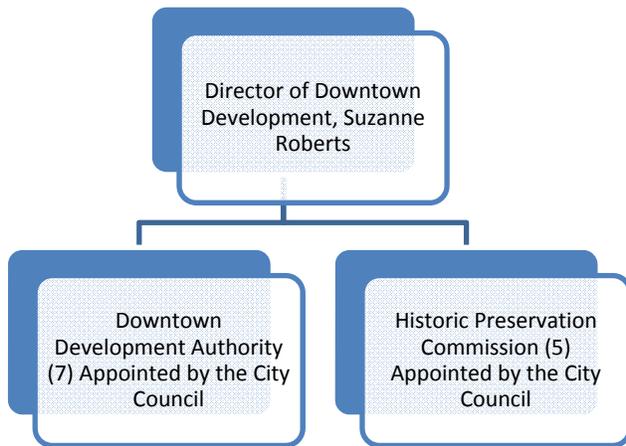
		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(1107220) REGULATORY INSPECTIONS & CODE ENFORCEMENT						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 149,447	\$ 147,819	\$ 150,377	\$ 150,377	\$ 153,394
512100	Group Insurance	28,719	33,352	35,052	35,052	34,207
512101	Insurance Deduct. Reimburse	731	569	720	720	720
512200	FICA Contributions	9,085	9,207	9,323	9,323	9,729
512300	Medicare	2,131	2,153	2,180	2,180	2,276
512401	Retirement Plan Empl. Cont.	9,679	8,905	9,082	9,082	9,167
512402	Retirement Plan Admin Costs	322	324	331	331	353
512700	Workers' Compensation	1,672	2,019	2,055	2,055	2,553
Purchased & Contracted Services						
521201	Legal & Auditing	3,591	4,094	7,000	7,000	8,000
521204	Medical Services	30	-	-	-	-
522200	Interdept. Services & Labor	218	891	900	900	900
522201	Repairs & Maint. - Vehicles	1,694	1,646	1,500	1,500	1,500
522202	Repairs & Maint. - Equip.	8	35	200	200	100
522203	Repairs & Maint. - Building	24	-	250	250	-
522310	Rental of Land & Buildings	39,600	39,600	39,600	39,600	39,600
523001	Other Purchased Services	17	99	75	75	75
523101	General Liability Insurance	723	842	787	787	807
523102	Property Insurance	296	293	410	410	283
523103	Vehicle Insurance	1,354	1,231	1,270	1,270	1,073
523104	Surety Bonds	28	28	30	30	30
523200	Telephone - City	2,547	2,370	2,400	2,400	2,410
523203	Data Service - City	2,052	1,822	1,840	1,840	1,840
523205	Cellular Telephone Service	1,038	1,342	1,340	1,340	1,350
523209	Internet Service - City	720	719	720	720	720
523210	E-mail - City	126	126	126	126	126
523220	Postage	50	-	-	-	-
523300	Advertising	317	756	650	650	550
523400	Printing & Binding	515	765	500	500	500
523500	Travel	1,330	895	1,910	1,910	1,910
523600	Dues & Fees	280	410	300	300	410
523700	Education & Training	1,512	809	1,300	1,300	1,300
Supplies						
531100	General Supplies & Materials	399	216	500	500	400
531120	Office & Computer Supplies	191	72	200	200	200
531125	Printer & Copier Supplies	399	399	400	400	400
531130	Purchased Uniforms	894	870	900	900	900
531141	Repairs & Maint. - Vehicles	1,106	302	1,100	1,100	1,000
531142	Repairs & Maint. - Bldgs.	-	5	100	100	100
531230	Electric Service - City	3,857	4,681	5,000	5,000	5,000
531270	Gasoline	6,476	5,501	6,000	6,000	5,500
531400	Books & Periodicals	1,183	242	200	200	200
531600	Small Equipment <\$5000	120	95	-	-	-
531601	Computer Equipment <\$5000	-	200	200	200	200
Interfund/Interdepartmental Charges						
554100	Internal Service Funds -Utility	8,797	9,009	-	-	-

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Other						
578001	Damages to Other Property	611	1,000	-	-	-
Other Financing Uses						
611003	Transfer Out - Electric	9,000	-	9,000	9,000	9,000
TOTAL	REGULAR INSPECTION	<u>\$ 292,889</u>	<u>\$ 285,715</u>	<u>\$ 295,828</u>	<u>\$ 295,828</u>	<u>\$ 298,783</u>

<p>REGULATORY INSPECTIONS & CODE ENFORCEMENT FOOTNOTES</p>

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

DOWNTOWN DEVELOPMENT & MAIN STREET PROGRAM



**Suzanne Roberts,
Downtown Development Director**

Suzanne Roberts will serve as the new Director of the Downtown Development Authority. The City looks forward to the professional capabilities that she possesses, her abundance of experience, and her enthusiasm towards this position to propel the Downtown area in an exciting direction for the future.

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 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.



			FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
			ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
					BUDGET	BUDGET	BUDGET

(1107550) DOWNTOWN DEVELOPMENT & MAINSTREET

Personal Services & Employee Benefits

511100	Regular Employee Wages	\$	43,641	\$	43,625	\$	44,279	\$	24,779	\$	38,766
512100	Group Insurance		9,420		10,970		11,536		11,536		11,254
512101	Insurance Deduct. Reimburse		241		190		240		240		240
512200	FICA Contributions		2,436		2,478		2,745		2,745		2,403
512300	Medicare		570		579		642		642		562
512401	Retirement Plan Empl. Cont.		2,827		2,596		2,674		2,674		2,699
512402	Retirement Plan Admin Costs		94		95		97		97		104
512700	Workers' Compensation		725		160		170		170		141

Purchased & Contracted Services

521201	Legal & Auditing		290		255		350		350		250
521204	Medical Services		-		-		-		-		-
522200	Interdept. Services & Labor		37,011		13,085		7,000		7,000		7,000
522320	Rental of Equipment		3,259		6,745		6,500		6,500		4,000
523101	General Liability Insurance		236		310		400		400		317
523104	Surety Bonds		8		8		10		10		10
523200	Telephone - City Service		1,265		1,065		1,300		1,300		1,200
523203	Data Service - City		1,264		1,263		1,400		1,400		1,300
523209	Internet Service		240		240		360		360		240
523210	E-mail Service		42		42		42		42		42
523220	Postage		-		46		-		-		-
523300	Advertising		9,136		9,055		12,000		12,000		8,000
523400	Printing & Binding		-		68		-		-		-
523500	Travel		644		223		1,000		1,000		750
523600	Dues & Fees		727		1,484		1,500		1,500		1,000
523700	Education & Training		295		500		500		500		500
523850	Contract Labor		1,200		150		4,000		4,000		1,000

Supplies

531100	General Supplies & Materials		2,577		2,309		3,000		3,000		2,000
531120	Office & Computer Supplies		17		86		200		200		100
531125	Printer & Copier Supplies		154		346		300		300		300
531142	Repairs & Maint. - Bldgs.		-		115		-		-		150
531300	Food for Meetings		1,222		1,235		1,200		1,200		1,200
531600	Small Equipment <\$5000		-		105		300		300		100
531601	Computer & Printer Equip.		-		1,304		-		-		-

Capital Outlay

542100	220 Marchinety >\$5,000		-		-		-		16,000		-
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Other Charges

571003	Allotment for Programs		<u>7,709</u>		<u>13,461</u>		<u>12,500</u>		<u>16,000</u>		<u>12,000</u>
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TOTAL	DOWNTOWN DEV.-MAINSTR.		<u>\$ 127,249</u>		<u>\$ 114,193</u>		<u>\$ 116,245</u>		<u>\$ 116,245</u>		<u>\$ 97,628</u>
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DOWNTOWN DEVELOPMENT & MAINSTREET FOOTNOTES
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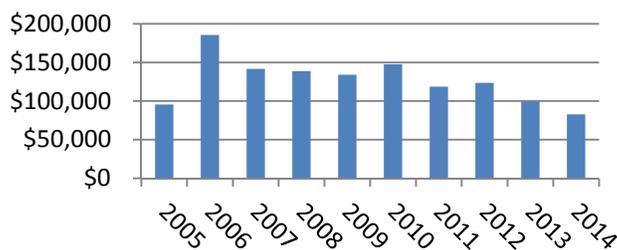
One full time employee is included in the Regular Employee Wages

AIRPORT

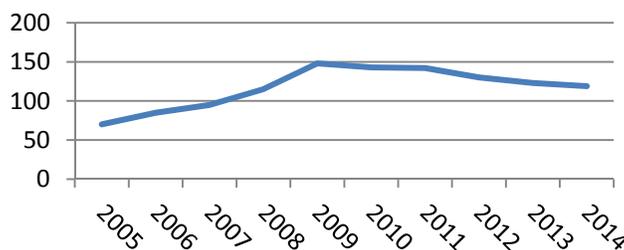


The Tom B. David Airport is continuously striving to improve its position as the aviation gateway to Northwest Georgia. This year, the airport will again continue with the multi-stage improvements and expansion projects, which resumed last year after several years of delays due to the economic down-turn. 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 fourth 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.

Jet Fuel Sales



Number of Based Aircraft



		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1107563) AIRPORT						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 121,346	\$ 117,988	\$ 122,902	\$ 122,902	\$ 128,391
512100	Group Insurance	115	115	120	120	118
512200	FICA Contributions	7,309	7,230	7,620	7,620	7,960
512300	Medicare	1,710	1,691	1,782	1,782	1,862
512401	Retirement Plan Empl. Cont.	5,303	6,195	5,565	5,565	5,815
512402	Retirement Plan Admin Costs	176	226	203	203	224
512700	Workers' Compensation	467	286	256	256	458
Purchased & Contracted Services						
521204	Medical Services	523	30	-	-	-
522200	Repairs & Maintenance - Dept.	22	-	-	-	25
523104	Surety Bonds	-	23	25	25	25
Supplies						
531100	General Supplies & Materials	59	-	-	-	-
Capital Outlay						
541400	Infrastructure	-	54,084	54,084	54,084	54,084
Other Charges						
577521	Reimbursement for Debt Serv.	37,379	32,044	32,044	32,044	32,044
579000	Contingency Fund	-	1,500	1,500	1,500	1,500
TOTAL	AIRPORT	\$ 174,408	\$ 221,412	\$ 226,101	\$ 226,101	\$ 232,506

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 ...

2 Capital Outlay

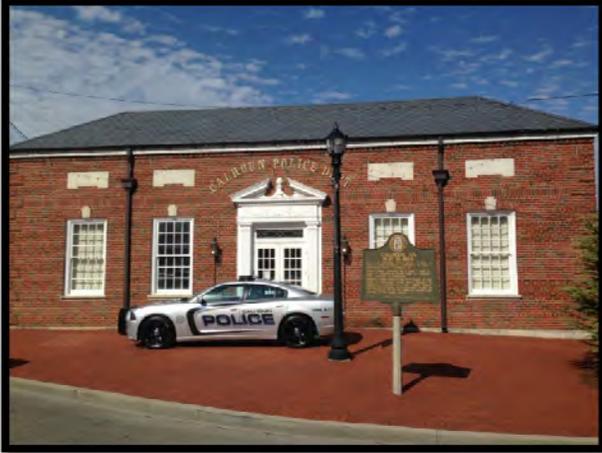
Infrastructure

Total

\$ 54,084

\$ 54,084

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.

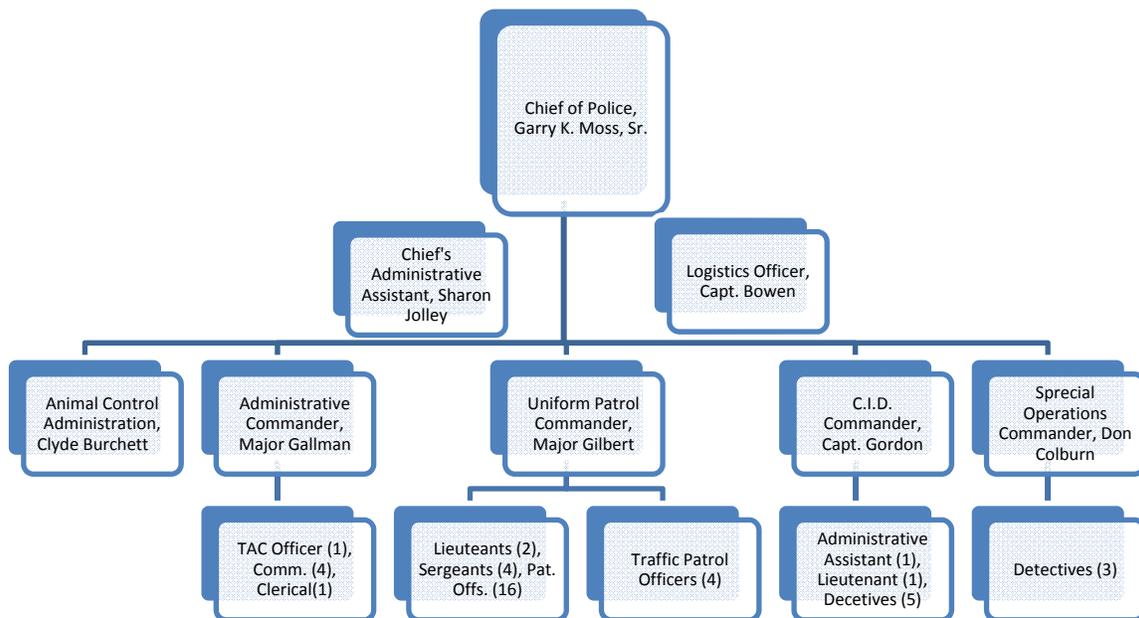
CID – CRIMINAL INVESTIGATION DIVISION – Establishes investigative guidelines for both uniformed officer and detectives. Documents the preliminary investigation in order to determine the level and type of follow-up investigation required. CID processes crime scenes involving serious injury, natural death, 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



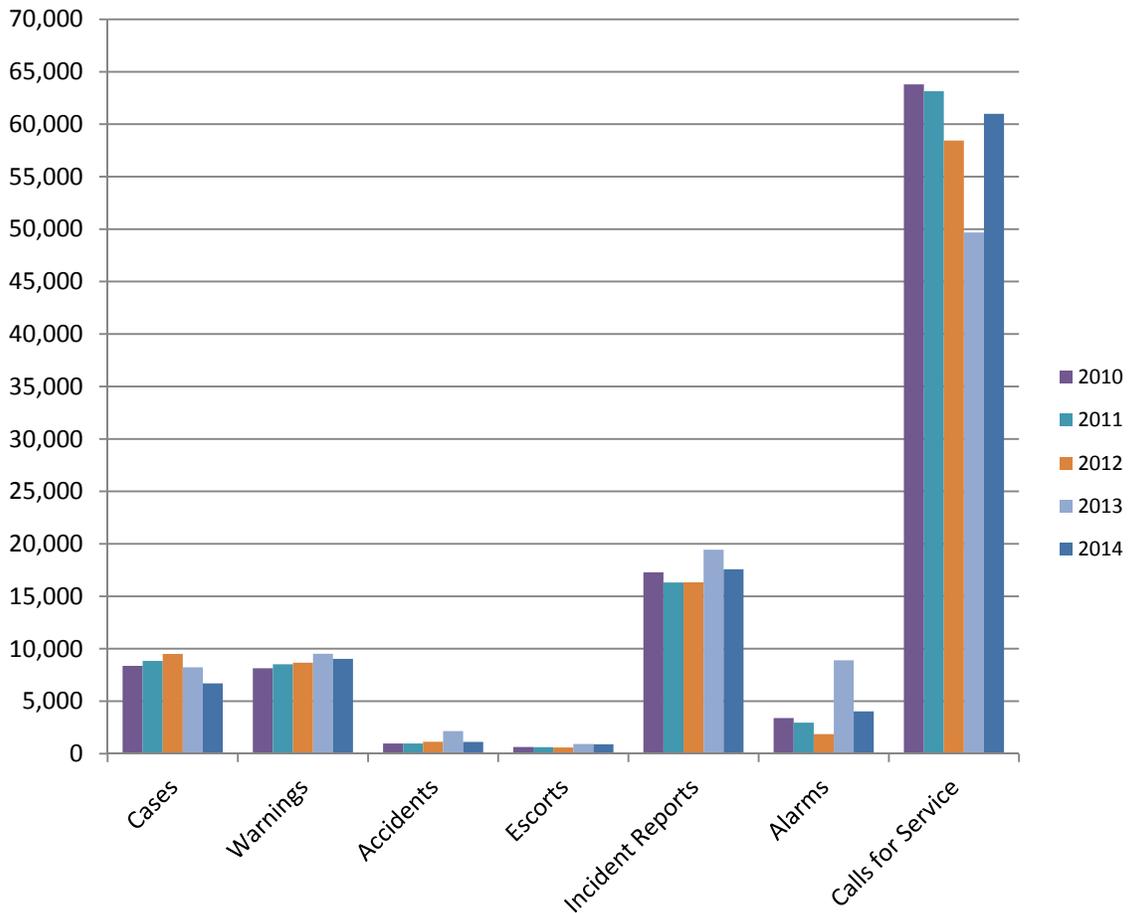
**Chief of Police,
Garry Moss**



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

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1323210) POLICE ADMINISTRATION DIVISION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 247,070	\$ 247,207	\$ 252,669	\$ 252,669	\$ 254,790
511300	Overtime	-	315	561	561	102
512100	Group Insurance	47,617	55,373	58,206	58,206	56,793
512101	Insurance Deduct. Reimburse	1,206	948	1,200	1,200	1,200
512200	FICA Contributions	13,938	14,330	15,700	15,700	15,998
512300	Medicare	3,260	3,352	3,664	3,664	3,742
512401	Retirement Plan Empl. Cont.	16,025	14,714	15,160	15,160	15,306
512402	Retirement Plan Admin. Costs	544	536	552	552	589
512700	Workers' Compensation	1,896	1,947	3,163	3,163	6,068
Purchased & Contracted Services						
521204	Medical Services	-	-	150	150	60
522201	Repairs & Maint. - Vehicles	1,534	1,004	2,500	2,500	1,500
522202	Repairs & Maint. - Equip.	-	-	300	300	300
523103	Vehicle Insurance	501	1,001	1,200	920	699
523104	Surety Bonds	46	46	50	50	50
523500	Travel	3,801	2,063	3,500	3,500	3,500
523600	Dues & Fees	494	230	400	400	650
523700	Education & Training	3,180	2,150	3,500	3,500	3,000
523800	Licenses	40	20	75	75	75
Supplies						
531100	General Supplies & Materials	229	211	300	300	300
531120	Office Supplies	63	-	250	250	200
531125	Printer & Copier Supplies	-	65	200	200	200
531130	Purchased Uniforms	3,209	3,066	3,250	3,250	3,250
531141	Repairs & Maint. - Vehicles	1,348	1,803	1,800	1,800	1,800
531270	Gasoline	6,001	5,040	4,500	4,500	5,500
531271	Diesel Fuel	-	73	200	200	200
531600	Small Equipment <\$5000	200	181	400	400	500
531601	Controllable Equipment	-	-	1,400	1,400	3,000
Interfund/Interdepartmental Charges						
554100	Interfund Allocation - Utilities	9,087	9,120	-	-	-
TOTAL	POLICE ADMINISTRATIVE	\$ 361,290	\$ 364,796	\$ 374,850	\$ 374,570	\$ 379,372

POLICE ADMINISTRATION FOOTNOTES

1

Five full time employees are included in the Regular Employee Wages

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1323221) POLICE DETECTIVE DIVISION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 341,270	\$ 342,345	\$ 351,847	\$ 351,847	\$ 355,957
511300	Overtime	10,216	13,351	17,340	17,340	14,790
512100	Group Insurance	65,941	78,610	92,288	92,288	90,028
512101	Insurance Deduct. Reimburse	1,929	1,517	1,920	1,920	1,920
512200	FICA Contributions	20,166	20,877	22,890	22,890	23,347
512300	Medicare	4,716	4,883	5,102	5,102	5,460
512401	Retirement Plan Empl. Cont.	22,043	20,321	20,930	20,930	20,793
512402	Retirement Plan Admin. Costs	733	740	762	762	801
512700	Workers' Compensation	5,530	6,300	7,167	7,167	9,237
Purchased & Contracted Services						
521204	Medical Services	-	-	150	150	60
521300	Technical Service	50	-	1,000	1,000	1,000
522002	Exterminating Service	350	350	400	400	400
522112	Garbage Pickup - Com. Serv.	420	408	450	450	450
522200	Interdept. Services & Labor	468	575	500	500	1,500
522201	Repairs & Maint. - Vehicles	667	2,291	13,000	13,000	13,000
522202	Repairs & Maint. - Equip.	135	-	200	200	450
522310	Rental of Land & Buildings	15,600	15,600	15,600	15,600	15,600
522320	Rental of Equipment	1,634	1,782	1,800	1,800	1,800
523102	Property Insurance	20	20	20	20	19
523103	Vehicle Insurance	1,413	2,854	2,850	2,850	2,531
523104	Surety Bonds	64	64	75	75	75
523400	Printing & Binding	-	60	500	500	500
523500	Travel	1,444	1,319	2,000	2,000	3,000
523600	Dues & Fees	68	100	500	500	400
523700	Education & Training	150	625	1,000	1,000	250
523800	Licenses	160	-	200	200	200
Supplies						
531100	General Supplies & Materials	360	130	500	500	68
531120	Office Supplies	321	135	550	550	500
531125	Printer & Copier Supplies	980	297	1,200	1,200	1,200
531130	Purchased Uniforms	4,638	3,876	5,200	5,200	5,200
531140	Repair & Maintenance - Equip	25	-	50	50	50
531141	Repair & Maint. - Vehicles	1,668	3,153	4,000	4,000	4,000
531142	Repair & Maint. - Building	185	46	200	200	-
531210	Water & Sewer Service	296	352	400	400	400
531220	Natural Gas Service	1,062	1,345	1,200	1,200	1,200
531231	Electric - Other	7,677	7,793	6,800	6,800	6,800
531270	Gasoline	15,826	15,305	13,000	13,000	15,000
531271	Diesel Fuel	-	37	50	50	100
531400	Books & Periodicals	-	21	200	200	200
531600	Small Equipment <\$5000	170	319	500	500	500
531601	Computer Supplies <\$5000	425	8,691	12,000	12,000	1,000
Capital Outlay						
542200	Vehicles	-	9,671	-	-	-
TOTAL	DETECTIVES	\$ 528,818	\$ 566,164	\$ 606,341	\$ 606,341	\$ 599,786

DETECTIVES FOOTNOTES

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

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(1323223) POLICE PATROL DIVISION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 1,302,389	\$ 1,327,586	\$ 1,384,345	\$ 1,368,995	\$ 1,408,050
511100	212 Regular Employee Wages	-	-	36,524	36,524	41,116
511300	Overtime	35,233	45,112	49,980	49,980	46,920
511300	27 Overtime	20,072	-	-	-	-
511300	212 Overtime	-	-	4,100	4,100	1,530
511400	Disability Benefits	-	-	-	-	-
512100	Group Insurance	277,943	331,078	334,717	334,717	304,126
512100	27 Group Insurance	4,792	-	-	-	-
512100	212 Group Insurance	-	-	13,167	13,167	11,254
512101	Insurance Deduct. Reimburse	7,139	6,069	6,960	6,960	6,480
512101	27 Insurance Deduct. Reimburse	96	-	-	-	-
512101	212 Insurance Deduct. Reimburse	-	-	-	-	240
512200	FICA Contributions	77,027	81,155	88,928	88,928	91,754
512200	27 FICA Contributions	1,176	-	-	-	-
512200	212 FICA Contributions	-	-	2,519	2,519	2,645
512300	Medicare	18,015	18,980	20,073	20,073	21,458
512300	27 Medicare	275	-	-	-	-
512300	212 Medicare	-	-	589	589	639
512401	Retirement Plan Empl. Cont.	78,377	78,585	78,636	78,636	76,862
512401	27 Retirement Plan Empl. Cont.	1,202	-	-	-	-
512401	212 Retirement Plan Empl. Cont.	-	-	2,557	2,557	2,461
512402	Retirement Plan Admin. Costs	2,595	2,862	2,864	2,864	2,960
512402	27 Retirement Plan Admin. Costs	40	-	-	-	-
512402	212 Retirement Plan Admin. Costs	-	-	-	-	95
512700	Workers' Compensation	32,769	42,571	34,000	49,350	34,188
512700	27 Worker's Compensation	422	-	-	-	-
512700	212 Worker's Compensation	-	-	785	785	1,079
512900	Other Employee Benefits	-	-	300	300	300
Purchased & Contracted Services						
521201	Legal & Auditing	9,049	16,089	11,000	9,670	10,000
521204	Medical Services	195	360	500	500	700
522002	Exterminating Services	498	498	250	250	250
522110	Garbage Pickup - City	14	-	-	-	15
522112	Garbage Pickup - Com. Svc.	844	844	900	900	900
522130	Janitorial Services	4,037	3,033	4,000	4,000	4,000
522200	Interdept. Services & Labor	1,357	2,566	3,000	3,000	3,000
522201	Repairs & Maint. - Vehicles	13,183	19,497	17,000	17,000	33,500
522201	212 Repairs & Maint. - Vehicles	-	-	1,525	1,525	1,100
522202	Repairs & Maint. - Equip.	7,145	3,823	6,500	6,500	6,500
522203	Repairs & Maint. - Building	395	1,686	13,000	13,000	1,200
522320	Rental of Equip. or Vehicles	3,048	2,638	3,300	3,300	2,500
523001	Other Purchased Services	745	935	1,500	1,500	2,500
523101	General Liability Insurance	6,311	7,629	7,500	7,500	6,853
523102	Property Insurance	678	592	925	925	508
523103	Vehicle Insurance	25,618	24,409	29,000	29,000	22,230
523103	212 Vehicle Insurance	-	-	-	280	305
523104	Surety Bonds	245	254	250	250	265
523104	212 Surety Bonds	-	-	-	-	10
523105	Public Officials Liability Ins.	36,734	40,601	42,777	42,777	48,273
523200	Telephone Service - City	17,083	14,526	15,000	15,000	15,000
523203	Data Service - City	19,341	21,402	23,200	23,200	23,200
523205	Cellular Telephone Service	11,362	12,148	12,000	12,000	12,750
523207	Data Service - DOAS	4,155	3,367	6,000	6,000	6,000
523209	Internet Service	8,704	9,831	10,000	10,000	10,000
523210	E-Mail Service	952	1,008	1,050	1,050	1,050
523220	Postage	689	426	750	750	750

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
523300	Advertising	350	166	250	250	500
523400	Printing & Binding	5,933	4,070	6,000	6,000	5,000
523500	Travel	5,018	3,834	7,500	7,500	7,500
523600	Dues & Fees	473	319	400	400	400
523700	Education & Training	1,537	1,457	3,000	3,000	3,000
523700	212 Education & Training	-	-	100	100	500
523800	Licenses	2,390	446	1,000	1,000	800
Supplies						
531100	General Supplies & Materials	13,290	13,262	17,000	17,000	19,000
531100	167 General Supplies & Materials	96	-	-	-	-
531100	32 General Supplies & Materials	507	450	800	800	800
531104	Protective/Safety	4,920	1,674	2,500	2,500	2,000
531104	212 Protective/Safety	-	-	-	-	800
531120	Office Supplies	3,064	3,592	5,200	5,200	4,000
531120	167 Printer & Copier Supplies	135	-	-	-	-
531125	Printer & Copier Supplies	3,845	6,141	8,200	8,200	8,200
531130	Purchased Uniforms	22,433	16,574	23,800	23,800	23,800
531130	212 Purchased Uniforms	-	-	650	650	500
531140	Repair & Maint. - Equipment	611	847	1,500	1,500	750
531141	Repair & Maint. - Vehicles	9,172	20,035	25,000	25,000	23,000
531141	212 Repair & Maint. - Vehicles	-	-	-	-	1,500
531142	Repair & Maint. - Building	1,518	402	400	400	900
531210	Water & Sewer Service	1,473	776	800	800	800
531220	Natural Gas Service	2,443	2,661	2,200	2,200	2,000
531230	Electric - City	14,131	12,281	13,000	13,000	13,500
531231	Electric - Other	652	666	700	700	700
531270	Gasoline	131,828	106,620	100,000	100,000	104,000
531270	212 Gasoline	-	-	2,375	2,375	750
531271	Diesel Fuel	989	1,328	900	900	750
531300	Food for Meetings	682	1,302	1,500	1,500	1,700
531400	Books & Periodicals	1,722	636	1,800	1,800	2,000
531600	Small Equipment <\$5000	-	12,076	8,000	8,000	2,000
531600	212 Small Equipment <\$5000	-	-	3,200	3,200	1,000
531601	Computer Equipment <\$5000	390	1,315	1,000	2,330	4,500
531601	212 PC Equipment, Print, Software	-	-	-	-	800
531704	Trophies & Medals	55	66	200	200	200
Capital Outlay						
541300	Buildings	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
TOTAL	PATROL	\$ 3,041,093	\$ 2,335,154	\$ 2,512,946	\$ 2,513,226	\$ 2,507,166

POLICE PATROL FOOTNOTES

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

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1323224) SPECIAL OPERATIONS DIVISION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 179,050	\$ 176,857	\$ 206,416	\$ 206,416	\$ 219,923
511300	Overtime	26,084	26,287	35,700	35,700	35,700
512100	Group Insurance	28,261	34,714	46,144	33,804	33,818
512101	Insurance Deduct. Reimburse	965	759	960	960	720
512200	FICA Contributions	11,875	12,234	15,011	15,011	16,013
512300	Medicare	2,777	2,861	2,993	2,993	3,745
512401	Retirement Plan Empl. Cont.	11,756	11,280	11,089	11,089	10,541
512402	Retirement Plan Admin. Costs	391	411	404	404	406
512700	Workers' Compensation	2,840	3,403	4,120	4,120	4,922
Purchased & Contracted Services						
521201	Legal	30	-	-	-	-
521204	Medical Services	16	-	30	70	100
522002	Exterminating Services	35	-	50	50	350
522200	Interdept. Services & Labor	3,577	439	500	740	1,000
522201	Repairs & Maint. - Vehicles	924	283	700	787	2,000
522202	Repairs & Maint. - Equip.	16	-	200	368	400
522203	Repairs & Maint. - Building	105	75	150	1,375	700
523001	Other Purchased Services	540	250	700	700	150
523102	Property Insurance	54	63	150	150	126
523103	Vehicle Insurance	701	2,034	1,850	2,350	2,314
523104	Surety Bonds	39	35	50	125	40
523207	Data Network	2,330	1,893	3,000	3,000	1,000
523209	Internet Service	305	-	-	-	-
523220	Postage	6	-	-	-	-
523500	Travel	2,210	2,906	2,500	2,500	2,500
523600	Dues & Fees	18	-	-	-	-
523700	Education & Training	-	7,697	4,500	4,500	7,550
523800	Licenses	80	-	-	140	40
Supplies						
531100	General Supplies & Materials	507	1,198	1,000	1,700	2,000
531120	Office & Computer Supplies	647	359	450	450	100
531125	Printer/Copier Supplies	407	-	200	200	100
531130	Purchased Uniforms	1,863	1,996	2,600	2,600	3,000
531140	Repairs & Maint. - Equip.	-	-	500	500	500
531141	Repairs & Maint. - Vehicles	21	195	500	1,350	2,000
531142	Repairs & Maint. - Bldgs.	250	-	250	250	-
531210	Water/Sewer Service	15	200	200	215	250
531220	Natural Gas Service	193	-	-	-	-
531230	Electric Service - City	961	3,029	3,200	3,200	3,400
531270	Gasoline	6,718	4,477	4,500	6,500	7,750
531271	Diesel Fuel	33	-	100	100	100
531400	Books & Periodicals	47	21	100	100	-
531600	Small Equipment <\$5000	170	170	300	3,600	-
531601	Computer Equipment <\$5000	330	2,861	1,500	1,500	500
531701	Police Special Miscellaneous	2,299	1,313	4,000	2,550	2,500
531705	Police PEPI	11,931	5,275	4,500	8,950	10,000

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 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	\$ 381,375	\$ 306,576	\$ 361,117	\$ 361,117	\$ 376,258

<h2 style="margin: 0;">SPECIAL OPERATIONS DIVISION FOOTNOTES</h2>

1

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

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1323225) ANIMAL CONTROL ADMINISTRATION						
Personal Services & Employee Benefits		\$ -	\$ -	\$ -	\$ 33,315	\$ 43,042
511100	Regular Employee Wages	-	-	-	2,448	4,080
511300	Overtime	-	-	-	9,614	11,254
512100	Group Insurance	-	-	-	200	240
512101	Insurance Deduct. Reimburse	-	-	-	2,218	2,991
512200	FICA Contributions	-	-	-	519	700
512300	Medicare	-	-	-	1,780	2,572
512401	Retirement Plan Empl. Cont.	-	-	-	63	99
512402	Retirement Plan Admin. Costs	-	-	-	130	196
512700	Workers' Compensation	-	-	-	-	-
Purchased & Contracted Services						
523104	Surety Bonds	-	-	-	-	10
TOTAL	ANIMAL CONTROL ADMIN.	\$ -	\$ -	\$ -	\$ 50,287	\$ 65,184

<h2 style="margin: 0;">ANIMAL CONTROL ADMINISTRATION FOOTNOTES</h2>

1

One full time employee is included in the Regular Employee Wages

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1323270) POLICE DISPATCHING - 911 SERVICE						
Other Costs						
571001	Gordon County Contract Labor	\$ 100,421	\$ 110,779	\$ 108,312	\$ 108,312	\$ 112,823
TOTAL	POLICE DISPATCH	\$ 100,421	\$ 110,779	\$ 108,312	\$ 108,312	\$ 112,823

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.



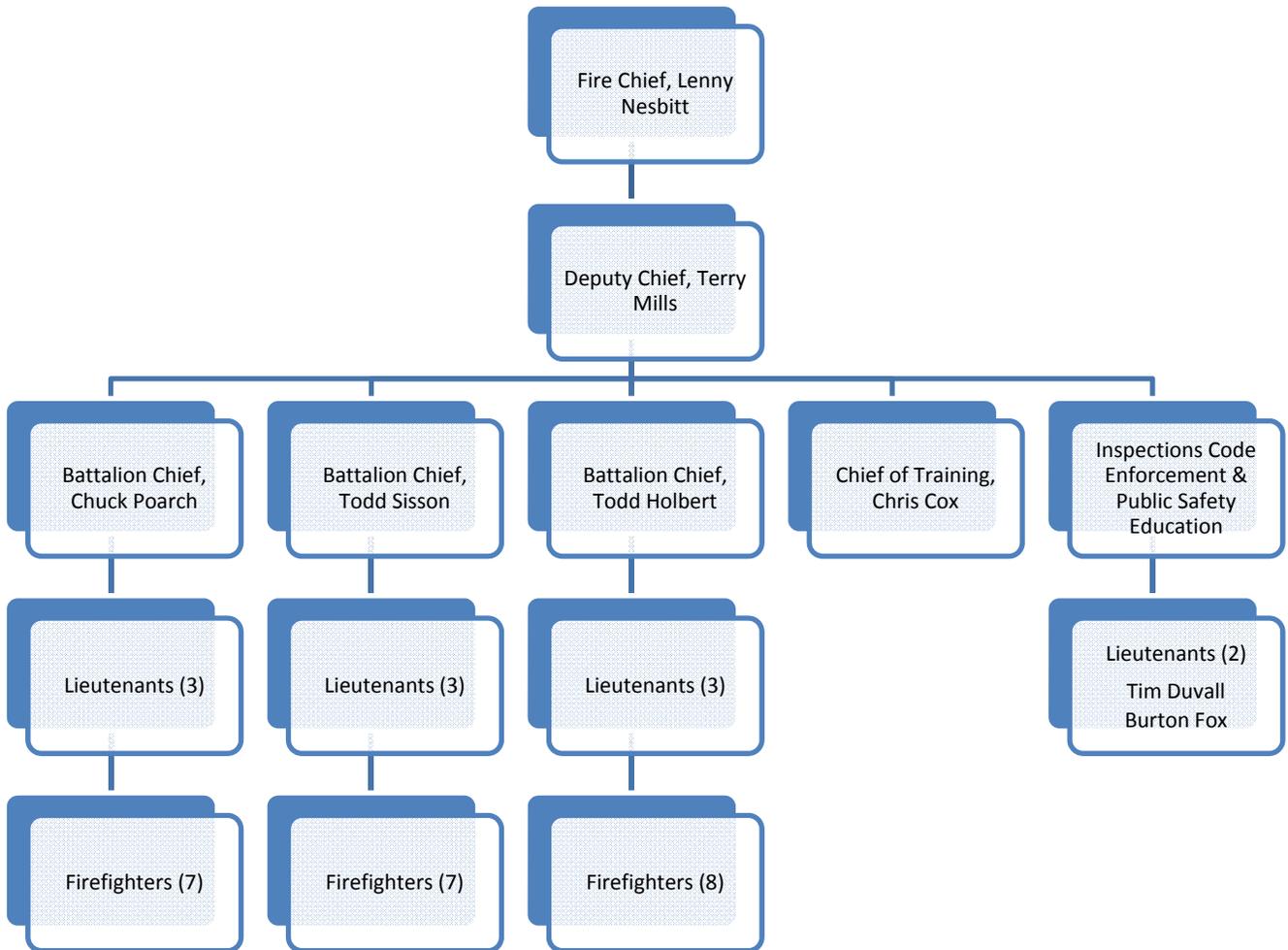
The Fire Department currently has 39 full time employees. The Administration staff consists of the Fire Chief, Deputy Fire Chief, Chief of Training and two Fire Code Inspectors. The Fire Suppression Division consists of 34 shift personnel working three 24 hour shifts. Each of the three shifts consists 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 2,600 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

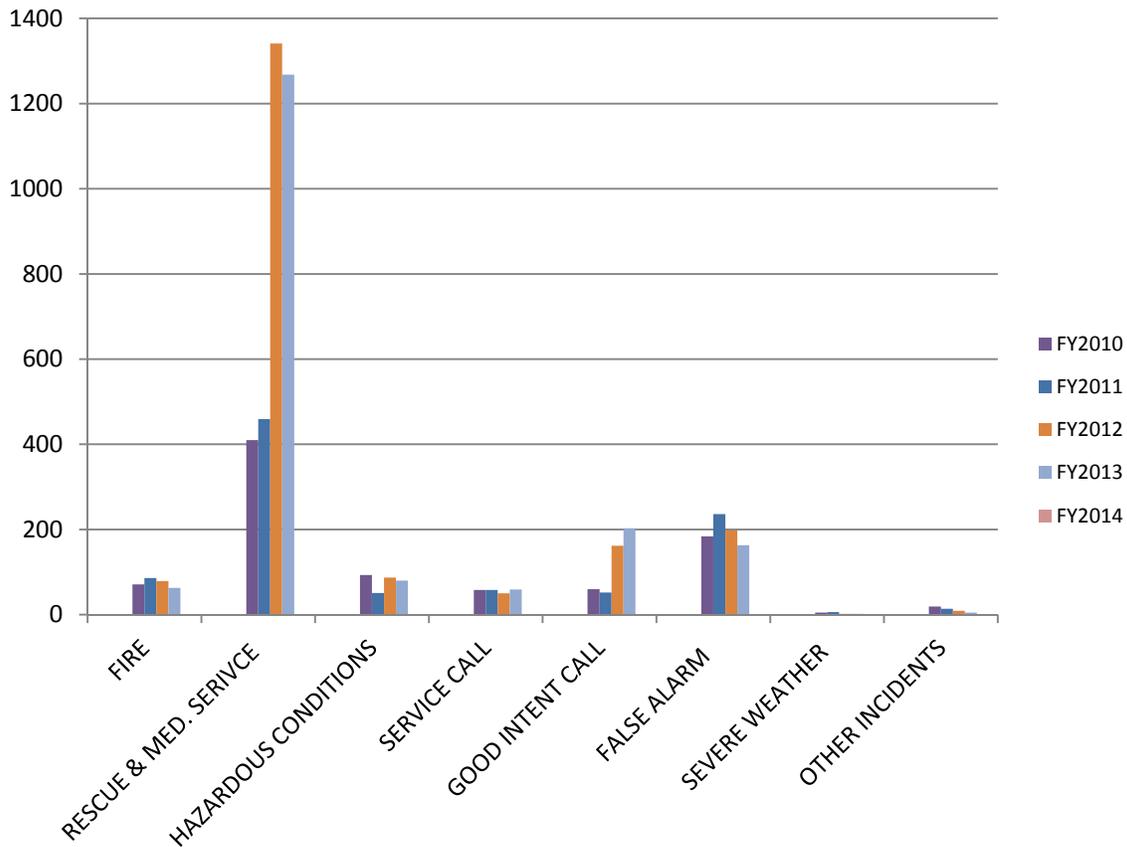


**Fire Chief,
Lenny Nesbitt**

FIRE DEPARTMENT

The Fire Department obtained an ISO Class 3 rating in 2013 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

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(1353510) FIRE ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 140,633	\$ 135,662	\$ 139,090	\$ 139,090	\$ 142,790
512100	Group Insurance	20,574	22,901	24,035	24,035	23,471
512101	Insurance Deduct. Reimburse	482	379	480	480	480
512200	FICA Contributions	8,096	7,913	8,624	8,624	8,965
512300	Medicare	1,893	1,851	2,017	2,017	2,096
512401	Retirement Plan Empl. Cont.	8,832	8,025	8,207	8,207	8,282
512402	Retirement Plan Admin. Costs	294	292	299	299	319
512700	Workers' Compensation	813	1,313	1,300	1,300	1,498
Purchased & Contracted Services						
521204	Medical Services	-	-	-	-	-
522201	Vehicle Repair & Maintenance	-	786	1,200	1,200	1,200
523104	Surety Bonds	25	25	30	30	30
523202	Paging	196	589	600	600	3,000
523500	Travel	2,774	8,453	4,000	4,000	4,000
523600	Dues & Fees	733	1,181	1,200	1,200	1,200
523700	Education & Training	-	520	1,500	1,500	1,500
Supplies						
531120	Office Supplies	-	137	300	300	-
531130	Purchased Uniforms	1,724	1,831	1,800	1,800	1,800
531141	Repairs and Maint. - Vehicles	100	216	500	500	500
531300	Food for Meetings	1,418	2,049	1,200	1,200	1,500
Interfund/Interdepartmental Charges						
554100	Interfund Allocation - Utilities	10,379	14,093	-	-	-
TOTAL	FIRE ADMINISTRATION	\$ 198,966	\$ 208,215	\$ 196,382	\$ 196,382	\$ 202,631

FIRE ADMINISTRATION FOOTNOTES

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

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(1353520) FIREFIGHTING						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 1,423,768	\$ 1,385,830	\$ 1,431,132	\$ 1,431,132	\$ 1,450,158
511300	Overtime	216,322	227,689	183,600	183,600	198,900
512100	Group Insurance	307,820	351,124	369,267	369,267	360,223
512101	Insurance Deduct. Reimburse	7,960	6,449	7,680	7,680	7,680
512200	FICA Contributions	93,792	95,713	100,113	100,113	104,075
512300	Medicare	21,935	22,385	20,751	20,751	24,365
512401	Retirement Plan Empl. Cont.	88,268	84,100	85,837	85,837	82,851
512402	Retirement Plan Admin. Costs	2,935	3,062	3,126	3,126	3,190
512700	Workers' Compensation	22,335	20,509	22,000	22,000	25,608

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Purchased & Contracted Services						
521201	Legal & Auditing	5,254	4,086	5,000	5,000	5,000
521204	Medical Services	500	260	500	500	-
521205	Consulting	4,000	1,500	-	-	2,000
521209	Misc. Professional Svc.	82	535	100	100	100
522002	Exterminating Services	558	558	750	750	600
522112	Garbage Pickup - Com. Serv.	816	840	850	850	850
522140	Lawn/Landscaping	-	-	1,200	1,200	1,200
522200	Repairs & Maint. - Bldgs.	-	3,018	1,000	1,000	1,000
522201	Repairs & Maint. - Vehicles	5,125	21,571	21,000	21,000	21,000
522201	158 Repairs & Maint. - Vehicles	24,576	625	3,000	1,663	3,000
522202	Repairs & Maint. - Equip.	215	10,065	12,000	12,000	12,000
522202	158 Repairs & Maint. - Equip.	15,823	750	7,500	863	5,000
522202	36 Repairs & Maint. - Equip.	1,675	2,431	5,000	800	5,000
522320	Rental of Equip. or Vehicles	878	2,719	3,100	3,100	3,100
522320	158 Rental of Equip. or Vehicles	-	201	-	-	-
523001	Other Purchased Services	2,649	1,130	1,500	1,500	1,500
523101	General Liability Insurance	1,340	7,640	8,200	8,200	7,021
523102	Property Insurance	5,977	3,329	4,500	4,500	3,500
523103	Vehicle Insurance	5,171	7,798	7,800	7,800	8,500
523104	Surety Bonds	7,545	264	340	340	340
523200	Telephone - City	282	14,188	14,500	14,500	14,500
523201	Telephone - Other	629				
523202	Paging	14,562	725	1,000	1,000	800
523203	Data Service - City	410	8,591	9,000	9,000	9,000
523205	Cellular Telephone Service	8,697	874	1,080	1,080	1,450
523209	Internet Service	1,589	4,745	4,500	4,500	3,500
523210	E-Mail Service	5,529	368	360	360	450
523220	Postage	284	472	1,000	1,000	800
523300	Advertising	786	148	250	250	-
523400	Printing & Binding	323	112	500	500	500
523500	Travel	307	8,746	6,000	6,000	7,000
523600	Dues & Fees	12,888	98	100	100	100
523700	Education & Training	20				
523701	Training - GA S&R	4				
523701	35 Education & Training	1,060				
523800	License	21	21	36	36	-
Supplies						
531100	General Supplies & Materials	11,340	14,163	13,000	15,500	15,000
531100	158 General Supplies & Materials	1,423	8,975	7,500	875	5,000
531104	Protective & Safety Equipment	21,844	22,513	20,000	20,000	20,000
531104	36 Protective & Safety Equipment	-	-	-	2,150	2,150
531105	Janitorial & Linen Supplies	756	892	1,000	1,000	1,000
531106	Medical Supplies	2,897	5,978	5,000	5,000	6,000
531120	Office & Computer Supplies	1,743	1,448	1,500	1,500	2,000
531125	Printer & Copier Supplies	1,372	933	1,000	1,000	1,000
531130	Purchased Uniforms	28,967	28,584	28,800	28,800	28,800
531140	Repair & Maint. - Equipment	3,018	2,243	3,000	3,000	3,000
531140	158 Repair & Maint. - Equipment	602	1,484	7,500	3,440	5,000
531140	36 Repair & Maint. - Equipment	3,752	4,906	6,000	3,850	3,850
531141	Repair & Maint. - Vehicles	12,783	18,169	13,000	22,211	13,000
531141	36 Repair & Maint. - Vehicles	-	13	-	-	-
531141	158 Repair & Maint. - Vehicles	-	-	-	221	-
531142	Repair & Maint. - Bldg.	63	-	-	-	-
531146	Repair & Maint. - Hydrants	3,398	2,244	1,500	1,500	1,500
531210	Water & Sewer Service	14,811	11,965	11,800	11,800	13,500
531220	Natural Gas Service	7,904	9,608	7,000	7,000	7,000
531230	Electric Service - City	24,420	27,530	28,400	28,400	28,400
531231	Electric Service - Other	368	351	350	350	-

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
531270	Gasoline	20,633	19,104	15,000	15,000	16,000
531271	Diesel Fuel	17,801	18,702	17,000	17,000	17,000
531300	Food for Meetings	509	-	-	-	-
531400	Books & Periodicals	1,131	1,155	500	500	1,200
531600	Small Equipment <\$5000	18,438	25,629	15,000	15,000	25,000
531600	168 Small Equipment <\$5000	25,515	49,262	7,500	22,101	5,000
531601	PC - Hardware & Software	4,552	7,937	4,000	4,000	-
531601	158 PC - Hardware & Software	670	-	-	-	-
531604	Controlled Equip.< \$5000 Hose	5,462	-	-	-	-
531606	Furniture & Bedding	3,616	2,356	5,000	5,000	5,000
Capital Outlay						
542200	Vehicles	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	1,000	-	-	-	-
TOTAL	FIREFIGHTING	\$ 2,595,241	\$ 2,611,960	\$ 2,574,573	\$ 2,578,247	\$ 2,610,312

FIREFIGHTING FOOTNOTES

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

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1353530) FIRE INSPECTION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 92,563	\$ 91,786	\$ 92,965	\$ 92,965	\$ 94,810
511300	Overtime	195	132	306	306	510
512100	Group Insurance	18,840	21,940	23,072	23,072	22,508
512101	Insurance Deduct. Reimburse	482	379	480	480	480
512200	FICA Contributions	5,132	5,203	5,783	5,783	5,993
512300	Medicare	1,200	1,217	1,348	1,348	1,401
512401	Retirement Plan Empl. Cont.	5,938	5,398	5,615	5,615	5,665
512402	Retirement Plan Admin. Costs	197	197	204	204	218
512700	Workers' Compensation	1,273	1,223	1,500	1,500	1,498
Purchased & Contracted Services						
522200	Interdept. Services & Labor	29	204	-	-	-
522201	Repairs & Maint. - Vehicles	-	1,055	1,500	341	1,500
523103	Vehicle Insurance	330	664	680	680	680
523104	Surety Bonds	17	17	20	20	20
523205	Cell Phone Service	449	1,857	2,100	2,100	650
523400	Printing & Binding	-	333	500	500	300
523500	Travel	-	540	1,000	1,000	1,000
523600	Dues & Fees	100	246	250	250	250
523700	Education & Training	75	196	1,000	1,000	500
523701	Public Safety Education	4,718	5,990	6,000	6,000	6,000

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Supplies						
531100	General Supplies	-	-	500	500	-
531120	Office & Computer Supplies	56	120	200	200	200
531125	Printer/Copier Supplies	-	-	200	200	-
531130	Purchased Uniforms	1,535	1,505	1,800	1,800	1,800
531140	Books & Periodicals	-	-	1,000	-	1,000
531400	Books & Periodicals	1,658	1,166	1,500	1,500	1,500
531600	Small Equipment	300	-	-	-	-
TOTAL	FIRE INSPECTION	\$ 135,089	\$ 141,366	\$ 149,523	\$ 147,364	\$ 148,483

FIRE INSPECTION FOOTNOTES

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

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1353540) FIRE TRAINING DIVISION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 50,148	\$ 52,282	\$ 52,961	\$ 52,961	\$ 54,004
511300	Overtime	577	2,269	3,060	3,060	1,530
512100	Group Insurance	8,624	10,970	11,536	11,536	11,254
512101	Insurance Deduct. Reimburse	241	190	240	240	240
512200	FICA Contributions	2,982	3,335	3,473	3,473	3,468
512300	Medicare	697	780	768	768	811
512401	Retirement Plan Empl. Cont.	3,812	3,105	3,199	3,199	3,227
512402	Retirement Plan Admin. Costs	127	113	116	116	124
512700	Workers' Compensation	716	1,267	1,800	1,800	764
Purchased & Contracted Services						
521204	Medical Services	-	30	-	-	-
522201	Repairs & Maint. - Vehicles	-	-	1,000	-	1,000
523103	Vehicle Insurance	-	225	250	250	250
523104	Surety Bonds	11	10	15	15	15
523205	Cell Telephone Sv./ Alt. Radio	148	436	450	450	200
523400	Printing & Binding	72	530	1,000	1,000	500
523500	Travel	1,219	1,635	1,000	1,000	1,500
523600	Dues & Fees	10	10	200	200	50
523700	Education & Training	14,183	8,861	5,000	5,000	5,000
Supplies						
531100	General Supplies & Materials	373	5,028	5,000	5,000	5,000
531120	Office Supplies	55	78	200	200	100
531130	Purchased Uniforms	831	748	900	900	900
531141	Repairs & Maint. - Vehicles	-	-	800	285	800
531400	Books & Periodicals	75	114	250	250	150
531600	Small Equipment < \$5000	2,675	1,122	1,500	1,500	1,500

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Capital Outlay						
541200	166 Site Improvement	5,919	-	-	-	-
TOTAL	FIRE TRAINING	\$ 93,495	\$ 93,137	\$ 94,718	\$ 93,203	\$ 92,387

FIRE TRAINING DIVISION FOOTNOTES

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

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1353550) FIRE DISPATCHING - 911 SERVICE						
Other Costs						
571001	Gordon County Contract Labor	\$ 50,210	\$ 55,389	\$ 54,156	\$ 54,156	\$ 56,411
TOTAL	FIRE DISPATCH TOTAL	\$ 50,210	\$ 55,389	\$ 54,156	\$ 54,156	\$ 56,411

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1353570) FIRE STATIONS & BUILDINGS						
Purchased & Contracted Services						
522203	Repairs & Maint. - Building	\$ 15,009	\$ 32,533	\$ 20,000	\$ 11,950	\$ 7,015
Supplies						
531142	Repairs & Maint. - Building	5,644	3,787	20,000	12,000	7,015
Capital Outlay						
541300	Buildings	-	-	-	16,050	-
TOTAL	STATIONS & BLDGS.	\$ 20,653	\$ 36,319	\$ 40,000	\$ 40,000	\$ 14,030

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1358000) FIRE DEBT SERVICE						
Debt Service						
581200	Principal - Capital Lease	\$ 161,780	\$ 167,676	\$ 117,188	\$ 117,188	\$ 21,028
582200	Interest - Capital Lease	14,133	8,237	2,546	2,546	158
TOTAL	FIRE DEBT SERVICE	\$ 175,913	\$ 175,913	\$ 119,734	\$ 119,734	\$ 21,186

FIRE DEBT FOOTNOTES

1 Debt

Type of Loan	Description	Original Amount of Loan	Balance 6/30/2015	Principal Paid 6/30/2016	Interest Paid 6/30/2016	Balance 6/30/2016
Capital Lease	Platform & Pumper Trucks	\$ 1,087,605	\$ 21,028	\$ 21,028	\$ 158	\$ -

PUBLIC WORKS



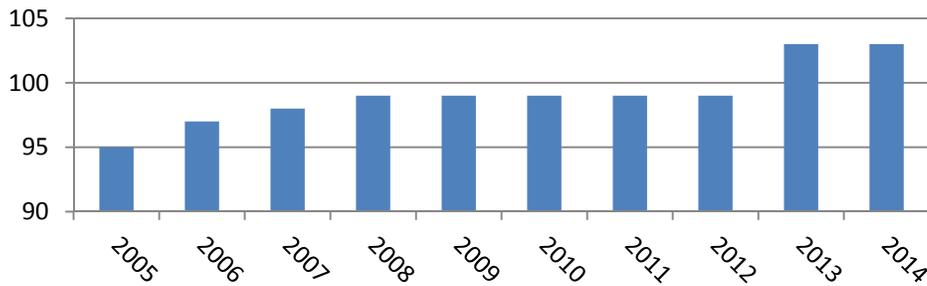
The Public Works Department consists of many areas working together to help ensure the comfort and safety of our citizens. It maintains safe street conditions by paving streets, maintaining the right-of-way, managing storm water systems, and maintaining traffic

control devices. The Public Works Department provides animal control services and maintains the City's cemeteries, parks and sidewalks.

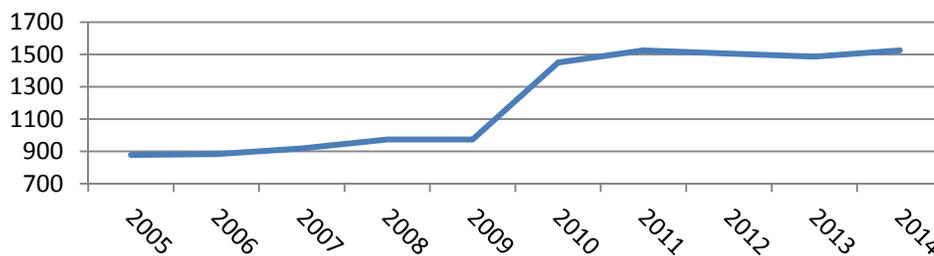
The Street Department is responsible for the upkeep of 103 miles of City streets, many miles of sidewalks, and the storm water drainage system.

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

Streets (miles)



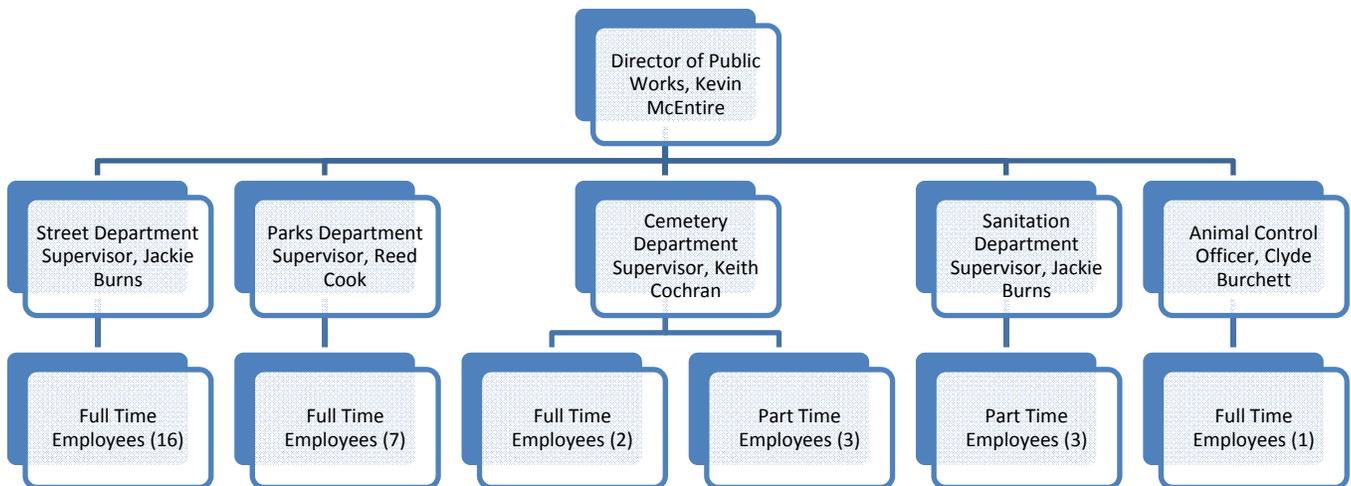
Street lights



PUBLIC WORKS



**Director of Public Works,
Kevin McEntire**



PUBLIC WORKS



Public Works will continue its core activities; however, many activities, such as street sweeping, mowing, and 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 2016. We now have a recycling center located on Pine Street. DOT

LMIG paving grants have provided some funding for paving. A salt shed has proven useful during 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; we are currently building 6 new dog kennels. When complete, the shelter will house 17 dogs and 8 cats at once. We have also created a viewing area on the back side of the shelter for potential adoptions. In addition, they are updating our office area to better serve customers, as well as managing our Facebook page to assist in our adoption program.

PUBLIC WORKS

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
(1403910) ANIMAL CONTROL						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 41,054	\$ 36,169	\$ 70,727	\$ 35,218	\$ 31,943
511300	Overtime	-	3,503	6,120	5,658	7,854
511400	Disability Benefits	600	2,780	-	-	-
512100	Group Insurance	9,420	15,519	23,072	13,458	11,254
512101	Insurance Deduct. Reimburse	241	190	480	280	240
512200	FICA Contributions	2,358	2,343	4,765	2,547	2,488
512300	Medicare	554	548	1,026	522	581
512401	Retirement Plan Empl. Cont.	2,858	2,665	4,272	3,579	1,598
512402	Retirement Plan Admin. Costs	95	97	156	141	62
512700	Workers' Compensation	299	310	310	373	196
Purchased & Contracted Services						
521201	Legal & Auditing	290	678	500	1,155	1,000
521204	Medical Services	-	1,296	1,100	1,100	250
522001	Linen Services	-	-	50	50	50
522002	Exterminating Services	186	191	250	250	250
522110	Garbage Pickup - City	180	180	180	180	180
522130	Janitorial Service	1,346	227	100	100	100
522200	Repairs & Maint - Dept.	-	592	-	60	-
522201	Repairs & Maint. - Vehicles	-	46	500	500	500
522202	Repairs & Maint. - Equip.	100	60	200	200	200
522203	Repairs & Maint. - Bldgs.	68	-	-	-	-
523101	General Liability Insurance	180	233	220	280	415
523102	Property Insurance	77	76	105	105	73
523103	Vehicle Insurance	344	354	375	375	348
523104	Surety Bonds	8	8	10	10	10
523200	Telephone Service - City	920	721	750	750	1,500
523203	Data Service - City	-	-	-	470	1,399
523205	Cellular Telephone Service	324	326	-	-	-
523209	Internet Service	-	-	395	395	480
523210	Email	-	-	-	28	84
523400	Printing & Binding	-	111	-	-	100
523500	Travel	-	-	1,000	1,000	1,500
523600	Dues & Fees	100	1,059	13,348	10,940	3,558
523700	Education & Training	-	150	500	500	2,000
Supplies						
531100	General Supplies & Materials	516	993	6,500	6,500	1,500
531101	Chemical Supplies	-	2,092	3,000	3,000	2,018
531120	Office Supplies	-	155	125	125	200
531125	Printer/Copier Supplies	-	123	125	125	100
531130	Purchased Uniforms	325	418	975	975	975
531140	Repair & Maint - Equip.	-	14	-	-	-
531141	Repair & Maint. - Vehicles	173	92	1,000	1,000	1,000
531142	Repair & Maint. - Buildings	684	171	1,000	1,000	500
531210	Water & Sewer Services	1,469	1,478	1,500	1,500	2,000
531220	Natural Gas	702	836	800	800	1,000
531230	Electric Service - City	598	1,210	725	725	1,500
531270	Gasoline	4,566	3,845	3,800	3,800	4,100
531300	Food for Meetings	-	158	-	-	-
531600	Small Equipment <\$5000	1,745	1,047	2,000	2,000	2,500
531601	Equip. Comp., Printers, etc.	-	1,414	-	-	-

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Capital Outlay						
541300	Buildings	-	-	15,000	-	-
541300	216 Buildings	-	-	-	15,000	-
TOTAL	ANIMAL CONTROL	\$ 72,378	\$ 84,478	\$ 167,061	\$ 116,774	\$ 87,606

ANIMAL CONTROL FOOTNOTES

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

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1404210) HIGHWAY & STREET ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 80,244	\$ 79,618	\$ 80,853	\$ 80,853	\$ 84,950
512100	Group Insurance	9,983	11,542	12,109	12,109	11,828
512101	Insurance Deduct. Reimburse	241	190	240	240	240
512200	FICA Contributions	4,738	4,808	5,013	5,013	5,360
512300	Medicare	1,111	1,124	1,172	1,172	1,253
512401	Retirement Plan Empl. Cont.	5,161	4,774	4,883	4,883	4,929
512402	Retirement Plan Admin. Costs	172	174	178	178	190
512700	Workers' Compensation	1,846	1,941	1,950	1,950	2,350
Purchased & Contracted Services						
523103	Vehicle Insurance	183	246	378	378	404
523104	Surety Bonds	15	15	15	15	20
523205	Cellular Telephone Service	614	862	990	990	780
523209	Internet	456	456	392	432	760
523500	Travel	149	1,075	1,500	1,500	1,800
523600	Dues & Fees	184	834	174	174	200
523700	Education & Training	-	395	825	825	825
523800	Licenses	-	21	21	21	-
Supplies						
531120	Office & Computer Supplies	72	-	100	60	100
531130	Purchased Uniforms	325	325	325	325	325
531270	Gasoline	3,140	3,386	2,700	2,700	2,700
531300	Food for Meetings	-	43	60	60	60
531600	Small Equipment <\$5000	200	-	-	-	-
Capital Outlay						
542200	203 Vehicle	-	28,991	-	-	-
TOTAL	HWY. & STREET ADMIN.	\$ 108,835	\$ 140,820	\$ 113,878	\$ 113,878	\$ 119,074

HIGHWAY & STREETS ADMINISTRATION FOOTNOTES

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

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
(1404220) HIGHWAY & STREET MAINTENANCE						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 472,624	\$ 468,922	\$ 501,742	\$ 467,695	\$ 516,805
511300	Overtime	7,471	17,562	19,380	19,380	9,180
511999	Capitalized	-	(57,577)	-	-	-
512100	Group Insurance	139,751	153,657	161,562	161,562	168,915
512101	Insurance Deduct. Reimburse	3,859	2,845	3,360	3,360	3,360
512200	FICA Contributions	27,853	29,165	32,310	32,310	32,993
512300	Medicare	6,517	6,821	7,275	7,275	7,716
512401	Retirement Plan Empl. Cont.	30,549	30,163	30,047	30,047	29,825
512402	Retirement Plan Admin. Costs	1,016	1,099	1,094	1,094	1,149
512700	Workers' Compensation	33,118	52,255	32,000	66,047	37,135
512999	Amounts Capitalized	(41,472)	(41,472)	(41,500)	(41,500)	(41,500)
Purchased & Contracted Services						
521200	165 Engineering	16,140	28,887	-	-	-
521200	79 Engineering	24,889	-	-	-	-
521201	Legal & Auditing	7,659	7,112	8,500	8,500	8,500
521201	79 Legal & Auditing	260	-	-	-	-
521204	Medical Services	120	130	300	300	300
521209	Misc. Professional Services	1,278	1,382	1,381	1,381	1,381
522002	Exterminating Services	186	186	280	280	200
522112	Garbage Pickup - Commercial	900	888	900	900	900
522200	Interdept. Services & Labor	3,087	6,153	5,000	5,000	5,000
522201	Repairs & Maint. - Vehicles	5,830	13,555	12,500	14,400	12,500
522202	Repairs & Maint. - Equip.	19,220	9,535	12,500	10,600	12,500
522203	Repairs & Maint. - Bldgs.	-	400	1,000	475	475
522205	Repairs & Maint. - Sidewalks	2,781	1,565	6,000	6,000	6,000
522320	Rental of Equip. & Vehicles	4,183	10,210	11,300	11,300	12,250
523101	General Liability Insurance	2,811	3,493	3,035	3,035	2,850
523102	Property Insurance	2,250	2,954	3,950	3,950	2,172
523103	Vehicle Insurance	7,907	8,421	8,550	8,550	9,612
523104	Surety Bonds	97	90	100	100	100
523200	Telephone Service - City	3,710	2,989	3,950	3,950	3,950
523203	Data Service - City	4,520	4,509	4,500	4,500	4,800
523205	Cellular Telephone Service	1,848	1,861	1,832	1,832	1,875
523209	Internet Service	1,200	1,200	1,200	1,200	1,200
523210	E-Mail Service	210	210	210	210	240
523300	Advertising	1,332	177	1,000	474	100
523300	196 Advertising	658	-	-	526	600
523400	Printing & Binding	129	-	-	-	-
523500	Travel	-	420	500	500	1,000
523600	Dues & Fees	-	-	-	15	-
523700	Education & Training	942	380	500	500	1,000
523800	Licenses	-	281	200	185	200
523900	Contract Labor	-	380	2,000	1,078	2,000
529999	Amounts to Capitalize	-	(50,767)	-	-	-
Supplies						
531001	Constr. - Street Base Material	9,639	5,186	10,000	10,000	6,423
531002	Construction - Patching	51,196	3,947	40,000	37,155	34,000
531010	Construction - Pipe	-	-	2,500	2,500	1,900
531100	General Supplies & Materials	6,660	15,590	12,250	12,232	15,000
531120	Office & Computer Supplies	132	345	300	300	300
531125	Printer & Copier Supplies	184	572	400	400	400
531130	Purchased Uniforms	4,843	4,944	4,875	4,875	4,875
531140	Repair & Maint. - Equipment	13,780	7,740	15,000	15,000	15,000
531141	Repair & Maint. - Vehicles	17,213	19,925	15,000	15,000	15,000
531142	Repair & Maint. - Buildings	1,399	321	1,000	1,000	1,000
531210	Water & Sewer Services	196	363	230	755	750
531220	Natural Gas	704	835	1,000	1,000	750
531230	Electric - City	5,737	5,996	6,000	6,000	7,150
531270	Gasoline	11,513	10,977	12,000	12,000	12,000
531271	Diesel Fuel	29,860	35,201	33,000	33,000	30,000

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
531300	Food for Meetings	-	200	265	265	265
531600	Small Equipment <\$5000	2,587	1,673	5,000	3,533	5,000
531601	Computer & Printer Equipment	500	1,218	-	4,312	-
531999	Amounts to Capitalize	-	(286)	-	-	-
Capital Outlay						
541200	79 Site Improvements	216,023	-	-	-	-
541200	165 Site Improvements	-	-	500,000	-	-
541400	Infrastructure	160,000	-	-	-	-
541400	189 Infrastructure	-	108,629	-	-	-
541401	Infrastructure - Paving, Local	129,961	-	-	-	-
541480	165 Infrastructure	-	-	-	500,000	60,000
542100	Machinery	-	95,000	-	-	-
Interfund/Interdepartmental Charges						
554100	Interfund Allocations - Utilities	8,833	9,009	-	-	-
Other Costs						
573000	Retired Employee Payroll	42,264	42,265	42,265	42,265	42,265
578001	Damages to Other Property	-	531	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	-
TOTAL	HWY. & STREET MAINT.	\$ 1,510,998	\$ 1,090,224	\$ 1,545,043	\$ 1,544,103	\$ 1,110,861

HIGHWAY & STREETS MAINTENANCE FOOTNOTES

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

2 **Capital Outlay**

Streetscape Phase 4

Total	\$ 60,000
	\$ 60,000

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1404225) STREET CLEANING						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 31,225	\$ 31,190	\$ 31,712	\$ 21,130	\$ 32,341
512100	Group Insurance	9,420	10,970	11,536	11,536	11,254
512101	Insurance Deduct. Reimburse	241	190	240	240	240
512200	FICA Contributions	1,749	1,795	1,966	1,966	2,026
512300	Medicare	409	420	460	460	473
512401	Retirement Plan Empl. Cont.	2,024	1,858	1,915	1,915	1,933
512402	Retirement Plan Admin. Costs	67	68	70	70	74
512700	Workers' Compensation	1,846	4,982	1,935	12,517	2,350

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Purchased & Contracted Services						
521204	Medical Services	30	-	30	30	-
522201	Repairs & Maint. - Vehicles	3,833	7,708	5,000	5,000	5,000
522202	Repairs & Maint. - Equip.	736	451	-	-	-
523103	Vehicle Insurance	1,019	701	1,000	1,000	359
523104	Surety Bonds	6	6	10	10	5
Supplies						
531100	General Supplies & Material	-	-	-	18	-
531130	Purchased Uniforms	325	319	325	325	325
531140	Repair & Maint. - Equipment	541	15,730	17,000	17,000	9,458
531141	Repair & Maint. - Vehicles	18,336	-	-	1,000	1,500
531270	Gasoline	239	245	-	-	-
531271	Diesel Fuel	21,497	15,882	22,000	21,000	14,819
Other						
578001	Damages to Property	-	1,000	-	-	1,000
TOTAL	STREET CLEANING	\$ 93,542	\$ 93,514	\$ 95,199	\$ 95,217	\$ 83,157

STREET CLEANING FOOTNOTES

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

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1404260) STREET LIGHTING						
Purchased & Contracted Services						
522200	Interdept. Services & Labor	\$ -	\$ -	\$ 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	35,150	35,931	35,280	35,280	35,280
TOTAL	STREET LIGHTING	\$ 185,586	\$ 186,367	\$ 187,216	\$ 187,216	\$ 187,216

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1404270) TRAFFIC ENGINEERING						
Purchased & Contracted Services						
522204	Repairs & Maint. - Striping	\$ 28,123	\$ 42,716	\$ 35,000	\$ 37,920	\$ 35,000
522204	205 Repairs & Maint. - Striping	-	78,890	-	-	-
523201	Telephone - Other Service	2,918	3,916	3,700	3,700	5,000
Supplies						
531103	Street Signs	3,727	3,236	7,000	7,000	7,000
531143	Repairs & Maint. - Systems	25,244	25,375	28,000	26,002	28,000
531147	Asphalt for Paving	101,088	167,295	173,695	173,695	178,880
531230	Electric Service - City	20,444	20,804	22,000	22,000	22,000
531231	Electric Service - Other	1,948	1,807	1,800	1,800	2,000
TOTAL	TRAFFIC ENGINEERING	\$ 183,492	\$ 344,039	\$ 271,195	\$ 272,117	\$ 277,880

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(1404900) MAINTENANCE & SHOP						
Purchased & Contracted Services						
511100	Regular Employee Wages	\$ 168,264	\$ 175,616	\$ 182,989	\$ 182,119	\$ 191,923
511300	Overtime	1,301	1,360	2,346	2,346	510
512100	Group Insurance	54,140	62,208	80,752	80,752	67,578
512101	Insurance Deduct. Reimburse	1,686	1,328	1,440	1,440	1,440
512200	FICA Contributions	9,913	10,588	11,491	11,491	12,043
512300	Medicare	2,318	2,476	2,653	2,653	2,816
512401	Retirement Plan Empl. Cont.	11,412	10,322	10,796	10,796	11,025
512402	Retirement Plan Admin. Costs	380	376	393	393	425
512700	Workers' Compensation	3,459	2,893	2,707	3,577	3,424
Purchased & Contracted Services						
521201	Legal	471	356	500	500	500
521204	Medical Services	300	100	300	300	300
522002	Exterminating Services	186	186	280	280	200
522110	Garbage Pickup - City	875	810	900	900	800
522140	176 Lawn/Landscaping Services	1,232	2,063	2,000	2,000	2,000
522200	Interdept. Services & Labor	-	-	-	160	-
522201	Repairs & Maint. - Vehicles	510	601	1,000	2,636	1,000
522202	Repairs & Maint. - Equip.	44	146	1,400	1,400	1,400
523101	General Liability Insurance	732	971	902	907	965
523102	Property Insurance	246	243	390	385	201
523103	Vehicle Insurance	1,690	1,859	1,800	1,800	1,457
523104	Surety Bonds	33	32	70	70	35
523200	Telephone - City	655	621	625	625	625
523203	Data Service - City	1,310	1,308	1,356	1,356	1,300
523205	Cellular Telephone Service	647	654	655	655	655
523209	Internet Service	240	240	240	240	240
523210	E-Mail Service	42	42	42	42	42
523600	Dues & Fees	-	135	-	-	135
523700	Education & Training	80	115	250	250	-
523800	Licenses	-	20	-	-	-
Supplies						
531100	General Supplies & Materials	1,547	1,738	1,500	1,500	2,200
531120	Office & Computer Supplies	-	-	75	75	75
531125	Printer & Copier Supplies	29	125	200	40	200
531130	Purchased Uniforms	1,954	2,296	2,275	2,275	2,275
531140	Repairs & Maint. - Equip.	734	1,481	2,000	1,374	2,650
531140	176 Repairs & Maint. - Equip.	2,708	2,276	8,000	5,079	4,926
531141	Repairs & Maint. -Vehicles	142	1,133	500	1,821	2,500
531142	Repairs & Maint. - Bldgs.	161	2,104	500	40	500
531210	Water & Sewer	2,501	3,605	2,200	3,250	4,650
531230	Electric Service - City	12,375	14,315	14,250	14,250	14,650
531270	Gasoline	4,783	4,920	4,200	4,200	4,900
531271	Diesel Fuel	2,846	2,511	3,060	3,060	2,350
531600	Small Equipment <\$5000	6,322	4,337	5,000	4,990	3,780
531601	Equip. Computers, Printers, etc.	-	-	1,200	1,210	-

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Other Charges						
578001	Damages to Other Property	219	-	500	500	500
TOTAL	MAINTENANCE/SHOP	\$ 298,487	\$ 318,510	\$ 353,737	\$ 353,737	\$ 349,195

MAINTENANCE & SHOPS FOOTNOTES

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

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1404950) CEMETERY DEPARTMENT						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 88,026	\$ 95,560	\$ 95,305	\$ 95,305	\$ 97,777
512100	Group Insurance	9,478	11,027	11,536	11,536	11,311
512101	Insurance Deduct. Reimburse	244	379	240	240	240
512200	FICA Contributions	4,992	5,596	5,909	5,909	6,103
512300	Medicare	1,168	1,309	1,382	1,382	1,426
512401	Retirement Plan Empl. Cont.	4,617	4,660	4,216	4,216	4,256
512402	Retirement Plan Admin. Costs	154	170	154	154	164
512600	Unemployment Insurance	610	732	750	750	-
512700	Workers' Compensation	1,860	2,248	2,500	2,500	2,352
Purchased & Contracted Services						
521201	Legal & Auditing	568	714	800	2,050	1,000
521203	Computer Consulting	-	-	-	-	1,325
521204	Medical Services	330	270	150	150	120
522112	Garbage Pickup - Commercial	414	505	480	480	540
522140	Lawn & Landscaping	58	-	400	335	-
522200	Interdept. Services & Labor	137	502	600	600	600
522201	Repairs & Maint. - Vehicles	2,808	7,475	2,500	5,944	5,000
522202	Repairs & Maint. - Equip.	3,498	4,247	3,740	1,934	3,000
522203	Repairs & Maint. - Bldgs.	2,900	276	1,340	-	3,385
522205	Repairs & Maint. - Sidewalks	11,600	-	-	-	-
522320	Rental of Equip. & Vehicles	-	-	100	100	-
523101	General Liability Insurance	394	501	350	460	460
523102	Property Insurance	248	226	375	375	177
523103	Vehicle Insurance	1,450	1,670	1,678	1,693	2,022
523104	Surety Bonds	19	17	20	20	20
523201	Telephone - Other	1,032	999	1,003	1,003	1,020
523203	Data Service - City	30	-	-	-	-
523205	Cellular Telephone Service	667	694	686	726	905
523209	Internet Service	1,377	1,176	1,111	1,111	1,176
523210	E-Mail	42	42	42	42	42
523220	Postage	-	23	24	24	-
523400	Printing & Binding	49	-	-	-	-
523500	Travel	-	-	500	-	-
523600	Dues & Fees	99	50	50	50	50
523700	Education & Training	-	-	200	-	-
523850	Contract Labor	-	2,531	-	-	-
Supplies						
531017	Concrete	381	-	250	50	250
531100	General Supplies & Materials	945	1,443	2,000	1,725	2,000
531104	Protective & Safety Supply	92	62	50	50	-
531120	Office & Computer Supplies	54	198	173	173	100
531125	Printer & Copier Supplies	64	170	200	-	200
531130	Purchased Uniforms	976	649	650	650	650
531140	Repairs & Maint. - Equip.	1,976	1,576	2,100	1,285	2,500

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
531141	Repairs & Maint. - Vehicles	1,417	3,987	1,500	3,452	5,500
531142	Repairs & Maint. - Bldgs.	494	1,142	650	1,065	500
531145	Grounds Maintenance Supplies	2,135	173	1,900	-	2,462
531210	Water & Sewer Services	129	135	150	150	150
531220	Natural Gas	902	852	675	750	675
531230	Electric Service - City	2,709	3,095	3,000	3,000	3,300
531270	Gasoline	8,700	7,302	7,500	7,500	8,500
531271	Diesel Fuel	519	1,007	1,000	1,000	600
531600	Small Equipment <\$5000	230	1,805	2,500	2,500	2,500
531601	Computer Equipmen <\$5000	-	1,273	-	-	-
Capital Outlay						
542100	Machinery	7,699	-	-	-	-
Interfund/Interdepartmental Charges						
554100	Interfund Allocations - Utilities	3,952	502	-	-	-
Other Charges						
573901	Bad Debts	-	-	5,000	5,000	-
578001	Damages to Other Property	120	2,270	1,275	1,275	1,000
TOTAL	CEMETERY	\$ 172,364	\$ 171,240	\$ 168,714	\$ 168,714	\$ 175,358

CEMETERY DEPARTMENT FOOTNOTES

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

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(1406240) PARKS & BEAUTIFICATION						
Purchased & Contracted Services						
522140	Lawn & Landscaping	\$ -	\$ 90	\$ -	\$ 84	\$ -
Supplies						
531100	General Supplies & Materials	4,954	4,493	4,900	4,816	4,900
TOTAL	PARKS & BEAUTIFICATION	\$ 4,954	\$ 4,583	\$ 4,900	\$ 4,900	\$ 4,900
TOTAL	EXPENDITURES	\$ 13,567,032	\$ 12,652,611	\$ 13,706,654	\$ 13,706,654	\$ 13,470,060

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

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
REVOLVING LOAN FUND - UDAG (200)						
Revenues						
361000	Interest Revenues - Investments	\$ (2,056)	\$ (1,337)	\$ (1,100)	\$ (1,100)	\$ (1,100)
361001	Interest Revenues - Loans	(22,176)	(26,323)	(21,200)	(21,200)	(27,400)
Transfer In						
391146	Transfer In - Mill Village	-	(500,000)	-	-	-
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	-
Transfer Out						
619900	Transfer to Fund Balance	-	-	19,700	19,700	26,000
TOTAL	UDAG FUND	\$ (21,718)	\$ (525,160)	\$ -	\$ -	\$ -

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
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CONFISCATED ASSETS FUND (210)

Revenues						
331000	IG - Federal Government Direct	\$ -	\$ -	\$ -	\$ -	\$ -
337004	IG - Shared Revenue - Task Force	-	(2,242)	-	-	-
337005	Shared Revenue - Federal	(201,215)	-	-	-	-
351110	Fines - Superior Court Awards	(16,992)	(21,765)	(1,500)	(6,600)	(3,500)
361000	Interest Revenues	(32)	-	(50)	-	-
389001	MS - Sales Tax Vendor's Comp	(9)	-	(50)	-	(50)
392100	Conf - Sale of Assets	(5,023)	-	(5,000)	-	(2,700)
392101	Conf - Sale of Assets (Non-Taxable)	-	(8,302)	-	-	-
Expenditures						
Purchased & Contracted Services						
521201	174 Legal & Auditing	65	-	1,000	-	1,000
522130	Janitorial Services	75	-	100	-	-
522202	174 Equipment - Repairs & Maintenance	7,625	-	-	-	-
522202	174 Equipment - Repairs & Maintenance	15,675	-	-	-	-
522203	Building - Repairs & Maintenance	204	-	-	-	-
523300	Advertising	-	1,200	-	960	1,500
Supplies						
531100	32 General Supplies & Material	8,735	5,204	1,500	500	1,000
531100	174 General Supplies & Material	1,805	-	-	2,360	-
531600	174 Small Equipment <\$5000	-	-	-	-	-
531600	Small Equipment <\$5000	165	-	-	-	-
531701	Police Special Miscellaneous	1,380	-	2,000	-	750
Capital Outlay						
541300	174 Buildings	90,679	-	-	-	-
542200	Vehicles	-	50,958	-	-	-
Other Costs						
572025	Payments to District Attorney	728	3,636	2,000	1,710	2,000
Transfer Out						
611001	Transfers Out - General Fund	7,720	10,671	-	1,070	-
TOTAL	CONFISCATED ASSETS	\$ (87,535)	\$ 39,361	\$ -	\$ -	\$ -

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
CHEROKEE MILL LOFT FUND (251)						
Revenues						
331000	IG - Federal Government Grant	\$ -	\$ (500,000)	\$ -	\$ -	\$ -
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	-	-	-	-
Transfer Out						
611001	Transfer Out - General Fund	-	83	-	-	-
611014	Transfer Out - UDAG	-	500,000	-	-	-
TOTAL	CHEROKEE MILL LOFT	\$ (83)	\$ 83	\$ -	\$ -	\$ -
				FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET

HOTEL/MOTEL TAX FUND (275)

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Revenues						
314100	Hotel-Motel Taxes - City	\$ (319,694)	\$ (471,845)	\$ (547,595)	\$ (547,595)	\$ (580,000)
Expenditures						
2757520 (HOTEL/MOTEL TAXES ECONOMIC DEV)						
571002	Industrial Develop. Authority	127,878	117,511	136,899	136,899	145,000
572020	Chamber of Commerce	63,938	-	-	-	-
572035	Downtown Development Authority	-	29,378	34,225	34,225	36,250
611001	Transfer Out - City of Calhoun Rec.	-	-	34,225	-	-
611202	Transfer Out - City of Calhoun	-	29,377	-	34,225	36,250
2757540 (HOTEL/MOTEL TAXES TOURISM)						
521211	GMA Administration Fee	-	1,800	-	-	-
572020	Chamber of Commerce	127,878	205,645	239,572	239,572	253,750
611201	Transfer Out - Calhoun Recreation	-	58,756	68,449	68,449	72,500
611202	Transfer Out - City of Calhoun	-	29,379	34,225	34,225	36,250
TOTAL	HOTEL/MOTEL TAX	\$ -	\$ -	\$ -	\$ -	\$ -

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

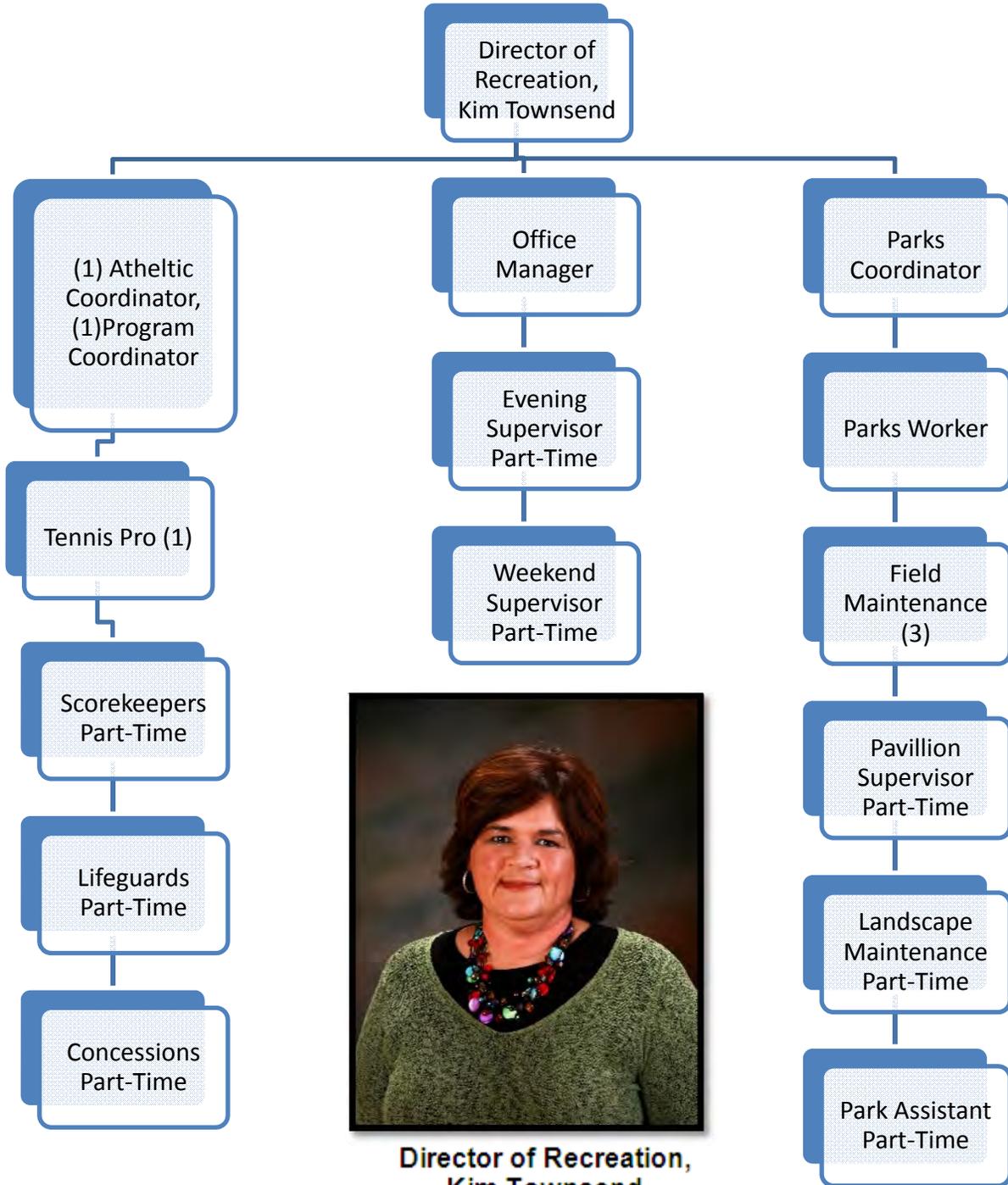


The Recreation Department accounts for sports programs and recreational activities offered to the residents of Calhoun and Gordon County. These activities include youth baseball, softball, football, cheerleading, soccer, basketball, swimming, tennis leagues, lessons and tournaments and adult leagues 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

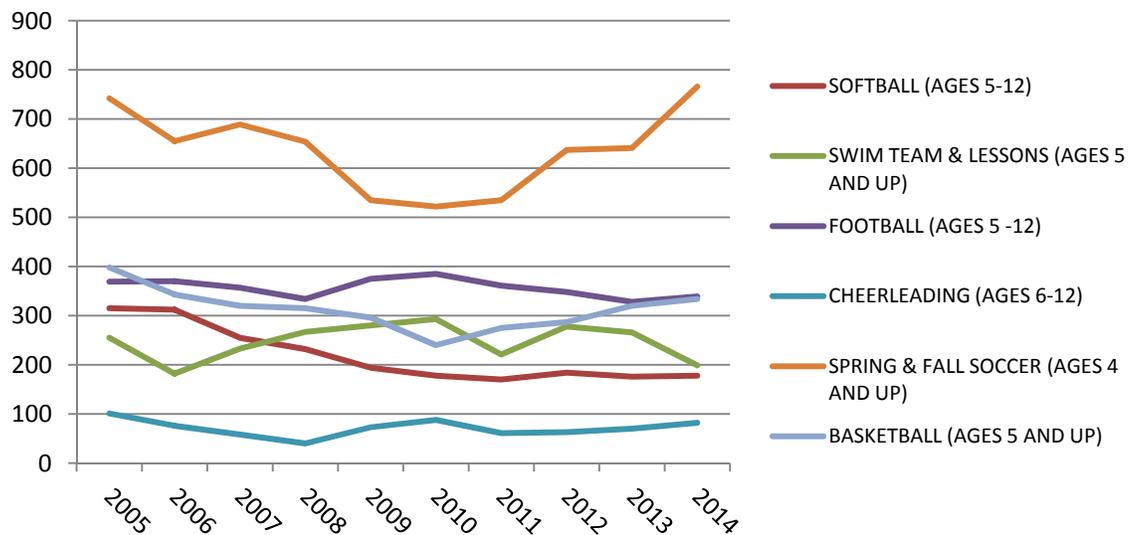


RECREATION

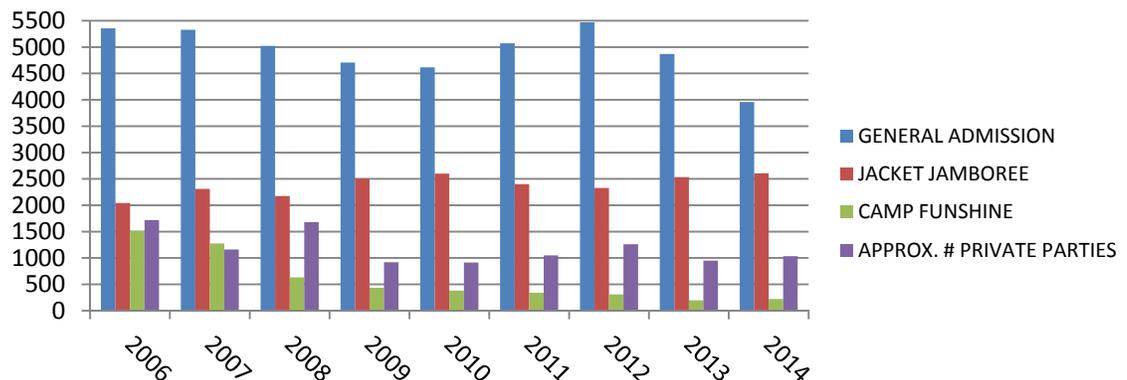
The Calhoun Recreation Department's mission is to enhance the quality of life for all citizens living within Calhoun and Gordon County. Our Department seeks to provide a comprehensive range of recreation services designed to contribute to the physical, social and cultural needs of the community.

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 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
Revenues						
335000	Local Grants - Gordon County	\$ (369,576)	\$ (380,663)	\$ (392,000)	\$ (392,000)	\$ (323,008)
347300	Activity Fees - Pool Admission	(11,591)	(8,821)	(11,000)	(11,000)	(11,000)
347301	Activity Fees - Pool Rental	(2,200)	(4,263)	(3,000)	(3,000)	(4,000)
347302	Pool Membership Cards	(423)	(1,260)	-	-	-
347400	Tournament Gate	(17,119)	(13,060)	(15,000)	(15,000)	(18,000)
347503	Tennis Program Revenue	(1,035)	(1,149)	(1,500)	(1,500)	(1,000)
347600	Program Fees	(111,712)	(119,437)	(112,000)	(112,000)	(115,000)
347601	Tournament Fees	(33,639)	(36,600)	(25,000)	(25,000)	(35,000)
347602	Refund Fees	4,518	6,414	3,500	3,500	3,500
347900	Concession Stand Revenue	(48,202)	(37,430)	(45,000)	(45,000)	(38,000)
347902	Recreation Soccer Merchandise	(62)	(71)	-	-	-
349300	Bad Check Fees	(120)	(175)	(100)	(100)	(100)
381000	Rental Income (other)	(2,860)	-	(200)	(200)	(1,000)
381006	Rental Income - Facilities	(12,907)	(10,180)	(11,000)	(11,000)	(11,000)
381007	Rental Income - Fields	(5,502)	(4,235)	(6,000)	(6,000)	(6,000)
382005	Coke & Picture Commissions	(3,718)	(8,280)	(5,000)	(5,000)	(5,000)
389000	Miscellaneous Revenue	(3,801)	(4,151)	(3,800)	(3,800)	(3,800)
389001	Sales Tax Vendor Comp	(151)	(106)	(150)	(150)	(150)
389002	Donations - Sponsors (Baseball)	(850)	-	(1,000)	(1,000)	(1,000)
389006	Insurance Reimbursement (other)	(78)	(78)	(100)	(100)	(100)
389007	United Way Grant	(10,000)	(12,000)	(12,000)	(12,000)	(12,000)
573900	Cash (Over) Short	-	759	-	-	-
Transfer In						
391101	Transfer In - General Grant	(301,796)	(289,706)	(375,887)	(375,887)	(446,697)
391119	900 Hotel/Motel Revenue - Restricted	-	(58,756)	(68,449)	(68,449)	(72,500)
391125	Transfer In - Labor & Equipment	-	-	(3,000)	(3,000)	-
391134	Transfer In - SPLOST	(2,341)	-	-	-	-
TOTAL	RECREATION REVENUES	\$ (935,162)	\$ (983,247)	\$ (1,087,686)	\$ (1,087,686)	\$ (1,100,855)

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(2766110) RECREATION ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 54,795	\$ 54,816	\$ 55,588	\$ 55,588	\$ 61,669
512100	Group Insurance	9,806	11,363	11,930	11,930	11,656
512101	Insurance Deductible Reimb.	241	190	240	240	240
512200	FICA Contributions	3,097	3,145	3,446	3,446	3,844
512300	Medicare	724	735	806	806	899
512401	Retirement Plan Employer Cont.	3,466	3,260	3,357	3,357	3,454
512402	Retirement Plan Admin. Cost	115	119	122	122	133
512700	Workers' Compensation Insurance	164	232	319	319	754
Purchased & Contracted Services						
522201	Repairs & Maintenance - Vehicles	758	61	400	400	400
523103	Vehicle Insurance	-	357	362	362	350
523104	Surety Bonds	176	10	15	15	15
523205	Cell Telephone Service	10	-	-	-	-
523500	Travel	-	69	600	600	500
523600	Dues & Fees	-	-	150	150	150
523700	Education & Training	600	175	500	500	300
Supplies						
531130	Purchased Uniforms	30	-	125	125	-
531141	Vehicle Repair & Maintenance	-	-	300	300	300
531600	Small Equipment <\$5000	-	112	125	125	125
531601	Computers, Equip., Printers, etc.	1,615	-	-	-	-

	FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Transfers Out					
619900 900 Transfer to Fund Balance	-	-	-	-	72,500
TOTAL RECREATION ADMINISTRATION	\$ 75,596	\$ 74,643	\$ 78,385	\$ 78,385	\$ 157,289

RECREATION ADMINISTRATION FOOTNOTES

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

(2766120) PARTICIPANT RECREATION

Personal Services & Employee Benefits

511100	Regular Employee Wages	\$ 254,869	\$ 263,618	\$ 258,035	\$ 258,035	\$ 307,108
512100	Group Insurance	39,204	48,446	57,680	57,680	67,521
512101	Insurance Deductible Reimb.	965	948	1,200	1,200	1,440
512200	FICA Contributions	15,184	15,711	15,998	15,998	19,041
512300	Medicare	3,551	3,674	3,742	3,742	4,453
512401	Retirement Plan Employer Cont.	8,438	11,908	7,896	7,896	9,520
512402	Retirement Plan Admin. Cost	281	434	288	288	367
512600	Unemployment Insurance	1,370	-	-	-	-
512700	Worker's Compensation Insurance	3,520	3,273	3,200	3,200	3,679

Purchased & Contracted Services

521201	Legal & Auditing	2,799	2,689	3,000	3,000	3,000
521204	Medical Services	170	160	100	100	100
521205 901	Consulting	-	-	45,100	45,100	-
521209	Misc. Professional Services	639	691	700	700	700
521300	Technical Services	1,440	1,380	1,600	1,600	1,400
522001	Linen Services	8,141	7,888	7,500	9,000	8,000
522002	Exterminating Service	496	504	500	500	520
522112	Garbage Pickup - Com. Svcs.	3,360	3,329	3,500	3,500	3,500
522140	Landscaping Service	-	-	2,500	2,500	2,500
522200	Interdepartmental Services & Labor	10,472	20,089	10,000	10,000	7,000
522201	Repairs & Maintenance - Vehicles	1,808	2,298	4,000	4,000	4,000
522202	Repairs & Maintenance - Equip.	5,316	8,236	9,000	9,000	10,000
522203	Repairs & Maintenance - Buildings	10,325	4,337	11,000	9,500	10,000
522204	Repairs & Maintenance - Systems	2,243	2,308	3,000	3,000	3,000
522205	Repairs & Maintenance - Fencing	1,269	717	4,000	4,000	3,000
522310	Rental of Land or Buildings	2,000	2,000	3,000	3,000	3,000
522320	Rental of Equipment or Vehicles	6,141	4,670	6,000	4,500	5,000
523101	General Liability Insurance	2,261	2,935	2,740	2,740	2,903
523102	Property Insurance	3,784	3,626	5,425	5,425	3,242
523103	Vehicle Insurance	2,201	2,016	2,150	2,150	1,636
523104	Surety Bonds	48	49	90	90	50
523107	Participant Insurance	78	60	150	150	100
523201	Telephone - Other Service	6,748	7,805	7,500	7,500	8,200
523203	Data Service - City	2,566	2,909	3,000	3,000	3,000
523206	Communication Services - Security	1,789	2,716	2,000	2,000	2,150
523209	Internet Service	1,234	1,416	1,300	1,300	1,420
523210	E-Mail Service	168	168	180	180	210
523220	Postage	-	-	50	50	50
523300	Advertising	497	306	600	600	500
523400	Printing & Binding	1,062	737	1,100	1,100	900
523500	Travel	1,087	1,345	2,000	2,000	2,000
523501	Tournament Expenses	8,443	8,549	10,000	9,000	9,000
523600	Dues & Fees	7,876	8,751	9,000	9,000	9,000
523601	Bank/Credit Card Charges	-	942	1,000	1,000	1,000
523700	Education & Training	1,128	700	800	800	800
523850	Contract Labor	65,252	71,961	70,000	70,000	72,000

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Supplies						
531100	General Supplies & Materials	4,573	3,656	5,200	6,200	7,000
531120	Office Supplies	266	442	500	500	500
531125	Printer/Copier Supplies	332	294	400	400	500
531130	Purchased Uniforms	150	344	500	-	500
531131	Purchased Uniforms - Sports Act.	37,799	39,128	40,000	42,000	40,000
531140	Repairs & Maint. - Equipment	2,493	4,382	4,000	4,000	5,000
531141	Repairs & Maintenance - Vehicles	608	1,453	1,800	1,800	1,500
531142	Repairs & Maintenance - Buildings	2,208	5,823	5,000	5,000	5,000
531144	Repairs & Maintenance - Pool	24,722	15,141	22,000	22,000	18,000
531145	Grounds Maintenance	25,490	12,632	25,000	25,000	25,000
531210	Water & Sewer Services	54,088	40,218	60,000	60,000	43,700
531220	Natural Gas Service	4,512	4,841	5,000	5,000	5,000
531230	Electric Service - City	93,430	87,910	106,000	106,000	95,000
531231	Electric Service - Other	298	295	500	500	500
531270	Gasoline	16,278	13,178	14,000	14,000	14,000
531271	Diesel Fuel	162	253	1,000	1,000	1,000
531300	Food for Meetings	960	383	800	800	800
531301	Concession Purchases	34,902	28,459	35,000	35,000	28,000
531400	Books & Periodicals	-	10	50	50	50
531600	Small Equipment <\$5000	11,327	5,087	7,000	7,000	5,000
531601	Computer Equipment <\$5000	-	1,338	1,000	1,000	-
531703	Sports Equipment (Other Supplies)	12,781	12,554	15,500	14,700	15,000
531704	Trophies & Medals	5,216	5,086	6,500	7,300	8,000
Capital Outlay						
541200	902 Capital Outlay - Site Improvement	-	-	23,349	23,349	-
541300	Buildings	5,417	-	-	-	-
Interfund/Interdepartmental Charges						
551100	Interfund Allocations - General Fund	10,718	10,353	10,657	10,657	11,334
554100	Interfund Allocations - Utilities	14,015	15,938	16,875	16,875	17,172
Other Charges						
573000	Retired Employee Payroll	20,046	20,046	20,046	20,046	-
TOTAL	PARTICIPANT RECREATION	\$ 873,014	\$ 855,539	\$ 1,009,301	\$ 1,009,301	\$ 943,566
TOTAL RECREATION EXPENDITURES		\$ 948,609	\$ 930,182	\$ 1,087,686	\$ 1,087,686	\$ 1,100,855
TOTAL RECREATION FUND		\$ 13,447	\$ (53,065)	\$ -	\$ -	\$ -

PARTICIPANT RECREATION FOOTNOTES

1

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

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. Bonds were issued in 2011 and 2012 to build the new Middle School / High School complex.

DEBT SERVICE FUNDS

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
GOLF REVENUE BONDS DEBT SERVICE (420)						
Revenues						
391101	Transfer In - General Fund	\$ (368,928)	\$ (371,455)	\$ (367,877)	\$ (368,027)	\$ (368,463)
Expenditures						
Other						
581100	Principal - Bonds	292,300	307,300	316,700	316,700	330,600
582100	Interest - Bonds	75,128	62,656	49,677	49,677	36,213
583000	Fiscal Agent Fee	1,500	1,500	1,500	1,650	1,650
TOTAL GOLF DEBT SERVICE		\$ -	\$ -	\$ -	\$ -	\$ -

GOLF DEBT SERVICE FOOTNOTES

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2015	Principal Pd. FYE 6/30/2016	Interest Pd. FYE 6/30/2016	Balance 6/30/2016
Bonds	Golf Course	\$ 4,857,800	\$ 1,035,800	\$ 330,600	\$ 36,213	\$ 705,200

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
SCHOOLS GENERAL OBLIGATION DEBT SERVICE (430)						
Revenues						
331000	Federal Govt. Grants	\$ (1,003,175)	\$ (923,383)	\$ (930,946)	\$ (930,946)	\$ (929,943)
337003	SPLOST - School Shared	(2,901,498)	(2,814,256)	(2,764,741)	(2,764,741)	(2,984,302)
361000	Interest Revenues	(6,685)	(3,772)	(2,000)	(2,000)	(3,110)
Transfer In						
391110	Interfund Transfer In	(18,448)	-	-	-	-
Debt Service						
523604	Bank Service Charges	54	72	-	-	-
581100	Principal on Bonds	9,885,000	-	-	-	-
581101	Principal on Bonds	-	800,000	-	-	-
582100	Interest on Bonds	1,504,952	1,496,208	1,482,675	1,482,675	1,482,675
583000	Fiscal Agent's Fees	539	-	-	-	-
619900	Transfer to Fund Balance	-	-	2,215,012	2,215,012	2,434,680
TOTAL SCHOOL DEBT SERVICE		\$ 7,460,738	\$ (1,445,131)	\$ -	\$ -	\$ -

SCHOOL DEBT SERVICE FOOTNOTES

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2015	Principal Pd. FYE 6/30/2016	Interest Pd. FYE 6/30/2016	Balance - 6/30/2016
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 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Revenues						
351170	Police Fines	\$ (782,652)	\$ (840,587)	\$ (800,000)	\$ (800,000)	\$ (733,000)
Expenditures						
Purchased & Contracted Services						
523601	Bank/Credit Card Charges	2,276	2,071	2,100	2,100	100
Other						
571001	Gordon County - Fine Assessment	75,864	93,808	81,000	81,000	75,000
571005	Georgia Department of Revenue	44,183	46,758	45,300	45,300	38,500
572021	Peace Officer's Association	28,780	30,947	30,200	30,200	26,500
572022	Victim's Assistance	1,404	1,529	1,700	1,700	1,000
572023	DHR Office of Financial Services	3,008	2,965	3,500	3,500	3,000
572024	Georgia Department of Treasury	3,474	2,304	2,500	2,500	2,000
572026	Indigent Defense Fees	47,671	51,241	52,500	52,500	45,000
572027	Driver Ed. & Training	16,826	8,891	10,000	10,000	7,500
572028	Victim's Compensation/ Probation	49,947	45,605	45,000	45,000	40,000
573900	Cash Over or Short	(246)	5	100	100	100
Transfer Out						
611001	Transfer to General Fund	465,718	507,152	479,000	479,000	454,300
611008	Transfer to Fine Administration	43,747	47,312	47,100	47,100	40,000
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

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
SPLOST 2005 Fund (322)						
Revenues						
361000	Interest Revenues	\$ (16,772)	\$ (11,382)	\$ (9,000)	\$ (9,000)	\$ (7,000)
Transfer In						
399000	Appropriation - Fund Balance	-	-	(372,000)	(372,000)	(270,500)
Expenditures						
Purchased & Contracted Services						
523300	166 Advertising	865	-	-	-	-
523604	Bank Service Charges	12	-	-	-	-
Other Financial						
541200	166 Site Improvements	53,887	2,200	-	-	-
541300	166 Buildings	823,033	4,538	-	-	-
542100	Machinery & Equipment	-	-	147,000	-	-
542100	166 Machinery & Equipment	-	3,007	-	147,000	56,000
Transfer Out						
611002	Transfer Out - Water/Sewer	298,891	458,718	234,000	234,000	221,500
TOTAL SPLOST 2005 FUND		\$ 1,159,916	\$ 457,081	\$ -	\$ -	\$ -

SPLOST CAPITAL PROJECT FUND FOOTNOTES

1 Capital Outlay

Vehicles - Fire	\$ 38,000
Equipment for Training Center	18,000
Total	\$ 56,000

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
2011 SPLOST CAPITAL PROJECT FUND (324)						
Revenues						
313200	SPLOST Tax	\$ (1,028,931)	\$ (1,763,856)	\$ (1,763,856)	\$ (1,763,856)	\$ (1,763,856)
334000	164 State Govt. Grants	(18,093)	(234,077)	-	-	-
337100	IG-SPLOST	(66,552)	(333,448)	-	-	-
337100	183 IG-SPLOST	-	-	-	-	(1,000,000)
361000	Interest Revenue	(80)	(255)	-	-	-
391101	Transfers In - General Fund	-	-	(40,435)	(40,435)	-
Purchased & Contracted Services						
521200	183 Engineering	-	37,700	-	-	-
521200	189 Engineering	41,204	-	-	-	-
523300	164 Advertising	382	-	-	-	-
523604	Bank Service Charges	12	18	-	-	-
Capital Outlay						
541200	Site Improvements	-	-	50,000	50,000	-
541200	164 Site Improvements	-	4,354	-	-	-
541200	181 Site Improvements	57,330	-	-	-	-
541200	183 Site Improvements	-	2,000	-	-	-
541200	189 Site Improvements	2,960	-	-	-	-
541300	Buildings	-	-	-	-	60,000
541300	164 Buildings	66,171	815,235	-	-	-
541300	172 Buildings	128,861	-	-	-	-
541400	183 Infrastructure	-	-	-	-	1,500,000
541480	189 Infrastructure	-	429,492	-	-	-
542100	Machinery	-	54,641	280,000	280,000	192,750
542100	182 Machinery	19,401	-	-	-	-

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
542200	Vehicles	-	191,765	25,000	25,000	-
542500	Radio Communication Equip.	63,058	31,313	-	-	-
542501	Other Equipment	-	26,042	-	-	-
Debt Service						
581200	177 Capital Lease	-	-	17,720	17,720	-
581200	179 Capital Lease	-	-	238,079	238,079	62,979
582000	Interest	6,344	-	-	-	-
582000	177 Interest	-	500	32	32	-
582000	179 Interest	-	4,289	1,921	1,921	108
Transfer Out						
611001	Transfer out - General Fund	194,634	235,711	-	-	-
611002	Transfer out - Water/Sewer	-	-	257,300	257,300	244,500
611005	Transfer out - Golf	54,022	199,656	-	-	-
619900	Transfer to Fund Balance	-	-	934,239	934,239	703,519
TOTAL 2011 SPLOST		\$ (479,277)	\$ (298,921)	\$ -	\$ -	\$ -

SPLOST CAPITAL PROJECT FUND FOOTNOTES

1 Debt

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2015	Principal Pd. FYE 6/30/2016	Interest Pd. FYE 6/30/2016	Balance - 6/30/2016
Capital Lease	Dodge Chargers - Police fleet	\$ 743,087	\$ 629,979	\$ 62,979	\$ 108	\$ -
Total		\$ 743,087	\$ 629,979	\$ 62,979	\$ 108	\$ -

2 Capital Outlay

Gym repairs for Recreation	\$ 60,000
Infrastructure - Project#183 - Peter Street	1,500,000
(3) Trucks - Street Department	140,500
Truck with dog box - Animal Control	25,600
Utility Trailer and zero turn mowers- Parks	26,650
Total	\$ 1,752,750

SOLID WASTE



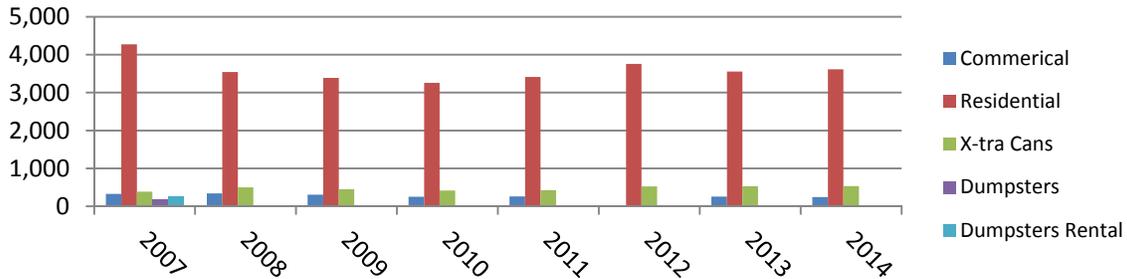
The City of Calhoun provides residential curb-side pick-up service through a contract with a private vendor. We also provide pick-up of brush, limbs and leaves for residential customers without a direct charge. Brush is ground and used in other City Operations. The City maintains a recycling drop off 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

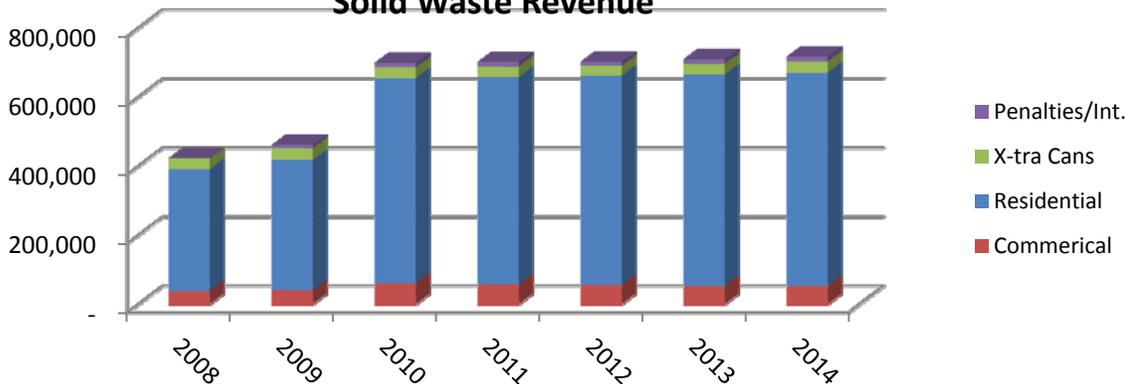
large transfer from the general fund and the City has attempted to make this a self-providing service in the past few years by raising rates and cutting expenses. Other than residential and downtown commercial solid waste collection, this fund also includes recycling services, landfill monitoring, and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



Number of Customers



Solid Waste Revenue



SOLID WASTE FUND (540)

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Revenues						
344108	Garbage Pickup Fees - Residential	\$ (611,657)	\$ (616,585)	\$ (627,829)	\$ (627,829)	\$ (635,875)
344109	Garbage Pickup Fees - Commercial	(52,248)	(52,903)	(53,000)	(53,000)	(53,152)
344111	Debris Pickup Fee	(12,512)				
344119	Penalty - Pickup	(31,511)	(12,828)	(13,000)	(13,000)	(12,978)
344150	Landfill Use Fees - Residential	-	29	-	-	-
344152	Extra Can Fee	(813)	(33,137)	(32,500)	(32,500)	(33,060)
344190	Recovery of Bad Debts	(142,166)	(485)	(500)	(500)	(1,031)
383100	Insurance Reimb. Damage	-	(8,438)	-	-	-
389000	Miscellaneous Revenue	-	-	-	-	-
TOTAL SOLID WASTE REVENUES		\$ (850,907)	\$ (724,347)	\$ (726,829)	\$ (726,829)	\$ (736,096)

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(5404520) SOLID WASTE COLLECTION						
Personal Services & Employee Benefits						
512700	Worker's Compensation	\$ (2,302)	\$ -	\$ -	\$ -	\$ -
Purchased & Contracted Services						
521201	Legal & Auditing	1,507	1,311	2,247	2,247	1,500
521204	Medical Services	-	-	-	-	-
521209	Miscellaneous Professional Services	-	-	700	700	-
522111	Garbage Pickup Labor - Residential	422,542	431,533	423,000	423,000	432,000
522112	Garbage Pickup Labor - Commercial	11,245	11,355	11,150	11,150	10,650
522200	Interdepartmental Services & Labor	-	-	-	-	-
522201	Vehicle Repairs & Maintenance	28	743	1,000	1,005	1,000
522202	Equipment Repairs & Maintenance	3	-	-	-	-
523101	General Liability Insurance	1,355	1,632	1,500	1,495	1,493
523200	Telephone - City	-	-	625	625	-
523205	Cell Phone	386	326	586	451	350
Supplies						
531100	General Supplies & Materials	-	-	250	250	250
531141	Repairs & Maintenance - Vehicles	1,079	83	1,000	1,000	1,000
531270	Gasoline	8	-	-	-	-
531271	Diesel Fuel	735	-	850	850	200
531600	Small Equipment <\$5,000	-	70	-	-	-
Interfund/Interdepartmental Charges						
551100	Interfund Allocations - General Fund	2,679	2,837	2,824	2,824	3,262
554100	Interfund Allocations - Utility	74,940	85,990	106,014	106,014	109,943
Depreciation						
561000	Depreciation	9,432	13,731	-	-	-
Other Costs						
573901	Bad Debt Expense	-	168	10,000	10,000	5,000
578001	Damages to Other Property	-	-	350	350	350
Transfer Out						
611001	Transfer Out - General Fund	-	-	11,304	11,304	-
619900	Transfer Out - Retained Earnings	-	-	-	-	18,690
TOTAL SOLID WASTE COLLECTION		\$ 523,635	\$ 549,779	\$ 573,400	\$ 573,265	\$ 585,688

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(5404540) SOLID WASTE COLLECTION - RECYCLABLES						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 22,023	\$ 22,275	\$ 22,230	\$ 22,230	\$ 22,230
512200	FICA Contributions	1,336	1,398	1,406	1,406	1,406
512300	Medicare	312	327	329	329	329
512700	Workers' Compensation	389	578	580	580	731

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Purchased & Contracted Services						
521204	Medical Services	30	70	70	70	-
522112	Garbage Pickup - Commercial	604	612	615	615	615
522202	Equipment Repairs & Maintenance	3	4	110	110	100
523102	Property Insurance	12	46	-	61	56
523104	Surety Bonds	4	4	-	-	5
523105	Cell Phone		259	-	205	275
523200	Telephone - City Service	518	-	-	-	-
Supplies						
531100	General Supplies & Materials	272	2	240	60	250
531130	Purchased Uniforms	422	410	450	510	450
531142	Building Repair & Maintenance	43	81	300	259	500
531210	Water & Sewer Services	219	261	269	269	285
531230	Electric Service - City	724	745	580	610	500
TOTAL RECYCLABLES COLLECTION		\$ 26,911	\$ 27,072	\$ 27,179	\$ 27,314	\$ 27,732

RECYCLABLES COLLECTION FOOTNOTES

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

(5404560) SOLID WASTE - LANDFILL POST CLOSING

Purchased & Contracted Services

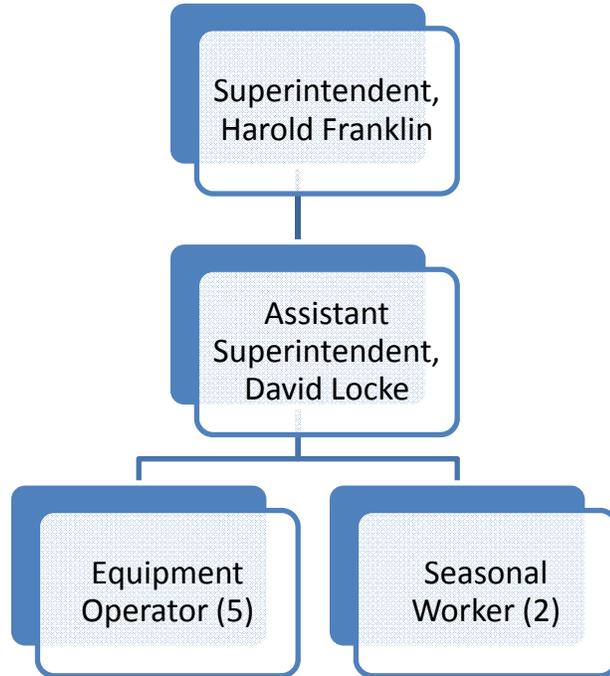
521201	Legal & Auditing	\$ 1,376	\$ 1,213	\$ 1,800	\$ 1,800	\$ 1,800
523900	Change in Estimate Closure Costs	3,404	3,942	30,000	30,000	26,800
TOTAL LANDFILL POST CLOSING		\$ 4,780	\$ 5,155	\$ 31,800	\$ 31,800	\$ 28,600

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(5404585) YARD TRIMMINGS COLLECTIONS & MANAGEMENT						
Purchased & Contracted Services						
512999	Amounts Reclassified	\$ 41,472	\$ 41,472	\$ 41,500	\$ 41,500	\$ 41,500
522114	Brush Grinding	22,000	22,000	27,600	27,371	27,600
522201	Vehicle Repairs & Maintenance	6,454	1,786	5,000	2,010	5,000
522202	Equipment Repairs & Maintenance	97	13,177	2,000	180	2,000
523103	Vehicle Services	-	365	250	739	776
523300	Advertising	337	-	450	450	-
Supplies						
531100	General Supplies & Material	12	-	-	-	-
531141	Vehicle Repairs & Maintenance	15,720	2,638	3,000	7,550	3,000
531270	Gasoline	240	243	-	100	200
531271	Diesel Fuel	14,323	14,830	14,650	14,550	14,000
TOTAL YARD TRIMMING COLLECTION		\$ 100,655	\$ 96,511	\$ 94,450	\$ 94,450	\$ 94,076
TOTAL SOLID WASTE EXPENDITURES		\$ 655,981	\$ 678,517	\$ 726,829	\$ 726,829	\$ 736,096
TOTAL SOLID WASTE FUND		\$ (194,926)	\$ (45,830)	\$ -	\$ -	\$ -

FIELDS FERRY GOLF MAINTENANCE



**Superintendent,
Harold Franklin**



Our Champion Ultra Dwarf Bermuda greens survived the cold weather and we are looking forward to this coming season as they mature and get better. The maintenance staff continually adjusts their maintenance practices to fit the Bermuda greens to assure they provide a fast and firm putting surface that the players can enjoy.

An Assistant Superintendent and one equipment operator was added and eliminated the mechanics position and one seasonal worker and hope to continue to provide a well maintained golf course just as we have in past few years. The staff will continue to work on the sand traps and drainage issues throughout the golf course. The staff repaired several traps this fall and winter and installed drainage on four holes, as well as repaired the cart paths on four holes. The staff maintains the irrigation system on a regular basis to repair leaks and replace 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. Broken cart paths are replaced as well as time and money allows.



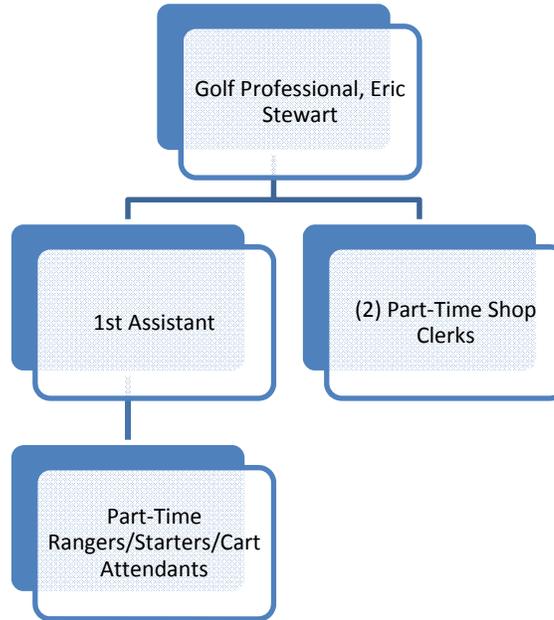
The new greens provide a wonderful course. The maintenance crew will strive to preserve all areas of the course and

to keep it in the best condition possible 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 manages 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 all ages. The pro shop will continue to look for ways to reduce expenses while providing a quality golf experience.

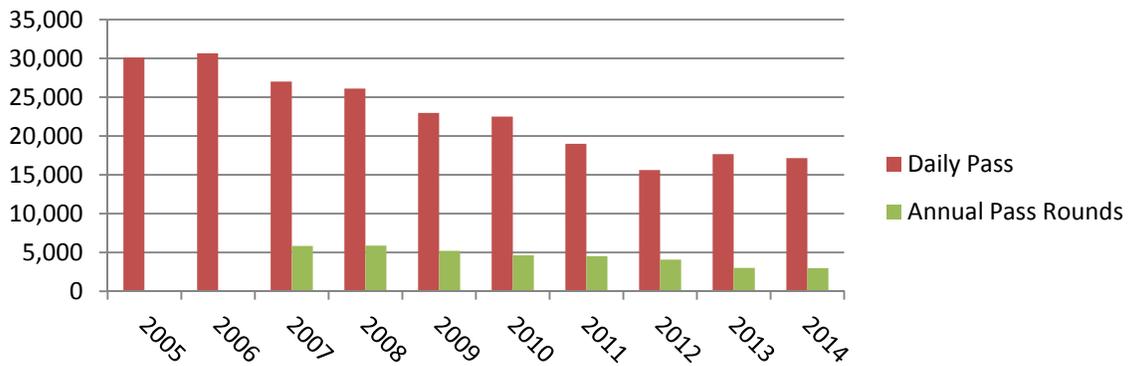
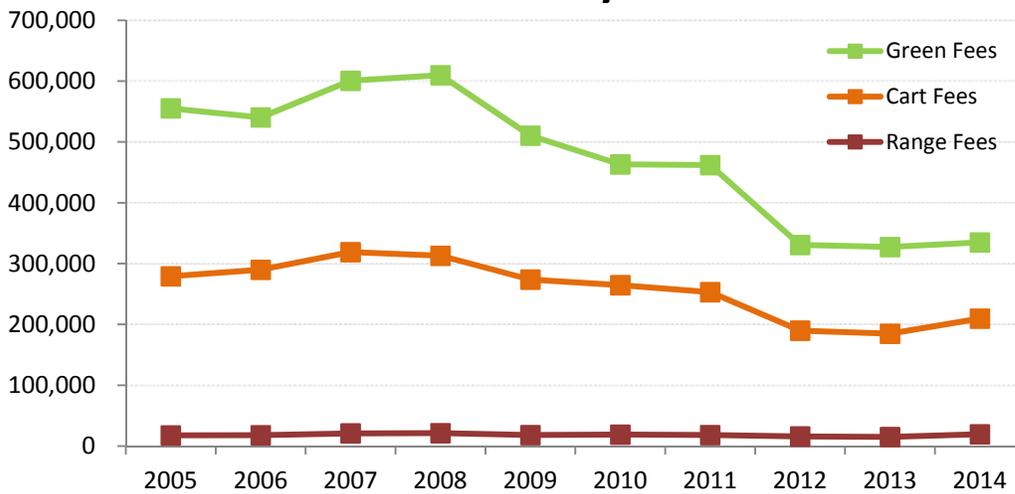


FIELDS FERRY GOLF

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 2016 with the continued 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. We will continue to watch expenses closely and reduce them as much as possible in the areas of general supplies and grounds maintenance costs.



Course Fees by Fiscal Year



GOLF FUND (556)

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Revenues						
335000	Local Grants - Gordon County	\$ -	\$ -	\$ -	\$ -	\$ (80,752)
345210	Green Fees	(269,221)	(276,360)	(418,276)	(418,276)	(515,008)
345211	Pass Fees	(47,595)	(45,770)	(59,000)	(59,000)	(65,000)
345212	Non-Taxable Green Fees	(10,500)	(12,740)	(13,000)	(13,000)	(15,000)
345213	Cart Fees	(181,410)	(189,625)	(281,500)	(281,500)	(209,000)
345214	Annual Pass - Cart Fees	3,933	(13,480)	(1,000)	(1,000)	(5,000)
345215	Range Fees	(10,534)	(13,442)	(15,000)	(15,000)	(15,000)
345216	Annual Pass - Range Fees	(4,390)	(5,926)	(4,500)	(4,500)	(6,500)
345217	Non-Taxable Cart Fees	(7,154)	(6,555)	(6,000)	(6,000)	(7,000)
345220	Handicap Fees	(1,567)	(1,911)	(2,500)	(2,500)	(2,500)
349300	Bad Check Charges	-	-	(50)	(50)	(50)
381003	Pro Shop Rent	(3,350)	(3,400)	(3,400)	(3,400)	(3,400)
381004	Snack Bar Rent	(5,500)	(4,100)	(3,200)	(3,200)	(3,200)
381005	Snack Bar Electricity	(4,411)	(4,306)	(5,000)	(5,000)	(5,500)
389000	Miscellaneous Income	(2,690)	(650)	(1,500)	(1,500)	(500)
389001	Sales Tax Vendor Commission	(756)	(848)	(1,000)	(1,000)	(1,000)
Transfer In						
391122	SPLOST Capital Project	(54,022)	(199,656)	-	-	-
TOTAL REVENUES		\$ (599,166)	\$ (778,771)	\$ (814,926)	\$ (814,926)	\$ (934,410)

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(5606125) GOLF MAINTENANCE						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 131,158	\$ 122,572	\$ 147,785	\$ 147,785	\$ 142,164
511300	Overtime	6,789	6,408	10,200	10,200	8,160
512100	Group Insurance	47,101	52,117	57,680	57,680	56,268
512101	Insurance Deductible Reimbursement	1,207	948	1,200	1,200	1,200
512200	FICA Contributions	7,659	7,540	9,795	9,795	9,420
512300	Medicare	1,784	1,764	2,291	2,291	2,203
512401	Retirement Employer Contributions	8,087	7,960	7,565	7,565	7,008
512402	Retirement Plan Administrative Costs	269	290	276	276	270
512600	Unemployment Insurance	1,424	-	-	-	-
512700	Workers' Compensation Insurance	13,403	3,529	3,000	3,000	1,688
Purchased & Contracted Services						
521201	Legal & Auditing	1,474	1,213	1,250	1,250	1,250
521204	Medical Services	30	-	70	70	70
521300	Technical Soil Test	297	330	300	300	330
522112	Garbage Pickup - Commercial	534	402	540	540	540
522140	Lawn & Landscaping	5,411	4,115	5,800	5,800	6,100
522200	Interdepartmental Services & Labor	807	-	300	300	300
522202	Repairs & Maintenance - Equipment	1,977	1,129	3,200	3,200	3,400
522203	Repairs & Maintenance - Buildings	-	-	1,200	1,200	200
522320	Rental of Equipment and Vehicles	442	-	-	-	-
523101	General Liability Insurance	1,067	1,377	1,450	1,450	1,167
523102	Property Insurance	960	899	1,300	1,300	1,177
523104	Surety Bonds	27	27	-	-	30
523201	Telephone - Other Service	791	991	900	900	1,000
523203	Data Service - City	120	132	120	120	144
523206	Communications Services - Security	595	595	420	420	435
523209	Internet Service	702	724	700	700	720
523220	Postage	-	58	100	100	50
523300	Advertising	11	-	-	-	-
523700	Education & Training	100	100	150	150	150

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Supplies						
531100	General Supplies & Materials	2,551	2,459	2,700	2,700	3,200
531104	Protective Safety Supplies	183	189	250	250	300
531120	Office & Computer Supplies	-	15	100	100	50
531125	Printer/Copier Supplies	113	54	175	175	175
531130	Purchased Uniforms	1,141	1,100	1,350	1,350	1,350
531140	Repairs & Maintenance - Equipment	45,408	32,080	36,000	36,000	36,000
531141	Supplies - Repairs & Maint. - Veh.	-	102	-	-	-
531142	Repairs & Maintenance - Buildings	842	425	700	700	1,600
531145	Ground Maintenance	70,014	65,214	69,000	69,000	69,000
531210	Water & Sewer Services	1,631	1,457	1,600	1,600	1,950
531220	Natural Gas Service	1,800	1,988	1,800	1,800	1,800
531231	Electricity - Other (Irrigation)	18,523	15,692	20,000	20,000	22,000
531270	Gasoline	6,892	7,765	10,100	10,100	8,200
531271	Diesel Fuel	10,647	9,218	12,200	12,200	11,000
531300	Food for Meetings	144	95	125	125	220
531600	Small Equipment <\$5000	842	170	900	900	900
531601	Computer Equipment/Software	-	835	200	200	-
Capital Outlay						
542100	Machinery >\$5000	-	-	-	-	57,000
Interfund/Interdepartmental Charges						
551100	Interfund Allocations - General	5,136	5,410	4,577	4,577	4,866
554100	Interfund Allocations - Utilities	6,908	7,969	8,438	8,438	8,586
Depreciation						
561000	Depreciation	17,092	24,736	-	-	-
TOTAL GOLF MAINTENANCE		\$ 424,092	\$ 392,198	\$ 427,807	\$ 427,807	\$ 473,641

GOLF MAINTENANCE FOOTNOTES

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

2 Capital Outlay

Greens mower	\$ 24,000
Bunker with rake and sand cultivator	19,000
Greens roller	14,000
Total	\$ 57,000

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(5606126) GOLF MAINTENANCE ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 88,282	\$ 87,244	\$ 88,385	\$ 88,385	\$ 142,324
512100	Group Insurance	10,030	11,595	12,163	12,163	23,496
512101	Insurance Deductible Reimbursement	241	190	240	240	480
512200	FICA Contributions	5,382	5,440	5,480	5,480	8,964
512300	Medicare	1,260	1,272	1,282	1,282	2,096
512401	Retirement Plan Employer Cont.	5,643	5,226	5,338	5,338	8,505
512402	Retirement Plan Administrative Costs	144	190	194	194	328
512700	Workers' Compensation Insurance	148	225	250	250	281
Purchased & Contracted Services						
522201	Repairs & Maintenance - Vehicles	-	301	800	800	500
523103	Vehicle Insurance	653	674	650	650	666
523104	Surety Bonds	16	16	20	20	20
523500	Travel	1,639	898	1,500	1,500	1,300
523600	Dues & Fees	475	500	550	550	900
523700	Education & Training	689	825	1,100	1,100	800

	FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Supplies					
531130 Purchased Uniforms	240	228	250	250	500
531141 Repair & Maintenance - Vehicles	7	1,332	800	800	800
TOTAL MAINTENANCE ADMINISTRATION	\$ 114,849	\$ 116,155	\$ 119,002	\$ 119,002	\$ 191,960

GOLF MAINTENANCE ADMINISTRATION FOOTNOTES

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

	FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(5616125) GOLF COURSE PRO SHOP					
Personal Services & Employee Benefits					
511100 Regular Employees	\$ 80,983	\$ 63,832	\$ 87,464	\$ 87,464	\$ 75,342
512100 Group Insurance	18,840	15,565	11,536	11,536	11,254
512101 Insurance Deductible Reimbursement	483	379	240	240	240
512200 FICA Contributions	4,476	3,841	5,423	5,423	4,692
512300 Medicare	1,056	898	1,268	1,268	1,097
512401 Retirement Plan Employer Cont.	4,405	4,658	1,833	1,833	1,850
512402 Retirement Plan Administrative Costs	146	170	67	67	71
512600 Unemployment Insurance	910	-	-	-	-
512700 Workers' Compensation Insurance	1,478	1,876	1,724	1,724	2,110
Purchased & Contracted Services					
521201 Legal & Auditing	1,474	1,213	1,250	1,250	1,250
521204 Medical Services	90	120	100	100	120
522112 Garbage Pickup - Commercial	1,067	760	800	800	800
522200 Interdepartmental Services & Labor	58	90	300	300	300
522202 Repairs & Maintenance - Equipment	1,139	595	600	600	600
522203 Repairs & Maintenance - Buildings	-	-	500	500	300
522320 Rental of Equipment & Vehicles	650	650	650	650	650
523001 Other Purchased Services	180	70	200	200	200
523101 General Liability Insurance	556	697	700	700	528
523102 Property Insurance	723	714	1,000	1,000	691
523104 Surety Bonds	18	28	20	20	20
523201 Telephone Service - Other	750	795	850	850	850
523203 Data Service - City	120	72	120	120	120
523206 Communication Services - Security	595	595	420	420	440
523209 Internet Service	969	959	975	975	975
523220 Postage	-	19	20	20	30
523300 Advertising	-	270	2,000	2,000	1,500
523400 Printing & Binding	-	-	200	200	200
523600 Dues & Fees	2,475	2,328	2,500	2,500	2,500
523601 Bank Card Service Charges	7,911	9,041	12,000	12,000	11,000
Supplies					
531100 General Supplies & Materials	1,020	1,195	2,100	2,100	2,500
531120 Office Supplies	118	154	250	250	250
531125 Printer/Copier Supplies	190	124	200	200	200
531140 Repairs & Maintenance - Equipment	10,849	724	19,000	19,000	4,000
531142 Repairs & Maintenance - Buildings	3,200	363	700	700	555
531210 Water & Sewer Service - City	3,781	4,362	4,000	4,000	3,500
531220 Natural Gas Service	1,354	1,717	2,000	2,000	2,000
531231 Electric Service - Other	11,570	11,854	13,000	13,000	13,000
531270 Gasoline	600	-	600	600	600
531300 Food for Meetings	144	95	300	300	300
531600 Small Equipment <\$5000	3,194	-	100	100	32,600
531600 199 Small Equipment <\$5000	3,200	-	-	-	-

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
531601	Computer Equipment <\$5000	1,100	100	4,200	4,200	2,500
Interfund/Interdepartmental Charges						
551100	Interfund Allocation - General	6,029	4,475	4,076	4,076	4,331
554100	Interfund Allocation - Utilities	6,908	7,969	8,438	8,438	8,586
Depreciation						
561000	Depreciation	111,873	107,768	-	-	-
Other Costs						
573900	Cash (Over) or Short	40	(18)	50	50	50
TOTAL GOLF COURSE PRO SHOP		\$ 296,724	\$ 251,118	\$ 193,774	\$ 193,774	\$ 194,702

GOLF COURSE PRO SHOP FOOTNOTES

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

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(5616126) GOLF COURSE PRO SHOP ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 53,295	\$ 53,670	\$ 54,372	\$ 54,372	\$ 54,372
512100	Group Insurance	9,803	11,354	11,922	11,922	11,639
512101	Insurance Deductible Reimbursement	241	190	240	240	240
512200	FICA Contributions	3,023	3,068	3,371	3,371	3,392
512300	Medicare	706	717	788	788	794
512401	Retirement Plan Employer Cont.	3,472	3,187	3,284	3,284	3,249
512402	Retirement Plan Administrative Costs	159	116	120	120	125
512700	Workers' Compensation Insurance	148	225	246	246	281
Purchased & Contracted Services						
523104	Surety Bonds	10	-	-	-	15
TOTAL PRO SHOP ADMINISTRATION		\$ 70,858	\$ 72,527	\$ 74,343	\$ 74,343	\$ 74,107
TOTAL GOLF EXPENDITURES		\$ 906,523	\$ 831,997	\$ 814,926	\$ 814,926	\$ 934,410
TOTAL GOLF FUND		\$ 307,357	\$ 53,226	\$ -	\$ -	\$ -

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
2015-2016

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	154,120	79,626	10,376	15,378	10,376	8,779	13,568	3,192	1,069	2,138	2,672	6,947
Elected Officials	362,074	162,934	18,104	47,070	18,104	47,070	47,070	3,621	3,621	3,621	3,621	7,241
Elected Off. Contg.	(202,720)	(91,224)	(10,136)	(26,354)	(10,136)	(26,354)	(26,354)	(2,027)	(2,027)	(2,027)	(2,027)	(4,054)
General Admin. ***	20,000	17,000	-	-	-	-	-	-	600	600	600	1,200
Total	333,474	168,335	18,343	36,093	18,343	29,494	34,283	4,786	3,262	4,331	4,866	11,334

*** Legal & Consulting

Total Utility Service Fee = \$ 141,344

Total Service Fee = \$ 165,139

Human Resource (Basis - Employees)			
Division	# of Employees	# of Employees Adjusted *	Percent
General	149	149	52%
Utility Admin.	38	0	0%
Water Plant	13	19	7%
Water Const.	19	29	10%
Sewer Plant	13	19	7%
Sewer Const.	11	16	6%
Electric	17	25	9%
Telecom	4	6	2%
Solid Waste	2	2	1%
Golf Pro	4	4	1%
Golf Main.	5	5	2%
Recreation	13	13	5%
TOTAL	288	288	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:

2014 Taxes	Dec. 20, 2014
2013 Taxes	Dec. 20, 2013
2012 Taxes	Dec. 31, 2012

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 implemented 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 10,450 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 60% 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 increased 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, the mandated phosphorus upgrade at waste treatment plant for \$4,000,000 and \$1,500,000 for fire buildings and equipment. 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 retired employees opted to remain on the 1981 Calhoun retirement plan. Those remaining retired employees are funded annually from the budget of the applicable department.

General Government Capital Plan Summary 2017-2021

Year	General Admin.	Municipal Court	Municipal Probation	Code Insp. & Enforcement	Airport	Police	Fire	Public Works	Recreation	Solid Waste	Golf	Totals
FY 2017	\$ -	\$ 71,000	\$ -	\$ 20,000	\$ 216,334	\$ 2,590,000	\$ 754,000	\$ 360,000	\$ 1,250,000	\$44,000.00	\$ 222,500	5,527,834
FY 2018	30,000	60,000	-	50,000	433,334	25,000	258,000	521,500	543,000	38,500	226,800	2,186,134
FY 2019	45,000	50,000	-	25,000	8,334	75,500	2,056,500	579,000	2,173,000	45,000	157,500	5,214,834
FY 2020	34,000	35,000	20,000	20,000	425,000	5,000	1,700,000	334,500	100,000	235,000	180,900	3,089,400
FY 2021	45,000	10,000	-	-	8,334	809,000	675,000	613,000	2,330,000	225,000	1,401,000	6,116,334
Totals	\$ 154,000	\$ 226,000	\$ 20,000	\$ 115,000	\$ 1,091,336	\$ 3,504,500	\$ 5,443,500	\$ 2,408,000	\$ 6,396,000	\$ 587,500	\$ 2,188,700	\$ 22,134,536

**General Government Administration
Five Year Capital Plan
2017-2021**

Budget Year	Item	Cost	Funding Source
2016-2017	No Activity	\$ -	
	TOTAL	-	
2017-2018	Records Retention System Software	30,000	Operating Revenue
	TOTAL	30,000	
2018-2019	Remodel City Hall	30,000	Operating Revenue
	Computers/Equipment	5,000	Operating Revenue
	Tax and Business License Software Upgrade	10,000	Operating Revenue
	TOTAL	45,000	
2019-2020	Computers/Payroll Software Upgrade	10,000	Operating Revenue
	Replace Administration Vehicle	24,000	Operating Revenue
	TOTAL	34,000	
2020-2021	Computers-Software-Taxes	15,000	Operating Revenue
	Exterior improvements to City Hall	30,000	Operating Revenue
	TOTAL	45,000	
GRAND TOTAL		\$ 154,000	

**Municipal Court
Five Year Capital Plan
2017-2021**

Budget Year	Item	Cost	Funding Source
2016-2017	Vehicle	\$ 21,000	Operating Revenue
	Renovations	50,000	Operating Revenue
	TOTAL	71,000	
2017-2018	Renovations	50,000	Operating Revenue
	Upgrade furniture	10,000	Operating Revenue
	TOTAL	60,000	
2018-2019	New van	50,000	Operating Revenue
	TOTAL	50,000	
2019-2020	New car	35,000	Operating Revenue
	TOTAL	35,000	
2020-2021	Computers upgrades	10,000	Operating Revenue
	TOTAL	10,000	
GRAND TOTAL		\$ 226,000	

**Municipal Probation
Five Year Capital Plan
2017-2021**

Year	Item	Cost	Funding Source
2016-2017	No Activity	\$ -	
	TOTAL	-	
2017-2018	No Activity	-	
	TOTAL	-	
2018-2019	No Activity	-	
	TOTAL	-	
2019-2020	Probation officer vehicle	20,000	Operating Revenues
	TOTAL	20,000	
2020-2021	No Activity	-	
	TOTAL	-	
GRAND TOTAL		\$ 20,000	

Code Inspection and Enforcement Five Year Capital Plan 2017-2021

Year	Item	Cost	Funding Source
2016-2017	Vehicle	\$ 20,000	General Operating Funds
	TOTAL	20,000	
2017-2018	Local match - redevelopment	50,000	General Operating Funds
	TOTAL	50,000	
2018-2019	Comprehensive plan - update 5 years	25,000	General Operating Funds
	TOTAL	25,000	
2019-2020	Vehicle	20,000	General Operating Funds
	Total	20,000	
2020-2021	No activity planned	-	General Operating Funds
	TOTAL	-	
GRAND TOTAL		\$ 115,000	

Calhoun - Gordon County Airport Five Year Capital Plan 2017-2021

Year	Equipment	Cost	Funding Source
2016-2017	Security improvements	8,334	Operating Revenues
	Corporate hanger site prep and pave	25,000	Operating Revenues
	Corporate hangers	400,000	Operating Revenues
	TOTAL	433,334	
2017-2018	Security fencing	8,334	Operating Revenues
	TOTAL	8,334	
2018-2019	Corporate hanger site prep and pave	25,000	Operating Revenues
	Corporate hangers	400,000	Operating Revenues
	TOTAL	425,000	
2019-2020	Security fencing	8,334	Operating Revenues
	TOTAL	8,334	
2020-2021	No activity	-	
	TOTAL	-	
	GRAND TOTAL	\$ 875,002	

*This represents the total local share for the Airport. The City and County determine funding on an annual basis during the budget process.

Calhoun Police Department Five Year Capital Plan 2017-2021

Year	Equipment	Cost	Funding Source
2016-2017	2 Vehicles for CID W/Equipment	\$ 50,000	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
	TOTAL	2,590,000	
2017-2018	Communications upgrade	25,000	Operating/Maint. Revenue
	TOTAL	25,000	
2018-2019	Computer upgrades	75,500	Operating/Maint. Revenue
	TOTAL	75,500	
2019-2020	Spike Strips	5,000	Operating/Maint. Revenue
	TOTAL	5,000	
2020-2021	Fleet Upgrade (27) vehs. with equipment	800,000	Operating/Maint. Revenue
	Intoxilyzer (1)	9,000	Operating/Maint. Revenue
	TOTAL	809,000	
	GRAND TOTAL	\$ 3,504,500	

Calhoun Fire Department Five Year Capital Plan 2017-2021

Year	Item	Cost	Funding Source
2016-2017	Replace fire engine (pumper)	\$ 550,000	Lease Purchase
	Replace 12 Scott SCBA Units	69,000	Lease Purchase
	Repair Rear parking lot at Station 3	75,000	Operating Revenues
	Refurbish station (1 & 2) Crew bathroom / shower	60,000	Operating Revenues
	TOTAL	754,000	
2017-2018	Replace Station(1) Exhaust Equipment in Bay	150,000	Operating Revenues
	Replace 12 Scott SCBA Units	69,000	Lease Purchase
	Replace Deputy Chief vehicle	39,000	Operating Revenues
	TOTAL	258,000	
2018-2019	Station # 4 Mauldin Rd	1,800,000	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	2,056,500	
2019-2020	Purchase 100ft 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	1,700,000	
2020-2021	Replace fire engine (pumper)	525,000	Lease Purchase
	Refurbish station #1	150,000	Operating Revenues
	TOTAL	675,000	
	GRAND TOTAL	\$ 5,443,500	

Calhoun Animal Control Department Five Year Capital Plan 2017-2021

Year	Item	Cost	Funding Source
2016-2017	Improvements and equipment	\$ 10,000	Operating Revenues
2017-2018	Improvements and equipment	10,000	Operating Revenues
2018-2019	Improvements and equipment	10,000	Operating Revenues
2019-2020	Improvements and equipment	10,000	Operating Revenues
2020-2021	Pickup Truck	30,000	Operating Revenues
	GRAND TOTAL	\$ 70,000	

Calhoun Street Department Five Year Capital Plan 2017-2021

Year	Item	Total Cost	Funding Source
2016-2017	Milling existing streets and paving	\$ 200,000	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	323,000	
2017-2018	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	
2018-2019	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	
2019-2020	Milling existing streets and paving	250,000	Operating Revenues
	Sidewalk Replacement	8,000	Operating Revenues
	4 x4 Pickup	30,000	Operating Revenues
	TOTAL	288,000	
2020-2021	Milling existing streets and paving	200,000	Operating Revenues
	Sidewalk Replacement	8,000	Operating Revenues
	Street sweeper	200,000	Operating Revenues
	Single axel dump truck	95,000	Operating Revenues
	TOTAL	503,000	
	GRAND TOTAL	\$ 2,090,000	

Calhoun Cemetery Department Five Year Capital Plan 2017-2021

Year	Item	Cost	Funding Source
2016-2017	Site / wall improvements	\$ 8,000	Operating Revenue
	Zero Turn Mower	12,000	Operating Revenue
	TOTAL	20,000	
2017-2018	Site / wall improvements	8,000	Operating Revenue
	Zero Turn Mower	12,500	Operating Revenue
	TOTAL	20,500	
2018-2019	Site/Wall Improvements	10,000	Operating Revenue
	Zero Turn Mower	13,000	Operating Revenue
	Building improvements	15,000	
	TOTAL	38,000	Operating Revenue
2019-2020	Site/Wall Improvements	10,000	Operating Revenue
	Zero Turn Mower	13,000	Operating Revenue
	TOTAL	23,000	
2020-2021	Site/Wall Improvements	10,000	Operating Revenue
	1 Ton Dump Truck	60,000	Operating Revenue
	TOTAL	70,000	
GRAND TOTAL		\$ 171,500	

Calhoun Shop & Maintenance Department Five Year Capital Plan 2017-2021

Year	Item	Cost	Funding Source
2016-2017	Riding mower and Equipment	\$7,000	Operating Revenues
	TOTAL	7,000	
2017-2018	Zero turn mower	13,000	Operating Revenues
	TOTAL	13,000	
2018-2019	Pickup Truck F150 4 X 4	26,000	Operating Revenues
	Riding mower and Equipment	7,000	Operating Revenues
	TOTAL	33,000	
2019-2020	Zero turn mower	13,500	Operating Revenues
	TOTAL	13,500	
2020-2021	Riding mower and Equipment	10,000	Operating Revenues
	TOTAL	10,000	
GRAND TOTAL		\$76,500	

**Calhoun Recreation Department
Five Year Capital Plan
2017-2021**

Budget Year	Item	Cost	Funding Source
2016-2017	Develop phase I - 58 acre park	\$ 600,000	General Operating Funds/SPLOST
	Resurface pool deck	50,000	General Operating Funds/SPLOST
	TOTAL	650,000	
2017-2018	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
	Develop phase I - 58 acre park	600,000	General Operating Funds/SPLOST
	Upgrade lighting system - existing	400,000	General Operating Funds/SPLOST
	Maintenance truck	25,000	General Operating Funds/SPLOST
	TOTAL	1,143,000	
2018-2019	New fencing - existing fields	308,000	General Operating Funds/SPLOST
	Recreation vehicle	25,000	General Operating Funds/SPLOST
	Upgrade pavilions	40,000	General Operating Funds/SPLOST
	Develop phase I - 58 acre park	600,000	General Operating Funds/SPLOST
	TOTAL	973,000	
2019-2020	New playground equipment	50,000	General Operating Funds/SPLOST
	Mowers	35,000	General Operating Funds/SPLOST
	Field maintenance equipment	15,000	General Operating Funds/SPLOST
	TOTAL	100,000	
2020-2021	Swimming pool upgrades	30,000	General Operating Funds/SPLOST
	Recreation center upgrades	500,000	General Operating Funds/SPLOST
	TOTAL	530,000	
	GRAND TOTAL	\$ 3,396,000	

**Calhoun Solid Waste Department
Five Year Capital Plan
2017-2021**

Year	Item	Cost	Funding Source
2016-2017	Landfill Monitoring	\$ 32,000	Operating Revenues
	Dumpsters Recycling	12,000	Operating Revenues
	TOTAL	44,000	
2017-2018	Landfill Monitoring	33,500	Operating Revenues
	Dumpsters	5,000	Operating Revenues
	TOTAL	38,500	
2018-2019	Landfill Monitoring	35,000	Operating Revenues
	Dumpsters	10,000	Operating Revenues
	TOTAL	45,000	
2019-2020	Landfill Monitoring	35,000	Operating Revenues
	Brush Truck with Loader	200,000	Operating Revenues
	TOTAL	235,000	
2020-2021	Landfill Monitoring	35,000	Operating Revenues
	Leaf Vac truck	190,000	Operating Revenues
	TOTAL	225,000	
	GRAND TOTAL	\$ 587,500	

Calhoun Golf Maintenance Department Five Year Capital Plan 2017-2021

Year	Item	Cost	Funding Source
2016-2017	One Fairway Mower	\$ 55,000	Operating Revenue
	Top Dresser	21,000	Operating Revenue
	Two used Tee Mowers	26,000	Operating Revenue
	Greens Sprayer	23,000	Operating Revenue
	Vehicle	16,500	Operating Revenue
	TOTAL	141,500	
2017-2018	Two Trim Mowers	60,000	Operating Revenue
	Turf Vehicle	17,000	Operating Revenue
	7 Gang Rough Mower	32,500	Operating Revenue
	Tractor	23,500	Operating Revenue
	Utility Vehicle	7,800	Operating Revenue
	Renew NSN Irrigation	13,000	Operating Revenue
	TOTAL	153,800	
2018-2019	Two Walk Mowers	12,000	Operating Revenue
	Trap Rake	15,000	Operating Revenue
	Fairway Aerifier	26,000	Operating Revenue
	Fairway Sprayer	26,500	Operating Revenue
	TOTAL	79,500	
2019-2020	Out Front Mower	23,500	Operating Revenue
	One Greens Mower	37,400	Operating Revenue
	Two Utility Vehicles	15,000	Operating Revenue
	Foley Reel Grinder	36,000	Operating Revenue
	TOTAL	111,900	
2020-2021	Rough Mower	50,000	Operating Revenue
	Turf Vehicle	17,000	Operating Revenue
	Irrigation System	1,250,000	Operating Revenue
	TOTAL	1,317,000	
	GRAND TOTAL	\$ 1,803,700	

Calhoun Golf Pro Shop Five Year Capital Plan 2017-2021

Year	Item	Cost	Funding Source
2017-2018	20 Carts with Trade-in	\$ 66,000	Operating Revenue
	Range Building	10,000	Operating Revenue
	Range Ball Washer	5,000	Operating Revenue
	TOTAL	81,000	
2018-2019	20 Carts with Trade-in	67,000	Operating Revenue
	Driving Range Picker	6,000	Operating Revenue
	TOTAL	73,000	
2019-2020	20 Carts with Trade-in	68,000	Operating Revenue
	Repairs to Cart Barn	10,000	Operating Revenue
	TOTAL	78,000	
2020-2021	20 Carts Trade-in	69,000	Operating Revenue
	TOTAL	69,000	
2021-2022	20 Carts Trade-in	69,000	Operating Revenue
	Repairs to Pro Shop and Pavilion	15,000	Operating Revenue
	TOTAL	84,000	
	GRAND TOTAL	\$ 385,000	

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 Coosawatee River, wells and springs near College Street 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

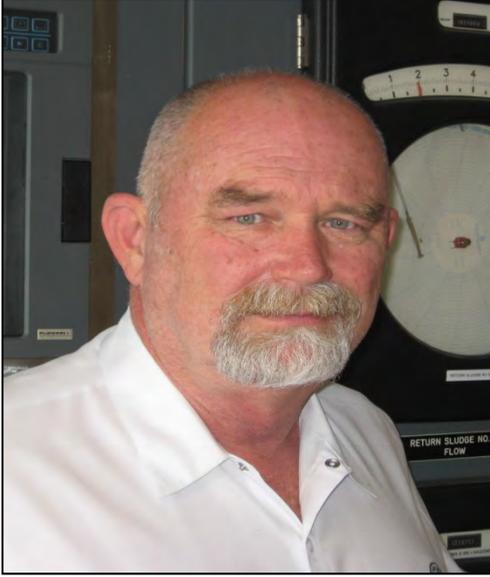


Mauldin Road Water Treatment Plant



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

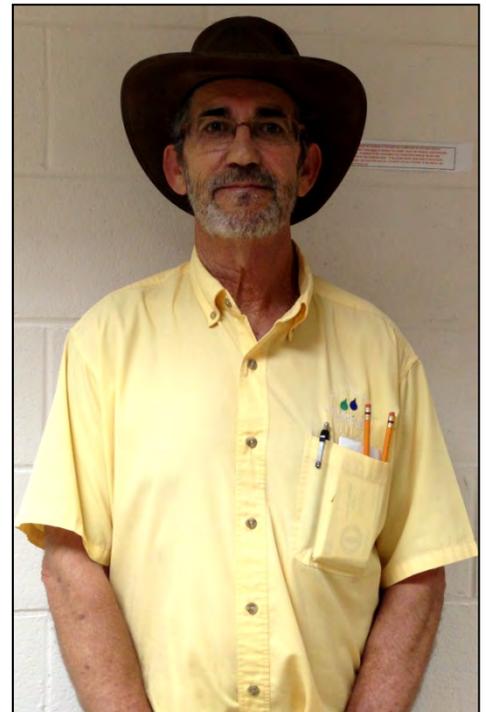




**Wastewater Treatment
Plant Superintendent,
John Banks**



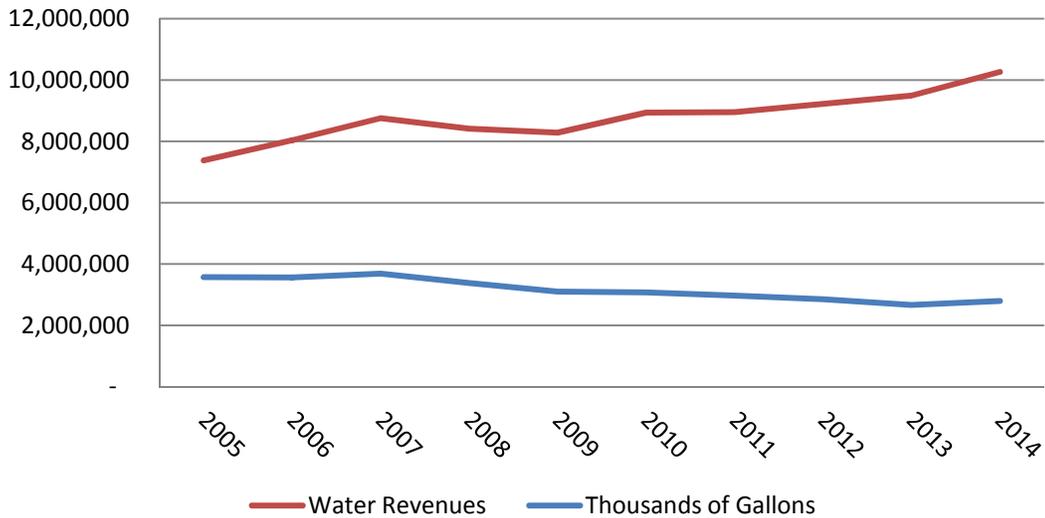
Kirby Road Wastewater Treatment Plant



**Plant Maintenance Superintendent,
Bobby Robertson**

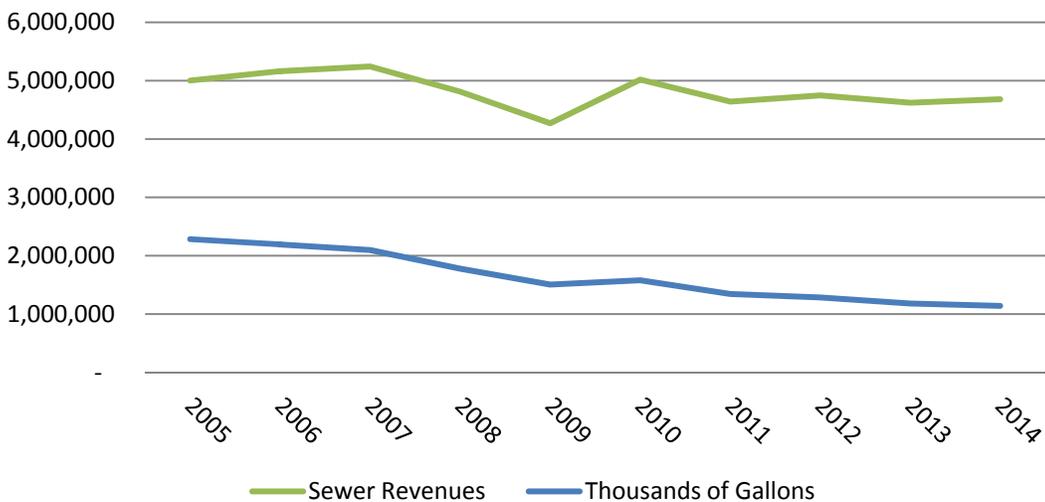
2014 water revenue was up from the prior year primarily due to a slight increase in minimums and a 3% increase in rates. There was a slight increase in water usage in 2014. The 3% increase is an annual rate increase for a period of three years beginning in 2014 for the purpose of debt repayment. There will be \$30,000 per month set aside for debt repayment on various GEFA loan projects and any additional revenues will go to on additional utility projects as determined by the City Council.

Water



The amount of wastewater treated decreased slightly in 2014 compared to the prior year. However, the revenue increased slightly over that of 2013 due to the 3% increase in rates and the slight increase in minimum charges.

Wastewater



WASTE TREATMENT & WATER (505)

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(2300000) WASTE TREATMENT						
Revenue						
Charges for Services						
331350 188	Indirect Grant	\$ -	\$ -	\$ (333,500)	\$ (333,500)	\$ -
334000 134	IG State Government Grant	(42,547)	-	-	-	-
344201	Water/Sewer - Residential	(754)	(545)	-	-	-
344202	Water/Sewer - Commercial	(1,320)	(1,320)	-	-	-
344206	Water/Sewer - Unmetered Other	35,820	(1,568)	-	-	-
344211	Water/Sewer - Residential	(1,175,347)	(1,216,018)	(1,299,759)	(1,299,759)	(1,347,584)
344212	Water/Sewer - Commercial	(1,348,486)	(1,413,726)	(1,463,597)	(1,463,597)	(1,611,370)
344213	Water/Sewer - Industrial	(2,142,895)	(2,112,241)	(2,205,518)	(2,205,518)	(2,165,057)
344229	Sewer Disposal Tickets	(195,688)	(172,246)	(159,047)	(159,047)	(147,198)
344260	Penalties	(32,305)	(26,734)	(24,972)	(24,972)	(29,753)
344273	Leachate Treatment Fees	-	-	-	-	-
344274	Raw Water/Metal Test Fees	(2,723)	(1,162)	(840)	(840)	-
344276	Water/Sewer Taps	(20,250)	(111,450)	(18,000)	(18,000)	(22,500)
344290	Recovery of Bad Debt	(259)	(758)	(100)	(100)	(1,212)
344298	Special Services	(2,406)	(303)	-	-	-
Other						
361000	Interest Revenues	(1,682)	(984)	(1,323)	(1,323)	(5,027)
381000	Rents & Royalties	(7,142)	(7,359)	(7,922)	(7,922)	(7,444)
383000	Reimb. for Damaged Property	-	-	-	-	(6,580)
389000	Miscellaneous Revenue	-	(5,314)	-	-	(2,000)
389005	Sale of Scrap/Surplus	(436)	-	-	-	(784)
Transfers In						
391102	Water/Sewer	-	-	(1,194,742)	(1,194,742)	(912,100)
391103	Electric Fund	(412,035)	-	-	-	-
391126	Utilities Labor & Equipment	(22,953)	(12,260)	(12,945)	(12,945)	(6,000)
391134	Transfer In - SPLOST	(199,037)	(458,718)	(279,000)	(279,000)	(245,500)
392100	Gain on Sale of Assets	(4,712)	-	-	-	-
TOTAL	REVENUE	\$ (5,577,157)	\$ (5,542,706)	\$ (7,001,265)	\$ (7,001,265)	\$ (6,510,109)

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(2304335) WASTE TREATMENT PLANT EXPENSES						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 372,305	\$ 371,720	\$ 381,149	\$ 381,149	\$ 387,566
511300	Overtime	28,457	26,746	33,660	33,660	35,700
512100	Group Insurance	61,888	72,683	82,109	82,109	85,698
512101	Insurance Deductible Reimb.	1,810	1,233	1,680	1,680	1,800
512200	FICA Contributions	23,136	23,882	25,718	25,718	26,573
512300	Medicare	5,406	5,497	6,015	6,015	6,215
512401	Ret. Plan Employer Contrib.	24,454	22,113	22,579	22,579	22,453
512402	Retirement Plan Admin. Costs	813	805	822	822	865
512700	Workers' Comp. Insurance	4,623	33,540	5,334	5,334	6,830
Purchased & Contracted Services						
521200	Engineering	3,866	-	5,000	5,000	5,000
521200 133	New NPDES Limits	-	506	60,000	60,000	50,000
521200 188	Engineering GEFA	11,270	919	-	-	-
521201	Legal & Auditing	9,098	3,548	4,000	4,000	4,000
521204	Medical Services	60	90	1,000	1,000	90
521205	Consulting	6,800	3,400	6,800	6,800	6,800
521209	Miscellaneous Professional	1,544	-	-	-	-
521300	Technical	4,046	1,145	5,000	5,000	5,000
522001	Linen Services	1,974	2,012	2,000	2,000	2,500
522002	Exterminating Services	186	186	250	250	186
522110	Garbage Pickup - City	1,111	1,101	850	850	1,200
522112	Garbage Pickup - Commercial	1,849	1,847	2,000	2,000	2,200

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
522200	Interdept. Services & Labor	2,797	1,545	4,000	4,000	4,000
522201	Repairs & Maint. - Vehicles	1,672	70	500	500	1,500
522202	Repairs & Maint. - Equipment	15,956	17,380	17,000	17,000	17,000
522203	Repairs & Maint. - Building	171	-	3,000	3,000	3,000
522206	Repairs & Maint. - Pretreatment	-	-	3,000	3,000	1,000
522320	Rental of Equipment & Vehicles	2,468	9,962	6,000	6,000	8,000
522330	City Franchise Fees	186,669	189,683	198,755	198,755	204,960
522350	Rents/Royalties	-	-	304,344	304,344	307,441
523101	General Liability Insurance	7,254	6,519	5,500	5,500	7,185
523102	Property Insurance	3,062	3,164	3,200	3,200	3,153
523103	Vehicle Insurance	2,614	2,811	2,600	2,600	2,581
523104	Surety Bonds	55	57	97	97	60
523200	Telephone - City	4,175	3,904	4,000	4,000	2,400
523203	Data Service - City	2,839	3,182	3,200	3,200	3,200
523205	Cell Phone/Radio	716	752	1,000	1,000	1,500
523209	Internet Service	720	720	750	750	720
523210	E-Mail	291	252	350	350	275
523220	Postage	2,501	3,149	2,750	2,750	3,000
523300	Advertising	249	907	1,500	1,500	1,000
523400	Printing & Binding	-	131	225	225	150
523500	Travel	1,570	1,881	3,000	3,000	2,000
523600	Dues & Fees	1,537	1,943	1,500	1,500	2,000
523604	Bank Service Charges	-	-	-	-	1,781
523700	Education & Training	3,118	687	3,000	3,000	3,000
523800	Licenses	606	65	1,200	1,200	600
523900	Other	1,500	-	-	-	-
Supplies						
531017	Concrete	-	64	-	-	-
531100	General Supplies & Materials	3,848	3,735	4,000	4,000	4,000
531101	Chemical Supplies	53,239	60,764	80,000	80,000	80,000
531101 133	Chemical Supplies	-	-	-	-	10,000
531102	Lab Supplies	4,321	6,113	5,000	5,000	5,000
531104	Protective/Safety Supplies	9,147	61	1,000	1,000	1,000
531120	Office Supplies	526	581	650	650	650
531125	Printer/Copier Supplies	816	509	600	600	650
531130	Purchased Uniforms	3,131	3,043	2,800	2,800	2,925
531140	Repair & Maint. - Equipment	16,160	79,710	75,400	75,400	80,000
531141	Repair & Maint. - Vehicles	1,000	5	500	500	250
531142	Repair & Maint. - Buildings	120	315	25,000	25,000	20,500
531210	Water/Sewer Supplies	52,023	47,856	50,000	50,000	50,000
531220	Natural Gas	4,593	5,284	5,000	5,000	5,000
531230	Electric Service - City	586,498	647,824	640,000	640,000	645,000
531270	Gasoline	4,110	3,940	3,500	3,500	3,700
531271	Diesel Fuel	404	1,060	1,200	1,200	1,200
531300	Food for Meetings	-	1,152	-	-	-
531400	Books & Periodicals	-	-	1,000	1,000	500
531600	Small Equipment <\$5000	8,810	5,368	10,000	10,000	10,000
531601	Computer Equipment	15	75	600	600	600
531602	Pretreatment Supplies	9,342	20,301	25,000	25,000	25,000
Capital Outlay						
542100	Machinery >\$5000	-	-	369,000	369,000	251,500
Interfund						
551100	Interfund Allocation - Gen. Fund	16,010	17,083	16,779	16,779	18,343
554100	Interfund Allocation - Utilities	290,064	324,326	338,439	338,439	338,363
Depreciation						
561000	Depreciation	1,348,730	1,352,471	-	-	-
562000	Amortization	33,855	15,458	-	-	-
Other						
573901	Bad Debt Expense	17,229	25,079	15,000	15,000	20,000
579000	Contingency	-	-	100,000	100,000	100,000
Debt Service						
581100	Principal - Bonds	-	-	964,200	964,200	975,500
581400	Principal - Notes Payable	-	-	264,710	264,710	272,677
581410	Principal - Advance from Electric	-	-	31,686	31,686	32,004

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
582100	Interest - Bonds	146,283	143,697	124,342	124,342	104,163
582400	Interest - Notes Payable	152,363	114,558	107,909	107,909	112,901
582410	Interest - Advance from Electric	3,847	3,538	3,223	3,223	2,905
584000	Administrative Fee	31,278	10,608	10,608	10,608	-
Transfers Out						
611001	General Fund	280,004	284,524	-	-	-
611013	Labor & Equipment	1,226	-	-	-	-
611100	General Fund Capital	538	-	-	-	-
TOTAL	WASTE TRTMNT. PLANT	\$ 3,886,766	\$ 4,000,838	\$ 4,493,583	\$ 4,493,583	\$ 4,406,513

WASTE TREATMENT PLANT FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

2304335	Kyle Wilson Micah Pharr Jeremy Long Mark Gibson Kelly Ruddell	John Banks, Jr. Ronald Coggins Danny McGaskey Jerry Crawford - 1/2
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2 Franchise taxes are collected as 4% of billed revenue.

3 Lease of assets is calculated as 6% of billed revenue.

4 Debt

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2015	Additions FY 2015	Principal Pd. FYE 6/30/2015	Interest Pd. FYE 6/30/2015	Balance 6/30/2015
SRF CW 99-001	N. Sw. Interceptor	\$ 3,259,841	\$ 1,846,405	\$ -	\$ 177,545	\$ 53,053	1,668,860
SRF CW 13-001	Clean Water SRF	2,121,643	925,618	-	-	12,959	925,618
CW 02-002P	Sewer Plant Renovation	2,133,992	1,606,338	-	95,132	46,889	1,511,206
Total Notes Payable		\$ 7,515,476	\$ 4,378,361	\$ -	\$ 272,677	\$ 112,901	\$ 4,105,684
Total Advances	Sw. Plant Prop.	\$ 543,580	\$ 302,514	\$ -	\$ 32,004	\$ 2,905	\$ 270,510
Sewer Portion	2011 Bonds	\$ 4,959,000	\$ 2,375,000	\$ -	\$ 684,000	\$ 45,956	\$ 1,691,000
Sewer Portion	2012 Bonds	3,521,850	1,367,400	-	291,500	58,207	1,075,900
Total Bonds		\$ 8,480,850	\$ 3,742,400	\$ -	\$ 975,500	\$ 104,163	\$ 2,766,900

5 Capital Outlay

Machinery - screw lift	\$ 86,500
Secondary screw lift	135,000
Chlorine scrubber	30,000
Total	\$ 251,500

	FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
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(2304336) WASTE TREATMENT PLANT MAINTENANCE

Personal Services & Employee Benefits

511100	Regular Employee Wages	\$ 25,482	\$ 96,155	\$ 115,283	\$ 115,283	\$ 162,574
511300	Overtime	-	-	4,080	4,080	5,100
512100	Group Insurance	8,222	7,736	34,865	34,865	34,059
512101	Insurance Deductible Reimb.	217	209	720	720	720
512200	FICA Contributions	1,393	5,665	7,401	7,401	10,495
512300	Medicare	324	1,332	1,731	1,731	2,454
512401	Ret. Plan Employer Contribution	2,159	1,654	6,852	6,852	9,654
512402	Retirement Plan Admin. Costs	72	60	250	250	372

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
512600	Unemployment Insurance	3,444	3,856	-	-	-
512700	Workers' Compensation	4,498	29,555	2,520	2,520	6,243
512999	Amounts to Capitalize	-	(13,074)	-	-	-
Purchased & Contracted Services						
521204	Medical Services	60	70	-	-	-
522200	Repairs & Maintenance	305	2,462	3,000	3,000	3,000
522201	Repairs & Maintenance - Vehicle	489	170	1,000	1,000	1,000
522202	Repairs & Maintenance - Equip.	490	242	1,000	1,000	1,000
522320	Rental of Equipment & Vehicle	-	-	500	500	500
523101	General Liability Insurance	88	86	80	80	337
523103	Vehicle Insurance	-	-	200	200	-
523104	Surety Bonds	5	4	-	-	20
523205	Cell Phones/Radio	65	70	250	250	600
523220	Postage	-	15	50	50	50
523300	Advertising	13	-	-	-	150
523500	Travel	-	-	250	250	50
523700	Education & Training	-	-	500	500	100
523800	Licenses	130	-	150	150	-
523850	Contract Labor	808	674	-	-	-
529999	Amounts to Capitalize	-	(2,514)	-	-	-
Supplies						
531100	General Supplies	1,882	1,126	2,000	2,000	2,000
531104	Protective/Safety Supplies	337	678	1,000	1,000	1,000
531120	Office Supplies	121	62	150	150	150
531125	Printer/Copier Supplies	108	284	150	150	110
531130	Purchased Uniforms	-	-	325	325	325
531140	Repairs & Maint. - Equipment	290	1,420	1,000	1,000	1,000
531141	Repairs & Maint. - Vehicles	1,050	673	1,200	1,200	1,200
531270	Gasoline	768	3,308	1,000	1,000	2,500
531271	Diesel Fuel	465	1,823	1,200	1,200	1,500
531600	Small Equipment <\$5000	2,877	404	3,000	3,000	3,000
531601	Computer Equipment	-	200	500	500	-
Other						
578001	Damages to Other Property	1,000	-	1,000	1,000	-
Transfer Out						
611100	General Fund Capital	137	-	-	-	-
TOTAL	WASTE PLANT MAINT.	\$ 57,298	\$ 144,405	\$ 193,207	\$ 193,207	\$ 251,263

WASTE TREATMENT PLANT MAINTENANCE FOOTNOTES

¹ The following Employees are split 60/40 between Waste Treatment Plant Maintenance and Water Treatment Plant Maintenance.

2304336	Kenneth Young Bobby Robertson Jeremy Ensley Edwin Brown	Anthony Long Raymond Green Zane Cooper Mackenzie Kilpatrick
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		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(2304530) WASTE TREATMENT - SLUDGE DISPOSAL/BIO SOLIDS						
Personal Services & Employee Benefits						
511100	Regular Employees	\$ 41,303	\$ 40,078	\$ 40,286	\$ 40,286	\$ 40,958
511300	Overtime	9,355	7,044	10,200	10,200	10,200
512100	Group Insurance	9,420	10,970	11,536	11,536	11,254
512101	Insurance Deductible Reimb.	241	190	240	240	240
512200	FICA Contributions	2,850	2,844	3,130	3,130	3,192
512300	Medicare	632	658	732	732	747
512401	Ret. Plan Employer Contrib.	2,569	2,362	2,433	2,433	2,448

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
512402	Retirement Plan Admin. Costs	85	86	89	89	94
512700	Workers' Comp. Insurance	312	475	667	667	760
Purchased & Contracted Services						
521201	Legal & Auditing	1,318	1,064	1,300	1,300	500
521204	Medical Services	-	-	-	-	100
521300	Technical	2,768	1,641	2,000	2,000	1,500
522201	Repairs & Maint. - Vehicles	12	944	3,000	3,000	6,000
522202	Repairs & Maint. - Equipment	14,008	5,674	4,000	4,000	4,000
523101	General Liability Insurance	182	170	-	-	233
523104	Surety Bonds	6	6	-	-	-
523205	Cell Phone/Radio	325	317	326	326	320
523220	Postage	-	57	75	75	75
Supplies						
531100	General Supplies & Material	1,595	22	200	200	500
531101	Chemical Supplies	-	18,515	25,000	25,000	20,000
531120	Office Supplies	82	170	200	200	250
531130	Purchased Uniforms	-	-	325	325	325
531140	Repairs & Maint. - Equipment	106	1,854	2,500	2,500	2,500
531141	Repairs & Maint. - Vehicles	-	2,537	2,500	2,500	2,500
531270	Gasoline	73	-	150	150	150
531271	Diesel Fuel	12,382	11,385	12,000	12,000	12,000
531600	Small Equipment <\$5000	-	-	1,000	1,000	500
Other						
579000	Contingency Fund	-	-	10,000	10,000	-
Transfer Out						
611100	General Fund Capital	1,342	-	-	-	-
TOTAL	W.W. - SLUDGE DISP.	\$ 100,966	\$ 109,064	\$ 133,889	\$ 133,889	\$ 121,346

WASTE TREATMENT BIO SOLIDS FOOTNOTES

**1 The following Employee is 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.

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(2334331) WASTE WATER COLLECTION MAINTENANCE						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 400,030	\$ 388,081	\$ 402,661	\$ 402,661	\$ 411,970
511300	Overtime	27,195	22,619	30,600	30,600	30,600
511999	Amounts Capitalized	(7,422)	-	-	-	-
512100	Group Insurance	86,974	101,165	115,946	115,946	124,315
512101	Insurance Deductible Reimb.	2,414	1,802	2,400	2,400	2,640
512200	FICA Contributions	24,721	24,052	26,862	26,862	27,523
512300	Medicare	5,743	5,616	6,282	6,282	6,437
512401	Ret. Plan Employer Contrib.	24,423	23,909	23,945	23,945	22,916
512402	Retirement Plan Admin. Costs	812	871	872	872	882
512700	Workers' Comp. Insurance	8,083	9,479	10,056	10,056	8,671
512999	Amounts Capitalized	-	(7,648)	-	-	-
Purchased & Contracted Services						
521201	Legal & Auditing	4,946	3,927	5,000	5,000	4,000
521204	Medical Services	350	450	500	500	500
522001	Linen Services	442	442	600	600	700
522112	Garbage Pickup - Commercial	2	-	175	175	175
522200	Interdepartment Services	5,446	9,191	8,500	8,500	8,500
522201	Repairs & Maint. - Vehicles	588	655	1,400	1,400	2,500

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
522202	Repairs & Maint. - Equipment	9,288	14,605	12,000	12,000	15,000
522203	Repairs & Maint. - Building	-	-	400	400	400
522320	Rental of Equipment & Vehicles	9,017	23,533	26,000	26,000	28,000
523101	General Liability Insurance	2,531	2,856	3,000	3,000	2,530
523102	Property Insurance	205	1,038	1,035	1,035	1,255
523103	Vehicle Insurance	5,894	6,298	7,043	7,043	6,997
523104	Surety Bonds	59	62	100	100	60
523200	Telephone - City	2,648	2,633	2,700	2,700	2,700
523203	Data Service - City	4,219	4,205	4,500	4,500	4,500
523205	Cell Phone/Radio	531	702	650	650	1,100
523209	Internet Service	1,680	1,680	1,680	1,680	1,680
523210	E-Mail	252	252	275	275	275
523220	Postage	-	-	100	100	100
523300	Advertising	382	-	150	150	150
523400	Printing & Binding	-	-	50	50	50
523500	Travel	-	46	1,200	1,200	1,200
523600	Dues & Fees	2,159	1,808	2,500	2,500	2,500
523700	Education & Training	2,614	626	2,600	2,600	2,000
523800	Licenses	1,006	108	1,200	1,200	500
523850	Contract Labor	500	1,500	3,000	3,000	3,000
529999	Amounts Capitalized	(14,271)	(5,230)	-	-	-
Supplies						
531001	Stone & Gravel	40,029	43,917	50,000	50,000	50,000
531002	Patching	688	-	15,000	15,000	10,000
531003	Brass Parts	673	774	1,200	1,200	800
531005	PVC Parts	1,893	1,750	3,000	3,000	3,800
531006	Ductile Iron	202	50	1,000	1,000	1,000
531010	PVC Pipe	923	406	2,500	2,500	6,000
531011	Wire	-	-	500	500	500
531012	Manholes & Risers	-	990	5,000	5,000	7,000
531016	Fernco Coupling	71	1,118	500	500	1,200
531017	Concrete	593	498	1,500	1,500	1,500
531020	Other	5,466	3,814	5,000	5,000	5,000
531029	Inventory Change	6,708	136,969	-	-	-
531100	General Supplies & Material	5,748	5,251	7,000	7,000	8,000
531104	Protective Supply	1,109	3,659	3,500	3,500	3,500
531120	Office Supplies	55	159	1,200	1,200	1,200
531125	Printer/Copier Supplies	1,023	259	900	900	900
531130	Purchased Uniforms	3,426	3,241	3,450	3,450	3,450
531140	Repairs & Maint. - Equipment	15,912	16,482	10,000	10,000	15,000
531141	Repairs & Maint. - Vehicles	1,672	1,145	1,700	1,700	1,700
531142	Repairs & Maint. - Buildings	372	277	1,000	1,000	800
531210	Water/Sewer Service	2,605	2,561	2,600	2,600	2,600
531220	Natural Gas	4,987	5,515	4,500	4,500	4,500
531230	Electric Service - City	4,454	4,409	4,500	4,500	6,000
531270	Gasoline	6,774	6,389	7,000	7,000	6,500
531271	Diesel Fuel	42,230	37,925	43,000	43,000	39,000
531300	Food for Meetings	-	-	150	150	150
531400	Books & Periodicals	-	-	100	100	100
531600	Small Equipment <\$5000	7,123	15,257	9,000	9,000	7,000
531601	Computer Equipment	2,232	-	2,500	2,500	2,500
531605	Infrastructure <\$20,000	9,148	-	4,000	4,000	-
531700	Miscellaneous	-	-	200	200	200
539999	Capitalized Materials	(4,362)	(116,113)	-	-	-
Capital Outlay						
541100	Land	-	-	5,000	5,000	5,000
541300	Buildings	-	-	32,000	32,000	-
541480	Infrastructure	-	-	-	-	25,000
541480 165	Infrastructure	-	-	144,040	144,040	-
541480 171	King Street Replacement Sewer	-	-	300,000	300,000	-
541480 183	Infrastructure	-	-	-	-	180,000
541480 193	Infrastructure	-	-	33,500	33,500	-
542100	Machinery >\$5000	-	-	30,000	30,000	12,000
542200	Vehicles	-	-	45,000	45,000	24,000

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Interfund						
551100	Interfund Allocation - General	23,642	25,631	27,402	27,402	29,494
554100	Interfund Allocation - Utilities	370,271	417,659	418,312	418,312	392,099
Other						
561000	Depreciation	47,175	69,230	-	-	-
578001	Damages to Other Property	785	1,070	3,000	3,000	-
579000	Contingency Fund	-	-	100,000	100,000	100,000
Debt Service						
582001	Interest	2,985	56	3,500	3,500	-
Transfer Out						
611011	General Fund - Labor & Equip.	4,690	303	-	-	-
611013	Utilities - Labor & Equipment	1,786	-	2,500	2,500	-
611100	General Fund Capital	5,340	-	-	-	-
TOTAL	WASTE WTR. COL. MAINT.	\$ 1,231,886	\$ 1,331,981	\$ 2,041,736	\$ 2,041,736	\$ 1,683,819

WASTEWATER COLLECTION FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

2334331	Lee Timms	Kenneth Hilley
	Gary Bagley	Ronald Tyler, Jr.
	Seth Erwin	David Nicholson
	Jose Sanchez	Thomas Hibberts
	Mark Burchett	Mark Williamson - 1/2

2 Capital Outlay

Land, easements & rights	\$ 5,000
Infrastructure - line extensions	25,000
Infrastructure - Project #183 - Peter Street	180,000
Machinery - sewer service line camera	12,000
Vehicle - F-150 4x4 truck	24,000
Total	\$ 246,000

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(2334334) WASTE WATER COLLECTION LIFT STATIONS						
Purchased & Contracted Services						
521300	Technical	\$ -	\$ -	\$ 500	\$ 500	\$ 500
522200	Interdepartment Services	-	-	400	400	400
522202	Repairs & Maint. - Equipment	7,218	20,730	10,000	10,000	15,000
522203	Repairs & Maint. - Building	-	-	300	300	300
522320	Rental of Equipment	-	-	1,000	1,000	1,000
523101	Liability Insurance	57	128	-	-	68
523206	Communications - Security	2,657	2,657	2,700	2,700	2,800
Supplies						
531006	Ductile Iron	-	2,188	500	500	500
531100	General Supplies	219	75	250	250	400
531140	Repairs & Maint. - Equipment	4,540	11,381	4,500	4,500	7,500
531141	Repairs & Maint. - Vehicles	-	152	-	-	-
531142	Repairs & Maint. - Buildings	573	314	200	200	200
531143	Repairs & Maint. Supplies	146	794	200	200	200
531230	Electric Service - City	191	191	300	300	300
531231	Electric Service - Other	18,050	18,485	18,000	18,000	18,000

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Capital Outlay						
542100	Machinery	-	-	100,000	100,000	-
TOTAL	WASTE WTR. LIFT STAT.	\$ 33,651	\$ 57,093	\$ 138,850	\$ 138,850	\$ 47,168
TOTAL	WASTE TRTMNT. EXPENSES	\$ 5,310,568	\$ 5,643,382	\$ 7,001,265	\$ 7,001,265	\$ 6,510,109
TOTAL	WASTE TRTMNT. FUND	\$ (266,589)	\$ 100,675	\$ -	\$ -	\$ -

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
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(2400000) WATER FUND

Revenues

331350 105	GEFA Loan	\$ (177,175)	\$ -	\$ (458,756)	\$ (458,756)	\$ -
331350 188	Indirect Grant	-	-	-	(5,865,035)	(1,194,000)
334000 188	Indirect Grant	-	-	(5,865,035)	-	-
341950	Sale of Street Pipe	(463)	-	-	-	-
343900	Public Safety	(6,724)	-	-	-	-
344201	Water - Residential	(63)	(80)	-	-	-
344203	Water Unmetered Industrial	-	856	-	-	-
344206	Water - Other Sales	64,326	(71,480)	-	-	-
344211	Water/Sewer - Residential	(4,963,789)	(5,155,700)	(5,630,325)	(5,630,325)	(5,785,757)
344212	Water/Sewer - Commercial	(2,685,246)	(2,967,724)	(3,215,397)	(3,215,397)	(3,267,512)
344213	Water/Sewer - Industrial	(1,611,505)	(1,583,080)	(1,648,247)	(1,648,247)	(1,639,073)
344223	Fire Protection - Private	(286,710)	(296,334)	(298,798)	(298,798)	(318,272)
344260	Penalties	(104,380)	(108,100)	(106,762)	(106,762)	(106,768)
344265	Processing Fee	-	(1,528)	(1,314)	(1,314)	(1,020)
344274	Raw Water/Metal Test Fees	(10,125)	(7,373)	(7,804)	(7,804)	(3,698)
344275	Fines	(1,600)	(25,925)	(24,429)	(24,429)	(40,287)
344276	Water/Sewer Taps	(138,427)	(193,473)	(150,000)	(150,000)	(150,000)
344278	Water/Sewer Cut Off Charges	(87,440)	(59,537)	(68,091)	(68,091)	(55,000)
344279	Water/Sewer Transfer Charges	(16,875)	(15,438)	(16,651)	(16,651)	(11,918)
344290	Recovery of Bad Debt	(31,888)	(26,911)	(21,818)	(21,818)	(4,555)
344291	Fire Taps	(32)	-	-	-	-
344292	Fire Hydrant Permits/Uses	(5,484)	(3,600)	(3,857)	(3,857)	(6,254)
344298	Special Services	(29,850)	(15,154)	-	-	-
344380	Rental Income	(6,000)	(6,000)	(6,000)	(6,000)	(6,344)
349300	Bad Check Fees	(19,235)	(19,425)	(22,560)	(22,560)	(15,995)
352100	Bond	(63)	(6,344)	(6,447)	(6,447)	(5,027)
361000	Interest Revenues	(11,120)	-	-	-	-
361002	Customer Interest	6	(2,020)	(3,335)	(3,335)	(272)
383000	Reimb. for Damaged Property	(3,339)	(11,626)	(15,765)	(15,765)	(1,200)
383001	Reimb. Water Meter Damage	(6,223)	-	-	-	-
389000	Miscellaneous Revenue	(3,523)	(2,200)	(1,860)	(1,860)	(7,115)
389004	Recovery of Bad Debt	-	-	(8,274)	(8,274)	-
389005	Sale of Scrape/Surplus	(23,209)	(4,725)	(200)	(200)	(1,000)

Transfers In

391125	General Fund- Labor & Equipment	-	(24)	-	-	-
391126	Utilities	(162,140)	(13,773)	(9,614)	(9,614)	-
391134	SPLOST	(99,854)	-	(142,300)	(142,300)	(118,500)
392100	Sale of Assets	(35,330)	-	-	-	-
391302	Transfer - Renew & Repalce	-	-	-	-	-
393903	Loan from Electric Reserves	-	-	(471,000)	(471,000)	-
TOTAL	WATER FUND REVENUE	\$ (10,463,478)	\$ (10,596,717)	\$ (18,204,639)	\$ (18,204,639)	\$ (12,739,567)

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
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(2404420) - BRITTANY DR. WATER TRTMNT. PLANT/BIG SPRINGS INTAKE/WELL

Personal Services & Employee Benefits

511100	Regular Employee Wages	\$ 4,204	\$ 100,167	\$ 121,356	\$ 121,356	\$ 210,092
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		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
511300	Overtime	-	6,918	9,180	9,180	18,360
512100	Group Insurance	-	11,288	12,004	12,004	48,237
512101	Insurance Deductible Reimb.	-	237	240	240	960
512200	FICA Contributions	-	6,657	8,093	8,093	13,952
512300	Medicare	-	1,442	1,893	1,893	3,262
512401	Ret. Plan Employer Contrib.	-	7,368	7,330	7,330	11,861
512402	Retirement Plan Admin. Costs	-	6	267	267	457
512700	Workers' Comp. Insurance	-	1,795	2,600	2,600	3,225
Purchased & Contracted Services						
521200	Engineering	49	-	-	-	-
521200 105	Brittany Drive - GEFA Expansion	-	(2,525)	12,000	12,000	-
521201	Legal & Auditing	5,173	3,548	4,000	4,000	4,000
521300	Technical	432	576	1,000	1,000	2,000
522001	Linen Services	944	944	1,200	1,200	1,000
522112	Garbage Pickup - Commercial	614	228	200	200	250
522130	Janitorial Services	-	672	-	-	350
522201	Repairs & Maintenance-Vehicles	920	356	1,000	1,000	1,000
522202	Repairs & Maintenance - Equip.	37,889	10,571	5,000	5,000	60,000
522203	Repairs & Maintenance-Buildings	11,018	3,453	10,000	10,000	2,500
522320	Rental - Vehicle& Equipment	198	-	500	500	2,500
523101	General Liability Insurance	2,084	2,566	3,300	3,300	2,118
523102	Property Insurance	1,561	1,540	1,600	1,600	1,490
523104	Surety Bonds	-	-	-	-	20
523201	Telephone	2,703	3,136	3,000	3,000	4,000
523209	Internet Service	707	702	800	800	800
523220	Postage	1,068	761	1,500	1,500	1,500
523300	Advertising	-	1,054	1,000	1,000	1,000
523600	Dues & Fees	5,522	5,488	5,700	5,700	5,700
523604	Bank Service Charges	-	-	-	-	891
523700	Education & Training	-	249	-	-	1,500
Supplies						
531017	Concrete	-	-	1,000	1,000	1,000
531100	General Supplies	3,872	3,134	3,000	3,000	3,000
531101	Chemical Supplies	62,510	27,934	65,000	65,000	55,000
531102	Lab Supplies	20,410	15,403	20,000	20,000	20,000
531104	Protective/Safety Supply	408	48	3,000	3,000	3,500
531120	Office Supplies	144	230	250	250	250
531125	Printer/Copier Supplies	259	264	250	250	250
531140	Repair & Maintenance - Equip.	21,567	7,394	30,000	30,000	55,000
531142	Repair & Maintenance - Buildings	1,315	3,975	-	-	3,000
531142 105	Repair & Maintenance - Buildings	-	1,859	-	-	-
531145	Grounds Maintenance	135	197	500	500	500
531210	Water/Sewer Services	2,312	2,383	3,000	3,000	3,000
531231	Electric Service - Other	328,077	332,035	350,000	350,000	360,000
531600	Small Equipment <\$5000	15,945	9,003	68,000	68,000	40,000
531601	Computer Equipment	1,352	1,224	3,000	3,000	3,500
Capital Outlay						
541200	Site Improvements	-	-	5,000	5,000	5,000
541480 105	Infrastructure	-	-	458,756	458,756	-
Other						
551100	Indirect Costs	-	-	-	-	9,171
554100	Interfund Allocations	-	-	-	-	386,132
579000	Emergency Contingency	-	-	-	-	80,000

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Debt Service						
581100	Principal Bonds	-	-	248,400	248,400	258,500
581400	Principal - Notes Payable	-	-	98,751	98,751	113,219
582100	Interest - Bonds	-	-	55,686	55,686	51,617
582400	Interest - Notes Payable	49,824	-	51,400	51,400	56,014
584000	Issuance Cost	-	15,125	-	-	-
TOTAL	BRITTANY DRIVE/BIG SPRINGS	\$ 583,213	\$ 589,404	\$ 1,679,756	\$ 1,679,756	\$ 1,910,678

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

Site Improvements - Brittany Dr.

	\$ 5,000
Total	\$ 5,000

3 Debt

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2015	Principal Pd. FYE 6/30/2015	Interest Pd. FYE 6/30/2015	Balance 6/30/2015
GEFA DW-10 007	Brittany Drive Expansion	\$ 2,770,000	\$ 2,770,000	\$ 113,219	\$ 56,014	\$ 2,656,781
	Total Notes Payable	\$ 2,770,000	\$ 2,770,000	\$ 113,219	\$ 56,014	\$ 2,656,781
W & S Bonds	2012 Water Portion	\$ 3,123,150	\$ 2,481,600	\$ 258,500	\$ 51,617	\$ 2,223,100
	Total Bonds	\$ 3,123,150	\$ 2,481,600	\$ 258,500	\$ 51,617	\$ 2,223,100

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(2404430) WATER PLANT-MAULDIN RD & INTAKES						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 415,856	\$ 337,400	\$ 339,660	\$ 339,660	\$ 273,098
511300	Overtime	27,929	24,116	30,600	30,600	24,480
511400	Disability Benefits	1,940	1,400	-	-	-
512100	Group Insurance	62,959	61,084	58,282	58,282	48,338
512101	Insurance Deductible Reimb.	1,569	1,423	1,200	1,200	960
512200	FICA Contributions	26,849	22,254	22,956	22,956	18,906
512300	Medicare	6,296	5,254	5,369	5,369	4,422
512401	Ret. Plan Employer Contrib.	26,464	18,899	19,990	19,990	21,786
512402	Retirement Plan Admin. Costs	880	688	728	728	839
512700	Workers' Comp. Insurance	9,976	10,414	9,446	9,446	11,468
Purchased & Contracted Services						
521100	Collection Services	94	105	100	100	100
521200	Engineering	-	16,713	5,000	5,000	5,000
521200 105	Engineering	-	2,525	-	-	-
521200 187	Engineering	-	-	30,000	30,000	10,000
521200 191	Engineering	-	266	-	-	-
521200 193	Engineering	-	(266)	-	-	-
521201	Legal & Auditing	3,645	1,584	4,000	4,000	2,500
521203	Computer Consulting	-	-	1,500	1,500	-
521204	Medical Services	160	30	100	100	100
521205	Consulting	6,800	3,400	10,000	10,000	10,000
521209	Misc. Professional Services	2,183	691	-	-	1,200
521300	Technical	710	-	1,000	1,000	1,000
522001	Linen Services	718	718	750	750	750
522002	Exterminating Services	186	961	250	250	900
522112	Garbage Pickup - Commercial	710	720	750	750	750

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
522130	Janitorial Services		300	-	-	-
522200	Interdepartment Services	20,015	11,457	15,000	15,000	15,000
522201	Repairs & Maint. - Vehicles	458	192	2,500	2,500	1,000
522202	Repairs & Maint. - Equipment	45,999	45,771	20,000	20,000	20,000
522203	Repairs & Maint. - Buildings	514	995	4,000	4,000	30,000
522204	Repairs & Maint.	-	150	-	-	-
522320	Rental of Equipment & Vehicles	1,560	2,355	3,000	3,000	3,000
522330	Franchise Fees - City	166,504	173,136	188,724	188,724	192,291
522350	Rents & Royalties		-	873,791	873,791	876,943
523001	Other Purchased Services	420	-	-	-	-
523101	General Liability Insurance	10,263	9,795	8,800	8,800	10,500
523102	Property Insurance	4,774	4,469	5,163	5,163	4,323
523103	Vehicle Insurance	1,318	1,387	1,580	1,580	1,418
523104	Surety Bonds	59	49	-	-	50
523200	Telephone - City	3,725	3,502	3,600	3,600	3,600
523203	Data Service - City	8,915	8,914	9,500	9,500	9,500
523205	Cell Phone/Radio	1,691	1,826	1,700	1,700	1,700
523206	Communications - Security	-	-	2,000	2,000	2,000
523209	Internet Service	1,440	1,440	1,700	1,700	1,700
523210	E-Mail	84	84	100	100	100
523220	Postage	682	2,421	3,000	3,000	3,000
523300	Advertising	194	1,262	300	300	300
523300 187	Advertising	-	648	-	-	-
523400	Printing & Binding	630	532	500	500	500
523500	Travel	3,358	2,780	3,000	3,000	3,000
523600	Dues & Fees	6,964	7,666	8,000	8,000	8,000
523604	Bank Service Charges	-	-	-	-	891
523700	Education & Training	3,933	1,387	4,000	4,000	4,000
523800	Licenses	1,363	100	300	300	300
523900	Contract Labor	-	2,500	-	-	-
Supplies						
531017	Concrete	-	206	-	-	-
531100	General Supplies	5,087	-	1,500	1,500	1,500
531101	Chemical Supplies	116,146	7,823	5,000	5,000	5,500
531102	Lab Supplies	7,279	142,468	125,000	125,000	140,000
531104	Protective/Safety Supplies	1,180	10,342	8,000	8,000	10,000
531120	Office Supplies	535	-	3,500	3,500	3,500
531125	Printer/Copier Supplies	371	91	1,000	1,000	1,000
531130	Purchased Uniforms	3,015	137	500	500	1,000
531140	Repairs & Maint. - Equipment	6,345	3,056	3,250	3,250	3,250
531141	Repairs & Maint. - Vehicles	551	19,561	51,000	51,000	116,500
531142	Repairs & Maint. - Buildings	18	587	2,500	2,500	2,500
531145	Grounds Maintenance	398	522	5,000	5,000	5,000
531210	Water/Sewer Services	176,780	1,663	1,000	1,000	1,000
531220	Natural Gas	7,728	175,646	176,000	176,000	177,000
531230	Electric - City	358,549	9,135	8,500	8,500	9,500
531231	Electric - Other	1,224	405,467	400,000	400,000	401,000
531270	Gasoline	6,375	1,110	1,200	1,200	1,200
531271	Diesel		5,831	6,000	6,000	6,000
531300	Food for Meetings	460	310	200	200	200
531400	Books & Periodicals	315	-	500	500	500
531600	Small Equipment <\$5000	13,540	33,237	15,000	15,000	15,000
531601	Computer Equipment	95	2,891	6,000	6,000	6,000
Capital Outlay						
541480 187	Infrastructure	-	-	3,870,000	3,870,000	584,000
542100	Machinery >\$5000	-	-	265,000	265,000	-
542200	Vehicles	-	-	-	-	22,500
Interfund						
551100	Interfund Allocation - General	14,726	16,412	17,230	17,230	9,170
554100	Interfund Allocation - Utilities	583,822	690,300	752,650	752,650	386,131
Depreciation						
561000	Depreciation	1,538,427	1,580,859	-	-	-
562000	Amortization	24,709	4,882	-	-	-

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Other						
573000	Retired Employee Payroll	11,069	9,027	35,150	35,150	35,146
573901	Bad Debt	33,909	112,843	-	-	-
579000	Contingency Fund	-	-	100,000	100,000	100,000
Debt Service						
581100	Principal - Bonds	-	-	212,400	212,400	216,000
581400	Principal - Notes Payable	-	-	238,542	238,542	245,780
582100	Interest - Bonds	192,262	125,136	18,623	18,623	14,513
582400	Interest - Notes Payable	118,184	111,289	145,297	145,297	147,742
584000	Issuance Cost	27,737	28,933	40,506	40,506	-
Transfers Out						
611001	General	759,339	789,585	-	-	-
611002	Debt Service	-	-	360,000	360,000	720,000
611011	Labor & Equipment	527	-	-	-	-
611013	Utilities - Labor & Equipment	513	-	-	-	-
611043	Sewer Plant	-	-	1,194,742	1,194,742	912,100
611100	General Fund Capital	762	-	-	-	-
619000	Renew & Replace	-	-	390,181	390,181	210,988
TOTAL	WATER PLANT - MAULDIN ROAD	\$ 4,892,762	\$ 5,084,842	\$ 10,162,910	\$ 10,162,910	\$ 6,140,933

WATER TREATMENT PLANT FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

2404430	Jeremy King	Rayford Kirby
	Todd Wylie	Randy Seabolt
	Erik Henson	Harold Cronon
	Lisa Kimmerling	Danny Stephens

2 Franchise taxes are calculated as 4% of billed revenue.

3 Lease of assets is calculated as 6% of billed revenue.

4 Debt

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2015	Additions FY2015	Principal Paid - FYE 6/30/2015	Interest Paid - FYE 6/30/2015	Balance - 6/30/2015
GEFA DW00-026P	Water. Plant Improvement	\$ 5,178,828	\$ 3,408,516	\$ -	\$ 245,780	\$ 99,508	\$ 3,162,736
SRF DW 13-003	Drinking Water SRF	6,943,847	2,802,276	1,184,000	-	48,234	3,986,276
Total Notes Payable		\$ 12,122,675	\$ 6,210,792	\$ 1,184,000	\$ 245,780	\$ 147,742	\$ 7,149,012

W&S Bonds	2011 WA Rev.	\$ 4,955,000	\$ 976,800	\$ -	\$ 216,000	\$ 14,513	\$ 760,800
Total Bonds		\$ 4,955,000	\$ 976,800	\$ -	\$ 216,000	\$ 14,513	\$ 760,800

5 Capital Outlay

Infrastructure - Concrete and baffles/Mauldin Rd.	\$ 584,000
Vehicle - 1/2 ton pick-up truck	22,500
Total	\$ 606,500

	FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
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(2404436) WATER TREATMENT PLANT - MAINTENANCE

Personal Services & Employee Benefits

511100	Regular Employee Wages	\$ 272,353	\$ 140,857	\$ 172,415	\$ 172,415	\$ 111,783
511300	Overtime	1,285	855	5,610	5,610	5,100
511400	Disability Benefits	-	2,000	-	-	-
512100	Group Insurance	73,991	69,608	46,442	46,442	45,270
		146				

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
512101	Insurance Deductible Reimb.	1,955	1,878	960	960	960
512200	FICA Contributions	15,814	8,335	11,038	11,038	7,312
512300	Medicare	3,680	2,013	2,581	2,581	1,710
512401	Ret. Plan Employer Contrib.	19,434	14,890	10,279	10,279	6,436
512402	Retirement Plan Admin. Costs	646	542	374	374	248
512600	Unemployment Insurance	-	5,812	12,000	12,000	-
512700	Workers' Comp. Insurance	8,476	3,370	2,700	2,700	4,856
512999	Amounts to Capitalize	(126,260)	(8,329)	-	-	-
Purchased & Contracted Services						
521204	Medical Services	30	-	100	100	-
522200	Interdepartment Services	311	3,666	2,200	2,200	2,200
522201	Repairs & Maintenance - Vehicle	1,271	2,338	3,000	3,000	3,000
522202	Repairs & Maintenance - Equip.	597	550	3,000	3,000	3,000
522320	Rental of Equipment & Vehicles	93	-	500	500	500
523101	General Liability Insurance	694	667	750	750	529
523103	Vehicle Insurance	1,821	2,336	1,800	1,800	3,660
523104	Surety Bonds	43	38	50	50	30
523205	Cell Phone/Radio	584	631	500	500	500
523220	Postage	29	19	75	75	75
523300	Advertising	115	717	-	-	-
523500	Travel	-	-	250	250	50
523600	Dues & Fees	5	-	300	300	-
523700	Education & Training	290	200	650	650	150
523800	Licenses	90	-	125	125	-
523850	Contract Labor	7,271	3,743	-	-	-
529999	Amounts to Capitalize	(44,790)	(2,590)	-	-	-
Supplies						
531005	PVC Parts	-	-	100	100	100
531100	General Supplies	1,504	846	1,800	1,800	225
531104	Protective/Safety Supply	216	123	1,200	1,200	1,200
531120	Office Supplies	13	34	125	125	125
531125	Printer/Copier Supplies	128	218	200	200	200
531130	Purchased Uniforms	3,158	2,240	2,000	2,000	2,000
531140	Repairs & Maintenance - Equip.	559	4,783	2,000	2,000	2,000
531141	Repairs & Maintenance - Vehicle	671	319	1,500	1,500	1,500
531270	Gasoline	8,428	4,849	9,000	9,000	3,000
531271	Diesel Fuel	5,060	2,518	6,000	6,000	2,000
531600	Small Equipment <\$5000	490	278	1,500	1,500	1,500
531601	Computer Equipment	-	-	500	500	500
Other						
578001	Damages to Other Property	-	173	300	300	-
Transfers Out						
611013	Utilities - Labor & Equipment	100	-	-	-	-
611100	General Fund Capital	1,534	-	-	-	-
TOTAL	WATER PLANT MAINT.	\$ 261,690	\$ 270,526	\$ 303,924	\$ 303,924	\$ 211,719

WATER TREATMENT PLANT MAINTENANCE FOOTNOTES

¹ The following Employees are split 60/40 between Waste Treatment Plant Maintenance and Water Treatment Plant Maintenance.

2404436

Edwin Brown
Raymond Green
Zane Cooper
Jeremy Ensley

Mackenzie Kilpatrick
Anthony Long
Bobby Robertson
Kenneth Young

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(2404440) WATER PLANT - DISTRIBUTION/PUMP STATION						
Purchased & Contracted Services						
521300	Technical	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,500
522202	Repairs & Maintenance - Equip.	17,029	83,885	108,375	108,375	100,000
522203	Repairs & Maintenance - Building	-	3,650	-	-	15,000
522320	Rental of Equipment & Vehicles	-	-	2,500	2,500	2,500
523101	General Liability Insurance	409	381	400	400	589
523102	Property Insurance	692	683	700	700	675
523300	Advertising	-	-	250	250	250
Supplies						
531017	Concrete	-	-	-	-	-
531100	General Supplies & Material	15	1,102	1,000	1,000	2,500
531140	Repairs & Maintenance - Equip.	42,546	4,257	18,000	18,000	28,000
531142	Repairs & Maintenance - Building	1,118	18,367	10,000	10,000	10,000
531230	Electric Service - City	41,711	40,339	47,000	47,000	53,000
531231	Electric Service - Other	123,515	127,926	135,000	135,000	130,000
531600	Small Equipment <\$5000	-	16,186	10,000	10,000	10,000
Capital Outlay						
542100 209	Machinery >\$5000	-	-	-	-	13,000
TOTAL	WATER DISTRIBUTION/PUMP	\$ 227,035	\$ 296,776	\$ 338,225	\$ 338,225	\$ 371,014

WATER TREATMENT PLANT MAINTENANCE FOOTNOTES

1 Capital Outlay

Machinery - SCADA installation - Floyd County

Total

\$ 13,000
\$ 13,000

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(2444441) WATER DISTRIBUTION/CONSTRUCTION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 759,402	\$ 686,554	\$ 689,473	\$ 689,473	\$ 797,157
511300	Overtime	140,856	98,579	153,000	153,000	156,060
511400	Disability	-	1,460	1,000	1,000	-
512100	Group Insurance	174,794	187,963	208,097	208,097	236,713
512101	Insurance Deductible Reimb.	5,310	3,699	4,080	4,080	5,040
512200	FICA Contributions	51,872	46,648	52,233	52,233	57,960
512300	Medicare	12,147	10,970	12,216	12,216	13,555
512401	Ret. Plan Employer Contrib.	46,557	46,692	40,893	40,893	43,019
512402	Retirement Plan Admin. Costs	1,548	1,701	1,489	1,489	1,657
512600	Unemployment Insurance	1,775	-	1,800	1,800	1,800
512700	Workers' Comp. Insurance	17,325	20,511	16,000	16,000	15,419
512999	Amounts to Capitalize	(126,118)	(106,733)	-	-	-
Purchased & Contracted Services						
521200	Engineering	-	-	50,000	50,000	-
521200 193	Engineering	-	266	-	-	-
521201	Legal & Auditing	5,006	3,927	5,000	5,000	5,000
521204	Medical Services	320	280	200	200	380
522001	Linen Services	738	738	1,200	1,200	1,200
522002	Exterminating Services	186	186	250	250	250
522112	Garbage Pickup - Commercial	705	684	900	900	900
522200	Interdepartment Services	218	2,134	2,000	2,000	1,500
522201	Repairs & Maintenance - Vehicles	9,238	1,860	3,000	3,000	5,000
522202	Repairs & Maintenance - Equip.	16,355	12,173	22,000	22,000	13,000
522202 175	Repairs & Maintenance - Equip.	-	2,385	-	-	-
522203	Repairs & Maintenance - Building	295	-	1,200	1,200	1,200
522204	Repairs & Maintenance - Sys.	13,782	-	10,000	10,000	1,500
522310 193	Rental of Land & Buildings	-	3,500	1,500	1,500	-

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
522320	Rental of Equipment & Vehicles	13,370	31,202	64,000	64,000	60,000
523101	General Liability Insurance	5,148	6,452	7,100	7,100	4,847
523102	Property Insurance	2,781	4,290	5,200	5,200	6,113
523103	Vehicle Insurance	8,646	8,863	9,500	9,500	10,790
523104	Surety Bonds	115	120	120	120	105
523200	Telephone - City	6,466	6,292	6,500	6,500	6,500
523203	Data Service - City	4,353	4,337	4,400	4,400	4,400
523205	Cell Phone/Radio	855	1,197	1,584	1,584	4,000
523206	Communications - Security	-	-	800	800	800
523209	Internet Service	1,200	1,200	1,400	1,400	1,400
523210	E-Mail	217	252	260	260	260
523220	Postage	57	12	100	100	100
523300	Advertising	382	1,140	1,200	1,200	1,200
523400	Printing & Binding	-	-	100	100	100
523500	Travel	1,322	294	1,800	1,800	1,800
523600	Dues & Fees	3,847	3,185	5,200	5,200	5,200
523604	Bank Service Charges	-	-	150	150	-
523700	Education & Training	6,006	356	4,500	4,500	3,600
523800	Licenses	1,177	269	1,500	1,500	800
523850	Contract Labor	1,750	5,063	10,000	10,000	6,000
529999	Amounts to Capitalize	(261,252)	(67,934)	-	-	-
Supplies						
531001	Stone/Gravel	26,686	28,973	40,000	40,000	40,000
531002	Patching	32,274	16,860	35,000	35,000	25,000
531003	Brass Parts	68,812	77,159	85,000	85,000	110,000
531004	Galvanized Parts	136	20	-	-	-
531005	PVC Parts	1,489	2,028	1,200	1,200	800
531006	Ductile Iron	121,350	119,569	110,000	110,000	110,000
531007	Clamps	26,301	35,846	35,000	35,000	35,000
531008	Meters & Accessories	287,832	296,476	230,000	230,000	325,000
531009	Hydrants	13,784	13,592	12,000	12,000	15,000
531010	PVC Pipe	1,412	10,296	15,000	15,000	15,000
531011	Wire	5,139	5,172	4,000	4,000	4,800
531017	Concrete	9,530	6,285	9,000	9,000	9,000
531020	Other	17,590	17,948	15,000	15,000	15,000
531020 175	Other	447	-	-	-	-
531029	Inventory Change	212,017	449,727	-	-	-
531100	General Supplies	14,991	14,468	15,000	15,000	15,000
531104	Protective/Safety Supplies	1,427	4,000	5,000	5,000	4,000
531120	Office Supplies	613	831	800	800	800
531125	Printer/Copier Supplies	798	1,585	1,300	1,300	1,400
531130	Purchased Uniforms	6,969	5,673	6,338	6,338	7,000
531140	Repairs & Maintenance - Equip.	22,476	24,914	22,000	22,000	28,000
531141	Repairs & Maintenance - Vehicle	11,438	1,219	4,000	4,000	5,500
531142	Repairs & Maintenance - Building	544	54	800	800	800
531210	Water/Sewer Service	349	267	400	400	400
531220	Natural Gas	3,784	5,146	5,200	5,200	5,200
531230	Electric Service - City	11,310	12,037	13,000	13,000	13,000
531231	Electric Service - Other	226	210	200	200	-
531270	Gasoline	19,530	19,473	18,000	18,000	18,000
531271	Diesel Fuel	59,352	50,036	66,000	66,000	41,000
531300	Food for Meetings	-	25	150	150	150
531400	Books & Periodicals	263	-	200	200	150
531600	Small Equipment <\$5000	17,564	17,894	16,000	16,000	16,000
531601	Computer Equipment	3,859	-	2,500	2,500	1,800
531605	Infrastructure	35,489	-	20,000	20,000	35,000
531700	Miscellaneous	-	-	100	100	100
539999	Capitalized Material	(598,368)	(469,348)	-	-	-
Capital Outlay						
541100 209	Land Easements	-	-	35,000	35,000	-
541480	Infrastructure	-	-	20,000	20,000	-
541480 142	2" Galvanized Replacements	-	-	80,000	80,000	80,000
541480 165	Infrastructure	-	-	113,662	113,662	-
541480 170	Water System Improv. 2012	-	-	80,000	80,000	100,000

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
541480 183	Infrastructure	-	-	-	-	343,687
541480 191	Infrastructure	-	-	1,440,000	1,440,000	600,000
541480 193	Infrastructure	-	-	555,035	555,035	-
541480 209	Infrastructure	-	-	471,000	471,000	-
542100	Machinery >\$5000	-	-	79,300	79,300	79,600
542200	Vehicles	-	-	63,000	63,000	24,000
Interfund						
551100	Interfund Allocation - General	30,439	32,730	33,415	33,415	36,093
554100	Interfund Allocation - Utilities	415,394	472,204	451,604	451,604	467,618
Depreciation						
561000	Depreciation	76,534	109,653	-	-	-
Other						
578001	Damages to Other Property	35,699	1,812	3,000	3,000	-
579000	Contingency Fund	-	-	100,000	100,000	-
Transfers Out						
611011	General - Labor & Equipment	1,876	2,522	-	-	-
611013	Utilities - Labor & Equipment	3,675	6,372	3,675	3,675	-
611100	General Fund Capital	8,730	-	-	-	-
TOTAL	WATER DISTR./ CONST.	\$ 1,938,515	\$ 2,426,495	\$ 5,719,824	\$ 5,719,824	\$ 4,105,223
TOTAL	WATER EXPENSES	\$ 7,903,215	\$ 8,668,043	\$ 18,204,639	\$ 18,204,639	\$ 12,739,567
TOTAL	WATER FUND	\$ (2,560,263)	\$ (1,928,674)	\$ -	\$ -	\$ -

WATER DISTRIBUTION MAINTENANCE FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

2444441	Mark Fox	Casey Tumlin
	Jeffery Johns	David Siburkis
	Larry Muse	Daniel Dawson
	Kyle Harrison	Jerry Defoor, Jr.
	Brady Timms	Kenneth Logan
	Tommy Burchett	Donald Morgan
	Dustin Harmon	Paul Thompson
	Nicholas Roe	Benjamin Turner
	Robert Ball	Teddy Dutton
	Albert Blackwell, Jr.	Andrew Campbell
	Stephen Mniszewski	Mark Williamson - 1/2

2 Capital Outlay

Infrastructure - Project#183 - Peter Street relocation	\$ 343,687
Infrastructure - Project#142 - 2" Galvanized replacements	80,000
Infrastructure- Project#170 - Water system improvements	100,000
Infrastructure - Project#191 - 2" Galvanized replacements GEFA	600,000
Vehicle - F-150 truck	24,000
Machinery - Two-ton dump truck & equipment trailer	79,600
Total	\$ 1,227,287

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.

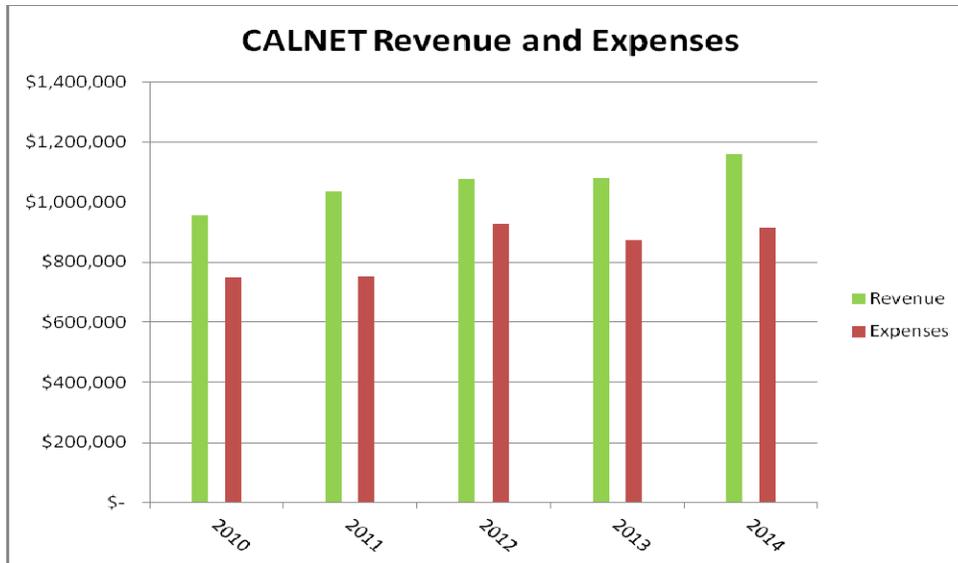


Jeff Young

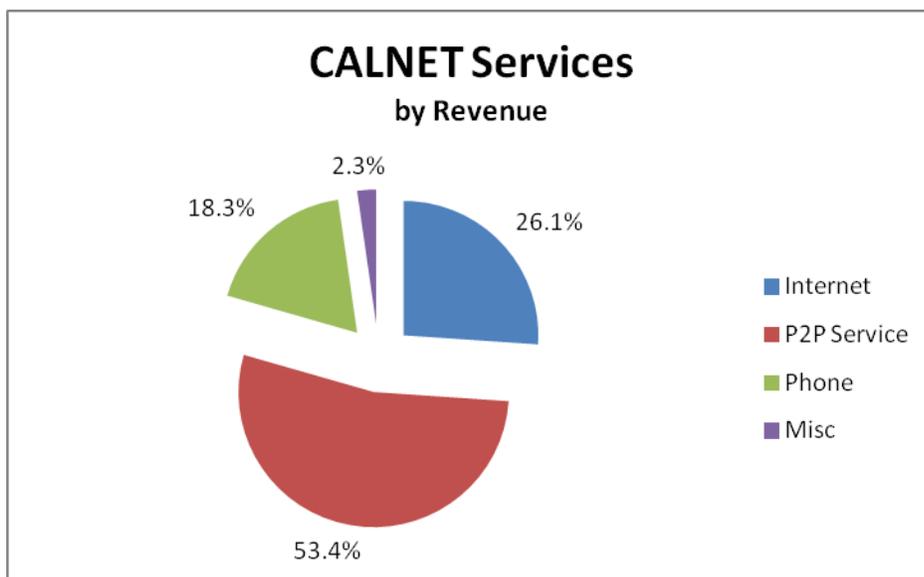




Calhoun Utilities
 700 West Line Street
 Calhoun, GA 30701
 "Excellence in Service"



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 costs and increase customer satisfaction.



TELECOMMUNICATIONS (526)

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(2490000) TELECOMMUNICATIONS FUND						
Revenues						
331110	Grant	\$ (84,020)	\$ (81,246)	\$ (195,000)	\$ (195,000)	\$ (130,000)
Charges for Services						
344360	Penalties	(6,238)	(4,985)	(2,500)	(2,500)	(3,000)
344500	Telephone	(160,952)	(183,937)	(185,000)	(185,000)	(190,000)
344510	Telephone - Long Distance	(13,929)	(2,379)	(5,000)	(5,000)	(2,400)
344650	100 MB Ethernet	(301,225)	(322,099)	(320,000)	(320,000)	(320,000)
344651	Dark Fiber Lease	(38,116)	(41,311)	(50,000)	(50,000)	(56,000)
344652	Data Fees	(130,688)	(144,187)	(142,000)	(142,000)	(140,000)
344653	Data Fees - School	(28,346)	(28,596)	(25,569)	(25,569)	(37,032)
344654	T-1 Service Connections	(21,938)	(19,800)	(19,800)	(19,800)	(16,000)
344656	Lease Space	(6,702)	(6,840)	(6,800)	(6,800)	(6,800)
344660	Internet	(38,380)	(38,780)	(41,000)	(41,000)	(38,000)
344661	128K Internet Service	(12,100)	(13,307)	(12,000)	(12,000)	(12,000)
344663	512K Internet Service	(170,497)	(176,261)	(187,000)	(187,000)	(215,000)
344665	Internet Service	(41,050)	(41,133)	(39,000)	(39,000)	(40,000)
344670	E-Mail Service	(5,797)	(5,785)	(5,200)	(5,200)	(6,000)
344680	Web Hosting	(240)	(240)	(240)	(240)	(240)
344681	Outside Copper	(600)	(600)	(600)	(600)	(600)
344698	Special Services	(14,225)	(29,118)	(10,000)	(10,000)	(5,000)
Other						
361000	Interest Revenues	(1,406)	(1,001)	(1,400)	(1,400)	(3,757)
383000	Reimbursement for Damaged Property	(889)	(971)	-	-	-
389000	Miscellaneous Revenue	(844)	(9,508)	-	-	-
Transfer In						
391126	Transfer In - Utilities	(3,582)	(6,372)	-	-	(3,000)
391134	Transfer in - SPLOST	-	-	-	-	(30,000)
TOTAL	TELECOMMUNICATION REVENUES	\$ (1,081,764)	\$ (1,158,455)	\$ (1,248,109)	\$ (1,248,109)	\$ (1,254,829)

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(2494750) TELECOMMUNICATIONS						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 216,141	\$ 211,108	\$ 218,122	\$ 218,122	\$ 226,375
511300	Overtime	1,395	695	1,020	1,020	1,020
511999	Amounts Capitalized	(5,551)	(13,308)	-	-	-
512100	Group Insurance	38,270	35,406	35,267	35,267	34,419
512101	Insurance Deductible Reimbursement	965	759	720	720	720
512200	FICA Contributions	12,739	12,842	13,587	13,587	14,286
512300	Medicare	3,004	2,993	3,178	3,178	3,341
512401	Retirement Plan Employer Contributions	14,192	13,076	13,043	13,043	13,295
512402	Retirement Plan Administrative Costs	472	476	475	475	512
512700	Workers' Compensation Insurance	1,986	1,195	1,210	1,210	1,531
Purchased & Contracted Services						
521201	Legal & Auditing	2,287	1,737	3,000	3,000	3,000
521203	Computer Consulting	220	-	1,000	1,000	1,000
521204	Medical Services	-	70	-	-	-
521209	Miscellaneous Professional Services	-	464	500	500	11,000
521300	Technical	-	1,644	1,000	1,000	1,000
522001	Linen Services	520	520	575	575	575
522002	Exterminating Services	186	233	180	180	200
522112	Garbage Pickup - Commercial	414	408	408	408	408
522200	Interdepartmental Services	5,686	6,372	2,000	2,000	4,000
522201	Repairs & Maintenance - Vehicles	1,325	1,619	2,500	2,500	2,500
522202	Repairs & Maintenance - Equipment	16,023	28,888	42,700	42,700	52,100
522204	Repairs & Maintenance - Systems	426	707	2,000	2,000	2,000
522310	Rental of Land & Buildings	19,800	19,800	19,800	19,800	19,800

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
522320	Rental of Equipment & Vehicles	-	-	500	500	500
522321	Pole Rental	42,373	40,944	45,000	45,000	45,000
522330	Franchise Fees - City	39,067	40,713	40,805	40,805	43,299
523101	General Liability Insurance	1,471	1,480	1,641	1,641	2,009
523102	Property Insurance	1,322	1,285	1,544	1,544	953
523103	Vehicle Insurance	1,189	1,265	1,111	1,111	1,176
523104	Surety Bonds	32	34	50	50	35
523200	Telephone - City	5,598	5,314	5,300	5,300	5,300
523201	Telephone - Other	29,241	41,762	30,000	30,000	42,000
523203	Data Service - City	3,392	3,187	3,400	3,400	3,400
523205	Cell Phone/Radio	1,455	1,569	1,800	1,800	1,200
523208	GA Web Telecomm Service	116,939	99,462	131,000	131,000	125,000
523209	Internet Service	1,400	1,280	1,200	1,200	960
523210	E-Mail	210	210	210	210	210
523220	Postage	188	398	250	250	200
523300	Advertising	1,488	1,710	1,500	1,500	1,500
523500	Travel	205	190	250	250	250
523600	Dues & Fees	88	142	150	150	250
523602	FCC/PSC Fees	4,535	5,693	5,300	5,300	6,000
523604	Bank Service Charges	-	-	-	-	1,331
523700	Education & Training	160	-	-	-	-
523999	Amounts to Capitalize	(425)	(2,352)	-	-	-
Supplies						
531005	PVC Parts	-	96	500	500	500
531010	PVC Pipe	2,375	2,125	2,000	2,000	2,000
531011	Wire	3,377	15,924	15,000	15,000	15,000
531020	Other	20,557	15,289	20,000	20,000	20,000
531029	Inventory Change	(16,675)	(44,366)	-	-	-
531100	General Supplies & Materials	1,999	1,437	2,500	2,500	5,000
531120	Office Supplies	153	527	200	200	500
531125	Printer/Copier Supplies	340	278	450	450	400
531130	Purchased Uniforms	1,271	1,260	1,300	1,300	1,300
531140	Repairs & Maintenance - Equipment	903	313	2,000	2,000	1,500
531141	Repairs & Maintenance - Vehicles	2,216	2,604	2,000	2,000	2,500
531143	Repairs & Maintenance - Systems	1,116	844	2,000	2,000	2,000
531210	Water/Sewer Services	231	164	300	300	300
531220	Natural Gas	1,165	1,547	1,500	1,500	1,500
531230	Electric Service - City	16,188	17,590	16,000	16,000	20,000
531270	Gasoline	2,874	2,864	3,000	3,000	3,000
531271	Diesel Fuel	2,383	2,391	2,800	2,800	2,800
531300	Food	-	-	-	-	50
531600	Small Equipment <\$5000	9,009	17,689	15,000	15,000	22,500
531601	Computer Equipment	9,193	9,839	12,000	12,000	4,000
531605	Infrastructure <\$20000	-	9,642	7,500	7,500	8,000
539999	Capitalized Materials	(1,138)	(16,668)	-	-	-
Capital Outlay						
542100	Machinery	-	-	15,000	15,000	26,000
542200	Vehicles	-	-	-	-	30,000
542400	Computers	-	-	80,000	80,000	-
Interfund						
551100	Interfund Allocation - General	3,844	4,088	4,478	4,478	4,786
554100	Interfund Allocation - Utilities	49,236	66,657	70,147	70,147	65,435
Depreciation						
561000	Depreciation	84,797	138,909	-	-	-
Other						
571009	Intergovernmental - Schools	84,020	81,246	195,000	195,000	130,000
573901	Bad Debts Expense	-	465	-	-	-
579000	Contingency Fund	-	-	26,242	26,242	-

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Debt Service						
581410	Principal - Advance from Electric	-	-	108,761	108,761	109,853
582410	Interest - Advance from Electric	11,278	10,215	9,135	9,135	8,043
611013	Transfer Out - Labor & Equipment	1,071	-	-	-	-
611100	Transfer Out - General Fund	600	-	-	-	-
619000	Transfer Out - Renewal & Replacement	-	-	-	-	94,207
TOTAL	TELECOMMUNICATIONS EXPENSES	\$ 872,811	\$ 914,957	\$ 1,248,109	\$ 1,248,109	\$ 1,254,829
TOTAL	TELECOMMUNICATIONS FUND	\$ (208,953)	\$ (243,498)	\$ -	\$ -	\$ -

TELECOMMUNICATIONS FOOTNOTES

1 The following employees are included in the Regular Employee Wages

2494750	Bradley Carrick	Jeffery Young
	Ray Irish	Lewis Bramlett

2 Debt

<i>Type of Loan</i>	<i>Description</i>	<i>Original Amount of Loan</i>	<i>Balance - 6/30/2015</i>	<i>Principal Pd. FYE 6/30/2016</i>	<i>Interest Pd. FYE 6/30/2016</i>	<i>Balance 6/30/2016</i>
Start-Up	Electric Reserve	\$ 2,033,826	\$ 845,397	\$ 109,853	\$ 8,043	\$ 735,544

3 Capital Outlay

Machinery - OTDR	\$ 14,000
Analyzer	12,000
Vehicle - new vehicle	30,000
Total	\$ 56,000

ELECTRIC DEPARTMENT



**Director of Electric,
Jeff Defoor**

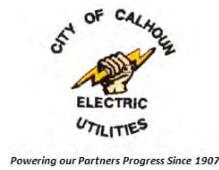
Mission Statement:

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.

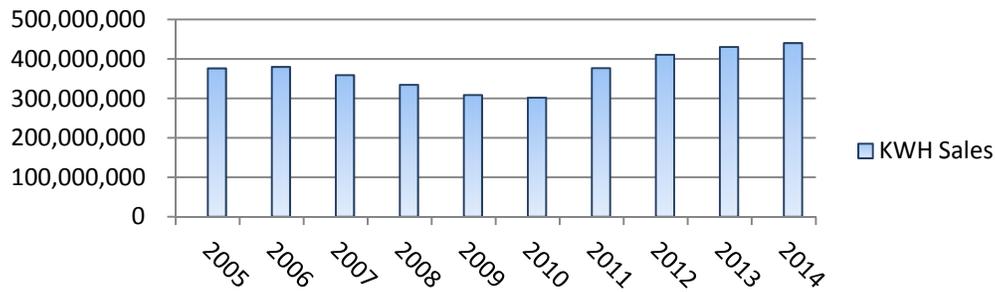
The City of Calhoun Electric System is a participant city of the Municipal Electric Authority Georgia (MEAG). The City's electric system generates and distributes electricity to approximately 5,300 of Calhoun's residential, commercial and industrial citizens and consumers. The electric system has, in 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.



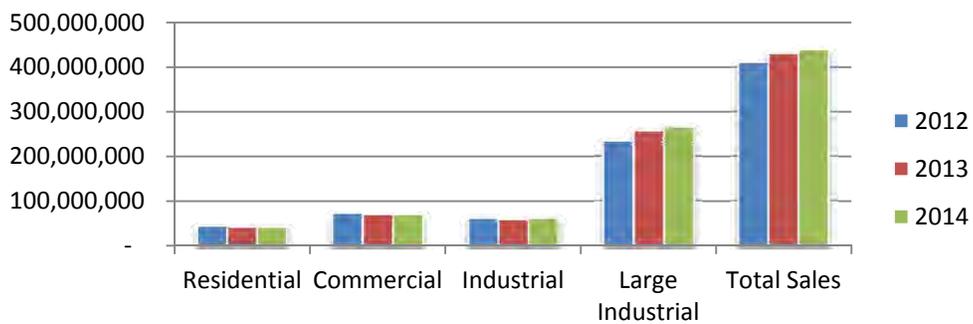
Calhoun has strategically planned for the complicated and changing electric utility industry by operating a 22 mega-watt natural gas turbine generator, which serves to stabilize costs during volatile market conditions and add to the City's diverse generation resources. Additionally, a competent and well-trained 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.



Fiscal Year - KWH Sold

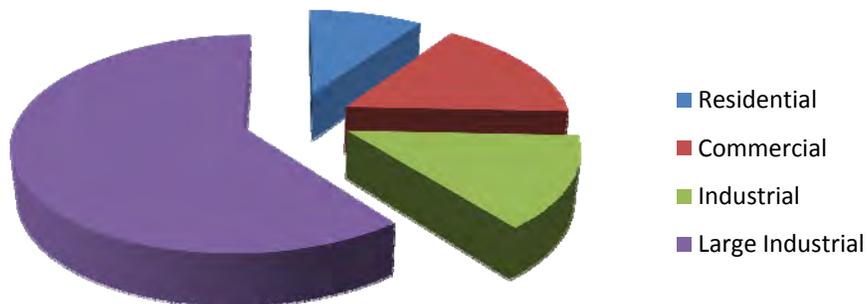


Electric Sales by Customer Type



2014 was 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. Electric kilowatt sales have grown 46% since 2010.

2014 Sales



ELECTRIC (510)

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(2480000) ELECTRIC FUND						
Revenues						
331000	Federal Government Grants	\$ (121,312)	\$ -	\$ -	\$ -	\$ -
337006	152 Federal Government Grants	-	-	(94,248)	(94,248)	-
Charges for Services						
344300	Electric	-	-	(30,750,000)	(30,750,000)	(30,750,000)
344302	Electric - Unmetered Commercial	(14,566)	(49,627)	-	-	-
344303	Electric - Unmetered Industrial	(14,265,662)	(14,643,721)	-	-	-
344311	Electric - Residential Sale	(3,806,376)	(3,874,597)	-	-	-
344312	Electric - Commercial Sales	(8,468,910)	(8,206,367)	-	-	-
344313	Electric - Industrial Sales	(1,793,420)	(1,769,377)	-	-	-
344315	Electric - Commercial KVAR	-	(7,881)	-	-	-
344316	Electric - Industrial Sales	(2,780)	(5,571)	-	-	-
344317	Electric Demand - Commercial	(1,143,365)	(1,133,941)	-	-	-
344318	Electric Demand - Industrial	(298,342)	(258,458)	-	-	-
344319	Electric Demand - Residential	(211,772)	(215,787)	-	-	-
344320	Electric - Security Lights	(349,495)	(354,166)	-	-	-
344321	Public Street/Highway Lighting	(150,436)	(150,436)	(150,435)	(150,435)	(150,435)
344324	Commercial & Admin. Electricity	(43,200)	(44,000)	(43,200)	(43,200)	(44,400)
344340	Sales for Resale	(278,897)	(399,933)	(300,000)	(300,000)	(350,000)
344360	Penalties	(131,796)	(149,145)	(140,000)	(140,000)	(140,000)
344370	Temporary Power	(360)	(1,440)	(500)	(500)	(500)
344371	Fuel Adjustment	(2,428,042)	(3,748,264)	(4,709,036)	(4,709,036)	(4,709,036)
344372	Environmental Compliance	(2,338,359)	(3,455,593)	(1,925,730)	(1,925,730)	(1,785,254)
344378	Cut Off Charges	(550)	(500)	(1,000)	(1,000)	(1,000)
344380	Rental Income	(24,350)	(24,350)	(24,200)	(24,200)	(24,200)
344381	Electric Pole Rent	(144,790)	(100,889)	(110,000)	(110,000)	(100,000)
344383	Pole Removal	(26,000)	-	-	-	-
344390	Recovery of Bad Debt	(2,597)	(104,501)	(3,000)	(3,000)	(3,000)
344391	Reconnect Fee	(50)	(50)	-	-	-
344392	Lock Fee	-	(225)	-	-	-
344395	Emergency Storm Assistance	(85,353)	(18,581)	-	-	-
344397	Reimbursement - Materials	-	(25,930)	-	-	-
344398	Special Services Department	(95,236)	(96,809)	(25,000)	(25,000)	(25,000)
344399	Miscellaneous	(400)	(75)	(500)	(500)	(500)
349300	Bad Check Fees	(350)	(490)	(400)	(400)	(400)
Other						
361000	Interest Revenues	(15,445)	(9,028)	(7,500)	(7,500)	(33,064)
361001	Interest Revenue - Special	(105,745)	(153,640)	(106,000)	(106,000)	(106,000)
361002	Customer Interest	37	1	-	-	-
361003	Interest Income - Interfund	(26,185)	(27,240)	(22,289)	(22,289)	(18,308)
363000	Unrealized Gain or Loss	35,249	(30,808)	-	-	(40,000)
371000	Donations from Private Sources	(29,988)	-	-	-	-
383000	Reimb. for Damaged Property	(17,968)	(9,345)	(1,000)	(1,000)	(1,000)
383100	Insurance Reimb. - Damage	(3,443)	-	-	-	-
389000	Miscellaneous Revenue	(1,679)	(7,428)	(2,000)	(2,000)	(2,000)
389001	Sales Tax Vendor's Compensation	(8,649)	(12,175)	(10,800)	(10,800)	(10,800)
389003	Employee Jury Duty Pay	(30)	(120)	-	-	-
389005	Sale of Scrap/Surplus	(1,659)	(4,424)	(2,500)	(2,500)	(2,500)
389047	MEAG Telecommunication Rebate	-	(4,400)	-	-	-
389048	Electric Power Rebates	(1,032,036)	(989,339)	(300,000)	(300,000)	(300,000)
389049	Rebate from Contract Services	(8,972)	(38,856)	(10,000)	(10,000)	(10,000)

			FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Transfer In							
391101	211	Transfer In - General Fund	-	-	(68,450)	(68,450)	(68,450)
391103		Transfer In - Electric Fund	(9,000)	-	(9,000)	(9,000)	(9,000)
391125		Transfer In - Labor & Equipment	(586)	(859)	(200)	(200)	(200)
391126		Transfer In - Utilities	(23,672)	-	(20,000)	(20,000)	(5,000)
391134		Transfer In - SPLOST	-	-	(70,000)	(70,000)	(72,000)
392100		Gain on Sale of Assets	-	-	(1,000)	(1,000)	(1,000)
REVENUES			\$ (37,476,541)	\$ (40,128,363)	\$ (38,907,988)	\$ (38,907,988)	\$ (38,763,047)

			FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
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(2484640) ELECTRIC DISTRIBUTION

Personal Services & Employee Benefits

511100		Regular Employee Wages	\$ 873,008	\$ 859,772	\$ 940,888	\$ 940,888	\$ 963,345
511300		Overtime	76,379	54,795	81,600	81,600	51,000
511400		Disability Benefits	400	-	-	-	-
511999		Amounts Capitalized	(115,568)	-	-	-	-
512100		Group Insurance	156,785	183,487	196,759	196,759	203,200
512101		Insurance Deductible Reimb.	3,620	3,035	4,080	4,080	4,080
512200		FICA Contributions	55,873	54,255	63,394	63,394	63,477
512300		Medicare	13,013	12,761	14,826	14,826	14,846
512401		Ret. Plan Employer Contrib.	53,491	52,107	52,654	52,654	49,937
512402		Retirement Plan Admin. Costs	1,779	1,898	1,918	1,918	1,923
512500		Tuition Reimbursements	-	-	4,000	4,000	4,000
512600		Unemployment Insurance	(196)	-	-	-	-
512700		Workers' Comp. Insurance	10,370	9,991	10,010	10,010	11,320
512999		Amounts to Capitalize	-	(134,295)	-	-	-

Purchased & Contracted Services

521200		Engineering	3,935	350	7,000	7,000	7,000
521200	194	Engineering	68,000	-	-	-	-
521201		Legal & Auditing	25,766	30,410	30,000	30,000	30,000
521204		Medical Services	55	250	200	200	200
521205		Consulting	198,073	160,027	210,000	210,000	210,000
521209		Miscellaneous Professional Services	2,709	1,774	2,000	2,000	2,000
521300		Technical	6,686	25,493	23,000	23,000	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	3,528	3,457	4,000	4,000	4,000
522130		Janitorial Services	228	-	500	500	500
522200		Interdepartmental Services	1,565	5,251	2,200	2,200	2,200
522201		Repairs & Maint. - Vehicles	8,022	17,886	10,000	10,000	10,000
522202		Repairs & Maint. - Equipment	41,161	31,826	50,000	50,000	50,000
522203		Repairs & Maint. - Building	6,116	2,229	2,000	2,000	2,000
522320		Rental of Equipment & Vehicles	21,374	14,063	15,000	15,000	15,000
522330		Franchise Fees - City	1,194,980	1,220,801	1,208,277	1,208,277	1,230,000
522350		Rents & Royalties	-	-	1,850,175	1,850,175	1,845,000
523101		General Liability Insurance	11,652	11,169	8,992	8,992	11,116
523102		Property Insurance	2,866	2,976	3,024	3,024	3,129
523103		Vehicle Insurance	8,693	9,816	10,078	10,078	8,657
523104		Surety Bonds	136	135	150	150	140
523200		Telephone - City	6,156	5,521	6,000	6,000	6,000
523201		Telephone - Other	10,949	-	-	-	-
523203		Data Service - City	3,377	10,931	12,000	12,000	12,000
523205		Cell Phone/Radio	2,280	3,889	4,400	4,400	4,400
523209		Internet Service	399	2,400	3,300	3,300	3,300
523210		E-Mail	1,584	420	400	400	400
523220		Postage	-	1,430	1,400	1,400	1,400
523300		Advertising	-	64	100	100	100
523300	144	Advertising	74	-	-	-	-

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
523400	Printing & Binding	-	110	200	200	200
523400	144 Printing & Binding	7,168	-	-	-	-
523500	Travel	3,191	6,287	6,500	6,500	6,500
523600	Dues & Fees	3	1,612	3,500	3,500	3,500
523604	Bank Service Charges	3,293	-	1,163	1,163	-
523700	Education & Training	-	10,133	5,000	5,000	5,000
523700	144 Education & Training	192	-	-	-	-
523800	Licenses	90,441	150	300	300	300
523850	Contract Labor	-	93,481	133,000	133,000	133,000
529999	Amounts to Capitalize	(138,660)	(143,913)	-	-	-
Supplies						
531001	Stone/Gravel	-	-	1,000	1,000	1,000
531005	PVC Parts	2,134	812	2,500	2,500	1,500
531008	Meters & Accessories	8,125	12,484	15,000	15,000	50,000
531010	PVC Pipe	7,844	2,330	6,000	6,000	5,000
531011	Wire	51,928	49,065	55,000	55,000	55,000
531013	Poles	16,667	24,717	40,000	40,000	35,000
531014	Transformers	285,349	120,804	150,000	150,000	150,000
531015	Street Lights & Accessories	38,020	50,483	55,000	55,000	65,000
531020	Other	57,575	76,820	50,000	50,000	65,000
531029	Inventory Change	272,737	247,757	-	-	-
531100	General Supplies & Materials	16,623	10,835	12,000	12,000	12,000
531104	Protective/Safety Supplies	21,372	17,493	17,500	17,500	17,500
531108	Underground Supplies	11,751	17,021	14,400	14,400	14,400
531120	Office Supplies	876	631	660	660	800
531125	Printer/Copier Supplies	4,260	1,757	1,875	1,875	1,875
531130	Purchased Uniforms	5,414	5,250	5,850	5,850	5,850
531140	Repairs & Maintenance - Equipment	6,517	12,976	6,000	6,000	6,000
531141	Repairs & Maintenance - Vehicles	10,093	7,231	7,800	7,800	7,800
531142	Repairs & Maintenance - Buildings	2,495	843	8,000	8,000	5,000
531210	Water/Sewer Services	472	1,015	650	650	1,000
531220	Natural Gas Service	6,018	6,912	7,000	7,000	7,000
531230	Electric Service - City	12,610	12,492	15,000	15,000	15,000
531270	Gasoline	22,612	17,197	21,000	21,000	16,000
531271	Diesel Fuel	20,707	20,084	21,000	21,000	18,000
531300	Food for Meetings	460	37	1,000	1,000	1,000
531400	Books & Periodicals	378	390	260	260	100
531500	Purchased Power	29,353,750	31,235,410	31,163,919	31,163,919	31,163,919
531600	Small Equipment <\$5000	14,530	17,168	13,200	13,200	13,200
531601	Computer Supplies	1,558	5,193	7,000	7,000	8,000
531605	Infrastructure <\$20000	19,570	-	-	-	-
531700	Miscellaneous	447	93	400	400	400
539999	Capitalized Materials	(392,313)	(502,753)	-	-	-
Capital Outlay						
541300	Buildings	-	-	-	-	70,000
541480	Infrastructure	-	-	195,000	195,000	195,000
541480	152 Calhoun High Elect. Line Relocation	-	-	130,000	130,000	-
541480	165 Streetscape Phase 4	-	-	216,334	216,334	-
541480	186 Infrastructure	-	-	10,000	10,000	-
541480	189 Infrastructure	-	-	10,100	10,100	10,100
541480	194 Infrastructure	-	-	100,000	100,000	100,000
541480	201 Infrastructure	-	-	10,000	10,000	-
541480	211 Infrastructure	-	-	350,000	350,000	50,000
541480	214 Infrastructure	-	-	-	-	30,000
541480	217 Infrastructure	-	-	-	-	10,000
542100	Machinery	-	-	18,000	18,000	10,000
542200	Vehicles	-	-	70,000	70,000	72,000
Interfund						
551100	Interfund Allocation - General	26,211	29,656	31,912	31,912	34,283
554100	Interfund Allocation - Utilities	425,676	412,637	587,863	587,863	596,674

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Depreciation						
561000	Depreciation	798,400	848,605	-	-	-
Other						
573900	Cash Over or Short	803	(171)	250	250	250
573901	Bad Debts Expense	70,027	54,391	100,000	100,000	75,000
578001	Damages to Other Property	535	831	3,000	3,000	3,000
579000	Contingency Fund	-	-	135,000	135,000	135,000
Transfer Out						
611001	General Fund	1,792,470	1,833,401	-	-	-
611002	Water/Sewer	412,035	-	-	-	-
611009	Transfer Out - Utility Service Fund	-	2,200	-	-	-
611011	Labor/Equipment	51,952	21,993	15,000	15,000	15,000
611013	Utilities Labor/Equipment	18,663	26,381	-	-	15,000
611100	General Fund Capital	2,543	-	-	-	-
619000	Renewal & Replace	-	-	41,495	41,495	416,158
TOTAL	ELECTRIC DISTRIBUTION	\$ 36,208,748	\$ 37,334,616	\$ 38,711,181	\$ 38,711,181	\$ 38,581,204

ELECTRIC DISTRIBUTION FOOTNOTES

The following employees are included in the Regular Employee Wages

1 2484640	William Crump	Ryan Parker
	Stephen Day	Phillip McCormick
	Charles Dockery	Jimmy Stewart
	Kevin Collins	Pete Reese
	Tyler Smith	Nicholas Sane
	Jesse Fisher Jr.	Gary Teague
	Kenny Rogers	Edward Defoor
	Dennis Henry	Darrell Nicholson
	Nicholas Land	Gregory Dodd

2 Franchise taxes are calculated as 4% of metered electrical revenue and security lights.

3 Lease of assets is calculated as 6% of metered electrical revenue and security lights.

4 The following interfund loans have interest income which is included in revenues that the Electric Fund is collecting on:

<i>Loan No.</i>	<i>Type of Loan</i>	<i>Original Amount of Loan</i>	<i>Balance 6/30/2015</i>	<i>Principal Paid 6/30/2016</i>	<i>Interest Paid 6/30/2016</i>	<i>Balance 6/30/2016</i>
Advances	Telecommunications	\$ 2,033,826	\$ 845,397	\$ 109,853	\$ 8,043	\$ 735,544
Advances	Sw. Plant Prop.	543,580	302,514	32,004	2,905	270,510
Advances	Utility Bldg. Renovation	1,204,542	752,530	73,078	7,252	679,452
Advances	Dodge Charger Police Fleet	731,402	62,979	62,979	108	-
TOTAL		\$ 4,513,350	\$ 1,963,420	\$ 277,914	\$ 18,308	\$ 1,685,506

5 Capital Outlay

Infrastructure - SPCC environmental transformer storage area, replace	\$ 195,000
Infrastructure - Project#217 - Harbin Clinic	10,000
Infrastructure - Project#189 - Linda Lane Phase #2 - East May lighting	10,100
Infrastructure - Project#194 - System reliability improvements &	100,000
Infrastructure - Project#214 - Lenox Phase#2	30,000
Infrastructure - Project#211 - Exit 312 lighting	50,000
Vehicles - F-750 dump truck	72,000
Building - Equipment storage addition	70,000
Machinery - Wire trailer	10,000
Total	\$ 547,100

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(2484650) ELECTRIC GENERATOR						
Purchased & Contracted Services						
521300	Technical	\$ 13,472	\$ 18,738	\$ 20,000	\$ 20,000	\$ 20,000
522200	Interdepartmental Services	183	227	5,000	5,000	10,000
522202	Repairs & Maintenance - Equipment	-	-	20,000	20,000	30,000
522320	Rental of Equipment & Vehicles	2,257	-	10,000	10,000	10,000
523101	General Liability Insurance	274	281	254	254	291
523102	Property Insurance	4,823	4,761	4,656	4,656	4,605
523200	Telephone - City	1,158	992	1,020	1,020	1,020
523203	Data Service - City	1,283	1,282	1,325	1,325	1,325
523209	Internet Service	240	240	360	360	360
523210	E-Mail	42	42	42	42	42
523600	Dues & Fees	3,259	-	5,000	5,000	5,000
Supplies						
531100	General Supplies & Materials	24	-	200	200	200
531120	Office Supplies	-	-	100	100	100
531140	Repairs & Maintenance - Equipment	7	-	25,000	25,000	25,000
531142	Repairs & Maintenance - Buildings	-	-	500	500	500
531210	Water/Sewer Services	99	120	100	100	150
531220	Natural Gas Services	12,391	-	20,000	20,000	20,000
531230	Electric Service - City	10,288	5,669	13,000	13,000	13,000
531271	Diesel Fuel	-	-	15,000	15,000	15,000
531600	Small Equipment <\$5000	-	-	250	250	250
Capital Outlay						
542400	Computers	-	-	30,000	30,000	-
Other						
579000	Contingency Fund	-	-	25,000	25,000	25,000
TOTAL	ELECTRIC GENERATOR	\$ 49,803	\$ 32,353	\$ 196,807	\$ 196,807	\$ 181,843
TOTAL	EXPENSES	36,258,550	37,366,969	38,907,988	38,907,988	38,763,047
TOTAL	ELECTRIC	\$ (1,217,990)	\$ (2,761,393)	\$ -	\$ -	\$ -

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 fiscal year 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)

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(6000000) UTILITY ADMIN INT SERVICE FUND						
Revenues						
Charges for Services						
341400	Charges for Paper/Copy/Books	\$ (103)	\$ (261)	\$ -	\$ -	\$ -
341750	Internal Service Charges - General	(395,257)	(453,298)	(491,606)	(491,606)	(466,617)
341751	Internal Service Charges - Utility	(2,158,276)	(2,417,849)	(2,676,136)	(2,676,136)	(2,725,185)
344698	Special Services	(185,093)	-	-	-	-
Other						
361000	Interest Revenues	(544)	(180)	-	-	-
381000	Rents & Royalties	(39,600)	(39,600)	(39,600)	(39,600)	(39,600)
389000	Miscellaneous Revenue	(1,712)	(1,766)	-	-	-
389003	Employee Jury Duty Pay	(30)	(185)	-	-	-
Transfer In						
391103	Labor & Equipment Transfer In-Electric Fi	-	(2,200)	-	-	-
391125	Labor & Equipment -General	-	(263)	-	-	-
391126	Labor & Equipment Transfer In-Utilities	-	(348)	-	-	-
Transfer Out						
611010	Transfers Out	39,600	39,600	39,600	39,600	39,600
TOTAL	REVENUES	\$ (2,741,015)	\$ (2,876,350)	\$ (3,167,742)	\$ (3,167,742)	\$ (3,191,802)

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(6114100) UTILITIES ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 162,891	\$ 161,387	\$ 167,654	\$ 167,654	125233
511300	Overtime	-	125	306	306	0
511400	Disability Benefits	-	1,600	-	-	0
512100	Group Insurance	19,738	22,800	23,934	23,934	12117
512101	Insurance Deduct. Reimbursement	483	379	480	480	240
512200	FICA Contributions	9,493	9,680	10,414	10,414	7764
512300	Medicare	2,275	2,261	2,435	2,435	1838
512401	Retirement Plan Employer Contrib.	10,714	9,875	10,125	10,125	7412
512402	Retirement Plan Administrative Costs	356	360	369	369	285
512600	Unemployment Insurance	8,250	330	-	-	0
512700	Workers' Compensation Insurance	195	218	190	190	208
Purchased & Contracted Services						
521201	Legal & Auditing	1,496	2,465	2,000	2,000	2,000
521203	Computer Consulting	-	8,486	-	-	-
522001	Linen Services	358	358	310	310	310
522002	Exterminating Services	368	368	368	368	368
522112	Garbage Pickup - Commercial	816	816	864	864	864
522130	Janitorial Services	12,395	7,320	7,000	7,000	9,200
522200	Interdepartmental Services	3,672	5,802	2,000	2,000	3,000
522201	Repairs & Maintenance - Vehicles	109	20	300	300	300
522202	Repairs & Maintenance - Equipment	57,567	57,785	6,000	6,000	6,000
522203	Repairs & Maintenance - Buildings	5,430	12,908	5,000	5,000	5,000
522320	Rental of Equipment & Vehicles	3,678	2,876	4,000	4,000	4,000
523101	General Liability Insurance	853	766	925	925	800
523102	Property Insurance	1,571	1,771	1,817	1,817	1,722
523103	Vehicle Insurance	345	349	355	355	343
523104	Surety Bonds	24	25	40	40	25
523200	Telephone - City	26,343	23,820	26,300	26,300	26,300
523203	Data Service - City	29,488	30,998	32,008	32,008	34,600
523205	Cell Phone/Radio	681	642	700	700	700
523206	Communications - Security	876	1,396	1,500	1,500	1,500

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
523209	Internet Service	10,340	10,080	10,560	10,560	10,560
523210	E-Mail	1,383	1,446	1,380	1,380	1,450
523220	Postage	89	48	200	200	200
523300	Advertising	-	50	100	100	100
523400	Printing & Binding	275	-	100	100	500
523500	Travel	2,880	2,023	3,000	3,000	3,000
523600	Dues & Fees	5,455	4,005	500	500	4,800
523604	Bank Service Charges	(1)	10	-	-	-
523700	Education & Training	75	750	1,000	1,000	500
523800	Licenses	-	66	50	50	50
Supplies						
531100	General Supplies & Material	4,632	5,264	4,000	4,000	5,000
531120	Office Supplies	1,174	1,212	1,400	1,400	1,400
531125	Printer/Copier Supplies	4,652	2,834	2,700	2,700	3,000
531130	Purchased Uniforms & Protective	-	-	325	325	325
531140	Repairs & Maintenance - Equipment	-	-	-	-	-
531141	Repairs & Maintenance - Vehicles	6	101	200	200	200
531142	Repairs & Maintenance - Buildings	837	322	500	500	1,000
531210	Water/Sewer Services	3,135	3,081	3,150	3,150	3,150
531230	Electric Service - City	27,653	31,927	33,500	33,500	33,500
531270	Gasoline	745	1,031	1,000	1,000	800
531300	Food for Meetings	379	564	800	800	800
531400	Books & Periodicals	37	37	50	50	50
531600	Small Equipment <\$5000	9,577	2,051	1,000	1,000	2,000
531601	Computer Equipment	512	1,955	2,000	2,000	6,000
531603	Land Improvements & Easements	26	34	-	-	-
Capital Outlay						
541300	Buildings	-	-	10,000	10,000	5,000
542200	Vehicles	-	-	-	-	30,000
Interfund						
554100	Interfund Allocation - Utilities	145	368	3,888	3,888	4,409
Depreciation						
561000	Depreciation	65,453	59,249	-	-	-
Other						
572000	Contributions to Other Agents	-	-	-	-	100
Debt Service						
581410	Advance from Electric	-	-	72,352	72,352	73,078
582410	Interest - Advance from Electric	9,402	8,697	7,978	7,978	7,252
Transfer Out						
611013	Transfer Out - Utilities	219	-	-	-	-
611100	Transfer Out - General Fund	90	-	-	-	-
TOTAL	UTILITIES ADMINISTRATION	\$ 509,635	\$ 505,188	\$ 469,127	\$ 469,127	\$ 450,353

UTILITIES ADMINISTRATION FOOTNOTES

1 The following employee is included in the Regular Employee Wages

6114100 Larry Vickery

2 Debt Service

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2015	Principal Pd. FYE 6/30/2016	Interest Pd. FYE 6/30/2016	Balance - 6/30/2016
Advance	Utility Bldg. Renovation	\$ 1,204,542	\$ 752,530	\$ 73,078	\$ 7,252	\$ 679,452

3 Capital Outlay

Buildings - Security improvements	\$ 5,000
Vehicle	30,000
Total	\$ 35,000

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:



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

- 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



		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(6114112) UTILITIES - FINANCE						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 434,230	\$ 433,280	\$ 456,545	\$ 456,545	\$ 467,826
511300	Overtime	2,760	5,801	7,752	7,752	7,752
512100	Group Insurance	67,876	78,782	82,757	82,757	80,814
512101	Insurance Deduct. Reimbursed	1,931	1,328	1,680	1,680	1,680
512200	FICA Contributions	25,257	25,831	28,786	28,786	29,486
512300	Medicare	5,842	6,015	6,732	6,732	6,896
512401	Retirement Plan Employer Cor	27,385	25,865	25,991	25,991	26,370
512402	Retirement Plan Administrative	911	942	947	947	1,015
512700	Workers' Compensation Insura	557	570	600	600	581
Purchased & Contracted Services						
521201	Legal	130	-	200	200	200
521203	Computer Consulting	2,450	-	4,500	4,500	4,500
521204	Medical Services	70	70	150	150	100
522200	Interdepartmental Services	770	941	1,000	1,000	1,000
522320	Rental of Equipment & Vehicle	2,591	1,811	1,750	1,750	1,750
523101	General Liability Insurance	763	870	800	800	1,113
523104	Surety Bonds	66	69	70	70	70
523220	Postage	1,452	1,408	1,500	1,500	1,500
523300	Advertising	115	277	400	400	400
523400	Printing & Binding	144	671	800	800	800
523500	Travel	3,172	2,159	3,800	3,800	3,800
523600	Dues & Fees	853	615	1,400	1,400	1,000
523700	Education & Training	1,739	1,257	3,000	3,000	3,200
523800	Licenses	-	50	100	100	100
Supplies						
531120	Office Supplies	1,389	1,916	1,500	1,500	2,500
531125	Printer/Copier Supplies	2,024	2,285	2,700	2,700	2,000
531130	Purchased Uniforms	-	-	-	-	250
531400	Books & Periodicals	-	551	500	500	500
531600	Small Equipment <\$5000	150	-	250	250	250
531601	Computer Equipment	5,388	3,503	3,000	3,000	3,000
TOTAL	UTILITIES - FINANCE	\$ 590,014	\$ 596,867	\$ 639,210	\$ 639,210	\$ 650,453

UTILITIES - FINANCE FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114112	Andrea Bramlett	Stacie Phillips
	Cheryl Hollis	Heather Mashburn
	Mike Fuller	Dee Dee Thompson
	Derrall Culberson	Dottie Butler
	Heather Allen	

TELLERS



**Head Teller,
Judy Reece**



**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. Also, we have a new Head Teller, Judy Reece.



		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(6114115) UTILITIES - TELLERS						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 116,276	\$ 121,585	\$ 141,998	\$ 141,998	\$ 131,792
511300	Overtime	372	758	510	510	1,020
512100	Group Insurance	30,845	35,671	49,989	49,989	48,728
512101	Insurance Deduct. Reimbursement	1,038	634	960	960	960
512200	FICA Contributions	6,736	7,164	8,836	8,836	8,170
512300	Medicare	1,576	1,678	2,066	2,066	1,910
512401	Retirement Plan Employer Contrib.	5,571	6,005	6,984	6,984	6,866
512402	Retirement Plan Administrative Costs	185	219	254	254	264
512700	Workers' Compensation Insurance	558	306	350	350	290
Purchased & Contracted Services						
521204	Medical Services	140	140	100	100	225
522200	Interdepartmental Services	338	462	425	425	500
522320	Rental of Equipment & Vehicles	-	-	-	-	300
523101	General Liability Insurance	240	258	231	231	383
523104	Surety Bonds	18	19	25	25	25
523300	Advertising	187	-	100	100	100
523400	Printing & Binding	-	78	100	100	100
523500	Travel	369	360	400	400	400
523700	Education & Training	-	-	500	500	500
Supplies						
531100	General Supplies & Material	39	21	100	100	200
531120	Office Supplies	1,589	576	1,000	1,000	2,000
531125	Printer/Copier Supplies	-	631	1,500	1,500	1,500
531130	Purchased Uniforms	-	-	-	-	300
531600	Small Equipment <\$5000	-	2,560	2,000	2,000	1,000
531601	Computer Equipment	3,992	464	1,500	1,500	2,500
TOTAL	UTILITIES - TELLERS	\$ 170,069	\$ 179,588	\$ 219,928	\$ 219,928	\$ 210,033

UTILITIES - TELLERS FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114115	Karen Grider Tasha Harris Judith Arnold - 1/3	Audra Davis Judy Reece Marisha Hunt - part time
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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.

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(6114117) UTILITIES - PURCHASING						
Personal Services & Employee Benefits						
511100	Regular Employee Benefits	\$ 75,426	\$ 74,877	\$ 79,920	\$ 79,920	\$ 81,504
511300	Overtime	236	-	-	-	-
512100	Group Insurance	9,827	11,384	11,952	11,952	11,669
512101	Insurance Deductible Reimbursement	483	190	240	240	240
512200	FICA Contributions	4,296	4,367	4,955	4,955	5,053
512300	Medicare	1,033	999	1,159	1,159	1,182
512401	Retirement Plan Employer Contrib.	5,107	4,685	4,827	4,827	4,871
512402	Retirement Plan Administrative Costs	170	171	176	176	188
512700	Workers' Compensation Insurance	128	117	119	119	134
Purchased & Contracted Services						
522200	Interdepartmental Services	-	79	100	100	150
522201	Repairs & Maintenance - Vehicles	53	-	250	250	250
522202	Repairs & Maintenance - Equipment	689	484	400	400	500
522320	Rental of Equipment & Vehicles	-	-	50	50	50
523001	Other Purchased Services	-	-	50	50	150
523101	General Liability Insurance	156	163	142	142	197
523103	Vehicle Insurance	303	314	321	321	315
523104	Surety Bonds	12	12	15	15	15
523200	Telephone - City	2,139	1,559	1,500	1,500	1,500
523203	Data Service - City	1,513	1,456	1,500	1,500	1,500
523209	Internet Service	280	240	250	250	240
523210	E-Mail	84	84	85	85	85
523220	Postage	597	153	200	200	200
523400	Printing & Binding	-	66	50	50	50
523500	Travel	-	-	350	350	350
523600	Dues & Fees	50	60	100	100	100
523700	Education & Training	-	-	350	350	250
Supplies						
531100	General Supplies & Material	3	-	150	150	150
531120	Office Supplies	445	584	500	500	500
531125	Printer/Copier Supplies	1,059	1,051	800	800	1,200
531140	Repairs & Maintenance - Equipment	-	-	50	50	100
531141	Repairs & Maintenance - Vehicles	305	-	250	250	250
531270	Gasoline	199	377	400	400	400
531400	Books & Periodicals	45	45	100	100	100
531600	Small Equipment	200	-	500	500	1,068
531601	Computer Equipment	1445	460	1,000	1,000	1,000
Transfer Out						
611100	Transfer Out - General Fund	25	-	-	-	-
TOTAL	UTILITIES - PURCHASING	\$ 106,310	\$ 103,974	\$ 112,811	\$ 112,811	\$ 115,511

UTILITIES - PURCHASING FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114115

Ellen McEntyre

Barry Bohannon

ENGINEERING



The Engineering Department provides technical support to the City of Calhoun by designing and managing infrastructure improvement projects, by reviewing private land development plans, and by using advanced GPS surveying equipment to collect data for the City's Geographical Information System.

**Engineering Manager,
David Burnett**



		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(6114175) UTILITIES ENGINEERING						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 273,874	\$ 265,958	\$ 323,412	\$ 323,412	\$ 294,575
511300	Overtime	3,321	2,967	4,590	4,590	5,100
511999	Amounts Capitalized	-	(90,877)	-	-	-
512100	Group Insurance	47,742	52,757	58,356	58,356	45,690
512101	Insurance Deductible Reimb.	1,448	948	1,200	1,200	1,200
512200	FICA Contributions	16,588	16,229	20,336	20,336	18,807
512300	Medicare	3,877	3,797	4,756	4,756	4,398
512401	Retirement Plan Employer Contrib.	19,530	16,795	19,102	19,102	19,407
512402	Retirement Plan Admin.e Costs	649	612	696	696	747
512700	Workers' Compensation Insurance	3,014	3,988	3,786	3,786	5,107
Purchased & Contracted Services						
521204	Medical Services	60	160	200	200	200
522200	Interdepartmental Services	510	145	500	500	500
522201	Repairs & Maintenance - Vehicles	2,071	2,233	2,250	2,250	2,250
522202	Repairs & Maintenance - Equipment	2,577	1,957	3,100	3,100	3,800
523101	General Liability Insurance	690	681	622	622	920
523102	Property Insurance	121	211	213	213	227
523103	Vehicle Insurance	1,508	1,930	2,158	2,158	2,092
523104	Surety Bonds	44	43	70	70	50
523201	Telephone	1,860	1,850	1,900	1,900	1,900
523205	Cell Phone/Radio	2,025	2,166	2,400	2,400	2,300
523206	Communications	-	-	-	-	100
523220	Postage	105	260	400	400	400
523300	Advertising	-	256	200	200	400
523400	Printing & Binding	-	14	200	200	200
523500	Travel	1,256	1,181	900	900	900
523600	Dues & Fees	454	560	600	600	600
523700	Education & Training	1,651	2,245	12,500	12,500	3,000
523800	Licenses	331	311	400	400	400
Supplies						
531100	General Supplies & Materials	2,594	2,485	3,000	3,000	3,000
531104	Protective Supplies	708	547	800	800	800
531120	Office Supplies	824	659	1,000	1,000	1,000
531125	Printer/Copier Supplies	2,003	2,032	2,300	2,300	2,300
531130	Purchased Uniforms	1,896	1,562	2,100	2,100	2,100
531140	Repairs & Maintenance - Equipment	432	-	500	500	500
531141	Repairs & Maintenance - Vehicles	952	1,052	1,000	1,000	1,000
531270	Gasoline	10,868	8,963	10,000	10,000	9,500
531400	Books & Periodicals	152	475	300	300	300
531600	Small Equipment <\$5000	809	1,340	1,500	1,500	1,500
531601	Computer Equipment	6,770	5,645	2,000	2,000	4,000
531700	Miscellaneous Supplies	-	-	150	150	150
Capital Outlay						
542100	Machinery	-	-	24,000	24,000	-
542400	Computers	-	-	20,000	20,000	-
Interfund						
554100	Interfund Allocation - Utilities	7,765	13,898	38,875	38,875	55,112
Other						
578001	Damages to Other Property	-	-	-	-	75

		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
Transfer Out						
611013	Transfer Out - Utilities	185,093	-	-	-	-
611100	Transfer Out - General Fund	<u>1,284</u>	-	-	-	-
TOTAL	UTILITIES - ENGINEERING	<u>\$ 607,457</u>	<u>\$ 328,031</u>	<u>\$ 572,372</u>	<u>\$ 572,372</u>	<u>\$ 496,607</u>

<p>UTILITIES - ENGINEERING FOOTNOTES</p>

1 The following employees are included in the Regular Employee Wages

6114175

Kevin King

Kyle Ellis

Brandon Cook

David Burnett

Todd Lankford

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

Personal Services & Employee Benefits

511100	Regular Employee Wages	\$ 30,722	\$ 29,738	\$ 31,082	\$ 31,082	\$ 62,360
511300	Overtime	-	526	510	510	510
512100	Group Insurance	9,420	10,970	11,536	11,536	22,508
512101	Insurance Deductible Reimb.	241	190	240	240	480
512200	FICA Contributions	1,642	1,634	1,959	1,959	3,898
512300	Medicare	374	381	458	458	912
512401	Retirement Plan Employer Contrib.	1,985	1,822	1,877	1,877	3,581
512402	Retirement Plan Administrative Costs	66	66	68	68	138
512700	Workers' Compensation Insurance	64	59	60	60	67

Purchased & Contracted Services

522200	Interdepartmental Services	27	-	-	-	-
523101	General Liability Insurance	65	64	61	61	83
523104	Surety Bonds	4	5	10	10	5

Supplies

531125	Printer/Copier Supplies	66	289	-	-	350
531140	Repairs & Maintenance - Equipment	807	-	-	-	-

TOTAL	WORK ORDER DISPATCH	\$ 45,484	\$ 45,745	\$ 47,861	\$ 47,861	\$ 94,892
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UTILITIES - WORK ORDER DISPATCH FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114176

Andrea Everett

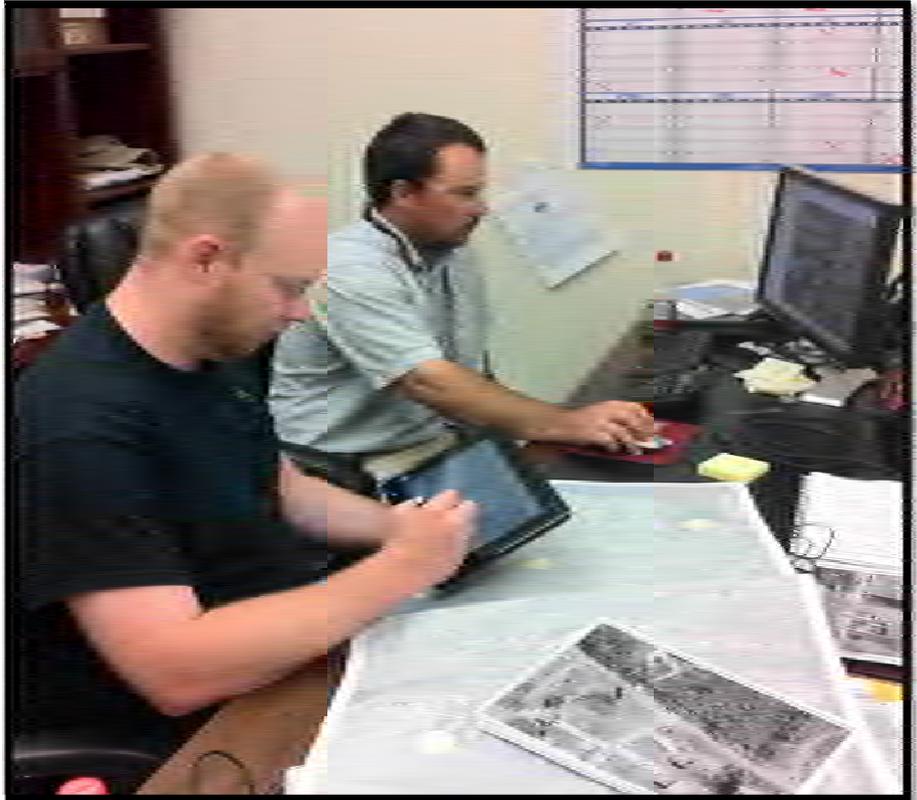
Rhonda Crider

GIS



**Director of GIS,
Brad Carrick**

Created in 2007, the Geographic Information System, GIS, Department, helps collect and manage the City of Calhoun's utility and government information. The GIS department is charged with maintaining applications, developing software tools, and assisting departments with mapping hundreds of miles of utility lines, storing thousands of data points, preparing documentation for public safety and providing the platforms to display the results on computerized maps. Public, safety and utility data change daily. The GIS department provides the latest technology for City personnel, whether at their desk or in the field, to collect and display up-to-date information about our City's infrastructure.



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.



		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(6114190) UTILITIES - CUSTOMER SERVICE						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 113,591	\$ 117,083	\$ 120,224	\$ 120,224	\$ 121,777
511300	Overtime	338	631	612	612	714
512100	Group Insurance	23,057	25,650	26,975	26,975	37,644
512101	Insurance Deductible Reimb.	805	442	480	480	780
512200	FICA Contributions	6,568	6,962	7,492	7,492	7,550
512300	Medicare	1,564	1,597	1,752	1,752	1,766
512401	Retirement Plan Employer Contrib.	7,689	6,967	7,261	7,261	6,482
512402	Retirement Plan Administrative Costs	256	254	264	264	250
512600	Unemployment Insurance	-	41	-	-	-
512700	Workers' Compensation	192	204	180	180	222
Purchased & Contracted Services						
521201	Legal	130	293	300	300	300
521204	Medical Services	-	-	300	300	300
522001	Linen Services	143	143	150	150	150
522200	Interdepartmental Services	574	473	600	600	600
522202	Repairs & Maintenance - Equipment	-	-	300	300	300
522320	Rental of Equipment & Vehicles	352	352	500	500	500
523101	General Liability Insurance	304	274	300	300	343
523104	Surety Bonds	17	18	35	35	20
523220	Postage	1,329	918	2,000	2,000	2,000
523300	Advertising	58	-	100	100	100
523400	Printing & Binding	121	371	1,500	1,500	2,000
523500	Travel	450	-	2,000	2,000	2,000
523700	Education & Training	-	-	1,000	1,000	1,000
Supplies						
531100	General Supplies	201	43	200	200	200
531120	Office Supplies	511	165	2,000	2,000	1,500
531125	Printer/Copier Supplies	981	2,847	2,000	2,000	2,000
531130	Purchased Uniforms	-	-	-	-	300
531140	Repairs & Maintenance - Equipment	-	-	500	500	-
531300	Food for Meetings	-	60	100	100	100
531400	Books & Periodicals	205	205	350	350	350
531600	Small Equipment <\$5000	925	7,302	1,000	1,000	1,000
531601	Computer Equipment	1,900	1,348	2,000	2,000	2,000
Interfund						
554100	Interfund Allocation - Utilities	15,335	19,028	14,358	14,358	33,212
TOTAL	UTILITIES - CUSTOMER SERVICE	\$ 177,595	\$ 193,669	\$ 196,833	\$ 196,833	\$ 227,460

UTILITIES - CUSTOMER SERVICE FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114190

Joyce Lingerfelt
Annissa Clark

Heather DeFoor
Judith Arnold - 1/3

METER READING



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.



**Supervisor,
Allan Serritt**

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(6114191) UTILITIES - METER READING						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 136,753	\$ 134,605	\$ 138,762	\$ 138,762	\$ 141,537
511300	Overtime	13,769	20,981	21,930	21,930	15,300
512100	Group Insurance	40,086	43,879	46,144	46,144	45,014
512101	Insurance Deduct.Reimbursement	965	759	960	960	960
512200	FICA Contributions	8,721	9,494	9,963	9,963	10,060
512300	Medicare	2,129	2,208	2,330	2,330	2,355
512401	Retirement Plan Employer Contrib.	8,602	7,993	8,381	8,381	7,740
512402	Retirement Plan Administrative Costs	286	291	305	305	298
512700	Workers' Compensation Insurance	3,971	10,030	3,747	3,747	6,038
Purchased & Contracted Services						
521204	Medical Services	60	30	300	300	300
522001	Linen Services	182	182	200	200	300
522200	Interdepartmental Services	101	175	200	200	200
522201	Repairs & Maintenance - Vehicles	4,027	3,429	6,000	6,000	7,000
522202	Repairs & Maintenance - Equipment	1,221	18,897	22,000	22,000	22,056
523101	General Liability Insurance	452	438	382	382	563
523103	Vehicle Insurance	2,217	2,275	2,135	2,135	2,448
523104	Surety Bonds	23	21	50	50	25
523205	Cell Phone/Radio	1,157	1,382	1,300	1,300	2,100
523220	Postage	-	10	300	300	300
523300	Advertising	-	-	100	100	100
523400	Printing & Binding	64	-	300	300	300
523500	Travel	423	147	600	600	500
523600	Dues & Fees	-	102	100	100	100
523700	Education & Training	200	413	600	600	600
523800	License	21	-	25	25	25
Supplies						
531008	Meters & Accessories	2,606	2,605	3,000	3,000	3,000
531100	General Supplies	5,027	1,924	5,000	5,000	5,000
531120	Office Supplies	170	304	400	400	400
531125	Printer/Copier Supplies	10	170	300	300	300
531130	Purchased Uniforms	1,663	1,678	1,850	1,850	1,850
531140	Repairs & Maintenance - Equipment	271	84	1,100	1,100	1,000
531141	Repairs & Maintenance - Vehicles	2,333	5,367	6,000	6,000	8,000
531231	Electric Service - Other	690	448	900	900	900
531270	Gasoline	27,456	20,618	30,000	30,000	20,000
531271	Diesel Fuel	-	90	-	-	-
531400	Small Equipment <\$5000	-	-	150	150	150
531600	Books & Periodicals	564	6,625	5,000	5,000	5,000
531601	Computer Equipment	2,292	1,005	2,000	2,000	2,000
Capital Outlay						
542100	Machinery	-	-	-	-	15,000
542200	Vehicles	-	-	-	-	25,000
Other						
578001	Damages to Other Property	-	300	500	500	500
Transfer Out						
611100	Transfer Out - General Fund	3,271	-	-	-	-
TOTAL	UTILITIES - METER READING	\$ 271,782	\$ 298,957	\$ 323,314	\$ 323,314	\$ 354,319

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

6114191	Allan Serritt	Chad Wright
	Clarence Elrod	Micki Demille

2 Capital Outlay

Machinery - Drive-by unit	\$ 15,000
Vehicles - Pick-up truck	<u>25,000</u>
Total	<u><u>\$ 40,000</u></u>

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.



		FY 2013 ACTUALS	FY 2014 ACTUALS	FY 2015 ORIGINAL BUDGET	FY 2015 REVISED BUDGET	FY 2016 BUDGET
(6114192) UTILITIES - BILLING						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 76,248	\$ 90,242	\$ 96,531	\$ 96,531	\$ 103,566
511300	Overtime	3,506	5,105	4,080	4,080	5,100
512100	Group Insurance	22,297	25,608	27,879	27,879	26,221
512101	Insurance Deduct. Reimbursement	563	442	720	720	780
512200	FICA Contributions	4,383	5,274	5,985	5,985	6,421
512300	Medicare	1,032	1,188	1,400	1,400	1,502
512401	Retirement Plan Employer Contrib.	5,029	4,669	5,022	5,022	8,561
512402	Retirement Plan Administrative Costs	167	170	183	183	330
512700	Workers' Compensation Insurance	158	147	179	179	156
Purchased & Contracted Services						
521201	Legal & Auditing	33	-	400	400	400
521203	Computer Consulting	-	-	7,500	7,500	-
521204	Medical Services	-	-	195	195	195
522200	Interdepartmental Services	601	7,862	700	700	650
522202	Repairs & Maintenance - Equipment	-	400	57,328	57,328	56,328
522320	Rental of Equipment & Vehicles	352	352	500	500	500
523101	General Liability Insurance	389	369	334	334	610
523104	Surety Bonds	12	12	25	25	20
523220	Postage	95,705	101,245	97,500	97,500	107,000
523400	Printing & Binding	33,854	33,553	36,000	36,000	35,000
523500	Travel	389	-	2,000	2,000	2,000
523700	Education & Training	-	-	1,400	1,400	1,400
Supplies						
531100	General Supplies	84	6	100	100	150
531120	Office Supplies	269	465	500	500	500
531125	Printer/Copier Supplies	1,083	777	1,400	1,400	1,400
531140	Repairs & Maintenance - Equipment	-	-	100	100	100
531270	Gasoline	41	-	-	-	-
531300	Food for Meetings	-	60	100	100	100
531600	Small Equipment <\$5000	-	-	300	300	300
531601	Computer Equipment	-	1,215	1,800	1,800	2,000
Capital Outlay						
542400	Computers & Printers	-	-	41,750	41,750	-
Interfund						
554100	Interfund Allocation - Utilities	-	59	-	-	-
Debt Service						
581400	Principal Notes Payable	-	-	-	-	10,437
TOTAL	UTILITIES - BILLING	\$ 246,194	\$ 279,218	\$ 391,911	\$ 391,911	\$ 371,727
TOTAL	EXPENSES	\$ 2,909,855	\$ 2,715,422	\$ 3,167,742	\$ 3,167,742	\$ 3,191,802
TOTAL	UTILITIES ADMINISTRATION	\$ 168,841	\$ (160,928)	\$ -	\$ -	\$ -

UTILITIES - BILLING FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114192

Melissa Boyd

Patty Dockery

Judith Arnold - 1/3

2 Debt Service

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2015	Principal Pd. FYE 6/30/2016	Interest Pd. FYE 6/30/2016	Balance - 6/30/2016
Installment	Northstar Software	\$ 83,500	\$ 10,437	\$ 11,437	\$ -	\$ -

INTERNAL SERVICE FUND ADMIN. SERVICE FEES - 2015-2016

Base Amount	
Utility Billing	\$ 371,727
Customer Service	227,460
Meter Reading	354,319
Tellers	210,033
Engineering	496,607
Finance	650,453
Utility Administration	450,353
Purchasing	115,511
GIS	220,447
Work Order Dispatch	94,892
TOTAL	\$ 3,191,802

Crossover to General Fund			
Customer Service	12.5%	Solid Waste	\$ 28,490
Utility Billing	12.5%	Solid Waste	46,560
Tellers	12.5%	Solid Waste	26,307
Finance	3% of Govt. Fund	Solid Waste	8,586
Purchasing		General Admin	41,584
GIS	17.0%	General Admin	37,476
Finance	85% of Govt. Fund	General Admin	243,269
Finance	6% of Govt. Fund	Recreation	17,172
Finance	3% of Govt. Fund	Golf-Pro	8,586
Finance	3% of Govt. Fund	Golf-Mtnce.	8,586
TOTAL			\$ 466,617

1. Water Plant		
Utility Billing	53.9%	200,388
Customer Service	53.9%	122,618
Meter Reading	61.9%	219,337
Tellers	53.9%	113,223
Engineering	10.0%	49,661
Utility Administration	5.0%	22,518
Purchasing		11,551
Work Order Dispatch	5.0%	4,745
GIS	1.0%	2,204
Finance	4%	26,018.12
TOTAL		\$ 772,263

2. Water Distribution		
Engineering	40.0%	\$ 198,643
Utility Administration	20.0%	90,071
Purchasing		20,792
Work Order Dispatch	40.0%	37,957
GIS	25.0%	55,112
Finance	10%	65,045
TOTAL		\$ 467,618

3. Waste Treatment Plant		
Utility Billing	18.4%	\$ 68,523
Customer Service	18.4%	41,929
Purchasing		11,551
Work Order Dispatch	5.0%	4,745
GIS	0.0%	-
Meter Reading	21.1%	74,702
Tellers	18.4%	38,717
Engineering	10.0%	49,661
Utility Administration	5.0%	22,518
Finance	4%	26,018
TOTAL		\$ 338,363

4. Wastewater Collection			
Engineering	40.0%		\$ 198,643
Utility Admin.	20.0%		90,071
Purchasing			11,551
Work Order Dispatch	5.0%		4,745
GIS	10.0%		22,045
Finance	10%		65,045
TOTAL			\$ 392,099

5. Electric Department			
Utility Billing	14.7%		\$ 54,335
Customer Service	14.7%		33,248
Meter Reading	16.9%		60,279
Tellers	14.7%		30,701
Utility Admin.	45.0%		202,659
Purchasing			15,016
Work Order Dispatch	5.0%		4,745
GIS	15.0%		33,067
Finance	25%		162,612.25
TOTAL			\$ 596,674

6. Telecommunications			
Utility Billing	0.5%		\$ 1,920
Tellers	0.5%		1,085
Utility Admin.	5.0%		22,516
Customer Service	0.5%		1,175
Purchasing			3,463
Work Order Dispatch	5.0%		4,743
GIS	5.0%		11,020
Finance	3%		19,514
TOTAL			\$ 65,435

7. Direct Charges to Admin. Departments			
Engineering - GIS	25.0%		55,112
Customer Svc. - Work Order Dispatch	35.0%		33,212
Utility Admin. - GIS	2.0%		4,409
TOTAL			\$ 92,733

**INTERNAL SERVICE FUND ADMINISTRATIVE SERVICE FEES -
Background Information 2015-2016**

Utility Billing & Tellers (Based on customers)		
Water Treatment Plant	53.9%	19,104
Waste Treatment Plant	18.4%	6,496
Electric (includes Demand, etc.)	14.7%	5,211
Solid Waste	12.5%	4,438
Telecommunications	0.5%	183
TOTAL	100.0%	35,432

Customer Service (Based on customers)		
Water Treatment Plant	53.9%	
Waste Treatment Plant	18.4%	
Electric (includes Demand, etc.)	14.7%	
Solid Waste	12.5%	
Telecommunications	0.5%	
TOTAL	100.1%	

Meter Reading (Based on Water/Sewer/Electric customers)		
Water Treatment Plant	61.9%	19,104
Waste Plant (reduced - no meters)	21.1%	6,496
Electric (include Demand/other)	16.9%	5,211
TOTAL	100.0%	30,811

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.	36.0%		\$ 41,584
Water Treatment Plant	10.0%		11,551
Water Distribution Maintenance	18.0%		20,792
Waste Treatment Plant	10.0%		11,551
Wastewater Collection Maintenance	10.0%		11,551
Electric	13.0%		15,016
Telecommunications	3.0%		3,465
TOTAL	100.0%		\$ 115,511

GIS (Based on estimated time)		
General Admin.		17.0%
Electric		15.0%
Telecommunications		5.0%
Engineering		25.0%
Wastewater Collection Maintenance		10.0%
Water Distribution Maintenance		25.0%
Utility Admin.		2.0%
Water Plant		1.0%
TOTAL		100.0%

Work Order Dispatch (Based on estimate of work orders prepared)		
Customer Service		35.0%
Water Distribution Maintenance		40.0%
Waste Water Collection Maintenance		5.0%
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
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
2014	\$4,536,716	\$156,732	\$4,693,448	1,164,654	3.90	6,436

Water Fee History

Fiscal Year	Billed Dollars	1000 Gallons	Dollars Per 1000 Gal. (Averaging Minimum & inside/outside rates)	Average Customers
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
2014	\$9,794,461	2,751,726	3.56	19,029

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
2014	\$37,306,674	440,532,736	8.47	5,103

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 2017-2021

Calhoun Utilities:

Year	Wastewater	Water	Electric	Telecom	Utility Admin	Engineering	GIS	Totals
FY 2017	\$ 6,651,500	\$ 3,059,500	\$ 1,192,093	\$ 160,000	\$ 121,000	\$ 30,000	\$ 30,000	\$ 11,244,093
FY 2018	5,360,000	3,169,700	910,886	3,755,000	30,000	40,000	-	13,265,586
FY 2019	1,403,000	1,470,150	565,000	2,150,000	25,000	34,000	-	5,647,150
FY 2020	692,500	4,411,950	235,000	2,340,000	-	30,000	-	7,709,450
FY 2021	4,390,500	1,973,500	375,833	1,000,000	127,000	75,000	30,000	7,971,833
Totals	\$ 18,497,500	\$ 14,084,800	\$ 3,278,812	\$ 9,405,000	\$ 303,000	\$ 209,000	\$ 60,000	\$ 45,838,112

Wastewater Treatment System Five Year Capital Plan 2017-2021

Year	Item	Cost	Funding Source
2016-2017	Industrial pretreatment	\$ 60,000	Operating Revenues
	Spreader Truck/sludge	190,000	Operating Revenues
	MCC Upgrade	90,000	Operating Revenues
	Plant upgrade (new NPDES permit)	5,000,000	GEFA Loan/SPLOST
	TOTAL	5,340,000	
2017-2018	Industrial pretreatment	50,000	Operating Revenues
	Secondary Lift Screw Pump	110,000	Operating Revenues
	Plant upgrade (new NPDES permit)	5,000,000	GEFA Loan/SPLOST
	TOTAL	5,160,000	
2018-2019	Industrial pretreatment	50,000	Operating Revenues
	Grit collection system	700,000	GEFA Loan/SPLOST
	Instrumentation-SCADA	160,000	Operating Revenues
	TOTAL	910,000	
2019-2020	Industrial pretreatment	50,000	Operating Revenues
	Secondary Lift Screw Pump	110,000	Operating Revenues
	1/2 Ton Pick Up	20,500	Operating Revenues
	TOTAL	180,500	
2020-2021	Industrial pretreatment	50,000	Operating Revenues
	Equalization basin	3,500,000	GEFA Loan
	TOTAL	3,550,000	
TOTAL FOR WASTE WATER TREATMENT		\$ 15,140,500	

Wastewater Collection System Five Year Capital Plan 2017-2021

Year	Item	Cost	Funding Source
2016-2017	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
	Pisgah Sewer Drainage area replacement	850,000	GEFA Loan
	Sewer Main Replacements	120,000	Operating Revenues
	TOTAL	1,311,500	
2017-2018	F-750 Truck w/Dump Bed	74,000	Operating Revenues
	Rock box - replace 2006 model	12,000	Operating Revenues
	Sewer main line flow recorders - engineering I&I crew - replace 2006 model	16,000	Operating Revenues
	Sewer service line camera w/ locator - replace 2004 model	18,000	Operating Revenues
	South Calhoun By-Pass relocations	80,000	Operating Revenues
	TOTAL	200,000	
2018-2019	Air compressor	18,000	Operating Revenues
	Loader, 4X4	90,000	Operating Revenues
	1/2 of Tandum Dump Truck	60,000	Operating Revenues
	Gallman Ave./Ola Street Sewer replacemen	325,000	GEFA Loan
	TOTAL	493,000	
2019-2020	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	
2020-2021	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 Replacemen	805,000	GEFA Loan
	TOTAL	840,500	
	TOTAL FOR WASTE WATER COLLECTION	734,000	
	GRAND TOTAL	\$ 15,874,500	

Water Treatment System Five Year Capital Plan 2017-2021

Year	Item	Cost	Funding Source
2016-2017	Oostanaula intake renovation with possible (4) old river pumps restored from Coosawate intake	\$ 400,000	Operating Revenues
	Hall Tank Repainting	160,000	Operating Revenues
	Filter media addition to both plants	20,000	Operating Revenues
	TOTAL	580,000	
2017-2018	Fire Tower Tank Repainting	160,000	Operating Revenues
	New 2.0 MG Tank In Ranger Area	800,000	GEFA Loan or Operating Revenues
	TOTAL	960,000	
2018-2019	Boone Ford Tank Repainting	175,000	Operating Revenues
	Chlorine Scrubber (Brittany Drive WTP)	230,000	Operating Revenues
	Lab Equipment upgrade at both treatment plants	45,000	Operating Revenues
	TOTAL	450,000	
2019-2020	Chemical pump & feeder upgrade	30,000	Operating Revenues
	2 River pumps replaced at Coosawatee intake & wet well piping to bar screens replaced	350,000	Operating Revenues
	12" McGill Mountain Transmission Main	632,000	
	1.0 MG Tank McGill Mountain	630,000	GEFA Loan or Operating Revenues
	1/2 Ton Pick Up for Bacteria lab	23,000	Operating Revenues
	Total	1,635,000	Operating Revenues
2020-2021	Mauldin Road Booster Station	486,000	GEFA Loan or Operating Revenues
	SCADA programming/component upgrades	100,000	Operating Revenues
	Total	586,000	
TOTAL FOR TREATMENT SYSTEM		\$ 4,211,000	

Water Distribution System Five Year Capital Plan 2017-2021

Year	Item	Cost	Funding Source
2016-2017	Crew service truck F-650	\$ 69,000	Operating Revenues
	Tracked skid steer	50,000	Operating Revenues
	Computer updates	7,000	Operating Revenues
	Two ton dump truck	74,000	Operating Revenues
	Equipment trailer	9,500	Operating Revenues
	F-150 4X4 pickup truck	20,000	Operating Revenues
	Large Directional Boring Machine	190,000	Operating Revenues
	Line upgrades on smaller lines 2", 4", 6"	120,000	Renewal/ Replacement
	Curtis Parkway 12" transmisson Main	390,000	GEFA Loan
	Hwy 41, Millers Ferry & Shaw Road Transmission Main	750,000	GEFA Loan
	2" Galv. Line Replacement - 5 miles of pipe	800,000	GEFA Loan
TOTAL	2,479,500		
2017-2018	Vibratory roller for compacting ditches	30,000	Operating Revenues
	Equipment trailer	10,000	Operating Revenues
	Air compressor with piercing tool	24,000	Operating Revenues
	Line upgrades on smaller lines 2", 4", 6"	120,000	Renewal/ Replacement
	Cast Iron line Replacement - Trammell, Garden Hills, Meadow Ln., Hunts Dr., Barrett Rd.	825,700	GEFA Loan
	2" Galv. Line Replacement - 5 miles of pipe	800,000	GEFA Loan
	South Calhoun By-pass Water line Relocation	400,000	Operating Revenues
TOTAL	2,209,700		
2018-2019	1/2 of Tandum Dump Truck	60,000	Operating Revenues
	Equipment trailer	10,000	Operating Revenues
	Air compressor with piercing tool	24,000	Operating Revenues
	Line upgrades on smaller lines 2", 4", 6"	120,000	Renewal/ Replacement
	Cast Iron Line Replacement - Victory Dr., Cherry Hill, Hillcrest, Lake Dr.	806,150	GEFA Loan
	TOTAL	1,020,150	
2019-2020	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
	Line upgrades on smaller lines 2", 4", 6"	140,000	Renewal/ Replacement
	Cast Iron Line Replacement - Line St., Pisgah Way, Newtown Creek, Dan Cheri, Cherry, Louise Ave.	371,450	GEFA Loan
	Cast Iron Line Replacements - Dews Pond Rd., Red Bud Rd.	2,047,500	GEFA Loan
TOTAL	2,776,950		
2020-2021	Crew Service Truck	65,000	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	682,000	GEFA Loan
	TOTAL	1,387,500	
TOTAL OF WATER DISTRIBUTION SYSTEM		9,873,800	
GRAND TOTAL		\$ 14,084,800	

**Electric
Five Year Capital Plan
2017-2021**

Year	Item	Cost	Funding Source
2016-2017	Capital Construction Projects		
	Next Phase System Reliability, 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
	Rebuild Generators	105,000	Operating Revenues
	Build Tie Lines between Substations	125,000	Operating Revenues
	Devonwood Overhead to Underground Conversion	58,000	Operating Revenues
	Legal challenge to Extend Lines outside "The Box"	100,000	Operating Revenues
	TOTAL	728,053	
	Capital Purchases Equipment		
	Up grade security system	12,000	Operating Revenues
	Purchase 4X4 60' bucket truck, Replace # 27 - 2003 Truck with 1989 Boom	220,000	Operating Revenues
	Shop Equipment: Welder, Pressure Washer, Air compressor	8,500	Operating Revenues
	Test equipment - outdoor AMP recorders, \$6,025, amprobe analyzer, \$4,290, voltage detector 0-40 volts, \$530, wireless volt/ phase meter \$6,695	18,540	Operating Revenues
	TOTAL	259,040	
	Buildings		
	Equipment and Inventory Storage Expansion	75,000	Operating Revenues
	SPCC environmental project at various plants	65,000	Operating Revenues
	Increase air condition system at telecom building	12,000	Operating Revenues
TOTAL	152,000		
Personnel			
Additional Instrumentation / Control Technician	53,000	Operating Revenues	
ANNUAL COMBINED TOTAL	1,192,093		
2017-2018	Capital Construction Projects		
	New Circuits from Substation # 5	200,000	Operating Revenues
	Extend circuit # 7552 to Curtis Parkway- E. Line St. (Dews Pond) to 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- recoductor 1/0 ACSR with 336 ACSR (2,200'@60,000)	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		
	Replace Bucket Truck # 280	165,000	Operating Revenues
	Two heavy duty pick-up trucks	58,000	Operating Revenues
	Plotter / Scanner	35,000	Operating Revenues
	System protection study update	80,000	Operating Revenues
	TOTAL	338,000	
	Buildings		
Extend & recondition wire shed	15,000	Operating Revenues	
Storage Lot Improvements	25,000	Operating Revenues	
TOTAL	40,000		
ANNUAL COMBINED TOTAL	910,886		
2018-2019	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 Rec complex	20,000	Operating Revenues
	3 Gang switch installations, Various Locations	75,000	Operating Revenues
	TOTAL	250,000	
	Capital Purchases Equipment		
	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	Operating Revenues	
SPCC environmental project	15,000	Operating Revenues	
TOTAL	30,000	Operating Revenues	
ANNUAL COMBINED TOTAL	565,000		

**Electric
Five Year Capital Plan
2017-2021**

2019-2020	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	Operating Revenues
	Standard pick up truck	25,000	Operating Revenues
	TOTAL	105,000	
	Buildings		
	Lot Improvements	15,000	Operating Revenues
TOTAL	15,000		
ANNUAL COMBINED TOTAL		235,000	
2020-2021	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 Oothcalooga 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		\$ 3,278,812	

Telecommunications Five Year Capital Plan 2017-2021

Year	Item	Cost	Funding Source
2016-2017	Build fiber to Brittany Well	\$ 80,000	Operating Revenues
	Concrete Pad and Pole barn for fiber reel	25,000	Operating Revenues
	Vehicle	30,000	Operating Revenues
	Email archiving serve	25,000	Operating Revenues
	TOTAL	160,000	
2017-2018	Fiber To The Home (FTTH) Buildout	3,500,000	Intergovernmental Loan 20 Years
	Access Equipment Brittany Well	70,000	Operating Revenues
	New bucket truck w/4 wheel drive	85,000	Operating Revenues
	Internet logging servers	100,000	Operating Revenues
	TOTAL	3,755,000	
2018-2019	FTTH Buildout	2,000,000	Intergovernmental Loan 20 Years
	Wireless access for City Government	100,000	Operating Revenues
	Build Fiber Line to Red Bud	50,000	Operating Revenues
	TOTAL	2,150,000	
2019-2020	FTTH	2,000,000	Intergovernmental Loan 20 Years
	Closing Brittany Well Fiber Loop	340,000	Intergovernmental Loan 20 Years
	TOTAL	2,340,000	
2020-2021	FTTH	1,000,000	Intergovernmental Loan 20 Years
	TOTAL	1,000,000	
	GRAND TOTAL	\$ 9,405,000	

Utility Systems Administration Five Year Capital Plan 2017-2021

Year	Item	Cost	Funding Source
2016-2017	Meter Reader truck	\$ 24,000	Operating Revenues
	Improve/upgrade meter software	80,000	
	Upgrade phone system with customer service response	17,000	Operating Revenues
	TOTAL	121,000	
2017-2018	One drive-by readers for Meter Readers	30,000	Operating Revenues
	TOTAL	30,000	
2018-2019	Meter Reader truck	25,000	Operating Revenues
	TOTAL	25,000	
2019-2020	Review billing system	-	Operating Revenues
	TOTAL	-	
2020-2021	Meter Reader truck	27,000	Operating Revenues
	Building improvement - painting, new airconditioning unit, etc.	100,000	
	TOTAL	127,000	
GRAND TOTAL		\$ 303,000	

Engineering Department Five Year Capital Plan 2017-2021

Year	Item	Cost	Funding Source
2016-2017	Vehicle	\$ 25,000	Operating Revenues
	Subsurface Locator	5,000	Operating Revenues
	TOTAL	30,000	
2017-2018	1-GPS Rover Unit	25,000	Operating Revenues
	Large Format Plotter	15,000	Operating Revenues
	TOTAL	40,000	
2018-2019	GPS Base Station	25,000	Operating Revenues
	Sewer Camera Software	9,000	Operating Revenues
	TOTAL	34,000	
2019-2020	Vehicle	25,000	Operating Revenues
	Office Furniture	5,000	Operating Revenues
	TOTAL	30,000	
2020-2021	I&I Flow Monitoring Equipment	5,000	Operating Revenues
	Sewer Camera System	70,000	Operating Revenues
	TOTAL	75,000	
GRAND TOTAL		\$ 209,000	

GIS

Five Year Capital Plan

2017-2021

Year	Item	Cost	Funding Source
2016-2017	New photography flyover	\$ 30,000	Operating Revenues
	TOTAL	30,000	
2017-2018	No planned info	-	Operating Revenues
	TOTAL	-	
2018-2019	No planned info	-	Operating Revenues
	TOTAL	-	
2019-2020	No planned info	-	Operating Revenues
	TOTAL	-	
2020-2021	New photography flyover	30,000	Operating Revenues
	TOTAL	30,000	
	GRAND TOTAL	\$ 60,000	