

City of Calhoun

2017-2018 Budget



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**City of Calhoun
Fiscal 2017-2018
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CITY OF CALHOUN

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CALHOUN UTILITIES

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Introduction

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



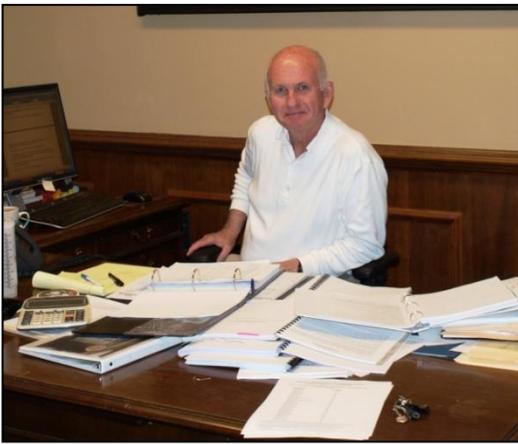
Corner of Court Street and Wall Street

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





**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. The Council sets policy and relies on the City Administrator 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 City Administrator also oversees 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.



James F. Palmer, Mayor

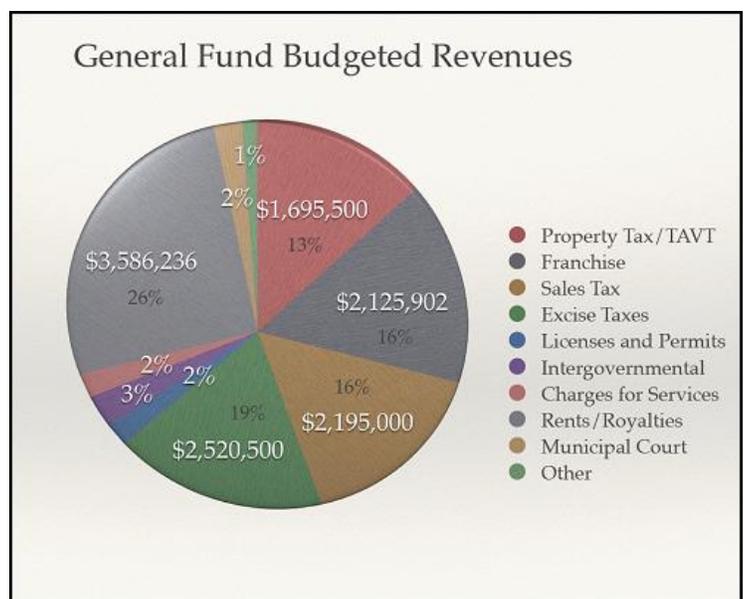
The development of the 2017-2018 budget is based on provisions provided within the City of Calhoun Charter and the Code of Ordinances therein. The budget includes balanced separate funds as required by State Law and Generally Accepted Accounting Principles. The budget is adopted on a modified accrual 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. 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.

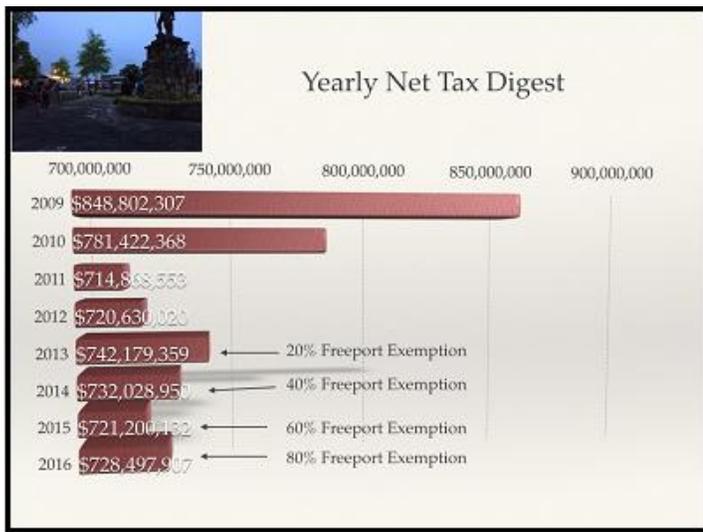
The City's accounting records are annually adjusted and reported on the full accrual basis of accounting as required by generally accepted governmental accounting principles. Accrual statements focus on the total economic resources (current and long-term) available and obligated. Recognizing expense 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 2018 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

maintained their increase for budget year 2018 as rates for FY 2017 and 2018 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 2018 grants consist of a \$40,000 from GSAR for fire department search and rescue training and education, and approximately \$183,000 for street paving from Georgia DOT. Revenues

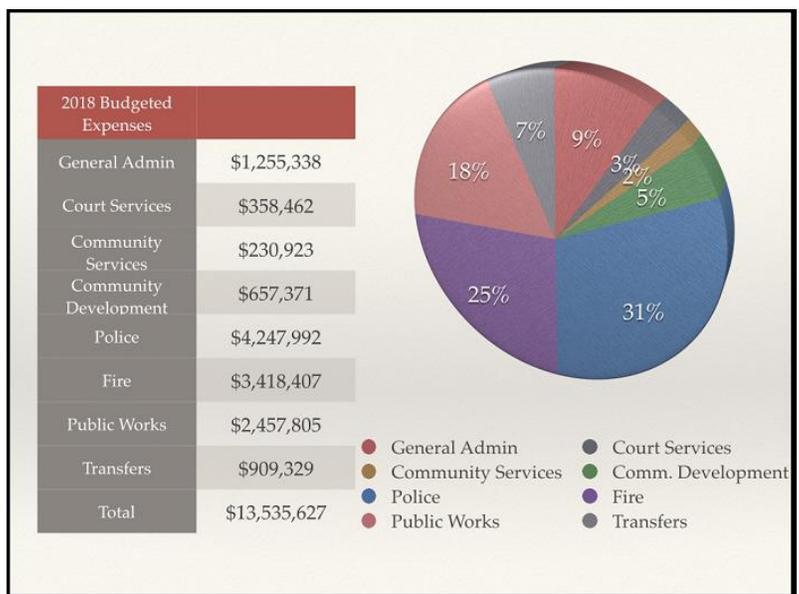
include over \$9,000 in funding from the Department of Justice for overtime reimbursement for certified federal officers employed by the City of Calhoun. Other intergovernmental agreements include approximately \$90,000 in reimbursement from the County for airport wages and benefits. The City also plans to receive approximately \$40,000 from the Housing Authority in lieu of taxes and \$35,000 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.

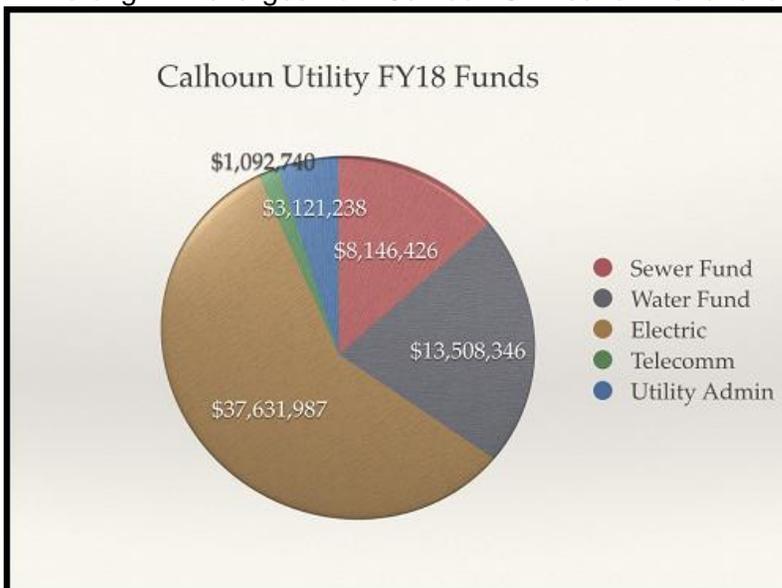
Local revenues include income generated through interest on reserves and other temporarily idle funds and a 7% lease of asset/royalty fee based on gross sales from Calhoun Utilities for water, sewer, and electric.

Current Year Budget Break-Down

The General fund budget expenditures for fiscal 2018 are depicted by legal level of control. The following chart displays the budgeted expenses for fiscal 2018 for the General fund. The largest portion of budgeted expenditures for the general fund is police and then the fire department. Public works and general administration make up the other large areas of governmental expenditures.



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



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

The Utility fund 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 six years to control costs during the current economy.

Debt Summary

Short-Term Debt: The City does not anticipate needing short-term debt during fiscal 2018.

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 FY 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 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 leases 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 \$30,000. 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 over the past few years.

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).

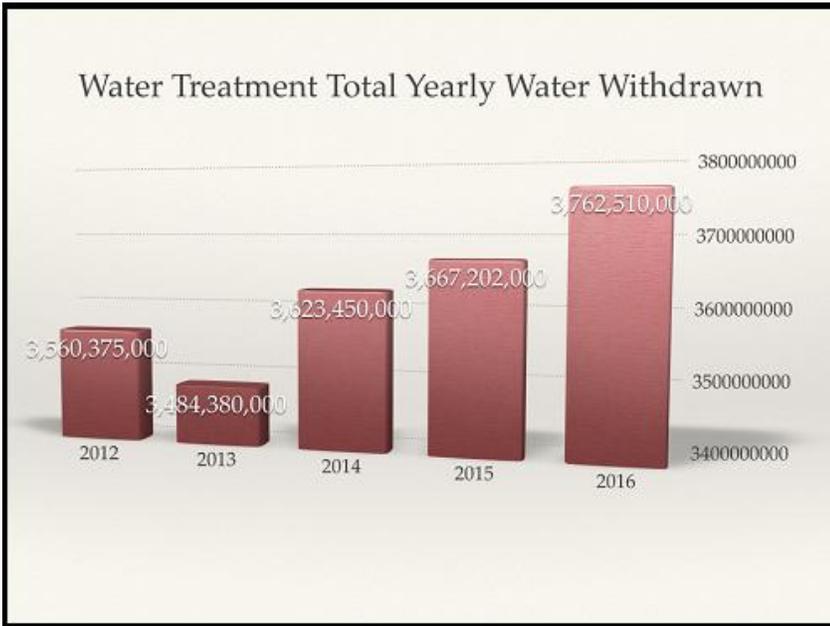
Population			
2014	16,052 (+50.5% change since 2000)	Males	7,718 or 48.1%
2000	10,000 (from 2000 Census data)	Females	8,334 or 51.9%
White Non-Hispanic		Estimated Median Household Income	
	64.7%	Calhoun	2015 \$35,953
Hispanic			2000 \$33,618
	25.0%	Georgia	2015 \$51,244
Black			
	6.6%		
Other			
	3.7%		
Estimated Per Capita Income		Median House or Condo Value in 2015	
2015	\$19,083	Calhoun	\$139,509 (Compared to 2000 - \$93,400)
2000	\$19,887	Georgia	\$159,300
Median Resident Age			
	33.7		
Georgia Median Age			
	36.4		

March 2016 cost of living index in Calhoun: 82.4 (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 and/or capital projects. \$90,000 per month is being 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. An increase was also implemented for outside water customers and this was restricted for capital projects outside the City limits. There was no change in electric or telecom rates.

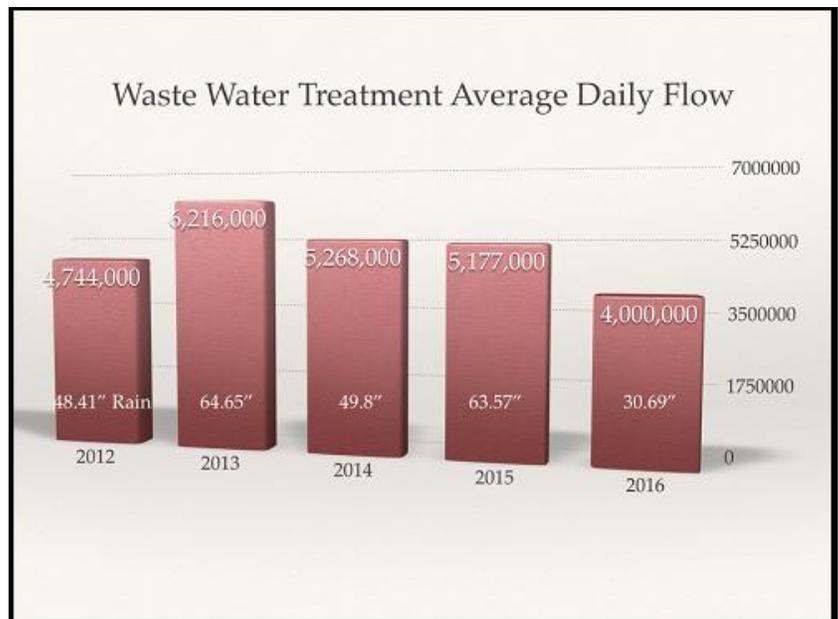


Water Treatment Plant: The expense budget for the Water department includes a line item, "Royalty-Lease of Assets" which includes a lease fee to the general fund for the use of the water system by Calhoun Utilities. The Brittany Drive location also has budgeted for an expansion that was started in fiscal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

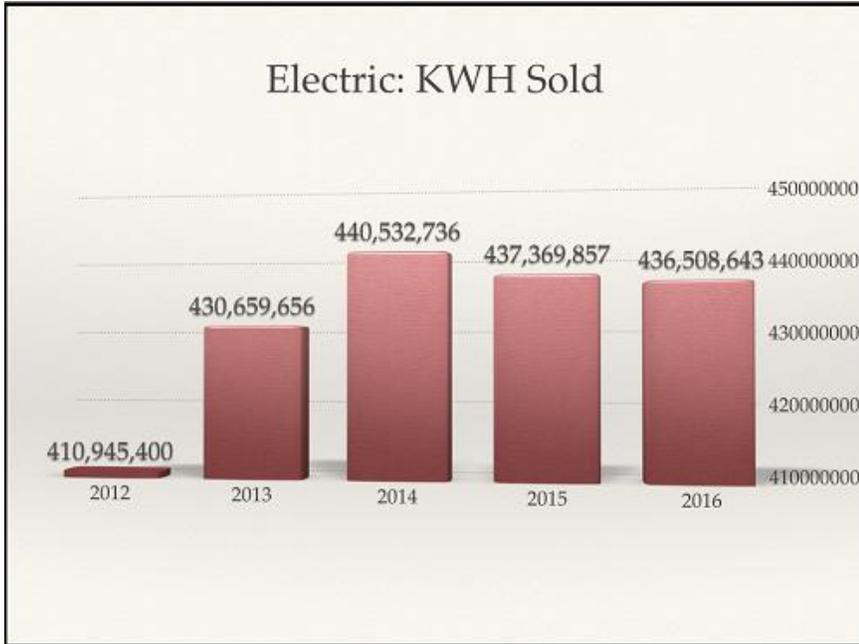
Water Distribution: The Water Distribution department has budgeted \$284,000 for the continuation of the 2" Galvanized Line Replacement project, \$24,000 of which to be funded with a GEFA loan and the balance will be funded by the 2005 SPLOST. They are also budgeting \$249,000 for the S. Calhoun bypass and another \$140,000 for miscellaneous improvements/connections to be made to the water system. 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. New bar screens and a new grit collection system and continued upgrades to the motor controls at all locations will be provided with 2005 SPLOST funds.

Wastewater Collection: The budget for the Wastewater Collection department includes completion of the Pisgah Sewer Replacement project budgeted at \$530,000 which will be funded with a GEFA loan.



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 2017-2018 are \$3,167,138. The five-year capital plan totals \$46,943,148. 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,

A handwritten signature in black ink that reads "Eddie Peterson". The signature is written in a cursive, flowing style.

Eddie Peterson
City Administrator

City of Calhoun, Georgia
Officials, Management and Appointed Professionals
July 1, 2017

Elected Officials:

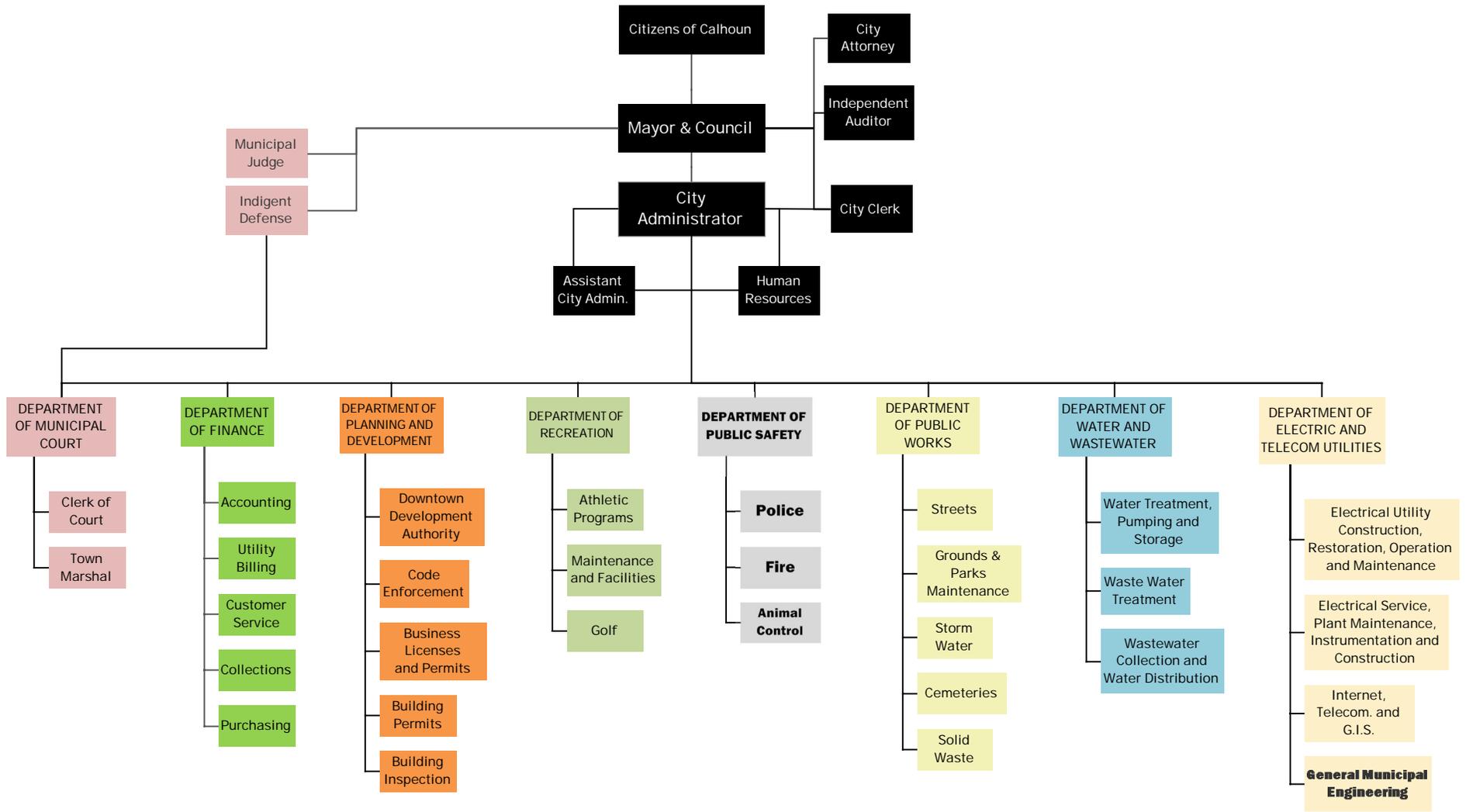
Mayor James F. Palmer
 Mayor Pro Tempore.....Matt Barton
 Councilperson.....David Hammond
 Councilperson.....Jackie Palazzolo
 Councilperson..... Al Edwards

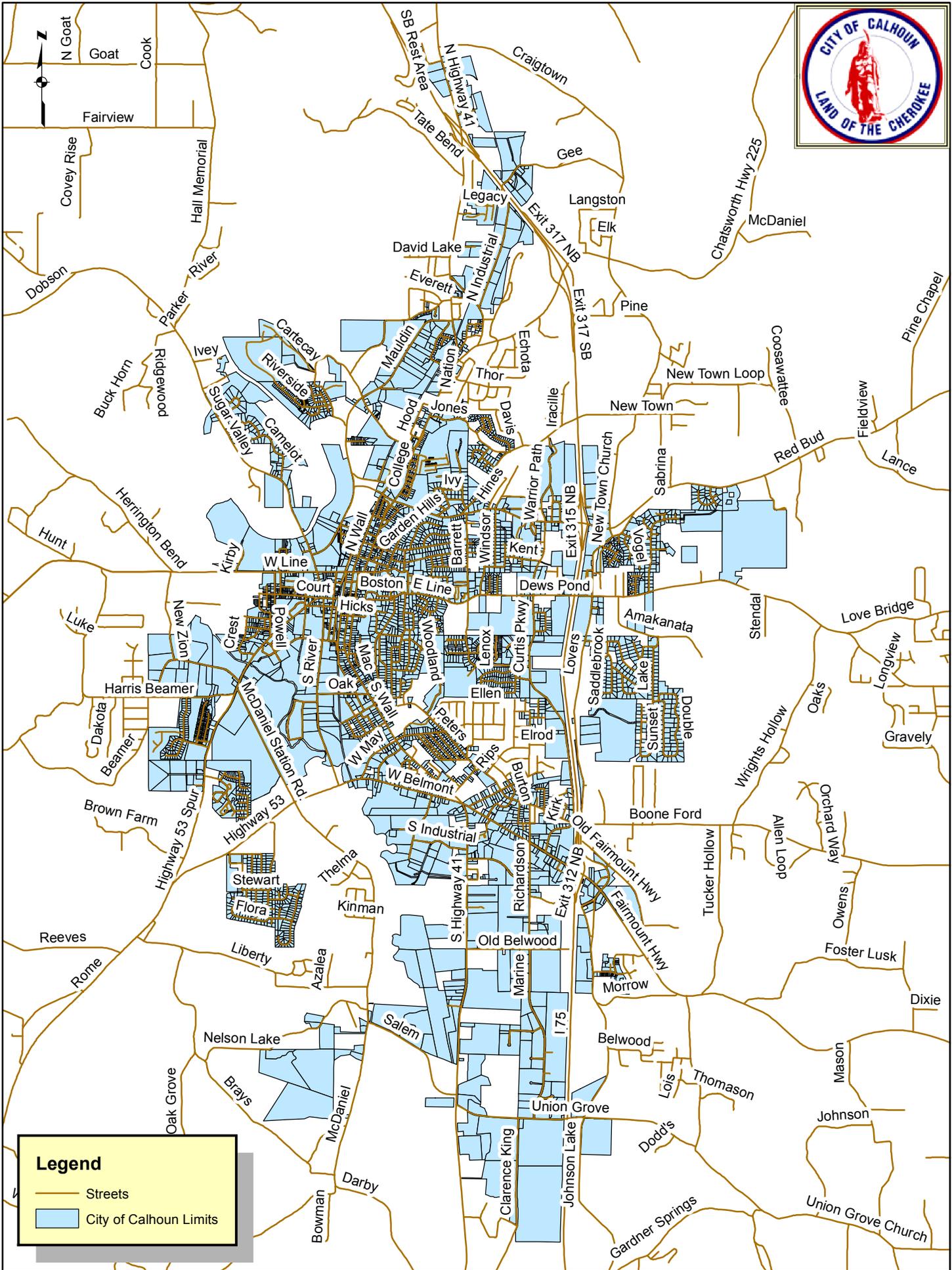
Appointed Officials and Management:

AdministratorF. Eddie Peterson
 Assistant City Administrator Paul Worley
 Director of Finance Andrea K. Bramlett
 Human Resources 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.....Sharon Nelson
 Director of Water & Sewer..... Jerry Crawford
 Brittany Drive Water Plant Superintendent..... Ben Hall
 Mauldin Rd. Water Plant Superintendent..... Jeremy King
 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
- City of Calhoun Limits



City of Calhoun, Georgia Financial Policies

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

Calhoun Utilities will make transfers to the General Fund from utility funds for lease of assets/royalties and franchise fees. These transfers will be at a rate of 11% of gross billable sales or fees for fiscal year 2018 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, 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 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 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, 2017 through June 30, 2018.

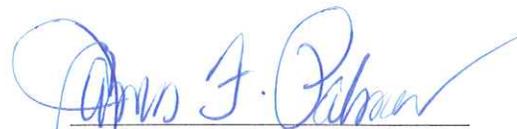
BE IT FURTHER ORDAINED, the expenditures shall not exceed the appropriations authorized by this budget or amendments thereto according to the budget policy. However, expenditures for the fiscal year shall not exceed actual funding available.

ADOPTED this the 19th day of June 2017.

Attest:

CITY OF CALHOUN, GEORGIA


Eddie Peterson, City Administrator


James F. Palmer, Mayor

**City of Calhoun
2018 Budget Summary
GENERAL GOVERNMENT**

	2016 ACTUAL	2017 REVISED BUDGET	2018 BUDGET	% INCREASE (DECREASE)
General Fund				
Revenues				
Property Tax & Intangibles	\$ (1,701,138)	\$ (1,699,300)	\$ (1,695,500)	0%
Franchise Tax	(2,105,088)	(2,156,809)	(2,125,902)	-1%
Local Option Sales Tax	(2,246,370)	(2,165,000)	(2,195,000)	1%
Excise Tax	(2,512,302)	(2,448,902)	(2,520,500)	3%
License and Permit	(291,206)	(262,350)	(286,009)	9%
Intergovernmental	(534,013)	(518,901)	(396,879)	-24%
Charges for Services	(379,782)	(277,920)	(291,777)	5%
Fines and Forfeitures	(342,514)	(366,286)	(283,974)	-22%
Other Local Revenues	<u>(3,040,775)</u>	<u>(3,561,006)</u>	<u>(3,586,236)</u>	1%
Total Revenues	<u>(13,153,188)</u>	<u>(13,456,474)</u>	<u>(13,381,777)</u>	-1%
Expenditures				
Mayor and Council	157,649	260,152	191,046	-27%
Elections	1,809	556	3,700	565%
City Administrator	1,949,586	1,820,497	1,665,716	-9%
Tax Administration	68,306	75,870	74,650	-2%
General Teller	56,463	59,070	61,084	3%
Human Resources	151,247	156,146	164,121	5%
Risk Management	<u>3,681</u>	<u>4,750</u>	<u>4,350</u>	-8%
General Administration	<u>2,388,741</u>	<u>2,377,041</u>	<u>2,164,667</u>	-9%
Municipal Court	386,242	310,253	316,962	2%
Probation	112,138	-	-	0%
Custody of Prisoners	<u>49,187</u>	<u>67,500</u>	<u>41,500</u>	-39%
Court Services	<u>547,567</u>	<u>377,753</u>	<u>358,462</u>	-5%
Welfare Related	67,547	68,394	60,487	-12%
Auditorium	105	107	99	-7%
Depot	48,182	22,756	22,725	0%
Community Center	6,613	15,228	8,662	-43%
Library	<u>298,958</u>	<u>321,767</u>	<u>138,950</u>	-57%
Community Services	<u>421,405</u>	<u>428,252</u>	<u>230,923</u>	-46%
Regulatory Inspections and Enforcement	308,423	390,919	324,164	-17%
Downtown Development	101,102	107,689	90,441	-16%
Airport	<u>235,313</u>	<u>232,848</u>	<u>242,766</u>	4%
Community Development	<u>644,838</u>	<u>731,456</u>	<u>657,371</u>	-10%

**City of Calhoun
2018 Budget Summary
GENERAL GOVERNMENT**

	2016 ACTUAL	2017 REVISED BUDGET	2018 BUDGET	% INCREASE (DECREASE)
Police Administration	380,605	394,056	398,709	1%
Detectives	573,840	598,044	609,298	2%
Patrol	2,498,039	2,500,052	2,630,983	5%
Special Operations	392,044	408,916	420,705	3%
Animal Control Administration	64,923	66,557	68,805	3%
Police Dispatching	107,524	117,406	119,492	2%
Court Services & Enforcement	10,832	68,393	-	-100%
Police Department	<u>4,027,807</u>	<u>4,153,424</u>	<u>4,247,992</u>	2%
Fire Administration	221,585	211,543	234,101	11%
Firefighting	2,643,902	2,725,100	2,860,551	5%
Fire Inspection	144,307	151,200	155,012	3%
Fire Training Center	83,310	96,356	96,997	1%
Fire Dispatching	53,762	58,703	59,746	2%
Fire Stations and Buildings	18,139	10,918	12,000	10%
Fire Debt Service	21,186	-	-	0%
Fire Department	<u>3,186,191</u>	<u>3,253,820</u>	<u>3,418,407</u>	5%
Animal Control	80,269	89,384	91,180	2%
Highways and Streets Administration	116,323	118,214	122,381	4%
Highways and Streets	984,171	924,542	982,246	6%
Street Cleaning	79,171	92,428	96,902	5%
Street Lighting	186,839	187,500	190,500	2%
Traffic Engineering	101,599	319,166	368,045	15%
Maintenance and Parks	302,601	447,177	423,465	-5%
Cemetery	203,673	175,268	178,186	2%
Parks Beautification	5,228	4,900	4,900	0%
Public Works	<u>2,059,874</u>	<u>2,358,579</u>	<u>2,457,805</u>	4%
	<u>13,276,423</u>	<u>13,680,325</u>	<u>13,535,627</u>	-1%
Excess of Revenues (Over) Under Expenditures	123,235	223,851	153,850	-31%
Other Financing Sources (Uses)				
Sale of Assets	(14,200)	(10,500)	(5,000)	-52%
Investment Income/Losses	(105,572)	(47,625)	-	-100%
Transfers In	(215,699)	(165,726)	(148,850)	-10%
Transfers Out	2,716	-	-	0%
	<u>(332,756)</u>	<u>(223,851)</u>	<u>(153,850)</u>	-31%
Net Change in Fund Balance	<u>\$ (209,521)</u>	<u>\$ -</u>	<u>\$ -</u>	

**City of Calhoun
2018 Budget Summary
GENERAL GOVERNMENT**

	2016 ACTUAL	2017 REVISED BUDGET	2018 BUDGET	% INCREASE (DECREASE)
Special Revenue Funds				
Recreation Fund				
Revenues	\$ (1,100,496)	\$ (1,159,510)	\$ (1,171,755)	1%
Recreation Administration	81,247	176,156	177,889	1%
Participant Recreation	943,042	983,354	993,866	1%
Total Expenditures	<u>1,024,289</u>	<u>1,159,510</u>	<u>1,171,755</u>	1%
Net Change in Fund Balance	<u>\$ (76,207)</u>	<u>\$ -</u>	<u>\$ -</u>	
Minor Special Revenue Funds				
	Net (Profit) Loss			
UDAG Fund	(34,926)	32,250	44,200	37%
Confiscated Assets	(23,288)	10,250	10,450	2%
Hotel/Motel Fund	-	752,711	761,700	1%
Capital Project Funds				
2005 SPLOST Fund	195,593	3,465,000	1,774,969	-49%
2011 SPLOST Fund	400,741	3,094,023	1,052,214	-66%
Debt Service Funds				
Golf Debt	-	367,635	370,567	1%
School Debt	(1,344,914)	3,682,659	3,605,736	-2%
Agency Fund				
Municipal Court Fund	-	600,000	430,000	-28%
Solid Waste Fund				
Revenues	\$ (753,655)	\$ (771,606)	\$ (900,610)	17%
Collection	585,158	574,741	605,724	5%
Recycle	48,120	69,481	168,819	143%
Landfill	130,193	31,155	30,475	-2%
Yard Trimmings and Collections	88,950	96,229	95,592	-1%
Total Expenditures	<u>852,421</u>	<u>771,606</u>	<u>900,610</u>	17%
Net Change in Fund Balance	<u>\$ 98,766</u>	<u>\$ -</u>	<u>\$ -</u>	
Golf Fund				
Revenues	\$ (913,986)	\$ (823,213)	\$ (840,896)	2%
Maintenance	531,917	580,412	575,650	-1%
Pro Shop	350,441	242,801	265,246	9%
Total Expenditures	<u>882,358</u>	<u>823,213</u>	<u>840,896</u>	2%
Net Change in Fund Balance	<u>\$ (31,628)</u>	<u>\$ -</u>	<u>\$ -</u>	

City of Calhoun
2018 Budget Summary
CALHOUN UTILITIES

	2016 ACTUAL	REVISED BUDGET	2018 BUDGET	% INCREASE (DECREASE)
WATER & SEWER FUND				
SEWER FUND REVENUE	\$ (5,542,293)	\$ (9,656,430)	\$ (8,146,426)	-16%
Waste Treatment Plant	4,176,340	6,150,312	5,612,507	-9%
Waste Treatment Plant Maintenance	207,958	267,927	282,733	6%
Waste Treatment - Sludge Disposal/Bio Solids	85,218	308,590	112,550	-64%
Waste Water Collection Maintenance	1,179,455	2,879,916	2,096,853	-27%
Waste Water Collection Lift Stations	37,965	49,685	41,783	-16%
Total Sewer Expenses	5,686,936	9,656,430	8,146,426	-16%
WATER FUND REVENUE				
	(12,255,426)	(14,950,227)	(13,508,346)	-10%
Brittany Dr. Water Trmt. Plant/Big Springs Intake/Well	1,349,231	1,930,612	3,272,876	70%
Water Plant - Mauldin Rd. & Intakes	4,927,229	5,813,993	5,751,690	-1%
Water Treatment Plant - Maintenance	207,712	185,421	197,450	6%
Water Plant - Distribution/Pump Station	290,802	537,970	389,673	-28%
Water Distribution/Construction	2,497,315	6,482,231	3,896,657	-40%
Total Water Expenses	9,272,289	14,950,227	13,508,346	-10%
CHANGE IN NET POSITION	\$ (2,838,494)	\$ -	\$ -	
ELECTRIC FUND				
ELECTRIC REVENUE	\$ (40,356,354)	\$ (38,804,448)	\$ (37,631,987)	-3%
Electric - Distribution	37,018,148	38,625,557	37,486,929	-3%
Electric - Generator	30,302	178,891	145,058	-19%
Total Electric Expense	37,048,451	38,804,448	37,631,987	-3%
CHANGE IN NET POSITION	\$ (3,307,903)	\$ -	\$ -	
TELECOMMUNICATIONS FUND				
TELECOMMUNICATIONS REVENUE	\$ (1,329,130)	\$ (1,213,748)	\$ (1,092,740)	-10%
Telecom	1,062,554	1,213,748	1,092,740	-10%
Total Telecom Expenses	1,062,554	1,213,748	1,092,740	-10%
CHANGE IN NET POSITION	\$ (266,576)	\$ -	\$ -	
UTILITY INTERNAL SERVICE FUND				
UTILITY INTERNAL SERVICE REVENUE	\$ (2,841,581)	\$ (3,140,897)	\$ (3,121,238)	-1%
Administration	418,620	423,041	471,723	12%
Finance	604,312	645,395	651,442	1%
Tellers	194,153	203,928	208,568	2%
Purchasing	108,683	117,013	118,704	1%
Engineering	435,479	492,238	492,978	0%
Work Order Dispatch	89,871	94,980	100,792	6%
GEO Info Service	192,016	194,688	200,582	3%
Customer Service	193,713	218,148	190,294	-13%
Meter Reading	291,097	395,899	326,132	-18%
Billing	343,678	355,567	360,023	1%
Total ISF Expense	2,871,622	3,140,897	3,121,238	-1%
CHANGE IN NET POSITION	\$ 30,041	\$ -	\$ -	

General Fund Summary of Capital Outlay

2005 SPLOST Capital Project	Building - Bathrooms - Project # 166	\$ 8,000	\$ 8,000
2011 SPLOST Capital Project	Machinery - Project #227	\$ 30,823	\$ 30,823
General Fund			
Police	Machinery - Fingerprint Reader	\$ 6,900	\$ 6,900
Airport	Infrastructure	\$ 36,165	\$ 36,165

Calhoun Utilities Summary of Capital Outlay

Waste Treatment Plant	Building - Roof replacement for Primary Lift Builds (2), and Chlorine Building funded by 2005 Splost.	\$ 30,000	\$ 1,116,993
	Machinery - Bar Screens, Conveyor, Grit Collection System funded 2005 Splost \$347,293; part of MCC Replacement Phase II \$124,700; MCC Replacement Phase III \$413,000; Ras/Was Pump Replacement \$100K; Chlorine Feed Upgrade \$20K, SCADA work \$55K, all funded by 2005 Splost.	1,059,993	
	Vehicles - Pretreatment Truck funded by 2005 SPLOST	27,000	
Wastewater Collection Maintenance	Infrastructure - Proj. #229 Pisgah Sewer Replacement, funded by GEFA	\$ 530,000	\$ 664,000
	Vehicles - 1/2 of 4x4 Pickup Truck \$13,500 and F350 Service Truck \$41.5K both funded 2005 Splost.	55,000	
	Machinery - F-750 Truck w/ Dump Body	79,000	
Brittany Drive Water Plant/ Intake & Wells	Machinery - Chlorine Scrubber, funded by 2005 Splost	\$ 233,000	\$ 233,000
Water Construction	Infrastructure - Hot Taps as needed by Contractor	\$ 6,000	\$ 849,145
	Infrastructure - Proj. #170 - Install new water mains for line extensions & line improvements	140,000	
	Infrastructure - Proj. # 142 funded 2005 Splost	260,476	
	Infrastructure - Proj. #191, funded by GEFA	24,169	
	Infrastructure - Proj. #228, all but \$50,354 funded by GEFA	249,000	
	Vehicle - 1/2 of 4x4 Pickup Truck \$13,500 funded by 2005 Splost	13,500	
	Machinery - F-750 Truck w/ Dump Body \$79K; Tracked Skid Steer \$58K funded 2005 Splost; Straw Blower \$19K	156,000	

Calhoun Utilities

Summary of Capital Outlay

Electric	Infrastructure - Primary overhead to underground conversion at Garden Heights \$61K, Nelson Street \$61K, and Garden Hills \$20K. Replace 170 HID roadway lights w/LED lights - \$58K.	\$	200,000	
	Site Improvement - Rebuild pole rack and make supply yard more accessible w/replacement pavement		40,000	
	Machinery - Replacement printer for Electric Engineering		12,000	
	Vehicles - 2 replacements		52,000	
			\$	304,000
Total Utilities				\$ 3,167,138

City of Calhoun

Full Time Equivalent Employees by Function

Function/program	2010	2011	2012	2013	2014	2015	2016	2017
General Government								
Mayor and City Council Administration	5	5	5	5	5	5	5	5
Tax Administration	2	2	2	2	2	2	2	3
Business License Clerk	1	1	1	1	1	1	1	1
Human Resources	1	1	1	1	1	1	1	1
Finance	2	2	2	2	2	2	2	2
Purchasing	4	4	-	0	0	0	0	0
	0	0	-	0	0	0	0	0
	<u>15</u>	<u>15</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>12</u>
Judicial								
Court Services	3	3	3	3	3	3	3	3
Probation	2	2	2	2	2	2	2	0
	<u>5</u>	<u>3</u>						
Public Safety								
Police	49	49	49	49	49	49	50	50
Fire	39	39	39	39	39	39	39	41
Community Service Enforce.	0	0	0	0	0	0	0	1
Animal Control	1	1	1	1	2	2	2	2
	<u>89</u>	<u>89</u>	<u>89</u>	<u>89</u>	<u>90</u>	<u>90</u>	<u>91</u>	<u>94</u>
Public Works								
Administration	1	1	1	1	1	1	1	1
Streets and highways	16	16	17	15	15	15	15	14
City Maintenance	6	6	6	7	7	7	7	9
Cemetery	4	3	3	3	3	3	3	4
	<u>27</u>	<u>26</u>	<u>27</u>	<u>26</u>	<u>26</u>	<u>26</u>	<u>26</u>	<u>28</u>
Health and Welfare								
Senior Citizens Activities	1	1	1	1	1	1	1	1
Culture and Recreation								
Recreation Department	14	15	15	13	13	13	15	15
Library	9	9	9	9	9	9	9	9
	<u>23</u>	<u>24</u>	<u>24</u>	<u>22</u>	<u>22</u>	<u>22</u>	<u>24</u>	<u>24</u>
Housing and Economic Development								
Mainstreet Program	1	1	1	1	1	1	1	1
Airport	4	4	2	3	3	3	3	3
Inspections	4	4	4	3	3	3	3	3
	<u>9</u>	<u>9</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
Utilities Administration								
Administration	5	4	2	2	2	1	1	1
Work Order			1	1	1	2	2	2
Finance	5	4	8	9	9	9	9	9
Billing	3	2	2	3	3	2	2	2
Customer Service	4	4	4	3	4	3	4	4
Tellers	3	4	3	4	5	5	5	5
Purchasing	2	2	2	2	2	2	2	2
Meter Reading	5	4	4	4	4	4	4	4
Engineering	6	6	6	6	6	5	5	5
GIS	2	2	2	2	2	2	2	2
	<u>35</u>	<u>32</u>	<u>34</u>	<u>36</u>	<u>38</u>	<u>35</u>	<u>36</u>	<u>36</u>
Electric System								
	<u>17</u>	<u>15</u>	<u>15</u>	<u>17</u>	<u>17</u>	<u>17</u>	<u>17</u>	<u>17</u>

Water and Sewer System								
Wastewater Treatment	9	9	10	10	10	10	10	10
Sewer Construction	12	11	11	11	11	11	11	10
Maintenance Crew	10	10	10	10	7	7	8	8
Water Treatment	7	7	8	9	9	10	10	10
Water Construction	22	22	22	22	19	20	21	22
	<u>60</u>	<u>59</u>	<u>61</u>	<u>62</u>	<u>56</u>	<u>58</u>	<u>60</u>	<u>60</u>
Fields Ferry Golf Course								
Pro Shop	9	9	9	5	4	3	3	4
Maintenance	8	8	7	7	5	7	7	7
	<u>17</u>	<u>17</u>	<u>16</u>	<u>12</u>	<u>9</u>	<u>10</u>	<u>10</u>	<u>11</u>
Telecommunications	<u>4</u>	<u>5</u>						
Solid Waste	<u>3</u>	<u>3</u>	<u>1.5</u>	<u>1.5</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total	<u>305</u>	<u>299</u>	<u>296</u>	<u>294</u>	<u>288</u>	<u>288</u>	<u>294</u>	<u>300</u>

City of Calhoun

Budget Calendar for Fiscal Year 2017 - 2018

Date	Procedure	Action to be Taken By
February 6 - 9, 2017	Payroll budget information updated for distribution to department heads	Human Resource to prepare initial projections of payroll accounts for department head distribution
February 10, 2017	Distribute budget information to department heads and supervisors	Director of Finance
Feb. 13 - March 6, 2017	Dept. heads/supervisors prepare initial projections for mgmt. review	Supervisors and department heads
March 6 - 8, 2017	Department heads review proposals with immediate supervisor	Supervisors and department heads
March 9 - 21, 2017	Management meet and review department head proposals	Budget Officer, Director of Finance & department heads
March 22 - 31, 2017	Prepare first draft	Budget Officer and Finance Department
April 3 - 10, 2017	Review total combined first draft	Budget Officer
April 5, 2017	Prepare legal notice regarding public hearing to be held on May 8, 2017	City Clerk
April 11 – 21, 2017	Amend first draft for Council work session	Budget Officer and Finance Department
April 24, 2017	Council budget work session	Mayor, Council, Budget Officer
April 25 - May 5, 2017	Prepare second draft	Budget Officer and Finance Department
April 26, 2017	Publish ad for first public hearing to be held on May 8, 2017	Legal organ - City Clerk
May 8, 2017	Work session with School Board	Mayor, Council, Budget Officer, School Board and Superintendent
May 8, 2017 - 7:00 p.m.	Public hearing	Mayor, Council
May 17, 2017	Prepare second legal notice of hearing on June 12, 2017	City Clerk
May 22, 2017	Receive School's draft of budget	Mayor, Council and Budget Officer
May 9 - June 9, 2017	Prepare final budget proposal	Budget Officer and Finance Department
May 31, 2017	Publish ad for public hearing to be held on June 12, 2017	Legal organ - City Clerk
June 12, 2017 - 7:00 p.m.	Second public hearing	Mayor and Council
June 13 - 16, 2017	Prepare final draft	Budget Officer and Finance Department
June 19, 2017	Adoption of budget	Mayor and Council
June 20 – 30, 2017	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 19th to allow the Mayor and Council to attend the GMA Convention.

GENERAL FUND

Revenue Summary

	FY 2016	FY 2017	FY 2018	Percent
	Actuals	Revised Budget	Budget	Change
Property Taxes				
31 1000 General Property Taxes	\$ (1,356,282)	\$ (1,374,000)	(1,415,000)	3%
31 1001 General Property Taxes-Prior	(72,226)	(65,000)	(55,000)	-15%
31 1101 Refund Property Taxes	6,355	5,500	5,500	0%
31 1110 Public Utility Tax	(10,165)	(10,500)	(10,000)	-5%
31 1120 Timber	(54)	-	-	0%
31 1201 Refund Prior Year Taxes	913	2,500	1,000	-60%
31 1310 Motor Vehicle Tax	(26,934)	(23,000)	(20,000)	-13%
31 1311 Title Ad Valorem Tax	(214,357)	(207,000)	(173,000)	-16%
31 1320 Mobile Home Tax	(112)	-	-	0%
31 1340 Intangibles - Regular & Recording	(8,311)	(6,500)	(10,000)	54%
31 1600 Real Estate Transfer Tax & Other	(4,343)	(3,800)	(4,000)	5%
31 9000 Penalties & Interest on Delinquent Taxes	(15,622)	(17,500)	(15,000)	-14%
Total Property Taxes	<u>(1,701,138)</u>	<u>(1,699,300)</u>	<u>(1,695,500)</u>	0%
Franchise Tax				
31 1700 Franchise Tax - City	(1,615,593)	(1,639,175)	(1,642,656)	0%
31 1701 Franchise Tax - Other	(444,560)	(475,000)	(440,000)	-7%
31 1760 Franchise Tax - Telephone	(44,935)	(42,634)	(43,246)	1%
Total Franchise Tax	<u>(2,105,088)</u>	<u>(2,156,809)</u>	<u>(2,125,902)</u>	-1%
Sales Tax				
31 3100 Local Option Sales Tax	<u>(2,246,370)</u>	<u>(2,165,000)</u>	<u>(2,195,000)</u>	1%
Excise Tax				
31 3101 County Excise Tax	(161,573)	(180,000)	(182,500)	1%
31 4200 Beer Tax	(294,491)	(291,000)	(295,000)	1%
31 4201 Wine Tax	(39,024)	(37,000)	(41,000)	11%
31 4202 Liquor Tax	(47,995)	(47,000)	(49,000)	4%
31 4203 Liquor Pouring Tax	(18,009)	(17,000)	(17,000)	0%
31 6100 Business & Occupational Taxes	(405,560)	(400,000)	(412,000)	3%
31 6101 Business Taxes (EMC)	(432,080)	(443,000)	(435,000)	-2%
31 6102 Gross Receipts Gas Marketers	(78,981)	(83,000)	(78,500)	-5%
31 6200 Insurance Premium Taxes	(960,483)	(877,602)	(930,000)	6%
31 6300 Financial Institution Taxes	(71,871)	(71,000)	(78,000)	10%
31 9400 Penalties & Int. on Delinquent Business License	(2,235)	(2,300)	(2,500)	9%
Excise Tax	<u>(2,512,302)</u>	<u>(2,448,902)</u>	<u>(2,520,500)</u>	3%
License & Permit				
32 1000 Business Regulatory Fees	(48,115)	(48,000)	(45,000)	-6%
32 1005 Business License Application Fee	(2,200)	(1,800)	(900)	-50%
32 1006 Fire Permits	(200)	(100)	(200)	100%
32 1110 Beer Retail License	(27,625)	(25,000)	(26,000)	4%
32 1120 Wine Retail License	(18,375)	(18,000)	(17,000)	-6%
32 1130 Liquor Retail License	(30,000)	(30,000)	(30,000)	0%
32 1140 Pouring License (All)	(40,500)	(39,000)	(36,000)	-8%
32 1141 Temporary Liquor/Beer Event Permit	(375)	(450)	(350)	-22%
32 1330 Plumbing Permits/ HVAC	(18,683)	(14,000)	(21,780)	56%
32 1340 Electric Permits	(12,920)	(12,700)	(18,150)	43%
32 2111 Building Permits	(79,108)	(63,450)	(78,650)	24%
32 2120 Soil & Sedimentation Permits	(400)	(900)	(726)	-19%
32 2121 Grading Permits	(920)	(1,050)	(1,452)	38%
32 2140 Sign Permits	(4,185)	(3,500)	(4,235)	21%
32 2150 Fuel System Installation Permits	-	-	(605)	-
32 2210 Zoning & Annexation Fees	(2,150)	(1,200)	(1,452)	21%
32 2991 Fireworks Stand Sales Permit	(500)	-	(605)	-

GENERAL FUND

Revenue Summary

	FY 2016	FY 2017	FY 2018	Percent
	Actuals	Revised Budget	Budget	Change
32 3900 Other Sprinkler Permit	(4,510)	(3,000)	(2,420)	-19%
32 3902 NPDES Permits	(440)	(200)	(484)	142%
Total Licenses & Permit	<u>(291,206)</u>	<u>(262,350)</u>	<u>(286,009)</u>	9%
Intergovernmental				
33 1110 Dept. of Justice- Overtime Reimbursement	(7,735)	(8,650)	(6,000)	-31%
33 1120 Direct - Dept. of Justice	(2,158)	-	(1,000)	-
33 1130 DOJ- ATF Overtime Reimbursement	(5,426)	(8,800)	(2,500)	-72%
33 4000 226 - State Government Grants	(6,400)	-	-	-
33 4100 158 - GSAR	(41,892)	(25,000)	(40,000)	60%
33 4113 231 - State of Georgia Highway Safety	-	(10,000)	-	-100%
33 4311 DOT- LMIG Grant	(139,552)	(139,552)	(182,560)	31%
33 5000 Local Grants - Gordon Co. Library	(168,865)	(185,523)	-	-100%
33 7000 In Lieu of Taxes - Housing Authority	(46,081)	(32,000)	(40,000)	25%
33 7002 Airport Authority - Reimbursement	(83,490)	(75,621)	(89,819)	19%
33 7003 IG - Reimbursement	(32,414)	(33,755)	(35,000)	4%
Total Intergovernmental	<u>(534,013)</u>	<u>(518,901)</u>	<u>(396,879)</u>	-24%
Charges for Services				
34 1120 Probation Fees	(84,287)	-	-	0%
34 1190 Community Service Fees	(270)	(300)	-	-100%
34 1400 Charges - Copies & Paper	(18)	-	-	0%
34 1700 Indirect Cost Allocation - Serv. Fees	(165,062)	(174,987)	(185,933)	6%
34 1910 Election Qualifying Fees	(1,298)	-	(865)	-
34 2120 Accident Reports	(9,924)	(9,000)	(9,000)	0%
34 2122 Police Miscellaneous Charges	(2,161)	-	-	0%
34 3918 Street Special Services - Interdepartmental Chg.	(1,975)	(1,000)	(2,000)	100%
34 3928 Maint. Special Services - Interdepartmental Chg.	(40,654)	(30,000)	(30,000)	0%
34 4190 Waste Recovery Bad Debts	(450)	-	-	0%
34 6000 Background Check Fees	(11,730)	(10,000)	(12,000)	20%
34 6100 Animal Control Sales & Fines	(4,992)	(3,500)	(5,000)	43%
34 6101 Dog Vaccinations	(528)	(425)	(550)	29%
34 6102 Animal Control Surrender Fee	(870)	(600)	(1,000)	67%
34 9100 Cemetery Lot Sales	(18,750)	(14,000)	(20,000)	43%
34 9300 Bad Check Fees	(70)	(100)	-	-100%
39 1108 Transfer In - Fine Admin. Fees	(36,743)	(34,008)	(25,429)	-25%
Total Charges for Services	<u>(379,782)</u>	<u>(277,920)</u>	<u>(291,777)</u>	5%
Fines and Forfeitures				
35 1000 Police Fines	2,911	-	-	0%
35 1111 Restitution	(120)	(120)	(150)	25%
35 1901 Fines - Community Development	-	-	(1,000)	-
35 2200 Other Confiscations	(3,048)	(3,000)	(1,200)	-60%
39 1130 Transfer In - Municipal Court Agency Fund	(342,257)	(363,166)	(281,624)	-22%
Total Fines and Forfeitures	<u>(342,514)</u>	<u>(366,286)</u>	<u>(283,974)</u>	-22%
Other Local Revenues				
36 1000 Interest Revenues	(5,806)	(5,100)	(1,300)	-75%
37 1002 Donations - Fire Department	(898)	(500)	(200)	-60%
38 1001 Rents & Royalties	(3,017,786)	(3,544,906)	(3,580,736)	1%
38 3100 Insurance Reimbursement	(13,124)	(7,500)	(1,000)	-87%
38 9000 Miscellaneous Revenue	(2,873)	(3,000)	(3,000)	0%
38 9001 Sales Tax Vendor's Fee	(6)	-	-	0%
38 9003 Employee Jury Duty Pay	(110)	-	-	0%
38 9005 Sale of Scrap / Surplus	(118)	-	-	0%
38 9016 Sale of Ice Cream	(54)	-	-	0%

GENERAL FUND

Revenue Summary

	FY 2016	FY 2017	FY 2018	Percent
	Actuals	Revised Budget	Budget	Change
Total Other Local Revenues	<u>(3,040,775)</u>	<u>(3,561,006)</u>	<u>(3,586,236)</u>	1%
Other Financing Sources				
36 3000 Unrealized Gain or Loss on Investments	(105,572)	(47,625)	-	-100%
39 1113 Transfers In - Other Internal Service Fund	(39,600)	(39,600)	(39,600)	0%
39 1114 Transfer in - Confiscated Assets	-	(3,500)	(3,500)	0%
39 1119 800 Hotel/Motel Revenue	(44,791)	(46,313)	(46,875)	1%
39 1122 Transfer in - 2005 SPLOST	(62,979)	-	-	0%
39 1126 Trans In - Utility Labor/Equipment	(23,539)	(30,000)	(12,000)	-60%
39 1135 800 Transfer in - Hotel/Motel	(44,791)	(46,313)	(46,875)	1%
39 2100 Sale of Assets	(2,690)	(4,500)	(2,000)	-56%
39 2101 Sale of Assets - Non-taxable	(11,510)	(6,000)	(3,000)	-50%
Sub-Total	<u>(335,472)</u>	<u>(223,851)</u>	<u>(153,850)</u>	-31%
Total General Fund Revenue	<u>\$ (13,488,659)</u>	<u>\$ (13,680,325)</u>	<u>(13,535,627)</u>	-1%

GENERAL ADMINISTRATION



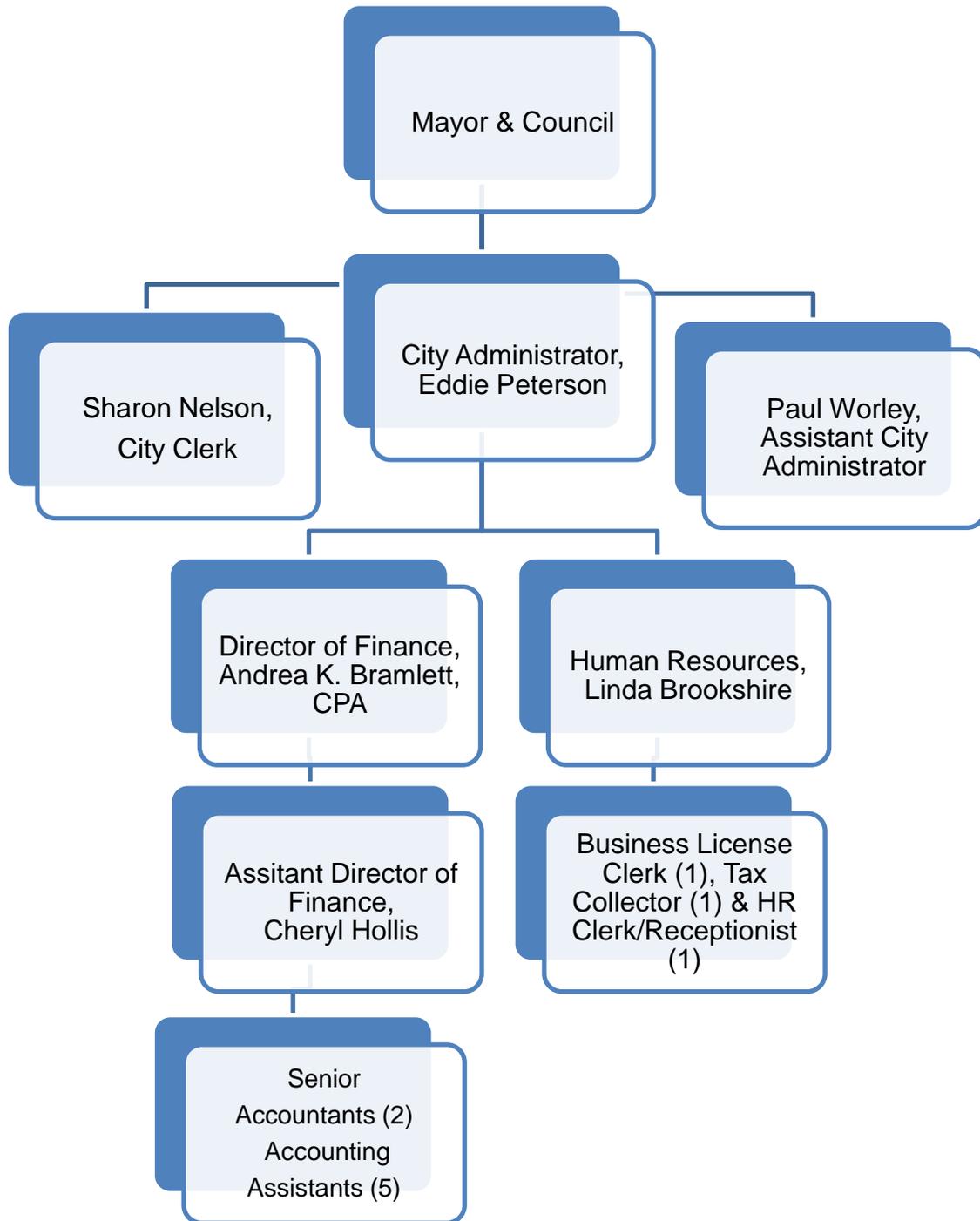
The department of General Administration is made up of several different divisions, including Mayor and Council, Elections, City Administrator, Tax Administration, Human Resources and Risk Management.

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 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(1101110) MAYOR AND COUNCIL						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 33,600	\$ 40,800	\$ 48,000	\$ 48,000	\$ 48,000
512100	Group Insurance	11,439	11,226	11,261	11,261	12,010
512101	Insurance Deduct. Reimburse	150	187	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	136
Purchased & Contracted Services						
521201	Legal & Auditing	12,792	17,459	14,000	21,100	25,000
521209	Miscellaneous - Professional	-	300	-	-	-
522202	Repairs & Maint. - Equipment	-	14	-	-	-
523104	Surety Bonds	6	8	10	10	10
523105	Public Officials Liability Ins.	3,303	3,490	3,640	3,640	3,875
523200	Telephone - City Service	545	499	700	700	650
523203	Data Service - City	1,774	1,767	1,800	1,800	1,800
523209	Internet Service	3,193	3,783	4,000	3,000	3,000
523210	E-mail Service	210	210	210	210	210
523220	Postage	-	-	100	-	-
523300	Advertising	1,384	365	1,500	840	800
523400	Printing & Binding	550	768	600	600	600
523500	Travel	14,749	17,499	21,000	19,000	21,000
523600	Dues & Fees	25,210	25,752	30,000	26,640	28,000
523700	Education & Training	4,275	6,820	6,000	6,000	7,500
Supplies						
531100	General Supplies & Materials	362	1,813	800	800	800
531120	Office Supplies	338	476	500	-	500
531300	Food for Meetings	4,206	3,977	4,500	4,500	4,000
531600	Small Equipment <\$5000	-	-	100	760	800
531601	Computers/Printers/Software	630	738	650	650	500
531700	Miscellaneous	845	-	900	-	-
Other						
576000	Contingency	-	-	97,801	90,701	12,415
TOTAL	MAYOR & COUNCIL	<u>\$ 139,261</u>	<u>\$ 157,649</u>	<u>\$ 268,012</u>	<u>\$ 260,152</u>	<u>\$ 191,046</u>

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(1101400) ELECTIONS						
Purchased & Contracted Services						
521201	Legal	\$ 182	\$ -	\$ -	\$ 546	\$ 1,000
521205	Consulting	-	1,727	-	-	2,500
523300	Advertising	-	-	100	10	100
Supplies						
531300	Food for Meetings	62	82	100	-	100
TOTAL	ELECTIONS	<u>\$ 244</u>	<u>\$ 1,809</u>	<u>\$ 200</u>	<u>\$ 556</u>	<u>\$ 3,700</u>

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(1101511) CITY ADMINISTRATOR						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 157,018	\$ 170,660	\$ 172,625	\$ 172,625	\$ 156,646
512100	Group Insurance	12,704	12,555	12,543	12,543	13,173
512101	Insurance Deduct. Reimburse	164	207	240	240	120
512200	FICA Contributions	9,598	10,456	10,703	10,703	9,712
512300	Medicare	2,245	2,445	2,503	2,503	2,271
512401	Retirement Plan Empl. Cont.	9,491	8,949	8,867	8,867	8,268
512402	Retirement Plan Admin. Costs	365	402	378	378	435
512700	Workers' Comp. Insurance	297	342	321	321	254
Purchased & Contracted Services						
521201	Legal & Auditing	16,692	29,467	25,000	24,250	23,000
521204	Medical Services	-	-	-	110	-
521205	Consulting	3,937	1,201	-	-	-
521205	802 Consulting	1,856	1,463	1,500	1,500	1,500
521209	Misc. Professional Services	130	-	225	225	100
522002	Exterminating Services	312	312	312	312	312
522110	Garbage Pick-up Service	584	584	590	590	590
522200	Interdept. Services & Labor	9,699	7,250	7,000	7,000	7,000
522201	Vehicle Repair & Maintenance	49	40	1,000	1,000	1,000
522202	Repairs & Maint. - Equip.	15,321	15,489	15,500	15,500	16,000
522203	Repairs & Maint. - Bldgs.	8,934	10	2,000	5,400	5,000
522203	161	-	320	-	-	-
522203	213 Repairs & Maint. - Bldgs.	10,610	-	-	-	-
522320	Rental of Equipment	3,362	3,303	5,500	5,000	5,500
523001	Other Purchased Services	190	250	250	250	275
523101	General Liability Insurance	4,568	4,524	4,814	4,814	4,853
523102	Property Insurance	801	806	816	816	755
523103	Vehicle Insurance	441	485	517	517	445
523104	Surety Bonds	29	28	30	30	30
523200	Telephone - City Service	4,381	3,971	5,000	5,000	4,000
523203	Data Service - City	10,766	11,097	11,250	11,250	11,400
523205	Cell Phone	782	870	1,000	1,000	700
523209	Internet Service	3,072	3,284	3,200	3,200	2,700
523210	E-mail Service	378	473	425	425	500
523220	Postage	4,572	4,580	5,500	5,000	5,500
523300	Advertising	651	479	2,000	1,000	1,000
523400	Printing & Binding	2,542	2,509	3,500	3,765	3,750
523500	Travel	4,096	3,673	3,500	3,829	6,000
523600	Dues & Fees	4,030	3,901	4,000	4,850	5,000
523604	Bank Service Charges	-	2,846	4,135	4,135	4,000
523700	Education & Training	2,815	1,800	3,000	3,000	3,500
523850	Contract Labor	-	800	-	-	-
523901	Floral Services	-	80	-	-	-
Supplies						
531100	General Supplies & Materials	2,201	1,177	2,500	2,500	2,750
531120	Office & Computer Supplies	178	920	1,250	1,250	1,250
531125	Printer & Copier Supplies	2,084	1,031	2,500	2,500	2,750
531141	Vehicle Repair & Maintenance	-	169	250	250	250
531142	Repairs & Maint. - Bldgs.	393	-	1,000	200	1,000
531142	213 Repairs & Maint. - Bldgs.	466	-	-	-	-
531210	Water & Sewer Service - City	5,927	6,138	6,250	6,250	7,200
531220	Natural Gas Service	3,133	2,373	3,250	3,250	3,000
531230	Electric Service - City	16,587	17,220	18,000	18,000	18,000
531270	Gasoline	495	353	750	750	750
531300	Food for Meetings	59	292	250	250	300
531400	Books & Periodicals	68	72	300	300	250
531600	Small Equipment <\$5000	545	194	1,500	355	500
531601	Computer Equipment <\$5000	2,119	804	1,500	1,500	1,500

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
Interfund/Interdepartmental Charges						
554100	Interfund Allocation - Utilities	306,895	260,710	316,603	316,603	283,198
Other Charges						
562000	Amortization	470	6,033	6,033	6,033	9,157
571000	OC-Intergovernmental	265,987	141,391	-	-	-
573900	Cash Over or Short	-	(25)	25	25	25
581410	801 Principal-Adv. From Electric	-	-	-	-	44,059
582200	801 Interest-Advance Electric	-	4,074	-	-	2,816
Other Financing Uses						
611003	211 Transfer Out - Electric	135,162	-	46,313	46,313	-
611005	Transfer Out - Golf	10,337	279,817	181,839	181,839	81,058
611020	Transfer Out - Recreation	281,915	446,697	471,466	471,466	457,704
611033	Trans.- G. O. Debt Serv. (Golf)	368,027	368,463	367,635	367,635	370,567
611044	Transfer Out - SPLOST	49,534	99,768	71,280	71,280	72,343
TOTAL	CITY ADMINISTRATION	\$ 1,760,067	\$ 1,949,582	\$ 1,820,238	\$ 1,820,497	\$ 1,665,716

CITY ADMINISTRATOR FOOTNOTES

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

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(1101514) TAX ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 32,427	\$ 33,074	\$ 33,558	\$ 33,558	\$ 34,606
511300	Overtime	154	336	560	560	201
512100	Group Insurance	11,496	11,283	11,261	11,261	12,010
512101	Insurance Deduct. Reimburse	150	187	240	240	240
512200	FICA Contributions	1,590	1,618	2,116	2,116	2,146
512300	Medicare	372	378	495	495	503
512401	Retirement Plan Empl. Cont.	1,957	1,715	1,724	1,724	1,816
512402	Retirement Plan Admin. Costs	75	77	74	74	96
512700	Workers' Comp. Insurance	60	64	57	57	97
Purchased and Contracted Services						
521201	Legal	910	1,001	3,000	3,000	1,500
521300	Technical	14,218	10,962	15,000	15,000	14,000
523104	Surety Bonds	6	5	10	10	10
523300	Advertising	685	1,436	1,500	1,500	1,500
523400	Printing & Binding	5,170	5,320	5,500	5,500	5,500
523500	Travel	-	-	100	100	-
523700	Education and Training	-	-	250	250	-

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
Supplies						
531100	General Supplies	-	642	100	100	100
531120	Office Supplies	24	-	75	75	75
531400	Books & Periodicals	205	206	250	250	250
TOTAL	TAX ADMINISTRATION	\$ 69,498	\$ 68,306	\$ 75,870	\$ 75,870	\$ 74,650

TAX ADMINISTRATION FOOTNOTES

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

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(1101515) GENERAL TELLER						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 36,759	\$ 38,768	\$ 39,505	\$ 39,505	\$ 40,487
512100	Group Insurance	11,496	11,283	11,261	11,261	12,010
512101	Insurance Deduct. Reimburse	150	187	240	240	-
512200	FICA Contributions	2,227	2,346	2,449	2,449	2,510
512300	Medicare	521	549	573	573	587
512401	Retirement Plan Empl. Cont.	2,237	2,018	2,018	2,018	2,137
512402	Retirement Plan Admin. Costs	86	91	87	87	113
512700	Workers' Comp. Insurance	60	64	57	57	110
Purchased & Contracted Services						
521201	Legal	364	507	1,000	1,000	750
521300	Technical Services	250	225	300	300	300
522200	Repairs & Maint. - Depart.	-	-	100	100	-
523104	Surety Bonds	7	6	10	10	10
523300	Advertising	-	239	150	150	150
523400	Printing & Binding	-	-	200	200	100
523500	Travel	-	-	500	500	-
523600	Dues & Fees	35	35	70	70	70
523700	Education & Training	-	-	200	200	-
Supplies						
531120	Office & Computer Supplies	504	145	250	250	250
531601	Computer Equipment <\$5000	-	-	100	100	1,500
TOTAL	TELLERS	\$ 54,696	\$ 56,463	\$ 59,070	\$ 59,070	\$ 61,084

GENERAL TELLER FOOTNOTES

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

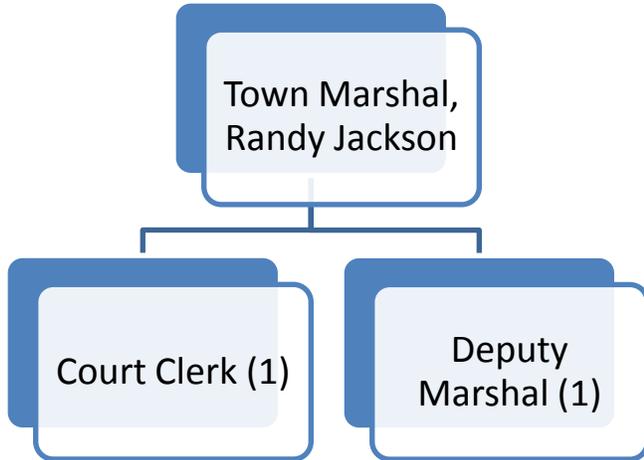
		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(1101540) HUMAN RESOURCES						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 97,891	\$ 104,542	\$ 106,401	\$ 106,401	\$ 111,667
511300	Overtime	-	139	-	-	-
512100	Group Insurance	23,500	23,103	23,061	23,061	24,570
512101	Insurance Deduct. Reimburse	306	382	480	480	480
512200	FICA Contributions	5,797	6,149	6,597	6,597	6,923
512300	Medicare	1,356	1,438	1,543	1,543	1,620
512401	Retirement Plan Empl. Cont.	5,899	5,568	5,568	5,568	5,886
512402	Retirement Plan Admin. Costs	227	250	233	233	310
512700	Workers' Comp. Insurance	116	129	113	113	195
Purchased & Contracted Services						
521201	Legal	-	1,040	2,500	2,600	3,000
522200	Interdept. Services & Labor	-	-	100	100	-
523001	Other Purchased Services	-	-	-	107	150
523104	Surety Bonds	18	17	20	20	20
523220	Postage	1,200	2,041	1,200	1,200	1,200
523300	Advertising	-	-	100	100	100
523400	Printing & Binding	379	574	750	650	650
523500	Travel	612	78	750	750	1,400
523600	Dues & Fees	155	155	300	300	300
523604	Bank Service Charges	-	913	1,480	1,480	1,400
523700	Education & Training	1,710	778	1,000	1,000	1,000
Supplies						
531100	General Supplies	1,480	1,864	1,500	1,393	1,500
531120	Office & Computer Supplies	847	1,475	1,000	1,000	1,000
531125	Printer & Copier Supplies	-	-	300	300	100
531400	Books & Periodicals	593	611	650	650	650
531601	Computer Equipment <\$5000	1,366	-	500	500	-
TOTAL	HUMAN RESOURCES	\$ 143,452	\$ 151,247	\$ 156,146	\$ 156,146	\$ 164,121

HUMAN RESOURCES FOOTNOTES

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

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(1101555) RISK MANAGEMENT						
Purchased & Contracted Services						
523700	Education & Training	\$ -	\$ -	\$ 150	\$ 150	\$ 100
Supplies						
531100	General Supplies	3,818	3,258	4,000	4,000	3,800
531120	Office & Computer Supplies	-	24	100	100	50
531300	Food for Meetings	399	399	500	500	400
TOTAL	RISK MANAGEMENT	\$ 4,217	\$ 3,681	\$ 4,750	\$ 4,750	\$ 4,350

MUNICIPAL COURT SERVICES



**Town Marshal,
Randy Jackson**



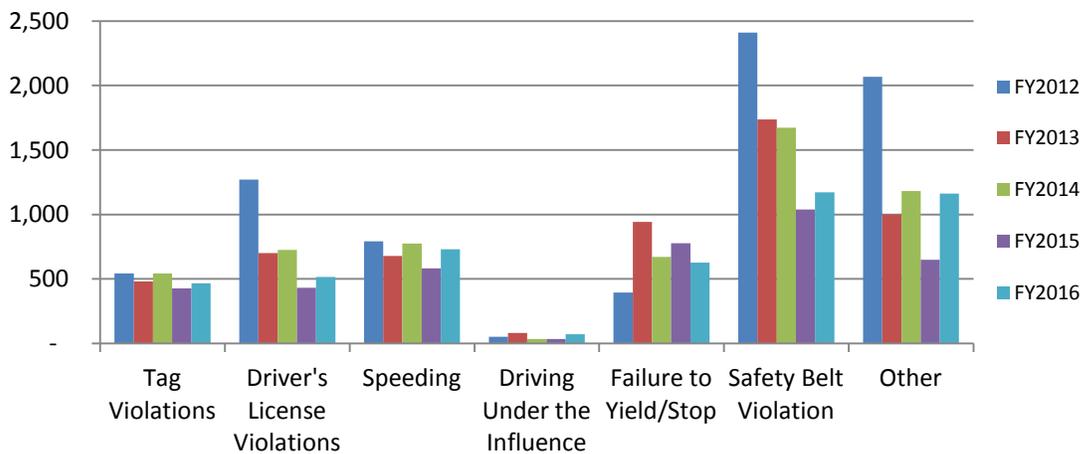
The Municipal Court provides court administration; management of prisoners held in custody at the county jail and is responsible for collecting fines and fees imposed by the court. Municipal Court is responsible for the management of prisoners who have cases in this court from other area jails. Municipal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

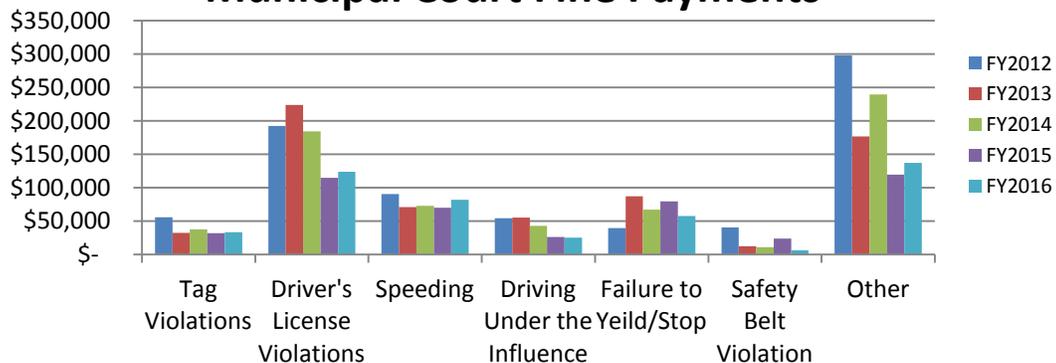
MUNICIPAL COURT SERVICES

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 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(1102650) MUNICIPAL COURT ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 128,092	\$ 133,035	\$ 135,126	\$ 135,126	\$ 138,420
511300	Overtime	4,680	4,307	6,000	6,000	5,126
512100	Group Insurance	34,922	34,290	34,225	34,225	36,480
512101	Insurance Deduct. Reimburse	455	568	720	720	720
512200	FICA Contributions	7,793	7,910	8,878	8,878	9,021
512300	Medicare	1,823	1,850	2,076	2,076	2,110
512401	Retirement Plan Empl. Cont.	7,523	6,709	6,709	6,709	7,115
512402	Retirement Plan Admin Costs	290	301	288	288	375
512700	Workers' Compensation	168	193	170	170	221
Purchased & Contracted Services						
521201	Legal & Auditing	23,421	132,049	24,000	24,000	24,000
521202	City Court Judge	14,400	14,400	24,000	24,000	24,000
521204	Medical Services	-	35	-	-	35
521209	Indigent Legal Services	16,459	13,217	21,600	21,600	21,600
522002	Exterminating Services	94	94	105	105	105
522110	Garbage Pickup - City Service	184	157	180	180	315
522130	Janitorial Services	20	83	300	300	200
522200	Interdept. Services & Labor	879	786	1,200	1,200	1,200
522201	Repairs & Maint. - Vehicles	121	740	2,000	2,000	2,000
522202	Repairs & Maint. - Equip.	9	76	50	50	50
522203	Repairs & Maint. - Bldgs.	23,139	57	500	158	200
522320	Rental of Equipment	1,070	1,001	1,100	1,100	1,100
523001	Other Purchased Services	225	190	300	300	200
523101	General Liability Insurance	937	846	899	899	1,011
523102	Property Insurance	156	157	160	160	296
523103	Vehicle Insurance	1,095	1,131	1,167	1,167	1,107
523104	Surety Bonds	24	21	30	30	30
523200	Telephone - City Service	3,140	3,047	3,250	3,250	3,250
523203	Data Service - City	2,726	2,697	2,700	2,700	2,600
523205	Cell Phone/Radio	-	-	-	182	700
523207	Courtware Software	7,230	7,233	7,250	7,250	7,250
523209	Internet Service	960	960	1,000	1,000	800
523210	E-mail Service	126	126	130	130	130
523300	Advertising	25	-	150	150	150
523400	Printing & Binding	197	-	500	500	250
523500	Travel	3,736	5,243	5,000	5,000	5,000
523600	Dues & Fees	73	380	500	500	400
523700	Education & Training	1,752	1,315	3,000	3,000	2,000
523850	Contract Labor	645	223	500	500	500
Supplies						
531100	General Supplies & Materials	1,872	795	900	900	900
531120	Office & Computer Supplies	595	940	1,050	1,050	950
531125	Printer & Copier Supplies	1,123	749	1,200	1,200	850
531130	Purchased Uniforms	1,937	1,819	1,950	1,950	1,950
531140	Repairs & Maint. - Equip.	-	-	100	100	-
531141	Repairs & Maint. - Vehicles	508	382	1,000	1,000	800
531142	Repairs & Maint. - Bldgs.	224	-	300	300	500
531210	Water & Sewer	149	148	150	150	315
531220	Natural Gas	981	864	950	950	1,880
531230	Electric - City	3,165	2,513	3,000	3,000	5,600
531270	Gasoline	1,402	845	1,200	1,200	1,500
531400	Books & Periodicals	59	119	150	150	150
531600	Small Equipment <\$5000	-	-	1,700	1,700	500
531601	Equipment - Printer, Software	2,332	1,642	1,000	1,000	1,000

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
Capital Outlay						
TOTAL	MUNICIPAL COURT	<u>\$ 302,932</u>	<u>\$ 386,242</u>	<u>\$ 310,413</u>	<u>\$ 310,253</u>	<u>\$ 316,962</u>

**MUNICIPAL COURT ADMINISTRATION
FOOTNOTES**

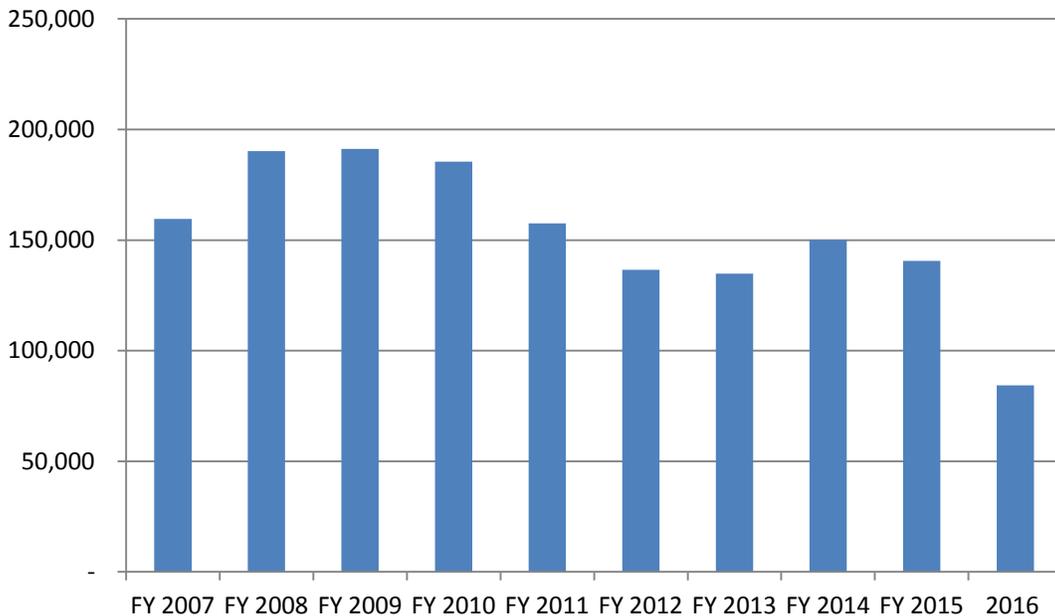
¹ Three full time employees and one part time employee are included in the Regular Employee Wages

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



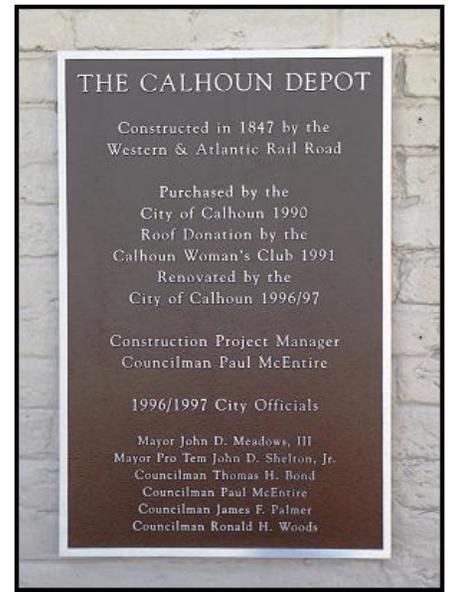
		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(1102651) PROBATION ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 73,940	\$ 64,109	\$ -	\$ -	\$ -
512100	Group Insurance	22,993	18,761	-	-	-
512101	Insurance Deduct. Reimburse.	300	55	-	-	-
512200	FICA Contributions	4,248	3,946	-	-	-
512300	Medicare	993	923	-	-	-
512401	Retirement Plan Empl. Cont.	4,474	2,991	-	-	-
512402	Retirement Plan Admin Costs	172	134	-	-	-
512700	Workers' Compensation	116	100	-	-	-
Purchased & Contracted Services						
521201	Legal & Auditing	8,689	2,741	-	-	-
521204	Medical Services	-	-	-	-	-
522002	Exterminating Services	94	94	-	-	-
522110	Garbage Pickup - City	131	131	-	-	-
522200	Interdept. Services & Labor	-	80	-	-	-
522202	Repairs & Maint. - Equip.	9	19	-	-	-
522203	Repairs & Maint. - Bldgs.	2,619	-	-	-	-
522320	Rental of Equipment & Vehicles	1,070	826	-	-	-
523001	Other Purchased Services	210	138	-	-	-
523101	General Liability Insurance	426	321	-	-	-
523102	Property Insurance	157	131	-	-	-
523104	Surety Bonds	14	12	-	-	-
523200	Telephone - City Service	1,113	910	-	-	-
523203	Data Service - City	1,574	1,303	-	-	-
523207	Courtware Software	9,600	9,600	-	-	-
523209	Internet Service	480	400	-	-	-
523210	E-mail Service	84	70	-	-	-
523500	Travel	1,100	80	-	-	-
523600	Dues & Fees	-	-	-	-	-
523700	Education & Training	152	-	-	-	-
Supplies						
531100	General Supplies & Materials	400	309	-	-	-
531120	Office & Computer Supplies	318	50	-	-	-
531125	Printer & Copier Supplies	208	124	-	-	-
531130	Purchased Uniforms	1,300	958	-	-	-
531142	Repairs & Maint. Bldgs.	102	-	-	-	-
531210	Water & Sewer	93	126	-	-	-
531220	Natural Gas	981	743	-	-	-
531230	Electric - City	2,537	2,125	-	-	-
531400	Books & Periodicals	59	-	-	-	-
531600	Small Equipment <\$5000	-	-	-	-	-
531601	PC (Hardware & Software)	-	-	-	-	-
Capital Outlay						
541300	Buildings	-	-	-	-	-
Other						
573900	Cash Over (Short)	(127)	(171)	-	-	-
TOTAL	PROBATION ADMINISTRATION	\$ 140,629	\$ 112,138	\$ -	\$ -	\$ -

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(1103226) PRISONER CUSTODY						
Purchased & Contracted Services						
521204	Prisoner Medical Expenses	\$ 15	\$ 4,727	\$ 1,500	\$ 1,500	\$ 1,500
522340	Inmate Housing	74,000	44,460	66,000	66,000	40,000
TOTAL	PRISONER CUSTODY	\$ 74,015	\$ 49,187	\$ 67,500	\$ 67,500	\$ 41,500

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 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
(1105452) WELFARE RELATED PAYMENTS						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 22,134	\$ 22,660	\$ 22,921	\$ 22,921	\$ 23,494
512100	Group Insurance	11,496	11,283	11,261	11,261	12,010
512101	Insurance Deduct. Reimburse	150	187	240	240	240
512200	FICA Contributions	1,328	1,327	1,421	1,421	1,456
512300	Medicare	311	310	333	333	341
512401	Retirement Plan Empl. Cont.	1,337	1,171	1,171	1,171	1,240
512402	Retirement Plan Admin Costs	51	53	50	50	65
512700	Workers' Compensation	373	488	577	577	861
Purchased & Contracted Services						
521204	Medical Services	-	35	-	-	-
522201	Repairs & Maint. - Vehicles	31	61	700	860	1,000
522202	Repairs & Maint. - Equip.	-	32	-	-	-
523104	Surety Bonds	4	4	10	10	10
523300	Advertising	-	-	50	50	-
Supplies						
531141	Repairs & Maint. - Vehicles	11	4	1,000	1,000	600
531270	Gasoline	1,353	1,109	2,000	2,000	1,500
Other Charges						
572000	Cont. to Other Agencies	1,300	1,823	2,000	2,000	1,334
572003	Voluntary Action Center	11,000	11,000	11,000	11,000	7,334
572005	Boys & Girls Club	2,000	2,000	2,000	2,000	1,334
572006	Arts Council	2,000	2,000	2,000	2,000	1,334
572007	Child Abuse Council	-	5,000	2,500	2,500	1,666
572008	Winner's Club	5,000	5,000	5,000	5,000	3,334
572010	Training Center	2,000	2,000	2,000	2,000	1,334
TOTAL	WELFARE PAYMENTS	\$ 61,880	\$ 67,547	\$ 68,234	\$ 68,394	\$ 60,487

WELFARE RELATED PAYMENTS FOOTNOTES

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

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
(1106180) AUDITORIUM						
Supplies						
523102	Property Insurance	\$ 105	\$ 105	\$ 107	\$ 107	\$ 99
TOTAL	AUDITORIUM	\$ 105	\$ 105	\$ 107	\$ 107	\$ 99

(1106181) DEPOT BUILDING

Purchased & Contracted Services						
522002	Exterminating Services	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90
522112	Garbage Pickup - Commercial	452	505	450	450	500
522130	Janitorial Services	150	-	350	-	50
522200	Interdept. Services & Labor	7,147	9,056	3,000	5,500	6,000
522202	Repairs & Maint. - Equip.	425	18	500	-	100

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
522203	Repairs & Maint. - Bldgs.	793	1,471	1,200	-	500
523102	Property Insurance	408	411	416	416	385
Supplies						
531100	General Supplies & Materials	822	2,005	1,200	781	1,000
531120	Office Supplies	-	-	400	200	300
531125	Printer/Copier Supplies	-	-	150	50	100
531142	Repairs & Maint. - Bldgs.	193	97	500	70	100
531210	Water & Sewer Services	3,050	4,012	5,000	4,480	4,700
531230	Electric Service - City	8,541	8,877	9,500	9,000	8,900
531600	Small Equipment < \$5k	-	-	-	1,719	-
Capital Outlay						
541300	234 Buildings	-	21,640	-	-	-
TOTAL	DEPOT	\$ 22,071	\$ 48,182	\$ 22,756	\$ 22,756	\$ 22,725

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(1106182) MCCONNELL ROAD BUILDING						
Purchased & Contracted Services						
522110	Garbage Pickup - City	\$ 255	\$ 255	\$ 255	\$ 255	\$ 255
522200	Interdept. Services & Labor	427	-	250	250	250
522203	Repairs & Maint. - Bldgs.	405	638	750	7,850	1,000
523102	Property Insurance	537	541	548	548	507
523200	Telephone Service - City	209	-	-	-	-
Supplies						
531100	General Supplies & Materials	15	421	500	500	300
531142	Repairs & Maint. - Bldgs.	551	-	500	500	500
531210	Water & Sewer Service	380	264	275	275	600
531220	Natural Gas Service	1,979	1,735	1,750	1,750	1,750
531230	Electric Service - City	3,134	2,759	3,300	3,300	3,500
Capital Outlay						
541300	Buildings	1,723	-	-	-	-
TOTAL	MCCONNELL RD. BLDG.	\$ 9,618	\$ 6,613	\$ 8,128	\$ 15,228	\$ 8,662

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(1106590) LIBRARY						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 143,855	\$ 190,494	\$ 209,695	\$ 209,695	\$ -
511300	Overtime	7,101	743	1,200	165	-
512100	Group Insurance	30,703	39,503	45,044	45,044	-
512101	Insurance Deduct. Reimburse	600	748	960	960	-
512200	FICA Contributions	8,890	11,354	13,075	13,075	-
512300	Medicare	2,079	2,655	3,058	3,058	-
512401	Retirement Plan Empl. Cont.	8,195	7,419	6,412	6,412	-
512402	Retirement Plan Admin Costs	316	333	274	274	-
512700	Workers' Compensation	9,694	579	509	509	-
Purchased & Contracted Services						
521201	Legal	494	325	250	250	1,000
521204	Medical Services	140	150	150	100	-
522200	Interdept. Services & Labor	13,938	6,413	3,000	4,450	5,000
522202	Repairs & Maint. - Equip.	25	36	100	100	100
522203	Repairs & Maint. - Bldgs.	942	125	500	500	500
523102	Property Insurance	5,716	6,714	6,750	6,750	4,960
523104	Surety Bonds	234	234	250	250	-
523300	Advertising	-	91	100	-	-

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
523604	Bank Service Charges	-	-	40	-	-
523850	Contract Labor	400	-	-	-	-
Supplies						
531100	General Supplies & Materials	134	79	100	175	200
531100	164 General Supplies & Materials	190	-	-	-	-
531140	Repairs & Maint. - Equip.	-	-	50	-	-
531142	Repairs & Maint. - Bldgs.	259	964	250	-	250
531601	Computer Equipment	3,300	-	-	-	-
Other						
572001	Library Allotment	30,000	30,000	30,000	30,000	126,940
TOTAL	LIBRARY	\$ 267,204	\$ 298,958	\$ 321,767	\$ 321,767	\$ 138,950

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.



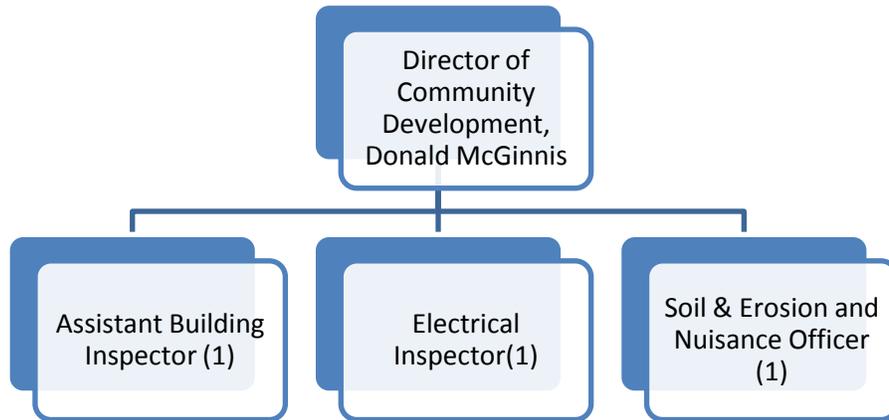
**Ordinance Officer,
Neal Russell**



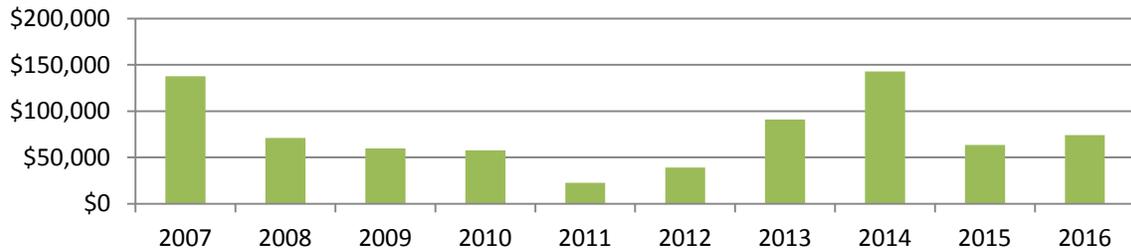
**Assistant Building Inspector,
Joey Moore**

COMMUNITY DEVELOPMENT

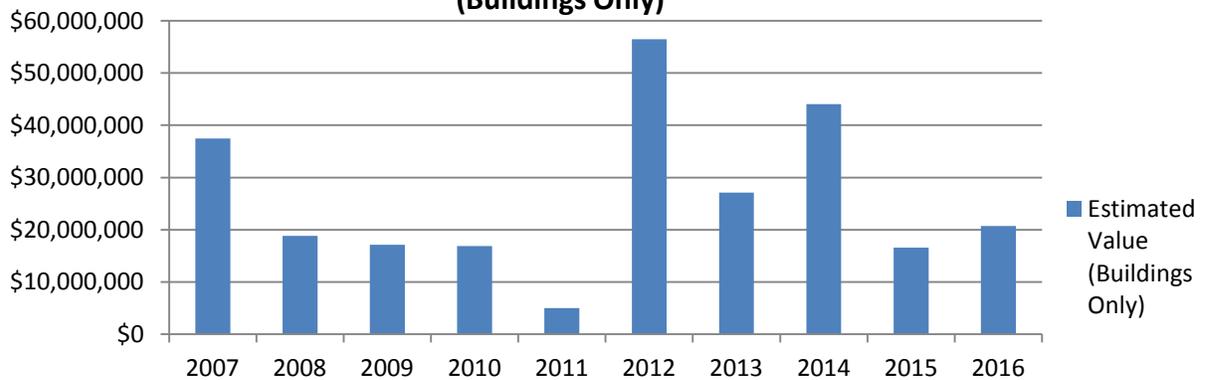
REGULATORY INSPECTIONS & CODE ENFORCEMENT



**Permit Fees
(Buildings Only)**



**Estimated Value
(Buildings Only)**



COMMUNITY DEVELOPMENT

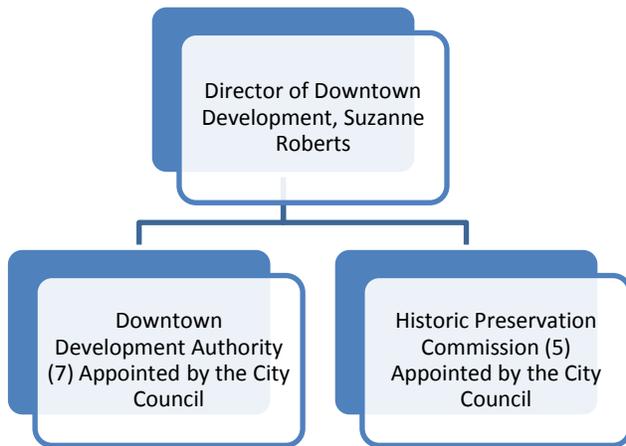
		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(1107220) REGULATORY INSPECTIONS & CODE ENFORCEMENT						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 150,267	\$ 151,166	\$ 218,472	\$ 218,472	\$ 159,309
512100	Group Insurance	34,942	36,213	49,246	49,246	36,501
512101	Insurance Deduct. Reimburse	455	728	960	960	960
512200	FICA Contributions	9,374	9,300	13,760	13,760	10,074
512300	Medicare	2,192	2,175	3,218	3,218	2,356
512401	Retirement Plan Empl. Cont.	9,124	8,492	8,140	8,140	8,571
512402	Retirement Plan Admin Costs	351	381	347	447	446
512700	Workers' Compensation	1,500	2,338	1,925	1,925	1,897
Purchased & Contracted Services						
521201	Legal & Auditing	8,120	4,279	7,000	7,000	7,000
521204	Medical Services	60	35	60	60	60
522200	Interdept. Services & Labor	1,661	2,243	1,200	1,200	1,200
522201	Repairs & Maint. - Vehicles	277	1,341	1,500	3,955	3,000
522202	Repairs & Maint. - Equip.	7	281	100	100	100
522203	Repairs & Maint. - Buildings	-	750	-	-	-
522310	Rental of Land & Buildings	39,600	39,600	39,600	39,600	39,600
523001	Other Purchased Services	55	72	75	75	75
523002	Nuisance Demolition	-	-	-	-	10,000
523101	General Liability Insurance	908	848	890	890	1,043
523102	Property Insurance	284	286	290	290	269
523103	Vehicle Insurance	1,094	1,057	1,040	1,040	1,043
523104	Surety Bonds	28	25	40	40	40
523200	Telephone - City	2,369	2,387	3,160	3,160	2,500
523203	Data Service - City	1,838	1,821	2,540	2,540	2,000
523205	Cellular Telephone Service	1,358	2,716	1,300	1,300	2,000
523209	Internet Service - City	720	760	780	780	540
523210	E-mail - City	126	133	211	211	150
523300	Advertising	538	1,991	1,500	1,020	1,500
523400	Printing & Binding	456	1,084	800	800	800
523500	Travel	1,827	1,569	1,910	1,910	1,910
523502	Travel Allowance	-	-	1,500	-	-
523600	Dues & Fees	455	490	930	930	320
523700	Education & Training	911	1,580	3,300	2,625	3,300
Supplies						
531100	General Supplies & Materials	307	631	500	500	500
531120	Office & Computer Supplies	60	357	100	100	150
531125	Printer & Copier Supplies	381	409	425	425	425
531130	Purchased Uniforms	888	758	1,200	1,200	925
531141	Repairs & Maint. - Vehicles	569	847	1,000	1,000	1,000
531142	Repairs & Maint. - Bldgs.	-	174	100	100	100
531230	Electric Service - City	5,523	5,539	5,000	5,000	6,400
531270	Gasoline	4,828	3,265	5,500	5,500	4,500
531400	Books & Periodicals	326	248	600	525	1,100
531601	Computer Equipment <\$5000	-	830	1,700	1,875	1,500
Interfund/Interdepartmental Charges						
554100	Internal Service Funds -Utility	8,918	10,224	-	-	-

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
Other Financing Uses						
611003	Transfer Out - Electric	9,000	9,000	9,000	9,000	9,000
TOTAL	REGULAR INSPECTION	<u>\$ 301,698</u>	<u>\$ 308,423</u>	<u>\$ 390,919</u>	<u>\$ 390,919</u>	<u>\$ 324,164</u>

**REGULATORY INSPECTIONS & CODE ENFORCEMENT
FOOTNOTES**

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 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(1107550) DOWNTOWN DEVELOPMENT & MAINSTREET						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 19,772	\$ 35,761	\$ 36,530	\$ 36,530	\$ 37,455
512100	Group Insurance	5,759	9,406	11,261	11,261	12,010
512101	Insurance Deduct. Reimburse	150	187	240	240	240
512200	FICA Contributions	1,150	1,978	2,264	2,264	2,322
512300	Medicare	269	462	529	529	544
512401	Retirement Plan Empl. Cont.	2,687	2,020	1,876	1,876	1,977
512402	Retirement Plan Admin Costs	103	91	80	80	104
512700	Workers' Compensation	136	139	132	132	270
Purchased & Contracted Services						
521201	Legal & Auditing	427	468	250	250	500
521204	Medical Services	70	-	-	-	-
521300	Technical	-	1,400	-	-	-
522200	Interdept. Services & Labor	27,520	12,094	8,500	8,500	8,000
522320	Rental of Equipment	6,502	3,491	5,000	5,000	1,300
523101	General Liability Insurance	345	304	295	295	287
523104	Surety Bonds	8	6	-	-	10
523200	Telephone - City Service	662	553	700	700	750
523203	Data Service - City	1,268	1,262	1,300	1,300	1,300
523205	Cellular Telephone Service	-	1,048	1,050	1,050	-
523209	Internet Service	240	240	240	240	180
523210	E-mail Service	42	42	42	42	42
523300	Advertising	11,924	9,901	11,000	11,000	8,000
523400	Printing & Binding	-	75	100	200	100
523500	Travel	1,357	770	750	885	1,000
523600	Dues & Fees	843	1,201	1,200	1,660	2,200
523700	Education & Training	970	520	500	955	1,000
523850	Contract Labor	-	-	3,000	3,000	3,000
Supplies						
531100	General Supplies & Materials	3,652	2,534	2,000	2,000	2,000
531120	Office & Computer Supplies	-	116	100	100	100
531125	Printer & Copier Supplies	180	110	300	300	300
531142	Repairs & Maint. - Bldgs.	-	17	150	150	150
531300	Food for Meetings	1,063	1,487	1,200	1,200	1,200
531600	Small Equipment <\$5000	-	413	100	100	100
Capital Outlay						
542100	220 Machinery >\$5,000	21,681	-	-	-	-
Other Charges						
571003	Allotment for Programs	15,857	13,004	17,000	15,850	4,000
TOTAL	DOWNTOWN DEV.-MAINSTR.	\$ 124,637	\$ 101,102	\$ 107,689	\$ 107,689	\$ 90,441

DOWNTOWN DEVELOPMENT & MAINSTREET FOOTNOTES

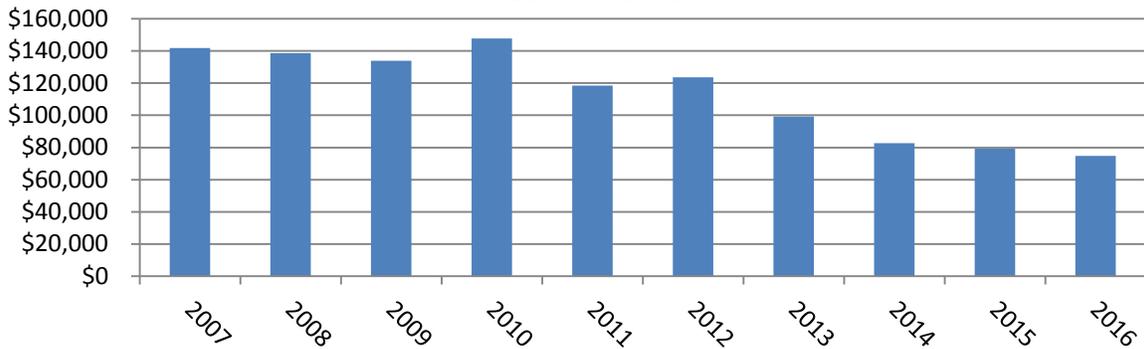
1 One full time employee is included in the Regular Employee Wages

AIRPORT

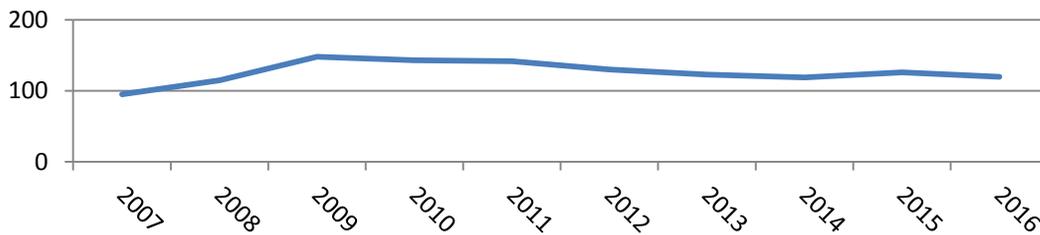


The Tom B. David Airport is the aviation gateway to Northwest Georgia and the fastest way to reach the best that Georgia has to offer. The Airport has undergone major facilities improvements over the past few years. They include the construction of a million dollar terminal building, which provides a 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. 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 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(1107563) AIRPORT						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 122,729	\$ 131,791	\$ 134,690	\$ 134,690	\$ 157,164
512100	Group Insurance	115	125	174	174	174
512200	FICA Contributions	7,493	8,036	8,351	8,351	9,744
512300	Medicare	1,752	1,879	1,953	1,953	2,278
512401	Retirement Plan Empl. Cont.	5,591	5,102	5,290	5,290	7,308
512402	Retirement Plan Admin Costs	215	229	226	371	385
512700	Workers' Compensation	422	467	558	558	723
Purchased & Contracted Services						
521204	Medical Services	-	35	25	25	-
522200	Repairs & Maintenance - Dept.	596	-	-	-	-
523104	Surety Bonds	23	21	-	-	25
Capital Outlay						
541480	Infrastructure	54,084	54,084	36,165	36,165	36,165
Other Charges						
577521	Reimbursement for Debt Serv.	32,044	32,044	16,022	16,022	-
579000	Contingency Fund	1,500	1,500	22,462	29,249	28,800
TOTAL	AIRPORT	\$ 226,565	\$ 235,313	\$ 225,916	\$ 232,848	\$ 242,766

County Pays 50% of Total Expenses

AIRPORT FOOTNOTES

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

- 2

Capital Outlay	
Infrastructure	\$ 36,165
Total	\$ 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.

HRWT – HIGH RISK WARRANT TEAM – Provides support and protection for department personnel or citizens under attack from sniper fire, assault fire, or when such gunfire is anticipated. HRWT 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. HRWT provides stations and command post defense. HRWT tests new equipment.

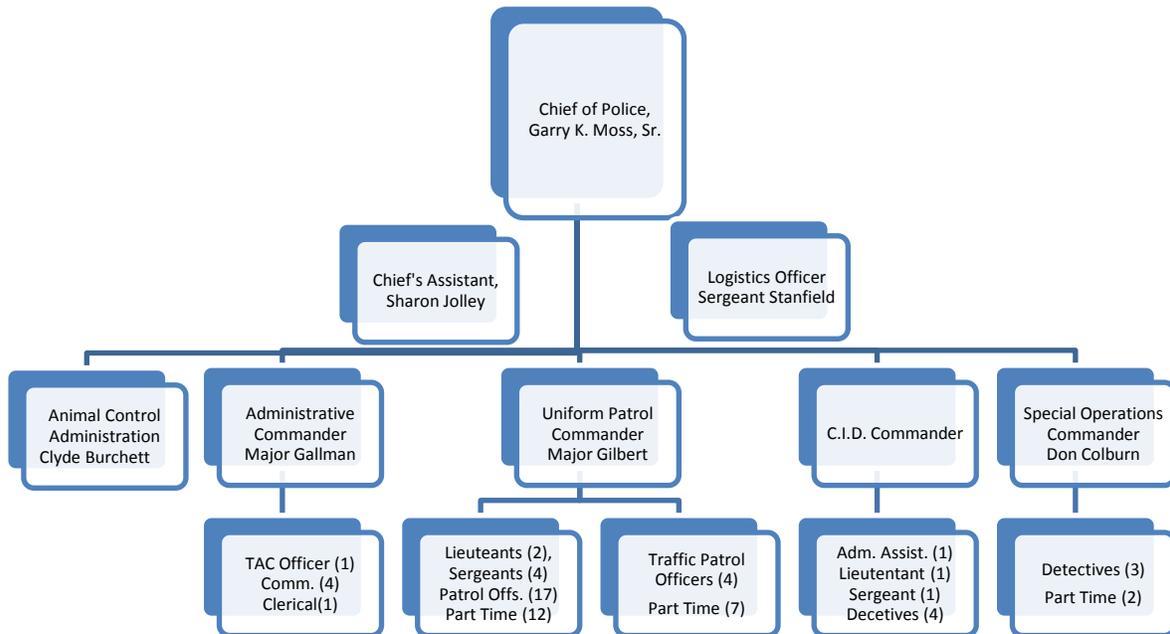
CID – CRIMINAL INVESTIGATION DIVISION – Establishes investigative guidelines for both uniformed officer and detectives. Documents the preliminary investigation in order to determine the level and type of follow-up investigation required. CID processes crime scenes involving serious injury, natural death,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



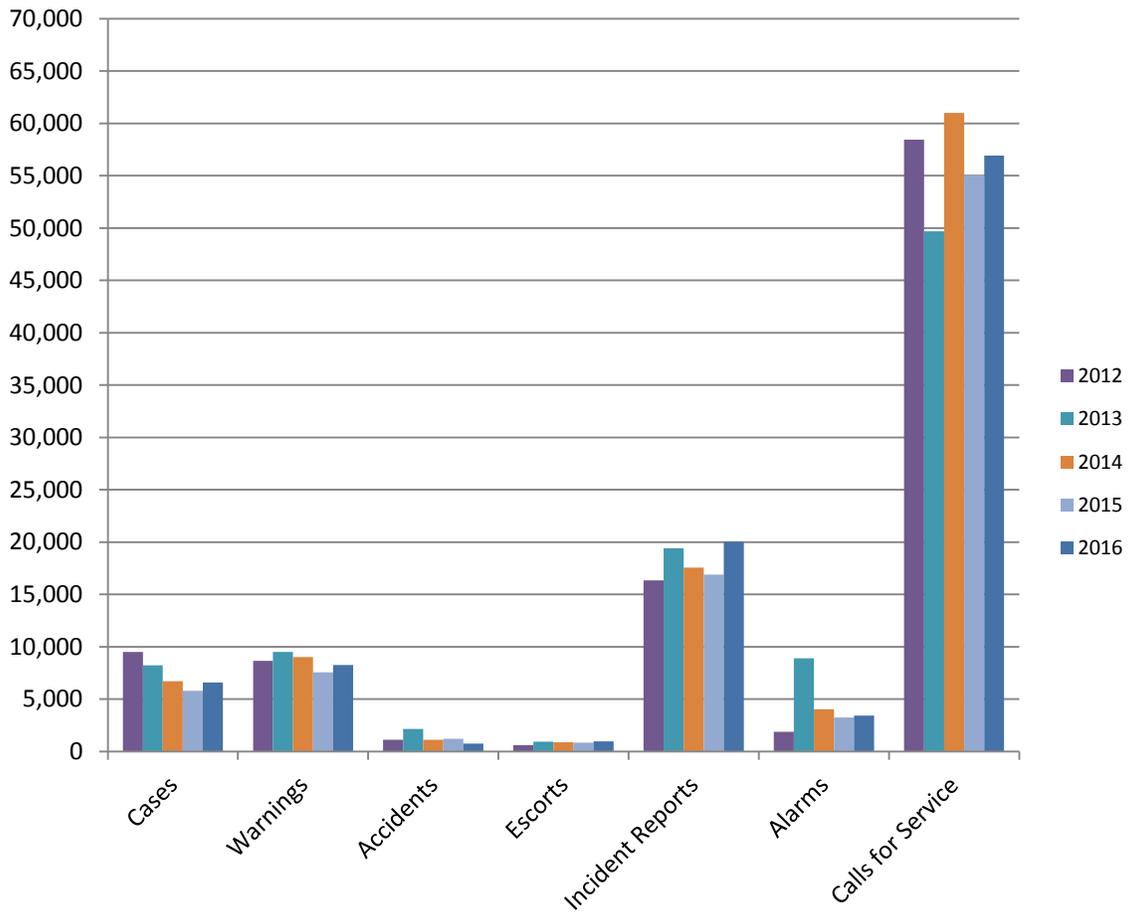
Chief of Police,
Garry Moss



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 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(1323210) POLICE ADMINISTRATION DIVISION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 252,536	\$ 260,623	\$ 263,508	\$ 263,508	\$ 265,464
512100	Group Insurance	58,018	56,977	56,869	56,869	60,626
512101	Insurance Deduct. Reimburse	755	943	1,200	1,200	1,200
512200	FICA Contributions	14,523	14,997	16,539	16,539	16,691
512300	Medicare	3,396	3,507	3,868	3,868	3,903
512401	Retirement Plan Empl. Cont.	15,230	13,277	13,535	13,535	14,016
512402	Retirement Plan Admin. Costs	586	596	578	578	738
512700	Workers' Compensation	4,511	6,772	6,974	6,974	6,348
Purchased & Contracted Services						
521204	Medical Services	-	35	60	60	50
522201	Repairs & Maint. - Vehicles	479	473	1,500	1,500	1,000
522202	Repairs & Maint. - Equip.	115	201	150	150	200
523103	Vehicle Insurance	799	712	725	725	1,296
523104	Surety Bonds	48	41	50	50	50
523500	Travel	1,411	3,338	3,500	3,500	3,500
523600	Dues & Fees	420	205	650	650	500
523700	Education & Training	1,140	175	3,000	3,000	2,500
523800	Licenses	60	-	75	75	100
Supplies						
531100	General Supplies & Materials	133	287	300	300	300
531120	Office Supplies	100	219	275	275	200
531125	Printer & Copier Supplies	-	402	250	250	225
531130	Purchased Uniforms	2,809	2,782	3,750	3,750	3,750
531141	Repairs & Maint. - Vehicles	412	372	1,800	1,800	1,700
531270	Gasoline	4,749	2,831	4,500	4,500	4,000
531271	Diesel Fuel	-	-	200	200	50
531300	Food For Meetings	-	50	-	-	50
531600	Small Equipment <\$5000	-	465	500	500	500
531601	Controllable Equipment	1,229	100	1,500	500	500
Interfund/Interdepartmental Charges						
554100	Interfund Allocation - Utilities	9,201	10,224	9,200	9,200	9,252
TOTAL	POLICE ADMINISTRATIVE	\$ 372,662	\$ 380,605	\$ 395,056	\$ 394,056	\$ 398,709

POLICE ADMINISTRATION FOOTNOTES

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

(1323221) POLICE DETECTIVE DIVISION

Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 350,624	\$ 357,361	\$ 362,565	\$ 362,565	\$ 364,707
511300	Overtime	10,189	6,491	8,670	8,670	8,744
512100	Group Insurance	91,967	90,265	90,088	90,088	96,081
512101	Insurance Deduct. Reimburse	1,199	1,495	1,920	1,920	1,920
512200	FICA Contributions	21,067	21,125	23,338	23,338	23,526
512300	Medicare	4,927	4,941	5,459	5,459	5,502
512401	Retirement Plan Empl. Cont.	21,027	18,549	19,069	19,069	19,098
512402	Retirement Plan Admin. Costs	810	833	814	814	1,005
512700	Workers' Compensation	8,159	10,693	11,035	11,035	13,920

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
Purchased & Contracted Services						
521204	Medical Services	-	35	75	75	115
521300	Technical Service	-	-	1,000	1,000	1,000
522002	Exterminating Service	352	352	400	400	350
522112	Garbage Pickup - Com. Serv.	426	505	500	500	525
522200	Interdept. Services & Labor	2,982	2,770	2,000	2,000	1,400
522201	Repairs & Maint. - Vehicles	3,206	5,840	10,000	10,000	5,000
522202	Repairs & Maint. - Equip.	523	874	400	400	400
522310	Rental of Land & Buildings	15,600	15,600	15,600	15,600	15,600
522320	Rental of Equipment	1,782	1,871	1,800	1,800	1,800
523102	Property Insurance	19	19	19	19	19
523103	Vehicle Insurance	2,707	3,044	3,556	3,556	4,466
523104	Surety Bonds	-	58	75	75	80
523400	Printing & Binding	57	-	250	100	100
523500	Travel	2,679	2,517	4,000	3,927	6,500
523600	Dues & Fees	75	-	400	400	300
523700	Education & Training	660	933	400	998	1,600
523800	Licenses	160	-	200	200	200
Supplies						
531100	General Supplies & Materials	108	210	150	307	500
531120	Office Supplies	32	263	500	500	500
531125	Printer & Copier Supplies	460	709	1,200	1,200	1,500
531130	Purchased Uniforms	4,680	4,976	6,000	6,000	6,000
531140	Repair & Maintenance - Equip	-	-	50	30	30
531141	Repair & Maint. - Vehicles	2,659	2,350	4,000	4,000	4,000
531142	Repair & Maint. - Building	33	193	-	20	30
531210	Water & Sewer Service	343	341	400	400	380
531220	Natural Gas Service	1,550	1,131	1,200	1,200	1,400
531231	Electric - Other	8,041	7,357	6,800	6,800	7,500
531270	Gasoline	13,284	9,122	12,500	12,500	11,500
531271	Diesel Fuel	-	-	100	100	-
531400	Books & Periodicals	-	-	200	200	-
531600	Small Equipment <\$5000	330	1,018	500	500	500
531601	Computer Supplies <\$5000	3,605	-	1,000	279	1,500
Capital Outlay						
542200	Vehicles	26,300	-	-	-	-
TOTAL	DETECTIVES	\$ 602,620	\$ 573,840	\$ 598,233	\$ 598,044	\$ 609,298

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	\$ 1,321,432	\$ 1,370,423	\$ 1,380,299	\$ 1,380,299	\$ 1,445,461
511100	212 Regular Employee Wages	37,896	41,690	41,951	41,951	42,998
511300	Overtime	36,949	29,046	46,920	46,920	47,235
511300	212 Overtime	-	1,087	1,020	1,020	1,005
512100	Group Insurance	316,411	310,481	315,540	315,540	348,527
512100	212 Group Insurance	8,606	11,283	11,261	11,261	12,010
512101	Insurance Deduct. Reimburse	4,350	5,051	6,480	6,480	6,480
512101	212 Insurance Deduct. Reimburse	157	187	240	240	240
512200	FICA Contributions	80,895	83,006	89,746	89,746	91,372
512200	212 FICA Contributions	2,171	2,594	2,704	2,704	2,769

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
512300	Medicare	18,919	19,422	20,988	20,988	21,370
512300	212 Medicare	508	607	632	632	648
512401	Retirement Plan Empl. Cont.	80,532	70,012	69,700	69,700	72,839
512401	212 Retirement Plan Empl. Cont.	2,224	2,175	2,207	2,207	2,273
512402	Retirement Plan Admin. Costs	3,057	3,142	2,974	2,974	3,835
512402	212 Retirement Plan Admin. Costs	73	-	94	94	120
512700	Workers' Compensation	80,090	46,553	40,567	40,567	74,773
512700	212 Worker's Compensation	843	1,329	1,372	1,372	1,638
512900	Other Employee Benefits	300	250	300	300	300
Purchased & Contracted Services						
521201	Legal & Auditing	8,436	8,478	10,000	10,000	10,000
521204	Medical Services	900	365	700	770	1,000
521205	239 Consulting	-	-	-	-	2,400
521209	Misc. Professional Services	-	-	-	-	1,651
522002	Exterminating Services	500	500	250	250	200
522110	Garbage Pickup - City	-	-	-	-	-
522112	Garbage Pickup - Com. Svc.	861	1,021	900	900	1,032
522130	Janitorial Services	2,299	2,688	3,000	2,930	2,930
522200	Interdept. Services & Labor	3,932	3,008	3,000	3,000	2,800
522201	Repairs & Maint. - Vehicles	27,588	46,638	33,500	33,500	35,000
522201	212 Repairs & Maint. - Vehicles	437	549	1,100	1,100	600
522202	Repairs & Maint. - Equip.	3,546	8,847	6,500	6,500	5,000
522202	212 Repairs & Maint. - Equip.	-	96	-	-	-
522203	Repairs & Maint. - Building	18,950	331	1,200	1,200	300
522320	Rental of Equip. or Vehicles	2,451	2,663	3,000	3,000	3,000
523001	Other Purchased Services	665	1,707	1,200	1,200	1,600
523101	General Liability Insurance	7,580	7,200	7,467	7,467	6,661
523102	Property Insurance	550	592	521	521	482
523103	Vehicle Insurance	21,404	23,243	24,024	24,024	21,376
523103	212 Vehicle Insurance	280	412	519	519	495
523104	Surety Bonds	260	228	260	260	260
523104	212 Surety Bonds	7	7	10	10	10
523105	Public Officials Liability Ins.	45,525	48,933	49,360	49,360	49,323
523200	Telephone Service - City	15,288	16,614	17,000	17,000	15,500
523203	Data Service - City	23,111	22,905	23,200	23,200	24,460
523205	Cellular Telephone Service	12,851	14,512	16,000	16,000	19,500
523207	Data Service - DOAS	3,044	3,064	5,000	5,000	320
523209	Internet Service	9,732	9,851	10,000	10,000	8,000
523210	E-Mail Service	1,047	1,050	1,050	1,050	1,000
523220	Postage	562	301	750	750	550
523300	Advertising	220	-	500	500	500
523400	Printing & Binding	2,381	2,377	3,000	3,000	3,000
523500	Travel	4,521	2,855	7,500	7,500	7,500
523600	Dues & Fees	215	559	600	600	700
523700	Education & Training	1,921	2,211	3,500	6,000	9,600
523700	212 Education & Training	-	-	500	500	500
523800	Licenses	155	395	800	800	200
Supplies						
531100	General Supplies & Materials	10,652	12,645	15,000	15,000	13,000
531100	32 General Supplies & Materials	450	780	800	800	940
531100	215 General Supplies & Materials	170	-	-	-	-
531100	226 General Supplies & Materials	10,000	6,400	-	-	-
531104	Protective/Safety	864	4,315	2,000	2,000	2,000
531104	212 Protective/Safety	820	-	-	-	-
531120	Office Supplies	3,454	3,873	4,500	4,500	4,000
531125	Printer & Copier Supplies	7,419	5,682	8,200	8,200	8,600
531130	Purchased Uniforms	20,807	21,581	31,450	31,450	28,000
531130	212 Purchased Uniforms	641	322	750	750	850
531140	Repair & Maint. - Equipment	-	432	750	830	1,000
531140	215 Repair & Maint. - Equipment	1,369	-	-	-	-
531141	Repair & Maint. - Vehicles	17,124	26,209	25,000	25,000	35,000

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
531141	212 Repair & Maint. - Vehicles	316	532	1,500	1,500	1,000
531142	Repair & Maint. - Building	491	196	900	900	500
531210	Water & Sewer Service	958	1,428	1,150	1,150	1,150
531220	Natural Gas Service	3,416	2,777	3,000	3,000	2,800
531230	Electric - City	16,132	15,029	15,500	15,500	15,500
531231	Electric - Other	543	355	700	700	400
531270	Gasoline	93,172	64,258	93,000	87,935	75,000
531270	212 Gasoline	891	1,469	750	1,035	1,800
531271	Diesel Fuel	418	331	750	750	900
531300	Food for Meetings	1,509	1,031	1,700	1,700	1,500
531400	Books & Periodicals	1,673	1,702	2,000	2,000	2,000
531600	Small Equipment <\$5000	18,398	67,131	2,000	4,125	6,500
531600	212 Small Equipment <\$5000	1,053	112	500	500	500
531600	215 Small Equipment <\$5000	6,504	-	-	-	-
531600	231 Small Equipment <\$5000	-	-	10,000	10,000	-
531601	Computer Equipment <\$5000	2,328	1,942	3,000	4,721	5,000
531601	212 PC Equipment, Print, Software	1,464	-	400	400	200
531601	215 Computer Equipment	1,958	-	-	-	-
531704	Trophies & Medals	33	33	200	200	100
Capital Outlay						
542100	Machinery >\$5000	-	-	-	-	6,900
542200	Vehicles	-	24,940	-	-	-
Other Costs						
578001	Damages to Other Property	2,849	-	2,000	2,000	2,500
TOTAL	PATROL	\$ 2,444,506	\$ 2,498,040	\$ 2,498,406	\$ 2,500,052	\$ 2,630,983

POLICE PATROL FOOTNOTES

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

2 **Capital Outlay**

Equipment - Fingerprint Machine	\$ 6,900
Total	\$ 6,900

(1323224) SPECIAL OPERATIONS DIVISION

Personal Services & Employee Benefits

511100	Regular Employee Wages	\$ 201,087	\$ 222,805	\$ 227,670	\$ 227,670	\$ 233,908
511300	Overtime	30,530	39,558	40,800	40,800	41,004
512100	Group Insurance	29,714	33,907	33,841	33,841	36,088
512101	Insurance Deduct. Reimburse	600	562	720	720	720
512200	FICA Contributions	13,852	16,027	16,846	16,846	18,124
512300	Medicare	3,240	3,748	3,940	3,940	4,052
512401	Retirement Plan Empl. Cont.	11,211	10,188	11,820	11,820	9,825
512402	Retirement Plan Admin. Costs	358	-	504	504	517
512700	Workers' Compensation	4,862	5,397	5,662	5,662	7,296

Purchased & Contracted Services

521204	Medical Services	70	35	100	100	50
522002	Exterminating Services	-	235	350	350	200
522200	Interdept. Services & Labor	1,244	1,101	1,200	1,200	1,000
522201	Repairs & Maint. - Vehicles	870	3,001	3,500	2,550	3,500
522202	Repairs & Maint. - Equip.	92	680	400	675	500
522203	Repairs & Maint. - Building	1,359	-	700	1,275	1,000
523001	Other Purchased Services	65	-	150	250	300
523102	Property Insurance	126	126	126	126	119
523103	Vehicle Insurance	2,490	2,589	2,864	2,864	1,992
523104	Surety Bonds	105	36	40	40	40
523206	Communications - Security	204	-	-	-	-
523207	Data Network	173	439	1,000	1,000	750
523220	Postage	-	-	-	2	-

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
523400	Printing & Binding	-	-	-	27	45
523500	Travel	3,015	3,345	4,000	3,428	5,500
523600	Dues & Fees	25	100	150	150	100
523700	Education & Training	8,539	9,785	8,500	7,771	3,500
523800	Licenses	138	-	40	115	150
Supplies						
531100	General Supplies & Materials	1,630	388	2,000	2,000	75
531120	Office & Computer Supplies	340	61	100	100	75
531125	Printer/Copier Supplies	611	1,085	1,000	1,000	1,000
531130	Purchased Uniforms	1,829	2,588	3,750	3,750	3,400
531140	Repairs & Maint. - Equip.	-	-	500	500	75
531141	Repairs & Maint. - Vehicles	1,852	2,458	2,000	2,700	4,500
531142	Repairs & Maint. - Bldgs.	100	436	-	-	-
531210	Water/Sewer Service	249	245	250	250	250
531230	Electric Service - City	3,557	4,761	5,000	5,000	5,000
531270	Gasoline	7,404	5,153	6,750	6,750	6,500
531271	Diesel Fuel	-	-	100	100	-
531300	Food For Meetings	-	-	-	40	50
531600	Small Equipment <\$5000	3,581	-	-	-	-
531601	Computer Equipment <\$5000	1,408	242	500	500	3,000
531701	Police Special Miscellaneous	1,103	1,500	2,500	2,500	1,500
531705	Police PEPI	11,244	11,000	20,000	20,000	25,000
Capital Outlay						
542100	Machinery >\$5000	-	8,463	-	-	-
Other Costs						
573900	Cash (Over) Short	(1)	-	-	-	-
TOTAL	SPECIAL OPS. DIVISION	\$ 348,875	\$ 392,044	\$ 409,373	\$ 408,916	\$ 420,705

SPECIAL OPERATIONS DIVISION FOOTNOTES

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

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(1323225) ANIMAL CONTROL ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 37,343	\$ 43,680	\$ 43,910	\$ 43,910	\$ 45,004
511300	Overtime	2,290	3,763	4,080	4,080	4,100
512100	Group Insurance	9,562	11,281	11,261	11,261	12,010
512101	Insurance Deduct. Reimburse	150	187	240	240	240
512200	FICA Contributions	2,238	2,746	3,043	3,043	3,133
512300	Medicare	523	642	712	712	733
512401	Retirement Plan Empl. Cont.	2,075	2,344	2,465	2,465	2,375
512402	Retirement Plan Admin. Costs	66	-	105	105	125
512700	Workers' Compensation	285	273	351	351	340
Purchased & Contracted Services						
521204	Medical Services	-	-	-	40	35
523104	Surety Bonds	6	7	-	-	10
531130	Purchased Uniforms	219	-	-	350	700
TOTAL	ANIMAL CONTROL ADMIN.	\$ 54,758	\$ 64,923	\$ 66,167	\$ 66,557	\$ 68,805

ANIMAL CONTROL ADMINISTRATION FOOTNOTES

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

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET

(1323250) COURT SERVICES & ENFORCEMENT

Personal Services & Employee Benefits

511100	Regular Employee Wages	\$ -	\$ 5,960	\$ 35,945	\$ 35,945	\$ -
511300	Overtime	-	-	-	200	-
512100	Group Insurance	-	1,902	11,261	11,261	-
512101	Insurance Deduct. Reimburse	-	160	240	240	-
512200	FICA Contributions	-	222	2,229	2,229	-
512300	Medicare	-	52	521	521	-
512401	Retirement Plan Empl. Cont.	-	498	1,846	1,846	-
512402	Retirement Plan Admin. Costs	-	22	79	79	-
512700	Workers' Compensation	-	14	1,372	1,372	-

Purchased & Contracted Services

521201	Legal & Accounting	-	371	-	125	-
521204	Medical Services	-	-	2,500	806	-
522002	Exterminating Services	-	-	-	71	-
522110	Garbage Pickup - City	-	26	-	85	-
522202	Repairs & Maint. - Equip.	-	-	2,500	2,500	-
522320	Rental of Equip. & Vehicles	-	157	-	500	-
522501	Inmate Expenses	-	-	1,500	550	-
523001	Other Purchased Services	-	10	-	60	-
523101	General Liability Insurance	-	69	-	225	-
523102	Property Insurance	-	27	-	158	-
523200	Telephone - City	-	180	-	1,075	-
523203	Data Service - City	-	260	-	1,525	-
523205	Cell Phone/Radio	-	-	500	500	-
523209	Internet Service	-	40	-	360	-
523210	E-mail	-	7	-	85	-

Supplies

531100	General Supplies & Materials	-	-	2,000	-	-
531120	Office & Computer Supplies	-	-	250	250	-
531125	Printer/Copier Supplies	-	-	250	250	-
531130	Purchased Uniforms	-	325	900	900	-
531210	Water/Sewerage Services	-	23	-	143	-
531220	Natural Gas Service	-	120	-	930	-
531230	Electricity Service - City	-	387	-	2,445	-
531270	Gasoline	-	-	2,500	1,020	-
531271	Diesel Fuel	-	-	-	137	-
531600	Small Equipment <\$5000	-	-	2,000	-	-

TOTAL	COURT SERVICES	\$ -	\$ 10,832	\$ 68,393	\$ 68,393	\$ -
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(1323270) POLICE DISPATCHING - 911 SERVICE

Other Costs

571001	Gordon County Contract Labor	\$ 105,350	\$ 107,524	\$ 117,406	\$ 117,406	\$ 119,492
TOTAL	POLICE DISPATCH	\$ 105,350	\$ 107,524	\$ 117,406	\$ 117,406	\$ 119,492

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.



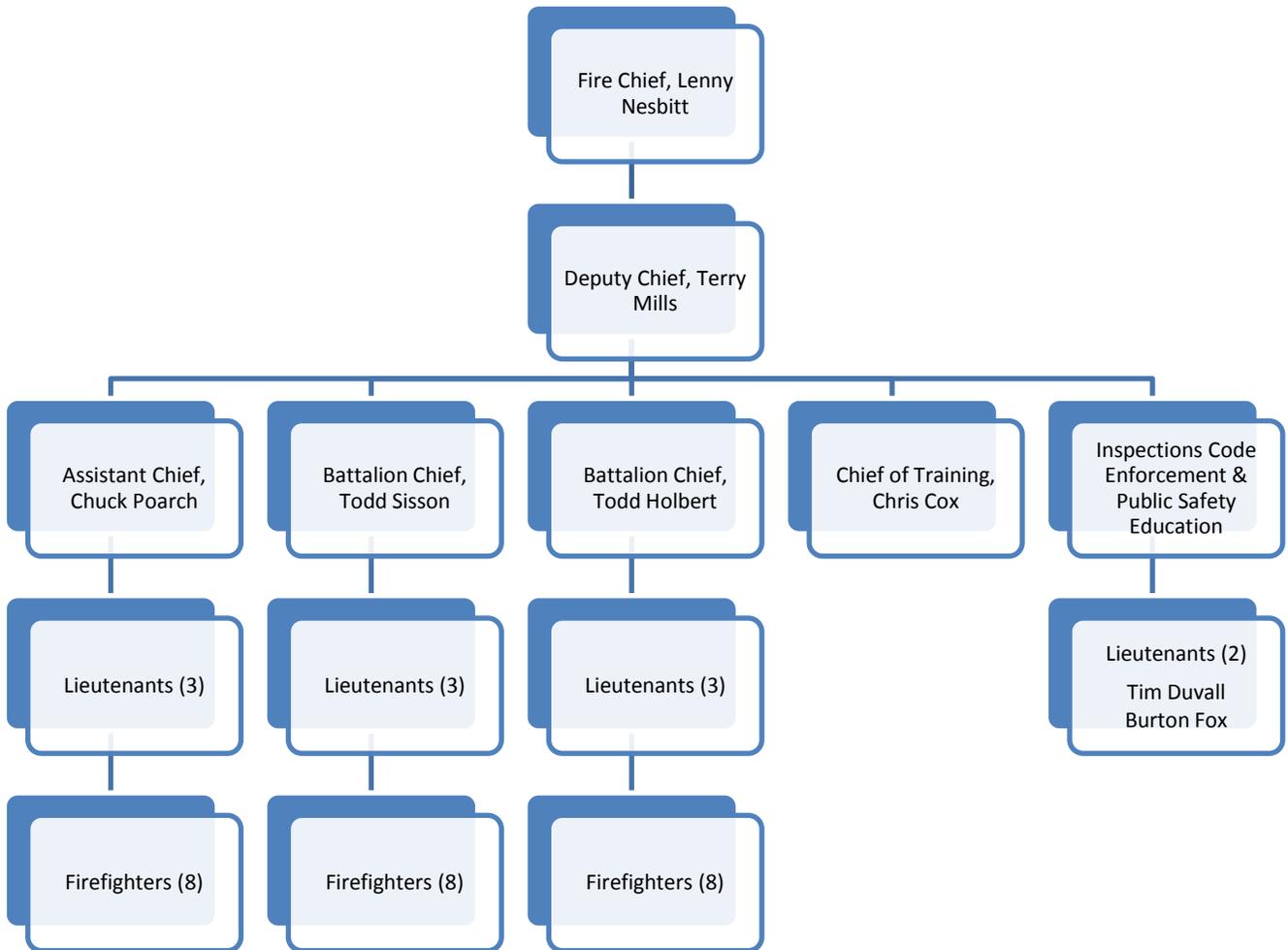
The Fire Department currently has 41 full time employees. The Administration staff consists of the Fire Chief, Deputy Fire Chief, Chief of Training and two Fire Code Inspectors. The Fire Suppression Division consists of 36 shift personnel working three 24 hour shifts. Each of the three shifts consists 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

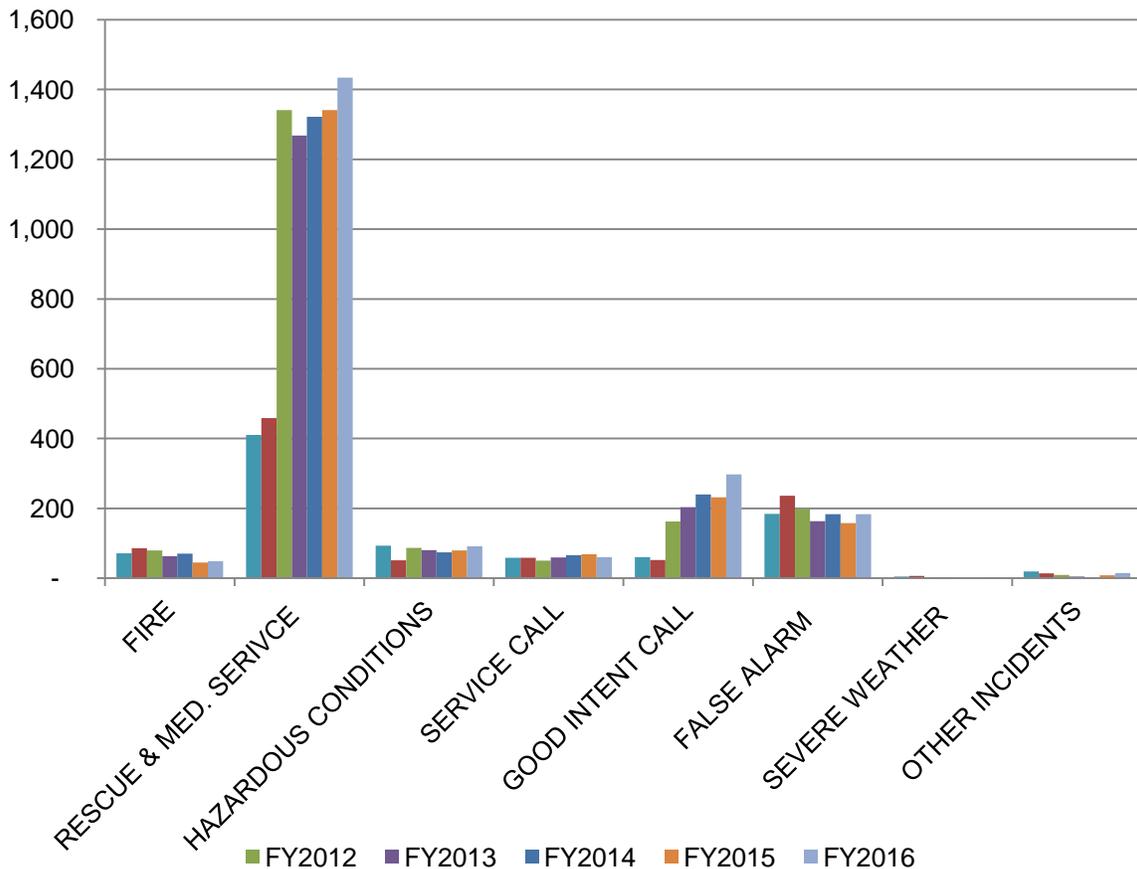


**Fire Chief,
Lenny Nesbitt**

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 still advocates that the City hire additional firefighters as we are short of the current ISO staffing recommendations. The Fire Chief and staff will continue to work on improving the effectiveness of the department through training, planning, and staff coordination. 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. 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.

Fire Service Calls by Type



FIRE DEPARTMENT

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
(1353510) FIRE ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 139,742	\$ 146,676	\$ 149,460	\$ 149,460	\$ 153,228
512100	Group Insurance	23,974	23,582	23,542	23,542	25,059
512101	Insurance Deduct. Reimburse	312	390	480	480	480
512200	FICA Contributions	8,340	8,770	9,378	9,378	9,611
512300	Medicare	1,951	2,051	2,194	2,194	2,248
512401	Retirement Plan Empl. Cont.	8,244	7,277	7,381	7,381	7,776
512402	Retirement Plan Admin. Costs	318	327	315	315	409
512700	Workers' Compensation	1,445	1,765	1,728	1,728	2,190
Purchased & Contracted Services						
521204	Medical Services	60	-	-	-	-
522201	Vehicle Repair & Maintenance	1,190	205	1,200	1,200	1,000
523104	Surety Bonds	26	23	30	30	30
523202	Paging	-	784	785	1,035	850
523205	Cell Phone/Radio	2,152	2,729	3,000	3,000	3,000
523500	Travel	2,228	4,888	5,000	5,000	5,000
523600	Dues & Fees	961	1,078	1,200	1,200	1,150
523700	Education & Training	1,465	1,355	1,500	1,500	1,500
Supplies						
531130	Purchased Uniforms	2,091	1,956	1,800	1,800	2,000
531141	Repairs and Maint. - Vehicles	846	42	500	500	500
531270	Gasoline	82	-	-	-	-
531300	Food for Meetings	2,431	1,513	1,800	1,800	1,800
Interfund/Interdepartmental Charges						
554100	Interfund Allocation - Utilities	12,036	16,172	-	-	16,270
TOTAL	FIRE ADMINISTRATION	\$ 209,893	\$ 221,585	\$ 211,293	\$ 211,543	\$ 234,101

FIRE ADMINISTRATION FOOTNOTES

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

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
(1353520) FIREFIGHTING						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 1,407,252	\$ 1,452,081	\$ 1,543,398	\$ 1,543,398	\$ 1,618,763
511300	Overtime	176,134	191,497	170,000	170,000	170,850
512100	Group Insurance	366,073	361,175	394,251	394,251	408,461
512101	Insurance Deduct. Reimburse	4,799	5,982	8,160	8,160	8,160
512200	FICA Contributions	94,437	96,448	106,231	106,231	113,176
512300	Medicare	22,086	22,556	24,844	24,844	26,468
512401	Retirement Plan Empl. Cont.	86,234	75,568	79,436	79,436	86,010
512402	Retirement Plan Admin. Costs	3,321	3,394	3,307	3,307	4,528
512700	Workers' Compensation	32,341	53,318	30,348	30,348	42,227
Purchased & Contracted Services						
521201	Legal & Auditing	5,799	5,285	5,000	5,000	5,700
521204	Medical Services	240	-	-	850	300

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
521205	Consulting	2,000	2,000	2,000	2,000	-
521209	Misc. Professional Svc.	44	-	100	450	200
521300	Technical	-	264	-	200	200
522002	Exterminating Services	563	564	600	600	600
522112	Garbage Pickup - Com. Serv.	887	1,222	1,100	1,100	1,200
522130	Janitorial Services	-	-	750	750	750
522140	Lawn/Landscaping	856	1,236	1,200	1,200	1,200
522200	Repairs & Maint. - Bldgs.	136	537	1,000	1,000	700
522201	Repairs & Maint. - Vehicles	22,974	35,437	21,000	21,000	28,000
522201	158 Repairs & Maint. - Vehicles	1,662	250	5,000	-	10,000
522202	Repairs & Maint. - Equip.	6,652	15,525	12,000	12,000	12,000
522202	158 Repairs & Maint. - Equip.	663	827	5,000	-	10,000
522202	36 Repairs & Maint. - Equip.	-	550	5,000	5,000	5,000
522320	Rental of Equip. or Vehicles	2,713	2,594	3,100	3,100	2,700
523001	Other Purchased Services	1,300	1,526	1,500	1,500	1,400
523101	General Liability Insurance	8,047	7,439	7,774	7,774	7,268
523102	Property Insurance	3,060	3,080	3,116	3,116	2,885
523103	Vehicle Insurance	8,095	7,910	8,164	8,164	7,579
523104	Surety Bonds	269	235	340	340	340
523200	Telephone - City	13,683	12,361	12,500	12,500	12,500
523201	Telephone - Other	-	143	-	-	-
523202	Paging	706	341	800	800	500
523203	Data Service - City	8,177	8,353	8,500	8,500	8,100
523204	Cable Television Service	-	112	500	500	300
523205	Cellular Telephone Service	1,412	1,730	1,750	1,750	1,750
523209	Internet Service	3,632	3,360	3,500	3,500	2,520
523210	E-Mail Service	406	452	450	450	465
523220	Postage	273	310	800	800	500
523300	Advertising	-	703	-	-	-
523400	Printing & Binding	215	87	500	500	250
523500	Travel	5,270	7,476	7,000	4,000	5,000
523600	Dues & Fees	70	1,640	1,000	1,000	1,850
523701	GSAR Equipment Maint.	-	68	-	-	-
523800	License	13,173	-	-	-	-
Supplies						
531100	General Supplies & Materials	18,207	16,415	15,000	15,000	18,000
531100	158 General Supplies & Materials	966	2,445	-	200	10,000
531104	Protective & Safety Equipment	20,378	21,512	28,450	28,450	24,000
531104	158 Protective & Safety Equipment	-	22,878	-	-	10,000
531104	36 Protective & Safety Equipment	2,582	-	2,150	2,150	2,150
531105	Janitorial & Linen Supplies	1,446	2,213	1,500	1,500	1,500
531106	Medical Supplies	2,162	2,976	5,000	5,700	3,500
531120	Office & Computer Supplies	2,571	2,984	2,500	2,500	2,500
531125	Printer & Copier Supplies	727	485	1,000	1,000	800
531130	Purchased Uniforms	28,280	32,984	31,080	31,080	30,300
531140	Repair & Maint. - Equipment	3,206	5,166	3,000	4,450	5,000
531140	158 Repair & Maint. - Equipment	175	2,531	5,000	-	-
531140	36 Repair & Maint. - Equipment	2,061	3,638	3,850	3,850	3,850
531141	Repair & Maint. - Vehicles	28,126	21,245	13,000	13,000	22,000
531141	158 Repair & Maint. - Vehicles	220	678	5,000	-	-
531146	Repair & Maint. - Hydrants	3,090	2,214	1,800	1,800	1,800
531210	Water & Sewer Service	11,799	12,884	14,000	14,000	12,000
531220	Natural Gas Service	11,645	9,848	8,500	8,500	10,000
531230	Electric Service - City	27,128	25,997	28,400	28,400	28,400
531231	Electric Service - Other	202	-	-	-	-
531270	Gasoline	14,859	9,553	12,000	11,125	11,000
531271	Diesel Fuel	15,231	12,199	15,000	14,125	13,500
531400	Books & Periodicals	849	1,982	1,200	1,200	800

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
531600	Small Equipment <\$5000	18,133	21,324	26,600	26,600	22,000
531600	158 Small Equipment <\$5000	41,833	12,283	5,000	25,000	-
531601	PC - Hardware & Software	3,577	1,247	2,000	2,000	2,000
531606	Furniture & Bedding	3,082	1,422	5,000	5,000	6,000
Capital Outlay						
541100	Land, Easements & Rows	21,875	-	-	-	-
Other Charges						
572000	227 Contributions	-	113	-	-	-
573000	Retired Employee Payroll	9,051	9,051	9,051	9,051	9,051
578001	Damages to Other Property	730	-	-	-	-
TOTAL	FIREFIGHTING	\$ 2,599,850	\$ 2,643,902	\$ 2,726,100	\$ 2,725,100	\$ 2,860,551

FIREFIGHTING FOOTNOTES

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

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(1353530) FIRE INSPECTION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 93,084	\$ 95,572	\$ 96,677	\$ 96,677	\$ 99,102
511300	Overtime	433	172	-	762	666
512100	Group Insurance	22,993	22,566	22,522	22,522	24,020
512101	Insurance Deduct. Reimburse	300	374	480	480	480
512200	FICA Contributions	5,411	5,423	6,106	6,106	6,298
512300	Medicare	1,266	1,269	1,427	1,427	1,472
512401	Retirement Plan Empl. Cont.	5,641	4,941	4,966	4,966	5,231
512402	Retirement Plan Admin. Costs	217	222	212	212	275
512700	Workers' Compensation	1,417	1,884	1,728	1,728	2,226
Purchased & Contracted Services						
522200	Interdept. Services & Labor	80	11	-	-	100
522201	Repairs & Maint. - Vehicles	341	264	1,500	1,500	1,000
523103	Vehicle Insurance	669	655	650	650	622
523104	Surety Bonds	17	15	20	20	20
523205	Cell Phone Service	923	861	900	900	1,100
523400	Printing & Binding	61	323	500	500	300
523500	Travel	1,121	1,470	1,000	1,000	1,000
523600	Dues & Fees	50	100	250	250	100
523700	Education & Training	196	196	500	500	200
523701	Public Safety Education	5,419	5,983	7,000	7,000	7,000
Supplies						
531100	General Supplies	151	-	-	-	-
531120	Office & Computer Supplies	-	-	200	200	-
531130	Purchased Uniforms	1,796	2,006	1,800	1,800	1,800

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
531141	Repair & Maint. - Vehicles	-	-	500	500	500
531400	Books & Periodicals	-	-	1,500	1,500	1,500
TOTAL	FIRE INSPECTION	\$ 141,586	\$ 144,307	\$ 150,438	\$ 151,200	\$ 155,012

FIRE INSPECTION FOOTNOTES

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

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(1353540) FIRE TRAINING DIVISION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 53,179	\$ 55,561	\$ 55,089	\$ 55,089	\$ 56,717
511300	Overtime	-	1,332	1,020	4,120	5,126
512100	Group Insurance	11,496	11,283	11,261	11,261	12,010
512101	Insurance Deduct. Reimburse	150	187	240	240	240
512200	FICA Contributions	3,287	3,451	3,534	3,534	3,890
512300	Medicare	769	807	827	827	910
512401	Retirement Plan Empl. Cont.	3,213	2,814	2,882	2,882	2,994
512402	Retirement Plan Admin. Costs	124	126	123	123	158
512700	Workers' Compensation	702	853	864	864	909
Purchased & Contracted Services						
522201	Repairs & Maint. - Vehicles	-	91	1,000	1,000	500
523103	Vehicle Insurance	252	273	281	281	283
523104	Surety Bonds	10	9	10	10	10
523205	Cell Telephone Svc./ Alt. Radio	243	213	200	200	450
523400	Printing & Binding	-	483	700	700	500
523500	Travel	-	756	1,500	1,500	1,000
523600	Dues & Fees	20	45	50	50	50
523700	Education & Training	2,422	1,992	5,000	5,000	3,000
Supplies						
531100	General Supplies & Materials	4,795	758	5,000	5,000	5,000
531120	Office Supplies	27	22	100	100	100
531130	Purchased Uniforms	870	740	900	900	900
531141	Repairs & Maint. - Vehicles	284	-	500	500	500
531400	Books & Periodicals	67	1,028	675	1,425	1,000
531600	Small Equipment < \$5000	-	485	1,500	750	750
TOTAL	FIRE TRAINING	\$ 81,910	\$ 83,310	\$ 93,256	\$ 96,356	\$ 96,997

FIRE TRAINING DIVISION FOOTNOTES

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

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(1353550) FIRE DISPATCHING - 911 SERVICE						
Other Costs						
571001	Gordon County Contract Labor	\$ 52,675	\$ 53,761	\$ 58,703	\$ 58,703	\$ 59,746
TOTAL	FIRE DISPATCH TOTAL	\$ 52,675	\$ 53,761	\$ 58,703	\$ 58,703	\$ 59,746

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(1353570) FIRE STATIONS & BUILDINGS						
Purchased & Contracted Services						
522203	Repairs & Maint. - Building	\$ 11,734	\$ 13,168	\$ 7,015	\$ 5,903	\$ 6,000
Supplies						
531142	Repairs & Maint. - Building	10,752	4,971	7,015	5,015	6,000
Capital Outlay						
541300	Buildings	16,042	-	-	-	-
TOTAL	STATIONS & BLDGS.	\$ 38,528	\$ 18,139	\$ 14,030	\$ 10,918	\$ 12,000

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(1358000) FIRE DEBT SERVICE						
Debt Service						
581200	Principal - Capital Lease	\$ 117,188	\$ 21,028	\$ -	\$ -	\$ -
582200	Interest - Capital Lease	2,547	158	-	-	-
TOTAL	FIRE DEBT SERVICE	\$ 119,735	\$ 21,186	\$ -	\$ -	\$ -

PUBLIC WORKS

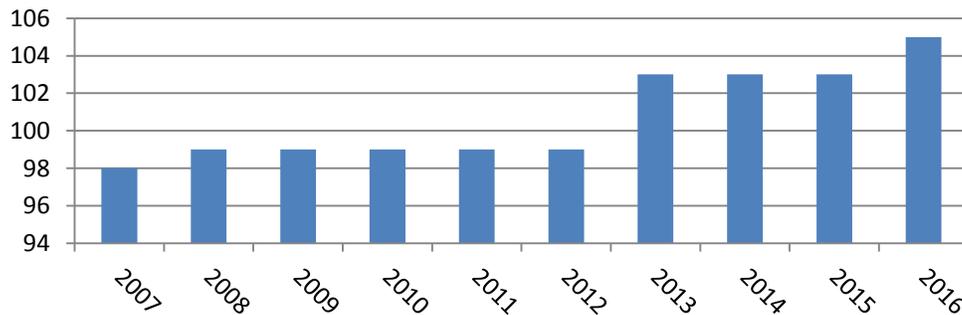


The Public Works Department consists of many areas working together to help ensure the comfort and safety of our citizens. It maintains safe street conditions by paving streets, maintaining the right-of-way, managing storm water systems, and maintaining traffic control devices. The Public Works Department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

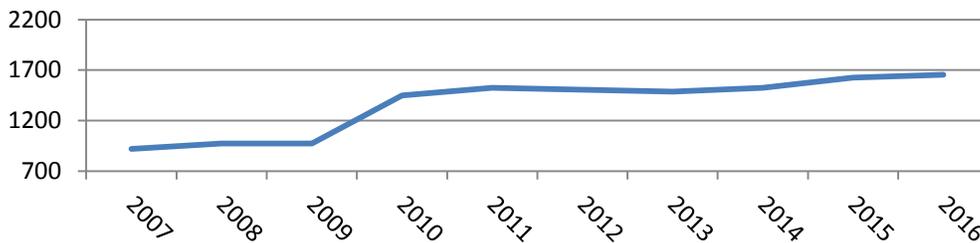
The Street Department is responsible for the upkeep of 103 miles of City streets, many miles of sidewalks, and the storm water drainage system.

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

Streets (miles)



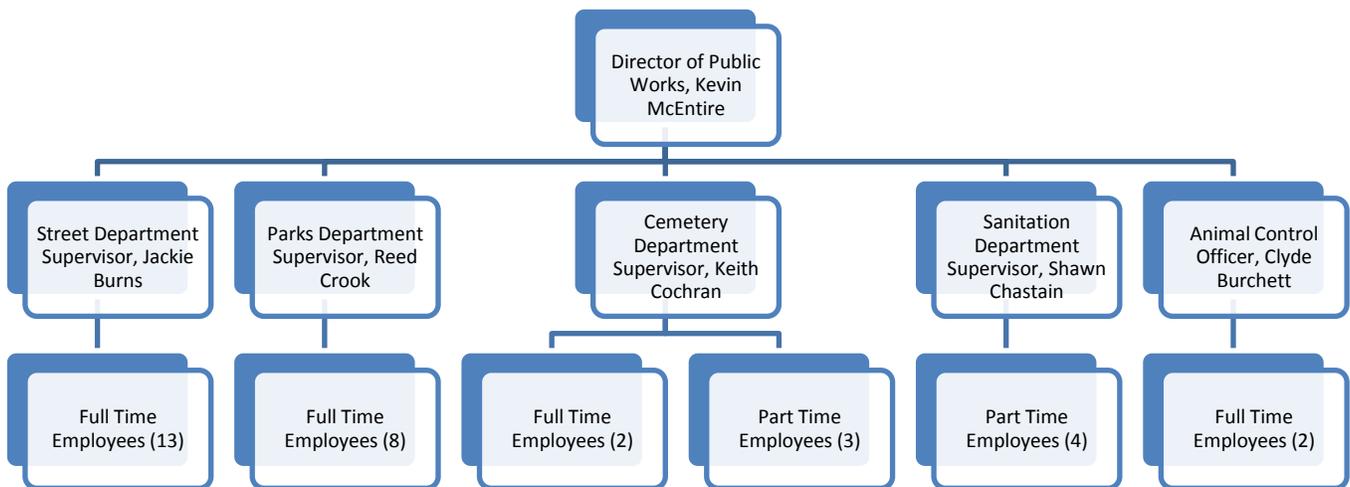
Street lights



PUBLIC WORKS



**Director of Public Works,
Kevin McEntire**



PUBLIC WORKS



Public Works will continue its core activities that include patching and paving streets, street sweeping, mowing, brush pickup and special events. We now have a Recycling Center located on Pine Street that has become a much more broad scale Department with a new warehouse that bales cardboard from local businesses and accepts more items that are available for Recycling. DOT LMIG paving grants along with a 3 mile paving agreement per year with Gordon County have provided a lot more 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 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(1403910) ANIMAL CONTROL						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 36,530	\$ 31,801	\$ 33,571	\$ 33,571	35,397
512100	Group Insurance	13,430	11,283	11,261	11,261	12,010
512101	Insurance Deduct. Reimburse	150	187	240	240	240
512200	FICA Contributions	2,635	2,244	2,458	2,458	2,640
512300	Medicare	616	525	575	575	617
512401	Retirement Plan Empl. Cont.	2,810	1,665	1,724	1,724	1,875
512402	Retirement Plan Admin. Costs	150	75	74	74	99
512700	Workers' Compensation	285	304	351	351	455
Purchased & Contracted Services						
521201	Legal & Auditing	1,558	286	500	1,509	2,579
521204	Medical Services	30	35	250	35	35
522001	Linen Services	-	-	50	-	-
522002	Exterminating Services	192	192	250	250	200
522110	Garbage Pickup - City	180	180	180	180	180
522130	Janitorial Service	-	-	100	-	-
522200	Repairs & Maint - Dept.	1,272	362	100	200	350
522201	Repairs & Maint. - Vehicles	273	96	500	500	500
522202	Repairs & Maint. - Equip.	60	1,592	1,700	254	200
522203	Repairs & Maint. - Bldgs.	-	1,825	-	50	300
523101	General Liability Insurance	347	338	270	270	240
523102	Property Insurance	74	74	150	120	142
523103	Vehicle Insurance	353	543	737	737	718
523104	Surety Bonds	7	5	10	10	10
523200	Telephone Service - City	709	1,028	1,500	1,430	1,066
523203	Data Service - City	524	727	1,000	1,000	1,010
523205	Cellular Telephone Service	331	(35)	-	(495)	-
523209	Internet Service	180	260	480	480	360
523210	Email	32	63	84	84	84
523400	Printing & Binding	-	-	100	100	-
523500	Travel	661	1,367	1,500	1,500	1,500
523600	Dues & Fees	3,340	5,265	5,000	5,000	5,300
523700	Education & Training	406	106	2,000	2,000	1,000
523800	Licenses	-	21	100	100	100
Supplies						
531100	General Supplies & Materials	1,813	1,636	1,500	1,500	1,500
531101	Chemical Supplies	1,464	487	2,000	2,000	500
531120	Office Supplies	110	-	100	100	100
531125	Printer/Copier Supplies	-	200	400	400	250
531130	Purchased Uniforms	325	669	975	625	325
531141	Repair & Maint. - Vehicles	1,299	1,758	1,000	1,000	1,000
531142	Repair & Maint. - Buildings	258	449	500	1,946	2,000
531210	Water & Sewer Services	1,543	1,606	2,000	2,000	1,630
531220	Natural Gas	842	925	1,000	1,000	1,500
531230	Electric Service - City	1,227	1,478	1,500	1,500	2,500
531270	Gasoline	3,545	2,428	2,500	2,445	2,600
531300	Food for Meetings	-	-	-	-	200
531600	Small Equipment <\$5000	319	-	1,000	1,000	1,000
531601	Equip. Comp., Printers, etc.	-	-	1,600	1,600	-

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
Capital Outlay						
541300	216 Buildings	44,939	-	-	-	-
TOTAL	ANIMAL CONTROL	\$ 131,727	\$ 80,269	\$ 89,590	\$ 89,384	\$ 91,180

ANIMAL CONTROL FOOTNOTES

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

(1404210) HIGHWAY & STREET ADMINISTRATION

Personal Services & Employee Benefits

511100	Regular Employee Wages	\$ 81,389	\$ 85,661	\$ 86,649	\$ 86,649	\$ 88,827
512100	Group Insurance	12,080	11,895	11,875	11,875	12,637
512101	Insurance Deduct. Reimburse	157	196	240	240	240
512200	FICA Contributions	4,892	5,175	5,428	5,428	5,563
512300	Medicare	1,144	1,210	1,270	1,270	1,301
512401	Retirement Plan Empl. Cont.	4,906	4,427	4,451	4,451	4,689
512402	Retirement Plan Admin. Costs	189	199	190	190	247
512700	Workers' Compensation	2,082	2,534	2,557	2,557	3,291

Purchased & Contracted Services

522201	Repairs & Maint. - Vehicles	-	-	-	55	100
523103	Vehicle Insurance	202	402	404	404	395
523104	Surety Bonds	15	14	10	10	10
523205	Cellular Telephone Service	771	770	780	780	650
523209	Internet	620	756	650	650	756
523300	Advertising	69	-	-	-	-
523500	Travel	900	892	1,100	1,150	1,200
523600	Dues & Fees	645	15	200	50	200
523700	Education & Training	194	184	-	400	-

Supplies

531120	Office & Computer Supplies	-	-	100	135	200
531125	Printer/Copier Supplies	-	-	125	-	-
531130	Purchased Uniforms	325	325	325	325	325
531270	Gasoline	2,478	1,668	1,800	1,595	1,690
531300	Food for Meetings	-	-	60	-	60

TOTAL	HWY. & STREET ADMIN.	\$ 113,059	\$ 116,323	\$ 118,214	\$ 118,214	\$ 122,381
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HIGHWAY & STREETS ADMINISTRATION FOOTNOTES

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

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
(1404220) HIGHWAY & STREET MAINTENANCE						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 472,232	\$ 505,075	\$ 463,434	\$ 463,434	\$ 475,436
511300	Overtime	10,289	9,371	12,240	12,240	12,301
511999	Capitalized	(25,749)	-	-	-	-
512100	Group Insurance	161,022	148,652	135,190	135,190	132,228
512101	Insurance Deduct. Reimburse	2,099	2,805	3,360	3,360	3,360
512200	FICA Contributions	28,551	30,871	29,826	29,826	30,538
512300	Medicare	6,677	7,220	6,975	6,975	7,142
512401	Retirement Plan Empl. Cont.	30,186	26,931	24,433	24,433	24,247
512402	Retirement Plan Admin. Costs	1,162	1,210	1,043	1,043	1,277
512700	Workers' Compensation	72,146	37,603	38,350	38,350	59,216
512999	Amounts Capitalized	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)
Purchased & Contracted Services						
521200	165 Engineering	-	-	2,000	13,250	-
521201	Legal & Auditing	9,129	8,158	8,500	8,500	8,500
521201	165 Legal & Auditing	-	260	-	-	-
521204	Medical Services	60	160	300	400	400
521209	Misc. Professional Services	1,367	902	1,400	2,980	2,000
522002	Exterminating Services	188	235	282	282	200
522112	Garbage Pickup - Commercial	991	949	700	700	1,073
522200	Interdept. Services & Labor	3,441	4,746	5,000	2,250	3,000
522201	Repairs & Maint. - Vehicles	15,794	9,914	12,500	10,250	15,000
522202	Repairs & Maint. - Equip.	2,624	9,781	12,500	12,500	15,000
522203	Repairs & Maint. - Bldgs.	1,581	-	500	-	500
522205	Repairs & Maint. - Sidewalks	3,282	2,053	5,000	5,000	6,000
522320	Rental of Equip. & Vehicles	10,210	10,584	11,500	11,500	11,333
523101	General Liability Insurance	3,445	3,007	3,130	3,130	2,555
523102	Property Insurance	2,604	2,417	2,661	2,661	2,453
523103	Vehicle Insurance	8,952	9,279	10,461	10,461	8,987
523104	Surety Bonds	90	84	150	150	150
523200	Telephone Service - City	3,063	2,845	3,000	3,000	3,000
523203	Data Service - City	4,546	4,506	4,550	4,550	4,300
523205	Cellular Telephone Service	1,879	2,822	2,950	2,950	2,800
523209	Internet Service	1,200	1,200	1,200	1,200	900
523210	E-Mail Service	221	210	240	240	210
523300	Advertising	1,992	723	150	150	150
523300	165 Advertising	-	232	-	-	-
523300	196 Advertising	526	375	650	275	800
523500	Travel	526	676	1,200	700	700
523600	Dues & Fees	15	660	250	50	200
523700	Education & Training	150	320	1,000	1,000	2,000
523800	Licenses	-	21	200	-	-
523900	Contract Labor	450	-	1,000	1,000	1,000
529999	Amounts to Capitalize	(12,139)	-	-	-	-
Supplies						
531001	Constr.- Street Base Material	9,466	3,156	10,000	5,200	10,000
531002	Construction - Patching	49,216	3,716	40,000	16,233	35,000
531010	Construction - Pipe	2,200	1,571	2,500	-	2,500
531100	General Supplies & Materials	11,658	13,193	12,000	12,800	15,000
531120	Office & Computer Supplies	358	775	1,000	750	750
531125	Printer & Copier Supplies	447	740	500	500	500
531130	Purchased Uniforms	4,310	4,535	4,875	4,875	4,875
531140	Repair & Maint. - Equipment	9,399	16,680	15,000	11,024	15,000
531141	Repair & Maint. - Vehicles	12,252	10,877	15,000	13,500	15,000
531142	Repair & Maint. - Buildings	974	3,453	1,000	1,000	1,000
531210	Water & Sewer Services	903	636	750	750	900
531220	Natural Gas	850	724	750	750	800
531230	Electric - City	6,560	6,194	7,000	7,000	6,800
531270	Gasoline	9,433	6,773	9,000	9,000	8,000

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
531271	Diesel Fuel	23,219	20,911	23,000	23,000	21,000
531300	Food for Meetings	2	-	265	265	265
531600	Small Equipment <\$5000	4,662	10,695	5,000	1,150	5,000
531601	Computer & Printer Equipment	2,246	252	500	500	1,500
531999	Amounts to Capitalize	(988)	-	-	-	-
Capital Outlay						
541200	218 Site Improvements	31,884	-	-	-	-
541480	Infrastructure	308,246	-	-	-	-
541480	165 Infrastructure	33,099	-	-	-	-
542100	Machinery	-	18,689	-	-	-
Interfund/Interdepartmental Charges						
554100	Interfund Allocations - Utilities	8,918	10,224	-	-	10,208
Other Costs						
573000	Retired Employee Payroll	42,265	42,265	42,265	42,265	28,692
578001	Damages to Other Property	1,727	1,075	1,500	1,500	2,000
611011	Transfer Out-Labor & Equip.	-	1,684	-	-	-
TOTAL	HWY. & STREET MAINT.	\$ 1,356,606	\$ 984,171	\$ 958,230	\$ 924,542	\$ 982,246

HIGHWAY & STREETS MAINTENANCE FOOTNOTES

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

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(1404225) STREET CLEANING						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 31,866	\$ 31,825	\$ 32,993	\$ 32,993	\$ 33,812
512100	Group Insurance	11,496	11,283	11,261	11,261	12,010
512101	Insurance Deduct. Reimburse	150	187	240	240	240
512200	FICA Contributions	1,818	1,848	2,066	2,066	2,116
512300	Medicare	425	432	483	483	495
512401	Retirement Plan Empl. Cont.	1,924	1,685	1,695	1,695	1,785
512402	Retirement Plan Admin. Costs	74	76	72	72	94
512700	Workers' Compensation	16,439	2,539	2,557	2,557	4,840
Purchased & Contracted Services						
522201	Repairs & Maint. - Vehicles	1,600	2,164	4,000	7,976	8,840
523103	Vehicle Insurance	362	880	-	1,250	1,020
523104	Surety Bonds	4	5	10	10	10
523600	Dues & Fees	-	100	-	-	-
Supplies						
531100	General Supplies & Material	18	-	-	-	-
531130	Purchased Uniforms	321	320	325	325	325
531141	Repair & Maint. - Vehicles	8,522	13,225	16,000	18,250	18,250
531210	Water/Sewer Services	919	1,463	1,500	1,500	1,315
531270	Gasoline	229	-	-	-	-
531271	Diesel Fuel	13,585	11,104	12,000	10,750	10,750

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
Other						
578001	Damages to Property	3,136	34	1,000	1,000	1,000
TOTAL	STREET CLEANING	\$ 92,887	\$ 79,171	\$ 86,202	\$ 92,428	\$ 96,902

STREET CLEANING FOOTNOTES

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

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(1404260) STREET LIGHTING						
Supplies						
531230	Electric Service - City	\$ 150,436	\$ 150,436	\$ 150,500	\$ 150,500	\$ 150,500
531231	Electric Service - Other	36,407	36,403	37,000	37,000	40,000
TOTAL	STREET LIGHTING	\$ 186,843	\$ 186,839	\$ 187,500	\$ 187,500	\$ 190,500

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(1404270) TRAFFIC ENGINEERING						
Purchased & Contracted Services						
522204	Repairs & Maint. - Striping	\$ 37,919	\$ 41,375	\$ 40,000	\$ 48,800	\$ 50,000
523201	Telephone - Other Service	5,070	6,205	6,200	6,200	4,000
Supplies						
531103	Street Signs	4,590	7,690	8,000	8,000	6,000
531143	Repairs & Maint. - Systems	26,305	22,987	28,000	28,000	34,000
531147	Asphalt for Paving	348,269	-	185,003	203,666	249,345
531230	Electric Service - City	20,690	21,100	22,000	22,000	22,000
531231	Electric Service - Other	1,722	2,243	2,500	2,500	2,700
TOTAL	TRAFFIC ENGINEERING	\$ 444,565	\$ 101,599	\$ 291,703	\$ 319,166	\$ 368,045

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(1404900) MAINTENANCE & SHOP						
Purchased & Contracted Services						
511100	Regular Employee Wages	\$ 177,482	\$ 166,912	\$ 256,901	\$ 256,901	\$ 246,783
511300	Overtime	-	321	500	1,100	1,640
511999	Amounts Capitalized	(2,843)	-	-	-	-
512100	Group Insurance	69,014	51,801	78,885	78,885	72,235
512101	Insurance Deduct. Reimburse	1,049	1,122	1,440	1,440	1,440
512200	FICA Contributions	10,426	10,070	15,746	15,746	15,584
512300	Medicare	2,439	2,355	3,683	3,683	3,645
512401	Retirement Plan Empl. Cont.	10,846	10,001	13,196	13,196	13,029
512402	Retirement Plan Admin. Costs	418	449	563	563	686
512700	Workers' Compensation	4,144	5,338	6,901	6,901	8,116

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
Purchased & Contracted Services						
521201	Legal	359	398	360	360	360
521204	Medical Services	70	710	300	300	300
522002	Exterminating Services	186	186	200	200	200
522110	Garbage Pickup - City	749	698	800	-	-
522140	176 Lawn/Landscaping Services	1,762	3,614	3,500	3,500	3,500
522200	Interdept. Services & Labor	159	-	-	-	-
522201	Repairs & Maint. - Vehicles	2,660	586	1,000	1,580	2,000
522202	Repairs & Maint. - Equip.	422	3,762	2,000	1,500	1,500
523101	General Liability Insurance	1,064	1,021	1,040	1,040	1,193
523102	Property Insurance	203	204	175	175	191
523103	Vehicle Insurance	1,729	1,456	1,465	1,465	1,386
523104	Surety Bonds	34	31	80	80	80
523200	Telephone - City	287	486	-	-	-
523203	Data Service - City	1,314	1,308	1,350	1,350	1,300
523205	Cellular Telephone Service	661	730	655	655	1,000
523209	Internet Service	240	240	240	240	180
523210	E-Mail Service	42	42	42	42	42
523300	Advertising	-	115	-	-	-
523600	Dues & Fees	-	75	180	80	-
523700	Education & Training	-	-	-	375	500
529999	Amounts to Capitalize	(114)	-	-	-	-
Supplies						
531100	General Supplies & Materials	1,916	2,635	2,500	2,500	2,500
531120	Office & Computer Supplies	-	47	75	75	75
531125	Printer & Copier Supplies	29	110	200	200	200
531130	Purchased Uniforms	2,232	2,585	2,600	2,900	2,900
531140	Repairs & Maint. - Equip.	1,896	1,637	2,300	1,900	2,000
531140	176 Repairs & Maint. - Equip.	2,009	5,402	6,500	6,445	6,500
531141	Repairs & Maint. -Vehicles	2,183	376	2,500	2,500	2,500
531142	Repairs & Maint. - Bldgs.	35	1,006	1,000	1,000	1,000
531210	Water & Sewer	4,454	6,477	12,150	12,150	6,500
531230	Electric Service - City	14,086	10,382	14,650	14,650	10,900
531270	Gasoline	4,035	3,256	3,500	3,500	3,500
531271	Diesel Fuel	1,999	1,388	2,000	2,000	2,000
531600	Small Equipment <\$5000	4,835	2,299	5,000	5,000	5,000
531601	Equip. Computers, Printers, etc.	1,210	-	-	-	-
Other Charges						
578001	Damages to Other Property	-	970	1,000	1,000	1,000
TOTAL	MAINTENANCE/SHOP	\$ 325,720	\$ 302,601	\$ 447,177	\$ 447,177	\$ 423,465

MAINTENANCE & SHOPS FOOTNOTES

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

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(1404950) CEMETERY DEPARTMENT						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 94,861	\$ 105,299	\$ 103,227	\$ 103,227	\$ 106,296
512100	Group Insurance	11,554	11,341	11,319	11,319	12,068
512101	Insurance Deduct. Reimburse	150	188	240	240	240

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
512200	FICA Contributions	5,555	6,214	6,440	6,440	6,630
512300	Medicare	1,299	1,453	1,506	1,506	1,542
512401	Retirement Plan Empl. Cont.	4,236	3,792	3,731	3,731	5,870
512402	Retirement Plan Admin. Costs	163	170	159	159	309
512600	Unemployment Insurance	-	372	-	660	-
512700	Workers' Compensation	2,138	2,980	2,892	2,892	4,195
Purchased & Contracted Services						
521201	Legal & Auditing	4,626	9,262	1,000	1,000	1,000
521204	Medical Services	210	70	120	120	120
522112	Garbage Pickup - Commercial	564	661	600	600	650
522200	Interdept. Services & Labor	137	301	600	370	320
522201	Repairs & Maint. - Vehicles	8,168	4,764	5,000	5,000	5,000
522202	Repairs & Maint. - Equip.	3,352	3,586	3,000	3,000	3,000
522203	Repairs & Maint. - Bldgs.	-	1,172	3,000	340	500
523001	Other Purchased Services	-	-	-	81	140
523101	General Liability Insurance	533	491	525	525	468
523102	Property Insurance	178	215	254	254	234
523103	Vehicle Insurance	2,236	2,414	1,550	1,550	1,380
523104	Surety Bonds	18	16	20	20	20
523201	Telephone - Other	1,038	1,200	1,000	1,000	852
523205	Cellular Telephone Service	1,088	1,638	1,800	1,800	1,050
523209	Internet Service	1,799	2,626	2,800	2,800	1,800
523210	E-Mail	42	39	45	45	42
523300	Advertising	-	1,118	-	-	-
523400	Printing & Binding	-	33	-	-	-
523800	Licenses	-	21	-	-	-
Supplies						
531100	General Supplies & Materials	1,220	-	250	(1)	1,800
531104	Protective & Safety Supply	-	1,578	1,800	1,800	-
531120	Office & Computer Supplies	39	201	300	300	400
531125	Printer & Copier Supplies	-	191	200	200	200
531130	Purchased Uniforms	634	637	650	650	650
531140	Repairs & Maint. - Equip.	1,439	1,542	2,000	1,600	1,600
531141	Repairs & Maint. - Vehicles	5,508	2,126	3,000	3,000	2,000
531142	Repairs & Maint. - Bldgs.	427	596	700	569	600
531145	Grounds Maintenance Supplies	350	-	500	350	350
531210	Water & Sewer Services	134	148	150	150	150
531220	Natural Gas	947	774	675	675	760
531230	Electric Service - City	3,012	2,900	3,300	3,300	3,000
531270	Gasoline	7,689	6,191	7,000	6,350	6,000
531271	Diesel Fuel	605	704	600	600	450
531600	Small Equipment <\$5000	4,156	1,219	2,500	1,317	1,500
Interfund/Interdepartmental Charges						
542100	Machinery >\$5000	-	17,092	-	-	-
554100	Interfund Allocations - Utilities	-	5,274	-	-	-
Other Charges						
578001	Damages to Other Property	60	1,062	1,000	5,729	5,000
TOTAL	CEMETERY	\$ 170,162	\$ 203,673	\$ 175,453	\$ 175,268	\$ 178,186

CEMETERY DEPARTMENT FOOTNOTES

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

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(1406240) PARKS & BEAUTIFICATION						
Purchased & Contracted Services						
522205	Repair & Maint. - Sidewalk/Curb	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
522140	Lawn & Landscaping	84	1,823	-	-	-
Supplies						
531100	General Supplies & Materials	4,501	3,405	4,900	3,900	3,900
TOTAL	PARKS & BEAUTIFICATION	\$ 4,585	\$ 5,228	\$ 4,900	\$ 4,900	\$ 4,900

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.

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 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
REVOLVING LOAN FUND - UDAG (200)						
Revenues						
361000	Interest Revenues - Investments	\$ (1,363)	\$ (1,808)	\$ (1,750)	\$ (1,750)	\$ (1,200)
361001	Interest Revenues - Loans	(24,342)	(35,618)	(30,500)	(30,500)	(43,000)
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	-	-	29,750	29,750	41,700
TOTAL	UDAG FUND	\$ (23,205)	\$ (34,927)	\$ -	\$ -	\$ -

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
CONFISCATED ASSETS FUND (210)						
Revenues						
331000	IG - Federal Government Direct	\$ (2,550)	\$ (1,521)	\$ -	\$ -	\$ -
351110	Fines - Superior Court Awards	(34,397)	(4,400)	(7,050)	(7,050)	(7,050)
361000	Interest Revenues	-	(2)	-	-	-
392100	Confiscated - Sale of Assets	-	-	(2,700)	(2,700)	-
392101	Confiscated - Sale of Assets (Non-Tax)	-	(4,023)	(500)	(500)	(3,400)
Expenditures						
Purchased & Contracted Services						
523201	Telephone - Other	-	825	1,500	1,500	-
523300	Advertising	960	250	1,000	1,000	1,000
523604	Bank Service Charges	-	12	-	-	200
Supplies						
531100	General Supplies & Material	500	500	1,000	1,000	1,000
531100 32	General Supplies & Material	2,355	2,204	-	-	-
531600	Small Equipment <\$5000	22,502	-	-	-	1,500
531701	Police Special Miscellaneous	-	-	750	750	750
531705	Police PEPI	3,000	4,525	-	-	-
Capital Outlay						
542100	Machinery >\$5000	-	8,500	-	-	-
542200	Vehicles	-	15,800	-	-	-
Other Costs						
572025	Payments to District Attorney	1,709	618	2,500	2,500	2,500
Transfer Out						
611001	Transfers Out - General Fund	3,431	-	3,500	3,500	3,500
TOTAL	CONFISCATED ASSETS	\$ (2,490)	\$ 23,289	\$ -	\$ -	\$ -

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
HOTEL/MOTEL TAX FUND (275)						
Revenues						
314100	Hotel-Motel Taxes - City	\$ (613,275)	\$ (716,650)	\$ (741,011)	\$ (741,011)	\$ (750,000)
319900	Other	(12,830)	-	-	-	-
381008	Reimbursement Fees	(10,350)	(11,700)	(11,700)	(11,700)	(11,700)
Expenditures						
2757520 (HOTEL/MOTEL TAXES ECONOMIC DEV)						
571002	Industrial Develop. Authority	156,526	179,163	185,253	185,253	187,500
572020	Chamber of Commerce	-	-	-	-	-
572035	Downtown Development Authority	39,132	44,791	46,313	46,313	46,875
611001	Transfer Out - City of Calhoun Rec.	-	-	-	-	-
611202	Transfer Out - City of Calhoun	39,132	44,791	46,313	46,313	46,875
2757540 (HOTEL/MOTEL TAXES TOURISM)						
521211	GMA Administration Fee	10,350	11,700	11,700	11,700	11,700
572020	Chamber of Commerce	273,921	313,535	324,193	324,193	328,125
611201	Transfer Out - Calhoun Recreation	78,263	89,581	92,626	92,626	93,750
611202	Transfer Out - City of Calhoun	39,132	44,791	46,313	46,313	46,875
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%

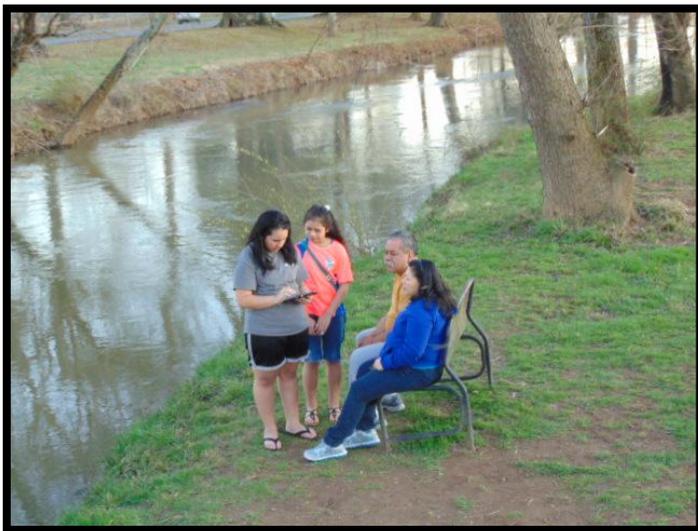
RECREATION



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



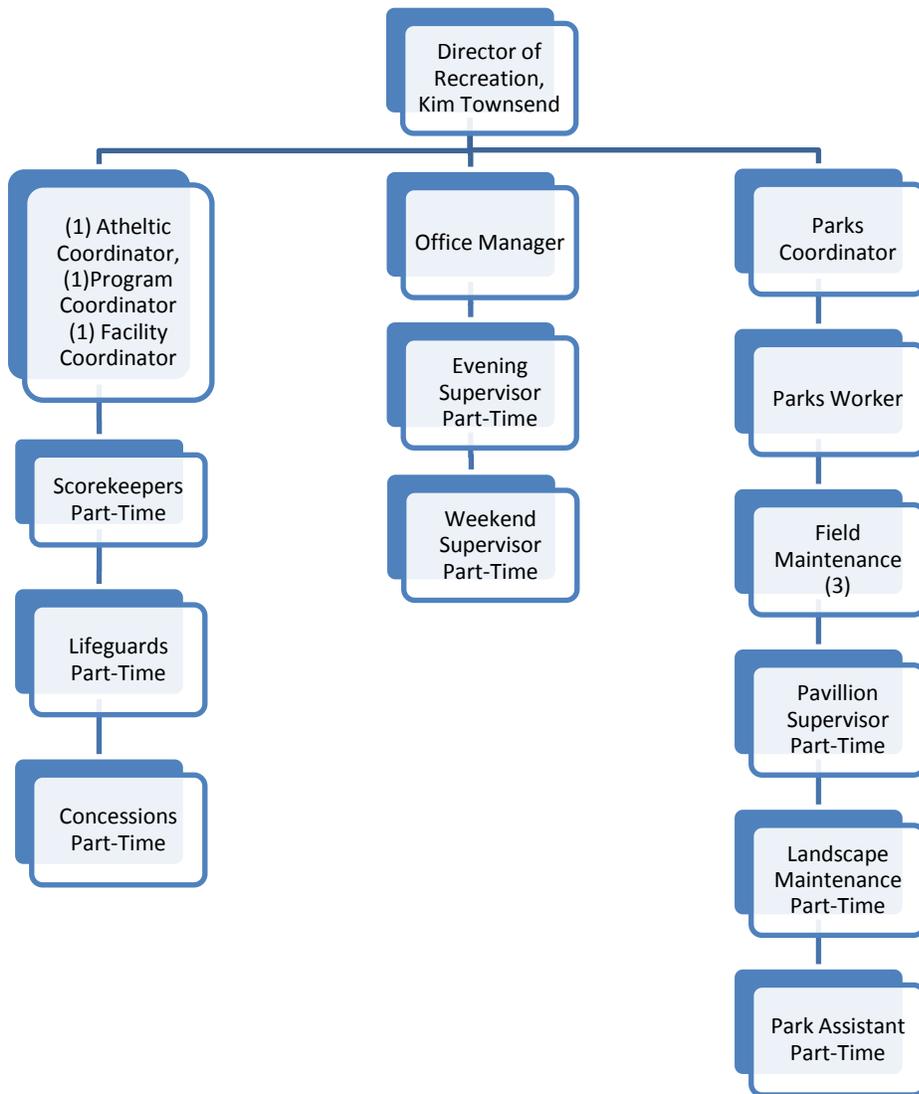
needs of the community is a goal of the Department. The Department strives to provide a comprehensive range of recreation services designed to contribute to the physical, social and cultural needs of the community. The Department also serves citizens of all ages outside of organized sports. Walking trails, playgrounds, and the Billy Bearden Recreation Center are used by many citizens of the community year round.



RECREATION



Director of Recreation,
Kim Townsend

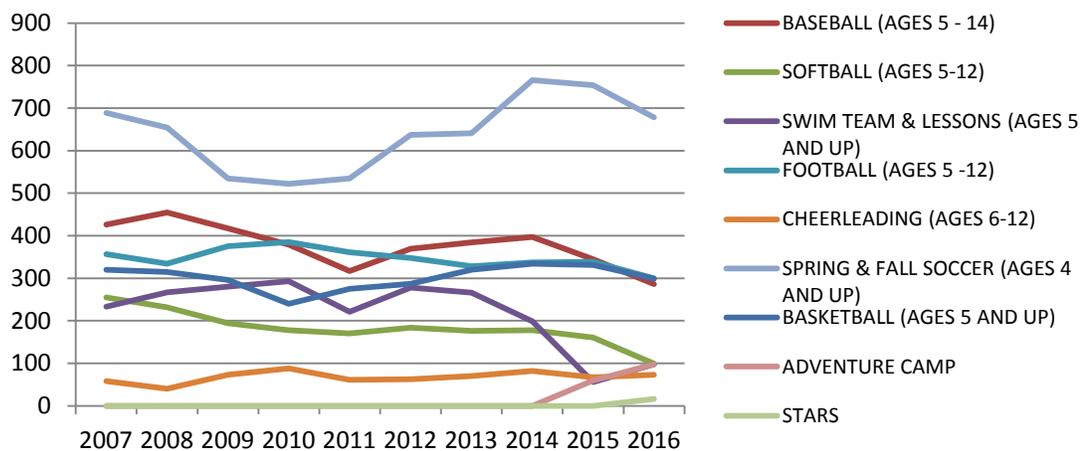


RECREATION

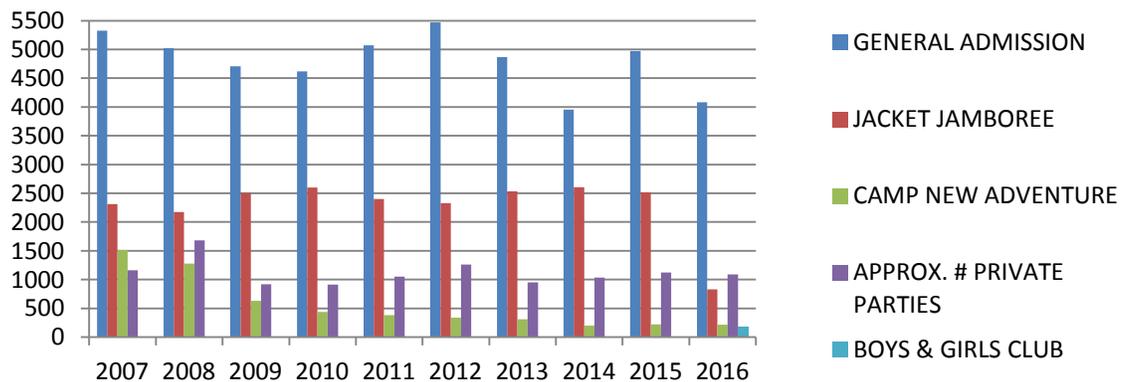
The Calhoun Recreation Department's mission is to enhance the quality of life for all citizens living within Calhoun and Gordon County. Our Department seeks to provide a comprehensive range of recreation services designed to contribute to the physical, social and cultural needs of the community.

Calhoun Recreation Department maintains eleven baseball/softball fields, four full size soccer fields, two multi-purpose fields, one flag football field, one football field, one gym, one pool, a tennis center with fifteen courts, the largest playground in the Northwest Georgia area along with two 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, Blue Barracuda Summer swim team, Summer Adventure Day Camps, and STARS are all programming opportunities that our department has to offer to the citizens of Calhoun and Gordon County at present.

Sport Participation



Pool Usage



RECREATION DEPARTMENT (276)

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
Revenues						
335000	Local Grants - Gordon County	\$ (392,082)	\$ (323,075)	\$ (332,768)	\$ (332,768)	\$ (342,751)
336002	Local Govt. Payroll Reimburse	-	-	-	-	(9,300)
347300	Activity Fees - Pool Admission	(9,965)	(8,473)	(10,000)	(10,000)	(8,000)
347301	Activity Fees - Pool Rental	(3,800)	(3,045)	(4,000)	(4,000)	(4,000)
347302	Pool Membership Cards	(875)	(840)	(1,000)	(1,000)	-
347400	Tournament Gate	(19,162)	(15,651)	(18,000)	(18,000)	(18,000)
347503	Tennis Program Revenue	-	-	(1,000)	(1,000)	(3,000)
347600	Program Fees	(124,505)	(113,373)	(125,000)	(125,000)	(122,000)
347601	Tournament Fees	(34,895)	(21,922)	(30,000)	(30,000)	(30,000)
347602	Refund Fees	3,097	1,762	2,000	2,000	2,000
347900	Concession Stand Revenue	(34,758)	(33,379)	(35,000)	(35,000)	(35,000)
349300	Bad Check Fees	(105)	(70)	(100)	(100)	(100)
371008	Private Source Payroll Reimburse	-	-	-	-	(10,400)
381000	Rental Income (other)	(802)	(1,535)	(1,000)	(1,000)	-
381006	Rental Income - Facilities	(9,450)	(10,720)	(9,500)	(9,500)	(9,500)
381007	Rental Income - Fields	(3,420)	(4,588)	(4,500)	(4,500)	(4,500)
382005	Coke & Picture Commissions	(2,579)	(4,477)	(5,000)	(5,000)	(5,000)
389000	Miscellaneous Revenue	(6,347)	(8,378)	(7,800)	(7,800)	(3,000)
389001	Sales Tax Vendor Comp	(108)	(108)	(150)	(150)	(150)
389002	Donations - Sponsors (Baseball)	(285)	(280)	(500)	(500)	(500)
389005	Sale of Scrap/Surplus	-	(13)	-	-	-
389006	Insurance Reimbursement (other)	(12)	(18)	(100)	(100)	(100)
389007	United Way Grant	(15,000)	(14,000)	(12,000)	(12,000)	(17,000)
Transfers In						
391101	Transfer In - General Grant	(281,915)	(446,697)	(471,466)	(471,466)	(457,704)
391119	900 Hotel/Motel Revenue - Restricted	(78,263)	(89,581)	(92,626)	(92,626)	(93,750)
391125	Transfer In - Labor & Equipment	-	(1,684)	-	-	-
391126	Transfer In - Utility Labor & Equip.	-	(364)	-	-	-
Transfers Out						
614042	Transfer Out - Solid Waste	-	13	-	-	-
TOTAL	RECREATION REVENUES	\$ (1,015,232)	\$ (1,100,496)	\$ (1,159,510)	\$ (1,159,510)	\$ (1,171,755)

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	

(2766110) RECREATION ADMINISTRATION

Personal Services & Employee Benefits

511100	Regular Employee Wages	\$ 57,078	\$ 60,071	\$ 61,905	\$ 61,905	\$ 63,459
512100	Group Insurance	11,903	11,720	11,700	11,700	12,458
512101	Insurance Deductible Reimb.	155	194	240	240	240
512200	FICA Contributions	3,269	3,448	3,838	3,838	3,935
512300	Medicare	765	806	898	898	921
512401	Retirement Plan Employer Cont.	3,373	3,214	3,180	3,180	3,350
512402	Retirement Plan Admin. Cost	130	144	136	136	176
512700	Workers' Compensation Insurance	547	830	843	843	522
521204	Medical Services	-	35	30	35	35

Purchased & Contracted Services

522201	Repairs & Maintenance - Vehicles	31	31	400	400	200
523103	Vehicle Insurance	356	345	340	340	322
523104	Surety Bonds	10	10	15	15	20
523205	Cell Telephone Service	710	-	-	-	-
523500	Travel	-	-	500	500	500
523600	Dues & Fees	-	200	200	200	-
523700	Education & Training	175	200	300	300	250

Supplies

531141	Vehicle Repair & Maintenance	-	-	300	300	200
531300	Food For Meetings	-	-	-	50	50

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
531600	Small Equipment <\$5000	-	-	125	125	100
Transfers Out						
619900	900 Transfer to Fund Balance	-	-	91,151	91,151	91,151
TOTAL RECREATION ADMINISTRATION		\$ 78,502	\$ 81,247	\$ 176,101	\$ 176,156	\$ 177,889

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	\$ 296,306	\$ 287,940	\$ 325,418	\$ 325,418	\$ 353,135
511300	Overtime	68	73	-	-	-
512100	Group Insurance	54,627	48,047	56,363	56,363	60,167
512101	Insurance Deductible Reimb.	750	1,121	1,440	1,440	1,440
512200	FICA Contributions	17,697	17,186	20,176	20,176	21,894
512300	Medicare	4,139	4,020	4,719	4,719	5,120
512401	Retirement Plan Employer Cont.	7,933	8,448	8,673	8,673	10,334
512402	Retirement Plan Admin. Cost	306	379	370	370	544
512600	Unemployment Insurance	-	258	-	-	-
512700	Worker's Compensation Insurance	4,238	4,510	4,213	7,713	6,283

Purchased & Contracted Services

521201	Legal & Auditing	3,190	3,737	3,000	3,000	3,700
521201	903 Legal & Auditing	-	260	-	-	300
521204	Medical Services	30	105	100	100	105
521205	Consulting	1,294	1,463	-	-	-
521205	901 Consulting	-	-	1,475	-	-
521205	904 Consulting	-	-	-	1,475	1,475
521209	Misc. Professional Services	683	902	1,000	1,000	1,000
521300	Technical Services	795	2,000	1,400	1,400	1,400
522001	Linen Services	8,323	8,202	8,500	8,500	8,500
522002	Exterminating Service	498	496	525	525	620
522112	Garbage Pickup - Comm. Services.	3,492	4,052	3,700	3,700	4,150
522140	Landscaping Service	-	-	2,500	2,500	8,000
522200	Interdepartmental Services & Labor	20,177	8,341	7,000	7,000	7,000
522201	Repairs & Maintenance - Vehicles	2,294	1,410	4,000	4,000	3,000
522202	Repairs & Maintenance - Equip.	8,199	12,956	10,000	10,000	10,000
522203	Repairs & Maintenance - Buildings	4,260	10,786	8,000	6,275	5,000
522204	Repairs & Maintenance - Systems	3,600	2,850	3,000	3,000	3,000
522205	Repairs & Maintenance - Fencing	1,729	1,751	3,000	2,000	2,000
522310	Rental of Land or Buildings	3,000	3,000	3,000	-	-
522320	Rental of Equipment or Vehicles	3,148	3,218	5,000	3,000	3,218
523001	Other Purchased Services	-	-	-	400	-
523101	General Liability Insurance	3,210	3,045	3,279	3,279	3,025
523102	Property Insurance	3,272	3,280	3,319	3,319	3,071
523103	Vehicle Insurance	1,649	1,657	1,683	1,683	1,548
523104	Surety Bonds	49	50	50	50	50
523107	Participant Insurance	36	30	100	100	50
523200	Telephone - City	1,721	3,304	3,420	3,420	3,450
523201	Telephone - Other Service	8,334	8,121	8,200	8,200	5,000
523203	Data Service - City	2,930	2,907	3,000	3,000	2,800
523206	Communication Services - Security	2,303	2,146	2,150	2,150	2,300
523209	Internet Service	1,416	1,416	1,400	1,400	1,200
523210	E-Mail Service	207	242	250	250	250
523220	Postage	202	21	50	50	50

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
523300	Advertising	29	280	500	250	250
523400	Printing & Binding	775	702	900	900	900
523500	Travel	2,422	1,244	2,000	2,200	2,200
523501	Tournament Expenses	7,727	3,444	9,000	5,500	5,000
523600	Dues & Fees	12,159	13,156	15,000	14,695	14,000
523601	Bank/Credit Card Charges	1,166	1,066	1,000	1,000	1,100
523700	Education & Training	950	1,063	1,000	1,000	1,000
523850	Contract Labor	78,799	72,572	75,000	75,000	80,400
Supplies						
531100	General Supplies & Materials	6,626	9,019	8,000	8,000	8,500
531120	Office Supplies	523	688	500	500	500
531125	Printer/Copier Supplies	419	430	500	500	450
531130	Purchased Uniforms	104	324	500	500	350
531131	Purchased Uniforms - Sports Act.	41,909	39,758	42,000	42,000	42,000
531140	Repairs & Maint. - Equipment	3,649	3,883	5,000	5,000	4,000
531141	Repairs & Maintenance - Vehicles	1,146	1,056	1,500	1,500	1,500
531142	Repairs & Maintenance - Buildings	4,744	4,109	5,000	5,000	5,000
531144	Repairs & Maintenance - Pool	12,367	14,447	15,000	18,500	15,000
531145	Grounds Maintenance	25,008	17,017	30,000	30,000	25,000
531210	Water & Sewer Services	25,684	17,456	30,000	38,500	35,000
531220	Natural Gas Service	4,227	3,657	4,000	4,000	4,000
531230	Electric Service - City	90,933	92,592	95,000	95,000	109,000
531231	Electric Service - Other	321	327	500	500	400
531270	Gasoline	12,365	6,933	9,000	9,000	7,000
531271	Diesel Fuel	886	384	800	800	500
531300	Food for Meetings	838	740	800	800	800
531301	Concession Purchases	29,134	32,764	28,000	28,000	28,000
531400	Books & Periodicals	20	20	50	50	30
531600	Small Equipment <\$5000	1,124	1,637	4,800	2,300	3,300
531601	Computer Equipment <\$5000	-	100	1,500	1,500	1,500
531703	Sports Equipment (Other Supplies)	18,944	18,505	20,000	18,000	15,000
531704	Trophies & Medals	7,299	6,661	8,000	8,000	7,200
Capital Outlay						
541200	235 Site Improvements	-	-	25,000	25,000	-
541200	902 Capital Outlay - Site Improvement	23,500	-	-	-	-
541200	903 Site Improvements	-	59,582	-	-	-
542100	Machinery >\$5000	-	25,790	-	-	-
Interfund/Interdepartmental Charges						
551100	Interfund Allocations - General Fund	10,712	11,757	13,028	13,028	13,464
554100	Interfund Allocations - Utilities	16,875	15,233	17,038	17,038	17,198
Other Charges						
573000	Retired Employee Payroll	11,951	-	-	-	-
573900	Cash (Over) Short	(36)	20	20	40	40
578001	Damages to Other Property	-	895	-	105	105
TOTAL	PARTICIPANT RECREATION	\$ 931,404	\$ 943,041	\$ 983,409	\$ 983,354	\$ 993,866
TOTAL RECREATION EXPENDITURES		\$ 1,009,905	\$ 1,024,288	\$ 1,159,510	\$ 1,159,510	\$ 1,171,755
TOTAL RECREATION FUND		\$ (5,326)	\$ (76,209)	\$ -	\$ -	\$ -

PARTICIPANT RECREATION FOOTNOTES

1

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

DEBT SERVICE FUNDS

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

Debt Service funds include:

The ***Golf Revenue Bonds Debt Service*** fund accounts for the debt service of Calhoun Recreation Authority revenue bonds for the Fields Ferry Golf Course, with the final annual payment of approximately \$362,000.

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 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
GOLF REVENUE BONDS DEBT SERVICE (420)						
Revenues						
391101	Transfer In - General Fund	\$ (368,027)	\$ (368,463)	\$ (367,635)	\$ (367,635)	\$ (370,567)
Expenditures						
Other						
581100	Principal - Bonds	316,700	330,600	343,800	343,800	361,400
582100	Interest - Bonds	49,677	36,213	22,185	22,185	7,517
583000	Fiscal Agent Fee	1,650	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 - 6/30/2017	Principal Pd. FYE 6/30/2018	Interest Pd. FYE 6/30/2018	Balance 6/30/2018
Bonds	Golf Course	\$ 4,857,800	\$ 361,400	\$ 361,400	\$ 7,517	\$ -

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
SCHOOLS GENERAL OBLIGATION DEBT SERVICE (430)						
Revenues						
331000	Federal Govt. Grants	\$ (930,445)	\$ (932,451)	\$ (934,959)	\$ (934,959)	\$ (934,959)
337003	SPLOST - School Shared	(2,878,153)	(2,757,810)	(2,743,300)	(2,743,300)	(2,657,577)
361000	Interest Revenues	(7,951)	(16,131)	(4,400)	(4,400)	(13,200)
Debt Service						
582100	Interest on Bonds	1,482,675	1,482,675	1,482,675	1,482,675	1,482,675
583000	Fiscal Agent's Fees	2,100	1,600	-	-	-
611030	Transfer to School Splost Cap.	-	877,204	-	-	-
619900	Transfer to Fund Balance	-	-	2,199,984	2,199,984	2,123,061
TOTAL SCHOOL DEBT SERVICE		\$ (2,331,774)	\$ (1,344,914)	\$ -	\$ -	\$ -

SCHOOL DEBT SERVICE FOOTNOTES

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2017	Principal Pd. FYE 6/30/2018	Interest Pd. FYE 6/30/2018	Balance - 6/30/2018
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 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
Revenues						
315900	Speeding Violation Fees	\$ -	\$ (79,180)	\$ -	\$ -	\$ -
351170	Police Fines	(681,164)	(477,439)	(600,000)	(600,000)	(430,000)
Expenditures						
Purchased & Contracted Services						
523601	Bank/Credit Card Charges	74	-	-	-	-
Other						
571001	Gordon County - Fine Assessment	75,100	59,983	66,151	66,151	47,408
571005	Georgia Department of Revenue	38,815	31,951	34,190	34,190	25,003
572021	Peace Officer's Association	25,391	22,047	22,365	22,365	16,128
572022	Victim's Assistance	941	795	829	829	694
572023	DHR Office of Financial Services	2,246	2,104	1,978	1,978	1,598
572024	Georgia Department of Treasury	1,818	1,298	1,602	1,602	1,198
572026	Indigent Defense Fees	43,300	34,818	38,141	38,141	27,394
572027	Driver Ed. & Training	5,507	4,714	4,851	4,851	3,477
572028	Victim's Compensation/ Probation	37,071	19,909	32,654	32,654	-
573900	Cash Over or Short	-	-	65	65	47
Transfer Out						
611001	Transfer to General Fund	412,292	342,257	363,166	363,166	281,624
611008	Transfer to Fine Administration	38,609	36,743	34,008	34,008	25,429
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 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
SPLOST 2005 Fund (322)						
Revenues						
361000	Interest Revenues	\$ (8,953)	\$ (8,181)	\$ (5,000)	\$ (5,000)	\$ (7,800)
Transfer In						
399000	Appropriation - Fund Balance	-	-	(3,460,000)	(3,460,000)	(1,737,169)
Expenditures						
Other Financial						
541100	166 Land, Easements & Rows	-	1,511	-	-	-
541200	166 Site Improvements	-	87,837	-	-	-
541300	166 Buildings	7,900	-	30,000	30,000	8,000
542100	166 Machinery & Equipment	216,268	38,959	-	-	-
Transfer Out						
611002	Transfer Out - Water/Sewer	149,343	75,467	3,435,000	3,435,000	1,736,969
TOTAL SPLOST 2005 FUND		\$ 364,557	\$ 195,593	\$ -	\$ -	\$ -

2005 SPLOST PROJECT FUND FOOTNOTES

1 Capital Outlay

Site improvements - Project # 166 bathroom improvements	\$ 8,000
	<u><u>\$ 8,000</u></u>

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
2011 SPLOST CAPITAL PROJECT FUND (324)						
Revenues						
313200	SPLOST Tax	\$ (1,616,868)	\$ (1,586,688)	\$ (1,055,186)	\$ (1,055,186)	\$ (879,321)
334000	164 State Govt. Grants	(103,480)	-	-	-	-
335000	164 Local Grants - Gordon	(112,624)	-	-	-	-
337100	183 IG-SPLOST	-	(166,048)	(700,000)	(700,000)	(100,000)
361000	Interest Revenue	(118)	(670)	(350)	(350)	(550)
389000	Misc. Revenue	(12)	-	-	-	-
391101	Transfers In - General Fund	(49,534)	(99,768)	(71,280)	(71,280)	(72,343)
399000	Appropriation - Fund Balance	-	-	(1,267,207)	(1,267,207)	-
Purchased & Contracted Services						
521200	183 Engineering	-	-	-	-	200,000
523604	Bank Service Charges	6	-	-	-	-
Capital Outlay						
541100	183 Land, Easements & Rows	-	89,367	-	-	-
541200	224 Site Improvements	-	1,549,799	1,704,862	1,704,862	-
541300	164 Buildings	400,621	17,271	-	-	-
541400	183 Infrastructure	-	2,500	-	-	-
541480	183 Infrastructure	113,445	87,085	1,389,161	1,389,161	-
541480	189 Infrastructure	-	400	-	-	-
541480	218 Infrastructure	37,347	-	-	-	-
542100	Machinery	309,692	8,546	-	-	-
542100	164 Machinery	6,293	-	-	-	-
542100	Machinery >\$5000	-	-	-	-	30,823
542200	Vehicles	-	196,197	-	-	-
542500	Radio Communication Equip.	-	5,383	-	-	-
Debt Service						
582000	Interest	-	108	-	-	-
582000	177 Interest	32	-	-	-	-
582000	179 Interest	1,921	-	-	-	-
Transfer Out						
611001	Transfer out - General Fund	238,079	62,979	-	-	-

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
611002	Transfer out - Water/Sewer	179,546	139,597	-	-	-
611003	OF - Transfer Out - Electric	58,455	68,429	-	-	-
611004	Transfer Out-Telecom	-	26,256	-	-	-
611005	Transfer out - Golf	17,720	-	-	-	-
619900	Transfer to Fund Balance	-	-	-	-	821,391
TOTAL 2011 SPLOST		\$ (519,480)	\$ 400,741	\$ -	\$ -	\$ -

<h2 style="margin: 0;">SPLOST CAPITAL PROJECT FUND</h2> <h3 style="margin: 0;">FOOTNOTES</h3>

1	Capital Outlay	
	Tracked Skid Steer payoff - recycling #227	\$ 30,823
	Infrastructure - Project #183 Peters Street	200,000
	Total	<u>\$ 230,823</u>

SOLID WASTE

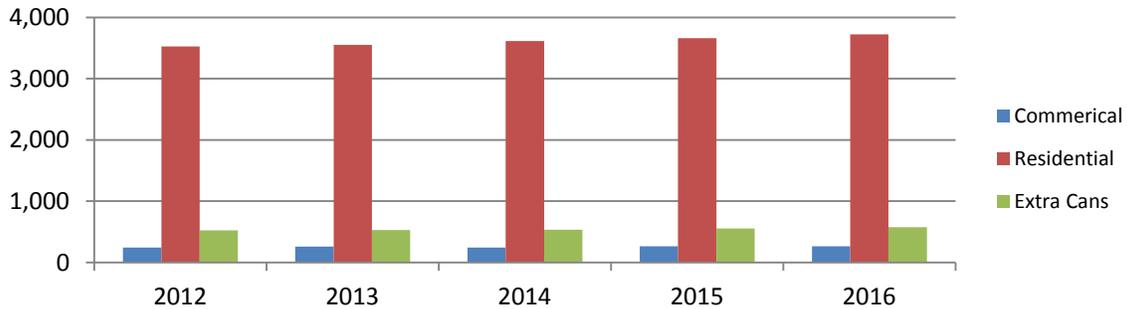


The City of Calhoun provides residential curbside pick-up service through a contract with a private vendor. We also provide pick-up of brush, limbs and leaves for residential customers without a direct charge. Brush is ground and used in other city operations. The City maintains a recycling drop off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

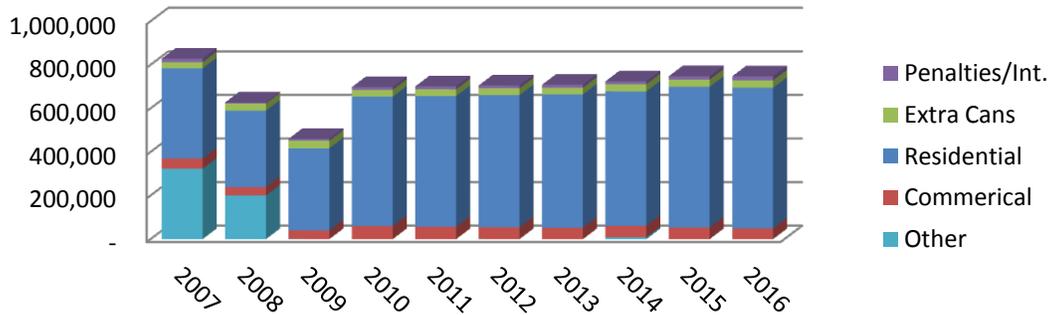
The City makes every effort to continue to provide quality customer service in the area of solid waste collection and to maintain this City service for the future. Other than residential and downtown commercial solid waste collection, this fund also includes recycling services, landfill monitoring, and 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 18 and will be selling loads of baled cardboard.

Number of Customers



Solid Waste Revenue



SOLID WASTE FUND (540)

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
Revenues						
331000	227 Federal Government Grants	\$ -	\$ -	\$ -	\$ -	\$ (8,000)
344108	Garbage Pickup Fees - Residential	(645,463)	(645,919)	(645,285)	(645,285)	(646,000)
344109	Garbage Pickup Fees - Commercial	(53,327)	(48,692)	(53,150)	(53,150)	(52,600)
344119	Penalty - Pickup	(12,688)	(12,762)	(13,130)	(13,130)	(13,000)
344152	Extra Can Fee	(33,292)	(33,980)	(33,210)	(33,210)	(34,000)
344190	Recovery of Bad Debts	(3,010)	(5,390)	(1,031)	(1,031)	(1,500)
389000	Miscellaneous	(35)	(263)	-	-	-
389002	227 Donations	-	(4,186)	(7,800)	(7,800)	(75,200)
389012	227 Sale of Scrap - Recycling	-	(353)	(150)	(150)	(500)
389013	227 Sale of Scrap - Cardboard	-	(1,061)	(15,000)	(15,000)	(40,860)
389014	227 Sale of Glass - Recycling	-	(68)	-	-	(750)
389015	227 Sale of Plastic - Recycling	-	(69)	-	-	(3,000)
389018	227 Sale of Loose Paper	-	-	-	-	(20,800)
389019	227 Sale of Aluminum & Tin	-	-	-	-	(4,400)
391106	227 Transfer In - Solid Waste	-	(624)	(2,850)	(2,850)	-
391126	Transfer In - Util. Labor & Equip.	-	(289)	-	-	-
TOTAL SOLID WASTE REVENUES		\$ (747,815)	\$ (753,655)	\$ (771,606)	\$ (771,606)	\$ (900,610)

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(5404520) SOLID WASTE COLLECTION						
Purchased & Contracted Services						
521201	Legal & Auditing	\$ 1,835	\$ 3,151	\$ 1,500	\$ 1,500	\$ 1,500
522111	Garbage Pickup Labor - Residential	435,578	435,811	429,980	429,980	435,000
522112	Garbage Pickup Labor - Commercial	11,927	16,681	17,100	16,100	16,000
522202	Repairs & Maint. - Equipment	-	5	-	424	-
523101	General Liability Insurance	1,765	1,492	1,745	1,745	1,537
523205	Cell Phone	331	383	360	360	385
523300	Advertising	258	730	-	-	-
Supplies						
531100	General Supplies & Materials	-	32	250	50	250
531120	Office Supplies	-	-	-	-	50
531141	Repairs & Maintenance - Vehicles	-	12	-	50	500
531270	Gasoline	-	-	1,000	300	-
531271	Diesel Fuel	-	-	200	100	-
Interfund/Interdepartmental Charges						
551100	Interfund Allocations - General Fund	2,907	3,511	3,535	3,535	4,199
554100	Interfund Allocations - Utility	106,014	97,527	95,650	95,650	93,372
Depreciation						
561000	Depreciation	13,731	13,731	-	-	-
Other Costs						
572000	Contributions to Other Agencies	-	-	4,800	4,800	4,800
573901	Bad Debt Expense	13,724	12,094	5,000	5,000	5,000
Transfer Out						
619900	Transfer Out - Retained Earnings	-	-	15,147	15,147	43,131
TOTAL SOLID WASTE COLLECTION		\$ 588,069	\$ 585,158	\$ 576,267	\$ 574,741	\$ 605,724

(5404540) SOLID WASTE COLLECTION - RECYCLABLES

Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 22,684	\$ 23,265	\$ 36,133	\$ 36,133	\$ 24,254
511100	227 Regular Employee Wages	-	-	-	-	15,992

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
512100	227 Group Insurance	-	-	-	923	-
512200	FICA Contributions	1,399	1,490	2,240	2,240	1,503
512200	227 FICA Contributions	-	-	-	-	992
512300	Medicare	327	348	524	524	352
512300	227 Medicare	-	-	-	-	232
512401	227 Retirement - Employer Contribution	-	-	-	-	146
512402	227 Retirement Plan Admin Exp.	-	-	-	-	8
512700	Workers' Compensation	1,989	1,981	555	872	1,784
Purchased & Contracted Services						
521201	Legal & Auditing	-	2,977	-	50	70
521201	227 Legal & Accounting	-	975	-	65	125
521204	Medical Services	-	-	-	300	225
521209	227 Miscellaneous - Professional	-	-	-	350	-
522112	Garbage Pickup - Commercial	636	774	1,400	742	742
522112	227 Disposal - Commercial Pickup	-	-	-	3,365	2,765
522200	227 Repairs & Maintenance	-	917	1,500	1,183	2,027
522201	227 Vehicle Repairs & Maintenance	-	-	-	258	441
522202	Equipment Repairs & Maintenance	5	5	100	-	-
522202	227 Equipment Repairs & Maintenance	-	199	2,000	4,787	4,725
522203	227 Repairs & Maintenance - Building	-	-	-	710	1,211
522320	227 Rental of Equip. & Vehicles	-	-	-	-	4,368
523001	227 Other Purchased Services	-	1,075	-	-	-
523102	Property Insurance	68	56	56	229	91
523104	Surety Bonds	4	4	-	6	10
523205	Cell Phone / Radio	271	285	275	275	275
523209	227 Internet Service	-	-	-	135	200
523210	227 E-mail	-	-	-	47	-
523300	Advertising	-	130	-	-	-
523300	227 Advertising	-	-	2,000	265	2,000
523400	227 Printing & Binding	-	147	-	235	403
523500	227 Travel & Education	-	-	-	886	1,500
523600	227 Dues & Fees	-	75	1,800	800	-
523700	227 Education & Training	-	-	1,000	400	660
523850	227 Contract Labor	-	-	-	-	84,450
523900	227 Other Purchased Services	-	-	-	500	-
Supplies						
531100	General Supplies & Materials	41	400	250	510	250
531100	227 General Supplies & Materials	-	3,573	2,000	3,325	4,492
531100	232 General Supplies & Materials	-	116	-	70	70
531120	227 Office Supplies	-	-	-	348	525
531130	Purchased Uniforms	509	437	450	625	600
531142	Building Repair & Maintenance	55	805	500	72	300
531142	227 Building Repair & Maintenance	-	-	2,000	1,300	1,000
531210	Water & Sewer Services	274	290	350	350	350
531210	227 Water & Sewer Services	-	-	-	-	996
531220	Natural Gas Service	-	-	-	-	1,900
531230	Electric Service - City	736	591	500	500	590
531230	227 Electric Service - City	-	-	-	-	3,072
531270	227 Gasoline	-	-	-	140	232
531300	227 Food For Meetings	-	-	-	1,100	1,100
531600	Small Equipment <\$5000	-	5,823	-	-	-
531600	227 Small Equipment <\$5000	-	1,323	9,000	1,361	1,591
531601	227 Co Equipment - Comp Related	-	-	1,000	-	200

	FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
Depreciation					
561000 227 Depreciation	-	61	-	-	-
Transfers					
619900 227 Transfer to Retained Earnings	-	-	3,500	3,500	-
TOTAL RECYCLABLES COLLECTION	\$ 28,998	\$ 48,121	\$ 69,133	\$ 69,481	\$ 168,819

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	\$ 1,224	\$ 1,357	\$ 1,275	\$ 1,275	\$ 1,275
523900 Change in Estimate Closure Costs	28,471	128,837	29,200	29,880	29,200
TOTAL LANDFILL POST CLOSING	\$ 29,694	\$ 130,193	\$ 30,475	\$ 31,155	\$ 30,475

	FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
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(5404585) YARD TRIMMINGS COLLECTIONS & MANAGEMENT

Purchased & Contracted Services

512999 Amounts Reclassified	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500
522114 Brush Grinding	22,000	31,750	33,000	33,000	33,000
522201 Vehicle Repairs & Maintenance	2,324	2,230	5,000	3,073	5,000
522202 Equipment Repairs & Maintenance	-	2,611	2,000	1,814	1,814
523103 Vehicle Services	867	909	1,231	1,231	1,178
523300 Advertising	409	-	-	-	-
523600 Dues & Fees	-	100	-	-	-

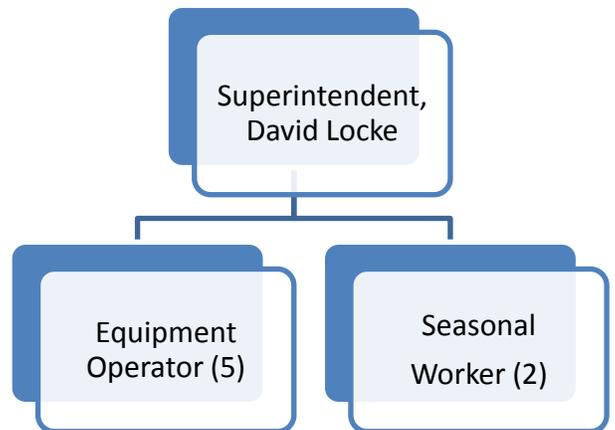
Supplies

531100 General Supplies & Material	-	-	-	140	-
531140 Repairs & Maint. - Equip.	-	261	-	46	100
531141 Vehicle Repairs & Maintenance	7,080	2,784	3,000	6,000	6,000
531270 Gasoline	282	-	-	-	-
531271 Diesel Fuel	11,166	6,803	10,000	7,000	7,000
TOTAL YARD TRIMMING COLLECTION	\$ 85,628	\$ 88,949	\$ 95,731	\$ 93,804	\$ 95,592

FIELDS FERRY GOLF MAINTENANCE



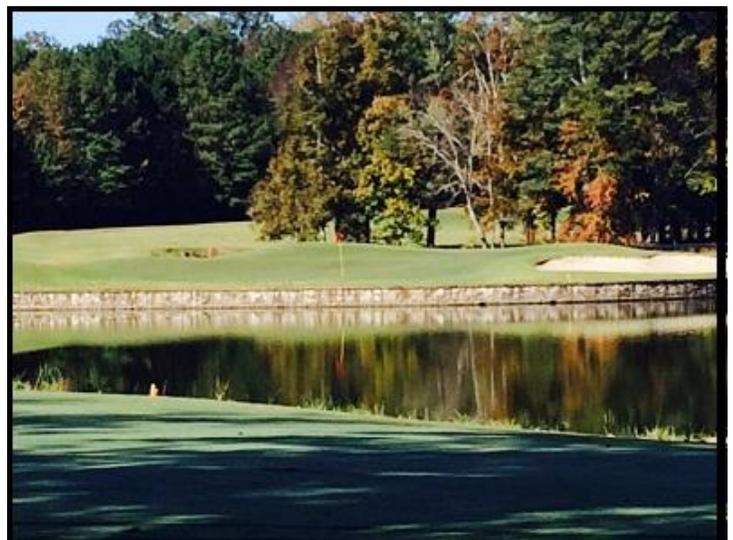
**Superintendent,
David Locke**



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.

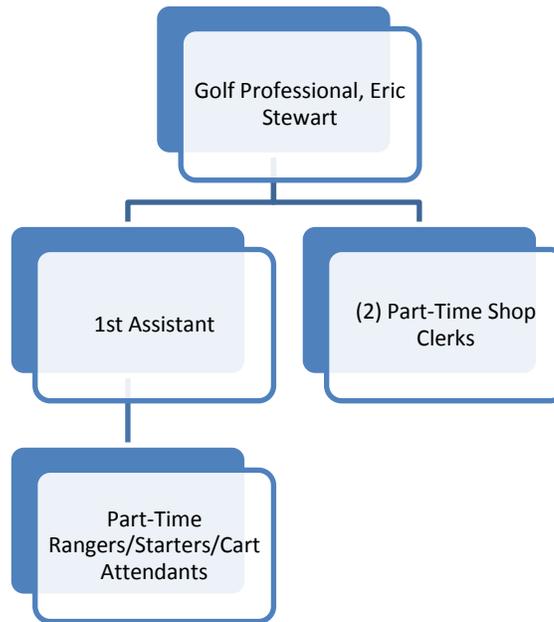
The greens provide a wonderful course. The maintenance crew will strive to preserve all areas of the course and to keep it in the best condition possible so that citizens and visitors alike can enjoy our state of the art course. We are looking forward to a successful year.



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.

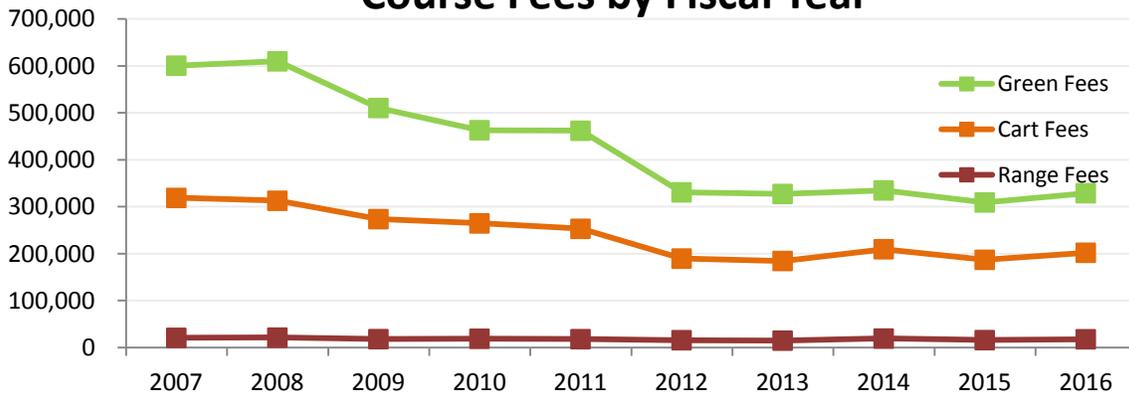


FIELDS FERRY GOLF

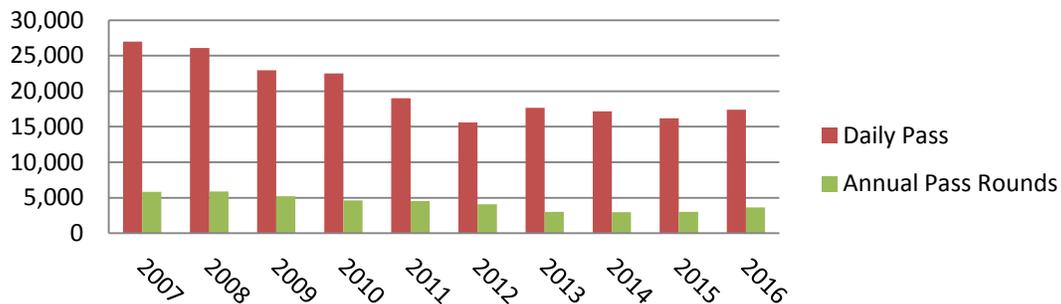
The golf maintenance and pro shop superintendents, in order to increase revenues, continue to promote expansion of clientele for the course. Additional revenues are expected in fiscal year 2018 with the continued maturity of the new greens. The superintendents' primary focus will be on building a larger 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



GOLF FUND (556)

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
Revenues						
335000	Local Grants - Gordon County	\$ -	\$ (80,769)	\$ (83,192)	\$ (83,192)	\$ (85,688)
345210	Green Fees	(248,740)	(269,152)	(265,500)	(265,500)	(338,000)
345211	Pass Fees	(46,545)	(39,027)	(47,000)	(47,000)	(45,000)
345212	Non-Taxable Green Fees	(14,320)	(11,800)	(14,000)	(14,000)	(13,000)
345213	Cart Fees	(176,793)	(190,123)	(183,000)	(183,000)	(231,000)
345214	Annual Pass - Cart Fees	(3,066)	(4,516)	(5,000)	(5,000)	(5,000)
345215	Range Fees	(11,916)	(13,264)	(13,532)	(13,532)	(13,500)
345216	Annual Pass - Range Fees	(4,566)	(4,272)	(6,500)	(6,500)	(5,000)
345217	Non-Taxable Cart Fees	(6,275)	(5,940)	(7,000)	(7,000)	(7,000)
345220	Handicap Fees	(1,547)	(2,280)	(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	(3,200)	(3,600)	(3,200)	(3,200)	(3,200)
381005	Snack Bar Electricity	(4,522)	(4,391)	(5,500)	(5,500)	(5,500)
389000	Miscellaneous Income	(390)	(780)	(1,000)	(1,000)	(1,000)
389001	Sales Tax Vendor Commission	(802)	(855)	(1,000)	(1,000)	(1,000)
Transfer In						
391101	Transfer In - General Fund	(10,337)	(279,817)	(181,839)	(181,839)	(81,058)
391122	SPLOST Capital Project	(17,720)	-	-	-	-
TOTAL REVENUES		\$ (554,140)	\$ (913,986)	\$ (823,213)	\$ (823,213)	\$ (840,896)

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET
(5606125) GOLF MAINTENANCE						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 124,448	\$ 141,281	\$ 175,062	\$ 175,062	\$ 179,005
511300	Overtime	5,319	6,738	8,000	8,000	8,201
512100	Group Insurance	45,986	58,317	67,566	67,566	72,061
512101	Insurance Deductible Reimbursement	605	934	1,440	1,440	1,440
512200	FICA Contributions	7,382	8,340	11,350	11,350	11,724
512300	Medicare	1,727	1,950	2,654	2,654	2,742
512401	Retirement Employer Contributions	6,014	2,550	8,992	8,992	8,691
512402	Retirement Plan Administrative Costs	293	300	384	384	461
512700	Workers' Compensation Insurance	1,318	1,413	1,072	1,072	3,462
Purchased & Contracted Services						
521201	Legal & Auditing	1,224	1,357	1,250	1,250	1,300
521204	Medical Services	70	110	70	70	70
521300	Technical Soil Test	-	-	330	-	-
522112	Garbage Pickup - Commercial	516	546	550	550	550
522140	Lawn & Landscaping	5,520	5,069	5,100	5,100	5,100
522200	Interdepartmental Services & Labor	141	-	300	600	1,000
522202	Repairs & Maintenance - Equipment	19	1,346	2,500	2,500	3,200
522203	Repairs & Maintenance - Buildings	3,254	-	200	200	200
522320	Rental of Equipment and Vehicles	-	148	150	160	160
523101	General Liability Insurance	148	1,172	1,241	1,241	1,331
523102	Property Insurance	1,330	1,188	1,200	1,200	1,307
523104	Surety Bonds	1,101	23	60	60	60
523201	Telephone - Other Service	28	1,104	1,100	1,100	1,100
523203	Data Service - City	1,039	144	144	144	144
523206	Communications Services - Security	144	435	435	435	450
523209	Internet Service	427	719	720	720	720
523220	Postage	719	12	50	50	50
523700	Education & Training	-	-	150	150	150

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
Supplies						
531100	General Supplies & Materials	3,496	1,721	2,800	2,800	1,600
531104	Protective Safety Supplies	368	-	300	300	250
531120	Office & Computer Supplies	18	16	25	25	25
531125	Printer/Copier Supplies	123	103	150	150	150
531130	Purchased Uniforms	886	1,091	1,500	1,500	1,500
531140	Repairs & Maintenance - Equipment	26,498	31,117	36,000	36,000	34,000
531142	Repairs & Maintenance - Buildings	312	569	1,200	1,200	1,000
531145	Ground Maintenance	66,693	65,100	69,000	66,500	68,000
531210	Water & Sewer Services	1,593	1,239	1,800	1,800	1,300
531220	Natural Gas Service	1,780	1,189	1,800	1,800	1,800
531231	Electricity - Other (Irrigation)	17,252	17,948	20,000	20,000	25,000
531270	Gasoline	7,216	5,180	6,500	6,500	6,500
531271	Diesel Fuel	8,083	5,210	8,000	8,000	7,500
531300	Food for Meetings	228	60	220	220	220
531600	Small Equipment <\$5000	200	786	900	3,400	3,000
531601	Computer Equipment/Software	-	-	-	-	14,000
Interfund/Interdepartmental Charges						
551100	Interfund Allocations - General	5,601	5,089	6,243	6,243	6,452
554100	Interfund Allocations - Utilities	8,439	7,616	8,519	8,519	8,599
Depreciation						
561000	Depreciation	19,332	20,581	-	-	-
619900	Transfer to Retained Earnings	-	-	41,649	41,649	-
TOTAL GOLF MAINTENANCE		\$ 376,889	\$ 399,812	\$ 498,676	\$ 498,656	\$ 485,575

GOLF MAINTENANCE FOOTNOTES

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

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(5606126) GOLF MAINTENANCE ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 130,755	\$ 95,476	\$ 58,453	\$ 58,453	\$ 64,505
512100	Group Insurance	17,876	18,397	11,676	11,676	12,465
512101	Insurance Deductible Reimbursement	226	390	240	240	240
512200	FICA Contributions	7,955	6,678	3,693	3,693	4,068
512300	Medicare	1,860	1,562	864	864	952
512401	Retirement Plan Employer Cont.	3,602	6,038	3,003	3,003	3,405
512402	Retirement Plan Administrative Costs	207	333	128	128	179
512700	Workers' Compensation Insurance	199	243	179	179	448
Purchased & Contracted Services						
521204	Medical Services	30	35	-	-	35
522201	Repairs & Maintenance - Vehicles	312	240	400	606	1,000
523103	Vehicle Insurance	561	595	340	340	318
523104	Surety Bonds	17	23	10	10	10
523500	Travel	1,240	151	500	500	500
523600	Dues & Fees	665	525	700	700	700
523700	Education & Training	825	510	500	500	500

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
Supplies						
531130	Purchased Uniforms	452	284	250	250	250
531141	Repair & Maintenance - Vehicles	40	624	800	614	500
TOTAL MAINTENANCE ADMINISTRATION		\$ 166,822	\$ 132,105	\$ 81,736	\$ 81,756	\$ 90,075

GOLF MAINTENANCE ADMINISTRATION FOOTNOTES

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

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(5616125) GOLF COURSE PRO SHOP						
Personal Services & Employee Benefits						
511100	Regular Employees	\$ 62,561	\$ 69,569	\$ 75,972	\$ 75,972	\$ 80,593
512100	Group Insurance	11,496	11,283	11,261	11,261	12,010
512101	Insurance Deductible Reimbursement	137	187	240	240	240
512200	FICA Contributions	3,628	4,055	4,730	4,730	5,017
512300	Medicare	849	948	1,107	1,107	1,174
512401	Retirement Plan Employer Cont.	1,119	2,228	1,622	1,622	3,206
512402	Retirement Plan Administrative Costs	71	137	69	69	169
512700	Workers' Compensation Insurance	1,452	1,819	1,340	1,340	2,530
Purchased & Contracted Services						
521201	Legal & Auditing	1,224	1,357	1,250	1,250	1,300
521204	Medical Services	120	210	120	120	120
522112	Garbage Pickup - Commercial	672	793	800	800	800
522200	Interdepartmental Services & Labor	437	-	300	355	355
522202	Repairs & Maintenance - Equipment	288	92	600	600	600
522203	Repairs & Maintenance - Buildings	1,667	125	4,000	4,000	3,000
522320	Rental of Equipment & Vehicles	-	-	650	430	-
523001	Other Purchased Services	104	158	200	200	200
523101	General Liability Insurance	635	540	580	580	441
523102	Property Insurance	695	699	708	708	655
523104	Surety Bonds	16	12	10	10	20
523201	Telephone Service - Other	1,079	1,324	1,350	1,350	1,350
523203	Data Service - City	24	24	120	120	120
523206	Communication Services - Security	427	435	500	500	500
523209	Internet Service	959	959	975	975	975
523220	Postage	20	10	30	30	30
523300	Advertising	786	686	1,500	1,500	900
523400	Printing & Binding	-	-	200	200	200
523600	Dues & Fees	2,403	2,248	2,500	2,500	2,500
523601	Bank Card Service Charges	7,878	10,573	11,000	11,000	12,000
Supplies						
531100	General Supplies & Materials	1,938	1,685	3,000	3,000	3,000
531120	Office Supplies	156	91	200	200	200
531125	Printer/Copier Supplies	256	425	300	300	300
531140	Repairs & Maintenance - Equipment	15,306	13,815	4,000	4,000	15,000
531142	Repairs & Maintenance - Buildings	10,485	627	600	600	600
531210	Water & Sewer Service - City	3,700	3,541	3,700	3,700	3,800
531220	Natural Gas Service	1,963	1,597	2,000	2,000	2,000
531231	Electric Service - Other	11,289	10,564	11,500	11,500	13,000

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
531270	Gasoline	600	600	600	600	600
531300	Food for Meetings	228	60	300	300	300
531600	Small Equipment <\$5000	-	2,986	200	200	200
531601	Computer Equipment <\$5000	2,282	4,580	2,500	2,500	2,250
Interfund/Interdepartmental Charges						
551100	Interfund Allocation - General	4,622	4,562	4,077	4,077	4,199
554100	Interfund Allocation - Utilities	8,439	7,616	8,519	8,519	8,599
Depreciation						
561000	Depreciation	114,069	113,542	-	-	-
Other Costs						
573900	Cash (Over) or Short	5	(25)	50	50	20
TOTAL GOLF COURSE PRO SHOP		\$ 276,086	\$ 276,735	\$ 165,280	\$ 165,115	\$ 185,073

GOLF COURSE PRO SHOP FOOTNOTES

1

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

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(5616126) GOLF COURSE PRO SHOP ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 54,638	\$ 55,923	56,565	56,565	\$ 57,981
512100	Group Insurance	11,889	11,684	11,662	11,662	12,419
512101	Insurance Deductible Reimbursement	142	193	240	240	240
512200	FICA Contributions	3,136	3,203	3,527	3,527	3,615
512300	Medicare	733	749	825	825	845
512401	Retirement Plan Employer Cont.	2,626	1,499	2,906	2,906	3,061
512402	Retirement Plan Administrative Costs	127	127	124	124	161
512700	Workers' Compensation Insurance	190	237	179	309	341
521204	Medical Services	-	-	-	35	35
522201	Vehicle Repairs & Maintenance	-	-	400	400	400
523103	Vehicle Insurance	-	83	308	308	290
523104	Surety Bonds	10	9	10	10	10
Purchased & Contracted Services						
531141	Vehicle Repairs & Maintenance	-	-	775	775	775
TOTAL PRO SHOP ADMINISTRATION		\$ 73,491	\$ 73,706	\$ 77,521	\$ 77,686	\$ 80,173

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
2017-2018

Division	Base Amount	General	Water Plant	Water Distribution Maintenance	Waste Treatment Plant	Wastewater Collection Maint.	Electric	Telecom.	Solid Waste	Golf Pro	Golf Maint.	Recreation
Human Resource	164,121	81,666	8,104	21,298	8,105	12,157	13,778	3,242	1,690	3,331	3,943	8,448
Elected Officials	181,867	81,840	9,093	23,643	9,093	23,643	23,643	1,819	1,819	1,819	1,819	3,636
Elected Off. Conting.	-	-	-	-	-	-	-	-	-	-	-	-
General Admin. ***	23,000	19,550	-	-	-	-	-	-	690	690	690	1,380
Total	368,988	183,056	17,197	44,941	17,198	35,800	37,421	5,061	4,199	5,841	6,452	13,464

Total Utility Service Fee = 157,618
Total Service Fee = 187,574

*** Legal & Consulting

Human Resource (Basis - Employees)			
Division	# of Employees	# of Employees Adjusted *	Percent
General	145	145	50%
Utility Admin.	36	0	0%
Water Plant	10	14	5%
Water Const.	26	38	13%
Sewer Plant	10	14	5%
Sewer Const.	15	22	7%
Electric	17	24	8%
Telecom	4	6	2%
Solid Waste	3	3	1%
Golf Pro	3	3	2%
Golf Maint.	7	7	2%
Recreation	15	15	5%
TOTAL	291	291	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 Maint.	3%	1%
Recreation	6%	2%
TOTAL	100%	100%

*Utility Admin allocated to Utility departments based on the number of employees actually in those departments.
6 to Water Plant, 10 to Water Construction, 7 to Sewer Plant, 4 to Sewer Construction, 7 to Electric, and 2 to Telecom

Glossary

Ad Valorem Tax Due Dates:

2016 Taxes	Dec. 20, 2016
2015 Taxes	Dec. 20, 2015
2014 Taxes	Dec. 20, 2014

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 was 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 2017, an increase of \$50 will be implemented to assist in the upkeep of the cemeteries. Spaces are priced at \$500 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 \$2,500 deductible and a Health Reimbursement Account that will reimburse employees \$2,000 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 \$48.00, weekend/holiday twilight \$38.00, Monday – Friday \$36.00, Monday – Friday twilight \$28.00, Senior (55 years old) Monday – Friday \$29.00, Junior Monday – Friday \$10.00 + cart, 9 holes weekday \$22.00.

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:

	<i>County General</i>	<i>School General</i>	<i>School Bond</i>	<i>State</i>	<i>Age</i>
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 Calhoun-Gordon County Library is part of the Northwest Georgia Regional Library System, which is the fiscal agent for the Library. 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, 50% of property insurance, 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.

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.

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 2019-2023

Year	General Admin.	Municipal Court	Code Insp. & Enforcement	Airport	Police	Fire	Public Works	Recreation	Solid Waste	Golf	Totals
FY 2019	\$ -	\$ 25,000	\$ 32,000	\$ 173,750	\$ 1,145,500	\$ 834,000	\$ 485,500	\$ 143,000	\$ 44,000	\$ 208,500	\$ 3,091,250
FY 2020	25,000	100,000	50,000	70,000	100,235	204,000	594,500	2,440,000	138,500	220,800	3,943,035
FY 2021	65,000	80,000	25,000	475,000	60,000	1,986,500	436,000	130,000	235,000	147,500	3,640,000
FY 2022	34,000	20,000	20,000	25,000	80,500	1,700,000	421,500	1,500,000	51,500	180,900	4,033,400
FY 2023	45,000	-	-	25,000	9,000	675,000	450,000	250,000	228,000	1,401,000	3,083,000
Totals	\$ 169,000	\$ 225,000	\$ 127,000	\$ 768,750	\$ 1,395,235	\$ 5,399,500	\$ 2,387,500	\$ 4,463,000	\$ 697,000	\$ 2,158,700	\$ 17,790,685

**General Government Administration
Five Year Capital Plan
2019-2023**

Budget Year	Item	Cost	Funding Source
2018-2019	No Activity	\$ -	
	TOTAL	-	
2019-2020	Records retention system software	25,000	Operating revenue
	TOTAL	25,000	
2020-2021	Remodel City Hall	50,000	Operating revenue
	Computers/Equipment	5,000	Operating revenue
	Tax and software upgrade	10,000	Operating revenue
	TOTAL	65,000	
2021-2022	Computers/payroll software upgrade	10,000	Operating revenue
	Replace administration vehicle	24,000	Operating revenue
	TOTAL	34,000	
2022-2023	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
2019-2023**

Budget Year	Item	Cost	Funding Source
2018-2019	Vehicle	\$ 25,000	Operating revenue
	TOTAL	25,000	
2019-2020	Remodel interior of building	100,000	Operating revenue
	TOTAL	100,000	
2020-2021	Re-roof building	80,000	Operating revenue
	TOTAL	80,000	
2021-2022	Heating and air	20,000	Operating revenue
	TOTAL	20,000	
2022-2023	No activity planned	-	
	TOTAL	-	
GRAND TOTAL		\$ 225,000	

**Code Inspection and Enforcement
Five Year Capital Plan
2019-2023**

Year	Item	Cost	Funding Source
2018-2019	F-150 4X4 Pick up	\$ 32,000	General operating funds
	TOTAL	32,000	
2019-2020	Local match - redevelopment	50,000	General operating funds
	TOTAL	50,000	
2020-2021	Comprehensive plan - update 5 years	25,000	General operating funds
	TOTAL	25,000	
2021-2022	Vehicle	20,000	General operating funds
	Total	20,000	
2022-2023	No activity planned	-	
	TOTAL	-	
GRAND TOTAL		\$ 127,000	

Calhoun - Gordon County Airport Five Year Capital Plan 2019-2023

Year	Equipment	Cost*	Funding Source
2018-2019	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	
2019-2020	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	
2020-2021	Stream relocation	300,000	Operating revenues
	Parallel taxiway construction	175,000	Operating revenues
	TOTAL	475,000	
2021-2022	Environmental stormwater monitoring	5,000	Operating revenues
	Corp. hangar site - design & constr.	20,000	Operating revenues
	TOTAL	25,000	
2022-2023	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 2019-2023

Year	Equipment	Cost	Funding Source
2018-2019	2 Vehicles for CID with equipment	\$ 50,000	Operating/maint. revenue
	Fleet upgrade (29) vehicles, with equipment	1,000,000	Operating/maint. revenue
	Car cameras	95,500	Operating/maint. revenue
	TOTAL	1,145,500	
2019-2020	Communications upgrade	35,000	Operating/maint. revenue
	30 Body cameras	65,235	Operating/maint. revenue
	TOTAL	100,235	
2020-2021	2 Vehicles for CID with equipment	60,000	Operating/maint. revenue
	TOTAL	60,000	
2021-2022	Spike strips	5,000	Operating/maint. revenue
	Computer upgrades	75,500	Operating/maint. revenue
	TOTAL	80,500	
2022-2023	Intoxilyzer (1)	9,000	Operating/maint. revenue
	TOTAL	9,000	
GRAND TOTAL		\$ 1,395,235	

Calhoun Fire Department Five Year Capital Plan 2019-2023

Year	Item	Cost	Funding Source
2018-2019	Replace fire engine 31 w/ new pumper	\$ 550,000	Lease purchase
	Purchase 2 sets of battery powered extrication tools	65,000	Operating revenues
	Replace 12 Scott SCBA units	69,000	Lease purchase
	Replace all station exhaust equipment in bays	150,000	Operating revenues
	TOTAL	834,000	
2019-2020	Replace 12 Scott SCBA units	69,000	Lease purchase
	Add commercial extractor washers at all stations	26,000	Operating revenues
	Replace fire hose	70,000	Operating revenues
	Replace crew service vehicle	39,000	Operating revenues
	TOTAL	204,000	
2020-2021	Station # 4 Mauldin Rd.	1,800,000	Operating revenues
	Furnishing for Station # 4	150,000	Operating revenues
	Crew service vehicle for Station # 4	36,500	Operating revenues
	TOTAL	1,986,500	
2021-2022	Purchase 100' 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	
2022-2023	Replace fire engine (pumper)	525,000	Lease purchase
	Refurbish station # 1	150,000	Operating revenues
	TOTAL	675,000	
GRAND TOTAL		\$ 5,399,500	

**Calhoun Animal Control Department
Five Year Capital Plan
2019-2023**

Year	Item	Cost	Funding Source
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	
2022-2023	Improvements and equipment	15,000	Operating revenues
	TOTAL	15,000	
GRAND TOTAL		\$ 79,000	

**Calhoun Street Department
Five Year Capital Plan
2019-2023**

Year	Item	Total Cost	Funding Source
2018-2019	Milling existing streets and paving	\$ 200,000	Operating revenues
	Tandem dump truck	180,000	Operating revenues
	Walk behind concrete saw	25,000	Operating revenues
	TOTAL	405,000	
2019-2020	Milling existing streets and paving	200,000	Operating revenues
	Street sweeper	200,000	Operating revenues
	Single axle dump truck	90,000	Operating revenues
	TOTAL	490,000	
2020-2021	Milling existing streets and paving	225,000	Operating revenues
	1 Ton service truck	50,000	Operating revenues
	Asphalt roller	100,000	Operating revenues
	TOTAL	375,000	
2021-2022	Milling existing streets and paving	250,000	Operating revenues
	Single axle dump truck	95,000	Operating revenues
	TOTAL	345,000	
2022-2023	Street sweeper	225,000	Operating revenues
	Single axle dump truck	95,000	Operating revenues
	Pickup truck	33,000	Operating revenues
	TOTAL	353,000	
GRAND TOTAL		\$ 1,968,000	

**Calhoun Cemetery Department
Five Year Capital Plan
2019-2023**

Year	Item	Cost	Funding Source
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	
2022-2023	Pickup truck	32,000	Operating revenues
	TOTAL	32,000	
GRAND TOTAL		\$ 168,500	

**Calhoun Shop & Maintenance Department
Five Year Capital Plan
2019-2023**

Year	Item	Cost	Funding Source
2018-2019	1 Ton service truck	\$ 50,000	Operating revenues
	TOTAL	50,000	
2019-2020	Riding mower & equipment	10,000	Operating revenues
	Zero turn mower	12,500	Operating revenues
	TOTAL	22,500	
2020-2021	Pickup truck F-150 4 X 4	26,000	Operating revenues
	TOTAL	26,000	
2021-2022	Zero turn mower	13,500	Operating revenues
	Riding mower & equipment	10,000	Operating revenues
	TOTAL	23,500	
2022-2023	1 Ton service truck	50,000	Operating revenues
	TOTAL	50,000	
GRAND TOTAL		\$ 172,000	

**Calhoun Recreation Department
Five Year Capital Plan
2019-2023**

Budget Year	Item	Cost	Funding Source
2018-2019	Tennis center - upgrades	\$ 75,000	Hotel-Motel/SPLOST
	Expand walking trails	40,000	General Operating Funds/SPLOST
	Field maintenance equipment	28,000	General Operating Funds/SPLOST
	TOTAL	143,000	
2019-2020	New fencing - existing fields	400,000	General Operating Funds/SPLOST
	Recreation center upgrades	2,000,000	General Operating Funds/SPLOST
	Upgrade pavilions	40,000	General Operating Funds/SPLOST
	TOTAL	2,440,000	
2020-2021	New playground equipment	80,000	General Operating Funds/SPLOST
	Mowers	35,000	General Operating Funds/SPLOST
	Field maintenance equipment	15,000	General Operating Funds/SPLOST
	TOTAL	130,000	
2021-2022	Develop Phase II - 58 acre park	1,500,000	General Operating Funds/SPLOST
	TOTAL	1,500,000	
2022-2023	Concession/Bathroom Buford/Ratner	250,000	General Operating Funds/SPLOST
	TOTAL	250,000	
GRAND TOTAL		\$ 4,463,000	

**Calhoun Solid Waste Department
Five Year Capital Plan
2019-2023**

Year	Item	Cost	Funding Source
2018-2019	Landfill monitoring	\$ 32,000	Operating revenues
	Dumpsters recycling	12,000	Operating revenues
	TOTAL	44,000	
2019-2020	Landfill monitoring	33,500	Operating revenues
	Dumpsters	5,000	Operating revenues
	Used roll-off truck	100,000	Operating revenues
	TOTAL	138,500	
2020-2021	Landfill monitoring	35,000	Operating revenues
	Brush truck with loader	200,000	Operating revenues
	TOTAL	235,000	
2021-2022	Landfill monitoring	36,500	Operating revenues
	Dumpsters recycling	15,000	Operating revenues
	TOTAL	51,500	
2022-2023	Landfill monitoring	38,000	Operating revenues
	Leaf vac truck	190,000	Operating revenues
	TOTAL	228,000	
GRAND TOTAL		\$ 697,000	

**Calhoun Golf Maintenance Department
Five Year Capital Plan
2019-2023**

Year	Item	Cost	Funding Source
2018-2019	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	
2019-2020	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	
2020-2021	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	
2021-2022	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	
2022-2023	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
2019-2023**

Year	Item	Cost	Funding Source
2018-2019	20 carts with trade-in	\$ 67,000	Operating revenue
	TOTAL	67,000	
2019-2020	20 carts with trade-in	67,000	Operating revenue
	TOTAL	67,000	
2020-2021	20 carts with trade-in	68,000	Operating revenue
	TOTAL	68,000	
2021-2022	20 carts with trade-in	69,000	Operating revenue
	TOTAL	69,000	
2022-2023	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 841 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.



**Brittany Drive Water Treatment
Plant Manager,
Ben Hall**

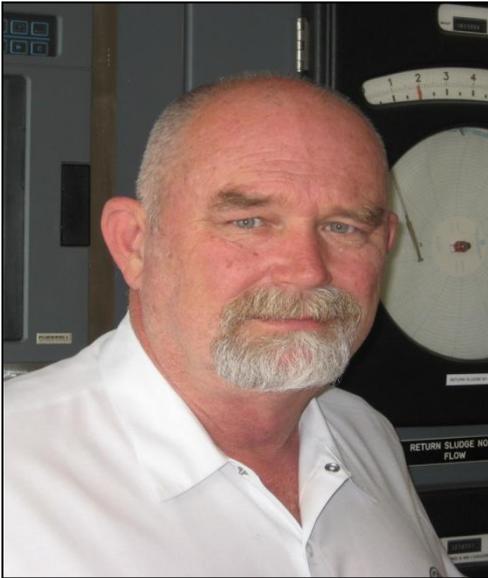


**Mauldin Road
Water
Treatment
Plant,
Manager
Jeremy King**

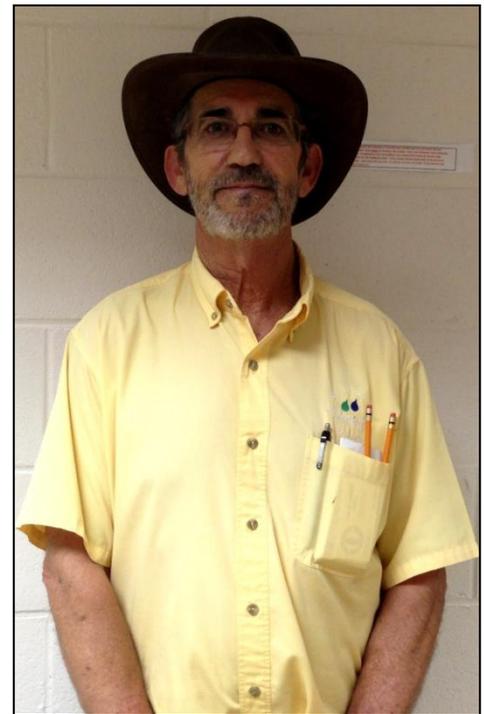


**Water Distribution &
Wastewater Collection Superintendent,
Mark Williamson**





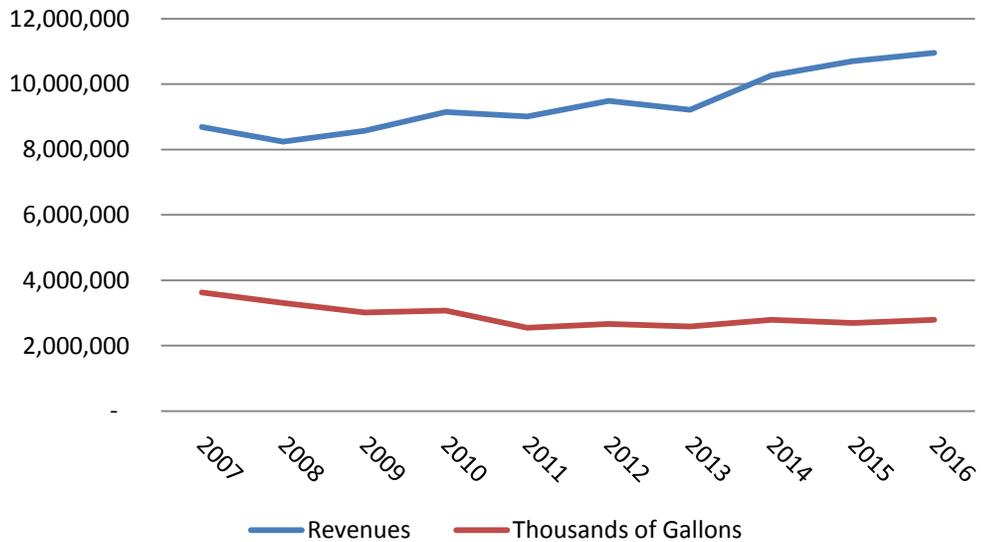
**Wastewater Treatment
Plant Superintendent,
John Banks**



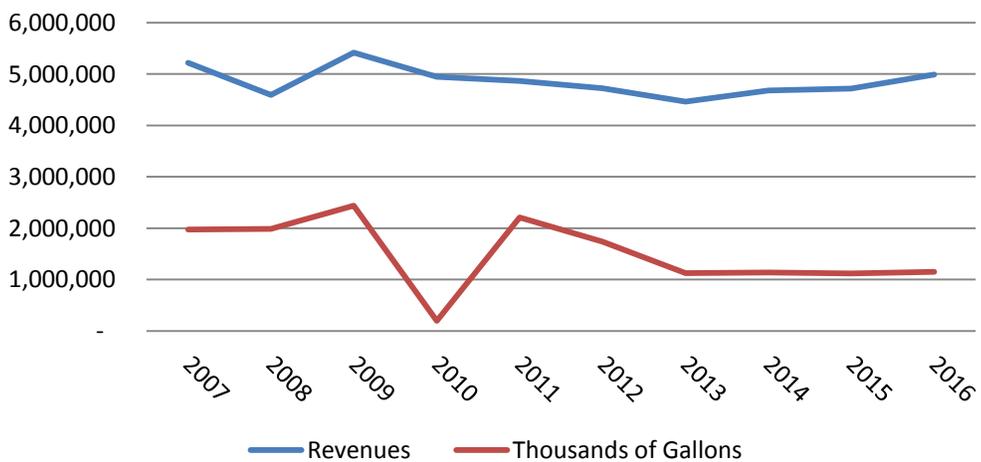
**Plant Maintenance Superintendent,
Bobby Robertson**

2016 water revenue was up from the prior year primarily due to the above average drought related water sales and an 3% increase in rates. The 3% increase is an annual rate increase for a period of three years beginning in fiscal 2015 for the purpose of debt repayment and capital projects. 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



Sewer



WASTE TREATMENT & WATER (505)

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(230000) WASTE TREATMENT						
Revenue						
331350 188	Federal Capital - Indirect	\$ -	\$ -	\$ (1,035,002)	\$ (1,035,002)	\$ (530,000)
334000 133	State Government Grants	-	(5,615)	-	-	-
334000 151	State Government Grants	-	(79,609)	-	-	-
Charges for Services						
344201	Water/Sewer - Residential	(517)	(468)	-	-	-
344202	Water/Sewer - Commercial	(1,320)	(1,320)	-	-	-
344206	Water/Sewer - Unmetered Other	(26,554)	(10,758)	-	-	-
344211	Water/Sewer - Residential	(1,304,374)	(1,379,700)	(1,419,321)	(1,419,321)	(1,465,961)
344212	Water/Sewer - Commercial	(1,563,476)	(1,697,220)	(1,721,230)	(1,721,230)	(1,888,438)
344213	Water/Sewer - Industrial	(2,072,479)	(1,961,980)	(2,066,263)	(2,066,263)	(1,718,608)
344229	Sewer Disposal Tickets	(170,486)	(122,833)	(129,533)	(129,533)	(52,709)
344260	Penalties	(32,941)	(33,924)	(31,450)	(31,450)	(45,360)
344276	Water/Sewer Taps	(91,155)	(87,859)	(35,000)	(35,000)	(243,300)
344290	Recovery of Bad Debt	(4,344)	(2,050)	(820)	(820)	(3,495)
344298	Special Services	-	(10,642)	-	-	-
344299	Miscellaneous	(50)	-	-	-	-
349300	Bad Check Fees	(35)	-	-	-	-
Other						
361000	Interest Revenues	(535)	(746)	(500)	(500)	(1,100)
363000	Unrealized Gain or Loss Invest	(497)	(15,895)	(10,600)	(10,600)	-
381000	Rents & Royalties	(8,213)	(8,213)	(8,212)	(8,212)	(8,212)
383000	Reimb. for Damaged Property	(3,630)	-	-	-	-
389000	Miscellaneous Revenue	(433)	(469)	-	-	-
389005	Sale of Scrap/Surplus	-	(12,180)	(2,000)	(2,000)	(1,000)
Transfers In						
391102	Water/Sewer	-	-	(780,499)	(780,499)	(1,010,250)
391126	Utilities Labor & Equipment	(12,802)	(10,243)	(6,000)	(6,000)	(6,000)
391134	Transfer In - SPLOST	(187,133)	(24,393)	-	-	-
391144	Transfer from 2005 SPLOST	-	(75,467)	(2,410,000)	(2,410,000)	(1,171,993)
392100	Sale of Assets	-	(710)	-	-	-
TOTAL	REVENUE	\$ (5,480,973)	\$ (5,542,293)	\$ (9,656,430)	\$ (9,656,430)	\$ (8,146,426)

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(2304335) WASTE TREATMENT PLANT EXPENSES						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 376,037	\$ 389,338	\$ 392,536	\$ 392,536	404,949
511300	Overtime	27,114	22,850	27,000	27,000	39,979
512100	Group Insurance	81,811	85,971	85,808	85,808	91,452
512101	Insurance Deductible Reimb.	1,067	1,423	1,800	1,800	1,800
512200	FICA Contributions	23,761	24,544	26,249	26,249	27,814
512300	Medicare	5,575	5,699	6,139	6,139	6,491
512401	Ret. Plan Employer Contrib.	(15,461)	21,444	20,163	20,163	20,751
512402	Retirement Plan Admin. Costs	873	907	860	860	1,093
512700	Workers' Comp. Insurance	7,378	7,181	7,392	7,392	12,724
512999	Amounts to Capitalize	-	(4,862)	-	-	-
Purchased & Contracted Services						
521200	Engineering	-	-	-	-	40,000
521200 133	New NPDES Limits	12,151	55,092	75,000	75,000	25,000
521200 184	Engineering	506	-	-	-	-
521201	Legal & Auditing	3,513	3,658	4,000	4,000	4,000
521204	Medical Services	60	70	100	100	125
521205	Consulting	10,200	6,800	10,200	10,200	10,000
521209	Miscellaneous Professional	10	8	-	-	-
521300	Technical	6,806	1,814	5,000	5,000	7,000
521300 133	Technical	7,913	-	1,800	1,800	-
522001	Linen Services	2,012	2,051	2,000	2,000	2,100
522002	Exterminating Services	188	141	175	175	200
522110	Garbage Pickup - City	2,471	5,201	3,500	3,500	2,700
522112	Garbage Pickup - Commercial	2,442	2,671	2,529	2,529	3,520

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
522200	Interdept. Services & Labor	5,266	5,356	5,645	5,645	5,500
522201	Repairs & Maint. - Vehicles	299	445	1,500	1,500	180
522202	Repairs & Maint. - Equipment	11,679	35,887	25,000	25,000	25,000
522203	Repairs & Maint. - Building	-	12,434	3,000	3,000	3,000
522206	Repairs & Maint. - Pretreatment	-	-	1,000	1,000	500
522320	Rental of Equipment & Vehicles	9,634	4,960	8,000	8,000	2,000
522320 133	Rental of Equipment & Vehicles	1,650	6,018	-	-	3,000
522320 184	Rental of Equipment & Vehicles	-	3,000	-	-	-
522330	City Franchise Fees	197,619	201,619	208,273	208,273	202,920
522350	Rents/Royalties	-	-	364,477	364,477	355,110
523101	General Liability Insurance	5,790	7,274	7,460	7,460	7,108
523102	Property Insurance	2,891	2,988	2,824	2,824	2,970
523103	Vehicle Insurance	2,367	2,337	2,093	2,093	1,922
523104	Surety Bonds	56	71	-	-	71
523200	Telephone - City	2,784	2,326	2,400	2,400	2,309
523203	Data Service - City	3,203	3,180	3,200	3,200	3,050
523205	Cell Phone/Radio	759	827	800	800	1,500
523209	Internet Service	720	729	720	720	720
523210	E-Mail	252	252	275	275	252
523220	Postage	4,011	2,021	3,500	3,500	3,100
523220 133	Postage	548	-	-	-	-
523300	Advertising	506	655	1,200	1,200	1,100
523400	Printing & Binding	-	64	150	150	100
523500	Travel	753	655	2,000	2,000	2,000
523600	Dues & Fees	863	2,135	2,000	2,000	2,000
523604	Bank Service Charges	-	902	2,000	2,000	1,900
523700	Education & Training	1,935	300	3,000	3,000	3,000
523800	Licenses	585	-	910	910	100
Supplies						
531017	Concrete	-	-	-	-	300
531100	General Supplies & Materials	4,780	2,672	3,500	3,500	3,000
531100 133	General Supplies & Materials	-	9,216	-	-	-
531101	Chemical Supplies	47,089	60,122	120,000	120,000	405,500
531101 133	Chemical Supplies	-	24,280	-	-	-
531102	Lab Supplies	6,350	6,594	5,000	5,000	7,000
531104	Protective/Safety Supplies	-	105	1,000	1,000	500
531120	Office Supplies	437	441	500	500	500
531125	Printer/Copier Supplies	569	636	550	550	400
531130	Purchased Uniforms	2,725	2,970	2,925	2,925	2,925
531140	Repair & Maint. - Equipment	60,958	85,956	40,000	40,000	80,000
531140 133	Repair & Maint. - Equipment	-	1,196	-	-	-
531141	Repair & Maint. - Vehicles	281	733	1,100	1,100	500
531142	Repair & Maint. - Buildings	88	115	22,000	22,000	1,000
531210	Water/Sewer Supplies	48,729	45,200	45,000	45,000	30,000
531220	Natural Gas	4,871	4,146	4,500	4,500	4,100
531230	Electric Service - City	641,958	684,356	699,000	699,000	615,000
531270	Gasoline	3,744	2,406	2,500	2,500	2,500
531271	Diesel Fuel	1,132	832	1,100	1,100	500
531300	Food for Meetings	83	-	-	-	-
531400	Books & Periodicals	338	-	200	200	100
531600	Small Equipment <\$5000	1,381	3,560	5,000	5,000	5,000
531600 133	Small Equipment <\$5000	1,306	-	-	-	-
531601	Computer Equipment	-	2,305	1,300	1,300	300
531602	Pretreatment Supplies	21,236	14,978	25,000	25,000	25,000
Capital Outlay						
541200	Site Improvements	-	-	270,000	270,000	-
541300	Buildings	-	-	-	-	30,000
541480	Infrastructure	-	-	365,000	365,000	-
542100	Machinery >\$5000	-	-	1,180,000	1,180,000	1,059,993
542200	Vehicles	-	-	-	-	27,000
542501	Other Equipment	-	-	60,000	60,000	-
Interfund						
551100	Interfund Allocation - Gen. Fund	18,016	18,091	16,333	16,333	17,198
554100	Interfund Allocation - Utilities	349,521	313,009	341,573	341,573	352,510
Depreciation						
561000	Depreciation	1,376,680	1,419,635	-	-	-
562000	Amortization	15,616	17,454	1,706	1,706	719

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
Other						
573901	Bad Debt Expense	18,262	17,642	20,000	20,000	18,000
579000	Contingency	-	-	72,493	72,493	100,000
Debt Service						
581100	Principal - Bonds	-	-	996,000	996,000	1,265,227
581400	Principal - Notes Payable	-	-	290,280	290,280	49,396
581410	Principal - Advance from Electric	-	-	32,325	32,325	32,650
582100	Interest - Bonds	123,131	104,163	84,865	84,865	114,552
582400	Interest - Notes Payable	102,892	99,147	113,300	113,300	26,767
582410	Interest - Advance from Electric	3,223	2,905	2,584	2,584	2,260
584000	Administrative Fee	10,608	-	-	-	-
Transfers Out						
611001	General Fund	296,429	302,428	-	-	-
614042	Transfer Out - Solid Waste	-	611	-	-	-
TOTAL	WASTE TRTMNT. PLANT	\$ 3,973,032	\$ 4,176,339	\$ 6,150,312	\$ 6,150,312	\$ 5,612,507

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 - 6/30/2017	Additions FY 2018	Principal Pd. FYE 6/30/2018	Interest Pd. FYE 6/30/2018	Balance 6/30/2018
SRF CW 13-001	Clean Water SRF	\$ 2,121,643	\$ 1,416,310	\$ 530,000	\$ 49,396	\$ 26,767	\$ 1,896,914
Total Notes Payable		\$ 2,121,643	\$ 1,416,310	\$ 530,000	\$ 49,396	\$ 26,767	\$ 1,896,914
Advance	Sewer Plant Property	\$ 543,580	\$ 238,185	\$ -	\$ 32,650	\$ 2,260	\$ 205,535
Total Advances	Sw. Plant Prop.	\$ 543,580	\$ 238,185	\$ -	\$ 32,650	\$ 2,260	\$ 205,535
Sewer Portion	2011 Bonds	\$ 4,959,000	\$ 991,800	\$ -	\$ 665,000	\$ 19,192	\$ 326,800
Sewer Portion	2012 Bonds	3,521,850	2,210,100	-	304,750	45,970	1,905,350
Sewer Portion	2016 Bonds	3,133,546	2,922,491	-	295,477	49,390	2,627,014
Total Bonds		\$ 11,614,396	\$ 6,124,391	\$ -	\$ 1,265,227	\$ 114,552	\$ 4,859,164

5 Capital Outlay

Roof replacement for Primary Lift Bldgs. and Chlorine Bldg. - SPLOST 2005	\$ 30,000
Bar Screens, Conveyor, Grit Collection System - SPLOST 2005	347,293
Portion of MCC Replacement Phase II - SPLOST 2005	124,700
MCC Replacement Phase III - SPLOST 2005	413,000
Ras/Was Pump Replacement - SPLOST 2005	100,000
Chlorine Feed Upgrade - SPLOST 2005	20,000
Balance of SCADA Project - SPLOST 2005	55,000
Vehicle for Pre-Treatment - SPLOST 2005	27,000
Total	\$ 1,116,993

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(2304336) WASTE TREATMENT PLANT MAINTENANCE						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 96,485	\$ 116,326	\$ 163,769	\$ 163,769	\$ 176,197
511300	Overtime	2,913	4,523	9,000	9,000	4,221
512100	Group Insurance	28,186	39,230	45,354	45,354	50,760
512101	Insurance Deductible Reimb.	453	566	720	720	720
512200	FICA Contributions	5,956	7,270	10,722	10,722	11,347
512300	Medicare	1,333	1,676	2,492	2,492	2,653
512401	Ret. Plan Employer Contribution	(9,117)	8,992	8,412	8,412	8,978
512402	Retirement Plan Admin. Costs	265	381	359	359	473
512700	Workers' Compensation	16,586	6,865	6,538	6,538	9,152
Purchased & Contracted Services						
521204	Medical Services	310	880	600	600	360
522200	Repairs & Maintenance	175	505	3,000	3,000	300
522201	Repairs & Maintenance - Vehicle	256	691	2,000	2,000	3,000
522202	Repairs & Maintenance - Equip.	86	862	1,200	1,200	3,000
522320	Rental of Equipment & Vehicle	-	-	500	500	-
523101	General Liability Insurance	201	394	451	451	446
523104	Surety Bonds	17	30	-	-	30
523205	Cell Phones/Radio	339	346	600	600	675
523209	Internet Service	-	-	-	-	141
523220	Postage	-	-	50	50	50
523300	Advertising	-	-	150	150	-
523500	Travel	-	-	50	50	100
523700	Education & Training	-	-	200	200	200
Supplies						
531100	General Supplies	574	1,987	2,000	2,000	900
531104	Protective/Safety Supplies	390	1,323	1,000	1,000	900
531120	Office Supplies	84	89	150	150	120
531125	Printer/Copier Supplies	-	127	110	110	90
531130	Purchased Uniforms	-	1,259	1,300	1,300	1,560
531140	Repairs & Maint. - Equipment	1,163	594	1,000	1,000	2,160
531141	Repairs & Maint. - Vehicles	316	543	1,200	1,200	800
531270	Gasoline	2,241	1,850	2,500	2,500	1,400
531271	Diesel Fuel	1,273	1,168	1,500	1,500	1,400
531600	Small Equipment <\$5000	1,250	-	1,000	1,000	600
531601	Computer Equipment	392	-	-	-	-
Transfers Out						
611011	Transfer Out - Lab & Equip.	-	9,484	-	-	-
TOTAL	WASTE PLANT MAINT.	\$ 152,124	207,958	\$ 267,927	\$ 267,927	\$ 282,733

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
Jeremy Jordan

Billy Keadle
Craig Kirby
Jeremy Jordon
Anthony Long

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(2304530) WASTE TREATMENT - SLUDGE DISPOSAL/BIO SOLIDS						
Personal Services & Employee Benefits						
511100	Regular Employees	\$ 39,622	\$ 41,414	\$ 41,653	\$ 41,653	\$ 42,582
511300	Overtime	8,605	6,880	10,000	10,000	5,126
512100	Group Insurance	11,496	11,283	11,261	11,261	12,010
512101	Insurance Deductible Reimb.	150	187	240	240	240
512200	FICA Contributions	2,876	2,803	3,235	3,235	2,941
512300	Medicare	686	649	757	757	688
512401	Ret. Plan Employer Contrib.	(1,587)	2,267	2,140	2,140	2,248

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
512402	Retirement Plan Admin. Costs	94	96	91	91	118
512700	Workers' Comp. Insurance	573	845	870	870	965
Purchased & Contracted Services						
521201	Legal & Auditing	1,054	1,071	500	500	602
521204	Medical Services	-	-	100	100	100
521300	Technical	1,968	1,650	1,800	1,800	1,800
522201	Repairs & Maint. - Vehicles	1,526	4,976	1,500	1,500	1,000
522202	Repairs & Maint. - Equipment	3,156	4,307	5,000	5,000	3,500
523101	General Liability Insurance	179	225	218	218	197
523104	Surety Bonds	6	8	-	-	8
523205	Cell Phone/Radio	277	268	300	300	500
523220	Postage	116	-	-	-	50
Supplies						
531100	General Supplies & Material	-	-	500	500	-
531101	Chemical Supplies	16,542	-	20,000	20,000	20,000
531120	Office Supplies	232	208	100	100	100
531130	Purchased Uniforms	325	-	325	325	325
531140	Repairs & Maint. - Equipment	223	550	1,500	1,500	1,500
531141	Repairs & Maint. - Vehicles	815	37	-	-	-
531270	Gasoline	-	-	-	-	50
531271	Diesel Fuel	7,839	5,495	6,000	6,000	5,400
531600	Small Equipment <\$5000	-	-	500	500	500
Capital Outlay						
542200	Vehicles	-	-	190,000	190,000	-
Other						
579000	Contingency Fund	-	-	10,000	10,000	10,000
TOTAL	W.W. - SLUDGE DISP.	\$ 96,772	\$ 85,218	\$ 308,590	\$ 308,590	\$ 112,550

WASTE TREATMENT BIO SOLIDS FOOTNOTES

¹ The following Employee is included in the Regular Employee Wages
2304530 Gary Hufstetler

² Overtime on this job does not represent high enough costs to hire a part-time employee; also, the truck can only run during daylight hours.

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(2334331) WASTE WATER COLLECTION MAINTENANCE						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 378,908	\$ 384,200	\$ 413,160	\$ 413,160	\$ 439,768
511300	Overtime	21,405	22,677	30,000	30,000	30,753
512100	Group Insurance	113,645	111,518	118,800	118,800	126,678
512101	Insurance Deductible Reimb.	1,507	2,064	2,640	2,640	2,640
512200	FICA Contributions	23,470	23,948	26,780	26,780	29,464
512300	Medicare	5,467	5,603	6,264	6,264	6,892
512401	Ret. Plan Employer Contrib.	(16,491)	22,779	21,222	21,222	22,044
512402	Retirement Plan Admin. Costs	926	964	906	906	1,161
512700	Workers' Comp. Insurance	5,682	9,913	8,989	8,989	14,866
512999	Amounts Capitalized	(1,408)	(10,020)	-	-	-
Purchased & Contracted Services						
521201	Legal & Auditing	4,384	4,067	4,000	4,000	4,000
521204	Medical Services	430	720	500	500	500
522001	Linen Services	659	529	675	675	675
522002	Exterminating Services	-	-	200	200	-
522112	Garbage Pickup - Commercial	-	-	175	175	-
522200	Interdepartmental Services	9,299	4,556	8,000	8,000	3,000
522201	Repairs & Maint. - Vehicles	1,658	2,219	3,500	3,500	3,500

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
522202	Repairs & Maint. - Equipment	19,598	13,834	10,000	10,000	13,000
522203	Repairs & Maint. - Building	400	185	400	400	400
522320	Rental of Equipment & Vehicles	25,473	20,212	25,019	25,019	21,000
523101	General Liability Insurance	2,463	2,555	2,582	2,582	2,333
523102	Property Insurance	1,059	1,408	1,621	1,621	1,095
523103	Vehicle Insurance	6,433	7,652	8,306	8,306	7,808
523104	Surety Bonds	59	76	-	-	75
523200	Telephone - City	2,709	2,761	2,700	2,700	2,800
523203	Data Service - City	4,248	4,201	4,500	4,500	4,300
523205	Cell Phone/Radio	975	1,505	1,800	1,800	1,800
523209	Internet Service	1,680	1,704	1,700	1,700	2,175
523210	E-Mail	252	284	300	300	295
523220	Postage	-	-	100	100	100
523300	Advertising	-	-	150	150	300
523400	Printing & Binding	-	37	50	50	50
523500	Travel	-	-	1,200	1,200	1,200
523600	Dues & Fees	2,022	2,489	1,500	1,500	500
523700	Education & Training	1,300	535	2,500	2,500	2,000
523800	Licenses	1,055	223	700	700	400
523850	Contract Labor	500	250	3,000	3,000	3,000
529999	Amounts Capitalized	(1,112)	(43,890)	-	-	-
Supplies						
531001	Stone & Gravel	40,137	46,484	50,000	50,000	50,000
531002	Patching	4,433	-	10,000	10,000	10,000
531003	Brass Parts	-	987	800	800	600
531005	PVC Parts	2,026	3,166	4,000	4,000	4,100
531006	Ductile Iron	-	-	1,000	1,000	1,000
531010	PVC Pipe	3,688	1,231	4,000	4,000	4,000
531011	Wire	-	-	500	500	500
531012	Manholes & Risers	5,024	4,178	7,000	7,000	5,000
531016	Fernco Coupling	836	895	1,200	1,200	1,200
531017	Concrete	1,780	1,602	1,800	1,800	1,800
531020	Other	4,689	7,841	8,000	8,000	6,000
531029	Inventory Change	153,471	28,097	-	-	-
531100	General Supplies & Material	5,849	4,901	8,000	8,000	6,000
531104	Protective Supply	1,805	1,431	3,500	3,500	3,800
531120	Office Supplies	170	83	1,000	1,000	300
531125	Printer/Copier Supplies	312	409	600	600	450
531130	Purchased Uniforms	3,132	3,206	3,450	3,450	3,450
531140	Repairs & Maint. - Equipment	15,058	13,803	15,000	15,000	13,000
531141	Repairs & Maint. - Vehicles	2,150	4,096	2,500	2,500	5,000
531142	Repairs & Maint. - Buildings	163	575	800	800	800
531210	Water/Sewer Service	2,631	2,913	2,800	2,800	2,800
531220	Natural Gas	4,191	4,139	4,500	4,500	4,500
531230	Electric Service - City	6,438	7,133	6,500	6,500	6,500
531270	Gasoline	4,766	2,932	4,500	4,500	4,500
531271	Diesel Fuel	28,631	17,244	24,000	24,000	24,000
531300	Food for Meetings	19	28	150	150	150
531400	Books & Periodicals	-	-	100	100	100
531600	Small Equipment <\$5000	2,883	5,984	5,000	5,000	5,000
531601	Computer Equipment	175	998	2,500	2,500	2,000
531605	Infrastructure <\$20,000	1,700	-	-	-	13,000
531700	Miscellaneous	-	-	200	200	200
539999	Capitalized Materials	(32,781)	(24,070)	-	-	-
Capital Outlay						
541480	Infrastructure	-	-	25,000	25,000	-
541480 228	Infrastructure	-	-	72,293	72,293	-
541480 229	Infrastructure	-	-	1,045,002	1,045,002	530,000
542100	Machinery >\$5000	-	-	335,000	335,000	79,000
542200	Vehicles	-	-	-	-	55,000

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
Interfund						
551100	Interfund Allocation - General	27,274	29,133	33,320	33,320	35,800
554100	Interfund Allocation - Utilities	402,951	326,597	381,962	381,962	365,731
Other						
561000	Depreciation	77,532	80,482	-	-	-
578001	Damages to Other Property	447	41	-	-	1,000
579000	Contingency Fund	-	-	100,000	100,000	100,000
Transfer Out						
611011	General Fund - Labor & Equip.	-	1,158	-	-	-
TOTAL	WASTE WTR. COL. MAINT.	\$ 1,390,237	\$ 1,179,455	\$ 2,879,916	\$ 2,879,916	\$ 2,096,853

WASTEWATER COLLECTION FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

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

2 Capital Outlay

Infrastructure - Pisgah Sewer Replacement Project 229, funded by GEFA	530,000
Equipment - F-750 Truck with Dump Body	79,000
Vehicle - 1/2 of 4 x 4 Pickup Truck, funded by 2005 SPLOST	13,500
Vehicle - F-350 Truck, funded by 2005 SPLOST	41,500
Total	\$ 664,000

(2334334) WASTE WATER COLLECTION LIFT STATIONS

Purchased & Contracted Services

521300	Technical	\$ -	\$ -	\$ 500	\$ 500	\$ -
522200	Interdepartmental Services	-	-	400	400	400
522202	Repairs & Maint. - Equipment	4,486	11,164	15,000	15,000	12,000
522320	Rental of Equipment	-	-	1,000	1,000	1,000
523101	Liability Insurance	113	76	85	85	83
523206	Communications - Security	2,772	2,772	2,800	2,800	2,800

Supplies

531006	Ductile Iron	2,420	-	300	300	-
531100	General Supplies	350	-	400	400	-
531140	Repairs & Maint. - Equipment	4,724	3,665	10,500	10,500	7,000
531141	Repairs & Maint. - Vehicles	159	-	-	-	-
531142	Repairs & Maint. - Buildings	-	-	200	200	-
531143	Repairs & Maint. Supplies	53	-	200	200	-
531230	Electric Service - City	188	188	300	300	300
531231	Electric Service - Other	18,034	20,100	18,000	18,000	18,200
531600	Small Equipment <\$5000	4,160	-	-	-	-

TOTAL	WASTE WTR. LIFT STAT.	\$ 37,458	\$ 37,965	\$ 49,685	\$ 49,685	\$ 41,783
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(240000) WATER FUND

	FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
Revenues					
331350 188 Indirect Grant	\$ -	\$ -	\$ (1,678,394)	\$ (1,678,394)	\$ (222,815)
334000 State Government Grants	(9,571)	-	-	-	-
Charges for Service					
341950 Sale of Street Pipe	(95)	-	-	-	-
344202 Commercial	(1,141)	-	-	-	-
344206 Water - Other Sales	(42,414)	(25,521)	-	-	-
344211 Water/Sewer - Residential	(5,613,491)	(5,923,710)	(6,065,749)	(6,065,749)	(6,558,741)
344212 Water/Sewer - Commercial	(3,052,677)	(3,376,842)	(3,487,191)	(3,487,191)	(3,761,579)
344213 Water/Sewer - Industrial	(1,576,580)	(1,543,295)	(1,618,260)	(1,618,260)	(1,342,041)
344223 Fire Protection - Private	(309,119)	(322,644)	(320,000)	(320,000)	(332,496)
344260 Penalties	(115,045)	(113,681)	(111,000)	(111,000)	(132,569)
344265 Processing Fee	(950)	(947)	(1,186)	(1,186)	(883)
344270 Processing Fee - Svc. Appl.	-	(16,220)	(16,000)	(16,000)	(15,274)
344274 Raw Water/Metal Test Fees	(5,460)	(6,570)	(5,880)	(5,880)	(6,660)
344275 Fines	(43,775)	(106,395)	(96,550)	(96,550)	(75,000)
344276 Water/Sewer Taps	(274,530)	(441,288)	(319,538)	(319,538)	(318,269)
344278 Water/Sewer Cut Off Charges	(69,546)	(127,508)	(115,000)	(115,000)	(104,571)
344279 Water/Sewer Transfer Charges	(11,000)	(11,800)	(12,600)	(12,600)	(11,295)
344290 Recovery of Bad Debt	(11,772)	(5,297)	(2,842)	(2,842)	(1,917)
344291 Fire Taps	-	-	-	-	(12,190)
344292 Fire Hydrant Permits/Uses	(3,450)	(1,350)	(1,950)	(1,950)	(2,800)
344298 Special Services	(17,173)	(7,444)	-	-	-
344380 Rental Income	(6,000)	(7,750)	(6,500)	(6,500)	(9,000)
349300 Bad Check Fees	(16,244)	(18,270)	(17,710)	(17,710)	(15,900)
Other					
361000 Interest Revenues	(5,065)	(4,643)	(4,000)	(4,000)	(2,750)
361002 Customer Interest	-	-	-	-	-
363000 Unrealized Gain or Loss Invest	(1,096)	(45,530)	(28,200)	(28,200)	-
383000 Reimb. for Damaged Property	(675)	(2,374)	(4,447)	(4,447)	(386)
383001 Reimb. Water Meter Damage	(3,688)	(4,350)	(1,200)	(1,200)	(4,018)
383100 Insurance Reimbursement	(4,268)	-	-	-	-
389000 Miscellaneous Revenue	(4,050)	(4,840)	(1,530)	(1,530)	(4,444)
389003 Employee Jury Duty Pay	-	(30)	-	-	-
389005 Sale of Scrap/Surplus	(5,936)	-	-	-	-
Transfers In					
391125 General Fund- Labor & Equipment	(428)	(361)	-	-	-
391126 Utilities	(11,290)	(21,272)	(9,500)	(9,500)	(7,772)
391134 SPLOST	(141,756)	(115,204)	(1,025,000)	(1,025,000)	(564,976)
392100 Sale of Assets	5,090	-	-	-	-
392101 Gain on Sale of Assets (Non Tx)	-	(321)	-	-	-
TOTAL	\$ (11,353,193)	\$ (12,255,456)	\$ (14,950,227)	\$ (14,950,227)	\$ (13,508,346)

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(2404420) - BRITTANY DR. WATER TRTMNT. PLANT/BIG SPRINGS INTAKE/WELL						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 93,669	\$ 210,412	\$ 241,478	\$ 241,478	\$ 226,453
511300	Overtime	6,163	20,257	18,000	18,000	20,297
511400	Disability Benefits	200	-	-	-	-
512100	Group Insurance	20,543	48,347	48,295	48,295	51,502
512101	Insurance Deductible Reimb.	156	801	960	960	960
512200	FICA Contributions	6,171	13,625	16,259	16,259	15,426
512300	Medicare	1,467	3,065	3,803	3,803	3,608
512401	Ret. Plan Employer Contrib.	(13,239)	13,737	12,404	12,404	11,796
512402	Retirement Plan Admin. Costs	236	-	529	529	621
512700	Workers' Comp. Insurance	2,988	3,842	4,077	4,077	4,562
Purchased & Contracted Services						
521201	Legal & Auditing	3,513	4,047	4,000	4,000	4,000
521300	Technical	192	624	1,500	1,500	52,000
522001	Linen Services	944	962	1,000	1,000	1,000
522112	Garbage Pickup - Commercial	285	200	250	250	200
522130	Janitorial Services	-	250	350	350	350
522201	Repairs & Maintenance-Vehicles	186	392	1,000	1,000	1,000
522202	Repairs & Maintenance - Equip.	11,880	73,046	50,000	50,000	50,000
522203	Repairs & Maintenance-Buildings	856	4,918	2,500	2,500	2,500
522320	Rental - Vehicle& Equipment	-	-	1,000	1,000	1,000
522330	Franchise Fees - City	-	-	-	-	104,868
522350	Rents/Royalties	-	-	-	-	536,563
523101	General Liability Insurance	2,430	2,343	2,568	2,568	2,368
523102	Property Insurance	1,372	1,508	1,526	1,526	1,411
523104	Surety Bonds	18	39	20	20	50
523201	Telephone	3,879	4,604	4,250	4,250	2,940
523209	Internet Service	605	17	-	-	800
523210	E-Mail	-	588	800	800	84
523220	Postage	1,473	1,160	50	50	1,500
523300	Advertising	-	-	1,250	1,250	-
523500	Travel	-	2,182	500	500	1,200
523600	Dues & Fees	5,698	5,578	1,200	1,200	5,700
523604	Bank Service Charges	-	1,403	5,700	5,700	2,700
523700	Education & Training	1,120	617	3,000	3,000	-
523900	Contract Labor	1,989	-	1,500	1,500	-
Supplies						
531017	Concrete	-	-	1,000	1,000	350
531100	General Supplies	5,744	3,749	3,000	3,000	3,200
531101	Chemical Supplies	55,575	19,286	50,000	50,000	50,000
531102	Lab Supplies	12,984	18,672	20,000	20,000	11,000
531104	Protective/Safety Supply	2,776	654	3,500	3,500	500
531120	Office Supplies	547	539	250	250	1,000
531125	Printer/Copier Supplies	149	353	300	300	500
531130	Purchased Uniforms	-	730	1,300	1,300	1,300
531140	Repair & Maintenance - Equip.	34,075	37,805	40,000	40,000	64,000
531142	Repair & Maintenance - Buildings	3,402	1,986	3,000	3,000	2,000
531145	Grounds Maintenance	-	285	500	500	500
531210	Water/Sewer Services	4,734	5,113	3,200	3,200	6,000
531231	Electric Service - Other	362,574	375,498	375,000	375,000	385,000
531600	Small Equipment <\$5000	3,664	5,860	12,000	12,000	6,000
531600 105	Small Equipment <\$5000	1,052	-	-	-	-
531601	Computer Equipment	-	998	2,500	2,500	-
Capital Outlay						
541200	Site Improvements	-	-	25,000	25,000	-
542100	Machinery >\$5000	-	-	-	-	233,000
Other						
551100	Indirect Costs	-	9,171	8,558	8,558	8,598
554100	Interfund Allocations	-	342,523	393,351	393,351	364,702
579000	Emergency Contingency	-	-	80,000	80,000	80,000

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
Debt Service						
581100	Principal Bonds	-	-	263,200	263,200	569,773
581400	Principal - Notes Payable	-	-	115,365	115,365	198,597
582100	Interest - Bonds	56,896	51,617	46,240	46,240	90,832
582400	Interest - Notes Payable	-	-	53,579	53,579	88,565
582400	105 Interest - Notes Payable	-	55,832	-	-	-
TOTAL	BRITTANY DRIVE/BIG SPRINGS	\$ 698,966	\$ 1,349,231	\$ 1,930,612	\$ 1,930,612	\$ 3,272,876

BRITTANY DRIVE WATER TREATMENT PLANT FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

2404420	Edwin Collins	Erik Henson
	Dayton Hall	Vacant
	Richard Brookshire	Jerry Crawford 1/4

2 Capital Outlay

Machinery - Chlorine Scrubber - 2005 SPLOST	\$ 233,000
Total	\$ 233,000

3 Debt

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2017	Principal Pd. FYE 6/30/2018	Interest Pd. FYE 6/30/2018	Balance 6/30/2018
GEFA DW 13-003	Drinking Water	\$ 6,943,847	\$ 6,921,032	\$ 80,845	\$ 37,373	\$ -
GEFA DW 10-007	Brittany Drive Expansion	2,770,000	2,550,940	117,752	51,192	2,433,188
Total Notes Payable		\$ 9,713,847	\$ 9,471,972	\$ 198,597	\$ 88,565	\$ 2,433,188
W & S Bonds	2012 Water Portion	\$ 3,123,150	\$ 2,223,100	\$ 270,250	\$ 40,766	\$ 1,689,650
W & S Bonds	2016 Water Portion	3,176,454	2,962,509	299,523	50,066	2,662,986
Total Bonds		\$ 6,299,604	\$ 5,185,609	\$ 569,773	\$ 90,832	\$ 4,352,636

(2404430) WATER PLANT-MAULDIN RD & INTAKES

Personal Services & Employee Benefits

511100	Regular Employee Wages	\$ 372,773	\$ 271,441	\$ 287,757	\$ 287,757	\$ 324,769
511300	Overtime	32,765	25,917	27,000	27,000	28,703
512100	Group Insurance	63,863	58,891	70,923	70,923	75,523
512101	Insurance Deductible Reimb.	757	803	960	960	960
512200	FICA Contributions	24,473	18,368	19,740	19,740	22,126
512300	Medicare	5,644	4,402	4,617	4,617	5,175
512401	Ret. Plan Employer Contrib.	(6,759)	16,858	13,718	13,718	16,592
512402	Retirement Plan Admin. Costs	773	639	585	585	874
512700	Workers' Comp. Insurance	10,814	13,447	14,268	14,268	20,263

Purchased & Contracted Services

521100	Collection Services	97	95	100	100	100
521200	Engineering	3,659	-	3,000	3,000	-
521201	Legal & Auditing	2,471	1,808	2,800	2,800	1,800
521204	Medical Services	100	180	100	100	350
521205	Consulting	10,200	6,800	10,000	10,000	14,000
521209	Misc. Professional Services	705	2,226	1,200	1,200	1,200
521300	Technical	384	1,200	1,200	1,200	1,200
522001	Linen Services	718	731	800	800	800
522002	Exterminating Services	673	688	900	900	900
522112	Garbage Pickup - Commercial	750	877	900	900	900

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
522130	Janitorial Services	-	250	300	300	300
522200	Interdepartmental Services	19,743	22,992	15,000	15,000	10,000
522201	Repairs & Maint. - Vehicles	200	327	1,000	1,000	500
522202	Repairs & Maint. - Equipment	8,954	37,900	20,000	20,000	50,000
522203	Repairs & Maint. - Buildings	11,349	2,206	55,000	55,000	2,500
522320	Rental of Equipment & Vehicles	9,270	2,111	3,000	3,000	1,500
522330	Franchise Fees - City	184,206	194,216	200,903	200,903	104,868
522350	Rents & Royalties	-	-	1,027,929	1,027,929	536,563
523101	General Liability Insurance	9,328	4,500	9,936	9,936	9,483
523102	Property Insurance	3,982	10,170	4,427	4,427	4,093
523103	Vehicle Insurance	1,290	4,375	2,059	2,059	1,651
523104	Surety Bonds	50	1,586	50	50	55
523200	Telephone - City	3,018	50	3,200	3,200	2,500
523203	Data Service - City	8,964	2,450	8,950	8,950	8,700
523205	Cell Phone/Radio	1,553	8,923	1,800	1,800	2,400
523206	Communications - Security	-	1,708	-	-	-
523209	Internet Service	1,440	664	1,700	1,700	1,150
523210	E-Mail	84	1,440	100	100	84
523220	Postage	1,921	84	2,500	2,500	1,800
523300	Advertising	114	1,573	250	250	650
523400	Printing & Binding	952	620	500	500	100
523500	Travel	1,992	4,467	3,500	3,500	3,000
523600	Dues & Fees	7,093	7,674	8,000	8,000	8,000
523604	Bank Service Charges	-	811	1,900	1,900	1,800
523700	Education & Training	4,299	2,897	4,000	4,000	4,000
523800	Licenses	1,168	150	520	520	-
Supplies						
531005	C/S - PVC Parts	-	-	-	-	400
531017	Concrete	959	-	600	600	600
531100	General Supplies	9,069	6,792	5,500	5,500	7,000
531101	Chemical Supplies	74,114	122,727	110,000	110,000	110,000
531102	Lab Supplies	4,450	7,829	9,000	9,000	9,000
531104	Protective/Safety Supplies	2,704	-	3,500	3,500	500
531120	Office Supplies	1,000	373	1,000	1,000	1,000
531125	Printer/Copier Supplies	527	511	1,000	1,000	700
531130	Purchased Uniforms	2,946	2,324	2,275	2,275	2,275
531140	Repairs & Maint. - Equipment	8,670	93,955	50,000	50,000	50,000
531141	Repairs & Maint. - Vehicles	974	1,251	1,200	1,200	1,200
531142	Repairs & Maint. - Buildings	983	1,200	2,500	2,500	3,000
531143	Repairs & Maint. - System	12	569	-	-	-
531145	Grounds Maintenance	200	15,294	1,000	1,000	1,000
531210	Water/Sewer Services	88,012	203,278	177,000	177,000	155,000
531220	Natural Gas	8,700	7,642	9,500	9,500	9,500
531230	Electric - City	396,969	381,364	405,000	405,000	400,000
531231	Electric - Other	1,148	1,242	1,200	1,200	1,500
531270	Gasoline	4,611	3,352	4,500	4,500	4,000
531271	Diesel	-	-	-	-	-
531300	Food for Meetings	313	100	200	200	200
531400	Books & Periodicals	-	-	300	300	150
531600	Small Equipment <\$5000	17,988	1,423	10,000	10,000	5,000
531601	Computer Equipment	280	2,764	3,200	3,200	3,000
Capital Outlay						
541200	Site Improvements	-	-	110,000	110,000	-
Interfund						
551100	Interfund Allocation - General	17,328	9,444	8,557	8,557	8,599
554100	Interfund Allocation - Utilities	779,321	373,082	393,351	393,351	364,702
Depreciation						
561000	Depreciation	1,655,940	1,884,900	-	-	-
562000	Amortization	5,229	9,911	4,550	4,550	3,017

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
Other						
573000	Retired Employee Payroll	48,429	177	35,146	35,146	35,145
573901	Bad Debt	59,404	53,343	-	-	53,343
579000	Contingency Fund	-	-	72,494	72,494	80,000
Debt Service						
581100	Principal - Bonds	-	-	220,800	220,800	210,000
581400	Principal - Notes Payable	-	-	253,236	253,236	98,810
581410	Principle - Adv. From Electric	-	-	36,983	36,983	37,354
582100	Interest - Bonds	18,622	14,513	10,333	10,333	6,061
582400	Interest - Notes Payable	104,285	99,820	169,049	169,049	45,679
582410	Interest Advance Electric	-	2,812	3,428	3,428	3,056
584000	Issuance Cost	40,506	-	-	-	-
Transfers Out						
611001	General	840,073	885,721	-	-	-
611002	Debt Service	-	-	1,080,000	1,080,000	1,080,000
611043	Sewer Plant	-	-	780,499	780,499	1,010,250
611113	Restricted - Outside	-	-	-	-	524,773
619000	Renew & Replace	-	-	-	-	153,944
TOTAL	WATER PLANT - MAULDIN ROAD	\$ 4,999,595	\$ 4,927,228	\$ 5,813,993	\$ 5,813,993	\$ 5,751,690

WATER TREATMENT PLANT FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

2404430

Jeremy King
Richard Wylie
Joseph Burchett
Dakota Miller

Rayford Kirby
Harold Cronon
Jerry Crawford 1/4
William Word

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 - 6/30/2017	Additions FY2017	Principal Paid - FYE 6/30/2018	Interest Paid - FYE 6/30/2018	Balance - 6/30/2018
SRF DW 13-003	Drinking Water SRF	\$ 6,943,847	\$ 5,463,453	\$ 1,188,000	\$ 98,810	\$ 45,679	\$ 6,651,453
Total Notes Payable		\$ 6,943,847	\$ 5,463,453	\$ 1,188,000	\$ 98,810	\$ 45,679	\$ 6,651,453
	HWY53 Trans Main	\$ 384,101	\$ 319,622	\$ -	\$ 37,354	\$ 3,056	\$ 282,268
Total Advances	Water Plant Prop.	\$ 384,101	\$ 319,622	\$ -	\$ 37,354	\$ 3,056	\$ 282,268
	W&S Bonds	\$ 1,566,000	\$ 313,200	\$ -	\$ 210,000	\$ 6,061	\$ 103,200
Total Bonds		\$ 1,566,000	\$ 313,200	\$ -	\$ 210,000	\$ 6,061	\$ 103,200

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(2404436) WATER TREATMENT PLANT - MAINTENANCE						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 138,543	\$ 135,188	\$ 109,179	\$ 109,179	\$ 119,515
511300	Overtime	7,500	8,838	6,000	6,000	2,870
511400	Disability Benefits	1,600	-	-	-	-
512100	Group Insurance	42,307	26,255	22,787	22,787	33,897

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
512101	Insurance Deductible Reimb.	604	752	960	960	960
512200	FICA Contributions	8,514	8,504	7,148	7,148	7,588
512300	Medicare	2,025	2,061	1,672	1,672	1,775
512401	Ret. Plan Employer Contrib.	(661)	6,898	5,608	5,608	5,985
512402	Retirement Plan Admin. Costs	398	262	239	239	315
512700	Workers' Comp. Insurance	9,282	4,880	4,903	4,903	5,119
Purchased & Contracted Services						
521204	Medical Services	-	75	300	300	240
522200	Interdepartmental Services	2,313	512	2,200	2,200	-
522201	Repairs & Maintenance - Vehicle	981	1,381	3,000	3,000	1,600
522202	Repairs & Maintenance - Equip.	6,810	313	3,000	3,000	3,500
522320	Rental of Equipment & Vehicles	-	-	500	500	-
523101	General Liability Insurance	522	455	380	380	308
523103	Vehicle Insurance	3,207	3,098	2,545	2,545	2,678
523104	Surety Bonds	25	21	-	-	25
523205	Cell Phone/Radio	639	630	500	500	511
523209	Internet Service	-	19	-	-	94
523220	Postage	-	-	50	50	50
523300	Advertising	86	-	100	100	-
523500	Travel	-	-	100	100	100
523600	Dues & Fees	-	100	-	-	-
523700	Education & Training	-	-	100	100	100
Supplies						
531100	General Supplies	571	16	300	300	600
531104	Protective/Safety Supply	-	76	1,200	1,200	600
531120	Office Supplies	-	18	150	150	80
531125	Printer/Copier Supplies	127	7	200	200	60
531130	Purchased Uniforms	1,932	1,259	1,300	1,300	1,040
531140	Repairs & Maintenance - Equip.	1,942	788	2,000	2,000	1,000
531141	Repairs & Maintenance - Vehicle	847	555	1,500	1,500	1,440
531270	Gasoline	3,182	1,910	3,000	3,000	3,000
531271	Diesel Fuel	2,132	1,234	2,000	2,000	2,000
531600	Small Equipment <\$5000	554	1,610	2,000	2,000	400
531601	Computer Equipment	587	-	500	500	-
TOTAL	WATER PLANT MAINT.	\$ 236,569	\$ 207,712	\$ 185,421	\$ 185,421	\$ 197,450

WATER TREATMENT PLANT MAINTENANCE FOOTNOTES

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

2404436

Kenneth Young
Bobby Robertson
Jeremy Ensley
Anthony Long

Billy Keadle
Craig Kirby
Jeremy Jordon
Edwin Brown

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(2404440) WATER PLANT - DISTRIBUTION/PUMP STATION						
Purchased & Contracted Services						
521300	Technical	\$ 1,920	\$ 480	\$ 4,000	\$ 4,000	\$ 2,500
522202	Repairs & Maintenance - Equip.	73,417	53,936	50,000	50,000	50,000
522203	Repairs & Maintenance - Building	-	-	235,000	235,000	85,650
522320	Rental of Equipment & Vehicles	-	-	2,000	2,000	-
523101	General Liability Insurance	455	616	643	643	895
523102	Property Insurance	608	669	677	677	628
523300	Advertising	-	-	150	150	-
Supplies						
531100	General Supplies & Materials	-	3,150	2,500	2,500	1,000
531140	Repairs & Maintenance - Equip.	29,254	49,821	48,000	48,000	45,000
531142	Repairs & Maintenance - Building	-	51	5,000	5,000	2,500
531143	Supplies - Rep & Maint. - Sys	307	-	-	-	-
531230	Electric Service - City	44,404	38,586	45,000	45,000	46,500
531231	Electric Service - Other	128,418	138,019	135,000	135,000	150,000
531600	Small Equipment <\$5000	257	5,476	10,000	10,000	5,000
TOTAL	WATER DISTRIBUTION/PUMP	\$ 279,040	\$ 290,802	\$ 537,970	\$ 537,970	\$ 389,673

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(2444441) WATER DISTRIBUTION/CONSTRUCTION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 727,234	\$ 761,735	\$ 851,283	\$ 851,283	\$ 900,125
511300	Overtime	105,256	102,178	125,000	125,000	133,263
512100	Group Insurance	209,309	237,293	253,775	253,775	282,654
512101	Insurance Deductible Reimb.	2,704	3,931	5,040	5,040	5,040
512200	FICA Contributions	49,082	51,841	60,047	60,047	64,640
512300	Medicare	11,447	12,060	14,310	14,310	15,118
512401	Ret. Plan Employer Contrib.	(37,263)	49,753	43,726	43,726	43,354
512402	Retirement Plan Admin. Costs	1,582	1,866	1,866	1,866	2,283
512600	Unemployment Insurance	-	-	1,800	1,800	-
512700	Workers' Comp. Insurance	33,373	17,578	15,527	15,527	27,895
512999	Amounts to Capitalize	(120,362)	(92,717)	-	-	-
Purchased & Contracted Services						
521201	Legal & Auditing	3,994	3,927	5,000	5,000	5,000
521204	Medical Services	510	445	380	380	600
522001	Linen Services	738	753	1,200	1,200	900
522002	Exterminating Services	188	188	250	250	250
522112	Garbage Pickup - Commercial	712	873	900	900	831
522200	Interdepartmental Services	512	814	1,500	1,500	500
522200 54	Interdepartmental Services	-	-	-	-	500
522201	Repairs & Maintenance - Vehicles	3,136	3,519	6,000	6,000	4,000
522202	Repairs & Maintenance - Equip.	9,004	8,904	10,000	10,000	15,000
522203	Repairs & Maintenance - Building	-	21	1,000	1,000	300
522204	Repairs & Maintenance - Sys.	-	-	-	-	500

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
522320	Rental of Equipment & Vehicles	51,872	53,942	72,000	72,000	58,000
523101	General Liability Insurance	5,282	5,007	5,167	5,167	4,901
523102	Property Insurance	5,547	6,481	6,020	6,020	5,485
523103	Vehicle Insurance	9,204	10,805	10,917	10,917	10,694
523104	Surety Bonds	101	147	105	105	150
523200	Telephone - City	5,244	4,906	5,000	5,000	5,000
523203	Data Service - City	4,386	4,333	4,400	4,400	4,100
523205	Cell Phone/Radio	3,331	4,052	5,000	5,000	3,400
523206	Communications - Security	-	-	-	-	800
523209	Internet Service	1,200	1,302	1,400	1,400	2,125
523210	E-Mail	252	252	260	260	260
523220	Postage	-	29	100	100	100
523300	Advertising	-	-	1,200	1,200	600
523400	Printing & Binding	-	37	100	100	100
523500	Travel	-	-	1,800	1,800	1,500
523600	Dues & Fees	3,235	3,957	5,200	5,200	4,300
523700	Education & Training	3,100	440	4,200	4,200	3,500
523800	Licenses	1,058	42	1,200	1,200	300
523850	Contract Labor	2,983	1,000	6,000	6,000	3,000
529999	Amounts to Capitalize	(118,872)	(56,375)	-	-	-
Supplies						
531001	Stone/Gravel	27,876	10,993	40,000	40,000	40,000
531001 209	Stone/Gravel	-	5,428	-	-	-
531002	Patching	21,323	30,178	25,000	25,000	25,000
531003	Brass Parts	118,500	87,204	110,000	110,000	100,000
531005	PVC Parts	43	238	800	800	1,200
531006	Ductile Iron	112,668	40,573	100,000	100,000	100,000
531007	Clamps	29,177	7,545	27,000	27,000	27,000
531008	Meters & Accessories	362,988	347,471	325,000	325,000	325,000
531009	Hydrants	13,769	14,442	15,000	15,000	15,000
531010	PVC Pipe	3,090	5,027	10,000	10,000	10,000
531011	Wire	4,868	1,630	3,800	3,800	3,800
531017	Concrete	5,763	7,790	9,000	9,000	9,000
531020	Other	16,625	14,852	14,000	14,000	15,000
531029	Inventory Change	338,634	50,501	-	-	-
531100	General Supplies	16,549	15,357	15,000	15,000	15,000
531104	Protective/Safety Supplies	4,281	777	3,000	3,000	5,000
531120	Office Supplies	454	683	1,000	1,000	1,000
531125	Printer/Copier Supplies	1,482	1,346	1,500	1,500	1,600
531130	Purchased Uniforms	5,661	6,716	7,150	7,150	7,150
531140	Repairs & Maintenance - Equip.	22,489	6,692	14,000	14,000	18,000
531141	Repairs & Maintenance - Vehicle	6,515	4,444	6,000	6,000	8,000
531142	Repairs & Maintenance - Building	505	584	800	800	600
531210	Water/Sewer Service	245	253	400	400	400
531220	Natural Gas	5,324	5,340	5,400	5,400	5,800
531230	Electric Service - City	12,002	12,851	13,000	13,000	13,000
531231	Electric Service - Other	252	266	220	220	300
531270	Gasoline	20,579	14,400	15,000	15,000	17,000
531271	Diesel Fuel	33,918	22,901	30,000	30,000	26,000
531300	Food for Meetings	-	-	150	150	-
531400	Books & Periodicals	-	-	150	150	150
531600	Small Equipment <\$5000	11,100	7,078	16,000	16,000	12,000
531601	Computer Equipment	432	2,340	1,800	1,800	2,000
531605	Infrastructure	2,750	-	12,000	12,000	15,000
531700	Miscellaneous	-	-	-	-	100
539999	Capitalized Material	(538,688)	(38,433)	-	-	-
Capital Outlay						
541480	Infrastructure	-	-	-	-	6,000
541480 142	2" Galvanized Replacements	-	-	120,000	120,000	260,476
541480 170	Water System Improvements. 2012	-	-	120,000	120,000	140,000

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
541480 191	Infrastructure	-	-	898,101	898,101	24,169
541480 228	Infrastructure	-	-	1,186,638	1,186,638	249,000
541480 233	Infrastructure	-	-	1,025,000	1,025,000	-
542100	Machinery >\$5000	-	-	185,000	185,000	156,000
542200	Vehicles	-	-	-	-	13,500
Interfund						
551100	Interfund Allocation - General	34,552	35,743	41,080	41,080	44,941
554100	Interfund Allocation - Utilities	464,840	411,385	453,769	453,769	469,103
Depreciation						
561000	Depreciation	149,541	155,017	-	-	-
Other						
578001	Damages to Other Property	570	927	1,800	1,800	1,800
579000	Contingency Fund	-	-	100,000	100,000	100,000
Transfers Out						
611011	General - Labor & Equipment	14,261	1,246	-	-	1,500
611013	Utilities - Labor & Equipment	2,594	245	-	-	-
TOTAL	WATER DISTR./ CONST.	\$ 2,351,612	\$ 2,497,345	\$ 6,482,231	\$ 6,482,231	\$ 3,896,657

WATER DISTRIBUTION MAINTENANCE FOOTNOTES

**1 The following Employees are included in the Regular Employee Wages
2444441**

Mark Fox	Casey Tumlin
Dakota Ledford	David Siburkis
Richard Boswell	Daniel Dawson
Kyle Harrison	Jerry Defoor, Jr.
Brady Timms	Kenneth Logan
Bobby Burchett	Donald Morgan
Jared Long	Paul Thompson
Nicholas Roe	Benjamin Turner
Robert Ball	Teddy Dutton
Tommy Burchett	Andrew Campbell
Dustin Harmon	Mark Williamson - 1/2
Larry Muse - part time	Austin Kinsey

2 Capital Outlay

Infrastructure - Hot Taps	\$ 6,000
Infrastructure - Water Main Line Upgrades Project 142 - SPLOST 2005	260,476
Infrastructure - New Water Main Line Extensions Project 170	140,000
Infrastructure - Project 191, funded by GEFA	24,169
Infrastructure - Project 228, primarily funded by GEFA	249,000
Machinery - F-750 Truck with Dump Body	79,000
Machinery - Tracked Skid Steer - SPLOST 2005	58,000
Machinery - Straw Blower	19,000
Vehicle - 1/2 of 4/x 4 Pickup Truck - SPLOST 2005	13,500
Total	\$ 849,145

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.



**Network Operations
Jeff Young**



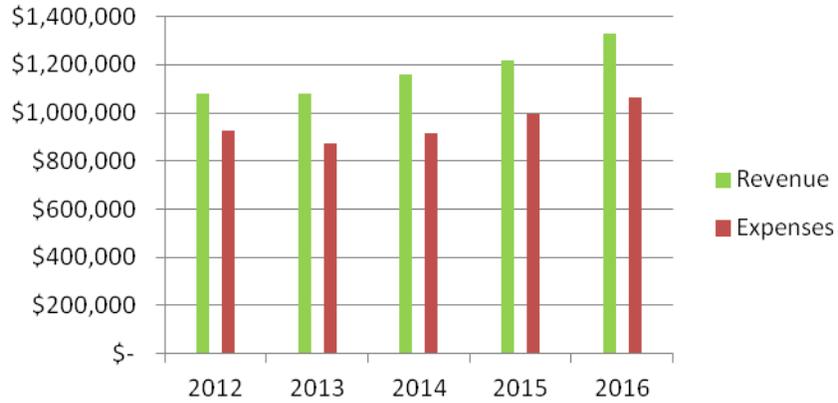
**Outside Plant Techs
Lewis Bramlett, Ray Irish, Tyler Smith**



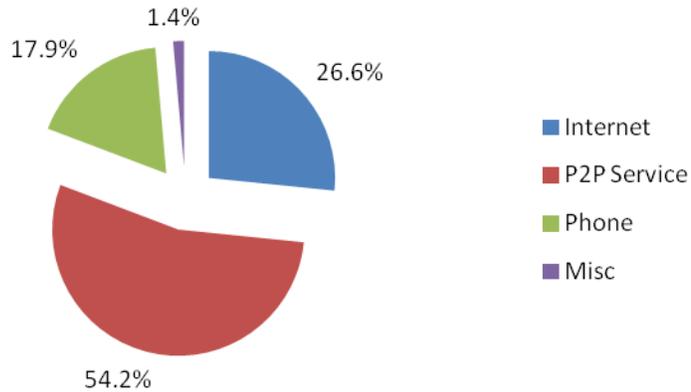
Calhoun Utilities
700 West Line Street
Calhoun, GA 30701
"Excellence in Service"



CALNET Revenue and Expenses



CALNET Services by Revenue



TELECOMMUNICATIONS (526)

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
(2490000) TELECOMMUNICATIONS FUND						
Revenues						
331110	Grant	\$ (93,406)	\$ (139,259)	\$ (130,000)	\$ (130,000)	\$ (6,000)
Charges for Services						
344290	Recovery Bad Debts	(72)	-	-	-	-
344360	Penalties	(7,258)	(7,722)	(2,500)	(2,500)	(4,500)
344500	Telephone	(191,187)	(192,797)	(195,000)	(195,000)	(192,000)
344510	Telephone - Long Distance	(2,556)	(3,176)	(3,000)	(3,000)	(3,000)
344650	100 MB Ethernet	(340,115)	(365,220)	(350,000)	(350,000)	(370,000)
344651	Dark Fiber Lease	(58,648)	(58,452)	(56,000)	(56,000)	(45,000)
344652	Data Fees	(134,621)	(136,666)	(132,000)	(132,000)	(125,000)
344653	Data Fees - School	(28,596)	(28,596)	(30,108)	(30,108)	(34,000)
344654	T-1 Service Connections	(19,800)	(19,800)	(10,000)	(10,000)	-
344656	Lease Space	(6,840)	(6,910)	(6,800)	(6,800)	(8,000)
344660	Internet	(38,260)	(38,840)	(30,000)	(30,000)	(30,000)
344661	128K Internet Service	(11,668)	(12,467)	(12,000)	(12,000)	(10,000)
344663	512K Internet Service	(216,371)	(217,521)	(205,000)	(205,000)	(220,000)
344665	Internet Service	(41,027)	(32,265)	(33,000)	(33,000)	(33,000)
344670	E-Mail Service	(6,185)	(6,399)	(6,400)	(6,400)	(6,400)
344680	Web Hosting	(240)	(240)	(240)	(240)	(240)
344681	Outside Copper	(600)	(600)	(600)	(600)	(600)
344698	Special Services	(15,377)	(17,617)	(5,000)	(5,000)	(5,000)
Other						
361000	Interest Revenues	(185)	-	-	-	-
363000	Unrealized Gain or Loss Inv.	(156)	(8,148)	(4,100)	(4,100)	-
383000	Reimbursement for Damaged Property	(372)	(3,149)	-	-	-
389000	Miscellaneous Revenue	(2,609)	(3,589)	-	-	-
Transfer In						
391125	Transfer In - Labor & Equip.	(946)	(900)	-	-	-
391126	Transfer In - Utilities	(3,053)	(283)	(2,000)	(2,000)	-
391134	Transfer in - SPLOST	-	(26,256)	-	-	-
392100	Sale of Assets	-	(2,258)	-	-	-
TOTAL	TELECOMMUNICATION REVENUES	\$ (1,220,147)	\$ (1,329,130)	\$ (1,213,748)	\$ (1,213,748)	\$ (1,092,740)

(2494750) TELECOMMUNICATIONS

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 216,386	\$ 225,322	\$ 230,983	\$ 230,983	\$ 238,497
511300	Overtime	511	740	820	820	513
512100	Group Insurance	35,158	34,536	34,472	34,472	39,735
512101	Insurance Deductible Reimbursement	458	572	720	720	720
512200	FICA Contributions	13,111	13,832	14,571	14,571	14,948
512300	Medicare	3,080	3,197	3,408	3,408	3,495
512401	Retirement Plan Employer Contributions	10,304	12,982	11,864	11,864	12,464
512402	Retirement Plan Administrative Costs	505	530	506	506	656
512700	Workers' Compensation Insurance	2,057	3,211	4,684	4,684	4,861
Purchased & Contracted Services						
521201	Legal & Auditing	1,705	1,876	2,500	2,500	2,500
521204	Medical Services	30	75	90	90	90
521209	Miscellaneous Professional Services	897	15,740	12,000	12,000	15,000
522001	Linen Services	520	530	600	600	600
522002	Exterminating Services	188	188	200	200	200
522112	Garbage Pickup - Commercial	426	505	480	480	480
522200	Interdepartmental Services	3,999	1,183	2,500	2,500	2,000
522201	Repairs & Maintenance - Vehicles	1,346	474	1,500	1,500	3,500
522202	Repairs & Maintenance - Equipment	28,944	34,589	42,800	42,800	40,500

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
522310	Rental of Land & Buildings	19,800	19,800	19,800	19,800	19,800
522320	Rental of Equipment & Vehicles	-	282	500	500	500
522321	Pole Rental	38,942	37,045	40,000	40,000	45,000
522330	Franchise Fees - City	44,266	44,935	42,634	42,634	43,246
523101	General Liability Insurance	1,543	2,032	2,153	2,153	2,091
523102	Property Insurance	878	965	977	977	929
523103	Vehicle Insurance	1,192	1,294	1,510	1,510	1,473
523104	Surety Bonds	32	42	-	-	42
523200	Telephone - City	5,104	4,663	5,000	5,000	4,700
523201	Telephone - Other	45,010	40,166	41,000	41,000	40,000
523203	Data Service - City	2,942	2,683	2,800	2,800	2,500
523205	Cell Phone/Radio	956	1,066	1,100	1,100	1,000
523208	GA Web Telecomm Service	119,389	109,624	110,000	110,000	110,000
523209	Internet Service	1,120	960	720	720	720
523210	E-Mail	210	210	210	210	210
523220	Postage	99	22	200	200	200
523300	Advertising	1,488	2,228	1,500	1,500	1,500
523500	Travel	325	58	200	200	200
523600	Dues & Fees	220	399	400	400	500
523602	FCC/PSC Fees	6,463	7,206	11,000	11,000	11,000
523604	Bank Service Charges	-	1,103	1,331	1,331	1,200
523700	Education & Training	-	875	-	-	400
Supplies						
531005	PVC Parts	158	-	500	500	500
531010	PVC Pipe	3,188	-	2,000	2,000	2,000
531011	Wire	1,965	1,680	15,000	15,000	15,000
531020	Other	6,450	3,923	20,000	20,000	30,000
531029	Inventory Change	(12,677)	7,372	-	-	-
531100	General Supplies & Materials	4,477	2,983	5,000	5,000	2,500
531120	Office Supplies	410	130	250	250	250
531125	Printer/Copier Supplies	111	115	200	200	400
531130	Purchased Uniforms	948	1,191	1,300	1,300	1,300
531140	Repairs & Maintenance - Equipment	126	3,701	-	-	1,500
531141	Repairs & Maintenance - Vehicles	1,499	4,291	1,500	1,500	1,500
531143	Repairs & Maintenance - Systems	812	1,566	2,000	2,000	2,000
531210	Water/Sewer Services	249	290	300	300	300
531220	Natural Gas	1,602	1,016	900	900	1,000
531230	Electric Service - City	17,603	17,608	20,000	20,000	20,000
531270	Gasoline	2,480	1,505	2,000	2,000	1,600
531271	Diesel Fuel	1,295	896	1,500	1,500	1,500
531300	Food	12	-	-	-	-
531600	Small Equipment <\$5000	19,276	14,891	14,500	14,500	10,000
531601	Computer Equipment	347	1,806	2,000	2,000	2,000
531605	Infrastructure <\$20000	13,823	2,800	18,000	18,000	10,000
Capital Outlay						
541480	Infrastructure	-	-	118,000	118,000	-
542100	Machinery	-	-	12,000	12,000	-
Interfund						
551100	Interfund Allocation - General	4,307	4,717	4,831	4,831	5,061
554100	Interfund Allocation - Utilities	58,895	52,512	61,853	61,853	62,384
Depreciation						
561000	Depreciation	152,859	161,295	-	-	-
562000	Amortization	49	725	660	660	657
Other						
571009	Intergovernmental - Schools	93,406	139,259	130,000	130,000	6,000
573901	Bad Debts Expense	145	501	-	-	-
Debt Service						
581410	Principal - Advance from Electric	-	-	110,955	110,955	112,069

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
582410	Interest - Advance from Electric	9,135	8,043	6,940	6,940	5,827
619000	Transfer Out - Renewal & Replacement	-	-	13,826	13,826	129,422
TOTAL	TELECOMMUNICATIONS EXPENSES	\$ 992,547	\$ 1,062,553	\$ 1,213,748	\$ 1,213,748	\$ 1,092,740
TOTAL	TELECOMMUNICATIONS FUND	\$ (227,600)	\$ (266,577)	\$ -	\$ -	\$ -

TELECOMMUNICATIONS FOOTNOTES

1 The following employees are included in the Regular Employee Wages

<p>2494750</p> <p>Bradley Carrick Tyler Smith</p>	<p>Jeffery Young Lewis Bramlett</p>
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2 Debt

<i>Type of Loan</i>	<i>Description</i>	<i>Original Amount of Loan</i>	<i>Balance - 6/30/2017</i>	<i>Principal Pd. FYE 6/30/2018</i>	<i>Interest Pd. FYE 6/30/2018</i>	<i>Balance 6/30/2018</i>
Start-Up	Electric Reserve	\$ 2,033,826	\$ 624,589	\$ 112,069	\$ 5,827	\$ 512,520

ELECTRIC DEPARTMENT



Mission Statement:

It is the goal of the City of Calhoun's Electric Department to power our community's progress with properly trained personnel able to secure a safe and productive environment for those employees and the community. This goal will insure that the distribution system 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, while maintaining some of the lowest prices in the country.

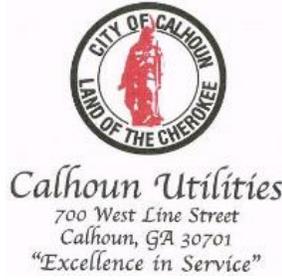
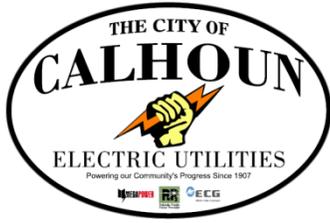
The City of Calhoun Electric System is a participant city of the Municipal Electric Authority of Georgia (MEAG). The City's electric system generates approximately 5,300 of Calhoun's industrial citizens and consumers. The electric system has, in its over 100-year history, maintained reliable and low-cost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

**Director of Electric,
Jeff Defoor**

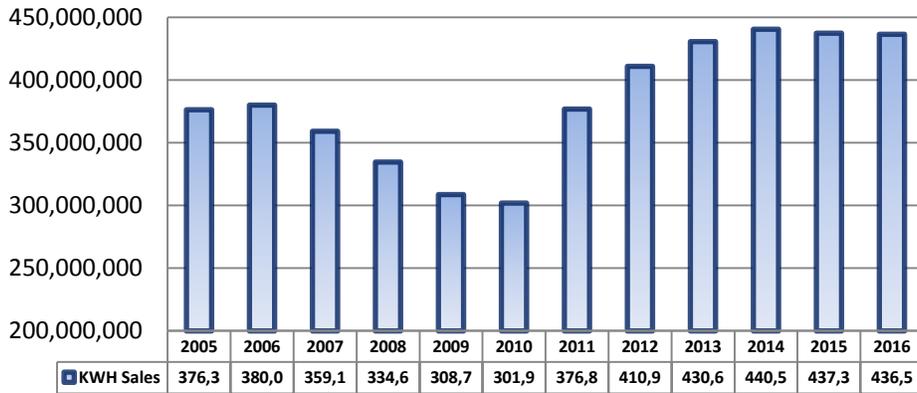
Georgia (MEAG). The and distributes electricity to residential, commercial and



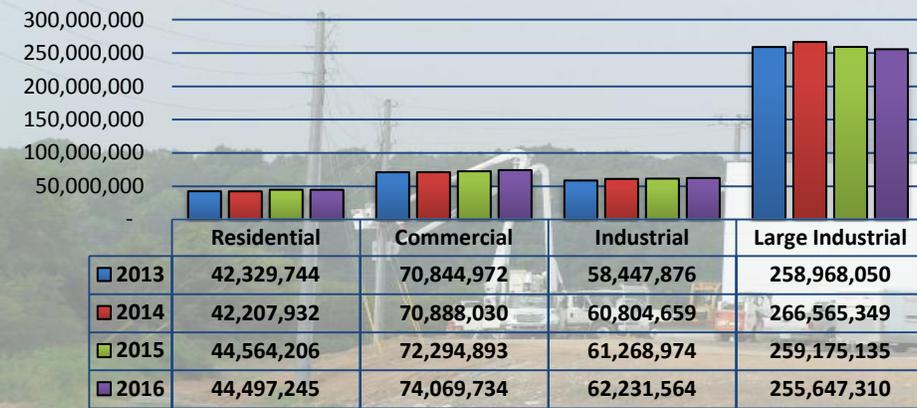
The national award winning Electrical Department has won the RP3 (Reliable Public Power Provider), Excellence in Reliability and Safety Award of Excellence from the American Public Power Association. Calhoun has strategically planned for the complicated and changing electric utility industry by operating 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. Calhoun provides its customers with one of the smallest carbon footprint, at 69% free of carbon and other air emission.



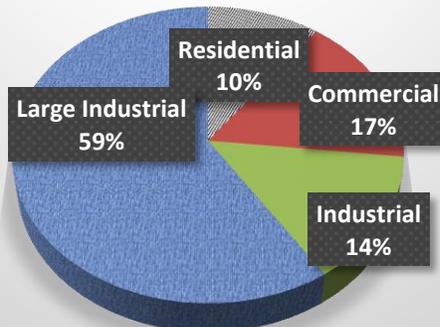
FISCAL YEAR - KWH SOLD



SALES BY CUSTOMER TYPE



2016 Electric Sales By Customer



ELECTRIC (510)

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
(248000) ELECTRIC FUND						
Intergovernmental Revenue						
331150	Indirect	\$ -	\$ (23,447)	\$ -	\$ -	\$ -
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	(81,846)	(84,711)	-	-	-
344303	Electric - Unmetered Industrial	(14,291,508)	(14,043,961)	-	-	-
344311	Electric - Residential Sale	(3,995,550)	(3,993,398)	-	-	-
344312	Electric - Commercial Sales	(8,336,283)	(8,390,196)	-	-	-
344313	Electric - Industrial Sales	(1,810,578)	(1,721,162)	-	-	-
344315	Electric - Commercial KVAR	(10,365)	(10,262)	-	-	-
344316	Electric - Industrial Sales	(6,819)	(6,271)	-	-	-
344317	Electric Demand - Commercial	(1,162,273)	(1,245,408)	-	-	-
344318	Electric Demand - Industrial	(258,291)	(277,723)	-	-	-
344319	Electric Demand - Residential	(222,399)	(221,055)	-	-	-
344320	Electric - Security Lights	(359,532)	(374,510)	-	-	-
344321	Public Street/Highway Lighting	(150,436)	(150,436)	(150,435)	(150,435)	(150,435)
344324	Commercial & Admin. Electricity	(44,400)	(40,500)	(44,400)	(44,400)	(19,200)
344340	Sales for Resale	(323,346)	(359,725)	(350,000)	(350,000)	(350,000)
344360	Penalties	(159,280)	(129,025)	(140,000)	(140,000)	(140,000)
344370	Temporary Power	(840)	(480)	(500)	(500)	(500)
344371	Fuel Adjustment	(6,296,940)	(5,141,911)	(4,709,036)	(4,709,036)	(5,710,714)
344372	Environmental Compliance	(2,073,656)	(1,815,949)	(1,859,394)	(1,859,394)	-
344378	Cut Off Charges	(925)	(2,100)	(1,000)	(1,000)	(1,000)
344380	Rental Income	(24,350)	(24,500)	(24,200)	(24,200)	(24,200)
344381	Electric Pole Rent	(92,027)	(113,517)	(100,000)	(100,000)	(100,000)
344390	Recovery of Bad Debt	(10,117)	(6,231)	(3,000)	(3,000)	(3,000)
344391	Reconnect Fee	(100)	-	-	-	-
344392	Lock Fee	(75)	(225)	-	-	(75)
344395	Emergency Storm Assistance	-	(3,240)	-	-	-
344397	Reimbursement - Materials	(167,443)	(180,520)	-	-	-
344398	Special Services Department	(64,554)	(44,974)	(25,000)	(25,000)	(25,000)
344399	Miscellaneous	-	(1,048)	-	-	-
349300	Bad Check Fees	(245)	(735)	(400)	(400)	(400)
Other						
361000	Interest Revenues	(1,693)	(114)	-	-	-
361001	Interest Revenue - Special	(128,516)	(165,248)	(110,000)	(110,000)	(110,000)
361003	Interest Income - Interfund	(22,289)	(25,194)	(19,470)	(19,470)	(19,763)
363000	Unrealized Gain or Loss	(66,591)	(169,734)	(111,800)	(111,800)	-
363001	Unrealized Gain/Loss MEAG et al	-	(98,594)	(20,000)	(20,000)	100,000
383000	Reimb. for Damaged Property	(15,742)	(35,160)	(1,000)	(1,000)	(1,000)
389000	Miscellaneous Revenue	(3,786)	(3,470)	(2,000)	(2,000)	(2,000)
389001	Sales Tax Vendor's Compensation	(11,388)	(9,971)	(10,800)	(10,800)	(10,800)
389003	Employee Jury Duty Pay	-	(30)	-	-	-
389005	Sale of Scrap/Surplus	(24,215)	(652)	(1,500)	(1,500)	(1,500)
389047	MEAG Telecommunication Rebate	(1,986)	-	-	-	(3,200)
389048	Electric Power Rebates	(818,215)	(1,215,727)	(300,000)	(300,000)	(300,000)
389049	Rebate from Contract Services	(685)	(685)	(10,000)	(10,000)	-

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
Transfer In						
391101	Transfer In - General Fund	(144,162)	(9,000)	(9,000)	(9,000)	(9,000)
391101 211	Transfer In - General Fund	-	-	(46,313)	(46,313)	-
391125	Transfer In - Labor & Equipment	(1,029)	(1,007)	(200)	(200)	(200)
391126	Transfer In - Utilities	(33)	-	(5,000)	(5,000)	-
391134	Transfer In - SPLOST	(58,455)	(68,429)	-	-	-
391201	Capital Contribution - Gen Fund	(265,987)	(141,391)	-	-	-
392101	Gain on Sale of Assets (Nontaxable)	(22,127)	(4,726)	-	-	-
REVENUES		<u>\$ (41,648,758)</u>	<u>\$ (40,356,354)</u>	<u>\$ (38,804,448)</u>	<u>\$ (38,804,448)</u>	<u>\$ (37,631,987)</u>

(2484640) ELECTRIC DISTRIBUTION

Personal Services & Employee Benefits

511100	Regular Employee Wages	\$ 882,475	\$ 907,996	\$ 951,229	\$ 951,229	\$ 1,053,364
511300	Overtime	42,959	35,909	51,000	51,000	65,094
512100	Group Insurance	192,280	187,799	192,123	192,123	216,883
512101	Insurance Deductible Reimb.	2,557	3,374	4,080	4,080	4,320
512200	FICA Contributions	55,109	56,670	62,577	62,577	69,849
512300	Medicare	12,930	13,307	14,635	14,635	16,248
512401	Ret. Plan Employer Contrib.	(3,648)	75,137	48,860	48,860	53,298
512402	Retirement Plan Admin. Costs	2,037	2,255	2,085	2,085	2,806
512500	Tuition Reimbursements	-	-	4,000	4,000	4,000
512700	Workers' Comp. Insurance	11,337	13,068	12,310	12,310	16,526
512999	Amounts to Capitalize	(62,587)	(62,297)	-	-	-

Purchased & Contracted Services

521200	Engineering	835	-	7,000	7,000	6,000
521201	Legal & Auditing	19,311	19,413	30,000	30,000	75,000
521204	Medical Services	290	425	200	200	200
521205	Consulting	144,827	182,082	210,000	210,000	210,000
521209	Miscellaneous Professional Services	855	506	2,000	2,000	1,000
521300	Technical	21,192	49,884	30,000	30,000	38,000
522001	Linen Services	3,728	3,824	4,000	4,000	4,000
522002	Exterminating Services	188	188	225	225	225
522112	Garbage Pickup - Commercial	3,682	4,819	4,000	4,000	4,000
522130	Janitorial Services	-	-	500	500	500
522200	Interdepartmental Services	3,643	7,301	8,000	8,000	8,000
522201	Repairs & Maint. - Vehicles	16,845	35,856	20,000	20,000	20,000
522202	Repairs & Maint. - Equipment	10,092	13,704	50,000	50,000	35,000
522203	Repairs & Maint. - Building	35,692	6,047	19,000	19,000	24,000
522320	Rental of Equipment & Vehicles	7,890	13,121	20,000	20,000	24,000
522330	Franchise Fees - City	1,218,098	1,219,758	1,230,000	1,230,000	1,230,000
522350	Rents & Royalties	-	-	2,152,500	2,152,500	2,152,500
523101	General Liability Insurance	9,001	11,820	12,334	12,334	11,335
523102	Property Insurance	2,824	3,470	3,119	3,119	3,203
523103	Vehicle Insurance	8,173	8,058	8,600	8,600	8,605
523104	Surety Bonds	138	178	140	140	150
523200	Telephone - City	5,313	5,213	6,000	6,000	6,000
523203	Data Service - City	10,985	10,926	12,000	12,000	5,000
523205	Cell Phone/Radio	3,755	5,760	8,000	8,000	5,000
523209	Internet Service	2,400	2,725	3,300	3,300	3,300
523210	E-Mail	420	389	400	400	400
523220	Postage	1,146	824	1,400	1,400	1,200
523300	Advertising	171	943	500	500	500
523400	Printing & Binding	-	135	200	200	200
523500	Travel	8,140	5,514	6,500	6,500	6,500
523600	Dues & Fees	1,792	2,307	3,500	3,500	3,000
523604	Bank Service Charges	-	4,042	1,499	1,499	6,950
523700	Education & Training	3,075	1,613	5,000	5,000	4,000
523800	Licenses	45	150	300	300	300
523850	Contract Labor	102,118	116,720	148,000	148,000	142,000

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
529999	Amounts to Capitalize	(66,941)	(44,414)	-	-	-
Supplies						
531001	Stone/Gravel	-	-	1,000	1,000	1,000
531005	PVC Parts	316	1,150	1,500	1,500	1,500
531008	Meters & Accessories	35,669	4,814	50,000	50,000	40,000
531010	PVC Pipe	1,455	1,368	5,000	5,000	5,000
531011	Wire	59,677	42,876	55,000	55,000	55,000
531013	Poles	36,614	22,237	35,000	35,000	35,000
531014	Transformers	58,758	92,448	150,000	150,000	150,000
531015	Street Lights & Accessories	43,998	58,377	65,000	65,000	65,000
531020	Other	88,895	84,840	65,000	65,000	86,000
531029	Inventory Change	395,662	272,731	-	-	-
531100	General Supplies & Materials	8,718	14,166	12,000	12,000	12,000
531104	Protective/Safety Supplies	14,420	12,446	17,500	17,500	17,500
531108	Underground Supplies	8,955	9,317	14,400	14,400	14,400
531120	Office Supplies	2,167	2,191	1,000	1,000	1,400
531125	Printer/Copier Supplies	1,845	2,865	1,875	1,875	2,500
531130	Purchased Uniforms	5,642	5,514	5,850	5,850	6,300
531140	Repairs & Maintenance - Equipment	15,818	3,143	36,000	36,000	25,000
531141	Repairs & Maintenance - Vehicles	11,623	13,112	7,800	7,800	7,000
531142	Repairs & Maintenance - Buildings	93	1,934	5,000	5,000	13,000
531210	Water/Sewer Services	1,125	1,272	1,000	1,000	1,000
531220	Natural Gas Service	6,413	5,223	7,000	7,000	7,000
531230	Electric Service - City	13,974	13,414	15,000	15,000	14,000
531270	Gasoline	14,211	11,078	16,000	16,000	15,000
531271	Diesel Fuel	15,459	11,249	18,000	18,000	14,000
531300	Food for Meetings	829	-	1,000	1,000	1,000
531400	Books & Periodicals	(100)	-	100	100	200
531500	Purchased Power	31,207,981	30,086,227	31,163,919	31,163,919	30,250,000
531600	Small Equipment <\$5000	11,057	5,578	13,200	13,200	10,000
531601	Computer Supplies	1,663	2,389	6,000	6,000	5,000
531605	Infrastructure <\$20000	-	-	10,000	10,000	-
531700	Miscellaneous	302	1,189	400	400	400
539999	Capitalized Materials	(313,742)	(171,130)	-	-	-
Capital Outlay						
541200	Site Improvements	-	-	-	-	40,000
541480	Infrastructure	-	-	195,000	195,000	200,000
541480 214	Infrastructure	-	-	30,000	30,000	-
542100	Machinery	-	-	100,000	100,000	12,000
542200	Vehicles	-	-	266,000	266,000	52,000
Interfund						
551100	Interfund Allocation - General	31,411	33,844	35,426	35,426	37,421
554100	Interfund Allocation - Utilities	576,834	517,460	582,900	582,900	600,937

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
Depreciation						
561000	Depreciation	943,395	965,371	-	-	-
562000	Amortization	1,663	21,063	18,000	18,000	8,495
Other						
573900	Cash Over or Short	83	181	250	250	250
573901	Bad Debts Expense	77,321	67,466	75,000	75,000	75,000
578001	Damages to Other Property	1,680	-	3,000	3,000	3,000
579000	Contingency Fund	-	-	135,000	135,000	-
Transfer Out						
611001	General Fund	1,827,147	1,829,637	15,000	15,000	-
611011	Labor/Equipment	25,190	12,303	-	-	15,000
611013	Utilities Labor/Equipment	25,332	32,288	15,000	15,000	15,000
619000	Renewal & Replacement	-	-	23,321	23,321	30,170
TOTAL	ELECTRIC DISTRIBUTION	\$ 37,974,726	\$ 37,018,149	\$ 38,625,557	\$ 38,625,557	\$ 37,486,929

ELECTRIC DISTRIBUTION FOOTNOTES

The following employees are included in the Regular Employee Wages

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

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:

<i>Loan No.</i>	<i>Type of Loan</i>	<i>Original Amount of Loan</i>	<i>Balance 6/30/2017</i>	<i>Principal Paid 6/30/2018</i>	<i>Interest Paid 6/30/2018</i>	<i>Balance 6/30/2018</i>
Advances	Telecommunications	\$ 2,033,826	\$ 624,589	\$ 112,069	\$ 5,827	\$ 512,520
Advances	Sw. Plant Prop.	543,580	238,185	32,650	2,260	205,535
Advances	Utility Bldg. Renovation	1,204,542	605,639	74,553	5,777	531,086
Advances	Exit 312 Lighting	542,540	281,333	44,059	2,816	237,274
Advances	Hwy. 53 Trans. Main	384,101	319,622	37,354	3,056	282,268
TOTAL		\$ 4,708,589	\$ 2,069,368	\$ 300,685	\$ 19,736	\$ 1,768,683

5 Capital Outlay

Site Improvement - Rebuild pole rack and make supply yard more accessible w/ replacement pavement	\$ 40,000
Infrastructure - Replace 170 HID roadway lights with LED lights	58,000
Infrastructure - Primary overhead to underground conversion Garden Heights	61,000
Infrastructure - Primary overhead to underground conversion Nelson Street	61,000
Infrastructure - Primary overhead to underground conversion Garden Hills	20,000
Vehicles - 2 Replacements	52,000
Machinery - Replacement printer for Electric Engineering	12,000
Total	\$ 304,000

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
(2484650) ELECTRIC GENERATOR						
Purchased & Contracted Services						
521201	Legal & Auditing	\$ -	\$ 234	\$ -	\$ -	\$ -
521300	Technical	16,997	18,063	20,000	20,000	20,000
522200	Interdepartmental Services	33	-	10,000	10,000	5,000
522202	Repairs & Maintenance - Equipment	33,056	-	30,000	30,000	30,000
522320	Rental of Equipment & Vehicles	-	-	10,000	10,000	10,000
523101	General Liability Insurance	251	309	327	327	298
523102	Property Insurance	4,242	4,661	4,717	4,717	4,363
523200	Telephone - City	638	469	1,020	1,020	1,020
523203	Data Service - City	1,288	1,282	1,325	1,325	1,325
523209	Internet Service	240	240	360	360	360
523210	E-Mail	42	42	42	42	42
523600	Dues & Fees	-	-	5,000	5,000	2,000
Supplies						
531100	General Supplies & Materials	-	22	200	200	-
531140	Repairs & Maintenance - Equipment	-	-	25,000	25,000	15,000
531142	Repairs & Maintenance - Buildings	-	-	500	500	500
531210	Water/Sewer Services	130	134	150	150	150
531220	Natural Gas Services	-	-	20,000	20,000	10,000
531230	Electric Service - City	6,033	4,847	10,000	10,000	10,000
531271	Diesel Fuel	-	-	15,000	15,000	10,000
Other						
579000	Contingency Fund	-	-	25,000	25,000	25,000
TOTAL	ELECTRIC GENERATOR	\$ 62,949	\$ 30,302	\$ 178,891	\$ 178,891	\$ 145,058

UTILITY ADMINISTRATION

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. This department 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 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(600000) UTILITY ADMIN INT SERVICE FUND						
Revenues						
Charges for Services						
341400	Charges for Paper/Copy/Books	\$ (125)	\$ (116)	\$ -	\$ -	\$ -
341750	Internal Service Charges - General	(491,606)	(413,918)	(446,329)	(446,329)	(446,697)
341751	Internal Service Charges - Utility	(2,671,626)	(2,425,723)	(2,694,568)	(2,694,568)	(2,674,541)
Other						
361000	Interest Revenues	-	-	-	-	-
381000	Rents & Royalties	(39,600)	(39,600)	(39,600)	(39,600)	(39,600)
389000	Miscellaneous Revenue	(230)	(546)	-	-	-
389003	Employee Jury Duty Pay	(175)	(95)	-	-	-
Transfer In						
391125	Labor & Equipment -General	(316)	(448)	-	-	-
391126	Labor & Equipment Transfer In-Utilities	(749)	(735)	-	-	-
Transfer Out						
611010	Transfers Out	39,600	39,600	39,600	39,600	39,600
TOTAL	REVENUES	<u>\$ (3,164,826)</u>	<u>\$ (2,841,581)</u>	<u>\$ (3,140,897)</u>	<u>\$ (3,140,897)</u>	<u>\$ (3,121,238)</u>

		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(6114100) UTILITIES ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 156,377	\$ 129,088	\$ 127,738	\$ 127,738	\$ 166,974
512100	Group Insurance	21,989	12,187	12,167	12,167	19,600
512101	Insurance Deduct. Reimbursement	311	201	240	240	240
512200	FICA Contributions	9,460	7,691	7,347	7,347	10,353
512300	Medicare	2,229	1,779	1,856	1,856	2,425
512401	Retirement Plan Employer Contrib.	28,010	4,992	6,561	6,561	8,519
512402	Retirement Plan Administrative Costs	392	293	280	280	446
512700	Workers' Compensation Insurance	196.11	203	189	189	389
Purchased & Contracted Services						
521201	Legal & Auditing	3,244	1,007	2,000	2,000	2,000
521203	Computer Consulting	-	-	-	-	600
522001	Linen Services	358	371	600	600	600
522002	Exterminating Services	372	372	368	368	368
522112	Garbage Pickup - Commercial	852	1,029	960	960	1,045
522130	Janitorial Services	9,110	9,120	9,200	9,200	12,000
522200	Interdepartmental Services	1,203	1,284	2,000	2,000	2,000
522201	Repairs & Maintenance - Vehicles	1,752	30	300	300	300
522202	Repairs & Maintenance - Equipment	7,606	8,247	8,000	8,000	8,000
522203	Repairs & Maintenance - Buildings	16,214	1,912	5,000	5,000	-
522320	Rental of Equipment & Vehicles	2,876	2,876	3,000	3,000	2,700
523101	General Liability Insurance	664	849	825	825	696
523102	Property Insurance	1,586	1,743	1,764	1,764	1,632
523103	Vehicle Insurance	319	502	662	662	619
523104	Surety Bonds	25	23	25	25	25
523200	Telephone - City	25,261	25,489	26,300	26,300	26,300

		FY 2015	FY 2016	FY 2017 ORIGINAL	FY 2017 REVISED	FY 2018
523203	Data Service - City	34,579	34,442	34,600	34,600	36,000
523205	Cell Phone/Radio	862	203	850	850	750
523206	Communications - Security	1,371	793	1,500	1,500	1,500
523209	Internet Service	9,840	10,020	10,460	10,460	8,000
523210	E-Mail	1,579	1,582	1,600	1,600	1,500
523220	Postage	228	667	500	500	200
523300	Advertising	-	-	100	100	50
523400	Printing & Binding	733	141	500	500	250
523500	Travel	1,287	2,267	3,000	3,000	3,000
523600	Dues & Fees	3,625	3,668	4,800	4,800	4,800
523604	Bank Service Charges	-	512	250	250	750
523700	Education & Training	625	600	500	500	1,000
523800	Licenses	-	70	50	50	75
Supplies						
531100	General Supplies & Material	4,358	4,928	5,000	5,000	5,000
531120	Office Supplies	804	1,316	1,800	1,800	2,400
531125	Printer/Copier Supplies	3,691	3,477	3,000	3,000	800
531130	Purchased Uniforms & Protective	-	-	325	325	-
531140	Repairs & Maintenance - Equipment	90	-	-	-	-
531141	Repairs & Maintenance - Vehicles	536	-	200	200	200
531142	Repairs & Maintenance - Buildings	6,981	2,862	1,000	1,000	3,200
531210	Water/Sewer Services	3,229	3,231	3,150	3,150	3,325
531230	Electric Service - City	31,902	28,933	33,500	33,500	33,500
531270	Gasoline	621	653	800	800	1,000
531300	Food for Meetings	193	666	800	800	200
531400	Books & Periodicals	38	42	50	50	50
531600	Small Equipment <\$5000	1,074	481	2,000	2,000	2,000
531601	Computer Equipment	3,259	-	6,000	6,000	10,000
Capital Outlay						
541300	Buildings	-	-	5,000	5,000	-
Interfund						
554100	Interfund Allocation - Utilities	1	200	3,894	3,894	4,012
Depreciation						
561000	Depreciation	84,296	98,326	-	-	-
Other						
572000	Contributions to Other Agents	50	-	100	100	-
Debt Service						
581410	Advance from Electric	-	-	73,812	73,812	74,553
582410	Interest - Advance from Electric	7,978	7,252	6,518	6,518	5,777
TOTAL	UTILITIES ADMINISTRATION	\$ 494,232	\$ 418,619	\$ 423,041	\$ 423,041	\$ 471,723

UTILITIES ADMINISTRATION FOOTNOTES

1 The following employee is included in the Regular Employee Wages

6114100 Larry Vickery - 1/2 yr.
Paul Worley

2 Debt Service

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2017	Principal Pd. FYE 6/30/2018	Interest Pd. FYE 6/30/2018	Balance - 6/30/2018
Advance	Utility Bldg. Renovation	\$ 1,204,542	\$ 605,639	\$ 74,553	\$ 5,777	\$ 531,086

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



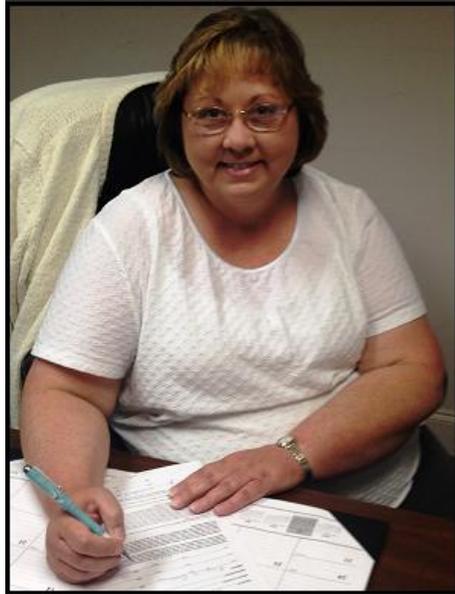
		FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(6114112) UTILITIES - FINANCE						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 445,368	\$ 445,489	\$ 457,000	\$ 457,000	\$ 465,884
511300	Overtime	2,340	456	2,500	2,500	1,025
512100	Group Insurance	80,585	83,896	92,149	92,149	98,182
512101	Insurance Deduct. Reimbursement	1,075	1,342	1,680	1,680	1,680
512200	FICA Contributions	26,348	25,947	28,483	28,483	28,949
512300	Medicare	6,134	6,037	6,662	6,662	6,770
512401	Retirement Plan Employer Contrib.	89,897	17,849	23,474	23,474	24,591
512402	Retirement Plan Administrative Costs	1,005	1,048	1,002	1,002	1,295
512700	Workers' Compensation Insurance	502	579	527	527	707
Purchased & Contracted Services						
521201	Legal	-	-	200	200	-
521203	Computer Consulting	863	966	2,000	2,000	500
521204	Medical Services	70	150	150	150	75
522200	Interdepartmental Services	772	88	1,000	1,000	500
522202	Repairs & Maint. - Equip.	-	-	-	-	2,700
522207	Munis IT	751	2,972	5,000	5,000	1,000
522320	Rental of Equipment & Vehicles	1,712	1,882	1,750	1,750	-
523101	General Liability Insurance	844	1,182	1,148	1,148	1,074
523104	Surety Bonds	67	86	70	70	85
523220	Postage	1,318	1,327	1,500	1,500	1,400
523300	Advertising	354	296	400	400	200
523400	Printing & Binding	1,330	967	1,400	1,400	900
523500	Travel	3,566	2,730	4,000	4,000	3,200
523600	Dues & Fees	634	890	1,000	1,000	950
523700	Education & Training	4,206	1,866	4,000	4,000	3,000
523800	Licenses	130	100	250	250	100
Supplies						
531120	Office Supplies	2,392	2,361	2,200	2,200	2,100
531125	Printer/Copier Supplies	1,394	953	1,800	1,800	1,500
531130	Purchased Uniforms	-	-	250	250	-
531400	Books & Periodicals	243	243	500	500	275
531600	Small Equipment <\$5000	385	270	300	300	300
531601	Computer Equipment	3,690	2,339	3,000	3,000	2,500
TOTAL	UTILITIES - FINANCE	\$ 677,974	\$ 604,312	\$ 645,395	\$ 645,395	\$ 651,442

UTILITIES - FINANCE FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114112	Andrea Bramlett	Stacie Phillips
	Cheryl Hollis	Sasha Smith
	Mike Fuller	Dee Dee Callahan
	Derrall Culberson	Dottie Butler
		Emily Beavers

TELLERS



**Head Teller,
Judy Reece**



**Manager,
Judith Arnold**

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 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(6114115) UTILITIES - TELLERS						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 121,694	\$ 131,604	\$ 134,660	\$ 134,660	\$ 137,865
511300	Overtime	1,584	2,376	2,500	2,500	1,435
512100	Group Insurance	37,018	37,619	37,557	37,557	40,052
512101	Insurance Deduct. Reimbursement	650	809	960	960	960
512200	FICA Contributions	7,178	7,750	8,507	8,507	8,637
512300	Medicare	1,679	1,806	1,991	1,991	2,019
512401	Retirement Plan Employer Contrib.	23,640	4,465	6,127	6,127	6,452
512402	Retirement Plan Administrative Costs	270	273	261	261	340
512600	Unemployment Insurance	1,660	-	-	-	-
512700	Workers' Compensation Insurance	294	279	245	245	493
Purchased & Contracted Services						
521204	Medical Services	210	75	-	-	-
522200	Interdepartmental Services	538	43	500	500	500
522320	Rental of Equipment & Vehicles	-	-	300	300	-
523101	General Liability Insurance	288	408	395	395	340
523104	Surety Bonds	21	24	25	25	25
523300	Advertising	-	56	100	100	100
523400	Printing & Binding	97	-	100	100	150
523500	Travel	388	406	400	400	400
523700	Education & Training	-	875	1,000	1,000	1,000
Supplies						
531100	General Supplies & Material	136	148	500	500	500
531120	Office Supplies	929	1,820	2,000	2,000	2,500
531125	Printer/Copier Supplies	1,628	2,077	2,000	2,000	400
531130	Purchased Uniforms	160	-	300	300	400
531600	Small Equipment <\$5000	639	1,236	1,000	1,000	1,500
531601	Computer Equipment	2,332	-	2,500	2,500	2,500
TOTAL	UTILITIES - TELLERS	\$ 203,032	\$ 194,153	\$ 203,928	\$ 203,928	\$ 208,568

UTILITIES - TELLERS FOOTNOTES

1 The following employees are included in the Regular Employee Wages
6114115

Karen Grider
Ceara Williams
Marisha Hunt

Audra Davis
Judy Reece

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 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(6114117) UTILITIES - PURCHASING						
Personal Services & Employee Benefits						
511100	Regular Employee Benefits	\$ 78,131	\$ 78,887	\$ 83,111	\$ 83,111	\$ 85,184
512100	Group Insurance	11,918	11,712	11,691	11,691	12,447
512101	Insurance Deductible Reimbursement	155	194	240	240	240
512200	FICA Contributions	4,552	4,568	5,153	5,153	5,281
512300	Medicare	1,059	1,076	1,205	1,205	1,235
512401	Retirement Plan Employer Contrib.	16,458	3,249	4,269	4,269	4,496
512402	Retirement Plan Administrative Costs	187	191	182	182	237
512700	Workers' Compensation Insurance	116	129	113	113	143
Purchased & Contracted Services						
521203	Computer Consulting	-	437	-	-	-
522200	Interdepartmental Services	-	202	150	150	250
522202	Repairs & Maintenance - Equipment	63	11	500	500	-
523101	General Liability Insurance	157	200	203	203	195
523103	Vehicle Insurance	291	311	306	306	1
523104	Surety Bonds	12	15	15	15	15
523200	Telephone - City	1,456	1,412	1,500	1,500	1,500
523203	Data Service - City	1,478	1,467	1,500	1,500	1,500
523209	Internet Service	240	240	240	240	180
523210	E-Mail	84	84	85	85	85
523220	Postage	48	103	200	200	150
523400	Printing & Binding	-	-	50	50	65
523500	Travel	-	-	350	350	350
523600	Dues & Fees	60	111	100	100	100
523700	Education & Training	-	5	250	250	250
Supplies						
531100	General Supplies & Material	-	80	150	150	-
531120	Office Supplies	497	494	700	700	600
531125	Printer/Copier Supplies	1,154	1,223	1,200	1,200	1,300
531140	Repairs & Maintenance - Equipment	-	-	100	100	100
531141	Repairs & Maintenance - Vehicles	-	-	250	250	-
531270	Gasoline	243	118	400	400	-
531400	Books & Periodicals	46	-	100	100	100
531600	Small Equipment	890	1,206	1,200	1,200	200
531601	Computer Equipment	662	957	1,500	1,500	2,500
TOTAL	UTILITIES - PURCHASING	\$ 119,958	\$ 108,683	\$ 117,013	\$ 117,013	\$ 118,704

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 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(6114175) UTILITIES ENGINEERING						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 311,515	\$ 291,600	\$ 295,066	\$ 295,066	\$ 302,497
511300	Overtime	2,968	471	3,000	3,000	2,214
512100	Group Insurance	56,237	45,832	45,745	45,745	48,755
512101	Insurance Deductible Reimbursement	758	759	1,200	1,200	1,200
512200	FICA Contributions	19,405	17,857	18,632	18,632	19,041
512300	Medicare	4,479	4,152	4,358	4,358	4,453
512401	Retirement Plan Employer Contrib.	61,148	11,808	15,156	15,156	15,967
512402	Retirement Plan Administrative Costs	739	690	647	647	841
512700	Workers' Compensation Insurance	3,176	4,263	3,849	3,849	3,680
512999	Amounts to Capitalize	(36,562)	-	-	-	-
Purchased & Contracted Services						
521204	Medical Services	180	-	200	200	200
522200	Interdepartmental Services	440	399	500	500	500
522201	Repairs & Maintenance - Vehicles	472	831	2,250	2,250	1,500
522202	Repairs & Maintenance - Equipment	2,016	3,055	13,750	13,750	6,800
523101	General Liability Insurance	719	978	949	949	818
523102	Property Insurance	202	225	223	223	208
523103	Vehicle Insurance	1,945	2,091	2,091	2,091	2,022
523104	Surety Bonds	47	54	50	50	50
523201	Telephone	1,832	1,838	1,900	1,900	1,900
523205	Cell Phone/Radio	2,013	884	2,000	2,000	1,200
523209	Internet Service	-	19	-	-	210
523220	Postage	1,007	1,858	200	200	200
523300	Advertising	252	1,153	1,000	1,000	1,000
523400	Printing & Binding	66	-	100	100	100
523500	Travel	20	-	900	900	900
523600	Dues & Fees	365	499	600	600	600
523700	Education & Training	12,526	1,199	3,000	3,000	2,000
523800	Licenses	325	-	300	300	300
Supplies						
531100	General Supplies & Materials	2,240	1,346	3,000	3,000	1,800
531104	Protective Supplies	620	761	800	800	800
531120	Office Supplies	818	457	800	800	800
531125	Printer/Copier Supplies	1,922	2,322	2,000	2,000	2,000
531130	Purchased Uniforms	1,940	1,618	1,625	1,625	1,625
531140	Repairs & Maintenance - Equipment	199	398	500	500	400
531141	Repairs & Maintenance - Vehicles	844	1,122	1,800	1,800	1,300
531270	Gasoline	7,576	3,020	5,500	5,500	4,500
531400	Books & Periodicals	-	43	200	200	200
531600	Small Equipment <\$5000	666	649	1,200	1,200	1,100
531601	Computer Equipment	2,128	2,704	8,250	8,250	9,000
531700	Miscellaneous Supplies	-	-	150	150	150
Interfund						
554100	Interfund Allocation - Utilities	25,643	28,524	48,672	48,672	50,147
Other						
578001	Damages to Other Property	35	-	75	75	-
TOTAL	UTILITIES - ENGINEERING	\$ 492,922	\$ 435,479	\$ 492,238	\$ 492,238	\$ 492,978

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 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
(6114176) WORK ORDER DISPATCH						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 31,555	\$ 60,235	\$ 62,490	\$ 62,490	67,012
511300	Overtime	809	43	800	800	-
512100	Group Insurance	13,429	22,566	22,522	22,522	24,020
512101	Insurance Deductible Reimb.	150	374	480	480	480
512200	FICA Contributions	1,788	3,090	3,925	3,925	4,155
512300	Medicare	398	719	918	918	972
512401	Retirement Plan Employer Contrib.	10,768	2,499	3,210	3,210	3,382
512402	Retirement Plan Administrative Costs	73	146	137	137	178
512700	Workers' Compensation Insurance	60	64	57	57	75
Purchased & Contracted Services						
522200	Interdepartmental Services	117	-	-	-	-
523101	General Liability Insurance	67	85	86	86	158
523104	Surety Bonds	5	12	5	5	10
523600	Dues & Fees	-	37	-	-	-
Supplies						
531125	Printer/Copier Supplies	301	-	350	350	350
TOTAL	WORK ORDER DISPATCH	\$ 59,519	\$ 89,871	\$ 94,980	\$ 94,980	\$ 100,792

UTILITIES - WORK ORDER DISPATCH FOOTNOTES

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

Andrea Everett

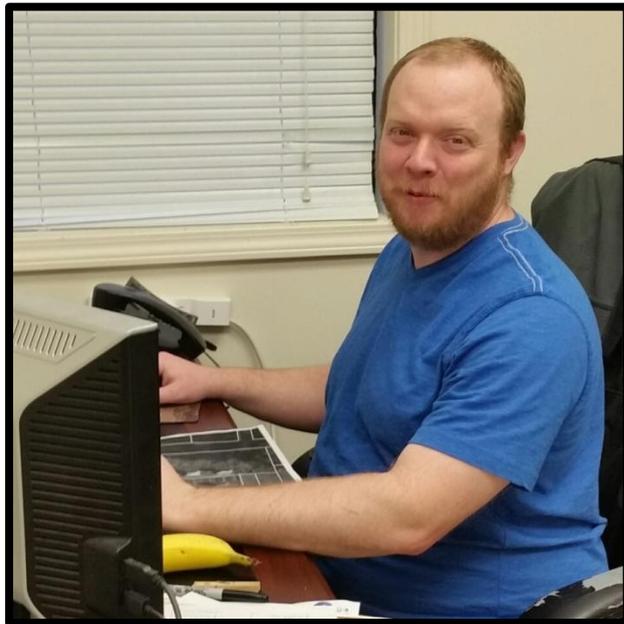
Rhonda Crider

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 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(6114177) GIS						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 117,767	\$ 125,084	\$ 125,610	\$ 125,610	\$ 128,769
512100	Group Insurance	22,993	22,566	22,522	22,522	24,020
512101	Insurance Deduct. Reimbursement	300	374	480	480	480
512200	FICA Contributions	7,029	7,552	7,828	7,828	8,024
512300	Medicare	1,643	1,744	1,831	1,831	1,876
512401	Retirement Plan Employer Contrib.	24,656	4,909	6,452	6,452	6,797
512402	Retirement Plan Administrative Costs	274	288	275	275	358
512700	Workers' Compensation Insurance	329	407	378	378	398
Purchased & Contracted Services						
521204	Medical Services	-	-	-	-	60
522201	Repairs & Maintenance - Vehicles	32	-	120	120	-
522202	Repairs & Maintenance - Equipment	14	37	-	-	-
523101	General Liability Insurance	263	349	337	337	324
523103	Vehicle Insurance	321	340	335	335	333
523104	Surety Bonds	17	23	20	20	23
523205	Cell Phone/Radio	835	310	400	400	-
523208	GA Public Telecommunications	-	37	-	-	-
523209	Internet Service	-	-	-	-	420
523500	Travel	-	1,399	1,500	1,500	1,500
523600	Dues/Fees	80	80	100	100	100
523700	Education & Training	-	475	100	100	100
523800	Licenses	25,000	25,000	25,000	25,000	25,000
Supplies						
531125	Printer/Copier Supplies	918	-	250	250	250
531130	Purchased Uniforms	321	631	650	650	650
531140	Repairs & Maintenance - Equipment	45	-	-	-	-
531270	Gasoline	780	411	500	500	600
531601	Computer Equipment	3,788	-	-	-	500
TOTAL	GEO INFO SERVICE	\$ 207,404	\$ 192,016	\$ 194,688	\$ 194,688	\$ 200,582

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,
Annissa Clark**

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 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(6114190) UTILITIES - CUSTOMER SERVICE						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 115,116	\$ 116,601	\$ 119,353	\$ 119,353	\$ 107,817
511300	Overtime	603	1,031	1,000	1,000	1,743
512100	Group Insurance	24,643	15,230	26,409	26,409	4,257
512101	Insurance Deductible Reimb.	351	625	780	780	780
512200	FICA Contributions	6,904	6,932	7,463	7,463	6,792
512300	Medicare	1,616	1,621	1,745	1,745	1,589
512401	Retirement Plan Employer Contrib.	24,640	4,913	6,131	6,131	5,692
512402	Retirement Plan Administrative Costs	281	285	262	262	300
512600	Unemployment Insurance	1,660	-	-	-	-
512700	Workers' Compensation	213	214	188	188	324
Purchased & Contracted Services						
521201	Legal	-	-	300	300	-
521204	Medical Services	-	-	300	300	-
522001	Linen Services	143	173	150	150	150
522200	Interdepartmental Services	677	2,193	600	600	600
522202	Repairs & Maintenance - Equipment	-	-	300	300	300
522320	Rental of Equipment & Vehicles	323	-	500	500	-
523101	General Liability Insurance	274	367	354	354	363
523104	Surety Bonds	18	22	20	20	20
523220	Postage	1,213	791	1,500	1,500	1,200
523300	Advertising	-	-	100	100	100
523400	Printing & Binding	1,573	1,359	2,000	2,000	1,600
523500	Travel	332	1,586	2,000	2,000	2,000
523600	Dues & Fees	-	2,908	5,000	5,000	3,500
523700	Education & Training	-	1,560	1,500	1,500	1,500
Supplies						
531100	General Supplies	-	40	200	200	200
531120	Office Supplies	822	150	1,000	1,000	1,000
531125	Printer/Copier Supplies	2,103	115	2,000	2,000	2,500
531130	Purchased Uniforms	-	-	300	300	300
531300	Food for Meetings	-	-	100	100	100
531400	Books & Periodicals	205	-	350	350	350
531600	Small Equipment <\$5000	802	963	1,000	1,000	2,900
531601	Computer Equipment	659	820	2,000	2,000	2,000
Interfund						
554100	Interfund Allocation - Utilities	14,551	33,212	33,243	33,243	40,317
TOTAL	UTILITIES - CUSTOMER SERVICE	\$ 199,719	\$ 193,713	\$ 218,148	\$ 218,148	\$ 190,294

UTILITIES - CUSTOMER SERVICE FOOTNOTES

**1 The following employees are included in the Regular Employee Wages
6114190**

Annissa Clark
Heather DeFoor

Tasha Harris
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 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ORIGINAL BUDGET	FY 2017 REVISED BUDGET	FY 2018 BUDGET
(6114191) UTILITIES - METER READING						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 120,039	\$ 140,944	\$ 140,704	\$ 140,704	\$ 146,356
511300	Overtime	7,675	5,307	7,600	7,600	3,844
512100	Group Insurance	39,312	45,132	45,044	45,044	48,041
512101	Insurance Deductible Reimbursement	600	748	960	960	960
512200	FICA Contributions	7,514	8,754	9,336	9,336	9,440
512300	Medicare	1,763	2,006	2,183	2,183	2,208
512401	Retirement Plan Employer Contrib.	28,579	5,686	7,228	7,228	7,429
512402	Retirement Plan Administrative Costs	324	331	308	308	391
512700	Workers' Compensation Insurance	5,821	5,117	5,438	5,438	7,930
Purchased & Contracted Services						
521204	Medical Services	-	-	300	300	150
522001	Linen Services	182	165	300	300	300
522200	Interdepartmental Services	85	896	200	200	400
522201	Repairs & Maintenance - Vehicles	2,587	869	3,000	3,000	3,000
522202	Repairs & Maintenance - Equipment	22,077	23,243	85,500	85,500	54,700
523101	General Liability Insurance	441	599	581	581	617
523103	Vehicle Insurance	2,114	2,601	2,755	2,755	2,656
523104	Surety Bonds	20	26	25	25	25
523205	Cell Phone/Radio	1,431	1,620	2,000	2,000	2,000
523209	Internet Service	-	56	-	-	650
523300	Advertising	-	-	100	100	100
523400	Printing & Binding	64	128	300	300	150
523500	Travel	-	-	500	500	200
523600	Dues & Fees	-	-	100	100	100
523700	Education & Training	-	-	600	600	400
523800	License	-	-	25	25	35
Supplies						
531008	Meters & Accessories	711	1,000	3,000	3,000	2,600
531100	General Supplies	5,251	3,812	5,000	5,000	5,000
531120	Office Supplies	355	346	400	400	450
531125	Printer/Copier Supplies	496	361	400	400	450
531130	Purchased Uniforms	1,153	1,479	2,000	2,000	2,000
531140	Repairs & Maintenance - Equipment	431	-	7,000	7,000	1,000
531141	Repairs & Maintenance - Vehicles	5,720	1,276	8,000	8,000	6,000
531231	Electric Service - Other	405	400	700	700	700
531270	Gasoline	13,650	7,753	-	-	9,000
531271	Diesel Fuel	-	-	15,000	15,000	-
531400	Small Equipment <\$5000	-	206	150	150	150
531600	Books & Periodicals	-	1,032	5,000	5,000	5,000
531601	Computer Equipment	300	29,203	8,662	8,662	1,200
Capital Outlay						
542200	Vehicles	-	-	25,000	25,000	-
554100	Interfund Allocation - Utilities	193	-	-	-	-
Other						
578001	Damages to Other Property	-	-	500	500	500
TOTAL	UTILITIES - METER READING	\$ 269,292	\$ 291,097	\$ 395,899	\$ 395,899	\$ 326,132

UTILITIES - METER READERS FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114191

Allan Serritt	Chad Wright
Clarence Elrod	Micki DeMille

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 2015	FY 2016	FY 2017	FY 2017	FY 2018
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
(6114192) UTILITIES - BILLING						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$ 99,295	\$ 98,183	\$ 97,483	\$ 97,483	\$ 100,982
511300	Overtime	3,826	2,705	2,700	2,700	2,050
512100	Group Insurance	29,390	26,298	26,238	26,238	27,984
512101	Insurance Deduct. Reimbursement	362	435	780	780	780
512200	FICA Contributions	5,768	5,691	6,215	6,215	6,389
512300	Medicare	1,375	1,330	1,454	1,454	1,493
512401	Retirement Plan Employer Contrib.	19,795	4,226	5,007	5,007	5,330
512402	Retirement Plan Administrative Costs	195	243	214	214	281
512600	Unemployment Insurance	1,660	-	-	-	-
512700	Workers' Compensation Insurance	122	150	132	132	168
Purchased & Contracted Services						
521201	Legal & Auditing	-	-	400	400	400
521204	Medical Services	-	-	195	195	-
522200	Interdepartmental Services	903	151	650	650	650
522202	Repairs & Maintenance - Equipment	55,278	57,736	60,000	60,000	63,450
522320	Rental of Equipment & Vehicles	381	704	500	500	-
523101	General Liability Insurance	444	649	629	629	591
523104	Surety Bonds	14	19	20	20	25
523220	Postage	107,134	108,191	108,000	108,000	106,000
523400	Printing & Binding	34,679	35,719	37,000	37,000	37,000
523500	Travel	573	10	2,000	2,000	1,200
523700	Education & Training	-	38	1,400	1,400	600
Supplies						
531100	General Supplies	82	18	150	150	150
531120	Office Supplies	206	111	500	500	500
531125	Printer/Copier Supplies	670	565	1,400	1,400	1,300
531130	Purchased Uniforms	-	-	-	-	200
531140	Repairs & Maintenance - Equipment	159	-	100	100	100
531300	Food for Meetings	-	-	100	100	100
531600	Small Equipment <\$5000	-	-	300	300	300
531601	Computer Equipment	1,155	191	2,000	2,000	2,000
Interfund						
554100	Interfund Allocation - Utilities	4,749	317	-	-	-
TOTAL	UTILITIES - BILLING	\$ 368,216	\$ 343,678	\$ 355,567	\$ 355,567	\$ 360,023

UTILITIES - BILLING FOOTNOTES

1 The following employees are included in the Regular Employee Wages
6114192

Melissa Boyd Patty Edwards
Judith Arnold - 1/3

INTERNAL SERVICE FUND ADMIN. SERVICE FEES - 2017-2018

Base Amount

Utility Billing	\$	360,023
Customer Service		190,294
Meter Reading		326,132
Tellers		208,568
Engineering		492,978
Finance		651,442
Utility Administration		471,723
Purchasing		118,704
GIS		200,582
Work Order Dispatch		100,792
TOTAL	\$	3,121,238

Crossover to General Fund

Customer Service	11.2%	Solid Waste	\$	21,257
Utility Billing	11.2%	Solid Waste		40,219
Tellers	11.2%	Solid Waste		23,297
Finance	3% of Govt. Fund	Solid Waste		8,599
Purchasing		General Admin		41,190
GIS	17.0%	General Admin		34,099
Finance	85% of Govt. Fund	General Admin		243,639
Finance	6% of Govt. Fund	Recreation		17,198
Finance	3% of Govt. Fund	Golf-Pro		8,599
Finance	3% of Govt. Fund	Golf-Mtnce.		8,599
TOTAL			\$	446,697

1. Water Plant

Utility Billing	54.7%	196,780
Customer Service	54.7%	104,012
Meter Reading	61.8%	201,674
Tellers	54.7%	114,003
Engineering	10.0%	49,297
Utility Administration	5.0%	23,584
Purchasing		11,990
Work Order Dispatch	0.0%	-
GIS	1.0%	2,005
Finance	4%	26,058
TOTAL		\$ 729,404

4. Wastewater Collection

Engineering	35.0%	\$	172,543
Utility Admin.	20.0%		94,345
Purchasing			3,561
Work Order Dispatch	10.0%		10,079
GIS	10.0%		20,058
Finance	10%		65,144
TOTAL		\$	365,731

2. Water Distribution

Engineering	40.0%	\$	197,191
Utility Administration	20.0%		94,345
Purchasing			21,960
Work Order Dispatch	40.0%		40,317
GIS	25.0%		50,146
Finance	10%		65,144
TOTAL		\$	469,103

5. Electric Department

Utility Billing	15.0%	\$	54,031
Customer Service	15.0%		28,559
Meter Reading	17.0%		55,365
Tellers	15.0%		31,299
Utility Admin.	45.0%		212,277
Purchasing			16,380
Work Order Dispatch	10.0%		10,079
GIS	15.0%		30,087
Finance	25%		162,861
TOTAL		\$	600,937

3. Waste Treatment Plant

Utility Billing	18.7%	\$	67,431
Customer Service	18.7%		35,641
Purchasing			17,687
Work Order Dispatch	0.0%		-
GIS	0.0%		-
Meter Reading	21.2%		69,095
Tellers	18.7%		39,064
Engineering	15.0%		73,947
Utility Administration	5.0%		23,586
Finance	4.0%		26,058
TOTAL		\$	352,510

6. Telecommunications

Utility Billing	0.4%	\$	1,560
Tellers	0.4%		904
Utility Admin.	5.0%		23,586
Customer Service	0.4%		825
Purchasing			5,935
Work Order Dispatch	0.0%		-
GIS	5.0%		10,029
Finance	3%		19,543
TOTAL		\$	62,384

7. Direct Charges to Admin. Departments

Engineering - GIS	25.0%		50,147
Customer Svc. - Work Order Dispatch	40.0%		40,317
Utility Admin. - GIS	2.0%		4,012
TOTAL		\$	94,475

**INTERNAL SERVICE FUND ADMINISTRATIVE SERVICE FEES -
Background Information 2017-2018**

Utility Billing & Tellers (Based on customers)		
Water Treatment Plant	54.7%	19,550
Waste Treatment Plant	18.7%	6,698
Electric (includes Demand, etc.)	15.0%	5,367
Solid Waste	11.2%	3,995
Telecommunications	0.4%	155
TOTAL	100.0%	35,765

Customer Service (Based on customers)		
Water Treatment Plant	54.7%	
Waste Treatment Plant	18.7%	
Electric (includes Demand, etc.)	15.0%	
Solid Waste	11.2%	
Telecommunications	0.4%	
TOTAL	100.0%	

Meter Reading (Based on Water/Sewer/Electric customers)		
Water Treatment Plant	61.8%	19,550
Waste Plant (reduced - no meters)	21.2%	6,698
Electric (include Demand/other)	17.0%	5,367
TOTAL	100.0%	31,615

Engineering (Based on estimated time)		
Water Treatment Plant	10.0%	
Water Distribution Maintenance	40.0%	
Waste Treatment Plant	15.0%	
Wastewater Collection Maintenance	35.0%	
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.	34.7%		\$ 41,191
Water Treatment Plant	10.1%		11,989
Water Distribution Maintenance	18.5%		21,960
Waste Treatment Plant	14.9%		17,687
Wastewater Collection Maintenance	3.0%		3,561
Electric	13.8%		16,381
Telecommunications	5.0%		5,935
TOTAL	100.0%		\$ 118,704

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		40.0%
Water Distribution Maintenance		40.0%
Waste Water Collection Maintenance		10.0%
Waste Water Plant Maintenance		0.0%
Water Plant Maintenance		0.0%
Telecommunications		0.0%
Electric		10.0%
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
2016	4,879,677	126,573	5,006,250	1,149,950	4.24	6,657

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
2016	10,955,819	2,789,082	3.93	19,454

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
2016	37,587,069	436,508,643	8.61	5,339

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

2019-2023

Calhoun Utilities:

Year	Wastewater	Water	Electric	Telecom	Utility Admin	Engineering	GIS	Totals
FY 2019	\$ 6,651,500	\$ 3,059,500	\$ 1,192,093	\$ 122,000	\$ 121,000	\$ 30,000	\$ 4,000	\$ 11,180,093
FY 2020	5,360,000	3,169,700	910,886	3,700,000	30,000	40,000	-	13,210,586
FY 2021	1,403,000	1,470,150	565,000	2,150,000	25,000	34,000	-	5,647,150
FY 2022	692,500	4,411,950	235,000	2,340,000	-	30,000	30,000	7,739,450
FY 2023	4,390,500	1,973,500	375,833	1,000,000	127,000	75,000	-	7,941,833
Totals	\$ 18,497,500	\$ 14,084,800	\$ 3,278,812	\$ 9,312,000	\$ 303,000	\$ 209,000	\$ 34,000	\$ 45,719,112

Wastewater Treatment System Five Year Capital Plan 2019-2023

Year	Item	Cost	Funding Source
2018-2019	Industrial pretreatment	\$ 60,000	Operating revenues
	Spreader Truck/sludge	190,000	Operating revenues
	MCC Upgrade	90,000	Operating revenues
	Plant upgrade (new NPDES permit)	5,000,000	GEFA Loan/SPLOST
	TOTAL	5,340,000	
2019-2020	Industrial pretreatment	50,000	Operating revenues
	Secondary Lift Screw Pump	110,000	Operating revenues
	Plant upgrade (new NPDES permit)	5,000,000	GEFA Loan/SPLOST
	TOTAL	5,160,000	
2020-2021	Industrial pretreatment	50,000	Operating revenues
	Grit collection system	700,000	GEFA Loan/SPLOST
	Instrumentation-SCADA	160,000	Operating revenues
	TOTAL	910,000	
2021-2022	Industrial pretreatment	50,000	Operating revenues
	Secondary Lift Screw Pump	110,000	Operating revenues
	1/2 Ton Pick Up	20,500	Operating revenues
	TOTAL	180,500	
2022-2023	Industrial pretreatment	50,000	Operating revenues
	Equalization basin	3,500,000	GEFA Loan
	TOTAL	3,550,000	
	TOTAL FOR WASTE WATER TREATMENT	\$ 15,140,500	

Wastewater Collection System Five Year Capital Plan 2019-2023

Year	Item	Cost	Funding Source
2019-2019	Air blower for ventilation while in manholes or ditches	\$ 1,500	Operating revenues
	Crew service truck w/ utility body - to replace 2007 model	73,000	Operating revenues
	Large trench box - upgrade of 2006 trench box	27,000	Operating revenues
	Sewer VAC/JET Truck Replacement	240,000	Operating revenues
	Pisgah Sewer Drainage area replacement	850,000	GEFA Loan
	Sewer Main Replacements	120,000	Operating revenues
	TOTAL	1,311,500	
2019-2020	F-750 Truck w/Dump Bed	74,000	Operating revenues
	Rock box - replace 2006 model	12,000	Operating revenues
	Sewer main line flow recorders - engineering I&I crew - replace 2006 model	16,000	Operating revenues
	Sewer service line camera w/ locator - replace 2004 model	18,000	Operating revenues
	South Calhoun By-Pass relocations	80,000	Operating revenues
	TOTAL	200,000	
2020-2021	Air compressor	18,000	Operating revenues
	Loader, 4X4	90,000	Operating revenues
	1/2 of Tandum Dump Truck	60,000	Operating revenues
	Gallman Ave./Ola Street Sewer replacement	325,000	GEFA Loan
	TOTAL	493,000	
2021-2022	F-350 4X4 w/utility body - replace 2005 body	45,000	Operating revenues
	F-750 Truck w/Dump Bed	72,000	Operating revenues
	1/3 of cost for Trackhoe Replacement	65,000	Operating revenues
	Dan Cherry, Florence Ave. Drainage	330,000	GEFA Loan
	TOTAL	512,000	
2022-2023	F-150 4X4 Extended Cab Truck - Locator	23,000	Operating revenues
	1/2 of F-250 4X4 extended cab Truck	12,500	Operating revenues
	Garden Hills Sewer Basin Replacement	805,000	GEFA Loan
	TOTAL	840,500	
TOTAL FOR WASTE WATER COLLECTION		3,357,000	
GRAND TOTAL		\$ 18,497,500	

Water Treatment System Five Year Capital Plan 2019-2023

Year	Item	Cost	Funding Source
2018-2019	Oostanaula intake renovation with possible (4) old river pumps restored from Coosawate intake	\$ 400,000	Operating revenues
	Hall Tank Repainting	160,000	Operating revenues
	Filter media addition to both plants	20,000	Operating revenues
	TOTAL	580,000	
2019-2020	Fire Tower Tank Repainting	160,000	Operating revenues
	New 2.0 MG Tank In Ranger Area	800,000	GEFA Loan or operating revenues
	TOTAL	960,000	
2020-2021	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	
2021-2022	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 revenues
	1/2 Ton Pick Up for Bacteria lab	23,000	Operating revenues
	Total	1,635,000	Operating revenues
2022-2023	Mauldin Road Booster Station	486,000	GEFA Loan or operating revenues
	SCADA programming/component upgrades	100,000	Operating revenues
	Total	586,000	
TOTAL FOR TREATMENT SYSTEM		\$ 4,211,000	

Water Distribution System Five Year Capital Plan 2019-2023

Year	Item	Cost	Funding Source
2018-2019	Crew service truck F-650	\$ 69,000	Operating revenues
	Tracked skid steer	50,000	Operating revenues
	Computer updates	7,000	Operating revenues
	Two ton dump truck	74,000	Operating revenues
	Equipment trailer	9,500	Operating revenues
	F-150 4X4 pickup truck	20,000	Operating revenues
	Large directional boring machine	190,000	Operating revenues
	Line upgrades on smaller lines 2", 4", 6"	120,000	Renewal / replacement
	Curtis Parkway 12" transmisson main	390,000	GEFA Loan
	Hwy 41, Millers Ferry & Shaw Rd. transmission main	750,000	GEFA Loan
	2" Galv. line replacement - 5 miles of pipe	800,000	GEFA Loan
TOTAL	2,479,500		
2019-2020	Vibratory roller for compacting ditches	30,000	Operating revenues
	Equipment trailer	10,000	Operating revenues
	Air compressor with piercing tool	24,000	Operating revenues
	Line upgrades on smaller lines 2", 4", 6"	120,000	Renewal / replacement
	Cast iron line replacement - Trammell, Garden Hills, Meadow Ln., Hunts Dr., Barrett Rd.	825,700	GEFA Loan
	2" Galv. line replacement - 5 miles of pipe	800,000	GEFA Loan
	South Calhoun bypass water line relocation	400,000	Operating revenues
TOTAL	2,209,700		
2020-2021	1/2 of Tandum dump truck	60,000	Operating revenues
	Equipment trailer	10,000	Operating revenues
	Air compressor with piercing tool	24,000	Operating revenues
	Line upgrades on smaller lines 2", 4", 6"	120,000	Renewal / replacement
	Cast iron line replacement - Victory Dr., Cherry Hill, Hillcrest, Lake Dr.	806,150	GEFA Loan
	TOTAL	1,020,150	
2021-2022	Crew service truck	65,000	Operating revenues
	1/3 of cost for trackhoe replacement	65,000	Operating revenues
	2 Ton dump truck	72,000	Operating revenues
	Equipment trailer	16,000	Operating revenues
	Line upgrades on smaller lines 2", 4", 6"	140,000	Renewal / replacement
	Cast iron line replacement - Line St., Pisgah Way, Newtown Creek, Dan Cheri, Cherry, Louise Ave.	371,450	GEFA Loan
	Cast iron line replacements - Dews Pond Rd., Red Bud Rd.	2,047,500	GEFA Loan
TOTAL	2,776,950		
2022-2023	Crew service truck	65,000	Operating revenues
	2 Ton dump truck	72,000	Operating revenues
	1/2 F-250 extended cab 4x4 truck	12,500	Operating revenues
	Equipment trailer	16,000	Operating revenues
	Line upgrades on smaller lines 2", 4", 6"	140,000	Renewal / replacement
	Hwy. 136 connector 12" transmisson line from water plant	400,000	GEFA Loan
	Cast iron line replacement - N. Wall St., W. Belmont, Hwy. 53	682,000	GEFA Loan
	TOTAL	1,387,500	
TOTAL OF WATER DISTRIBUTION SYSTEM		9,873,800	
GRAND TOTAL		\$ 14,084,800	

**Electric
Five Year Capital Plan
2019-2023**

Year	Item	Cost	Funding Source
2018-2019	Capital Construction Projects		
	Next Phase System Reliability, Capacitor and Voltage Stabilization Program	\$ 94,863	Operating revenues
	Continue Reclosure/ System Protection Project - Six Sites	133,190	Operating revenues
	Replace HID with LED Lighting Fixtures	100,000	Operating revenues
	Bryant Pkwy at 53 - gang switch and line connect 3-336, 231'	12,000	Operating revenues
	Rebuild Generators	105,000	Operating revenues
	Build Tie Lines between Substations	125,000	Operating revenues
	Devonwood Overhead to Underground Conversion	58,000	Operating revenues
	Legal challenge to Extend Lines outside "The Box"	100,000	Operating revenues
	TOTAL	728,053	
	Capital Purchases Equipment		
	Up grade security system	12,000	Operating revenues
	Purchase 4X4 60' bucket truck, Replace # 27 - 2003 Truck with 1989 Boom	220,000	Operating revenues
	Shop Equipment: Welder, Pressure Washer, Air compressor	8,500	Operating revenues
	Test equipment - outdoor AMP recorders, \$6,025, amprobe analyzer, \$4,290, voltage detector 0-40 volts, \$530, wireless volt/ phase meter \$6,695	18,540	Operating revenues
	TOTAL	259,040	
	Buildings		
	Equipment and Inventory Storage Expansion	75,000	Operating revenues
	SPCC environmental project at various plants	65,000	Operating revenues
	Increase air condition system at telecom building	12,000	Operating revenues
	TOTAL	152,000	
Personnel			
Additional Instrumentation / Control Technician	53,000	Operating revenues	
ANNUAL COMBINED TOTAL	1,192,093		
2019-2020	Capital Construction Projects		
	New Circuits from Substation # 5	200,000	Operating revenues
	Extend circuit # 7552 to Curtis Parkway- E. Line St. (Dews Pond) to Meadowbrook, 3-336 ACSR, on double circuit 3590'@60000/MI, plus contract labor @ 15000	59,886	Operating revenues
	Replace HID with LED Lighting Fixtures	100,000	Operating revenues
	Oak St Tie : River St to 41- recoductor 1/0 ACSR with 336 ACSR (2,200'@60,000)	48,000	Operating revenues
	Replace deteriorating outside concentric neutral underground cable at Forest Heights, Sewer Plant, Golden Circle	125,000	Operating revenues
	TOTAL	532,886	
	Capital Purchases Equipment		
	Replace Bucket Truck # 280	165,000	Operating revenues
	Two heavy duty pick-up trucks	58,000	Operating revenues
	Plotter / Scanner	35,000	Operating revenues
	System protection study update	80,000	Operating revenues
	TOTAL	338,000	
	Buildings		
	Extend & recondition wire shed	15,000	Operating revenues
Storage Lot Improvements	25,000	Operating revenues	
TOTAL	40,000		
ANNUAL COMBINED TOTAL	910,886		
2020-2021	Capital Construction Projects		
	#4 Substation - N7332 (New Feeder Bay) connect with 1000 MCM EPR & 3-336 tie (1,200 @ \$20/ FT)	55,000	Operating revenues
	Replace HID with LED Lighting Fixtures	100,000	Operating revenues
	Replace deteriorating outside concentric neutral underground cable at Rec complex	20,000	Operating revenues
	3 Gang switch installations, Various Locations	75,000	Operating revenues
	TOTAL	250,000	
	Capital Purchases Equipment		
	Rebuild 50' bucket truck, cab & chasse	70,000	Operating revenues
	Line Truck - 60' Boom, 15000 LB Lift	190,000	Operating revenues
	Three reel wire trailer	25,000	Operating revenues
	TOTAL	285,000	
Buildings			
Lot Improvements	15,000	Operating revenues	
SPCC environmental project	15,000	Operating revenues	
TOTAL	30,000	Operating revenues	
ANNUAL COMBINED TOTAL	565,000		

**Electric
Five Year Capital Plan
2019-2023**

2021-2022	Capital Construction Projects		
	Reconductor North Elm Street from # 6 copper to 1/0 ACSR	15,000	Operating revenues
	Replace HID with LED Lighting Fixtures	100,000	Operating revenues
	TOTAL	115,000	
	Capital Purchases Equipment		
	System protection study review/ update	80,000	Operating revenues
	Standard pick up truck	25,000	Operating revenues
	TOTAL	105,000	
	Buildings		
	Lot Improvements	15,000	Operating revenues
	TOTAL	15,000	
ANNUAL COMBINED TOTAL		235,000	
2022-2023	Capital Construction Projects		
	Curtis Pkwy - Meadowbrook to Peters St 3-336 on double circuit-N-7552, (6,730 @ 60000, 15000 contract labor),	65,985	Operating revenues
	River St from Moss Pkwy to Oothcalooga St - 3-336, partial double circuit (2,290 @ 60000, 10,000 contract labor)	27,348	Operating revenues
	Replace HID with LED Lighting Fixtures	100,000	Operating revenues
	TOTAL	193,333	
	Capital Purchases Equipment		
	Loader, backhoe, bobcat	75,000	Operating revenues
	Review and update capacitor/ loss study	50,000	Operating revenues
	TOTAL	125,000	
	Buildings		
	Telcom building expansion (1500 SQ' @ 35)	52,500	Operating revenues
Lot Improvements - paving	5,000	Operating revenues	
TOTAL	57,500		
ANNUAL COMBINED TOTAL		375,833	
GRAND TOTAL		\$ 3,278,812	

Telecommunications Five Year Capital Plan 2019-2023

Year	Item	Cost	Funding Source
2018-2019	Pole barn for fiber reels	12,000	Operating Revenues
	New bucket truck w/4 wheel drive	85,000	
	Email archiving server	25,000	Operating Revenues
	TOTAL	122,000	
2019-2020	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	
2020-2021	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	
2021-2022	FTTH	2,000,000	Intergovernmental Loan 20 Years
	Closing Brittany Well Fiber Loop	340,000	Intergovernmental Loan 20 Years
	TOTAL	2,340,000	
2022-2023	FTTH	1,000,000	Intergovernmental Loan 20 Years
	TOTAL	1,000,000	
	GRAND TOTAL	\$ 9,312,000	

**Utility Systems Administration
Five Year Capital Plan
2019-2023**

Year	Item	Cost	Funding Source
2018-2019	Meter Reader truck	\$ 24,000	Operating Revenues
	Improve/upgrade meter software	80,000	
	Upgrade phone system with customer service response	17,000	Operating Revenues
	TOTAL	121,000	
2019-2020	One drive-by readers for Meter Readers	30,000	Operating Revenues
	TOTAL	30,000	
2020-2021	Meter Reader truck	25,000	Operating Revenues
	TOTAL	25,000	
2021-2022	Review billing system	-	Operating Revenues
	TOTAL	-	
2022-2023	Meter Reader truck	27,000	Operating Revenues
	Building improvement - painting, new airconditioning unit, etc.	100,000	
	TOTAL	127,000	
GRAND TOTAL		\$ 303,000	

**Engineering Department
Five Year Capital Plan
2019-2023**

Year	Item	Cost	Funding Source
2018-2019	Vehicle	\$ 25,000	Operating Revenues
	Subsurface Locator	5,000	Operating Revenues
	TOTAL	30,000	
2019-2020	1-GPS Rover Unit	25,000	Operating Revenues
	Large Format Plotter	15,000	Operating Revenues
	TOTAL	40,000	
2020-2021	GPS Base Station	25,000	Operating Revenues
	Sewer Camera Software	9,000	Operating Revenues
	TOTAL	34,000	
2021-2022	Vehicle	25,000	Operating Revenues
	Office Furniture	5,000	Operating Revenues
	TOTAL	30,000	
2022-2023	I&I Flow Monitoring Equipment	5,000	Operating Revenues
	Sewer Camera System	70,000	Operating Revenues
	TOTAL	75,000	
GRAND TOTAL		\$ 209,000	

GIS

Five Year Capital Plan

2019-2023

Year	Item	Cost	Funding Source
2018-2019	New Computers	4,000	Operating Revenues
	TOTAL	4,000	
2019-2020	No planned info	-	Operating Revenues
	TOTAL	-	
2020-2021	No planned info	-	Operating Revenues
	TOTAL	-	
2021-2022	New photography flyover	30,000	Operating Revenues
	TOTAL	30,000	
2022-2023			Operating Revenues
	TOTAL	-	
	GRAND TOTAL	\$ 34,000	