

City of Calhoun

2016–2017 Budget



NATIONAL TRUST FOR HISTORIC PRESERVATION



Signature Community
Creating a Climate for Success



**City of Calhoun
Fiscal 2016-2017
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CALHOUN UTILITIES

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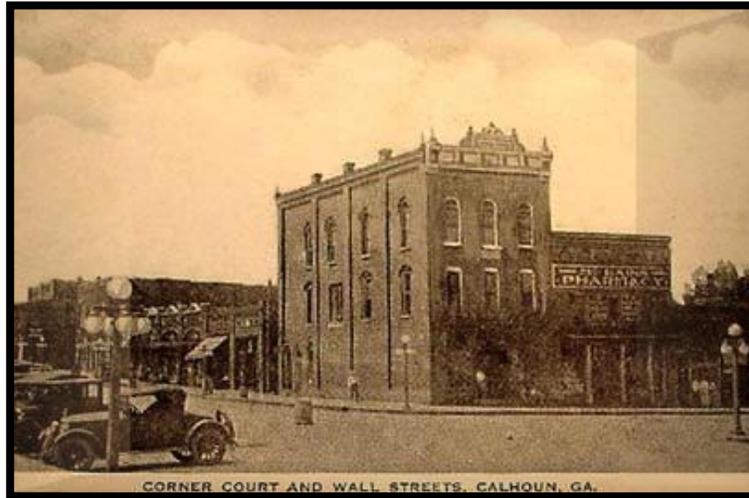
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Five Year Capital Plan - Utility Funds

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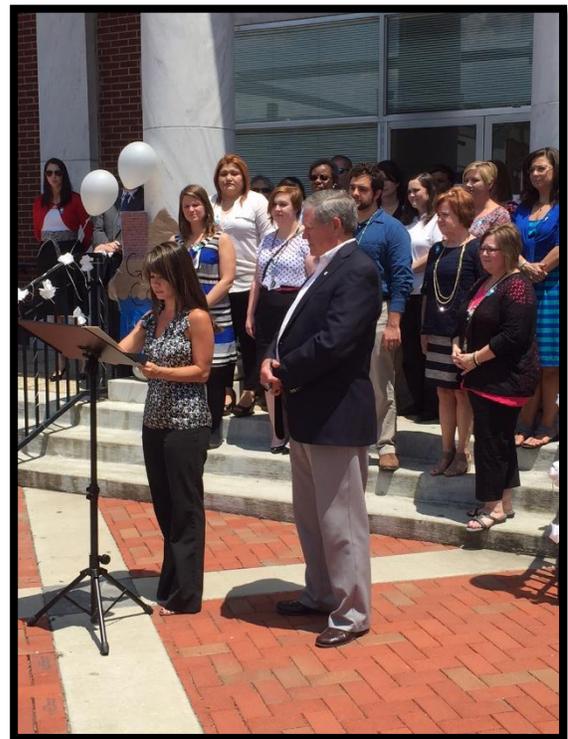
Introduction

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.



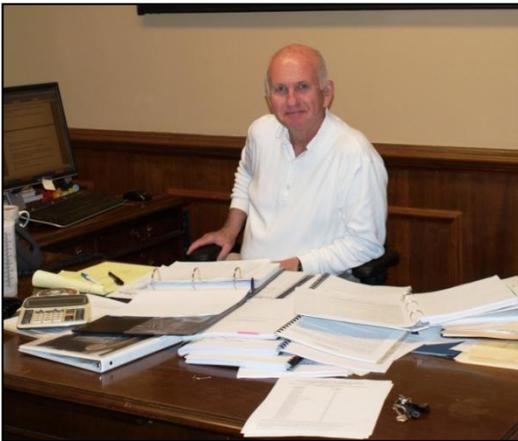
Corner of Court Street and Wall Street

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.





**Councilwoman Jackie Palazzolo, Councilman Matt Barton,
Mayor Jimmy Palmer,
Councilman David Hammond, Councilman Al Edwards**



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

City Administrator, Eddie Peterson

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



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



James F. Palmer, Mayor

The development of the 2016-2017 budget is based on provisions provided within the City of Calhoun Charter and the Code of Ordinances therein. The budget includes balanced separate funds as required by State Law and Generally Accepted Accounting Principles. The budget is adopted on a modified accrual basis; capital outlay and debt principal payments are budgeted, while depreciation is not. This assists in assuring that cash flow is adequate for the year.

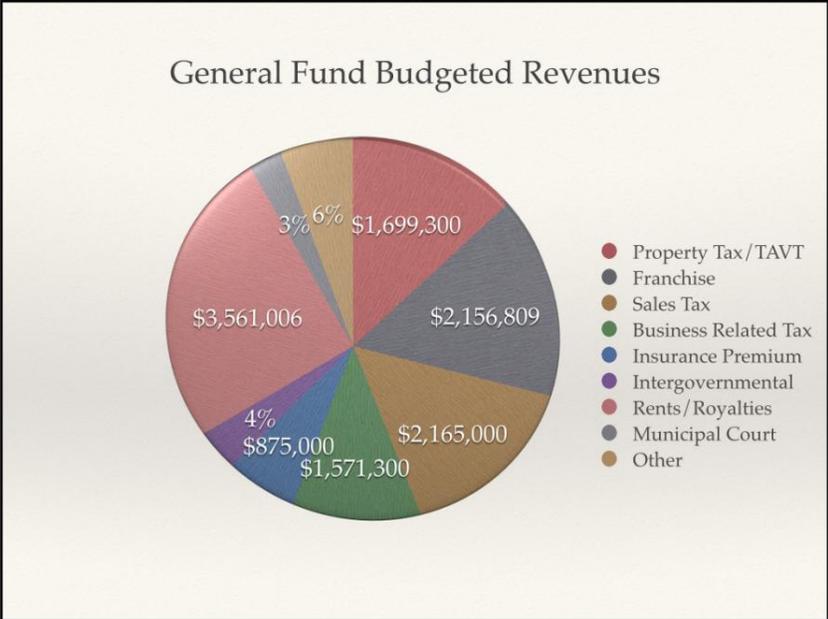
The budget is monitored on an on-going basis by the finance department and the City Administrator or General Manager, as applicable. Quarterly reports are presented to the Mayor and Council for review and to make any needed budget amendments. The legal level of budgetary control (the level at which expenditures cannot legally exceed the approved budget) is maintained at the departmental level. The objective of these budgetary controls is to ensure compliance with legal provision and with budget policies adopted by the Mayor and Council.

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

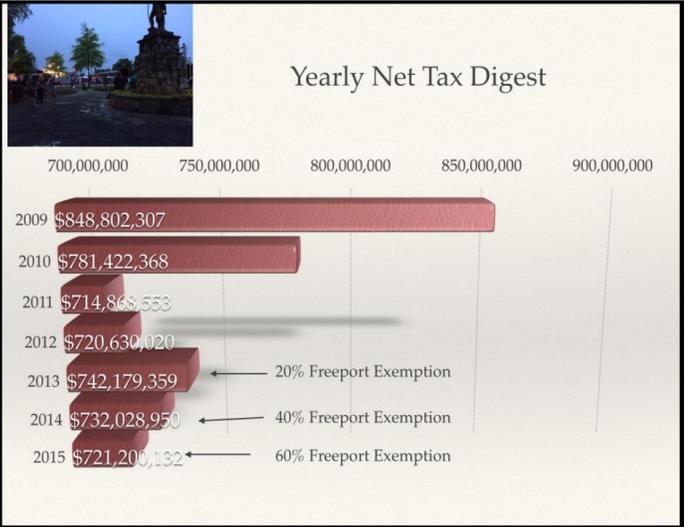
The following displays the City's budgeted General fund revenue sources for fiscal 2017 and precedes a short discussion of each category.



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. Motor fuel sales have had an impact on the LOST reduction as prices for Motor fuel have dropped. Rents & Royalties have increased for budget year 2017 as rates for this year were increased from 6% to 7%.

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.

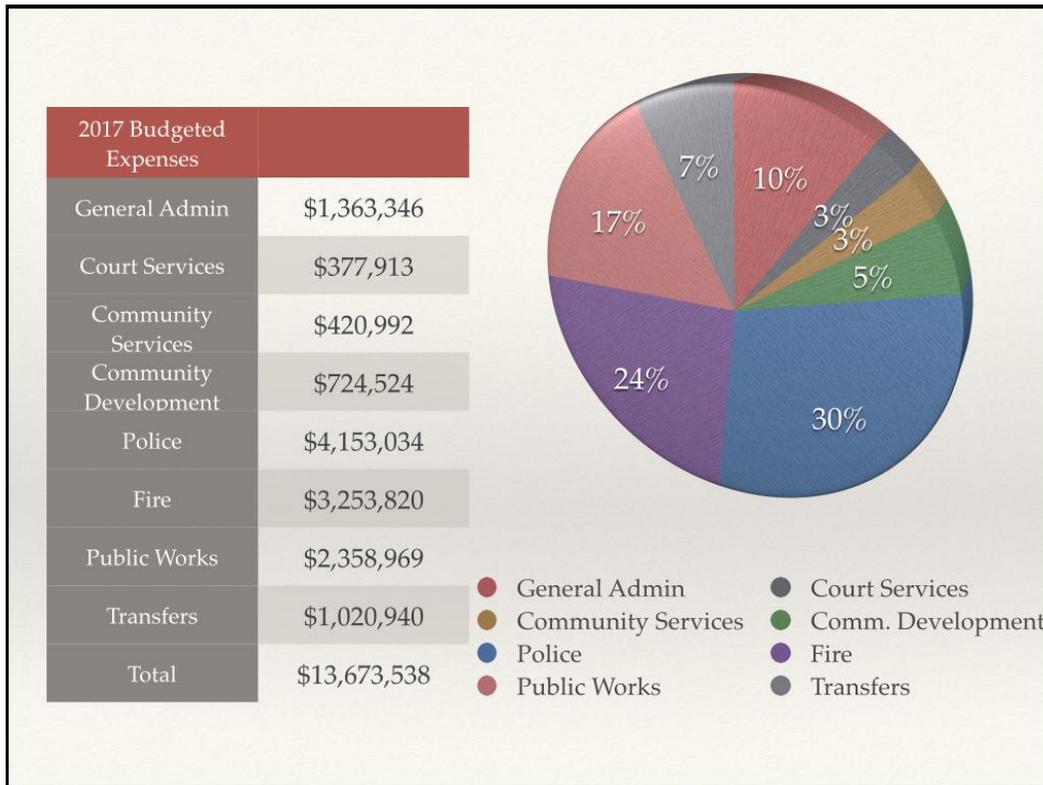
Intergovernmental revenues include grants and reimbursements from local, state, and federal agencies. Fiscal 2017 grants consist of a \$25,000 from GSAR for fire department search and rescue training and education, and approximately \$140,000 for street paving from Georgia DOT. Revenues include over \$17,000 in funding from the Department of Justice for overtime reimbursement for certified federal officers employed by the City of Calhoun and \$10,000 from the Georgia Department of Highway Safety. Other intergovernmental agreements include approximately \$257,000 in reimbursement from the County for library and airport wages and benefits. The City also plans to receive approximately \$32,000 from the Housing Authority in lieu of taxes and \$33,000 as a reimbursement from Calhoun City School for their portion of the School Resource Officer.

Charges for services consists of 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 7% 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 2017 are depicted by legal level of control. The following chart displays the budgeted expenses for fiscal 2017 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.

Personnel Wages and Benefits

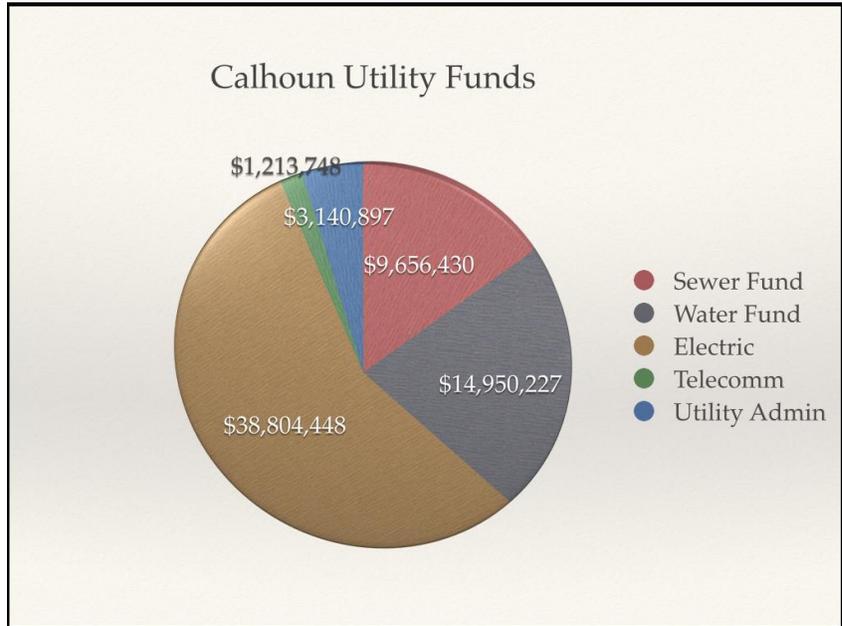
The budget includes a minimal cost of living raise and necessary step increases for new certifications and training. No cost of living increases were included in the three years prior to fiscal 2013 and all end of year salary compensation, which historically has been part of individual salaries, was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

Debt Summary

Short-Term Debt: The City does not anticipate needing short-term debt during fiscal 2017.

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%. These lease were paid off as of the end of fiscal year 2016.

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 \$29,000. 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.

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.

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

Population

2014	16,052 (+50.5% change since 2000)	Males	7,979 or 49.7%
2000	10,000 (from 2000 Census data)	Females	8,073 or 50.3%

White Non-Hispanic	64.7%	Estimated Median Household Income	
Hispanic	25.0%	Calhoun	2013 \$30,852
Black	6.6%		2000 \$33,618
Other	3.7%	Georgia	2013 \$47,829

Estimated Per Capita Income		Median House or Condo Value in 2013	
2013	\$17,571	Calhoun	\$126,813 (Compared to 2000 - \$93,400)
2000	\$19,887	Georgia	\$141,600

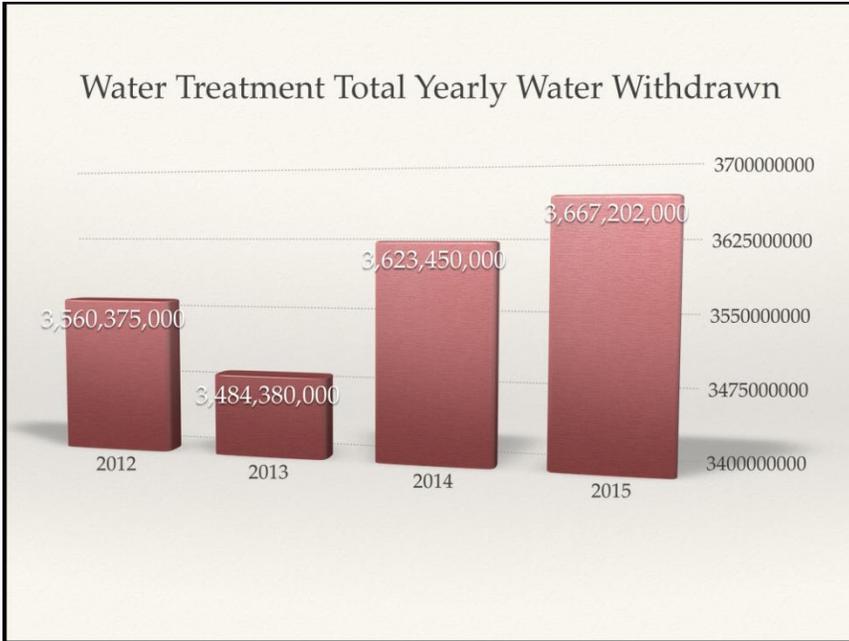
Median Resident Age	33.1
Georgia Median Age	35.9

March 2016 cost of living index in Calhoun: 83.0 (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 \$90,000 per month in FY 17 set aside to repay the GEFA loan which includes projects; King Street sewer replacement, Mauldin Water Treatment Plant upgrades, galvanized pipe replacement and I-75/Red Bud Road utility relocation, S. Calhoun Bypass and Pisgah Sewer. 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.

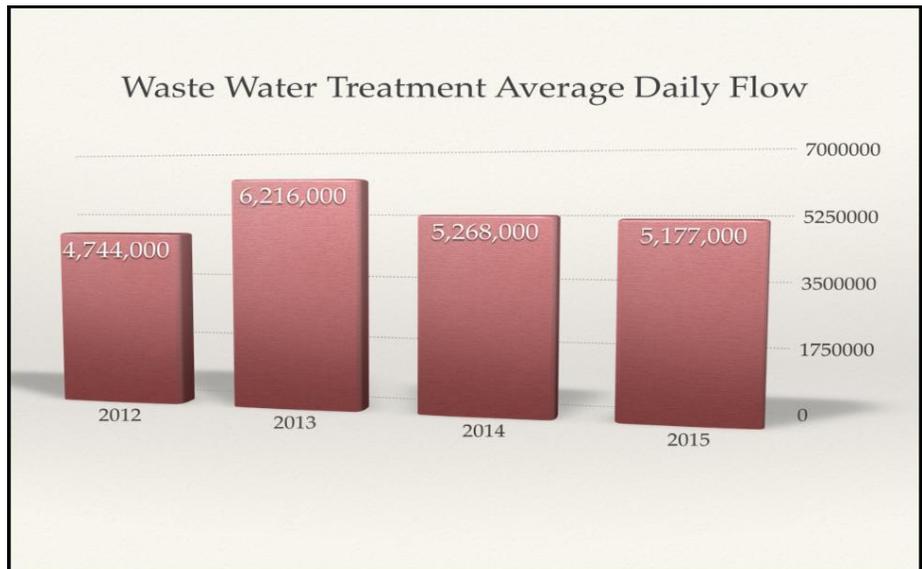


Water Treatment Plant: The expense budget for the Water department includes a line item, "Royalty-Lease of Assets" which includes a lease fee to the general fund for the use of the water system by Calhoun Utilities. The Brittany Drive location also has budgeted for an expansion that was started in fiscal 2011 and was completed in fiscal 2016. 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 2016 and 2017.

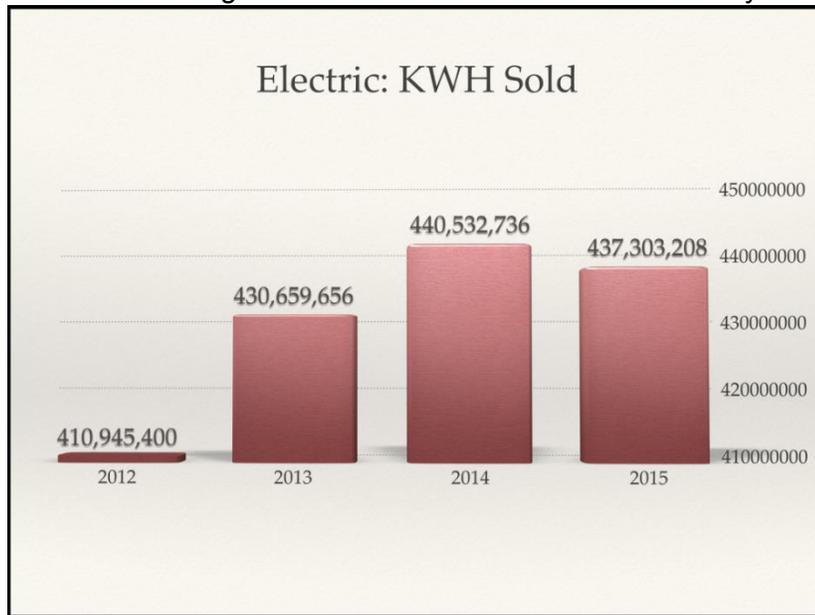
Water Distribution: The Water Distribution department has budgeted for the continuation of the 2" Galvanized Line Replacement project to be funded with a GEFA loan for \$1,440,000. They are also budgeting \$1.1M for the S. Calhoun bypass and another \$1M for the Miller's Ferry loop. The funding for the loop will be provided with 2005 SPLOST proceeds.

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. A new SCADA system, new bar screens and a new grit collection system will be provided with 2005 SPLOST funds.

Wastewater Collection: The budget for the Wastewater Collection department includes the Pisgah Sewer Replacement project budgeted at \$1M.



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 2016-2017 are \$7,963,034. The five-year capital plan totals \$33,612,036. 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 City continues to address water quality, conservation and infrastructure issues by replacing the aged two inch galvanized water mains and by replacing old sanitary sewer mains within the water and sewer system.

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 2–3 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, 2016

Elected Officials:

Mayor James F. Palmer
 Mayor Pro Tempore.....David Hammond
 Councilperson.....Matt Barton
 Councilperson.....Jackie Palazzolo
 Councilperson..... Al Edwards

Appointed Officials and Management Related to General Government:

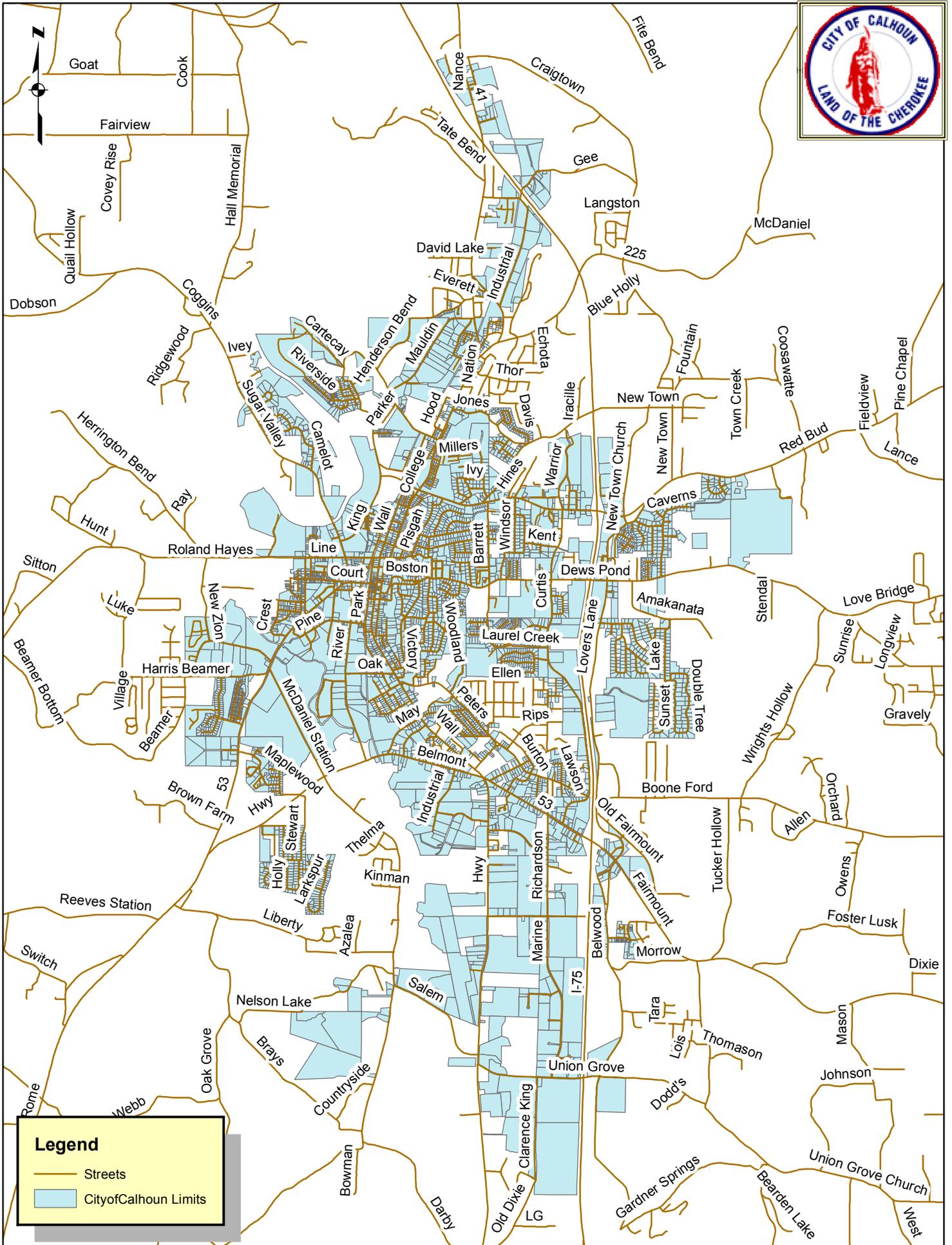
AdministratorF. Eddie Peterson
 Director of Finance Andrea K. Bramlett
 Human Resource/ Assistant City Administrator..... Linda Brookshire
 Police ChiefGarry Moss
 Fire Chief..... Lenny Nesbitt
 Superintendent of Street Department..... Kevin McEntire
 Town MarshalRandy Jackson
 Code Enforcement..... Don McGinnis
 Downtown DevelopmentSuzanne Roberts
 Recreation Director.....Kim Townsend
 Golf Professional Eric Stewart
 Superintendent of Golf Maintenance..... David Locke
 City Clerk..... Paul Worley

Appointed Officials and Management Related to Calhoun Utilities:

General ManagerLarry 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..... Giles Jones
 City Attorney..... George Govignon



Legend

- Streets
- CityofCalhoun 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 11% of gross billable sales or fees for fiscal year 2017 as authorized by the Mayor and Council during the annual budget process. This includes 4% franchise fees for City right-of-way usage and 7% 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, 2016 through June 30, 2017.

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.

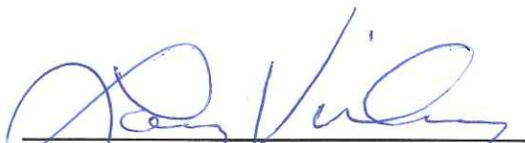
ADOPTED this the 20th day of June 2016.

Attest:


Eddie Peterson, City Administrator

CITY OF CALHOUN, GEORGIA


James F. Palmer, Mayor


Larry Vickery, Utilities General Manager

**City of Calhoun
2017 Budget Summary
GENERAL GOVERNMENT**

	2015 ACTUAL	2016 REVISED BUDGET	2017 BUDGET	% INCREASE (DECREASE)
General Fund				
Revenues				
Property Tax & Intangibles	\$ (1,661,059)	\$ (1,639,400)	\$ (1,699,300)	3.7%
Franchise Tax	(2,146,188)	(2,145,551)	(2,156,809)	0.5%
Local Option Sales Tax	(2,369,482)	(2,415,000)	(2,165,000)	-10.4%
Excise Tax	(2,422,453)	(2,390,300)	(2,446,300)	2.3%
License and Permit	(272,303)	(229,600)	(262,350)	14.3%
Intergovernmental	(480,495)	(557,440)	(514,716)	-7.7%
Charges for Services	(463,261)	(444,560)	(277,920)	-37.5%
Fines and Forfeitures	(412,880)	(458,600)	(366,286)	-20.1%
Other Local Revenues	<u>(3,006,635)</u>	<u>(3,061,009)</u>	<u>(3,561,006)</u>	16.3%
Total Revenues	<u>(13,234,756)</u>	<u>(13,341,460)</u>	<u>(13,449,687)</u>	0.8%
Expenditures				
Mayor and Council	139,261	361,074	268,012	-25.8%
Elections	244	4,200	200	-95.2%
City Administrator	1,760,067	1,616,245	1,820,238	12.6%
Tax Administration	69,498	74,998	75,870	1.2%
General Teller	54,696	63,683	59,070	-7.2%
Human Resources	143,452	154,120	156,146	1.3%
Risk Management	4,217	4,750	4,750	0.0%
General Administration	<u>2,171,434</u>	<u>2,279,070</u>	<u>2,384,286</u>	4.6%
Municipal Court	302,932	301,802	310,413	2.9%
Probation	140,629	138,565	-	-100.0%
Custody of Prisoners	74,015	98,500	67,500	-31.5%
Court Services	<u>517,576</u>	<u>538,867</u>	<u>377,913</u>	-29.9%
Welfare related	61,880	68,693	68,234	-0.7%
Auditorium	105	304	107	-64.8%
Depot	22,071	20,454	22,756	11.3%
Community Center	9,618	7,965	8,128	2.0%
Library	267,204	344,514	321,767	-6.6%
Community Services	<u>360,876</u>	<u>441,930</u>	<u>420,992</u>	-4.7%
Regulatory Inspections and Enforcement	301,698	298,783	390,919	30.8%
Downtown Development	124,637	97,628	107,689	10.3%
Airport	226,565	232,506	225,916	-2.8%
Community Development	<u>652,900</u>	<u>628,917</u>	<u>724,524</u>	15.2%

**City of Calhoun
2017 Budget Summary
GENERAL GOVERNMENT**

	2015 ACTUAL	2016 REVISED BUDGET	2017 BUDGET	% INCREASE (DECREASE)
Police Administration	372,662	379,372	395,056	4.1%
Detectives	602,620	599,786	598,233	-0.3%
Patrol	2,444,506	2,507,166	2,498,406	-0.3%
Special Operations	348,875	376,258	409,373	8.8%
Animal Control Administration	54,758	65,184	66,167	1.5%
Police Dispatching	105,350	112,823	117,406	4.1%
Court Services & Enforcement	-	-	68,393	0.0%
Police Department	<u>3,928,771</u>	<u>4,040,589</u>	<u>4,153,034</u>	2.8%
Fire Administration	209,893	201,479	211,293	4.9%
Firefighting	2,599,850	2,615,748	2,726,100	4.2%
Fire Inspection	141,586	147,283	150,438	2.1%
Fire Training Center	81,910	85,003	93,256	9.7%
Fire Dispatching	52,675	56,411	58,703	4.1%
Fire Stations and Buildings	38,528	18,330	14,030	-23.5%
Fire Debt Service	119,735	21,186	-	-100.0%
Fire Department	<u>3,244,177</u>	<u>3,145,440</u>	<u>3,253,820</u>	3.4%
Animal Control	131,727	87,606	89,590	2.3%
Highways and Streets Admin	113,059	119,074	118,214	-0.7%
Highways and Streets	1,356,606	1,107,861	958,230	-13.5%
Street Cleaning	92,887	86,157	86,202	0.1%
Street Lighting	186,843	187,216	187,500	0.2%
Traffic Engineering	444,565	277,880	291,703	5.0%
Maintenance and Parks	325,720	349,195	447,177	28.1%
Cemetery	170,162	175,358	175,453	0.1%
Parks Beautification	4,585	4,900	4,900	0.0%
Public Works	<u>2,826,155</u>	<u>2,395,247</u>	<u>2,358,969</u>	-1.5%
	<u>13,701,889</u>	<u>13,470,060</u>	<u>13,673,538</u>	1.5%
Excess of Revenues (Over) Under Expenditures	467,134	128,600	223,851	74.1%
Other Financing Sources (Uses)				
Sale of Assets	(18,309)	(7,500)	(10,500)	40.0%
Capital Contribution - Gen. Fund	(308,246)	-	-	
Investment of Income/Losses	(4,091)	-	(47,625)	
Transfers In	(398,824)	(121,100)	(165,726)	36.9%
Transfers Out	2,718	-	-	
	<u>(726,752)</u>	<u>(128,600)</u>	<u>(223,851)</u>	74.1%
Net Change in Fund Balance	<u>\$ (259,620)</u>	<u>\$ -</u>	<u>\$ -</u>	

**City of Calhoun
2017 Budget Summary
GENERAL GOVERNMENT**

	2015 ACTUAL	2016 REVISED BUDGET	2017 BUDGET	% INCREASE (DECREASE)
Special Revenue Funds				
Recreation Fund				
Revenues	\$(1,015,232)	\$ (1,100,855)	\$ (1,159,510)	5.3%
Recreation Administration	78,502	158,589	176,101	11.0%
Participant Recreation	931,403	942,266	983,409	4.4%
Total Expenditures	<u>1,009,905</u>	<u>1,100,855</u>	<u>1,159,510</u>	5.3%
Net Change in Fund Balance	<u>\$ (5,327)</u>	<u>\$ -</u>	<u>\$ -</u>	
Minor Special Revenue Funds				
	Net (Profit)			
	Loss			
UDAG Fund	(23,205)	26,000	32,250	24.0%
Confiscated Assets	(2,490)	6,250	10,250	64.0%
Hotel/Motel Fund	636,455	580,000	752,711	29.8%
Capital Project Funds				
2005 SPLOST Fund	364,557	277,500	3,465,000	1148.6%
2011 SPLOST Fund	(519,480)	2,763,856	3,094,023	11.9%
2012 School Bond Capital Project	7,475,409	-	-	-
Debt Service Funds				
Golf Debt	368,027	368,463	367,635	-0.2%
School Debt - Splost	(2,331,774)	3,917,355	3,682,659	-6.0%
Agency Fund				
Municipal Court Fund	-	733,000	600,000	-18.1%
Solid Waste Fund				
Revenues	\$ (747,814)	\$ (736,096)	\$ (771,606)	4.8%
Collection	588,069	585,688	576,267	-1.6%
Recycle	28,998	27,732	69,133	149.3%
Landfill	29,694	28,600	30,475	6.6%
Yard Trimmings and Collections	85,628	94,076	95,731	1.8%
Total Expenditures	<u>732,389</u>	<u>736,096</u>	<u>771,606</u>	4.8%
Net Change in Fund Balance	<u>\$ (15,425)</u>	<u>\$ -</u>	<u>\$ -</u>	
Golf Fund				
Revenues	\$ (554,140)	\$ (934,410)	\$ (823,213)	-11.9%
Maintenance	543,710	665,601	580,412	-12.8%
Pro Shop	349,577	268,809	242,801	-9.7%
Total Expenditures	<u>893,287</u>	<u>934,410</u>	<u>823,213</u>	-11.9%
Net Change in Fund Balance	<u>\$ 339,147</u>	<u>\$ -</u>	<u>\$ -</u>	

City of Calhoun
2016 Budget Summary
CALHOUN UTILITIES

	2015 ACTUAL	2016 REVISED BUDGET	2017 BUDGET	% INCREASE (DECREASE)
WATER & SEWER FUND				
SEWER FUND REVENUE	\$ (5,480,973)	\$ (6,510,109)	\$ (9,656,430)	48.3%
Waste Treatment Plant	3,973,032	4,406,513	6,150,312	39.6%
Waste Treatment Plant Maintenance	152,124	251,263	267,927	6.6%
Waste Treatment - Sludge Disposal/Bio Solids	96,772	121,346	308,590	154.3%
Waste Water Collection Maintenance	1,390,260	1,683,819	2,879,916	71.0%
Waste Water Collection Lift Stations	37,458	47,168	49,685	5.3%
Total Sewer Expenses	5,649,646	6,510,109	9,656,430	48.3%
WATER FUND REVENUE	(11,353,193)	(12,739,567)	(14,950,227)	17.4%
Brittany Dr. Water Trmt. Plant/Big Springs Intake/Well	698,966	1,910,678	1,930,612	1.0%
Water Plant - Mauldin Rd. & Intakes	4,999,595	6,140,933	5,813,993	-5.3%
Water Treatment Plant - Maintenance	236,569	211,719	185,421	-12.4%
Water Plant - Distribution/Pump Station	279,040	371,014	537,970	45.0%
Water Distribution/Construction	2,351,612	4,105,223	6,482,231	57.9%
Total Water Expenses	8,565,782	12,739,567	14,950,227	17.4%
CHANGE IN NET POSITION	\$ (2,787,411)	\$ -	\$ -	
ELECTRIC FUND				
ELECTRIC REVENUE	\$ (41,648,758)	\$ (38,763,047)	\$ (38,804,448)	0.1%
Electric - Distribution	37,974,725	38,581,204	38,625,557	0.1%
Electric - Generator	62,949	181,843	178,891	-1.6%
Total Electric Expense	38,037,674	38,763,047	38,804,448	0.1%
CHANGE IN NET POSITION	\$ (3,611,084)	\$ -	\$ -	
TELECOMMUNICATIONS FUND				
TELECOMMUNICATIONS REVENUE	\$ (1,220,147)	\$ (1,254,829)	\$ (1,213,748)	-3.3%
Telecom	992,547	1,254,829	1,213,748	-3.3%
Total Telecom Expenses	992,547	1,254,829	1,213,748	-3.3%
CHANGE IN NET POSITION	\$ (227,600)	\$ -	\$ -	
UTILITY INTERNAL SERVICE FUND				
UTILITY INTERNAL SERVICE REVENUE	\$ (3,164,826)	\$ (3,191,802)	\$ (3,140,897)	-1.6%
Administration	494,232	450,353	423,041	-6.1%
Finance	677,974	650,453	645,395	-0.8%
Tellers	203,032	210,033	203,928	-2.9%
Purchasing	119,958	115,511	117,013	1.3%
Engineering	492,922	496,607	492,238	-0.9%
Work Order Dispatch	59,518	94,892	94,980	0.1%
GEO Info Service	207,404	220,447	194,688	-11.7%
Customer Service	199,719	227,460	218,148	-4.1%
Meter Reading	269,292	354,319	395,899	11.7%
Billing	368,216	371,727	355,567	-4.3%
Total ISF Expense	3,092,269	3,191,802	3,140,897	-1.6%
CHANGE IN NET POSITION	\$ (72,557)	\$ -	\$ -	

General Fund Summary of Capital Outlay			
2011 SPLOST Capital Project	Site Improvements - Proj. #224 - Park Expansion Phase I	\$ 1,704,862	
	Infrastructure - Project #183 - Peters St.	1,389,161	\$ 3,094,023
Recreation	Infrastructure - Project # 235 - Walking Trail	\$ 25,000	\$ 25,000
General Fund			
Airport	Infrastructure	\$ 36,165	\$ 36,165

Calhoun Utilities Summary of Capital Outlay			
Waste Treatment Plant	Site Improvements - Proj. #184 - Clarifier & Splitter Box Piping Modifications funded by '05 SPLOST	\$ 270,000	
	Infrastructure - Proj. #133 - Mods for NPDES Limits - Chemical & lime feed systems for phosphorus removal, funded by '05 SPL.	365,000	
	Machinery - Replace motor control in lift bldg. - \$160K Provide plant SCADA system - \$320K- all funded by '05 SPL. Grit collection & bar screens - \$700K all but \$65k funded by '05 SPLOST	1,180,000	
	Equipment - Install chlorine scrubber - \$35K; Bi-sulphate chemical feed system - \$25K - both funded by '05 SPLOST	60,000	
	Vehicles - Spreader Truck funded by '05 SPLOST	190,000	\$ 2,065,000
Wastewater Collection Maintenance	Infrastructure	\$ 25,000	
	Infrastructure - Proj. #228 - S. Calhoun By-Pass Relocation	72,293	
	Infrastructure - Proj. #229 - Pisgah Sewer Replacement, funded by GEFA.	1,045,002	
	Machinery - Sewer Jet/Vac Truck funded by '05 SPL.	335,000	\$ 1,477,295
Brittany Drive Water Plant/ Intake & Wells	Site Improvements - Paving of parking & delivery area	\$ 25,000	\$ 25,000
Mauldin Rd. Water Plant	Site Improvements - Safety rails around the perimeter of four settling basins	\$ 110,000	\$ 110,000
Water Construction	Infrastructure - Proj. #142 - Replace 4500 ft of 2" galvanized line along New Town Church Road to 8" ductile iron	\$ 120,000	
	Infrastructure - Proj. #170 - 6", 8" & 12" line extensions & line improvements	120,000	
	Infrastructure - Proj. #191 - 2" galvanized line replacement, funded by GEFA	898,101	
	Infrastructure - Proj. #228 - S. Calhoun By-Pass Water relocation, primarily funded by GEFA	1,186,638	
	Infrastructure - Proj. #233 - Miller's Ferry Loop Water Extension, funded by '05 SPL.	1,025,000	
	Machinery - Directional Boring Machine shared with Electric - \$100K; F650 Service Truck - \$67K; Air compressor with jack hammer - \$18K	185,000	\$ 3,534,739

Calhoun Utilities

Summary of Capital Outlay

Electric	Infrastructure - Replace outside concentric neutral at Forest Heights, Sewer Plant, Golden Circle & Recreation - \$75K; replace 170 HID roadway lights w/LED lights - \$100K; primary OH to UG conversion - Garden Hills - \$20K	\$ 195,000	
	Infrastructure - Proj. #214 - Lenox Phase II	30,000	
	Machinery - Boring Machine - shared with Water Constr.	100,000	
	Vehicles - F250 4WD - \$31K; Bucket Truck - \$235K	266,000	
			\$ 591,000
Telecommunication	Infrastructure - \$60K to install fiber run to Brittany well; \$50K partial cost of access equipment & fiber cabinets; \$8K concrete pad for fiber reels	\$ 118,000	
	Machinery - Network analyzer	12,000	
			\$ 130,000
Internal Service Fund			
Utilities Administration	Buildings	\$ 5,000	
Meter Reading	Vehicles - F150	25,000	
			\$ 30,000
Total Utilities			\$ 7,963,034

City of Calhoun

Full Time Equivalent Employees by Function

Function/program	2012	2013	2014	2015	2016
General Government					
Mayor and City Council	5	5	5	5	5
Administration	2	2	2	2	2
Tax Administration	1	1	1	1	1
Business License Clerk	1	1	1	1	1
Human Resources	2	2	2	2	2
	11	11	11	11	11
Judicial					
Court Services	3	3	3	3	3
Probation	2	2	2	2	2
	5	5	5	5	5
Public Safety					
Police	49	49	49	49	50
Fire	39	39	39	39	39
Animal Control	1	1	2	2	2
	89	89	90	90	91
Public Works					
Administration	1	1	1	1	1
Streets and highways	17	15	15	15	13
City Maintenance	6	7	7	7	9
Cemetery	3	3	3	3	3
	27	26	26	26	26
Health and Welfare					
Senior Citizens Activities	1	1	1	1	1
Culture and Recreation					
Recreation Department	15	13	13	13	15
Library	9	9	9	9	9
	24	22	22	22	24
Housing and Economic Development					
Mainstreet Program	1	1	1	1	1
Airport	2	3	3	3	3
Inspections	4	3	3	3	3
	7	7	7	7	7
Utilities Administration					
Administration	2	2	2	1	1
Work Order	1	1	1	2	2
Finance	8	9	9	9	9
Billing	2	3	3	2	2
Customer Service	4	3	4	3	4
Tellers	3	4	5	5	5
Purchasing	2	2	2	2	2
Meter Reading	4	4	4	4	4
Engineering	6	6	6	5	5
GIS	2	2	2	2	2
	34	36	38	35	36
Electric System					
	15	17	17	17	17

Water and Sewer System

Wastewater Treatment	10	10	10	10	10
Sewer Construction	11	11	11	11	11
Maintenance Crew	10	10	7	7	8
Water Treatment	8	9	9	10	10
Water Construction	22	22	19	20	21
	<u>61</u>	<u>62</u>	<u>56</u>	<u>58</u>	<u>60</u>

Fields Ferry Golf Course

Pro Shop	9	5	4	3	3
Maintenance	7	7	5	7	7
	<u>16</u>	<u>12</u>	<u>9</u>	<u>10</u>	<u>10</u>

Telecommunications

	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
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Solid Waste

	<u>1.5</u>	<u>1.5</u>	<u>2</u>	<u>2</u>	<u>2</u>
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Total

	<u>296</u>	<u>294</u>	<u>288</u>	<u>288</u>	<u>294</u>
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City of Calhoun

Budget Calendar for Fiscal Year 2016 - 2017

Date	Procedure	Action to be Taken By
February 8 - 11, 2016	Payroll budget information updated for distribution to department heads	Human Resource to prepare initial projections of payroll accounts for department head distribution
February 12, 2016	Distribute budget information to department heads and supervisors	Director of Finance
Feb. 15 - March 7, 2016	Dept. heads/supervisors prepare initial projections for mgmt. review	Supervisors and department heads
March 7 - 9, 2016	Department heads review proposals with immediate supervisor	Supervisors and department heads
March 10 - 22, 2016	Management meet and review department head proposals	Budget Officer, Director of Finance & department heads
March 23 - 31, 2016	Prepare first draft	Budget Officer and Finance Department
April 1 - 8, 2016	Review total combined first draft	Budget Officer
April 6, 2016	Prepare legal notice regarding public hearing to be held on May 9, 2016	City Clerk
April 11 – 21, 2016	Amend first draft for Council work session	Budget Officer and Finance Department
April 25, 2016	Council budget work session	Mayor, Council, Budget Officer
April 26 - May 5, 2016	Prepare second draft	Budget Officer and Finance Department
May 2, 2016	Publish ad for first public hearing to be held on May 9, 2016	Legal organ - City Clerk
May 9, 2016	Work session with School Board	Mayor, Council, Budget Officer, School Board and Superintendent
May 9, 2016 - 7:00 p.m.	Public hearing	Mayor, Council
May 16, 2016	Prepare second legal notice of hearing on June 13, 2016	City Clerk
May 23, 2016	Receive School's draft of budget	Mayor, Council and Budget Officer
May 10 - June 9, 2016	Prepare final budget proposal	Budget Officer and Finance Department
May 30, 2016	Publish ad for public hearing to be held on June 13, 2016	Legal organ - City Clerk
June 13, 2016	Second public hearing	Mayor and Council
June 14 - 16, 2016	Prepare final draft	Budget Officer and Finance Department
June 20, 2016	Adoption of budget	Mayor and Council
June 21 – 30, 2016	Print final adopted budget and distribute to Mayor, Council, Library and upload to website	Finance Department

*Approval of the proposed budget calendar will set the second City Council meeting in June to June 20th to allow the Mayor and Council to attend the GMA Convention.

GENERAL FUND (100)

Revenue Summary

		FY 2015	FY 2016	FY 2017	Percent	
		Actuals	Revised Budget	Budget	Change	
Property Taxes						
31	1000	General Property Taxes	\$ (1,313,824)	\$ (1,314,000)	\$ (1,374,000)	5%
31	1001	General Property Taxes-Prior	(39,869)	(45,000)	(65,000)	44%
31	1101	Refund Property Taxes	8,560	7,500	5,500	-27%
31	1110	Public Utility Tax	(11,092)	(11,500)	(10,500)	-9%
31	1201	Refund Prior Year	3,867	4,100	2,500	-39%
31	1310	Motor Vehicle Tax	(33,711)	(35,000)	(23,000)	-34%
31	1311	Title Ad Valorem Tax	(239,617)	(210,000)	(207,000)	-1%
31	1340	Intangibles - Reg. & Record	(9,633)	(10,500)	(6,500)	-38%
31	1600	Real Est. Transf. Tax & Other	(3,255)	(3,000)	(3,800)	27%
31	9000	Pen. & Int. on Del. Taxes	(22,486)	(22,000)	(17,500)	-20%
Total Property Taxes		<u>(1,661,059)</u>	<u>(1,639,400)</u>	<u>(1,699,300)</u>	4%	
Franchise Tax						
31	1700	Franchise Tax-City	(1,599,924)	(1,627,252)	(1,639,175)	1%
31	1701	Franchise Tax-Other	(501,997)	(475,000)	(475,000)	0%
31	1760	Franchise - Tax - Telephone	(44,266)	(43,299)	(42,634)	-2%
Total Franchise Tax		<u>(2,146,188)</u>	<u>(2,145,551)</u>	<u>(2,156,809)</u>	1%	
Sales Tax						
31	3100	Local Option Sales Tax	<u>(2,369,482)</u>	<u>(2,415,000)</u>	<u>(2,165,000)</u>	-10%
Excise Tax						
31	3101	County Excise Tax	(124,959)	(140,000)	(180,000)	29%
31	4200	Beer Tax	(287,377)	(281,000)	(291,000)	4%
31	4201	Wine Tax	(37,240)	(35,000)	(37,000)	6%
31	4202	Liquor Tax	(45,878)	(50,000)	(47,000)	-6%
31	4203	Liquor Pouring Tax	(16,751)	(16,000)	(17,000)	6%
31	6100	Business & Occupational Taxes	(398,060)	(400,000)	(400,000)	0%
31	6101	Business Taxes (EMC)	(461,932)	(480,000)	(443,000)	-8%
31	6102	Gross Receipts Gas Marketers	(92,159)	(79,000)	(83,000)	5%
31	6200	Insurance Premium Taxes	(882,703)	(835,000)	(875,000)	5%
31	6300	Financial Institution Taxes	(72,139)	(72,000)	(71,000)	-1%
31	9400	Pen. & Int. on Del. Business Lic.	(3,255)	(2,300)	(2,300)	0%
Excise Tax		<u>(2,422,453)</u>	<u>(2,390,300)</u>	<u>(2,446,300)</u>	2%	
License & Permit						
32	1000	Business Regulatory Fees	(56,503)	(52,000)	(48,000)	-8%
32	1005	Business License Application Fee	(1,400)	(1,300)	(1,800)	38%
32	1006	Fire Permits	(100)	(200)	(100)	-50%
32	1110	Beer Retail License	(22,500)	(23,000)	(25,000)	9%
32	1120	Wine Retail License	(14,250)	(15,000)	(18,000)	20%
32	1130	Liquor Retail License	(30,000)	(30,000)	(30,000)	0%
32	1140	Pouring License (All)	(29,500)	(31,000)	(39,000)	26%
32	1141	Temp Liquor/Beer Event Permit	(375)	(300)	(450)	50%
32	1330	Plumbing Permits/ HVAC	(15,217)	(12,000)	(14,000)	17%
32	1340	Electric Permits	(10,410)	(11,000)	(12,700)	15%
32	2111	Building Permits	(76,268)	(45,000)	(63,450)	41%
32	2120	Soil & Sedimentation Permits	(1,370)	(600)	(900)	50%
32	2121	Grading Permits	(2,510)	(1,100)	(1,050)	-5%
32	2140	Sign Permits	(4,210)	(3,000)	(3,500)	17%

GENERAL FUND (100)

Revenue Summary

	FY 2015	FY 2016	FY 2017	Percent
	Actuals	Revised Budget	Budget	Change
32 2150 Fuel System Installation Permits	(475)	(500)	-	-100%
32 2210 Zoning & Annexation Fees	(500)	(600)	(1,200)	100%
32 3900 Other Sprinkler Permit	(3,915)	(2,000)	(3,000)	50%
32 3902 NPDES Permits	(2,800)	(1,000)	(200)	-80%
Total License & Permit	<u>(272,303)</u>	<u>(229,600)</u>	<u>(262,350)</u>	14%
Intergovernmental				
33 1110 Dept. of Justice- Overtime Reimb.	(7,451)	(6,000)	(8,650)	44%
33 1130 DOJ- ATF Overtime Reimb.	(1,936)	(500)	(8,800)	1660%
33 4000 State Government Grants	(2,000)	-	-	0%
33 4000 226-State Government Grants	(10,000)	-	-	0%
33 4100 158-GSAR	(45,520)	(20,000)	(25,000)	25%
33 4113 State of Georgia Highway Safety	(9,659)	-	-	0%
33 4113 231 State of Georgia Highway Safe	-	-	(10,000)	0%
33 4311 DOT- LMIG Grant	(124,269)	(178,878)	(139,552)	-22%
33 5000 Local Grants-Gordon Co.- Library	(140,792)	(200,786)	(183,322)	-9%
33 7000 In Lieu of Taxes-Housing Authority	(31,763)	(35,000)	(32,000)	-9%
33 7002 Airport Authority - Reimbursement	(77,188)	(81,634)	(74,107)	-9%
33 7003 IG-Reimbursement	(29,918)	(34,642)	(33,285)	-4%
Total Intergovernmental	<u>(480,495)</u>	<u>(557,440)</u>	<u>(514,716)</u>	-8%
Charges for Services				
34 1120 Probation Fees	(178,157)	(180,000)	-	-100%
34 1190 Community Service Fees	(865)	(1,000)	(300)	-70%
34 1311 Maintenance Fees	(2,147)	(2,000)	-	-100%
34 1400 Charges-Copies & Paper	(16)	-	-	0%
34 1700 Indirect Cost Alloc.-Serv. Fees	(156,730)	(162,595)	(174,987)	8%
34 1910 Election Qualifying Fees	-	(720)	-	-100%
34 2120 Accident Reports	(10,072)	(6,000)	(9,000)	50%
34 3918 Street Special Services - Dept.	(596)	(1,500)	(1,000)	-33%
34 3928 Maint. Special Services - Depts.	(48,773)	(25,000)	(30,000)	20%
34 4275 SV - Community Development	(250)	-	-	0%
34 6000 Background Check Fees	(11,260)	(11,000)	(10,000)	-9%
34 6100 Animal Control Sales & Fines	(2,906)	(3,000)	(3,500)	17%
34 6101 Dog Vaccinations	(555)	(500)	(425)	-15%
34 6102 Animal Control Surrender Fee	-	-	(600)	0%
34 9100 Cemetery Lot Sales	(12,150)	(11,000)	(14,000)	27%
34 9300 Bad Check Fees	(175)	(245)	(100)	-59%
39 1108 Transfer In - Fine Admin. Fees	(38,609)	(40,000)	(34,008)	-15%
Total Charges for Services	<u>(463,261)</u>	<u>(444,560)</u>	<u>(277,920)</u>	-37%
Fines and Forfeitures				
35 1000 Police Fines	3,694	-	-	0%
35 1111 Restitution	(848)	(500)	(120)	-76%
35 1930 Parking Violations	(130)	(800)	-	-100%
35 2200 Other Confiscations	(3,304)	(3,000)	(3,000)	0%
39 1130 Trans. - Muni. Court Agency Fund	(412,292)	(454,300)	(363,166)	-20%
Total Fines and Forfeitures	<u>(412,880)</u>	<u>(458,600)</u>	<u>(366,286)</u>	-20%
Other Local Revenues				
36 1000 Interest Revenues	(3,594)	(28,125)	(5,100)	-82%
37 1001 Donations - Police Department	(1,034)	(500)	-	-100%
37 1002 Donations - Fire Department	(579)	(500)	(500)	0%
37 1005 Contributions - Cap. Assets	(21,875)	-	-	0%

GENERAL FUND (100)

Revenue Summary

	FY 2015	FY 2016 Revised	FY 2017	Percent
	Actuals	Budget	Budget	Change
38 1001 Rents & Royalties	(2,963,650)	(3,029,384)	(3,544,906)	17%
38 3100 Insurance Reimbursement	(11,153)	-	(7,500)	0%
38 5000 Sale of Street Pipe & Other	(234)	-	-	0%
38 9000 Miscellaneous Revenue	(2,999)	(2,000)	(3,000)	50%
38 9001 Sales Tax Vendor's Fee	(5)	-	-	0%
38 9003 Employee Jury Duty Pay	(45)	-	-	0%
38 9005 Sale of Scrap / Surplus	(1,468)	(500)	-	-100%
Total Other Local Revenues	<u>(3,006,635)</u>	<u>(3,061,009)</u>	<u>(3,561,006)</u>	16%
Other Financing Sources				
36 3000 Unrealized Gain or Loss Invest	(4,091)	-	(47,625)	0%
39 1113 Trans.in-Other Internal Svc. Fund	(39,600)	(39,600)	(39,600)	0%
39 1114 Transfer in - Confiscated Assets	(3,431)	-	(3,500)	0%
39 1119 800 Hotel/Hotel Revenue	(39,132)	(36,250)	(46,313)	28%
39 1122 Transfer in - SPLOST 2005	(238,079)	-	-	0%
39 1126 Trans in-In-kind Utility labor/eq.	(39,451)	(9,000)	(30,000)	233%
39 1135 800 Transfer in - Hotel/Hotel	(39,132)	(36,250)	(46,313)	28%
61 1013 Transfer Out - UT - Labor/Equip.	2,718	-	-	0%
39 1201 Capital Contribution - Gen. Fund	(308,246)	-	-	0%
39 2100 Sale of Assets	(6,886)	(7,500)	(4,500)	-40%
39 2101 Gain Non Tax	(11,423)	-	(6,000)	0%
Sub-Total	<u>(726,752)</u>	<u>(128,600)</u>	<u>(223,851)</u>	74%
Total General Fund Revenue	<u>\$ (13,961,508)</u>	<u>\$(13,470,060)</u>	<u>\$ (13,673,538)</u>	2%

GENERAL ADMINISTRATION



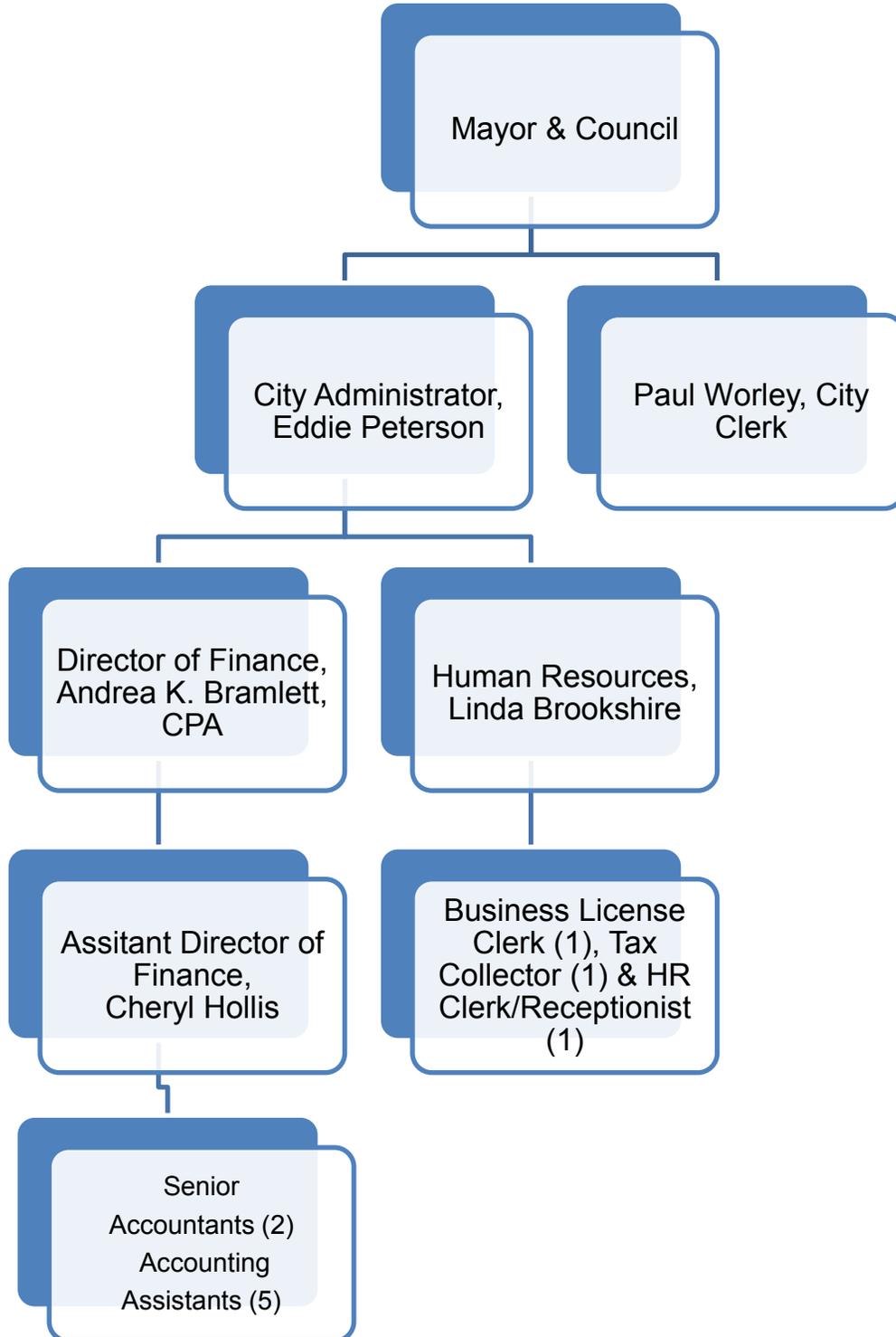
The department of General Administration is made up of several different divisions, including Mayor and Council, Elections, City Administrator, Tax Administration, Human Resources and Risk Management.

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 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(1101110) MAYOR AND COUNCIL						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 33,600	\$ 33,600	\$ 48,000	\$ 48,000	\$ 48,000
512100	Group Insurance	10,912	11,439	11,254	11,254	11,261
512101	Insurance Deduct. Reimburse	190	150	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	11,232	12,792	14,000	14,000	14,000
523104	Surety Bonds	6	6	10	10	10
523105	Public Officials Liability Ins.	4,410	3,303	3,340	3,340	3,640
523200	Telephone - City Service	720	545	750	750	700
523203	Data Service - City	1,768	1,774	1,800	1,800	1,800
523209	Internet Service	2,930	3,193	2,800	2,800	4,000
523210	E-mail Service	210	210	210	210	210
523220	Postage	55	-	100	100	100
523300	Advertising	1,467	1,384	1,600	1,600	1,500
523400	Printing & Binding	624	550	550	550	600
523500	Travel	11,834	14,749	12,000	12,000	21,000
523600	Dues & Fees	30,121	25,210	30,000	30,000	30,000
523700	Education & Training	4,379	4,275	5,500	5,500	6,000
Supplies						
531100	General Supplies & Materials	506	362	700	700	800
531120	Office Supplies	409	338	500	500	500
531300	Food for Meetings	4,681	4,206	4,500	4,500	4,500
531600	Small Equipment <\$5000	-	-	100	100	100
531601	Computers/Printers/Software	-	630	1,400	1,400	650
531700	Miscellaneous	642	845	300	300	900
Other						
576000	Contingency	-	-	202,720	201,720	97,801
TOTAL	MAYOR & COUNCIL	\$ 140,396	\$ 139,261	\$ 362,074	\$ 361,074	\$ 268,012

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(1101400) ELECTIONS						
Purchased & Contracted Services						
521201	Legal	\$ 33	182	\$ 1,000	\$ 1,000	\$ -
521205	Consulting	1,868	0	3,000	3,000	-
523300	Advertising	-	0	100	100	100
Supplies						
531300	Food for Meetings	42	62	100	100	100
TOTAL	ELECTIONS	\$ 1,942	\$ 244	\$ 4,200	\$ 4,200	\$ 200

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1101511) CITY ADMINISTRATOR						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 144,391	\$ 157,018	\$ 171,740	\$ 171,740	\$ 172,625
512100	Group Insurance	12,062	12,704	12,449	12,449	12,543
512101	Insurance Deduct. Reimburse	190	164	240	240	240
512200	FICA Contributions	8,862	9,598	10,648	10,648	10,703
512300	Medicare	2,072	2,245	2,490	2,490	2,503
512401	Retirement Plan Empl. Cont.	8,752	9,491	9,632	9,632	8,867
512402	Retirement Plan Admin. Costs	319	365	371	371	378
512700	Workers' Comp. Insurance	188	297	341	341	321
Purchased & Contracted Services						
521201	Legal & Auditing	24,358	16,692	20,000	20,000	25,000
521205	Consulting	800	3,937	-	-	-
521205	802 Consulting	-	1,856	-	-	1,500
521209	Misc. Professional Services	-	130	-	-	225
522002	Exterminating Services	310	312	310	310	312
522110	Garbage Pick-up Service	584	584	590	590	590
522200	Interdept. Services & Labor	2,004	9,699	6,000	6,000	7,000
522201	Vehicle Repair & Maintenance	2,705	49	1,000	1,000	1,000
522202	Repairs & Maint. - Equip.	13,217	15,321	14,700	14,700	15,500
522203	Repairs & Maint. - Bldgs.	450	8,934	5,000	5,000	2,000
522203	213 Repairs & Maint. - Bldgs.	-	10,610	-	-	-
522320	Rental of Equipment	3,180	3,362	3,500	3,500	5,500
523001	Other Purchased Services	275	190	300	300	250
523101	General Liability Insurance	4,363	4,568	4,182	4,182	4,814
523102	Property Insurance	786	801	796	796	816
523103	Vehicle Insurance	530	441	453	453	517
523104	Surety Bonds	27	29	30	30	30
523200	Telephone - City Service	5,621	4,381	5,750	5,750	5,000
523203	Data Service - City	11,005	10,766	11,250	11,250	11,250
523205	Cell Phone	692	782	1,000	1,000	1,000
523209	Internet Service	3,084	3,072	3,200	3,200	3,200
523210	E-mail Service	343	378	425	425	425
523220	Postage	4,936	4,572	5,500	5,500	5,500
523300	Advertising	530	651	2,000	2,000	2,000
523400	Printing & Binding	3,492	2,542	3,500	3,500	3,500
523500	Travel	2,947	4,096	3,250	3,250	3,500
523600	Dues & Fees	3,959	4,030	4,000	4,000	4,000
523604	Bank Service Charges	(1)	-	3,350	3,350	4,135
523700	Education & Training	5,036	2,815	3,000	3,000	3,000
Supplies						
531100	General Supplies & Materials	839	2,201	2,500	2,500	2,500
531120	Office & Computer Supplies	431	178	1,500	1,500	1,250
531125	Printer & Copier Supplies	2,626	2,084	3,000	3,000	2,500
531141	Vehicle Repair & Maintenance	104	-	250	250	250
531142	Repairs & Maint. - Bldgs.	925	393	1,000	1,000	1,000
531142	213 Repairs & Maint. - Bldgs.	-	466	-	-	-
531210	Water & Sewer Service - City	7,228	5,927	6,000	6,000	6,250
531220	Natural Gas Service	3,257	3,133	3,000	3,000	3,250
531230	Electric Service - City	16,769	16,587	18,000	18,000	18,000
531270	Gasoline	476	495	1,000	1,000	750
531300	Food for Meetings	59	59	200	200	250
531400	Books & Periodicals	311	68	300	300	300
531600	Small Equipment <\$5000	86	545	1,500	1,500	1,500
531601	Computer Equipment <\$5000	1,530	2,119	1,500	1,500	1,500

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
Capital Outlay						
541200	161 Site Improvements	34,175	-	-	-	-
Interfund/Interdepartmental Charges						
554100	Interfund Allocation - Utilities	294,415	306,895	322,329	322,329	316,603
Other Charges						
562000	Amortization	-	470	-	-	6,033
571000	OC-Intergovernmental	-	265,987	-	-	-
573900	Cash Over or Short	-	-	10	10	25
Other Financing Uses						
611003	Transfer Out - Electric	-	135,162	72,500	72,500	-
611003	211 Transfer Out - Electric	-	-	-	-	46,313
611005	Transfer Out - Golf	-	10,337	-	-	181,839
611020	Transfer Out - Recreation	289,706	281,915	446,697	446,697	471,466
611033	Trans.- G. O. Debt Serv. (Golf)	371,455	368,027	368,463	368,463	367,635
611044	Transfer Out - SPLOST	-	49,534	55,499	55,499	71,280
TOTAL	CITY ADMINISTRATION	\$ 1,296,461	\$ 1,760,067	\$ 1,616,245	\$ 1,616,245	\$ 1,820,238

CITY ADMINISTRATOR FOOTNOTES

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

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1101514) TAX ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 31,628	\$ 32,427	\$ 32,905	\$ 32,905	\$ 33,558
511300	Overtime	463	154	245	245	560
512100	Group Insurance	10,970	11,496	11,254	11,254	11,261
512101	Insurance Deduct. Reimburse	190	150	240	240	240
512200	FICA Contributions	1,629	1,590	2,055	2,055	2,116
512300	Medicare	381	372	480	480	495
512401	Retirement Plan Empl. Cont.	1,891	1,957	1,966	1,966	1,724
512402	Retirement Plan Admin. Costs	69	75	76	76	74
512700	Workers' Comp. Insurance	59	60	67	67	57
Purchased and Contracted Services						
521201	Legal	390	910	3,000	3,000	3,000
521300	Technical	11,295	14,218	15,000	15,000	15,000
522200	Repairs & Main't - Departments	149	-	-	-	-
523104	Surety Bonds	6	6	10	10	10
523300	Advertising	561	685	1,500	1,500	1,500
523400	Printing & Binding	4,614	5,170	5,500	5,500	5,500
523500	Travel	30	-	100	100	100
523700	Education and Training	-	-	250	250	250

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
Supplies						
531100	General Supplies	-	-	25	25	100
531120	Office Supplies	-	24	75	75	75
531400	Books & Periodicals	205	205	250	250	250
531601	Computer Equipment <\$5000	1,074	-	-	-	-
TOTAL	TAX ADMINISTRATION	\$ 65,602	\$ 69,498	\$ 74,998	\$ 74,998	\$ 75,870

TAX ADMINISTRATION FOOTNOTES

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

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1101515) GENERAL TELLER						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 36,010	\$ 36,759	\$ 38,730	\$ 38,730	\$ 39,505
512100	Group Insurance	10,970	11,496	11,254	11,254	11,261
512101	Insurance Deduct. Reimburse	190	150	240	240	240
512200	FICA Contributions	2,184	2,227	2,401	2,401	2,449
512300	Medicare	511	521	562	562	573
512401	Retirement Plan Empl. Cont.	2,161	2,237	2,247	2,247	2,018
512402	Retirement Plan Admin. Costs	79	86	87	87	87
512700	Workers' Comp. Insurance	59	60	67	67	57
Purchased & Contracted Services						
521201	Legal	748	364	1,000	1,000	1,000
521203	Computer Consulting	-	-	5,300	5,300	-
521300	Technical Services	175	250	300	300	300
522200	Repairs & Maint. - Depart.	-	-	100	100	100
523104	Surety Bonds	7	7	10	10	10
523300	Advertising	-	-	50	50	150
523400	Printing & Binding	-	-	200	200	200
523500	Travel	440	-	500	500	500
523600	Dues & Fees	70	35	85	85	70
523700	Education & Training	100	-	250	250	200
Supplies						
531120	Office & Computer Supplies	116	504	200	200	250
531601	Computer Equipment <\$5000	-	-	100	100	100
TOTAL	TELLERS	\$ 53,819	\$ 54,696	\$ 63,683	\$ 63,683	\$ 59,070

GENERAL TELLER FOOTNOTES

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

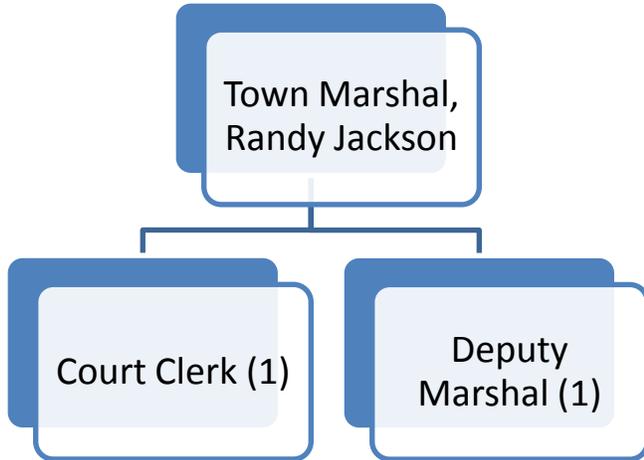
		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1101540) HUMAN RESOURCES						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 94,844	\$ 97,891	\$ 106,846	\$ 106,846	\$ 106,401
512100	Group Insurance	22,437	23,500	23,013	23,013	23,061
512101	Insurance Deduct. Reimburse	379	306	480	480	480
512200	FICA Contributions	5,577	5,797	6,624	6,624	6,597
512300	Medicare	1,305	1,356	1,549	1,549	1,543
512401	Retirement Plan Empl. Cont.	5,697	5,899	5,926	5,926	5,568
512402	Retirement Plan Admin. Costs	208	227	228	228	233
512700	Workers' Comp. Insurance	118	116	134	134	113
Purchased & Contracted Services						
521201	Legal	800	-	2,500	2,500	2,500
522200	Interdept. Services & Labor	-	-	100	100	100
523104	Surety Bonds	18	18	20	20	20
523220	Postage	1,136	1,200	1,000	1,000	1,200
523300	Advertising	34	-	100	100	100
523400	Printing & Binding	289	379	750	750	750
523500	Travel	387	612	750	750	750
523600	Dues & Fees	305	155	300	300	300
523604	Bank Service Charges	-	-	-	-	1,480
523700	Education & Training	-	1,710	300	300	1,000
Supplies						
531100	General Supplies	-	1,480	1,500	1,500	1,500
531120	Office & Computer Supplies	1,606	847	1,000	1,000	1,000
531125	Printer & Copier Supplies	295	-	300	300	300
531140	Repairs & Maint. - Equip.	11	-	-	-	-
531400	Books & Periodicals	533	593	600	600	650
531601	Computer Equipment <\$5000	1,074	1,366	100	100	500
TOTAL	HUMAN RESOURCES	\$ 137,051	\$ 143,452	\$ 154,120	\$ 154,120	\$ 156,146

HUMAN RESOURCES FOOTNOTES

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

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1101555) RISK MANAGEMENT						
Purchased & Contracted Services						
523700	Education & Training	\$ 140	\$ -	\$ 150	\$ 150	\$ 150
Supplies						
531100	General Supplies	3,795	3817.75	4,000	4,000	4,000
531120	Office & Computer Supplies	-	0	100	100	100
531300	Food for Meetings	338	399.37	500	500	500
531400	Books & Periodicals	19	-	-	-	-
TOTAL	RISK MANAGEMENT	\$ 4,292	\$ 4,217	\$ 4,750	\$ 4,750	\$ 4,750

MUNICIPAL COURT SERVICES



**Town Marshal,
Randy Jackson**



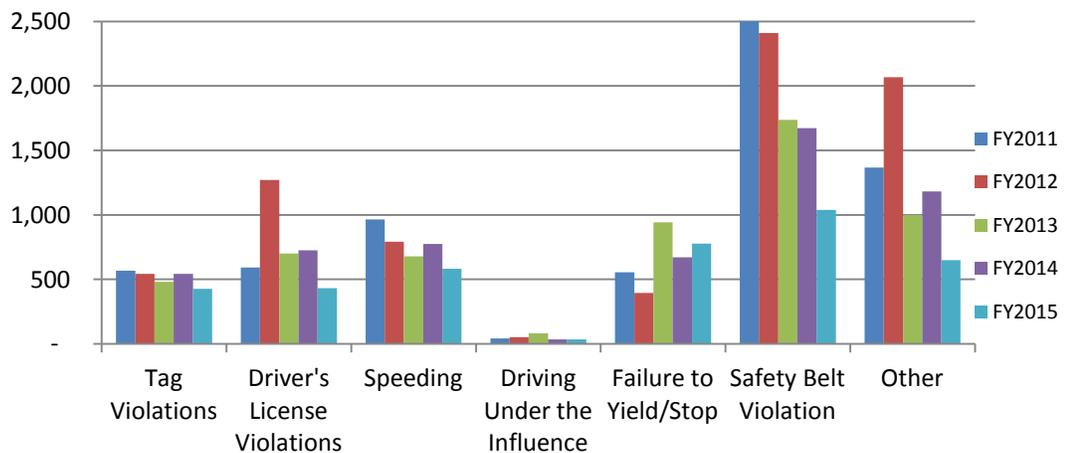
The Municipal Court provides court administration; management of prisoners held in custody at the county jail and is responsible for collecting fines and fees imposed by the court. Municipal Court is responsible for the management of prisoners who have cases in this court from other area jails. Municipal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

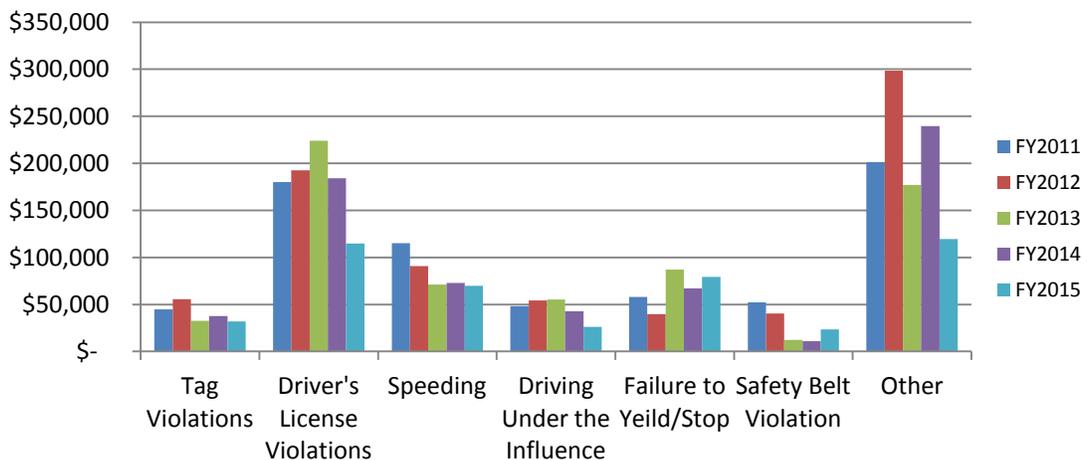
MUNICIPAL COURT SERVICES

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 of the Municipal Court to continue positive customer service.

Municipal Court Tickets Closed



Municipal Court Fine Payments



COURT SERVICES

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
(1102650) MUNICIPAL COURT ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 125,481	\$ 128,092	\$ 132,543	\$ 132,543	\$ 135,126
511300	Overtime	4,424	4,680	10,200	10,200	6,000
512100	Group Insurance	33,333	34,922	34,185	34,185	34,225
512101	Insurance Deduct. Reimburse	569	455	720	720	720
512200	FICA Contributions	7,584	7,793	8,973	8,973	8,878
512300	Medicare	1,774	1,823	2,098	2,098	2,076
512401	Retirement Plan Empl. Cont.	7,365	7,523	7,557	7,557	6,709
512402	Retirement Plan Admin Costs	268	290	291	291	288
512700	Workers' Compensation	193	168	200	200	170
Purchased & Contracted Services						
521201	Legal & Auditing	23,345	23,421	22,000	22,000	24,000
521202	City Court Judge	14,400	14,400	14,400	14,400	24,000
521209	Indigent Legal Services	13,955	16,459	18,200	18,200	21,600
522002	Exterminating Services	93	94	105	105	105
522110	Garbage Pickup - City Service	171	184	180	180	180
522130	Janitorial Services	65	20	500	500	300
522200	Interdept. Services & Labor	589	879	1,200	1,200	1,200
522201	Repairs & Maint. - Vehicles	368	121	2,000	2,000	2,000
522202	Repairs & Maint. - Equip.	7	9	50	50	50
522203	Repairs & Maint. - Bldgs.	384	23,139	500	500	500
522320	Rental of Equipment	1,096	1,070	1,100	1,100	1,100
523001	Other Purchased Services	93	225	300	300	300
523101	General Liability Insurance	870	937	793	793	899
523102	Property Insurance	161	156	156	156	160
523103	Vehicle Insurance	892	1,095	1,096	1,096	1,167
523104	Surety Bonds	24	24	25	25	30
523200	Telephone - City Service	3,288	3,140	3,250	3,250	3,250
523203	Data Service - City	2,699	2,726	3,000	3,000	2,700
523207	Courtware Software	7,230	7,230	7,250	7,250	7,250
523209	Internet Service	960	960	1,000	1,000	1,000
523210	E-mail Service	126	126	130	130	130
523300	Advertising	75	25	150	150	150
523400	Printing & Binding	302	197	1,000	1,000	500
523500	Travel	2,948	3,736	4,200	4,200	5,000
523600	Dues & Fees	347	73	500	500	500
523700	Education & Training	1,120	1,752	3,700	3,700	3,000
523850	Contract Labor	150	645	500	500	500
Supplies						
531100	General Supplies & Materials	605	1,872	800	800	900
531120	Office & Computer Supplies	888	595	1,050	1,050	1,050
531125	Printer & Copier Supplies	704	1,123	1,200	1,200	1,200
531130	Purchased Uniforms	1,683	1,937	1,950	1,950	1,950
531140	Repairs & Maint. - Equip.	-	-	100	100	100
531141	Repairs & Maint. - Vehicles	1,033	508	1,200	1,200	1,000
531142	Repairs & Maint. - Bldgs.	-	224	150	150	300
531210	Water & Sewer	89	149	100	100	150
531220	Natural Gas	1,123	981	950	950	950
531230	Electric - City	3,204	3,165	3,500	3,500	3,000
531270	Gasoline	1,375	1,402	1,800	1,800	1,200
531400	Books & Periodicals	262	59	150	150	150
531600	Small Equipment <\$5000	301	-	2,200	2,200	1,700
531601	Equipment - Printer, Software	2,694	2,332	2,600	2,600	1,000

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
Capital Outlay						
541300	Buildings	12,167	-	-	-	-
TOTAL	MUNICIPAL COURT	<u>\$ 282,875</u>	<u>\$ 302,932</u>	<u>\$ 301,802</u>	<u>\$ 301,802</u>	<u>\$ 310,413</u>

<p>MUNICIPAL COURT ADMINISTRATION FOOTNOTES</p>
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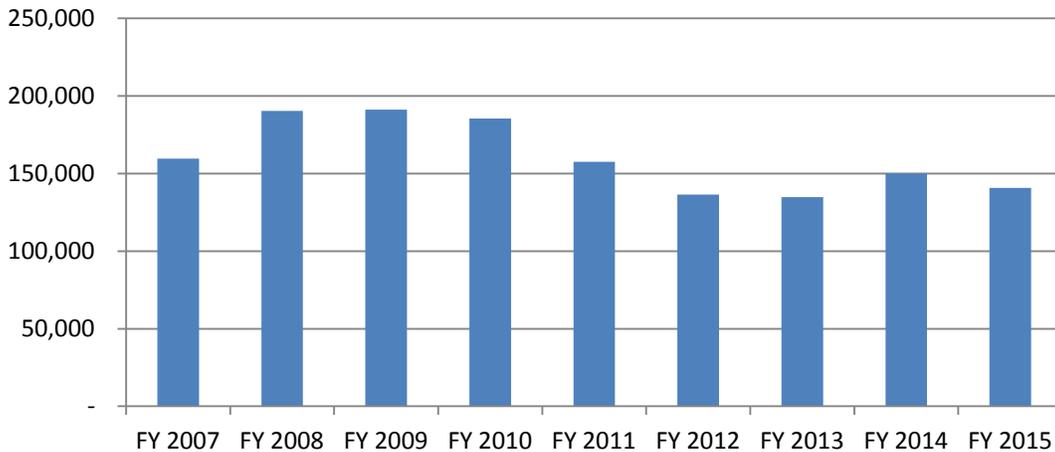
- 1 **Three full time employees and one part time employee are included in the Regular Employee Wages**

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 was 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.

In May of 2016, the City began to outsource the probation duties to a private probation provider in an effort to effectively supervise probationers in accordance with new and existing State and Federal laws in the most effective manner.

Probation Fee Revenues



		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1102651) PROBATION ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 71,465	\$ 73,940	\$ 76,523	\$ 76,523	\$ -
512100	Group Insurance	21,940	22,993	22,508	22,508	-
512101	Insurance Deduct. Reimburse.	379	300	480	480	-
512200	FICA Contributions	4,113	4,248	4,825	4,825	-
512300	Medicare	962	993	1,128	1,128	-
512401	Retirement Plan Empl. Cont.	4,133	4,474	4,494	4,494	-
512402	Retirement Plan Admin Costs	151	172	173	173	-
512700	Workers' Compensation	118	116	134	134	-
Purchased & Contracted Services						
521201	Legal & Auditing	1,201	8,689	2,500	2,500	-
521204	Medical Services	-	-	300	300	-
522002	Exterminating Services	93	94	94	94	-
522110	Garbage Pickup - City	144	131	140	140	-
522200	Interdept. Services & Labor	255	-	250	250	-
522202	Repairs & Maint. - Equip.	7	9	20	20	-
522203	Repairs & Maint. - Bldgs.	340	2,619	300	300	-
522320	Rental of Equipment & Vehicles	1,096	1,070	1,100	1,100	-
523001	Other Purchased Services	93	210	200	200	-
523101	General Liability Insurance	384	426	366	366	-
523102	Property Insurance	161	157	156	156	-
523104	Surety Bonds	13	14	20	20	-
523200	Telephone - City Service	1,152	1,113	1,200	1,200	-
523203	Data Service - City	1,563	1,574	1,600	1,600	-
523207	Courtware Software	9,600	9,600	9,600	9,600	-
523209	Internet Service	480	480	500	500	-
523210	E-mail Service	84	84	84	84	-
523500	Travel	771	1,100	2,750	2,750	-
523600	Dues & Fees	9	-	-	-	-
523700	Education & Training	100	152	450	450	-
Supplies						
531100	General Supplies & Materials	85	400	200	200	-
531120	Office & Computer Supplies	105	318	300	300	-
531125	Printer & Copier Supplies	258	208	300	300	-
531130	Purchased Uniforms	975	1,300	1,300	1,300	-
531142	Repairs & Main't Bldgs.	-	102	-	-	-
531210	Water & Sewer	75	93	160	160	-
531220	Natural Gas	1,123	981	900	900	-
531230	Electric - City	2,621	2,537	3,000	3,000	-
531400	Books & Periodicals	57	59	100	100	-
531600	Small Equipment <\$5000	-	-	200	200	-
531601	PC (Hardware & Software)	2,353	-	200	200	-
Capital Outlay						
541300	Buildings	6,083	-	-	-	-
Other						
573900	Cash Over (Short)	(10)	(127)	10	10	-
TOTAL	PROBATION ADMINISTRATION	\$ 134,531	\$ 140,629	\$ 138,565	\$ 138,565	\$ -

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1103226) PRISONER CUSTODY						
Purchased & Contracted Services						
521204	Prisoner Medical Expenses	\$ 38	\$ 15	\$ 1,500	\$ 1,500	\$ 1,500
522340	Inmate Housing	114,340	74,000	97,000	97,000	66,000
TOTAL	PRISONER CUSTODY	\$ 114,378	\$ 74,015	\$ 98,500	\$ 98,500	\$ 67,500

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 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(1105452) WELFARE RELATED PAYMENTS						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 20,487	\$ 22,134	\$ 22,466	\$ 22,466	\$ 22,921
512100	Group Insurance	10,970	11,496	11,254	11,254	11,261
512101	Insurance Deduct. Reimburse	190	150	240	240	240
512200	FICA Contributions	1,226	1,328	1,393	1,393	1,421
512300	Medicare	287	311	325	325	333
512401	Retirement Plan Empl. Cont.	1,291	1,337	1,342	1,342	1,171
512402	Retirement Plan Admin Costs	47	51	52	52	50
512700	Workers' Compensation	286	373	361	361	577
Purchased & Contracted Services						
522201	Repairs & Maint. - Vehicles	350	31	700	700	700
523104	Surety Bonds	4	4	10	10	10
523300	Advertising	-	-	50	50	50
Supplies						
531141	Repairs & Maint. - Vehicles	642	11	1,000	1,000	1,000
531270	Gasoline	1,714	1,353	3,000	3,000	2,000
Other Charges						
572000	Cont. to Other Agencies	1,119	1,300	1,000	2,000	2,000
572003	Voluntary Action Center	11,000	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
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	\$ 63,113	\$ 61,880	\$ 67,693	\$ 68,693	\$ 68,234

WELFARE RELATED PAYMENTS FOOTNOTES

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

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(1106180) AUDITORIUM						
Supplies						
522200	Interdept. Services & Labor	\$ -	\$ -	\$ 100	\$ 100	\$ -
522203	Repairs & Maint. - Bldgs.	-	-	100	100	-
523102	Property Insurance	108	105	104	104	107
TOTAL	AUDITORIUM	\$ 108	\$ 105	\$ 304	\$ 304	\$ 107

(1106181) DEPOT BUILDING

Purchased & Contracted Services						
522002	Exterminating Services	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90
522112	Garbage Pickup - Commercial	408	452	408	408	450
522130	Janitorial Services	301	150	350	350	350
522200	Interdept. Services & Labor	1,613	7,147	2,000	2,000	3,000
522202	Repairs & Maint. - Equip.	507	425	500	500	500

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
522203	Repairs & Maint. - Bldgs.	6,910	793	1,000	1,000	1,200
523102	Property Insurance	420	408	406	406	416
Supplies						
531100	General Supplies & Materials	706	822	1,200	1,200	1,200
531120	Office Supplies	-	-	-	-	400
531125	Printer/Copier Supplies	-	-	-	-	150
531142	Repairs & Maint. - Bldgs.	605	193	500	500	500
531210	Water & Sewer Services	5,592	3,050	5,500	5,500	5,000
531230	Electric Service - City	8,079	8,541	8,500	8,500	9,500
531600	Small Equipmnet < \$5k	148	-	-	-	-
TOTAL	DEPOT	\$ 25,378	\$ 22,071	\$ 20,454	\$ 20,454	\$ 22,756

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1106182) MCCONNELL ROAD BUILDING						
Purchased & Contracted Services						
522110	Garbage Pickup - City	\$ 255	\$ 255.00	\$ 255	\$ 255	\$ 255
522200	Interdept. Services & Labor	-	427	250	250	250
522203	Repairs & Maint. - Bldgs.	385	405	500	500	750
523102	Property Insurance	461	537	535	535	548
523200	Telephone Service - City	631	209	600	600	-
Supplies						
531100	General Supplies & Materials	5	15	300	300	500
531142	Repairs & Maint. - Bldgs.	5	551	500	500	500
531210	Water & Sewer Service	267	380	275	275	275
531220	Natural Gas Service	2,072	1,979	1,750	1,750	1,750
531230	Electric Service - City	2,522	3,134	3,000	3,000	3,300
Capital Outlay						
541300	Buildings	-	1,723	-	-	-
TOTAL	MCCONNELL RD. BLDG.	\$ 6,603	\$ 9,618	\$ 7,965	\$ 7,965	\$ 8,128

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1106590) LIBRARY						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 107,687	\$ 143,854.87	\$ 225,570	\$ 225,570	\$ 209,695
511300	Overtime	6,097	7,101	5,610	5,610	1,200
512100	Group Insurance	39,323	30,703	45,014	45,014	45,044
512101	Insurance Deduct. Reimburse	759	600	960	960	960
512200	FICA Contributions	6,960	8,890	14,333	14,333	13,075
512300	Medicare	1,628	2,079	3,351	3,351	3,058
512401	Retirement Plan Empl. Cont.	9,449	8,195	7,583	7,583	6,412
512402	Retirement Plan Admin Costs	344	316	292	292	274
512700	Workers' Compensation	41,204	9,694	621	621	509
Purchased & Contracted Services						
521201	Legal	1,268	494	250	250	250
521204	Medical Services	70	140	140	140	150
522200	Interdept. Services & Labor	2,996	13,938	3,000	3,000	3,000
522202	Repairs & Maint. - Equip.	36	25	100	100	100
522203	Repairs & Maint. - Bldgs.	-	942	500	500	500
523102	Property Insurance	4,938	5,716	6,500	6,500	6,750
523104	Surety Bonds	271	234	250	250	250
523300	Advertising	387	-	-	-	100

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
523604	Bank Service Charges	36	-	40	40	40
523850	Contract Labor	1,200	400	-	-	-
Supplies						
531100	General Supplies & Materials	-	134	100	100	100
531100	164 General Supplies & Materials	-	190	-	-	-
531140	Repairs & Maint. - Equip.	-	-	50	50	50
531142	Repairs & Maint. - Bldgs.	4	259	250	250	250
531601	Computer Equipment	-	3,300	-	-	-
Other						
572001	Library Allotment	30,000	30,000	30,000	30,000	30,000
TOTAL	LIBRARY	\$ 254,656	\$ 267,204	\$ 344,514	\$ 344,514	\$ 321,767

*County's Reimbursement

Wages and Benefits (65%)

Property Insurance (50%)

LIBRARY FOOTNOTES

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

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.

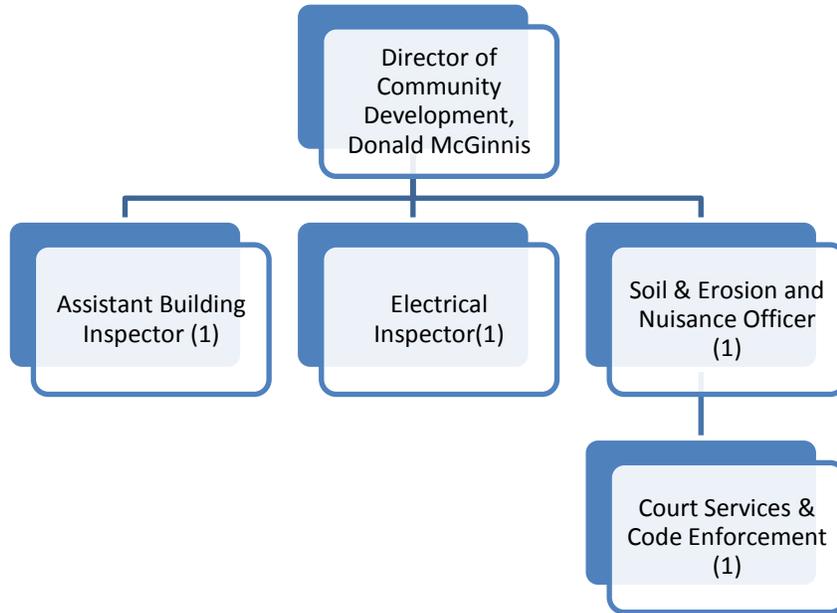
**Director of Community Development,
Don McGinnis**

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.

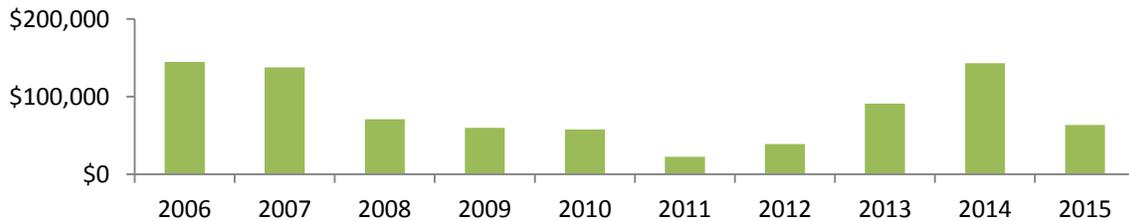


COMMUNITY DEVELOPMENT

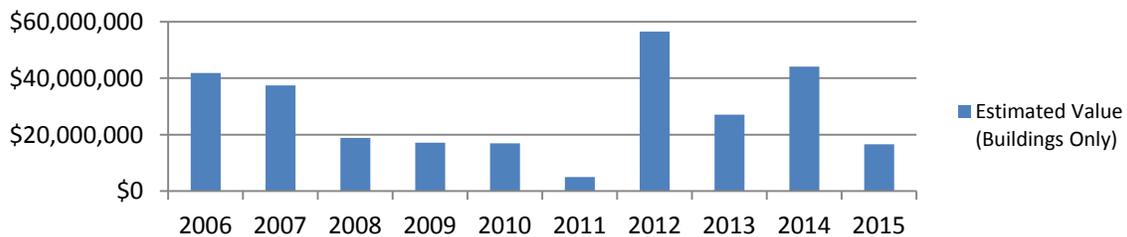
REGULATORY INSPECTIONS & CODE ENFORCEMENT



**Permit Fees
(Buildings Only)**



**Estimated Value
(Buildings Only)**



COMMUNITY DEVELOPMENT

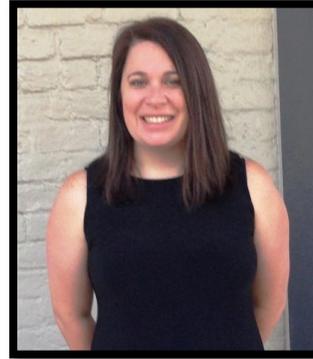
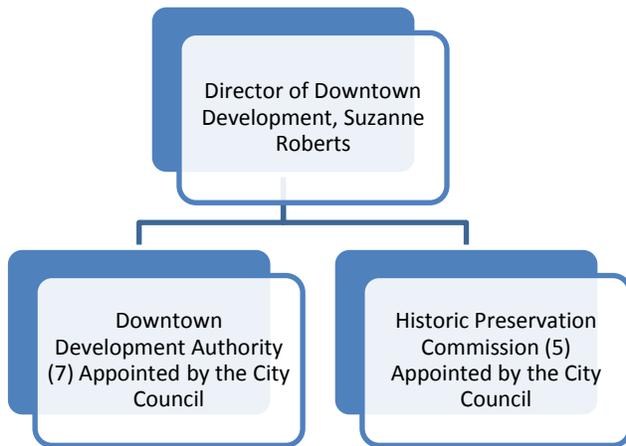
		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(1107220) REGULATORY INSPECTIONS & CODE ENFORCEMENT						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 147,819	\$ 150,267	\$ 153,394	\$ 153,394	\$ 218,472
512100	Group Insurance	33,352	34,942	34,207	34,207	49,246
512101	Insurance Deduct. Reimburse	569	455	720	720	960
512200	FICA Contributions	9,207	9,374	9,729	9,729	13,760
512300	Medicare	2,153	2,192	2,276	2,276	3,218
512401	Retirement Plan Empl. Cont.	8,905	9,124	9,167	9,167	8,140
512402	Retirement Plan Admin Costs	324	351	353	353	347
512700	Workers' Compensation	2,019	1,500	2,553	2,553	1,925
Purchased & Contracted Services						
521201	Legal & Auditing	4,094	8,120	8,000	8,000	7,000
521204	Medical Services	-	60	-	-	60
522200	Interdept. Services & Labor	891	1,661	900	900	1,200
522201	Repairs & Maint. - Vehicles	1,646	277	1,500	1,500	1,500
522202	Repairs & Maint. - Equip.	35	7	100	100	100
522310	Rental of Land & Buildings	39,600	39,600	39,600	39,600	39,600
523001	Other Purchased Services	99	55	75	75	75
523101	General Liability Insurance	842	908	807	807	890
523102	Property Insurance	293	284	283	283	290
523103	Vehicle Insurance	1,231	1,094	1,073	1,073	1,040
523104	Surety Bonds	28	28	30	30	40
523200	Telephone - City	2,370	2,369	2,410	2,410	3,160
523203	Data Service - City	1,822	1,838	1,840	1,840	2,540
523205	Cellular Telephone Service	1,342	1,358	1,350	1,350	1,300
523209	Internet Service - City	719	720	720	720	780
523210	E-mail - City	126	126	126	126	211
523220	Postage	-	-	-	-	-
523300	Advertising	756	538	550	550	1,500
523400	Printing & Binding	765	456	500	500	800
523500	Travel	895	1,827	1,910	1,910	1,910
523502	Travel Allowance	-	-	-	-	1,500
523600	Dues & Fees	410	455	410	410	930
523700	Education & Training	809	911	1,300	1,300	3,300
Supplies						
531100	General Supplies & Materials	216	307	400	400	500
531120	Office & Computer Supplies	72	60	200	200	100
531125	Printer & Copier Supplies	399	381	400	400	425
531130	Purchased Uniforms	870	888	900	900	1,200
531141	Repairs & Maint. - Vehicles	302	569	1,000	1,000	1,000
531142	Repairs & Maint. - Bldgs.	5	-	100	100	100
531230	Electric Service - City	4,681	5,523	5,000	5,000	5,000
531270	Gasoline	5,501	4,828	5,500	5,500	5,500
531400	Books & Periodicals	242	326	200	200	600
531600	Small Equipment <\$5000	95	-	-	-	-
531601	Computer Equipment <\$5000	200	-	200	200	1,700
Interfund/Interdepartmental Charges						
554100	Internal Service Funds -Utility	9,009	8,918	-	-	-

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
Other						
578001	Damages to Other Property	1,000	-	-	-	-
Other Financing Uses						
611003	Transfer Out - Electric	-	9,000	9,000	9,000	9,000
TOTAL	REGULAR INSPECTION	<u>\$ 285,715</u>	<u>\$ 301,698</u>	<u>\$ 298,783</u>	<u>\$ 298,783</u>	<u>\$ 390,919</u>

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

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

DOWNTOWN DEVELOPMENT & MAIN STREET PROGRAM



**Suzanne Roberts,
Downtown Development Director**

Suzanne Roberts is the Director of the Downtown Development Authority. 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 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 historic downtown district, which offers matching financial assistance for renovations to downtown buildings.

The DDA sponsors events at the 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 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(1107550) DOWNTOWN DEVELOPMENT & MAINSTREET						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 43,625	\$ 19,772	\$ 38,766	\$ 38,766	\$ 36,530
512100	Group Insurance	10,970	5,759	11,254	11,254	11,261
512101	Insurance Deduct. Reimburse	190	150	240	240	240
512200	FICA Contributions	2,478	1,150	2,403	2,403	2,264
512300	Medicare	579	269	562	562	529
512401	Retirement Plan Empl. Cont.	2,596	2,687	2,699	2,699	1,876
512402	Retirement Plan Admin Costs	95	103	104	104	80
512700	Workers' Compensation	160	136	141	141	132
Purchased & Contracted Services						
521201	Legal & Auditing	255	427	250	250	250
521204	Medical Services	-	70	-	-	-
522200	Interdept. Services & Labor	13,085	27,520	7,000	7,000	8,500
522320	Rental of Equipment	6,745	6,502	4,000	3,000	5,000
523101	General Liability Insurance	310	345	317	317	295
523104	Surety Bonds	8	8	10	10	-
523200	Telephone - City Service	1,065	662	1,200	1,200	700
523203	Data Service - City	1,263	1,268	1,300	1,300	1,300
523205	Cellular Telephone Service	-	-	-	-	1,050
523209	Internet Service	240	240	240	240	240
523210	E-mail Service	42	42	42	42	42
523220	Postage	46	-	-	-	-
523300	Advertising	9,055	11,924	8,000	9,000	11,000
523400	Printing & Binding	68	-	-	-	100
523500	Travel	223	1,357	750	750	750
523600	Dues & Fees	1,484	843	1,000	1,000	1,200
523700	Education & Training	500	970	500	500	500
523850	Contract Labor	150	-	1,000	1,000	3,000
Supplies						
531100	General Supplies & Materials	2,309	3,652	2,000	2,000	2,000
531120	Office & Computer Supplies	86	-	100	100	100
531125	Printer & Copier Supplies	346	180	300	300	300
531142	Repairs & Maint. - Bldgs.	115	-	150	150	150
531300	Food for Meetings	1,235	1,063	1,200	1,200	1,200
531600	Small Equipment <\$5000	105	-	100	100	100
531601	Computer & Printer Equip.	1,304	-	-	-	-
Capital Outlay						
542100	220 Marchinety >\$5,000	-	21,681	-	-	-
Other Charges						
571003	Allotment for Programs	13,461	15,857	12,000	12,000	17,000
TOTAL	DOWNTOWN DEV.-MAINSTR.	\$ 114,193	\$ 124,637	\$ 97,628	\$ 97,628	\$ 107,689

DOWNTOWN DEVELOPMENT & MAINSTREET FOOTNOTES

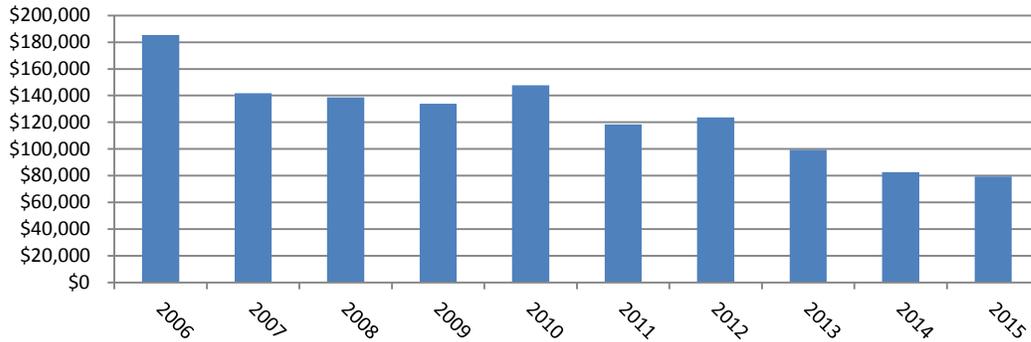
1 One full time employee is included in the Regular Employee Wages

AIRPORT

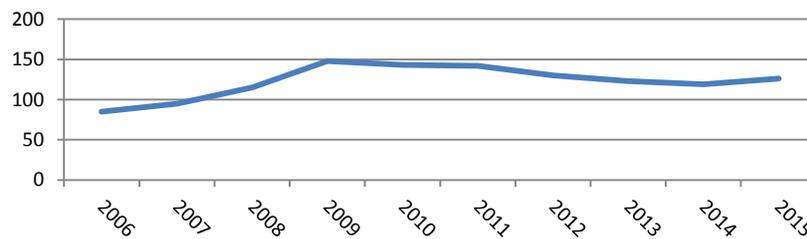


The Tom B. David Airport is the aviation gateway to Northwest Georgia and the fastest way to reach the best that Georgia has to offer. The Airport has undergone major facilities improvements over the past few years. They include the construction of a million dollar terminal building, which provides a comfortable, professional pilot lounge, flight planning room, restrooms, a meeting room, lobby, and administrative offices. The terminal is internet ready and features a second level observation deck to better view flight operations. Additional improvements include the resurfacing, lengthening, storage and dispensing system, and additional large and small hangars. The City and County will contribute equally to these projects. In addition, the City has made a debt payment allotment to the airport that will be completed in fiscal 17. Also, a portion of the wages paid by the City will be reimbursed by the County. The Tom B. Davis Airport offers to both the non-aviation and the 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 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1107563) AIRPORT						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 117,988	\$ 122,729	\$ 128,391	\$ 128,391	\$ 134,690
512100	Group Insurance	115	115	118	118	174
512200	FICA Contributions	7,230	7,493	7,960	7,960	8,351
512300	Medicare	1,691	1,752	1,862	1,862	1,953
512401	Retirement Plan Empl. Cont.	6,195	5,591	5,815	5,815	5,290
512402	Retirement Plan Admin Costs	226	215	224	224	226
512700	Workers' Compensation	286	422	458	458	558
Purchased & Contracted Services						
521204	Medical Services	30	-	-	-	-
522200	Repairs & Maintenance - Dept.	-	596	25	25	-
523104	Surety Bonds	23	23	25	25	25
Supplies						
531100	General Supplies & Materials	-	-	-	-	-
Capital Outlay						
541400	Infrastructure	54,084	-	54,084	54,084	-
541480	Infrastructure	-	54,084	-	-	36,165
Other Charges						
577521	Reimbursement for Debt Serv.	32,044	32,044	32,044	32,044	16,022
579000	Contingency Fund	1,500	1,500	1,500	1,500	22,462
TOTAL	AIRPORT	\$ 221,412	\$ 226,565	\$ 232,506	\$ 232,506	\$ 225,916

County Pays 50% of Total Expenses

AIRPORT FOOTNOTES

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

2 Capital Outlay

Infrastructure

Total

\$ 36,165

\$ 36,165

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.

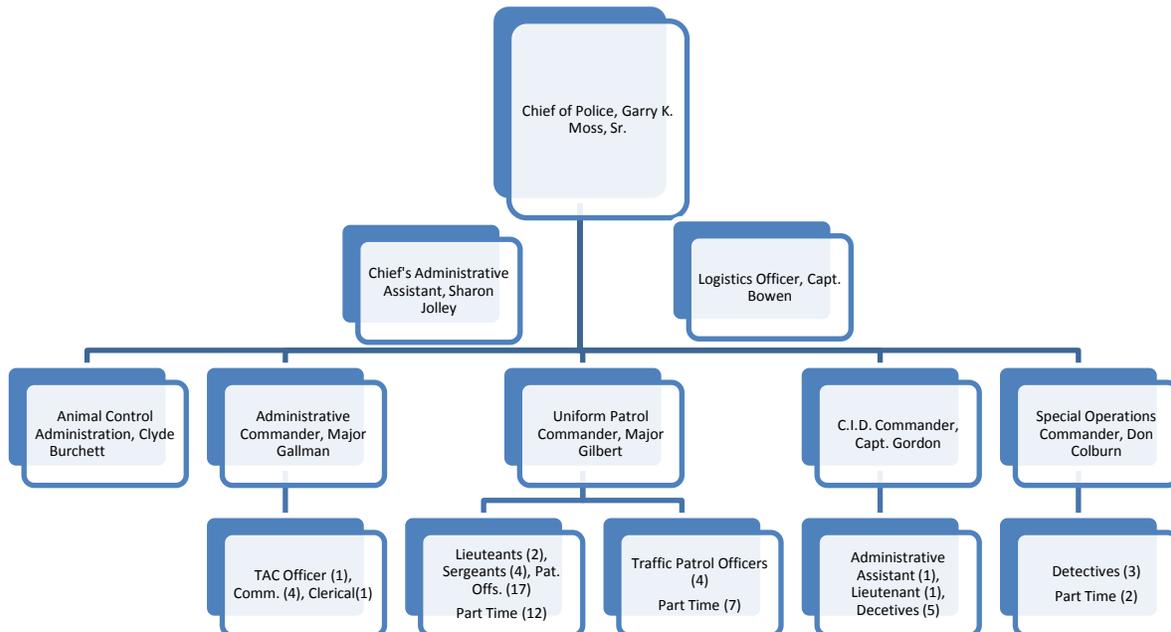
CID – CRIMINAL INVESTIGATION DIVISION – Establishes investigative guidelines for both uniformed officer and detectives. Documents the preliminary investigation in order to determine the level and type of follow-up investigation required. CID processes crime scenes involving serious injury, natural death,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



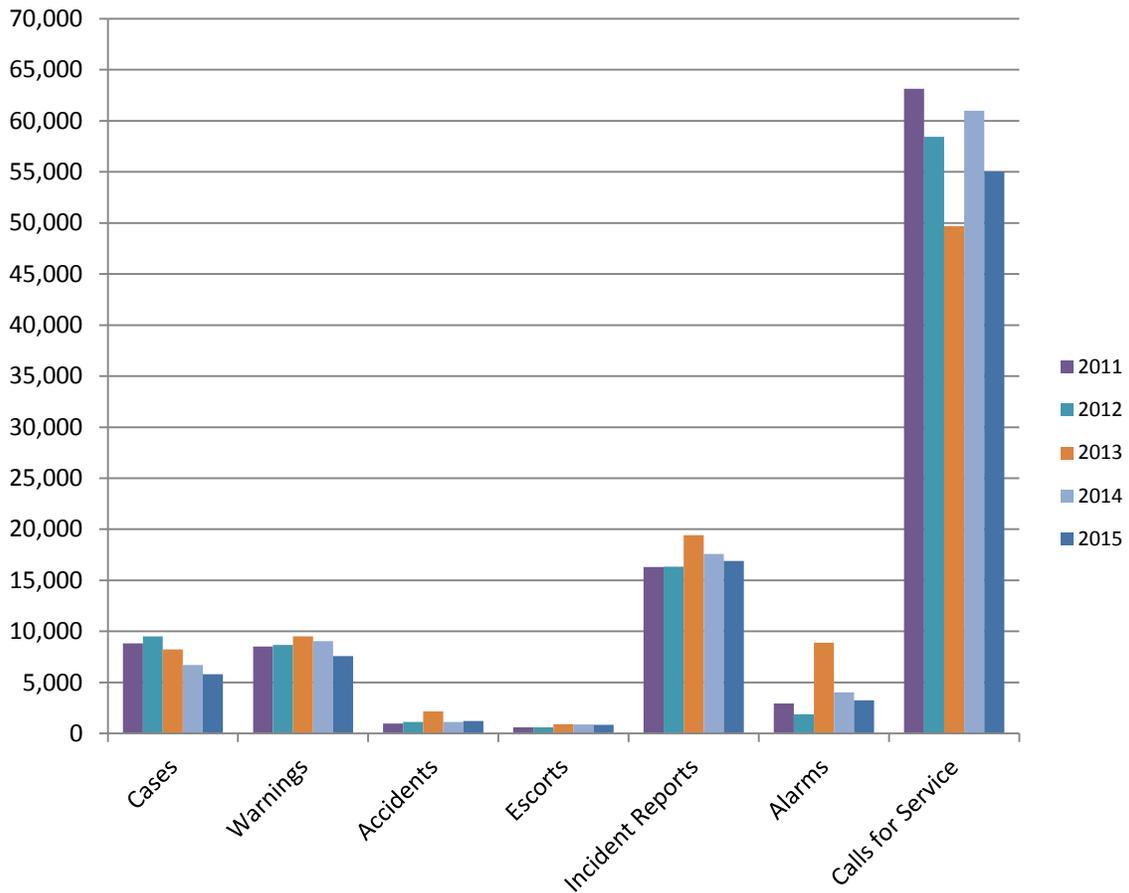
**Chief of Police,
Garry Moss**



POLICE DEPARTMENT

The Calhoun Police Department has responded to the demands for increased law enforcement and decreased 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 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
(1323210) POLICE ADMINISTRATION DIVISION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 247,207	\$ 252,536	\$ 254,790	\$ 254,790	\$ 263,508
511300	Overtime	315	-	102	102	-
512100	Group Insurance	55,373	58,018	56,793	56,793	56,869
512101	Insurance Deduct. Reimburse	948	755	1,200	1,200	1,200
512200	FICA Contributions	14,330	14,523	15,998	15,998	16,539
512300	Medicare	3,352	3,396	3,742	3,742	3,868
512401	Retirement Plan Empl. Cont.	14,714	15,230	15,306	15,306	13,535
512402	Retirement Plan Admin. Costs	536	586	589	589	578
512700	Workers' Compensation	1,947	4,511	6,068	6,068	6,974
Purchased & Contracted Services						
521204	Medical Services	-	-	60	60	60
522201	Repairs & Maint. - Vehicles	1,004	479	1,500	1,500	1,500
522202	Repairs & Maint. - Equip.	-	115	300	300	150
523103	Vehicle Insurance	1,001	799	699	699	725
523104	Surety Bonds	46	48	50	50	50
523500	Travel	2,063	1,411	3,500	3,500	3,500
523600	Dues & Fees	230	420	650	650	650
523700	Education & Training	2,150	1,140	3,000	3,000	3,000
523800	Licenses	20	60	75	75	75
Supplies						
531100	General Supplies & Materials	211	133	300	300	300
531120	Office Supplies	-	100	200	200	275
531125	Printer & Copier Supplies	65	-	200	200	250
531130	Purchased Uniforms	3,066	2,809	3,250	3,250	3,750
531141	Repairs & Maint. - Vehicles	1,803	412	1,800	1,800	1,800
531270	Gasoline	5,040	4,749	5,500	5,500	4,500
531271	Diesel Fuel	73	-	200	200	200
531600	Small Equipment <\$5000	181	-	500	500	500
531601	Controllable Equipment	-	1,229	3,000	3,000	1,500
Interfund/Interdepartmental Charges						
554100	Interfund Allocation - Utilities	9,120	9,201	-	-	9,200
TOTAL	POLICE ADMINISTRATIVE	\$ 364,796	\$ 372,662	\$ 379,372	\$ 379,372	\$ 395,056

POLICE ADMINISTRATION FOOTNOTES

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

(1323221) POLICE DETECTIVE DIVISION

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 342,345	\$ 350,624	\$ 355,957	\$ 355,957	\$ 362,565
511300	Overtime	13,351	10,189	14,790	14,790	8,670
512100	Group Insurance	78,610	91,967	90,028	90,028	90,088
512101	Insurance Deduct. Reimburse	1,517	1,199	1,920	1,920	1,920
512200	FICA Contributions	20,877	21,067	23,347	23,347	23,338
512300	Medicare	4,883	4,927	5,460	5,460	5,459
512401	Retirement Plan Empl. Cont.	20,321	21,027	20,793	20,793	19,069
512402	Retirement Plan Admin. Costs	740	810	801	801	814
512700	Workers' Compensation	6,300	8,159	9,237	9,237	11,035

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
Purchased & Contracted Services						
521204	Medical Services	-	-	60	60	75
521300	Technical Service	-	-	1,000	1,000	1,000
522002	Exterminating Service	350	352	400	400	400
522112	Garbage Pickup - Com. Serv.	408	426	450	450	500
522200	Interdept. Services & Labor	575	2,982	1,500	1,500	2,000
522201	Repairs & Maint. - Vehicles	2,291	3,206	13,000	13,000	10,000
522202	Repairs & Maint. - Equip.	-	523	450	450	400
522310	Rental of Land & Buildings	15,600	15,600	15,600	15,600	15,600
522320	Rental of Equipment	1,782	1,782	1,800	1,800	1,800
523102	Property Insurance	20	19	19	19	19
523103	Vehicle Insurance	2,854	2,707	2,531	2,531	3,556
523104	Surety Bonds	64	-	75	75	75
523400	Printing & Binding	60	57	500	500	250
523500	Travel	1,319	2,679	3,000	3,000	4,000
523600	Dues & Fees	100	75	400	400	400
523700	Education & Training	625	660	250	250	400
523800	Licenses	-	160	200	200	200
Supplies						
531100	General Supplies & Materials	130	108	68	68	150
531120	Office Supplies	135	32	500	500	500
531125	Printer & Copier Supplies	297	460	1,200	1,200	1,200
531130	Purchased Uniforms	3,876	4,680	5,200	5,200	6,000
531140	Repair & Maintenance - Equip	-	-	50	50	50
531141	Repair & Maint. - Vehicles	3,153	2,659	4,000	4,000	4,000
531142	Repair & Maint. - Building	46	33	-	-	-
531210	Water & Sewer Service	352	343	400	400	400
531220	Natural Gas Service	1,345	1,550	1,200	1,200	1,200
531231	Electric - Other	7,793	8,041	6,800	6,800	6,800
531270	Gasoline	15,305	13,284	15,000	15,000	12,500
531271	Diesel Fuel	37	-	100	100	100
531400	Books & Periodicals	21	-	200	200	200
531600	Small Equipment <\$5000	319	330	500	500	500
531601	Computer Supplies <\$5000	8,691	3,605	1,000	1,000	1,000
Capital Outlay						
542200	Vehicles	9,671	26,300	-	-	-
TOTAL	DETECTIVES	\$ 566,164	\$ 602,620	\$ 599,786	\$ 599,786	\$ 598,233

DETECTIVES FOOTNOTES

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

(1323223) POLICE PATROL DIVISION

Personal Services & Employee Benefits

511100	Regular Employee Wages	\$ 1,327,586	\$ 1,321,432	\$ 1,408,050	\$ 1,408,050	\$ 1,380,299
511100	212 Regular Employee Wages	-	37,896	41,116	41,116	41,951
511300	Overtime	45,112	36,949	46,920	46,920	46,920
511300	212 Overtime	-	-	1,530	1,530	1,020
512100	Group Insurance	331,078	316,411	304,126	304,126	315,540
512100	212 Group Insurance	-	8,606	11,254	11,254	11,261
512101	Insurance Deduct. Reimburse	6,069	4,350	6,480	6,480	6,480
512101	212 Insurance Deduct. Reimburse	-	157	240	240	240
512200	FICA Contributions	81,155	80,895	91,754	91,754	89,746
512200	212 FICA Contributions	-	2,171	2,645	2,645	2,704

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
512300	Medicare	18,980	18,919	21,458	21,458	20,988
512300	212 Medicare	-	508	639	639	632
512401	Retirement Plan Empl. Cont.	78,585	80,532	76,862	76,862	69,700
512401	212 Retirement Plan Empl. Cont.	-	2,224	2,461	2,461	2,207
512402	Retirement Plan Admin. Costs	2,862	3,057	2,960	2,960	2,974
512402	212 Retirement Plan Admin. Costs	-	73	95	95	94
512700	Workers' Compensation	42,571	80,090	34,188	34,188	40,567
512700	212 Worker's Compensation	-	843	1,079	1,079	1,372
512900	Other Employee Benefits	-	300	300	300	300
Purchased & Contracted Services						
521201	Legal & Auditing	16,089	8,436	10,000	10,000	10,000
521204	Medical Services	360	900	700	700	700
522002	Exterminating Services	498	500	250	250	250
522110	Garbage Pickup - City	-	-	15	15	-
522112	Garbage Pickup - Com. Svc.	844	861	900	900	900
522130	Janitorial Services	3,033	2,299	4,000	4,000	3,000
522200	Interdept. Services & Labor	2,566	3,932	3,000	3,000	3,000
522201	Repairs & Maint. - Vehicles	19,497	27,588	33,500	43,500	33,500
522201	212 Repairs & Maint. - Vehicles	-	437	1,100	1,100	1,100
522202	Repairs & Maint. - Equip.	3,823	3,546	6,500	6,500	6,500
522203	Repairs & Maint. - Building	1,686	18,950	1,200	1,200	1,200
522320	Rental of Equip. or Vehicles	2,638	2,451	2,500	2,500	3,000
523001	Other Purchased Services	935	665	2,500	2,500	1,200
523101	General Liability Insurance	7,629	7,580	6,853	6,853	7,467
523102	Property Insurance	592	550	508	508	521
523103	Vehicle Insurance	24,409	21,404	22,230	22,230	24,024
523103	212 Vehicle Insurance	-	280	305	305	519
523104	Surety Bonds	254	260	265	265	260
523104	212 Surety Bonds	-	7	10	10	10
523105	Public Officials Liability Ins.	40,601	45,525	48,273	48,273	49,360
523200	Telephone Service - City	14,526	15,288	15,000	15,000	17,000
523203	Data Service - City	21,402	23,111	23,200	23,200	23,200
523205	Cellular Telephone Service	12,148	12,851	12,750	12,750	16,000
523207	Data Service - DOAS	3,367	3,044	6,000	6,000	5,000
523209	Internet Service	9,831	9,732	10,000	10,000	10,000
523210	E-Mail Service	1,008	1,047	1,050	1,050	1,050
523220	Postage	426	562	750	750	750
523300	Advertising	166	220	500	500	500
523400	Printing & Binding	4,070	2,381	5,000	5,000	3,000
523500	Travel	3,834	4,521	7,500	7,500	7,500
523600	Dues & Fees	319	215	400	400	600
523700	Education & Training	1,457	1,921	3,000	3,000	3,500
523700	212 Education & Training	-	-	500	500	500
523800	Licenses	446	155	800	800	800
Supplies						
531100	General Supplies & Materials	13,262	10,652	19,000	19,000	15,000
531100	32 General Supplies & Materials	450	450	800	800	800
531100	215 General Supplies & Materials	-	170	-	-	-
531100	226 General Supplies & Materials	-	10,000	-	-	-
531104	Protective/Safety	1,674	864	2,000	2,000	2,000
531104	212 Protective/Safety	-	820	800	800	-
531120	Office Supplies	3,592	3,454	4,000	4,000	4,500
531125	Printer & Copier Supplies	6,141	7,419	8,200	8,200	8,200
531130	Purchased Uniforms	16,574	20,807	23,800	23,800	31,450
531130	212 Purchased Uniforms	-	641	500	500	750
531140	Repair & Maint. - Equipment	847	-	750	750	750
531140	215 Repair & Maint. - Equipment	-	1,369	-	-	-
531141	Repair & Maint. - Vehicles	20,035	17,124	23,000	23,000	25,000

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
531141	212 Repair & Maint. - Vehicles	-	316	1,500	1,500	1,500
531142	Repair & Maint. - Building	402	491	900	900	900
531210	Water & Sewer Service	776	958	800	800	1,150
531220	Natural Gas Service	2,661	3,416	2,000	2,000	3,000
531230	Electric - City	12,281	16,132	13,500	13,500	15,500
531231	Electric - Other	666	543	700	700	700
531270	Gasoline	106,620	93,172	104,000	94,000	93,000
531270	212 Gasoline	-	891	750	750	750
531271	Diesel Fuel	1,328	418	750	750	750
531300	Food for Meetings	1,302	1,509	1,700	1,700	1,700
531400	Books & Periodicals	636	1,673	2,000	2,000	2,000
531600	Small Equipment <\$5000	12,076	18,398	2,000	2,000	2,000
531600	212 Small Equipment <\$5000	-	1,053	1,000	1,000	500
531600	215 Small Equipment <\$5000	-	6,504	-	-	-
531600	231 Small Equipment <\$5000	-	-	-	-	10,000
531601	Computer Equipment <\$5000	1,315	2,328	4,500	4,500	3,000
531601	212 PC Equipment, Print, Software	-	1,464	800	800	400
531601	215 Computer Equipment	-	1,958	-	-	-
531704	Trophies & Medals	66	33	200	200	200
Other Costs						
578001	Damages to Other Property	-	2,849	2,000	2,000	2,000
TOTAL	PATROL	\$ 2,335,154	\$ 2,444,506	\$ 2,507,166	\$ 2,507,166	\$ 2,498,406

POLICE PATROL FOOTNOTES

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

(1323224) SPECIAL OPERATIONS DIVISION

Personal Services & Employee Benefits

511100	Regular Employee Wages	\$ 176,857	\$ 201,087	\$ 219,923	\$ 219,923	\$ 227,670
511300	Overtime	26,287	30,530	35,700	35,700	40,800
512100	Group Insurance	34,714	29,714	33,818	33,818	33,841
512101	Insurance Deduct. Reimburse	759	600	720	720	720
512200	FICA Contributions	12,234	13,852	16,013	16,013	16,846
512300	Medicare	2,861	3,240	3,745	3,745	3,940
512401	Retirement Plan Empl. Cont.	11,280	11,211	10,541	10,541	11,820
512402	Retirement Plan Admin. Costs	411	358	406	406	504
512700	Workers' Compensation	3,403	4,862	4,922	4,922	5,662

Purchased & Contracted Services

521204	Medical Services	-	70	100	100	100
522002	Exterminating Services	-	-	350	350	350
522200	Interdept. Services & Labor	439	1,244	1,000	1,000	1,200
522201	Repairs & Maint. - Vehicles	283	870	2,000	2,000	3,500
522202	Repairs & Maint. - Equip.	-	92	400	400	400
522203	Repairs & Maint. - Building	75	1,359	700	700	700
523001	Other Purchased Services	250	65	150	150	150
523102	Property Insurance	63	126	126	126	126
523103	Vehicle Insurance	2,034	2,490	2,314	2,314	2,864
523104	Surety Bonds	35	105	40	40	40
523206	Communications - Security	-	204	-	-	-
523207	Data Network	1,893	173	1,000	1,000	1,000
523500	Travel	2,906	3,015	2,500	2,500	4,000

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
523600	Dues & Fees	-	25	-	-	150
523700	Education & Training	7,697	8,539	7,550	7,550	8,500
523800	Licenses	-	138	40	40	40
Supplies						
531100	General Supplies & Materials	1,198	1,630	2,000	2,000	2,000
531120	Office & Computer Supplies	359	340	100	100	100
531125	Printer/Copier Supplies	-	611	100	100	1,000
531130	Purchased Uniforms	1,996	1,829	3,000	3,000	3,750
531140	Repairs & Maint. - Equip.	-	-	500	500	500
531141	Repairs & Maint. - Vehicles	195	1,852	2,000	2,000	2,000
531142	Repairs & Maint. - Bldgs.	-	100	-	-	-
531210	Water/Sewer Service	200	249	250	250	250
531230	Electric Service - City	3,029	3,557	3,400	3,400	5,000
531270	Gasoline	4,477	7,404	7,750	7,750	6,750
531271	Diesel Fuel	-	-	100	100	100
531400	Books & Periodicals	21	-	-	-	-
531600	Small Equipment <\$5000	170	3,581	-	-	-
531601	Computer Equipment <\$5000	2,861	1,408	500	500	500
531701	Police Special Miscellaneous	1,313	1,103	2,500	2,500	2,500
531705	Police PEPI	5,275	11,244	10,000	10,000	20,000
Other Costs						
573900	Cash (Over) Short	-	(1)	-	-	-
578001	Damages to Other Property	1,000	-	-	-	-
TOTAL	SPECIAL OPS. DIVISION	\$ 306,576	\$ 348,875	\$ 376,258	\$ 376,258	\$ 409,373

SPECIAL OPERATIONS DIVISION FOOTNOTES

1

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

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1323225) ANIMAL CONTROL ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ -	37,343	\$ 43,042	\$ 43,042	\$ 43,910
511300	Overtime	-	2,290	4,080	4,080	4,080
512100	Group Insurance	-	9,562	11,254	11,254	11,261
512101	Insurance Deduct. Reimburse	-	150	240	240	240
512200	FICA Contributions	-	2,238	2,991	2,991	3,043
512300	Medicare	-	523	700	700	712
512401	Retirement Plan Empl. Cont.	-	2,075	2,572	2,572	2,465
512402	Retirement Plan Admin. Costs	-	66	99	99	105
512700	Workers' Compensation	-	285	196	196	351

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
Purchased & Contracted Services						
523104	Surety Bonds	-	6	10	10	-
531130	Purchased Uniforms	-	219	-	-	-
TOTAL	ANIMAL CONTROL ADMIN.	\$ -	\$ 54,758	\$ 65,184	\$ 65,184	\$ 66,167

ANIMAL CONTROL ADMINISTRATION FOOTNOTES

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

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1323250) COURT SERVICES & ENFORCEMENT						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ -	\$ -	\$ -	\$ -	\$ 35,945
512100	Group Insurance	-	-	-	-	11,261
512101	Insurance Deduct. Reimburse	-	-	-	-	240
512200	FICA Contributions	-	-	-	-	2,229
512300	Medicare	-	-	-	-	521
512401	Retirement Plan Empl. Cont.	-	-	-	-	1,846
512402	Retirement Plan Admin. Costs	-	-	-	-	79
512700	Workers' Compensation	-	-	-	-	1,372
Purchased & Contracted Services						
521204	Medical Services	-	-	-	-	2,500
522202	Repairs & Maint. - Equip.	-	-	-	-	2,500
522501	Inmate Expenses	-	-	-	-	1,500
523205	Cell Phone/Radio	-	-	-	-	500
Supplies						
531100	General Supplies & Materials	-	-	-	-	2,000
531120	Office & Computer Supplies	-	-	-	-	250
531125	Printer/Copier Supplies	-	-	-	-	250
531130	Purchased Uniforms	-	-	-	-	900
531270	Gasoline	-	-	-	-	2,500
531600	Small Equipment <\$5000	-	-	-	-	2,000
TOTAL	COURT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 68,393

(1323270) POLICE DISPATCHING - 911 SERVICE

Other Costs						
571001	Gordon County Contract Labor	\$ 110,779	\$ 105,350	\$ 112,823	\$ 112,823	\$ 117,406
TOTAL	POLICE DISPATCH	\$ 110,779	\$ 105,350	\$ 112,823	\$ 112,823	\$ 117,406

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.



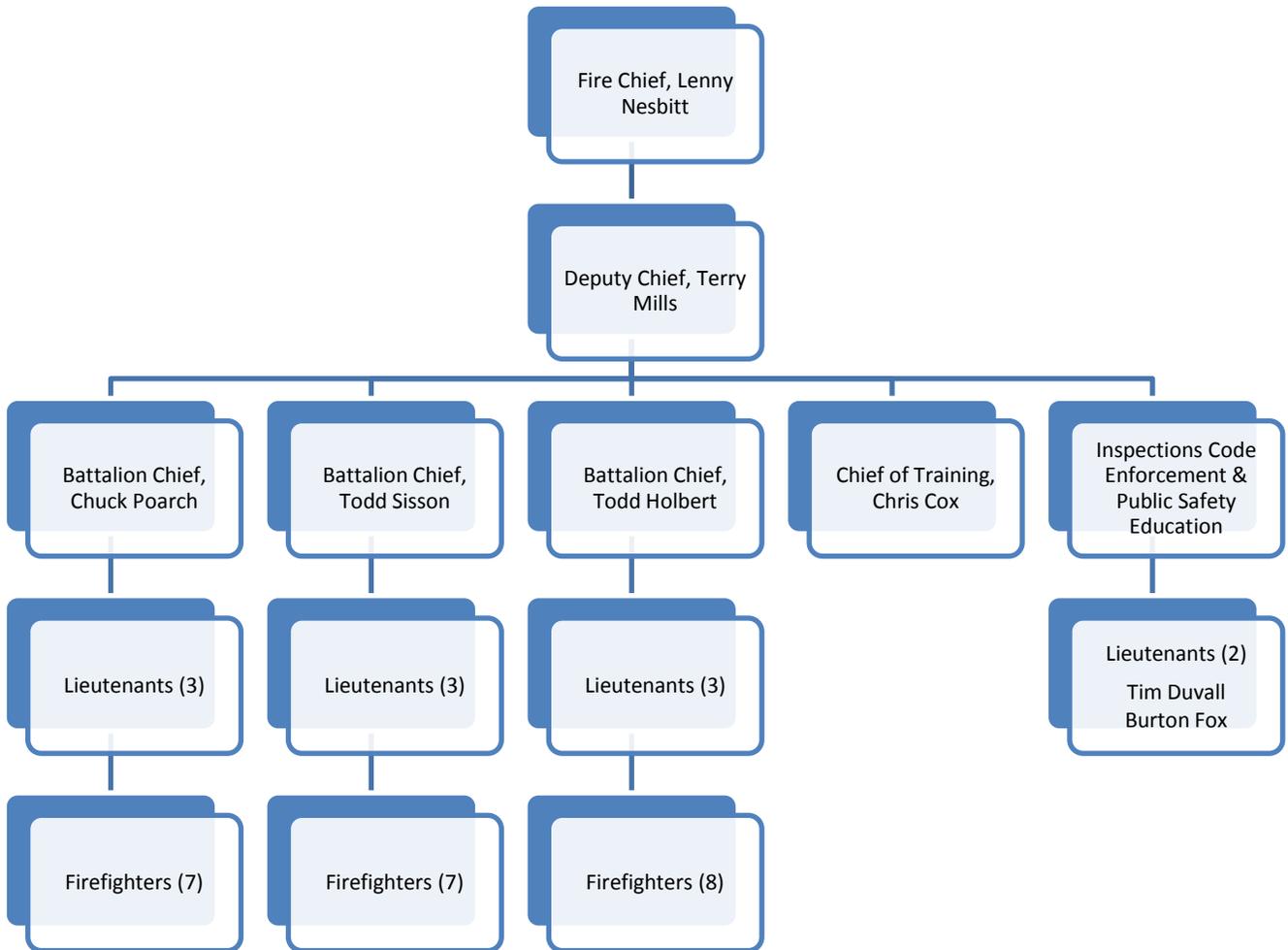
The Fire Department currently has 39 full time employees. The Administration staff consists of the Fire Chief, Deputy Fire Chief, Chief of Training and two Fire Code Inspectors. The Fire Suppression Division consists of 34 shift personnel working three 24 hour shifts. Each of the three shifts consists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

Chief, Lieutenants, and Firefighters with currently 12 of those firefighters being EMT Certified and more being added. There are currently three stations covering the City of Calhoun with property 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

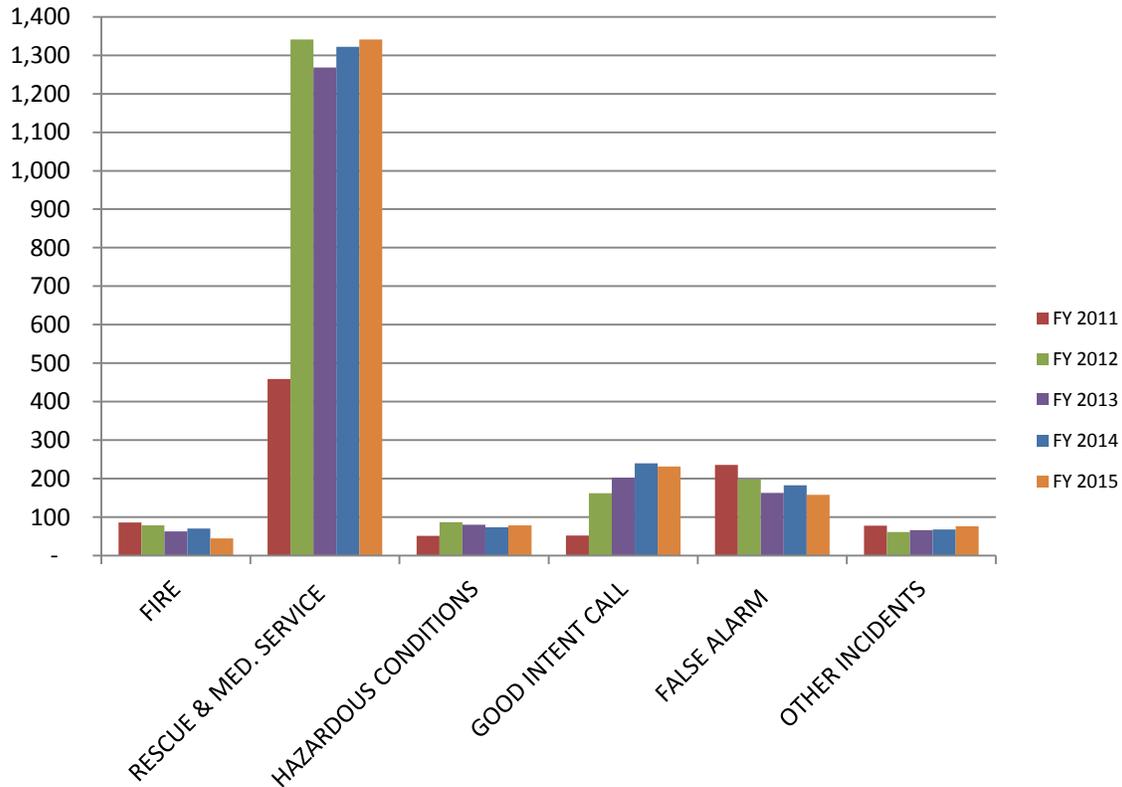


**Fire Chief,
Lenny Nesbitt**

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 constructed a multi-agency training facility that is used by numerous state and local public safety agencies as well as being a regional training site for the State Fire Academy. The department has 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 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(1353510) FIRE ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 135,662	\$ 139,742	\$ 142,790	\$ 142,790	\$ 149,460
512100	Group Insurance	22,901	23,974	23,471	23,471	23,542
512101	Insurance Deduct. Reimburse	379	312	480	480	480
512200	FICA Contributions	7,913	8,340	8,965	8,965	9,378
512300	Medicare	1,851	1,951	2,096	2,096	2,194
512401	Retirement Plan Empl. Cont.	8,025	8,244	8,282	8,282	7,381
512402	Retirement Plan Admin. Costs	292	318	319	319	315
512700	Workers' Compensation	1,313	1,445	1,498	1,498	1,728
Purchased & Contracted Services						
521204	Medical Services	-	60	-	-	-
522201	Vehicle Repair & Maintenance	786	1,190	1,200	205	1,200
523104	Surety Bonds	25	26	30	30	30
523202	Paging	589	-	-	785	785
523205	Cell Phone/Radio	-	2,152	3,000	3,000	3,000
523500	Travel	8,453	2,228	4,000	4,286	5,000
523600	Dues & Fees	1,181	961	1,200	1,200	1,200
523700	Education & Training	520	1,465	1,500	730	1,500
Supplies						
531120	Office Supplies	137	-	-	-	-
531130	Purchased Uniforms	1,831	2,091	1,800	1,800	1,800
531141	Repairs and Maint. - Vehicles	216	846	500	42	500
531270	Gasoline	-	82	-	-	-
531300	Food for Meetings	2,049	2,431	1,500	1,500	1,800
Interfund/Interdepartmental Charges						
554100	Interfund Allocation - Utilities	14,093	12,036	-	-	-
TOTAL	FIRE ADMINISTRATION	\$ 208,215	\$ 209,893	\$ 202,631	\$ 201,479	\$ 211,293

FIRE ADMINISTRATION FOOTNOTES

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

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(1353520) FIREFIGHTING						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 1,385,830	\$ 1,407,252	\$ 1,450,158	\$ 1,450,158	\$ 1,543,398
511300	Overtime	227,689	176,134	198,900	198,900	170,000
512100	Group Insurance	351,124	366,073	360,223	360,223	394,251
512101	Insurance Deduct. Reimburse	6,449	4,799	7,680	7,680	8,160
512200	FICA Contributions	95,713	94,437	104,075	104,075	106,231
512300	Medicare	22,385	22,086	24,365	24,365	24,844
512401	Retirement Plan Empl. Cont.	84,100	86,234	82,851	82,851	79,436
512402	Retirement Plan Admin. Costs	3,062	3,321	3,190	3,190	3,307
512700	Workers' Compensation	20,509	32,341	25,608	25,608	30,348
Purchased & Contracted Services						
521201	Legal & Auditing	4,086	5,799	5,000	5,000	5,000
521204	Medical Services	260	240	-	-	-

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
521205	Consulting	1,500	2,000	2,000	2,000	2,000
521209	Misc. Professional Svc.	535	44	100	100	100
521300	Technical	-	-	-	264	-
522002	Exterminating Services	558	563	600	600	600
522112	Garbage Pickup - Com. Serv.	840	887	850	850	1,100
522130	Janitorial Services	-	-	-	-	750
522140	Lawn/Landscaping	-	856	1,200	1,200	1,200
522200	Repairs & Maint. - Bldgs.	3,018	136	1,000	1,000	1,000
522201	Repairs & Maint. - Vehicles	21,571	22,974	21,000	37,632	21,000
522201	158 Repairs & Maint. - Vehicles	625	1,662	3,000	3,000	5,000
522202	Repairs & Maint. - Equip.	10,065	6,652	12,000	12,000	12,000
522202	158 Repairs & Maint. - Equip.	750	663	5,000	5,000	5,000
522202	36 Repairs & Maint. - Equip.	2,431	-	5,000	500	5,000
522320	Rental of Equip. or Vehicles	2,719	2,713	3,100	3,100	3,100
522320	158 Rental of Equip. or Vehicles	201	-	-	-	-
523001	Other Purchased Services	1,130	1,300	1,500	1,500	1,500
523101	General Liability Insurance	7,640	8,047	7,021	7,021	7,774
523102	Property Insurance	3,329	3,060	3,500	3,500	3,116
523103	Vehicle Insurance	7,798	8,095	8,500	8,500	8,164
523104	Surety Bonds	264	269	340	340	340
523200	Telephone - City	14,188	13,683	14,500	14,500	12,500
523202	Paging	725	706	800	800	800
523203	Data Service - City	8,591	8,177	9,000	9,000	8,500
523204	Cable Television Service	-	-	-	-	500
523205	Cellular Telephone Service	874	1,412	1,450	1,450	1,750
523209	Internet Service	4,745	3,632	3,500	3,500	3,500
523210	E-Mail Service	368	406	450	450	450
523220	Postage	472	273	800	800	800
523300	Advertising	148	-	-	-	-
523400	Printing & Binding	112	215	500	500	500
523500	Travel	8,746	5,270	7,000	7,000	7,000
523600	Dues & Fees	98	70	100	850	1,000
523800	License	21	13,173	-	-	-
Supplies						
531100	General Supplies & Materials	14,163	18,207	15,000	13,835	15,000
531100	158 General Supplies & Materials	8,975	966	5,000	5,000	-
531104	Protective & Safety Equipment	22,513	20,378	20,000	20,000	28,450
531104	36 Protective & Safety Equipment	-	2,582	2,150	2,150	2,150
531105	Janitorial & Linen Supplies	892	1,446	1,000	1,500	1,500
531106	Medical Supplies	5,978	2,162	6,000	6,000	5,000
531120	Office & Computer Supplies	1,448	2,571	2,000	2,000	2,500
531125	Printer & Copier Supplies	933	727	1,000	1,000	1,000
531130	Purchased Uniforms	28,584	28,280	28,800	28,800	31,080
531140	Repair & Maint. - Equipment	2,243	3,206	3,000	3,665	3,000
531140	158 Repair & Maint. - Equipment	1,484	175	5,000	5,000	5,000
531140	36 Repair & Maint. - Equipment	4,906	2,061	3,850	3,850	3,850
531141	Repair & Maint. - Vehicles	18,169	28,126	13,000	18,400	13,000
531141	36 Repair & Maint. - Vehicles	13	-	-	-	-
531141	158 Repair & Maint. - Vehicles	-	220	-	-	5,000
531146	Repair & Maint. - Hydrants	2,244	3,090	1,500	1,500	1,800
531210	Water & Sewer Service	11,965	11,799	13,500	13,500	14,000
531220	Natural Gas Service	9,608	11,645	7,000	7,000	8,500
531230	Electric Service - City	27,530	27,128	28,400	28,400	28,400
531231	Electric Service - Other	351	202	-	-	-
531270	Gasoline	19,104	14,859	16,000	10,521	12,000
531271	Diesel Fuel	18,702	15,231	17,000	12,700	15,000
531300	Food for Meetings	-	-	-	-	-
531400	Books & Periodicals	1,155	849	1,200	1,200	1,200

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
531600	Small Equipment <\$5000	25,629	18,133	25,000	19,200	26,600
531600	158 Small Equipment <\$5000	-	41,833	-	-	5,000
531600	168 Small Equipment <\$5000	49,262	-	5,000	5,000	-
531601	PC - Hardware & Software	7,937	3,577	-	-	2,000
531601	158 PC - Hardware & Software	-	-	-	2,469	-
531606	Furniture & Bedding	2,356	3,082	5,000	5,000	5,000
Capital Outlay						
541100	Land, Easements & Rows	-	21,875	-	-	-
542200	Vehicles	11,500	-	-	-	-
Other Charges						
573000	Retired Employee Payroll	9,051	9,051	9,051	9,051	9,051
578001	Damages to Other Property	-	730	-	-	-
TOTAL	FIREFIGHTING	\$ 2,611,960	\$ 2,599,850	\$ 2,610,312	\$ 2,615,748	\$ 2,726,100

FIREFIGHTING FOOTNOTES

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

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1353530) FIRE INSPECTION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 91,786	\$ 93,084	\$ 94,810	\$ 94,810	\$ 96,677
511300	Overtime	132	433	510	510	-
512100	Group Insurance	21,940	22,993	22,508	22,508	22,522
512101	Insurance Deduct. Reimburse	379	300	480	480	480
512200	FICA Contributions	5,203	5,411	5,993	5,993	6,106
512300	Medicare	1,217	1,266	1,401	1,401	1,427
512401	Retirement Plan Empl. Cont.	5,398	5,641	5,665	5,665	4,966
512402	Retirement Plan Admin. Costs	197	217	218	218	212
512700	Workers' Compensation	1,223	1,417	1,498	1,498	1,728
Purchased & Contracted Services						
522200	Interdept. Services & Labor	204	80	-	-	-
522201	Repairs & Maint. - Vehicles	1,055	341	1,500	300	1,500
523103	Vehicle Insurance	664	669	680	680	650
523104	Surety Bonds	17	17	20	20	20
523205	Cell Phone Service	1,857	923	650	650	900
523400	Printing & Binding	333	61	300	300	500
523500	Travel	540	1,121	1,000	1,000	1,000
523600	Dues & Fees	246	50	250	250	250
523700	Education & Training	196	196	500	500	500
523701	Public Safety Education	5,990	5,419	6,000	6,000	7,000
Supplies						
531100	General Supplies	-	151	-	-	-
531120	Office & Computer Supplies	120	-	200	200	200
531130	Purchased Uniforms	1,505	1,796	1,800	1,800	1,800

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
531140	Books & Periodicals	-	-	1,000	1,000	500
531400	Books & Periodicals	1,166	-	1,500	1,500	1,500
TOTAL	FIRE INSPECTION	\$ 141,366	\$ 141,586	\$ 148,483	\$ 147,283	\$ 150,438

FIRE INSPECTION FOOTNOTES

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

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1353540) FIRE TRAINING DIVISION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 52,282	\$ 53,179	\$ 54,004	\$ 54,004	\$ 55,089
511300	Overtime	2,269	-	1,530	1,530	1,020
512100	Group Insurance	10,970	11,496	11,254	11,254	11,261
512101	Insurance Deduct. Reimburse	190	150	240	240	240
512200	FICA Contributions	3,335	3,287	3,468	3,468	3,534
512300	Medicare	780	769	811	811	827
512401	Retirement Plan Empl. Cont.	3,105	3,213	3,227	3,227	2,882
512402	Retirement Plan Admin. Costs	113	124	124	124	123
512700	Workers' Compensation	1,267	702	764	764	864
Purchased & Contracted Services						
521204	Medical Services	30	-	-	-	-
522201	Repairs & Maint. - Vehicles	-	-	1,000	91	1,000
523103	Vehicle Insurance	225	252	250	250	281
523104	Surety Bonds	10	10	15	15	10
523205	Cell Telephone Sv./ Alt. Radio	436	243	200	200	200
523400	Printing & Binding	530	-	500	500	700
523500	Travel	1,635	-	1,500	1,500	1,500
523600	Dues & Fees	10	20	50	50	50
523700	Education & Training	8,861	2,422	5,000	2,000	5,000
Supplies						
531100	General Supplies & Materials	5,028	4,795	5,000	1,000	5,000
531120	Office Supplies	78	27	100	100	100
531130	Purchased Uniforms	748	870	900	900	900
531141	Repairs & Maint. - Vehicles	-	284	800	800	500
531400	Books & Periodicals	114	67	150	675	675
531600	Small Equipment < \$5000	1,122	-	1,500	1,500	1,500
TOTAL	FIRE TRAINING	\$ 93,137	\$ 81,910	\$ 92,387	\$ 85,003	\$ 93,256

FIRE TRAINING DIVISION FOOTNOTES

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

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1353550) FIRE DISPATCHING - 911 SERVICE						
Other Costs						
571001	Gordon County Contract Labor	\$ 55,389	\$ 52,675	\$ 56,411	\$ 56,411	\$ 58,703
TOTAL	FIRE DISPATCH TOTAL	\$ 55,389	\$ 52,675	\$ 56,411	\$ 56,411	\$ 58,703

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1353570) FIRE STATIONS & BUILDINGS						
Purchased & Contracted Services						
522203	Repairs & Maint. - Building	\$ 32,533	\$ 11,734	\$ 7,015	\$ 12,515	7015
Supplies						
531142	Repairs & Maint. - Building	3,787	10,752	7,015	5,815	7015
Capital Outlay						
541300	Buildings	-	16,042	-	-	-
TOTAL	STATIONS & BLDGS.	\$ 36,319	\$ 38,528	\$ 14,030	\$ 18,330	\$ 14,030

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1358000) FIRE DEBT SERVICE						
Debt Service						
581200	Principal - Capital Lease	\$ 167,676	\$ 117,188	\$ 21,028	\$ 21,028	\$ -
582200	Interest - Capital Lease	8,237	2,547	158	158	-
TOTAL	FIRE DEBT SERVICE	\$ 175,913	\$ 119,735	\$ 21,186	\$ 21,186	\$ -

PUBLIC WORKS

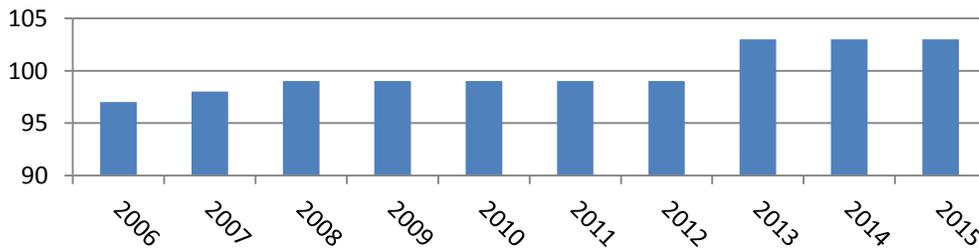


The Public Works Department consists of many areas working together to help ensure the comfort and safety of our citizens. It maintains safe street conditions by paving streets, maintaining the right-of-way, managing storm water systems, and maintaining traffic control devices. The Public Works Department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

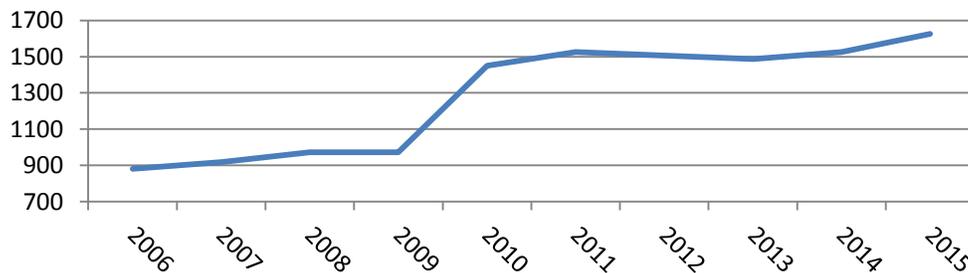
The Street Department is responsible for the upkeep of 103 miles of City streets, many miles of sidewalks, and the storm water drainage system.

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

Streets (miles)



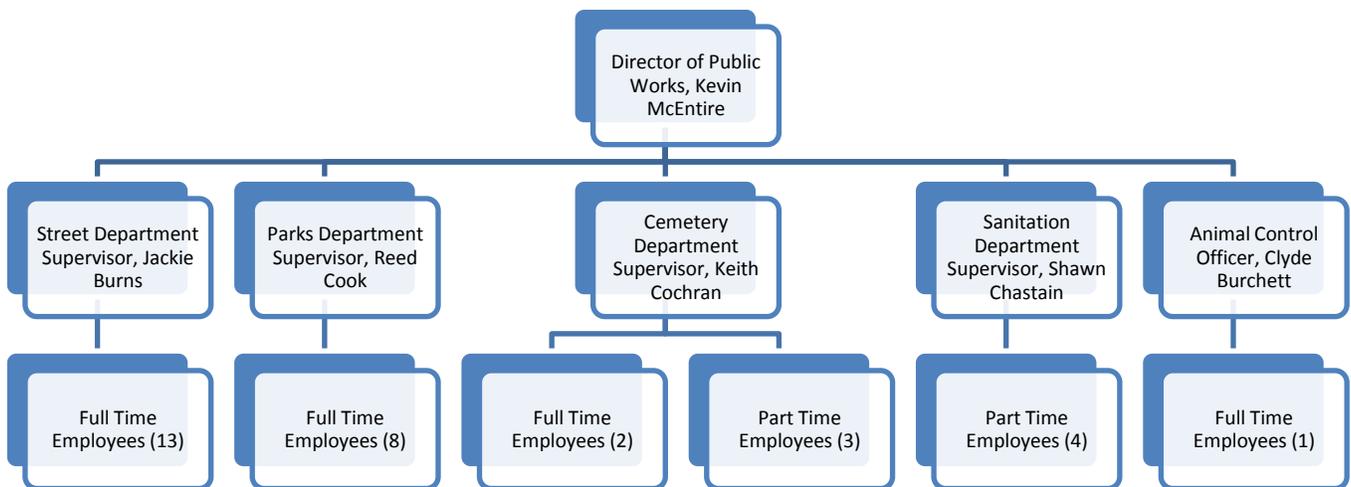
Street lights



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, were scaled back in fiscal 2012, in terms of frequency, to accommodate budget limitations and are expected to remain the same for 2017. 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, as well



as assists the Calhoun Police Department with any animal control issues they might have. Calhoun Animal Control has completed construction of new kennels that allow us to house 17



dogs and 9 cats at once, with the ability to quarantine five animals within those kennels. We have also created a viewing area on the back side of the shelter for potential adoptions. In addition, the office area was updated to better serve customers, as well as managing our Facebook page to assist in our adoption program.

PUBLIC WORKS

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1403910) ANIMAL CONTROL						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 36,169	\$ 36,530	\$ 31,943	\$ 31,943	\$ 33,571
511300	Overtime	3,503	6,906	7,854	7,854	6,700
511400	Disability Benefits	2,780	-	-	-	-
512100	Group Insurance	15,519	13,430	11,254	11,254	11,261
512101	Insurance Deduct. Reimburse	190	150	240	240	240
512200	FICA Contributions	2,343	2,635	2,488	2,488	2,458
512300	Medicare	548	616	581	581	575
512401	Retirement Plan Empl. Cont.	2,665	2,810	1,598	1,598	1,724
512402	Retirement Plan Admin. Costs	97	150	62	62	74
512700	Workers' Compensation	310	285	196	196	351
Purchased & Contracted Services						
521201	Legal & Auditing	678	1,558	1,000	1,000	500
521204	Medical Services	1,296	30	250	250	250
522001	Linen Services	-	-	50	50	50
522002	Exterminating Services	191	192	250	250	250
522110	Garbage Pickup - City	180	180	180	180	180
522130	Janitorial Service	227	-	100	100	100
522200	Repairs & Maint - Dept.	592	1,272	-	-	100
522201	Repairs & Maint. - Vehicles	46	273	500	500	500
522202	Repairs & Maint. - Equip.	60	60	200	200	1,700
523101	General Liability Insurance	233	347	415	415	270
523102	Property Insurance	76	74	73	73	150
523103	Vehicle Insurance	354	353	348	348	737
523104	Surety Bonds	8	7	10	10	10
523200	Telephone Service - City	721	709	1,500	1,500	1,500
523203	Data Service - City	-	524	1,399	1,399	1,000
523205	Cellular Telephone Service	326	331	-	11	-
523209	Internet Service	-	180	480	480	480
523210	Email	-	32	84	84	84
523400	Printing & Binding	111	-	100	100	100
523500	Travel	-	661	1,500	1,500	1,500
523600	Dues & Fees	1,059	3,340	3,558	3,558	5,000
523700	Education & Training	150	406	2,000	2,000	2,000
523800	Licenses	-	-	-	21	100
Supplies						
531100	General Supplies & Materials	993	1,813	1,500	1,489	1,500
531101	Chemical Supplies	2,092	1,464	2,018	1,997	2,000
531120	Office Supplies	155	110	200	100	100
531125	Printer/Copier Supplies	123	-	100	200	400
531130	Purchased Uniforms	418	325	975	975	975
531140	Repair & Maint - Equip.	14	-	-	-	-
531141	Repair & Maint. - Vehicles	92	1,299	1,000	1,000	1,000
531142	Repair & Maint. - Buildings	171	258	500	2,000	500
531210	Water & Sewer Services	1,478	1,543	2,000	2,000	2,000
531220	Natural Gas	836	842	1,000	1,000	1,000
531230	Electric Service - City	1,210	1,227	1,500	1,500	1,500
531270	Gasoline	3,845	3,545	4,100	4,100	2,500
531300	Food for Meetings	158	-	-	-	-
531600	Small Equipment <\$5000	1,047	319	2,500	1,000	1,000
531601	Equip. Comp., Printers, etc.	1,414	-	-	-	1,600

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
Capital Outlay						
541300	216 Buildings	-	44,939	-	-	-
TOTAL	ANIMAL CONTROL	\$ 84,478	\$ 131,727	\$ 87,606	\$ 87,606	\$ 89,590

ANIMAL CONTROL FOOTNOTES

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

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1404210) HIGHWAY & STREET ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 79,618	\$ 81,389	\$ 84,950	\$ 84,950	\$ 86,649
512100	Group Insurance	11,542	12,080	11,828	11,828	11,875
512101	Insurance Deduct. Reimburse	190	157	240	240	240
512200	FICA Contributions	4,808	4,892	5,360	5,360	5,428
512300	Medicare	1,124	1,144	1,253	1,253	1,270
512401	Retirement Plan Empl. Cont.	4,774	4,906	4,929	4,929	4,451
512402	Retirement Plan Admin. Costs	174	189	190	190	190
512700	Workers' Compensation	1,941	2,082	2,350	2,350	2,557
Purchased & Contracted Services						
523103	Vehicle Insurance	246	202	404	404	404
523104	Surety Bonds	15	15	20	20	10
523205	Cellular Telephone Service	862	771	780	780	780
523209	Internet	456	620	760	760	650
523300	Advertising	-	69	-	-	-
523500	Travel	1,075	900	1,800	1,800	1,100
523600	Dues & Fees	834	645	200	200	200
523700	Education & Training	395	194	825	825	-
523800	Licenses	21	-	-	-	-
Supplies						
531120	Office & Computer Supplies	-	-	100	-	100
531125	Printer/Copier Supplies	-	-	-	100	125
531130	Purchased Uniforms	325	325	325	325	325
531270	Gasoline	3,386	2,478	2,700	2,700	1,800
531300	Food for Meetings	43	-	60	60	60
Capital Outlay						
542200	203 Vehicle	28,991	-	-	-	-
TOTAL	HWY. & STREET ADMIN.	\$ 140,820	\$ 113,059	\$ 119,074	\$ 119,074	\$ 118,214

HIGHWAY & STREETS ADMINISTRATION FOOTNOTES

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

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
(1404220) HIGHWAY & STREET MAINTENANCE						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 468,922	\$ 472,232	\$ 516,805	\$ 516,805	\$ 463,434
511300	Overtime	17,562	10,289	9,180	9,180	12,240
511999	Capitalized	(57,577)	(25,749)	-	-	-
512100	Group Insurance	153,657	161,022	168,915	168,915	135,190
512101	Insurance Deduct. Reimburse	2,845	2,099	3,360	3,360	3,360
512200	FICA Contributions	29,165	28,551	32,993	32,993	29,826
512300	Medicare	6,821	6,677	7,716	7,716	6,975
512401	Retirement Plan Empl. Cont.	30,163	30,186	29,825	29,825	24,433
512402	Retirement Plan Admin. Costs	1,099	1,162	1,149	1,149	1,043
512700	Workers' Compensation	52,255	72,146	37,135	37,135	38,350
512999	Amounts Capitalized	(41,472)	(41,500)	(41,500)	(41,500)	(41,500)
Purchased & Contracted Services						
521200	165 Engineering	28,887	-	-	-	2,000
521201	Legal & Auditing	7,112	9,129	8,500	8,500	8,500
521204	Medical Services	130	60	300	300	300
521209	Misc. Professional Services	1,382	1,367	1,381	1,381	1,400
522002	Exterminating Services	186	188	200	200	282
522112	Garbage Pickup - Commercial	888	991	900	900	700
522200	Interdept. Services & Labor	6,153	3,441	5,000	5,000	5,000
522201	Repairs & Maint. - Vehicles	13,555	15,794	12,500	12,500	12,500
522202	Repairs & Maint. - Equip.	9,535	2,624	12,500	9,500	12,500
522203	Repairs & Maint. - Bldgs.	400	1,581	475	475	500
522205	Repairs & Maint. - Sidewalks	1,565	3,282	6,000	6,000	5,000
522320	Rental of Equip. & Vehicles	10,210	10,210	12,250	12,250	11,500
523101	General Liability Insurance	3,493	3,445	2,850	2,850	3,130
523102	Property Insurance	2,954	2,604	2,172	2,172	2,661
523103	Vehicle Insurance	8,421	8,952	9,612	9,612	10,461
523104	Surety Bonds	90	90	100	100	150
523200	Telephone Service - City	2,989	3,063	3,950	3,950	3,000
523203	Data Service - City	4,509	4,546	4,800	4,800	4,550
523205	Cellular Telephone Service	1,861	1,879	1,875	1,875	2,950
523209	Internet Service	1,200	1,200	1,200	1,200	1,200
523210	E-Mail Service	210	221	240	240	240
523300	Advertising	177	1,992	100	100	150
523300	196 Advertising	-	526	600	600	650
523500	Travel	420	526	1,000	1,000	1,200
523600	Dues & Fees	-	15	-	135	250
523700	Education & Training	380	150	1,000	1,000	1,000
523800	Licenses	281	-	200	200	200
523900	Contract Labor	380	450	2,000	2,000	1,000
529999	Amounts to Capitalize	(50,767)	(12,139)	-	-	-
Supplies						
531001	Constr.- Street Base Material	5,186	9,466	6,423	6,423	10,000
531002	Construction - Patching	3,947	49,216	34,000	34,000	40,000
531010	Construction - Pipe	-	2,200	1,900	1,900	2,500
531100	General Supplies & Materials	15,590	11,658	15,000	14,365	12,000
531120	Office & Computer Supplies	345	358	300	800	1,000
531125	Printer & Copier Supplies	572	447	400	400	500
531130	Purchased Uniforms	4,944	4,310	4,875	4,875	4,875
531140	Repair & Maint. - Equipment	7,740	9,399	15,000	15,000	15,000
531141	Repair & Maint. - Vehicles	19,925	12,252	15,000	15,000	15,000
531142	Repair & Maint. - Buildings	321	974	1,000	1,000	1,000
531210	Water & Sewer Services	363	903	750	750	750
531220	Natural Gas	835	850	750	750	750
531230	Electric - City	5,996	6,560	7,150	7,150	7,000
531270	Gasoline	10,977	9,433	12,000	12,000	9,000

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
531271	Diesel Fuel	35,201	23,219	30,000	30,000	23,000
531300	Food for Meetings	200	2	265	265	265
531600	Small Equipment <\$5000	1,673	4,662	5,000	5,000	5,000
531601	Computer & Printer Equipment	1,218	2,246	-	-	500
531999	Amounts to Capitalize	(286)	(988)	-	-	-
Capital Outlay						
541200	218 Site Improvements	-	31,884	-	-	-
541400	189 Infrastructure	108,629	-	-	-	-
541480	Infrastructure	-	308,246	-	-	-
541480	165 Infrastructure	-	33,099	60,000	60,000	-
542100	Machinery	95,000	-	-	-	-
Interfund/Interdepartmental Charges						
554100	Interfund Allocations - Utilities	9,009	8,918	-	-	-
Other Costs						
573000	Retired Employee Payroll	42,265	42,265	42,265	42,265	42,265
578001	Damages to Other Property	531	1,727	1,500	1,500	1,500
TOTAL	HWY. & STREET MAINT.	\$ 1,090,224	\$ 1,356,606	\$ 1,110,861	\$ 1,107,861	\$ 958,230

HIGHWAY & STREETS MAINTENANCE FOOTNOTES

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

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(1404225) STREET CLEANING						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 31,190	\$ 31,866	\$ 32,341	\$ 32,341	\$ 32,993
512100	Group Insurance	10,970	11,496	11,254	11,254	11,261
512101	Insurance Deduct. Reimburse	190	150	240	240	240
512200	FICA Contributions	1,795	1,818	2,026	2,026	2,066
512300	Medicare	420	425	473	473	483
512401	Retirement Plan Empl. Cont.	1,858	1,924	1,933	1,933	1,695
512402	Retirement Plan Admin. Costs	68	74	74	74	72
512700	Workers' Compensation	4,982	16,439	2,350	2,350	2,557
Purchased & Contracted Services						
522201	Repairs & Maint. - Vehicles	7,708	1,600	5,000	4,000	4,000
522202	Repairs & Maint. - Equip.	451	-	-	-	-
523103	Vehicle Insurance	701	362	359	359	-
523104	Surety Bonds	6	4	5	5	10
Supplies						
531100	General Supplies & Material	-	18	-	-	-
531130	Purchased Uniforms	319	321	325	325	325
531141	Repair & Maint. - Vehicles	15,730	8,522	9,458	13,458	16,000
531210	Water/Sewer Services	-	919	1,500	1,500	1,500
531270	Gasoline	245	229	-	-	-
531271	Diesel Fuel	15,882	13,585	14,819	14,819	12,000

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
Other						
578001	Damages to Property	1,000	3,136	1,000	1,000	1,000
TOTAL	STREET CLEANING	\$ 93,514	\$ 92,887	\$ 83,157	\$ 86,157	\$ 86,202

STREET CLEANING FOOTNOTES

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

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1404260) STREET LIGHTING						
Purchased & Contracted Services						
522200	Interdept. Services & Labor	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -
Supplies						
531230	Electric Service - City	150,436	150,436	150,436	150,436	150,500
531231	Electric Service - Other	35,931	36,407	35,280	35,280	37,000
TOTAL	STREET LIGHTING	\$ 186,367	\$ 186,843	\$ 187,216	\$ 187,216	\$ 187,500

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1404270) TRAFFIC ENGINEERING						
Purchased & Contracted Services						
522204	Repairs & Maint. - Striping	\$ 42,716	\$ 37,919	\$ 35,000	\$ 39,000	\$ 40,000
522204	205 Repairs & Maint. - Striping	78,890	-	-	-	-
523201	Telephone - Other Service	3,916	5,070	5,000	5,000	6,200
Supplies						
531103	Street Signs	3,236	4,590	7,000	7,000	8,000
531143	Repairs & Maint. - Systems	25,375	26,305	28,000	24,000	28,000
531147	Asphalt for Paving	167,295	348,269	178,880	178,880	185,003
531230	Electric Service - City	20,804	20,690	22,000	22,000	22,000
531231	Electric Service - Other	1,807	1,722	2,000	2,000	2,500
TOTAL	TRAFFIC ENGINEERING	\$ 344,039	\$ 444,565	\$ 277,880	\$ 277,880	\$ 291,703

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1404900) MAINTENANCE & SHOP						
Purchased & Contracted Services						
511100	Regular Employee Wages	\$ 175,616	\$ 177,482	\$ 191,923	\$ 191,923	\$ 256,901
511300	Overtime	1,360	-	510	510	500
511999	Amounts Capitalized	-	(2,843)	-	-	-
512100	Group Insurance	62,208	69,014	67,578	67,578	78,885
512101	Insurance Deduct. Reimburse	1,328	1,049	1,440	1,440	1,440
512200	FICA Contributions	10,588	10,426	12,043	12,043	15,746
512300	Medicare	2,476	2,439	2,816	2,816	3,683
512401	Retirement Plan Empl. Cont.	10,322	10,846	11,025	11,025	13,196
512402	Retirement Plan Admin. Costs	376	418	425	425	563
512700	Workers' Compensation	2,893	4,144	3,424	3,424	6,901

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
Purchased & Contracted Services						
521201	Legal	356	359	500	500	360
521204	Medical Services	100	70	300	300	300
522002	Exterminating Services	186	186	200	200	200
522110	Garbage Pickup - City	810	749	800	800	800
522140	176 Lawn/Landscaping Services	2,063	1,762	2,000	3,500	3,500
522200	Interdept. Services & Labor	-	159	-	-	-
522201	Repairs & Maint. - Vehicles	601	2,660	1,000	1,000	1,000
522202	Repairs & Maint. - Equip.	146	422	1,400	1,400	2,000
523101	General Liability Insurance	971	1,064	965	965	1,040
523102	Property Insurance	243	203	201	201	175
523103	Vehicle Insurance	1,859	1,729	1,457	1,457	1,465
523104	Surety Bonds	32	34	35	35	80
523200	Telephone - City	621	287	625	625	-
523203	Data Service - City	1,308	1,314	1,300	1,300	1,350
523205	Cellular Telephone Service	654	661	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	135	180
523700	Education & Training	115	-	-	-	-
523800	Licenses	20	-	-	-	-
529999	Amounts to Capitalize	-	(114)	-	-	-
Supplies						
531100	General Supplies & Materials	1,738	1,916	2,200	2,200	2,500
531120	Office & Computer Supplies	-	-	75	75	75
531125	Printer & Copier Supplies	125	29	200	200	200
531130	Purchased Uniforms	2,296	2,232	2,275	2,586	2,600
531140	Repairs & Maint. - Equip.	1,481	1,896	2,650	2,339	2,300
531140	176 Repairs & Maint. - Equip.	2,276	2,009	4,926	3,426	6,500
531141	Repairs & Maint. -Vehicles	1,133	2,183	2,500	2,500	2,500
531142	Repairs & Maint. - Bldgs.	2,104	35	500	988	1,000
531210	Water & Sewer	3,605	4,454	4,650	4,650	12,150
531230	Electric Service - City	14,315	14,086	14,650	14,650	14,650
531270	Gasoline	4,920	4,035	4,900	4,900	3,500
531271	Diesel Fuel	2,511	1,999	2,350	2,350	2,000
531600	Small Equipment <\$5000	4,337	4,835	3,780	2,821	5,000
531601	Equip. Computers, Printers, etc.	-	1,210	-	-	-
Other Charges						
578001	Damages to Other Property	-	-	500	971	1,000
TOTAL	MAINTENANCE/SHOP	\$ 318,510	\$ 325,720	\$ 349,195	\$ 349,195	\$ 447,177

MAINTENANCE & SHOPS FOOTNOTES

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

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1404950) CEMETERY DEPARTMENT						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 95,560	\$ 94,861	\$ 97,777	\$ 97,777	\$ 103,227
512100	Group Insurance	11,027	11,554	11,311	11,311	11,319
512101	Insurance Deduct. Reimburse	379	150	240	240	240

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
512200	FICA Contributions	5,596	5,555	6,103	6,103	6,440
512300	Medicare	1,309	1,299	1,426	1,426	1,506
512401	Retirement Plan Empl. Cont.	4,660	4,236	4,256	4,256	3,731
512402	Retirement Plan Admin. Costs	170	163	164	164	159
512600	Unemployment Insurance	732	-	-	-	-
512700	Workers' Compensation	2,248	2,138	2,352	2,352	2,892
Purchased & Contracted Services						
521201	Legal & Auditing	714	4,626	1,000	1,000	1,000
521203	Computer Consulting	-	-	1,325	1,325	-
521204	Medical Services	270	210	120	120	120
522112	Garbage Pickup - Commercial	505	564	540	540	600
522200	Interdept. Services & Labor	502	137	600	600	600
522201	Repairs & Maint. - Vehicles	7,475	8,168	5,000	5,000	5,000
522202	Repairs & Maint. - Equip.	4,247	3,352	3,000	3,000	3,000
522203	Repairs & Maint. - Bldgs.	276	-	3,385	1,921	3,000
523101	General Liability Insurance	501	533	460	460	525
523102	Property Insurance	226	178	177	177	254
523103	Vehicle Insurance	1,670	2,236	2,022	2,022	1,550
523104	Surety Bonds	17	18	20	20	20
523201	Telephone - Other	999	1,038	1,020	1,020	1,000
523205	Cellular Telephone Service	694	1,088	905	905	1,800
523209	Internet Service	1,176	1,799	1,176	2,201	2,800
523210	E-Mail	42	42	42	42	45
523220	Postage	23	-	-	-	-
523300	Advertising	-	-	-	1,264	-
523600	Dues & Fees	50	-	50	29	-
523800	Licenses	-	-	-	21	-
523850	Contract Labor	2,531	-	-	-	-
Supplies						
531017	Concrete	-	-	250	250	250
531100	General Supplies & Materials	1,443	1,220	2,000	1,800	1,800
531104	Protective & Safety Supply	62	-	-	-	-
531120	Office & Computer Supplies	198	39	100	300	300
531125	Printer & Copier Supplies	170	-	200	200	200
531130	Purchased Uniforms	649	634	650	650	650
531140	Repairs & Maint. - Equip.	1,576	1,439	2,500	2,500	2,000
531141	Repairs & Maint. - Vehicles	3,987	5,508	5,500	4,475	3,000
531142	Repairs & Maint. - Bldgs.	1,142	427	500	700	700
531145	Grounds Maintenance Supplies	173	350	2,462	2,462	500
531210	Water & Sewer Services	135	134	150	150	150
531220	Natural Gas	852	947	675	675	675
531230	Electric Service - City	3,095	3,012	3,300	3,300	3,300
531270	Gasoline	7,302	7,689	8,500	8,500	7,000
531271	Diesel Fuel	1,007	605	600	600	600
531600	Small Equipment <\$5000	1,805	4,156	2,500	2,500	2,500
531601	Computer Equipmen <\$5000	1,273	-	-	-	-
Interfund/Interdepartmental Charges						
554100	Interfund Allocations - Utilities	502	-	-	-	-
Other Charges						
578001	Damages to Other Property	2,270	60	1,000	1,000	1,000
TOTAL	CEMETERY	\$ 171,240	\$ 170,162	\$ 175,358	\$ 175,358	\$ 175,453

CEMETERY DEPARTMENT FOOTNOTES

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

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(1406240) PARKS & BEAUTIFICATION						
Purchased & Contracted Services						
522140	Lawn & Landscaping	\$ 90	\$ 84	\$ -	\$ 2,748	\$ -
Supplies						
531100	General Supplies & Materials	4,493	4,501	4,900	2,152	4,900
TOTAL	PARKS & BEAUTIFICATION	\$ 4,583	\$ 4,585	\$ 4,900	\$ 4,900	\$ 4,900
TOTAL	EXPENDITURES	\$ 12,652,611	\$ 13,701,889	\$ 13,470,060	\$ 13,470,060	\$ 13,673,538

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.

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 General Fund.

SPECIAL REVENUE FUNDS

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
REVOLVING LOAN FUND - UDAG (200)						
Revenues						
361000	Interest Revenues - Investments	\$ (1,337)	\$ (1,363)	\$ (1,100)	\$ (1,100)	\$ (1,750)
361001	Interest Revenues - Loans	(26,323)	(24,342)	(27,400)	(27,400)	(30,500)
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
Transfer Out						
619900	Transfer to Fund Balance	-	-	26,000	26,000	29,750
TOTAL	UDAG FUND	<u>\$ (525,160)</u>	<u>\$ (23,205)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
CONFISCATED ASSETS FUND (210)						
Revenues						
331000	IG - Federal Government Direct	\$ -	\$ (2,550)	\$ -	\$ -	\$ -
337004	IG - Shared Revenue - Task Force	(2,242)	-	-	-	-
337005	Shared Revenue - Federal	-	-	-	-	-
351110	Fines - Superior Court Awards	(21,765)	(34,397)	(3,500)	(3,500)	(7,050)
361000	Interest Revenues	-	-	-	-	-
389001	MS - Sales Tax Vendor's Comp	-	-	(50)	(50)	-
392100	Conf - Sale of Assets	-	-	(2,700)	(2,700)	(2,700)
392101	Conf - Sale of Assets (Non-Taxable)	(8,302)	-	-	-	(500)
Expenditures						
Purchased & Contracted Services						
521201	Legal & Auditing	-	-	1,000	1,000	-
523201	Telephone - Other	-	-	-	-	1,500
523300	Advertising	1,200	960	1,500	1,500	1,000
Supplies						
531100	General Supplies & Material	5,204	500	1,000	1,000	1,000
531100	32 General Supplies & Material	-	2,355	-	-	-
531600	Small Equipment <\$5000	-	22,502	-	-	-
531701	Police Special Miscellaneous	-	-	750	750	750
531705	Police PEPI	-	3,000	-	-	-
Capital Outlay						
542200	Vehicles	50,958	-	-	-	-
Other Costs						
572025	Payments to District Attorney	3,636	1,709	2,000	2,000	2,500
Transfer Out						
611001	Transfers Out - General Fund	10,671	3,431	-	-	3,500
TOTAL	CONFISCATED ASSETS	<u>\$ 39,361</u>	<u>\$ (2,490)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
CHEROKEE MILL LOFT FUND (251)						
Revenues						
331000	IG - Federal Government Grant	\$ (500,000)	\$ -	\$ -	\$ -	\$ -
Expenditures						
Transfer Out						
611001	Transfer Out - General Fund	83	-	-	-	-
611014	Transfer Out - UDAG	500,000	-	-	-	-
TOTAL	CHEROKEE MILL LOFT	\$ 83	\$ -	\$ -	\$ -	\$ -

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
HOTEL/MOTEL TAX FUND (275)						
Revenues						
314100	Hotel-Motel Taxes - City	\$ (471,845)	\$ (613,275)	\$ (580,000)	\$ (580,000)	\$ (741,011)
319900	Other	-	(12,830)	-	-	-
381008	Reimbursement Fees	-	(10,350)	-	-	(11,700)
Expenditures						
2757520 (HOTEL/MOTEL TAXES ECONOMIC DEV)						
571002	Industrial Develop. Authority	117,511	156,526	145,000	145,000	185,253
572020	Chamber of Commerce	-	-	-	-	-
572035	Downtown Development Authority	29,378	39,132	36,250	36,250	46,313
611001	Transfer Out - City of Calhoun Rec.	-	-	-	-	-
611202	Transfer Out - City of Calhoun	29,377	39,132	36,250	36,250	46,313
2757540 (HOTEL/MOTEL TAXES TOURISM)						
521211	GMA Administration Fee	1,800	10,350	-	-	11,700
572020	Chamber of Commerce	205,645	273,921	253,750	253,750	324,193
611201	Transfer Out - Calhoun Recreation	58,756	78,263	72,500	72,500	92,626
611202	Transfer Out - City of Calhoun	29,379	39,132	36,250	36,250	46,313
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.

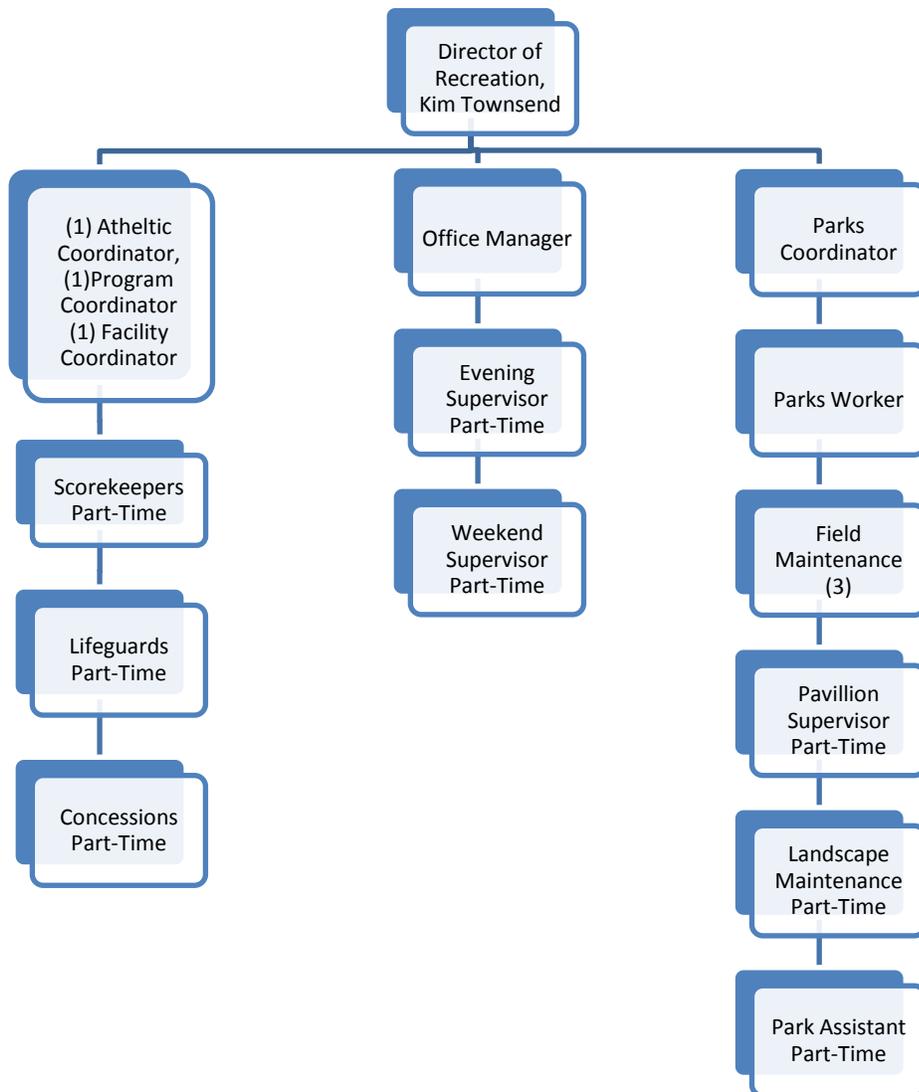


The Recreation Department also hosts a variety of tournaments throughout the year including baseball, softball and football. Enhancing the quality of life for all citizens living within Calhoun and Gordon County by providing needs of the community is a goal of the Department. The Department strives to 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

Director of Recreation,
Kim Townsend

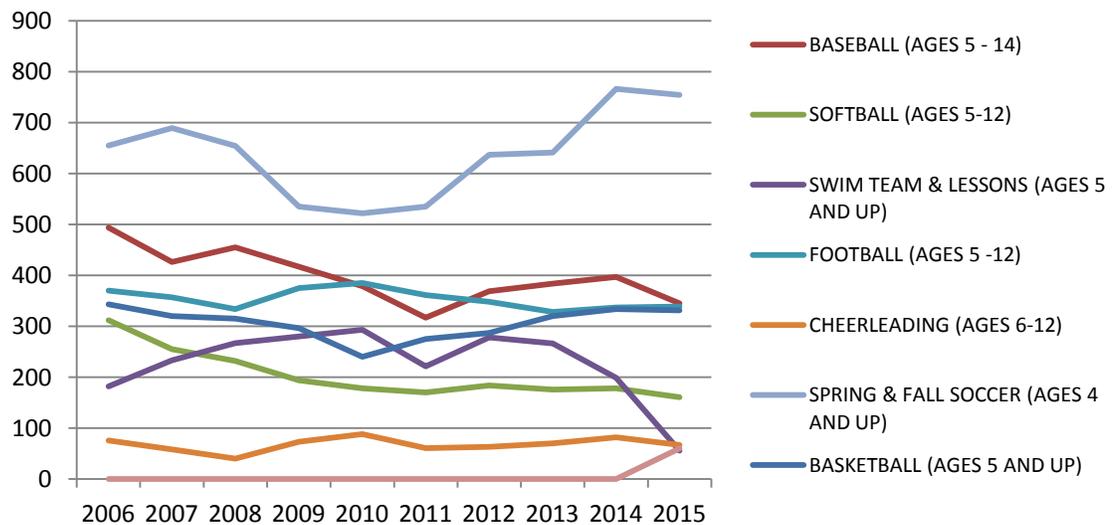


RECREATION

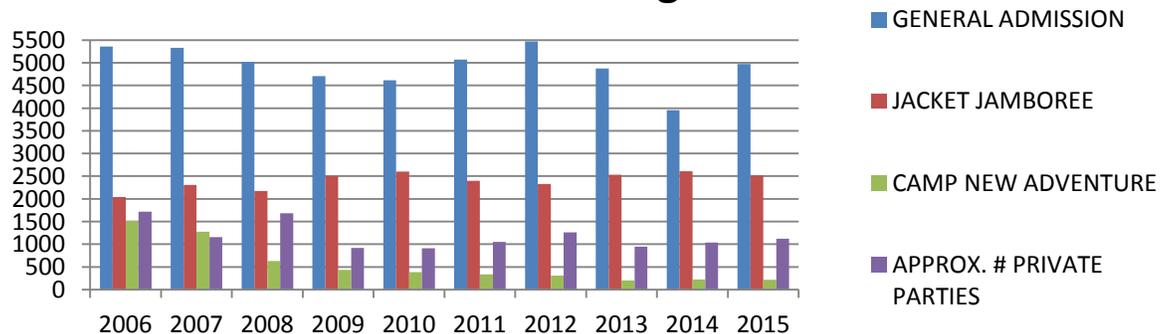
The Calhoun Recreation Department's mission is to enhance the quality of life for all citizens living within Calhoun and Gordon County. The goal of our Department is to provide a comprehensive range of recreation services designed to contribute to the physical, social and cultural needs of the community.

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, 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. Swimming lessons are now offered through Calhoun School's Aquatic Center.

Sport Participation



Pool Usage



RECREATION DEPARTMENT (276)

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Revenues						
335000	Local Grants - Gordon County	\$ (380,663)	\$ (392,082)	\$ (323,008)	\$ (323,008)	\$ (332,768)
347300	Activity Fees - Pool Admission	(8,821)	(9,965)	(11,000)	(11,000)	(10,000)
347301	Activity Fees - Pool Rental	(4,263)	(3,800)	(4,000)	(4,000)	(4,000)
347302	Pool Membership Cards	(1,260)	(875)	-	-	(1,000)
347400	Tournament Gate	(13,060)	(19,162)	(18,000)	(18,000)	(18,000)
347503	Tennis Program Revenue	(1,149)	-	(1,000)	(1,000)	(1,000)
347600	Program Fees	(119,437)	(124,505)	(115,000)	(115,000)	(125,000)
347601	Tournament Fees	(36,600)	(34,895)	(35,000)	(35,000)	(30,000)
347602	Refund Fees	6,414	3,097	3,500	3,500	2,000
347900	Concession Stand Revenue	(37,430)	(34,758)	(38,000)	(38,000)	(35,000)
347902	Recreation Soccer Merchandise	(71)	-	-	-	-
349300	Bad Check Fees	(175)	(105)	(100)	(100)	(100)
381000	Rental Income (other)	-	(802)	(1,000)	(1,000)	(1,000)
381006	Rental Income - Facilities	(10,180)	(9,450)	(11,000)	(11,000)	(9,500)
381007	Rental Income - Fields	(4,235)	(3,420)	(6,000)	(6,000)	(4,500)
382005	Coke & Picture Commissions	(8,280)	(2,579)	(5,000)	(5,000)	(5,000)
389000	Miscellaneous Revenue	(4,151)	(6,347)	(3,800)	(3,800)	(7,800)
389001	Sales Tax Vendor Comp	(106)	(108)	(150)	(150)	(150)
389002	Donations - Sponsors (Baseball)	-	(285)	(1,000)	(1,000)	(500)
389006	Insurance Reimbursement (other)	(78)	(12)	(100)	(100)	(100)
389007	United Way Grant	(12,000)	(15,000)	(12,000)	(12,000)	(12,000)
Transfer In						
391101	Transfer In - General Grant	(289,706)	(281,915)	(446,697)	(446,697)	(471,466)
391119	900 Hotel/Motel Revenue - Restricted	(58,756)	(78,263)	(72,500)	(72,500)	(92,626)
TOTAL	RECREATION REVENUES	\$ (984,006)	\$ (1,015,232)	\$ (1,100,855)	\$ (1,100,855)	\$ (1,159,510)

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
(2766110) RECREATION ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 54,816	\$ 57,078	\$ 61,669	\$ 61,669	\$ 61,905
512100	Group Insurance	11,363	11,903	11,656	11,656	11,700
512101	Insurance Deductible Reimb.	190	155	240	240	240
512200	FICA Contributions	3,145	3,269	3,844	3,844	3,838
512300	Medicare	735	765	899	899	898
512401	Retirement Plan Employer Cont.	3,260	3,373	3,454	3,454	3,180
512402	Retirement Plan Admin. Cost	119	130	133	133	136
512700	Workers' Compensation Insurance	232	547	754	754	843
521204	Medical Services	-	-	-	-	30
Purchased & Contracted Services						
522201	Repairs & Maintenance - Vehicles	61	31	400	1,700	400
523103	Vehicle Insurance	357	356	350	350	340
523104	Surety Bonds	10	10	15	15	15
523205	Cell Telephone Service	-	710	-	-	-
523500	Travel	69	-	500	500	500
523600	Dues & Fees	-	-	150	150	200
523700	Education & Training	175	175	300	300	300
Supplies						
531141	Vehicle Repair & Maintenance	-	-	300	300	300
531600	Small Equipment <\$5000	112	-	125	125	125

	FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
Transfers Out					
619900 900 Transfer to Fund Balance	-	-	72,500	72,500	91,151
TOTAL RECREATION ADMINISTRATION	\$ 74,643	\$ 78,502	\$ 157,289	\$ 158,589	\$ 176,101

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	\$ 263,618	\$ 296,306	\$ 307,108	\$ 307,108	\$ 325,418
511300	Overtime	-	68	-	-	-
512100	Group Insurance	48,446	54,627	67,521	67,521	56,363
512101	Insurance Deductible Reimb.	948	750	1,440	1,440	1,440
512200	FICA Contributions	15,711	17,697	19,041	19,041	20,176
512300	Medicare	3,674	4,139	4,453	4,453	4,719
512401	Retirement Plan Employer Cont.	11,908	7,933	9,520	9,520	8,673
512402	Retirement Plan Admin. Cost	434	306	367	367	370
512600	Unemployment Insurance	-	-	-	-	-
512700	Worker's Compensation Insurance	3,273	4,238	3,679	3,679	4,213

Purchased & Contracted Services

521201	Legal & Auditing	2,689	3,190	3,000	3,000	3,000
521204	Medical Services	160	30	100	100	100
521205	Consulting	-	1,294	-	-	-
521205 901	Consulting	-	-	-	-	1,475
521209	Misc. Professional Services	691	683	700	700	1,000
521300	Technical Services	1,380	795	1,400	1,400	1,400
522001	Linen Services	7,888	8,323	8,000	8,000	8,500
522002	Exterminating Service	504	498	520	520	525
522112	Garbage Pickup - Com. Svcs.	3,329	3,492	3,500	3,500	3,700
522140	Landscaping Service	-	-	2,500	2,500	2,500
522200	Interdepartmental Services & Labor	20,089	20,177	7,000	7,000	7,000
522201	Repairs & Maintenance - Vehicles	2,298	2,294	4,000	2,700	4,000
522202	Repairs & Maintenance - Equip.	8,236	8,199	10,000	10,000	10,000
522203	Repairs & Maintenance - Buildings	4,337	4,260	10,000	10,000	8,000
522204	Repairs & Maintenance - Systems	2,308	3,600	3,000	3,000	3,000
522205	Repairs & Maintenance - Fencing	717	1,729	3,000	3,000	3,000
522310	Rental of Land or Buildings	2,000	3,000	3,000	3,000	3,000
522320	Rental of Equipment or Vehicles	4,670	3,148	5,000	4,000	5,000
523101	General Liability Insurance	2,935	3,210	2,903	2,903	3,279
523102	Property Insurance	3,626	3,272	3,242	3,242	3,319
523103	Vehicle Insurance	2,016	1,649	1,636	1,636	1,683
523104	Surety Bonds	49	49	50	50	50
523107	Participant Insurance	60	36	100	100	100
523200	Telephone - City	-	1,721	-	2,000	3,420
523201	Telephone - Other Service	7,805	8,334	8,200	8,200	8,200
523203	Data Service - City	2,909	2,930	3,000	3,000	3,000
523206	Communication Services - Security	2,716	2,303	2,150	2,150	2,150
523209	Internet Service	1,416	1,416	1,420	1,420	1,400
523210	E-Mail Service	168	207	210	210	250
523220	Postage	-	202	50	50	50
523300	Advertising	306	29	500	500	500
523400	Printing & Binding	737	775	900	900	900
523500	Travel	1,345	2,422	2,000	2,000	2,000
523501	Tournament Expenses	8,549	7,727	9,000	7,500	9,000
523600	Dues & Fees	8,751	12,159	9,000	9,000	15,000
523601	Bank/Credit Card Charges	942	1,166	1,000	1,000	1,000

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
523700	Education & Training	700	950	800	800	1,000
523850	Contract Labor	71,961	78,799	72,000	72,000	75,000
Supplies						
531100	General Supplies & Materials	3,656	6,626	7,000	7,000	8,000
531120	Office Supplies	442	523	500	500	500
531125	Printer/Copier Supplies	294	419	500	500	500
531130	Purchased Uniforms	344	104	500	500	500
531131	Purchased Uniforms - Sports Act.	39,128	41,909	40,000	40,000	42,000
531140	Repairs & Maint. - Equipment	4,382	3,649	5,000	5,000	5,000
531141	Repairs & Maintenance - Vehicles	1,453	1,146	1,500	1,500	1,500
531142	Repairs & Maintenance - Buildings	5,823	4,744	5,000	5,000	5,000
531144	Repairs & Maintenance - Pool	15,141	12,367	18,000	18,000	15,000
531145	Grounds Maintenance	12,632	25,008	25,000	25,000	30,000
531210	Water & Sewer Services	40,218	25,684	43,700	43,700	30,000
531220	Natural Gas Service	4,841	4,227	5,000	5,000	4,000
531230	Electric Service - City	87,910	90,933	95,000	95,000	95,000
531231	Electric Service - Other	295	321	500	500	500
531270	Gasoline	13,178	12,365	14,000	12,000	9,000
531271	Diesel Fuel	253	886	1,000	1,000	800
531300	Food for Meetings	383	838	800	800	800
531301	Concession Purchases	28,459	29,134	28,000	28,000	28,000
531400	Books & Periodicals	10	20	50	50	50
531600	Small Equipment <\$5000	5,087	1,124	5,000	4,880	4,800
531601	Computer Equipment <\$5000	1,338	-	-	100	1,500
531703	Sports Equipment (Other Supplies)	12,554	18,944	15,000	17,500	20,000
531704	Trophies & Medals	5,086	7,299	8,000	8,000	8,000
Capital Outlay						
541200	235 Site Improvements	-	-	-	-	25,000
541200	902 Capital Outlay - Site Improvement	-	23,500	-	-	-
Interfund/Interdepartmental Charges						
551100	Interfund Allocations - General Fund	10,353	10,712	11,334	11,334	13,028
554100	Interfund Allocations - Utilities	15,938	16,875	17,172	17,172	17,038
Other Charges						
573000	Retired Employee Payroll	20,046	11,951	-	-	-
573900	Cash (Over) Short	-	(36)	-	20	20
TOTAL	PARTICIPANT RECREATION	\$ 855,539	\$ 931,404	\$ 943,566	\$ 942,266	\$ 983,409
TOTAL RECREATION EXPENDITURES		\$ 930,182	\$ 1,009,905	\$ 1,100,855	\$ 1,100,855	\$ 1,159,510
TOTAL RECREATION FUND		\$ (53,824)	\$ (5,326)	\$ -	\$ -	\$ -

PARTICIPANT RECREATION FOOTNOTES

1 Six full time employees and seventy-nine part time employees are included in the Regular Employee Wages

2 **Capital Outlay**

Site improvements - Project #235 walking trail

Total

\$ 25,000

\$ 25,000

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 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
GOLF REVENUE BONDS DEBT SERVICE (420)						
Revenues						
391101	Transfer In - General Fund	\$ (371,455)	\$ (368,027)	\$ (368,463)	\$ (368,463)	\$ (367,635)
Expenditures						
Other						
581100	Principal - Bonds	307,300	316,700	330,600	330,600	343,800
582100	Interest - Bonds	62,656	49,677	36,213	36,213	22,185
583000	Fiscal Agent Fee	1,500	1,650	1,650	1,650	1,650
TOTAL GOLF DEBT SERVICE		\$ -	\$ -	\$ -	\$ -	\$ -

GOLF DEBT SERVICE FOOTNOTES

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2016	Principal Pd. FYE 6/30/2017	Interest Pd. FYE 6/30/2017	Balance 6/30/2017
Bonds	Golf Course	\$ 4,857,800	\$ 705,200	\$ 343,800	\$ 22,185	\$ 361,400

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
SCHOOLS GENERAL OBLIGATION DEBT SERVICE (430)						
Revenues						
331000	Federal Govt. Grants	\$ (923,383)	\$ (930,445)	\$ (929,943)	\$ (929,943)	\$ (934,959)
337003	SPLOST - School Shared	(2,814,256)	(2,878,153)	(2,984,302)	(2,984,302)	(2,743,300)
361000	Interest Revenues	(3,772)	(7,951)	(3,110)	(3,110)	(4,400)
Debt Service						
523604	Bank Service Charges	72	-	-	-	-
581101	Principal on Bonds	800,000	-	-	-	-
582100	Interest on Bonds	1,496,208	1,482,675	1,482,675	1,482,675	1,482,675
583000	Fiscal Agent's Fees	-	2,100	-	-	-
619900	Transfer to Fund Balance	-	-	2,434,680	2,434,680	2,199,984
TOTAL SCHOOL DEBT SERVICE		\$ (1,445,131)	\$ (2,331,774)	\$ -	\$ -	\$ -

SCHOOL DEBT SERVICE FOOTNOTES

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2016	Principal Pd. FYE 6/30/2017	Interest Pd. FYE 6/30/2017	Balance - 6/30/2017
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 is:

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 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
Revenues						
351170	Police Fines	\$ (840,587)	\$ (681,164)	\$ (733,000)	\$ (733,000)	\$ (600,000)
Expenditures						
Purchased & Contracted Services						
523601	Bank/Credit Card Charges	2,071	74	100	100	-
Other						
571001	Gordon County - Fine Assessment	93,808	75,100	75,000	75,000	66,151
571005	Georgia Department of Revenue	46,758	38,815	38,500	38,500	34,190
572021	Peace Officer's Association	30,947	25,391	26,500	26,500	22,365
572022	Victim's Assistance	1,529	941	1,000	1,000	829
572023	DHR Office of Financial Services	2,965	2,246	3,000	3,000	1,978
572024	Georgia Department of Treasury	2,304	1,818	2,000	2,000	1,602
572026	Indigent Defense Fees	51,241	43,300	45,000	45,000	38,141
572027	Driver Ed. & Training	8,891	5,507	7,500	7,500	4,851
572028	Victim's Compensation/ Probation	45,605	37,071	40,000	40,000	32,654
573900	Cash Over or Short	5	-	100	100	65
Transfer Out						
611001	Transfer to General Fund	507,152	412,292	454,300	454,300	363,166
611008	Transfer to Fine Administration	47,312	38,609	40,000	40,000	34,008
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 water and sewer improvements and public safety improvements. EPD mandated levels for phosphorous have been reached, thus, funds originally appropriated for the phosphorous upgrade at the sewer plant may now be utilized for water and sewer projects. Capital outlay continues for 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 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
SPLOST 2005 Fund (322)						
Revenues						
361000	Interest Revenues	\$ (11,382)	\$ (8,953)	\$ (7,000)	\$ (7,000)	\$ (5,000)
Transfer In						
399000	Appropriation - Fund Balance	-	-	(270,500)	(270,500)	(3,460,000)
Expenditures						
Other Financial						
541200	166 Site Improvements	2,200	-	-	-	-
541300	166 Buildings	4,538	7,900	-	-	30,000
542100	166 Machinery & Equipment	3,007	216,268	56,000	56,000	-
Transfer Out						
611002	Transfer Out - Water/Sewer	458,718	149,343	221,500	221,500	3,435,000
TOTAL SPLOST 2005 FUND		\$ 457,081	\$ 364,557	\$ -	\$ -	\$ -

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
2011 SPLOST CAPITAL PROJECT FUND (324)						
Revenues						
313200	SPLOST Tax	\$ (1,763,856)	\$ (1,616,868)	\$ (1,763,856)	\$ (1,763,856)	\$ (1,055,186)
334000	164 State Govt. Grants	(234,077)	(103,480)	-	-	-
335000	164 Local Grants - Gordon	-	(112,624)	-	-	-
337100	IG-SPLOST	(333,448)	-	-	-	-
337100	183 IG-SPLOST	-	-	(1,000,000)	(1,000,000)	(700,000)
361000	Interest Revenue	(255)	(118)	-	-	(350)
389000	Misc. Revenue	-	(12)	-	-	-
391101	Transfers In - General Fund	-	(49,534)	-	-	(71,280)
399000	Appropriation - Fund Balance	-	-	-	-	(1,267,207)
Purchased & Contracted Services						
521200	183 Engineering	37,700	-	-	-	-
523604	Bank Service Charges	18	6	-	-	-
Capital Outlay						
541200	164 Site Improvements	4,354	-	-	-	-
541200	183 Site Improvements	2,000	-	-	-	-
541200	224 Site Improvements	-	-	-	-	1,704,862
541300	Buildings	-	-	60,000	60,000	-
541300	164 Buildings	815,235	400,621	-	-	-
541400	183 Infrastructure	-	-	1,500,000	1,500,000	-
541480	183 Infrastructure	429,492	113,445	-	-	1,389,161
541480	189 Infrastructure	-	-	-	-	-
541480	218 Infrastructure	-	37,347	-	-	-
542100	Machinery	54,641	309,692	192,750	192,750	-
542100	164 Machinery	-	6,293	-	-	-
542200	Vehicles	191,765	-	-	-	-
542500	Radio Communication Equip.	31,313	-	-	-	-
542501	Other Equipment	26,042	-	-	-	-
Debt Service						
581200	179 Capital Lease	-	-	62,979	62,979	-
582000	Interest	-	-	-	-	-
582000	177 Interest	500	32	-	-	-
582000	179 Interest	4,289	1,921	108	108	-
Transfer Out						
611001	Transfer out - General Fund	235,711	238,079	-	-	-
611002	Transfer out - Water/Sewer	-	179,546	244,500	244,500	-
611003	OF - Transfer Out - Electric	-	58,455	-	-	-

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
611005	Transfer out - Golf	199,656	17,720	-	-	-
619900	Transfer to Fund Balance	-	-	703,519	703,519	-
TOTAL 2011 SPLOST		\$ (298,921)	\$ (519,480)	\$ -	\$ -	\$ -

SPLOST CAPITAL PROJECT FUND FOOTNOTES

1	Capital Outlay	
	Site improvements - Project #224 park expansion	\$ 1,704,862
	Infrastructure - Project #183 Peters Street	<u>1,389,161</u>
	Total	<u>\$ 3,094,023</u>

SOLID WASTE



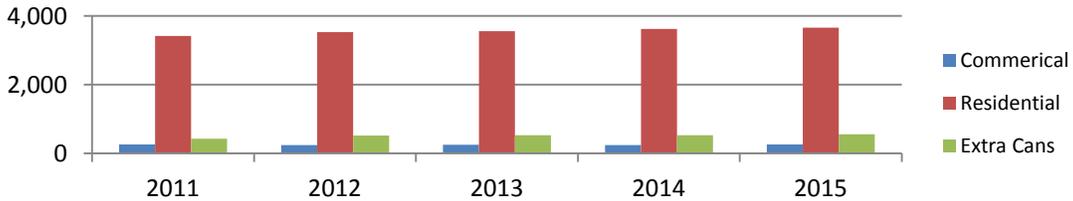
The City of Calhoun provides residential curb-side pick-up service through a contract with a private vendor. We also provide pick-up of brush, limbs and leaves for residential customers without a direct charge. Brush is ground and used in other city operations. The City maintains a recycling drop off 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 to maintain this City service for the future. Other than residential and downtown commercial solid waste

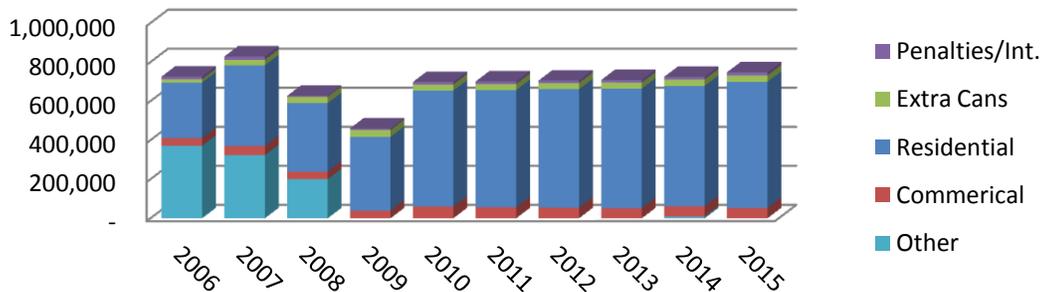
collection, this fund also includes recycling services, landfill monitoring, and yard trimmings collection and management. The City operates a leaf vacuum for approximately five months a year to keep City streets clean. The City is expanding their recycling efforts in fiscal year 17 and is selling loads of baled cardboard and will be selling separated glass.



Number of Customers



Solid Waste Revenue



SOLID WASTE FUND (540)

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
Revenues						
344108	Garbage Pickup Fees - Residential	\$ (616,585)	\$ (645,463)	\$ (635,875)	\$ (635,875)	\$ (645,285)
344109	Garbage Pickup Fees - Commercial	(52,903)	(53,327)	(53,152)	(53,152)	(53,150)
344119	Penalty - Pickup	(12,828)	(12,688)	(12,978)	(12,978)	(13,130)
344150	Landfill Use Fees - Residential	29	-	-	-	-
344152	Extra Can Fee	(33,137)	(33,292)	(33,060)	(33,060)	(33,210)
344190	Recovery of Bad Debts	(485)	(3,010)	(1,031)	(1,031)	(1,031)
383100	Insurance Reimb. Damage	(8,438)	-	-	-	-
389000	Miscellaneous	-	(35)	-	-	-
389002	227 Donations	-	-	-	-	(7,800)
389012	227 Sale of Scrap - Recycling	-	-	-	-	(150)
389013	227 Sale of Scrap - Cardboard	-	-	-	-	(15,000)
391106	227 Transfer In - Solid Waste	-	-	-	-	(2,850)
TOTAL SOLID WASTE REVENUES		\$ (724,348)	\$ (747,815)	\$ (736,096)	\$ (736,096)	\$ (771,606)

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
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(5404520) SOLID WASTE COLLECTION

Purchased & Contracted Services

521201	Legal & Auditing	\$ 1,311	\$ 1,835	\$ 1,500	\$ 1,500	\$ 1,500
522111	Garbage Pickup Labor - Residential	431,533	435,578	432,000	432,000	429,980
522112	Garbage Pickup Labor - Commercial	11,355	11,927	10,650	10,650	17,100
522201	Vehicle Repairs & Maintenance	743	-	1,000	270	-
523101	General Liability Insurance	1,632	1,765	1,493	1,493	1,745
523205	Cell Phone	326	331	350	350	360
523300	Advertising	-	258	-	730	-

Supplies

531100	General Supplies & Materials	-	-	250	250	250
531141	Repairs & Maintenance - Vehicles	83	-	1,000	1,000	1,000
531271	Diesel Fuel	-	-	200	200	200
531600	Small Equipment <\$5,000	70	-	-	-	-

Interfund/Interdepartmental Charges

551100	Interfund Allocations - General Fund	2,837	2,907	3,262	3,262	3,535
554100	Interfund Allocations - Utility	85,990	106,014	109,943	109,943	95,650

Depreciation

561000	Depreciation	13,731	13,731	-	-	-
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Other Costs

572000	Contributions to Other Agencies	-	-	-	-	4,800
573901	Bad Debt Expense	168	13,724	5,000	5,000	5,000
578001	Damages to Other Property	-	-	350	350	-

Transfer Out

619900	Transfer Out - Retained Earnings	-	-	18,690	18,690	15,147
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TOTAL SOLID WASTE COLLECTION		\$ 549,779	\$ 588,069	\$ 585,688	\$ 585,688	\$ 576,267
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		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
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(5404540) SOLID WASTE COLLECTION - RECYCLABLES

Personal Services & Employee Benefits

511100	Regular Employee Wages	\$ 22,275	\$ 22,684	\$ 22,230	\$ 22,230	\$ 36,133
512200	FICA Contributions	1,398	1,399	1,406	1,406	2,240
512300	Medicare	327	327	329	329	524
512700	Workers' Compensation	578	1,989	731	731	555

Purchased & Contracted Services

521204	Medical Services	70	-	-	-	-
522112	Garbage Pickup - Commercial	612	636	615	615	1,400
522200	227 Repairs & Maintenance	-	-	-	-	1,500
522202	Equipment Repairs & Maintenance	4	5	100	100	100
522202	227 Equipment Repairs & Maintenance	-	-	-	-	2,000

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
523102	Property Insurance	46	68	56	56	56
523104	Surety Bonds	4	4	5	5	-
523105	Cell Phone	259	-	275	275	-
523205	Cell Phone / Radio	-	271	-	-	275
523300	227 Advertising	-	-	-	-	2,000
523600	227 Dues & Fees	-	-	-	-	1,800
523700	227 Education & Training	-	-	-	-	1,000
Supplies						
531100	General Supplies & Materials	2	41	250	250	250
531100	227 General Supplies & Materials	-	-	-	-	2,000
531130	Purchased Uniforms	410	509	450	450	450
531142	Building Repair & Maintenance	81	55	500	500	500
531142	227 Building Repair & Maintenance	-	-	-	-	2,000
531210	Water & Sewer Services	261	274	285	285	350
531230	Electric Service - City	745	736	500	500	500
531600	227 Small Equipment <\$5000	-	-	-	-	9,000
531601	227 Co Equipment - Comp Related	-	-	-	-	1,000
Transfers						
619900	227 Transfer to Retained Earnings	-	-	-	-	3,500
TOTAL RECYCLABLES COLLECTION		\$ 27,072	\$ 28,998	\$ 27,732	\$ 27,732	\$ 69,133

RECYCLABLES COLLECTION FOOTNOTES

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

(5404560) SOLID WASTE - LANDFILL POST CLOSING

Purchased & Contracted Services

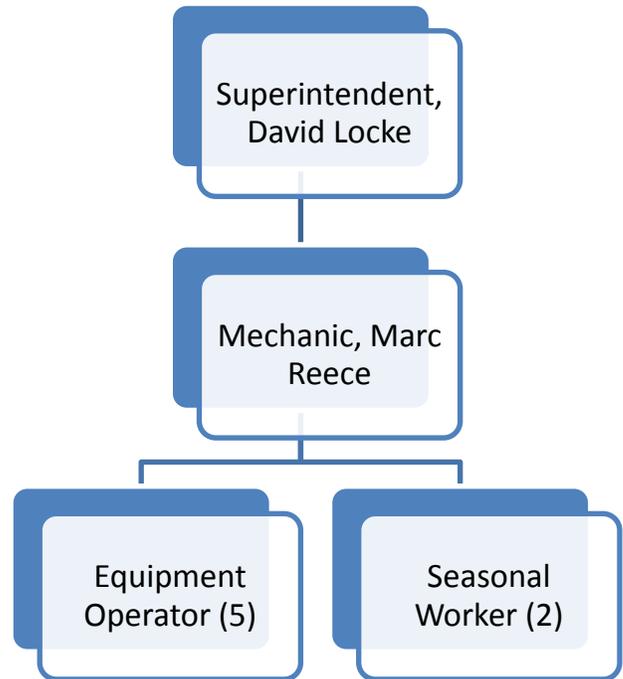
521201	Legal & Auditing	\$ 1,213	\$ 1,224	\$ 1,800	\$ 1,800	\$ 1,275
523900	Change in Estimate Closure Costs	3,942	28,471	26,800	26,800	29,200
TOTAL LANDFILL POST CLOSING		\$ 5,155	\$ 29,694	\$ 28,600	\$ 28,600	\$ 30,475

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(5404585) YARD TRIMMINGS COLLECTIONS & MANAGEMENT						
Purchased & Contracted Services						
512999	Amounts Reclassified	\$ 41,472	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500
522114	Brush Grinding	22,000	22,000	27,600	27,600	33,000
522201	Vehicle Repairs & Maintenance	1,786	2,324	5,000	5,000	5,000
522202	Equipment Repairs & Maintenance	13,177	-	2,000	2,000	2,000
523103	Vehicle Services	365	867	776	776	1,231
523300	Advertising	-	409	-	-	-
Supplies						
531141	Vehicle Repairs & Maintenance	2,638	7,080	3,000	3,000	3,000
531270	Gasoline	243	282	200	200	-
531271	Diesel Fuel	14,830	11,166	14,000	14,000	10,000
TOTAL YARD TRIMMING COLLECTION		\$ 96,511	\$ 85,628	\$ 94,076	\$ 94,076	\$ 95,731
TOTAL SOLID WASTE EXPENDITURES		\$ 678,517	\$ 732,389	\$ 736,096	\$ 736,096	\$ 771,606
TOTAL SOLID WASTE FUND		\$ (45,831)	\$ (15,425)	\$ -	\$ -	\$ -

FIELDS FERRY GOLF MAINTENANCE



**Superintendent,
David Locke**



Our Champion Ultra Dwarf Bermuda greens are thriving and we are looking forward to this coming season. 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.

The staff will continue to work on the sand traps and drainage issues throughout the golf course and maintain the irrigation system to lessen the amount of wet areas on the golf course and assist the greens to reach their full potential. Our main goal is to have the maximum amount of play and keep the Champion Ultra Dwarf greens in great shape throughout the summer.

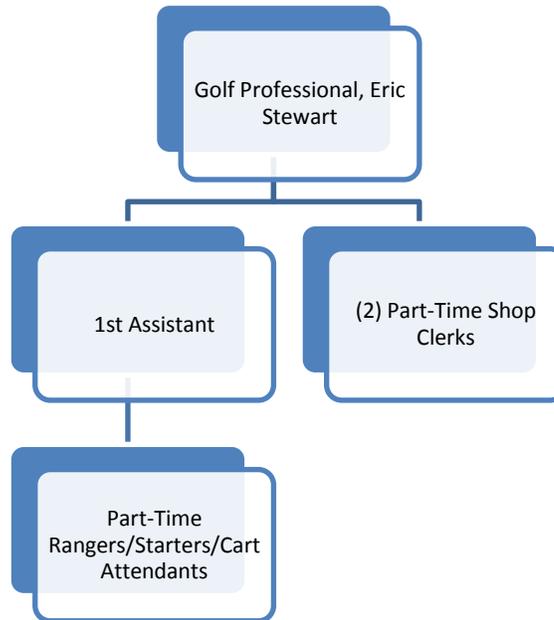
The greens provide a wonderful course. The maintenance crew will strive to preserve all areas of the course and to keep it in the best condition possible so that citizens and visitors alike can enjoy our state of the art course. We are looking forward to a successful year.



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.

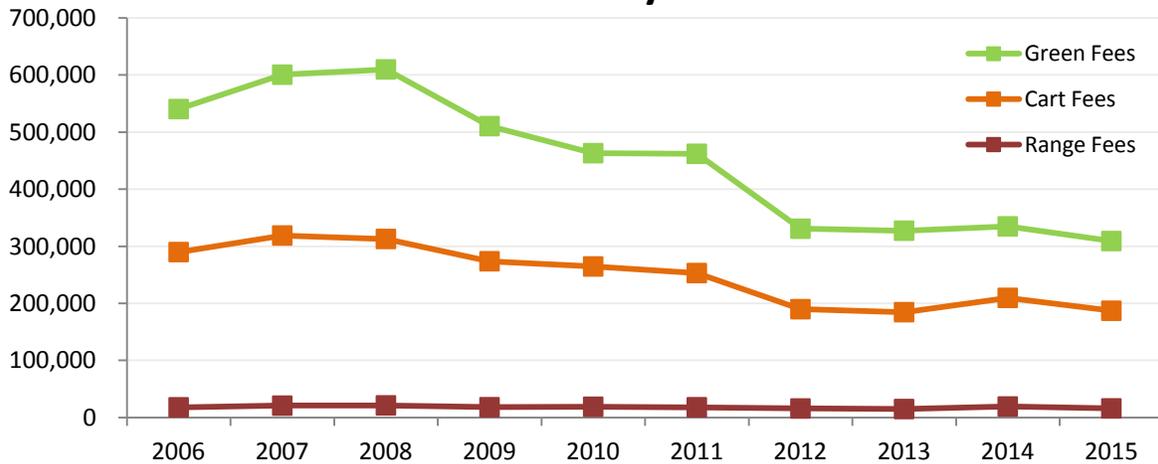


FIELDS FERRY GOLF

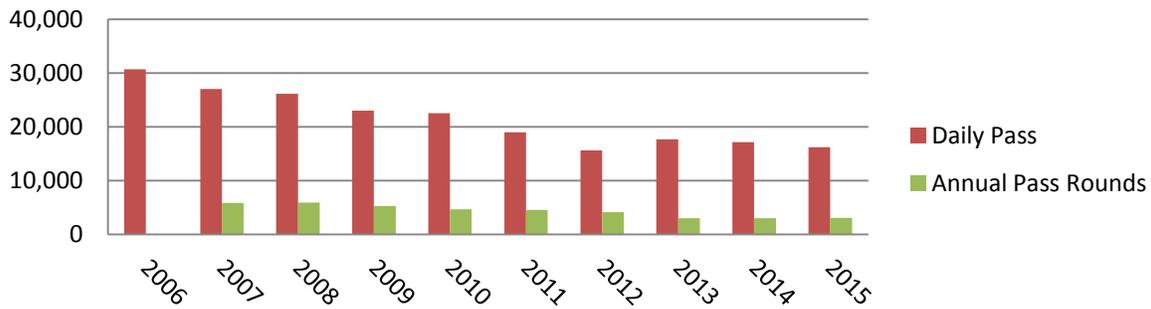
The golf maintenance and pro shop superintendents, in order to increase revenues, continue to promote expansion of clientele for the course. Additional revenues are expected in fiscal year 2017 with the continued maturity of the new greens. The superintendents' primary focus will be on building a larger 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



of Rounds by Fiscal Year



• Please note that Annual Pass Rounds did not begin until 2007.

GOLF FUND (556)

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
Revenues						
335000	Local Grants - Gordon County	\$ -	\$ -	\$ (80,752)	\$ (80,752)	\$ (83,192)
345210	Green Fees	(276,360)	(248,740)	(515,008)	(515,008)	(265,500)
345211	Pass Fees	(45,770)	(46,545)	(65,000)	(65,000)	(47,000)
345212	Non-Taxable Green Fees	(12,740)	(14,320)	(15,000)	(15,000)	(14,000)
345213	Cart Fees	(189,625)	(176,793)	(209,000)	(209,000)	(183,000)
345214	Annual Pass - Cart Fees	(13,480)	(3,066)	(5,000)	(5,000)	(5,000)
345215	Range Fees	(13,442)	(11,916)	(15,000)	(15,000)	(13,532)
345216	Annual Pass - Range Fees	(5,926)	(4,566)	(6,500)	(6,500)	(6,500)
345217	Non-Taxable Cart Fees	(6,555)	(6,275)	(7,000)	(7,000)	(7,000)
345220	Handicap Fees	(1,911)	(1,547)	(2,500)	(2,500)	(2,500)
349300	Bad Check Charges	-	-	(50)	(50)	(50)
381003	Pro Shop Rent	(3,400)	(3,400)	(3,400)	(3,400)	(3,400)
381004	Snack Bar Rent	(4,100)	(3,200)	(3,200)	(3,200)	(3,200)
381005	Snack Bar Electricity	(4,306)	(4,522)	(5,500)	(5,500)	(5,500)
389000	Miscellaneous Income	(650)	(390)	(500)	(500)	(1,000)
389001	Sales Tax Vendor Commission	(848)	(802)	(1,000)	(1,000)	(1,000)
Transfer In						
391101	Transfer In - Splost Cap Proj.	-	(10,337)	-	-	(181,839)
391122	SPLOST Capital Project	(199,656)	(17,720)	-	-	-
TOTAL REVENUES		\$ (778,771)	\$ (554,140)	\$ (934,410)	\$ (934,410)	\$ (823,213)

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(5606125) GOLF MAINTENANCE						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 122,572	\$ 124,448	\$ 142,164	\$ 142,164	\$ 175,062
511300	Overtime	6,408	5,319	8,160	8,160	8,000
512100	Group Insurance	52,117	45,986	56,268	56,268	67,566
512101	Insurance Deductible Reimbursement	948	605	1,200	1,200	1,440
512200	FICA Contributions	7,540	7,382	9,420	9,420	11,350
512300	Medicare	1,764	1,727	2,203	2,203	2,654
512401	Retirement Employer Contributions	7,960	6,014	7,008	7,008	8,992
512402	Retirement Plan Administrative Costs	290	293	270	270	384
512600	Unemployment Insurance	-	-	-	-	-
512700	Workers' Compensation Insurance	3,529	1,318	1,688	1,688	1,072
Purchased & Contracted Services						
521201	Legal & Auditing	1,213	1,224	1,250	1,250	1,250
521204	Medical Services	-	70	70	70	70
521300	Technical Soil Test	330	-	330	330	330
522112	Garbage Pickup - Commercial	402	516	540	540	550
522140	Lawn & Landscaping	4,115	5,520	6,100	6,100	5,100
522200	Interdepartmental Services & Labor	-	141	300	300	300
522202	Repairs & Maintenance - Equipment	1,129	19	3,400	3,400	2,500
522203	Repairs & Maintenance - Buildings	-	3,254	200	200	200
522320	Rental of Equipment and Vehicles	-	-	-	-	150
523101	General Liability Insurance	1,377	148	1,167	1,167	1,241
523102	Property Insurance	899	1,330	1,177	1,177	1,200
523104	Surety Bonds	27	1,101	30	30	60
523201	Telephone - Other Service	991	28	1,000	1,000	1,100
523203	Data Service - City	132	1,039	144	144	144
523206	Communications Services - Security	595	144	435	435	435
523209	Internet Service	724	427	720	720	720
523220	Postage	58	719	50	50	50
523300	Advertising	-	-	-	-	-
523700	Education & Training	100	-	150	150	150

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
Supplies						
531100	General Supplies & Materials	2,459	3,496	3,200	3,200	2,800
531104	Protective Safety Supplies	189	368	300	300	300
531120	Office & Computer Supplies	15	18	50	50	25
531125	Printer/Copier Supplies	54	123	175	175	150
531130	Purchased Uniforms	1,100	886	1,350	1,350	1,500
531140	Repairs & Maintenance - Equipment	32,080	26,498	36,000	36,000	36,000
531141	Supplies - Repairs & Maint. - Veh.	102	-	-	-	-
531142	Repairs & Maintenance - Buildings	425	312	1,600	1,600	1,200
531145	Ground Maintenance	65,214	66,693	69,000	69,000	69,000
531210	Water & Sewer Services	1,457	1,593	1,950	1,950	1,800
531220	Natural Gas Service	1,988	1,780	1,800	1,800	1,800
531231	Electricity - Other (Irrigation)	15,692	17,252	22,000	22,000	20,000
531270	Gasoline	7,765	7,216	8,200	8,200	6,500
531271	Diesel Fuel	9,218	8,083	11,000	11,000	8,000
531300	Food for Meetings	95	228	220	220	220
531600	Small Equipment <\$5000	170	200	33,400	900	900
531601	Computer Equipment/Software	835	-	-	-	-
Capital Outlay						
542100	Machinery >\$5000	-	-	57,000	57,000	-
Interfund/Interdepartmental Charges						
551100	Interfund Allocations - General	5,410	5,601	4,866	4,866	6,243
554100	Interfund Allocations - Utilities	7,969	8,439	8,586	8,586	8,519
Depreciation						
561000	Depreciation	24,736	19,332	-	-	-
619900	Transfer to Retained Earnings	-	-	-	-	41,649
TOTAL GOLF MAINTENANCE		\$ 392,198	\$ 376,889	\$ 506,141	\$ 473,641	\$ 498,676

GOLF MAINTENANCE FOOTNOTES

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

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(5606126) GOLF MAINTENANCE ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 87,244	\$ 130,755	\$ 142,324	\$ 142,324	\$ 58,453
512100	Group Insurance	11,595	17,876	23,496	23,496	11,676
512101	Insurance Deductible Reimbursement	190	226	480	480	240
512200	FICA Contributions	5,440	7,955	8,964	8,964	3,693
512300	Medicare	1,272	1,860	2,096	2,096	864
512401	Retirement Plan Employer Cont.	5,226	3,602	8,505	8,505	3,003
512402	Retirement Plan Administrative Costs	190	207	328	328	128
512700	Workers' Compensation Insurance	225	199	281	281	179
Purchased & Contracted Services						
521204	Medical Services	-	30	-	-	-
522201	Repairs & Maintenance - Vehicles	301	312	500	500	400
523103	Vehicle Insurance	674	561	666	666	340
523104	Surety Bonds	16	17	20	20	10
523500	Travel	898	1,240	1,300	1,300	500
523600	Dues & Fees	500	665	900	900	700
523700	Education & Training	825	825	800	800	500

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
Supplies						
531130	Purchased Uniforms	228	452	500	500	250
531141	Repair & Maintenance - Vehicles	1,332	40	800	800	800
TOTAL MAINTENANCE ADMINISTRATION		\$ 116,155	\$ 166,822	\$ 191,960	\$ 191,960	\$ 81,736

GOLF MAINTENANCE ADMINISTRATION FOOTNOTES

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

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(5616125) GOLF COURSE PRO SHOP						
Personal Services & Employee Benefits						
511100	Regular Employees	\$ 63,832	\$ 62,561	\$ 75,342	\$ 75,342	\$ 75,972
512100	Group Insurance	15,565	11,496	11,254	11,254	11,261
512101	Insurance Deductible Reimbursement	379	137	240	240	240
512200	FICA Contributions	3,841	3,628	4,692	4,692	4,730
512300	Medicare	898	849	1,097	1,097	1,107
512401	Retirement Plan Employer Cont.	4,658	1,119	1,850	1,850	1,622
512402	Retirement Plan Administrative Costs	170	71	71	71	69
512600	Unemployment Insurance	-	-	-	-	-
512700	Workers' Compensation Insurance	1,876	1,452	2,110	2,110	1,340
Purchased & Contracted Services						
521201	Legal & Auditing	1,213	1,224	1,250	1,250	1,250
521204	Medical Services	120	120	120	120	120
522112	Garbage Pickup - Commercial	760	672	800	800	800
522200	Interdepartmental Services & Labor	90	437	300	300	300
522202	Repairs & Maintenance - Equipment	595	288	600	600	600
522203	Repairs & Maintenance - Buildings	-	1,667	300	300	4,000
522320	Rental of Equipment & Vehicles	650	-	650	650	650
523001	Other Purchased Services	70	104	200	200	200
523101	General Liability Insurance	697	635	528	528	580
523102	Property Insurance	714	695	691	691	708
523104	Surety Bonds	28	16	20	20	10
523201	Telephone Service - Other	795	1,079	850	850	1,350
523203	Data Service - City	72	24	120	120	120
523206	Communication Services - Security	595	427	440	440	500
523209	Internet Service	959	959	975	975	975
523220	Postage	19	20	30	30	30
523300	Advertising	270	786	1,500	1,500	1,500
523400	Printing & Binding	-	-	200	200	200
523600	Dues & Fees	2,328	2,403	2,500	2,500	2,500
523601	Bank Card Service Charges	9,041	7,878	11,000	11,000	11,000
Supplies						
531100	General Supplies & Materials	1,195	1,938	2,500	2,500	3,000
531120	Office Supplies	154	156	250	250	200
531125	Printer/Copier Supplies	124	256	200	200	300
531140	Repairs & Maintenance - Equipment	724	15,306	4,000	16,600	4,000
531142	Repairs & Maintenance - Buildings	363	10,485	555	555	600
531210	Water & Sewer Service - City	4,362	3,700	3,500	3,500	3,700
531220	Natural Gas Service	1,717	1,963	2,000	2,000	2,000
531231	Electric Service - Other	11,854	11,289	13,000	13,000	11,500
531270	Gasoline	-	600	600	600	600
531300	Food for Meetings	95	228	300	300	300
531600	Small Equipment <\$5000	-	-	100	17,750	200

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
531601	Computer Equipment <\$5000	100	2,282	2,500	4,750	2,500
Interfund/Interdepartmental Charges						
551100	Interfund Allocation - General	4,475	4,622	4,331	4,331	4,077
554100	Interfund Allocation - Utilities	7,969	8,439	8,586	8,586	8,519
Depreciation						
561000	Depreciation	107,768	114,069	-	-	-
Other Costs						
573900	Cash (Over) or Short	(18)	5	50	50	50
TOTAL GOLF COURSE PRO SHOP		\$ 251,118	\$ 276,086	\$ 162,202	\$ 194,702	\$ 165,280

GOLF COURSE PRO SHOP FOOTNOTES

1

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

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(5616126) GOLF COURSE PRO SHOP ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 53,670	\$ 54,638	\$ 54,372	\$ 54,372	\$ 56,565
512100	Group Insurance	11,354	11,889	11,639	11,639	11,662
512101	Insurance Deductible Reimbursement	190	142	240	240	240
512200	FICA Contributions	3,068	3,136	3,392	3,392	3,527
512300	Medicare	717	733	794	794	825
512401	Retirement Plan Employer Cont.	3,187	2,626	3,249	3,249	2,906
512402	Retirement Plan Administrative Costs	116	127	125	125	124
512700	Workers' Compensation Insurance	225	190	281	281	179
522201	Vehicle Repairs & Maintenance	-	-	-	-	400
523103	Vehicle Insurance	-	-	-	-	308
523104	Surety Bonds	-	10	15	15	10
Purchased & Contracted Services						
531141	Vehicle Repairs & Maintenance	-	-	-	-	775
TOTAL PRO SHOP ADMINISTRATION		\$ 72,527	\$ 73,491	\$ 74,107	\$ 74,107	\$ 77,521
TOTAL GOLF EXPENDITURES		\$ 831,997	\$ 893,287	\$ 934,410	\$ 934,410	\$ 823,213
TOTAL GOLF FUND		\$ 53,227	\$ 339,147	\$ -	\$ -	\$ -

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
2016-2017

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	156,146	78,525	8,605	18,953	7,822	11,192	13,298	3,129	1,083	1,625	3,791	8,123
Elected Officials	267,825	120,521	13,391	34,817	13,391	34,817	34,817	2,678	2,678	2,678	2,678	5,357
Elected Off. Contg.	(97,614)	(43,926)	(4,881)	(12,690)	(4,881)	(12,690)	(12,690)	(976)	(976)	(976)	(976)	(1,952)
General Admin. ***	25,000	21,250	-	-	-	-	-	-	750	750	750	1,500
Total	351,357	176,370	17,115	41,080	16,333	33,320	35,426	4,831	3,535	4,077	6,243	13,028

*** Legal & Consulting

Total Utility Service Fee = \$ 148,104
Total Service Fee = \$ 174,987

Human Resource (Basis - Employees)			
Division	# of Employees	# of Employees Adjusted *	Percent
General	145	145	50%
Utility Admin.	36	0	0%
Water Plant	11	16	6%
Water Const.	24	35	12%
Sewer Plant	10	14	5%
Sewer Const.	15	21	7%
Electric	17	25	9%
Telecom	4	6	2%
Solid Waste	2	2	1%
Golf Pro	3	3	1%
Golf Main.	7	7	2%
Recreation	15	15	5%
TOTAL	289	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.
5 to Water Plant, 11 to Water Construction, 4 to Sewer Plant, 6 to Sewer Construction, 8 to Electric, and 2 to Telecom

Glossary

Ad Valorem Tax Due Dates:

2015 Taxes	Dec. 20, 2015
2014 Taxes	Dec. 20, 2014
2013 Taxes	Dec. 20, 2013

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 80% 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, Whitfield County 5, Rome/Floyd 2/2X, Cartersville 1, and Gordon County 6/9. 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 7% 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 \$4.00 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 which includes rent and electricity. 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 a reimbursable employer as it applies to unemployment benefits. An employee who is laid off can receive initial benefits of 20 weeks at \$330.

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

**General Government
Capital Plan Summary
2018-2022**

Year	General Admin.	Municipal Court	Code Insp. & Enforcement	Airport	Police	Fire	Public Works	Recreation	Solid Waste	Golf	Totals
FY 2018	\$ -	\$ 25,000	\$ -	\$ 173,750	\$ 2,660,000	\$ 689,000	\$ 330,500	\$ 143,000	\$44,000.00	\$ 208,500	4,273,750
FY 2019	25,000	-	50,000	70,000	101,400	258,000	420,500	818,000	38,500	220,800	2,002,200
FY 2020	65,000	-	25,000	475,000	800,000	1,989,500	465,000	100,000	235,000	147,500	4,302,000
FY 2021	34,000	-	20,000	25,000	80,500	1,700,000	523,500	1,000,000	51,500	180,900	3,615,400
FY 2022	45,000	-	-	25,000	9,000	185,000	433,000	-	228,000	1,401,000	2,326,000
Totals	\$ 169,000	\$ 25,000	\$ 95,000	\$ 768,750	\$ 3,650,900	\$ 4,821,500	\$ 2,172,500	\$ 2,061,000	\$ 597,000	\$ 2,158,700	\$ 16,519,350

**General Government Administration
Five Year Capital Plan
2018-2022**

Budget Year	Item	Cost	Funding Source
2017-2018	No Activity	\$ -	
	TOTAL	-	
2018-2019	Records retention system software	25,000	Operating revenue
	TOTAL	25,000	
2019-2020	Remodel City Hall	50,000	Operating revenue
	Computers/Equipment	5,000	Operating revenue
	Tax and software upgrade	10,000	Operating revenue
	TOTAL	65,000	
2020-2021	Computers/payroll software upgrade	10,000	Operating revenue
	Replace administration vehicle	24,000	Operating revenue
	TOTAL	34,000	
2021-2022	Computers - software - taxes	15,000	Operating revenue
	Exterior improvements to City Hall	30,000	Operating revenue
	TOTAL	45,000	
GRAND TOTAL		\$ 169,000	

**Municipal Court
Five Year Capital Plan
2018-2022**

Budget Year	Item	Cost	Funding Source
2017-2018	Vehicle	\$ 25,000	Operating revenue
	TOTAL	25,000	
2018-2019	No Activity	-	
	TOTAL	-	
2019-2020	No Activity	-	
	TOTAL	-	
2020-2021	No Activity	-	
	TOTAL	-	
2021-2022	No Activity	-	
	TOTAL	-	
GRAND TOTAL		\$ 25,000	

**Code Inspection and Enforcement
Five Year Capital Plan
2018-2022**

Year	Item	Cost	Funding Source
2017-2018	No activity	\$ -	
	TOTAL	-	
2018-2019	Local match - redevelopment	50,000	General operating funds
	TOTAL	50,000	
2019-2020	Comprehensive plan - update 5 years	25,000	General operating funds
	TOTAL	25,000	
2020-2021	Vehicle	20,000	General operating funds
	Total	20,000	
2021-2022	No activity planned	-	
	TOTAL	-	
GRAND TOTAL		\$ 95,000	

Calhoun - Gordon County Airport Five Year Capital Plan 2018-2022

Year	Equipment	Cost*	Funding Source
2017-2018	Parallel taxiway & stream relocation land acquisition	\$ 110,000	Operating revenues
	Parallel taxiway & stream relocation environmental assessment Phase 2	7,500	Operating revenues
	Runway 35 safety area improvements	26,250	Operating revenues
	Preliminary taxiway & stream relocation design	20,000	Operating revenues
	Replace localizer & PAPI-2's	10,000	Operating revenues
	TOTAL	173,750	
2018-2019	Final design parallel taxiway	15,000	Operating revenues
	Final design stream relocation	25,000	Operating revenues
	Corp. hangar site - design & constr.	30,000	Operating revenues
	TOTAL	70,000	
2019-2020	Stream relocation	300,000	Operating revenues
	Parallel taxiway construction	175,000	Operating revenues
	TOTAL	475,000	
2020-2021	Environmental stormwater monitoring	5,000	Operating revenues
	Corp. hangar site - design & constr.	20,000	Operating revenues
	TOTAL	25,000	
2021-2022	Security improvements - perimeter fencing & access gates	25,000	Operating revenues
	TOTAL	25,000	
	GRAND TOTAL	\$ 768,750	

*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 2018-2022

Year	Equipment	Cost	Funding Source
2017-2018	2 Vehicles for CID with equipment	\$ 50,000	Operating/maint. revenue
	Building for Police Dept., 16,500 sq. ft. min.	2,000,000	Operating/maint. revenue
	Land for building, 2 acres minimum	540,000	Operating/maint. revenue
	Car cameras and server	70,000	Operating/maint. revenue
	TOTAL	2,660,000	
2018-2019	Communications upgrade	25,000	Operating/maint. revenue
	16 Vehicle cameras	76,400	Operating/maint. revenue
	TOTAL	101,400	
2019-2020	Fleet upgrade (27) vehicles. with equipment	800,000	Operating/maint. revenue
	TOTAL	800,000	
2020-2021	Spike strips	5,000	Operating/maint. revenue
	Computer upgrades	75,500	Operating/maint. revenue
	TOTAL	80,500	
2021-2022	Intoxilyzer (1)	9,000	Operating/maint. revenue
	TOTAL	9,000	
	GRAND TOTAL	\$ 3,650,900	

Calhoun Fire Department Five Year Capital Plan 2018-2022

Year	Item	Cost	Funding Source
2017-2018	Replace fire engine (pumper)	\$ 550,000	Lease purchase
	Replace 12 Scott SCBA units	69,000	Lease purchase
	Replace fire hose	70,000	Operating revenues
	TOTAL	689,000	
2018-2019	Replace Station (1) exhaust equipment in bay	150,000	Operating revenues
	Replace 12 Scott SCBA units	69,000	Lease purchase
	Replace crew service vehicle Station # 1	39,000	Operating revenues
	TOTAL	258,000	
2019-2020	Station # 4 Mauldin Rd	1,800,000	Operating revenues
	Furnishing for Station #4	150,000	Operating revenues
	Replace crew service vehicle for Station # 2	39,500	Operating revenues
	TOTAL	1,989,500	
2020-2021	Purchase 100 ft. 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	
2021-2022	Replace crew service vehicle Deputy Chief	35,000	Lease purchase
	Refurbish Station #1	150,000	Operating revenues
	TOTAL	185,000	
	GRAND TOTAL	\$ 4,821,500	

**Calhoun Animal Control Department
Five Year Capital Plan
2018-2022**

Year	Item	Cost	Funding Source
2017-2018	Improvements and equipment	\$ 10,000	Operating revenues
	TOTAL	10,000	
2018-2019	Improvements and equipment	10,000	Operating revenues
	TOTAL	10,000	
2019-2020	Improvements and equipment	12,000	Operating revenues
	TOTAL	12,000	
2020-2021	Improvements and equipment	12,000	Operating revenues
	TOTAL	12,000	
2021-2022	Pickup truck	30,000	Operating revenues
	TOTAL	30,000	
GRAND TOTAL		\$ 74,000	

**Calhoun Street Department
Five Year Capital Plan
2018-2022**

Year	Item	Total Cost	Funding Source
2017-2018	Milling existing streets and paving	\$ 200,000	Operating revenues
	Single axel dump truck	75,000	Operating revenues
	Walk behind concrete saw	25,000	Operating revenues
	TOTAL	300,000	
2018-2019	Milling existing streets and paving	200,000	Operating revenues
	Tandem dump truck	180,000	Operating revenues
	TOTAL	380,000	
2019-2020	Milling existing streets and paving	225,000	Operating revenues
	Asphalt roller	100,000	Operating revenues
	4 x 4 pickup truck	32,000	Operating revenues
	TOTAL	357,000	
2020-2021	Milling existing streets and paving	225,000	Operating revenues
	1 ton service truck	50,000	Operating revenues
	Street Sweeper	200,000	Operating revenues
	TOTAL	475,000	
2021-2022	Milling existing streets and paving	250,000	Operating revenues
	Single axel dump truck	80,000	Operating revenues
	TOTAL	330,000	
GRAND TOTAL		\$ 1,842,000	

**Calhoun Cemetery Department
Five Year Capital Plan
2018-2022**

Year	Item	Cost	Funding Source
2017-2018	Site / wall improvements	\$ 8,000	Operating revenues
	TOTAL	8,000	
2018-2019	Site / wall improvements	8,000	Operating revenues
	Zero turn mower	12,500	Operating revenues
	TOTAL	20,500	
2019-2020	Site / wall improvements	10,000	Operating revenues
	1 ton dump truck	60,000	Operating revenues
	TOTAL	70,000	
2020-2021	Site / wall improvements	10,000	Operating revenues
	Zero turn mower	13,000	Operating revenues
	TOTAL	23,000	
2021-2022	Site / wall improvements	10,000	Operating revenues
	Zero turn mower	13,000	Operating revenues
	TOTAL	23,000	
GRAND TOTAL		\$ 144,500	

**Calhoun Shop & Maintenance Department
Five Year Capital Plan
2018-2022**

Year	Item	Cost	Funding Source
2017-2018	Zero turn mower	\$ 12,500	Operating revenues
	TOTAL	12,500	
2018-2019	Riding mower & equipment	10,000	Operating revenues
	TOTAL	10,000	
2019-2020	Pickup truck F-150 4 X 4	26,000	Operating revenues
	TOTAL	26,000	
2020-2021	Zero turn mower	13,500	Operating revenues
	TOTAL	13,500	
2021-2022	1 Ton service truck	50,000	Operating revenues
	TOTAL	50,000	
GRAND TOTAL		\$ 112,000	

**Calhoun Recreation Department
Five Year Capital Plan
2018-2022**

Budget Year	Item	Cost	Funding Source
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
	Maintenance truck	25,000	General Operating Funds/SPLOST
	TOTAL	143,000	
2018-2019	New fencing - existing fields	308,000	General Operating Funds/SPLOST
	Swimming pool upgrades	70,000	General Operating Funds/SPLOST
	Upgrade pavilions	40,000	General Operating Funds/SPLOST
	Existing fields - scoreboard & lighting	400,000	General Operating Funds/SPLOST
	TOTAL	818,000	
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	Recreation center upgrades	1,000,000	General Operating Funds/SPLOST
	TOTAL	1,000,000	
2021-2022	No activity	-	General Operating Funds/SPLOST
	TOTAL	-	
	GRAND TOTAL	\$ 2,061,000	

**Calhoun Solid Waste Department
Five Year Capital Plan
2018-2022**

Year	Item	Cost	Funding Source
2017-2018	Landfill monitoring	\$ 32,000	Operating revenues
	Dumpsters recycling	12,000	Operating revenues
	TOTAL	44,000	
2018-2019	Landfill monitoring	33,500	Operating revenues
	Dumpsters	5,000	Operating revenues
	TOTAL	38,500	
2019-2020	Landfill monitoring	35,000	Operating revenues
	Brush truck with loader	200,000	Operating revenues
	TOTAL	235,000	
2020-2021	Landfill monitoring	36,500	Operating revenues
	Dumpsters recycling	15,000	Operating revenues
	TOTAL	51,500	
2021-2022	Landfill monitoring	38,000	Operating revenues
	Leaf vac truck	190,000	Operating revenues
	TOTAL	228,000	
	GRAND TOTAL	\$ 597,000	

**Calhoun Golf Maintenance Department
Five Year Capital Plan
2018-2022**

Year	Item	Cost	Funding Source
2017-2018	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	
2018-2019	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		
2019-2020	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	
2020-2021	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	
2021-2022	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
2018-2022**

Year	Item	Cost	Funding Source
2017-2018	20 carts with trade-in	\$ 67,000	Operating revenue
	TOTAL	67,000	
2018-2019	20 carts with trade-in	67,000	Operating revenue
	TOTAL	67,000	
2019-2020	20 carts with trade-in	68,000	Operating revenue
	TOTAL	68,000	
2020-2021	20 carts with trade-in	69,000	Operating revenue
	TOTAL	69,000	
2021-2022	20 carts with trade-in	69,000	Operating revenue
	Repairs to pro shop and pavilion	15,000	Operating revenue
	TOTAL	84,000	
	GRAND TOTAL	\$ 355,000	

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 consists of two water treatment plants, one on Mauldin Road supplied by the intake on the Coosawattee River, wells and springs near College Street and Red Bud Road and our Brittany Drive plant off Campbell Road supplied by wells and Big Springs. Together these two plants have a permitted capacity of 30.8 million gallons per day (MGD). The distribution system consists 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, Calhoun Utilities wholesales 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 consists of 136 miles of sanitary sewer mains and 10 lift stations.



**Water Treatment Superintendent,
Danny Stephens**



Brittany Drive Water Treatment Plant

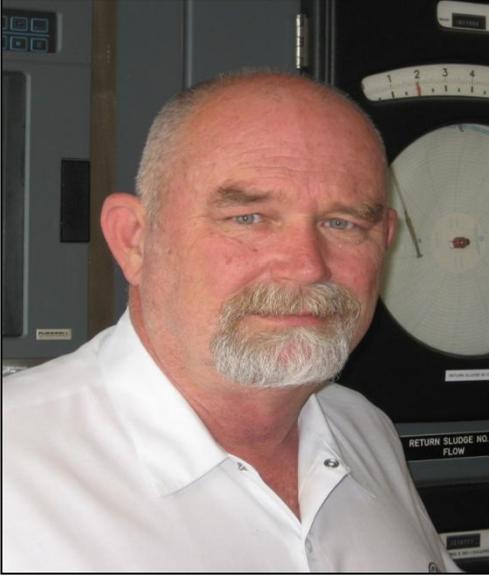


Mauldin Road Water Treatment Plant



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

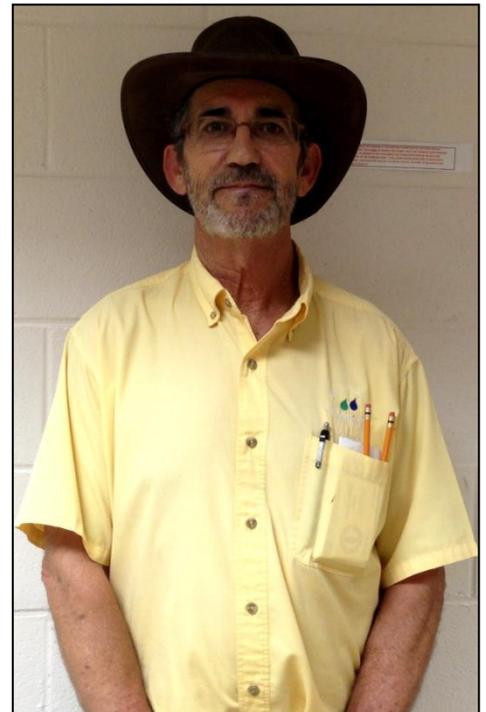




**Wastewater Treatment
Plant Superintendent,
John Banks**



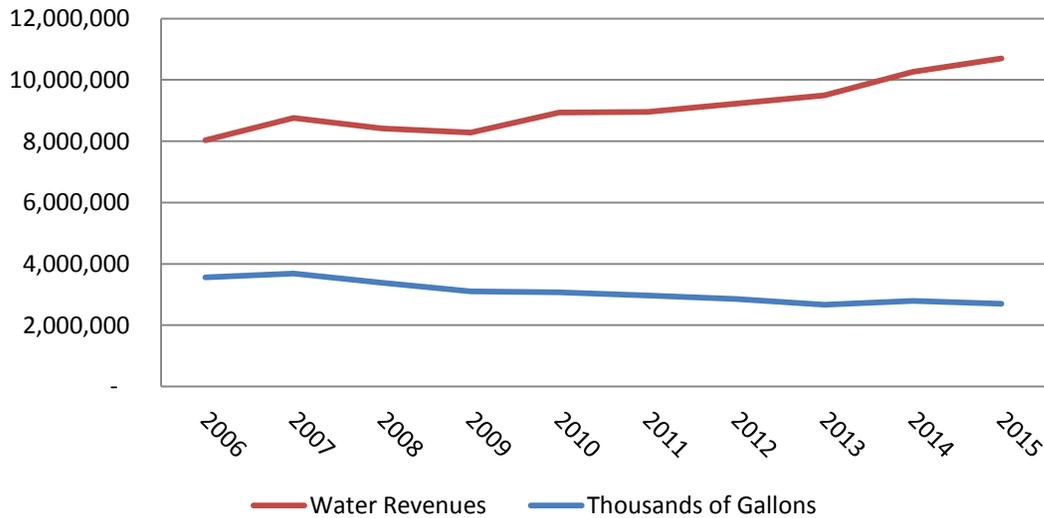
Kirby Road Wastewater Treatment Plant



**Plant Maintenance Superintendent,
Bobby Robertson**

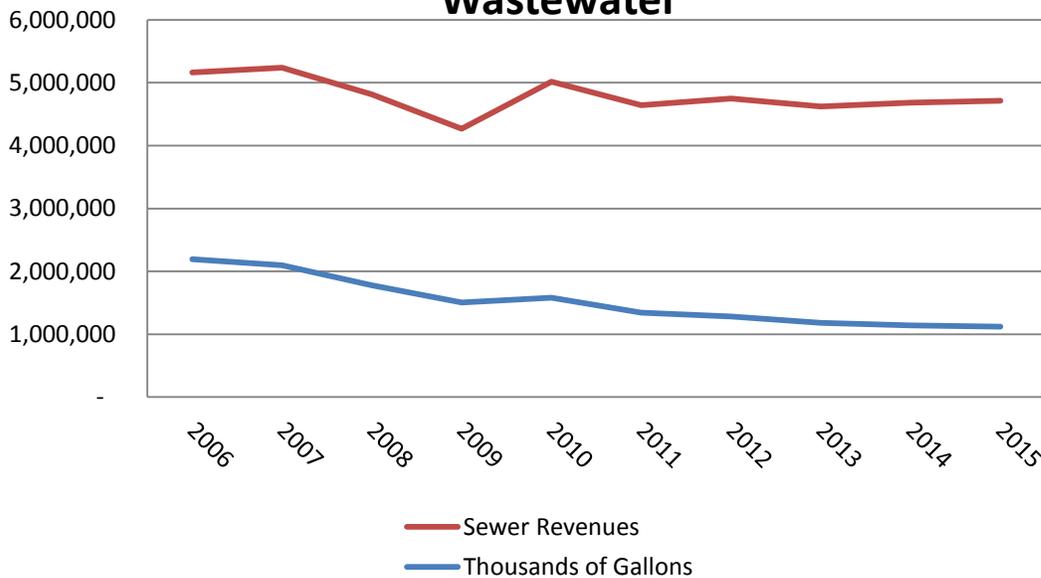
2015 water revenue was up from the prior year primarily due to a slight crease in minimums and a 3% increase in rates. There was a slight decrease in water usage in 2015, however there was an increase in revenues for 2015. The 3% increase is an annual rate increase for a period of three years beginning in 2014 for the purpose of debt repayment. There will be \$90,000 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 2015 compared to the prior year. However, the revenue increased slightly over that of 2014 due to the 3% increase in rates and the slight increase in minimum charges

Wastewater



WASTE TREATMENT & WATER (505)

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(2300000) WASTE TREATMENT						
Revenue						
331350 188	Federal Capital - Indirect	\$ -	\$ -	\$ -	\$ -	\$ (1,035,002)
Charges for Services						
344201	Water/Sewer - Residential	(545)	(517)	-	-	-
344202	Water/Sewer - Commercial	(1,320)	(1,320)	-	-	-
344203	Industrial	60	-	-	-	-
344206	Water/Sewer - Unmetered Other	(1,628)	(26,554)	-	-	-
344211	Water/Sewer - Residential	(1,216,018)	(1,304,374)	(1,347,584)	(1,347,584)	(1,419,321)
344212	Water/Sewer - Commercial	(1,413,726)	(1,563,476)	(1,611,370)	(1,611,370)	(1,721,230)
344213	Water/Sewer - Industrial	(2,112,241)	(2,072,479)	(2,165,057)	(2,165,057)	(2,066,263)
344229	Sewer Disposal Tickets	(172,246)	(170,486)	(147,198)	(147,198)	(129,533)
344260	Penalties	(26,734)	(32,941)	(29,753)	(29,753)	(31,450)
344274	Raw Water/Metal Test Fees	(1,162)	-	-	-	-
344276	Water/Sewer Taps	(111,450)	(91,155)	(22,500)	(22,500)	(35,000)
344290	Recovery of Bad Debt	(758)	(4,344)	(1,212)	(1,212)	(820)
344298	Special Services	(303)	-	-	-	-
344299	Miscellaneous	-	(50)	-	-	-
349300	Bad Check Fees	-	(35)	-	-	-
Other						
361000	Interest Revenues	(984)	(535)	(5,027)	(5,027)	(500)
363000	Unrealized Gain or Loss Invest	-	(497)	-	-	(10,600)
381000	Rents & Royalties	(7,359)	(8,213)	(7,444)	(7,444)	(8,212)
383000	Reimb. for Damaged Property	-	(3,630)	(6,580)	(6,580)	-
389000	Miscellaneous Revenue	-	(433)	(2,000)	(2,000)	-
389005	Sale of Scrap/Surplus	(5,314)	-	(784)	(784)	(2,000)
Transfers In						
391102	Water/Sewer	-	-	(912,100)	(912,100)	(780,499)
391126	Utilities Labor & Equipment	(12,260)	(12,802)	(6,000)	(6,000)	(6,000)
391134	Transfer In - SPLOST	(458,718)	(187,133)	(245,500)	(245,500)	-
391144	Transfer from 2005 SPLOST	-	-	-	-	(2,410,000)
TOTAL	REVENUE	\$ (5,542,706)	\$ (5,480,973)	\$ (6,510,109)	\$ (6,510,109)	\$ (9,656,430)

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(2304335) WASTE TREATMENT PLANT EXPENSES						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 371,720	\$ 376,037	\$ 387,566	\$ 387,566	\$ 392,536
511300	Overtime	26,746	27,114	35,700	35,700	27,000
512100	Group Insurance	72,683	81,811	85,698	85,698	85,808
512101	Insurance Deductible Reimb.	1,233	1,067	1,800	1,800	1,800
512200	FICA Contributions	23,882	23,761	26,573	26,573	26,249
512300	Medicare	5,497	5,575	6,215	6,215	6,139
512401	Ret. Plan Employer Contrib.	22,113	(15,461)	22,453	22,453	20,163
512402	Retirement Plan Admin. Costs	805	873	865	865	860
512700	Workers' Comp. Insurance	33,540	7,378	6,830	6,830	7,392
Purchased & Contracted Services						
521200	Engineering	-	-	5,000	5,000	-
521200 133	New NPDES Limits	506	12,151	50,000	50,000	75,000
521200 184	Engineering	-	506	-	-	-
521201	Legal & Auditing	3,548	3,513	4,000	4,000	4,000
521204	Medical Services	90	60	90	90	100
521205	Consulting	3,400	10,200	6,800	6,800	10,200
521209	Miscellaneous Professional	-	10	-	-	-
521300	Technical	1,145	6,806	5,000	5,000	5,000
521300 133	Technical	-	7,913	-	-	1,800
522001	Linen Services	2,012	2,012	2,500	2,500	2,000
522002	Exterminating Services	186	188	186	186	175
522110	Garbage Pickup - City	1,101	2,471	1,200	1,200	3,500
522112	Garbage Pickup - Commercial	1,847	2,442	2,200	2,200	2,529

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
522200	Interdept. Services & Labor	1,545	5,266	4,000	4,000	5,645
522201	Repairs & Maint. - Vehicles	70	299	1,500	1,500	1,500
522202	Repairs & Maint. - Equipment	17,380	11,679	17,000	17,000	25,000
522203	Repairs & Maint. - Building	-	-	3,000	3,000	3,000
522206	Repairs & Maint. - Pretreatment	-	-	1,000	1,000	1,000
522320	Rental of Equipment & Vehicles	9,962	9,634	8,000	8,000	8,000
522320 133		-	1,650	-	-	-
522330	City Franchise Fees	189,683	197,619	204,960	204,960	208,273
522350	Rents/Royalties	-	-	307,441	307,441	364,477
523101	General Liability Insurance	6,519	5,790	7,185	7,185	7,460
523102	Property Insurance	3,164	2,891	3,153	3,153	2,824
523103	Vehicle Insurance	2,811	2,367	2,581	2,581	2,093
523104	Surety Bonds	57	56	60	60	-
523200	Telephone - City	3,904	2,784	2,400	2,400	2,400
523203	Data Service - City	3,182	3,203	3,200	3,200	3,200
523205	Cell Phone/Radio	752	759	1,500	1,500	800
523209	Internet Service	720	720	720	720	720
523210	E-Mail	252	252	275	275	275
523220	Postage	3,149	4,011	-	-	3,500
523300	Advertising	907	506	1,000	1,000	1,200
523400	Printing & Binding	131	-	150	150	150
523500	Travel	1,881	753	2,000	2,000	2,000
523600	Dues & Fees	1,943	863	2,000	2,000	2,000
523604	Bank Service Charges	-	-	1,781	1,781	2,000
523700	Education & Training	687	1,935	3,000	3,000	3,000
523800	Licenses	65	585	600	600	910
Supplies						
531017	Concrete	64	-	-	-	-
531100	General Supplies & Materials	3,735	4,780	4,000	4,000	3,500
531101	Chemical Supplies	60,764	47,089	80,000	80,000	120,000
531102	Lab Supplies	6,113	6,350	5,000	5,000	5,000
531104	Protective/Safety Supplies	61	-	1,000	1,000	1,000
531120	Office Supplies	581	437	650	650	500
531125	Printer/Copier Supplies	509	569	650	650	550
531130	Purchased Uniforms	3,043	2,725	2,925	2,925	2,925
531140	Repair & Maint. - Equipment	79,710	60,958	80,000	80,000	40,000
531141	Repair & Maint. - Vehicles	5	281	250	250	1,100
531142	Repair & Maint. - Buildings	315	88	20,500	20,500	22,000
531210	Water/Sewer Supplies	47,856	48,729	50,000	50,000	45,000
531220	Natural Gas	5,284	4,871	5,000	5,000	4,500
531230	Electric Service - City	647,824	641,958	645,000	645,000	699,000
531270	Gasoline	3,940	3,744	3,700	3,700	2,500
531271	Diesel Fuel	1,060	1,132	1,200	1,200	1,100
531300	Food for Meetings	1,152	83	-	-	-
531400	Books & Periodicals	-	338	500	500	200
531600	Small Equipment <\$5000	5,368	1,381	10,000	10,000	5,000
531601	Computer Equipment	75	-	600	600	1,300
531602	Pretreatment Supplies	20,301	21,236	25,000	25,000	25,000
Capital Outlay						
542100	Machinery >\$5000	-	-	251,500	251,500	270,000
541480 133	Infrastructure	-	-	-	-	365,000
542100	Machinery >\$5000	-	-	-	-	1,180,000
542501	Other Equipment	-	-	-	-	60,000
Interfund						
551100	Interfund Allocation - Gen. Fund	17,083	18,016	18,343	18,343	16,333
554100	Interfund Allocation - Utilities	324,326	349,521	338,363	338,363	341,573
Depreciation						
561000	Depreciation	1,352,471	1,376,680	-	-	-
562000	Amortization	15,458	15,616	-	-	1,706
Other						
573901	Bad Debt Expense	25,079	18,262	20,000	20,000	20,000
579000	Contingency	-	-	100,000	100,000	72,493
Debt Service						
581100	Principal - Bonds	-	-	975,500	975,500	996,000
581400	Principal - Notes Payable	-	-	272,677	272,677	290,280
581410	Principal - Advance from Electric	-	-	32,004	32,004	32,325

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
582100	Interest - Bonds	143,697	123,131	104,163	104,163	84,865
582400	Interest - Notes Payable	114,558	102,892	112,901	112,901	113,300
582410	Interest - Advance from Electric	3,538	3,223	2,905	2,905	2,584
584000	Administrative Fee	10,608	10,608	-	-	-
Transfers Out						
611001	General Fund	284,524	296,429	-	-	-
TOTAL	WASTE TRTMNT. PLANT	\$ 3,999,919	\$ 3,973,032	\$ 4,406,513	\$ 4,406,513	\$ 6,150,312

WASTE TREATMENT PLANT FOOTNOTES

**1 The following Employees are included in the Regular Employee Wages
2304335**

Kyle Wilson	John Banks, Jr.
Micah Pharr	Ronald Coggins
Jeremy Long	Danny McGaskey
Mark Gibson	Jerry Crawford - 1/2
Kelly Ruddell	

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

3 Lease of assets is calculated as 7% of billed revenue.

4 Debt

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2016	Additions FY 2017	Principal Pd. FYE 6/30/2017	Interest Pd. FYE 6/30/2017	Balance 6/30/2017
SRF CW 99-001	N. Sw. Interceptor	\$ 3,259,841	\$ 1,668,859	\$ -	\$ 183,110	\$ 47,489	1,485,749
SRF CW 13-001	Clean Water SRF	2,121,643	911,310	1,002,000	9,145	21,815	1,904,165
CW 02-002P	Sewer Plant Renovation	2,133,992	1,511,206	-	98,025	43,996	1,413,181
Total Notes Payable		\$ 7,515,476	\$ 4,091,375	\$ 1,002,000	\$ 290,280	\$ 113,300	\$ 4,803,095
Total Advances	Sw. Plant Prop.	\$ 543,580	\$ 270,510	\$ -	\$ 32,325	\$ 2,584	\$ 238,185
Sewer Portion	2011 Bonds	\$ 4,959,000	\$ 1,691,000	\$ -	\$ 699,200	\$ 32,721	\$ 991,800
Sewer Portion	2012 Bonds	3,521,850	2,506,900	-	296,800	52,144	2,210,100
Total Bonds		\$ 8,480,850	\$ 4,197,900	\$ -	\$ 996,000	\$ 84,865	\$ 3,201,900

5 Capital Outlay

Site Improvements - Project #184 piping modifications funded by SPLOST 2005	\$ 270,000
Chemical and lime feed systems	365,000
SCADA system funded by SPLOST 2005	320,000
Grit collection system & bar screens, funded by Phosphorus SPLOST dollars.	635,000
Primary life building motor controls funded by SPLOST 2005	160,000
Grit collection system & bar screens	65,000
Bi-sulfate chemical feed system funded by SPLOST 2005	25,000
Chlorine scrubber installation funded by SPLOST 2005	35,000
Total	\$ 1,875,000

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(2304336) WASTE TREATMENT PLANT MAINTENANCE						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 96,155	\$ 96,485	\$ 162,574	\$ 162,574	\$ 163,769
511300	Overtime	-	2,913	5,100	5,100	9,000
512100	Group Insurance	7,736	28,186	34,059	34,059	45,354
512101	Insurance Deductible Reimb.	209	453	720	720	720
512200	FICA Contributions	5,665	5,956	10,495	10,495	10,722
512300	Medicare	1,332	1,333	2,454	2,454	2,492
512401	Ret. Plan Employer Contribution	1,654	(9,117)	9,654	9,654	8,412
512402	Retirement Plan Admin. Costs	60	265	372	372	359

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
512600	Unemployment Insurance	3,856	-	-	-	-
512700	Workers' Compensation	29,555	16,586	6,243	6,243	6,538
512999	Amounts to Capitalize	(13,074)	-	-	-	-
Purchased & Contracted Services						
521204	Medical Services	70	310	-	-	600
522200	Repairs & Maintenance	2,462	175	3,000	3,000	3,000
522201	Repairs & Maintenance - Vehicle	170	256	1,000	1,000	2,000
522202	Repairs & Maintenance - Equip.	242	86	1,000	1,000	1,200
522320	Rental of Equipment & Vehicle	-	-	500	500	500
523101	General Liability Insurance	86	201	337	337	451
523104	Surety Bonds	4	17	20	20	-
523205	Cell Phones/Radio	70	339	600	600	600
523220	Postage	15	-	50	50	50
523300	Advertising	-	-	150	150	150
523500	Travel	-	-	50	50	50
523700	Education & Training	-	-	100	100	200
523850	Contract Labor	674	-	-	-	-
529999	Amounts to Capitalize	(2,514)	-	-	-	-
Supplies						
531100	General Supplies	1,126	574	2,000	2,000	2,000
531104	Protective/Safety Supplies	678	390	1,000	1,000	1,000
531120	Office Supplies	62	84	150	150	150
531125	Printer/Copier Supplies	284	-	110	110	110
531130	Purchased Uniforms	-	-	325	325	1,300
531140	Repairs & Maint. - Equipment	1,420	1,163	1,000	1,000	1,000
531141	Repairs & Maint. - Vehicles	673	316	1,200	1,200	1,200
531270	Gasoline	3,308	2,241	2,500	2,500	2,500
531271	Diesel Fuel	1,823	1,273	1,500	1,500	1,500
531600	Small Equipment <\$5000	404	1,250	3,000	3,000	1,000
531601	Computer Equipment	200	392	-	-	-
TOTAL	WASTE PLANT MAINT.	\$ 144,405	152,124	\$ 251,263	\$ 251,263	\$ 267,927

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 Jimmy Harrell Craig Kirby Vacant
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		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(2304530) WASTE TREATMENT - SLUDGE DISPOSAL/BIO SOLIDS						
Personal Services & Employee Benefits						
511100	Regular Employees	\$ 40,078	\$ 39,622	\$ 40,958	\$ 40,958	\$ 41,653
511300	Overtime	7,044	8,605	10,200	10,200	10,000
512100	Group Insurance	10,970	11,496	11,254	11,254	11,261
512101	Insurance Deductible Reimb.	190	150	240	240	240
512200	FICA Contributions	2,844	2,876	3,192	3,192	3,235
512300	Medicare	658	686	747	747	757
512401	Ret. Plan Employer Contrib.	2,362	(1,587)	2,448	2,448	2,140

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
512402	Retirement Plan Admin. Costs	86	94	94	94	91
512700	Workers' Comp. Insurance	475	573	760	760	870
Purchased & Contracted Services						
521201	Legal & Auditing	1,064	1,054	500	500	500
521204	Medical Services	-	-	100	100	100
521300	Technical	1,641	1,968	1,500	1,500	1,800
522201	Repairs & Maint. - Vehicles	944	1,526	6,000	6,000	1,500
522202	Repairs & Maint. - Equipment	5,674	3,156	4,000	4,000	5,000
523101	General Liability Insurance	170	179	233	233	218
523104	Surety Bonds	6	6	-	-	-
523205	Cell Phone/Radio	317	277	320	320	300
523220	Postage	57	116	75	75	-
Supplies						
531100	General Supplies & Material	22	-	500	500	500
531101	Chemical Supplies	18,515	16,542	20,000	20,000	20,000
531120	Office Supplies	170	232	250	250	100
531130	Purchased Uniforms	-	325	325	325	325
531140	Repairs & Maint. - Equipment	1,854	223	2,500	2,500	1,500
531141	Repairs & Maint. - Vehicles	2,537	815	2,500	2,500	-
531270	Gasoline	-	-	150	150	-
531271	Diesel Fuel	11,385	7,839	12,000	12,000	6,000
531600	Small Equipment <\$5000	-	-	500	500	500
Capital Outlay						
542200	Vehicles	-	-	-	-	190,000
Other						
579000	Contingency Fund	-	-	-	-	10,000
TOTAL	W.W. - SLUDGE DISP.	\$ 109,064	\$ 96,772	\$ 121,346	\$ 121,346	\$ 308,590

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.

3 Capital Outlay

Spreader truck funded by SPLOST 2005

Total

\$ 190,000

\$ 190,000

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(2334331) WASTE WATER COLLECTION MAINTENANCE						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 388,081	\$ 378,908	\$ 411,970	\$ 411,970	\$ 413,160
511300	Overtime	22,619	21,405	30,600	30,600	30,000
512100	Group Insurance	101,165	113,645	124,315	124,315	118,800
512101	Insurance Deductible Reimb.	1,802	1,507	2,640	2,640	2,640
512200	FICA Contributions	24,052	23,470	27,523	27,523	26,780
512300	Medicare	5,616	5,467	6,437	6,437	6,264
512401	Ret. Plan Employer Contrib.	23,909	(16,491)	22,916	22,916	21,222
512402	Retirement Plan Admin. Costs	871	926	882	882	906
512700	Workers' Comp. Insurance	9,479	5,682	8,671	8,671	8,989
512999	Amounts Capitalized	(7,648)	(1,408)	-	-	-
Purchased & Contracted Services						
521201	Legal & Auditing	3,927	4,384	4,000	4,000	4,000
521204	Medical Services	450	430	500	500	500
522001	Linen Services	442	659	700	700	675
522002	Exterminating Services	-	-	-	-	200
522112	Garbage Pickup - Commercial	-	-	175	175	175
522200	Interdepartmental Services	9,191	9,299	8,500	8,500	8,000
522201	Repairs & Maint. - Vehicles	655	1,658	2,500	2,500	3,500

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
522202	Repairs & Maint. - Equipment	14,605	19,598	15,000	15,000	10,000
522203	Repairs & Maint. - Building	-	400	400	400	400
522320	Rental of Equipment & Vehicles	23,533	25,473	28,000	28,000	25,019
523101	General Liability Insurance	2,856	2,463	2,530	2,530	2,582
523102	Property Insurance	1,038	1,059	1,255	1,255	1,621
523103	Vehicle Insurance	6,298	6,433	6,997	6,997	8,306
523104	Surety Bonds	62	59	60	60	-
523200	Telephone - City	2,633	2,709	2,700	2,700	2,700
523203	Data Service - City	4,205	4,248	4,500	4,500	4,500
523205	Cell Phone/Radio	702	975	1,100	1,100	1,800
523209	Internet Service	1,680	1,680	1,680	1,680	1,700
523210	E-Mail	252	252	275	275	300
523220	Postage	-	-	100	100	100
523300	Advertising	-	-	150	150	150
523400	Printing & Binding	-	-	50	50	50
523500	Travel	46	-	1,200	1,200	1,200
523600	Dues & Fees	1,808	2,022	2,500	2,500	1,500
523700	Education & Training	626	1,300	2,000	2,000	2,500
523800	Licenses	108	1,055	500	500	700
523850	Contract Labor	1,500	500	3,000	3,000	3,000
529999	Amounts Capitalized	(5,230)	(1,112)	-	-	-
Supplies						
531001	Stone & Gravel	43,917	40,137	50,000	50,000	50,000
531002	Patching	-	4,433	10,000	10,000	10,000
531003	Brass Parts	774	-	800	800	800
531005	PVC Parts	1,750	2,026	3,800	3,800	4,000
531006	Ductile Iron	50	-	1,000	1,000	1,000
531010	PVC Pipe	406	3,688	6,000	6,000	4,000
531011	Wire	-	-	500	500	500
531012	Manholes & Risers	990	5,024	7,000	7,000	7,000
531016	Fernco Coupling	1,118	836	1,200	1,200	1,200
531017	Concrete	498	1,780	1,500	1,500	1,800
531020	Other	3,814	4,689	5,000	5,000	8,000
531029	Inventory Change	136,969	153,471	-	-	-
531100	General Supplies & Material	5,251	5,849	8,000	8,000	8,000
531104	Protective Supply	3,659	1,805	3,500	3,500	3,500
531120	Office Supplies	159	170	1,200	1,200	1,000
531125	Printer/Copier Supplies	259	312	900	900	600
531130	Purchased Uniforms	3,241	3,132	3,450	3,450	3,450
531140	Repairs & Maint. - Equipment	16,482	15,058	15,000	15,000	15,000
531141	Repairs & Maint. - Vehicles	1,145	2,150	1,700	1,700	2,500
531142	Repairs & Maint. - Buildings	277	163	800	800	800
531210	Water/Sewer Service	2,561	2,631	2,600	2,600	2,800
531220	Natural Gas	5,515	4,191	4,500	4,500	4,500
531230	Electric Service - City	4,409	6,438	6,000	6,000	6,500
531270	Gasoline	6,389	4,766	6,500	6,500	4,500
531271	Diesel Fuel	37,925	28,631	39,000	39,000	24,000
531300	Food for Meetings	-	19	150	150	150
531400	Books & Periodicals	-	-	100	100	100
531600	Small Equipment <\$5000	15,257	2,883	7,000	7,000	5,000
531601	Computer Equipment	-	175	2,500	2,500	2,500
531605	Infrastructure <\$20,000	-	1,700	-	-	-
531700	Miscellaneous	-	-	200	200	200
539999	Capitalized Materials	(116,113)	(32,781)	-	-	-
Capital Outlay						
541100	Land Rows & Easements	-	-	5,000	5,000	-
541480	Infrastructure	-	-	25,000	25,000	25,000
541480 183	Infrastructure	-	-	180,000	180,000	-
541480 228	Infrastructure	-	-	-	-	72,293
541480 229	Infrastructure	-	-	-	-	1,045,002
542100	Machinery >\$5000	-	-	12,000	12,000	335,000
542200	Vehicles	-	-	24,000	24,000	-

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
Interfund						
551100	Interfund Allocation - General	25,631	27,274	29,494	29,494	33,320
554100	Interfund Allocation - Utilities	417,659	402,951	392,099	392,099	381,962
Other						
561000	Depreciation	69,230	77,532	-	-	-
578001	Damages to Other Property	1,070	447	-	-	-
579000	Contingency Fund	-	-	100,000	100,000	100,000
Debt Service						
582001	Interest	56	-	-	-	-
Transfer Out						
611011	General Fund - Labor & Equip.	303	-	-	-	-
TOTAL	WASTE WTR. COL. MAINT.	\$ 1,331,981	\$ 1,390,237	\$ 1,683,819	\$ 1,683,819	\$ 2,879,916

WASTEWATER COLLECTION FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

2334331	Lee Timms	Kenneth Hilley
	Gary Bagley	Bobby Burchett
	Seth Erwin	David Nicholson
	Jose Sanchez	Thomas Hibberts
	Mark Burchett	Mark Williamson - 1/2
	Chandler Burns	

2 Capital Outlay

Infrastructure - Project #228 GDOT South Calhoun By-Pass sewer relocations	\$ 72,293
Infrastructure - Sewer line extensions	25,000
Infrastructure - Project #229 Pisgah sewer replacement	1,045,002
Machinery - Jet/Vac truck (SPLOST 2005 funded)	335,000
Total	\$ 1,477,295

(2334334) WASTE WATER COLLECTION LIFT STATIONS

Purchased & Contracted Services

521300	Technical	\$ -	\$ -	\$ 500	\$ 500	\$ 500
522200	Interdepartmental Services	-	-	400	400	400
522202	Repairs & Maint. - Equipment	20,730	4,486	15,000	15,000	15,000
522203	Repairs & Maint. - Building	-	-	300	300	-
522320	Rental of Equipment	-	-	1,000	1,000	1,000
523101	Liability Insurance	128	113	68	68	85
523206	Communications - Security	2,657	2,772	2,800	2,800	2,800

Supplies

531006	Ductile Iron	2,188	2,420	500	500	300
531100	General Supplies	75	350	400	400	400
531140	Repairs & Maint. - Equipment	11,381	4,724	7,500	7,500	10,500
531141	Repairs & Maint. - Vehicles	152	159	-	-	-
531142	Repairs & Maint. - Buildings	314	-	200	200	200
531143	Repairs & Maint. Supplies	794	53	200	200	200
531230	Electric Service - City	191	188	300	300	300
531231	Electric Service - Other	18,485	18,034	18,000	18,000	18,000
531600	Small Equipment <\$5000	-	4,160	-	-	-

TOTAL	WASTE WTR. LIFT STAT.	\$ 57,093	\$ 37,458	\$ 47,168	\$ 47,168	\$ 49,685
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TOTAL	WASTE TRTMNT. EXPENSES	\$ 5,642,462	\$ 5,649,623	\$ 6,510,109	\$ 6,510,109	\$ 9,656,430
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TOTAL	WASTE TRTMNT. FUND	\$ 99,756	\$ 168,650	\$ -	\$ -	\$ -
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		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(240000) WATER FUND						
Revenues						
331350 188	Indirect Grant	\$ -	\$ -	\$ (1,194,000)	\$ (1,194,000)	\$ (1,678,394)
334000	State Government Grants	-	(9,571)	-	-	-
Charges for Service						
341950	Sale of Street Pipe	-	(95)	-	-	-
344201	Water - Residential	(80)	-	-	-	-
344202	Commercial	-	(1,141)	-	-	-
344203	Water Unmetered Industrial	856	-	-	-	-
344206	Water - Other Sales	(71,480)	(42,414)	-	-	-
344211	Water/Sewer - Residential	(5,155,700)	(5,613,491)	(5,785,757)	(5,785,757)	(6,065,749)
344212	Water/Sewer - Commercial	(2,967,724)	(3,052,677)	(3,267,512)	(3,267,512)	(3,487,191)
344213	Water/Sewer - Industrial	(1,583,080)	(1,576,580)	(1,639,073)	(1,639,073)	(1,618,260)
344223	Fire Protection - Private	(296,334)	(309,119)	(318,272)	(318,272)	(320,000)
344260	Penalties	(108,100)	(115,045)	(106,768)	(106,768)	(111,000)
344265	Processing Fee	(1,528)	(950)	(1,020)	(1,020)	(1,186)
344270	Processing Fee - Svc. Appl.	-	-	-	-	(16,000)
344274	Raw Water/Metal Test Fees	(7,373)	(5,460)	(3,698)	(3,698)	(5,880)
344275	Fines	(25,925)	(43,775)	(40,287)	(40,287)	(96,550)
344276	Water/Sewer Taps	(193,473)	(274,530)	(150,000)	(150,000)	(319,538)
344278	Water/Sewer Cut Off Charges	(59,537)	(69,546)	(55,000)	(55,000)	(115,000)
344279	Water/Sewer Transfer Charges	(15,438)	(11,000)	(11,918)	(11,918)	(12,600)
344290	Recovery of Bad Debt	(26,911)	(11,772)	(4,555)	(4,555)	(2,842)
344292	Fire Hydrant Permits/Uses	(3,600)	(3,450)	(6,254)	(6,254)	(1,950)
344298	Special Services	(15,154)	(17,173)	-	-	-
344380	Rental Income	(6,000)	(6,000)	(6,344)	(6,344)	(6,500)
349300	Bad Check Fees	(19,425)	(16,244)	(15,995)	(15,995)	(17,710)
352100	Bond	-	-	(5,027)	(5,027)	-
Other						
361000	Interest Revenues	(6,344)	(5,065)	-	-	(4,000)
361002	Customer Interest	-	-	(272)	(272)	-
363000	Unrealized Gain or Loss Invest	-	(1,096)	-	-	(28,200)
383000	Reimb. for Damaged Property	(2,020)	(675)	(1,200)	(1,200)	(4,447)
383001	Reimb. Water Meter Damage	(11,626)	(3,688)	-	-	(1,200)
383100	Insurance Reimbursement	-	(4,268)	-	-	-
389000	Miscellaneous Revenue	(2,200)	(4,050)	(7,115)	(7,115)	(1,530)
389005	Sale of Scrap/Surplus	(4,725)	(5,936)	(1,000)	(1,000)	-
Transfers In						
391125	General Fund- Labor & Equipment	(24)	(428)	-	-	-
391126	Utilities	(13,773)	(11,290)	-	-	(9,500)
391134	SPLOST	-	(141,756)	(118,500)	(118,500)	(1,025,000)
392100	Sale of Assets	-	5,090	-	-	-
TOTAL	WATER FUND REVENUE	\$ (10,596,716)	\$ (11,353,193)	\$ (12,739,567)	\$ (12,739,567)	\$ (14,950,227)

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(2404420) - BRITTANY DR. WATER TRTMNT. PLANT/BIG SPRINGS INTAKE/WELL						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 100,167	\$ 93,669	\$ 210,092	\$ 210,092	\$ 241,478
511300	Overtime	6,918	6,163	18,360	18,360	18,000
511400	Disability Benefits	-	200	-	-	-
512100	Group Insurance	11,288	20,543	48,237	48,237	48,295
512101	Insurance Deductible Reimb.	237	156	960	960	960
512200	FICA Contributions	6,657	6,171	13,952	13,952	16,259
512300	Medicare	1,442	1,467	3,262	3,262	3,803
512401	Ret. Plan Employer Contrib.	7,368	(13,239)	11,861	11,861	12,404
512402	Retirement Plan Admin. Costs	6	236	457	457	529
512700	Workers' Comp. Insurance	1,795	2,988	3,225	3,225	4,077
Purchased & Contracted Services						
521200	Engineering	(2,525)	-	-	-	-
521201	Legal & Auditing	3,548	3,513	4,000	4,000	4,000
521300	Technical	576	192	2,000	2,000	1,500
522001	Linen Services	944	944	1,000	1,000	1,000
522112	Garbage Pickup - Commercial	228	285	250	250	250
522130	Janitorial Services	672	-	350	350	350
522201	Repairs & Maintenance-Vehicles	356	186	1,000	1,000	1,000
522202	Repairs & Maintenance - Equip.	10,571	11,880	60,000	60,000	50,000
522203	Repairs & Maintenance-Buildings	3,453	856	2,500	2,500	2,500
522320	Rental - Vehicle& Equipment	-	-	2,500	2,500	1,000
523101	General Liability Insurance	2,566	2,430	2,118	2,118	2,568
523102	Property Insurance	1,540	1,372	1,490	1,490	1,526
523104	Surety Bonds	-	18	20	20	20
523201	Telephone	3,136	3,879	4,000	4,000	4,250
523209	Internet Service	702	605	800	800	800
523210	E-Mail	-	-	-	-	50
523220	Postage	761	1,473	1,500	1,500	1,250
523300	Advertising	1,054	-	1,000	1,000	500
523500	Travel	-	-	-	-	1,200
523600	Dues & Fees	5,488	5,698	5,700	5,700	5,700
523604	Bank Service Charges	-	-	891	891	3,000
523700	Education & Training	249	1,120	1,500	1,500	1,500
523900	Contract Labor	-	1,989	-	-	-
Supplies						
531017	Concrete	-	-	1,000	1,000	1,000
531100	General Supplies	3,134	5,744	3,000	3,000	3,000
531101	Chemical Supplies	27,934	55,575	55,000	55,000	50,000
531102	Lab Supplies	15,403	12,984	20,000	20,000	20,000
531104	Protective/Safety Supply	48	2,776	3,500	3,500	3,500
531120	Office Supplies	230	547	250	250	250
531125	Printer/Copier Supplies	264	149	250	250	300
531130	Purchased Uniforms	-	-	-	-	1,300
531140	Repair & Maintenance - Equip.	7,394	34,075	55,000	55,000	40,000
531142	Repair & Maintenance - Buildings	3,975	3,402	3,000	3,000	3,000
531142 105	Repair & Maintenance - Buildings	1,859	-	-	-	-
531145	Grounds Maintenance	197	-	500	500	500
531210	Water/Sewer Services	2,383	4,734	3,000	3,000	3,200
531231	Electric Service - Other	332,035	362,574	360,000	360,000	375,000
531600	Small Equipment <\$5000	9,003	3,664	40,000	40,000	12,000
531600 105	Small Equipment <\$5000	-	1,052	-	-	-
531601	Computer Equipment	1,224	-	3,500	3,500	2,500
Capital Outlay						
541200	Site Improvements	-	-	5,000	5,000	25,000
Other						
551100	Indirect Costs	-	-	9,171	9,171	8,558
554100	Interfund Allocations	-	-	386,132	386,132	393,351
579000	Emergency Contingency	-	-	80,000	80,000	80,000

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
Debt Service						
581100	Principal Bonds	-	-	258,500	258,500	263,200
581400	Principal - Notes Payable	-	-	113,219	113,219	115,365
582100	Interest - Bonds	-	56,896	51,617	51,617	46,240
582400	Interest - Notes Payable	-	-	56,014	56,014	53,579
584000	Issuance Cost	15,125	-	-	-	-
TOTAL	BRITTANY DRIVE/BIG SPRINGS	\$ 589,404	\$ 698,966	\$ 1,910,678	\$ 1,910,678	\$ 1,930,612

BRITTANY DRIVE WATER TREATMENT PLANT FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

2404420	Edwin Collins	Erik Henson
	Dayton Hall	Randy Seabolt
		Jerry Crawford 1/4

2 Capital Outlay

Site Improvements - Brittany Dr. paving of parking and delivery area	\$ 25,000
Total	\$ 25,000

3 Debt

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2016	Principal Pd. FYE 6/30/2017	Interest Pd. FYE 6/30/2017	Balance 6/30/2017
GEFA DW-10 007	Brittany Drive Expansion	\$ 2,770,000	\$ 2,666,305	\$ 115,365	\$ 53,579	\$ 2,550,940
Total Notes Payable		\$ 2,770,000	\$ 2,666,305	\$ 115,365	\$ 53,579	\$ 2,550,940
W & S Bonds	2012 Water Portion	\$ 3,123,150	\$ 2,223,100	\$ 263,200	\$ 46,240	\$ 1,959,900
Total Bonds		\$ 3,123,150	\$ 2,223,100	\$ 263,200	\$ 46,240	\$ 1,959,900

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(2404430) WATER PLANT-MAULDIN RD & INTAKES						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 337,400	\$ 372,773	\$ 273,098	\$ 273,098	\$ 287,757
511300	Overtime	24,116	32,765	24,480	24,480	27,000
511400	Disability Benefits	1,400	-	-	-	-
512100	Group Insurance	61,084	63,863	48,338	48,338	70,923
512101	Insurance Deductible Reimb.	1,423	757	960	960	960
512200	FICA Contributions	22,254	24,473	18,906	18,906	19,740
512300	Medicare	5,254	5,644	4,422	4,422	4,617
512401	Ret. Plan Employer Contrib.	18,899	(6,759)	21,786	21,786	13,718
512402	Retirement Plan Admin. Costs	688	773	839	839	585
512700	Workers' Comp. Insurance	10,414	10,814	11,468	11,468	14,268
Purchased & Contracted Services						
521100	Collection Services	105	97	100	100	100
521200	Engineering	16,713	3,659	5,000	5,000	3,000
521200 105	Engineering	2,525	-	-	-	-
521200 187	Engineering	-	-	10,000	10,000	-
521200 191	Engineering	266	-	-	-	-
521200 193	Engineering	(266)	-	-	-	-
521201	Legal & Auditing	1,584	2,471	2,500	2,500	2,800
521204	Medical Services	30	100	100	100	100
521205	Consulting	3,400	10,200	10,000	10,000	10,000
521209	Misc. Professional Services	691	705	1,200	1,200	1,200
521300	Technical	-	384	1,000	1,000	1,200
522001	Linen Services	718	718	750	750	800
522002	Exterminating Services	961	673	900	900	900
522112	Garbage Pickup - Commercial	720	750	750	750	900

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
522130	Janitorial Services	300	-	-	-	300
522200	Interdepartmental Services	11,457	19,743	15,000	15,000	15,000
522201	Repairs & Maint. - Vehicles	192	200	1,000	1,000	1,000
522202	Repairs & Maint. - Equipment	45,771	8,954	20,000	20,000	20,000
522203	Repairs & Maint. - Buildings	995	11,349	30,000	30,000	55,000
522204	Repairs & Maint.	150	-	-	-	-
522320	Rental of Equipment & Vehicles	2,355	9,270	3,000	3,000	3,000
522330	Franchise Fees - City	173,136	184,206	192,291	192,291	200,903
522350	Rents & Royalties	-	-	876,943	876,943	1,027,929
523101	General Liability Insurance	9,795	9,328	10,500	10,500	9,936
523102	Property Insurance	4,469	3,982	4,323	4,323	4,427
523103	Vehicle Insurance	1,387	1,290	1,418	1,418	2,059
523104	Surety Bonds	49	50	50	50	50
523200	Telephone - City	3,502	3,018	3,600	3,600	3,200
523203	Data Service - City	8,914	8,964	9,500	9,500	8,950
523205	Cell Phone/Radio	1,826	1,553	1,700	1,700	1,800
523206	Communications - Security	-	-	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	2,421	1,921	3,000	3,000	2,500
523300	Advertising	1,262	114	300	300	250
523300 187	Advertising	648	-	-	-	-
523400	Printing & Binding	532	952	500	500	500
523500	Travel	2,780	1,992	3,000	3,000	3,500
523600	Dues & Fees	7,666	7,093	8,000	8,000	8,000
523604	Bank Service Charges	-	-	891	891	1,900
523700	Education & Training	1,387	4,299	4,000	4,000	4,000
523800	Licenses	100	1,168	300	300	520
523900	Contract Labor	2,500	-	-	-	-
Supplies						
531005	C/S - PVC Parts	206	-	-	-	-
531017	Concrete	-	959	1,500	1,500	600
531100	General Supplies	7,823	9,069	5,500	5,500	5,500
531101	Chemical Supplies	142,468	74,114	140,000	140,000	110,000
531102	Lab Supplies	10,342	4,450	10,000	10,000	9,000
531104	Protective/Safety Supplies	-	2,704	3,500	3,500	3,500
531120	Office Supplies	91	1,000	1,000	1,000	1,000
531125	Printer/Copier Supplies	137	527	1,000	1,000	1,000
531130	Purchased Uniforms	3,056	2,946	3,250	3,250	2,275
531140	Repairs & Maint. - Equipment	19,561	8,670	116,500	116,500	50,000
531141	Repairs & Maint. - Vehicles	587	974	2,500	2,500	1,200
531142	Repairs & Maint. - Buildings	522	983	5,000	5,000	2,500
531143	Repairs & Maint. - System	-	12	-	-	-
531145	Grounds Maintenance	1,663	200	1,000	1,000	1,000
531210	Water/Sewer Services	175,646	88,012	177,000	177,000	177,000
531220	Natural Gas	9,135	8,700	9,500	9,500	9,500
531230	Electric - City	405,467	396,969	401,000	401,000	405,000
531231	Electric - Other	1,110	1,148	1,200	1,200	1,200
531270	Gasoline	5,831	4,611	6,000	6,000	4,500
531271	Diesel	-	-	200	200	-
531300	Food for Meetings	310	313	500	500	200
531400	Books & Periodicals	-	-	15,000	15,000	300
531600	Small Equipment <\$5000	33,237	17,988	6,000	6,000	10,000
531601	Computer Equipment	2,891	280	-	-	3,200
Capital Outlay						
541200	Site Improvements	-	-	-	-	110,000
541480 187	Infrastructure	-	-	584,000	584,000	-
542200	Vehicles	-	-	22,500	22,500	-
Interfund						
551100	Interfund Allocation - General	16,412	17,328	9,170	9,170	8,557
554100	Interfund Allocation - Utilities	690,300	779,321	386,131	386,131	393,351
Depreciation						
561000	Depreciation	1,580,859	1,655,940	-	-	-
562000	Amortization	4,882	5,229	-	-	4,550

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
Other						
573000	Retired Employee Payroll	9,027	48,429	35,146	35,146	35,146
573901	Bad Debt	112,843	59,404	-	-	-
579000	Contingency Fund	-	-	100,000	100,000	72,494
Debt Service						
581100	Principal - Bonds	-	-	216,000	216,000	220,800
581400	Principal - Notes Payable	-	-	245,780	245,780	253,236
581410	Principle - Adv. From Electric	-	-	-	-	36,983
582100	Interest - Bonds	125,136	18,622	14,513	14,513	10,333
582400	Interest - Notes Payable	111,289	104,285	147,742	147,742	169,049
582410	Interest Advance Electric	-	-	-	-	3,428
584000	Issuance Cost	28,933	40,506	-	-	-
Transfers Out						
611001	General	789,585	840,073	-	-	-
611002	Debt Service	-	-	720,000	720,000	1,080,000
611043	Sewer Plant	-	-	912,100	912,100	780,499
619000	Renew & Replace	-	-	210,988	210,988	-
TOTAL	WATER PLANT - MAULDIN ROAD	\$ 5,084,842	\$ 4,999,595	\$ 6,140,933	\$ 6,140,933	\$ 5,813,993

WATER TREATMENT PLANT FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

2404430

Jeremy King	Rayford Kirby
Todd Wylie	Harold Cronon
Richard Brookshire	Danny Stephens
Joseph Burchett	Jerry Crawford 1/4

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

3 Lease of assets is calculated as 7% of billed revenue.

4 Debt

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2016	Additions FY2017	Principal Paid - FYE 6/30/2017	Interest Paid - FYE 6/30/2017	Balance - 6/30/2017
GEFA DW00-026P	Water. Plant Improvement	\$ 5,178,828	\$ 3,162,736	\$ -	\$ 253,236	\$ 92,051	\$ 2,909,500
SRF DW 13-003	Drinking Water SRF	6,943,847	5,463,453	1,188,000	-	76,998	6,651,453
Total Notes Payable		\$ 12,122,675	\$ 8,626,189	\$ 1,188,000	\$ 253,236	\$ 169,049	\$ 9,560,953
Total Advances	Water Plant Prop.	\$ 384,101	\$ 356,605	\$ -	\$ 36,983	\$ 3,428	\$ 319,622
W&S Bonds	2011 WA Rev.	\$ 1,566,000	\$ 534,000	\$ -	\$ 220,800	\$ 10,333	\$ 313,200
Total Bonds		\$ 1,566,000	\$ 534,000	\$ -	\$ 220,800	\$ 10,333	\$ 313,200

5 Capital Outlay

Site Improvements - safety rails for basins

Total

\$ 110,000

\$ 110,000

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(2404436) WATER TREATMENT PLANT - MAINTENANCE						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 140,857	\$ 138,543	\$ 111,783	\$ 111,783	\$ 109,179
511300	Overtime	855	7,500	5,100	5,100	6,000
511400	Disability Benefits	2,000	1,600	-	-	-
512100	Group Insurance	69,608	42,307	45,270	45,270	22,787

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
512101	Insurance Deductible Reimb.	1,878	604	960	960	960
512200	FICA Contributions	8,335	8,514	7,312	7,312	7,148
512300	Medicare	2,013	2,025	1,710	1,710	1,672
512401	Ret. Plan Employer Contrib.	14,890	(661)	6,436	6,436	5,608
512402	Retirement Plan Admin. Costs	542	398	248	248	239
512600	Unemployment Insurance	5,812	-	-	-	-
512700	Workers' Comp. Insurance	3,370	9,282	4,856	4,856	4,903
512999	Amounts to Capitalize	(8,329)	-	-	-	-
Purchased & Contracted Services						
521204	Medical Services	-	-	-	-	300
522200	Interdepartmental Services	3,666	2,313	2,200	2,200	2,200
522201	Repairs & Maintenance - Vehicle	2,338	981	3,000	3,000	3,000
522202	Repairs & Maintenance - Equip.	550	6,810	3,000	3,000	3,000
522320	Rental of Equipment & Vehicles	-	-	500	500	500
523101	General Liability Insurance	667	522	529	529	380
523103	Vehicle Insurance	2,336	3,207	3,660	3,660	2,545
523104	Surety Bonds	38	25	30	30	-
523205	Cell Phone/Radio	631	639	500	500	500
523220	Postage	19	-	75	75	50
523300	Advertising	717	86	-	-	100
523500	Travel	-	-	50	50	100
523700	Education & Training	200	-	150	150	100
523850	Contract Labor	3,743	-	-	-	-
529999	Amounts to Capitalize	(2,590)	-	-	-	-
Supplies						
531005	PVC Parts	-	-	100	100	-
531100	General Supplies	846	571	225	225	300
531104	Protective/Safety Supply	123	-	1,200	1,200	1,200
531120	Office Supplies	34	-	125	125	150
531125	Printer/Copier Supplies	218	127	200	200	200
531130	Purchased Uniforms	2,240	1,932	2,000	2,000	1,300
531140	Repairs & Maintenance - Equip.	4,783	1,942	2,000	2,000	2,000
531141	Repairs & Maintenance - Vehicle	319	847	1,500	1,500	1,500
531270	Gasoline	4,849	3,182	3,000	3,000	3,000
531271	Diesel Fuel	2,518	2,132	2,000	2,000	2,000
531600	Small Equipment <\$5000	278	554	1,500	1,500	2,000
531601	Computer Equipment	-	587	500	500	500
Other						
578001	Damages to Other Property	173	-	-	-	-
TOTAL	WATER PLANT MAINT.	\$ 270,526	\$ 236,569	\$ 211,719	\$ 211,719	\$ 185,421

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
Jimmy Harrell
Craig Kirby
Jeremy Ensley

Anthony Long
Bobby Robertson
Kenneth Young
Vacant

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(2404440) WATER PLANT - DISTRIBUTION/PUMP STATION						
Purchased & Contracted Services						
521300	Technical	\$ -	\$ 1,920	\$ 5,500	\$ 5,500	\$ 4,000
522202	Repairs & Maintenance - Equip.	83,885	73,417	100,000	100,000	50,000
522203	Repairs & Maintenance - Building	3,650	-	15,000	15,000	235,000
522320	Rental of Equipment & Vehicles	-	-	2,500	2,500	2,000
523101	General Liability Insurance	381	455	589	589	643
523102	Property Insurance	683	608	675	675	677
523300	Advertising	-	-	250	250	150
Supplies						
531100	General Supplies & Materials	1,102	-	2,500	2,500	2,500
531017	Concrete	-	-	-	-	-
531140	Repairs & Maintenance - Equip.	4,257	29,254	28,000	28,000	48,000
531142	Repairs & Maintenance - Building	18,367	-	10,000	10,000	5,000
531143	Supplies - Rep & Maint. - Sys	-	307	-	-	-
531230	Electric Service - City	40,339	44,404	53,000	53,000	45,000
531231	Electric Service - Other	127,926	128,418	130,000	130,000	135,000
531600	Small Equipment <\$5000	16,186	257	10,000	10,000	10,000
Capital Outlay						
542100 209	Machinery >\$5000	-	-	13,000	13,000	-
TOTAL	WATER DISTRIBUTION/PUMP	\$ 296,776	\$ 279,040	\$ 371,014	\$ 371,014	\$ 537,970

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(2444441) WATER DISTRIBUTION/CONSTRUCTION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 686,554	727,234	\$ 797,157	\$ 797,157	\$ 851,283
511300	Overtime	98,579	105,256	156,060	156,060	125,000
511400	Disability	1,460	-	-	-	-
512100	Group Insurance	187,963	209,309	236,713	236,713	253,775
512101	Insurance Deductible Reimb.	3,699	2,704	5,040	5,040	5,040
512200	FICA Contributions	46,648	49,082	57,960	57,960	60,047
512300	Medicare	10,970	11,447	13,555	13,555	14,310
512401	Ret. Plan Employer Contrib.	46,692	(37,263)	43,019	43,019	43,726
512402	Retirement Plan Admin. Costs	1,701	1,582	1,657	1,657	1,866
512600	Unemployment Insurance	-	-	1,800	1,800	1,800
512700	Workers' Comp. Insurance	20,511	33,373	15,419	15,419	15,527
512999	Amounts to Capitalize	(106,733)	(120,362)	-	-	-
Purchased & Contracted Services						
521200	Engineering	-	45,000	-	-	-
521200 193	Engineering	266	-	-	-	-
521201	Legal & Auditing	3,927	3,994	5,000	5,000	5,000
521204	Medical Services	280	510	380	380	380
522001	Linen Services	738	738	1,200	1,200	1,200
522002	Exterminating Services	186	188	250	250	250
522112	Garbage Pickup - Commercial	684	712	900	900	900
522200	Interdepartmental Services	2,134	512	1,500	1,500	1,500
522201	Repairs & Maintenance - Vehicles	1,860	3,136	5,000	5,000	6,000
522202	Repairs & Maintenance - Equip.	12,173	9,004	13,000	13,000	10,000
522202 175	Repairs & Maintenance - Equip.	2,385	-	-	-	-
522203	Repairs & Maintenance - Building	-	-	1,200	1,200	1,000
522204	Repairs & Maintenance - Sys.	-	-	1,500	1,500	-
522310 193	Rental of Land & Buildings	3,500	-	-	-	-

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
522320	Rental of Equipment & Vehicles	31,202	51,872	60,000	60,000	72,000
523101	General Liability Insurance	6,452	5,282	4,847	4,847	5,167
523102	Property Insurance	4,290	5,547	6,113	6,113	6,020
523103	Vehicle Insurance	8,863	9,204	10,790	10,790	10,917
523104	Surety Bonds	120	101	105	105	105
523200	Telephone - City	6,292	5,244	6,500	6,500	5,000
523203	Data Service - City	4,337	4,386	4,400	4,400	4,400
523205	Cell Phone/Radio	1,197	3,331	4,000	4,000	5,000
523206	Communications - Security	-	-	800	800	-
523209	Internet Service	1,200	1,200	1,400	1,400	1,400
523210	E-Mail	252	252	260	260	260
523220	Postage	12	-	100	100	100
523300	Advertising	1,140	-	1,200	1,200	1,200
523400	Printing & Binding	-	-	100	100	100
523500	Travel	294	-	1,800	1,800	1,800
523600	Dues & Fees	3,185	3,235	5,200	5,200	5,200
523700	Education & Training	356	3,100	3,600	3,600	4,200
523800	Licenses	269	1,058	800	800	1,200
523850	Contract Labor	5,063	2,983	6,000	6,000	6,000
529999	Amounts to Capitalize	(67,934)	(118,872)	-	-	-
Supplies						
531001	Stone/Gravel	28,973	27,876	40,000	40,000	40,000
531002	Patching	16,860	21,323	25,000	25,000	25,000
531003	Brass Parts	77,159	118,500	110,000	110,000	110,000
531004	Galvanized Parts	20	-	-	-	-
531005	PVC Parts	2,028	43	800	800	800
531006	Ductile Iron	119,569	112,668	110,000	110,000	100,000
531007	Clamps	35,846	29,177	35,000	35,000	27,000
531008	Meters & Accessories	296,476	362,988	325,000	325,000	325,000
531009	Hydrants	13,592	13,769	15,000	15,000	15,000
531010	PVC Pipe	10,296	3,090	15,000	15,000	10,000
531011	Wire	5,172	4,868	4,800	4,800	3,800
531017	Concrete	6,285	5,763	9,000	9,000	9,000
531020	Other	17,948	16,625	15,000	15,000	14,000
531029	Inventory Change	449,727	338,634	-	-	-
531100	General Supplies	14,468	16,549	15,000	15,000	15,000
531104	Protective/Safety Supplies	4,000	4,281	4,000	4,000	3,000
531120	Office Supplies	831	454	800	800	1,000
531125	Printer/Copier Supplies	1,585	1,482	1,400	1,400	1,500
531130	Purchased Uniforms	5,673	5,661	7,000	7,000	7,150
531140	Repairs & Maintenance - Equip.	24,914	22,489	28,000	28,000	14,000
531141	Repairs & Maintenance - Vehicle	1,219	6,515	5,500	5,500	6,000
531142	Repairs & Maintenance - Building	54	505	800	800	800
531210	Water/Sewer Service	267	245	400	400	400
531220	Natural Gas	5,146	5,324	5,200	5,200	5,400
531230	Electric Service - City	12,037	12,002	13,000	13,000	13,000
531231	Electric Service - Other	210	252	-	-	220
531270	Gasoline	19,473	20,579	18,000	18,000	15,000
531271	Diesel Fuel	50,036	33,918	41,000	41,000	30,000
531300	Food for Meetings	25	-	150	150	150
531400	Books & Periodicals	-	-	150	150	150
531600	Small Equipment <\$5000	17,894	11,100	16,000	16,000	16,000
531601	Computer Equipment	-	432	1,800	1,800	1,800
531605	Infrastructure	-	2,750	35,000	35,000	12,000
531700	Miscellaneous	-	-	100	100	-
539999	Capitalized Material	(469,348)	(538,688)	-	-	-
Capital Outlay						
541480 142	2" Galvanized Replacements	-	-	80,000	80,000	120,000
541480 170	Water System Improv. 2012	-	-	100,000	100,000	120,000

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
541480 183	Infrastructure	-	-	343,687	343,687	-
541480 191	Infrastructure	-	-	600,000	600,000	898,101
541480 228	Infrastructure	-	-	-	-	1,186,638
541480 233	Infrastructure	-	-	-	-	1,025,000
542100	Machinery >\$5000	-	-	79,600	79,600	185,000
542200	Vehicles	-	-	24,000	24,000	-
Interfund						
551100	Interfund Allocation - General	32,730	34,552	36,093	36,093	41,080
554100	Interfund Allocation - Utilities	472,204	464,840	467,618	467,618	453,769
Depreciation						
561000	Depreciation	109,653	149,541	-	-	-
Other						
578001	Damages to Other Property	1,812	570	-	-	1,800
579000	Contingency Fund	-	-	-	-	100,000
Transfers Out						
611011	General - Labor & Equipment	2,522	14,261	-	-	-
611013	Utilities - Labor & Equipment	6,372	2,594	-	-	-
TOTAL	WATER DISTR./ CONST.	\$ 2,426,495	\$ 2,351,612	\$ 4,105,223	\$ 4,105,223	\$ 6,482,231
TOTAL	WATER EXPENSES	\$ 8,668,043	\$ 8,565,782	\$ 12,739,567	\$ 12,739,567	\$ 14,950,227
TOTAL	WATER FUND	\$ (1,928,673)	\$ (2,787,411)	\$ -	\$ -	\$ -

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
Jared Long	Paul Thompson
Nicholas Roe	Benjamin Turner
Robert Ball	Teddy Dutton
Mackenzie Kilpatrick	Andrew Campbell
	Mark Williamson - 1/2

2 Capital Outlay

Infrastructure - Project#142 - 2" Galvanized replacements	\$ 120,000
Infrastructure- Project#170 - Water system improvements	120,000
Infrastructure - Project#191 - 2" Galvanized replacements GEFA	898,101
Infrastructure - Project #228- GDOT South Calhoun By-Pass Water Main Relocations.	1,186,638
Infrastructure- Miller's Ferry Loop- funded by Phosphorous SPLOST dollars.	1,025,000
Machinery - Air compressor with jack hammer	18,000
Machinery - F-650 Service truck w/utility body	67,000
Machinery - Portion of boring machine shared with Electric	100,000
Total	<u>\$ 3,534,739</u>

TELECOMMUNICATIONS



**Director of Telecommunications,
Brad Carrick**

Mission Statement

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

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

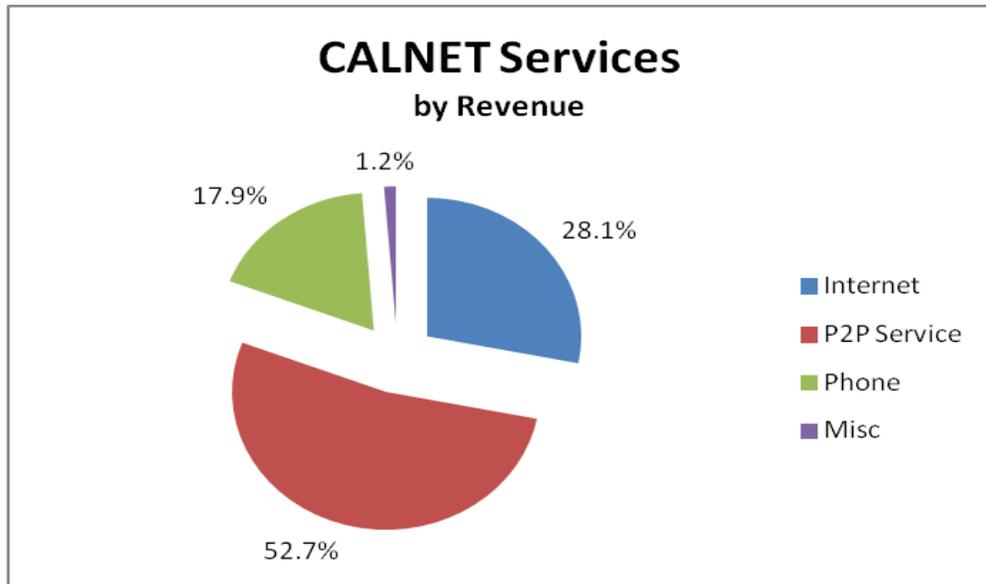
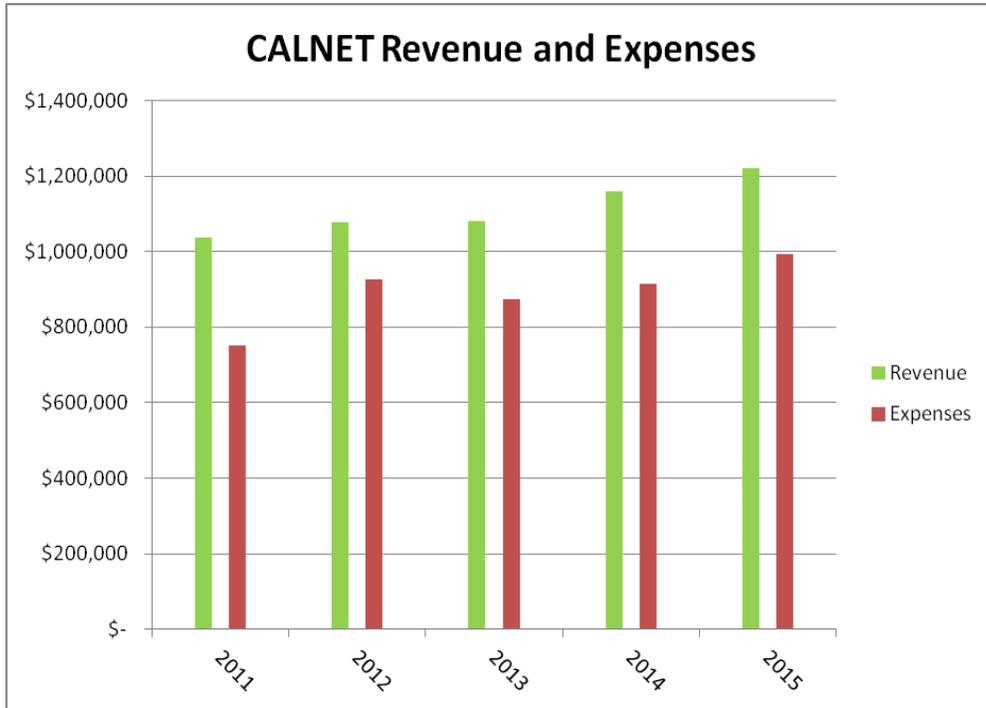


Jeff Young





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



TELECOMMUNICATIONS (526)

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(2490000) TELECOMMUNICATIONS FUND						
Revenues						
331110	Grant	\$ (81,246)	\$ (93,406)	\$ (130,000)	\$ (130,000)	(130,000)
Charges for Services						
344290	Recovery Bad Debts	-	(72)	-	-	-
344360	Penalties	(4,985)	(7,258)	(3,000)	(3,000)	(2,500)
344500	Telephone	(183,937)	(191,187)	(190,000)	(190,000)	(195,000)
344510	Telephone - Long Distance	(2,379)	(2,556)	(2,400)	(2,400)	(3,000)
344650	100 MB Ethernet	(322,099)	(340,115)	(320,000)	(320,000)	(350,000)
344651	Dark Fiber Lease	(41,311)	(58,648)	(56,000)	(56,000)	(56,000)
344652	Data Fees	(144,187)	(134,621)	(140,000)	(140,000)	(132,000)
344653	Data Fees - School	(28,596)	(28,596)	(37,032)	(37,032)	(30,108)
344654	T-1 Service Connections	(19,800)	(19,800)	(16,000)	(16,000)	(10,000)
344656	Lease Space	(6,840)	(6,840)	(6,800)	(6,800)	(6,800)
344660	Internet	(38,780)	(38,260)	(38,000)	(38,000)	(30,000)
344661	128K Internet Service	(13,307)	(11,668)	(12,000)	(12,000)	(12,000)
344663	512K Internet Service	(176,261)	(216,371)	(215,000)	(215,000)	(205,000)
344665	Internet Service	(41,133)	(41,027)	(40,000)	(40,000)	(33,000)
344670	E-Mail Service	(5,785)	(6,185)	(6,000)	(6,000)	(6,400)
344680	Web Hosting	(240)	(240)	(240)	(240)	(240)
344681	Outside Copper	(600)	(600)	(600)	(600)	(600)
344698	Special Services	(29,118)	(15,377)	(5,000)	(5,000)	(5,000)
Other						
361000	Interest Revenues	(1,001)	(185)	(3,757)	(3,757)	-
363000	Unrealized Gain or Loss Inv.	-	(156)	-	-	(4,100)
383000	Reimbursement for Damaged Property	(971)	(372)	-	-	-
389000	Miscellaneous Revenue	(9,508)	(2,609)	-	-	-
Transfer In						
391125	Transfer In - Labor & Equip.	-	(946)	-	-	-
391126	Transfer In - Utilities	(6,372)	(3,053)	(3,000)	(3,000)	(2,000)
391134	Transfer in - SPLOST	-	-	(30,000)	(30,000)	-
TOTAL	TELECOMMUNICATION REVENUES	\$ (1,158,456)	\$ (1,220,147)	\$ (1,254,829)	\$ (1,254,829)	\$ (1,213,748)

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(2494750) TELECOMMUNICATIONS						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 211,108	\$ 216,386	\$ 226,375	\$ 226,375	230,983
511300	Overtime	695	511	1,020	1,020	820
511999	Amounts Capitalized	(13,308)	-	-	-	-
512100	Group Insurance	35,406	35,158	34,419	34,419	34,472
512101	Insurance Deductible Reimbursement	759	458	720	720	720
512200	FICA Contributions	12,842	13,111	14,286	14,286	14,571
512300	Medicare	2,993	3,080	3,341	3,341	3,408
512401	Retirement Plan Employer Contributions	13,076	10,304	13,295	13,295	11,864
512402	Retirement Plan Administrative Costs	476	505	512	512	506
512700	Workers' Compensation Insurance	1,195	2,057	1,531	1,531	4,684
Purchased & Contracted Services						
521201	Legal & Auditing	1,737	1,705	3,000	3,000	2,500
521203	Computer Consulting	-	-	1,000	1,000	-
521204	Medical Services	70	30	-	-	90
521209	Miscellaneous Professional Services	464	897	11,000	11,000	12,000
521300	Technical	1,644	-	1,000	1,000	-
522001	Linen Services	520	520	575	575	600
522002	Exterminating Services	233	188	200	200	200
522112	Garbage Pickup - Commercial	408	426	408	408	480
522200	Interdepartmental Services	6,372	3,999	4,000	4,000	2,500
522201	Repairs & Maintenance - Vehicles	1,619	1,346	2,500	2,500	1,500
522202	Repairs & Maintenance - Equipment	28,888	28,944	52,100	52,100	42,800

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
522204	Repairs & Maintenance - Systems	707	-	2,000	2,000	-
522310	Rental of Land & Buildings	19,800	19,800	19,800	19,800	19,800
522320	Rental of Equipment & Vehicles	-	-	500	500	500
522321	Pole Rental	40,944	38,942	45,000	45,000	40,000
522330	Franchise Fees - City	40,713	44,266	43,299	43,299	42,634
523101	General Liability Insurance	1,480	1,543	2,009	2,009	2,153
523102	Property Insurance	1,285	878	953	953	977
523103	Vehicle Insurance	1,265	1,192	1,176	1,176	1,510
523104	Surety Bonds	34	32	35	35	-
523200	Telephone - City	5,314	5,104	5,300	5,300	5,000
523201	Telephone - Other	41,762	45,010	42,000	42,000	41,000
523203	Data Service - City	3,187	2,942	3,400	3,400	2,800
523205	Cell Phone/Radio	1,569	956	1,200	1,200	1,100
523208	GA Web Telecomm Service	99,462	119,389	125,000	125,000	110,000
523209	Internet Service	1,280	1,120	960	960	720
523210	E-Mail	210	210	210	210	210
523220	Postage	398	99	200	200	200
523300	Advertising	1,710	1,488	1,500	1,500	1,500
523500	Travel	190	325	250	250	200
523600	Dues & Fees	142	220	250	250	400
523602	FCC/PSC Fees	5,693	6,463	6,000	6,000	11,000
523604	Bank Service Charges	-	-	1,331	1,331	1,331
523700	Education & Training	-	-	-	-	-
523999	Amounts to Capitalize	(2,352)	-	-	-	-
Supplies						
531005	PVC Parts	96	158	500	500	500
531010	PVC Pipe	2,125	3,188	2,000	2,000	2,000
531011	Wire	15,924	1,965	15,000	15,000	15,000
531020	Other	15,289	6,450	20,000	20,000	20,000
531029	Inventory Change	(44,366)	(12,677)	-	-	-
531100	General Supplies & Materials	1,437	4,477	5,000	5,000	5,000
531120	Office Supplies	527	410	500	500	250
531125	Printer/Copier Supplies	278	111	400	400	200
531130	Purchased Uniforms	1,260	948	1,300	1,300	1,300
531140	Repairs & Maintenance - Equipment	313	126	1,500	1,500	-
531141	Repairs & Maintenance - Vehicles	2,604	1,499	2,500	2,500	1,500
531143	Repairs & Maintenance - Systems	844	812	2,000	2,000	2,000
531210	Water/Sewer Services	164	249	300	300	300
531220	Natural Gas	1,547	1,602	1,500	1,500	900
531230	Electric Service - City	17,590	17,603	20,000	20,000	20,000
531270	Gasoline	2,864	2,480	3,000	3,000	2,000
531271	Diesel Fuel	2,391	1,295	2,800	2,800	1,500
531300	Food	-	12	50	50	-
531600	Small Equipment <\$5000	17,689	19,276	22,500	22,500	14,500
531601	Computer Equipment	9,839	347	4,000	4,000	2,000
531605	Infrastructure <\$20000	9,642	13,823	8,000	8,000	18,000
539999	Capitalized Materials	(16,668)	-	-	-	-
Capital Outlay						
541480	Infrastructure	-	-	-	-	118,000
542100	Machinery	-	-	26,000	26,000	12,000
542200	Vehicles	-	-	30,000	30,000	-
Interfund						
551100	Interfund Allocation - General	4,088	4,307	4,786	4,786	4,831
554100	Interfund Allocation - Utilities	66,657	58,895	65,435	65,435	61,853
Depreciation						
561000	Depreciation	138,909	152,859	-	-	-
562000	Amortization	-	49	-	-	660
Other						
571009	Intergovernmental - Schools	81,246	93,406	130,000	130,000	130,000
573901	Bad Debts Expense	465	145	-	-	-
Debt Service						
581410	Principal - Advance from Electric	-	-	109,853	109,853	110,955

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
582410	Interest - Advance from Electric	10,215	9,135	8,043	8,043	6,940
619000	Transfer Out - Renewal & Replacement	-	-	94,207	94,207	13,826
TOTAL	TELECOMMUNICATIONS EXPENSES	\$ 914,958	\$ 992,547	\$ 1,254,829	\$ 1,254,829	\$ 1,213,748
TOTAL	TELECOMMUNICATIONS FUND	\$ (243,498)	\$ (227,600)	\$ -	\$ -	\$ -

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 - 6/30/2016</i>	<i>Principal Pd. FYE 6/30/2017</i>	<i>Interest Pd. FYE 6/30/2017</i>	<i>Balance 6/30/2017</i>
Start-Up	Electric Reserve	\$ 2,033,826	\$ 735,544	\$ 110,955	\$ 6,940	\$ 624,589

3 Capital Outlay

Fiber run to Brittany Well	\$ 60,000
Equipment and fiber cabinets	50,000
Concrete pad for fiber reels	8,000
Network analyzer	12,000
Total	<u>\$ 130,000</u>

ELECTRIC DEPARTMENT



**Director of Electric,
Jeff Defoor**

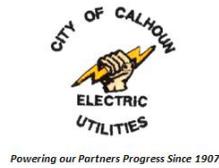
Mission Statement:

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.

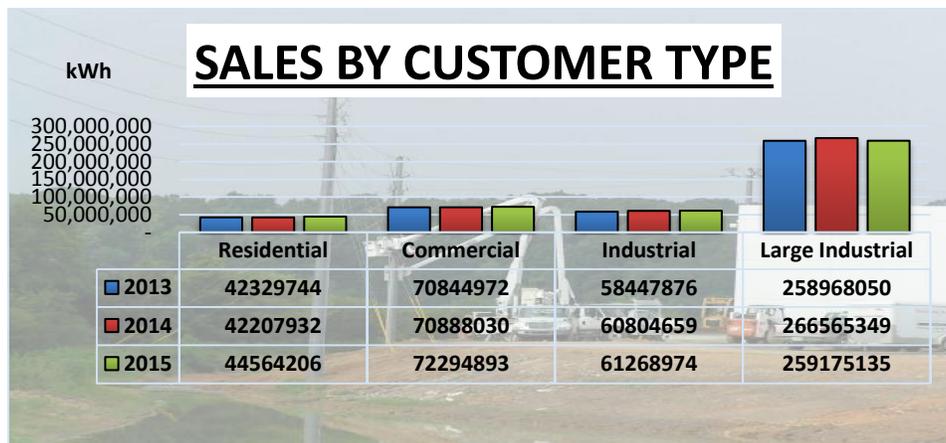
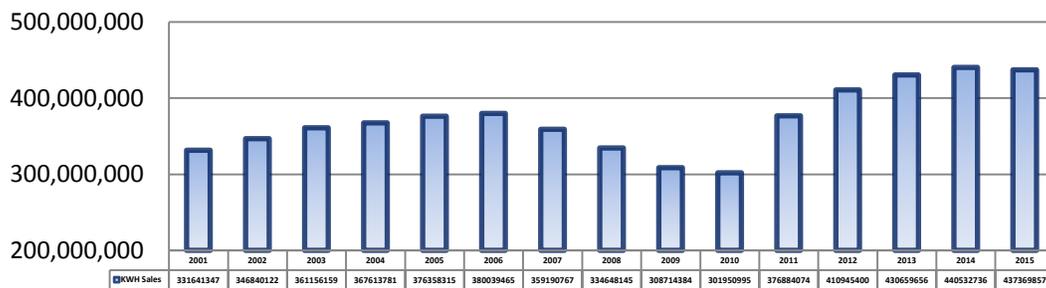
The City of Calhoun Electric System is a participant city of the Municipal Electric Authority Georgia (MEAG). The City's electric system generates and distributes electricity to approximately 5,300 of Calhoun's residential, commercial and industrial citizens and consumers. The electric system has, in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



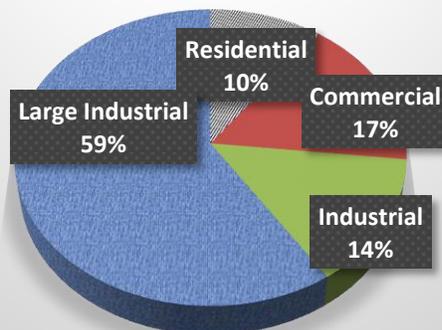
Calhoun has strategically planned for the complicated and changing electric utility industry by operating a 22 mega-watt natural gas turbine generator, which serves to stabilize costs during volatile market conditions and add to the City's diverse generation resources. Additionally, a competent and well-trained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



2015 Electric Sales By Customer



ELECTRIC (510)

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(2480000) ELECTRIC FUND						
Revenues						
Permits						
321340	Permits Electrical Inspection	\$ (50)	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue						
337006	Federal Government Grants	-	(22,818)	-	-	-
337006	152 Intergovernmental Revenue	-	(94,861)	-	-	-
Charges for Services						
344300	Electric	-	-	(30,750,000)	(30,750,000)	(30,750,000)
344302	Electric - Unmetered Commercial	(49,627)	(81,846)	-	-	-
344303	Electric - Unmetered Industrial	(14,643,721)	(14,291,508)	-	-	-
344311	Electric - Residential Sale	(3,874,597)	(3,995,550)	-	-	-
344312	Electric - Commercial Sales	(8,206,367)	(8,336,283)	-	-	-
344313	Electric - Industrial Sales	(1,769,377)	(1,810,578)	-	-	-
344315	Electric - Commercial KVAR	(7,881)	(10,365)	-	-	-
344316	Electric - Industrial Sales	(5,571)	(6,819)	-	-	-
344317	Electric Demand - Commercial	(1,133,941)	(1,162,273)	-	-	-
344318	Electric Demand - Industrial	(258,458)	(258,291)	-	-	-
344319	Electric Demand - Residential	(215,787)	(222,399)	-	-	-
344320	Electric - Security Lights	(354,166)	(359,532)	-	-	-
344321	Public Street/Highway Lighting	(150,436)	(150,436)	(150,435)	(150,435)	(150,435)
344324	Commercial & Admin. Electricity	(44,000)	(44,400)	(44,400)	(44,400)	(44,400)
344340	Sales for Resale	(399,933)	(323,346)	(350,000)	(350,000)	(350,000)
344360	Penalties	(149,145)	(159,280)	(140,000)	(140,000)	(140,000)
344370	Temporary Power	(1,440)	(840)	(500)	(500)	(500)
344371	Fuel Adjustment	(3,748,264)	(6,296,940)	(4,709,036)	(4,709,036)	(4,709,036)
344372	Environmental Compliance	(3,455,593)	(2,073,656)	(1,785,254)	(1,785,254)	(1,859,394)
344378	Cut Off Charges	(500)	(925)	(1,000)	(1,000)	(1,000)
344380	Rental Income	(24,350)	(24,350)	(24,200)	(24,200)	(24,200)
344381	Electric Pole Rent	(100,889)	(92,027)	(100,000)	(100,000)	(100,000)
344390	Recovery of Bad Debt	(104,501)	(10,117)	(3,000)	(3,000)	(3,000)
344391	Reconnect Fee	(50)	(100)	-	-	-
344392	Lock Fee	(225)	(75)	-	-	-
344395	Emergency Storm Assistance	(18,581)	-	-	-	-
344397	Reimbursement - Materials	(25,930)	(167,443)	-	-	-
344398	Special Services Department	(96,809)	(64,554)	(25,000)	(25,000)	(25,000)
344399	Miscellaneous	(25)	-	(500)	(500)	-
349300	Bad Check Fees	(490)	(245)	(400)	(400)	(400)
Other						
361000	Interest Revenues	(9,028)	(1,693)	(33,064)	(33,064)	-
361001	Interest Revenue - Special	(153,640)	(128,516)	(106,000)	(106,000)	(110,000)
361002	Customer Interest	1	-	-	-	-
361003	Interest Income - Interfund	(27,240)	(22,289)	(18,308)	(18,308)	(19,470)
363000	Unrealized Gain or Loss	(30,808)	(66,591)	(40,000)	(40,000)	(111,800)
363001	Unrealized Gain/Loss MEAG et al	-	-	-	-	(20,000)
383000	Reimb. for Damaged Property	(9,345)	(15,742)	(1,000)	(1,000)	(1,000)
389000	Miscellaneous Revenue	(7,428)	(3,786)	(2,000)	(2,000)	(2,000)
389001	Sales Tax Vendor's Compensation	(12,175)	(11,388)	(10,800)	(10,800)	(10,800)
389003	Employee Jury Duty Pay	(120)	-	-	-	-
389005	Sale of Scrap/Surplus	(4,424)	(24,215)	(2,500)	(2,500)	(1,500)
389047	MEAG Telecommunication Rebate	(4,400)	(1,986)	-	-	-
389048	Electric Power Rebates	(989,339)	(818,215)	(300,000)	(300,000)	(300,000)
389049	Rebate from Contract Services	(38,856)	(685)	(10,000)	(10,000)	(10,000)

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
Transfer In						
391101	Transfer In - General Fund	-	(144,162)	-	-	-
391101 211	Transfer In - General Fund	-	-	(68,450)	(68,450)	(46,313)
391103	Transfer In - Electric Fund	-	-	(9,000)	(9,000)	(9,000)
391125	Transfer In - Labor & Equipment	(859)	(1,029)	(200)	(200)	(200)
391126	Transfer In - Utilities	-	(33)	(5,000)	(5,000)	(5,000)
391134	Transfer In - SPLOST	-	(58,455)	(72,000)	(72,000)	-
391201	Capital Contribution - Gen Fund	-	(265,987)	-	-	-
392100	Gain on Sale of Assets	-	-	(1,000)	(1,000)	-
392101	Gain on Sale of Assets (NonTX)	-	(22,127)	-	-	-
611001	Transfer Out - General Fund	2,200	-	-	-	-
		<u>2,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES		<u>\$ (40,126,162)</u>	<u>(41,648,758)</u>	<u>\$ (38,763,047)</u>	<u>\$ (38,763,047)</u>	<u>\$ (38,804,448)</u>

			FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2016 REVISED BUDGET
(2484640) ELECTRIC DISTRIBUTION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 859,772	\$ 882,475	\$ 963,345	\$ 963,345	\$ 951,229
511300	Overtime	54,795	42,959	51,000	51,000	51,000
512100	Group Insurance	183,487	192,280	203,200	203,200	192,123
512101	Insurance Deductible Reimb.	3,035	2,557	4,080	4,080	4,080
512200	FICA Contributions	54,255	55,109	63,477	63,477	62,577
512300	Medicare	12,761	12,930	14,846	14,846	14,635
512401	Ret. Plan Employer Contrib.	52,107	(3,648)	49,937	49,937	48,860
512402	Retirement Plan Admin. Costs	1,898	2,037	1,923	1,923	2,085
512500	Tuition Reimbursements	-	-	4,000	4,000	4,000
512700	Workers' Comp. Insurance	9,991	11,337	11,320	11,320	12,310
512999	Amounts to Capitalize	(134,295)	(62,587)	-	-	-
Purchased & Contracted Services						
521200	Engineering	350	835	7,000	7,000	7,000
521201	Legal & Auditing	30,410	19,311	30,000	30,000	30,000
521204	Medical Services	250	290	200	200	200
521205	Consulting	160,027	144,827	210,000	210,000	210,000
521209	Miscellaneous Professional Services	1,774	855	2,000	2,000	2,000
521300	Technical	25,493	21,192	23,000	23,000	30,000
522001	Linen Services	3,728	3,728	4,000	4,000	4,000
522002	Exterminating Services	186	188	225	225	225
522112	Garbage Pickup - Commercial	3,457	3,682	4,000	4,000	4,000
522130	Janitorial Services	-	-	500	500	500
522200	Interdepartmental Services	5,251	3,643	2,200	2,200	8,000
522201	Repairs & Maint. - Vehicles	17,886	16,845	10,000	10,000	20,000
522202	Repairs & Maint. - Equipment	31,826	10,092	50,000	50,000	50,000
522203	Repairs & Maint. - Building	2,229	35,692	2,000	2,000	19,000
522320	Rental of Equipment & Vehicles	14,063	7,890	15,000	15,000	20,000
522330	Franchise Fees - City	1,220,801	1,218,098	1,230,000	1,230,000	1,230,000
522350	Rents & Royalties	-	-	1,845,000	1,845,000	2,152,500
523101	General Liability Insurance	11,169	9,001	11,116	11,116	12,334
523102	Property Insurance	2,976	2,824	3,129	3,129	3,119
523103	Vehicle Insurance	9,816	8,173	8,657	8,657	8,600
523104	Surety Bonds	135	138	140	140	140
523200	Telephone - City	5,521	5,313	6,000	6,000	6,000
523203	Data Service - City	10,931	10,985	12,000	12,000	12,000
523205	Cell Phone/Radio	3,889	3,755	4,400	4,400	8,000
523209	Internet Service	2,400	2,400	3,300	3,300	3,300
523210	E-Mail	420	420	400	400	400
523220	Postage	1,430	1,146	1,400	1,400	1,400
523300	Advertising	64	171	100	100	500
523400	Printing & Binding	110	-	200	200	200
523500	Travel	6,287	8,140	6,500	6,500	6,500
523600	Dues & Fees	1,612	1,792	3,500	3,500	3,500
523604	Bank Service Charges	-	-	-	-	1,499
523700	Education & Training	10,133	3,075	5,000	5,000	5,000
523800	Licenses	150	45	300	300	300
523850	Contract Labor	93,481	102,118	133,000	133,000	148,000

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
529999	Amounts to Capitalize	(143,913)	(66,941)	-	-	-
Supplies						
531001	Stone/Gravel	-	-	1,000	1,000	1,000
531005	PVC Parts	812	316	1,500	1,500	1,500
531008	Meters & Accessories	12,484	35,669	50,000	50,000	50,000
531010	PVC Pipe	2,330	1,455	5,000	5,000	5,000
531011	Wire	49,065	59,677	55,000	55,000	55,000
531013	Poles	24,717	36,614	35,000	35,000	35,000
531014	Transformers	120,804	58,758	150,000	150,000	150,000
531015	Street Lights & Accessories	50,483	43,998	65,000	65,000	65,000
531020	Other	76,820	88,895	65,000	65,000	65,000
531029	Inventory Change	247,757	395,662	-	-	-
531100	General Supplies & Materials	10,835	8,718	12,000	12,000	12,000
531104	Protective/Safety Supplies	17,493	14,420	17,500	17,500	17,500
531108	Underground Supplies	17,021	8,955	14,400	14,400	14,400
531120	Office Supplies	631	2,167	800	800	1,000
531125	Printer/Copier Supplies	1,757	1,845	1,875	1,875	1,875
531130	Purchased Uniforms	5,250	5,642	5,850	5,850	5,850
531140	Repairs & Maintenance - Equipment	12,976	15,818	6,000	6,000	36,000
531141	Repairs & Maintenance - Vehicles	7,231	11,623	7,800	7,800	7,800
531142	Repairs & Maintenance - Buildings	843	93	5,000	5,000	5,000
531210	Water/Sewer Services	1,015	1,125	1,000	1,000	1,000
531220	Natural Gas Service	6,912	6,413	7,000	7,000	7,000
531230	Electric Service - City	12,492	13,974	15,000	15,000	15,000
531270	Gasoline	17,197	14,211	16,000	16,000	16,000
531271	Diesel Fuel	20,084	15,459	18,000	18,000	18,000
531300	Food for Meetings	37	829	1,000	1,000	1,000
531400	Books & Periodicals	390	(100)	100	100	100
531500	Purchased Power	31,235,410	31,207,981	31,163,919	31,163,919	31,163,919
531600	Small Equipment <\$5000	17,168	11,057	13,200	13,200	13,200
531601	Computer Supplies	5,193	1,663	8,000	8,000	6,000
531605	Infrastructure <\$20000	-	-	-	-	10,000
531700	Miscellaneous	93	302	400	400	400
539999	Capitalized Materials	(502,753)	(313,742)	-	-	-
Capital Outlay						
541300	Buildings	-	-	70,000	70,000	-
541480	Infrastructure	-	-	195,000	195,000	195,000
541480 189	Infrastructure	-	-	10,100	10,100	-
541480 194	Infrastructure	-	-	100,000	100,000	-
541480 211	Infrastructure	-	-	50,000	50,000	-
541480 214	Infrastructure	-	-	30,000	30,000	30,000
541480 217	Infrastructure	-	-	10,000	10,000	-
542100	Machinery	-	-	10,000	10,000	100,000
542200	Vehicles	-	-	72,000	72,000	266,000
Interfund						
551100	Interfund Allocation - General	29,656	31,411	34,283	34,283	35,426
554100	Interfund Allocation - Utilities	412,637	576,834	596,674	596,674	582,900

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
Depreciation						
561000	Depreciation	848,605	943,395	-	-	-
562000	Amortization	-	1,663	-	-	18,000
Other						
573900	Cash Over or Short	(171)	83	250	250	250
573901	Bad Debts Expense	54,391	77,321	75,000	75,000	75,000
578001	Damages to Other Property	831	1,680	3,000	3,000	3,000
579000	Contingency Fund	-	-	135,000	135,000	135,000
Transfer Out						
611001	General Fund	1,831,201	1,827,147	-	-	-
611009	Transfer Out - Utility Service Fund	2,200	-	-	-	-
611011	Labor/Equipment	21,993	25,190	15,000	15,000	15,000
611013	Utilities Labor/Equipment	26,381	25,332	15,000	15,000	15,000
619000	Renewal & Replace	-	-	416,158	416,158	23,321
TOTAL	ELECTRIC DISTRIBUTION	\$ 37,332,417	\$ 37,974,726	\$ 38,581,204	\$ 38,581,204	\$ 38,625,557

ELECTRIC DISTRIBUTION FOOTNOTES

The following employees are included in the Regular Employee Wages

1 2484640	Barry Walraven	Ryan Parker
	Stephen Day	Phillip McCormick
	Charles Dockery	Jimmy Stewart
	Kevin Collins	Nicholas Sane
	Tyler Smith	Gary Teague
	Matthew Chapman	Edward Defoor
	Kenny Rogers	Darrell Nicholson
	Dennis Henry	Gregory Dodd
	Nicholas Land	

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

3 Lease of assets is calculated as 7% 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:

Loan No.	Type of Loan	Original Amount of Loan	Balance 6/30/2016	Principal Paid 6/30/2017	Interest Paid 6/30/2017
Advances	Telecommunications	\$ 2,033,826	\$ 735,544	\$ 110,955	\$ 6,940
Advances	Sw. Plant Prop.	543,580	270,510	32,325	2,584
Advances	Utility Bldg. Renovation	1,204,542	679,451	73,812	6,518
Advances	Hwy. 53 Trans. Main	384,101	356,605	36,983	3,428
TOTAL		\$ 4,166,049	\$ 2,042,110	\$ 254,075	\$ 19,470

5 Capital Outlay

Infrastructure - Replace outside concentric Neutral at various locations	\$ 75,000
Infrastructure - Replace 170 HID roadway lights with LED lights	100,000
Infrastructure - Primary overhead to underground conversion Garden Hills	20,000
Infrastructure - Project # 214 - Lenox Phase#2	30,000
Vehicles - F-250, four wheel drive, long bed truck	31,000
Vehicles - Bucket truck	235,000
Machinery - portion of boring machine to be shared with Water/Sewer Construction	100,000
Total	\$ 591,000

(2484650) ELECTRIC GENERATOR

Purchased & Contracted Services

521300	Technical	\$ 18,738	\$ 16,997	\$ 20,000	\$ 20,000	\$ 20,000
522200	Interdepartmental Services	227	33	10,000	10,000	10,000
522202	Repairs & Maintenance - Equipment	-	33,056	30,000	30,000	30,000
522320	Rental of Equipment & Vehicles	-	-	10,000	10,000	10,000

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
523101	General Liability Insurance	281	251	291	291	327
523102	Property Insurance	4,761	4,242	4,605	4,605	4,717
523200	Telephone - City	992	638	1,020	1,020	1,020
523203	Data Service - City	1,282	1,288	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	-	-	5,000	5,000	5,000
Supplies						
531100	General Supplies & Materials	-	-	200	200	200
531120	Office Supplies	-	-	100	100	-
531140	Repairs & Maintenance - Equipment	-	-	25,000	25,000	25,000
531142	Repairs & Maintenance - Buildings	-	-	500	500	500
531210	Water/Sewer Services	120	130	150	150	150
531220	Natural Gas Services	-	-	20,000	20,000	20,000
531230	Electric Service - City	5,669	6,033	13,000	13,000	10,000
531271	Diesel Fuel	-	-	15,000	15,000	15,000
531600	Small Equipment <\$5000	-	-	250	250	250
Other						
579000	Contingency Fund	-	-	25,000	25,000	25,000
TOTAL	ELECTRIC GENERATOR	\$ 32,353	\$ 62,949	\$ 181,843	\$ 181,843	\$ 178,891
TOTAL	EXPENSES	\$ 37,364,769	\$ 38,037,674	\$ 38,763,047	\$ 38,763,047	\$ 38,804,448
TOTAL	ELECTRIC	\$ (2,761,393)	\$ (3,611,084)	\$ -	\$ -	\$ -

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 (600)

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(600000) UTILITY ADMIN INT SERVICE FUND						
Revenues						
Charges for Services						
341400	Charges for Paper/Copy/Books	\$ (261)	\$ (125)	\$ -	\$ -	\$ -
341750	Internal Service Charges - General	(453,298)	(491,606)	(466,617)	(466,617)	(446,329)
341751	Internal Service Charges - Utility	(2,417,849)	(2,671,626)	(2,725,185)	(2,725,185)	(2,694,568)
Other						
361000	Interest Revenues	(180)	-	-	-	-
381000	Rents & Royalties	(39,600)	(39,600)	(39,600)	(39,600)	(39,600)
389000	Miscellaneous Revenue	(1,766)	(230)	-	-	-
389003	Employee Jury Duty Pay	(155)	(175)	-	-	-
Transfer In						
391103	Labor & Equipment Transfer In-Electric Fund	(2,200)	-	-	-	-
391125	Labor & Equipment -General	(263)	(316)	-	-	-
391126	Labor & Equipment Transfer In-Utilities	(348)	(749)	-	-	-
Transfer Out						
611010	Transfers Out	39,600	39,600	39,600	39,600	39,600
TOTAL	REVENUES	\$ (2,876,320)	\$ (3,164,826)	\$ (3,191,802)	\$ (3,191,802)	\$ (3,140,897)

		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(6114100) UTILITIES ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 161,387	\$ 156,377	\$ 125,233	\$ 125,233	\$ 127,738
511300	Overtime	125	-	-	-	-
511400	Disability Benefits	1,600	-	-	-	-
512100	Group Insurance	22,800	21,989	12,117	12,117	12,167
512101	Insurance Deduct. Reimbursement	379	311	240	240	240
512200	FICA Contributions	9,680	9,460	7,764	7,764	7,347
512300	Medicare	2,261	2,229	1,838	1,838	1,856
512401	Retirement Plan Employer Contrib.	9,875	28,010	7,412	7,412	6,561
512402	Retirement Plan Administrative Costs	360	392	285	285	280
512600	Unemployment Insurance	330	-	-	-	-
512700	Workers' Compensation Insurance	218	196.11	208	208	189
Purchased & Contracted Services						
521201	Legal & Auditing	2,465	3,244	2,000	2,000	2,000
521203	Computer Consulting	8,486	-	-	-	-
522001	Linen Services	358	358	310	310	600
522002	Exterminating Services	368	372	368	368	368
522112	Garbage Pickup - Commercial	816	852	864	864	960
522130	Janitorial Services	7,320	9,110	9,200	9,200	9,200
522200	Interdepartmental Services	5,802	1,203	3,000	3,000	2,000
522201	Repairs & Maintenance - Vehicles	20	1,752	300	300	300
522202	Repairs & Maintenance - Equipment	57,785	7,606	6,000	6,000	8,000
522203	Repairs & Maintenance - Buildings	12,908	16,214	5,000	5,000	5,000
522320	Rental of Equipment & Vehicles	2,876	2,876	4,000	4,000	3,000
523101	General Liability Insurance	766	664	800	800	825
523102	Property Insurance	1,771	1,586	1,722	1,722	1,764
523103	Vehicle Insurance	349	319	343	343	662
523104	Surety Bonds	25	25	25	25	25
523200	Telephone - City	23,820	25,261	26,300	26,300	26,300

		FY 2014	FY 2015	FY 2016 ORIGINAL	FY 2016 REVISED	FY 2017
523203	Data Service - City	30,998	34,579	34,600	34,600	34,600
523205	Cell Phone/Radio	642	862	700	700	850
523206	Communications - Security	1,396	1,371	1,500	1,500	1,500
523209	Internet Service	10,080	9,840	10,560	10,560	10,460
523210	E-Mail	1,446	1,579	1,450	1,450	1,600
523220	Postage	48	228	200	200	500
523300	Advertising	50	-	100	100	100
523400	Printing & Binding	-	733	500	500	500
523500	Travel	2,023	1,287	3,000	3,000	3,000
523600	Dues & Fees	4,005	3,625	4,800	4,800	4,800
523604	Bank Service Charges	10	-	-	-	250
523700	Education & Training	750	625	500	500	500
523800	Licenses	66	-	50	50	50
Supplies						
531100	General Supplies & Material	5,264	4,358	5,000	5,000	5,000
531120	Office Supplies	1,212	804	1,400	1,400	1,800
531125	Printer/Copier Supplies	2,834	3,691	3,000	3,000	3,000
531130	Purchased Uniforms & Protective	-	-	325	325	325
531140	Repairs & Maintenance - Equipment	-	90	-	-	-
531141	Repairs & Maintenance - Vehicles	101	536	200	200	200
531142	Repairs & Maintenance - Buildings	322	6,981	1,000	1,000	1,000
531210	Water/Sewer Services	3,081	3,229	3,150	3,150	3,150
531230	Electric Service - City	31,927	31,902	33,500	33,500	33,500
531270	Gasoline	1,031	621	800	800	800
531300	Food for Meetings	564	193	800	800	800
531400	Books & Periodicals	37	38	50	50	50
531600	Small Equipment <\$5000	2,051	1,074	2,000	2,000	2,000
531601	Computer Equipment	1,955	3,259	6,000	6,000	6,000
531603	Land Improvements & Easements	34	-	-	-	-
Capital Outlay						
541300	Buildings	-	-	5,000	5,000	5,000
542200	Vehicles	-	-	30,000	30,000	-
Interfund						
554100	Interfund Allocation - Utilities	368	1	4,409	4,409	3,894
Depreciation						
561000	Depreciation	59,249	84,296	-	-	-
Other						
572000	Contributions to Other Agents	-	50	100	100	100
Debt Service						
581410	Advance from Electric	-	-	73,078	73,078	73,812
582410	Interest - Advance from Electric	8,697	7,978	7,252	7,252	6,518
TOTAL	UTILITIES ADMINISTRATION	\$ 505,188	\$ 494,232	\$ 450,353	\$ 450,353	\$ 423,041

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 - 6/30/2016	Principal Pd. FYE 6/30/2017	Interest Pd. FYE 6/30/2017	Balance - 6/30/2017
Advance	Utility Bldg. Renovation	\$ 1,204,542	\$ 679,452	\$ 73,812	\$ 6,518	\$ 605,640

3 Capital Outlay

Buildings - Security improvement

Total

\$ 5,000
\$ 5,000

FINANCE

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

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



Director of Finance
Andrea K. Bramlett, CPA



		FY 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(6114112) UTILITIES - FINANCE						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 433,280	\$ 445,368	\$ 467,826	\$ 467,826	\$ 457,000
511300	Overtime	5,801	2,340	7,752	7,752	2,500
512100	Group Insurance	78,782	80,585	80,814	80,814	92,149
512101	Insurance Deduct. Reimbursement	1,328	1,075	1,680	1,680	1,680
512200	FICA Contributions	25,831	26,348	29,486	29,486	28,483
512300	Medicare	6,015	6,134	6,896	6,896	6,662
512401	Retirement Plan Employer Contrib.	25,865	89,897	26,370	26,370	23,474
512402	Retirement Plan Administrative Costs	942	1,005	1,015	1,015	1,002
512700	Workers' Compensation Insurance	570	502	581	581	527
Purchased & Contracted Services						
521201	Legal	-	-	200	200	200
521203	Computer Consulting	-	863	4,500	4,500	2,000
521204	Medical Services	70	70	100	100	150
522200	Interdepartmental Services	941	772	1,000	1,000	1,000
522207	Munis IT	-	751	-	-	5,000
522320	Rental of Equipment & Vehicles	1,811	1,712	1,750	1,750	1,750
523101	General Liability Insurance	870	844	1,113	1,113	1,148
523104	Surety Bonds	69	67	70	70	70
523220	Postage	1,408	1,318	1,500	1,500	1,500
523300	Advertising	277	354	400	400	400
523400	Printing & Binding	671	1,330	800	800	1,400
523500	Travel	2,159	3,566	3,800	3,800	4,000
523600	Dues & Fees	615	634	1,000	1,000	1,000
523700	Education & Training	1,257	4,206	3,200	3,200	4,000
523800	Licenses	50	130	100	100	250
Supplies						
531120	Office Supplies	1,916	2,392	2,500	2,500	2,200
531125	Printer/Copier Supplies	2,285	1,394	2,000	2,000	1,800
531130	Purchased Uniforms	-	-	250	250	250
531400	Books & Periodicals	551	243	500	500	500
531600	Small Equipment <\$5000	-	385	250	250	300
531601	Computer Equipment	3,503	3,690	3,000	3,000	3,000
TOTAL	UTILITIES - FINANCE	\$ 596,867	\$ 677,974	\$ 650,453	\$ 650,453	\$ 645,395

UTILITIES - FINANCE FOOTNOTES

1 The following employees are included in the Regular Employee Wages

<p>6114112</p> <p>Andrea Bramlett Cheryl Hollis Mike Fuller Derrall Culberson</p>	<p>Stacie Phillips Sasha Smith Dee Dee Thompson Dottie Butler Emily Beavers</p>
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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.



		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(6114115) UTILITIES - TELLERS						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 121,585	\$ 121,694	\$ 131,792	\$ 131,792	134,660
511300	Overtime	758	1,584	1,020	1,020	2,500
512100	Group Insurance	35,671	37,018	48,728	48,728	37,557
512101	Insurance Deduct. Reimbursement	634	650	960	960	960
512200	FICA Contributions	7,164	7,178	8,170	8,170	8,507
512300	Medicare	1,678	1,679	1,910	1,910	1,991
512401	Retirement Plan Employer Contrib.	6,005	23,640	6,866	6,866	6,127
512402	Retirement Plan Administrative Costs	219	270	264	264	261
512600	Unemployment Insurance	-	1,660	-	-	-
512700	Workers' Compensation Insurance	306	294	290	290	245
Purchased & Contracted Services						
521204	Medical Services	140	210	225	225	-
522200	Interdepartmental Services	462	538	500	500	500
522320	Rental of Equipment & Vehicles	-	-	300	300	300
523101	General Liability Insurance	258	288	383	383	395
523104	Surety Bonds	19	21	25	25	25
523300	Advertising	-	-	100	100	100
523400	Printing & Binding	78	97	100	100	100
523500	Travel	360	388	400	400	400
523700	Education & Training	-	-	500	500	1,000
Supplies						
531100	General Supplies & Material	21	136	200	200	500
531120	Office Supplies	576	929	2,000	2,000	2,000
531125	Printer/Copier Supplies	631	1,628	1,500	1,500	2,000
531130	Purchased Uniforms	-	160	300	300	300
531600	Small Equipment <\$5000	2,560	639	1,000	1,000	1,000
531601	Computer Equipment	464	2,332	2,500	2,500	2,500
TOTAL	UTILITIES - TELLERS	\$ 179,588	\$ 203,032	\$ 210,033	\$ 210,033	\$ 203,928

UTILITIES - TELLERS FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114115	Karen Grider Tasha Harris Judith Arnold - 1/3 Ceara Williams - part time	Audra Davis Judy Reece Marisha Hunt
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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 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(6114117) UTILITIES - PURCHASING						
Personal Services & Employee Benefits						
511100	Regular Employee Benefits	74,877	\$ 78,131	\$ 81,504	\$ 81,504	\$ 83,111
512100	Group Insurance	11,384	11,918	11,669	11,669	11,691
512101	Insurance Deductible Reimbursement	190	155	240	240	240
512200	FICA Contributions	4,367	4,552	5,053	5,053	5,153
512300	Medicare	999	1,059	1,182	1,182	1,205
512401	Retirement Plan Employer Contrib.	4,685	16,458	4,871	4,871	4,269
512402	Retirement Plan Administrative Costs	171	187	188	188	182
512700	Workers' Compensation Insurance	117	116	134	134	113
Purchased & Contracted Services						
522200	Interdepartmental Services	79	-	150	150	150
522201	Repairs & Maintenance - Vehicles	-	-	250	250	-
522202	Repairs & Maintenance - Equipment	484	63	500	500	500
522320	Rental of Equipment & Vehicles	-	-	50	50	-
523001	Other Purchased Services	-	-	150	150	-
523101	General Liability Insurance	163	157	197	197	203
523103	Vehicle Insurance	314	291	315	315	306
523104	Surety Bonds	12	12	15	15	15
523200	Telephone - City	1,559	1,456	1,500	1,500	1,500
523203	Data Service - City	1,456	1,478	1,500	1,500	1,500
523209	Internet Service	240	240	240	240	240
523210	E-Mail	84	84	85	85	85
523220	Postage	153	48	200	200	200
523400	Printing & Binding	66	-	50	50	50
523500	Travel	-	-	350	350	350
523600	Dues & Fees	60	60	100	100	100
523700	Education & Training	-	-	250	250	250
Supplies						
531100	General Supplies & Material	-	-	150	150	150
531120	Office Supplies	584	497	500	500	700
531125	Printer/Copier Supplies	1,051	1,154	1,200	1,200	1,200
531140	Repairs & Maintenance - Equipment	-	-	100	100	100
531141	Repairs & Maintenance - Vehicles	-	-	250	250	250
531270	Gasoline	377	243	400	400	400
531400	Books & Periodicals	45	46	100	100	100
531600	Small Equipment	-	890	1,068	1,068	1,200
531601	Computer Equipment	460	662	1,000	1,000	1,500
TOTAL	UTILITIES - PURCHASING	\$ 103,974	\$ 119,958	\$ 115,511	\$ 115,511	\$ 117,013

UTILITIES - PURCHASING FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114117

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 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(6114175) UTILITIES ENGINEERING						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 265,958	\$ 311,515	\$ 294,575	\$ 294,575	\$ 295,066
511300	Overtime	2,967	2,968	5,100	5,100	3,000
511999	Amounts Capitalized	(90,877)	-	-	-	-
512100	Group Insurance	52,757	56,237	45,690	45,690	45,745
512101	Insurance Deductible Reimbursement	948	758	1,200	1,200	1,200
512200	FICA Contributions	16,229	19,405	18,807	18,807	18,632
512300	Medicare	3,797	4,479	4,398	4,398	4,358
512401	Retirement Plan Employer Contrib.	16,795	61,148	19,407	19,407	15,156
512402	Retirement Plan Administrative Costs	612	739	747	747	647
512700	Workers' Compensation Insurance	3,988	3,176	5,107	5,107	3,849
512999	Amounts to Capitalize	-	(36,562)	-	-	-
Purchased & Contracted Services						
521204	Medical Services	160	180	200	200	200
522200	Interdepartmental Services	145	440	500	500	500
522201	Repairs & Maintenance - Vehicles	2,233	472	2,250	2,250	2,250
522202	Repairs & Maintenance - Equipment	1,957	2,016	3,800	3,800	13,750
523101	General Liability Insurance	681	719	920	920	949
523102	Property Insurance	211	202	227	227	223
523103	Vehicle Insurance	1,930	1,945	2,092	2,092	2,091
523104	Surety Bonds	43	47	50	50	50
523201	Telephone	1,850	1,832	1,900	1,900	1,900
523205	Cell Phone/Radio	2,166	2,013	2,300	2,300	2,000
523206	Communications	-	-	100	100	-
523220	Postage	260	1,007	400	400	200
523300	Advertising	256	252	400	400	1,000
523400	Printing & Binding	14	66	200	200	100
523500	Travel	1,181	20	900	900	900
523600	Dues & Fees	560	365	600	600	600
523700	Education & Training	2,245	12,526	3,000	3,000	3,000
523800	Licenses	311	325	400	400	300
Supplies						
531100	General Supplies & Materials	2,485	2,240	3,000	3,000	3,000
531104	Protective Supplies	547	620	800	800	800
531120	Office Supplies	659	818	1,000	1,000	800
531125	Printer/Copier Supplies	2,032	1,922	2,300	2,300	2,000
531130	Purchased Uniforms	1,562	1,940	2,100	2,100	1,625
531140	Repairs & Maintenance - Equipment	-	199	500	500	500
531141	Repairs & Maintenance - Vehicles	1,052	844	1,000	1,000	1,800
531270	Gasoline	8,963	7,576	9,500	9,500	5,500
531400	Books & Periodicals	475	-	300	300	200
531600	Small Equipment <\$5000	1,340	666	1,500	1,500	1,200
531601	Computer Equipment	5,645	2,128	4,000	4,000	8,250
531700	Miscellaneous Supplies	-	-	150	150	150
Interfund						
554100	Interfund Allocation - Utilities	13,898	25,643	55,112	55,112	48,672
Other						
578001	Damages to Other Property	-	35	75	75	75
TOTAL	UTILITIES - ENGINEERING	\$ 328,031	\$ 492,922	\$ 496,607	\$ 496,607	\$ 492,238

UTILITIES - ENGINEERING FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114175

Kevin King
Brandon Cook
Todd Lankford

Kyle Ellis
David Burnett

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.



		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(6114176) WORK ORDER DISPATCH						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 29,738	\$ 31,555	\$ 62,360	\$ 62,360	\$ 62,490
511300	Overtime	526	809	510	510	800
512100	Group Insurance	10,970	13,429	22,508	22,508	22,522
512101	Insurance Deductible Reimb.	190	150	480	480	480
512200	FICA Contributions	1,634	1,788	3,898	3,898	3,925
512300	Medicare	381	398	912	912	918
512401	Retirement Plan Employer Contrib.	1,822	10,768	3,581	3,581	3,210
512402	Retirement Plan Administrative Costs	66	73	138	138	137
512700	Workers' Compensation Insurance	59	60	67	67	57
Purchased & Contracted Services						
522200	Interdepartmental Services	-	117	-	-	-
523101	General Liability Insurance	64	67	83	83	86
523104	Surety Bonds	5	5	5	5	5
Supplies						
531125	Printer/Copier Supplies	289	301	350	350	350
TOTAL	WORK ORDER DISPATCH	\$ 45,745	\$ 59,519	\$ 94,892	\$ 94,892	\$ 94,980

UTILITIES - WORK ORDER DISPATCH FOOTNOTES
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1 The following employees are included in the Regular Employee Wages
6114176

Andrea Everett

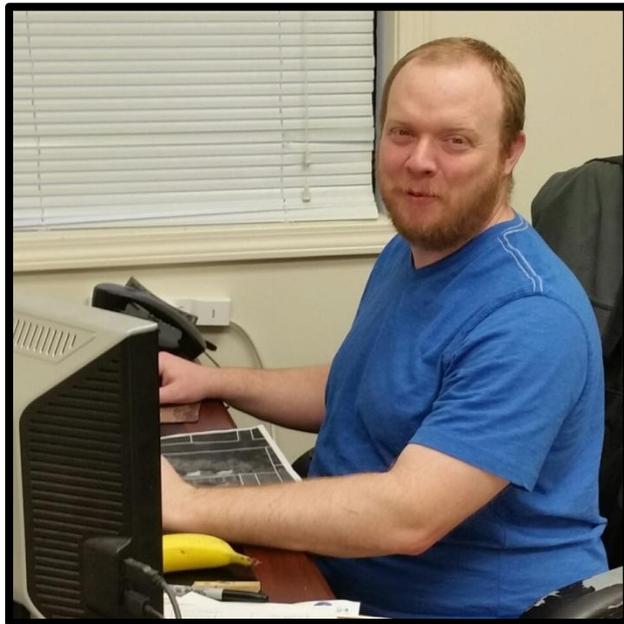
Rhonda Crider

GIS



Davie Crawford
GIS Manager

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.



Micky Beckman
Data Analyst

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(6114177) GIS						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 114,967	\$ 117,767	\$ 123,147	\$ 123,147	\$ 125,610
512100	Group Insurance	21,940	22,993	22,508	22,508	22,522
512101	Insurance Deduct. Reimbursement	379	300	480	480	480
512200	FICA Contributions	6,880	7,029	7,675	7,675	7,828
512300	Medicare	1,620	1,643	1,795	1,795	1,831
512401	Retirement Plan Employer Contrib.	6,874	24,656	7,148	7,148	6,452
512402	Retirement Plan Administrative Costs	250	274	275	275	275
512700	Workers' Compensation Insurance	128	329	408	408	378
Purchased & Contracted Services						
522200	Repairs & Maintenance - Departments	-	-	250	250	-
522201	Repairs & Maintenance - Vehicles	91	32	250	250	120
522202	Repairs & Maintenance - Equipment	11	14	-	-	-
523101	General Liability Insurance	257	263	326	326	337
523103	Vehicle Insurance	332	321	345	345	335
523104	Surety Bonds	18	17	20	20	20
523205	Cell Phone/Radio	-	835	1,320	1,320	400
523208	GA Public Telecommunications	-	-	-	-	-
523500	Travel	1,320	-	1,350	1,350	1,500
523600	Dues/Fees	80	80	250	250	100
523700	Education & Training	850	-	1,000	1,000	100
523800	Licenses	25,000	25,000	25,000	25,000	25,000
Supplies						
531120	Office Supplies	-	-	50	50	-
531125	Printer/Copier Supplies	-	918	250	250	250
531130	Purchased Uniforms	633	321	650	650	650
531140	Repairs & Maintenance - Equipment	567	45	150	150	-
531141	Repairs & Maintenance - Vehicles	40	-	100	100	-
531270	Gasoline	597	780	700	700	500
531600	Small Equipment <\$5000	1,060	-	-	-	-
531601	Computer Equipment	291	3,788	-	-	-
Capital Outlay						
542400	Computers & Printers	-	-	25,000	25,000	-
TOTAL	GEO INFO SERVICE	\$ 184,186	\$ 207,404	\$ 220,447	\$ 220,447	\$ 194,688

**UTILITIES - GIS
FOOTNOTES**

1 The following employees are included in the Regular Employee Wages

6114177

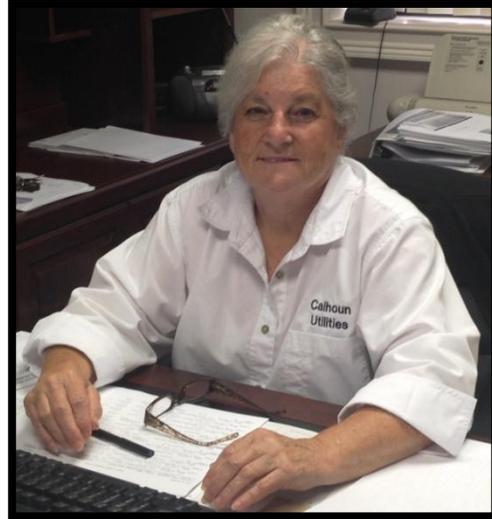
Davie Crawford

Micky Beckman

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 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(6114190) UTILITIES - CUSTOMER SERVICE						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 117,083	\$ 115,116	\$ 121,777	\$ 121,777	\$ 119,353
511300	Overtime	631	603	714	714	1,000
512100	Group Insurance	25,650	24,643	37,644	37,644	26,409
512101	Insurance Deductible Reimb.	442	351	780	780	780
512200	FICA Contributions	6,962	6,904	7,550	7,550	7,463
512300	Medicare	1,597	1,616	1,766	1,766	1,745
512401	Retirement Plan Employer Contrib.	6,967	24,640	6,482	6,482	6,131
512402	Retirement Plan Administrative Costs	254	281	250	250	262
512600	Unemployment Insurance	41	1,660	-	-	-
512700	Workers' Compensation	204	213	222	222	188
Purchased & Contracted Services						
521201	Legal	293	-	300	300	300
521204	Medical Services	-	-	300	300	300
522001	Linen Services	143	143	150	150	150
522200	Interdepartmental Services	473	677	600	600	600
522202	Repairs & Maintenance - Equipment	-	-	300	300	300
522320	Rental of Equipment & Vehicles	352	323	500	500	500
523101	General Liability Insurance	274	274	343	343	354
523104	Surety Bonds	18	18	20	20	20
523220	Postage	918	1,213	2,000	2,000	1,500
523300	Advertising	-	-	100	100	100
523400	Printing & Binding	371	1,573	2,000	2,000	2,000
523500	Travel	-	332	2,000	2,000	2,000
523600	Dues & Fees	-	-	-	-	5,000
523700	Education & Training	-	-	1,000	1,000	1,500
Supplies						
531100	General Supplies	43	-	200	200	200
531120	Office Supplies	165	822	1,500	1,500	1,000
531125	Printer/Copier Supplies	2,817	2,103	2,000	2,000	2,000
531130	Purchased Uniforms	-	-	300	300	300
531140	Repairs & Maintenance - Equipment	-	-	-	-	-
531300	Food for Meetings	60	-	100	100	100
531400	Books & Periodicals	205	205	350	350	350
531600	Small Equipment <\$5000	7,302	802	1,000	1,000	1,000
531601	Computer Equipment	1,348	659	2,000	2,000	2,000
Interfund						
554100	Interfund Allocation - Utilities	19,028	14,551	33,212	33,212	33,243
TOTAL	UTILITIES - CUSTOMER SERVICE	\$ 193,639	\$ 199,719	\$ 227,460	\$ 227,460	\$ 218,148

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 utilizes 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 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(6114191) UTILITIES - METER READING						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 134,605	\$ 120,039	\$ 141,537	\$ 141,537	\$ 140,704
511300	Overtime	20,981	7,675	15,300	15,300	7,600
512100	Group Insurance	43,879	39,312	45,014	45,014	45,044
512101	Insurance Deduct.Reimbursement	759	600	960	960	960
512200	FICA Contributions	9,494	7,514	10,060	10,060	9,336
512300	Medicare	2,208	1,763	2,355	2,355	2,183
512401	Retirement Plan Employer Contrib.	7,993	28,579	7,740	7,740	7,228
512402	Retirement Plan Administrative Costs	291	324	298	298	308
512700	Workers' Compensation Insurance	10,030	5,821	6,038	6,038	5,438
Purchased & Contracted Services						
521204	Medical Services	30	-	300	300	300
522001	Linen Services	182	182	300	300	300
522200	Interdepartmental Services	175	85	200	200	200
522201	Repairs & Maintenance - Vehicles	3,429	2,587	7,000	7,000	3,000
522202	Repairs & Maintenance - Equipment	18,897	22,077	22,056	22,056	85,500
523101	General Liability Insurance	438	441	563	563	581
523103	Vehicle Insurance	2,275	2,114	2,448	2,448	2,755
523104	Surety Bonds	21	20	25	25	25
523205	Cell Phone/Radio	1,382	1,431	2,100	2,100	2,000
523220	Postage	10	-	300	300	-
523300	Advertising	-	-	100	100	100
523400	Printing & Binding	-	64	300	300	300
523500	Travel	147	-	500	500	500
523600	Dues & Fees	102	-	100	100	100
523700	Education & Training	413	-	600	600	600
523800	License	-	-	25	25	25
Supplies						
531008	Meters & Accessories	2,605	711	3,000	3,000	3,000
531100	General Supplies	1,924	5,251	5,000	5,000	5,000
531120	Office Supplies	304	355	400	400	400
531125	Printer/Copier Supplies	170	496	300	300	400
531130	Purchased Uniforms	1,678	1,153	1,850	1,850	2,000
531140	Repairs & Maintenance - Equipment	84	431	1,000	1,000	7,000
531141	Repairs & Maintenance - Vehicles	5,367	5,720	8,000	8,000	8,000
531231	Electric Service - Other	448	405	900	900	700
531270	Gasoline	20,618	13,650	20,000	20,000	15,000
531271	Diesel Fuel	90	-	-	-	-
531400	Small Equipment <\$5000	-	-	150	150	150
531600	Books & Periodicals	6,625	-	5,000	5,000	5,000
531601	Computer Equipment	1,005	300	2,000	2,000	8,662
Capital Outlay						
542100	Machinery	-	-	15,000	15,000	-
542200	Vehicles	-	-	25,000	25,000	25,000
554100	Interfund Allocation - Utilities	-	193	-	-	-
Other						
578001	Damages to Other Property	300	-	500	500	500
TOTAL	UTILITIES - METER READING	\$ 298,956	\$ 269,292	\$ 354,319	\$ 354,319	\$ 395,899

UTILITIES - METER READERS FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114191	Allan Serritt Clarence Elrod	Chad Wright Micki Demille
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2 Capital Outlay

Vehicles - Pick-up truck	25,000
Total	\$ 25,000

BILLING



**Manager,
Judith Arnold**



**Supervisor,
Melissa Boyd**

The Billing Department is responsible for ensuring that Calhoun Utilities customers are billed accurately and efficiently. We utilize the automated meter reading system and 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 2014 ACTUALS	FY 2015 ACTUALS	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2017 BUDGET
(6114192) UTILITIES - BILLING						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 90,242	\$ 99,295	\$ 103,566	\$ 103,566	\$ 97,483
511300	Overtime	5,105	3,826	5,100	5,100	2,700
512100	Group Insurance	25,608	29,390	26,221	26,221	26,238
512101	Insurance Deduct. Reimbursement	442	362	780	780	780
512200	FICA Contributions	5,274	5,768	6,421	6,421	6,215
512300	Medicare	1,188	1,375	1,502	1,502	1,454
512401	Retirement Plan Employer Contrib.	4,669	19,795	8,561	8,561	5,007
512402	Retirement Plan Administrative Costs	170	195	330	330	214
512600	Unemployment Insurance	-	1,660	-	-	-
512700	Workers' Compensation Insurance	147	122	156	156	132
Purchased & Contracted Services						
521201	Legal & Auditing	-	-	400	400	400
521204	Medical Services	-	-	195	195	195
522200	Interdepartmental Services	7,862	903	650	650	650
522202	Repairs & Maintenance - Equipment	400	55,278	56,328	56,328	60,000
522320	Rental of Equipment & Vehicles	352	381	500	500	500
523101	General Liability Insurance	369	444	610	610	629
523104	Surety Bonds	12	14	20	20	20
523220	Postage	101,245	107,134	107,000	107,000	108,000
523400	Printing & Binding	33,553	34,679	35,000	35,000	37,000
523500	Travel	-	573	2,000	2,000	2,000
523700	Education & Training	-	-	1,400	1,400	1,400
Supplies						
531100	General Supplies	6	82	150	150	150
531120	Office Supplies	465	206	500	500	500
531125	Printer/Copier Supplies	777	670	1,400	1,400	1,400
531140	Repairs & Maintenance - Equipment	-	159	100	100	100
531270	Gasoline	-	-	-	-	-
531300	Food for Meetings	60	-	100	100	100
531600	Small Equipment <\$5000	-	-	300	300	300
531601	Computer Equipment	1,215	1,155	2,000	2,000	2,000
Interfund						
554100	Interfund Allocation - Utilities	59	4,749	-	-	-
Debt Service						
581400	Principal Notes Payable	-	-	10,437	10,437	-
TOTAL	UTILITIES - BILLING	\$ 279,218	\$ 368,216	\$ 371,727	\$ 371,727	\$ 355,567

UTILITIES - BILLING FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114192

Melissa Boyd
Judith Arnold - 1/3

Patty Dockery

INTERNAL SERVICE FUND ADMIN. SERVICE FEES - 2016-2017

Base Amount

Utility Billing	\$	355,567
Customer Service		218,148
Meter Reading		395,899
Tellers		203,928
Engineering		492,238
Finance		645,395
Utility Administration		423,041
Purchasing		117,013
GIS		194,688
Work Order Dispatch		94,980
TOTAL	\$	3,140,897

Crossover to General Fund

Customer Service	11.2%	Solid Waste	\$	24,442
Utility Billing	11.2%	Solid Waste		39,840
Tellers	11.2%	Solid Waste		22,849
Finance	3% of Govt. Fund	Solid Waste		8,519
Purchasing		General Admin		42,125
GIS	17.0%	General Admin		33,097
Finance	85% of Govt. Fund	General Admin		241,381
Finance	6% of Govt. Fund	Recreation		17,038
Finance	3% of Govt. Fund	Golf-Pro		8,519
Finance	3% of Govt. Fund	Golf-Mtnce.		8,519
TOTAL			\$	446,329

1. Water Plant

Utility Billing	54.8%	194,854
Customer Service	54.8%	119,547
Meter Reading	62.1%	245,959
Tellers	54.8%	111,753
Engineering	10.0%	49,224
Utility Administration	5.0%	21,152
Purchasing		11,701
Work Order Dispatch	5.0%	4,749
GIS	1.0%	1,947
Finance	4%	25,816
TOTAL		\$ 786,702

4. Wastewater Collection

Engineering	40.0%	\$	196,895
Utility Admin.	20.0%		84,608
Purchasing			11,701
Work Order Dispatch	5.0%		4,749
GIS	10.0%		19,469
Finance	10%		64,540
TOTAL		\$	381,962

2. Water Distribution

Engineering	40.0%	\$	196,895
Utility Administration	20.0%		84,608
Purchasing			21,062
Work Order Dispatch	40.0%		37,992
GIS	25.0%		48,672
Finance	10%		64,540
TOTAL		\$	453,769

5. Electric Department

Utility Billing	14.9%	\$	52,931
Customer Service	14.9%		32,475
Meter Reading	16.8%		66,258
Tellers	14.9%		30,359
Utility Admin.	45.0%		190,368
Purchasing			15,212
Work Order Dispatch	5.0%		4,747
GIS	15.0%		29,201
Finance	25%		161,348
TOTAL		\$	582,900

3. Waste Treatment Plant

Utility Billing	18.7%	\$	66,413
Customer Service	18.7%		40,746
Purchasing			11,701
Work Order Dispatch	5.0%		4,749
GIS	0.0%		-
Meter Reading	21.1%		83,682
Tellers	18.7%		38,090
Engineering	10.0%		49,224
Utility Administration	5.0%		21,152
Finance	4.0%		25,816
TOTAL		\$	341,573

6. Telecommunications

Utility Billing	0.4%	\$	1,530
Tellers	0.4%		877
Utility Admin.	5.0%		21,152
Customer Service	0.4%		939
Purchasing			3,510
Work Order Dispatch	5.0%		4,749
GIS	5.0%		9,734
Finance	3%		19,362
TOTAL		\$	61,853

7. Direct Charges to Admin. Departments

Engineering - GIS	25.0%		48,672
Customer Svc. - Work Order Dispatch	35.0%		33,243
Utility Admin. - GIS	2.0%		3,894
TOTAL		\$	85,809

**INTERNAL SERVICE FUND ADMINISTRATIVE SERVICE FEES -
Background Information 2016-2017**

Utility Billing & Tellers (Based on customers)		
Water Treatment Plant	54.8%	19,362
Waste Treatment Plant	18.7%	6,598
Electric (includes Demand, etc.)	14.9%	5,255
Solid Waste	11.2%	3,958
Telecommunications	0.4%	152
TOTAL	100.0%	35,325

Customer Service (Based on customers)		
Water Treatment Plant	54.8%	
Waste Treatment Plant	18.7%	
Electric (includes Demand, etc.)	14.9%	
Solid Waste	11.2%	
Telecommunications	0.4%	
TOTAL	100.0%	

Meter Reading (Based on Water/Sewer/Electric customers)		
Water Treatment Plant	62.1%	19,362
Waste Plant (reduced - no meters)	21.1%	6,598
Electric (include Demand/other)	16.8%	5,255
TOTAL	100.0%	31,215

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%		\$ 42,125
Water Treatment Plant	10.0%		11,701
Water Distribution Maintenance	18.0%		21,062
Waste Treatment Plant	10.0%		11,701
Wastewater Collection Maintenance	10.0%		11,701
Electric	13.0%		15,212
Telecommunications	3.0%		3,510
TOTAL	100.0%		\$ 117,013

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
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
2015	4,715,392	231,877	4,947,269	1,120,559	4.21	6,544

Water Fee History

Fiscal Year	Billed Dollars	1000 Gallons	Dollars Per 1000 Gal. (Averaging Minimum & inside/outside rates)	Average Customers
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
2015	10,418,551	2,697,545	3.86	19,185

Electric Fee History

Fiscal Year	Billed Dollars	Consumption in kWh	Average kWh in cents	Customers
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
2015	38,451,459	437,369,857	8.79	5,237

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, firefighting, 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 2018-2022

Calhoun Utilities:

Year	Wastewater	Water	Electric	Telecom	Utility Admin	Engineering	GIS	Totals
FY 2018	\$ 394,500	\$ 2,093,000	\$ 872,403	\$ 122,000	\$ 41,000	\$ 30,000	\$ -	\$ 3,552,903
FY 2019	280,500	3,069,700	843,000	3,700,000	30,000	40,000	-	7,963,200
FY 2020	993,000	1,470,150	565,000	2,150,000	25,000	34,000	-	5,237,150
FY 2021	4,162,000	4,444,950	242,000	2,340,000	-	25,000	30,000	11,243,950
FY 2022	2,073,000	1,964,000	375,833	1,000,000	127,000	75,000	-	5,614,833
Totals	\$ 7,903,000	\$ 13,041,800	\$ 2,898,236	\$ 9,312,000	\$ 223,000	\$ 204,000	\$ 30,000	\$ 33,612,036

Wastewater Treatment System Five Year Capital Plan 2018-2022

Year	Item	Cost	Funding Source
2017-2018	Industrial pretreatment	\$ 30,000	Operating revenues
	Secondary lift screw pump	110,000	Operating revenues
	Vehicle for industrial pretreatment	26,000	Operating revenues
	TOTAL	166,000	
2018-2019	Industrial pretreatment	30,000	Operating revenues
	Secondary lift screw pump	110,000	Operating revenues
	1/2 Ton pick up	20,500	GEFA Loan/SPLOST
	TOTAL	160,500	
2019-2020	Industrial pretreatment	50,000	Operating revenues
	Lab rehabilitation	85,000	GEFA Loan/SPLOST
	Belt press replacement	265,000	Operating revenues
	TOTAL	400,000	
2020-2021	Industrial pretreatment	50,000	Operating revenues
	Equalization basin	3,500,000	GEFA Loan
	TOTAL	3,550,000	
2021-2022	Industrial pretreatment	50,000	Operating revenues
	Digester blower replacement	500,000	Operating revenues
	TOTAL	550,000	
TOTAL FOR WASTE WATER TREATMENT		\$ 4,826,500	

Wastewater Collection System Five Year Capital Plan 2018-2022

Year	Item	Cost	Funding Source
2017-2018	Crew service truck with utility body - to replace 2007 model	\$ 68,000	Operating revenues
	Large trench box - upgrade of 2006 trench box	27,000	Operating revenues
	1/2 of F-250 4 X 4 Extended cab truck	13,500	Operating revenues
	Sewer main replacements	120,000	Operating revenues
	TOTAL	228,500	
2018-2019	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
	TOTAL	120,000	
2019-2020	Air compressor	18,000	Operating revenues
	Loader, 4 X 4	90,000	Operating revenues
	1/2 of Tandum dump truck	60,000	Operating revenues
	Gallman Avenue / Ola Street sewer replacement	425,000	GEFA Loan
	TOTAL	593,000	
2020-2021	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	430,000	GEFA Loan
	TOTAL	612,000	
2021-2022	F-150 4X4 Extended cab truck - locator	23,000	Operating revenues
	Garden Hills sewer basin replacement	1,500,000	GEFA Loan
	TOTAL	1,523,000	
TOTAL FOR WASTE WATER COLLECTION		3,076,500	
GRAND TOTAL		\$ 7,903,000	

Water Treatment System Five Year Capital Plan 2018-2022

Year	Item	Cost	Funding Source
2017-2018	Oostanaula intake renovation with possible (4) old river pumps restored from Coosawattee 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	
2018-2019	Fire tower tank repainting	160,000	Operating revenues
	New 2.0 MG tank in ranger area	800,000	GEFA Loan or Operating
	TOTAL	960,000	
2019-2020	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	
2020-2021	Chemical pump & feeder upgrade	30,000	Operating revenues
	2 River pumps replaced at Coosawattee 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
	1/2 Ton pick up for bacteria lab	23,000	Operating revenues
	TOTAL	1,665,000	Operating revenues
2021-2022	Mauldin Road booster station	486,000	GEFA Loan or Operating
	SCADA programming/component upgrades	100,000	Operating revenues
	TOTAL	586,000	
	TOTAL FOR TREATMENT SYSTEM	\$ 4,241,000	

Water Distribution System Five Year Capital Plan 2018-2022

Year	Item	Cost	Funding Source
2017-2018	Tracked skid steer	\$ 55,000	Operating revenues
	F-750 Dump truck - 2 ton	74,000	Operating revenues
	Computer updates	7,000	Operating revenues
	Equipment trailer	9,500	Operating revenues
	1/2 F-250 extended cab 4x4 truck	13,500	Operating revenues
	F-150 4X4 pickup truck	24,000	Operating revenues
	Line upgrades on smaller lines 2", 4", 6"	140,000	Renewal / replacement
	Curtis Parkway 12" transmission main	390,000	GEFA Loan
	2" Galv. line replacement - 5 miles of pipe	800,000	GEFA Loan
TOTAL	1,513,000		
2018-2019	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"	420,000	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
TOTAL	2,109,700		
2019-2020	1/2 of Tandem 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		
2020-2021	Crew service truck	65,000	Operating revenues
	1/3 of Cost for trackhoe replacement	65,000	Operating revenues
	2-Ton dump truck	75,000	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	2,779,950		
2021-2022	Crew service truck	65,000	Operating revenues
	2-Ton dump truck	75,000	Operating revenues
	Equipment trailer	16,000	Operating revenues
	Line upgrades on smaller lines 2", 4", 6"	140,000	Renewal / replacement
	Highway 136 connector 12" transmission line from water plant	400,000	GEFA Loan
	Cast iron line replacement - N. Wall St., W. Belmont, Hwy. 53	682,000	GEFA Loan
TOTAL	1,378,000		
TOTAL OF WATER DISTRIBUTION SYSTEM		8,800,800	
GRAND TOTAL		\$ 13,041,800	

**Electric
Five Year Capital Plan
2018-2022**

Year	Item	Cost	Funding Source
2017-2018	Capital Construction Projects		
	Next phase system reliability, capacitor and voltage stabilization program	\$ 94,863	Operating revenues
	Continue reclosure/ system protection project - install reclosure Devonwood N-7752, Garden Height remove copper convert to underground, add two gang switches N-6412 & N-7992 reliability for sewer plant	140,000	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 # 3 and # 5	125,000	Operating revenues
	Electronic workorder system	30,000	Operating revenues
	TOTAL Capital Construction Projects	606,863	
	Capital Purchases Equipment		
	Upgrade security system	12,000	Operating revenues
	Two heavy duty pick-up trucks	60,000	Operating revenues
	Plotter / Scanner	35,000	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	125,540	
	Buildings		
	Equipment and Inventory Storage Expansion	75,000	Operating revenues
	SPCC environmental project at various plants	65,000	Operating revenues
	TOTAL	140,000	
	ANNUAL COMBINED TOTAL	872,403	
2018-2019	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' at 60,000/MI, plus contract labor at 15,000	60,000	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' at 60,000/MI)	48,000	Operating revenues
	Replace deteriorating outside concentric neutral underground cable at Forest Heights, Sewer Plant, Golden Circle	125,000	Operating revenues
	TOTAL	533,000	
	Capital Purchases Equipment		
	Replace Bucket Truck # 280	165,000	Operating revenues
	System protection study update	80,000	Operating revenues
	TOTAL	245,000	
	Buildings		
	Extend & recondition wire shed	15,000	Operating revenues
	Storage lot improvements	50,000	Operating revenues
TOTAL	65,000		
ANNUAL COMBINED TOTAL	843,000		
2019-2020	Capital Construction Projects		
	#4 Substation - N7332 (New Feeder Bay) connect with 1000 MCM EPR & 3-336 tie (1,200 at \$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 comp	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, 15,000 LB Lift	190,000	Operating revenues
	Three reel wire trailers	25,000	Operating revenues
	TOTAL	285,000	
	Buildings		
Lot improvements	15,000	Operating revenues	
SPCC environmental project	15,000	Operating revenues	
TOTAL	30,000		
ANNUAL COMBINED TOTAL	565,000		

**Electric
Five Year Capital Plan
2018-2022**

2020-2021	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 Capital Construction Purchases	115,000	
	Capital Purchases Equipment		
	System protection study review / update	80,000	Operating revenues
	Standard pick up truck	32,000	Operating revenues
	TOTAL Capital Purchases Equipment	112,000	
	Buildings		
	Lot Improvements	15,000	Operating revenues
TOTAL Buildings	15,000		
ANNUAL COMBINED TOTAL	242,000		
2021-2022	Capital Construction Projects		
	Curtis Pkwy - Meadowbrook to Peters St 3-336 on double circuit-N-7552, (6,730 at 60,000, 15,000 contract labor),	65,985	Operating revenues
	River St from Moss Pkwy to Oothcalooga St - 3-336, partial double circuit (2,290 @ 60,000, 10,000 contract labor)	27,348	Operating revenues
	Replace HID with LED Lighting Fixtures	100,000	Operating revenues
	TOTAL Capital Construction Projects	193,333	
	Capital Purchases Equipment		
	Loader, backhoe, bobcat	75,000	Operating revenues
	Review and update capacitor / loss study	50,000	Operating revenues
	TOTAL Capital Purchases Equipment	125,000	
	Buildings		
	Telcom building expansion (1500 SQ' at 35)	52,500	Operating revenues
	Lot improvements - paving	5,000	Operating revenues
TOTAL Buildings	57,500		
ANNUAL COMBINED TOTAL	375,833		
GRAND TOTAL	\$ 2,898,236		

Telecommunications Five Year Capital Plan 2018-2022

Year	Item	Cost	Funding Source
2017-2018	Pole barn for fiber reels	12,000	Operating revenues
	New bucket truck w/4 wheel drive	85,000	SPLOST 2011
	Email archiving server	25,000	Operating revenues
	TOTAL	122,000	
2018-2019	Fiber to the home (FTTH) buildout	3,500,000	Intergovernmental Loan 20 years
	Access equipment Brittany Well	70,000	Operating revenues
	Vehicle	30,000	Operating revenues
	Internet logging servers	100,000	Operating revenues
	TOTAL	3,700,000	
2019-2020	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	
2020-2021	FTTH buildout	2,000,000	Intergovernmental Loan 20 years
	Closing Brittany Well fiber loop	340,000	Intergovernmental Loan 20 years
	TOTAL	2,340,000	
2021-2022	FTTH buildout	1,000,000	Intergovernmental Loan 20 years
	TOTAL	1,000,000	
	GRAND TOTAL	\$ 9,312,000	

Utility Systems Administration Five Year Capital Plan 2018-2022

Year	Item	Cost	Funding Source
2017-2018	Meter Reader truck	\$ 24,000	Operating Revenues
	Upgrade phone system with customer service response	17,000	Operating Revenues
	TOTAL	41,000	
2018-2019	One drive-by readers for Meter Readers	30,000	Operating Revenues
	TOTAL	30,000	
2019-2020	Meter Reader truck	25,000	Operating Revenues
	TOTAL	25,000	
2020-2021	Review billing system	-	Operating Revenues
	TOTAL	-	
2021-2022	Meter Reader truck	27,000	Operating Revenues
	Building improvement - painting, new air conditioning unit, etc.	100,000	
	TOTAL	127,000	
GRAND TOTAL		\$ 223,000	

Engineering Department Five Year Capital Plan 2018-2022

Year	Item	Cost	Funding Source
2017-2018	Vehicle	\$ 25,000	Operating Revenues
	Subsurface locator	5,000	Operating Revenues
	TOTAL	30,000	
2018-2019	1-GPS Rover unit	25,000	Operating Revenues
	Large Format plotter	15,000	Operating Revenues
	TOTAL	40,000	
2019-2020	GPS base station	25,000	Operating Revenues
	Sewer camera software	9,000	Operating Revenues
	TOTAL	34,000	
2020-2021	Vehicle	25,000	Operating Revenues
	TOTAL	25,000	
2021-2022	Inflow & Infiltration flow monitoring equipment	5,000	Operating Revenues
	Sewer camera system	70,000	Operating Revenues
	TOTAL	75,000	
GRAND TOTAL		\$ 204,000	

GIS

Five Year Capital Plan 2018-2022

Year	Item	Cost	Funding Source
2017-2018	No planned info	\$ -	
	TOTAL	-	
2018-2019	No planned info	-	
	TOTAL	-	
2019-2020	No planned info	-	
	TOTAL	-	
2020-2021	New photography flyover	30,000	Operating revenues
	TOTAL	30,000	
2021-2022	No planned info	-	
	TOTAL	-	
	GRAND TOTAL	\$ 30,000	