

# City of Calhoun 2018-2019



NATIONAL TRUST FOR HISTORIC PRESERVATION



*Signature Community*  
Creating a Climate for Success



**City of Calhoun**  
**Fiscal 2018-2019**  
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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.





**Councilman George Crowley, Councilman Ray Denmon, Mayor Jimmy Palmer, Councilman Al Edwards, Councilwoman Jackie Palazzolo**



**City Administrator,  
Eddie Peterson**

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.

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**; Auditorium, Depot and other welfare related items.

The Utility Administrator of Calhoun Utilities, Larry Vickery, is appointed by and reports directly to the Mayor and Council. Responsibilities of the Utility Administrator include the implementation of the City Council adopted policies and directives and the day-to-day operation of Calhoun Utilities. Those departments consist of the **Water and Wastewater** fund, **Electric** fund, **Telecommunication** fund and **Utility Internal Service** fund. The Internal Service fund includes utility administration, meter reading, customer services, utility billing, utility tellers, engineering, finance, GIS, work order dispatch and purchasing. The Internal Service fund budget includes fees from Water, Wastewater, Telecommunications, and Electric enterprise funds, as well as service fees from the governmental funds to compensate for finance and GIS services, as well as billing, engineering, and customer services if applicable.



**Utility Administrator,  
Larry Vickery**



**Mayor,  
James F. Palmer**

The development of the 2018-2019 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, the City Administrator and the Utility 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 2019 and precedes a short discussion of each category.

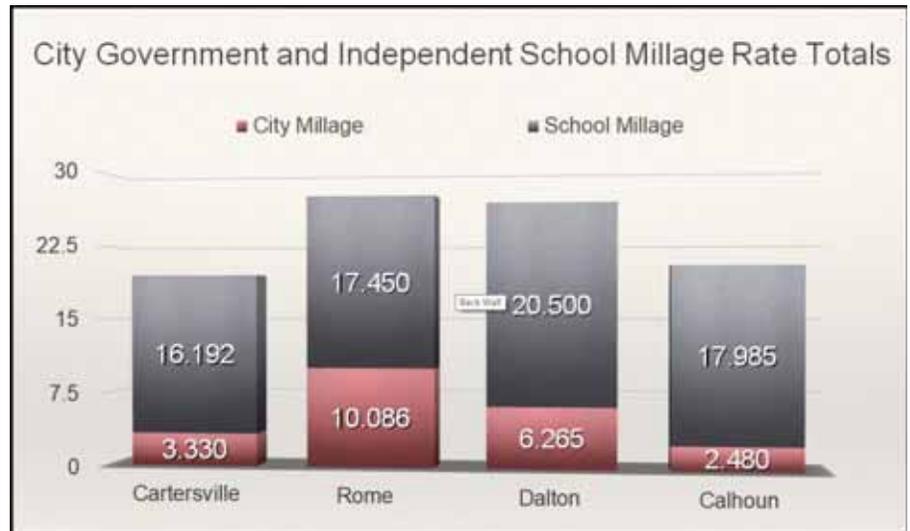


Property tax revenues consist of all current and prior year tax collections for levied property taxes, public utility taxes, ad valorem taxes for vehicles and motor homes, real estate transfer and intangible taxes, and penalties and interest on delinquent taxes. The Mayor and Council normally set the 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 chart for a comparison of the millage rate to surrounding cities. This chart presents the city at their millage after a half a mill increase, which is included in this budget. As the chart below depicts, our assessed values that we are collecting taxes on continues to decline.

The City collects franchise taxes from private utility companies and Calhoun Utilities at a rate of 3-5% 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 decreased in FY 16 and 17 due to the implementation of HB 386 which provides a sales tax exemption on energy for manufacturers and qualified agricultural producers. This was phased in over a four year period, but the City and County implemented an excise tax that offsets this in part.

Motor fuel sales have had an impact on the LOST reduction as prices for motor fuel have dropped. We have seen the LOST collections increase somewhat in FY 18 as the economy has improved. Rents and Royalties will be collected at 6 ½% rather than 7% in FY 19.

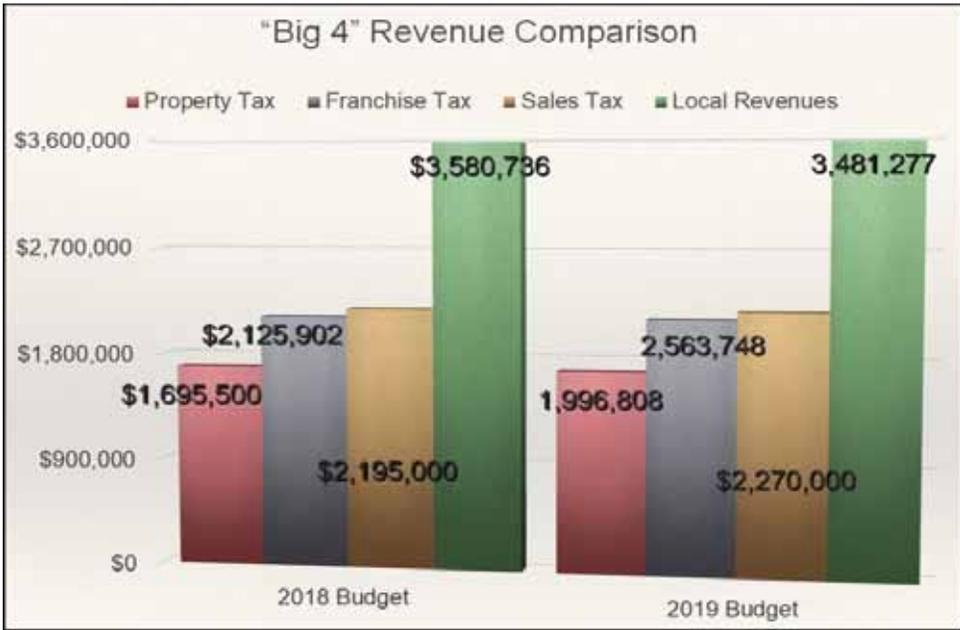


Excise tax collections include beer, wine, and liquor pouring taxes, occupational taxes (business licenses), along with gas marketers, insurance premium, and financial institution taxes. Licenses and permit fees are collected for special licenses and permits such as taxi service, pawn shop, and grocery 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 2019 grants consist of a \$40,000 from GSAR for fire department search and rescue training and education, and approximately \$200,000 for street paving from Georgia DOT. Revenues include over \$7,000 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 \$98,000 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 \$34,000 as a reimbursement from Calhoun City School for their portion of the School Resource Officer. An additional officer was added after the budget was finalized and a comparable amount will be reimbursed from the school for that officer.





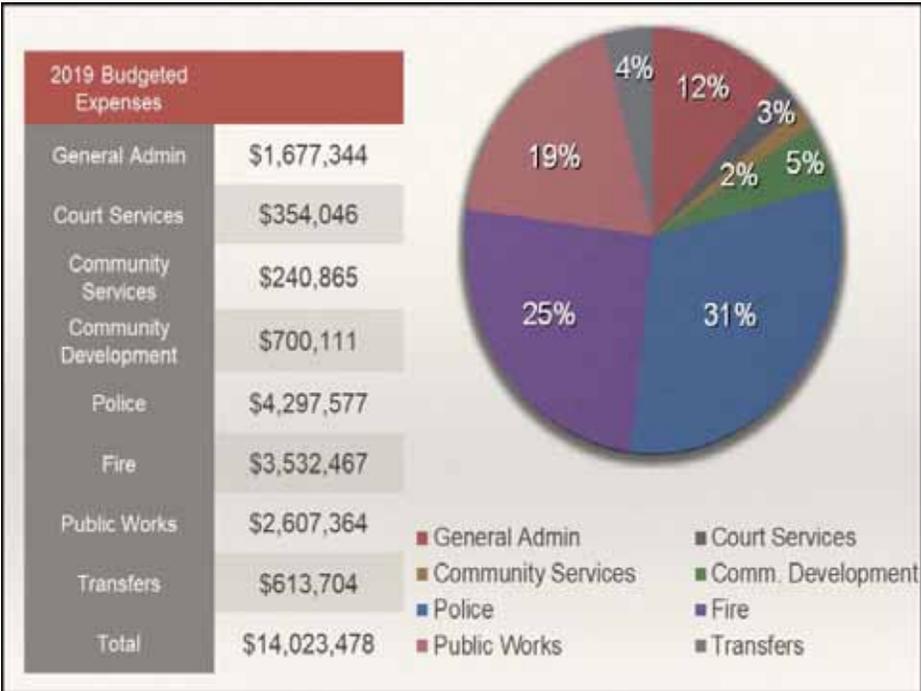
Charges for services consists of municipal court administration fees, service fees from other funds based upon the cost of employee services provided by general fund, cemetery lot sales, and other various service charges. Service fees are paid by all other funds with employee expenses for mayor and council, 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.

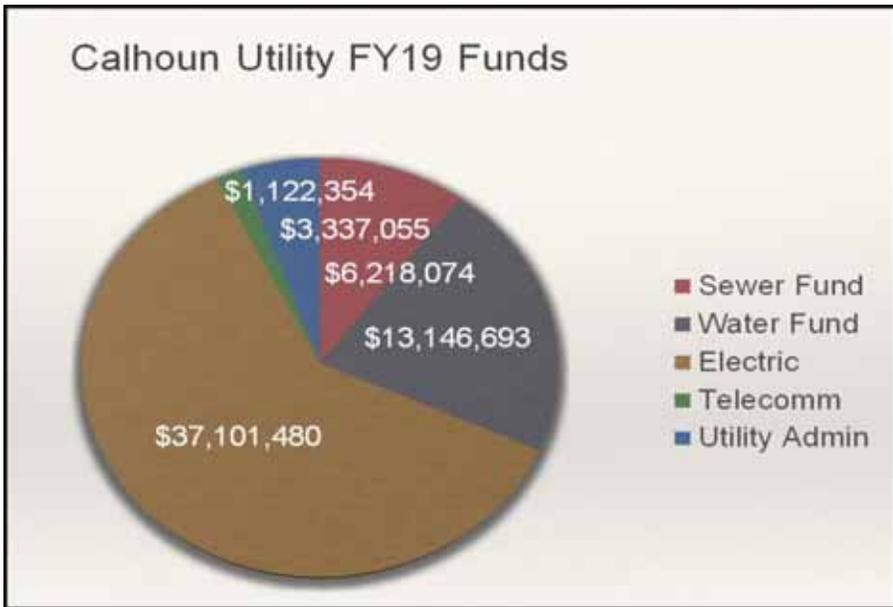
Local revenues include income generated through interest on reserves and other temporarily idle funds and a 6.5% lease of asset/royalty fee based on gross sales from Calhoun Utilities for water, sewer, and electric.

**Current Year Budget Break-Down**

The General fund budget expenditures for fiscal 2019 are depicted by legal level of control. The following chart displays the budgeted expenses for fiscal 2019 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.

**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 seven years to control costs during the current economy.

**Debt Summary**

*Short-Term Debt:* The City does not anticipate needing short-term debt during fiscal 2019.

*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 were retired in fiscal 2018. The Recreation Authority revenue bonds principal and interest were paid by a general fund transfer of resources to the 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.

*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.

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 ten-year Comprehensive Plan in 2018, which provides for a 2018-2028 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 also receive a portion of the tax. Certain requirements will have to be met before restricted 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](http://www.city-data.com)).

<b>Population</b>		<b>Males</b>		<b>7,535 or 46.9%</b>	
2015	16,052 (+50.5% change since 2000)	<b>Females</b>		<b>8,517 or 53.1%</b>	
2000	10,000 (from 2000 Census data)				
<b>White Non-Hispanic</b>	<b>57.0%</b>	<b>Estimated Median Household Income</b>			
<b>Hispanic</b>	<b>32.5%</b>	<b>Calhoun</b>	<b>2016</b>	<b>\$36,897</b>	
<b>Black</b>	<b>7.8%</b>		<b>2000</b>	<b>\$33,618</b>	
<b>Other</b>	<b>2.7%</b>	<b>Georgia</b>	<b>2015</b>	<b>\$53,559</b>	
<b>Estimated Per Capita Income</b>		<b>Median House or Condo Value in 2016</b>			
<b>2016</b>	<b>\$19,631</b>	<b>Calhoun</b>	<b>\$145,786 (Compared to 2000 - \$93,400)</b>		
<b>2000</b>	<b>\$19,887</b>	<b>Georgia</b>	<b>\$166,800</b>		
<b>Median Resident Age</b>		<b>33.3</b>			
<b>Georgia Median Age</b>		<b>36.5</b>			

March 2016 cost of living index in Calhoun: 82.0 (US Average is 100)

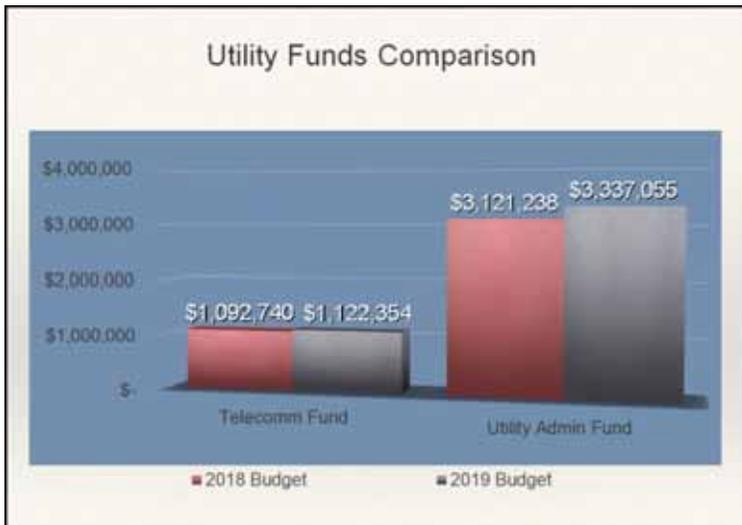
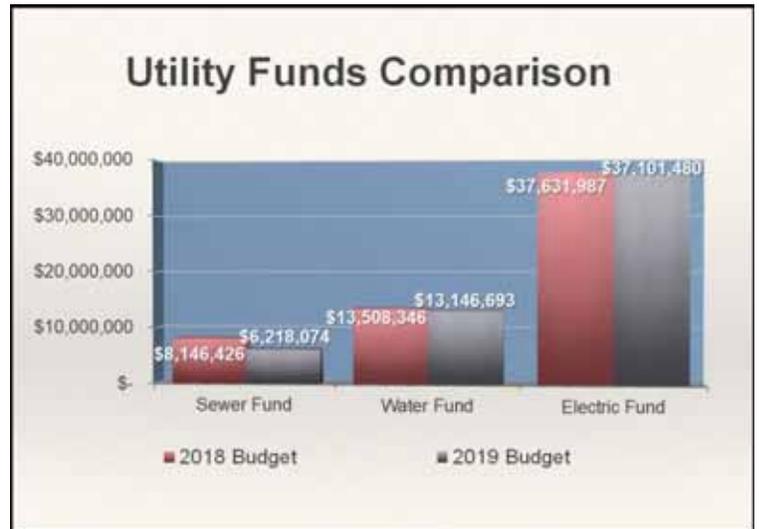
## Calhoun Utilities

### Revenues

An annual 3% water and sewer rate increase will be implemented in fiscal year 2019 for a period of five years, for operational, debt repayment and/or capital projects.

**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; this was reduced from 7% to 6 ½% in fiscal 2019.

**Water Distribution:** The Water Distribution department has budgeted \$140,000 for the continuation of the 2" Galvanized Line Replacement project. They are also budgeting \$711,000 for a GDOT bridge project on SR-156 in Ranger and the widening of US-41 at Lynn Creek. An additional \$140,000 is also budgeted for miscellaneous improvements/connections to be made to the water system. The GEFA projects were completed in 2018 lowering the budget for 2019.



**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, was reduced from 7% to 6 ½% in fiscal 2019. The budget includes \$60,000 to replace the roof on the chlorine and sulfur dioxide building, as well. The GEFA projects were completed in fiscal 2018 lowering the budget in 2019.

**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; this has been reduced from 7% to 6 ½% for fiscal 2019. The budget reflects the operating costs for the natural gas turbine generator. The electric budget also 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. A capital outlay expense has been budgeted for \$110,000 for a bucket truck.

## **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 2018-2019 are \$1,559,939. The five-year capital plan totals \$27,458,750. It addresses improvements required due to fixed assets items that we have not been able to purchase for anticipated 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 3–4 year construction period before the generation will come on line. The purchase of the natural gas generator has enabled the City to provide more stable electric rates and allow the City to retain a fair share of the market.

## **Acknowledgments**

Because of the special challenges of restricted revenues and the demand for quality services, the City began its budget preparation early and attempted to remain as conservative as possible in projecting revenues for the coming fiscal year. City management acknowledges the work by the finance department and department heads in a team effort to produce an updated, attractive product that provides the information necessary to analyze the City's operations. City management also acknowledges and appreciates the time and effort spent by the Mayor and Council, the City School Board and staff, and the Golf Advisory Commission in developing the projected budget to the current level designed to meet the needs of citizens, business and industry.

Respectfully Submitted,

  
Eddie Peterson, City Administrator

  
Larry Vickery, Utilities Administrator

**City of Calhoun, Georgia**  
**Officials, Management and Appointed Professionals**  
**July 1, 2018**

**Elected Officials:**

Mayor ..... James F. Palmer  
 Mayor Pro Tempore..... George Crowley  
 Councilperson..... Al Edwards  
 Councilperson..... Ray Denmon  
 Councilperson.....Jackie Palazzolo

**City Officials and Management Related to General Government:**

Administrator .....F. Eddie Peterson  
 Assistant City Administrator ..... Paul Worley  
 Director of Finance ..... Andrea K. Bramlett  
 Police Chief ..... Tony Pyle  
 Fire Chief..... Lenny Nesbitt  
 Superintendent of Street Department..... Kevin McEntire  
 Town Marshal .....Randy Jackson  
 Code Enforcement.....Don McGinnis  
 Downtown Development .....Suzanne Roberts  
 Recreation Director.....Kim Townsend  
 Golf Professional ..... Eric Stewart  
 Superintendent of Golf Maintenance..... David Locke  
 Human Resource..... Linda Brookshire  
 City Clerk.....Sharon Nelson

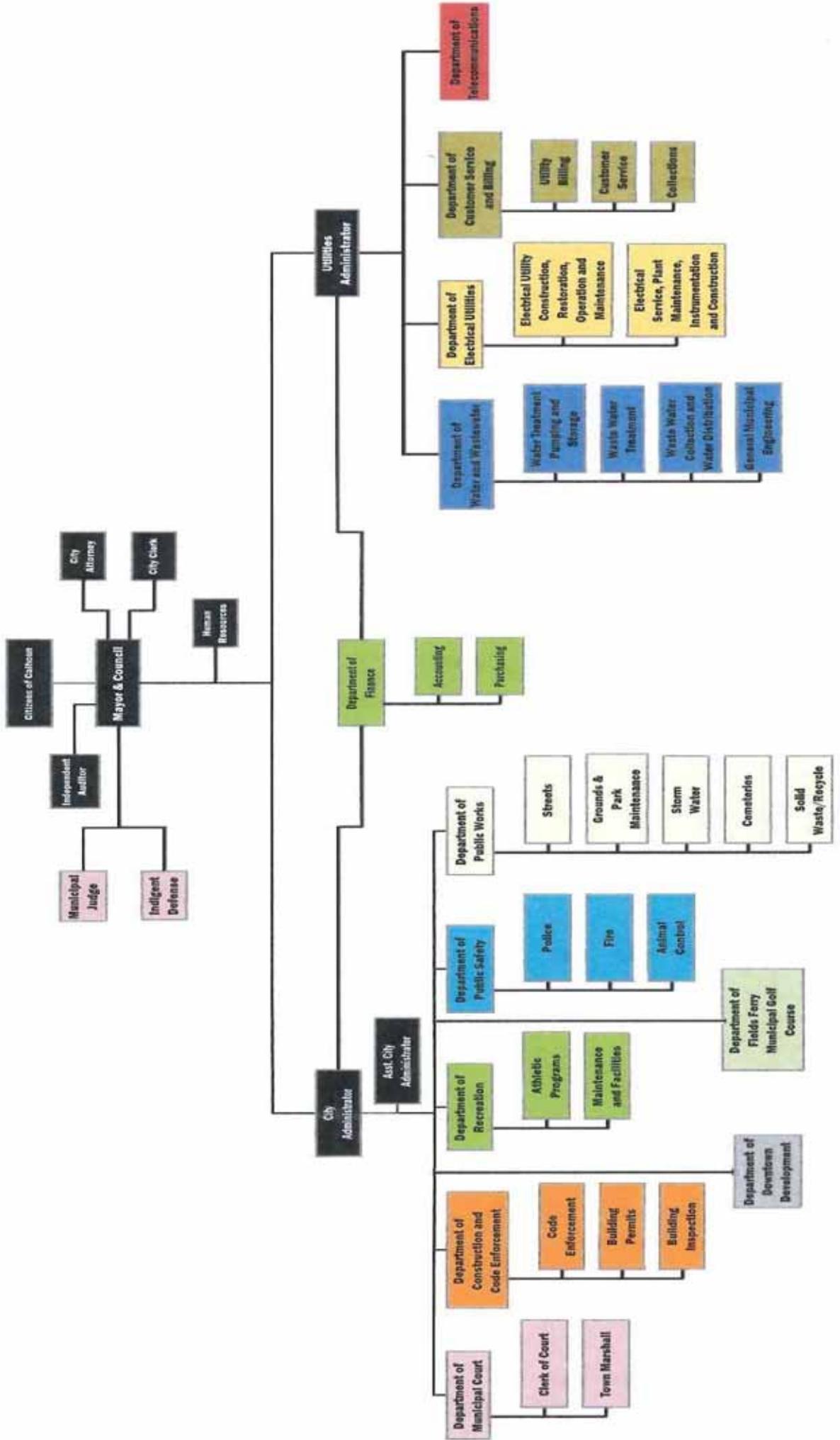
**Officials and Management Related to Calhoun Utilities:**

Utilities Administrator.....Larry Vickery  
 Director of Finance.....Andrea K. Bramlett  
 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

# 2018 City of Calhoun Organizational Chart







## City of Calhoun, Georgia Financial Policies

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

Calhoun Utilities will make transfers to the General Fund from utility funds for lease of assets/royalties and franchise fees. These transfers will be at a rate of 10.5% of gross billable sales or fees for fiscal year 2019 as authorized by the Mayor and Council during the annual budget process. This includes 4% franchise fees for City right-of-way usage and 6.5% 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, Utilities 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 for each division are balanced and summaries are attached as Exhibits "A", "B", and "C" hereto and made a part of said ordinance;

**NOW, THEREFORE, BE IT ORDAINED**, the Mayor and Council of the City of Calhoun hereby adopt said budget for fiscal year July 1, 2018 through June 30, 2019.

**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 18th day of June 2018.

Attest:

**CITY OF CALHOUN, GEORGIA**

  
Eddie Peterson, City Administrator

  
James F. Palmer, Mayor

  
Larry Vickery, Utilities Administrator

**City of Calhoun  
2019 Budget Summary  
GENERAL GOVERNMENT**

	2017 ACTUAL	2018 REVISED BUDGET	2019 BUDGET	% INCREASE (DECREASE)
<b>General Fund</b>				
<b>Revenues</b>				
Property Tax & Intangibles	\$ (1,692,370)	(1,709,277)	\$ (1,996,808)	17%
Franchise Tax	(2,108,916)	(2,639,402)	(2,563,748)	-3%
Local Option Sales Tax	(2,246,573)	(2,238,685)	(2,270,000)	1%
Excise Tax	(2,610,972)	(2,134,094)	(2,120,500)	-1%
License and Permit	(297,898)	(296,684)	(303,250)	2%
Intergovernmental	(690,494)	(445,051)	(427,810)	-4%
Charges for Services	(315,802)	(327,347)	(301,521)	-8%
Fines and Forfeitures	(307,163)	(283,974)	(306,823)	8%
Other Local Revenues	(3,534,633)	(3,586,236)	(3,481,277)	-3%
<b>Total Revenues</b>	<b><u>(13,804,821)</u></b>	<b><u>(13,660,750)</u></b>	<b><u>(13,771,737)</u></b>	<b>1%</b>
<b>Expenditures</b>				
Mayor and Council	186,836	191,046	302,747	58%
Elections	859	3,700	300	-92%
City Administrator	1,817,341	1,683,076	1,680,407	0%
Tax Administration	70,485	74,650	81,545	9%
General Teller	58,766	61,084	62,313	2%
Human Resources	162,740	164,121	159,486	-3%
Risk Management	3,649	4,350	4,250	-2%
<b>General Administration</b>	<b><u>2,300,677</u></b>	<b><u>2,182,027</u></b>	<b><u>2,291,048</u></b>	<b>5%</b>
Municipal Court	497,875	433,962	323,046	-26%
Probation	240	-	-	0%
Custody of Prisoners	14,842	21,500	31,000	44%
<b>Court Services</b>	<b><u>512,957</u></b>	<b><u>455,462</u></b>	<b><u>354,046</u></b>	<b>-22%</b>
Welfare Related	67,632	60,487	61,033	1%
Auditorium	200,105	99	105	6%
Depot	41,838	22,725	24,505	8%
Community Center	24,976	8,662	8,904	3%
Library	403,179	146,062	146,318	0%
<b>Community Services</b>	<b><u>737,730</u></b>	<b><u>238,035</u></b>	<b><u>240,865</u></b>	<b>1%</b>
Regulatory Inspections and Enforcement	361,657	344,000	340,808	-1%
Downtown Development	134,195	93,094	103,448	11%
Airport	247,809	244,275	255,855	5%
<b>Community Development</b>	<b><u>743,662</u></b>	<b><u>681,369</u></b>	<b><u>700,111</u></b>	<b>3%</b>

**City of Calhoun  
2019 Budget Summary  
GENERAL GOVERNMENT**

	2017 ACTUAL	2018 REVISED BUDGET	2019 BUDGET	% INCREASE (DECREASE)
Police Administration	387,334	398,709	407,512	2%
Detectives	586,521	609,298	608,179	0%
Patrol	2,578,856	2,719,656	2,635,231	-3%
Special Operations	403,143	420,705	451,453	7%
Animal Control Administration	69,016	69,430	71,320	3%
Police Dispatching	121,330	119,492	123,882	4%
Court Services & Enforcement	60,961	-	-	0%
<b>Police Department</b>	<b><u>4,207,161</u></b>	<b><u>4,337,290</u></b>	<b><u>4,297,577</u></b>	<b>-1%</b>
Fire Administration	221,473	238,496	248,401	4%
Firefighting	2,754,347	2,891,201	2,943,513	2%
Fire Inspection	151,164	155,012	158,426	2%
Fire Training Center	93,566	96,997	98,186	1%
Fire Dispatching	60,665	59,746	61,941	4%
Fire Stations and Buildings	9,337	13,554	22,000	62%
<b>Fire Department</b>	<b><u>3,290,553</u></b>	<b><u>3,455,006</u></b>	<b><u>3,532,467</u></b>	<b>2%</b>
Animal Control	88,035	94,835	97,701	3%
Highways and Streets Administration	123,373	123,078	124,867	1%
Highways and Streets	885,019	961,872	972,783	1%
Street Cleaning	92,586	96,902	89,591	-8%
Street Lighting	201,544	195,977	207,800	6%
Traffic Engineering	376,704	382,245	474,350	24%
Maintenance and Parks	389,796	427,416	449,123	5%
Cemetery	172,729	178,186	186,249	5%
Parks Beautification	4,836	4,900	4,900	0%
<b>Public Works</b>	<b><u>2,334,621</u></b>	<b><u>2,465,411</u></b>	<b><u>2,607,364</u></b>	<b>6%</b>
	<b><u>14,127,361</u></b>	<b><u>13,814,600</u></b>	<b><u>14,023,478</u></b>	<b>2%</b>
<b>Excess of Revenues (Over) Under Expenditures</b>	<b>322,539</b>	<b>153,850</b>	<b>251,741</b>	<b>64%</b>
<b>Other Financing Sources (Uses)</b>				
Sale of Assets	-	(5,000)	(5,000)	0%
Unrealized Gain/Losses	(19,304)	-	91,235	0%
Transfers In	(145,996)	(148,850)	(337,976)	127%
Transfers Out	4,223	-	-	0%
	<b><u>(161,077)</u></b>	<b><u>(153,850)</u></b>	<b><u>(251,741)</u></b>	<b>64%</b>
<b>Net Change in Fund Balance</b>	<b><u>161,462</u></b>	<b><u>-</u></b>	<b><u>\$ -</u></b>	

**City of Calhoun  
2019 Budget Summary  
GENERAL GOVERNMENT**

	2017 ACTUAL	2018 REVISED BUDGET	2019 BUDGET	% INCREASE (DECREASE)
<b>Special Revenue Funds</b>				
<b>Recreation Fund</b>				
<b>Revenues</b>	\$ (1,265,145)	(1,251,534)	\$ (1,197,524)	-4%
Recreation Administration	84,933	177,889	185,589	4%
Participant Recreation	<u>1,183,534</u>	<u>1,073,645</u>	<u>1,011,935</u>	-6%
<b>Total Expenditures</b>	<u>1,268,467</u>	<u>1,251,534</u>	<u>1,197,524</u>	-4%
<b>Net Change in Fund Balance</b>	<u>\$ 3,322</u>	<u>-</u>	<u>\$ -</u>	
<b>Minor Special Revenue Funds</b>				
	<b>Net (Profit) Loss</b>			
UDAG Fund	(39,377)	44,200	49,720	12%
Confiscated Assets	(81,274)	64,005	12,000	-81%
Hotel/Motel Fund	-	761,700	776,700	2%
<b>Capital Project Funds</b>				
2005 SPLOST Fund	2,091,737	1,744,969	-	-100%
2011 SPLOST Fund	79,159	1,052,214	1,260,602	20%
2018 SPLOST Fund	-	-	1,977,916	0%
<b>Debt Service Funds</b>				
Golf Debt	-	370,567	-	-100%
School Debt	(1,385,051)	3,605,736	4,031,965	12%
<b>Agency Fund</b>				
Municipal Court Fund	-	404,571	470,000	16%
<b>Solid Waste Fund</b>				
<b>Revenues</b>	\$ (803,164)	\$ (940,894)	\$ (807,540)	-14%
Collection	566,090	605,590	573,329	-5%
Recycle	86,168	207,751	102,895	-50%
Landfill	33,934	30,475	30,500	0%
Yard Trimmings and Collections	<u>98,163</u>	<u>97,078</u>	<u>100,816</u>	4%
<b>Total Expenditures</b>	<u>784,355</u>	<u>940,894</u>	<u>807,540</u>	-14%
<b>Net Change in Fund Balance</b>	<u>\$ (18,809)</u>	<u>\$ -</u>	<u>\$ -</u>	
<b>Golf Fund</b>				
<b>Revenues</b>	\$ (931,667)	\$ (840,896)	\$ (1,096,129)	30%
Maintenance	500,693	575,650	569,014	-1%
Pro Shop	<u>242,351</u>	<u>265,246</u>	<u>527,115</u>	99%
<b>Total Expenditures</b>	<u>743,045</u>	<u>840,896</u>	<u>1,096,129</u>	30%
<b>Net Change in Fund Balance</b>	<u>\$ (188,622)</u>	<u>-</u>	<u>\$ -</u>	

**City of Calhoun**  
**2019 Budget Summary**  
**CALHOUN UTILITIES**

	2017 ACTUAL	2018 REVISED BUDGET	2019 BUDGET	% INCREASE (DECREASE)
<b>WATER &amp; SEWER FUND</b>				
<b>SEWER FUND REVENUE</b>	<b>\$ (6,740,449)</b>	<b>\$ (8,146,426)</b>	<b>\$ (6,218,074)</b>	-24%
Waste Treatment Plant	4,964,092	5,612,507	4,292,810	-24%
Waste Treatment Plant Maintenance	205,790	282,733	254,349	-10%
Waste Treatment - Sludge Disposal/Bio Solids	312,319	112,550	113,610	1%
Waste Water Collection Maintenance	2,095,327	2,096,853	1,442,885	-31%
Waste Water Collection Lift Stations	24,590	41,783	69,919	67%
<b>Total Sewer Expenses</b>	<b>7,602,119</b>	<b>8,146,426</b>	<b>6,173,573</b>	-24%
<b>WATER FUND REVENUE</b>	<b>(15,040,725)</b>	<b>(13,508,346)</b>	<b>(13,146,693)</b>	-3%
Brittany Dr. Water Trmt. Plant/Big Springs Intake/Well	1,964,297	3,277,745	3,098,119	-5%
Water Plant - Mauldin Rd. & Intakes	4,711,032	5,746,821	5,415,737	-6%
Water Treatment Plant - Maintenance	229,719	197,450	257,616	30%
Water Plant - Distribution/Pump Station	294,526	389,673	324,924	-17%
Water Distribution/Construction	4,756,400	3,896,657	4,094,799	5%
<b>Total Water Expenses</b>	<b>11,955,974</b>	<b>13,508,346</b>	<b>13,191,194</b>	-2%
<b>CHANGE IN NET POSITION</b>	<b>\$ (2,223,081)</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>ELECTRIC FUND</b>				
<b>ELECTRIC REVENUE</b>	<b>\$ (38,802,188)</b>	<b>\$ (37,631,987)</b>	<b>\$ (37,101,480)</b>	-1%
Electric - Distribution	36,018,402	37,486,929	36,741,211	-2%
Electric - Generator	86,622	145,058	360,269	148%
<b>Total Electric Expense</b>	<b>36,105,023</b>	<b>37,631,987</b>	<b>37,101,480</b>	-1%
<b>CHANGE IN NET POSITION</b>	<b>\$ (2,697,165)</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TELECOMMUNICATIONS FUND</b>				
<b>TELECOMMUNICATIONS REVENUE</b>	<b>\$ (1,146,230)</b>	<b>\$ (1,092,740)</b>	<b>\$ (1,122,354)</b>	3%
Telecom	978,062	1,092,740	1,122,354	3%
<b>Total Telecom Expenses</b>	<b>978,062</b>	<b>1,092,740</b>	<b>1,122,354</b>	3%
<b>CHANGE IN NET POSITION</b>	<b>\$ (168,169)</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>UTILITY INTERNAL SERVICE FUND</b>				
<b>UTILITY INTERNAL SERVICE REVENUE</b>	<b>\$ (3,145,638)</b>	<b>\$ (3,121,238)</b>	<b>\$ (3,337,055)</b>	7%
Administration	476,080	471,723	505,581	7%
Finance	641,362	651,442	670,297	3%
Tellers	199,274	208,568	209,723	1%
Purchasing	113,286	118,704	120,672	2%
Engineering	478,849	492,978	509,125	3%
Work Order Dispatch	96,870	100,792	102,523	2%
GEO Info Service	198,914	200,582	205,633	3%
Customer Service	186,742	190,294	224,358	18%
Meter Reading	395,792	326,132	409,835	26%
Billing	350,273	360,023	379,308	5%
<b>Total ISF Expense</b>	<b>3,137,440</b>	<b>3,121,238</b>	<b>3,337,055</b>	7%
<b>CHANGE IN NET POSITION</b>	<b>\$ (8,198)</b>	<b>\$ -</b>	<b>\$ -</b>	

<b>General Fund Summary of Capital Outlay</b>			
2011 SPLOST Capital Project	Vehicles	\$ 113,841	\$ 113,841
	Infrastructure - Project # 247 - Peters St. Phase II	\$ 1,000,000	\$ 1,000,000
General Fund Airport	Infrastructure	\$ 42,000	\$ 42,000
Golf Fund	Machinery - Golf carts	\$ 230,000	\$ 230,000
		<b>Total Governmental Funds \$ 1,385,841</b>	

<b>Calhoun Utilities Summary of Capital Outlay</b>			
Waste Treatment Plant	Building - Roof replacement: chlorine and sulfur dioxide building	\$ 60,000	\$ 60,000
Wastewater Collection Maintenance	Land, Easements & Rows	\$ 5,000	\$ 5,000
Brittany Drive Water Plant/ Intake & Wells	Vehicle - 1 F-150 Pick-up truck	\$ 23,000	\$ 23,000
Water Construction	Infrastructure - Project # 170 - Install new water mains for line extensions and line improvements	\$ 140,000	\$ 990,939
	Infrastructure - Proj. # 142 - 2" galv. line replacement, upgrading lines as needed	140,000	
	Infrastructure - GDOT widening project: US-41 at Lynn Creek	366,174	
	Infrastructure - GDOT bridge on SR-156 at the CSX Railroad in Ranger	344,765	

<b>Calhoun Utilities Summary of Capital Outlay</b>			
Electric	Infrastructure - Replace 100 HID roadway lights with LED lights	\$ 58,000	\$ 311,000
	Infrastructure - Primary overhead to underground conversion: Garden Hills Apts.	20,000	
	Infrastructure - Convert 6 spans of # 6 overhead primary to 1/10 underground: Garden Heights Apts.	61,000	
	Infrastructure - Convert approx. 1,000 feet of 6 overhead primary to 1/10 underground: Nelson St.	61,000	
	Site Improvement - Rebuild pole rack and make supply yard more accessible w/replacement pavement	40,000	
	Machinery - Scissor lift, trailer, test equipment	40,000	
	Vehicle - F-250 4 X 4 extended cab truck	31,000	
Telecommunications	Vehicles - Bucket truck, 4 wheel drive	\$ 110,000	\$ 110,000
Utility - ISF	Building - HVAC replacement, engineering area	\$ 35,000	\$ 60,000
	Vehicles - F-150 for meter reading	25,000	
		<b>Total Utilities Funds \$ 1,559,939</b>	

**City of Calhoun**  
**Full Time Equivalent Employees by Function**

<b>Function/program</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>General Government</b>								
Mayor and City Council	5	5	5	5	5	5	5	5
Administration	2	2	2	2	2	2	3	3
Tax Administration	1	1	1	1	1	1	1	1
Business License Clerk	1	1	1	1	1	1	1	1
Human Resources	2	2	2	2	2	2	2	2
Finance	4	0	0	0	0	0	0	0
Purchasing	0	0	0	0	0	0	0	0
	<b>15</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>12</b>
<b>Judicial</b>								
Court Services	3	3	3	3	3	3	3	3
Probation	2	2	2	2	2	2	0	0
	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>3</b>	<b>3</b>
<b>Public Safety</b>								
Police	49	49	49	49	49	50	50	50
Fire	39	39	39	39	39	39	41	41
Community Service Enforce.	0	0	0	0	0	0	1	0
Animal Control	1	1	1	2	2	2	2	2
	<b>89</b>	<b>89</b>	<b>89</b>	<b>90</b>	<b>90</b>	<b>91</b>	<b>94</b>	<b>93</b>
<b>Public Works</b>								
Administration	1	1	1	1	1	1	1	1
Streets and highways	16	17	15	15	15	15	14	13
City Maintenance	6	6	7	7	7	7	9	9
Cemetery	3	3	3	3	3	3	4	4
	<b>26</b>	<b>27</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>28</b>	<b>27</b>
<b>Health and Welfare</b>								
Senior Citizens Activities	1	1	1	1	1	1	1	1
<b>Culture and Recreation</b>								
Recreation Department	15	15	13	13	13	15	15	15
Library	9	9	9	9	9	9	9	0
	<b>24</b>	<b>24</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>24</b>	<b>24</b>	<b>15</b>
<b>Housing and Economic Development</b>								
Mainstreet Program	1	1	1	1	1	1	1	1
Airport	4	2	3	3	3	3	3	3
Inspections	4	4	3	3	3	3	3	3
	<b>9</b>	<b>7</b>						
<b>Utilities Administration</b>								
Administration	4	2	2	2	1	1	1	1
Work Order		1	1	1	2	2	2	2
Finance	4	8	9	9	9	9	9	9
Billing	2	2	3	3	2	2	2	2
Customer Service	4	4	3	4	3	4	4	4
Tellers	4	3	4	5	5	5	5	5
Purchasing	2	2	2	2	2	2	2	2
Meter Reading	4	4	4	4	4	4	4	4
Engineering	6	6	6	6	5	5	5	5
GIS	2	2	2	2	2	2	2	2
	<b>32</b>	<b>34</b>	<b>36</b>	<b>38</b>	<b>35</b>	<b>36</b>	<b>36</b>	<b>36</b>
<b>Electric System</b>	<b>15</b>	<b>15</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>18</b>

Water and Sewer System								
Wastewater Treatment	9	10	10	10	10	10	10	10
Sewer Construction	11	11	11	11	11	11	10	11
Maintenance Crew	10	10	10	7	7	8	8	9
Water Treatment	7	8	9	9	10	10	10	9
Water Construction	22	22	22	19	20	21	22	22
	59	61	62	56	58	60	60	61
Fields Ferry Golf Course								
Pro Shop	9	9	5	4	3	3	4	4
Maintenance	8	7	7	5	7	7	7	7
	17	16	12	9	10	10	11	11
Telecommunciations	4	4	4	4	4	4	5	4
Solid Waste	3	1.5	1.5	2	2	2	2	2
Total	299	296	294	288	288	294	300	290

# City of Calhoun

## Budget Calendar for Fiscal Year 2018 - 2019

Date	Procedure	Action to be Taken By
February 5 - 8, 2018	Payroll budget information updated for distribution to department heads	Human Resource to prepare initial projections of payroll accounts for department head distribution
February 9, 2018	Distribute budget information to department heads and supervisors	Director of Finance
Feb. 12 - March 5, 2018	Dept. heads/supervisors prepare initial projections for mgmt. review	Supervisors and department heads
March 5 - 7, 2018	Department heads review proposals with immediate supervisor	Supervisors and department heads
March 8 - 20, 2018	Management meet and review department head proposals	Mayor, Budget Officer, Director of Finance & department heads
March 21 - 30, 2018	Prepare first draft	Budget Officer and Finance Department
April 2 - 9, 2018	Review total combined first draft	Budget Officer
April 4, 2018	Prepare legal notice regarding public hearing to be held on May 14, 2018	City Clerk
April 10 – 20, 2018	Amend first draft for Council work session	Budget Officer and Finance Department
April 23, 2018	Council budget work session	Mayor, Council, Budget Officer
April 24 - May 4, 2018	Prepare second draft	Budget Officer and Finance Department
April 25, 2018	Publish ad for first public hearing to be held on May 14, 2018	Legal organ - City Clerk
May 14, 2018	Work session with School Board	Mayor, Council, Budget Officer, School Board and Superintendent
May 14, 2018 - 7:00 p.m.	Public hearing	Mayor, Council
May 16, 2018	Prepare second legal notice of hearing on June 11, 2018	City Clerk
May 21, 2018	Receive School's draft of budget	Mayor, Council and Budget Officer
May 7 - June 8, 2018	Prepare final budget proposal	Budget Officer and Finance Department
May 30, 2018	Publish ad for public hearing to be held on June 11, 2018	Legal organ - City Clerk
June 11, 2018 - 7:00 p.m.	Second public hearing	Mayor and Council
June 12 - 15, 2018	Prepare final draft	Budget Officer and Finance Department
June 18, 2018	Adoption of budget	Mayor and Council
June 19 – 30, 2018	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 18<sup>th</sup> to allow the Mayor and Council to attend the GMA Convention.

# GENERAL FUND

## Revenue Summary

	FY 2017 Actuals	FY 2018 Revised Budget	FY 2019 Budget	Percent Change
<b>Property Taxes</b>				
31 1000 General Property Taxes	(1,352,675)	(1,415,000)	(1,661,788)	17%
31 1001 General Property Taxes-Prior	(57,338)	(55,000)	(58,000)	5%
31 1101 Refund Property Taxes	5,824	5,500	7,000	27%
31 1110 Public Utility Tax	(11,007)	(11,434)	(13,527)	18%
31 1201 Refund Prior Year Taxes	32	1,000	800	-20%
31 1310 Motor Vehicle Tax	(23,617)	(20,000)	(21,293)	6%
31 1311 Title Ad Valorem Tax	(212,194)	(175,459)	(208,400)	19%
31 1316 Alt Apportioned Vehicle Tax	-	(3,573)	(3,600)	1%
31 1320 Mobile Home Tax	(7)	-	-	0%
31 1340 Intangibles - Regular & Recording	(12,027)	(10,000)	(11,500)	15%
31 1600 Real Estate Transfer Tax & Other	(4,646)	(4,000)	(5,500)	38%
31 9000 Penalties & Interest on Delinquent Taxes	(24,715)	(21,311)	(21,000)	-1%
<b>Total Property Taxes</b>	<b><u>(1,692,370)</u></b>	<b><u>(1,709,277)</u></b>	<b><u>(1,996,808)</u></b>	<b>17%</b>
<b>Franchise Tax</b>				
31 1700 Franchise Tax - City	(1,618,751)	-	-	0%
31 1701 Franchise Tax - Other	(446,226)	-	-	0%
31 1710 Franchise Tax - Electric - City	-	(1,208,156)	(1,217,700)	1%
31 1711 Franchise Tax - Electric - Other	-	(611,450)	(550,000)	-10%
31 1713 Franchise Tax - Gas	-	(166,000)	(150,000)	-10%
31 1714 Franchise Tax - Cable	-	(119,550)	(120,000)	0%
31 1715 Franchise Tax - Sewage - City	-	(223,500)	(226,791)	1%
31 1720 Franchise Tax - Water - City	-	(211,000)	(194,870)	-8%
31 1760 Franchise Tax - Telephone	(43,939)	(43,246)	(44,387)	3%
31 1761 Franchise Tax - Telephone - Other	-	(56,500)	(60,000)	6%
<b>Total Franchise Tax</b>	<b><u>(2,108,916)</u></b>	<b><u>(2,639,402)</u></b>	<b><u>(2,563,748)</u></b>	<b>-3%</b>
<b>Sales Tax</b>				
31 3100 Local Option Sales Tax	<b>(2,246,573)</b>	<b>(2,238,685)</b>	<b>(2,270,000)</b>	<b>1%</b>
<b>Excise Tax</b>				
31 3101 County Excise Tax	(184,297)	(182,500)	(200,000)	10%
31 4200 Beer Tax	(300,506)	(295,000)	(295,000)	0%
31 4201 Wine Tax	(40,925)	(41,000)	(42,500)	4%
31 4202 Liquor Tax	(50,741)	(49,000)	(50,000)	2%
31 4203 Liquor Pouring Tax	(18,548)	(17,000)	(18,000)	6%
31 6100 Business & Occupational Taxes	(425,837)	(412,000)	(430,000)	4%
31 6101 Business Taxes (EMC)	(448,146)	-	-	0%
31 6102 Gross Receipts Gas Marketers	(76,037)	-	-	0%
31 6200 Insurance Premium Taxes	(977,905)	(1,048,800)	(1,000,000)	-5%
31 6300 Financial Institution Taxes	(83,948)	(86,294)	(83,000)	-4%
31 9400 Penalties & Int. on Delinquent Business License	(4,083)	(2,500)	(2,000)	-20%
<b>Excise Tax</b>	<b><u>(2,610,972)</u></b>	<b><u>(2,134,094)</u></b>	<b><u>(2,120,500)</u></b>	<b>-1%</b>
<b>License &amp; Permit</b>				
32 1000 Business Regulatory Fees	(47,690)	(45,000)	(47,000)	4%
32 1005 Business License Application Fee	(600)	(900)	(1,250)	39%
32 1006 Fire Permits	(200)	(200)	-	-100%
32 1110 Beer Retail License	(24,750)	(26,000)	(28,000)	8%
32 1120 Wine Retail License	(17,250)	(17,000)	(18,000)	6%
32 1130 Liquor Retail License	(30,000)	(30,000)	(30,000)	0%
32 1140 Pouring License (All)	(35,250)	(36,000)	(38,000)	6%
32 1141 Temporary Liquor/Beer Event Permit	(375)	(350)	(500)	43%
32 1330 Plumbing Permits/ HVAC	(19,710)	(21,780)	(25,000)	15%

# GENERAL FUND

## Revenue Summary

	FY 2017 Actuals	FY 2018 Revised Budget	FY 2019 Budget	Percent Change
32 1340 Electric Permits	(19,970)	(18,150)	(19,000)	5%
32 2111 Building Permits	(90,447)	(89,325)	(83,000)	-7%
32 2120 Soil & Sedimentation Permits	(505)	(726)	(400)	-45%
32 2121 Grading Permits	(2,100)	(1,452)	(2,500)	72%
32 2140 Sign Permits	(2,566)	(4,235)	(3,300)	-22%
32 2150 Fuel System Installation Permits	(250)	(605)	(500)	-17%
32 2210 Zoning & Annexation Fees	(2,250)	(1,452)	(2,300)	58%
32 2991 Fireworks Stand Sales Permit	(1,000)	(605)	(1,000)	65%
32 3900 Other Sprinkler Permit	(2,225)	(2,420)	(3,000)	24%
32 3902 NPDES Permits	(760)	(484)	(500)	3%
<b>Total Licenses &amp; Permit</b>	<b><u>(297,898)</u></b>	<b><u>(296,684)</u></b>	<b><u>(303,250)</u></b>	<b>2%</b>
<b>Intergovernmental</b>				
33 1110 Dept. of Justice- Overtime Reimbursement	(5,703)	(6,000)	(6,000)	0%
33 1111 Operating - Categorical FEMA	(16,496)	(22,988)	-	-100%
33 1120 Direct - Dept. of Justice	(2,136)	(1,000)	(1,000)	0%
33 1130 DOJ- ATF Overtime Reimbursement	(3,104)	(2,500)	-	-100%
33 4000 226 - State Government Grants	(26,372)	(40,000)	(2,600)	-94%
33 4100 158 - GSAR	(43,578)	(3,301)	(40,000)	1112%
33 4113 State of Georgia Highway Safety	(14,554)	-	-	0%
33 4311 DOT- LMIG Grant	(212,560)	(200,967)	(200,967)	0%
33 5000 Local Grants - Gordon Co. Library	(196,095)	(3,476)	(4,500)	29%
33 7000 In Lieu of Taxes - Housing Authority	(43,298)	(40,000)	(40,000)	0%
33 7002 Airport Authority - Reimbursement	(94,470)	(89,819)	(98,500)	10%
33 7003 IG - Reimbursement	(32,130)	(35,000)	(34,243)	-2%
<b>Total Intergovernmental</b>	<b><u>(690,494)</u></b>	<b><u>(445,051)</u></b>	<b><u>(427,810)</u></b>	<b>-4%</b>
<b>Charges for Services</b>				
34 1191 Electronic Recognition	-	-	(300)	0%
34 1700 Indirect Cost Allocation - Serv. Fees	(174,987)	(185,933)	(179,777)	-3%
34 1910 Election Qualifying Fees	-	(865)	-	-100%
34 2120 Accident Reports	(9,432)	(9,000)	(9,000)	0%
34 3900 Other Department Services	(6,057)	-	-	0%
34 3918 Street Special Services - Interdepartmental Chg.	(2,426)	(29,049)	(2,000)	-93%
34 3928 Maint. Special Services - Interdepartmental Chg.	(53,085)	(30,000)	(45,000)	50%
34 4190 Waste Recovery Bad Debts	-	(12,000)	-	-100%
34 6000 Background Check Fees	(13,648)	(5,000)	(11,000)	120%
34 6100 Animal Control Sales & Fines	(5,894)	(550)	(4,500)	718%
34 6101 Dog Vaccinations	(684)	(1,000)	(500)	-50%
34 6102 Animal Control Surrender Fee	(1,215)	(3,655)	(850)	-77%
34 6103 Spay and Neuter Certificate	-	-	(4,800)	0%
34 9100 Cemetery Lot Sales	(15,350)	(20,000)	(16,000)	-20%
34 9300 Bad Check Fees	(35)	-	-	0%
39 1108 Transfer In - Fine Admin. Fees	(32,988)	(30,295)	(27,794)	-8%
<b>Total Charges for Services</b>	<b><u>(315,802)</u></b>	<b><u>(327,347)</u></b>	<b><u>(301,521)</u></b>	<b>-8%</b>
<b>Fines and Forfeitures</b>				
35 1000 Police Fines	(3,534)	-	2,000	0%
35 1111 Restitution	(350)	(150)	-	-100%
35 1901 Fines - Community Development	(4,489)	(1,000)	(500)	-50%
35 1930 Parking Violations	(10)	(1,200)	-	-100%
35 2200 Other Confiscations	(1,658)	-	(500)	0%
39 1130 Transfer In - Municipal Court Agency Fund	(297,123)	(281,624)	(307,823)	9%
<b>Total Fines and Forfeitures</b>	<b><u>(307,163)</u></b>	<b><u>(283,974)</u></b>	<b><u>(306,823)</u></b>	<b>8%</b>

# GENERAL FUND

## Revenue Summary

	FY 2017 Actuals	FY 2018 Revised Budget	FY 2019 Budget	Percent Change
<b>Other Local Revenues</b>				
36 1000 Interest Revenues	(283)	(1,300)	(600)	-54%
36 1006 Interest Revenue - Investments	-	-	(61,000)	0%
37 1001 Donations - Police Department	(1,500)	-	-	0%
37 1002 Donations - Fire Department	(152)	(200)	(200)	0%
38 1001 Rents & Royalties	(3,521,877)	(3,580,736)	(3,415,477)	-5%
38 3000 Reimb. For Damaged Property	(2,545)	-	-	0%
38 3100 Insurance Reimbursement	(5,016)	(1,000)	(1,000)	0%
38 9000 Miscellaneous Revenue	(3,235)	(3,000)	(3,000)	0%
38 9003 Employee Jury Duty Pay	(25)	-	-	0%
<b>Total Other Local Revenues</b>	<b><u>(3,534,633)</u></b>	<b><u>(3,586,236)</u></b>	<b><u>(3,481,277)</u></b>	<b>-3%</b>
<b>Other Financing Sources</b>				
36 3000 Unrealized Gain or Loss on Investments	(19,304)	-	91,235	0%
39 1113 Transfers In - Other Internal Service Fund	(39,600)	(39,600)	(39,600)	0%
39 1114 Transfer in - Confiscated Assets	(540)	(3,500)	-	-100%
39 1119 800 Hotel/Motel Revenue	(46,721)	(46,875)	(47,813)	2%
39 1126 Trans In - Utility Labor/Equipment	(12,413)	(12,000)	(11,500)	-4%
39 1135 800 Transfer in - Hotel/Motel	(46,721)	(46,875)	(239,063)	410%
39 2100 Sale of Assets	-	(2,000)	(2,000)	0%
39 2101 Sale of Assets - Non-taxable	-	(3,000)	(3,000)	0%
61 1013 Transfer Out - Utl. Labor/Equip.	4,223	-	-	0%
<b>Total Other Financing Sources</b>	<b><u>(161,077)</u></b>	<b><u>(153,850)</u></b>	<b><u>(251,741)</u></b>	<b>64%</b>
<b>Total General Fund Revenue</b>	<b><u>\$ (13,965,898)</u></b>	<b><u>\$ (13,814,600)</u></b>	<b><u>(14,023,478)</u></b>	<b>2%</b>

# ***GENERAL ADMINISTRATION***



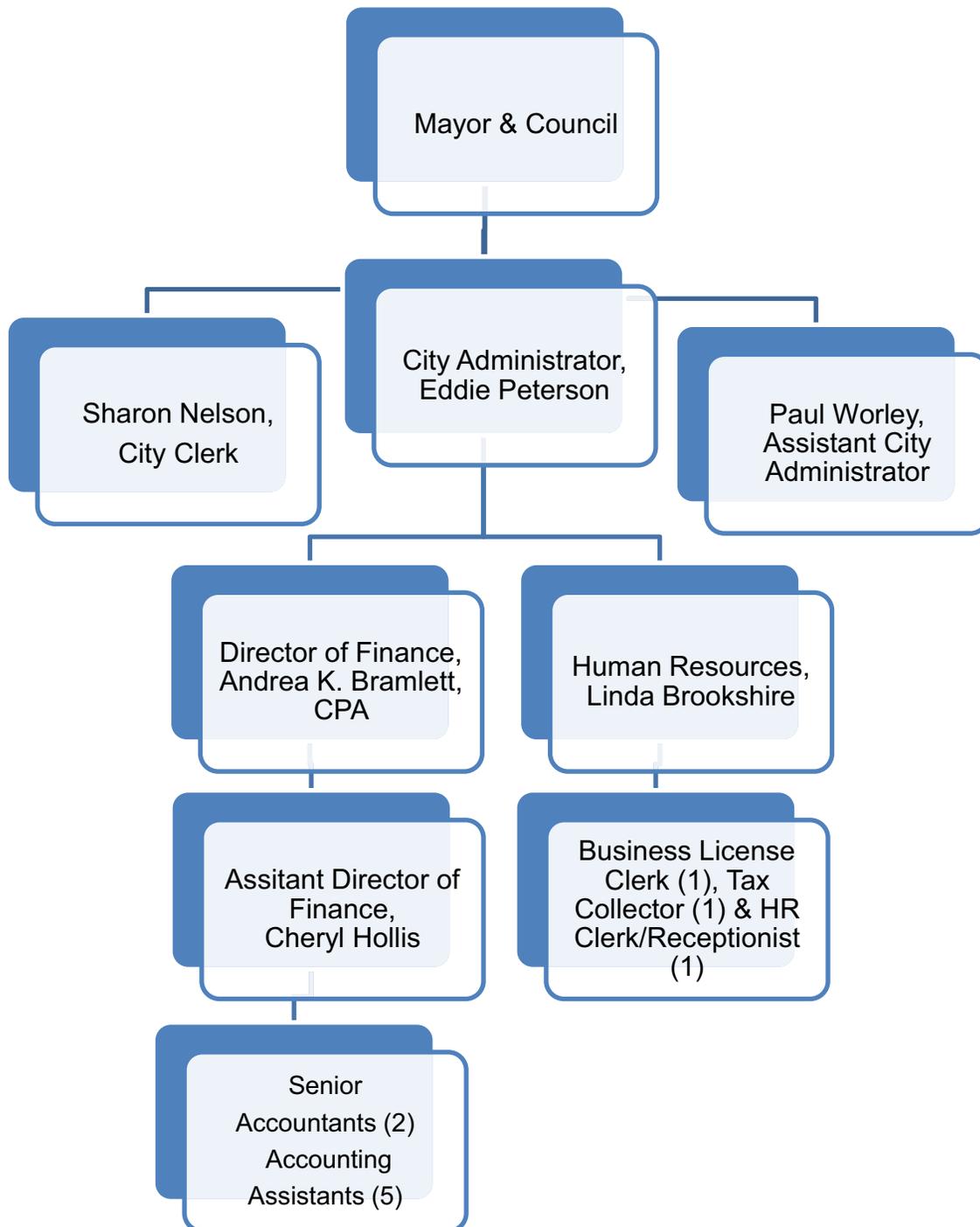
The department of General Administration is made up of several different divisions, including Mayor and Council, Elections, City Administrator, Tax Administration, Human Resources and Risk Management.

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 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
<b>(1101110) MAYOR AND COUNCIL</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 40,800	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
512100	Group Insurance	11,226	11,293	12,010	12,010	12,022
512101	Insurance Deduct. Reimburse	187	219	240	240	280
512401	Retirement Plan Empl. Cont.	19,200	19,200	19,200	19,200	19,200
512402	Retirement Plan Admin. Costs	500	500	136	136	136
<b>Purchased &amp; Contracted Services</b>						
521201	Legal & Auditing	17,459	31,876	25,000	24,995	18,000
521205	Consulting	-	-	-	12,415	-
521209	Miscellaneous - Professional	300	-	-	-	-
522202	Repairs & Maint. - Equipment	14	-	-	-	-
523104	Surety Bonds	8	8	10	15	15
523105	Public Officials Liability Ins.	3,490	3,757	3,875	3,875	3,648
523200	Telephone - City Service	499	649	650	650	655
523203	Data Service - City	1,767	1,730	1,800	1,800	1,800
523209	Internet Service	3,783	2,186	3,000	3,000	2,200
523210	E-mail Service	210	210	210	210	210
523300	Advertising	365	551	800	800	700
523400	Printing & Binding	768	500	600	600	1,385
523500	Travel	17,499	24,202	21,000	21,000	21,000
523600	Dues & Fees	25,750	26,645	28,000	27,630	28,000
523700	Education & Training	6,820	8,836	7,500	7,500	7,500
<b>Supplies</b>						
531100	General Supplies & Materials	1,813	458	800	800	1,000
531120	Office Supplies	476	63	500	500	500
531300	Food for Meetings	3,977	3,488	4,000	4,000	3,800
531600	Small Equipment <\$5000	-	757	800	1,170	800
531601	Computers/Printers/Software	738	1,708	500	500	500
<b>Other</b>						
576000	Contingency	-	-	12,415	-	131,396
<b>TOTAL</b>	<b>MAYOR &amp; COUNCIL</b>	<b><u>\$ 157,649</u></b>	<b><u>\$ 186,836</u></b>	<b><u>\$ 191,046</u></b>	<b><u>\$ 191,046</u></b>	<b><u>\$ 302,747</u></b>

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
<b>(1101400) ELECTIONS</b>						
<b>Purchased &amp; Contracted Services</b>						
521201	Legal	\$ -	\$ 780	\$ 1,000	\$ 52	\$ 200
521205	Consulting	1,727	-	2,500	3,486	-
523300	Advertising	-	79	100	100	100
<b>Supplies</b>						
531300	Food for Meetings	82	-	100	62	-
<b>TOTAL</b>	<b>ELECTIONS</b>	<b><u>\$ 1,809</u></b>	<b><u>\$ 859</u></b>	<b><u>\$ 3,700</u></b>	<b><u>\$ 3,700</u></b>	<b><u>\$ 300</u></b>

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1101511) CITY ADMINISTRATOR</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 170,660	\$ 205,093	\$ 156,646	\$ 156,646	\$ 257,339
512100	Group Insurance	12,555	14,595	13,173	26,533	37,877
512101	Insurance Deduct. Reimburse	207	244	120	396	840
512200	FICA Contributions	10,456	12,899	9,712	9,712	15,955
512300	Medicare	2,445	3,017	2,271	2,271	3,731
512401	Retirement Plan Empl. Cont.	8,949	9,261	8,268	8,268	12,905
512402	Retirement Plan Admin. Costs	402	482	435	435	740
512700	Workers' Comp. Insurance	342	663	254	296	485
<b>Purchased &amp; Contracted Services</b>						
521201	Legal & Auditing	29,467	23,261	23,000	29,843	28,000
521204	Medical Services	-	110	-	35	70
521205	Consulting	1,201	-	-	-	-
521205	802 Consulting	1,463	1,463	1,500	1,500	2,690
521209	Misc. Professional Services	-	-	100	-	100
522002	Exterminating Services	312	312	312	312	320
522110	Garbage Pick-up Service	584	584	590	590	590
522200	Interdept. Services & Labor	7,250	10,835	7,000	7,000	9,000
522201	Vehicle Repair & Maintenance	40	178	1,000	1,000	1,000
522202	Repairs & Maint. - Equip.	15,489	16,611	16,000	16,000	17,500
522203	Repairs & Maint. - Bldgs.	10	5,393	5,000	4,000	5,000
522203	161 Repairs & Maint. - Bldgs.	320	-	-	-	-
522320	Rental of Equipment	3,303	4,612	5,500	5,500	6,000
523001	Other Purchased Services	250	345	275	1,200	2,280
523101	General Liability Insurance	4,524	4,960	4,853	4,853	4,694
523102	Property Insurance	806	805	755	755	803
523103	Vehicle Insurance	485	492	445	445	502
523104	Surety Bonds	28	27	30	46	46
523200	Telephone - City Service	3,971	4,139	4,000	4,000	4,350
523203	Data Service - City	11,097	10,664	11,400	11,400	11,400
523205	Cell Phone	870	646	700	700	700
523209	Internet Service	3,284	2,229	2,700	2,700	2,600
523210	E-mail Service	473	490	500	500	500
523220	Postage	4,580	3,865	5,500	4,400	4,750
523300	Advertising	479	793	1,000	1,000	1,000
523400	Printing & Binding	2,509	5,461	3,750	3,750	5,500
523500	Travel	3,673	4,857	6,000	6,000	5,500
523600	Dues & Fees	3,901	5,182	5,000	5,427	5,800
523604	Bank Service Charges	2,846	2,448	4,000	3,000	3,300
523700	Education & Training	1,800	2,945	3,500	3,500	3,250
523850	Contract Labor	800	-	-	-	-
523900	Contract Labor	-	635	-	-	-
523901	Floral Services	80	-	-	-	-
<b>Supplies</b>						
531100	General Supplies & Materials	1,177	2,958	2,750	2,250	2,750
531120	Office & Computer Supplies	920	400	1,250	1,250	1,500
531125	Printer & Copier Supplies	1,031	2,301	2,750	2,349	2,500
531141	Vehicle Repair & Maintenance	169	201	250	63	500
531142	Repairs & Maint. - Bldgs.	-	192	1,000	500	1,000
531210	Water & Sewer Service - City	6,138	6,119	7,200	7,200	7,250
531220	Natural Gas Service	2,373	2,533	3,000	3,000	3,000
531230	Electric Service - City	17,220	14,762	18,000	18,000	18,000
531270	Gasoline	353	460	750	750	600
531300	Food for Meetings	292	231	300	300	300
531400	Books & Periodicals	72	72	250	250	200
531600	Small Equipment <\$5000	194	200	500	1,500	1,500
531601	Computer Equipment <\$5000	804	1,580	1,500	1,574	1,600

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>Interfund/Interdepartmental Charges</b>						
554100	Interfund Allocation - Utilities	260,710	298,217	283,198	283,198	292,564
<b>Other Charges</b>						
562000	Amortization	6,033	9,157	9,157	9,157	9,157
571000	OC-Intergovernmental	141,391	-	-	-	-
571010	Industrial Development	-	-	-	-	120,000
572029	Electronic Recognition Fee	-	-	-	800	300
573900	Cash Over or Short	(25)	31	25	25	25
581410	801 Principal-Adv. From Electric	-	-	44,059	44,059	43,626
582200	801 Interest-Advance Electric	4,074	3,195	2,816	2,816	2,374
<b>Other Financing Uses</b>						
611005	Transfer Out - Golf	279,817	181,839	81,058	81,058	110,309
611020	Transfer Out - Recreation	446,697	471,466	457,704	457,704	503,395
611033	Trans.- G. O. Debt Serv. (Golf)	368,463	367,635	370,567	368,917	-
611044	Transfer Out - SPLOST	99,768	73,206	72,343	72,343	100,840
<b>TOTAL</b>	<b>CITY ADMINISTRATION</b>	<b>\$ 1,949,582</b>	<b>\$ 1,797,352</b>	<b>\$ 1,665,716</b>	<b>\$ 1,683,076</b>	<b>\$ 1,680,407</b>

## CITY ADMINISTRATOR FOOTNOTES

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

2 Debt

Type of Loan	Description	Original Amount of Loan	Balance 06/30/2018	Principal Pd. FYE 06/30/2019	Interest Pd. FYE 06/30/219	Balance 06/30/2019
Advance	Exit 312 Lighting	\$ 542,540	\$ 237,344	\$ 43,626	\$ 2,374	\$ 193,718
<b>Total Advance</b>		<b>\$ 542,540</b>	<b>\$ 237,344</b>	<b>\$ 43,626</b>	<b>\$ 2,374</b>	<b>\$ 193,718</b>

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1101514) TAX ADMINISTRATION</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 33,074	\$ 33,523	\$ 34,606	\$ 34,606	\$ 35,069
511300	Overtime	336	237	201	201	-
512100	Group Insurance	11,283	11,354	12,010	12,010	12,022
512101	Insurance Deduct. Reimburse	187	219	240	240	280
512200	FICA Contributions	1,618	1,730	2,146	2,146	2,174
512300	Medicare	378	404	503	503	509
512401	Retirement Plan Empl. Cont.	1,715	1,800	1,816	1,816	1,773
512402	Retirement Plan Admin. Costs	77	94	96	96	102
512700	Workers' Comp. Insurance	64	79	97	97	105
<b>Purchased and Contracted Services</b>						
521201	Legal	1,001	156	1,500	994	1,200
521300	Technical	10,962	13,449	14,000	14,000	20,000
522200	Repairs & Maint. - Departments	-	-	-	95	150
523104	Surety Bonds	5	5	10	11	11
523300	Advertising	1,436	601	1,500	1,905	2,000
523400	Printing & Binding	5,320	5,477	5,500	5,605	5,750

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>Supplies</b>						
531100	General Supplies	642	-	100	-	100
531120	Office Supplies	-	-	75	75	50
531400	Books & Periodicals	206	211	250	250	250
<b>TOTAL</b>	<b>TAX ADMINISTRATION</b>	<b>\$ 68,306</b>	<b>\$ 69,339</b>	<b>\$ 74,650</b>	<b>\$ 74,650</b>	<b>\$ 81,545</b>

## TAX ADMINISTRATION FOOTNOTES

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

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1101515) GENERAL TELLER</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 38,768	\$ 39,568	\$ 40,487	\$ 40,487	\$ 41,283
512100	Group Insurance	11,283	11,354	12,010	12,010	12,022
512101	Insurance Deduct. Reimburse	187	219	-	326	280
512200	FICA Contributions	2,346	2,502	2,510	2,510	2,560
512300	Medicare	549	585	587	587	598
512401	Retirement Plan Empl. Cont.	2,018	2,119	2,137	2,137	2,087
512402	Retirement Plan Admin. Costs	91	110	113	113	120
512700	Workers' Comp. Insurance	64	79	110	110	116
<b>Purchased &amp; Contracted Services</b>						
521201	Legal	507	-	750	717	750
521203	Computer Consulting	-	-	-	300	-
521300	Technical Services	225	225	300	-	250
523104	Surety Bonds	6	6	10	12	12
523300	Advertising	239	195	150	150	150
523400	Printing & Binding	-	-	100	100	100
523500	Travel	-	-	-	155	500
523600	Dues & Fees	35	30	70	70	35
523700	Education & Training	-	-	-	200	300
<b>Supplies</b>						
531120	Office & Computer Supplies	145	389	250	325	400
531601	Computer Equipment <\$5000	-	-	1,500	775	750
<b>TOTAL</b>	<b>TELLERS</b>	<b>\$ 56,463</b>	<b>\$ 57,382</b>	<b>\$ 61,084</b>	<b>\$ 61,084</b>	<b>\$ 62,313</b>

## GENERAL TELLER FOOTNOTES

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

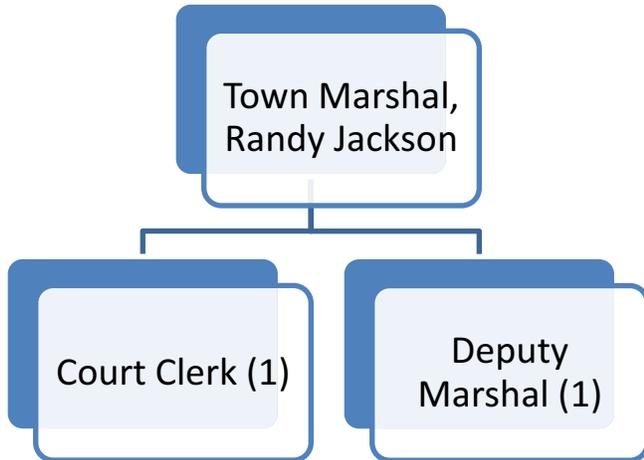
		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1101540) HUMAN RESOURCES</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 104,542	\$ 107,657	\$ 111,667	\$ 111,667	\$ 115,976
511300	Overtime	139	-	-	-	-
512100	Group Insurance	23,103	23,256	24,570	24,570	12,586
512101	Insurance Deduct. Reimburse	382	448	480	480	560
512200	FICA Contributions	6,149	6,625	6,923	6,923	7,190
512300	Medicare	1,438	1,549	1,620	1,620	1,681
512401	Retirement Plan Empl. Cont.	5,568	5,708	5,886	5,886	5,865
512402	Retirement Plan Admin. Costs	250	297	310	310	336
512700	Workers' Comp. Insurance	129	156	195	195	327
<b>Purchased &amp; Contracted Services</b>						
521201	Legal	1,040	3,381	3,000	2,987	3,000
521204	Medical Services	-	-	-	-	150
523001	Other Purchased Services	-	107	150	150	-
523104	Surety Bonds	17	17	20	33	33
523220	Postage	2,041	1,982	1,200	1,200	1,200
523300	Advertising	-	-	100	100	100
523400	Printing & Binding	574	966	650	650	750
523500	Travel	78	1,625	1,400	1,497	2,000
523600	Dues & Fees	155	260	300	300	300
523604	Bank Service Charges	913	812	1,400	1,301	1,182
523700	Education & Training	778	1,135	1,000	1,000	1,200
<b>Supplies</b>						
531100	General Supplies	1,864	702	1,500	1,500	1,750
531120	Office & Computer Supplies	1,475	1,722	1,000	1,000	1,550
531125	Printer & Copier Supplies	-	-	100	100	100
531400	Books & Periodicals	611	623	650	652	650
531601	Computer Equipment <\$5000	-	-	-	-	1,000
<b>TOTAL</b>	<b>HUMAN RESOURCES</b>	<b>\$ 151,247</b>	<b>\$ 159,028</b>	<b>\$ 164,121</b>	<b>\$ 164,121</b>	<b>\$ 159,486</b>

## HUMAN RESOURCES FOOTNOTES

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

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1101555) RISK MANAGEMENT</b>						
<b>Purchased &amp; Contracted Services</b>						
523700	Education & Training	\$ -	\$ -	\$ 100	\$ 100	\$ -
<b>Supplies</b>						
531100	General Supplies	3,258	3,272	3,800	3,758	3,800
531120	Office & Computer Supplies	24	-	50	92	50
531300	Food for Meetings	399	378	400	400	400
<b>TOTAL</b>	<b>RISK MANAGEMENT</b>	<b>\$ 3,681</b>	<b>\$ 3,649</b>	<b>\$ 4,350</b>	<b>\$ 4,350</b>	<b>\$ 4,250</b>

# MUNICIPAL COURT SERVICES



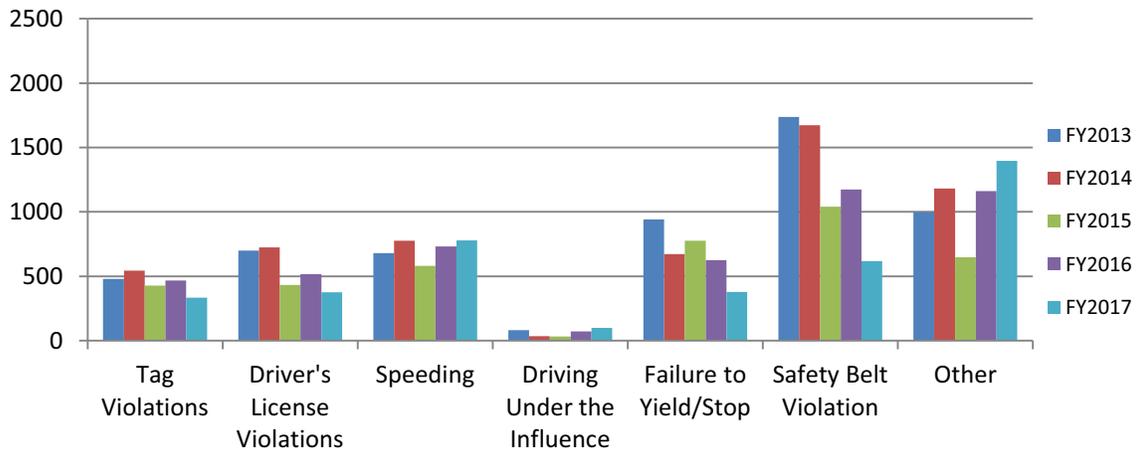
The Municipal Court provides court administration; management of prisoners held in custody at the county jail and is responsible for collecting fines and fees imposed by the court. Municipal Court is responsible for the management of prisoners who have cases in this court from other area jails. Municipal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

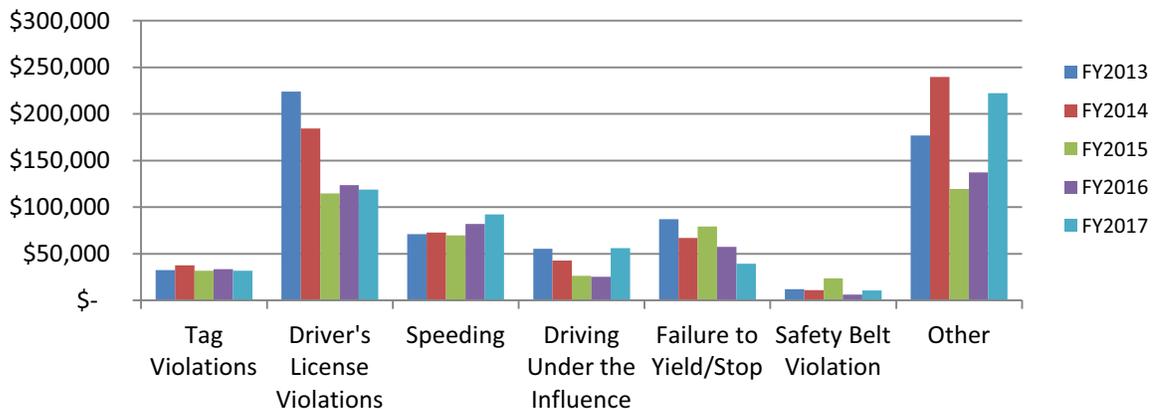
# MUNICIPAL COURT SERVICES

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 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
<b>(1102650) MUNICIPAL COURT ADMINISTRATION</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 133,035	\$ 134,008	\$ 138,420	\$ 138,420	\$ 142,095
511300	Overtime	4,307	4,362	5,126	5,126	5,000
512100	Group Insurance	34,290	34,511	36,480	36,480	36,528
512101	Insurance Deduct. Reimburse	568	666	720	720	840
512200	FICA Contributions	7,910	8,355	9,021	9,021	9,241
512300	Medicare	1,850	1,954	2,110	2,110	2,161
512401	Retirement Plan Empl. Cont.	6,709	7,046	7,115	7,115	6,989
512402	Retirement Plan Admin Costs	301	367	375	375	401
512700	Workers' Compensation	193	193	221	221	313
<b>Purchased &amp; Contracted Services</b>						
521201	Legal & Auditing	132,048	216,406	24,000	141,000	24,000
521202	City Court Judge	14,400	24,000	24,000	24,000	24,000
521204	Medical Services	35	-	35	105	105
521209	Indigent Legal Services	13,217	21,600	21,600	21,600	21,600
522002	Exterminating Services	94	94	105	147	200
522110	Garbage Pickup - City Service	157	171	315	315	315
522130	Janitorial Services	83	180	200	200	200
522200	Interdept. Services & Labor	786	332	1,200	915	500
522201	Repairs & Maint. - Vehicles	740	3,393	2,000	1,953	2,500
522202	Repairs & Maint. - Equip.	76	26	50	88	100
522203	Repairs & Maint. - Bldgs.	57	100	200	-	1,000
522320	Rental of Equipment	1,001	1,018	1,100	1,856	1,900
523001	Other Purchased Services	190	100	200	100	100
523101	General Liability Insurance	846	885	1,011	1,011	893
523102	Property Insurance	157	157	296	296	314
523103	Vehicle Insurance	1,131	1,166	1,107	1,107	1,179
523104	Surety Bonds	21	21	30	41	41
523200	Telephone - City Service	3,047	3,066	3,250	3,250	3,075
523203	Data Service - City	2,697	2,511	2,600	2,600	3,300
523205	Cell Phone/Radio	-	386	700	700	710
523207	Courtware Software	7,233	7,226	7,250	7,250	7,250
523209	Internet Service	960	720	800	720	720
523210	E-mail Service	126	126	130	130	126
523300	Advertising	-	-	150	150	100
523400	Printing & Binding	-	20	250	335	300
523500	Travel	5,243	5,376	5,000	5,818	6,500
523600	Dues & Fees	380	390	400	400	400
523700	Education & Training	1,315	2,239	2,000	2,000	2,000
523850	Contract Labor	223	-	500	225	300
<b>Supplies</b>						
531100	General Supplies & Materials	795	1,249	900	900	800
531120	Office & Computer Supplies	940	485	950	798	800
531125	Printer & Copier Supplies	749	623	850	850	750
531130	Purchased Uniforms	1,819	1,401	1,950	1,950	1,950
531141	Repairs & Maint. - Vehicles	382	284	800	800	800
531142	Repairs & Maint. - Bldgs.	-	-	500	-	300
531210	Water & Sewer	148	171	315	315	350
531220	Natural Gas	864	937	1,880	1,880	1,700
531230	Electric - City	2,513	2,890	5,600	5,600	4,500
531270	Gasoline	845	1,457	1,500	2,362	3,200
531400	Books & Periodicals	119	130	150	175	200
531600	Small Equipment <\$5000	-	100	500	432	300
531601	Equipment - Printer, Software	1,642	-	1,000	-	100

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>Other</b>						
573900	Cash (Over) Short	-	(10)	-	-	-
<b>TOTAL</b>	<b>MUNICIPAL COURT</b>	<b>\$ 386,242</b>	<b>\$ 492,888</b>	<b>\$ 316,962</b>	<b>\$ 433,962</b>	<b>\$ 323,046</b>

## 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.

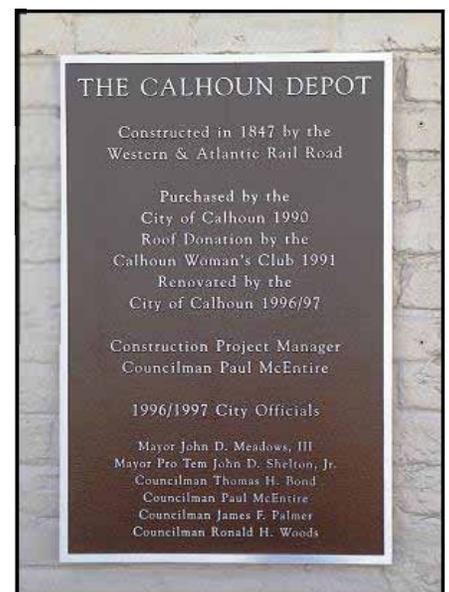
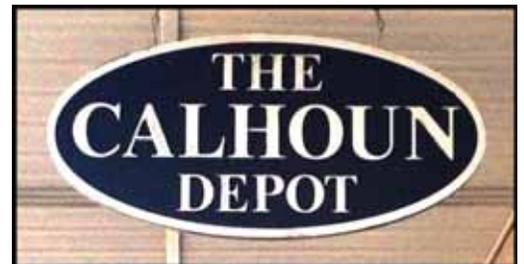
		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1102651) PROBATION ADMINISTRATION</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 64,109	\$ (325)	\$ -	\$ -	\$ -
512100	Group Insurance	18,761	-	-	-	-
512101	Insurance Deduct. Reimburse.	55	-	-	-	-
512200	FICA Contributions	3,946	-	-	-	-
512300	Medicare	923	-	-	-	-
512401	Retirement Plan Empl. Cont.	2,991	-	-	-	-
512402	Retirement Plan Admin Costs	134	-	-	-	-
512700	Workers' Compensation	100	-	-	-	-
<b>Purchased &amp; Contracted Services</b>						
521201	Legal & Auditing	2,741	240	-	-	-
522002	Exterminating Services	94	-	-	-	-
522110	Garbage Pickup - City	131	-	-	-	-
522200	Interdept. Services & Labor	80	-	-	-	-
522202	Repairs & Maint. - Equip.	19	-	-	-	-
522320	Rental of Equipment & Vehicles	826	-	-	-	-
523001	Other Purchased Services	138	-	-	-	-
523101	General Liability Insurance	321	-	-	-	-
523102	Property Insurance	131	-	-	-	-
523104	Surety Bonds	12	-	-	-	-
523200	Telephone - City Service	910	-	-	-	-
523203	Data Service - City	1,303	-	-	-	-
523207	Courtware Software	9,600	-	-	-	-
523209	Internet Service	400	-	-	-	-
523210	E-mail Service	70	-	-	-	-
523500	Travel	80	-	-	-	-
<b>Supplies</b>						
531100	General Supplies & Materials	309	-	-	-	-
531120	Office & Computer Supplies	50	-	-	-	-
531125	Printer & Copier Supplies	124	-	-	-	-
531130	Purchased Uniforms	958	-	-	-	-
531210	Water & Sewer	126	-	-	-	-
531220	Natural Gas	743	-	-	-	-
531230	Electric - City	2,125	-	-	-	-
<b>Other</b>						
573900	Cash Over (Short)	(171)	-	-	-	-
<b>TOTAL</b>	<b>PROBATION ADMINISTRATION</b>	<b>\$ 112,138</b>	<b>\$ (85)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1103226) PRISONER CUSTODY</b>						
<b>Purchased &amp; Contracted Services</b>						
521204	Prisoner Medical Expenses	\$ 4,727	\$ 82	\$ 1,500	\$ 1,500	\$ 1,000
522340	Inmate Housing	44,460	14,760	40,000	20,000	30,000
<b>TOTAL</b>	<b>PRISONER CUSTODY</b>	<b>\$ 49,187</b>	<b>\$ 14,842</b>	<b>\$ 41,500</b>	<b>\$ 21,500</b>	<b>\$ 31,000</b>

# COMMUNITY SERVICES



This department includes several services offered to the citizens of Calhoun. These services include; “Food for the Aging” program, as well as 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 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1105452) WELFARE RELATED PAYMENTS</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 22,660	\$ 22,963	\$ 23,494	\$ 23,494	\$ 23,961
512100	Group Insurance	11,283	11,354	12,010	12,010	12,022
512101	Insurance Deduct. Reimburse	187	219	240	240	280
512200	FICA Contributions	1,327	1,408	1,456	1,456	1,485
512300	Medicare	310	329	341	341	347
512401	Retirement Plan Empl. Cont.	1,171	1,230	1,240	1,240	1,211
512402	Retirement Plan Admin Costs	53	64	65	65	69
512700	Workers' Compensation	488	599	861	861	846
<b>Purchased &amp; Contracted Services</b>						
521204	Medical Services	35	-	-	35	35
522201	Repairs & Maint. - Vehicles	61	890	1,000	1,000	1,000
522202	Repairs & Maint. - Equip.	32	-	-	-	-
523104	Surety Bonds	4	4	10	10	7
<b>Supplies</b>						
531141	Repairs & Maint. - Vehicles	4	451	600	600	600
531270	Gasoline	1,109	796	1,500	1,465	1,500
<b>Other Charges</b>						
572000	Cont. to Other Agencies	1,823	2,025	1,334	1,334	1,334
572003	Voluntary Action Center	11,000	11,000	7,334	7,334	7,334
572005	Boys & Girls Club	2,000	2,000	1,334	1,334	1,334
572006	Arts Council	2,000	2,000	1,334	1,334	1,334
572007	Child Abuse Council	5,000	2,500	1,666	1,666	1,666
572008	Winner's Club	5,000	5,000	3,334	3,334	3,334
572010	Training Center	2,000	2,000	1,334	1,334	1,334
<b>TOTAL</b>	<b>WELFARE PAYMENTS</b>	<b>\$ 67,547</b>	<b>\$ 66,832</b>	<b>\$ 60,487</b>	<b>\$ 60,487</b>	<b>\$ 61,033</b>

### WELFARE RELATED PAYMENTS FOOTNOTES

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

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1106180) AUDITORIUM</b>						
<b>Supplies</b>						
523102	Property Insurance	\$ 105	\$ 105	\$ 99	\$ 99	\$ 105
<b>Capital Outlay</b>						
541300	Buildings	-	200,000	-	-	-
<b>TOTAL</b>	<b>AUDITORIUM</b>	<b>\$ 105</b>	<b>\$ 200,105</b>	<b>\$ 99</b>	<b>\$ 99</b>	<b>\$ 105</b>

### (1106181) DEPOT BUILDING

<b>Purchased &amp; Contracted Services</b>						
522002	Exterminating Services	\$ 90	\$ 90	\$ 90	\$ 94	\$ 95
522112	Garbage Pickup - Commercial	505	508	500	500	500
522130	Janitorial Services	-	-	50	28	50
522200	Interdept. Services & Labor	9,056	13,257	6,000	5,646	8,500
522202	Repairs & Maint. - Equip.	18	88	100	198	200
522203	Repairs & Maint. - Bldgs.	1,471	5,448	500	500	250
523102	Property Insurance	411	410	385	385	410

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>Supplies</b>						
531100	General Supplies & Materials	2,005	1,079	1,000	1,000	1,100
531120	Office Supplies	-	160	300	300	-
531125	Printer/Copier Supplies	-	62	100	100	-
531142	Repairs & Maint. - Bldgs.	97	365	100	374	400
531210	Water & Sewer Services	4,012	3,856	4,700	4,700	4,000
531230	Electric Service - City	8,877	8,717	8,900	8,900	9,000
531600	Small Equipment < \$5k	-	2,686	-	-	-
<b>Capital Outlay</b>						
541300	234 Buildings	21,640	5,112	-	-	-
<b>TOTAL</b>	<b>DEPOT</b>	<b>\$ 48,182</b>	<b>\$ 41,838</b>	<b>\$ 22,725</b>	<b>\$ 22,725</b>	<b>\$ 24,505</b>

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1106182) MCCONNELL ROAD BUILDING</b>						
<b>Purchased &amp; Contracted Services</b>						
522110	Garbage Pickup - City	\$ 255	\$ 255	\$ 255	\$ 255	\$ 315
522200	Interdept. Services & Labor	-	-	250	250	500
522203	Repairs & Maint. - Bldgs.	638	7,100	1,000	1,000	1,000
523102	Property Insurance	541	540	507	507	539
<b>Supplies</b>						
531100	General Supplies & Materials	421	12	300	300	300
531142	Repairs & Maint. - Bldgs.	-	57	500	500	750
531210	Water & Sewer Service	264	631	600	600	500
531220	Natural Gas Service	1,735	1,650	1,750	1,750	1,750
531230	Electric Service - City	2,759	2,731	3,500	3,500	3,250
<b>TOTAL</b>	<b>MCCONNELL RD. BLDG.</b>	<b>\$ 6,613</b>	<b>\$ 12,976</b>	<b>\$ 8,662</b>	<b>\$ 8,662</b>	<b>\$ 8,904</b>

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1106590) LIBRARY</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 190,494	\$ 216,362	\$ -	\$ -	\$ -
511300	Overtime	743	477	-	-	-
512100	Group Insurance	39,503	45,410	-	4,174	-
512101	Insurance Deduct. Reimburse	748	876	-	-	-
512200	FICA Contributions	11,354	13,734	-	-	-
512300	Medicare	2,655	3,212	-	-	-
512401	Retirement Plan Empl. Cont.	7,419	6,564	-	-	-
512402	Retirement Plan Admin Costs	333	342	-	-	-
512600	Unemployment Insurance	-	-	-	2,938	-
512700	Workers' Compensation	579	431	-	-	-
<b>Purchased &amp; Contracted Services</b>						
521201	Legal	325	9,425	1,000	-	500
521204	Medical Services	150	75	-	-	-
522200	Interdept. Services & Labor	6,413	9,967	5,000	5,000	8,000
522202	Repairs & Maint. - Equip.	36	90	100	840	1,500
522203	Repairs & Maint. - Bldgs.	125	48,003	500	500	500
523102	Property Insurance	6,713	6,208	4,960	4,960	4,635
523104	Surety Bonds	234	-	-	-	-
523300	Advertising	91	-	-	-	-
<b>Supplies</b>						
531100	General Supplies & Materials	79	183	200	200	200
531142	Repairs & Maint. - Bldgs.	964	215	250	510	-
<b>Other</b>						
572001	Library Allotment	30,000	30,000	126,940	126,940	130,983
<b>TOTAL</b>	<b>LIBRARY</b>	<b>\$ 298,958</b>	<b>\$ 391,574</b>	<b>\$ 138,950</b>	<b>\$ 146,062</b>	<b>\$ 146,318</b>

# ***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.



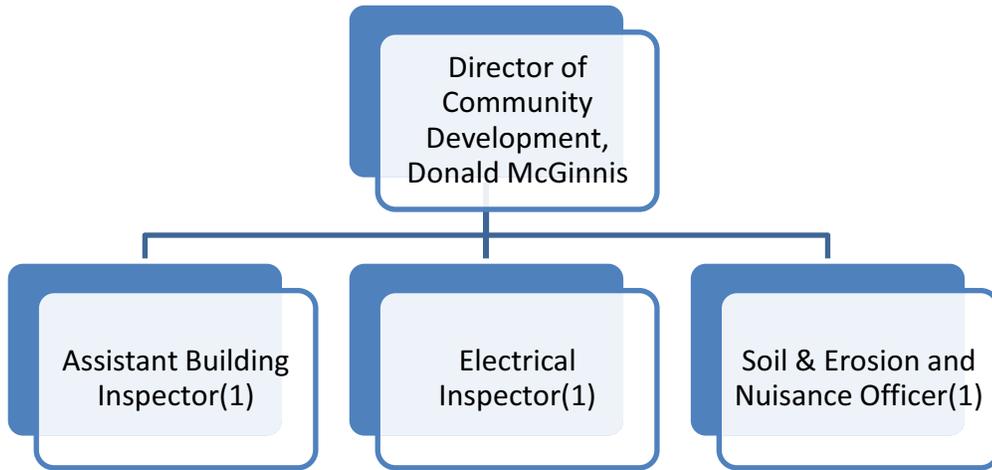
**Ordinance Officer,  
Neal Russell**



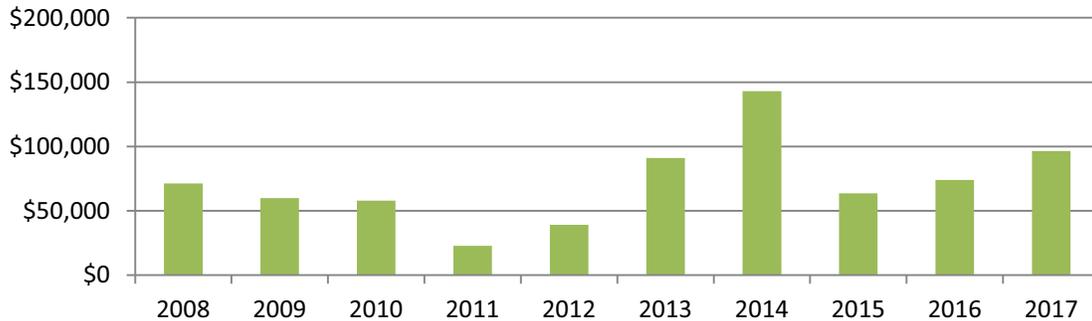
**Assistant Building Inspector,  
Joey Moore**

# **COMMUNITY DEVELOPMENT**

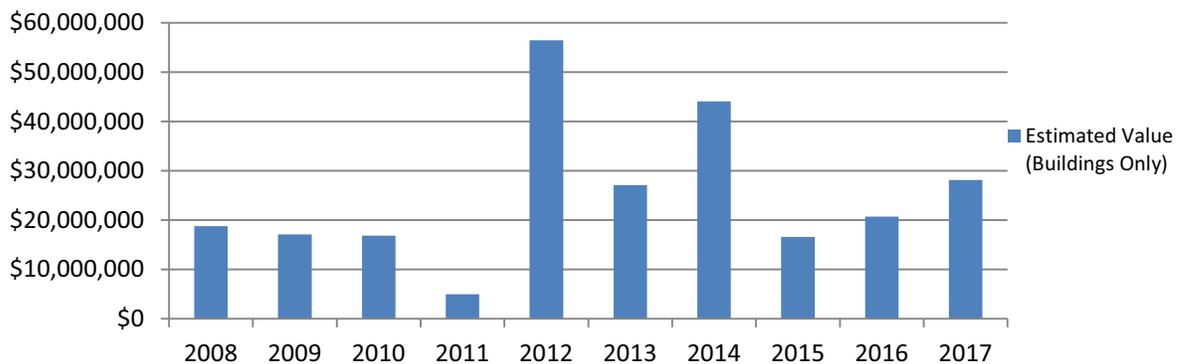
## **REGULATORY INSPECTIONS & CODE ENFORCEMENT**



**Permit Fees  
(Buildings Only)**



**Estimated Value  
(Buildings Only)**



## COMMUNITY DEVELOPMENT

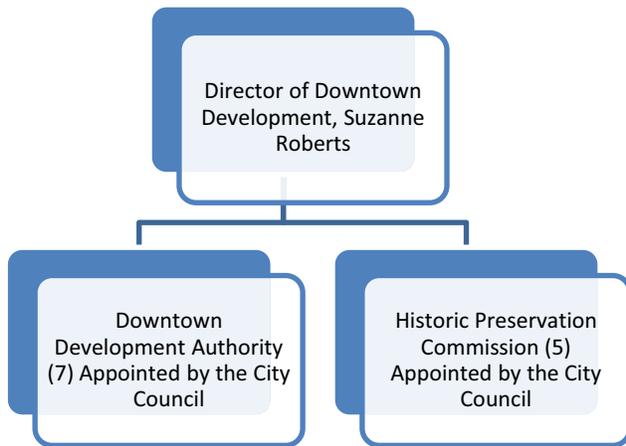
		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
<b>(1107220) REGULATORY INSPECTIONS &amp; CODE ENFORCEMENT</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 151,166	\$ 156,704	\$ 159,309	\$ 159,309	\$ 162,494
512100	Group Insurance	36,213	37,351	36,501	36,501	36,549
512101	Insurance Deduct. Reimburse	728	958	960	960	840
512200	FICA Contributions	9,300	9,983	10,074	10,074	10,290
512300	Medicare	2,175	2,335	2,356	2,356	2,406
512401	Retirement Plan Empl. Cont.	8,492	11,560	8,571	8,571	8,212
512402	Retirement Plan Admin Costs	381	602	446	446	471
512700	Workers' Compensation	2,338	3,538	1,897	1,910	2,760
<b>Purchased &amp; Contracted Services</b>						
521200	Engineering	-	28,081	-	19,836	5,000
521201	Legal & Auditing	4,279	11,825	7,000	7,000	7,000
521204	Medical Services	35	-	60	70	70
522200	Interdept. Services & Labor	2,243	2,081	1,200	1,200	2,200
522201	Repairs & Maint. - Vehicles	1,341	5,270	3,000	1,755	3,000
522202	Repairs & Maint. - Equip.	281	27	100	100	50
522203	Repairs & Maint. - Buildings	750	510	-	475	475
522310	Rental of Land & Buildings	39,600	39,600	39,600	39,600	39,600
523001	Other Purchased Services	72	149	75	77	75
523002	Nuisance Demolition	-	5,681	10,000	10,000	10,000
523101	General Liability Insurance	848	993	1,043	1,043	914
523102	Property Insurance	286	286	269	269	286
523103	Vehicle Insurance	1,057	1,043	1,043	1,043	1,061
523104	Surety Bonds	25	35	40	47	47
523200	Telephone - City	2,387	2,395	2,500	2,500	2,400
523203	Data Service - City	1,821	1,681	2,000	2,000	1,765
523205	Cellular Telephone Service	2,716	1,904	2,000	3,960	2,000
523209	Internet Service - City	760	540	540	540	540
523210	E-mail - City	133	88	150	150	84
523300	Advertising	1,991	1,410	1,500	1,500	1,200
523400	Printing & Binding	1,084	1,029	800	800	1,000
523500	Travel	1,569	1,932	1,910	1,910	1,900
523600	Dues & Fees	490	425	320	320	490
523700	Education & Training	1,580	1,345	3,300	3,300	2,000
<b>Supplies</b>						
531100	General Supplies & Materials	631	392	500	500	500
531120	Office & Computer Supplies	357	339	150	150	200
531125	Printer & Copier Supplies	409	343	425	425	500
531130	Purchased Uniforms	758	883	925	925	900
531141	Repairs & Maint. - Vehicles	847	695	1,000	468	850
531142	Repairs & Maint. - Bldgs.	174	110	100	340	200
531230	Electric Service - City	5,539	6,364	6,400	6,400	5,900
531270	Gasoline	3,265	3,945	4,500	4,500	4,100
531400	Books & Periodicals	248	321	1,100	1,100	1,100
531600	Small Equipment <\$5000	-	-	-	570	250
531601	Computer Equipment <\$5000	830	1,872	1,500	-	400
<b>Interfund/Interdepartmental Charges</b>						
554100	Internal Service Funds -Utility	10,224	9,361	-	-	9,729

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
<b>Other Financing Uses</b>						
611003	Transfer Out - Electric	9,000	9,000	9,000	9,000	9,000
<b>TOTAL</b>	<b>REGULAR INSPECTION</b>	<u>\$ 308,423</u>	<u>\$ 364,986</u>	<u>\$ 324,164</u>	<u>\$ 344,000</u>	<u>\$ 340,808</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 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1107550) DOWNTOWN DEVELOPMENT &amp; MAINSTREET</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 35,761	\$ 36,482	\$ 37,455	\$ 37,455	\$ 38,198
511300	Overtime	-	-	-	380	-
512100	Group Insurance	9,406	11,354	12,010	12,010	12,022
512101	Insurance Deduct. Reimburse	187	219	240	240	280
512200	FICA Contributions	1,978	2,100	2,322	2,322	2,368
512300	Medicare	462	491	544	544	553
512401	Retirement Plan Empl. Cont.	2,020	1,960	1,977	1,977	1,931
512402	Retirement Plan Admin Costs	91	102	104	104	111
512700	Workers' Compensation	139	61	270	270	247
<b>Purchased &amp; Contracted Services</b>						
521201	Legal & Auditing	468	1,171	500	1,050	1,000
521204	Medical Services	-	-	-	35	35
521300	Technical	1,400	-	-	-	-
522140	Lawn / Landscaping Services	-	-	-	290	-
522200	Interdept. Services & Labor	12,096	29,819	8,000	12,682	20,000
522320	Rental of Equipment	3,491	6,650	1,300	1,435	2,300
523101	General Liability Insurance	304	296	287	287	255
523104	Surety Bonds	6	6	10	11	11
523200	Telephone - City Service	553	548	750	750	550
523203	Data Service - City	1,262	1,225	1,300	1,291	1,300
523205	Cellular Telephone Service	1,048	453	-	-	180
523209	Internet Service	240	180	180	180	42
523210	E-mail Service	42	42	42	42	-
523300	Advertising	9,901	11,250	8,000	5,881	8,000
523400	Printing & Binding	75	33	100	-	-
523500	Travel	770	1,200	1,000	1,000	1,000
523600	Dues & Fees	1,201	2,232	2,200	2,721	2,300
523700	Education & Training	520	1,200	1,000	1,000	800
523850	Contract Labor	-	1,600	3,000	2,115	2,115
<b>Supplies</b>						
531100	General Supplies & Materials	2,534	3,975	2,000	1,252	2,500
531120	Office & Computer Supplies	116	79	100	100	100
531125	Printer & Copier Supplies	110	186	300	-	100
531142	Repairs & Maint. - Bldgs.	17	168	150	150	150
531300	Food for Meetings	1,487	1,367	1,200	1,200	1,000
531600	Small Equipment <\$5000	413	-	100	100	-
531601	Computer & Printer Equip.	-	-	-	220	-
<b>Other Charges</b>						
571003	Allotment for Programs	13,004	16,482	4,000	4,000	4,000
<b>TOTAL</b>	<b>DOWNTOWN DEV.-MAINSTR.</b>	<b>\$ 101,102</b>	<b>\$ 132,931</b>	<b>\$ 90,441</b>	<b>\$ 93,094</b>	<b>103,448</b>

## DOWNTOWN DEVELOPMENT & MAINSTREET FOOTNOTES

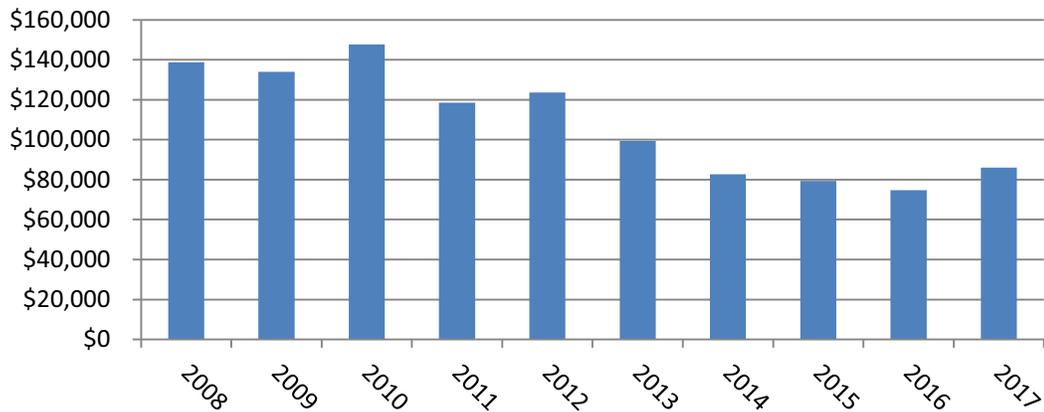
1      One full-time employee is included in the Regular Employee Wages

# AIRPORT

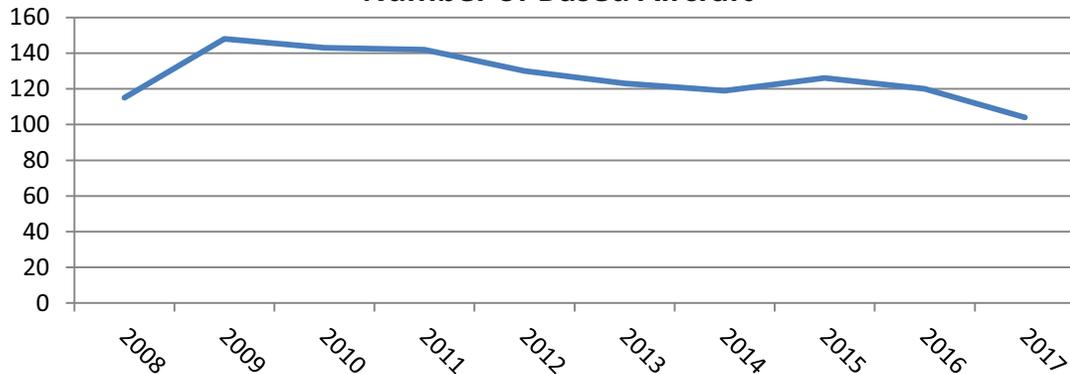


The Tom B. David Airport is the aviation gateway to Northwest Georgia and the fastest way to reach the best the region has to offer. The Airport has undergone major facilities improvements over the past few years. They include the construction of a modern terminal building, which provides a comfortable, professional pilot lounge, flight planning room, restrooms, a meeting room, lobby, and administrative offices. The terminal features complimentary Wi-Fi and features a second level observation deck to better view flight operations. Additional improvements include the resurfacing, widening, and lengthening of the runway, self-service fuel dispensing system, and additional large and small hangars. The City and County contributed equally to these projects. A portion of the wages paid by the City will be reimbursed by the County. The Tom B. David Airport offers to both the non-aviation and the aviation citizens of Calhoun and Gordon County the best in air travel by promoting aeronautic education, safety and security.

## Jet Fuel Sales



## Number of Based Aircraft



		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1107563) AIRPORT</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 131,791	\$ 140,885	\$ 157,164	\$ 157,164	\$ 168,785
512100	Group Insurance	125	144	174	174	174
512200	FICA Contributions	8,036	8,957	9,744	9,744	10,464
512300	Medicare	1,879	2,095	2,278	2,278	2,447
512401	Retirement Plan Empl. Cont.	5,102	7,083	7,308	7,308	7,589
512402	Retirement Plan Admin Costs	229	369	385	385	435
512700	Workers' Compensation	467	2,262	723	1,340	2,179
<b>Purchased &amp; Contracted Services</b>						
521204	Medical Services	35	-	-	871	1,000
523104	Surety Bonds	21	21	25	46	46
<b>Capital Outlay</b>						
541480	Infrastructure	54,084	36,164	36,165	36,165	42,000
<b>Other Charges</b>						
577521	Reimbursement for Debt Serv.	32,044	16,022	-	-	-
579000	Contingency Fund	1,500	29,249	28,800	28,800	20,736
<b>TOTAL</b>	<b>AIRPORT</b>	<b>\$ 235,313</b>	<b>\$ 243,251</b>	<b>\$ 242,766</b>	<b>\$ 244,275</b>	<b>\$ 255,855</b>

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	<b>Capital Outlay</b>	
	Infrastructure	\$ 42,000
	<b>Total</b>	<b>\$ 42,000</b>

# ***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.

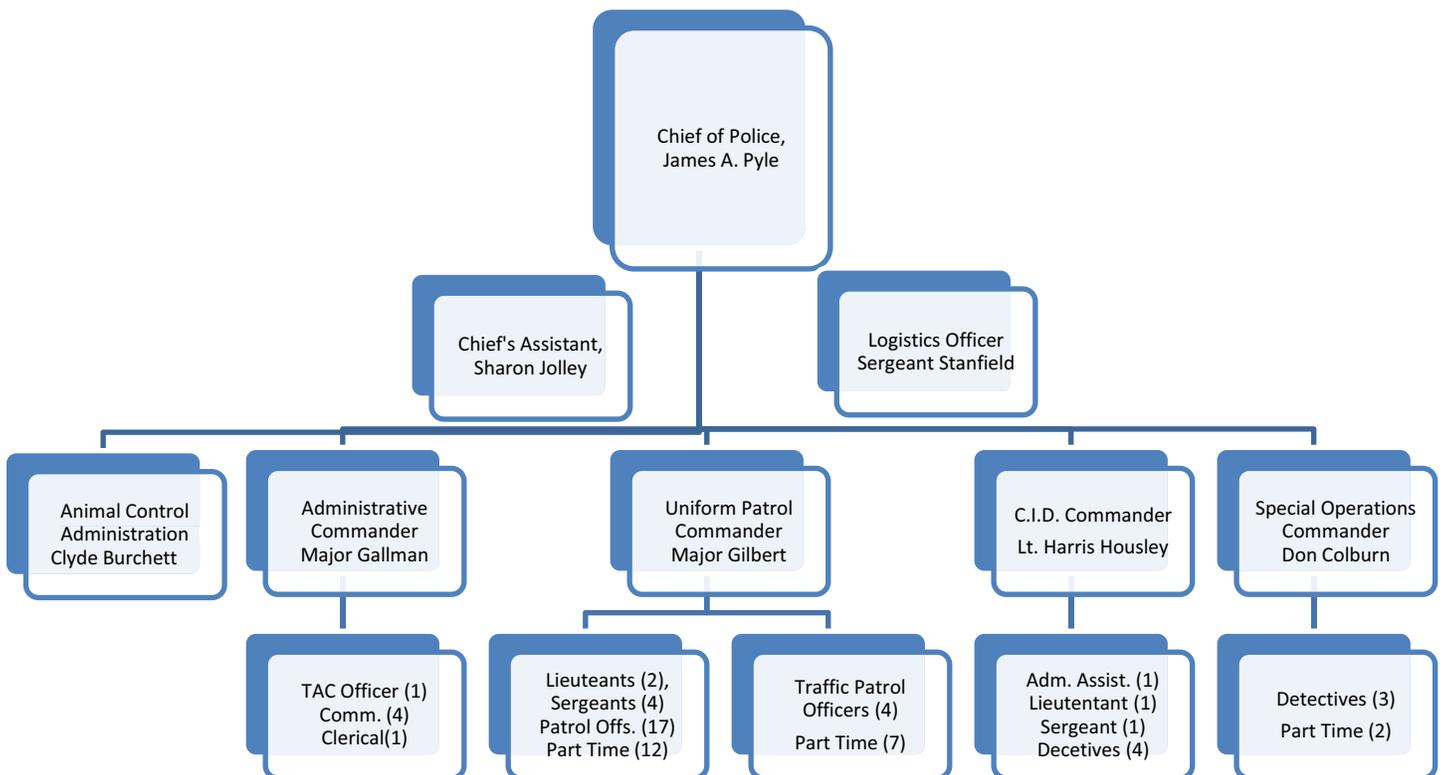
**CID – CRIMINAL INVESTIGATION DIVISION** – Establishes investigative guidelines for both uniformed officer and detectives. Documents the preliminary investigation in order to determine the level and type of follow-up investigation required. CID processes crime scenes involving serious injury, natural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



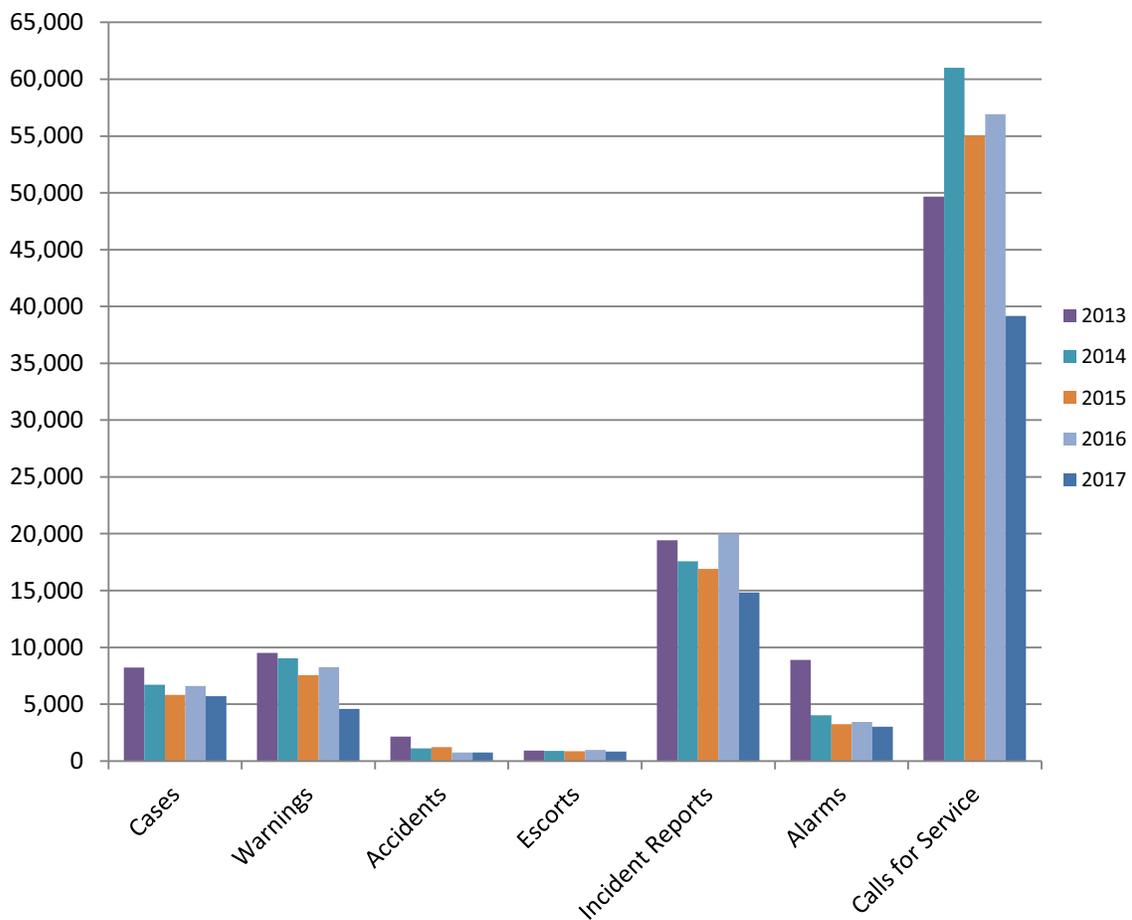
**Chief of Police,  
James A. Pyle**



# 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 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1323210) POLICE ADMINISTRATION DIVISION</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 260,623	\$ 260,653	\$ 265,464	\$ 265,464	\$ 271,120
512100	Group Insurance	56,977	57,339	60,626	60,626	60,702
512101	Insurance Deduct. Reimburse	943	1,106	1,200	2,000	1,400
512200	FICA Contributions	14,997	15,864	16,691	16,691	17,041
512300	Medicare	3,507	3,710	3,903	3,903	3,985
512401	Retirement Plan Empl. Cont.	13,277	14,137	14,016	14,016	13,706
512402	Retirement Plan Admin. Costs	596	736	738	738	786
512700	Workers' Compensation	6,772	10,152	6,348	6,348	7,294
<b>Purchased &amp; Contracted Services</b>						
521204	Medical Services	35	-	50	-	35
522201	Repairs & Maint. - Vehicles	473	341	1,000	800	750
522202	Repairs & Maint. - Equip.	201	-	200	200	200
523103	Vehicle Insurance	712	1,044	1,296	1,296	1,360
523104	Surety Bonds	41	42	50	78	78
523500	Travel	3,338	2,155	3,500	3,500	3,500
523600	Dues & Fees	205	160	500	500	300
523700	Education & Training	175	760	2,500	2,500	2,000
523800	Licenses	-	60	100	100	-
<b>Supplies</b>						
531100	General Supplies & Materials	287	204	300	500	300
531120	Office Supplies	219	-	200	200	400
531125	Printer & Copier Supplies	402	62	225	225	225
531130	Purchased Uniforms	2,782	4,449	3,750	3,750	3,750
531141	Repairs & Maint. - Vehicles	372	1,237	1,700	1,700	1,500
531270	Gasoline	2,831	3,399	4,000	4,000	4,000
531271	Diesel Fuel	-	-	50	50	50
531300	Food For Meetings	50	-	50	100	200
531600	Small Equipment <\$5000	465	-	500	86	150
531601	Controllable Equipment	100	472	500	86	3,600
<b>Interfund/Interdepartmental Charges</b>						
554100	Interfund Allocation - Utilities	10,225	9,360	9,252	9,252	9,080
<b>TOTAL</b>	<b>POLICE ADMINISTRATIVE</b>	<b>\$ 380,605</b>	<b>\$ 387,442</b>	<b>\$ 398,709</b>	<b>\$ 398,709</b>	<b>\$ 407,512</b>

### POLICE ADMINISTRATION FOOTNOTES

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

## (1323221) POLICE DETECTIVE DIVISION

<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 357,361	\$ 357,466	\$ 364,707	\$ 364,707	\$ 371,919
511300	Overtime	6,491	9,653	8,744	10,361	10,500
512100	Group Insurance	90,265	89,886	96,081	96,081	96,176
512101	Insurance Deduct. Reimburse	1,495	1,752	1,920	1,920	2,240
512200	FICA Contributions	21,125	22,395	23,526	23,526	24,082
512300	Medicare	4,941	5,237	5,502	5,502	5,632
512401	Retirement Plan Empl. Cont.	18,549	19,451	19,098	19,098	18,834
512402	Retirement Plan Admin. Costs	833	1,013	1,005	1,005	1,080
512700	Workers' Compensation	10,693	7,864	13,920	13,920	11,795

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>Purchased &amp; Contracted Services</b>						
521204	Medical Services	35	70	115	-	115
521300	Technical Service	-	-	1,000	1,000	-
522002	Exterminating Service	352	352	350	350	360
522112	Garbage Pickup - Com. Serv.	505	508	525	525	550
522200	Interdept. Services & Labor	2,770	2,104	1,400	1,400	2,200
522201	Repairs & Maint. - Vehicles	5,840	1,843	5,000	5,000	3,000
522202	Repairs & Maint. - Equip.	874	-	400	-	-
522310	Rental of Land & Buildings	15,600	15,600	15,600	15,600	15,600
522320	Rental of Equipment	1,871	1,782	1,800	1,800	1,800
523001	Other Purchased Services	-	-	-	18	-
523102	Property Insurance	19	19	19	19	19
523103	Vehicle Insurance	3,044	4,128	4,466	4,466	4,390
523104	Surety Bonds	58	58	80	107	107
523400	Printing & Binding	-	40	100	50	100
523500	Travel	2,517	4,281	6,500	6,500	4,500
523600	Dues & Fees	-	167	300	300	250
523700	Education & Training	933	1,283	1,600	1,600	1,500
523800	Licenses	-	180	200	173	200
<b>Supplies</b>						
531100	General Supplies & Materials	210	485	500	500	500
531120	Office Supplies	263	351	500	600	1,100
531125	Printer & Copier Supplies	709	935	1,500	600	1,000
531130	Purchased Uniforms	4,976	4,792	6,000	6,000	6,000
531140	Repair & Maintenance - Equip	-	169	30	30	-
531141	Repair & Maint. - Vehicles	2,350	1,940	4,000	4,000	3,000
531142	Repair & Maint. - Building	193	202	30	97	50
531210	Water & Sewer Service	341	378	380	380	380
531220	Natural Gas Service	1,131	1,342	1,400	1,400	1,400
531231	Electric - Other	7,357	6,831	7,500	7,500	7,500
531270	Gasoline	9,122	8,215	11,500	11,163	10,000
531600	Small Equipment <\$5000	1,017	-	500	500	300
531601	Computer Supplies <\$5000	-	236	1,500	1,500	-
<b>TOTAL</b>	<b>DETECTIVES</b>	<b>\$ 573,840</b>	<b>\$ 573,008</b>	<b>\$ 609,298</b>	<b>\$ 609,298</b>	<b>\$ 608,179</b>

## 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	\$ 1,370,423	\$ 1,368,593	\$ 1,445,461	\$ 1,445,461	\$ 1,490,349
511100	212 Regular Employee Wages	41,690	42,171	42,998	42,998	43,853
511300	Overtime	29,046	42,081	47,235	47,235	40,000
511300	212 Overtime	1,087	-	1,005	1,005	-
512100	Group Insurance	310,481	321,747	348,527	348,527	336,790
512100	212 Group Insurance	11,283	11,354	12,010	12,010	12,022
512101	Insurance Deduct. Reimburse	5,051	6,136	6,480	6,480	8,120
512101	212 Insurance Deduct. Reimburse	187	219	240	240	280
512200	FICA Contributions	83,006	86,981	91,372	91,372	96,620
512200	212 FICA Contributions	2,594	2,671	2,769	2,769	2,771

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
512300	Medicare	19,422	20,342	21,370	21,370	22,597
512300	212 Medicare	607	625	648	648	648
512401	Retirement Plan Empl. Cont.	70,012	70,524	72,839	72,839	69,082
512401	212 Retirement Plan Empl. Cont.	2,175	2,260	2,273	2,273	2,219
512402	Retirement Plan Admin. Costs	3,142	3,673	3,835	3,835	3,962
512402	212 Retirement Plan Admin. Costs	-	107	120	120	127
512700	Workers' Compensation	46,553	104,334	74,773	74,773	69,284
512700	212 Worker's Compensation	1,329	1,166	1,638	1,638	1,190
512900	Other Employee Benefits	250	269	300	300	300
<b>Purchased &amp; Contracted Services</b>						
521201	Legal & Auditing	8,478	17,039	10,000	7,000	10,000
521201	212 Legal & Auditing	-	-	-	143	-
521204	Medical Services	365	1,067	1,000	695	500
521205	239 Consulting	-	14,967	2,400	81,400	-
521209	Misc. Professional Services	-	-	1,651	-	-
522002	Exterminating Services	500	500	200	200	200
522112	Garbage Pickup - Com. Svc.	1,021	1,013	1,032	1,032	1,100
522130	Janitorial Services	2,688	1,752	2,930	2,930	1,500
522200	Interdept. Services & Labor	3,008	2,198	2,800	2,800	1,500
522201	Repairs & Maint. - Vehicles	46,638	20,717	35,000	32,620	30,000
522201	212 Repairs & Maint. - Vehicles	549	160	600	600	600
522202	Repairs & Maint. - Equip.	8,847	1,912	5,000	3,793	3,700
522202	212 Repairs & Maint. - Equip.	96	-	-	-	-
522203	Repairs & Maint. - Building	331	157	300	-	300
522320	Rental of Equip. or Vehicles	2,663	2,338	3,000	3,000	3,000
523001	Other Purchased Services	1,707	1,446	1,600	1,600	1,200
523101	General Liability Insurance	7,200	7,239	6,661	7,899	7,395
523102	Property Insurance	592	611	482	728	513
523103	Vehicle Insurance	23,243	23,374	21,376	21,376	24,000
523103	212 Vehicle Insurance	412	519	495	495	552
523104	Surety Bonds	228	219	260	423	423
523104	212 Surety Bonds	7	7	10	13	13
523105	Public Officials Liability Ins.	48,933	49,341	49,323	52,500	47,456
523200	Telephone Service - City	16,614	16,091	15,500	15,500	16,800
523203	Data Service - City	22,905	23,711	24,460	24,460	26,720
523205	Cellular Telephone Service	14,512	20,300	19,500	19,500	19,500
523207	Data Service - DOAS	3,064	2,992	320	3,051	3,120
523209	Internet Service	9,851	7,893	8,000	8,000	8,000
523210	E-Mail Service	1,050	1,050	1,000	1,000	1,100
523220	Postage	301	367	550	400	500
523300	Advertising	-	973	500	-	500
523400	Printing & Binding	2,377	3,242	3,000	3,000	3,000
523500	Travel	2,855	4,697	7,500	7,500	6,000
523600	Dues & Fees	559	665	700	805	1,075
523700	Education & Training	2,211	6,315	9,600	9,600	5,000
523700	212 Education & Training	-	-	500	301	500
523800	Licenses	395	-	200	200	-
<b>Supplies</b>						
531100	General Supplies & Materials	12,645	13,661	13,000	13,000	12,000
531100	32 General Supplies & Materials-DARE	780	686	940	940	1,100
531100	226 General Supplies & Materials	6,400	-	-	-	-
531104	Protective/Safety	4,315	2,235	2,000	2,000	2,500
531120	Office Supplies	3,873	2,610	4,000	6,749	8,500
531125	Printer & Copier Supplies	5,682	9,864	8,600	8,179	5,000
531130	Purchased Uniforms	21,581	29,532	28,000	29,964	29,000
531130	212 Purchased Uniforms	322	844	850	850	850
531140	Repair & Maint. - Equipment	432	1,012	1,000	1,300	1,500
531141	Repair & Maint. - Vehicles	26,209	30,361	35,000	35,000	32,000

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
531141	212 Repair & Maint. - Vehicles	532	211	1,000	1,000	500
531142	Repair & Maint. - Building	196	9	500	-	500
531210	Water & Sewer Service	1,428	1,218	1,150	1,150	1,200
531220	Natural Gas Service	2,777	2,831	2,800	2,800	2,900
531230	Electric - City	15,029	15,795	15,500	15,500	17,100
531231	Electric - Other	355	359	400	400	400
531270	Gasoline	64,255	72,220	75,000	72,691	81,000
531270	212 Gasoline	1,469	1,526	1,800	1,800	1,800
531271	Diesel Fuel	331	412	900	629	300
531300	Food for Meetings	1,031	472	1,500	1,050	1,200
531400	Books & Periodicals	1,702	1,820	2,000	2,000	2,000
531600	Small Equipment <\$5000	67,131	4,108	6,500	3,843	5,000
531600	212 Small Equipment <\$5000	112	419	500	500	300
531601	Computer Equipment <\$5000	1,942	16,582	5,000	5,000	-
531601	212 PC Equipment, Print, Software	-	-	200	54	-
531601	245 Computer Equipment	-	-	-	3,327	-
531704	Trophies & Medals	33	78	100	100	100
<b>Capital Outlay</b>						
541100	239 Land Easements & Rows	-	975	-	4,673	-
541300	239 Buildings	-	-	-	5,000	-
542100	Machinery >\$5000	-	-	-	7,200	-
542200	Vehicles	24,940	-	6,900	-	-
<b>Other Costs</b>						
578001	Damages to Other Property	-	2,871	2,500	2,500	2,500
<b>TOTAL</b>	<b>PATROL</b>	<b>\$ 2,498,040</b>	<b>\$ 2,532,836</b>	<b>\$ 2,630,983</b>	<b>\$ 2,719,656</b>	<b>\$ 2,635,231</b>

## POLICE PATROL FOOTNOTES

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

### (1323224) SPECIAL OPERATIONS DIVISION

#### Personal Services & Employee Benefits

511100	Regular Employee Wages	\$ 222,805	\$ 234,242	\$ 233,908	\$ 233,908	\$ 248,177
511300	Overtime	39,558	35,652	41,004	41,004	40,000
512100	Group Insurance	33,907	34,139	36,088	36,088	36,124
512101	Insurance Deduct. Reimburse	562	658	720	720	840
512200	FICA Contributions	16,027	17,276	18,124	18,124	18,146
512300	Medicare	3,748	4,040	4,052	4,052	4,243
512401	Retirement Plan Empl. Cont.	10,188	10,241	9,825	9,825	9,926
512402	Retirement Plan Admin. Costs	-	487	517	627	569
512700	Workers' Compensation	5,397	3,476	7,296	7,296	6,647

#### Purchased & Contracted Services

521204	Medical Services	35	-	50	-	70
522002	Exterminating Services	235	188	200	200	200
522200	Interdept. Services & Labor	1,101	1,293	1,000	2,185	1,300
522201	Repairs & Maint. - Vehicles	3,001	1,500	3,500	1,756	2,500
522202	Repairs & Maint. - Equip.	680	749	500	500	500
522203	Repairs & Maint. - Building	-	1,303	1,000	1,000	1,000
523001	Other Purchased Services	-	332	300	300	425
523102	Property Insurance	126	126	119	119	126
523103	Vehicle Insurance	2,589	2,480	1,992	3,015	3,316
523104	Surety Bonds	36	36	40	68	69
523207	Data Network	439	375	750	350	300
523220	Postage	-	9	-	-	-
523400	Printing & Binding	-	27	45	45	-
523500	Travel	3,345	2,361	5,500	5,500	5,000

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
523600	Dues & Fees	100	-	100	-	1,000
523700	Education & Training	9,785	4,545	3,500	3,500	5,000
523800	Licenses	-	100	150	250	-
<b>Supplies</b>						
531100	General Supplies & Materials	388	1,879	75	88	650
531120	Office & Computer Supplies	61	301	75	90	400
531125	Printer/Copier Supplies	1,085	1,087	1,000	-	3,000
531130	Purchased Uniforms	2,588	3,130	3,400	3,400	3,400
531140	Repairs & Maint. - Equip.	-	49	75	-	2,500
531141	Repairs & Maint. - Vehicles	2,458	3,202	4,500	4,210	300
531142	Repairs & Maint. - Bldgs.	436	-	-	243	-
531210	Water/Sewer Service	245	245	250	250	250
531230	Electric Service - City	4,761	4,491	5,000	5,000	5,000
531270	Gasoline	5,153	5,732	6,500	6,500	8,000
531300	Food For Meetings	-	84	50	142	350
531400	Books & Periodicals	-	-	-	361	625
531600	Small Equipment <\$5000	-	-	-	-	3,800
531601	Computer Equipment <\$5000	242	340	3,000	3,489	6,200
531701	Police Special Miscellaneous	1,500	1,173	1,500	1,500	1,500
531705	Police PEPI	11,000	14,606	25,000	25,000	30,000
<b>Capital Outlay</b>						
542100	Machinery >\$5000	8,463	-	-	-	-
<b>TOTAL</b>	<b>SPECIAL OPS. DIVISION</b>	<b>\$ 392,044</b>	<b>\$ 391,954</b>	<b>\$ 420,705</b>	<b>\$ 420,705</b>	<b>\$ 451,453</b>

## SPECIAL OPERATIONS DIVISION FOOTNOTES

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

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1323225) ANIMAL CONTROL ADMINISTRATION</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 43,680	\$ 44,611	\$ 45,004	\$ 45,004	\$ 45,901
511300	Overtime	3,763	3,757	4,100	4,100	4,600
512100	Group Insurance	11,281	11,352	12,010	12,010	12,022
512101	Insurance Deduct. Reimburse	187	219	240	240	280
512200	FICA Contributions	2,746	2,995	3,133	3,133	3,225
512300	Medicare	642	701	733	733	754
512401	Retirement Plan Empl. Cont.	2,344	2,366	2,375	2,375	2,320
512402	Retirement Plan Admin. Costs	-	112	125	125	133
512700	Workers' Compensation	273	705	340	1,010	1,186
<b>Purchased &amp; Contracted Services</b>						
521204	Medical Services	-	35	35	35	35
523104	Surety Bonds	7	7	10	13	14
531130	Purchased Uniforms	-	340	700	652	850
<b>TOTAL</b>	<b>ANIMAL CONTROL ADMIN.</b>	<b>\$ 64,923</b>	<b>\$ 67,200</b>	<b>\$ 68,805</b>	<b>\$ 69,430</b>	<b>\$ 71,320</b>

## ANIMAL CONTROL ADMINISTRATION FOOTNOTES

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

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
<b>(1323250) COURT SERVICES &amp; ENFORCEMENT</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 5,960	\$ 32,609	\$ -	\$ -	\$ -
511300	Overtime	-	199	-	-	-
512100	Group Insurance	1,902	11,345	-	-	-
512101	Insurance Deduct. Reimburse	160	219	-	-	-
512200	FICA Contributions	222	2,025	-	-	-
512300	Medicare	52	474	-	-	-
512401	Retirement Plan Empl. Cont.	498	1,937	-	-	-
512402	Retirement Plan Admin. Costs	22	92	-	-	-
512700	Workers' Compensation	14	23	-	-	-
<b>Purchased &amp; Contracted Services</b>						
521201	Legal & Accounting	371	500	-	-	-
522002	Exterminating Services	-	94	-	-	-
522110	Garbage Pickup - City	26	144	-	-	-
522130	Janitorial Services	-	56	-	-	-
522202	Repairs & Maint. - Equip.	-	26	-	-	-
522320	Rental of Equip. & Vehicles	157	861	-	-	-
522501	Inmate Expenses	-	355	-	-	-
523001	Other Purchased Services	10	100	-	-	-
523101	General Liability Insurance	69	302	-	-	-
523102	Property Insurance	27	157	-	-	-
523104	Surety Bonds	-	6	-	-	-
523200	Telephone - City	180	1,071	-	-	-
523203	Data Service - City	260	1,488	-	-	-
523209	Internet Service	40	360	-	-	-
523210	E-mail	7	70	-	-	-
523400	Printing & Binding	-	20	-	-	-
<b>Supplies</b>						
531130	Purchased Uniforms	325	650	-	-	-
531210	Water/Sewerage Services	23	141	-	-	-
531220	Natural Gas Service	120	937	-	-	-
531230	Electricity Service - City	387	2,364	-	-	-
531270	Gasoline	-	214	-	-	-
531271	Diesel Fuel	-	137	-	-	-
<b>TOTAL</b>	<b>COURT SERVICES</b>	<b>\$ 10,832</b>	<b>\$ 58,976</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**(1323270) POLICE DISPATCHING - 911 SERVICE**

<b>Other Costs</b>						
571001	Gordon County Contract Labor	\$ 107,524	\$ 121,330	119,492	\$ 119,492	\$ 123,882
<b>TOTAL</b>	<b>POLICE DISPATCH</b>	<b>\$ 107,524</b>	<b>\$ 121,330</b>	<b>\$ 119,492</b>	<b>\$ 119,492</b>	<b>\$ 123,882</b>

# ***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.***



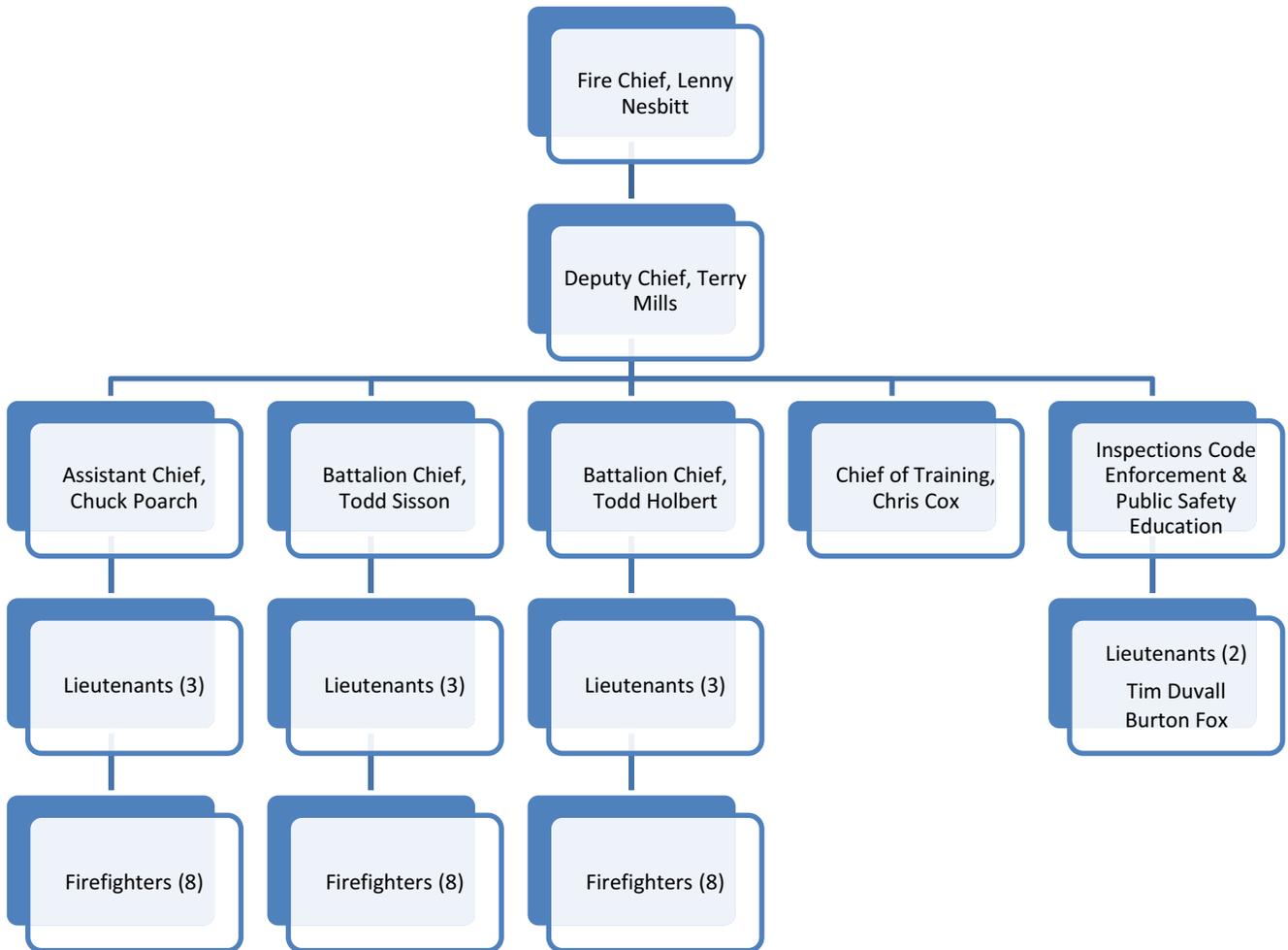
The Fire Department currently has 41 full time employees. The Administration staff consists of the Fire Chief, Deputy Fire Chief, Chief of Training and two Fire Code Inspectors. The Fire Suppression Division consists of 36 shift personnel working three 24 hour shifts. Each of the three shifts consists 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 16,000 and a service delivery population of approximately 24,000. 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 3,500 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***

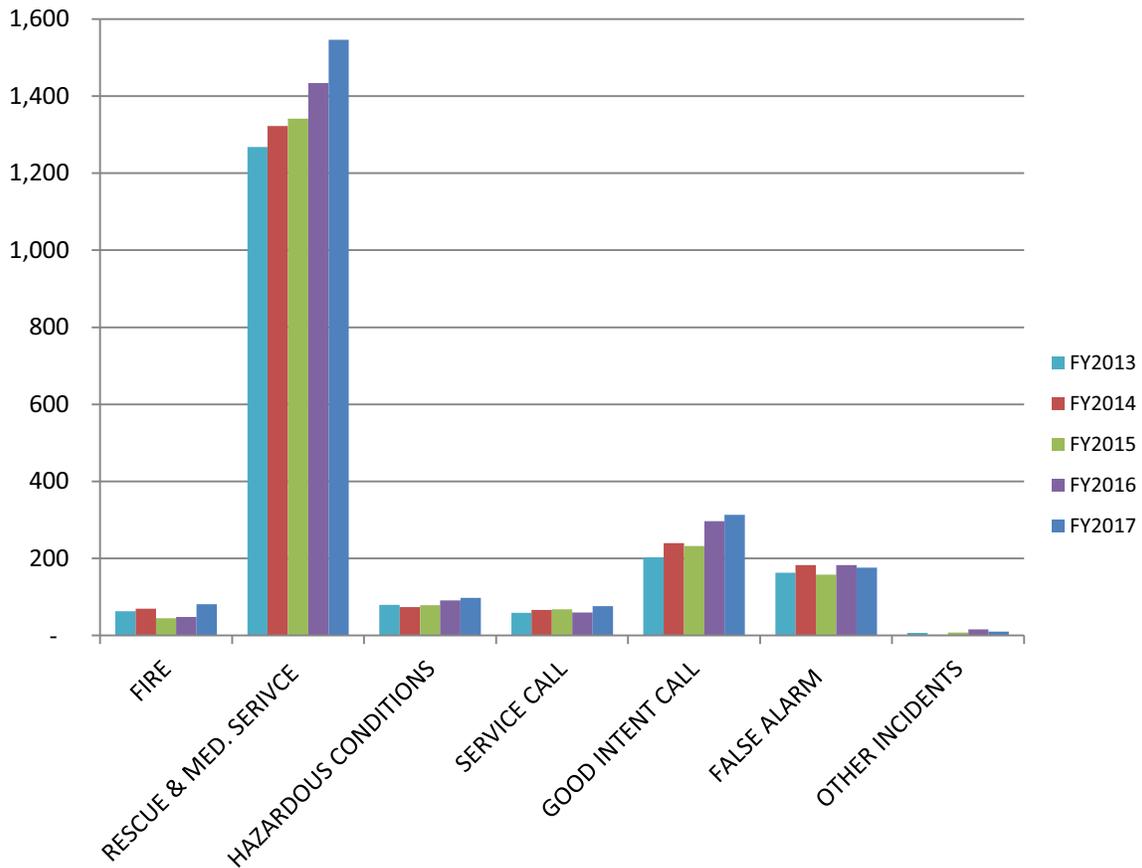


**Fire Chief,  
Lenny Nesbitt**

# 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 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
<b>(1353510) FIRE ADMINISTRATION</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 146,678	\$ 149,822	\$ 153,228	\$ 153,228	\$ 165,317
511300	Overtime	-	-	-	1,617	-
512100	Group Insurance	23,582	23,744	25,059	25,059	25,109
512101	Insurance Deduct. Reimburse	390	458	480	480	560
512200	FICA Contributions	8,770	9,321	9,611	9,611	10,361
512300	Medicare	2,051	2,180	2,248	2,248	2,423
512401	Retirement Plan Empl. Cont.	7,277	7,715	7,776	7,776	7,594
512402	Retirement Plan Admin. Costs	327	402	409	409	436
512700	Workers' Compensation	1,765	2,399	2,190	2,190	2,183
<b>Purchased &amp; Contracted Services</b>						
521204	Medical Services	-	70	-	35	70
522201	Vehicle Repair & Maintenance	205	4,402	1,000	965	1,000
523101	General Liability Insurance	-	-	-	109	436
523103	Vehicle Insurance	-	-	-	1,033	953
523104	Surety Bonds	23	24	30	45	45
523202	Paging	784	1,011	850	850	800
523205	Cell Phone/Radio	2,729	2,753	3,000	3,000	2,000
523500	Travel	4,888	6,067	5,000	5,000	6,000
523600	Dues & Fees	1,078	768	1,150	1,150	1,150
523700	Education & Training	1,355	895	1,500	1,500	1,500
<b>Supplies</b>						
531100	General Supplies & Materials	-	155	-	-	-
531130	Purchased Uniforms	1,956	1,300	2,000	2,000	2,000
531141	Repairs and Maint. - Vehicles	42	289	500	461	450
531300	Food for Meetings	1,513	1,855	1,800	1,800	1,800
531600	Small Equipment <\$5000	-	-	-	1,660	-
<b>Interfund/Interdepartmental Charges</b>						
554100	Interfund Allocation - Utilities	16,172	13,356	16,270	16,270	16,214
<b>Other</b>						
578001	Damages to Other Property	-	756	-	-	-
<b>TOTAL</b>	<b>FIRE ADMINISTRATION</b>	<b>\$ 221,585</b>	<b>\$ 229,742</b>	<b>\$ 234,101</b>	<b>\$ 238,496</b>	<b>\$ 248,401</b>

### FIRE ADMINISTRATION FOOTNOTES

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

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
<b>(1353520) FIREFIGHTING</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 1,452,081	\$ 1,480,001	\$ 1,618,763	\$ 1,618,763	\$ 1,664,547
511300	Overtime	191,497	208,471	170,850	170,850	170,000
512100	Group Insurance	361,175	368,321	408,461	408,461	408,864
512101	Insurance Deduct. Reimburse	5,982	7,667	8,160	8,160	9,520
512200	FICA Contributions	96,448	103,371	113,176	113,176	116,371
512300	Medicare	22,556	24,176	26,468	26,468	27,216
512401	Retirement Plan Empl. Cont.	75,568	82,802	86,010	86,010	83,063
512402	Retirement Plan Admin. Costs	3,394	4,312	4,528	4,528	4,767
512700	Workers' Compensation	53,318	57,911	42,227	57,507	44,118

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
<b>Purchased &amp; Contracted Services</b>						
521201	Legal & Auditing	5,285	4,429	5,700	5,700	5,000
521204	Medical Services	-	955	300	623	900
521205	Consulting	2,000	-	-	-	-
521209	Misc. Professional Svc.	-	470	200	200	200
521300	Technical	264	198	200	200	200
522002	Exterminating Services	564	564	600	600	600
522112	Garbage Pickup - Com. Serv.	1,222	1,217	1,200	1,200	1,290
522130	Janitorial Services	-	350	750	750	750
522140	Lawn/Landscaping	1,236	516	1,200	1,200	950
522200	Repairs & Maint. - Bldgs.	537	461	700	2,465	700
522201	Repairs & Maint. - Vehicles	35,437	25,521	28,000	56,511	55,000
522201	158 Repairs & Maint. - Vehicles	250	75	10,000	2,207	10,000
522202	Repairs & Maint. - Equip.	15,525	12,267	12,000	12,000	12,000
522202	158 Repairs & Maint. - Equip.	827	-	10,000	991	10,000
522202	36 Repairs & Maint. - Equip.	550	-	5,000	-	5,000
522320	Rental of Equip. or Vehicles	2,594	2,644	2,700	2,700	2,700
523001	Other Purchased Services	1,526	1,453	1,400	1,400	1,400
523101	General Liability Insurance	7,439	7,712	7,268	10,454	8,061
523102	Property Insurance	3,080	3,076	2,885	2,885	3,071
523103	Vehicle Insurance	7,910	8,102	7,579	7,380	6,565
523104	Surety Bonds	235	245	340	473	474
523200	Telephone - City	12,361	12,379	12,500	12,500	12,500
523201	Telephone - Other	143	-	-	-	-
523202	Paging	341	406	500	741	500
523203	Data Service - City	8,353	7,982	8,100	8,100	8,675
523204	Cable Television Service	112	268	300	300	275
523205	Cellular Telephone Service	1,730	1,742	1,750	1,750	2,750
523209	Internet Service	3,360	2,520	2,520	2,520	2,520
523210	E-Mail Service	452	462	465	465	465
523220	Postage	310	247	500	652	500
523300	Advertising	703	134	-	-	200
523400	Printing & Binding	87	128	250	250	100
523500	Travel	7,476	3,396	5,000	4,446	5,500
523600	Dues & Fees	1,640	1,710	1,850	1,948	1,850
523701	GSAR Equipment Maint.	68	-	-	-	-
<b>Supplies</b>						
531100	General Supplies & Materials	16,415	17,221	18,000	17,500	18,500
531100	158 General Supplies & Materials	2,445	232	10,000	7,430	10,000
531104	Protective & Safety Equipment	21,512	31,579	24,000	23,616	24,000
531104	158 Protective & Safety Equipment	22,878	-	10,000	10,000	-
531104	36 Protective & Safety Equipment	-	-	2,150	2,150	2,150
531105	Janitorial & Linen Supplies	2,213	1,298	1,500	1,500	1,500
531106	Medical Supplies	2,976	6,476	3,500	3,000	3,000
531106	158 Medical Supplies	-	-	-	1,422	-
531120	Office & Computer Supplies	2,984	1,617	2,500	2,500	2,000
531125	Printer & Copier Supplies	485	518	800	800	700
531130	Purchased Uniforms	32,984	34,676	30,300	30,300	30,300
531140	Repair & Maint. - Equipment	5,166	5,294	5,000	5,378	5,000
531140	158 Repair & Maint. - Equipment	2,531	-	-	3,629	-
531140	36 Repair & Maint. - Equipment	3,638	482	3,850	3,850	3,850
531141	Repair & Maint. - Vehicles	21,245	11,271	22,000	10,692	16,000
531141	36 Repair & Maint. - Vehicles	-	-	-	-	-
531141	158 Repair & Maint. - Vehicles	678	708	-	640	10,000
531146	Repair & Maint. - Hydrants	2,214	913	-	1,800	2,000
531210	Water & Sewer Service	12,884	11,414	1,800	12,000	16,000
531220	Natural Gas Service	9,848	8,572	12,000	10,000	8,500
531230	Electric Service - City	25,997	26,861	10,000	28,400	27,500
531231	Electric Service - Other	-	-	28,400	-	-
531270	Gasoline	9,553	9,095	11,000	8,653	10,500
531270	158 Gasoline	-	30	-	-	-
531271	Diesel Fuel	12,199	13,434	13,500	11,129	14,000
531271	158 Diesel Fuel	-	470	-	296	500

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
531400	Books & Periodicals	1,982	713	800	800	800
531600	Small Equipment <\$5000	21,324	15,579	22,000	22,000	22,000
531600	158 Small Equipment <\$5000	12,283	42,919	-	13,385	-
531601	PC - Hardware & Software	1,247	2,378	2,000	5,740	10,500
531606	Furniture & Bedding	1,422	6,105	6,000	6,006	6,000
<b>Other Charges</b>						
572000	227 Contributions	113	-	-	-	-
573000	Retired Employee Payroll	9,050	9,051	9,051	9,051	9,051
<b>TOTAL</b>	<b>FIREFIGHTING</b>	<b>\$ 2,643,902</b>	<b>\$ 2,697,567</b>	<b>\$ 2,860,551</b>	<b>\$ 2,891,201</b>	<b>\$ 2,943,513</b>

## FIREFIGHTING FOOTNOTES

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

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
<b>(1353530) FIRE INSPECTION</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 95,572	\$ 96,899	\$ 99,102	\$ 99,102	\$ 101,974
511300	Overtime	172	1,183	666	666	650
512100	Group Insurance	22,566	22,708	24,020	24,020	24,044
512101	Insurance Deduct. Reimburse	374	438	480	480	560
512200	FICA Contributions	5,423	5,900	6,298	6,298	6,474
512300	Medicare	1,269	1,380	1,472	1,472	1,514
512401	Retirement Plan Empl. Cont.	4,941	5,187	5,231	5,231	5,154
512402	Retirement Plan Admin. Costs	222	270	275	275	296
512700	Workers' Compensation	1,884	1,593	2,226	2,226	2,240
<b>Purchased &amp; Contracted Services</b>						
521204	Medical Services	-	-	-	35	70
522200	Interdept. Services & Labor	11	-	100	-	-
522201	Repairs & Maint. - Vehicles	264	474	1,000	991	1,000
523101	General Liability Insurance	-	-	-	109	436
523103	Vehicle Insurance	655	646	622	622	685
523104	Surety Bonds	15	15	20	29	29
523205	Cell Phone Service	861	1,118	1,100	1,100	1,100
523400	Printing & Binding	323	61	300	445	300
523500	Travel	1,470	848	1,000	1,000	1,000
523600	Dues & Fees	100	50	100	100	100
523700	Education & Training	196	196	200	200	200
523701	Public Safety Education	5,983	6,977	7,000	7,000	7,000
<b>Supplies</b>						
531130	Purchased Uniforms	2,006	1,594	1,800	1,800	1,800
531141	Repair & Maint. - Vehicles	-	233	500	500	500
531400	Books & Periodicals	-	56	1,500	1,311	1,300
<b>TOTAL</b>	<b>FIRE INSPECTION</b>	<b>\$ 144,307</b>	<b>\$ 147,826</b>	<b>\$ 155,012</b>	<b>\$ 155,012</b>	<b>\$ 158,426</b>

## FIRE INSPECTION FOOTNOTES

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

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1353540) FIRE TRAINING DIVISION</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 55,562	\$ 54,333	\$ 56,717	\$ 56,717	\$ 57,945
511300	Overtime	1,332	4,071	5,126	5,126	2,000
512100	Group Insurance	11,283	11,354	12,010	12,010	12,022
512101	Insurance Deduct. Reimburse	187	219	240	240	280
512200	FICA Contributions	3,451	3,791	3,890	3,890	3,772
512300	Medicare	807	887	910	910	882
512401	Retirement Plan Empl. Cont.	2,814	2,955	2,994	2,994	2,929
512402	Retirement Plan Admin. Costs	126	154	158	158	168
512700	Workers' Compensation	853	1,237	909	909	965
<b>Purchased &amp; Contracted Services</b>						
521201	Legal & Auditing	-	-	-	104	-
521204	Medical Services	-	35	-	-	35
522201	Repairs & Maint. - Vehicles	91	31	500	285	500
523101	General Liability Insurance	-	-	-	54	218
523103	Vehicle Insurance	273	289	283	343	339
523104	Surety Bonds	9	9	10	17	17
523205	Cell Telephone Svc./ Alt. Radio	213	373	450	837	1,044
523400	Printing & Binding	483	-	500	-	500
523500	Travel	756	-	1,000	1,000	1,000
523600	Dues & Fees	45	20	50	50	50
523700	Education & Training	1,992	2,188	3,000	5,301	5,000
<b>Supplies</b>						
531100	General Supplies & Materials	758	5,675	5,000	3,474	5,000
531120	Office Supplies	22	155	100	144	200
531130	Purchased Uniforms	740	-	900	900	900
531141	Repairs & Maint. - Vehicles	-	-	500	500	500
531400	Books & Periodicals	1,028	2,222	1,000	789	1,000
531600	Small Equipment < \$5000	485	420	750	-	750
531601	Computer Equipment	-	125	-	245	170
<b>TOTAL</b>	<b>FIRE TRAINING</b>	<b>\$ 83,310</b>	<b>\$ 90,543</b>	<b>\$ 96,997</b>	<b>\$ 96,997</b>	<b>\$ 98,186</b>

## FIRE TRAINING DIVISION FOOTNOTES

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

### (1353550) FIRE DISPATCHING - 911 SERVICE

#### Other Costs

571001	Gordon County Contract Labor	\$ 53,761	\$ 60,665	\$ 59,746	\$ 59,746	\$ 61,941
<b>TOTAL</b>	<b>FIRE DISPATCH TOTAL</b>	<b>\$ 53,761</b>	<b>\$ 60,665</b>	<b>\$ 59,746</b>	<b>\$ 59,746</b>	<b>\$ 61,941</b>

### (1353570) FIRE STATIONS & BUILDINGS

#### Purchased & Contracted Services

522203	Repairs & Maint. - Building	\$ 13,168	\$ 7,770	\$ 6,000	\$ 11,137	\$ 12,250
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#### Supplies

531142	Repairs & Maint. - Building	4,971	1,567	6,000	2,417	9,750
<b>TOTAL</b>	<b>STATIONS &amp; BLDGS.</b>	<b>\$ 18,139</b>	<b>\$ 9,337</b>	<b>\$ 12,000</b>	<b>\$ 13,554</b>	<b>\$ 22,000</b>

### (1358000) FIRE DEBT SERVICE

#### Debt Service

581200	Principal - Capital Lease	\$ 21,028	\$ -	\$ -	\$ -	\$ -
582200	Interest - Capital Lease	158	-	-	-	-
<b>TOTAL</b>	<b>FIRE DEBT SERVICE</b>	<b>\$ 21,186</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# PUBLIC WORKS

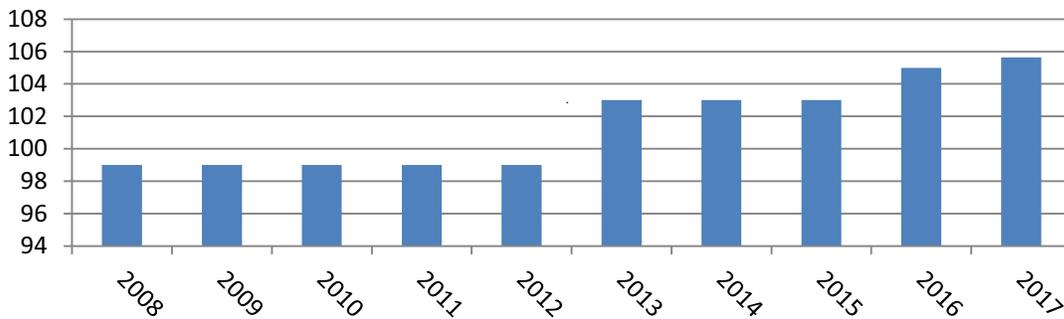


The Public Works Department consists of many areas working together to help ensure the comfort and safety of our citizens. It maintains safe street conditions by paving streets, maintaining the right-of-way, managing storm water systems, and maintaining traffic control devices. The Public Works Department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

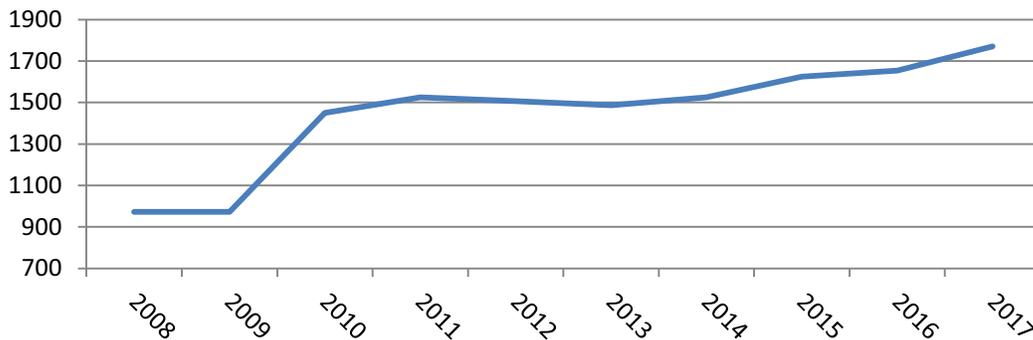
The Street Department is responsible for the upkeep of 106 miles of City streets, many miles of sidewalks, and the storm water drainage system.

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

## Streets (miles)



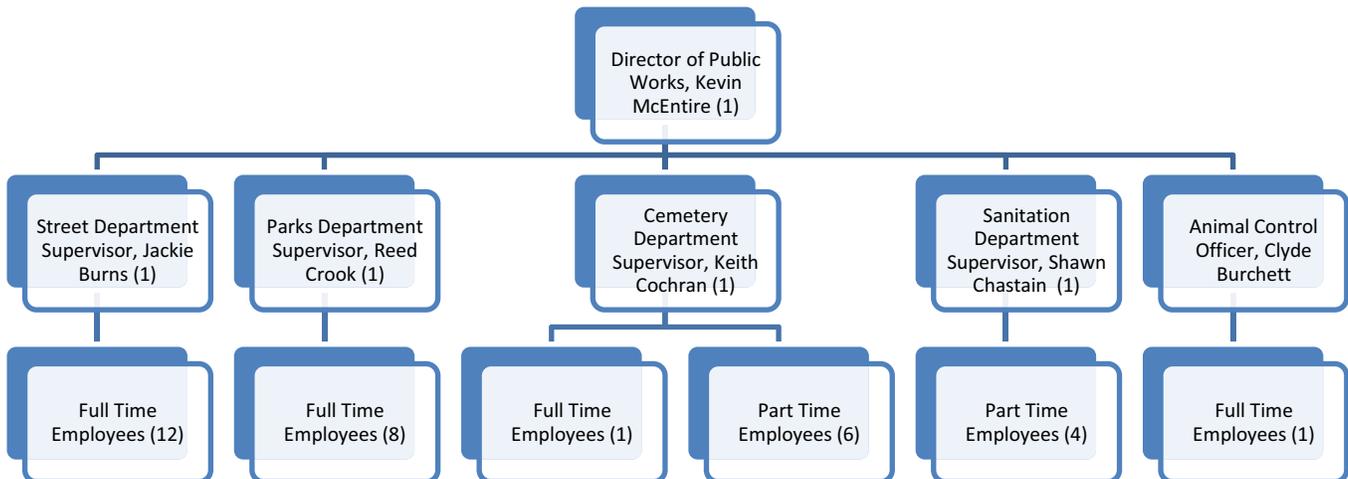
## Street lights



# 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 City of Calhoun moved into the modern era with the addition of the Peter's Street Roundabout. The hope is to reduce the likelihood and severity of collisions by reducing traffic speeds and minimizing collisions without the use of traffic signals or stop signs. The roundabout should encourage a pedestrian visual environment with the reduction in speed and with a decrease in confusion of the intersection on the driver's part. The City's Street Department will maintain and monitor the Roundabout to see if indeed the goals of this type of intersection are being met.



# PUBLIC WORKS

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
<b>(1403910) ANIMAL CONTROL</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 31,799	\$ 33,415	\$ 35,397	\$ 35,397	\$ 35,871
511300	Overtime	6,221	6,762	6,868	6,868	6,700
512100	Group Insurance	11,283	11,354	12,010	12,010	12,022
512101	Insurance Deduct. Reimburse	187	219	240	240	280
512200	FICA Contributions	2,244	2,478	2,640	2,640	2,659
512300	Medicare	525	580	617	617	622
512401	Retirement Plan Empl. Cont.	1,665	1,724	1,875	1,875	1,825
512402	Retirement Plan Admin. Costs	75	74	99	99	105
512700	Workers' Compensation	304	3	455	455	691
<b>Purchased &amp; Contracted Services</b>						
521201	Legal & Auditing	286	3,867	2,579	2,433	1,500
521204	Medical Services	35	35	35	35	35
522002	Exterminating Services	192	192	200	200	200
522110	Garbage Pickup - City	180	180	180	180	180
522140	Lawn / Landscaping Service	-	-	-	145	350
522200	Repairs & Maint - Dept.	362	200	350	350	-
522201	Repairs & Maint. - Vehicles	96	276	500	500	500
522202	Repairs & Maint. - Equip.	1,592	348	200	200	200
522203	Repairs & Maint. - Bldgs.	1,825	2	300	300	5,700
523101	General Liability Insurance	338	256	240	240	257
523102	Property Insurance	74	112	142	142	151
523103	Vehicle Insurance	543	746	718	718	773
523104	Surety Bonds	5	5	10	11	11
523200	Telephone Service - City	1,028	1,018	1,066	1,066	1,050
523203	Data Service - City	727	997	1,010	1,010	1,075
523205	Cellular Telephone Service	(35)	-	-	-	-
523209	Internet Service	260	360	360	360	360
523210	Email	63	84	84	84	84
523300	Advertising	-	-	-	39	75
523400	Printing & Binding	-	-	-	388	400
523500	Travel	1,367	747	1,500	1,500	1,000
523600	Dues & Fees	5,265	5,502	5,300	8,955	9,000
523700	Education & Training	106	783	1,000	1,000	1,000
523800	Licenses	21	-	100	100	50
<b>Supplies</b>						
531100	General Supplies & Materials	1,636	1,893	1,500	1,500	1,500
531101	Chemical Supplies	487	760	500	500	500
531120	Office Supplies	-	83	100	100	100
531125	Printer/Copier Supplies	200	31	250	250	250
531130	Purchased Uniforms	669	340	325	325	325
531141	Repair & Maint. - Vehicles	1,758	447	1,000	1,000	750
531142	Repair & Maint. - Buildings	449	1,945	2,000	2,000	1,500
531210	Water & Sewer Services	1,606	1,630	1,630	1,630	1,650
531220	Natural Gas	925	1,148	1,500	1,500	1,200
531230	Electric Service - City	1,478	1,950	2,500	2,500	2,000
531270	Gasoline	2,428	2,498	2,600	2,600	2,500
531300	Food for Meetings	-	-	200	200	200
531600	Small Equipment <\$5000	-	569	1,000	573	500
531601	Equip. Comp., Printers, etc.	-	1,093	-	-	-
<b>TOTAL</b>	<b>ANIMAL CONTROL</b>	<b>\$ 80,269</b>	<b>\$ 86,706</b>	<b>\$ 91,180</b>	<b>\$ 94,835</b>	<b>\$ 97,701</b>

## ANIMAL CONTROL FOOTNOTES

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

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1404210) HIGHWAY &amp; STREET ADMINISTRATION</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 85,661	\$ 86,818	\$ 88,827	\$ 88,827	\$ 90,589
512100	Group Insurance	11,895	11,979	12,637	12,637	12,664
512101	Insurance Deduct. Reimburse	196	231	240	240	280
512200	FICA Contributions	5,175	5,483	5,563	5,563	5,672
512300	Medicare	1,210	1,282	1,301	1,301	1,326
512401	Retirement Plan Empl. Cont.	4,427	4,649	4,689	4,689	4,579
512402	Retirement Plan Admin. Costs	199	242	247	247	263
512700	Workers' Compensation	2,534	3,360	3,291	3,291	3,227
<b>Purchased &amp; Contracted Services</b>						
521204	Medical Services	-	-	-	40	40
522201	Repairs & Maint. - Vehicles	-	53	-	5	50
522202	Repairs & Maint. - Equip.	-	424	100	-	-
523103	Vehicle Insurance	402	407	395	395	445
523104	Surety Bonds	14	14	10	26	26
523205	Cellular Telephone Service	770	635	650	650	650
523209	Internet	756	756	756	756	756
523500	Travel	892	1,141	1,200	1,507	1,525
523600	Dues & Fees	15	205	200	251	200
523700	Education & Training	184	392	-	490	500
<b>Supplies</b>						
531120	Office & Computer Supplies	-	161	200	149	200
531125	Printer/Copier Supplies	-	51	-	-	-
531130	Purchased Uniforms	325	324	325	324	325
531141	Supplies - Vehicle Repair & Maint.	-	-	-	-	50
531270	Gasoline	1,668	1,738	1,690	1,690	1,500
531300	Food for Meetings	-	-	60	-	-
<b>TOTAL</b>	<b>HWY. &amp; STREET ADMIN.</b>	<b>\$ 116,323</b>	<b>\$ 120,345</b>	<b>\$ 122,381</b>	<b>\$ 123,078</b>	<b>\$ 124,867</b>

## HIGHWAY & STREETS ADMINISTRATION FOOTNOTES

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

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1404220) HIGHWAY &amp; STREET MAINTENANCE</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 505,073	\$ 451,911	\$ 475,436	\$ 467,745	\$ 473,220
511300	Overtime	9,371	11,244	12,301	12,301	14,750
512100	Group Insurance	148,652	126,908	132,228	130,231	141,918
512101	Insurance Deduct. Reimburse	2,805	2,629	3,360	3,318	3,304
512200	FICA Contributions	30,871	29,011	30,538	30,061	30,552
512300	Medicare	7,220	6,785	7,142	7,030	7,145
512401	Retirement Plan Empl. Cont.	26,931	24,863	24,247	23,892	24,001
512402	Retirement Plan Admin. Costs	1,210	1,295	1,277	1,257	1,377
512700	Workers' Compensation	37,603	40,272	59,216	59,047	51,967
512999	Amounts Capitalized	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)
<b>Purchased &amp; Contracted Services</b>						
521200	Engineering	-	13,250	-	-	-
521201	Legal & Auditing	8,158	10,920	8,500	7,803	8,575
521201	165 Legal & Auditing	260	-	-	-	-
521204	Medical Services	160	400	400	400	300
521209	Misc. Professional Services	902	2,979	2,000	2,000	2,050
522002	Exterminating Services	235	188	200	200	200

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
522112	Garbage Pickup - Commercial	949	1,299	1,073	1,091	1,235
522200	Interdept. Services & Labor	4,746	4,906	3,000	5,206	5,000
522201	Repairs & Maint. - Vehicles	9,914	9,006	15,000	11,602	11,000
522202	Repairs & Maint. - Equip.	9,781	9,234	15,000	9,523	11,000
522203	Repairs & Maint. - Bldgs.	-	-	500	4,235	1,000
522205	Repairs & Maint. - Sidewalks	2,053	5,021	6,000	6,000	6,000
522320	Rental of Equip. & Vehicles	10,584	11,333	11,333	11,333	12,775
523101	General Liability Insurance	3,007	2,909	2,555	2,555	2,768
523102	Property Insurance	2,417	2,487	2,453	2,453	2,385
523103	Vehicle Insurance	9,279	8,931	8,987	8,987	8,551
523104	Surety Bonds	84	74	150	150	140
523200	Telephone Service - City	2,845	2,829	3,000	3,000	2,900
523203	Data Service - City	4,506	4,047	4,300	4,300	4,400
523205	Cellular Telephone Service	2,822	2,771	2,800	2,800	3,025
523209	Internet Service	1,200	900	900	900	900
523210	E-Mail Service	210	210	210	210	210
523300	Advertising	723	54	150	149	100
523300	165 Advertising	232	-	800	-	-
523300	196 Advertising	375	271	-	1,115	1,300
523400	Printing & Binding	-	-	-	90	150
523500	Travel	676	-	700	700	1,200
523600	Dues & Fees	660	800	200	590	200
523700	Education & Training	320	825	2,000	2,000	1,500
523800	Licenses	21	3	-	-	-
523900	Contract Labor	-	1,200	1,000	1,000	800
<b>Supplies</b>						
531001	Constr.- Street Base Material	3,156	2,099	10,000	12,270	10,000
531002	Construction - Patching	3,716	5,207	35,000	20,800	35,000
531010	Construction - Pipe	1,571	72	2,500	230	1,000
531100	General Supplies & Materials	13,193	15,212	15,000	13,273	12,000
531120	Office & Computer Supplies	775	458	750	750	750
531125	Printer & Copier Supplies	740	670	500	500	500
531130	Purchased Uniforms	4,535	4,122	4,875	4,875	4,875
531140	Repair & Maint. - Equipment	16,680	2,322	15,000	15,000	14,500
531141	Repair & Maint. - Vehicles	10,877	7,428	15,000	15,000	13,000
531142	Repair & Maint. - Buildings	3,453	1,095	1,000	722	-
531210	Water & Sewer Services	636	888	900	900	900
531220	Natural Gas	724	802	800	800	825
531230	Electric - City	6,194	5,884	6,800	6,800	6,800
531270	Gasoline	6,773	7,154	8,000	8,000	8,000
531271	Diesel Fuel	20,911	21,968	21,000	21,000	22,225
531300	Food for Meetings	-	21	265	265	265
531600	Small Equipment <\$5000	10,695	1,146	5,000	2,900	5,000
531601	Computer & Printer Equipment	252	270	1,500	1,850	-
<b>Capital Outlay</b>						
542100	Machinery	18,689	-	-	-	-
<b>Interfund/Interdepartmental Charges</b>						
554100	Interfund Allocations - Utilities	10,224	9,361	10,208	10,208	10,053
<b>Other Costs</b>						
573000	Retired Employee Payroll	42,265	39,192	28,692	28,692	28,692
578001	Damages to Other Property	1,075	1,238	2,000	2,000	2,000
611006	Transfer Out-Solid Waste	-	-	-	11,263	-
611011	Transfer Out-Labor & Equip.	1,684	-	-	-	-
<b>TOTAL</b>	<b>HWY. &amp; STREET MAINT.</b>	<b>\$ 984,171</b>	<b>\$ 876,874</b>	<b>\$ 982,246</b>	<b>\$ 961,872</b>	<b>\$ 972,783</b>

## HIGHWAY & STREETS MAINTENANCE FOOTNOTES

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

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1404225) STREET CLEANING</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 31,826	\$ 30,494	\$ 33,812	\$ 33,812	\$ 34,495
512100	Group Insurance	11,283	11,354	12,010	12,010	12,022
512101	Insurance Deduct. Reimburse	187	219	240	240	280
512200	FICA Contributions	1,848	1,862	2,116	2,116	2,159
512300	Medicare	432	436	495	495	505
512401	Retirement Plan Empl. Cont.	1,685	1,770	1,785	1,785	1,743
512402	Retirement Plan Admin. Costs	76	92	94	94	100
512700	Workers' Compensation	2,539	3,981	4,840	4,840	4,655
<b>Purchased &amp; Contracted Services</b>						
521204	Medical Services	-	-	-	40	40
522201	Repairs & Maint. - Vehicles	2,164	9,286	8,840	8,840	5,000
522202	Repairs & Maint. - Equip.	-	470	-	9	-
523103	Vehicle Insurance	880	1,336	1,020	1,020	1,057
523104	Surety Bonds	5	5	10	10	10
523600	Dues & Fees	100	200	-	100	200
<b>Supplies</b>						
531130	Purchased Uniforms	320	309	325	325	325
531141	Repair & Maint. - Vehicles	13,225	19,524	18,250	18,141	12,500
531210	Water/Sewer Services	1,463	1,340	1,315	1,315	1,500
531271	Diesel Fuel	11,104	8,291	10,750	10,750	12,000
<b>Other</b>						
578001	Damages to Property	34	-	1,000	960	1,000
<b>TOTAL</b>	<b>STREET CLEANING</b>	<b>\$ 79,171</b>	<b>\$ 90,969</b>	<b>\$ 96,902</b>	<b>\$ 96,902</b>	<b>\$ 89,591</b>

## STREET CLEANING FOOTNOTES

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

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1404260) STREET LIGHTING</b>						
<b>Supplies</b>						
531140	Repairs & Maint. - Equipment	\$ -	\$ 700	\$ -	\$ -	\$ -
531230	Electric Service - City	150,436	150,436	150,500	150,500	150,500
531231	Electric Service - Other	36,403	50,408	40,000	45,477	57,300
<b>TOTAL</b>	<b>STREET LIGHTING</b>	<b>\$ 186,839</b>	<b>\$ 201,544</b>	<b>\$ 190,500</b>	<b>\$ 195,977</b>	<b>\$ 207,800</b>

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1404270) TRAFFIC ENGINEERING</b>						
<b>Purchased &amp; Contracted Services</b>						
522204	Repairs & Maint. - Striping	\$ 41,374	\$ 52,089	\$ 50,000	\$ 64,200	\$ 150,000
522204	205 Repairs & Maint. - Striping	-	3,278	-	-	-
523201	Telephone - Other Service	6,205	-	4,000	4,000	4,000
<b>Supplies</b>						
531103	Street Signs	7,690	1,359	6,000	6,000	7,500
531143	Repairs & Maint. - Systems	22,987	26,569	34,000	34,000	-
531147	Asphalt for Paving	-	270,118	249,345	249,345	289,150
531230	Electric Service - City	21,100	20,343	22,000	22,000	21,000
531231	Electric Service - Other	2,243	2,948	2,700	2,700	2,700
<b>TOTAL</b>	<b>TRAFFIC ENGINEERING</b>	<b>\$ 101,599</b>	<b>\$ 376,704</b>	<b>\$ 368,045</b>	<b>\$ 382,245</b>	<b>\$ 474,350</b>

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1404900) MAINTENANCE &amp; SHOP</b>						
<b>Purchased &amp; Contracted Services</b>						
511100	Regular Employee Wages	\$ 166,912	\$ 232,454	\$ 246,783	\$ 246,783	\$ 263,626
511300	Overtime	321	1,058	1,640	1,640	700
512100	Group Insurance	51,801	60,661	72,235	72,235	84,270
512101	Insurance Deduct. Reimburse	1,122	1,534	1,440	1,440	1,960
512200	FICA Contributions	10,070	14,636	15,584	15,584	16,569
512300	Medicare	2,355	3,423	3,645	3,645	3,875
512401	Retirement Plan Empl. Cont.	10,001	13,782	13,029	13,029	13,068
512402	Retirement Plan Admin. Costs	449	718	686	686	750
512700	Workers' Compensation	5,338	7,825	8,116	9,907	8,865
<b>Purchased &amp; Contracted Services</b>						
521201	Legal	398	382	360	5,544	1,800
521204	Medical Services	710	185	300	340	300
522002	Exterminating Services	186	186	200	200	200
522110	Garbage Pickup - City	698	-	-	-	-
522140	176 Lawn/Landscaping Services	3,614	2,822	3,500	3,500	2,000
522201	Repairs & Maint. - Vehicles	586	3,164	2,000	1,200	1,500
522202	Repairs & Maint. - Equip.	3,762	1,515	1,500	1,500	1,500
523101	General Liability Insurance	1,021	1,147	1,193	1,193	1,193
523102	Property Insurance	204	203	191	191	203
523103	Vehicle Insurance	1,456	1,456	1,386	1,713	1,724
523104	Surety Bonds	31	41	80	73	73
523200	Telephone - City	486	-	-	-	-
523203	Data Service - City	1,308	1,271	1,300	1,300	1,300
523205	Cellular Telephone Service	730	789	1,000	1,000	800
523209	Internet Service	240	180	180	180	180
523210	E-Mail Service	42	42	42	42	42
523300	Advertising	115	-	-	-	-
523600	Dues & Fees	75	-	-	-	-
523700	Education & Training	-	375	500	400	500
<b>Supplies</b>						
531100	General Supplies & Materials	2,635	2,575	2,500	2,172	2,000
531120	Office & Computer Supplies	47	-	75	75	50
531125	Printer & Copier Supplies	110	31	200	137	200
531130	Purchased Uniforms	2,585	2,881	2,900	2,890	2,900
531140	Repairs & Maint. - Equip.	1,637	2,157	2,000	2,000	2,500
531140	176 Repairs & Maint. - Equip.	5,402	1,824	6,500	6,500	4,000
531141	Repairs & Maint. -Vehicles	376	512	2,500	2,500	2,000
531142	Repairs & Maint. - Bldgs.	1,006	-	1,000	150	750
531210	Water & Sewer	6,477	6,280	6,500	6,500	6,000
531230	Electric Service - City	10,382	8,175	10,900	10,900	10,000
531270	Gasoline	3,256	3,282	3,500	3,500	3,700
531271	Diesel Fuel	1,388	1,768	2,000	2,000	2,025
531600	Small Equipment <\$5000	2,299	4,163	5,000	3,767	5,000
<b>Other Charges</b>						
578001	Damages to Other Property	970	203	1,000	1,000	1,000
<b>TOTAL</b>	<b>MAINTENANCE/SHOP</b>	<b>\$ 302,601</b>	<b>\$ 383,700</b>	<b>\$ 423,465</b>	<b>\$ 427,416</b>	<b>\$ 449,123</b>

## MAINTENANCE & SHOPS FOOTNOTES

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

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(1404950) CEMETERY DEPARTMENT</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 105,301	\$ 106,866	\$ 106,296	\$ 106,296	\$ 114,204
512100	Group Insurance	11,341	11,412	12,068	12,068	12,080
512101	Insurance Deduct. Reimburse	188	220	240	240	280
512200	FICA Contributions	6,214	6,607	6,630	6,630	7,121
512300	Medicare	1,453	1,545	1,542	1,542	1,665
512401	Retirement Plan Empl. Cont.	3,792	3,929	5,870	5,870	3,893
512402	Retirement Plan Admin. Costs	170	205	309	309	223
512600	Unemployment Insurance	372	651	-	-	-
512700	Workers' Compensation	2,980	3,355	4,195	4,195	4,215
<b>Purchased &amp; Contracted Services</b>						
521201	Legal & Auditing	9,262	1,409	1,000	1,000	1,000
521204	Medical Services	70	140	120	210	210
522112	Garbage Pickup - Commercial	661	661	650	650	700
522200	Interdept. Services & Labor	301	-	320	320	320
522201	Repairs & Maint. - Vehicles	4,764	2,208	5,000	5,000	3,500
522202	Repairs & Maint. - Equip.	3,586	2,269	3,000	3,000	3,000
522203	Repairs & Maint. - Bldgs.	1,172	50	500	500	500
523001	Other Purchased Services	-	241	140	260	400
523101	General Liability Insurance	491	507	468	468	502
523102	Property Insurance	215	250	234	234	241
523103	Vehicle Insurance	2,414	1,387	1,380	1,380	1,462
523104	Surety Bonds	16	16	20	31	32
523201	Telephone - Other	1,200	881	852	852	800
523203	Telephone - Other	-	2	-	32	35
523205	Cellular Telephone Service	1,638	1,045	1,050	1,050	1,200
523209	Internet Service	2,626	1,964	1,800	2,431	2,500
523210	E-Mail	39	42	42	42	42
523300	Advertising	1,118	-	-	-	-
523400	Printing & Binding	33	-	-	-	-
523600	Dues & Fees	-	-	-	121	-
523800	Licenses	21	-	-	-	-
523900	Contract Labor	-	-	-	300	300
<b>Supplies</b>						
531100	General Supplies & Materials	-	1,603	1,800	1,800	1,600
531104	Protective & Safety Supply	1,578	-	-	-	-
531120	Office & Computer Supplies	201	229	400	117	400
531125	Printer & Copier Supplies	191	16	200	200	200
531130	Purchased Uniforms	637	640	650	625	650
531140	Repairs & Maint. - Equip.	1,542	558	1,600	1,141	1,600
531141	Repairs & Maint. - Vehicles	2,126	1,263	2,000	2,000	1,800
531142	Repairs & Maint. - Bldgs.	596	712	600	600	600
531145	Grounds Maintenance Supplies	-	-	350	350	-
531210	Water & Sewer Services	148	149	150	150	175
531220	Natural Gas	774	773	760	760	760
531230	Electric Service - City	2,900	2,585	3,000	3,000	3,000
531270	Gasoline	6,191	5,963	6,000	6,000	6,500
531271	Diesel Fuel	704	330	450	450	450
531600	Small Equipment <\$5000	1,219	1,099	1,500	1,500	1,500
<b>Interfund/Interdepartmental Charges</b>						
542100	Machinery >\$5000	17,092	-	-	-	-
554100	Interfund Allocations - Utilities	5,274	1,480	-	-	1,589

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>Other Charges</b>						
578001	Damages to Other Property	1,062	4,729	5,000	4,462	5,000
<b>TOTAL</b>	<b>CEMETERY</b>	<b>\$ 203,673</b>	<b>\$ 169,991</b>	<b>\$ 178,186</b>	<b>\$ 178,186</b>	<b>\$ 186,249</b>

## CEMETERY DEPARTMENT FOOTNOTES

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

### (1406240) PARKS & BEAUTIFICATION

#### Purchased & Contracted Services

522205	Repair & Maint. - Sidewalk/Curb	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
522140	Lawn & Landscaping	1,823	283	-	-	-

#### Supplies

531100	General Supplies & Materials	3,405	3,157	3,900	3,824	3,900
531145	Grounds Maintenance	-	396	-	-	-
531600	Small Equipment <\$5000	-	-	-	76	-

<b>TOTAL</b>	<b>PARKS &amp; BEAUTIFICATION</b>	<b>\$ 5,228</b>	<b>\$ 4,836</b>	<b>\$ 4,900</b>	<b>\$ 4,900</b>	<b>\$ 4,900</b>
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# ***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 Calhoun Chamber of Commerce, Calhoun Recreation, Downtown Development Authority, and the General Fund.

## SPECIAL REVENUE FUNDS

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
<b>REVOLVING LOAN FUND - UDAG (200)</b>						
<b>Revenues</b>						
361000	Interest Revenues - Investments	\$ (1,808)	\$ (1,341)	\$ (1,200)	\$ (1,200)	\$ (720)
361001	Interest Revenues - Loans	(35,618)	(40,536)	(43,000)	(43,000)	(49,000)
<b>Expenditures</b>						
<b>Purchased &amp; Contracted Services</b>						
521201	Legal and Auditing	2,500	2,500	2,500	2,500	2,500
<b>Transfer Out</b>						
619900	Transfer to Fund Balance	-	-	41,700	41,700	47,220
<b>TOTAL</b>	<b>UDAG FUND</b>	<b>\$ (34,927)</b>	<b>\$ (39,377)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
<b>CONFISCATED ASSETS FUND (210)</b>						
<b>Revenues</b>						
331000	IG - Federal Government Direct	\$ (1,521)	\$ -	\$ -	\$ -	\$ -
351110	Fines - Superior Court Awards	(4,400)	(15,316)	\$ (7,050)	(18,788)	(10,000)
361000	Interest Revenues	(2)	(13)	-	-	-
392101	Confiscated - Sale of Assets (Non-Tax)	(4,023)	(99,742)	(3,400)	(13,205)	(2,000)
399000	Appropriations - Fund Balance	-	-	-	(38,012)	-
<b>Expenditures</b>						
<b>Purchased &amp; Contracted Services</b>						
523201	Telephone - Other	825	-	-	-	-
523300	Advertising	250	270	1,000	1,000	1,000
523604	Bank Service Charges	12	258	200	200	-
<b>Supplies</b>						
531100	General Supplies & Material	500	3,653	1,000	1,000	1,000
531100 32	General Supplies & Material	2,204	-	-	-	-
531600	Small Equipment <\$5000	-	5,195	1,500	1,500	2,600
531701	Police Special Miscellaneous	-	-	750	750	-
531705	Police PEPI	4,525	-	-	-	-
<b>Capital Outlay</b>						
542100	Machinery >\$5000	8,500	-	-	-	-
542200	Vehicles	15,800	15,500	-	59,555	-
<b>Other Costs</b>						
572025	Payments to District Attorney	618	8,381	2,500	2,500	7,400
<b>Transfer Out</b>						
611001	Transfers Out - General Fund	-	540	3,500	3,500	-
<b>TOTAL</b>	<b>CONFISCATED ASSETS</b>	<b>\$ 23,289</b>	<b>\$ (81,274)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>HOTEL/MOTEL TAX FUND (275)</b>						
<b>Revenues</b>						
314100	Hotel-Motel Taxes - City	\$ (716,650)	\$ (747,541)	\$ (750,000)	\$ (750,000)	\$ (765,000)
381008	Reimbursement Fees	(11,700)	(11,700)	(11,700)	(11,700)	(11,700)
<b>Expenditures</b>						
<b>2757520 (HOTEL/MOTEL TAXES ECONOMIC DEV)</b>						
571002	Industrial Develop. Authority	179,163	186,885	187,500	187,500	-
572035	Downtown Development Authority	44,791	46,721	46,875	46,875	47,812
611202	Transfer Out - City of Calhoun	44,791	46,721	46,875	46,875	239,063
<b>2757540 (HOTEL/MOTEL TAXES TOURISM)</b>						
521211	GMA Administration Fee	11,700	11,700	11,700	11,700	11,700
572020	Chamber of Commerce	313,535	327,049	328,125	328,125	334,687
611201	Transfer Out - Calhoun Recreation	89,581	93,443	93,750	93,750	95,625
611202	Transfer Out - City of Calhoun	44,791	46,721	46,875	46,875	47,813
<b>TOTAL</b>	<b>HOTEL/MOTEL TAX</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The breakout of the 8% is as follows:

Chamber of Commerce-Tourism	3.50%
Calhoun Recreation -Tourism	1.00%
Downtown Development Authority	0.50%
City of Calhoun - Tourism	0.50%
City of Calhoun	2.50%

# 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.



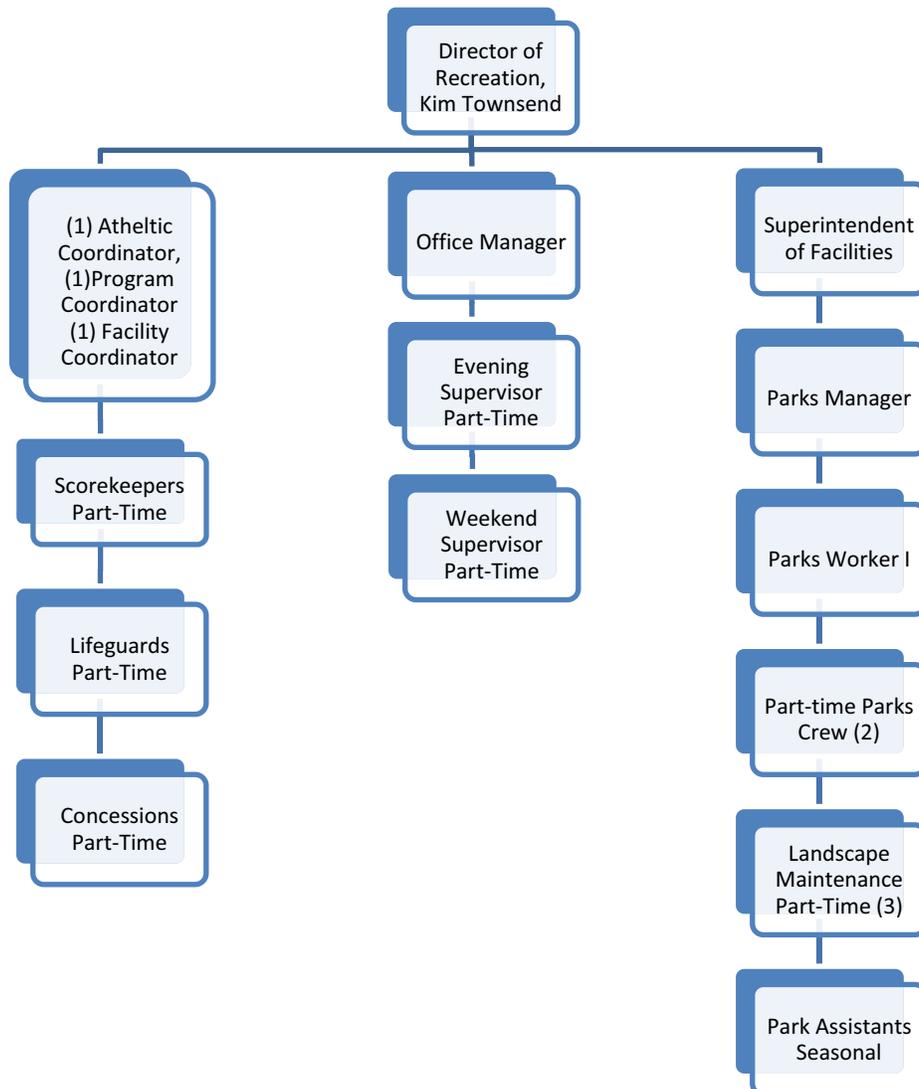
# RECREATION



**Director of Recreation,  
Kim Townsend**



**Recreation Department Staff**

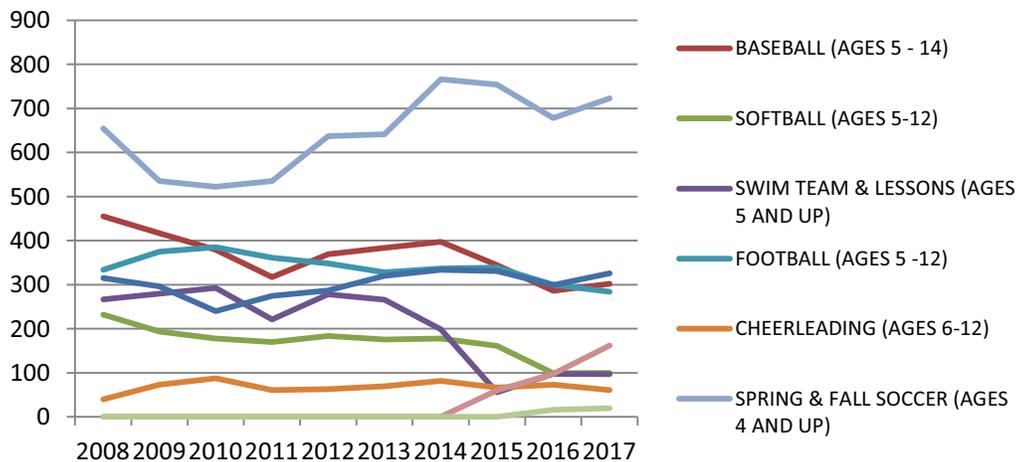


# RECREATION

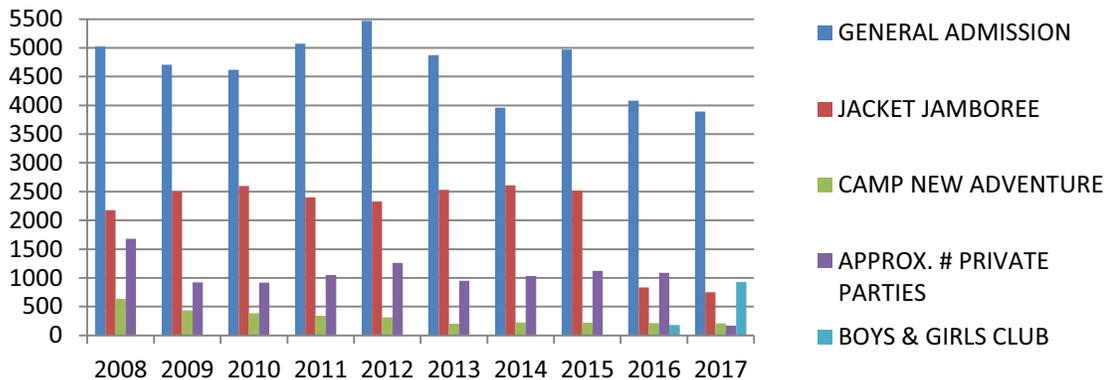
The Calhoun Recreation Department's mission is to enhance the quality of life for all citizens living within Calhoun and Gordon County. Our Department seeks to provide a comprehensive range of recreation services designed to contribute to the physical, social and cultural needs of the community.

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 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>Revenues</b>						
331350	242 Federal Government Grants	\$ -	\$ (100,000)	\$ -	\$ -	\$ -
335000	Local Grants - Gordon County	(323,075)	(332,768)	(342,751)	(342,751)	(353,034)
336002	Local Govt. Payroll Reimburse	-	(5,400)	(9,300)	(9,300)	-
347300	Activity Fees - Pool Admission	(8,473)	(9,377)	(8,000)	(8,000)	(8,000)
347301	Activity Fees - Pool Rental	(3,045)	(3,410)	(4,000)	(4,000)	(3,500)
347302	Pool Membership Cards	(840)	(330)	-	-	-
347400	Tournament Gate	(15,651)	(20,981)	(18,000)	(18,000)	(18,000)
347503	Tennis Program Revenue	-	(4,314)	(3,000)	(3,000)	(2,500)
347600	Program Fees	(113,373)	(99,121)	(122,000)	(122,000)	(100,000)
347601	Tournament Fees	(21,922)	(30,351)	(30,000)	(30,000)	(30,000)
347602	Refund Fees	1,762	5,174	2,000	2,000	2,000
347900	Concession Stand Revenue	(33,379)	(45,332)	(35,000)	(35,000)	(35,000)
347902	Recreation Soccer Merchandise	-	(9)	-	-	-
349300	Bad Check Fees	(70)	(70)	(100)	(100)	(70)
371008	Private Source Payroll Reimburse	-	(6,044)	(10,400)	(10,400)	(10,400)
381000	Rental Income (other)	(1,535)	-	-	-	-
381006	Rental Income - Facilities	(10,720)	(10,103)	(9,500)	(9,500)	(10,000)
381007	Rental Income - Fields	(4,588)	(5,210)	(4,500)	(4,500)	(4,500)
382005	Coke & Picture Commissions	(4,477)	(6,066)	(5,000)	(5,000)	(5,000)
389000	Miscellaneous Revenue	(8,378)	(4,122)	(3,000)	(3,000)	(3,000)
389001	Sales Tax Vendor Comp	(108)	(113)	(150)	(150)	(150)
389002	Donations - Sponsors (Baseball)	(280)	(485)	(500)	(500)	(300)
389005	Sale of Scrap/Surplus	(13)	-	-	-	-
389006	Insurance Reimbursement (other)	(18)	(18)	(100)	(100)	(50)
389007	United Way Grant	(14,000)	(17,000)	(17,000)	(17,000)	(17,000)
573900	Cash (Over) Short	-	(100)	-	-	-
<b>Transfers In</b>						
391101	Transfer In - General Grant	(446,697)	(471,466)	(457,704)	(457,704)	(503,395)
391119	900 Hotel/Motel Revenue - Restricted	(89,581)	(93,443)	(93,750)	(93,750)	(95,625)
391125	Transfer In - Labor & Equipment	(1,684)	-	-	-	-
391126	Transfer In - Utility Labor & Equip.	(364)	(4,803)	-	-	-
399000	Appropriations - Fund balance	-	-	-	(79,779)	-
<b>Transfers Out</b>						
614042	Transfer Out - Solid Waste	13	118	-	-	-
<b>TOTAL</b>	<b>RECREATION REVENUES</b>	<b>\$ (1,100,496)</b>	<b>\$ (1,265,145)</b>	<b>\$ (1,171,755)</b>	<b>\$ (1,251,534)</b>	<b>\$ (1,197,524)</b>

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(2766110) RECREATION ADMINISTRATION</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 60,071	\$ 62,789	\$ 63,459	\$ 63,459	\$ 66,734
512100	Group Insurance	11,720	11,800	12,458	12,458	12,482
512101	Insurance Deductible Reimb.	194	228	240	240	280
512200	FICA Contributions	3,448	3,651	3,935	3,935	4,137
512300	Medicare	806	854	921	921	968
512401	Retirement Plan Employer Cont.	3,214	3,321	3,350	3,350	3,271
512402	Retirement Plan Admin. Cost	144	173	176	176	188
512700	Workers' Compensation Insurance	830	1,018	522	522	472
521204	Medical Services	35	35	35	35	35
<b>Purchased &amp; Contracted Services</b>						
522201	Repairs & Maintenance - Vehicles	31	31	200	200	100
523103	Vehicle Insurance	345	339	322	322	328
523104	Surety Bonds	10	10	20	20	19
523500	Travel	-	435	500	500	500
523600	Dues & Fees	200	-	-	-	-
523700	Education & Training	200	200	250	250	200

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>Supplies</b>						
531141	Vehicle Repair & Maintenance	-	-	200	200	100
531300	Food For Meetings	-	50	50	50	50
531600	Small Equipment <\$5000	-	-	100	100	100
<b>Transfers Out</b>						
619900	900 Transfer to Fund Balance	-	-	91,151	91,151	95,625
<b>TOTAL RECREATION ADMINISTRATION</b>		<b>\$ 81,247</b>	<b>\$ 84,933</b>	<b>\$ 177,889</b>	<b>\$ 177,889</b>	<b>\$ 185,589</b>

## RECREATION ADMINISTRATION FOOTNOTES

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

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(2766120) PARTICIPANT RECREATION</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 287,940	\$ 313,922	\$ 353,135	\$ 353,135	\$ 349,765
511300	Overtime	73	-	-	-	-
512100	Group Insurance	48,047	45,531	60,167	60,167	72,248
512101	Insurance Deductible Reimb.	1,121	1,096	1,440	1,440	1,400
512200	FICA Contributions	17,186	18,997	21,894	21,894	21,685
512300	Medicare	4,020	4,443	5,120	5,120	5,071
512401	Retirement Plan Employer Cont.	8,448	9,223	10,334	10,334	9,789
512402	Retirement Plan Admin. Cost	379	480	544	544	562
512600	Unemployment Insurance	258	-	-	-	-
512700	Worker's Compensation Insurance	4,510	10,135	6,283	6,283	6,138
<b>Purchased &amp; Contracted Services</b>						
521201	Legal & Auditing	3,737	2,435	3,700	1,948	3,000
521201	242 Legal & Auditing	-	-	-	1,872	-
521201	903 Legal & Auditing	260	-	300	-	-
521204	Medical Services	105	70	105	375	500
521205	Consulting	1,463	-	-	-	1,475
521205	904 Consulting	-	1,463	1,475	1,475	-
521209	Misc. Professional Services	902	-	1,000	-	-
521300	Technical Services	2,000	945	1,400	1,400	1,000
522001	Linen Services	8,202	8,323	8,500	8,500	8,400
522002	Exterminating Service	496	496	620	620	520
522112	Garbage Pickup - Comm. Services.	4,052	4,016	4,150	4,150	4,300
522140	Landscaping Service	-	-	8,000	8,000	8,000
522200	Interdepartmental Services & Labor	8,341	5,040	7,000	7,000	10,000
522201	Repairs & Maintenance - Vehicles	1,410	2,932	3,000	10,469	13,250
522202	Repairs & Maintenance - Equip.	12,956	6,445	10,000	9,265	9,000
522203	Repairs & Maintenance - Buildings	10,786	5,834	5,000	6,751	7,250
522203	906 Repairs & Maintenance - Buildings	-	2,770	-	-	-
522203	907 Repairs & Maintenance - Buildings	-	6,687	-	-	-
522204	Repairs & Maintenance - Systems	2,850	934	3,000	3,000	3,000
522204	903 Repairs & Maintenance - Systems	-	114,400	-	-	-
522205	Repairs & Maintenance - Fencing	1,751	668	2,000	2,000	2,000
522310	Rental of Land or Buildings	3,000	-	-	-	-
522320	Rental of Equipment or Vehicles	3,218	2,511	3,218	3,218	2,500
523001	Other Purchased Services	-	2,593	-	4,847	7,500
523101	General Liability Insurance	3,045	3,231	3,025	3,025	3,302
523102	Property Insurance	3,280	3,275	3,071	3,071	3,264
523103	Vehicle Insurance	1,657	1,656	1,548	1,548	2,127

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
523104	Surety Bonds	50	52	50	103	104
523107	Participant Insurance	30	18	50	50	50
523200	Telephone - City	3,304	3,421	3,450	3,450	3,450
523201	Telephone - Other Service	8,121	4,271	5,000	5,000	5,300
523203	Data Service - City	2,907	2,878	2,800	2,800	3,310
523206	Communication Services - Security	2,146	2,266	2,300	2,472	2,700
523209	Internet Service	1,416	1,176	1,200	1,200	1,200
523210	E-Mail Service	242	252	250	250	252
523220	Postage	21	18	50	94	100
523300	Advertising	280	-	250	398	400
523400	Printing & Binding	702	318	900	900	900
523500	Travel	1,244	2,582	2,200	2,408	2,500
523501	Tournament Expenses	3,444	4,233	5,000	5,000	5,000
523600	Dues & Fees	13,156	12,300	14,000	14,000	13,100
523601	Bank/Credit Card Charges	1,066	1,265	1,100	1,170	1,150
523700	Education & Training	1,063	1,263	1,000	1,325	1,500
523850	Contract Labor	72,572	74,312	80,400	67,437	70,000
<b>Supplies</b>						
531100	General Supplies & Materials	9,019	7,640	8,500	8,500	7,500
531100	902 General Supplies & Materials	-	3,249	-	-	-
531120	Office Supplies	688	527	500	500	550
531125	Printer/Copier Supplies	430	379	450	450	400
531130	Purchased Uniforms	324	-	350	350	350
531131	Purchased Uniforms - Sports Act.	39,758	35,406	42,000	41,000	35,000
531140	Repairs & Maint. - Equipment	3,883	2,741	4,000	4,000	4,000
531140	905 Repairs & Maint. - Equipment	-	3,450	-	4,632	-
531141	Repairs & Maintenance - Vehicles	1,056	943	1,500	3,015	3,000
531142	Repairs & Maintenance - Buildings	4,109	6,411	5,000	5,869	5,000
531144	Repairs & Maintenance - Pool	14,447	25,281	15,000	15,000	20,000
531145	Grounds Maintenance	17,017	28,485	25,000	25,000	25,000
531210	Water & Sewer Services	17,456	47,717	35,000	35,000	35,000
531220	Natural Gas Service	3,657	3,764	4,000	4,000	4,000
531230	Electric Service - City	92,592	109,860	109,000	109,000	109,000
531231	Electric Service - Other	327	284	400	400	400
531270	Gasoline	6,933	7,418	7,000	7,000	7,000
531271	Diesel Fuel	384	380	500	500	400
531300	Food for Meetings	740	694	800	800	800
531301	Concession Purchases	32,764	31,506	28,000	31,000	29,700
531400	Books & Periodicals	20	20	30	39	-
531600	Small Equipment <\$5000	1,637	1,440	3,300	2,300	2,300
531601	Computer Equipment <\$5000	100	1,032	1,500	1,500	1,500
531703	Sports Equipment (Other Supplies)	18,505	16,252	15,000	14,000	15,000
531704	Trophies & Medals	6,661	8,432	7,200	6,200	7,200
<b>Capital Outlay</b>						
541100	242 Land Easements & Rows	-	118,696	-	5,070	-
541200	903 Site Improvements	59,582	-	-	58,285	-
542100	Machinery >\$5000	25,790	-	-	-	-
542100	908 Machinery >\$5000	-	-	-	7,332	-
542100	909 Machinery >\$5000	-	-	-	2,588	-
<b>Interfund/Interdepartmental Charges</b>						
551100	Interfund Allocations - General Fund	11,757	13,028	13,464	13,464	13,077
554100	Interfund Allocations - Utilities	15,233	17,038	17,198	17,198	17,696

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>Other Charges</b>						
573900	Cash (Over) Short	20	179	40	40	-
578001	Damages to Other Property	895	105	105	105	-
<b>TOTAL</b>	<b>PARTICIPANT RECREATION</b>	<b>\$ 943,041</b>	<b>\$ 1,183,534</b>	<b>\$ 993,866</b>	<b>\$ 1,073,645</b>	<b>\$ 1,011,935</b>
<b>TOTAL RECREATION EXPENDITURES</b>		<b>\$ 1,024,288</b>	<b>\$ 1,268,467</b>	<b>\$ 1,171,755</b>	<b>\$ 1,251,534</b>	<b>\$ 1,197,524</b>
<b>TOTAL RECREATION FUND</b>		<b>\$ (76,209)</b>	<b>\$ 3,322</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>PARTICIPANT RECREATION FOOTNOTES</b>
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- 1 Seven full-time employees and eighty-eight 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, which was paid off in FY18.

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 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
<b>GOLF REVENUE BONDS DEBT SERVICE (420)</b>						
<b>Revenues</b>						
391101	Transfer In - General Fund	\$ (368,463)	\$ (367,635)	\$ (370,567)	\$ (370,567)	\$ -
<b>Expenditures</b>						
<b>Other</b>						
581100	Principal - Bonds	330,600	343,800	361,400	361,400	-
582100	Interest - Bonds	36,213	22,185	7,517	7,517	-
583000	Fiscal Agent Fee	1,650	1,650	1,650	1,650	-
<b>TOTAL GOLF DEBT SERVICE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
<b>SCHOOLS GENERAL OBLIGATION DEBT SERVICE (430)</b>						
<b>Revenues</b>						
331000	Federal Govt. Grants	\$ (932,451)	\$ (934,458)	\$ (934,959)	\$ (934,959)	\$ (936,965)
337003	SPLOST - School Shared	(2,757,810)	(2,774,244)	(2,657,577)	(2,657,577)	(3,000,000)
361000	Interest Revenues	(16,131)	(36,818)	(13,200)	(13,200)	(95,000)
<b>Debt Service</b>						
582100	Interest on Bonds	1,482,675	1,482,675	1,482,675	1,482,675	1,482,675
583000	Fiscal Agent's Fees	1,600	1,600	-	-	2,500
611030	Transfer to School Splost Cap.	877,204	876,194	-	-	-
619900	Transfer to Fund Balance	-	-	2,123,061	2,123,061	2,546,790
<b>TOTAL SCHOOL DEBT SERVICE</b>		<b>\$ (1,344,914)</b>	<b>\$ (1,385,051)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### SCHOOL DEBT SERVICE FOOTNOTES

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2018	Principal Pd. FYE 6/30/2019	Interest Pd. FYE 6/30/2019	Balance - 6/30/2019
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
<b>Total</b>		<b>\$ 33,000,000</b>	<b>\$ 33,000,000</b>	<b>\$ -</b>	<b>\$ 1,482,675</b>	<b>\$ 33,000,000</b>

# ***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 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
<b>Revenues</b>						
315900	Speeding Violation Fees	\$ (79,180)	-	-	-	\$ (90,000)
351170	Police Fines	(477,439)	\$ (451,112)	\$ (430,000)	\$ (430,000)	(380,000)
<b>Expenditures</b>						
<b>Other</b>						
571001	Gordon County - Fine Assessment	59,983	43,460	47,408	47,408	51,818
571005	Georgia Department of Revenue	31,951	27,834	25,003	25,003	27,329
572021	Peace Officer's Association	22,047	16,224	16,128	16,128	17,628
572022	Victim's Assistance	795	482	694	694	759
572023	DHR Office of Financial Services	2,104	1,825	1,598	1,598	1,747
572024	Georgia Department of Treasury	1,298	849	1,198	1,198	1,309
572026	Indigent Defense Fees	34,818	27,001	27,394	27,394	29,942
572027	Driver Ed. & Training	4,714	3,336	3,477	3,477	3,800
572028	Victim's Compensation/ Probation	19,909	-	-	-	-
573900	Cash Over or Short	-	(10)	47	47	51
<b>Transfer Out</b>						
611001	Transfer to General Fund	342,257	297,123	281,624	281,624	307,823
611008	Transfer to Fine Administration	36,743	32,988	25,429	25,429	27,794
<b>TOTAL MUNICIPAL COURT AGENCY</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# ***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 **2018 SPLOST** fund accounts for SPLOST revenues collected and capital outlay for equipment needs for Recreation, Public Safety, Public Works and Utility projects.

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 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
<b>SPLOST 2005 Fund (322)</b>						
<b>Revenues</b>						
361000	Interest Revenues	\$ (8,181)	\$ (6,624)	\$ (7,800)	\$ (7,800)	\$ -
<b>Transfer In</b>						
399000	Appropriation - Fund Balance	-	-	(1,737,169)	(1,737,169)	-
<b>Expenditures</b>						
<b>Other Financial</b>						
541100	166 Land, Easements & Rows	1,511	-	-	-	-
541200	166 Site Improvements	87,837	-	-	-	-
541300	166 Buildings	-	36,381	8,000	8,000	-
542100	166 Machinery & Equipment	38,959	41,089	-	-	-
<b>Transfer Out</b>						
611002	Transfer Out - Water/Sewer	75,467	2,020,891	1,736,969	1,736,969	-
<b>TOTAL SPLOST 2005 FUND</b>		<b>\$ 195,593</b>	<b>\$ 2,091,737</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
<b>2011 SPLOST CAPITAL PROJECT FUND (324)</b>						
<b>Revenues</b>						
313200	SPLOST Tax	\$ (1,586,688)	\$ (1,259,786)	\$ (879,321)	\$ (879,321)	\$ -
334000	164 State Govt. Grants	-	-	-	-	-
335000	164 Local Grants - Gordon	-	-	-	-	-
337100	IG-SPLOST	-	-	-	-	-
337100	183 IG-SPLOST	(166,048)	(42,803)	(100,000)	(100,000)	(500,000)
361000	Interest Revenue	(670)	(2,392)	(550)	(550)	(5,000)
361006	Interest Revenue - Investments	-	-	-	-	(7,292)
363000	Unrealized Loss / Gain Invest.	-	-	-	-	8,447
389000	Misc. Revenue	-	-	-	-	-
391101	Transfers In - General Fund	(99,768)	(73,206)	(72,343)	(72,343)	-
399000	Appropriation - Fund Balance	-	-	-	-	(756,757)
<b>Purchased &amp; Contracted Services</b>						
521200	183 Engineering	-	-	200,000	200,000	100,000
523604	Bank Service Charges	-	-	-	-	-
<b>Capital Outlay</b>						
541100	183 Land, Easements & Rows	89,367	44,272	-	-	-
541200	164 Site Improvements	-	-	-	-	-
541200	183 Site Improvements	-	-	-	-	-
541200	224 Site Improvements	1,549,799	979,604	-	-	-
541300	Buildings	-	-	-	-	-
541300	164 Buildings	17,271	-	-	-	-
541400	183 Infrastructure	2,500	-	-	-	-
541480	183 Infrastructure	87,085	391,860	-	-	-
541480	189 Infrastructure	400	-	-	-	-
541480	247 Infrastructure	-	-	-	-	1,000,000
542100	Machinery	8,546	8,433	-	-	-
542100	164 Machinery	-	-	-	-	-
542100	227 Machinery >\$5000	-	-	30,823	30,823	-
542200	Vehicles	196,197	33,176	-	-	113,841
542500	Radio Communication Equip.	5,383	-	-	-	-
542501	Other Equipment	-	-	-	-	-
<b>Debt Service</b>						
581200	179 Capital Lease	-	-	-	-	-
582000	Interest	108	-	-	-	-
582000	177 Interest	-	-	-	-	-
582000	179 Interest	-	-	-	-	-

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>Transfer Out</b>						
611001	Transfer out - General Fund	62,979	-	-	-	-
611002	Transfer out - Water/Sewer	139,597	-	-	-	-
611003	OF - Transfer Out - Electric	68,429	-	-	-	-
611004	Transfer Out-Telecom	26,256	-	-	-	-
611005	Transfer out - Golf	-	-	-	-	46,761
619900	Transfer to Fund Balance	-	-	821,391	821,391	-
<b>TOTAL 2011 SPLOST</b>		<b>\$ 400,741</b>	<b>\$ 79,159</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## SPLOST CAPITAL PROJECT FUND FOOTNOTES

<b>1</b>	<b>Capital Outlay</b>	
	Infrastructure - Project # 247	\$ 1,000,000
	Vehicles	113,841
		<b>\$ 1,113,841</b>

### SPLOST 2018 Fund (325)

<b>Revenues</b>						
313200	SPLOST Tax	\$ -	\$ -	\$ -	\$ -	\$ (1,877,076)
<b>Transfer In</b>						
391101	Transfers In - General Fund	-	-	-	-	(100,840)
<b>Expenditures</b>						
<b>Debt Service</b>						
581200	Interest - Bonds	-	-	-	-	39,459
582000	Interest	-	-	-	-	21,069
<b>Transfer Out</b>						
619900	Transfer to Fund Balance	-	-	-	-	1,917,388
<b>TOTAL SPLOST 2005 FUND</b>		<b>\$ -</b>				

## 2018 SPLOST CAPITAL PROJECT FUND FOOTNOTES

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2018	Principal Pd. FYE 6/30/2019	Interest Pd. FYE 6/30/2019	Balance - 6/30/2019
Capital Lease	Street sweeper	\$ 236,484	\$ -	\$ 39,459	\$ 21,069	\$ 197,025
<b>Total</b>		<b>\$ 236,484</b>	<b>\$ -</b>	<b>\$ 39,459</b>	<b>\$ 21,069</b>	<b>\$ 197,025</b>

# SOLID WASTE

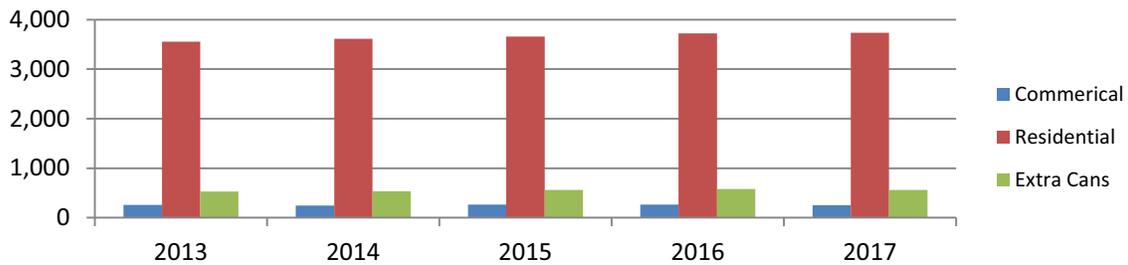


The City of Calhoun provides residential curb-side pick-up service through a contract with a private vendor. We also provide pick-up of brush, limbs and leaves for residential customers without a direct charge. Brush is ground and used in other city operations. The City maintains a recycling drop off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

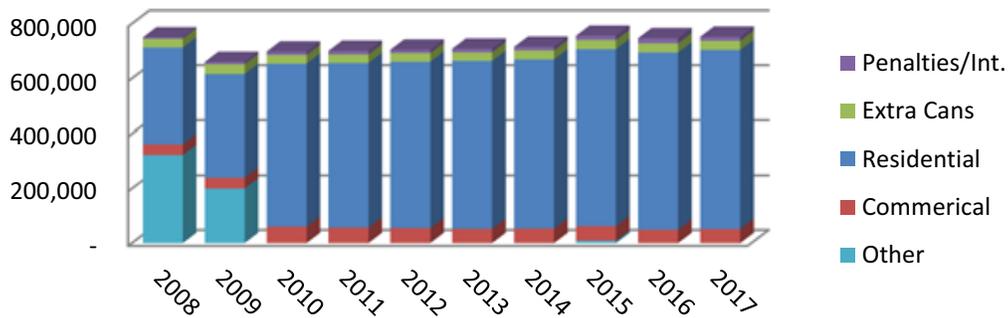
The City makes every effort to continue to provide quality customer service in the area of solid waste collection and to maintain this City service for the future. Other than residential and downtown commercial solid waste collection, this fund also includes recycling services,

landfill monitoring, and yard trimmings collection and management. The City operates a leaf vacuum for approximately five months a year to keep City streets clean.

### Number of Customers



### Solid Waste Revenue



## SOLID WASTE FUND (540)

	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>Revenues</b>					
331000 227 Federal Government Grants	\$ -	\$ -	\$ (8,000)	\$ (8,000)	\$ -
331151 Tire Amnesty EPD Grant	-	(414)	-	-	-
331151 227 Tire Amnesty EPD Grant	-	(1,086)	-	-	(1,500)
344108 Garbage Pickup Fees - Residential	(645,919)	(651,045)	(646,000)	(646,000)	(655,000)
344109 Garbage Pickup Fees - Commercial	(48,692)	(51,928)	(52,600)	(52,600)	(50,000)
344119 Penalty - Pickup	(12,762)	(12,449)	(13,000)	(13,000)	(13,000)
344152 Extra Can Fee	(33,980)	(33,856)	-	-	(33,000)
344190 Recovery of Bad Debts	(5,390)	(2,125)	(1,500)	(1,500)	(1,800)
383000 Reimbursement for Damaged Prop.	-	(424)	-	-	-
389000 Miscellaneous	(263)	-	-	-	-
389002 227 Donations	(4,186)	(12,977)	(75,200)	(75,200)	(10,500)
389012 227 Sale of Scrap - Recycling	(353)	(1,253)	(500)	(500)	(200)
389013 227 Sale of Scrap - Cardboard	(1,061)	(28,959)	(40,860)	(40,860)	(33,000)
389014 227 Sale of Glass - Recycling	(68)	(612)	(750)	(750)	(500)
389015 227 Sale of Plastic - Recycling	(69)	(3,109)	(3,000)	(3,000)	-
389018 227 Sale of Loose Paper	-	(1,035)	(20,800)	(20,800)	(6,000)
389019 227 Sale of Aluminum & Tin	-	(770)	(4,400)	(4,400)	(1,000)
391101 227 Transfer In - General Fund	-	-	-	(11,263)	-
391106 227 Transfer In - Solid Waste	(624)	(904)	-	-	-
391115 227 Transfer In - Util. Labor & Equip.	-	(118)	-	-	-
391126 Transfer In - Util. Labor & Equip.	(289)	(102)	-	-	-
392100 227 Gain on Sale of Assets	-	-	-	(2,851)	-
399000 Appropriation - Fund Balance	-	-	-	(26,170)	(2,040)
<b>TOTAL SOLID WASTE REVENUES</b>	<b>\$ (753,655)</b>	<b>\$ (803,164)</b>	<b>\$ (900,610)</b>	<b>\$ (940,894)</b>	<b>\$ (807,540)</b>

	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(5404520) SOLID WASTE COLLECTION</b>					
<b>Purchased &amp; Contracted Services</b>					
521201 Legal & Auditing	\$ 3,151	\$ 1,303	\$ 1,500	\$ 1,500	\$ 1,500
522111 Garbage Pickup Labor - Residential	435,811	432,641	435,000	435,000	435,000
522112 Garbage Pickup Labor - Commercial	16,681	18,007	16,000	16,000	19,500
522202 Repairs & Maint. - Equipment	5	445	-	5	-
523101 General Liability Insurance	1,492	1,681	1,537	1,537	1,707
523205 Cell Phone	383	392	385	566	420
523300 Advertising	730	-	-	-	-
<b>Supplies</b>					
531100 General Supplies & Materials	32	-	250	64	100
531120 Office Supplies	-	46	50	50	-
531141 Repairs & Maintenance - Vehicles	12	-	500	366	-
<b>Interfund/Interdepartmental Charges</b>					
551100 Interfund Allocations - General Fund	3,511	3,535	4,199	4,199	4,149
554100 Interfund Allocations - Utility	97,527	95,650	93,372	93,372	99,153
<b>Depreciation</b>					
561000 Depreciation	13,731	-	-	-	-
<b>Other Costs</b>					
572000 Contributions to Other Agencies	-	4,800	4,800	4,800	4,800
573901 Bad Debt Expense	12,094	7,591	5,000	5,000	7,000
<b>Transfer Out</b>					
619900 Transfer Out - Retained Earnings	-	-	43,131	43,131	-
<b>TOTAL SOLID WASTE COLLECTION</b>	<b>\$ 585,158</b>	<b>\$ 566,090</b>	<b>\$ 605,724</b>	<b>\$ 605,590</b>	<b>\$ 573,329</b>

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
<b>(5404540) SOLID WASTE COLLECTION - RECYCLABLES</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 23,265	\$ 35,209	\$ 24,254	\$ 24,254	\$ 25,402
511100	227 Regular Employee Wages	-	-	15,992	23,683	28,637
512100	227 Group Insurance	-	-	-	1,997	2,404
512101	227 Insurance Deductible Reimb.	-	-	-	42	56
512200	FICA Contributions	1,490	2,205	1,503	1,503	1,607
512200	227 FICA Contributions	-	-	992	1,469	1,790
512300	Medicare	348	516	352	352	376
512300	227 Medicare	-	-	232	344	419
512401	227 Retirement - Employer Contribution	-	-	146	501	-
512402	227 Retirement Plan Admin Exp.	-	-	8	28	-
512700	Workers' Compensation	1,981	1,819	1,784	1,784	1,163
512700	227 Workers' Compensation	-	-	-	169	290
<b>Purchased &amp; Contracted Services</b>						
521201	Legal & Auditing	2,977	39	70	359	50
521201	227 Legal & Accounting	975	65	125	429	500
521204	Medical Services	-	300	225	-	75
522112	Garbage Pickup - Commercial	774	754	742	742	800
522112	227 Disposal - Commercial Pickup	-	275	2,765	780	-
522200	227 Repairs & Maintenance	917	1,843	2,027	28,535	5,000
522201	227 Vehicle Repairs & Maintenance	-	258	441	3,004	1,000
522202	Equipment Repairs & Maintenance	5	-	4,725	3,775	-
522202	227 Equipment Repairs & Maintenance	199	4,851	-	-	3,500
522203	227 Repairs & Maintenance - Building	-	3,672	1,211	57	100
522320	227 Rental of Equip. & Vehicles	-	4,368	4,368	4,368	-
523001	227 Other Purchased Services	1,075	-	-	-	-
523102	Property Insurance	56	114	91	161	210
523102	227 Property Insurance	-	75	-	-	-
523103	227 Vehicle Insurance	-	-	-	435	326
523104	Surety Bonds	4	6	10	10	8
523104	227 Surety Bonds	-	-	-	5	5
523205	Cell Phone / Radio	285	277	275	275	290
523209	Internet Service	-	-	200	180	180
523209	227 Internet Service	-	90	-	-	-
523210	E-mail	-	-	-	10	42
523210	227 E-mail	-	40	-	42	-
523300	Advertising	130	-	-	-	-
523300	227 Advertising	-	-	2,000	-	-
523400	227 Printing & Binding	147	235	403	320	325
523500	227 Travel & Education	-	882	1,500	1,205	800
523600	227 Dues & Fees	75	100	-	-	-
523700	227 Education & Training	-	385	660	410	1,000
523850	227 Contract Labor	-	6,477	84,450	82,900	11,100
523900	227 Other Purchased Services	-	3,572	-	550	1,000
523906	227 Tire Amnesty	-	1,086	-	-	1,100
<b>Supplies</b>						
531100	General Supplies & Materials	400	680	250	250	250
531100	227 General Supplies & Materials	3,573	4,272	4,492	5,633	5,025
531100	232 General Supplies & Materials	116	64	70	70	-
531120	227 Office Supplies	-	388	525	22	100
531125	227 Printer/Copier Supplies	-	-	-	125	150
531130	Purchased Uniforms	437	621	600	590	600
531140	227 Repairs & Maint. - Equipment	-	71	-	477	500
531141	227 Repairs & Maint. - Vehicles	-	-	-	285	300
531142	Building Repair & Maintenance	805	72	300	300	-
531142	227 Building Repair & Maintenance	-	1,300	1,000	390	500
531210	Water & Sewer Services	290	316	350	350	325
531210	227 Water & Sewer Services	-	-	996	996	390
531220	Natural Gas Service	-	-	1,900	1,900	900
531230	Electric Service - City	591	491	590	590	500
531230	227 Electric Service - City	-	-	3,072	3,072	1,800
531270	227 Gasoline	-	138	232	1,273	1,500

	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
531300 227 Food For Meetings	-	1,100	1,100	-	-
531600 Small Equipment <\$5000	5,823	-	-	-	500
531600 227 Small Equipment <\$5000	1,323	6,985	1,591	6,750	-
531601 227 Small Equipment - Comp Related	-	159	200	-	-
<b>Depreciation</b>					
561000 227 Depreciation	61	-	-	-	-
<b>TOTAL RECYCLABLES COLLECTION</b>	<b>\$ 48,121</b>	<b>\$ 86,168</b>	<b>\$ 168,819</b>	<b>\$ 207,751</b>	<b>\$ 102,895</b>

## RECYCLABLES COLLECTION FOOTNOTES

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

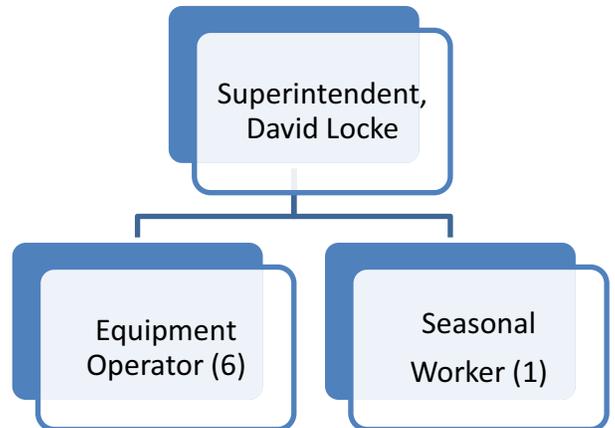
	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(5404560) SOLID WASTE - LANDFILL POST CLOSING</b>					
<b>Purchased &amp; Contracted Services</b>					
521201 Legal & Auditing	\$ 1,357	\$ 1,303	\$ 1,275	\$ 1,275	\$ 1,300
523900 Change in Estimate Closure Costs	128,837	32,630	29,200	29,200	29,200
<b>TOTAL LANDFILL POST CLOSING</b>	<b>\$ 130,193</b>	<b>\$ 33,934</b>	<b>\$ 30,475</b>	<b>\$ 30,475</b>	<b>\$ 30,500</b>

	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(5404585) YARD TRIMMINGS COLLECTIONS &amp; MANAGEMENT</b>					
<b>Purchased &amp; Contracted Services</b>					
512999 Amounts Reclassified	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500
522114 Brush Grinding	31,750	34,250	33,000	33,000	35,000
522201 Vehicle Repairs & Maintenance	2,230	2,502	5,000	3,974	5,000
522202 Equipment Repairs & Maintenance	2,611	30	1,814	1,243	-
523103 Vehicle Services	909	1,359	1,178	1,178	1,116
523600 Dues & Fees	100	200	-	100	200
<b>Supplies</b>					
531100 General Supplies & Material	-	156	-	28	-
531140 Repairs & Maint. - Equip.	261	46	100	-	-
531141 Vehicle Repairs & Maintenance	2,784	9,195	6,000	7,569	8,000
531271 Diesel Fuel	6,803	8,925	7,000	8,486	10,000
<b>TOTAL YARD TRIMMING COLLECTION</b>	<b>\$ 88,949</b>	<b>\$ 98,163</b>	<b>\$ 95,592</b>	<b>\$ 97,078</b>	<b>\$ 100,816</b>

# ***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.

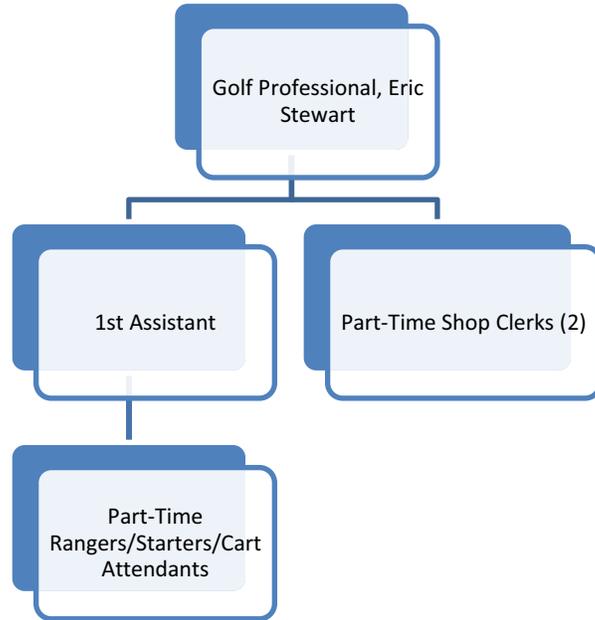
The greens provide a wonderful course. The maintenance crew will strive to preserve all areas of the course and to keep it in the best condition possible so that citizens and visitors alike can enjoy our state of the art course. We are looking forward to a successful year.



# ***FIELDS FERRY GOLF PROFESSIONAL & PRO SHOP***



**Golf Professional,  
Eric Stewart**



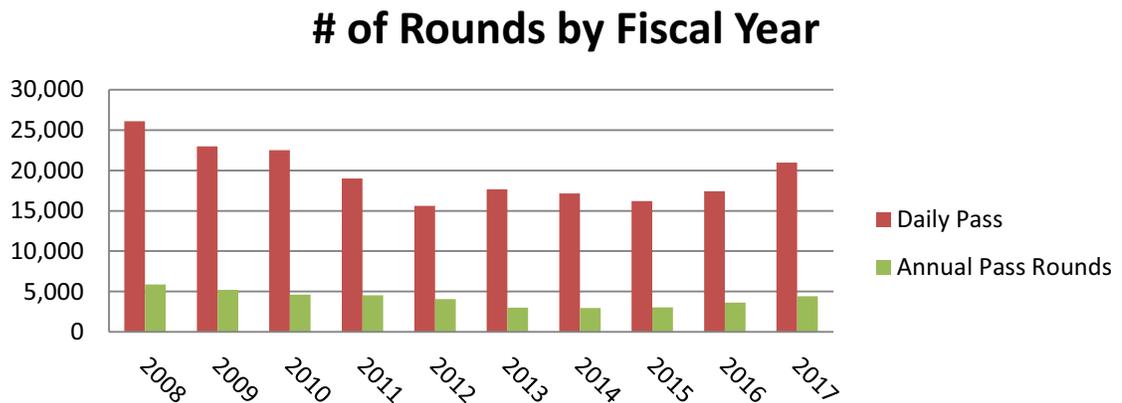
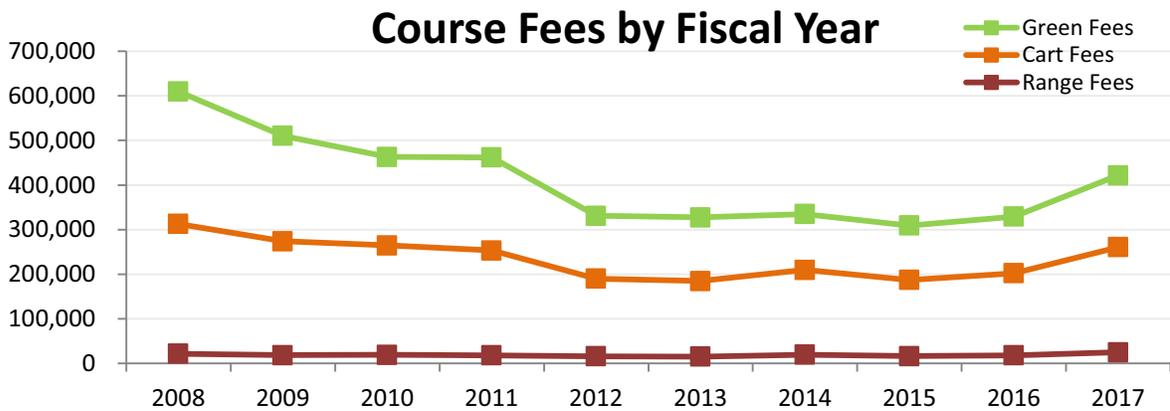
The promotion of Fields Ferry Golf Club and the game of golf to local and out of town customers continues to be the priority of the pro shop. The pro shop will provide competitive daily fee rates and annual pass programs. The pro shop manages tournament and daily fee rounds to optimize revenues.

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 are determined to increase revenues and continue to promote expansion of prospective clientele while continuing to provide a top-notch course. The course, in recent years, has added new Champion Ultra Dwarf Bermuda greens and new golf carts in order to enhance the course's clientele golfing experience. Rates have remained constant and competitive with the surrounding markets and the City expects to compete with this market for prospective members for many years to come.



## GOLF FUND (556)

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
<b>Revenues</b>						
335000	Local Grants - Gordon County	\$ (80,769)	\$ (83,192)	\$ (85,688)	\$ (85,688)	\$ (88,259)
345210	Green Fees	(269,152)	(316,042)	(338,000)	(338,000)	(300,000)
345211	Pass Fees	(39,027)	(55,649)	(45,000)	(45,000)	(45,000)
345212	Non-Taxable Green Fees	(11,800)	(18,160)	(13,000)	(13,000)	(16,000)
345213	Cart Fees	(190,123)	(226,005)	(231,000)	(231,000)	(210,000)
345214	Annual Pass - Cart Fees	(4,516)	(4,000)	(5,000)	(5,000)	(4,000)
345215	Range Fees	(13,264)	(18,715)	(13,500)	(13,500)	(16,500)
345216	Annual Pass - Range Fees	(4,272)	(3,785)	(5,000)	(5,000)	(4,000)
345217	Non-Taxable Cart Fees	(5,940)	(8,600)	(7,000)	(7,000)	(8,000)
345218	Non-Taxable Range Fees	-	(200)	-	-	(300)
345220	Handicap Fees	(2,280)	(2,010)	(2,500)	(2,500)	(2,000)
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	(3,600)	(3,200)	(3,200)	(3,200)	(3,200)
381005	Snack Bar Electricity	(4,391)	(5,258)	(5,500)	(5,500)	(5,300)
389000	Miscellaneous Income	(780)	(417)	(1,000)	(1,000)	(2,150)
389001	Sales Tax Vendor Commission	(855)	(939)	(1,000)	(1,000)	(900)
<b>Transfer In</b>						
391101	Transfer In - General Fund	(279,817)	(181,839)	(81,058)	(81,058)	(110,309)
391122	SPLOST Capital Project	-	-	-	-	(46,761)
391126	Transfer In - Util. Labor & Equip.	-	(255)	-	-	-
<b>Other</b>						
Proceeds From Capital Lease		-	-	-	-	(230,000)
<b>TOTAL REVENUES</b>		<b>\$ (913,986)</b>	<b>\$ (931,667)</b>	<b>\$ (840,896)</b>	<b>\$ (840,896)</b>	<b>\$ (1,096,129)</b>

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
<b>(5606125) GOLF MAINTENANCE</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 141,281	\$ 159,742	\$ 179,005	\$ 179,005	\$ 181,899
511300	Overtime	6,738	5,113	8,201	8,201	5,500
512100	Group Insurance	58,317	65,291	72,061	72,061	72,132
512101	Insurance Deductible Reimburse	934	1,314	1,440	1,440	1,680
512200	FICA Contributions	8,340	9,587	11,724	11,724	11,739
512300	Medicare	1,950	2,242	2,742	2,742	2,745
512401	Retirement Employer Contributio	2,550	9,392	8,691	8,691	8,435
512402	Retirement Plan Administrative C	300	489	461	461	484
512700	Workers' Compensation Insuran	1,413	1,534	3,462	3,462	3,118
<b>Purchased &amp; Contracted Services</b>						
521201	Legal & Auditing	1,357	1,303	1,300	907	1,300
521204	Medical Services	110	150	70	70	105
522112	Garbage Pickup - Commercial	546	505	550	550	550
522140	Lawn & Landscaping	5,069	5,368	5,100	5,100	5,600
522200	Interdepartmental Services & Lal	-	844	1,000	1,000	1,000
522202	Repairs & Maintenance - Equipm	1,346	2,233	3,200	3,574	3,600
522203	Repairs & Maintenance - Buildin	-	-	200	200	-
522320	Rental of Equipment and Vehicle	148	156	160	163	175
523101	General Liability Insurance	1,172	1,320	1,331	1,331	1,368
523102	Property Insurance	1,188	1,402	1,307	1,306	1,333
523104	Surety Bonds	23	28	60	52	53
523201	Telephone - Other Service	1,104	1,137	1,100	1,100	1,200
523203	Data Service - City	144	74	144	144	144
523206	Communications Services - Secu	435	450	450	457	465
523209	Internet Service	719	763	720	720	840
523220	Postage	12	46	50	50	50
523700	Education & Training	-	-	150	150	150

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>Supplies</b>						
531100	General Supplies & Materials	1,721	1,867	1,600	1,600	1,600
531104	Protective Safety Supplies	-	89	250	250	150
531120	Office & Computer Supplies	16	14	25	25	25
531125	Printer/Copier Supplies	103	142	150	150	150
531130	Purchased Uniforms	1,091	1,374	1,500	1,500	1,500
531140	Repairs & Maintenance - Equipm	31,117	27,641	34,000	36,000	34,000
531141	Supplies - Repairs & Maint. - Vel	-	-	-	9	-
531142	Repairs & Maintenance - Buildin	569	226	1,000	1,000	500
531145	Ground Maintenance	65,100	62,970	68,000	68,000	68,000
531210	Water & Sewer Services	1,239	1,150	1,300	1,300	1,400
531220	Natural Gas Service	1,189	1,603	1,800	1,800	1,800
531231	Electricity - Other (Irrigation)	17,948	20,586	25,000	23,000	20,500
531270	Gasoline	5,180	4,041	6,500	6,500	14,000
531271	Diesel Fuel	5,210	3,834	7,500	7,500	7,000
531300	Food for Meetings	60	129	220	220	220
531600	Small Equipment <\$5000	786	2,377	3,000	3,000	3,000
531601	Computer Equipment/Software	-	-	14,000	14,000	-
<b>Interfund/Interdepartmental Charges</b>						
551100	Interfund Allocations - General	5,089	6,243	6,452	6,452	5,738
554100	Interfund Allocations - Utilities	7,616	8,519	8,599	8,599	8,848
<b>Depreciation</b>						
561000	Depreciation	20,581	-	-	-	-
<b>TOTAL GOLF MAINTENANCE</b>		<b>\$ 399,812</b>	<b>\$ 413,288</b>	<b>\$ 485,575</b>	<b>\$ 485,566</b>	<b>\$ 474,096</b>

## GOLF MAINTENANCE FOOTNOTES

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

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(5606126) GOLF MAINTENANCE ADMINISTRATION</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 95,476	\$ 64,407	\$ 64,505	\$ 64,505	\$ 68,798
512100	Group Insurance	18,397	11,829	12,465	12,465	12,489
512101	Insurance Deductible Reimburse	390	227	240	240	280
512200	FICA Contributions	6,678	4,069	4,068	4,068	4,334
512300	Medicare	1,562	952	952	952	1,013
512401	Retirement Plan Employer Cont.	6,038	3,136	3,405	3,405	3,325
512402	Retirement Plan Administrative C	333	163	179	179	191
512700	Workers' Compensation Insuran	243	86	448	448	360
<b>Purchased &amp; Contracted Services</b>						
521204	Medical Services	35	-	35	35	35
522201	Repairs & Maintenance - Vehicle	240	606	1,000	1,000	1,000
523103	Vehicle Insurance	595	349	318	318	624
523104	Surety Bonds	23	9	10	19	19
523500	Travel	151	348	500	500	500
523600	Dues & Fees	525	590	700	700	700
523700	Education & Training	510	-	500	500	500
<b>Supplies</b>						
531130	Purchased Uniforms	284	240	250	250	250
531141	Repair & Maintenance - Vehicles	624	394	500	500	500
<b>TOTAL MAINTENANCE ADMINISTRATION</b>		<b>\$ 132,105</b>	<b>\$ 87,406</b>	<b>\$ 90,075</b>	<b>\$ 90,084</b>	<b>\$ 94,918</b>

<b>GOLF MAINTENANCE ADMINISTRATION FOOTNOTES</b>
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1 One full-time employee is included in the Regular Employee Wages

			FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(5616125) GOLF COURSE PRO SHOP</b>							
<b>Personal Services &amp; Employee Benefits</b>							
511100	Regular Employees	\$	69,569	\$ 83,284	\$ 80,593	\$ 80,593	\$ 80,005
512100	Group Insurance		11,283	11,354	12,010	12,010	12,022
512101	Insurance Deductible Reimburse		187	219	240	240	280
512200	FICA Contributions		4,055	4,971	5,017	5,017	4,980
512300	Medicare		948	1,163	1,174	1,174	1,165
512401	Retirement Plan Employer Cont.		2,228	1,848	3,206	3,206	3,093
512402	Retirement Plan Administrative C		137	96	169	169	177
512700	Workers' Compensation Insuran		1,819	1,644	2,530	2,530	2,446
<b>Purchased &amp; Contracted Services</b>							
521201	Legal & Auditing		1,357	1,303	1,300	1,300	1,300
521204	Medical Services		210	70	120	120	150
522112	Garbage Pickup - Commercial		793	758	800	800	850
522200	Interdepartmental Services & Lal		-	353	355	355	355
522201	Repairs & Maintenance - Vehicle		-	70	-	-	-
522202	Repairs & Maintenance - Equiprr		92	92	600	600	300
522203	Repairs & Maintenance - Buildin		125	-	3,000	3,000	2,000
523001	Other Purchased Services		158	175	200	200	200
523101	General Liability Insurance		540	522	441	441	522
523102	Property Insurance		699	698	655	655	697
523104	Surety Bonds		12	12	20	24	24
523201	Telephone Service - Other		1,324	1,300	1,350	1,350	1,300
523203	Data Service - City		24	24	120	120	144
523206	Communication Services - Secur		435	450	500	500	465
523209	Internet Service		959	959	975	975	960
523220	Postage		10	-	30	30	30
523300	Advertising		686	112	900	900	800
523400	Printing & Binding		-	100	200	200	1,500
523600	Dues & Fees		2,248	1,463	2,500	2,500	2,400
523601	Bank Card Service Charges		10,573	11,769	12,000	12,000	12,000
<b>Supplies</b>							
531100	General Supplies & Materials		1,685	3,070	3,000	3,600	3,300
531120	Office Supplies		91	74	200	200	200
531125	Printer/Copier Supplies		425	395	300	300	300
531140	Repairs & Maintenance - Equiprr		13,815	1,144	15,000	13,900	500
531142	Repairs & Maintenance - Buildin		627	539	600	600	600
531210	Water & Sewer Service - City		3,541	3,528	3,800	3,800	3,600
531220	Natural Gas Service		1,597	1,961	2,000	2,000	2,000
531231	Electric Service - Other		10,564	12,331	13,000	13,000	5,500
531270	Gasoline		600	600	600	600	7,000
531300	Food for Meetings		60	129	300	300	250
531600	Small Equipment <\$5000		2,986	-	200	689	200
531601	Computer Equipment <\$5000		4,580	2,250	2,250	2,250	2,250
<b>Capital Outlay</b>							
542100	Machinery >\$5000		-	-	-	-	230,000

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>Interfund/Interdepartmental Charges</b>						
551100	Interfund Allocation - General	4,562	4,077	4,199	4,199	5,738
554100	Interfund Allocation - Utilities	7,616	8,519	8,599	8,599	8,848
<b>Depreciation</b>						
561000	Depreciation	113,542	-	-	-	-
<b>Other Costs</b>						
573900	Cash (Over) or Short	(25)	1	20	20	20
<b>Debt Service</b>						
581200	Principal - Capital Lease	-	-	-	-	38,595
582000	Interest	-	-	-	-	8,166
<b>TOTAL GOLF COURSE PRO SHOP</b>		<b>\$ 276,735</b>	<b>\$ 163,428</b>	<b>\$ 185,073</b>	<b>\$ 185,066</b>	<b>\$ 447,232</b>

## GOLF COURSE PRO SHOP FOOTNOTES

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

2	Capital Outlay	Golf Carts	\$ 230,000
	Total Capital Outlay		<u>\$ 230,000</u>

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2018	Additions - 6/30/2019	Principal Pd. FYE 6/30/2019	Interest Pd. FYE 6/30/2019	Balance - 6/30/2019
Capital Lease	Golf carts	\$ 230,000	\$ -	\$ 230,000	\$ 38,595	\$ 8,166	\$ 191,405
<b>Total</b>		<b>\$ 230,000</b>	<b>\$ -</b>	<b>\$ 230,000</b>	<b>\$ 38,595</b>	<b>\$ 8,166</b>	<b>\$ 191,405</b>

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(5616126) GOLF COURSE PRO SHOP ADMINISTRATION</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 55,923	\$ 58,647	\$ 57,981	\$ 57,981	\$ 59,116
512100	Group Insurance	11,684	11,732	12,419	12,419	12,441
512101	Insurance Deductible Reimburse	193	227	240	240	280
512200	FICA Contributions	3,203	3,403	3,615	3,615	3,707
512300	Medicare	749	796	845	845	867
512401	Retirement Plan Employer Cont.	1,499	3,035	3,061	3,061	2,988
512402	Retirement Plan Administrative C	127	158	161	161	171
512700	Workers' Compensation Insuran	237	(138)	341	341	261
521204	Medical Services	-	35	35	35	35
522201	Vehicle Repairs & Maintenance	-	174	400	400	-
523103	Vehicle Insurance	83	318	290	290	-
523104	Surety Bonds	9	9	10	17	17
<b>Purchased &amp; Contracted Services</b>						
531141	Vehicle Repairs & Maintenance	-	528	775	775	-
<b>TOTAL PRO SHOP ADMINISTRATION</b>		<b>\$ 73,706</b>	<b>\$ 78,924</b>	<b>\$ 80,173</b>	<b>\$ 80,180</b>	<b>\$ 79,883</b>

## 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**  
**2018-2019**

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	159,486	78,152	6,379	20,741	7,974	12,759	14,354	3,190	1,595	3,184	3,184,28	7,974
Elected Officials	296,351	133,358	14,818	38,526	14,818	38,526	38,526	2,964	2,964	2,964	2,964	5,923
Elected Off. Conting.	(125,000)	(56,250)	(6,250)	(16,250)	(6,250)	(16,250)	(16,250)	(1,250)	(1,250)	(1,250)	(1,250)	(2,500)
General Admin.***	28,000	23,800	-	-	-	-	-	-	840	840	840	1,680
<b>Total</b>	<b>358,837</b>	<b>179,060</b>	<b>14,947</b>	<b>43,017</b>	<b>16,542</b>	<b>35,035</b>	<b>36,630</b>	<b>4,904</b>	<b>4,149</b>	<b>5,738</b>	<b>5,738</b>	<b>13,077</b>

\*\*\* Legal & Consulting  
 Total Utility Service Fee = 151,074  
 Total Service Fee = 179,777

Division	Human Resource (Basis - Employees)		
	# of Employees	# of Employees Adjusted *	Percent
General	143	143	49%
Utility Admin.	36	0	0%
Water Plant	9	13	4%
Water Const.	26.5	38.5	13%
Sewer Plant	10	14	5%
Sewer Const.	15.5	22.5	8%
Electric	18	26	9%
Telecom	4	6	2%
Solid Waste	2	2	1%
Golf Pro	4	4	2%
Golf Maint.	7	7	2%
Recreation	15	15	5%
<b>TOTAL</b>	<b>290</b>	<b>290</b>	<b>100%</b>

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%
<b>TOTAL</b>	<b>100%</b>	<b>100%</b>

\*Utility Admin allocated to Utility departments based on the number of employees actually in those departments.  
 9 to Water Plant, 10 to Water Construction, 10 to Sewer Plant, 15.5 to Sewer Construction, 8 to Electric, and 2 to Telecom

## Glossary –

### **Ad Valorem Tax Due Dates:**

2017 Taxes	Dec. 20, 2017
2016 Taxes	Dec. 20, 2016
2015 Taxes	Dec. 20, 2015

**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 \$500 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, ATF, 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 was 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, which has now been completed.

**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 between 3% and 5% 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, water and sewer revenues at a rate of 4%.

**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 and green fees as follows: weekend/holiday \$45.00, weekend/holiday 1pm to 3pm \$37.00, weekend/holiday twilight \$32.00, Monday – Friday \$35.00, Monday – Friday twilight \$26.00, and Senior (55 years old) Monday – Friday \$29.00. Junior fees do not include cart fee (which is only issued with a

valid driver's license). Junior fees as follows: Monday – Friday \$10.00 green fee + cart fee, 9 holes weekday \$20.00 + cart fee and 9 holes weekends \$23.00 + cart fee.

**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 4<sup>th</sup>, 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%, Calhoun Recreation – 1%, Downtown Development Authority - .5%, and the City retains 3%.

**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 whether we 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, water and sewer funds assessed by the governing body for the lease of assets purchased by the City and to subsidize general government programs. It is based on approximately 6.5% of gross revenue.

**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 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.

**SPLOST 2018:** This SPLOST began collections April 1, 2018 and will continue through March 2024. The capital items approved on the referendum for Calhoun were: Recreation - \$3,894,910, Public Safety - \$1,945,000, Public Works - \$6,297,910, and Utility dollars in the amount of \$1,125,000.

**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 up to 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  
2020-2024**

Year	General Admin.	Municipal Court	Code Insp. & Enforcement	Airport	Police	Fire	Public Works	Recreation	Solid Waste	Golf	Totals
FY 2020	\$ 25,000	\$ 25,000	\$ 32,000	\$ 187,403	\$ 3,970,416	\$ 866,000	\$ 342,500	\$ 188,000	\$ 44,000	\$ 205,261	\$ 5,885,580
FY 2021	65,000	30,000	50,000	525,000	47,000	377,500	530,500	1,035,000	233,500	179,911	3,073,411
FY 2022	34,000	25,000	25,000	26,250	76,300	1,800,000	480,000	2,005,000	235,000	261,830	4,968,380
FY 2023	45,000	28,000	20,000	725,000	10,000	711,500	648,000	70,000	51,500	209,299	2,518,299
FY 2024	-	30,000	-	25,000	868,000	1,950,000	428,500	40,000	53,000	1,157,000	4,551,500
<b>Totals</b>	<b>\$ 169,000</b>	<b>\$ 138,000</b>	<b>\$ 127,000</b>	<b>\$ 1,488,653</b>	<b>\$ 4,971,716</b>	<b>\$ 5,705,000</b>	<b>\$ 2,429,500</b>	<b>\$ 3,338,000</b>	<b>\$ 617,000</b>	<b>\$ 2,013,301</b>	<b>\$ 20,997,170</b>

## General Government Administration Five Year Capital Plan 2020-2024

Budget Year	Item	Cost	Funding Source
2019-2020	Records retention system software	\$ 25,000	Operating revenue
	<b>TOTAL</b>	<b>25,000</b>	
2020-2021	Remodel City Hall	50,000	Operating revenue
	Computers / equipment	5,000	Operating revenue
	Tax and software upgrade	10,000	Operating revenue
	<b>TOTAL</b>	<b>65,000</b>	
2021-2022	Computers / payroll software upgrade	10,000	Operating revenue
	Replace administration vehicle	24,000	Operating revenue
	<b>TOTAL</b>	<b>34,000</b>	
2022-2023	Computers / software / taxes	15,000	Operating revenue
	Exterior improvements to City Hall	30,000	Operating revenue
	<b>TOTAL</b>	<b>45,000</b>	
2023-24	No activity	-	
	<b>TOTAL</b>	<b>-</b>	
<b>GRAND TOTAL</b>		<b>\$ 169,000</b>	

## Municipal Court Five Year Capital Plan 2020-2024

Budget Year	Item	Cost	Funding Source
2019-2020	Vehicle	\$ 25,000	Operating revenue
	<b>TOTAL</b>	<b>25,000</b>	
2020-2021	Remodel city annex	30,000	Operating revenue
	<b>TOTAL</b>	<b>30,000</b>	
2021-2022	Remodel exterior building	25,000	Operating revenue
	<b>TOTAL</b>	<b>25,000</b>	
2022-2023	Vehicle	28,000	Operating revenue
	<b>TOTAL</b>	<b>28,000</b>	
2023-2024	Vehicle	30,000	Operating revenue
	<b>TOTAL</b>	<b>30,000</b>	
<b>GRAND TOTAL</b>		<b>\$ 138,000</b>	

## Code Inspection and Enforcement Five Year Capital Plan 2020-2024

Year	Item	Cost	Funding Source
2019-2020	F-150 4 X 4 pick up	\$ 32,000	Operating revenue
	<b>TOTAL</b>	<b>32,000</b>	
2020-2021	Local match: redevelopment	50,000	Operating revenue
	<b>TOTAL</b>	<b>50,000</b>	
2021-2022	Comprehensive plan: update 5 years	25,000	Operating revenue
	<b>TOTAL</b>	<b>25,000</b>	
2022-2023	Vehicle	20,000	Operating revenue
	<b>Total</b>	<b>20,000</b>	
2023-2024	No activity planned	-	
	<b>TOTAL</b>	<b>-</b>	
<b>GRAND TOTAL</b>		<b>\$ 127,000</b>	

## Calhoun - Gordon County Airport Five Year Capital Plan 2020-2024

Year	Equipment	Cost*	Funding Source
2019-2020	Parallel taxiway and stream relocation land acquisition	\$ 53,910	Operating revenue
	Parallel taxiway and stream relocation environmental assessment Phase II	8,685	Operating revenue
	Taxiway and stream relocation permitting and design	69,777	Operating revenue
	Preliminary taxiway site improvement	20,000	Operating revenue
	Airfield cracksealing and striping	35,031	Operating revenue
	<b>TOTAL</b>	<b>187,403</b>	
2020-2021	Stream relocation	325,000	Operating revenue
	Parallel taxiway	200,000	Operating revenue
	<b>TOTAL</b>	<b>525,000</b>	
2021-2022	Runway safety area improvements	26,250	Operating revenue
	<b>TOTAL</b>	<b>26,250</b>	
2022-2023	Corporate hangar site: design and construction	725,000	Operating revenue
	<b>TOTAL</b>	<b>725,000</b>	
2023-2024	Security improvements - perimeter fencing and access gates	25,000	Operating revenue
	<b>TOTAL</b>	<b>25,000</b>	
	<b>GRAND TOTAL</b>	<b>\$ 1,488,653</b>	

\*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 2020-2024

Year	Equipment	Cost	Funding Source
2019-2020	Police building	\$ 3,400,000	General operating funds/SPLOST
	20 Police fleet vehicles	494,675	Operating/maint. revenue
	13 Vehicle cameras	65,741	Operating/maint. revenue
	Computer upgrades	10,000	Operating/maint. revenue
	<b>TOTAL</b>	<b>3,970,416</b>	
2020-2021	1 Vehicle; CID	16,000	Operating/maint. revenue
	26 Body cameras	31,000	Operating/maint. revenue
	<b>TOTAL</b>	<b>47,000</b>	
2021-2022	4 Vehicles; CID and Special Ops	64,000	Operating/maint. revenue
	Bullet proof vests	12,300	Operating/maint. revenue
	<b>TOTAL</b>	<b>76,300</b>	
2022-2023	Computer upgrades	10,000	Operating/maint. revenue
	<b>TOTAL</b>	<b>10,000</b>	
2023-2024	Fleet upgrade	868,000	Operating/maint. revenue
	<b>TOTAL</b>	<b>868,000</b>	
<b>GRAND TOTAL</b>		<b>\$ 4,971,716</b>	

## Calhoun Fire Department Five Year Capital Plan 2020-2024

Year	Item	Cost	Funding Source
2019-2020	Replace fire engine at Station # 3	\$ 550,000	Lease purchase
	Add commercial extractor washers at all stations	29,500	Operating revenue
	Replace 12 Scott SCBA units	69,000	Lease purchase
	** Replace all station exhaust equipment in bays.	178,000	** Grant requested
	Deputy Chief vehicle	39,500	Operating revenue
	<b>TOTAL</b>	<b>866,000</b>	
2020-2021	Replace 12 Scott SCBA units	69,000	Lease purchase
	Battalion Chief vehicle for Station # 1	39,500	Operating revenue
	Replace fire hose	70,000	Operating revenue
	Repair parking lot at Station # 1	100,000	Operating revenue
	Complete driveway repair at Station # 2	60,000	Operating revenue
	Replace crew service vehicle at Station # 1	39,000	Operating revenue
	<b>TOTAL</b>	<b>377,500</b>	
2021-2022	Purchase 104' ladder / tower truck	1,600,000	Lease purchase
	Replace hose / gear dryer and hose washer station	50,000	Operating revenue
	Equipment for new ladder / tower truck	150,000	Lease purchase
	<b>TOTAL</b>	<b>1,800,000</b>	
2022-2023	Replace fire engine (pumper)	525,000	Lease purchase
	Refurbish Station # 1	150,000	Operating revenue
	Crew service vehicle for station	36,500	Operating revenue
	<b>TOTAL</b>	<b>711,500</b>	
2023-2024	Station # 4 on Mauldin Road property	1,800,000	Operating revenue
	Furnishing for Station # 4	150,000	Operating revenue
	<b>TOTAL</b>	<b>1,950,000</b>	
<b>GRAND TOTAL</b>		<b>\$ 5,705,000</b>	

NOTE: If the requested grant is received from FEMA for the vehicle exhaust system, the City's portion would be \$49,000.

**Calhoun Animal Control Department  
Five Year Capital Plan  
2020-2024**

Year	Item	Cost	Funding Source
2019-2020	Improvements and equipment	\$ 10,000	Operating revenues
	<b>TOTAL</b>	<b>10,000</b>	
2020-2021	Pick up truck	30,000	Operating revenues
	<b>TOTAL</b>	<b>30,000</b>	
2021-2022	Improvements and equipment	12,000	Operating revenues
	<b>TOTAL</b>	<b>12,000</b>	
2022-2023	Building upgrades	20,000	Operating revenues
	<b>TOTAL</b>	<b>20,000</b>	
2023-2024	Improvements and equipment	12,000	Operating revenues
	<b>TOTAL</b>	<b>12,000</b>	
<b>GRAND TOTAL</b>		<b>\$ 84,000</b>	

**Calhoun Street Department  
Five Year Capital Plan  
2020-2024**

Year	Item	Total Cost	Funding Source
2019-2020	Milling existing streets and paving	\$ 200,000	Operating revenues
	Single axle dump truck	75,000	Operating revenues
	Walk behind concrete saw	25,000	Operating revenues
	<b>TOTAL</b>	<b>300,000</b>	
2020-2021	Milling existing streets and paving	200,000	Operating revenues
	Street sweeper	210,000	Operating revenues
	<b>TOTAL</b>	<b>410,000</b>	
2021-2022	Milling existing streets and paving	200,000	Operating revenues
	Asphalt roller	100,000	Operating revenues
	4 X 4 Pick up truck	32,000	Operating revenues
	<b>TOTAL</b>	<b>332,000</b>	
2022-2023	Milling existing streets and paving	225,000	Operating revenues
	1 Ton service truck	50,000	Operating revenues
	Street sweeper	220,000	Operating revenues
	<b>TOTAL</b>	<b>495,000</b>	
2023-2024	Milling existing streets and paving	250,000	Operating revenues
	Single axle dump truck	80,000	Operating revenues
	<b>TOTAL</b>	<b>330,000</b>	
<b>GRAND TOTAL</b>		<b>\$ 1,867,000</b>	

**Calhoun Cemetery Department  
Five Year Capital Plan  
2020-2024**

Year	Item	Cost	Funding Source
2019-2020	Site / wall improvements	\$ 8,000	Operating revenues
	Zero Turn mower	12,500	Operating revenues
	<b>TOTAL</b>	<b>20,500</b>	
2020-2021	Site / wall improvements	8,000	Operating revenues
	1 Ton dump truck	60,000	Operating revenues
	<b>TOTAL</b>	<b>68,000</b>	
2021-2022	Site / wall improvements	10,000	Operating revenues
	4 x 4 Pick up truck	30,000	Operating revenues
	<b>TOTAL</b>	<b>40,000</b>	
2022-2023	Site / wall improvements	10,000	Operating revenues
	Zero Turn mower	13,000	Operating revenues
	<b>TOTAL</b>	<b>23,000</b>	
2023-2024	Site / wall improvements	10,000	Operating revenues
	Zero Turn mower	13,000	Operating revenues
	<b>TOTAL</b>	<b>23,000</b>	
	<b>GRAND TOTAL</b>	<b>\$ 174,500</b>	

**Calhoun Shop & Maintenance Department  
Five Year Capital Plan  
2020-2024**

Year	Item	Cost	Funding Source
2019-2020	Zero Turn mower with bagger	\$ 12,000	Operating revenues
	<b>TOTAL</b>	<b>12,000</b>	
2020-2021	Riding mower & equipment	10,000	Operating revenues
	Zero Turn mower	12,500	Operating revenues
	<b>TOTAL</b>	<b>22,500</b>	
2021-2022	Pickup truck F-150 4 X 4	26,000	Operating revenues
	Tractor with bushhog	70,000	Operating revenues
	<b>TOTAL</b>	<b>96,000</b>	
2022-2023	Tractor with extended boom mower	100,000	Operating revenues
	Riding mower & equipment	10,000	Operating revenues
	<b>TOTAL</b>	<b>110,000</b>	
2023-2024	1 Ton service truck	50,000	Operating revenues
	Zero Turn mower	13,500	Operating revenues
	<b>TOTAL</b>	<b>63,500</b>	
	<b>GRAND TOTAL</b>	<b>\$ 304,000</b>	

**Calhoun Recreation Department  
Five Year Capital Plan  
2020-2024**

Budget Year	Item	Cost	Funding Source
2019-2020	Expand walking trail	\$ 100,000	SPLOST/Trail grant
	Resurface tennis courts	50,000	SPLOST
	Dog park	38,000	SPLOST
	<b>TOTAL</b>	<b>188,000</b>	
2020-2021	Expand walking trail	500,000	SPLOST/Trail grant
	Equipment	35,000	SPLOST
	Maintenance facility	500,000	SPLOST
	<b>TOTAL</b>	<b>1,035,000</b>	
2021-2022	Recreation center upgrades	1,880,000	SPLOST
	Playground improvements	100,000	SPLOST
	Equipment	25,000	SPLOST
	<b>TOTAL</b>	<b>2,005,000</b>	
2022-2023	Basketball/pickleball	70,000	SPLOST
	<b>TOTAL</b>	<b>70,000</b>	
2023-2024	Equipment	40,000	SPLOST
	<b>TOTAL</b>	<b>40,000</b>	
<b>GRAND TOTAL</b>		<b>\$ 3,338,000</b>	

**Calhoun Solid Waste Department  
Five Year Capital Plan  
2020-2024**

Year	Item	Cost	Funding Source
2019-2020	Landfill monitoring	\$ 32,000	Operating revenue
	Dumpsters recycling	12,000	Operating revenue
	<b>TOTAL</b>	<b>44,000</b>	
2020-2021	Landfill monitoring	33,500	Operating revenue
	Brush truck with loader	200,000	Operating revenue
	<b>TOTAL</b>	<b>233,500</b>	
2021-2022	Landfill monitoring	35,000	Operating revenue
	Leaf vac truck	200,000	Operating revenue
	<b>TOTAL</b>	<b>235,000</b>	
2022-2023	Landfill monitoring	36,500	Operating revenue
	Dumpster recycling	15,000	Operating revenue
	<b>TOTAL</b>	<b>51,500</b>	
2023-2024	Landfill monitoring	38,000	Operating revenue
	Dumpsters recycling	15,000	Operating revenue
	<b>TOTAL</b>	<b>53,000</b>	
<b>GRAND TOTAL</b>		<b>\$ 617,000</b>	

**Calhoun Golf Maintenance Department  
Five Year Capital Plan  
2020-2024**

Year	Item	Cost	Funding Source
2019-2020	One fairway mower	\$ 70,000	Operating revenue
	Trap rake	17,500	Operating revenue
	Two trim mowers	54,000	Operating revenue
	Vehicle	17,000	Operating revenue
	<b>TOTAL</b>	<b>158,500</b>	
2020-2021	One rotary motor	20,000	Operating revenue
	7 Gang rough mower	37,700	Operating revenue
	Top dresser	23,500	Operating revenue
	Greens sprayer	29,500	Operating revenue
	2 Utility vehicles	17,450	Operating revenue
<b>TOTAL</b>	<b>128,150</b>		
2021-2022	3 Greens mowers	72,000	Operating revenue
	2 Turf vehicles	42,000	Operating revenue
	Greens aerifier	29,599	Operating revenue
	Fairway sprayer	32,000	Operating revenue
	Tractor	19,470	Operating revenue
<b>TOTAL</b>	<b>195,069</b>		
2022-2023	Renew Toro NSN	12,999	Operating revenue
	Rotary mower	21,300	Operating revenue
	Fairway aerator	26,500	Operating revenue
	Wash down pad	90,000	Operating revenue
<b>TOTAL</b>	<b>150,799</b>		
2023-2024	Replace irrigation pump station	150,000	Operating revenue
	Replace irrigation system	1,000,000	Operating revenue
	<b>TOTAL</b>	<b>1,150,000</b>	
	<b>GRAND TOTAL</b>	<b>\$ 1,782,518</b>	

**Calhoun Golf Pro Shop  
Five Year Capital Plan  
2020-2024**

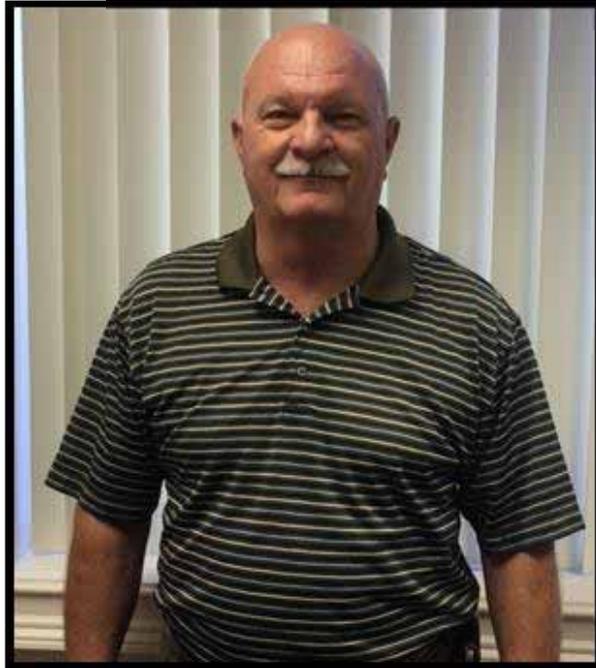
Year	Item	Cost	Funding Source
2019-2020	Capital golf cart lease	\$ 46,761	Operating revenue
	<b>TOTAL</b>	<b>46,761</b>	
2020-2021	Capital golf cart lease	46,761	Operating revenue
	Range picker	5,000	Operating revenue
	<b>TOTAL</b>	<b>51,761</b>	
2021-2022	Capital golf cart lease	46,761	Operating revenue
	Building renovations	20,000	Operating revenue
	<b>TOTAL</b>	<b>66,761</b>	
2022-2023	Capital purchase of carts	58,500	Operating revenue
	<b>TOTAL</b>	<b>58,500</b>	
2023-2024	Range cart	7,000	Operating revenue
	<b>TOTAL</b>	<b>7,000</b>	
	<b>GRAND TOTAL</b>	<b>\$ 230,783</b>	

# ***CALHOUN UTILITY***

## ***FINANCIAL SECTION***



# **WATER & WASTE WATER SYSTEMS**



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

## **Mission Statement:**

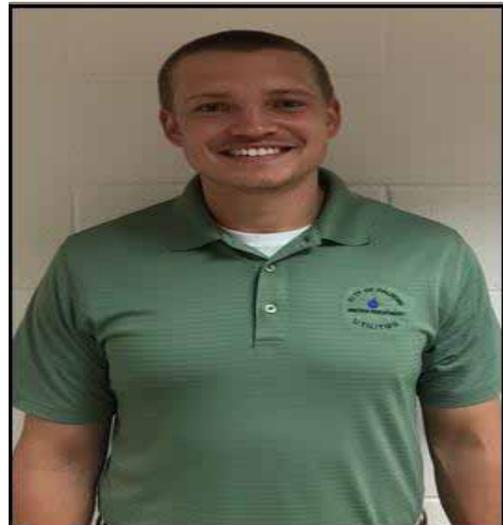
**To provide safe, clean drinking water to our customers, to protect public health, and to protect our environment, to maintain our water system and wastewater system at the highest possible level of integrity; to maintain a level of service unequal to others at an affordable cost.**

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 848 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**



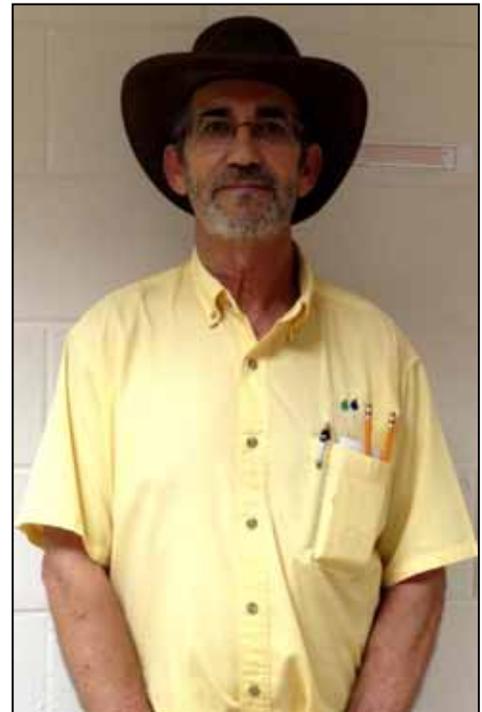
**Mauldin Road Water Treatment Plant,  
Manager Jeremy King**



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



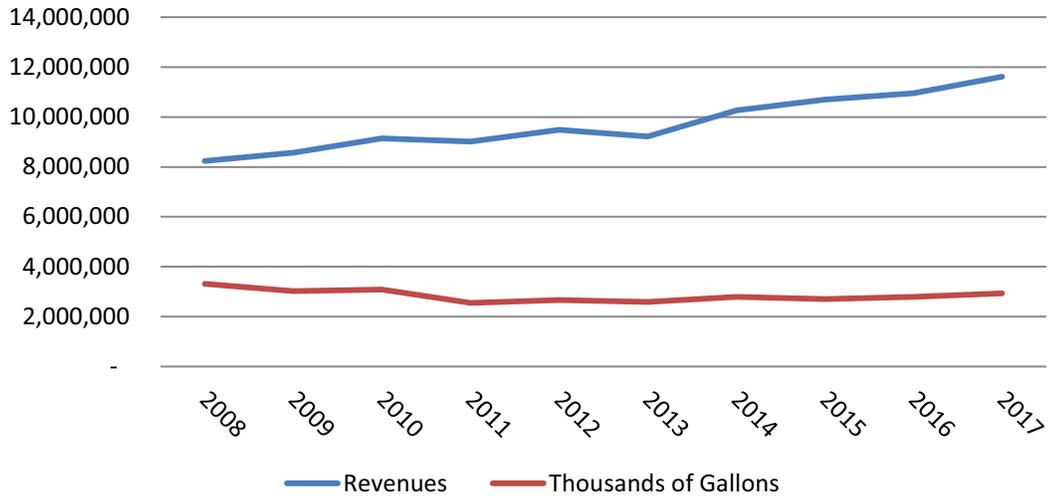
**Wastewater Treatment  
Plant Superintendent,  
John Banks**



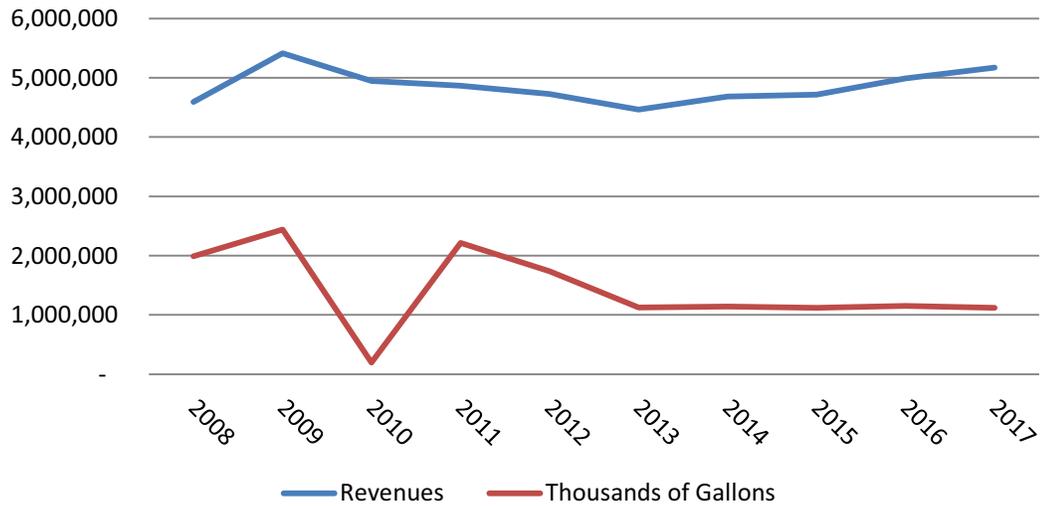
**Plant Maintenance Superintendent,  
Bobby Robertson**

2017 water revenue was up from the prior year primarily due to the 3% increase in rates. There will be a 3% rate increase implemented for the next five years for operational, capital and debt expenses.

### Water



### Sewer



## WASTE TREATMENT & WATER (505)

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
<b>(2300000) WASTE TREATMENT</b>						
<b>Revenue</b>						
331350 188	Federal Capital - Indirect	\$ -	\$ -	\$ (530,000)	\$ (530,000)	\$ (113,000)
334000 133	State Government Grants	(5,614)	(29,385)	-	-	-
334000 151	State Government Grants	(79,609)	-	-	-	-
<b>Charges for Services</b>						
344201	Water/Sewer - Residential	(468)	(543)	-	-	-
344202	Water/Sewer - Commercial	(1,320)	(1,414)	-	-	-
344206	Water/Sewer - Unmetered Other	(10,758)	-	-	-	(10,000)
344211	Water/Sewer - Residential	(1,379,700)	(1,453,422)	(1,465,961)	(1,465,961)	(1,511,584)
344212	Water/Sewer - Commercial	(1,697,220)	(1,759,676)	(1,888,438)	(1,888,438)	(1,448,405)
344213	Water/Sewer - Industrial	(1,961,980)	(1,880,121)	(1,718,608)	(1,718,608)	(2,709,798)
344229	Sewer Disposal Tickets	(122,833)	(94,607)	(52,709)	(52,709)	(210,029)
344260	Penalties	(33,924)	(46,717)	(45,360)	(45,360)	(46,146)
344276	Water/Sewer Taps	(87,859)	(180,420)	(243,300)	(243,300)	(156,000)
344290	Recovery of Bad Debt	(2,050)	(5,918)	(3,495)	(3,495)	(2,688)
344298	Special Services	(10,642)	-	-	-	-
349300	Bad Check Fees	-	(70)	-	-	-
<b>Other</b>						
361000	Interest Revenues	(746)	(669)	(1,100)	(1,100)	(1,000)
361006	Interest Revenues	-	-	-	-	(11,469)
363000	Unrealized Gain or Loss Invest	(15,895)	(7,111)	-	-	16,258
381000	Rents & Royalties	(8,213)	(8,213)	(8,212)	-	(8,213)
389000	Miscellaneous Revenue	(469)	(481)	-	(8,212)	-
389005	Sale of Scrap/Surplus	(12,180)	-	(1,000)	(1,000)	-
<b>Transfers In</b>						
391102	Water/Sewer	-	-	(1,010,250)	(1,010,250)	-
391126	Utilities Labor & Equipment	(10,243)	(11,879)	(6,000)	(6,000)	(6,000)
391134	Transfer In - SPLOST	(24,393)	-	-	-	-
391144	Transfer from 2005 SPLOST	(75,467)	(1,245,044)	(1,171,993)	(1,171,993)	-
392100	Sale of Assets	(710)	-	-	-	-
392101	Gain on Sale of Assets	-	(14,760)	-	-	-
<b>TOTAL</b>	<b>REVENUE</b>	<b>\$ (5,542,293)</b>	<b>\$ (6,740,449)</b>	<b>\$ (8,146,426)</b>	<b>\$ (8,146,426)</b>	<b>\$ (6,218,074)</b>

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
<b>(2304335) WASTE TREATMENT PLANT EXPENSES</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 389,337	\$ 405,978	\$ 404,949	\$ 404,949	\$ 406,597
511300	Overtime	22,850	32,307	39,979	39,979	39,000
512100	Group Insurance	85,971	86,498	91,452	91,452	91,574
512101	Insurance Deductible Reimb.	1,423	1,669	1,800	1,800	2,100
512200	FICA Contributions	24,544	26,117	27,814	27,814	27,839
512300	Medicare	5,699	6,108	6,491	6,491	6,511
512401	Ret. Plan Employer Contrib.	21,444	21,059	20,751	20,751	20,263
512402	Retirement Plan Admin. Costs	907	1,097	1,093	1,093	1,162
512700	Workers' Comp. Insurance	7,181	8,954	12,724	12,724	9,425
512999	Amounts to Capitalize	(4,862)	-	-	-	-
<b>Purchased &amp; Contracted Services</b>						
521200	Engineering	-	-	40,000	40,000	90,000
521200 133	New NPDES Limits	55,092	41,560	25,000	25,000	-
521200 184	Engineering	-	14,415	-	-	-
521201	Legal & Auditing	3,658	4,324	4,000	4,000	4,000
521204	Medical Services	70	105	125	125	125
521205	Consulting	6,800	7,000	10,000	10,000	10,000
521209	Miscellaneous Professional	8	10,598	-	-	31,000

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
521300	Technical	1,814	7,172	7,000	7,000	7,000
522001	Linen Services	2,051	2,012	2,100	2,100	2,100
522002	Exterminating Services	141	188	200	200	200
522110	Garbage Pickup - City	5,201	2,442	2,700	2,700	4,500
522112	Garbage Pickup - Commercial	2,671	3,581	3,520	3,520	3,000
522200	Interdept. Services & Labor	5,356	9,891	5,500	5,500	6,500
522201	Repairs & Maint. - Vehicles	445	729	180	180	1,000
522202	Repairs & Maint. - Equipment	35,887	31,432	25,000	25,000	30,000
522203	Repairs & Maint. - Building	12,434	600	3,000	3,000	2,500
522206	Repairs & Maint. - Pretreatment	-	-	500	500	500
522320	Rental of Equipment & Vehicles	4,960	-	2,000	2,000	2,000
522320 133	Rental of Equipment & Vehicles	6,018	4,230	3,000	3,000	-
522320 184	Rental of Equipment & Vehicles	3,000	-	-	-	-
522330	City Franchise Fees	201,619	203,731	202,920	202,920	226,791
522350	Rents/Royalties	-	356,528	355,110	355,110	368,536
523101	General Liability Insurance	7,274	7,471	7,108	7,108	7,631
523102	Property Insurance	2,988	2,975	2,970	2,970	3,102
523103	Vehicle Insurance	2,337	2,064	1,922	1,922	2,943
523104	Surety Bonds	71	71	71	71	-
523200	Telephone - City	2,326	2,321	2,309	2,309	2,310
523203	Data Service - City	3,180	3,032	3,050	3,050	3,050
523205	Cell Phone/Radio	827	1,516	1,500	1,500	1,540
523209	Internet Service	729	647	720	720	650
523210	E-Mail	252	252	252	252	252
523220	Postage	2,021	4,513	3,100	3,100	3,500
523300	Advertising	655	1,800	1,100	1,100	1,100
523400	Printing & Binding	64	-	100	100	100
523500	Travel	655	2,007	2,000	2,000	2,000
523600	Dues & Fees	2,135	2,035	2,000	2,000	2,200
523604	Bank Service Charges	902	1,558	1,900	1,900	400
523700	Education & Training	300	3,075	3,000	3,000	7,800
523800	Licenses	-	780	100	100	780
<b>Supplies</b>						
531017	Concrete	-	2,287	300	300	300
531100	General Supplies & Materials	2,672	3,685	3,000	3,000	3,000
531100 133	General Supplies & Materials	9,216	(119)	-	405,500	-
531101	Chemical Supplies	60,122	55,187	405,500	-	375,000
531101 133	Chemical Supplies	24,280	13,206	-	-	-
531102	Lab Supplies	6,594	5,765	7,000	7,000	7,000
531104	Protective/Safety Supplies	105	221	500	500	7,500
531120	Office Supplies	441	646	500	500	500
531125	Printer/Copier Supplies	636	449	400	400	500
531130	Purchased Uniforms	2,970	2,976	2,925	2,925	2,763
531140	Repair & Maint. - Equipment	85,956	176,710	80,000	80,000	75,000
531140 133	Repair & Maint. - Equipment	1,196	25,149	-	-	-
531141	Repair & Maint. - Vehicles	733	91	500	500	500
531142	Repair & Maint. - Buildings	115	2,827	1,000	1,000	2,500
531210	Water/Sewer Supplies	45,200	72,758	30,000	30,000	69,000
531220	Natural Gas	4,146	4,138	4,100	4,100	4,100
531230	Electric Service - City	684,356	614,678	615,000	615,000	620,769
531270	Gasoline	2,406	2,659	2,500	2,500	2,500
531271	Diesel Fuel	832	650	500	500	600
531400	Books & Periodicals	-	-	100	100	100
531600	Small Equipment <\$5000	3,560	2,325	5,000	5,000	5,000
531601	Computer Equipment	2,305	348	300	300	1,400
531602	Pretreatment Supplies	14,978	10,295	25,000	25,000	25,000
<b>Capital Outlay</b>						
541300	Buildings	-	-	30,000	30,000	60,000
541480 133	Infrastructure	-	333,823	-	-	-
542100	Machinery >\$5000	-	377,704	1,059,993	1,059,993	-
542200	Vehicles	-	-	27,000	27,000	-
542501	Other Equipment	-	88,123	-	-	-

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>Interfund</b>						
551100	Interfund Allocation - Gen. Fund	18,091	16,333	17,198	17,198	16,542
554100	Interfund Allocation - Utilities	313,009	341,573	352,510	352,510	385,885
<b>Depreciation</b>						
561000	Depreciation	1,419,635	-	-	-	-
562000	Amortization	17,454	1,338	719	719	578
<b>Other</b>						
573901	Bad Debt Expense	17,642	15,518	18,000	18,000	18,000
579000	Contingency	-	-	100,000	100,000	100,000
<b>Debt Service</b>						
581100	Principal - Bonds	-	1,207,055	1,265,227	1,265,227	828,243
581400	Principal - Notes Payable	-	-	49,396	49,396	93,010
581410	Principal - Advance from Electric	-	32,325	32,650	32,650	32,977
582100	Interest - Bonds	104,163	119,433	114,552	114,552	90,352
582400	Interest - Notes Payable	99,147	36,889	26,767	26,767	28,678
582400 171	Interest - Notes Payable	-	5,223	-	-	-
582400 193	Interest - Notes Payable	-	7,515	-	-	-
582410	Interest - Advance from Electric	2,905	2,584	2,260	2,260	1,932
584000	Administrative Fee	-	55,020	-	-	-
<b>Transfers Out</b>						
611001	General Fund	302,428	-	-	-	-
614042	Transfer Out - Solid Waste	611	264	-	-	-
<b>TOTAL</b>	<b>WASTE TRTMNT. PLANT</b>	<b>\$ 4,176,339</b>	<b>\$ 4,964,092</b>	<b>\$ 5,612,507</b>	<b>\$ 5,612,507</b>	<b>\$ 4,292,810</b>

## WASTE TREATMENT PLANT FOOTNOTES

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

<b>2304335</b>	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 6.5% of billed revenue.

**4 Debt**

Type of Loan	Description	Original Amount of Loan	Balance 06/30/2018	Principal Pd. FYE 6/30/2019	Interest Pd. FYE 6/30/2019	Balance 6/30/2019
SRF CW 13-001	Clean Water SRF	\$ 2,121,643	\$ 2,121,643	\$ 93,010	\$ 28,678	\$ 2,028,633
<b>Total Notes Payable</b>		<b>\$ 2,121,643</b>	<b>\$ 2,121,643</b>	<b>\$ 93,010</b>	<b>\$ 28,678</b>	<b>\$ 2,028,633</b>
Advance	Sewer Plant Property	\$ 543,580	\$ 205,535	\$ 32,977	\$ 1,932	\$ 172,558
<b>Total Advances</b>		<b>\$ 543,580</b>	<b>\$ 205,535</b>	<b>\$ 32,977</b>	<b>\$ 1,932</b>	<b>\$ 172,558</b>
Sewer Portion	2011 Bonds	\$ 4,959,000	\$ 326,800	\$ 220,400	\$ 6,324	\$ 106,400
Sewer Portion	2012 Bonds	3,521,850	1,905,350	307,400	39,631	1,597,950
Sewer Portion	2016 Bonds	3,133,546	2,627,014	300,443	44,397	2,326,571
<b>Total Bonds</b>		<b>\$ 11,614,396</b>	<b>\$ 4,859,164</b>	<b>\$ 828,243</b>	<b>\$ 90,352</b>	<b>\$ 4,030,921</b>

**5 Capital Outlay**

Buildings

**Total**

60,000  
\$ 60,000

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(2304336) WASTE TREATMENT PLANT MAINTENANCE</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 116,323	\$ 117,450	\$ 176,197	\$ 176,197	\$ 156,504
511300	Overtime	4,523	1,730	4,221	4,221	3,500
512100	Group Insurance	39,230	41,742	50,760	50,760	48,358
512101	Insurance Deductible Reimb.	566	882	720	720	1,120
512200	FICA Contributions	7,270	7,171	11,347	11,347	10,006
512300	Medicare	1,676	1,677	2,653	2,653	2,340
512401	Ret. Plan Employer Contribution	8,992	8,786	8,978	8,978	7,100
512402	Retirement Plan Admin. Costs	381	458	473	473	407
512700	Workers' Compensation	6,865	10,707	9,152	9,152	7,974
<b>Purchased &amp; Contracted Services</b>						
521204	Medical Services	880	565	360	360	240
522200	Repairs & Maintenance	505	174	300	300	600
522201	Repairs & Maintenance - Vehicle	691	2,121	3,000	3,000	2,000
522202	Repairs & Maintenance - Equip.	862	609	3,000	3,000	2,000
522320	Rental of Equipment & Vehicle	-	-	-	-	700
523101	General Liability Insurance	394	460	446	446	480
523104	Surety Bonds	30	30	30	30	-
523205	Cell Phones/Radio	346	649	675	675	700
523209	Internet Service	-	128	141	141	140
523220	Postage	-	-	50	50	50
523500	Travel	-	-	100	100	100
523700	Education & Training	-	-	200	200	100
<b>Supplies</b>						
531005	PVC Parts	-	-	-	-	100
531100	General Supplies	1,987	2,019	900	900	1,000
531104	Protective/Safety Supplies	1,323	152	900	900	1,000
531120	Office Supplies	89	92	120	120	100
531125	Printer/Copier Supplies	127	134	90	90	150
531130	Purchased Uniforms	1,259	1,248	1,560	1,560	1,300
531140	Repairs & Maint. - Equipment	594	1,723	2,160	2,160	1,000
531141	Repairs & Maint. - Vehicles	543	620	800	800	800
531270	Gasoline	1,850	1,751	1,400	1,400	1,980
531271	Diesel Fuel	1,168	1,711	1,400	1,400	1,900
531600	Small Equipment <\$5000	-	-	600	600	600
<b>Other</b>						
578001	Damages to Other Property	-	1,000	-	-	-
<b>Transfers Out</b>						
611011	Transfer Out - Lab & Equip.	9,484	-	-	-	-
<b>TOTAL</b>	<b>WASTE PLANT MAINT.</b>	<b>\$ 207,958</b>	<b>\$ 205,790</b>	<b>\$ 282,733</b>	<b>\$ 282,733</b>	<b>\$ 254,349</b>

## WASTE TREATMENT PLANT MAINTENANCE FOOTNOTES

**1 The following Employees are split 50/50 between Waste Treatment Plant Maintenance and Water Treatment Plant Maintenance.**

<b>2304336</b> Kenneth Young	Christopher Serritt
Bobby Robertson	Anthony M Brown
Jeremy Ensley	Vacant
Edwin Brown	Vacant
Thomas Phillips, Jr.	

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(2304530) WASTE TREATMENT - SLUDGE DISPOSAL/BIO SOLIDS</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employees	\$ 41,413	\$ 43,653	\$ 42,582	\$ 42,582	\$ 42,560
511300	Overtime	6,880	3,978	5,126	5,126	5,000
512100	Group Insurance	11,283	11,354	12,010	12,010	12,022
512101	Insurance Deductible Reimb.	187	219	240	240	280
512200	FICA Contributions	2,803	2,704	2,941	2,941	2,969
512300	Medicare	649	632	688	688	695
512401	Ret. Plan Employer Contrib.	2,267	2,235	2,248	2,248	2,194
512402	Retirement Plan Admin. Costs	96	116	118	118	126
512700	Workers' Comp. Insurance	845	1,026	965	965	1,448
<b>Purchased &amp; Contracted Services</b>						
521201	Legal & Auditing	1,071	1,227	602	602	600
521204	Medical Services	-	-	100	100	100
521300	Technical	1,650	1,229	1,800	1,800	1,800
522201	Repairs & Maint. - Vehicles	4,976	809	1,000	1,000	5,000
522202	Repairs & Maint. - Equipment	4,307	3,829	3,500	3,500	3,500
523101	General Liability Insurance	225	213	197	197	191
523104	Surety Bonds	8	8	8	8	-
523205	Cell Phone/Radio	268	539	500	500	550
523220	Postage	-	21	50	50	-
523500	Travel	-	-	-	-	600
523700	Education & Training	-	-	-	-	500
<b>Supplies</b>						
531101	Chemical Supplies	-	3,359	20,000	20,000	15,000
531120	Office Supplies	208	217	100	100	200
531130	Purchased Uniforms	-	-	325	325	325
531140	Repairs & Maint. - Equipment	550	569	1,500	1,500	1,500
531141	Repairs & Maint. - Vehicles	37	111	-	-	100
531270	Gasoline	-	54	50	50	50
531271	Diesel Fuel	5,495	6,050	5,400	5,400	5,800
531600	Small Equipment <\$5000	-	-	500	500	500
<b>Capital Outlay</b>						
542200	Vehicles	-	228,167	-	-	-
<b>Other</b>						
579000	Contingency Fund	-	-	10,000	10,000	10,000
<b>TOTAL</b>	<b>W.W. - SLUDGE DISP.</b>	<b>\$ 85,218</b>	<b>\$ 312,319</b>	<b>\$ 112,550</b>	<b>\$ 112,550</b>	<b>\$ 113,610</b>

## WASTE TREATMENT BIO SOLIDS FOOTNOTES

1 The following Employees are included in the Regular Employee Wages  
2304530 David Nicholson

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(2334331) WASTE WATER COLLECTION MAINTENANCE</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 384,200	\$ 400,626	\$ 439,768	\$ 439,768	\$ 406,981
511300	Overtime	22,677	24,372	30,753	30,753	30,000
512100	Group Insurance	111,518	114,088	126,678	126,678	126,816
512101	Insurance Deductible Reimb.	2,064	2,310	2,640	2,640	3,220
512200	FICA Contributions	23,948	25,149	29,464	29,464	27,372
512300	Medicare	5,603	5,882	6,892	6,892	6,401
512401	Ret. Plan Employer Contrib.	22,779	22,166	22,044	22,044	18,885
512402	Retirement Plan Admin. Costs	964	1,154	1,161	1,161	1,083
512700	Workers' Comp. Insurance	9,913	6,548	14,866	14,866	16,770
512999	Amounts Capitalized	(10,020)	-	-	-	-

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>Purchased &amp; Contracted Services</b>						
521201	Legal & Auditing	4,067	6,982	4,000	4,000	4,000
521204	Medical Services	720	700	500	500	650
522001	Linen Services	529	546	675	675	700
522112	Garbage Pickup - Commercial	-	-	-	-	200
522200	Interdepartmental Services	4,556	1,900	3,000	3,000	3,200
522201	Repairs & Maint. - Vehicles	2,219	4,595	3,500	3,500	4,200
522202	Repairs & Maint. - Equipment	13,834	13,541	13,000	13,000	15,000
522203	Repairs & Maint. - Building	185	160	400	400	600
522320	Rental of Equipment & Vehicles	20,212	21,457	21,000	21,000	26,000
523101	General Liability Insurance	2,555	2,518	2,333	2,333	2,432
523102	Property Insurance	1,408	1,386	1,095	1,095	1,030
523103	Vehicle Insurance	7,652	8,455	7,808	7,808	9,304
523104	Surety Bonds	76	75	75	75	75
523200	Telephone - City	2,761	2,765	2,800	2,800	2,800
523203	Data Service - City	4,201	3,904	4,300	4,300	4,300
523205	Cell Phone/Radio	1,505	1,586	1,800	1,800	1,800
523209	Internet Service	1,704	2,180	2,175	2,175	2,175
523210	E-Mail	284	294	295	295	295
523220	Postage	-	-	100	100	100
523300	Advertising	-	679	300	300	300
523300 229	Advertising	-	660	-	-	-
523400	Printing & Binding	37	-	50	50	50
523500	Travel	-	-	1,200	1,200	1,800
523600	Dues & Fees	2,489	2,784	500	500	2,800
523700	Education & Training	535	2,730	2,000	2,000	2,500
523800	Licenses	223	935	400	400	1,200
523850	Contract Labor	250	800	3,000	3,000	300
529999	Amounts Capitalized	(43,890)	-	-	-	-
<b>Supplies</b>						
531001	Stone & Gravel	46,484	44,362	50,000	50,000	55,000
531002	Patching	-	1,984	10,000	10,000	12,000
531003	Brass Parts	987	-	600	600	600
531005	PVC Parts	3,166	2,280	4,100	4,100	4,200
531006	Ductile Iron	-	-	1,000	1,000	1,000
531007	Clamps	-	563	-	4,000	500
531010	PVC Pipe	1,231	692	4,000	500	4,000
531011	Wire	-	-	500	5,000	500
531012	Manholes & Risers	4,178	996	5,000	1,200	5,000
531016	Fernco Coupling	895	-	1,200	1,800	1,200
531017	Concrete	1,602	309	1,800	6,000	1,800
531020	Other	7,841	1,917	6,000	-	6,000
531029	Inventory Change	28,097	(5,648)	-	-	-
531100	General Supplies & Material	4,901	5,444	6,000	6,000	7,000
531104	Protective Supply	1,431	3,863	3,800	3,800	3,800
531120	Office Supplies	83	-	300	300	400
531125	Printer/Copier Supplies	409	465	450	450	600
531130	Purchased Uniforms	3,206	2,896	3,450	3,450	3,450
531140	Repairs & Maint. - Equipment	13,803	5,104	13,000	13,000	13,000
531141	Repairs & Maint. - Vehicles	4,096	4,536	5,000	5,000	5,000
531142	Repairs & Maint. - Buildings	575	330	800	800	800
531210	Water/Sewer Service	2,913	2,876	2,800	2,800	2,900
531220	Natural Gas	4,139	3,975	4,500	4,500	4,500
531230	Electric Service - City	7,133	6,512	6,500	6,500	7,000
531270	Gasoline	2,932	4,589	4,500	4,500	4,500
531271	Diesel Fuel	17,244	18,542	24,000	24,000	24,500
531300	Food for Meetings	28	80	150	150	150
531400	Books & Periodicals	-	-	100	100	100
531600	Small Equipment <\$5000	5,984	1,218	5,000	5,000	6,500
531601	Computer Equipment	998	150	2,000	2,000	2,000
531605	Infrastructure <\$20,000	-	-	13,000	13,000	-
531700	Miscellaneous	-	-	200	200	200
539999	Capitalized Materials	(24,070)	-	-	-	-

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>Capital Outlay</b>						
541100	Land Rows & Easements	-	-	-	-	5,000
541480 228	Infrastructure	-	48,019	-	-	-
541480 229	Infrastructure	-	524,396	530,000	530,000	-
542100	Machinery >\$5000	-	314,670	79,000	79,000	-
542200	Vehicles	-	-	55,000	55,000	-
<b>Interfund</b>						
551100	Interfund Allocation - General	29,133	33,320	35,800	35,800	35,035
554100	Interfund Allocation - Utilities	326,597	381,962	365,731	365,731	398,311
<b>Other</b>						
561000	Depreciation	80,482	-	-	-	-
578001	Damages to Other Property	41	1,000	1,000	1,000	1,000
579000	Contingency Fund	-	-	100,000	100,000	100,000
<b>Transfer Out</b>						
611011	General Fund - Labor & Equip.	1,158	-	-	-	-
<b>TOTAL</b>	<b>WASTE WTR. COL. MAINT.</b>	<b>\$ 1,179,455</b>	<b>\$ 2,095,327</b>	<b>\$ 2,096,853</b>	<b>\$ 2,096,853</b>	<b>\$ 1,442,885</b>

## WASTEWATER COLLECTION FOOTNOTES

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

<b>2334331</b>	Lee Timms	Jared Raines
	Gary Bagley	Thomas Hibberts
	Seth Erwin	Mark Williamson 1/2
	William Turner	Jessie Shook
	William D Johnson	Keith Lyons
	Mark Burchett	

**2 Capital Outlay**

Land, Easements & Rows	5,000
<b>Total</b>	<b>\$ 5,000</b>

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(2334334) WASTE WATER COLLECTION LIFT STATIONS</b>						
<b>Purchased &amp; Contracted Services</b>						
521300	Technical	\$ -	\$ -	\$ -	\$ -	\$ 500
522200	Interdepartmental Services	-	-	400	400	500
522202	Repairs & Maint. - Equipment	11,164	1,744	12,000	12,000	14,000
522203	Repairs & Maint. - Building	-	-	-	1,000	300
522320	Rental of Equipment	-	-	1,000	83	1,000
523101	Liability Insurance	76	86	83	2,800	71
523206	Communications - Security	2,772	2,772	2,800	-	3,848
<b>Supplies</b>						
531006	Ductile Iron	-	-	-	-	500
531100	General Supplies	-	-	-	-	400
531140	Repairs & Maint. - Equipment	3,665	1,784	7,000	7,000	25,500
531230	Electric Service - City	188	188	300	300	300
531231	Electric Service - Other	20,100	18,016	18,200	18,200	23,000
<b>TOTAL</b>	<b>WASTE WTR. LIFT STAT.</b>	<b>\$ 37,965</b>	<b>\$ 24,590</b>	<b>\$ 41,783</b>	<b>\$ 41,783</b>	<b>\$ 69,919</b>

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
<b>(2400000) WATER FUND</b>						
<b>Revenues</b>						
331350 188	Indirect Grant	\$ -	\$ (565,561)	\$ (222,815)	\$ (222,815)	\$ -
334115	State Reimbursements	-	(74,594)	-	-	-
<b>Charges for Service</b>						
344201	Water - Residential	-	(18)	-	-	-
344206	Water - Other Sales	(25,520)	-	-	-	-
344211	Water/Sewer - Residential	(5,923,710)	(6,391,911)	(6,558,741)	(6,558,741)	(6,521,551)
344212	Water/Sewer - Commercial	(3,376,842)	(3,587,340)	(3,761,579)	(3,761,579)	(3,729,637)
344213	Water/Sewer - Industrial	(1,543,295)	(1,362,247)	(1,342,041)	(1,342,041)	(1,777,832)
344223	Fire Protection - Private	(322,644)	(333,394)	(332,496)	(332,496)	(337,166)
344225	Fire Hydrant Installation Fee	-	(5,133)	-	-	-
344260	Penalties	(113,681)	(124,724)	(132,569)	(132,569)	(131,223)
344265	Processing Fee	(947)	(760)	(883)	(883)	(1,029)
344270	Processing Fee - Svc. Appl.	(16,220)	(15,640)	(15,274)	(15,274)	(12,248)
344274	Raw Water/Metal Test Fees	(6,570)	(5,670)	(6,660)	(6,660)	(6,325)
344275	Fines	(106,395)	(106,400)	(75,000)	(75,000)	(100,000)
344276	Water/Sewer Taps	(441,288)	(348,704)	(318,269)	(318,269)	(372,000)
344278	Water/Sewer Cut Off Charges	(127,508)	(90,615)	(104,571)	(104,571)	(91,770)
344279	Water/Sewer Transfer Charges	(11,800)	(10,725)	(11,295)	(11,295)	(10,114)
344290	Recovery of Bad Debt	(5,297)	(6,190)	(1,917)	(1,917)	(8,456)
344291	Fire Taps	-	-	(12,190)	(12,190)	(12,000)
344292	Fire Hydrant Permits/Uses	(1,350)	(7,650)	(2,800)	(2,800)	(15,000)
344298	Special Services	(7,444)	(589)	-	-	-
344380	Rental Income	(7,750)	(9,000)	(9,000)	(9,000)	(9,000)
349300	Bad Check Fees	(18,270)	(15,660)	(15,900)	(15,900)	(13,803)
349900	Other Charges for Services	-	(17,500)	-	-	-
<b>Other</b>						
361000	Interest Revenues	(4,643)	(1,675)	(2,750)	(2,750)	(3,000)
361002	Customer Interest	-	(25,045)	-	-	(43,965)
363000	Unrealized Gain or Loss Invest	(45,530)	(7,513)	-	-	63,856
383000	Reimb. for Damaged Property	(2,374)	(3,813)	(386)	(386)	(386)
383001	Reimb. Water Meter Damage	(4,350)	-	(4,018)	(4,018)	(3,600)
389000	Miscellaneous Revenue	(4,840)	(4,614)	(4,444)	(4,444)	(1,444)
<b>Transfers In</b>						
391125	General Fund- Labor & Equipment	(361)	(259)	-	(7,772)	-
391126	Utilities	(21,272)	(15,332)	(7,772)	(564,976)	(9,000)
391134	SPLOST	(115,204)	(775,847)	(564,976)	-	-
392101	Gain on Sale of Assets (Non Tx)	(321)	(46,602)	-	-	-
399900	Transfer In-Debt Service Payment	-	(1,080,000)	-	-	-
<b>TOTAL</b>	<b>WATER FUND REVENUE</b>	<b>\$ (12,255,426)</b>	<b>\$ (15,040,726)</b>	<b>\$ (13,508,346)</b>	<b>\$ (13,508,346)</b>	<b>\$ (13,146,693)</b>

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
<b>(2404420) - BRITTANY DR. WATER TRTMNT. PLANT/BIG SPRINGS INTAKE/WELL</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 210,408	\$ 209,901	\$ 226,453	\$ 226,453	\$ 224,339
511300	Overtime	20,257	34,823	20,297	20,297	30,000
512100	Group Insurance	48,347	48,762	51,502	51,502	51,575
512101	Insurance Deductible Reimb.	801	939	960	960	1,120
512200	FICA Contributions	13,625	14,802	15,426	15,426	15,901
512300	Medicare	3,065	3,462	3,608	3,608	3,719
512401	Ret. Plan Employer Contrib.	13,737	12,955	11,796	11,796	11,138
512402	Retirement Plan Admin. Costs	-	675	621	621	639
512700	Workers' Comp. Insurance	3,842	12,023	4,562	9,431	10,418

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>Purchased &amp; Contracted Services</b>						
521201	Legal & Auditing	4,047	4,298	4,000	4,000	4,000
521204	Medical Services	-	35	-	-	-
521209	Misc. Professional Services	-	2,797	-	-	-
521300	Technical	624	2,084	52,000	52,000	2,000
522001	Linen Services	962	944	1,000	1,000	1,200
522112	Garbage Pickup - Commercial	200	187	200	200	200
522130	Janitorial Services	250	200	350	350	350
522201	Repairs & Maintenance-Vehicles	392	630	1,000	1,000	1,000
522202	Repairs & Maintenance - Equip.	73,046	16,328	50,000	50,000	50,000
522203	Repairs & Maintenance-Buildings	4,918	530	2,500	2,500	2,500
522320	Rental - Vehicle& Equipment	-	934	1,000	1,000	1,000
522330	Franchise Fees - City	-	-	104,868	104,868	97,435
522350	Rents/Royalties	-	-	536,563	536,563	534,089
523101	General Liability Insurance	2,343	2,530	2,368	2,368	4,391
523102	Property Insurance	1,508	1,505	1,411	1,411	1,405
523104	Surety Bonds	39	44	50	50	50
523201	Telephone	4,604	2,418	2,940	2,940	1,700
523205	Cell Phone/Radio	-	141	-	-	100
523209	Internet Service	17	735	800	800	1,150
523210	E-Mail	588	-	84	84	-
523220	Postage	1,160	1,558	1,500	1,500	1,210
523500	Travel	2,182	767	1,200	1,200	1,200
523600	Dues & Fees	5,578	6,228	5,700	5,700	7,000
523604	Bank Service Charges	1,403	2,380	2,700	2,700	1,000
523700	Education & Training	617	194	-	-	1,500
<b>Supplies</b>						
531017	Concrete	-	-	350	350	1,000
531100	General Supplies	3,749	3,296	3,200	3,200	3,600
531101	Chemical Supplies	19,286	17,679	50,000	50,000	55,000
531102	Lab Supplies	18,672	14,275	11,000	11,000	16,000
531104	Protective/Safety Supply	654	176	500	500	500
531120	Office Supplies	539	577	1,000	1,000	1,000
531125	Printer/Copier Supplies	353	1,660	500	500	600
531130	Purchased Uniforms	730	1,073	1,300	1,300	1,300
531140	Repair & Maintenance - Equip.	37,805	15,153	64,000	64,000	50,000
531142	Repair & Maintenance - Buildings	1,986	6,314	2,000	2,000	2,000
531145	Grounds Maintenance	285	361	500	500	500
531210	Water/Sewer Services	5,113	5,761	6,000	6,000	8,000
531231	Electric Service - Other	375,498	351,975	385,000	385,000	360,000
531600	Small Equipment <\$5000	5,860	1,160	6,000	6,000	5,000
531601	Computer Equipment	998	330	-	-	1,400
<b>Capital Outlay</b>						
542100	Machinery >\$5000	-	37,624	233,000	233,000	-
542200	Vehicles	-	-	-	-	23,000
<b>Other</b>						
551100	Indirect Costs	9,171	8,558	8,598	8,598	7,473
554100	Interfund Allocations	342,523	393,351	364,702	364,702	406,524
562000	Amortization	-	-	-	-	1,108
579000	Emergency Contingency	-	-	80,000	80,000	100,000
<b>Debt Service</b>						
581100	Principal Bonds	-	477,145	569,773	569,773	577,157
581400	Principal - Notes Payable	-	115,365	198,597	198,597	250,355
582100	Interest - Bonds	51,617	73,082	90,832	90,832	80,149
582400	Interest - Notes Payable	-	53,579	88,565	88,565	83,124
582400	105 Interest - Notes Payable	55,832	-	-	-	-
<b>TOTAL</b>	<b>BRITTANY DRIVE/BIG SPRINGS</b>	<b>\$ 1,349,231</b>	<b>\$ 1,964,297</b>	<b>\$ 3,272,876</b>	<b>\$ 3,277,745</b>	<b>\$ 3,098,119</b>

## BRITTANY DRIVE WATER TREATMENT PLANT FOOTNOTES

**1 The following Employees are included in the Regular Employee Wages  
2404420**

Edwin Collins	
Dayton Hall	Brett Stephens
Richard Brookshire	Jerry Crawford 1/4

**2 Capital Outlay**

Vehicles	\$ 23,000
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**3 Debt**

<u>\$ 23,000</u>
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Type of Loan	Description		Balance - 6/30/2018	Principal Pd. FYE 6/30/2019	Interest Pd. FYE 6/30/2019	Balance 6/30/2019
GEFA DW 13-003	Drinking Water		\$ 2,899,965	\$ 130,167	\$ 34,369	\$ 2,769,798
GEFA DW 10-007	Brittany Drive Expansion		2,433,189	120,189	48,755	2,313,000
<b>Total Notes Payable</b>			<b>\$ 5,333,154</b>	<b>\$ 250,356</b>	<b>\$ 83,124</b>	<b>\$ 5,082,798</b>
W & S Bonds	012 Water Portion		\$ 1,689,650	\$ 272,600	\$ 35,145	\$ 1,417,050
W & S Bonds	016 Water Portion		2,662,986	304,557	45,004	2,358,429
<b>Total Bonds</b>			<b>\$ 4,352,636</b>	<b>\$ 577,157</b>	<b>\$ 80,149</b>	<b>\$ 3,775,479</b>

### (2404430) WATER PLANT-MAULDIN RD & INTAKES

**Personal Services & Employee Benefits**

511100	Regular Employee Wages	\$ 271,441	292,828	\$ 324,769	324,769	252,015
511300	Overtime	25,917	27,998	28,703	28,703	28,000
512100	Group Insurance	58,891	61,952	75,523	75,523	63,575
512101	Insurance Deductible Reimb.	803	1,379	960	960	1,470
512200	FICA Contributions	18,368	19,592	22,126	22,126	17,515
512300	Medicare	4,402	4,582	5,175	5,175	4,096
512401	Ret. Plan Employer Contrib.	16,858	14,350	16,592	16,592	12,471
512402	Retirement Plan Admin. Costs	639	747	874	874	715
512700	Workers' Comp. Insurance	13,447	14,034	20,263	15,394	15,101

**Purchased & Contracted Services**

521100	Collection Services	95	73	100	100	100
521201	Legal & Auditing	1,808	1,877	1,800	1,800	3,300
521204	Medical Services	180	330	350	350	250
521205	Consulting	6,800	7,000	14,000	14,000	10,000
521209	Misc. Professional Services	2,226	16,889	1,200	1,200	31,200
521300	Technical	1,200	96	1,200	1,200	2,500
522001	Linen Services	731	718	800	800	800
522002	Exterminating Services	688	588	900	900	700
522112	Garbage Pickup - Commercial	877	875	900	900	900
522130	Janitorial Services	250	300	300	300	300
522200	Interdepartmental Services	22,992	15,444	10,000	10,000	16,000
522201	Repairs & Maint. - Vehicles	327	3,498	500	500	500
522202	Repairs & Maint. - Equipment	37,900	62,542	50,000	50,000	50,000
522203	Repairs & Maint. - Buildings	2,206	1,790	2,500	2,500	2,500
522320	Rental of Equipment & Vehicles	2,111	3,538	1,500	1,500	1,500
522330	Franchise Fees - City	194,216	204,679	104,868	104,868	97,435

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
522350	Rents & Royalties	-	1,047,251	536,563	536,563	534,089
523101	General Liability Insurance	4,500	9,959	9,483	9,483	9,763
523102	Property Insurance	10,170	4,367	4,093	4,093	4,360
523103	Vehicle Insurance	4,375	1,750	1,651	1,651	1,543
523104	Surety Bonds	1,586	52	55	55	-
523200	Telephone - City	50	2,329	2,500	2,500	2,313
523203	Data Service - City	2,450	8,663	8,700	8,700	8,945
523205	Cell Phone/Radio	8,923	2,428	2,400	2,400	2,400
523206	Communications - Security	1,708	-	-	-	-
523209	Internet Service	664	1,133	1,150	1,150	1,000
523210	E-Mail	1,440	84	84	84	84
523220	Postage	84	1,263	1,800	1,800	1,800
523300	Advertising	1,573	1,199	650	650	650
523400	Printing & Binding	620	1,026	100	100	100
523500	Travel	4,467	4,469	3,000	3,000	3,000
523600	Dues & Fees	7,674	7,612	8,000	8,000	8,000
523604	Bank Service Charges	811	1,437	1,800	1,800	300
523700	Education & Training	2,897	4,222	4,000	4,000	8,800
523800	Licenses	150	685	-	-	650
<b>Supplies</b>						
531005	C/S - PVC Parts	-	317	400	400	400
531017	Concrete	-	-	600	600	600
531100	General Supplies	6,792	7,980	7,000	7,000	7,000
531101	Chemical Supplies	122,727	123,336	110,000	110,000	150,000
531102	Lab Supplies	7,829	15,292	9,000	9,000	8,000
531104	Protective/Safety Supplies	-	-	500	500	500
531120	Office Supplies	373	950	1,000	1,000	1,000
531125	Printer/Copier Supplies	511	553	700	700	700
531130	Purchased Uniforms	2,324	2,252	2,275	2,275	1,787
531140	Repairs & Maint. - Equipment	93,955	71,535	50,000	50,000	50,000
531141	Repairs & Maint. - Vehicles	1,251	1,289	1,200	1,200	1,000
531142	Repairs & Maint. - Buildings	1,200	19,597	3,000	3,000	3,000
531143	Repairs & Maint. - System	569	-	-	-	-
531145	Grounds Maintenance	15,294	1,337	1,000	1,000	1,000
531210	Water/Sewer Services	203,278	146,824	155,000	155,000	181,000
531220	Natural Gas	7,642	9,392	9,500	9,500	12,000
531230	Electric - City	381,364	383,096	400,000	400,000	380,000
531231	Electric - Other	1,242	1,429	1,500	1,500	1,550
531270	Gasoline	3,352	3,510	4,000	4,000	3,500
531300	Food for Meetings	100	555	200	150	200
531400	Books & Periodicals	-	-	150	5,000	150
531600	Small Equipment <\$5000	1,423	2,925	5,000	3,000	5,000
531601	Computer Equipment	2,764	250	3,000	-	20,000
<b>Capital Outlay</b>						
541200	Site Improvements	-	66,172	-	-	-
541480 187	Infrastructure	-	5,000	-	-	-
<b>Interfund</b>						
551100	Interfund Allocation - General	9,444	8,557	8,599	8,599	7,474
554100	Interfund Allocation - Utilities	373,082	393,351	364,702	364,702	406,524
<b>Depreciation</b>						
561000	Depreciation	1,884,900	-	-	-	-
562000	Amortization	9,911	5,616	3,017	3,017	1,108
<b>Other</b>						
573000	Retired Employee Payroll	177	36,497	35,145	35,145	35,145
573900	Cash (Over) Short	-	20	-	-	-
573901	Bad Debt	53,343	39,958	53,343	53,343	53,343
579000	Contingency Fund	-	-	80,000	80,000	100,000
<b>Debt Service</b>						
581100	Principal - Bonds	-	220,800	210,000	210,000	69,600
581400	Principal - Notes Payable	-	-	98,810	98,810	159,092
581410	Principle - Adv. From Electric	-	36,983	37,354	37,354	37,729

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
582100	Interest - Bonds	14,513	18,534	6,061	6,061	1,997
582400	Interest - Notes Payable	99,820	29,222	45,679	45,679	42,007
582400	187 Interest - Notes Payable	-	46,568	-	-	-
582400	193 Interest - Notes Payable	-	10,137	-	-	-
582410	Interest Advance Electric	2,812	3,428	3,056	3,056	2,682
584000	Issuance Cost	-	55,768	-	-	-
<b>Transfers Out</b>						
611001	General	885,721	-	-	-	-
611002	Debt Service	-	1,080,000	1,080,000	1,080,000	1,080,000
611043	Sewer Plant	-	-	1,010,250	1,010,250	-
611113	Restricted - Outside	-	-	524,773	524,773	1,389,909
619000	Renew & Replace	-	-	153,944	153,944	-
<b>TOTAL</b>	<b>WATER PLANT - MAULDIN RD</b>	<b>\$ 4,927,228</b>	<b>\$ 4,711,032</b>	<b>\$ 5,751,690</b>	<b>\$ 5,746,821</b>	<b>\$ 5,415,737</b>

## WATER TREATMENT PLANT FOOTNOTES

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

<b>2404430</b>	Jeremy King	Erik Henson
	Joseph Burchett	Jerry Crawford 1/4
	Dakota Miller	William Word

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

**3 Lease of assets** is calculated as 6.5% of billed revenue.

**4 Debt**

Type of Loan	Description	Original Amount of Loan	Balance 6/30/2018	Principal Paid - FYE 6/30/2019	Interest Paid - FYE 6/30/2019	Balance - 6/30/2019
SRF DW 13-003	Drinking Water SRF	\$ 3,819,116	\$ 3,544,401	\$ 159,092	\$ 42,007	\$ 3,385,309
<b>Total Notes Payable</b>		<b>\$ 3,819,116</b>	<b>\$ 3,544,401</b>	<b>\$ 159,092</b>	<b>\$ 42,007</b>	<b>\$ 3,385,309</b>
Water Plant Prop.	Highway 53 Trans Main	\$ 384,101	\$ 282,268	\$ 37,729	\$ 2,682	\$ 244,539
<b>Total Advances</b>		<b>\$ 384,101</b>	<b>\$ 282,268</b>	<b>\$ 37,729</b>	<b>\$ 2,682</b>	<b>\$ 244,539</b>
W&S Bonds	2011 WA Rev.	\$ 1,566,000	\$ 103,200	\$ 69,600	\$ 1,997	\$ 33,600
<b>Total Bonds</b>		<b>\$ 1,566,000</b>	<b>\$ 103,200</b>	<b>\$ 69,600</b>	<b>\$ 1,997</b>	<b>\$ 33,600</b>

	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
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**(2404436) WATER TREATMENT PLANT - MAINTENANCE**

**Personal Services & Employee Benefits**

511100	Regular Employee Wages	\$ 135,185	\$ 156,534	\$ 119,515	\$ 119,515	\$ 156,504
511300	Overtime	8,838	5,624	2,870	2,870	3,500
512100	Group Insurance	26,255	27,915	33,897	33,897	48,358
512101	Insurance Deductible Reimb.	752	443	960	960	1,120
512200	FICA Contributions	8,504	9,661	7,588	7,588	10,006
512300	Medicare	2,061	2,259	1,775	1,775	2,340
512401	Ret. Plan Employer Contrib.	6,898	5,857	5,985	5,985	7,100
512402	Retirement Plan Admin. Costs	262	305	315	315	407
512700	Workers' Comp. Insurance	4,880	4,960	5,119	5,119	7,974

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>Purchased &amp; Contracted Services</b>						
521204	Medical Services	75	-	240	240	240
522200	Interdepartmental Services	512	-	-	-	-
522201	Repairs & Maintenance - Vehicle	1,381	803	1,600	1,600	2,000
522202	Repairs & Maintenance - Equip.	313	3,200	3,500	3,500	3,000
523101	General Liability Insurance	455	352	308	308	335
523103	Vehicle Insurance	3,098	2,843	2,678	2,678	2,342
523104	Surety Bonds	21	20	25	25	-
523205	Cell Phone/Radio	630	488	511	511	600
523209	Internet Service	19	85	94	94	140
523220	Postage	-	4	50	50	50
523300	Advertising	-	-	-	-	150
523500	Travel	-	-	100	100	200
523600	Dues & Fees	100	200	-	-	-
523700	Education & Training	-	-	100	100	100
<b>Supplies</b>						
531100	General Supplies	16	-	600	-	100
531104	Protective/Safety Supply	76	75	600	600	500
531120	Office Supplies	18	237	80	600	750
531125	Printer/Copier Supplies	7	63	60	80	80
531130	Purchased Uniforms	1,259	55	1,040	60	120
531140	Repairs & Maintenance - Equip.	788	1,248	1,000	1,040	1,300
531141	Repairs & Maintenance - Vehicle	555	770	1,440	1,000	1,000
531270	Gasoline	1,910	1,307	3,000	1,440	1,000
531271	Diesel Fuel	1,234	2,206	2,000	3,000	3,200
531600	Small Equipment <\$5000	1,610	2,203	400	2,000	1,900
531601	Computer Equipment	-	-	-	400	1,200
<b>TOTAL</b>	<b>WATER PLANT MAINT.</b>	<b>\$ 207,712</b>	<b>\$ 229,717</b>	<b>\$ 197,450</b>	<b>\$ 197,450</b>	<b>\$ 257,616</b>

## WATER TREATMENT PLANT MAINTENANCE FOOTNOTES

1 The following Employees are split 50/50 between Waste Treatment Plant Maintenance and Water Treatment Plant Maintenance.

<b>2404436</b>	Kenneth Young	Thomas Phillips, Jr.	Anthony M Brown
	Bobby Robertson	Christopher Serritt	
	Jeremy Ensley	Vacant	
	Vacant	Edwin Brown	

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(2404440) WATER PLANT - DISTRIBUTION/PUMP STATION</b>						
<b>Purchased &amp; Contracted Services</b>						
521300	Technical	\$ 482	\$ -	\$ 2,500	\$ 2,500	\$ -
522202	Repairs & Maintenance - Equip.	53,936	30,703	50,000	50,000	50,000
522203	Repairs & Maintenance - Building	-	12,176	85,650	85,650	5,000
523101	General Liability Insurance	616	792	895	895	661
523102	Property Insurance	669	668	628	628	763
523300	Advertising	-	147	-	-	-
<b>Supplies</b>						
531100	General Supplies & Materials	3,150	295	1,000	1,000	1,000
531140	Repairs & Maintenance - Equip.	49,821	60,558	45,000	45,000	45,000
531142	Repairs & Maintenance - Building	51	2,836	2,500	2,500	2,500
531230	Electric Service - City	38,586	51,533	46,500	46,500	70,000
531231	Electric Service - Other	138,019	134,818	150,000	150,000	135,000
531600	Small Equipment <\$5000	5,476	-	5,000	5,000	5,000
579000	Contingency	-	-	-	-	10,000
<b>TOTAL</b>	<b>WATER DISTRIBUTION/PUMP</b>	<b>\$ 290,802</b>	<b>\$ 294,526</b>	<b>\$ 389,673</b>	<b>\$ 389,673</b>	<b>\$ 324,924</b>

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	
<b>(2444441) WATER DISTRIBUTION/CONSTRUCTION</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 761,731	\$ 824,970	\$ 900,125	\$ 900,125	\$ 874,307
511300	Overtime	102,178	115,972	133,263	133,263	130,000
512100	Group Insurance	237,293	226,560	282,654	282,654	270,918
512101	Insurance Deductible Reimb.	3,931	4,935	5,040	5,040	6,300
512200	FICA Contributions	51,841	56,124	64,640	64,640	62,812
512300	Medicare	12,060	13,126	15,118	15,118	14,690
512401	Ret. Plan Employer Contrib.	49,753	45,671	43,354	43,354	42,243
512402	Retirement Plan Admin. Costs	1,866	2,379	2,283	2,283	2,423
512600	Unemployment Insurance	-	4,620	-	-	2,500
512700	Workers' Comp. Insurance	17,578	22,196	27,895	27,895	30,568
512999	Amounts to Capitalize	(92,717)	-	-	-	-
<b>Purchased &amp; Contracted Services</b>						
521200	Engineering	-	-	-	-	40,000
521201	Legal & Auditing	3,927	4,499	5,000	5,000	5,000
521204	Medical Services	445	945	600	600	600
522001	Linen Services	753	738	900	900	900
522002	Exterminating Services	188	188	250	250	280
522112	Garbage Pickup - Commercial	873	1,000	831	831	900
522200	Interdepartmental Services	814	1,319	500	500	800
522200 54	Interdepartmental Services	-	-	500	500	-
522201	Repairs & Maintenance - Vehicles	3,519	2,038	4,000	4,000	4,000
522202	Repairs & Maintenance - Equip.	8,904	15,717	15,000	15,000	15,000
522203	Repairs & Maintenance - Building	21	568	300	300	700
522204	Repairs & Maintenance - Sys.	-	-	500	500	500
522320	Rental of Equipment & Vehicles	53,942	57,994	58,000	58,000	75,000
523101	General Liability Insurance	5,007	5,163	4,901	4,901	5,173
523102	Property Insurance	6,481	5,896	5,485	5,485	5,056
523103	Vehicle Insurance	10,805	11,120	10,694	10,694	10,716
523104	Surety Bonds	147	154	150	150	150
523200	Telephone - City	4,906	4,903	5,000	5,000	5,200
523203	Data Service - City	4,333	3,999	4,100	4,100	4,200
523205	Cell Phone/Radio	4,052	3,262	3,400	3,400	3,600
523206	Communications - Security	-	-	800	800	-
523209	Internet Service	1,302	2,134	2,125	2,125	2,200
523210	E-Mail	252	252	260	260	270
523220	Postage	29	-	100	100	100
523300	Advertising	-	829	600	600	600
523400	Printing & Binding	37	-	100	100	100
523500	Travel	-	964	1,500	1,500	2,000
523600	Dues & Fees	3,957	4,869	4,300	4,300	4,500
523700	Education & Training	440	5,726	3,500	3,500	3,700
523800	Licenses	42	1,127	300	300	1,400
523850	Contract Labor	1,000	730	3,000	3,000	3,000
529999	Amounts to Capitalize	(56,375)	-	-	-	-
<b>Supplies</b>						
531001	Stone/Gravel	10,993	24,210	40,000	40,000	40,000
531001 209	Stone/Gravel	5,428	-	-	-	-
531002	Patching	30,178	44,358	25,000	25,000	32,000
531003	Brass Parts	87,204	135,202	100,000	100,000	135,000
531005	PVC Parts	238	1,258	1,200	1,200	1,200
531006	Ductile Iron	40,573	88,894	100,000	100,000	100,000
531007	Clamps	7,545	21,334	27,000	27,000	28,000
531008	Meters & Accessories	347,471	307,691	325,000	325,000	325,000
531009	Hydrants	14,442	9,031	15,000	15,000	15,000
531010	PVC Pipe	5,027	4,781	10,000	10,000	10,000
531011	Wire	1,630	364	3,800	3,800	3,800
531017	Concrete	7,790	12,958	9,000	9,000	11,000
531020	Other	14,852	14,500	15,000	15,000	15,000
531029	Inventory Change	50,501	(105,895)	-	-	-

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
531100	General Supplies	15,357	12,703	15,000	15,000	16,000
531104	Protective/Safety Supplies	777	8,086	5,000	5,000	6,000
531120	Office Supplies	683	1,242	1,000	1,000	1,500
531125	Printer/Copier Supplies	1,346	1,957	1,600	1,600	1,800
531130	Purchased Uniforms	6,716	6,735	7,150	7,150	7,150
531140	Repairs & Maintenance - Equip.	6,692	18,012	18,000	18,000	18,000
531141	Repairs & Maintenance - Vehicle	4,444	7,701	8,000	8,000	8,500
531142	Repairs & Maintenance - Building	584	607	600	600	1,200
531210	Water/Sewer Service	253	272	400	400	425
531220	Natural Gas	5,340	5,829	5,800	5,800	6,000
531230	Electric Service - City	12,851	13,229	13,000	13,000	15,000
531231	Electric Service - Other	266	270	300	300	300
531270	Gasoline	14,400	17,910	17,000	17,000	18,000
531271	Diesel Fuel	22,901	27,063	26,000	26,000	26,000
531300	Food for Meetings	-	80	-	-	150
531400	Books & Periodicals	-	-	150	150	150
531600	Small Equipment <\$5000	7,078	9,494	12,000	12,000	14,000
531601	Computer Equipment	2,340	145	2,000	2,000	2,000
531605	Infrastructure	-	-	15,000	15,000	15,000
531700	Miscellaneous	-	-	100	100	100
539999	Capitalized Material	(38,433)	-	-	-	-
<b>Capital Outlay</b>						
541480	Infrastructure	-	500	6,000	6,000	710,939
541480 142	2" Galvanized Replacements	-	79,063	260,476	260,476	140,000
541480 170	Water System Improvements. 2012	-	116,485	140,000	140,000	140,000
541480 191	Infrastructure	-	398,757	24,169	24,169	-
541480 228	Infrastructure	-	507,851	249,000	249,000	-
541480 233	Infrastructure	-	823,054	-	-	-
542100	Machinery >\$5000	-	179,735	156,000	156,000	-
542200	Vehicles	-	-	13,500	13,500	-
<b>Interfund</b>						
551100	Interfund Allocation - General	35,743	41,080	44,941	44,941	43,017
554100	Interfund Allocation - Utilities	411,385	453,769	469,103	469,103	453,162
<b>Depreciation</b>						
561000	Depreciation	155,017	-	-	-	-
<b>Other</b>						
578001	Damages to Other Property	927	1,134	1,800	1,800	2,000
579000	Contingency Fund	-	-	100,000	100,000	100,000
<b>Debt Service</b>						
582400 191	Interest-Notes Payable	-	10,927	-	-	-
<b>Transfers Out</b>						
611011	General - Labor & Equipment	1,246	282	1,500	1,500	-
611013	Utilities - Labor & Equipment	245	1,059	-	-	-
<b>TOTAL</b>	<b>WATER DISTR./ CONST.</b>	<b>\$ 2,497,345</b>	<b>\$ 4,756,402</b>	<b>\$ 3,896,657</b>	<b>\$ 3,896,657</b>	<b>\$ 4,094,799</b>

<b>WATER DISTRIBUTION MAINTENANCE FOOTNOTES</b>
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**1 The following Employees are included in the Regular Employee Wages**

<b>2444441</b>	Mark Fox	Casey Tumlim
	Michael Burchett	David Siburkis
	Richard Boswell	Daniel Dawson
	Kyle Harrison	Jerry Defoor, Jr.
	Colby Wheat	Kenneth Logan
	Bobby Burchett	Donald Morgan
	Ronald Scheetz	Paul Thompson
	Zachery Wheat	Benjamin Turner
	Robert Ball	Teddy Dutton
	Tommy Burchett	Andrew Campbell
	Austin Kinsey	Mark Williamson 1/2
	Larry Muse - part time	

**2 Capital Outlay**

Infrastructure - GDOT widening project US 41 @ Lynn Creek \$366,174 & GDOT Bridge project on SR 156 at the CSV RR in Ranger \$344,765	\$ 710,939
Infrastructure - Project # 142 2" galvanized pipe	140,000
Infrastructure - Project # 170 water system improvements	140,000
<b>Total</b>	<b><u>\$ 990,939</u></b>

# ***TELECOMMUNICATIONS***



**Director of Telecommunications,  
Brad Carrick**

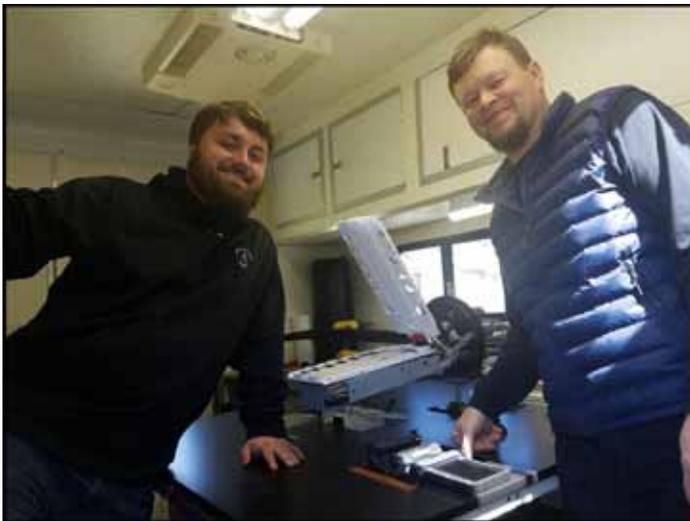
## **Mission Statement**

**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 110 miles of fiber optic plant, serving over 150 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.



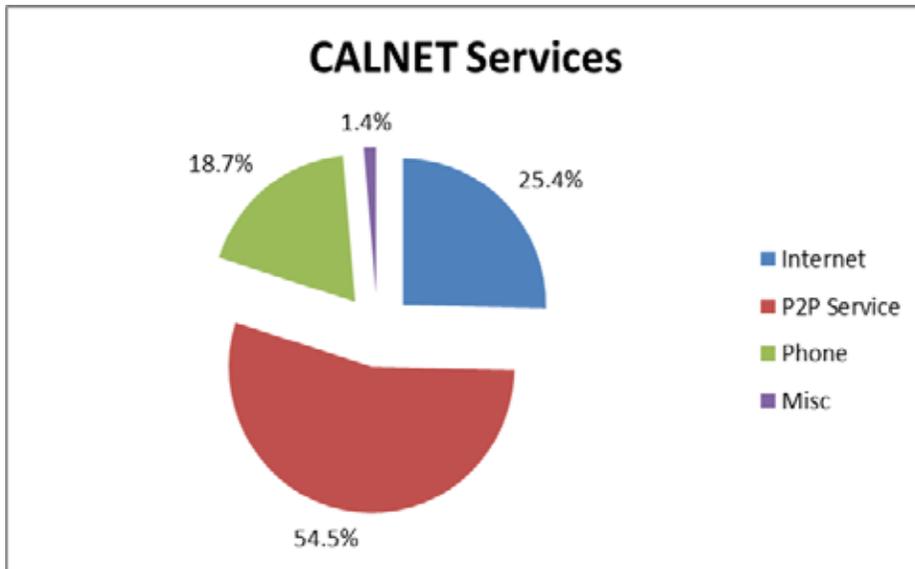
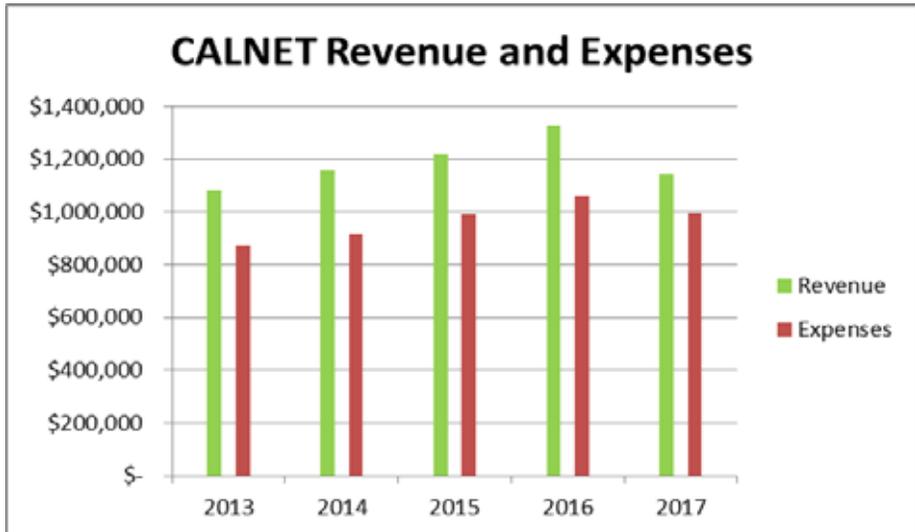
**Network Operations  
Jeff Young**



**Outside Plant Techs  
Lewis Bramlett and Tyler Smith**



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



## TELECOMMUNICATIONS (526)

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
<b>(2490000) TELECOMMUNICATIONS FUND</b>						
<b>Revenues</b>						
331110	Grant	\$ (139,259)	\$ (6,622)	\$ (6,000)	\$ (6,000)	\$ (6,000)
<b>Charges for Services</b>						
344290	Recovery Bad Debts	-	(145)	-	-	-
344360	Penalties	(7,722)	(9,270)	(4,500)	(4,500)	(5,000)
344500	Telephone	(192,797)	(194,088)	(192,000)	(192,000)	(200,000)
344510	Telephone - Long Distance	(3,176)	(3,066)	(3,000)	(3,000)	(2,700)
344650	100 MB Ethernet	(365,220)	(377,090)	(370,000)	(370,000)	(374,000)
344651	Dark Fiber Lease	(58,452)	(42,912)	(45,000)	(45,000)	(39,000)
344652	Data Fees	(136,666)	(126,342)	(125,000)	(125,000)	(133,000)
344653	Data Fees - School	(28,596)	(30,312)	(34,000)	(34,000)	(34,900)
344654	T-1 Service Connections	(19,800)	(17,540)	-	-	(12,600)
344656	Lease Space	(6,910)	(8,040)	(8,000)	(8,000)	(8,040)
344660	Internet	(38,840)	(29,781)	(30,000)	(30,000)	(29,000)
344661	128K Internet Service	(12,467)	(10,047)	(10,000)	(10,000)	(10,000)
344663	512K Internet Service	(217,521)	(217,141)	(220,000)	(220,000)	(220,000)
344665	Internet Service	(32,265)	(33,944)	(33,000)	(33,000)	(35,000)
344670	E-Mail Service	(6,399)	(6,325)	(6,400)	(6,400)	(6,200)
344680	Web Hosting	(240)	(240)	(240)	(240)	(240)
344681	Outside Copper	(600)	(600)	(600)	(600)	(600)
344698	Special Services	(17,617)	(10,593)	(5,000)	(5,000)	(8,000)
344699	PSC Fees	-	-	-	-	(700)
<b>Other</b>						
361000	Interest Revenues	-	313	-	-	-
361006	Interest Revenues Investments	-	-	-	-	(9,557)
363000	Unrealized Gain or Loss Inv.	(8,148)	(5,442)	-	-	13,883
383000	Reimbursement for Damaged Property	(3,149)	(361)	-	-	-
389000	Miscellaneous Revenue	(3,589)	(1,777)	-	-	(700)
<b>Transfer In</b>						
391125	Transfer In - Labor & Equip.	(900)	(925)	-	-	(1,000)
391126	Transfer In - Utilities	(283)	(62)	-	-	-
391134	Transfer in - SPLOST	(26,256)	-	-	-	-
391302	Transfer - Renew & Repl Reserves	-	(13,826)	-	-	-
392100	Sale of Assets	(2,258)	(52)	-	-	-
<b>TOTAL</b>	<b>TELECOMMUNICATION REVENUES</b>	<b>\$ (1,329,130)</b>	<b>\$ (1,146,230)</b>	<b>\$ (1,092,740)</b>	<b>\$ (1,092,740)</b>	<b>\$ (1,122,354)</b>

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
<b>(2494750) TELECOMMUNICATIONS</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 225,319	245,609	\$ 238,497	\$ 238,497	\$ 235,218
511300	Overtime	740	276	513	513	500
512100	Group Insurance	34,536	37,583	39,735	39,735	36,784
512101	Insurance Deductible Reimbursement	572	670	720	720	840
512200	FICA Contributions	13,832	15,068	14,948	14,948	14,743
512300	Medicare	3,197	3,524	3,495	3,495	3,387
512401	Retirement Plan Employer Contributions	12,982	12,392	12,464	12,464	11,674
512402	Retirement Plan Administrative Costs	530	645	656	656	670
512700	Workers' Compensation Insurance	3,211	5,305	4,861	4,861	5,088
<b>Purchased &amp; Contracted Services</b>						
521201	Legal & Auditing	1,876	2,624	2,500	2,500	2,500
521204	Medical Services	75	35	90	90	230
521209	Miscellaneous Professional Services	15,740	4,565	15,000	15,000	20,000
522001	Linen Services	530	520	600	600	520
522002	Exterminating Services	188	188	200	200	200
522112	Garbage Pickup - Commercial	505	508	480	480	500
522200	Interdepartmental Services	1,183	987	2,000	2,000	1,000
522201	Repairs & Maintenance - Vehicles	474	2,040	3,500	3,500	3,500
522202	Repairs & Maintenance - Equipment	34,589	34,744	40,500	40,500	56,100

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		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	37,045	36,988	45,000	45,000	45,000
522330	Franchise Fees - City	44,935	43,939	43,246	43,246	44,387
523101	General Liability Insurance	2,032	2,024	2,091	2,091	2,100
523102	Property Insurance	965	964	929	929	1,000
523103	Vehicle Insurance	1,294	1,633	1,473	1,473	1,700
523104	Surety Bonds	42	42	42	42	42
523200	Telephone - City	4,663	4,530	4,700	4,700	4,700
523201	Telephone - Other	40,166	45,962	40,000	40,000	40,000
523203	Data Service - City	2,683	2,464	2,500	2,500	2,500
523205	Cell Phone/Radio	1,066	845	1,000	1,000	1,000
523208	GA Web Telecomm Service	109,624	110,548	110,000	110,000	100,000
523209	Internet Service	960	720	720	720	720
523210	E-Mail	210	210	210	210	210
523220	Postage	22	35	200	200	200
523300	Advertising	2,228	1,488	1,500	1,500	1,500
523500	Travel	58	88	200	200	2,000
523600	Dues & Fees	399	303	500	500	500
523602	FCC/PSC Fees	7,206	6,450	11,000	11,000	11,600
523604	Bank Service Charges	1,103	901	1,200	1,200	1,000
523700	Education & Training	875	375	400	400	600
<b>Supplies</b>						
531005	PVC Parts	-	-	500	500	500
531010	PVC Pipe	-	-	2,000	2,000	4,500
531011	Wire	1,680	9,496	15,000	15,000	15,000
531020	Other	3,923	28,973	30,000	30,000	20,000
531029	Inventory Change	7,372	(10,427)	-	-	-
531100	General Supplies & Materials	2,983	1,026	2,500	2,500	2,500
531120	Office Supplies	130	505	250	250	250
531125	Printer/Copier Supplies	115	261	400	400	400
531130	Purchased Uniforms	1,191	1,227	1,300	1,300	1,300
531140	Repairs & Maintenance - Equipment	3,701	475	1,500	1,500	1,500
531141	Repairs & Maintenance - Vehicles	4,291	532	1,500	1,500	1,000
531143	Repairs & Maintenance - Systems	1,566	272	2,000	2,000	1,500
531210	Water/Sewer Services	290	285	300	300	300
531220	Natural Gas	1,016	1,328	1,000	1,000	1,200
531230	Electric Service - City	17,608	17,574	20,000	20,000	20,000
531270	Gasoline	1,505	1,160	1,600	1,600	1,500
531271	Diesel Fuel	896	1,241	1,500	1,500	1,500
531600	Small Equipment <\$5000	14,891	22,896	10,000	10,000	19,500
531601	Computer Equipment	1,806	3,146	2,000	2,000	3,000
531605	Infrastructure <\$20000	2,800	4,209	10,000	10,000	30,000
539999	Capitalized Materials	-	-	-	-	-
<b>Capital Outlay</b>						
541480	Infrastructure	-	4,992	-	-	-
541480 238	Infrastructure	-	34,787	-	-	-
542200	Vehicles	-	-	-	-	110,000
<b>Interfund</b>						
551100	Interfund Allocation - General	4,717	4,831	5,061	5,061	4,904
554100	Interfund Allocation - Utilities	52,512	61,853	62,384	62,384	62,177
<b>Depreciation</b>						
561000	Depreciation	161,295	-	-	-	-
562000	Amortization	725	1,222	657	657	482
<b>Other</b>						
571009	Intergovernmental - Schools	139,259	6,622	6,000	6,000	6,000
573901	Bad Debts Expense	501	264	-	-	-
<b>Debt Service</b>						
581410	Principal - Advance from Electric	-	110,955	112,069	112,069	113,194
582410	Interest - Advance from Electric	8,043	6,940	5,827	5,827	4,702

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>Transfers</b>						
619000	Transfer Out - Renewal & Replacement	-	13,826	129,422	129,422	20,932
<b>TOTAL</b>	<b>TELECOMMUNICATIONS EXPENSES</b>	<b>\$ 1,062,553</b>	<b>\$ 978,062</b>	<b>\$ 1,092,740</b>	<b>\$ 1,092,740</b>	<b>\$ 1,122,354</b>
<b>TOTAL</b>	<b>TELECOMMUNICATIONS FUND</b>	<b>\$ (266,577)</b>	<b>\$ (168,169)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## TELECOMMUNICATIONS FOOTNOTES

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

<b>2494750</b>	Bradley Carrick	Jeffery Young
	Tyler Smith	Lewis Bramlett

**2 Capital Outlay** Bucket truck \$110,000  
**Total Capital Outlay** **\$110,000**

**3 Debt**

<i>Type of Loan</i>	<i>Description</i>	<i>Original Amount of Loan</i>	<i>Balance - 6/30/2018</i>	<i>Principal Pd. FYE 6/30/2019</i>	<i>Interest Pd. FYE 6/30/2019</i>	<i>Balance 6/30/2019</i>
Start-Up	Electric Reserve	\$ 2,033,826	\$ 512,520	\$ 113,194	\$ 4,702	\$ 399,326

# ***ELECTRIC DEPARTMENT***



**Director of Electric,  
Jeff Defoor**

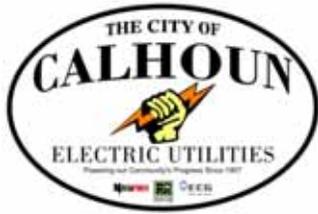
## **Mission Statement:**

**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.**

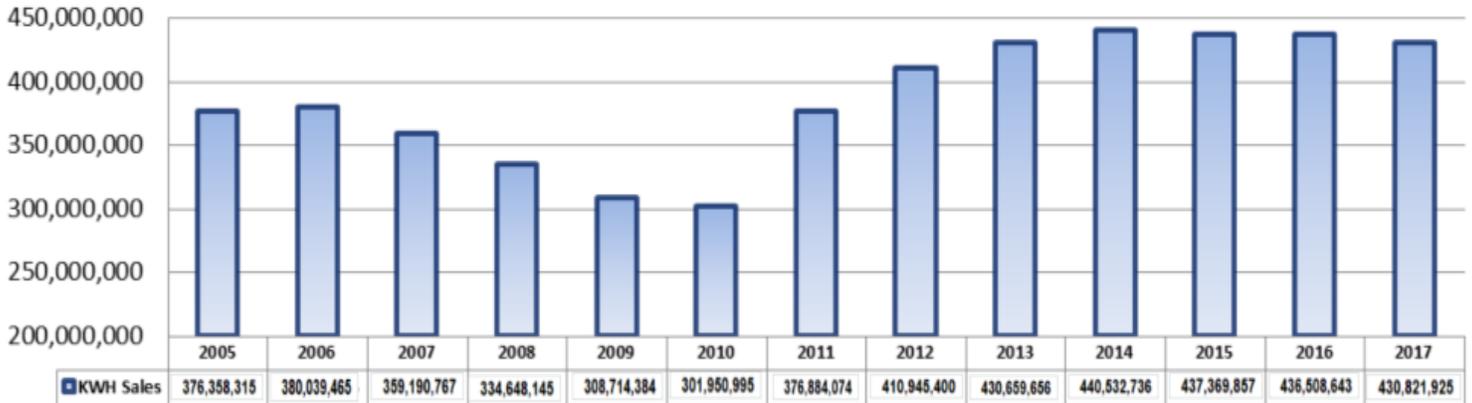
The City of Calhoun Electric System is a participant city of the Municipal Electric Authority of Georgia (MEAG). The City's electric system generates and distributes electricity to approximately 5,300 of Calhoun's residential, commercial and industrial citizens and consumers. The electric system has,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



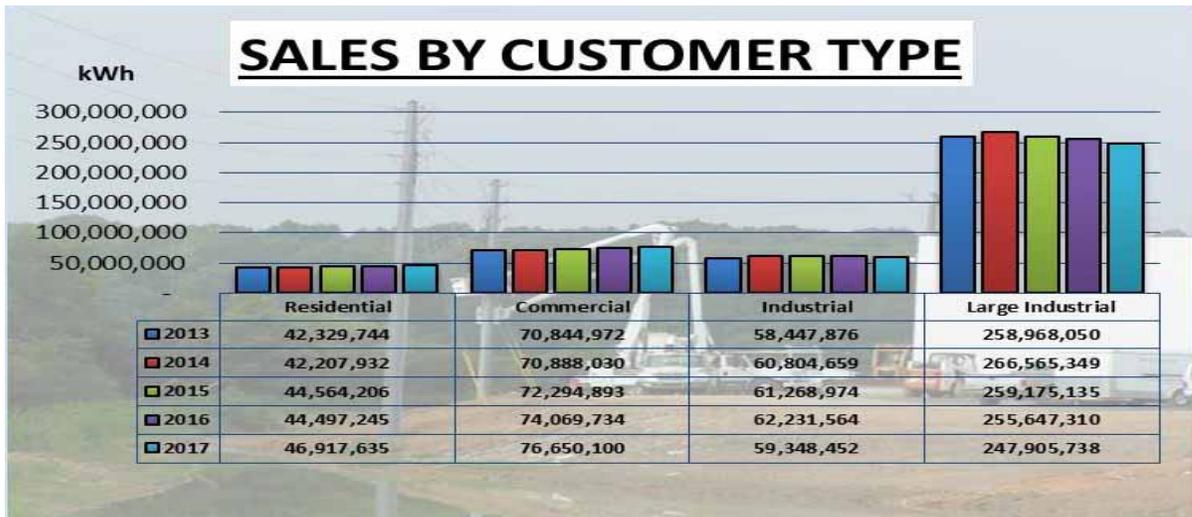
The national award winning Electrical Department has won the RP3 (Reliable Public Power Provider), Excellence in Reliability and Safety Award of Excellence from the American Public Power Association. Calhoun has strategically planned for the complicated and changing electric utility industry by operating 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.



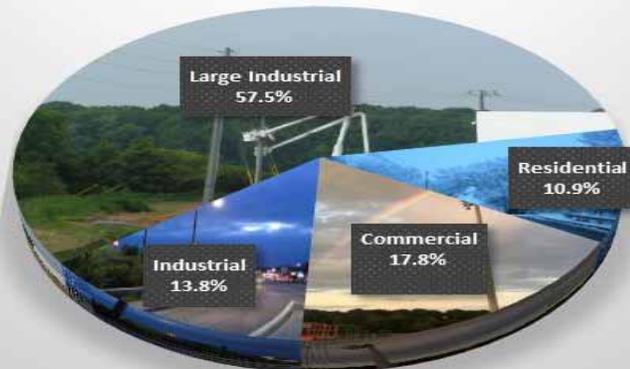
## FISCAL YEAR - KWH SOLD



## SALES BY CUSTOMER TYPE



## 2017 SALES BY CUSTOMER



# ELECTRIC (510)

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
<b>(248000) ELECTRIC FUND</b>						
<b>Intergovernmental Revenue</b>						
331150	Indirect	\$ (23,447)	\$ (117,949)	\$ -	\$ -	\$ -
<b>Charges for Services</b>						
344300	Electric	-	-	(30,750,000)	(30,750,000)	(30,442,500)
344302	Electric - Unmetered Commercial	(84,711)	(55,549)	-	-	-
344303	Electric - Unmetered Industrial	(14,043,961)	(13,560,159)	-	-	-
344311	Electric - Residential Sale	(3,993,398)	(4,195,285)	-	-	-
344312	Electric - Commercial Sales	(8,390,196)	(8,618,408)	-	-	-
344313	Electric - Industrial Sales	(1,721,162)	(1,663,497)	-	-	-
344315	Electric - Commercial KVAR	(10,262)	(10,297)	-	-	-
344316	Electric - Industrial Sales	(6,271)	(5,881)	-	-	-
344317	Electric Demand - Commercial	(1,245,408)	(1,261,614)	-	-	-
344318	Electric Demand - Industrial	(277,723)	(268,589)	-	-	-
344319	Electric Demand - Residential	(221,055)	(243,760)	-	-	-
344320	Electric - Security Lights	(374,510)	(384,985)	-	-	-
344321	Public Street/Highway Lighting	(150,436)	(150,436)	(150,435)	(150,435)	(150,435)
344324	Commercial & Admin. Electricity	(40,500)	(19,300)	(19,200)	(19,200)	(19,200)
344327	Solar Panels	-	92	-	-	-
344340	Sales for Resale	(359,725)	(320,171)	(350,000)	(350,000)	(350,000)
344360	Penalties	(129,025)	(139,650)	(140,000)	(140,000)	(140,000)
344370	Temporary Power	(480)	(2,100)	(500)	(500)	(500)
344371	Fuel Adjustment	(5,141,911)	(5,627,991)	(5,710,714)	(5,710,714)	(5,500,000)
344372	Environmental Compliance	(1,815,949)	-	-	-	-
344378	Cut Off Charges	(2,100)	(1,550)	(1,000)	(1,000)	(1,000)
344380	Rental Income	(24,500)	(24,500)	(24,200)	(24,200)	(24,200)
344381	Electric Pole Rent	(113,517)	(103,022)	(100,000)	(100,000)	(100,000)
344390	Recovery of Bad Debt	(6,231)	(13,821)	(3,000)	(3,000)	(3,000)
344391	Reconnect Fee	-	(200)	-	-	-
344392	Lock Fee	(225)	(75)	(75)	(75)	-
344395	Emergency Storm Assistance	(3,240)	-	-	-	-
344397	Reimbursement - Materials	(180,520)	(25,325)	-	-	-
344398	Special Services Department	(44,974)	(62,162)	(25,000)	(25,000)	(25,000)
344399	Miscellaneous	(1,048)	-	-	-	-
349300	Bad Check Fees	(735)	(910)	(400)	(400)	(400)
<b>Other</b>						
361000	Interest Revenues	(114)	4,127	-	-	-
361001	Interest Revenue - Special	(165,248)	(266,380)	(110,000)	(110,000)	(110,000)
361003	Interest Income - Interfund	(25,194)	(19,470)	(19,763)	(19,763)	(16,718)
363000	Unrealized Gain or Loss	(169,734)	-	-	-	(126,163)
363001	Unrealized Gain/Loss MEAG et al	(98,594)	(72,979)	100,000	-	182,736
383000	Reimb. for Damaged Property	(35,160)	63,671	(1,000)	100,000	50,000
389000	Miscellaneous Revenue	(3,470)	(15,408)	(2,000)	(1,000)	(1,000)
389001	Sales Tax Vendor's Compensation	(9,971)	(10,095)	(10,800)	(2,000)	(2,000)
389003	Employee Jury Duty Pay	(30)	(9,003)	-	(10,800)	(8,700)
389005	Sale of Scrap/Surplus	(652)	(30)	(1,500)	-	-
389047	MEAG Telecommunication Rebate	-	(904)	(3,200)	(1,500)	(1,000)
389048	Electric Power Rebates	(1,215,727)	(3,258)	(300,000)	(3,200)	(3,200)
389049	Rebate from Contract Services	(685)	(1,550,517)	-	(300,000)	(300,000)
<b>Transfer In</b>						
391101	Transfer In - General Fund	(9,000)	-	(9,000)	(9,000)	(9,000)
391103	Transfer In - Electric Fund	-	(9,000)	-	-	-
391125	Transfer In - Labor & Equipment	(1,007)	(928)	(200)	(200)	(200)
391134	Transfer In - SPLOST	(68,429)	-	-	-	-
391201	Capital Contribution - Gen Fund	(141,391)	-	-	-	-
391302	Transfer-Renew & Replacement Reserves	-	(23,321)	-	-	-
392101	Gain on Sale of Assets (Nontaxable)	(4,728)	(11,599)	-	-	-
<b>REVENUES</b>		<b>\$ (40,356,354)</b>	<b>\$ (38,802,188)</b>	<b>\$ (37,631,987)</b>	<b>\$ (37,631,987)</b>	<b>\$ (37,101,480)</b>

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
<b>(2484640) ELECTRIC DISTRIBUTION</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 907,995	\$ 992,162	\$ 1,053,364	\$ 1,053,364	\$ 1,028,533
511300	Overtime	35,909	60,820	65,094	65,094	35,000
512100	Group Insurance	187,799	188,036	216,883	216,883	217,113
512101	Insurance Deductible Reimb.	3,374	3,736	4,320	4,320	5,040
512200	FICA Contributions	56,670	63,394	69,849	69,849	66,436
512300	Medicare	13,307	14,826	16,248	16,248	15,537
512401	Ret. Plan Employer Contrib.	75,137	51,033	53,298	53,298	49,602
512402	Retirement Plan Admin. Costs	2,255	2,658	2,806	2,806	2,845
512500	Tuition Reimbursements	-	-	4,000	4,000	4,000
512700	Workers' Comp. Insurance	13,068	23,624	16,526	16,526	20,578
512999	Amounts to Capitalize	(62,297)	-	-	-	-
<b>Purchased &amp; Contracted Services</b>						
521200	Engineering	-	3,500	6,000	6,000	6,000
521201	Legal & Auditing	19,413	119,331	75,000	75,000	150,000
521204	Medical Services	425	425	200	200	400
521205	Consulting	182,082	199,474	210,000	210,000	210,000
521209	Miscellaneous Professional Services	506	204	1,000	1,000	500
521300	Technical	49,884	41,264	38,000	38,000	40,000
522001	Linen Services	3,824	3,806	4,000	4,000	4,000
522002	Exterminating Services	188	188	225	225	225
522112	Garbage Pickup - Commercial	4,819	3,506	4,000	4,000	4,000
522130	Janitorial Services	-	70	500	500	500
522200	Interdepartmental Services	7,301	1,788	8,000	8,000	4,000
522201	Repairs & Maint. - Vehicles	35,856	27,090	20,000	20,000	28,000
522202	Repairs & Maint. - Equipment	13,704	9,613	35,000	35,000	30,000
522203	Repairs & Maint. - Building	6,047	14,385	24,000	24,000	10,000
522320	Rental of Equipment & Vehicles	13,121	23,687	24,000	24,000	25,000
522330	Franchise Fees - City	1,219,758	1,210,342	1,230,000	1,230,000	1,217,700
522350	Rents & Royalties	-	2,118,098	2,152,500	2,152,500	1,978,763
523101	General Liability Insurance	11,820	12,132	11,335	11,335	11,666
523102	Property Insurance	3,470	3,609	3,203	3,203	3,428
523103	Vehicle Insurance	8,058	8,829	8,605	8,605	9,817
523104	Surety Bonds	178	173	150	150	150
523200	Telephone - City	5,213	5,167	6,000	6,000	6,000
523203	Data Service - City	10,926	6,264	5,000	5,000	5,500
523205	Cell Phone/Radio	5,760	4,512	5,000	5,000	6,000
523209	Internet Service	2,725	2,894	3,300	3,300	3,500
523210	E-Mail	389	378	400	400	450
523220	Postage	824	918	1,200	1,200	1,200
523300	Advertising	943	280	500	500	500
523400	Printing & Binding	135	277	200	200	500
523500	Travel	5,514	8,198	6,500	6,500	7,000
523600	Dues & Fees	2,307	2,767	3,000	3,000	3,000
523604	Bank Service Charges	4,042	5,589	6,950	6,950	2,500
523700	Education & Training	1,613	6,294	4,000	4,000	6,500
523800	Licenses	150	32	300	300	375
523850	Contract Labor	116,720	104,417	142,000	142,000	150,000
529999	Amounts to Capitalize	(44,414)	-	-	-	-

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>Supplies</b>						
531001	Stone/Gravel	-	-	1,000	1,000	1,000
531005	PVC Parts	1,150	-	1,500	1,500	1,000
531008	Meters & Accessories	4,814	4,826	40,000	40,000	40,000
531010	PVC Pipe	1,368	1,355	5,000	5,000	5,000
531011	Wire	42,876	10,895	55,000	55,000	55,000
531013	Poles	22,237	24,591	35,000	35,000	35,000
531014	Transformers	92,448	123,171	150,000	150,000	150,000
531015	Street Lights & Accessories	58,377	12,971	65,000	65,000	65,000
531020	Other	84,840	70,814	86,000	86,000	86,000
531029	Inventory Change	272,731	29,892	-	-	-
531100	General Supplies & Materials	14,166	7,396	12,000	12,000	12,000
531104	Protective/Safety Supplies	12,446	9,231	17,500	17,500	20,000
531108	Underground Supplies	9,317	5,689	14,400	14,400	8,000
531120	Office Supplies	2,191	1,092	1,400	1,400	1,400
531125	Printer/Copier Supplies	2,865	3,083	2,500	2,500	1,500
531130	Purchased Uniforms	5,514	5,381	6,300	6,300	6,300
531140	Repairs & Maintenance - Equipment	3,143	320	25,000	25,000	20,000
531141	Repairs & Maintenance - Vehicles	13,112	6,640	7,000	7,000	7,000
531142	Repairs & Maintenance - Buildings	1,934	938	13,000	13,000	10,000
531210	Water/Sewer Services	1,272	425	1,000	1,000	1,000
531220	Natural Gas Service	5,223	6,102	7,000	7,000	7,000
531230	Electric Service - City	13,414	12,808	14,000	14,000	14,000
531270	Gasoline	11,078	11,573	15,000	15,000	14,000
531271	Diesel Fuel	11,249	11,896	14,000	14,000	15,000
531300	Food for Meetings	-	120	1,000	1,000	1,000
531400	Books & Periodicals	-	99	200	200	200
531500	Purchased Power	30,086,227	29,087,272	30,250,000	30,250,000	29,500,000
531600	Small Equipment <\$5000	5,578	200	10,000	10,000	10,000
531601	Computer Supplies	2,389	2,335	5,000	5,000	5,000
531700	Miscellaneous	1,189	-	400	400	400
539999	Capitalized Materials	(171,130)	-	-	-	-
<b>Capital Outlay</b>						
541200	Site Improvements	-	-	40,000	40,000	40,000
541480	Infrastructure	-	145,090	200,000	200,000	200,000
542100	Machinery	-	86,812	12,000	12,000	40,000
542200	Vehicles	-	232,724	52,000	52,000	31,000
<b>Interfund</b>						
551100	Interfund Allocation - General	33,844	35,426	37,421	37,421	36,630
554100	Interfund Allocation - Utilities	517,460	582,900	600,937	600,937	626,274
<b>Depreciation</b>						
561000	Depreciation	965,371	-	-	-	-
562000	Amortization	21,063	15,812	8,495	8,495	6,357
<b>Other</b>						
573900	Cash Over or Short	181	250	250	-	650
573901	Bad Debts Expense	67,466	48,695	75,000	250	250
578001	Damages to Other Property	-	960	3,000	75,000	75,000
579000	Contingency Fund	-	-	-	3,000	2,000
<b>Transfer Out</b>						
611001	General Fund	1,829,637	17,292	-	-	-
611011	Labor/Equipment	12,303	-	15,000	15,000	15,000
611013	Utilities Labor/Equipment	32,288	27,580	15,000	15,000	15,000
614042	Transfer Out - Solid Waste	-	640	-	-	-
619000	Renewal & Replacement	-	23,321	30,170	30,170	189,392
<b>TOTAL</b>	<b>ELECTRIC DISTRIBUTION</b>	<b>\$ 37,018,149</b>	<b>\$ 36,018,402</b>	<b>\$ 37,486,929</b>	<b>\$ 37,486,929</b>	<b>\$ 36,741,211</b>

## ELECTRIC DISTRIBUTION FOOTNOTES

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

<b>1 2484640</b>	Barry Walraven	Phillip McCormick	Coulter Faith
	Charles Dockery	Jimmy Stewart	Gregory Joyce
	Kevin Collins	Nicholas Sane	Gary Teague
	Matthew Chapman	Jonathan Rains	
	Kenny Rogers	Edward Defoor	
	Dennis Henry	Darrell Nicholson	
	Nicholas Land	Gregory Dodd	
		Robert Pritchett	

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

**3 Lease of assets** is calculated as 6.5% 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>Balance 6/30/2018</i>	<i>Principal Paid 6/30/2019</i>	<i>Interest Paid 6/30/2019</i>	<i>Balance 6/30/2019</i>
Advances	Telecommunications	\$ 512,520	\$ 113,194	\$ 4,702	\$ 399,326
Advances	Sw. Plant Prop.	205,535	32,977	1,932	172,558
Advances	Utility Bldg. Renovation	531,087	75,301	5,028	455,786
Advances	Exit 312 Lighting	237,372	43,626	2,374	193,746
Advances	Hwy. 53 Trans. Main	282,268	37,729	2,682	244,539
<b>TOTAL</b>		<b>\$ 1,768,782</b>	<b>\$ 302,827</b>	<b>\$ 16,718</b>	<b>\$ 1,465,955</b>

**5 Capital Outlay**

Site Improvement -Rebuild pole rack and replacement pavement for supply yard	\$ 40,000
Infrastructure-Replace 100 HID lights with LED (\$58k), primary overhead to underground conversion (\$20k), convert overhead to underground Garden Heights apts (\$61k); convert overhead to underground Nelson St. (\$61k)	200,000
Vehicles -F250 4 x 4 extended cab truck	31,000
Machinery-Scissor lift, trailer, test equipment	40,000
<b>Total</b>	<b>\$ 311,000</b>

**(2484650) ELECTRIC GENERATOR**

**Purchased & Contracted Services**

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
	ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	
521201 Legal & Auditing	\$ 233	\$ -	\$ -	\$ -	\$ -
521300 Technical	18,063	16,805	20,000	20,000	20,000
522200 Interdepartmental Services	-	-	5,000	5,000	3,000
522202 Repairs & Maintenance - Equipment	-	55,515	30,000	30,000	300,000
522320 Rental of Equipment & Vehicles	-	-	10,000	10,000	5,000
523101 General Liability Insurance	309	320	298	298	246
523102 Property Insurance	4,661	4,654	4,363	4,363	4,646
523200 Telephone - City	469	463	1,020	1,020	500
523203 Data Service - City	1,282	1,252	1,325	1,325	1,325
523209 Internet Service	240	180	360	360	360
523210 E-Mail	42	42	42	42	42
523600 Dues & Fees	-	-	2,000	2,000	-

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>Supplies</b>						
531100	General Supplies & Materials	22	-	-	-	-
531140	Repairs & Maintenance - Equipment	-	2,260	15,000	15,000	10,000
531142	Repairs & Maintenance - Buildings	-	-	500	500	-
531210	Water/Sewer Services	134	138	150	150	150
531220	Natural Gas Services	-	-	10,000	10,000	5,000
531230	Electric Service - City	4,847	4,993	10,000	10,000	5,000
531271	Diesel Fuel	-	-	10,000	10,000	5,000
<b>Other</b>						
579000	Contingency Fund	-	-	25,000	25,000	-
<b>TOTAL</b>	<b>ELECTRIC GENERATOR</b>	<b>\$ 30,302</b>	<b>\$ 86,622</b>	<b>\$ 145,058</b>	<b>\$ 145,058</b>	<b>\$ 360,269</b>



# ***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 Utility 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 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
<b>(600000) UTILITY ADMIN INT SERVICE FUND</b>						
<b>Revenues</b>						
<b>Charges for Services</b>						
341400	Charges for Paper/Copy/Books	\$ (116)	\$ (55)	\$ -	\$ -	\$ -
341750	Internal Service Charges - General	(413,918)	(446,329)	(446,697)	(446,697)	(462,066)
341751	Internal Service Charges - Utility	(2,425,723)	(2,694,568)	(2,674,541)	(2,674,541)	(2,835,389)
<b>Other</b>						
381000	Rents & Royalties	(39,600)	(39,600)	(39,600)	(39,600)	(39,600)
389000	Miscellaneous Revenue	(546)	(1,149)	-	-	-
389003	Employee Jury Duty Pay	(95)	(60)	-	-	-
<b>Transfer In</b>						
391125	Labor & Equipment -General	(448)	(2,111)	-	-	-
391126	Labor & Equipment Transfer In-Utilities	(735)	(1,366)	-	-	-
<b>Transfer Out</b>						
611010	Transfers Out	39,600	39,600	39,600	39,600	39,600
<b>TOTAL</b>	<b>REVENUES</b>	<b>\$ (2,841,581)</b>	<b>\$ (3,145,638)</b>	<b>\$ (3,121,238)</b>	<b>\$ (3,121,238)</b>	<b>\$ (3,297,455)</b>

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
<b>(6114100) UTILITIES ADMINISTRATION</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 129,087	\$ 132,431	\$ 166,974	\$ 166,974	\$ 130,276
512100	Group Insurance	12,187	12,275	19,600	19,600	12,946
512101	Insurance Deduct. Reimbursement	201	237	240	240	280
512200	FICA Contributions	7,691	7,431	10,353	10,353	7,961
512300	Medicare	1,779	1,890	2,425	2,425	1,895
512401	Retirement Plan Employer Contrib.	4,992	6,853	8,519	8,519	6,584
512402	Retirement Plan Administrative Costs	293	357	446	446	378
512700	Workers' Compensation Insurance	203	55	389	389	227
<b>Purchased &amp; Contracted Services</b>						
521201	Legal & Auditing	1,007	974	2,000	2,000	2,000
521203	Computer Consulting	-	-	600	600	600
521204	Medical Services	-	-	-	-	35
522001	Linen Services	371	358	600	600	600
522002	Exterminating Services	372	372	368	368	368
522112	Garbage Pickup - Commercial	1,029	1,016	1,045	1,045	1,045
522130	Janitorial Services	9,120	11,000	12,000	12,000	12,000
522200	Interdepartmental Services	1,284	4,903	2,000	2,000	2,000
522201	Repairs & Maintenance - Vehicles	30	111	300	300	300
522202	Repairs & Maintenance - Equipment	8,247	10,008	8,000	8,000	14,000
522203	Repairs & Maintenance - Buildings	1,912	3,818	-	-	5,000
522320	Rental of Equipment & Vehicles	2,876	2,025	2,700	2,700	2,700
523101	General Liability Insurance	849	778	696	696	801
523102	Property Insurance	1,743	1,740	1,632	1,632	1,737
523103	Vehicle Insurance	502	656	619	619	730
523104	Surety Bonds	23	23	25	25	25
523200	Telephone - City	25,489	25,964	26,300	26,300	26,300
523203	Data Service - City	34,442	34,484	36,000	36,000	36,000
523205	Cell Phone/Radio	203	550	750	750	750
523206	Communications - Security	793	1,799	1,500	1,500	3,500
523209	Internet Service	10,020	7,560	8,000	8,000	8,000
523210	E-Mail	1,582	1,470	1,500	1,500	1,500
523220	Postage	667	26	200	200	200
523300	Advertising	-	-	50	50	50
523400	Printing & Binding	141	625	250	250	700
523500	Travel	2,267	2,906	3,000	3,000	3,000
523600	Dues & Fees	3,668	4,816	4,800	4,800	4,800
523604	Bank Service Charges	512	482	750	750	100
523700	Education & Training	600	1,411	1,000	1,000	500
523800	Licenses	70	-	75	75	75

		FY 2016	FY 2017	FY 2018 ORIGINAL	FY 2018 REVISED	FY 2019
<b>Supplies</b>						
531100	General Supplies & Material	4,928	4,471	5,000	5,000	5,000
531120	Office Supplies	1,316	1,912	2,400	2,400	1,800
531125	Printer/Copier Supplies	3,477	2,119	800	800	800
531130	Purchased Uniforms & Protective	-	-	-	-	325
531141	Repairs & Maintenance - Vehicles	-	-	200	200	300
531142	Repairs & Maintenance - Buildings	2,862	864	3,200	3,200	1,500
531210	Water/Sewer Services	3,231	3,475	3,325	3,325	3,500
531230	Electric Service - City	28,933	30,069	33,500	33,500	33,500
531270	Gasoline	653	1,093	1,000	1,000	1,000
531300	Food for Meetings	666	166	200	200	800
531400	Books & Periodicals	42	42	50	50	50
531600	Small Equipment <\$5000	481	3,385	2,000	2,000	4,000
531601	Computer Equipment	-	-	10,000	4,000	4,000
<b>Capital Outlay</b>						
541300	Buildings	-	56,952	-	-	35,000
541300 241	Buildings	-	5,905	-	-	-
542400	Printers/Accessories	-	-	-	6,000	-
<b>Interfund</b>						
554100	Interfund Allocation - Utilities	200	3,894	4,012	4,012	4,113
<b>Depreciation</b>						
561000	Depreciation	98,326	-	-	-	-
<b>Debt Service</b>						
581410	Advance from Electric	-	73,812	74,553	74,553	75,301
582410	Interest - Advance from Electric	7,252	6,518	5,777	5,777	5,029
<b>TOTAL</b>	<b>UTILITIES ADMINISTRATION</b>	<b>\$ 418,619</b>	<b>\$ 476,080</b>	<b>\$ 471,723</b>	<b>\$ 471,723</b>	<b>\$ 465,981</b>

## UTILITIES ADMINISTRATION FOOTNOTES

1 The following employee is included in the Regular Employee Wages  
6114100 Larry Vickery

2 **Capital Outlay** - Building new HVAC unit \$ 35,000  
**Total Capital Outlay** \$ 35,000

3 **Debt Service**

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2018	Principal Pd. FYE 6/30/2019	Interest Pd. FYE 6/30/2019	Balance - 6/30/2019
Advance	Utility Bldg. Renovation	\$1,204,542	\$ 531,087	\$ 75,301	\$ 5,029	\$ 455,786

# 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 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(6114112) UTILITIES - FINANCE</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 445,490	\$ 470,007	\$ 465,884	\$ 465,884	\$ 482,545
511300	Overtime	456	169	1,025	1,025	1,000
512100	Group Insurance	83,896	92,924	98,182	98,182	98,350
512101	Insurance Deduct. Reimbursement	1,342	1,792	1,680	1,680	2,240
512200	FICA Contributions	25,947	27,316	28,949	28,949	29,949
512300	Medicare	6,037	6,389	6,770	6,770	7,004
512401	Retirement Plan Employer Contrib.	17,849	24,518	24,591	24,591	24,170
512402	Retirement Plan Administrative Costs	1,048	1,277	1,295	1,295	1,387
512700	Workers' Compensation Insurance	579	444	707	707	726
<b>Purchased &amp; Contracted Services</b>						
521203	Computer Consulting	966	-	500	500	500
521204	Medical Services	150	-	75	75	75
522200	Interdepartmental Services	88	310	500	500	500
522202	Repairs & Maint. - Equip.	-	1,712	2,700	2,700	2,800
522207	Munis IT	2,972	1,358	1,000	1,000	1,000
522320	Rental of Equipment & Vehicles	1,882	-	-	-	-
523101	General Liability Insurance	1,182	1,139	1,074	1,074	1,106
523104	Surety Bonds	86	83	85	85	95
523220	Postage	1,327	1,557	1,400	1,400	1,600
523300	Advertising	296	-	200	200	200
523400	Printing & Binding	967	1,934	900	900	1,425
523500	Travel	2,730	1,098	3,200	3,200	3,200
523600	Dues & Fees	890	710	950	950	950
523700	Education & Training	1,866	1,422	3,000	3,000	3,000
523800	Licenses	100	-	100	100	100
<b>Supplies</b>						
531120	Office Supplies	2,361	1,621	2,100	2,100	2,000
531125	Printer/Copier Supplies	953	1,294	1,500	1,500	1,300
531130	Purchased Uniforms	-	-	-	-	-
531400	Books & Periodicals	243	259	275	275	275
531600	Small Equipment <\$5000	270	1,507	300	300	300
531601	Computer Equipment	2,339	524	2,500	2,500	2,500
<b>TOTAL</b>	<b>UTILITIES - FINANCE</b>	<b>\$ 604,312</b>	<b>\$ 641,362</b>	<b>\$ 651,442</b>	<b>\$ 651,442</b>	<b>\$ 670,297</b>

## UTILITIES - FINANCE FOOTNOTES

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

<b>6114112</b>	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 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(6114115) UTILITIES - TELLERS</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 131,608	\$ 133,631	\$ 137,865	\$ 137,865	\$ 139,178
511300	Overtime	2,376	1,323	1,435	1,435	1,100
512100	Group Insurance	37,619	37,871	40,052	40,052	40,091
512101	Insurance Deduct. Reimbursement	809	730	960	960	980
512200	FICA Contributions	7,750	7,886	8,637	8,637	8,697
512300	Medicare	1,806	1,844	2,019	2,019	2,034
512401	Retirement Plan Employer Contrib.	4,465	6,399	6,452	6,452	6,301
512402	Retirement Plan Administrative Costs	273	333	340	340	361
512700	Workers' Compensation Insurance	279	439	493	493	452
<b>Purchased &amp; Contracted Services</b>						
521204	Medical Services	75	-	-	-	-
522200	Interdepartmental Services	43	27	500	500	500
523101	General Liability Insurance	408	376	340	340	354
523104	Surety Bonds	24	24	25	25	25
523300	Advertising	56	-	100	100	100
523400	Printing & Binding	-	97	150	150	700
523500	Travel	406	1,160	400	400	400
523700	Education & Training	875	332	1,000	1,000	1,000
<b>Supplies</b>						
531100	General Supplies & Material	148	75	500	500	150
531120	Office Supplies	1,820	2,054	2,500	2,500	2,500
531125	Printer/Copier Supplies	2,077	249	400	400	400
531130	Purchased Uniforms	-	343	400	400	400
531600	Small Equipment <\$5000	1,236	1,838	1,500	1,500	1,500
531601	Computer Equipment	-	2,242	2,500	2,500	2,500
<b>TOTAL</b>	<b>UTILITIES - TELLERS</b>	<b>\$ 194,153</b>	<b>\$ 199,274</b>	<b>\$ 208,568</b>	<b>\$ 208,568</b>	<b>\$ 209,723</b>

## UTILITIES - TELLERS FOOTNOTES

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

Karen Grider	Vacant
Ceara Williams	Judy Reece
Brittany Bowling - part time	

# ***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 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(6114117) UTILITIES - PURCHASING</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Benefits	\$ 78,888	\$ 82,987	\$ 85,184	\$ 85,184	\$ 86,907
512100	Group Insurance	11,712	11,780	12,447	12,447	12,469
512101	Insurance Deductible Reimbursement	194	227	240	240	280
512200	FICA Contributions	4,568	4,872	5,281	5,281	5,388
512300	Medicare	1,076	1,139	1,235	1,235	1,260
512401	Retirement Plan Employer Contrib.	3,249	4,459	4,496	4,496	4,391
512402	Retirement Plan Administrative Costs	191	232	237	237	252
512700	Workers' Compensation Insurance	129	156	143	143	165
<b>Purchased &amp; Contracted Services</b>						
521203	Computer Consulting	437	-	-	-	-
522200	Interdepartmental Services	202	337	250	250	400
522202	Repairs & Maintenance - Equipment	11	-	-	-	-
523101	General Liability Insurance	200	204	195	195	205
523103	Vehicle Insurance	311	330	1	1	-
523104	Surety Bonds	15	15	15	15	15
523200	Telephone - City	1,412	1,401	1,500	1,500	1,500
523203	Data Service - City	1,467	1,392	1,500	1,500	1,500
523209	Internet Service	240	180	180	180	180
523210	E-Mail	84	84	85	85	85
523220	Postage	103	81	150	150	100
523400	Printing & Binding	-	66	65	65	75
523500	Travel	-	-	350	350	350
523600	Dues & Fees	111	88	100	100	250
523700	Education & Training	5	-	250	250	250
<b>Supplies</b>						
531100	General Supplies & Material	80	30	-	-	-
531120	Office Supplies	494	390	600	600	600
531125	Printer/Copier Supplies	1,223	1,575	1,300	1,300	1,000
531140	Repairs & Maintenance - Equipment	-	-	100	100	100
531141	Repairs & Maintenance - Vehicles	-	90	-	-	-
531270	Gasoline	118	24	-	-	-
531400	Books & Periodicals	-	-	100	100	100
531600	Small Equipment	1,206	-	200	200	500
531601	Computer Equipment	957	1,145	2,500	2,500	2,350
<b>TOTAL</b>	<b>UTILITIES - PURCHASING</b>	<b>\$ 108,683</b>	<b>\$ 113,285</b>	<b>\$ 118,704</b>	<b>\$ 118,704</b>	<b>\$ 120,672</b>

## UTILITIES - PURCHASING FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114117

Ellen McEntyre

Barry Bohannon

# ***ENGINEERING***



**Engineering Manager,  
David Burnett**

The Engineering Department provides technical support to the City of Calhoun by 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.



		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(6114175) UTILITIES ENGINEERING</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 291,600	\$ 302,364	\$ 302,497	\$ 302,497	\$ 318,859
511300	Overtime	471	5,069	2,214	2,214	2,000
512100	Group Insurance	45,832	46,128	48,755	48,755	48,819
512101	Insurance Deductible Reimbursement	759	890	1,200	1,200	1,200
512200	FICA Contributions	17,857	18,901	19,041	19,041	20,537
512300	Medicare	4,152	4,420	4,453	4,453	4,803
512401	Retirement Plan Employer Contrib.	11,808	15,827	15,967	15,967	15,593
512402	Retirement Plan Administrative Costs	690	824	841	841	894
512700	Workers' Compensation Insurance	4,263	3,979	3,680	3,680	5,546
<b>Purchased &amp; Contracted Services</b>						
521201	Legal & Auditing	-	104	-	-	-
521204	Medical Services	-	105	200	200	200
522200	Interdepartmental Services	399	194	500	500	500
522201	Repairs & Maintenance - Vehicles	831	506	1,500	1,500	1,500
522202	Repairs & Maintenance - Equipment	3,055	3,775	6,800	6,800	4,000
523101	General Liability Insurance	978	905	818	818	837
523102	Property Insurance	225	220	208	208	192
523103	Vehicle Insurance	2,091	2,109	2,022	2,022	1,816
523104	Surety Bonds	54	54	50	50	50
523201	Telephone	1,838	1,847	1,900	1,900	1,650
523205	Cell Phone/Radio	884	1,137	1,200	1,200	1,200
523209	Internet Service	19	214	210	200	220
523220	Postage	1,858	362	200	1,000	100
523300	Advertising	1,153	265	1,000	100	1,000
523400	Printing & Binding	-	174	100	900	300
523500	Travel	-	1,139	900	600	900
523600	Dues & Fees	499	432	600	2,000	600
523700	Education & Training	1,199	1,625	2,000	300	2,000
523800	Licenses	-	390	300	-	300
<b>Supplies</b>						
531100	General Supplies & Materials	1,346	1,997	1,800	1,800	1,700
531104	Protective Supplies	761	30	800	800	700
531120	Office Supplies	457	461	800	800	600
531125	Printer/Copier Supplies	2,322	1,457	2,000	2,000	1,800
531130	Purchased Uniforms	1,618	869	1,625	1,625	1,600
531140	Repairs & Maintenance - Equipment	398	-	400	400	300
531141	Repairs & Maintenance - Vehicles	1,122	706	1,300	1,300	1,100
531270	Gasoline	3,020	3,529	4,500	4,500	4,000
531400	Books & Periodicals	43	134	200	200	200
531600	Small Equipment <\$5000	649	474	1,100	1,100	1,000
531601	Computer Equipment	2,704	6,562	9,000	9,000	9,000
531700	Miscellaneous Supplies	-	-	150	150	100
<b>Interfund</b>						
554100	Interfund Allocation - Utilities	28,524	48,672	50,147	50,147	51,409
<b>TOTAL</b>	<b>UTILITIES - ENGINEERING</b>	<b>\$ 435,479</b>	<b>\$ 478,849</b>	<b>\$ 492,978</b>	<b>\$ 492,978</b>	<b>\$ 509,125</b>

## UTILITIES - ENGINEERING FOOTNOTES

- 1 The following employees are included in the Regular Employee Wages  
6114175
- |               |               |
|---------------|---------------|
| Kevin King    | Kyle Ellis    |
| Brandon Cook  | David Burnett |
| Todd Lankford |               |

# ***WORK ORDER DISPATCH***



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



		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(6114176) WORK ORDER DISPATCH</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 60,236	\$ 65,468	\$ 67,012	\$ 67,012	\$ 68,351
511300	Overtime	43	-	-	-	-
512100	Group Insurance	22,566	22,708	24,020	24,020	24,044
512101	Insurance Deductible Reimb.	374	438	480	480	560
512200	FICA Contributions	3,090	3,437	4,155	4,155	4,238
512300	Medicare	719	804	972	972	991
512401	Retirement Plan Employer Contrib.	2,499	3,353	3,382	3,382	3,454
512402	Retirement Plan Administrative Costs	146	175	178	178	198
512700	Workers' Compensation Insurance	64	162	75	75	156
<b>Purchased &amp; Contracted Services</b>						
523101	General Liability Insurance	85	126	158	158	171
523104	Surety Bonds	12	11	10	10	10
523600	Dues & Fees	37	-	-	-	-
<b>Supplies</b>						
531125	Printer/Copier Supplies	-	189	350	350	350
<b>TOTAL</b>	<b>WORK ORDER DISPATCH</b>	<b>\$ 89,871</b>	<b>\$ 96,870</b>	<b>\$ 100,792</b>	<b>\$ 100,792</b>	<b>\$ 102,523</b>

<b>UTILITIES - WORK ORDER DISPATCH FOOTNOTES</b>
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1 The following employees are included in the Regular Employee Wages

6114176

Andrea Everett

Rhonda Crider

# ***GIS***



**Davie Crawford**  
**GIS Manager**

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



**Micky Beckman**  
**Data Analyst**

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUALS	ACTUALS	ORIGINAL	REVISED	BUDGET
				BUDGET	BUDGET	BUDGET
<b>(6114177) GIS</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 125,084	\$ 130,000	\$ 128,769	\$ 128,769	\$ 131,319
512100	Group Insurance	22,566	22,718	24,020	24,020	24,044
512101	Insurance Deduct. Reimbursement	374	438	480	480	560
512200	FICA Contributions	7,552	8,000	8,024	8,024	8,182
512300	Medicare	1,744	1,871	1,876	1,876	1,914
512401	Retirement Plan Employer Contrib.	4,909	6,739	6,797	6,797	6,637
512402	Retirement Plan Administrative Costs	288	351	358	358	381
512700	Workers' Compensation Insurance	407	177	398	398	279
<b>Purchased &amp; Contracted Services</b>						
521204	Medical Services	-	35	60	60	-
522202	Repairs & Maintenance - Equipment	37	8	-	-	-
523101	General Liability Insurance	349	339	324	324	340
523103	Vehicle Insurance	340	357	333	333	467
523104	Surety Bonds	23	23	23	23	-
523205	Cell Phone/Radio	310	-	-	-	-
523208	GA Public Telecommunications	37	-	-	-	-
523209	Internet Service	-	427	420	420	360
523500	Travel	1,399	-	1,500	1,500	200
523600	Dues/Fees	80	80	100	100	200
523700	Education & Training	475	-	100	100	100
523800	Licenses	25,000	25,000	25,000	25,000	25,000
<b>Supplies</b>						
531120	Office Supplies	-	-	-	-	50
531125	Printer/Copier Supplies	-	-	250	250	250
531130	Purchased Uniforms	631	638	650	650	650
531270	Gasoline	411	608	600	600	600
531601	Computer Equipment	-	1,106	500	500	4,100
<b>TOTAL</b>	<b>GEO INFO SERVICE</b>	<b>\$ 192,016</b>	<b>\$ 198,914</b>	<b>\$ 200,582</b>	<b>\$ 200,582</b>	<b>\$ 205,633</b>

## 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 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(6114190) UTILITIES - CUSTOMER SERVICE</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 116,603	\$ 111,271	\$ 107,817	\$ 107,817	\$ 124,180
511300	Overtime	1,031	1,640	1,743	1,743	1,700
512100	Group Insurance	15,230	6,870	4,257	4,257	22,294
512101	Insurance Deductible Reimb.	625	514	780	780	91
512200	FICA Contributions	6,932	6,822	6,792	6,792	7,828
512300	Medicare	1,621	1,596	1,589	1,589	1,831
512401	Retirement Plan Employer Contrib.	4,913	6,403	5,692	5,692	5,558
512402	Retirement Plan Administrative Costs	285	333	300	300	319
512700	Workers' Compensation	214	352	324	324	205
<b>Purchased &amp; Contracted Services</b>						
521201	Legal	-	-	-	150	-
522001	Linen Services	173	143	150	-	250
522200	Interdepartmental Services	2,193	1,022	600	600	600
522202	Repairs & Maintenance - Equipment	-	323	300	300	300
523101	General Liability Insurance	367	368	363	363	323
523104	Surety Bonds	22	22	20	20	20
523220	Postage	791	60	1,200	1,200	1,000
523300	Advertising	-	-	100	100	100
523400	Printing & Binding	1,359	684	1,600	1,600	1,600
523500	Travel	1,586	2,158	2,000	2,000	2,000
523600	Dues & Fees	2,908	3,775	3,500	3,500	3,500
523700	Education & Training	1,560	1,326	1,500	1,500	1,500
<b>Supplies</b>						
531100	General Supplies	40	-	200	200	200
531120	Office Supplies	150	1,428	1,000	1,000	1,000
531125	Printer/Copier Supplies	115	2,897	2,500	2,500	2,500
531130	Purchased Uniforms	-	257	300	300	300
531300	Food for Meetings	-	-	100	100	100
531400	Books & Periodicals	-	211	350	350	350
531600	Small Equipment <\$5000	963	1,905	2,900	2,900	1,200
531601	Computer Equipment	820	1,121	2,000	2,000	2,500
<b>Interfund</b>						
554100	Interfund Allocation - Utilities	33,212	33,243	40,317	40,317	41,009
<b>TOTAL</b>	<b>UTILITIES - CUSTOMER SERVICE</b>	<b>\$ 193,713</b>	<b>\$ 186,742</b>	<b>\$ 190,294</b>	<b>\$ 190,294</b>	<b>\$ 224,358</b>

## UTILITIES - CUSTOMER SERVICE FOOTNOTES

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

Annissa Clark  
Vacant 1/2  
Marisha Hunt

Heather Defoor  
Judith Arnold - 1/3

# ***METER READING***



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



**Supervisor,  
Allan Serritt**

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(6114191) UTILITIES - METER READING</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 140,945	\$ 146,513	\$ 146,356	\$ 146,356	\$ 174,940
511300	Overtime	5,307	3,498	3,844	3,844	3,500
512100	Group Insurance	45,132	45,416	48,041	48,041	60,110
512101	Insurance Deductible Reimbursement	748	876	960	960	1,120
512200	FICA Contributions	8,754	8,939	9,440	9,440	11,190
512300	Medicare	2,006	2,091	2,208	2,208	3,448
512401	Retirement Plan Employer Contrib.	5,686	7,549	7,429	7,429	7,256
512402	Retirement Plan Administrative Costs	331	393	391	391	416
512700	Workers' Compensation Insurance	5,117	22,877	7,930	7,930	29,014
<b>Purchased &amp; Contracted Services</b>						
521204	Medical Services	-	35	150	150	-
522001	Linen Services	165	182	300	300	300
522200	Interdepartmental Services	896	579	400	400	400
522201	Repairs & Maintenance - Vehicles	869	688	3,000	3,000	4,000
522202	Repairs & Maintenance - Equipment	23,243	72,466	54,700	54,700	48,500
523101	General Liability Insurance	599	615	617	617	554
523103	Vehicle Insurance	2,601	2,607	2,656	2,656	2,227
523104	Surety Bonds	26	26	25	25	25
523205	Cell Phone/Radio	1,620	1,649	2,000	2,000	2,000
523209	Internet Service	56	641	650	650	650
523300	Advertising	-	-	100	100	100
523400	Printing & Binding	128	-	150	150	150
523500	Travel	-	-	200	200	200
523600	Dues & Fees	-	-	100	100	100
523700	Education & Training	-	-	400	400	400
523800	License	-	32	35	35	35
<b>Supplies</b>						
531008	Meters & Accessories	1,000	1,270	2,600	2,600	2,600
531100	General Supplies	3,812	3,304	5,000	5,000	4,000
531120	Office Supplies	346	565	450	450	500
531125	Printer/Copier Supplies	361	346	450	450	450
531130	Purchased Uniforms	1,479	1,491	2,000	2,000	2,000
531140	Repairs & Maintenance - Equipment	-	-	1,000	1,000	1,000
531141	Repairs & Maintenance - Vehicles	1,276	453	6,000	6,000	6,000
531231	Electric Service - Other	400	611	700	700	700
531270	Gasoline	7,753	7,268	9,000	9,000	9,000
531300	Food For Meetings	-	-	-	-	100
531400	Small Equipment <\$5000	206	-	150	150	150
531600	Books & Periodicals	1,032	1,215	5,000	5,000	4,000
531601	Computer Equipment	29,203	8,724	1,200	1,200	3,200
<b>Capital Outlay</b>						
542200	Vehicles	-	25,022	-	-	25,000
542400	Computers - Printers & Accessories	-	27,850	-	-	-
<b>Other</b>						
578001	Damages to Other Property	-	-	500	500	500
<b>TOTAL</b>	<b>UTILITIES - METER READING</b>	<b>\$ 291,097</b>	<b>\$ 395,792</b>	<b>\$ 326,132</b>	<b>\$ 326,132</b>	<b>\$ 409,835</b>

## UTILITIES - METER READERS FOOTNOTES

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

**6114191**

Allan Serritt	Chad Wright
Clarence Elrod	Micki DeMille

2 Capital Outlay	Vehicle - Truck	\$ 25,000
<b>Total Capital Outlay</b>		<b>\$25,000</b>

# ***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 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ORIGINAL BUDGET	FY 2018 REVISED BUDGET	FY 2019 BUDGET
<b>(6114192) UTILITIES - BILLING</b>						
<b>Personal Services &amp; Employee Benefits</b>						
511100	Regular Employee Wages	\$ 98,181	\$ 103,105	\$ 100,982	\$ 100,982	\$ 116,050
511300	Overtime	2,705	2,299	2,050	2,050	2,100
512100	Group Insurance	26,298	26,419	27,984	27,984	34,022
512101	Insurance Deduct. Reimbursement	435	510	780	780	700
512200	FICA Contributions	5,691	5,990	6,389	6,389	7,325
512300	Medicare	1,330	1,401	1,493	1,493	1,713
512401	Retirement Plan Employer Contrib.	4,226	5,230	5,330	5,330	5,205
512402	Retirement Plan Administrative Costs	243	272	281	281	299
512700	Workers' Compensation Insurance	150	250	168	168	208
<b>Purchased &amp; Contracted Services</b>						
521201	Legal & Auditing	-	-	400	400	400
522200	Interdepartmental Services	151	383	650	650	650
522202	Repairs & Maintenance - Equipment	57,736	61,004	63,450	63,450	63,450
522320	Rental of Equipment & Vehicles	704	-	-	-	-
523101	General Liability Insurance	649	626	591	591	611
523104	Surety Bonds	19	18	25	25	25
523220	Postage	108,191	104,856	106,000	106,000	105,000
523400	Printing & Binding	35,719	34,574	37,000	37,000	36,000
523500	Travel	10	763	1,200	1,200	1,200
523700	Education & Training	38	332	600	600	600
<b>Supplies</b>						
531100	General Supplies	18	-	150	150	150
531120	Office Supplies	111	1,118	500	500	500
531125	Printer/Copier Supplies	565	1,122	1,300	1,300	1,200
531130	Purchased Uniforms	-	-	200	200	200
531140	Repairs & Maintenance - Equipment	-	-	100	100	100
531300	Food for Meetings	-	-	100	100	100
531600	Small Equipment <\$5000	-	-	300	300	500
531601	Computer Equipment	191	-	2,000	2,000	1,000
<b>Interfund</b>						
554100	Interfund Allocation - Utilities	317	-	-	-	-
<b>TOTAL</b>	<b>UTILITIES - BILLING</b>	<b>\$ 343,678</b>	<b>\$ 350,273</b>	<b>\$ 360,023</b>	<b>\$ 360,023</b>	<b>\$ 379,308</b>

## UTILITIES - BILLING FOOTNOTES

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

Melissa Boyd	Patty Edwards
Judith Arnold - 1/3	Vacant - 1/2

## 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
<b>TOTAL</b>	<b>\$</b>	<b>3,121,238</b>

### 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
<b>TOTAL</b>			<b>\$</b>	<b>446,697</b>

### 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
<b>TOTAL</b>		<b>\$ 729,404</b>

### 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
<b>TOTAL</b>		<b>\$</b>	<b>365,731</b>

### 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
<b>TOTAL</b>		<b>\$</b>	<b>469,103</b>

### 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
<b>TOTAL</b>		<b>\$</b>	<b>600,937</b>

### 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
<b>TOTAL</b>		<b>\$</b>	<b>352,510</b>

### 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
<b>TOTAL</b>		<b>\$</b>	<b>62,384</b>

### 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
<b>TOTAL</b>		<b>\$</b>	<b>94,475</b>

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

<b>Utility Billing &amp; Tellers (Based on customers)</b>		
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
<b>TOTAL</b>	<b>100.0%</b>	<b>35,765</b>

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

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

<b>Engineering (Based on estimated time)</b>		
Water Treatment Plant	10.0%	
Water Distribution Maintenance	40.0%	
Waste Treatment Plant	15.0%	
Wastewater Collection Maintenance	35.0%	
<b>TOTAL</b>	<b>100.0%</b>	

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

<b>Utility Administration (Based on estimated time)</b>		
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%
<b>TOTAL</b>		<b>100.0%</b>

<b>Purchasing (Based on estimated time)</b>			
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
<b>TOTAL</b>	<b>100.0%</b>		<b>\$ 118,704</b>

<b>GIS (Based on estimated time)</b>		
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%
<b>TOTAL</b>		<b>100.0%</b>

<b>Work Order Dispatch (Based on estimate of work orders prepared)</b>		
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%
<b>TOTAL</b>		<b>100.0%</b>

## 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 2020-2024

Year	Wastewater	Water	Electric	Telecom	Utility Admin	Engineering	GIS	Totals
FY 2020	\$ 361,000	\$ 4,339,800	\$ 1,034,000.00	\$ 145,000	\$ 17,000	\$ 30,000	\$ -	\$ 5,926,800
FY 2021	553,000	1,364,800	1,028,000	3,500,000	30,000	27,000	30,000	6,532,800
FY 2022	651,500	1,401,350	695,000	2,230,000	25,000	75,000	-	5,077,850
FY 2023	1,459,000	1,792,900	282,000	2,340,000	5,000	25,000	40,000	5,943,900
FY 2024	706,000	1,635,900	574,500	1,000,000	27,000	30,000	4,000	3,977,400
<b>Totals</b>	<b>\$ 3,730,500</b>	<b>\$ 10,534,750</b>	<b>\$ 3,613,500</b>	<b>\$ 9,215,000</b>	<b>\$ 104,000</b>	<b>\$ 187,000</b>	<b>\$ 74,000</b>	<b>\$ 27,458,750</b>

## Wastewater Treatment System Five Year Capital Plan 2020-2024

Year	Item	Cost	Funding Source
2019-2020	Industrial pretreatment	\$ 30,000	Operating revenue
	Secondary lift screw pump	110,000	Operating revenue
	<b>TOTAL</b>	<b>140,000</b>	
2020-2021	Industrial pretreatment	50,000	Operating revenue
	<b>TOTAL</b>	<b>50,000</b>	
2021-2022	Industrial pretreatment	40,000	Operating revenue
	Lab rehabilitation	125,000	Operating revenue
	1/2 Ton pick-up	22,500	Operating revenue
	<b>TOTAL</b>	<b>187,500</b>	
2022-2023	Industrial pretreatment	40,000	Operating revenue
	Digester blower replacement	500,000	Operating revenue
	<b>TOTAL</b>	<b>540,000</b>	
2023-2024	Industrial pretreatment	40,000	Operating revenue
	Secondary lift screw pump	115,000	Operating revenue
	RAS/WAS Pumps/MCC Panels	350,000	Operating revenue
	<b>TOTAL</b>	<b>505,000</b>	
	<b>TOTAL FOR WASTE WATER TREATMENT</b>	<b>\$ 1,422,500</b>	

## Wastewater Collection System Five Year Capital Plan 2020-2024

Year	Item	Cost	Funding Source
2019-2020	Large trench trench box; upgrade of 2006 model	\$ 27,000	Operating revenue
	Rock box; replace 2006 model	18,000	Operating revenue
	Two sewer service line cameras with locators	36,000	Operating revenue
	Sewer main line flow recorders; I and I crew	20,000	Operating revenue
	Sewer main line replacements	120,000	Operating revenue
	<b>TOTAL</b>	<b>221,000</b>	
2020-2021	Loader (4 X 4)	95,000	Operating revenue
	1/2 Tandem dump truck; replace 2004 model	65,000	Operating revenue
	Air compressor	18,000	Operating revenue
	Gallman Avenue and Ola Street sewer replacement	325,000	Operating revenue
	<b>TOTAL</b>	<b>503,000</b>	
2021-2022	F-650 service truck with utility body	69,000	Operating revenue
	1/3 Cost of trackhoe replacement	65,000	Operating revenue
	Dan Cherry and Florence Avenue sewer replacement	330,000	Operating revenue
	<b>TOTAL</b>	<b>464,000</b>	
2022-2023	F-750 with dump body	74,000	Operating revenue
	F-150 4 X 4 extended cab truck	25,000	Operating revenue
	Garden Hills sewer replacement	820,000	Operating revenue
	<b>TOTAL</b>	<b>919,000</b>	
2023-2024	F-350 4 X 4 truck with utility	47,000	Operating revenue
	F-250 4 X 4 ended cab truck, 1/2 of cost	14,000	Operating revenue
	Sewer main line replacements	140,000	Operating revenue
	<b>TOTAL</b>	<b>201,000</b>	
	<b>TOTAL FOR WASTE WATER COLLECTION</b>	<b>2,308,000</b>	
	<b>GRAND TOTAL</b>	<b>\$ 3,730,500</b>	

# Water Treatment System Five Year Capital Plan 2020-2024

Year	Item	Cost	Funding Source
2019-2020	Replacement of lab equipment (bacteria and water quality)	\$ 25,000	Operating revenue
	New Ranger 2.0 MG tank	900,000	Operating revenue
	Pickup truck for lab tech	21,000	Operating revenue
	Filter media	20,000	Operating revenue
	Chemical pump replacement	5,000	Operating revenue
	<b>TOTAL</b>	<b>971,000</b>	
2020-2021	Renovate and paint Boone Ford tank	240,000	Operating revenue
	Standby generator	300,000	Operating revenue
	Replace 750 GPM high service pump	90,000	Operating revenue
	Scrubber media	80,000	Operating revenue
	High service pump	125,000	Operating revenue
	Chemical pump replacement	5,000	Operating revenue
<b>TOTAL</b>	<b>840,000</b>		
2021-2022	Renovate and paint metal clearwell	65,000	Operating revenue
	Replace 1,000 GPM high service pump	110,000	Operating revenue
	Storage tank painting/renovation	240,000	Operating revenue
	Lab equipment upgrades	20,000	Operating revenue
	<b>TOTAL</b>	<b>435,000</b>	
2022-2023	Replace incubator and autoclave for bacteria lab	18,000	Operating revenue
	Radio upgrades at meter sites and pump stations	35,000	Operating revenue
	New lime pumps	40,000	Operating revenue
	Coosawatte intake pump	125,000	Operating revenue
	<b>TOTAL</b>	<b>218,000</b>	
2023-2024	Renovate and paint Tonka interior of Tonka filters	145,000	Operating revenue
	Mauldin Road pump station	325,000	Operating revenue
	<b>TOTAL</b>	<b>470,000</b>	
	<b>TOTAL FOR TREATMENT SYSTEM</b>	<b>\$ 2,934,000</b>	

# Water Distribution System Five Year Capital Plan 2020-2024

Year	Item	Cost	Funding Source
2019-2020	Equipment trailer	\$ 7,800	Operating revenue
	F-150 4 X 4 extended cab truck	25,000	Operating revenue
	F-650 service truck with utility body	67,000	Operating revenue
	Air compressor with piercing tool	24,000	Operating revenue
	Project 170: system upgrades for 2", 4", 6", 8" water mains	140,000	Operating revenue
	Ranger/Highway 411/Covington Bridge Road water main	2,965,000	Operating revenue
	Project 142: 2" galvanized line replacement	140,000	Operating revenue
	<b>TOTAL</b>	<b>3,368,800</b>	
2020-2021	F-750 dump truck	74,000	Operating revenue
	F-650 service truck with utility body	68,000	Operating revenue
	1/2 Cost of tandem dump truck	65,000	Operating revenue
	Equipment trailer	7,800	Operating revenue
	Vibratory roller for compacting ditches	30,000	Operating revenue
	Project 170: system upgrades for 2", 4", 6", 8" water mains	140,000	Operating revenue
	Project 142: 2" galvanized line replacement	140,000	Operating revenue
	<b>TOTAL</b>	<b>524,800</b>	
2021-2022	F-650 service truck with utility body	68,000	Operating revenue
	F-750 dump truck	74,000	Operating revenue
	1/3 cost for trackhoe replacement	65,000	Operating revenue
	Equipment trailer	7,900	Operating revenue
	Project 170: system upgrades for 2", 4", 6", 8" water mains	140,000	Operating revenue
	Project 142: 2" galvanized line replacement	140,000	Operating revenue
	Cast iron line replacement; College Street, Line Street, Pisgah Way, Newtown Creek, Dan Cheri, Cherry, Louise Avenue	471,450	Operating revenue
	<b>TOTAL</b>	<b>966,350</b>	
2022-2023	F-650 service truck with utility body	68,000	Operating revenue
	F-750 dump truck	74,000	Operating revenue
	F-150 4 X 4 extended cab truck	25,000	Operating revenue
	Equipment trailer	7,900	Operating revenue
	Project 170: system upgrades for 2", 4", 6", 8" water mains	140,000	Operating revenue
	Project 142: 2" galvanized line replacement	140,000	Operating revenue
	Highway 136 Connector; 12" transmission main from water plant	430,000	Operating revenue
	Cast iron line replacement; North Wall Street, West Belmont and Highway 53	690,000	Operating revenue
	<b>TOTAL</b>	<b>1,574,900</b>	
2023-2024	F-650 service truck with utility body	69,000	Operating revenue
	F-750 dump truck	75,000	Operating revenue
	F-250 extended cab, 4 X 4 truck, 1/2 of cost	14,000	Operating revenue
	Equipment trailer	7,900	Operating revenue
	Project 170: system upgrades for 2", 4", 6", 8" water mains	150,000	Operating revenue
	Project 142: 2" galvanized line replacement	150,000	Operating revenue
	Cast iron line replacements; Highway 41 north of Highway 136	700,000	Operating revenue
	<b>TOTAL</b>	<b>1,165,900</b>	
<b>TOTAL OF WATER DISTRIBUTION SYSTEM</b>		<b>7,600,750</b>	
<b>GRAND TOTAL</b>		<b>\$ 10,534,750</b>	

## Electric Five Year Capital Plan 2020-2024

Year	Item	Cost	Funding Source
2019-2020	<b>Capital Construction Projects</b>		
	Next phase system reliability, capacitor and voltage stabilization program	\$ 95,000	Operating revenue
	Continue reclosure/system protection project; Garden Height remove copper convert to underground, add 2 gang switches N-6412 and N-7992 reliability for sewer plan	140,000	Operating revenue
	Replace HID with LED lighting fixtures	100,000	Operating revenue
	Bryant Parkway at 53: gang switch and line connect 3-336, 231'	12,000	Operating revenue
	Build tie lines between substations # 3 and # 5	125,000	Operating revenue
	Electronic work order system	30,000	Operating revenue
	<b>TOTAL</b>	<b>502,000</b>	
	<b>Capital Purchases Equipment</b>		
	Upgrade security system	12,000	Operating revenue
	Replace 2006 bucket truck # 280	190,000	Operating revenue
	Test equipment; outdoor records, power quality analyzer, wireless volt/phase meter, voltage presence indicator	65,000	Operating revenue
	<b>TOTAL</b>	<b>267,000</b>	
	<b>Buildings</b>		
	Equipment, inventory and lot storage expansion	100,000	Operating revenue
	SPCC environmental project at various plants	165,000	Operating revenue
	<b>TOTAL</b>	<b>265,000</b>	
<b>ANNUAL COMBINED TOTAL</b>	<b>1,034,000</b>		
2020-2021	<b>Capital Construction Projects</b>		
	New circuits from substation # 5	225,000	Operating revenue
	Extend circuit # 7552 to Curtis Parkway; East Line Street (Dews Pond) to Meadowbrook, 3-336 ACSR, on double circuit. 3590' at \$60 K/MI, plus contract labor at \$25,000	85,000	Operating revenue
	Replace HID with LED lighting fixtures	100,000	Operating revenue
	Oak Street tie: River Street to 41; reconductor 1/0 ACSR with 336 ACSR (2,200'; requires railroad crossing permit)	68,000	Operating revenue
	Replace deteriorating outside concentric neutral underground cable at Forest Heights, Golden Circle	125,000	Operating revenue
	<b>TOTAL</b>	<b>603,000</b>	
	<b>Capital Purchases Equipment</b>		
	Replace 2005 Digger Derrick line truck # 251-60' boom, 15,000 lb lift	210,000	Operating revenue
	Two heavy duty pickup trucks	70,000	Operating revenue
	System protection study update	80,000	Operating revenue
	<b>TOTAL</b>	<b>360,000</b>	
	<b>Buildings</b>		
	Extend and recondition wire shed	15,000	Operating revenue
Storage lot improvements	50,000	Operating revenue	
<b>TOTAL</b>	<b>65,000</b>		
<b>ANNUAL COMBINED TOTAL</b>	<b>1,028,000</b>		
2021-2022	<b>Capital Construction Projects</b>		
	Replace HID with LED lighting fixtures	100,000	Operating revenue
	Replace deteriorating outside concentric neutral underground cable at recreation complex	225,000	Operating revenue
	3 Gang switch installations, various locations, add fuse savers	100,000	Operating revenue
	<b>TOTAL</b>	<b>425,000</b>	
	<b>Capital Purchases Equipment</b>		
	Replace 2007 bucket truck # 260	200,000	Operating revenue
	<b>TOTAL</b>	<b>200,000</b>	
	<b>Buildings</b>		
	Lot improvements	25,000	Operating revenue
SPCC environment project	45,000	Operating revenue	
<b>TOTAL</b>	<b>70,000</b>		
<b>ANNUAL COMBINED TOTAL</b>	<b>695,000</b>		

## Electric Five Year Capital Plan 2020-2024

2022-2023	<b>Capital Construction Projects</b>		
	# 4 Substation - N7332 (new feeder bay) connect with 1,000 MCM EPR and 3-336 tie (1,200 at \$20/foot)	55,000	Operating revenue
	Replace HID with LED lighting fixtures	100,000	Operating revenue
	<b>TOTAL</b>	<b>155,000</b>	
	<b>Capital Purchases Equipment</b>		
	System protection study review/update	80,000	Operating revenue
	Standard pick up truck	32,000	Operating revenue
	<b>TOTAL</b>	<b>112,000</b>	
	<b>Buildings</b>		
	Lot improvements	15,000	Operating revenue
	<b>TOTAL</b>	<b>15,000</b>	
<b>ANNUAL COMBINED TOTAL</b>		<b>282,000</b>	
2023-2024	<b>Capital Construction Projects</b>		
	Curtis Parkway: Meadowbrook to Peters Street 3-336 on double circuit- N-7552 (6,730', \$25,000 contract labor)	150,000	Operating revenue
	River Street from Moss Parkway to Oothacalooga Street: 3-336, partial double circuit (2,290', \$30,000 contract labor)	47,000	Operating revenue
	Replace HID with LED lighting fixtures	100,000	Operating revenue
	<b>TOTAL</b>	<b>297,000</b>	
	<b>Capital Purchases Equipment</b>		
	Bushcast Forestry cutter	125,000	Operating revenue
	Review and update capacitor/loss study	50,000	Operating revenue
	<b>TOTAL</b>	<b>175,000</b>	
	<b>Buildings</b>		
	Telecomm building expansion (1,500' at 35)	52,500	Operating revenue
Lot improvements: paving	50,000	Operating revenue	
<b>TOTAL</b>	<b>102,500</b>		
<b>ANNUAL COMBINED TOTAL</b>		<b>574,500</b>	
<b>GRAND TOTAL</b>		<b>\$ 3,613,500</b>	

# Telecommunications Five Year Capital Plan 2020-2024

Year	Item	Cost	Funding Source
2019-2020	Pole barn for fiber reels	\$ 15,000	Operating revenue
	Vehicle	30,000	Operating revenue
	Wireless access for city government	100,000	Operating revenue
	<b>TOTAL</b>	<b>145,000</b>	
2020-2021	Fiber to the home (FTTH) buildout	3,500,000	Intergovernmental 20 year loan
	<b>TOTAL</b>	<b>3,500,000</b>	
2021-2022	FTTH buildout	2,000,000	Intergovernmental 20 year loan
	Replace network switches	150,000	Operating revenue
	Build fiber line to Red Bud	80,000	Operating revenue
	<b>TOTAL</b>	<b>2,230,000</b>	
2022-2023	FTTH	2,000,000	Intergovernmental 20 year loan
	Closing Brittany Well fiber loop	340,000	Intergovernmental 20 year loan
	<b>TOTAL</b>	<b>2,340,000</b>	
2023-2024	FTTH	1,000,000	Intergovernmental 20 year loan
	<b>TOTAL</b>	<b>1,000,000</b>	
	<b>GRAND TOTAL</b>	<b>\$ 9,215,000</b>	

**Utility Systems Administration  
Five Year Capital Plan  
2020-2024**

Year	Item	Cost	Funding Source
2019-2020	Upgrade phone system with customer service response	\$ 17,000	Operating revenue
	<b>TOTAL</b>	<b>17,000</b>	
2020-2021	One drive-by readers for Meter Readers	30,000	Operating revenue
	<b>TOTAL</b>	<b>30,000</b>	
2021-2022	Meter Reader truck	25,000	Operating revenue
	<b>TOTAL</b>	<b>25,000</b>	
2022-2023	Copier	5,000	Operating revenue
	<b>TOTAL</b>	<b>5,000</b>	
2023-2024	Meter Reader truck	27,000	Operating revenue
	<b>TOTAL</b>	<b>27,000</b>	
<b>GRAND TOTAL</b>		<b>\$ 104,000</b>	

**Engineering Department  
Five Year Capital Plan  
2020-2024**

Year	Item	Cost	Funding Source
2019-2020	Vehicle	\$ 25,000	Operating revenue
	Subsurface locator	5,000	Operating revenue
	<b>TOTAL</b>	<b>30,000</b>	
2020-2021	Inflow and infiltration monitoring equipment	10,000	Operating revenue
	Large format scanner and plotter	17,000	Operating revenue
	<b>TOTAL</b>	<b>27,000</b>	
2021-2022	Sewer camera system	70,000	Operating revenue
	CAD Computer workstation	5,000	Operating revenue
	<b>TOTAL</b>	<b>75,000</b>	
2022-2023	Vehicle	25,000	Operating revenue
	<b>TOTAL</b>	<b>25,000</b>	
2023-2024	Inflow and infiltration monitoring equipment	5,000	Operating revenue
	GPS Base station	25,000	Operating revenue
	<b>TOTAL</b>	<b>30,000</b>	
<b>GRAND TOTAL</b>		<b>\$ 187,000</b>	

# GIS

## Five Year Capital Plan

### 2020-2024

Year	Item	Cost	Funding Source
2019-2020	No planned info	\$ -	Operating revenue
	<b>TOTAL</b>	-	
2020-2021	New photography flyover	30,000	Operating revenue
	<b>TOTAL</b>	<b>30,000</b>	
2021-2022	No planned info	-	Operating revenue
	<b>TOTAL</b>	-	
2022-2023	New servers	40,000	Operating revenue
	<b>TOTAL</b>	<b>40,000</b>	
2023-2024	New computers	4,000	Operating revenue
	<b>TOTAL</b>	<b>4,000</b>	
	<b>GRAND TOTAL</b>	<b>\$ 74,000</b>	