

City of Calhoun 2020-2021 Budget



NATIONAL TRUST FOR HISTORIC PRESERVATION



Signature Community
Creating a Climate for Success



City of Calhoun
Fiscal 2020-2021
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CITY OF CALHOUN

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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,
Paul Worley**

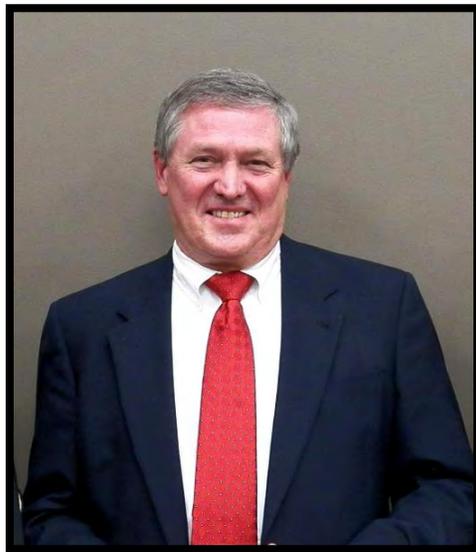
The City of Calhoun operates under the Council-Administrator form of government. The Council sets policy and relies on the City Administrator to implement those policies. The Council consists of the Mayor and four Council members, all elected at large, with four year, staggered terms to maintain continuity. 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, Paul Worley, 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**

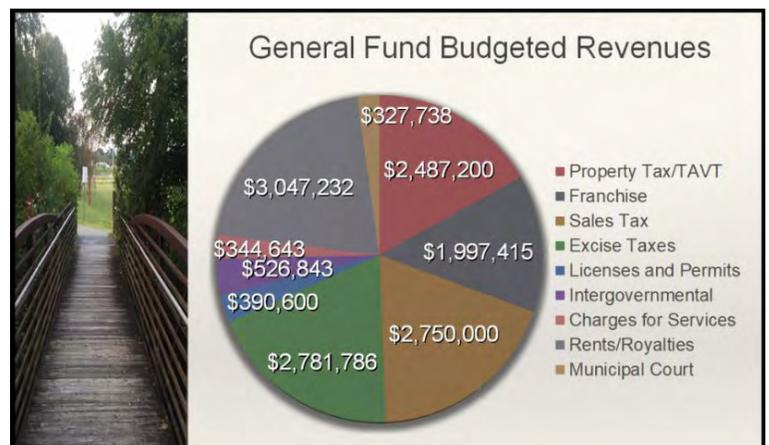
The development of the 2020-2021 budget is based on provisions provided within the City of Calhoun Charter and the Code of Ordinances therein. The budget includes balanced separate funds as required by State Law and Generally Accepted Accounting Principles. The budget is adopted on a modified accrual 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 graph to the right displays the City's budgeted General fund revenue sources for fiscal 2021 and precedes a short discussion of each category.





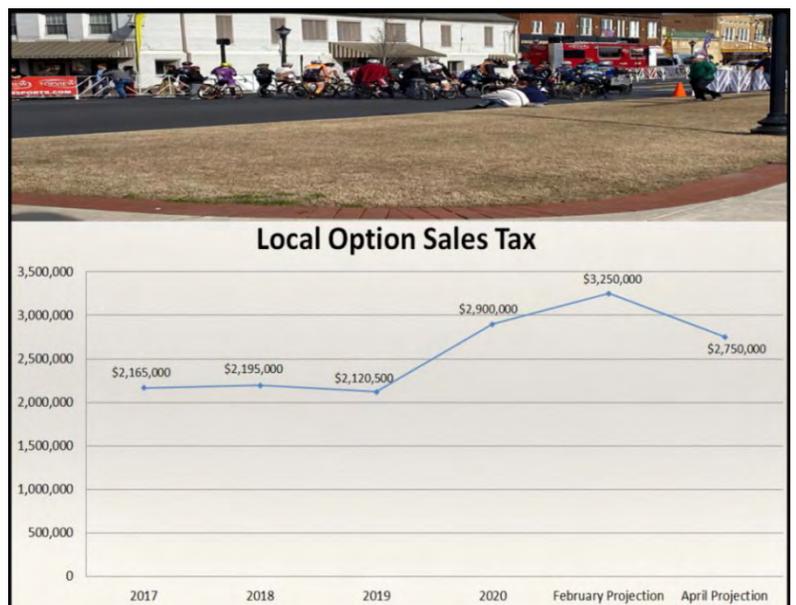
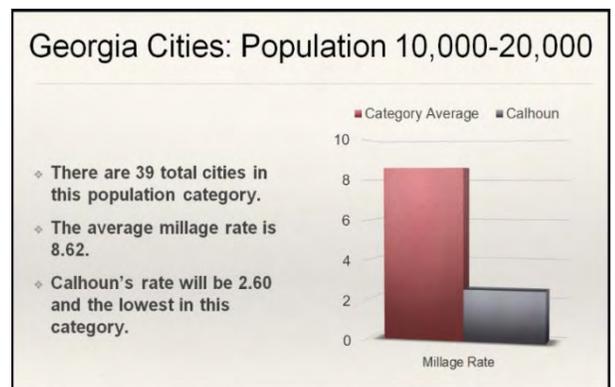
Property tax revenues consist of all current and prior year tax collections for levied property taxes, public utility taxes, ad valorem taxes for vehicles and motor homes, real estate transfer and intangible taxes, and penalties and interest on delinquent taxes. The Mayor and Council normally set the 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 chart for a snapshot of property tax growth over the past seven years, including residential, commercial and industrial. In 2019, we had a large increase in digest value as well as a .5 mill increase in tax rate. There was a .12 mill increase in tax rate in 2020. The City is currently at 80% Freeport inventory tax exemption level and will move to 100% in 2021.

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-way. Local option sales taxes are used for ad valorem tax rollbacks.

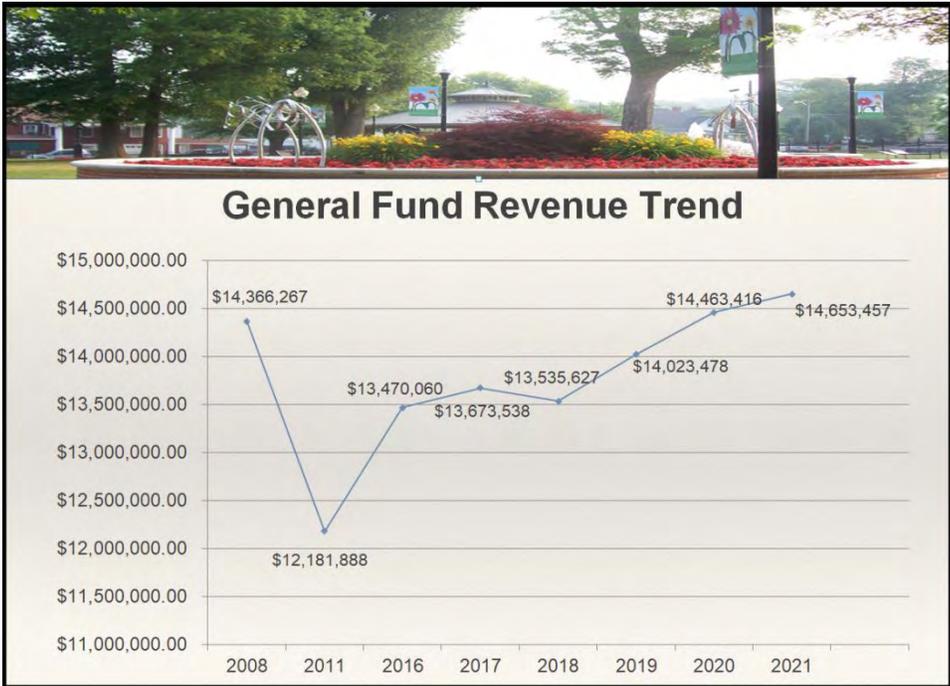
We have seen the LOST collections increase somewhat in FY 18 and FY 19 as the economy has improved and this continued in FY20 until the last quarter when the world experienced an unprecedented time during the COVID -19 virus. We have budgeted conservatively for LOST in FY21. Rents and Royalties will continue to be collected at 6% in FY21 as they were in FY20.

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 2021 grants consist of a \$33,000 from GSAR for fire department search and rescue training and education, and approximately \$220,000 for street paving from Georgia DOT. Revenues include over \$5,000 in funding from the Department of Justice for overtime reimbursement for certified federal officers employed by the City of Calhoun. Other intergovernmental agreements include approximately \$113,000 in reimbursement from the County for airport wages and benefits. The City also plans to receive approximately \$46,000 from the Housing Authority in lieu of taxes and \$79,000 as a reimbursement from Calhoun City School for their portion of two School Resource Officers.

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, human resources, and legal costs expensed in general administration. Fines and forfeitures are comprised mainly of the transfer from the municipal court fund of fine revenues in excess of amounts that must be paid out to other outside agencies.

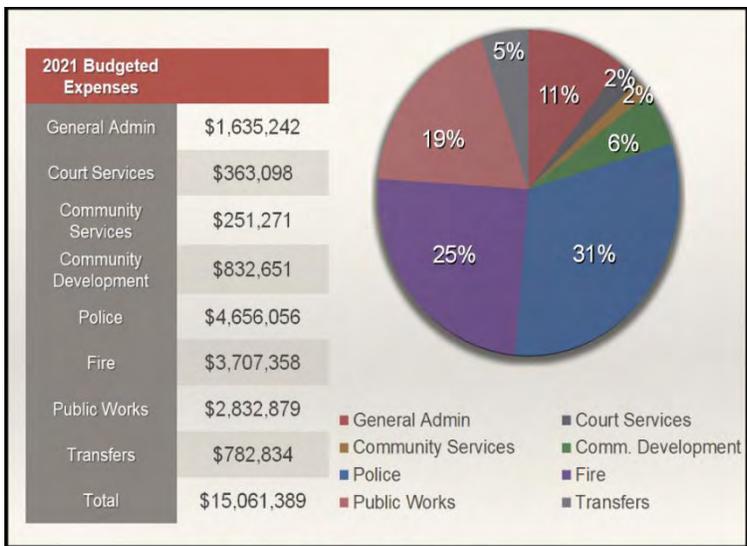


Local revenues include income generated through interest on reserves and other temporarily idle funds and a 6% lease of asset/royalty fee based on gross sales from Calhoun Utilities for water, sewer, and electric.

Current Year Budget Break-Down

The General fund budget expenditures for fiscal 2021 are depicted by legal level of control. 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 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 and golf.

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.

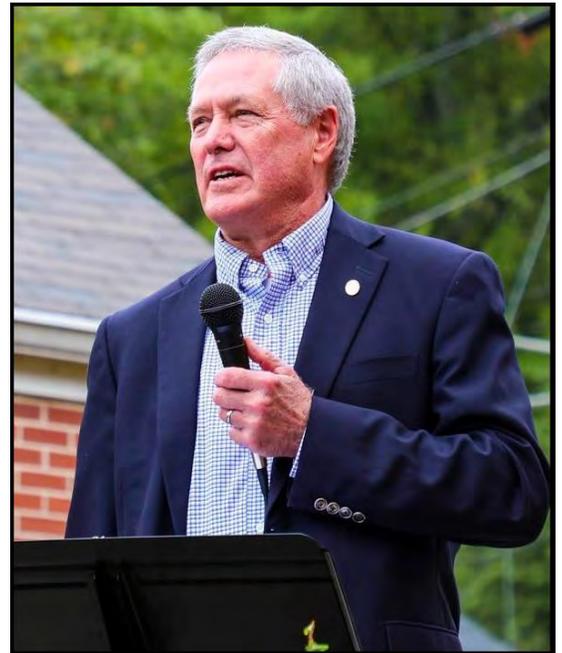
Personnel Wages and Benefits

The budget includes a minimal, 2% cost of living raise and necessary step increases for new certifications and training. All end of year salary compensation, which historically has been part of individual salaries, was removed in the current year and the past nine years to control costs during the current economy.

Debt Summary

Short-Term Debt: The City does not anticipate needing short-term debt during fiscal 2021.

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.



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 matures 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 which decreases incrementally as principal payments begin. 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. Interest costs decrease as principal payments begin in fiscal 2027.

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 experienced unprecedented economic times in the last several years and the City of Calhoun was no exception. With an economy that depends heavily on manufacturing and industry, the economic downturn took a toll on the local economy. The City of Calhoun experienced growth in FY19 and FY20 that allowed us to purchase needed items and build some required infrastructure that we had postponed on in those years. With the advent of the COVID-19 pandemic, we are again facing uncertain times. We have attempted to budget conservatively so that the City will be prepared to weather the coming year.

The City and County updated their ten-year Comprehensive Plan, which provides for a 2018-2028 plan and an additional 6% of local option sales tax was allocated to the City.

The City of Calhoun amended the Hotel/Motel Occupancy Tax from 5% to 8% for the purpose of enhancing and promoting travel and tourism. The City will give a portion of the tax to the Chamber of Commerce for tourism will continue to direct a portion of the funds to the Industrial Development Authority for economic development and to the Downtown Development Authority. The Recreation Authority and the City 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).

Population

2017 16,414 (+50.5% change since 2000)
 2000 10,000 (from 2000 Census data)

Males 7,582 or 46.2%
 Females 8,832 or 53.8%

White Non-Hispanic 57.3%
 Hispanic 31.7%
 Black 7.5%
 Other 3.5%

Estimated Median Household Income
 Calhoun 2017 \$37,777
 2000 \$33,618
 Georgia 2017 \$56,183

Estimated Per Capita Income
 2017 \$21,763
 2000 \$19,887

Median House or Condo Value in 2017
 Calhoun \$144,969 (Compared to 2000 - \$93,400)
 Georgia \$173,700

Median Resident Age 32.4
 Georgia Median Age 36.8

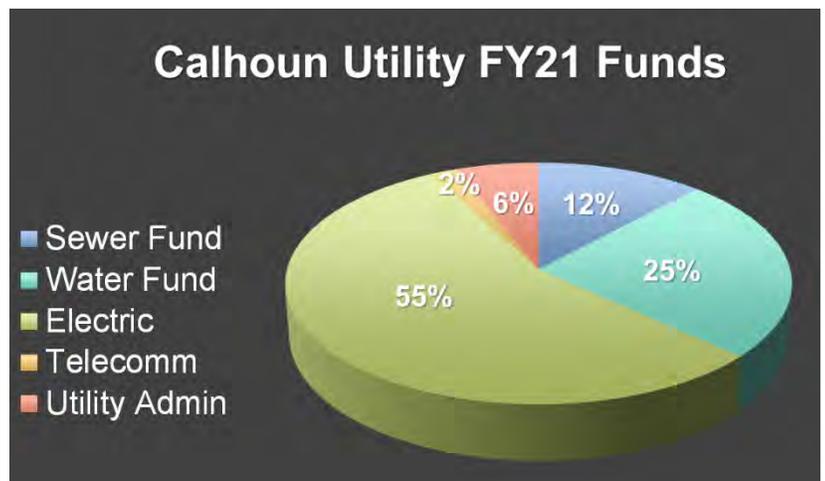
March 2017 cost of living index in Calhoun: 80.4 (US Average is 100)

Calhoun Utilities

The graph to the right depicts the breakdown of the utility funds by percentage.

Revenues

An annual 3% water and sewer rate increase will be implemented in fiscal year 2021 and for an additional two years, for operational, debt repayment and/or capital projects.



Water Treatment Total Yearly Water Withdrawn



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, and reduced down to 6% in FY 20, where it remains. Wholesale water sales have increased, which accounts for a portion of the increase depicted in the graph to the left.

Water Distribution: The Water Distribution department has budgeted \$160,000 for the continuation of the 2" Galvanized Line Replacement project and \$400,000 is budgeted for this project to be done by a contractor.

They are also budgeting \$202,500 for a GDOT bridge project on SR-156 in Ranger. \$310,840 is budgeted for the water relocation on Highway 136.

Waste Treatment Plant:

The waste treatment plant has budgeted \$68,000 for the Section 319 Lynn Creek project which will be funded by a grant. 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, and further reduced to 6% in fiscal 2020, where it remains.

Waste Water Treatment Average Daily Flow



The industrial use of sewer has decreased which is depicted in the graph above.

Waste Water Collection Lift Stations: This budget includes a lift station for a private school in the amount of \$1,000,000 to be funded by that entity.



Electric Fund: Industrial electric usage experienced a sharp decline in 2019 as is seen in the graph to the left. This continued in FY20 and with the pandemic and we anticipate that it will likely continue into FY21.

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, and further reduced to 6% in fiscal 2020, where it remains. The electric budget also includes

\$170,000 for continued system upgrades and funding for system expansions associated with growth, including converting overhead to underground in Garden Hills and Brent Step subdivision.

The makeup of the electrical load is depicted in the graph to the right.

Telecommunication Fund: A new server, back-up server and disaster recovery site will be funded through the remaining 2011 SPLOST funds. The Telecommunications budget remains fairly constant as compared to the prior year.

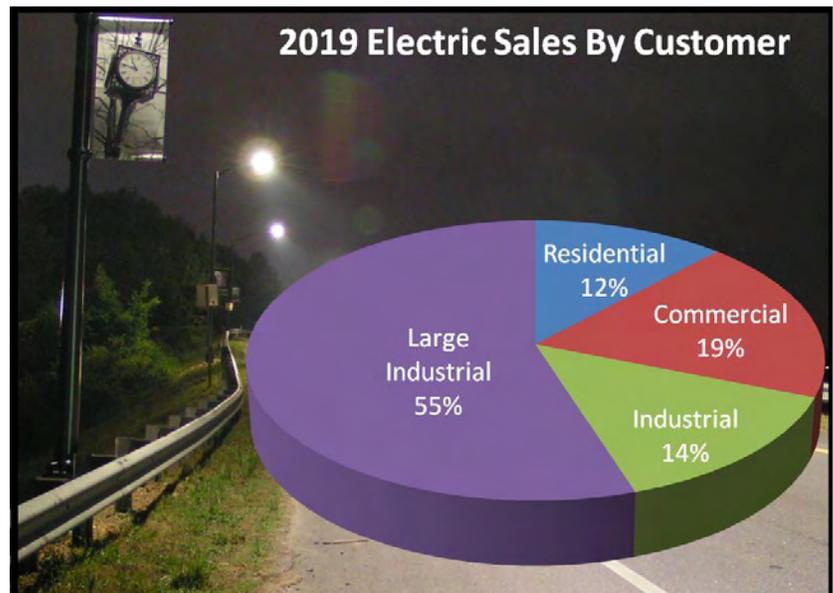
Fiscal Impact

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

Calhoun Utilities' capital expense program funds for 2020-2021 are \$4,080,584. The five-year capital plan totals \$22,722,950. 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.

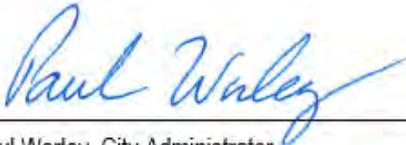
Future Outlook

The City has purchased the rights to new nuclear generation as a member of the Municipal Electric Authority of Georgia. Vogtle Unit 3 should come online in 2021 and Unit 4 is planned to come online in 2022, which should accommodate the City's power needs for the next 30 to 35 years. 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.

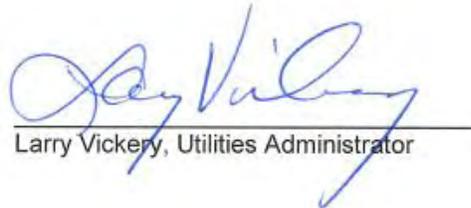
Acknowledgments

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,



Paul Worley, City Administrator



Larry Vickery, Utilities Administrator

City of Calhoun, Georgia
Officials, Management and Appointed Professionals
July 1, 2020

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 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 Brooke Land
 City Clerk Sharon Nelson

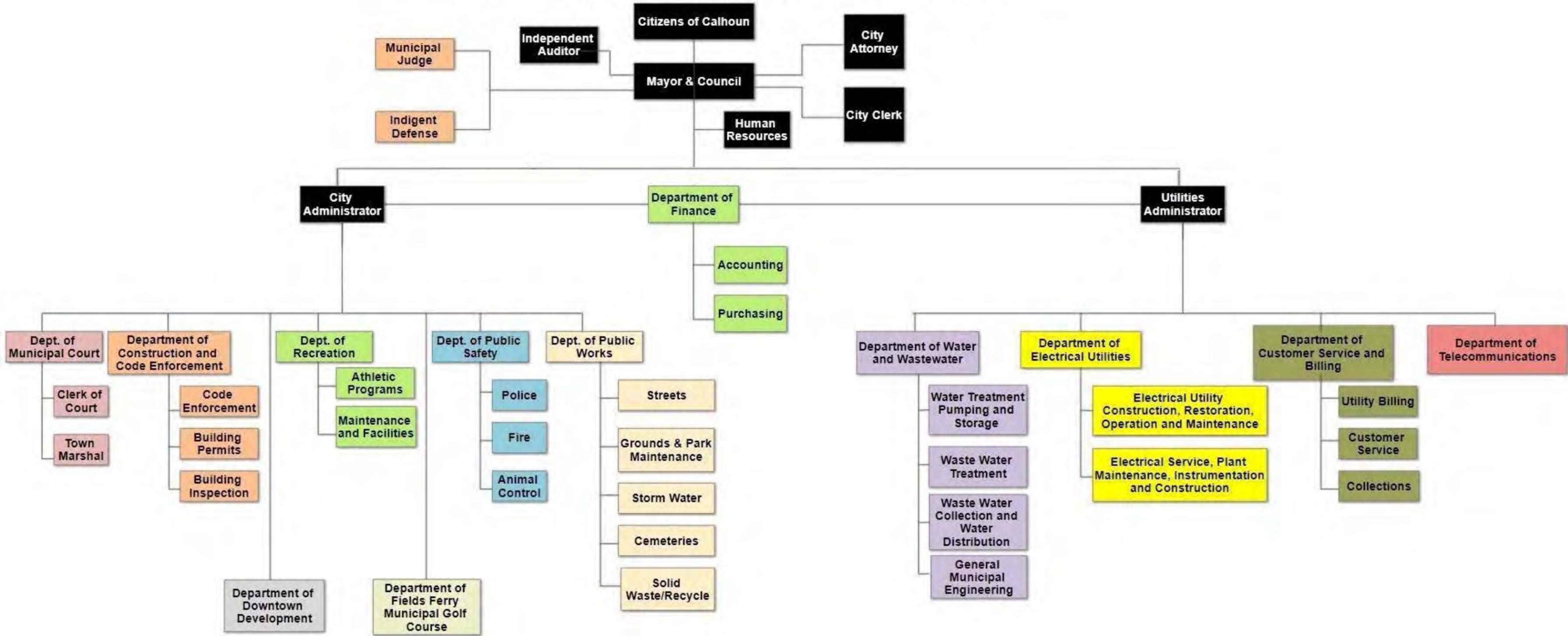
Officials and Management Related to Calhoun Utilities:

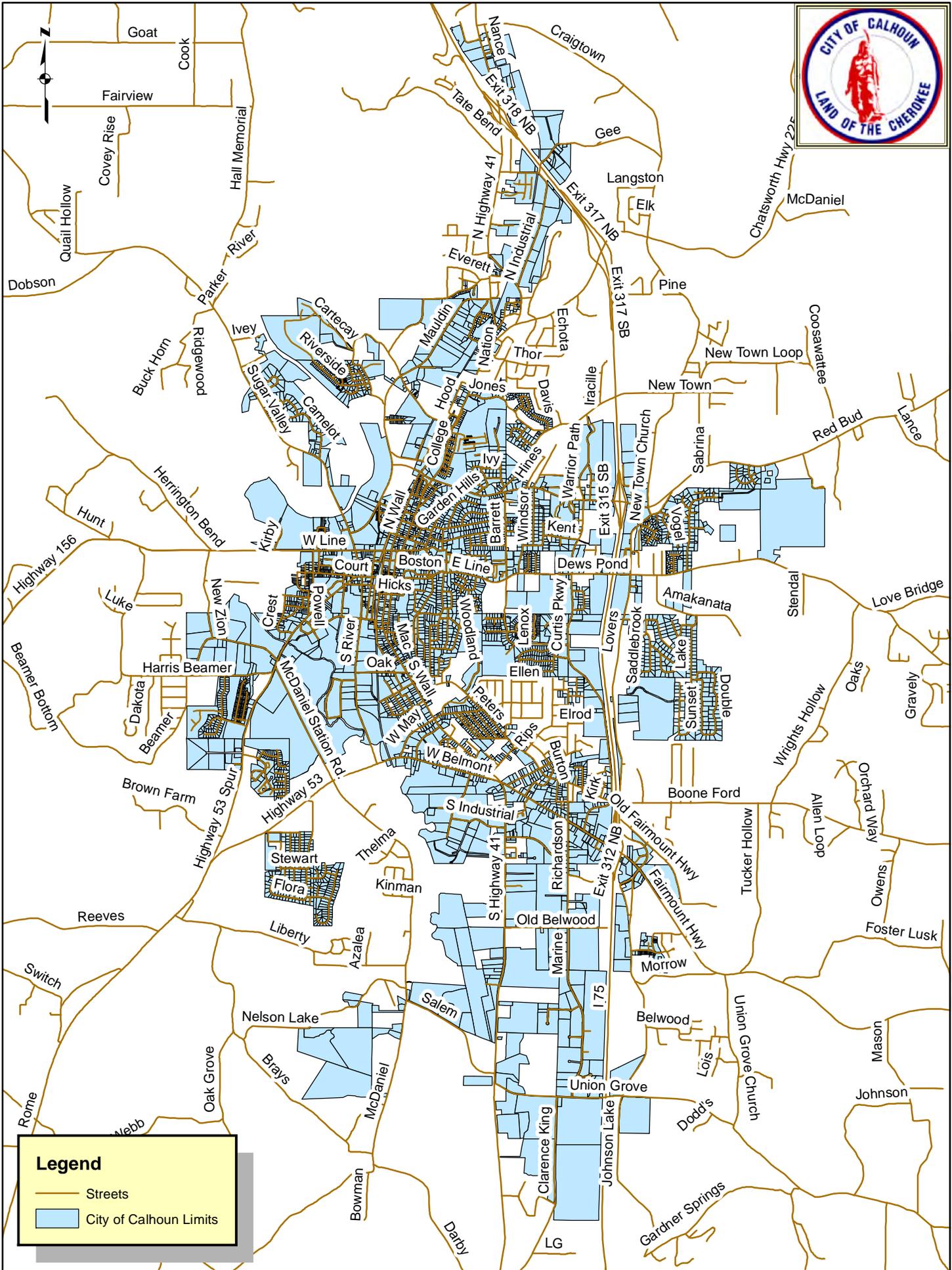
Utilities Administrator Larry Vickery
 Director of Finance Andrea K. Bramlett
 Director of Water & Sewer Kyle Ellis
 Brittany Drive Water Plant Superintendent Ben Hall
 Mauldin Rd. Water Plant Superintendent Jeremy King
 Sewer Plant Superintendent John Banks
 Water & Sewer Construction Superintendent Mark Williamson
 Water and Sewer Maintenance Superintendent Kenneth Young
 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

2020 City of Calhoun Organizational Chart





Legend

- Streets
- City of Calhoun Limits



City of Calhoun, Georgia Financial Policies

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

Calhoun Utilities will make transfers to the General Fund from utility funds for lease of assets/royalties and franchise fees. These transfers will be at a rate of 10% of gross billable sales or fees for fiscal year 2021 as authorized by the Mayor and Council during the annual budget process. This includes 4% franchise fees for City right-of-way usage and 6% for lease of assets/royalties.

The following excerpts, relating to fund balance and the budget process, were taken from the City of Calhoun Financial Policies and Procedures adopted May 12, 2014 and subsequent ordinances adopted thereafter, and are presented here for the benefit of users of the budget document.

I. FUND BALANCE AND NET ASSETS

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

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

II. BUDGETARY PROCESS

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

Fiscal Year

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

Budgetary Basis

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

Legal Level of Budgetary Control

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

Line Item Budget

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

Budget Goals

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

Budget Officer

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

Budget Procedure

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

Budgetary Controls/Reports

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

Balanced Budget

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

Financing Current Expenditures

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

Capital Expense

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

Proprietary Funds

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

**CITY OF CALHOUN,
GEORGIA**

ORDINANCE

WHEREAS, the City Administrator and Utilities Administrator 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" and "B" 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, 2020 through June 30, 2021.

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 22nd day of June 2020.

Attest:

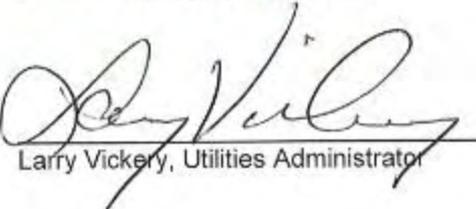


Paul Worley, City Administrator

CITY OF CALHOUN, GEORGIA



James F. Palmer, Mayor



Larry Vickery, Utilities Administrator

**City of Calhoun
2021 Budget Summary
GENERAL GOVERNMENT**

	2019 ACTUALS	2020 REVISED BUDGET	2021 BUDGET	% INCREASE (DECREASE)
General Fund				
Revenues				
Property Tax & Intangibles	\$ (2,158,366)	\$ (2,156,100)	\$ (2,487,200)	15%
Franchise Tax	(2,583,790)	(1,947,509)	(1,997,415)	3%
Local Option Sales Tax	(2,799,731)	(2,900,000)	(2,750,000)	-5%
Excise Tax	(2,306,059)	(2,747,794)	(2,781,786)	1%
License and Permit	(538,131)	(316,200)	(390,600)	24%
Intergovernmental	(681,158)	(567,586)	(526,843)	-7%
Charges for Services	(389,280)	(331,987)	(344,643)	4%
Fines and Forfeitures	(346,854)	(337,665)	(327,738)	-3%
Other Local Revenues	(128,711)	(3,079,175)	(3,047,232)	-1%
Total Revenues	<u>(11,932,080)</u>	<u>(14,384,016)</u>	<u>(14,653,457)</u>	2%
Expenditures				
Mayor and Council	230,895	361,440	435,939	21%
Elections	1,129	4,350	300	-93%
City Administrator	1,505,768	1,825,962	1,658,425	-9%
Tax Administration	74,060	83,908	85,078	1%
General Teller	60,649	63,675	66,143	4%
Human Resources	153,170	164,990	167,891	2%
Risk Management	3,600	4,300	4,300	0%
General Administration	<u>2,029,271</u>	<u>2,508,625</u>	<u>2,418,076</u>	-4%
Municipal Court	364,331	332,011	344,598	4%
Custody of Prisoners	13,971	23,000	18,500	-20%
Court Services	<u>378,301</u>	<u>355,011</u>	<u>363,098</u>	2%
Welfare Related	56,698	62,504	63,734	2%
Auditorium	106	107	106	-1%
Depot	27,527	23,805	24,317	2%
Community Center	12,910	8,718	7,812	-10%
Library	143,344	149,043	155,302	4%
Community Services	<u>240,583</u>	<u>244,177</u>	<u>251,271</u>	3%
Regulatory Inspections and Enforcement	382,824	496,416	450,545	-9%
Downtown Development	101,140	104,186	109,817	5%
Airport	244,720	263,300	272,289	3%
Community Development	<u>728,684</u>	<u>863,902</u>	<u>832,651</u>	-4%

City of Calhoun
2021 Budget Summary
GENERAL GOVERNMENT

	2019 ACTUALS	2020 REVISED BUDGET	2021 BUDGET	% INCREASE (DECREASE)
Police Administration	413,998	410,841	423,664	3%
Detectives	563,013	574,879	583,748	2%
Patrol	2,960,822	3,117,006	3,149,685	1%
Special Operations	385,529	439,720	423,479	-4%
Animal Control Administration	70,085	70,997	75,480	6%
Police Department	<u>4,393,445</u>	<u>4,613,443</u>	<u>4,656,056</u>	1%
Fire Administration	247,774	255,029	269,294	6%
Firefighting	3,464,520	3,027,099	3,066,335	1%
Fire Inspection	153,304	165,487	173,077	5%
Fire Training Center	89,781	100,237	104,650	4%
Fire Stations and Buildings	109,607	64,967	94,002	45%
Fire Debt Service	3,005	57,114	-	-
Fire Department	<u>4,067,992</u>	<u>3,669,933</u>	<u>3,707,358</u>	1%
Animal Control	82,002	95,845	93,341	-3%
Highways and Streets Administration	124,908	127,878	135,272	6%
Highways and Streets	969,980	1,031,379	1,031,621	0%
Street Cleaning	86,339	93,710	87,044	-7%
Street Lighting	226,912	222,420	246,965	11%
Traffic Engineering	441,142	610,862	469,588	-23%
Maintenance and Parks	384,680	482,711	530,227	10%
Cemetery	194,894	205,470	233,921	14%
Parks Beautification	3,641	4,900	4,900	0%
Public Works	<u>2,514,499</u>	<u>2,875,175</u>	<u>2,832,879</u>	-1%
	<u>14,352,775</u>	<u>15,130,266</u>	<u>15,061,389</u>	0%
Excess of Revenues (Over) Under Expenditures	2,420,696	746,250	407,932	-45%
Other Financing Sources (Uses)				
Sale of Assets	(40,539)	(5,000)	-	-100%
Unrealized Gain/Losses	(199,857)	(106,325)	(109,870)	3%
Transfers In	(3,680,685)	(326,500)	(298,062)	-9%
Transfers Out	3,040	-	-	
Appropriation - Fund Balance	-	(308,425)	-	
	<u>(3,918,041)</u>	<u>(746,250)</u>	<u>(407,932)</u>	-45%
Net Change in Fund Balance	<u>\$ (1,497,346)</u>	<u>\$ -</u>	<u>\$ -</u>	

**City of Calhoun
2021 Budget Summary
GENERAL GOVERNMENT**

	2019 ACTUALS	2020 REVISED BUDGET	2021 BUDGET	% INCREASE (DECREASE)
Special Revenue Funds				
Recreation Fund				
Revenues	\$ (1,292,518)	\$ (1,305,032)	\$ (1,312,167)	1%
Recreation Administration	88,045	203,074	199,981	-2%
Participant Recreation	994,245	1,101,958	1,112,186	1%
Total Expenditures	<u>1,082,289</u>	<u>1,305,032</u>	<u>1,312,167</u>	1%
Net Change in Fund Balance	<u>\$ (210,229)</u>	<u>\$ -</u>	<u>\$ -</u>	
Minor Special Revenue Funds				
UDAG Fund	\$ (46,896)	\$ (51,750)	\$ (49,200)	-5%
Confiscated Assets	\$ 56,187	\$ (14,000)	\$ (14,000)	0%
Hotel/Motel Fund	\$ -	\$ (853,500)	\$ (676,500)	-21%
Capital Project Funds				
2011 SPLOST Fund	\$ 320,240	\$ (1,540,000)	\$ (733,176)	-
2018 SPLOST Fund	\$ (2,253,250)	\$ (5,075,253)	\$ (5,551,335)	9%
Debt Service Funds				
School Debt	\$ (2,043,062)	\$ (4,404,000)	\$ (4,108,000)	-7%
Agency Fund				
Municipal Court Fund	\$ -	\$ (523,000)	\$ (507,000)	-3%
Solid Waste Fund				
Revenues	\$ (893,573)	\$ (1,232,838)	\$ (859,953)	-30%
Collection	599,425	582,464	603,608	4%
Recycle	133,098	119,046	123,854	4%
Landfill	111,515	30,500	30,612	0%
Yard Trimmings and Collections	136,326	500,828	101,879	-80%
Total Expenditures	<u>980,364</u>	<u>1,232,838</u>	<u>859,953</u>	-30%
Net Change in Fund Balance	<u>\$ 86,791</u>	<u>\$ -</u>	<u>\$ -</u>	
Golf Fund				
Revenues	\$ (963,162)	\$ (903,831)	\$ (916,799)	1%
Maintenance	527,865	597,278	597,998	0%
Pro Shop	317,185	306,553	318,801	4%
Total Expenditures	<u>845,050</u>	<u>903,831</u>	<u>916,799</u>	1%
Net Change in Fund Balance	<u>\$ (118,112)</u>	<u>\$ -</u>	<u>\$ -</u>	

**City of Calhoun
2021 Budget Summary
CALHOUN UTILITIES**

	2019 ACTUAL	2020 REVISED BUDGET	2021 BUDGET	% INCREASE (DECREASE)
WATER & SEWER FUND				
SEWER FUND REVENUE	\$ (6,448,085)	\$ (9,143,867)	\$ (7,322,409)	-20%
Waste Treatment Plant	4,755,776	4,297,017	4,189,609	-2%
Waste Treatment Plant Maintenance	190,696	273,831	196,545	-28%
Waste Treatment - Sludge Disposal/Bio Solids	81,032	111,818	226,876	103%
Waste Water Collection Maintenance	1,304,909	4,367,510	1,612,059	-63%
Waste Water Collection Lift Stations	62,641	93,691	1,097,320	1071%
Total Sewer Expenses	6,395,054	9,143,867	7,322,409	-20%
WATER FUND REVENUE	(13,991,793)	(16,004,245)	(15,164,723)	-5%
Brittany Dr. Water Trmt. Plant/Big Springs Intake/Well	2,102,592	3,234,355	3,898,072	21%
Water Plant - Mauldin Rd. & Intakes	4,398,867	5,952,696	5,870,426	-1%
Water Treatment Plant - Maintenance	227,007	273,831	267,750	-2%
Water Plant - Distribution/Pump Station	227,891	1,513,922	309,727	-80%
Water Distribution/Construction	2,805,218	5,029,441	4,818,748	-4%
Total Water Expenses	9,761,576	16,004,245	15,164,723	-5%
Change in Net Position	\$ (4,283,248)	\$ -	\$ -	
ELECTRIC FUND				
ELECTRIC REVENUE	\$ (37,820,744)	\$ (35,150,065)	\$ (33,883,122)	-4%
Electric - Distribution	34,972,309	35,059,577	33,794,074	-4%
Electric - Generator	51,606	90,488	89,048	-2%
Total Electric Expense	35,023,914	35,150,065	33,883,122	-4%
Change in Net Position	\$ (2,796,830)	\$ -	\$ -	
TELECOMMUNICATIONS FUND				
TELECOMMUNICATIONS REVENUE	\$ (1,235,506)	\$ (1,135,380)	\$ (1,185,316)	4%
Telecom	893,366	1,135,380	1,185,316	4%
Total Telecom Expenses	893,366	1,135,380	1,185,316	4%
Change in Net Position	\$ (342,139)	\$ -	\$ -	
UTILITY INTERNAL SERVICE FUND				
UTILITY INTERNAL SERVICE REVENUE	\$ (3,155,649)	\$ (3,424,088)	\$ (3,582,181)	5%
Administration	442,910	452,118	449,554	-1%
Finance	660,472	718,289	720,091	0%
Tellers	211,704	237,312	196,597	-17%
Purchasing	110,074	109,800	113,128	3%
Engineering	320,006	554,538	564,618	2%
Work Order Dispatch	101,534	106,215	110,321	4%
GEO Info Service	211,782	209,669	217,246	4%
Customer Service	191,602	204,058	375,709	84%
Meter Reading	343,223	420,763	406,452	-3%
Billing	385,877	411,326	428,465	4%
Total ISF Expense	2,979,185	3,424,088	3,582,181	5%
Change in Net Position	\$ (176,464)	\$ -	\$ -	

General Fund Summary of Capital Outlay			
2011 SPLOST	Infrastructure - Project #247 - Peters St. Phase II	\$ 367,926	\$ 367,926
2018 SPLOST	Site Improvements - Project #265 River to Ridges Trail	\$ 146,250	
	Site Improvements - Project #287 Recycling Center Improvements	100,000	
	Buildings - Project #273 Recreation Maintenance Building	600,000	
	Buildings - Project #239 Police Station Complex	3,172,742	
	Vehicles - Van for Recreation	30,000	
	Infrastructure - Project #288 Curtis Pkwy. Sidewalk Connector	100,000	
	Infrastructure - Project #247 - Peters St. Phase II	1,116,813	\$ 5,265,805
General Fund Airport	Infrastructure	\$ 34,300	\$ 34,300
		Total Governmental Funds \$ 5,668,031	

Calhoun Utilities Summary of Capital Outlay			
Waste Treatment Plant	Infrastructure - Project #269 Section 319 Lynn Creek grant	\$ 33,000	\$ 33,000
Waste Treatment - Sludge Disposal/Bio Solids	Vehicle - Tandem dump truck	\$ 115,000	\$ 115,000
Wastewater Collection Maintenance	Infrastructure - Project #285 - Study on possible S. Interceptor	\$ 20,000	
	Machinery - Air Compressor \$24k, Aluminum Trench box \$27k & Equipment trailer \$12k	63,000	
	Vehicle - F-150 Pick-up truck	27,000	\$ 110,000
Waste Water Collection Lift Stations	Infrastructure - Project #275 - GA Cumberland Academy Lift Station	\$ 1,000,000	\$ 1,000,000
Brittany Drive Water Plant/ Intake & Wells	Machinery - Turbidity meters funded by 2011 SPLOST	\$ 71,100	
	Machinery - Standby generator funded with grant w/ 15% match	591,994	
	Vehicle - F-150 Pick-up truck, extended cab	27,000	\$ 690,094
Water Plant - Mauldin Rd.	Machinery - Turbidity meters funded by 2011 SPLOST	\$ 67,150	\$ 67,150
Water Construction	Infrastructure - Project #170 - Install new water mains for line extensions and line improvements	\$ 170,000	
	Infrastructure - Project #142 - 2" galv. line replacement, upgrading lines as needed	160,000	
	Infrastructure - Project #256 Ranger RR Bridge Water Relocation GDOT	202,500	
	Infrastructure - Project #284 Water Relocation SR 136 & Coosawattee Bridge	310,840	
	Infrastructure - Project #286 2" galv. line replacement, City funded, contractor performed	400,000	
	Machinery - Crew service truck \$74k, Crew dump truck \$79k, Equipment trailer \$12k	165,000	
	Vehicle - F-150 extended cab truck	27,000	\$ 1,435,340

**Calhoun Utilities
Summary of Capital Outlay**

Electric	Infrastructure - Replace 100 HID roadway lights with LED lights	\$ 100,000	\$ 485,000
	Infrastructure - Primary overhead to underground conversion: Garden Hills Apts. & Brent Step	70,000	
	Site Improvement - Repair pole barn and make supply yard more accessible	40,000	
	Machinery - Digger/Derrick truck	275,000	
Telecommunications	Machinery - Orbital backup server	\$ 50,000	\$ 50,000
Utility - ISF	Computers - MCare, NorthStar modules	\$ 68,000	\$ 95,000
	Vehicles - Engineering F-150	27,000	
Total Utilities Funds			\$ 4,080,584

City of Calhoun
Full Time Equivalent Employees by Function

Function/program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government											
Mayor and City Council	5	5	5	5	5	5	5	5	5	5	5
Administration	2	2	2	2	2	2	2	3	3	3	2
Tax Administration	1	1	1	1	1	1	1	1	1	1	1
Business License Clerk	1	1	1	1	1	1	1	1	1	1	1
Human Resources	2	2	2	2	2	2	2	2	2	2	2
Finance	4	4	-	0	0	0	0	0	0	0	0
Purchasing	0	0	-	0	0	0	0	0	0	0	0
	15	15	11	11	11	11	11	12	12	12	11
Judicial											
Court Services	3	3	3	3	3	3	3	3	3	3	3
Probation	2	2	2	2	2	2	2	0	0	0	0
	5	5	5	5	5	5	5	3	3	3	3
Public Safety											
Police	49	49	49	49	49	49	50	50	50	50	50
Fire	39	39	39	39	39	39	39	41	41	41	41
Community Service Enforce.	0	0	0	0	0	0	0	1	0	0	0
Animal Control	1	1	1	1	2	2	2	2	2	2	2
	89	89	89	89	90	90	91	94	93	93	93
Public Works											
Administration	1	1	1	1	1	1	1	1	1	1	1
Streets and highways	16	16	17	15	15	15	15	14	13	14	14
City Maintenance	6	6	6	7	7	7	7	9	9	9	9
Cemetery	4	3	3	3	3	3	3	4	4	4	4
	27	26	27	26	26	26	26	28	27	28	28
Health and Welfare											
Senior Citizens Activities	1	1	1	1	1	1	1	1	1	1	1
Culture and Recreation											
Recreation Department	14	15	15	13	13	13	15	15	15	16	17
Library	9	9	9	9	9	9	9	9	0	0	0
	23	24	24	22	22	22	24	24	15	16	17
Housing and Economic Development											
Mainstreet Program	1	1	1	1	1	1	1	1	1	1	1
Airport	4	4	2	3	3	3	3	3	3	3	4
Inspections	4	4	4	3	3	3	3	3	3	3	3
	9	9	7	7	7	7	7	7	7	7	8
Utilities Administration											
Administration	5	4	2	2	2	1	1	1	1	1	1
Work Order			1	1	1	2	2	2	2	2	2
Finance	5	4	8	9	9	9	9	9	9	9	9
Billing	3	2	2	3	3	2	2	2	2	3	3
Customer Service	4	4	4	3	4	3	4	4	4	4	4
Tellers	3	4	3	4	5	5	5	5	5	5	5
Purchasing	2	2	2	2	2	2	2	2	2	2	2
Meter Reading	5	4	4	4	4	4	4	4	4	5	4
Engineering	6	6	6	6	6	5	5	5	5	5	4
GIS	2	2	2	2	2	2	2	2	2	2	2
	35	32	34	36	38	35	36	36	36	38	36
Electric System											
	17	15	15	17	17	17	17	17	18	18	19
Water and Sewer System											
Wastewater Treatment	9	9	10	10	10	10	10	10	10	10	10
Sewer Construction	12	11	11	11	11	11	11	10	11	10	11
Maintenance Crew	10	10	10	10	7	7	8	8	9	8	6
Water Treatment	7	7	8	9	9	10	10	10	9	9	9
Water Construction	22	22	22	22	19	20	21	22	22	23	21
	60	59	61	62	56	58	60	60	61	60	57
Fields Ferry Golf Course											
Pro Shop	9	9	9	5	4	3	3	4	4	4	4
Maintenance	8	8	7	7	5	7	7	7	7	7	6
	17	17	16	12	9	10	10	11	11	11	10
Telecommunications											
	4	4	4	4	4	4	4	5	4	4	4
Solid Waste											
	3	3	1.5	1.5	2	2	2	2	2	2	2
Total	305	299	296	294	288	288	294	300	290	293	289

City of Calhoun

Budget Calendar for Fiscal Year 2020 - 2021

Date	Procedure	Action to be Taken By
February 3 - 6, 2020	Payroll budget information updated for distribution to department heads	Human Resource to prepare initial projections of payroll accounts for department head distribution
February 7, 2020	Distribute budget information to department heads and supervisors	Director of Finance
Feb. 10 - March 3, 2020	Dept. heads/supervisors prepare initial projections for mgmt. review	Supervisors and department heads
March 3 - 5, 2020	Department heads review proposals with immediate supervisor	Supervisors and department heads
March 6 - 18, 2020	Management meet and review department head proposals	Mayor, Budget Officer, Director of Finance & department heads
March 19 - 31, 2020	Prepare first draft	Budget Officer and Finance Department
April 1 - 7, 2020	Review total combined first draft	Budget Officer
April 8, 2020	Prepare legal notice regarding public hearing to be held on May 11, 2020	City Clerk
April 8 – 24, 2020	Amend first draft for Council work session	Budget Officer and Finance Department
April 27, 2020	Council budget work session	Mayor, Council, Budget Officer
April 28 - May 8, 2020	Prepare second draft	Budget Officer and Finance Department
April 22, 2020	Publish ad for first public hearing to be held on May 11, 2020	Legal organ - City Clerk
May 11, 2020	Work session with School Board	Mayor, Council, Budget Officer, School Board and Superintendent
May 11, 2020 - 7:00 p.m.	Public hearing	Mayor, Council
May 13, 2020	Prepare second legal notice of hearing on June 8, 2020	City Clerk
May 18, 2020	Receive School's draft of budget	Mayor, Council and Budget Officer
May 12 - June 5, 2020	Prepare final budget proposal	Budget Officer and Finance Department
May 27, 2020	Publish ad for public hearing to be held on June 8, 2020	Legal organ - City Clerk
June 8, 2020 - 7:00 p.m.	Second public hearing	Mayor and Council
June 9 - 12, 2020	Prepare final draft	Budget Officer and Finance Department
June 22, 2020	Adoption of budget	Mayor and Council
June 23 – 30, 2020	Print final adopted budget and distribute to Mayor, Council, Library and upload to website & CVIOG	Finance Department

GENERAL FUND

Revenue Summary

	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Budget	Percent Change
Property Taxes				
31 1000 General Property Taxes	\$ (1,811,608)	\$ (1,800,000)	\$ (2,080,000)	16%
31 1001 General Property Taxes-Prior	(24,467)	(25,000)	(35,000)	40%
31 1101 Refund Property Taxes	78,022	8,000	22,000	175%
31 1110 Public Utility Tax	(14,639)	(14,000)	(16,000)	14%
31 1201 Refund Prior Year Taxes	3,018	400	1,000	150%
31 1310 Motor Vehicle Tax	(30,680)	(23,000)	(23,000)	0%
31 1311 Title Ad Valorem Tax	(313,693)	(270,000)	(300,000)	11%
31 1316 Alt Apportioned Vehicle Tax	(6,724)	(3,000)	(5,000)	67%
31 1320 Mobile Home Tax	(6)	-	-	-
31 1340 Intangibles - Regular & Recording	(18,963)	(14,500)	(23,000)	59%
31 1391 Excess Tax Funds Collected	-	-	(200)	-
31 1600 Real Estate Transfer Tax & Other	(8,475)	(6,000)	(13,000)	117%
31 9000 Penalties & Interest on Delinquent Taxes	(10,152)	(9,000)	(15,000)	67%
Total Property Taxes	<u>(2,158,366)</u>	<u>(2,156,100)</u>	<u>(2,487,200)</u>	15%
Franchise Tax				
31 1710 Franchise Tax - Electric - City	(1,152,712)	(1,144,903)	(1,088,043)	-5%
31 1711 Franchise Tax - Electric - Other	(595,579)	(169,500)	(258,380)	52%
31 1713 Franchise Tax - Gas	(187,694)	-	-	-
31 1714 Franchise Tax - Cable	(139,077)	(128,000)	(139,145)	9%
31 1715 Franchise Tax - Sewage - City	(201,713)	(215,415)	(207,636)	-4%
31 1720 Franchise Tax - Water - City	(215,140)	(199,881)	(212,382)	6%
31 1760 Franchise Tax - Telephone	(45,856)	(43,810)	(45,829)	5%
31 1761 Franchise Tax - Telephone - Other	(46,020)	(46,000)	(46,000)	0%
Total Franchise Tax	<u>(2,583,790)</u>	<u>(1,947,509)</u>	<u>(1,997,415)</u>	3%
Sales Tax				
31 3100 Local Option Sales Tax	(2,799,731)	(2,900,000)	(2,750,000)	-5%
Excise Tax				
31 3101 County Excise Tax	(167,461)	(177,000)	(150,000)	-15%
31 4200 Beer Tax	(292,136)	(291,000)	(288,000)	-1%
31 4201 Wine Tax	(41,539)	(43,000)	(43,000)	0%
31 4202 Liquor Tax	(54,473)	(51,000)	(60,000)	18%
31 4203 Liquor Pouring Tax	(22,177)	(18,500)	(35,000)	89%
31 6100 Business & Occupational Taxes	(428,310)	(555,000)	(428,000)	-23%
31 6101 Business/Occ Tax - EMC	-	(399,500)	(353,786)	-11%
31 6102 Business/Occ Tax - Gas Marketers	-	-	(151,000)	-
31 6200 Insurance Premium Taxes	(1,206,790)	(1,123,500)	(1,180,000)	5%
31 6300 Financial Institution Taxes	(91,138)	(86,294)	(91,000)	5%
31 9400 Penalties & Int. on Delinquent Business License	(2,034)	(3,000)	(2,000)	-33%
Excise Tax	<u>(2,306,059)</u>	<u>(2,747,794)</u>	<u>(2,781,786)</u>	1%
License & Permit				
32 1000 Business Regulatory Fees	(47,513)	(47,000)	(47,000)	0%
32 1005 Business License Application Fee	(1,275)	(1,250)	(1,800)	44%
32 1006 Fire Permits	(200)	(200)	(100)	-50%
32 1110 Beer Retail License	(25,500)	(26,250)	(28,000)	7%
32 1120 Wine Retail License	(18,000)	(18,500)	(18,500)	0%
32 1130 Liquor Retail License	(30,000)	(30,000)	(30,000)	0%
32 1140 Pouring License (All)	(48,375)	(45,000)	(43,000)	-4%
32 1141 Temporary Liquor/Beer Event Permit	(800)	(700)	(800)	14%
32 1330 Plumbing Permits/ HVAC	(53,306)	(35,000)	(40,000)	14%
32 1340 Electric Permits	(35,790)	(20,000)	(30,000)	50%

GENERAL FUND

Revenue Summary

	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Budget	Percent Change
32 2111 Building Permits	(252,415)	(80,000)	(135,000)	69%
32 2120 Soil & Sedimentation Permits	(2,245)	(500)	(500)	0%
32 2121 Grading Permits	(6,075)	(2,500)	(2,500)	0%
32 2140 Sign Permits	(7,210)	(3,500)	(3,500)	0%
32 2150 Fuel System Installation Permits	(1,106)	(500)	(400)	-20%
32 2210 Zoning & Annexation Fees	(1,875)	(1,000)	(1,500)	50%
32 2991 Fireworks Stand Sales Permit	(2,000)	(1,000)	(1,000)	0%
32 3150 Driveway Permits	(150)	(300)	-	-100%
32 3900 Other Sprinkler Permit	(984)	(2,500)	(6,000)	140%
32 3902 NPDES Permits	(3,312)	(500)	(1,000)	100%
Total Licenses & Permit	<u>(538,131)</u>	<u>(316,200)</u>	<u>(390,600)</u>	24%
Intergovernmental				
33 1000 Federal Government Grants	(87,143)	-	-	-
33 1100 Operating - Categorical	-	-	(5,000)	-
33 1110 Dept. of Justice- Overtime Reimbursement	(4,519)	(7,000)	-	-100%
33 1111 Operating - Categorical FEMA	(18,955)	-	-	-
33 1120 Direct - Dept. of Justice	(5,438)	(5,500)	(5,500)	0%
33 4000 226 - State Government Grants	(6,100)	(5,000)	(5,000)	0%
33 4100 158 - GSAR	(44,136)	(32,000)	(32,800)	3%
33 4113 Direct Highway Safety	(40,455)	-	-	-
33 4113 277 - State Direct Highway Safety	-	-	(19,875)	-
33 4311 DOT- LMIG Grant	(297,402)	(202,402)	(219,840)	9%
33 4311 205 - DOT-LMIG Grant	-	(94,955)	-	-100%
33 5000 Local Grants - Gordon Co. Library	(2,330)	(2,430)	-	-100%
33 7000 In Lieu of Taxes - Housing Authority	(47,907)	(44,000)	(46,500)	6%
33 7002 Airport Authority - Reimbursement	(91,642)	(103,300)	(113,200)	10%
33 7003 IG - Reimbursement	(35,133)	(71,000)	(79,129)	11%
Total Intergovernmental	<u>(681,158)</u>	<u>(567,586)</u>	<u>(526,843)</u>	-7%
Charges for Services				
34 1191 Electronic Recognition	(523)	(500)	(800)	60%
34 1320 Inspection Fee	(300)	-	(300)	-
34 1391 Building Permit Plan Reviews	(36,817)	(15,000)	(30,000)	100%
34 1400 Charges - Copies & Paper	(4)	-	-	-
34 1700 Indirect Cost Allocation - Serv. Fees	(210,172)	(185,176)	(190,427)	3%
34 1910 Election Qualifying Fees	-	(1,200)	-	-100%
34 2120 Accident Reports	(8,120)	(8,000)	(8,000)	0%
34 2310 Fingerprinting Fees	(392)	(400)	(500)	25%
34 3918 Street Special Services - Interdepartmental Chg.	-	-	(2,000)	-
34 3928 Maint. Special Services - Interdepartmental Chg.	(7,312)	(2,000)	(40,000)	0%
34 6000 Background Check Fees	(36,037)	(40,000)	(12,000)	0%
34 6100 Animal Control Sales & Fines	(13,840)	(12,000)	(2,000)	0%
34 6101 Dog Vaccinations	(2,246)	(2,000)	(300)	0%
34 6102 Animal Control Surrender Fee	(612)	(500)	-	-40%
34 6103 Spay and Neuter Certificate	(80)	(75)	(1,000)	1233%
34 9100 Cemetery Lot Sales	(2,520)	(2,000)	(15,000)	-50%
34 9101 Cemetery Markers	(25,550)	(20,000)	(500)	-25%
39 1108 Transfer In - Fine Admin. Fees	(44,756)	(43,136)	(41,816)	-3%
Total Charges for Services	<u>(389,280)</u>	<u>(331,987)</u>	<u>(344,643)</u>	4%
Fines and Forfeitures				
35 1000 Police Fines	3,275	-	-	-
35 1901 Fines - Community Development	(380)	-	-	-
35 2200 Other Confiscations	(297)	(100)	(500)	400%

GENERAL FUND

Revenue Summary

	FY 2019 Actuals	FY 2020 Revised Budget	FY 2021 Budget	Percent Change
39 1130 Transfer In - Municipal Court Agency Fund	<u>(349,452)</u>	<u>(337,565)</u>	<u>(327,238)</u>	-3%
Total Fines and Forfeitures	<u>(346,854)</u>	<u>(337,665)</u>	<u>(327,738)</u>	-3%
Other Local Revenues				
37 1001 Donations - Police Department	(100)	-	-	-
37 1002 Donations - Fire Department	(1,350)	(750)	-	-100%
38 1001 Rents & Royalties	-	(3,074,425)	(3,042,132)	-1%
38 3000 Reimb. For Damaged Property	(16,910)	-	-	-
38 3100 Insurance Reimbursement	(91,098)	(1,000)	(1,000)	0%
38 9000 Miscellaneous Revenue	(19,137)	(3,000)	(4,000)	33%
38 9001 Sales Tax Vendor's Fee	(2)	-	-	-
38 9003 Employee Jury Duty Pay	<u>(115)</u>	<u>-</u>	<u>(100)</u>	-
Total Other Local Revenues	<u>(128,711)</u>	<u>(3,079,175)</u>	<u>(3,047,232)</u>	-1%
Other Financing Sources				
36 1006 Interest Revenue - Investments	(112,271)	(79,400)	(109,870)	38%
36 3000 Unrealized Gain or Loss on Investments	(87,586)	(26,925)	-	-100%
39 1102 Transfer In - Water/Sewer	(1,368,743)	-	-	-
39 1103 Transfer In - Electric	(1,873,156)	-	-	-
39 1113 Transfers In - Other Internal Service Fund	(39,600)	-	-	-
39 1114 Transfer In - Confiscated Assets	(59,794)	-	-	-
39 1119 800 Hotel/Motel Revenue	(54,026)	(52,500)	(41,438)	-21%
39 1126 Trans In - Utility Labor/Equipment	(15,237)	(11,500)	(8,000)	-30%
39 1135 800 Transfer in - Hotel/Motel	(270,128)	(262,500)	(248,624)	-5%
39 2100 Sale of Assets	(9,100)	(2,000)	-	-100%
39 2101 Sale of Assets - Non-taxable	(31,439)	(3,000)	-	-100%
39 9000 Appropriation - Fund Balance	-	(308,425)	-	-100%
61 1013 Transfer Out - Utility Labor/Equip.	<u>3,040</u>	<u>-</u>	<u>-</u>	-
Total Other Financing Sources	<u>(3,918,041)</u>	<u>(746,250)</u>	<u>(407,932)</u>	-45%
	<u>\$(15,850,121)</u>	<u>\$(15,130,266)</u>	<u>\$(15,061,389)</u>	0%

GENERAL ADMINISTRATION



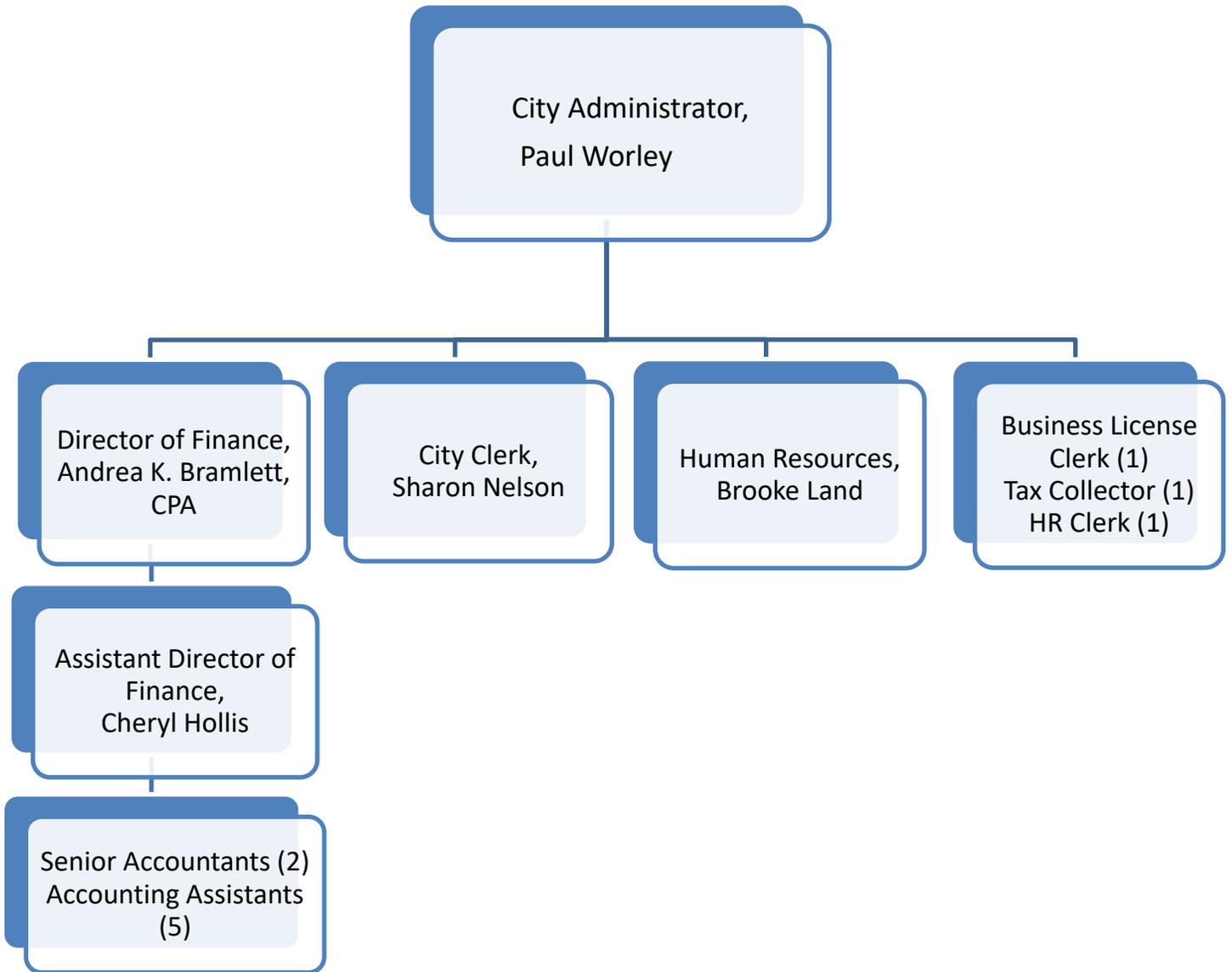
The City of Calhoun's General Administration is made up of several different divisions, including Mayor and Council, Elections, City Administrator, Tax Administration, Human Resources and Risk Management. General Administration's goal is to organize the City with a professional understanding of how all City tasks operate together to meet the expectations of its citizens and to create the best possible outcome for the City of Calhoun in the present and future.

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 2019	FY 2020	FY 2020	FY 2021
			ACTUALS	ORIGINAL	REVISED	BUDGET
(1101110) MAYOR AND COUNCIL						
Personal Services & Employee Benefits						
511100	Regular Employee Wages		\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
512100	Group Insurance		11,934	13,174	13,174	14,362
512101	Insurance Deduct. Reimburse		253	294	294	286
512401	Retirement Plan Empl. Cont.		19,200	19,200	19,200	19,200
512402	Retirement Plan Admin. Costs		136	136	136	136
Purchased & Contracted Services						
521101	Administrative Services		1,385	1,385	1,385	1,385
521201	Legal & Auditing		76,280	20,000	20,000	20,000
521205	Consulting		4,103	-	-	-
523001	Other Purchased Services		456	750	750	750
523104	Surety Bonds		5	5	5	5
523105	Public Officials Liability Ins.		3,778	3,908	3,908	4,750
523200	Telephone - City Service		650	655	655	650
523203	Data Service - City		1,732	1,800	1,800	2,317
523209	Internet Service		739	1,000	1,000	850
523210	E-mail Service		210	210	210	210
523300	Advertising		347	700	700	700
523400	Printing & Binding		-	-	-	-
523500	Travel		23,175	23,000	23,000	25,000
523600	Dues & Fees		24,229	28,000	28,000	28,500
523700	Education & Training		10,065	9,000	9,000	11,000
Supplies						
531100	General Supplies & Materials		304	1,000	1,000	500
531120	Office Supplies		154	500	500	500
531300	Food for Meetings		3,761	3,600	3,600	3,600
531600	Small Equipment <\$5000		-	800	800	500
531601	Computers/Printers/Software		-	500	500	-
531700	Miscellaneous		-	-	-	-
Other						
576000	Contingency		-	290,818	183,823	252,738
TOTAL	MAYOR & COUNCIL		<u>\$ 230,895</u>	<u>\$ 468,435</u>	<u>\$ 361,440</u>	<u>\$ 435,939</u>

			FY 2019	FY 2020	FY 2020	FY 2021
			ACTUALS	ORIGINAL	REVISED	BUDGET
(1101400) ELECTIONS						
Purchased & Contracted Services						
521201	Legal		\$ 1,040	\$ 750	\$ 750	\$ 200
521205	Consulting		-	3,500	3,500	-
523300	Advertising		89	100	100	100
Supplies						
531300	Food for Meetings		-	-	-	-
TOTAL	ELECTIONS		<u>\$ 1,129</u>	<u>\$ 4,350</u>	<u>\$ 4,350</u>	<u>\$ 300</u>

			FY 2019	FY 2020	FY 2020	FY 2021
			ACTUALS	ORIGINAL	REVISED	BUDGET
(1101511) CITY ADMINISTRATOR						
Personal Services & Employee Benefits						
511100	Regular Employee Wages		\$ 257,300	\$ 268,691	\$ 268,691	\$ 172,645
512100	Group Insurance		37,887	41,376	41,376	30,015
512101	Insurance Deduct. Reimburse		797	882	882	857
512200	FICA Contributions		15,481	16,659	16,659	11,014
512300	Medicare		3,620	3,896	3,896	2,453
512401	Retirement Plan Empl. Cont.		13,086	13,208	13,208	15,669
512402	Retirement Plan Admin. Costs		781	789	789	800
512700	Workers' Comp. Insurance		304	531	531	264

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
Purchased & Contracted Services					
521201	Legal & Auditing	\$ 33,199	\$ 30,000	\$ 30,000	\$ 28,000
521204	Medical Services	-	105	105	105
521205	Consulting	-	2,950	2,950	2,950
521205	802 Consulting	2,846	-	-	-
522002	Exterminating Services	320	320	320	320
522110	Garbage Pick-up Service	584	590	590	585
522130	Janitorial Services	-	-	-	4,000
522200	Interdept. Services & Labor	6,889	9,000	9,000	5,000
522201	Vehicle Repair & Maintenance	957	1,000	1,000	1,000
522202	Repairs & Maint. - Equip.	13,528	16,300	16,300	16,000
522203	Repairs & Maint. - Bldgs.	2,362	5,000	5,000	5,000
522320	Rental of Equipment	4,486	5,000	5,000	3,500
523001	Other Purchased Services	300	350	350	350
523101	General Liability Insurance	4,180	3,666	3,666	3,663
523102	Property Insurance	813	823	823	811
523103	Vehicle Insurance	480	457	457	938
523104	Surety Bonds	26	27	27	27
523109	Cyber Liability Ins.	-	-	-	194
523200	Telephone - City Service	4,967	5,000	5,000	5,100
523203	Data Service - City	11,581	11,750	11,750	10,197
523205	Cell Phone	368	600	600	-
523209	Internet Service	2,489	2,800	2,800	2,160
523210	E-mail Service	455	500	500	500
523220	Postage	2,686	3,500	3,500	3,500
523300	Advertising	318	800	800	800
523400	Printing & Binding	2,550	5,500	5,500	5,500
523500	Travel	9,033	7,500	7,500	9,000
523600	Dues & Fees	5,842	6,000	6,000	7,000
523604	Bank Service Charges	517	-	-	1,700
523605	Investment Fees - Specific	185	1,000	1,000	-
523700	Education & Training	3,110	3,500	3,500	4,000
Supplies					
531100	General Supplies & Materials	2,078	3,000	3,000	2,500
531120	Office & Computer Supplies	396	1,500	1,500	2,000
531125	Printer & Copier Supplies	2,078	3,000	3,000	2,500
531141	Vehicle Repair & Maintenance	349	500	500	750
531142	Repairs & Maint. - Bldgs.	58	1,000	1,000	1,000
531210	Water & Sewer Service - City	7,803	9,000	9,000	8,000
531220	Natural Gas Service	2,540	2,800	2,800	2,800
531230	Electric Service - City	17,263	18,000	18,000	18,000
531270	Gasoline	230	500	500	500
531300	Food for Meetings	119	300	300	300
531400	Books & Periodicals	61	200	200	200
531600	Small Equipment <\$5000	620	1,500	1,500	1,500
Interfund/Interdepartmental Charges					
554100	Interfund Allocation - Utilities	246,048	295,719	295,719	281,600
Other Charges					
562000	Amortization	9,996	5,150	5,150	14,069
571010	Industrial Development	110,000	120,000	120,000	96,000
571020	Downtown Development Assoc	-	-	-	10,000
572029	Electronic Recognition Fee	400	600	600	1,000
573900	Cash Over or Short	(39)	25	25	25
582200	801 Interest-Advance Electric	2,340	-	-	-

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
Other Financing Uses					
611003	Transfer Out - Electric				
611005	Transfer Out - Golf	155,285	154,124	176,684	149,966
611020	Transfer Out - Recreation	503,395	613,974	613,974	632,868
611114	Transfer to Restricted Excise	-	100,840	100,840	75,630
TOTAL	CITY ADMINISTRATION	\$1,505,768	\$1,803,402	\$ 1,825,962	\$1,658,425

CITY ADMINISTRATOR FOOTNOTES

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

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
(1101514) TAX ADMINISTRATION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	35,200	35,601	35,601	36,304
512100	Group Insurance	11,991	13,174	13,174	14,420
512101	Insurance Deduct. Reimburse	253	294	294	286
512200	FICA Contributions	1,718	2,207	2,207	2,251
512300	Medicare	402	516	516	516
512401	Retirement Plan Empl. Cont.	1,783	1,815	1,815	2,136
512402	Retirement Plan Admin. Costs	106	109	109	109
512700	Workers' Comp. Insurance	71	88	88	70
Purchased and Contracted Services					
521201	Legal	1,781	1,500	1,500	1,000
521300	Technical	13,052	19,000	19,000	19,400
522200	Repairs & Maint. - Departments	-	150	150	100
523104	Surety Bonds	4	4	4	4
523109	Cyber Insurance	-	-	-	32
523300	Advertising	1,700	2,500	2,500	2,100
523400	Printing & Binding	5,767	5,750	5,750	6,000
Supplies					
531100	General Supplies	-	100	100	50
531120	Office Supplies	-	50	50	50
531400	Books & Periodicals	232	250	250	250
531601	Computer Equipment <\$5000	-	800	800	-
TOTAL	TAX ADMINISTRATION	\$ 74,060	\$ 83,908	\$ 83,908	\$ 85,078

TAX ADMINISTRATION FOOTNOTES

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

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
(1101515) GENERAL TELLER					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	41,368	41,900	41,900	42,730
512100	Group Insurance	11,991	13,174	13,174	14,420
512101	Insurance Deduct. Reimburse	253	294	294	286
512200	FICA Contributions	2,486	2,598	2,598	2,649

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
512300	Medicare	582	608	608	608
512401	Retirement Plan Empl. Cont.	2,099	2,135	2,135	2,514
512402	Retirement Plan Admin. Costs	125	128	128	128
512700	Workers' Comp. Insurance	71	98	98	70
Purchased & Contracted Services					
521201	Legal	364	750	750	600
521300	Technical Services	225	250	250	250
523104	Surety Bonds	4	5	5	4
523109	Cyber Liability Ins.	-	-	-	24
523300	Advertising	81	200	200	300
523400	Printing & Binding	152	200	200	200
523500	Travel	-	500	500	500
523600	Dues & Fees	-	35	35	35
523700	Education & Training	-	300	300	300
Supplies					
531120	Office & Computer Supplies	120	500	500	525
531601	Computer Equipment <\$5000	727	-	-	-
TOTAL	TELLERS	\$ 60,649	\$ 63,675	\$ 63,675	\$ 66,143

GENERAL TELLER FOOTNOTES

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

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(1101540) HUMAN RESOURCES					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	115,979	119,870	119,870	120,806
512100	Group Insurance	12,623	13,749	13,749	15,061
512101	Insurance Deduct. Reimburse	265	294	294	286
512200	FICA Contributions	6,899	7,432	7,432	7,490
512300	Medicare	1,613	1,738	1,738	1,717
512401	Retirement Plan Empl. Cont.	5,897	6,003	6,003	7,105
512402	Retirement Plan Admin. Costs	352	359	359	363
512700	Workers' Comp. Insurance	141	203	203	138
Purchased & Contracted Services					
521201	Legal	676	3,000	3,000	2,500
521204	Medical Services	-	150	150	50
523001	Other Purchased Services	-	100	100	100
523104	Surety Bonds	12	12	12	12
523109	Cyber Liability Ins.	-	-	-	63
523220	Postage	1,841	2,000	2,000	2,000
523300	Advertising	-	100	100	125
523400	Printing & Binding	817	1,000	1,000	1,025
523500	Travel	916	2,000	2,000	2,000
523600	Dues & Fees	50	50	50	50
523604	Bank Service Charges	116	1,000	1,000	500
523700	Education & Training	50	1,250	1,250	1,250
Supplies					
531100	General Supplies	96	1,500	1,500	2,350
531120	Office & Computer Supplies	1,635	1,600	1,600	1,700
531125	Printer & Copier Supplies	386	100	100	300

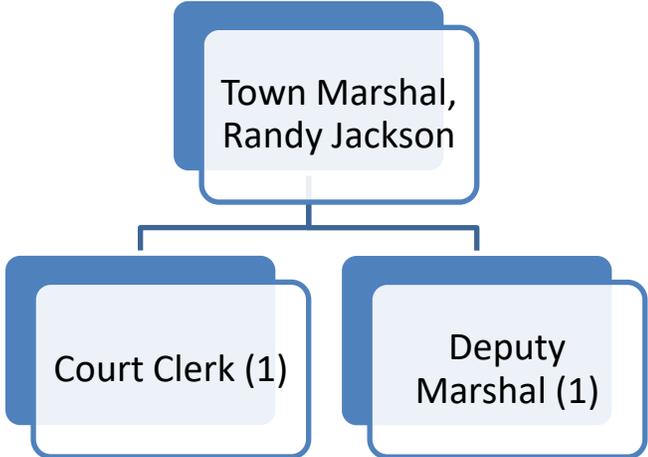
		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
531400	Books & Periodicals	782	655	655	900
531601	Computer Equipment <\$5000	2,024	825	825	-
TOTAL	HUMAN RESOURCES	\$ 153,170	\$ 164,990	\$ 164,990	\$ 167,891

HUMAN RESOURCES FOOTNOTES

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

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(1101555) RISK MANAGEMENT					
Supplies					
531100	General Supplies	3,230	3,800	3,800	3,800
531120	Office & Computer Supplies	-	100	100	100
531300	Food for Meetings	370	400	400	400
TOTAL	RISK MANAGEMENT	\$ 3,600	\$ 4,300	\$ 4,300	\$ 4,300

MUNICIPAL COURT SERVICES



**Town Marshal,
Randy Jackson**

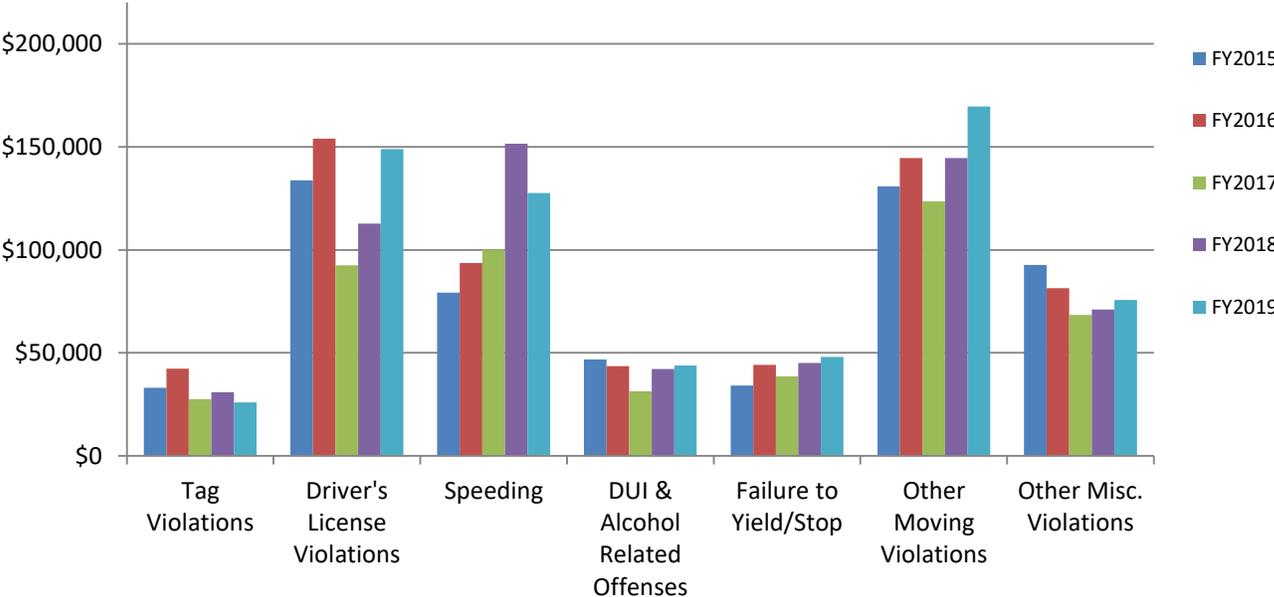


Municipal Court provides court administration and management of prisoners held in custody at area jails that have cases pending with the City of Calhoun Municipal Court. In addition, Municipal Court is responsible for collecting fines and fees imposed by the court, signing arrest warrants, hearing disputes of traffic tickets and adjudicating misdemeanors. Municipal Court has jurisdiction over the enforcement of City ordinances and traffic violations. The City contracts the services of local attorneys to serve as City prosecutor and indigent defense council. The services of a sitting judge from the Cherokee Judicial Circuit is contracted to hear cases and render a decision based on current laws. The Court works diligently to ensure fair and impartial treatment of all citizens while maintaining a working and professional court system. Municipal Court is held each Monday evening at 5:00 p.m. in Gordon County's main courtroom.

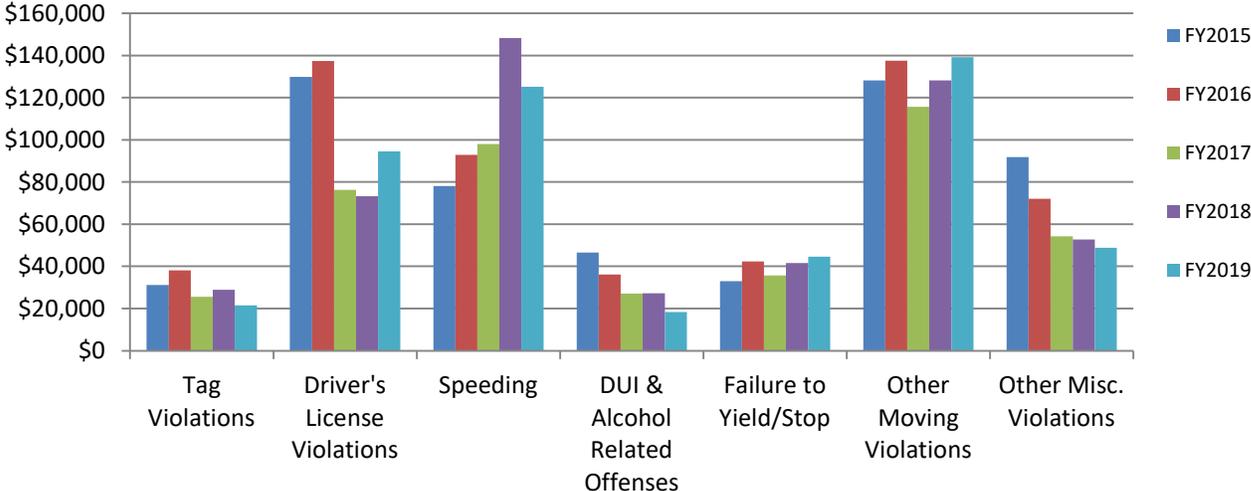
MUNICIPAL COURT SERVICES

Municipal Court has maintained the same number of full time 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 to provide positive customer service.

Municipal Court Tickets Assessed



Municipal Court Fine Payments



COURT SERVICES

(1102650) MUNICIPAL COURT		FY 2019	FY 2020	FY 2020	FY 2021
Personal Services & Employee Benefits		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
511100	Regular Employee Wages	\$ 141,561	\$ 143,920	\$ 143,920	\$ 146,729
511300	Overtime	4,224	5,000	5,000	5,200
512100	Group Insurance	36,444	39,993	39,993	43,738
512101	Insurance Deduct. Reimburse	769	882	882	857
512200	FICA Contributions	8,391	9,354	9,354	9,540
512300	Medicare	1,962	2,187	2,187	2,191
512401	Retirement Plan Empl. Cont.	7,032	7,153	7,153	8,639
512402	Retirement Plan Admin Costs	420	427	427	441
512700	Workers' Compensation	233	296	296	221
Purchased & Contracted Services					
521201	Legal & Auditing	74,548	24,500	24,500	24,000
521202	City Court Judge	24,200	24,500	24,500	24,500
521204	Medical Services	40	105	105	105
521209	Indigent Legal Services	21,600	21,600	21,600	21,600
522002	Exterminating Services	196	200	200	196
522110	Garbage Pickup - City Service	315	315	315	315
522130	Janitorial Services	96	200	200	200
522200	Interdept. Services & Labor	349	500	500	500
522201	Repairs & Maint. - Vehicles	272	1,500	1,500	5,000
522202	Repairs & Maint. - Equip.	23	100	100	100
522203	Repairs & Maint. - Bldgs.	-	1,500	1,500	1,000
522320	Rental of Equipment	1,836	1,900	1,900	1,650
523001	Other Purchased Services	30	100	100	100
523101	General Liability Insurance	799	705	705	674
523102	Property Insurance	318	322	322	317
523103	Vehicle Insurance	1,153	1,126	1,126	1,174
523104	Surety Bonds	14	15	15	14
523109	Cyber Liability Ins.	-	-	-	126
523200	Telephone - City Service	3,027	3,050	3,050	3,050
523203	Data Service - City	3,291	3,350	3,350	5,210
523205	Cell Phone/Radio	853	850	850	500
523207	Courtware Software	7,228	8,640	8,640	8,640
523209	Internet Service	720	720	720	720
523210	E-mail Service	126	126	126	126
523300	Advertising	-	100	100	100
523400	Printing & Binding	132	300	300	300
523500	Travel	5,776	6,500	6,500	6,300
523600	Dues & Fees	202	400	400	400
523700	Education & Training	2,113	2,100	2,100	2,400
523850	Contract Labor	-	300	300	300
Supplies					
531100	General Supplies & Materials	782	800	800	900
531120	Office & Computer Supplies	827	750	750	850
531125	Printer & Copier Supplies	875	800	800	825
531130	Purchased Uniforms	1,501	1,950	1,950	1,950
531141	Repairs & Maint. - Vehicles	438	800	800	800
531142	Repairs & Maint. - Bldgs.	-	100	100	100
531210	Water & Sewer	314	350	350	350
531220	Natural Gas	1,888	1,700	1,700	1,800
531230	Electric - City	3,832	4,525	4,525	4,450
531270	Gasoline	3,159	3,200	3,200	3,200
531400	Books & Periodicals	-	200	200	-
531600	Small Equipment <\$5000	420	300	300	500
531601	Equipment - Printer, Software	-	1,700	1,700	1,700
TOTAL	MUNICIPAL COURT	\$ 364,331	\$ 332,011	\$ 332,011	\$ 344,598

MUNICIPAL COURT ADMINISTRATION
FOOTNOTES

1 Three full-time and one part-time employees 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.

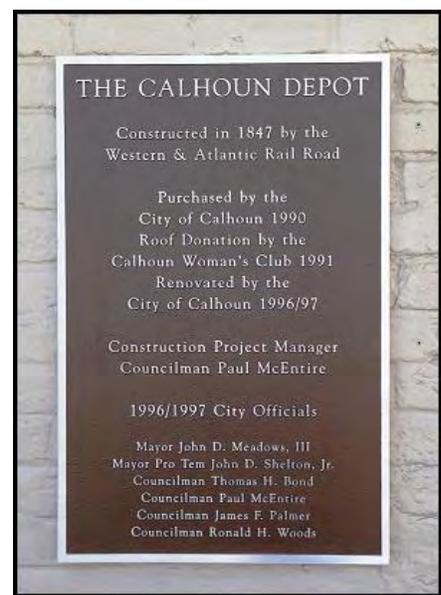
In May of 2016, the City began to outsource the probation duties to a private probation provider in an effort to effectively supervise probationers in accordance with new and existing State and Federal laws in the most effective manner.

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	
(1103226) PRISONER CUSTODY					
Purchased & Contracted Services					
521204	Prisoner Medical Expenses	\$ 71	\$ 1,000	\$ 1,000	\$ 500
522340	Inmate Housing	<u>13,900</u>	<u>22,000</u>	<u>22,000</u>	<u>18,000</u>
TOTAL	PRISONER CUSTODY	<u>\$ 13,971</u>	<u>\$ 23,000</u>	<u>\$ 23,000</u>	<u>\$ 18,500</u>

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 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(1105452) WELFARE RELATED PAYMENTS					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 24,067	\$ 24,323	\$ 24,323	\$ 24,812
512100	Group Insurance	11,991	13,174	13,174	14,420
512101	Insurance Deduct. Reimburse	253	294	294	286
512200	FICA Contributions	1,346	1,508	1,508	1,538
512300	Medicare	315	353	353	353
512401	Retirement Plan Empl. Cont.	1,218	1,240	1,240	1,459
512402	Retirement Plan Admin Costs	73	74	74	75
512700	Workers' Compensation	527	730	730	466
Purchased & Contracted Services					
521204	Medical Services	-	35	35	35
522201	Repairs & Maint. - Vehicles	-	1,000	1,000	900
523104	Surety Bonds	2	3	3	3
523109	Cyber Liability Ins.	-	-	-	17
Supplies					
531141	Repairs & Maint. - Vehicles	132	600	600	500
531270	Gasoline	978	1,500	1,500	1,200
Other Charges					
572000	Cont. to Other Agencies	791	1,334	1,334	1,334
572003	Voluntary Action Center	7,334	7,334	7,334	7,334
572005	Boys & Girls Club	-	1,334	1,334	1,334
572006	Arts Council	1,334	1,334	1,334	1,334
572007	Child Abuse Council	1,666	1,666	1,666	1,666
572008	Winner's Club	3,334	3,334	3,334	3,334
572010	Training Center	1,334	1,334	1,334	1,334
TOTAL	WELFARE PAYMENTS	\$ 56,696	\$ 62,504	\$ 62,504	\$ 63,734

WELFARE RELATED PAYMENTS FOOTNOTES

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

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(1106180) AUDITORIUM					
Supplies					
523102	Property Insurance	\$ 106	\$ 107	\$ 107	\$ 106
TOTAL	AUDITORIUM	\$ 106	\$ 107	\$ 107	\$ 106

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(1106181) DEPOT BUILDING					
Purchased & Contracted Services					
522002	Exterminating Services	\$ 94	\$ 200	\$ 200	\$ 200
522110	Garbage Pickup - City	-	500	-	-
522112	Garbage Pickup - Commercial	522	-	500	525
522130	Janitorial Services	-	50	50	60
522140	Lawn / Landscaping Services	290	600	600	425
522200	Interdept. Services & Labor	6,250	7,500	7,500	6,500
522202	Repairs & Maint. - Equip.	18	-	-	250
522203	Repairs & Maint. - Bldgs.	1,098	700	700	700
523102	Property Insurance	415	420	420	413
523109	Cyber Liability Ins.	-	-	-	9
523206	Communications - Security	216	435	435	435

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
Supplies					
531100	General Supplies & Materials	\$ 1,942	\$ 900	\$ 900	\$ 900
531142	Repairs & Maint. - Bldgs.	39	200	200	200
531210	Water & Sewer Services	2,883	3,000	3,000	4,300
531230	Electric Service - City	9,342	9,300	9,300	9,400
531600	Small Equipment <\$5000	4,417	-	-	-
TOTAL	DEPOT	\$ 27,527	\$ 23,805	\$ 23,805	\$ 24,317

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(1106182) MCCONNELL ROAD BUILDING					
Purchased & Contracted Services					
522110	Garbage Pickup - City	\$ 315	\$ 315	\$ 315	\$ 315
522200	Interdept. Services & Labor	-	500	500	300
522203	Repairs & Maint. - Bldgs.	8,131	1,000	1,000	1,000
523102	Property Insurance	546	553	553	544
523109	Cyber Liability Ins.	-	-	-	3
Supplies					
531100	General Supplies & Materials	-	300	300	200
531142	Repairs & Maint. - Bldgs.	489	750	750	750
531210	Water & Sewer Service	437	600	600	500
531220	Natural Gas Service	932	1,700	1,700	1,200
531230	Electric Service - City	2,059	3,000	3,000	3,000
TOTAL	MCCONNELL RD. BLDG.	\$ 12,910	\$ 8,718	\$ 8,718	\$ 7,812

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(1106590) LIBRARY					
Purchased & Contracted Services					
521201	Legal	-	500	500	500
522200	Interdept. Services & Labor	5,505	8,000	8,000	9,500
522202	Repairs & Maint. - Equip.	36	1,500	1,500	1,000
522203	Repairs & Maint. - Bldgs.	1,894	2,000	2,000	3,000
523102	Property Insurance	4,660	4,860	4,860	5,433
523109	Cyber Liability Ins.	-	-	-	7
Supplies					
531100	General Supplies & Materials	6	200	200	200
531142	Repairs & Maint. - Bldgs.	143	1,000	1,000	750
Other					
572001	Library Allotment	131,100	130,983	130,983	134,912
TOTAL	LIBRARY	\$ 143,344	\$ 149,043	\$ 149,043	\$ 155,302

COMMUNITY DEVELOPMENT



**Director of Community Development,
Don McGinnis**

The Community Development Department functions to insure the safety and health of the public. This department performs reviews of blueprints and inspections of new structures to be built and occupied by citizens. They strive to provide collective action and generate solutions for the public related to zoning issues. The Community Development Department also provides code enforcement and nuisance services to the citizens as needed.

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



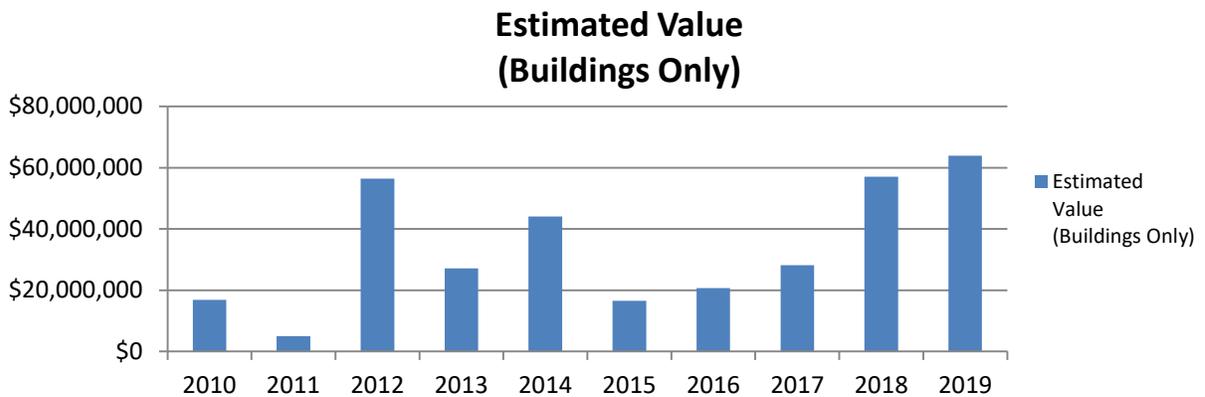
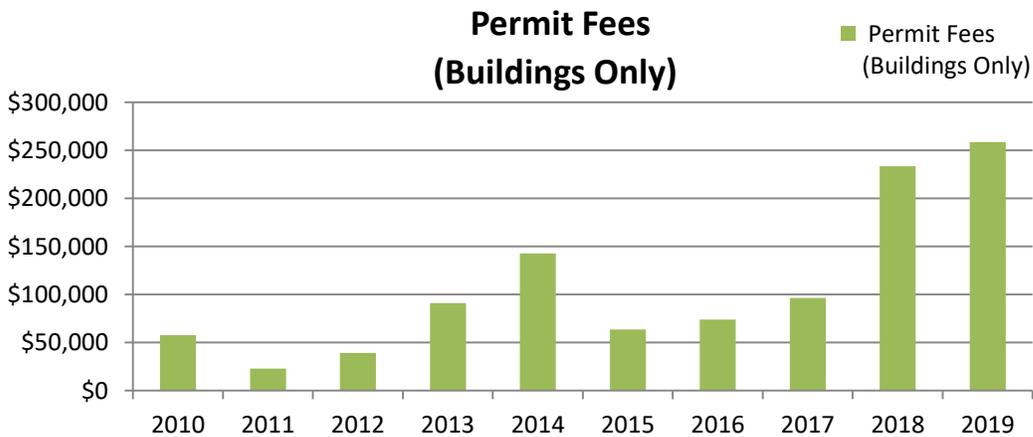
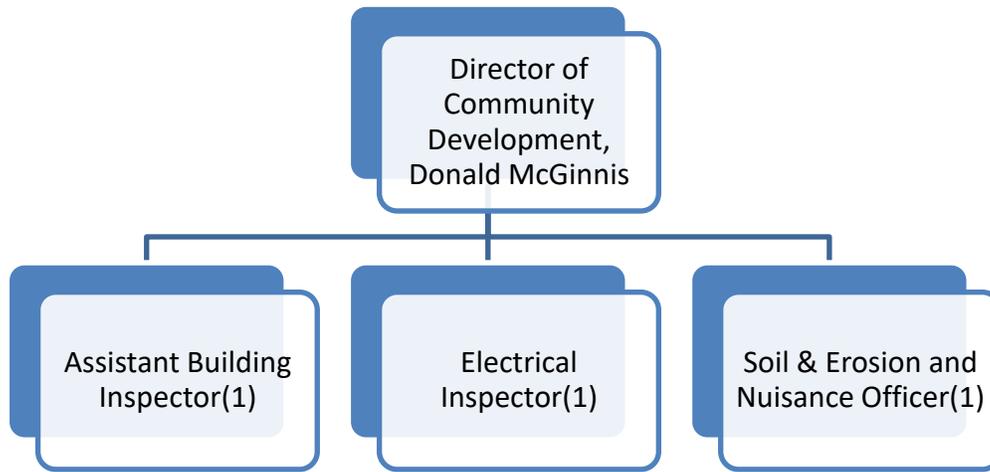
**Ordinance Officer,
Neal Russell**



**Assistant Building Inspector,
Joey Moore**

COMMUNITY DEVELOPMENT

REGULATORY INSPECTIONS & CODE ENFORCEMENT



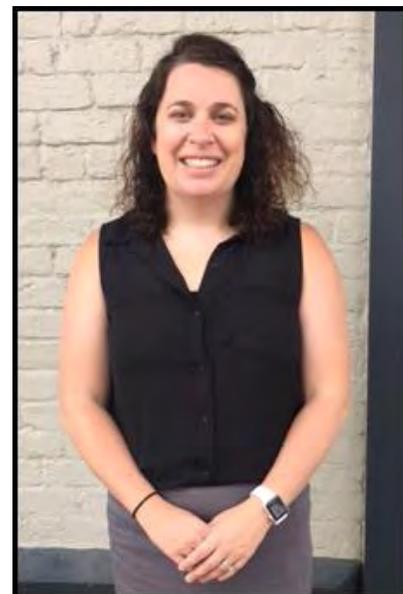
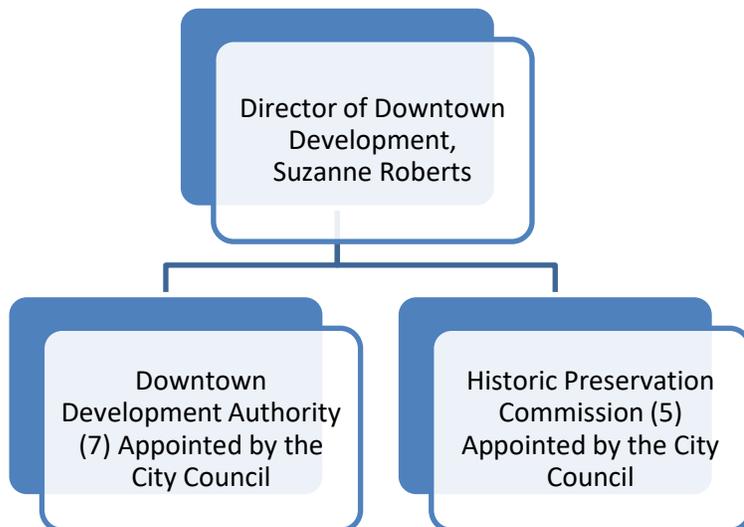
COMMUNITY DEVELOPMENT

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	
(1107220) REGULATORY INSPECTIONS & CODE ENFORCEMENT					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 163,216	\$ 183,455	\$ 183,455	\$ 191,988
512100	Group Insurance	36,466	46,602	46,602	50,970
512101	Insurance Deduct. Reimburse	769	882	882	857
512200	FICA Contributions	9,776	11,590	11,590	12,139
512300	Medicare	2,286	2,710	2,710	2,718
512401	Retirement Plan Empl. Cont.	8,263	8,405	8,405	11,019
512402	Retirement Plan Admin Costs	493	502	502	563
512700	Workers' Compensation	2,507	3,186	3,186	1,734
Purchased & Contracted Services					
521201	Legal & Auditing	5,377	21,000	21,000	5,500
521204	Medical Services	-	70	70	70
522002	Exterminating Services	128	130	130	130
522200	Interdept. Services & Labor	2,309	2,400	2,400	2,400
522201	Repairs & Maint. - Vehicles	4,120	4,000	4,000	4,500
522202	Repairs & Maint. - Equip.	14	50	50	200
522203	Repairs & Maint. - Buildings	-	400	400	400
522310	Rental of Land & Buildings	39,600	12,000	12,000	12,000
523001	Other Purchased Services	132	180	180	180
523002	Nuisance Demolition	45,850	96,000	96,000	96,000
523101	General Liability Insurance	829	744	744	902
523102	Property Insurance	289	293	293	288
523103	Vehicle Insurance	1,034	1,006	1,006	1,050
523104	Surety Bonds	17	17	17	18
523109	Cyber Liability Ins.	-	-	-	161
523200	Telephone - City	2,406	2,425	2,425	2,450
523203	Data Service - City	2,148	2,120	2,120	2,575
523205	Cellular Telephone Service	2,754	2,000	2,000	1,600
523209	Internet Service - City	690	720	720	720
523210	E-mail - City	126	130	130	130
523300	Advertising	1,002	1,000	1,000	1,010
523400	Printing & Binding	1,650	1,200	1,200	1,200
523500	Travel	3,182	2,000	2,000	3,200
523600	Dues & Fees	479	500	500	500
523700	Education & Training	1,365	1,500	1,500	1,525
Supplies					
531100	General Supplies & Materials	928	500	500	500
531120	Office & Computer Supplies	243	500	500	500
531125	Printer & Copier Supplies	461	400	400	450
531130	Purchased Uniforms	702	900	900	975
531141	Repairs & Maint. - Vehicles	156	300	300	350
531142	Repairs & Maint. - Bldgs.	77	200	200	150
531230	Electric Service - City	6,529	6,500	6,500	8,200
531270	Gasoline	5,013	4,650	4,650	4,825
531400	Books & Periodicals	232	1,150	1,150	1,150
531600	Small Equipment <\$5000	200	500	500	500
531601	Computer Equipment <\$5000	-	400	400	400
Capital Outlay					
542200	Vehicles	-	-	52,470	-
Interfund/Interdepartmental Charges					
554100	Internal Service Funds -Utility	20,006	9,729	9,729	12,848
Other Financing Uses					
611003	Transfer Out - Electric	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
TOTAL	REGULAR INSPECTION	<u>\$ 382,824</u>	<u>\$ 443,946</u>	<u>\$ 496,416</u>	<u>\$ 450,545</u>

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

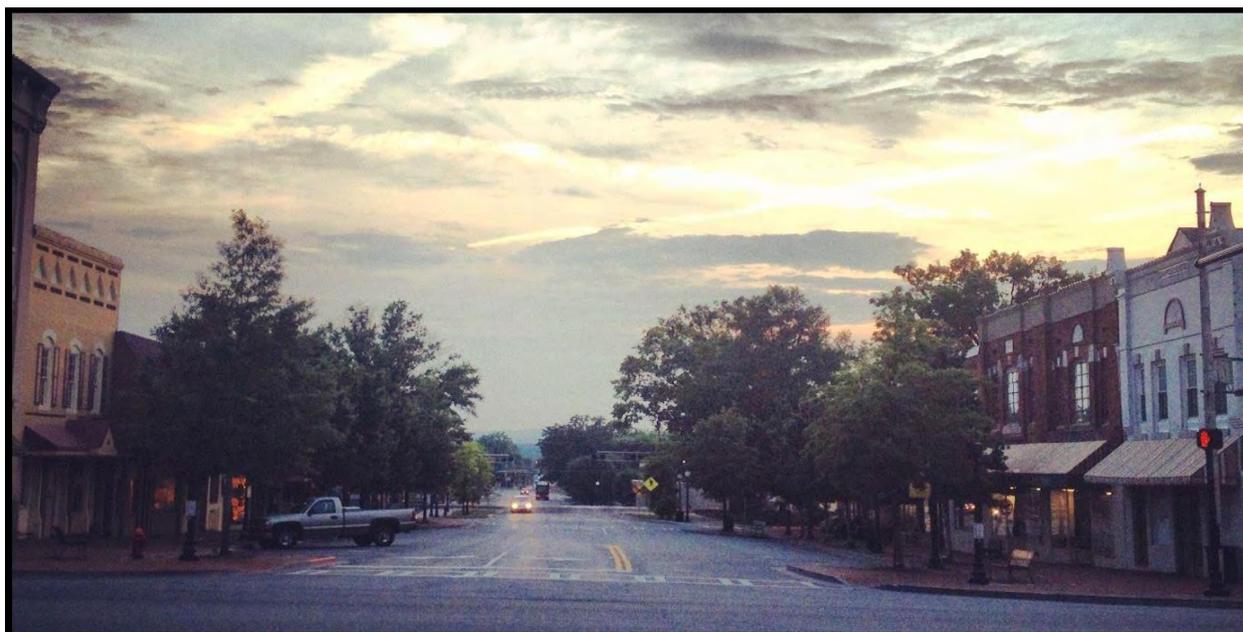
1 Three full-time employees are included in the Regular Employee Wages

DOWNTOWN DEVELOPMENT & MAIN STREET PROGRAM



**Suzanne Roberts,
Downtown Development Director**

The Downtown Development Authority is dedicated to promoting economic development, preserving the City's historic past and conserving its natural beauty all while protecting its small town atmosphere. The Authority supports downtown businesses with various types of marketing and advertising strategies throughout the year. 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 the BBQ Boogie & Blues in the spring are available to the community at no cost.



		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(1107550) DOWNTOWN DEVELOPMENT & MAINSTREET					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 38,366	\$ 38,772	\$ 38,772	\$ 39,538
512100	Group Insurance	11,991	13,174	13,174	14,420
512101	Insurance Deduct. Reimburse	253	294	294	286
512200	FICA Contributions	2,110	2,404	2,404	2,451
512300	Medicare	493	562	562	562
512401	Retirement Plan Empl. Cont.	1,942	1,976	1,976	2,326
512402	Retirement Plan Admin Costs	116	118	118	119
512700	Workers' Compensation	116	199	199	89
Purchased & Contracted Services					
521201	Legal & Auditing	897	750	750	750
521204	Medical Services	-	35	35	40
522140	Lawn / Landscaping Services	232	-	-	-
522200	Interdept. Services & Labor	13,368	20,000	20,000	21,600
522320	Rental of Equipment	3,123	2,300	2,300	2,000
523101	General Liability Insurance	240	226	226	212
523104	Surety Bonds	4	4	4	4
523109	Cyber Liability Ins.	-	-	-	38
523200	Telephone - City Service	504	550	550	525
523203	Data Service - City	1,291	1,300	1,300	1,785
523209	Internet Service	180	180	180	180
523210	E-mail Service	42	42	42	42
523300	Advertising	7,638	8,000	8,000	8,000
523500	Travel	787	900	900	900
523600	Dues & Fees	3,386	3,200	3,200	3,250
523700	Education & Training	375	500	500	500
523850	Contract Labor	5,880	2,100	2,100	2,100
Supplies					
531100	General Supplies & Materials	2,053	1,500	1,500	2,500
531125	Printer & Copier Supplies	109	100	100	100
531142	Repairs & Maint. - Bldgs.	-	1,000	-	500
531300	Food for Meetings	1,280	-	1,000	1,000
Other Charges					
571003	Allotment for Programs	4,363	4,000	4,000	4,000
TOTAL	DOWNTOWN DEV.-MAINSTR.	\$ 101,140	\$ 104,186	\$ 104,186	\$ 109,817

DOWNTOWN DEVELOPMENT & MAINSTREET FOOTNOTES

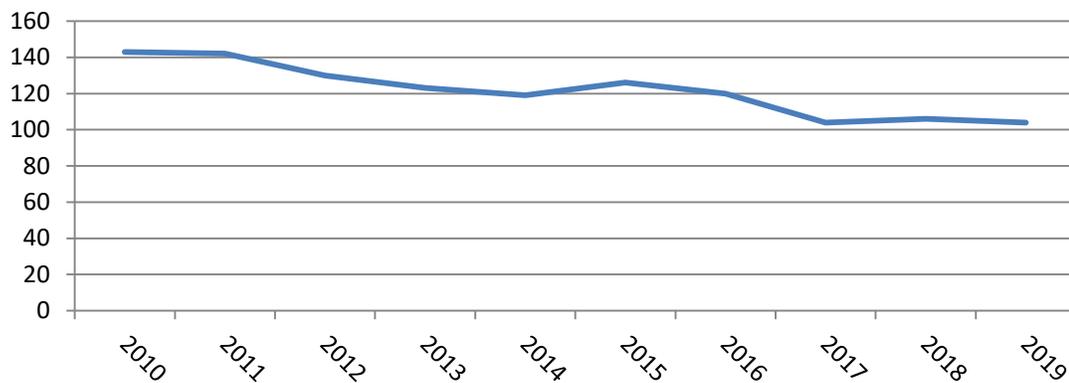
1 One full-time employee is included in the Regular Employee Wages

AIRPORT

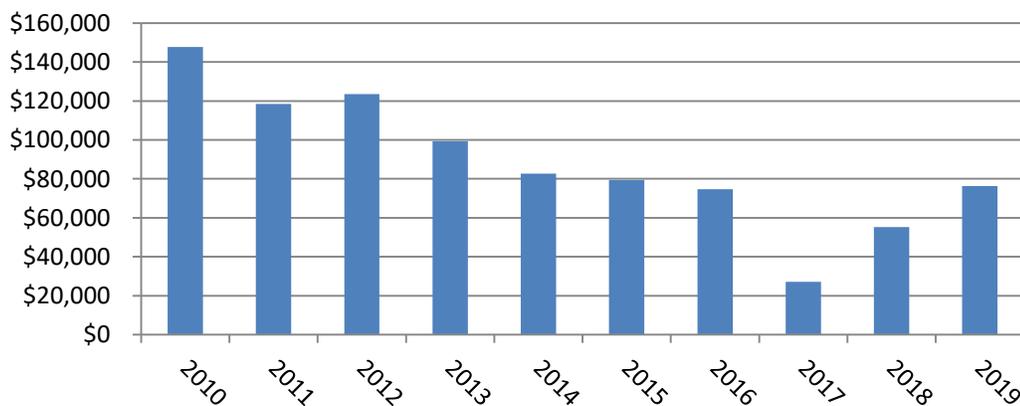
The Tom B. David Airport is the aviation gateway to Northwest Georgia and the fastest way to reach the best the region has to offer. The Airport has undergone major facilities improvements over the past few years. They include the construction of a modern terminal building, which provides a comfortable, 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.



Number of Based Aircraft



Jet Fuel Sales



		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(1107563) AIRPORT					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 166,741	\$ 182,285	\$ 182,285	\$ 195,945
512100	Group Insurance	173	174	174	174
512200	FICA Contributions	10,188	11,302	11,302	12,149
512300	Medicare	2,383	2,643	2,643	2,720
512401	Retirement Plan Empl. Cont.	8,032	7,767	7,767	10,964
512402	Retirement Plan Admin Costs	480	464	464	560
512700	Workers' Compensation	2,048	2,420	2,420	2,881
Purchased & Contracted Services					
521201	Legal & Auditing	78	-	-	-
521204	Medical Services	80	-	-	-
523104	Surety Bonds	17	18	18	18
523109	Cyber Liability Ins.	-	-	-	78
Capital Outlay					
541400	Infrastructure				
541480	Infrastructure	42,000	43,727	43,727	34,300
Other Charges					
579000	Contingency Fund	12,500	12,500	12,500	12,500
TOTAL	AIRPORT	\$ 244,720	\$ 263,300	\$ 263,300	\$ 272,289

County Pays 50% of Total Expenses

AIRPORT FOOTNOTES

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

2	Capital Outlay		
	Infrastructure		\$ 34,300
	Total		\$ 34,300

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 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.

The Calhoun Police Department responds quickly with a wide range of services to protect, meet life issues and facilitate a feeling of safety for the citizens, businesses and visitors to the City of Calhoun. Programs such as the Car Seat Safety Grant and periodical roadblock checks aid the community by encouraging citizens to “buckle up” and “arrive alive”.

The CPD is comprised of several divisions: Administration, Criminal Investigation, Patrol, Special Operations Unit and Animal Control

Administration. Each of the men and women of these divisions are sworn to uphold the law. Some officers are specialized in areas such as surveillance, child protection and civil law enforcement while other officers are trained in investigation techniques into major crimes including fraud, rape, murder, and drug trafficking. Some officers patrol the City streets and others have the responsibility of insuring that the City’s school children remain safe either as crossing guards or as school resource officers. Still, other officers are tasked with a desk job that entails skills that are strict, organizational and managerial in nature but play an integral part in addressing over the phone issues, citizen’s request for assistance, concerns and complaints to give pronounced customer service to the public. In addition to all of these officers, the City utilizes K9 (Canine) officers that partner with K9 officers to execute their duties. All officers receive continuous training to facilitate effective knowledge to discharge their responsibilities.



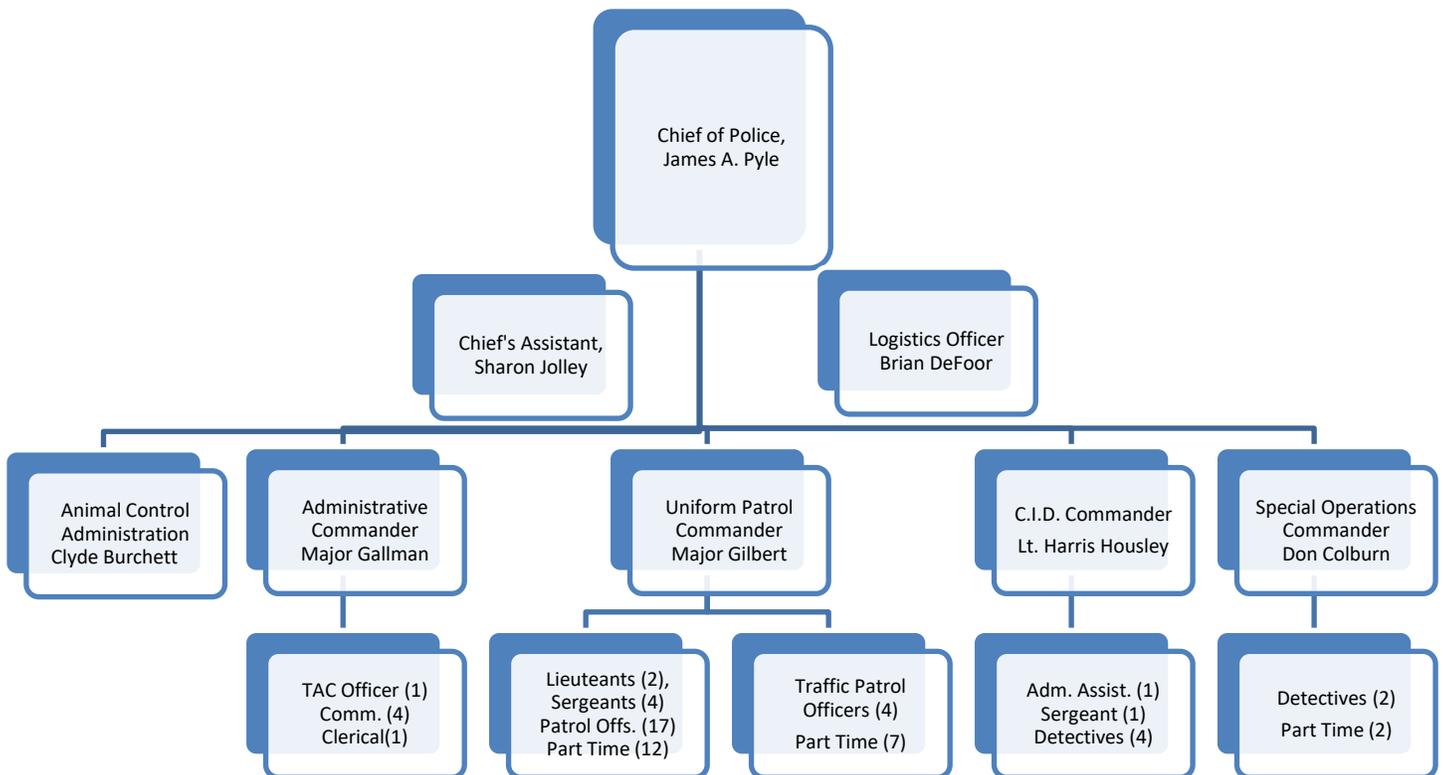
The goal of Calhoun Police Department is to demonstrate a high level of quality law enforcement that ensures the safety of the people of the City of Calhoun within the confines of existing resources.



CALHOUN POLICE DEPARTMENT



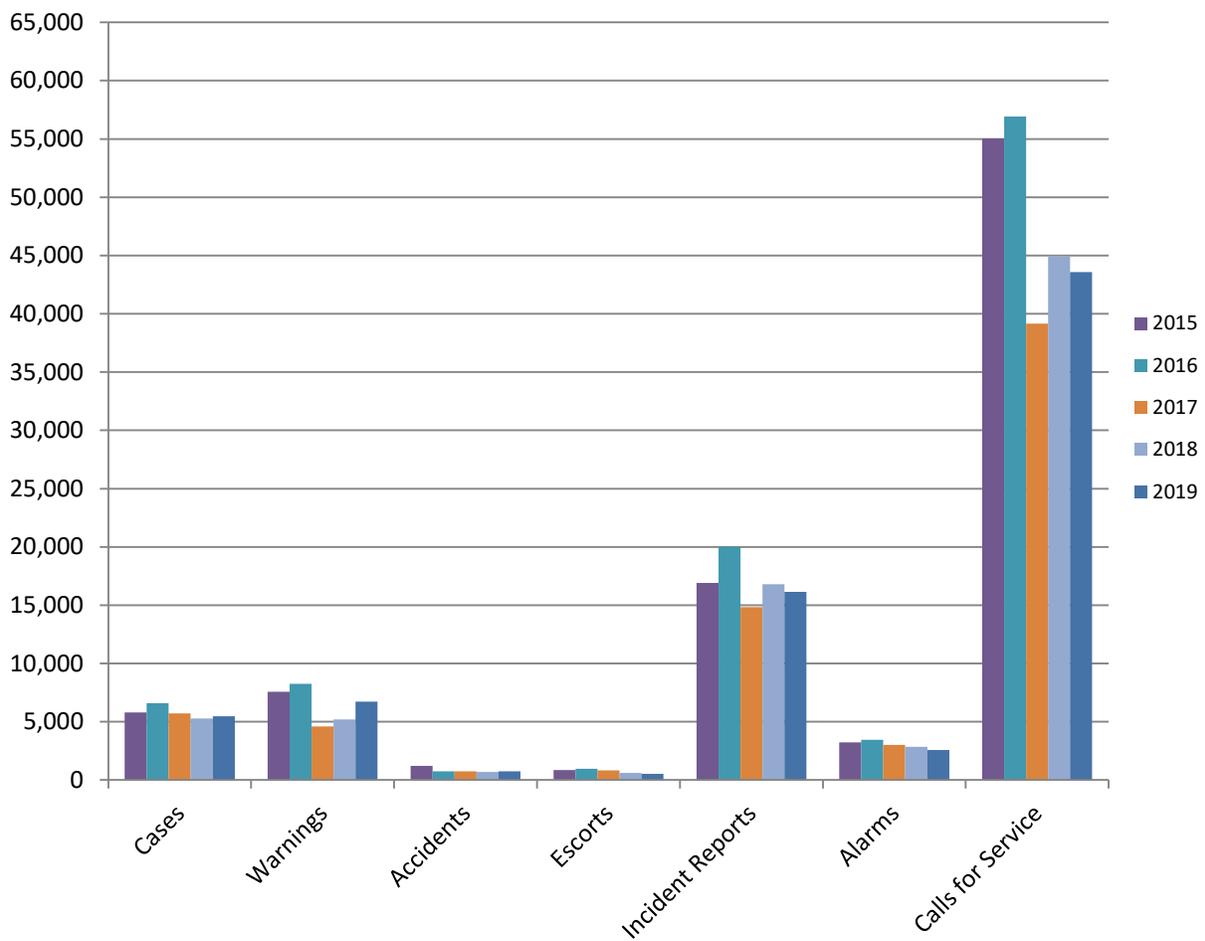
**Chief of Police,
James A. Pyle**



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 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	BUDGET
(1323210) POLICE ADMINISTRATION DIVISION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 281,595	\$ 275,376	\$ 275,376	\$ 279,951
512100	Group Insurance	53,448	66,473	66,473	72,713
512101	Insurance Deduct. Reimburse	1,277	1,470	1,470	1,428
512200	FICA Contributions	16,623	17,306	17,306	17,589
512300	Medicare	3,888	4,047	4,047	4,034
512401	Retirement Plan Empl. Cont.	13,786	13,853	13,853	16,469
512402	Retirement Plan Admin. Costs	823	838	838	841
512700	Workers' Compensation	3,501	4,420	4,420	3,455
Purchased & Contracted Services					
521204	Medical Services	-	35	35	35
522201	Repairs & Maint. - Vehicles	276	500	500	800
522202	Repairs & Maint. - Equip.	-	100	100	100
523103	Vehicle Insurance	1,323	1,285	1,285	1,342
523104	Surety Bonds	28	28	28	27
523109	Cyber Liability Ins.	-	-	-	152
523204	Cable Television Service	-	-	165	588
523500	Travel	3,498	3,500	3,500	3,500
523600	Dues & Fees	80	300	300	1,260
523700	Education & Training	1,385	1,200	1,200	1,400
523800	Licenses	249	150	150	-
Supplies					
531100	General Supplies & Materials	400	230	65	400
531120	Office Supplies	132	200	200	200
531130	Purchased Uniforms	3,157	3,750	3,750	3,750
531141	Repairs & Maint. - Vehicles	536	1,500	1,500	1,000
531270	Gasoline	2,941	4,000	4,000	3,500
531271	Diesel Fuel	-	50	50	50
531600	Small Equipment <\$5000	-	150	150	-
531601	Controllable Equipment	3,892	1,000	1,000	-
Interfund/Interdepartmental Charges					
554100	Interfund Allocation - Utilities	21,160	9,080	9,080	9,080
TOTAL	POLICE ADMINISTRATIVE	\$ 413,998	\$ 410,841	\$ 410,841	\$ 423,664

POLICE ADMINISTRATION FOOTNOTES

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

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	BUDGET
(1323221) POLICE DETECTIVE DIVISION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 331,319	\$ 334,074	\$ 334,074	\$ 352,303
511300	Overtime	12,598	11,900	11,900	10,000
512100	Group Insurance	91,914	105,392	105,392	100,940

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
512101	Insurance Deduct. Reimburse	2,024	2,058	2,058	1,999
512200	FICA Contributions	20,097	21,822	21,822	22,835
512300	Medicare	4,700	5,104	5,104	5,068
512401	Retirement Plan Empl. Cont.	18,912	18,913	18,913	19,496
512402	Retirement Plan Admin. Costs	1,129	1,151	1,151	996
512700	Workers' Compensation	7,909	9,526	9,526	7,826
512900	Other Employee Benefits	269	-	-	-
Purchased & Contracted Services					
521204	Medical Services	40	80	80	80
522002	Exterminating Service	360	360	360	360
522112	Garbage Pickup - Com. Serv.	522	550	550	525
522200	Interdept. Services & Labor	2,165	2,200	2,200	2,000
522201	Repairs & Maint. - Vehicles	1,876	2,000	2,000	2,500
522202	Repairs & Maint. - Equipment	207	-	-	343
522310	Rental of Land & Buildings	15,600	15,600	15,600	15,600
522320	Rental of Equipment	1,782	1,800	1,800	1,800
523102	Property Insurance	19	19	19	19
523103	Vehicle Insurance	4,448	4,505	4,505	4,857
523104	Surety Bonds	38	105	105	33
523109	Cyber Liability Ins.	-	-	-	218
523400	Printing & Binding	-	50	50	50
523500	Travel	1,266	1,700	1,700	2,100
523600	Dues & Fees	-	50	50	50
523700	Education & Training	862	1,300	1,300	1,000
523800	Licenses	120	120	120	-
Supplies					
531100	General Supplies & Materials	349	350	350	300
531120	Office Supplies	2,976	3,800	3,800	1,000
531125	Printer & Copier Supplies	2,146	3,200	3,200	1,500
531130	Purchased Uniforms	4,912	5,250	5,250	5,250
531141	Repair & Maint. - Vehicles	2,163	3,000	3,000	5,400
531142	Repair & Maint. - Building	37	50	50	50
531210	Water & Sewer Service	335	350	350	350
531220	Natural Gas Service	925	1,200	1,200	1,000
531231	Electric - Other	6,395	7,000	7,000	7,000
531270	Gasoline	8,555	10,000	10,000	8,000
531600	Small Equipment <\$5000	-	300	300	100
531601	Computer Supplies <\$5000	-	-	-	800
Capital Outlay					
542200	Vehicles	14,044	-	-	-
TOTAL	DETECTIVES	\$ 563,013	\$ 574,879	\$ 574,879	\$ 583,748

DETECTIVES FOOTNOTES

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

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	
(1323223) POLICE PATROL DIVISION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 1,536,484	\$1,617,108	\$ 1,572,619	\$1,707,624
511100 212	Regular Employee Wages	44,178	44,489	88,978	93,020
511300	Overtime	45,952	40,000	36,525	55,000
511300 212	Overtime	1,737	3,475	6,950	6,700
512100	Group Insurance	348,078	369,104	355,930	418,412
512100 212	Group Insurance	11,986	13,174	26,348	28,840
512101	Insurance Deduct. Reimburse	7,088	8,820	8,526	8,568
512101 212	Insurance Deduct. Reimburse	253	294	588	571
512200	FICA Contributions	94,281	104,480	101,454	111,075
512200 212	FICA Contributions	2,818	3,026	6,052	6,288
512300	Medicare	22,050	24,435	23,727	25,550
512300 212	Medicare	659	708	1,416	1,444
512401	Retirement Plan Empl. Cont.	69,662	69,618	67,346	89,985
512401 212	Retirement Plan Empl. Cont.	2,230	2,272	4,544	5,480
512402	Retirement Plan Admin. Costs	4,229	4,230	4,094	4,596
512402 212	Retirement Plan Admin. Costs	133	136	272	280
512700	Workers' Compensation	100,269	62,051	61,019	124,330
512700 212	Workers' Compensation	1,120	1,032	2,064	2,074
512900	Other Employee Benefits	-	300	300	300
Purchased & Contracted Services					
521201	Legal & Auditing	7,976	10,000	10,000	10,000
521204	Medical Services	570	700	700	700
521204 212	Medical Services	-	-	-	40
521205 239	Consulting	-	5,000	5,000	-
522002	Exterminating Services	508	510	510	510
522112	Garbage Pickup - Com. Svc.	1,042	1,075	1,075	1,075
522130	Janitorial Services	1,567	1,600	1,600	1,750
522200	Interdept. Services & Labor	4,093	2,300	2,300	4,100
522201	Repairs & Maint. - Vehicles	37,997	20,000	19,500	19,000
522201 212	Repairs & Maint. - Vehicles	89	500	1,000	500
522202	Repairs & Maint. - Equip.	2,532	3,000	3,000	5,000
522203	Repairs & Maint. - Building	1,207	400	400	400
522320	Rental of Equip. or Vehicles	2,179	3,000	3,000	2,800
523001	Other Purchased Services	1,557	1,500	1,500	1,700
523101	General Liability Insurance	6,572	5,750	5,750	5,705
523102	Property Insurance	599	526	526	517
523103	Vehicle Insurance	22,691	24,902	23,974	25,591
523103 212	Vehicle Insurance	740	928	1,856	976
523104	Surety Bonds	151	152	147	158
523104 212	Surety Bonds	4	5	10	5
523105	Public Officials Liability Ins.	41,206	34,956	34,956	36,303
523109	Cyber Liability Ins.	-	-	-	1,063
523200	Telephone Service - City	15,681	16,000	16,000	15,750
523203	Data Service - City	26,827	27,000	27,000	32,089
523205	Cellular Telephone Service	19,715	19,500	19,500	21,025
523207	Data Service - DOAS	5,264	5,300	5,300	5,300
523209	Internet Service	7,937	8,100	8,100	8,200
523210	E-Mail Service	1,089	1,100	1,100	1,175
523220	Postage	1,721	400	400	450
523300	Advertising	217	200	200	200
523400	Printing & Binding	6,205	4,000	4,000	3,200
523500	Travel	9,162	5,000	5,000	10,000
523600	Dues & Fees	727	1,145	1,145	1,145

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
523700	Education & Training	12,187	9,000	8,500	25,000
523700 212	Education & Training	339	500	1,000	750
523800	Licenses	239	560	560	300
Supplies					
531100	General Supplies & Materials	12,064	10,000	10,000	10,500
531100 32	General Supplies & Materials-DARE	595	1,100	1,100	1,000
531100 212	General Supplies & Materials	690	-	-	200
531100 226	General Supplies & Materials	6,100	5,000	5,000	5,000
531104	Protective/Safety	10,875	14,250	14,250	2,000
531120	Office Supplies	2,755	5,000	5,000	4,000
531125	Printer & Copier Supplies	4,342	4,500	4,500	3,000
531130	Purchased Uniforms	28,665	33,050	32,200	32,200
531130 212	Purchased Uniforms	539	850	1,700	1,700
531140	Repair & Maint. - Equipment	230	1,000	1,000	1,000
531141	Repair & Maint. - Vehicles	27,828	22,000	21,500	10,000
531141 212	Repair & Maint. - Vehicles	-	500	1,000	1,000
531142	Repair & Maint. - Building	658	2,000	2,000	1,000
531210	Water & Sewer Service	1,235	1,250	1,250	1,296
531220	Natural Gas Service	3,007	2,900	2,900	2,900
531230	Electric - City	17,006	18,200	18,200	18,200
531231	Electric - Other	380	400	400	400
531270	Gasoline	89,129	90,000	88,200	91,000
531270 212	Gasoline	1,920	1,800	3,600	3,600
531271	Diesel Fuel	83	200	200	200
531300	Food for Meetings	830	1,200	1,200	1,000
531400	Books & Periodicals	3,307	2,000	2,000	1,700
531600	Small Equipment <\$5000	1,379	1,500	1,080	1,600
531600 212	Small Equipment <\$5000	140	420	840	500
531600 277	Small Equipment <\$5000	-	-	-	19,875
531601	Computer Equipment <\$5000	3,793	5,000	5,000	1,000
531704	Trophies & Medals	38	100	100	200
Capital Outlay					
542100	Machinery >\$5000	10,500	-	-	-
542200	Vehicles	197,422	308,425	308,425	-
Other Costs					
578001	Damages to Other Property	1,513	1,000	1,000	1,000
TOTAL	PATROL	\$ 2,960,821	\$ 3,117,006	\$ 3,117,006	\$ 3,149,685

POLICE PATROL FOOTNOTES

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

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(1323224) SPECIAL OPERATIONS DIVISION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 207,265	\$ 255,259	\$ 255,259	\$ 245,180
511300	Overtime	35,967	40,000	40,000	30,000
512100	Group Insurance	32,030	39,580	39,580	43,318

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
512101	Insurance Deduct. Reimburse	760	588	588	857
512200	FICA Contributions	14,967	18,585	18,585	17,340
512300	Medicare	3,500	4,347	4,347	3,973
512401	Retirement Plan Empl. Cont.	9,972	10,159	10,159	12,775
512402	Retirement Plan Admin. Costs	595	609	609	653
512700	Workers' Compensation	7,077	4,928	4,928	4,614
Purchased & Contracted Services					
521204	Medical Services	40	80	80	80
522002	Exterminating Services	196	200	200	200
522200	Interdept. Services & Labor	1,420	1,000	1,000	1,100
522201	Repairs & Maint. - Vehicles	572	2,500	2,500	2,600
522202	Repairs & Maint. - Equip.	65	250	250	1,000
522203	Repairs & Maint. - Building	170	1,000	1,000	800
523001	Other Purchased Services	337	425	425	400
523102	Property Insurance	127	129	129	127
523103	Vehicle Insurance	3,098	2,880	2,880	2,971
523104	Surety Bonds	25	26	26	25
523109	Cyber Liability Ins.	-	-	-	166
523207	Data Network	573	475	475	1,900
523209	Internet Service	-	-	-	200
523220	Postage	28	50	50	50
523400	Printing & Binding	-	50	50	50
523500	Travel	4,358	4,000	4,000	4,000
523600	Dues & Fees	46	150	150	375
523700	Education & Training	1,580	2,500	2,500	2,000
523800	Licenses	120	250	250	150
Supplies					
531100	General Supplies & Materials	560	900	900	1,400
531120	Office & Computer Supplies	963	1,500	1,500	1,800
531125	Printer/Copier Supplies	748	1,200	1,200	2,000
531130	Purchased Uniforms	2,110	3,300	3,300	3,300
531140	Repairs & Maint. - Equip.	249	50	50	100
531141	Repairs & Maint. - Vehicles	522	2,500	2,500	3,000
531142	Repairs & Maint. - Bldgs.	48	300	300	300
531210	Water/Sewer Service	252	250	250	275
531230	Electric Service - City	4,144	4,800	4,800	4,500
531270	Gasoline	4,999	6,000	6,000	6,000
531271	Diesel	-	-	-	200
531300	Food For Meetings	119	200	200	200
531400	Books & Periodicals	-	200	200	-
531600	Small Equipment <\$5000	474	1,500	1,500	1,500
531601	Computer Equipment <\$5000	5,425	-	-	-
531701	Police Special Miscellaneous	1,880	2,000	2,000	2,000
531705	Police PEPI	18,849	25,000	25,000	20,000
542200	Co Vehicles	19,300	-	-	-
TOTAL	SPECIAL OPS. DIVISION	\$ 385,529	\$ 439,720	\$ 439,720	\$ 423,479

SPECIAL OPERATIONS DIVISION FOOTNOTES

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

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(1323225) ANIMAL CONTROL ADMINISTRATION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 46,925	\$ 46,582	\$ 46,582	\$ 47,518
511300	Overtime	3,106	2,500	2,500	4,000
512100	Group Insurance	11,991	13,174	13,174	14,420
512101	Insurance Deduct. Reimburse	253	294	294	286
512200	FICA Contributions	2,986	3,137	3,137	3,288
512300	Medicare	698	734	734	755
512401	Retirement Plan Empl. Cont.	2,334	2,375	2,375	2,795
512402	Retirement Plan Admin. Costs	139	142	142	143
512700	Workers' Compensation	1,293	1,164	1,164	1,353
Purchased & Contracted Services					
521204	Medical Services	40	40	40	40
523104	Surety Bonds	5	5	5	5
523109	Cyber Liability Ins.	-	-	-	27
531130	Purchased Uniforms	314	850	850	850
TOTAL	ANIMAL CONTROL ADMIN.	\$ 70,085	\$ 70,997	\$ 70,997	\$ 75,480

ANIMAL CONTROL ADMINISTRATION FOOTNOTES
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- 1 One full-time employee is included in the Regular Employee Wages

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.



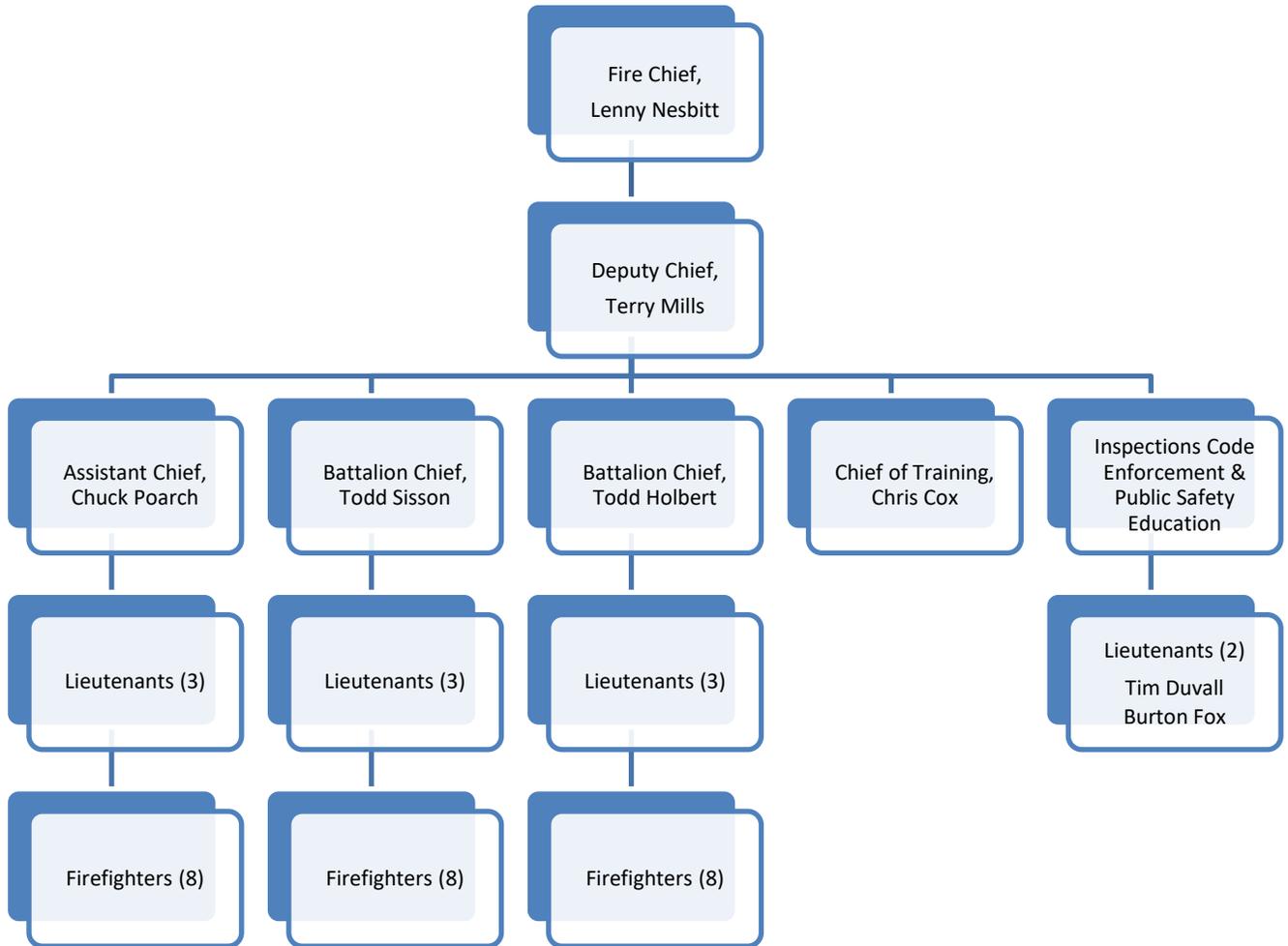
The Calhoun Fire Department currently has 41 sworn full time employees, one part time administration secretary and one part time fire fighter. The Administration staff consists of the Fire Chief, Deputy Fire Chief, Chief of Training and two Fire Code Inspectors. The Fire Suppression Division consists of 36 shift personnel working three 24 hour shifts. Each of the three shifts consists of a Battalion Chief, Lieutenants, Sergeants, Firefighters, with some being certified EMT's.

More EMT's are being added in the department yearly. 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 17,266 and a service delivery population of approximately 27,160. 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, 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. 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

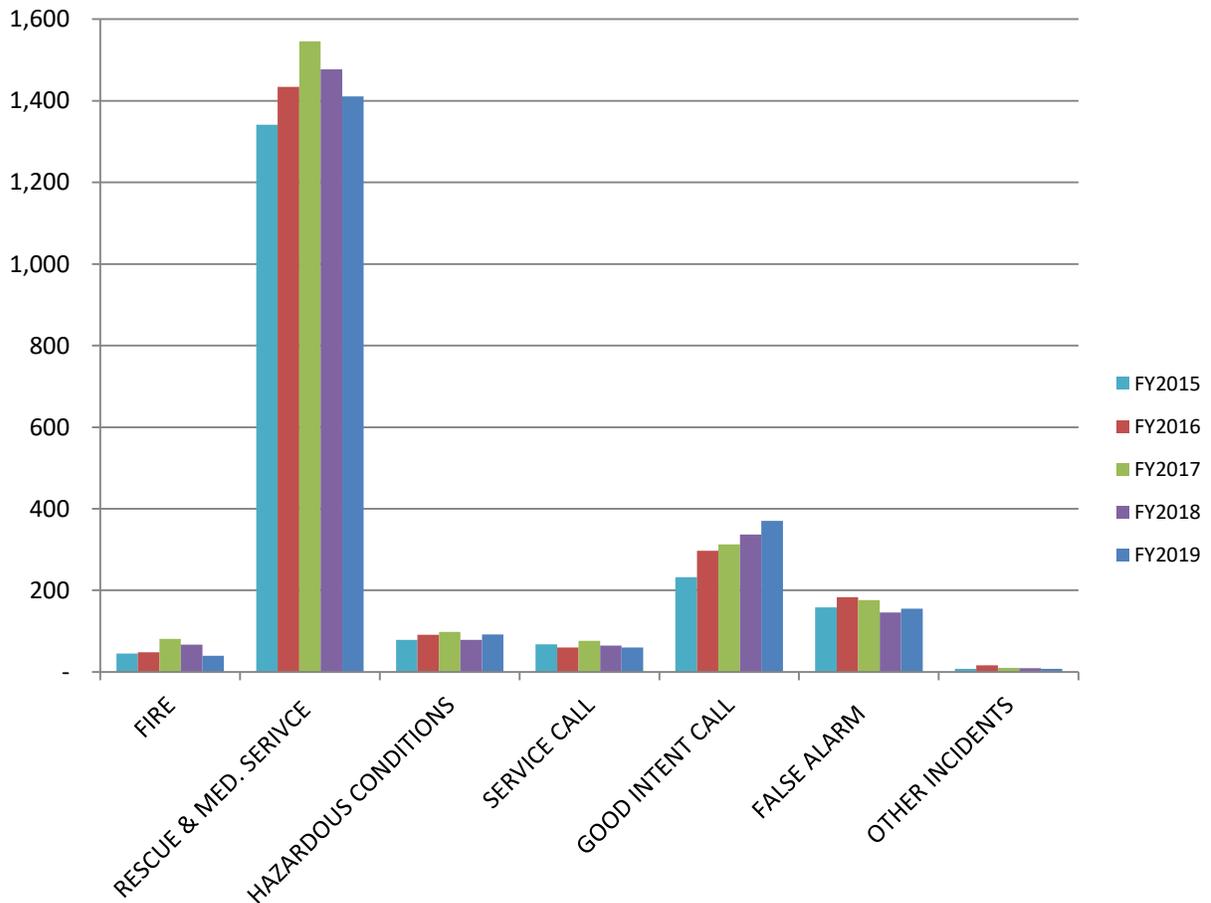


**Fire Chief,
Lenny Nesbitt**

FIRE DEPARTMENT

The Fire Department obtained an ISO Class 3 rating in 2013 and has retained the rating due to many hours of hard work, aggressive training, and forward thinking along with support and cooperation by Calhoun Utilities and the Mayor and Council. The Fire Chief and staff will continue to address issues and recommendations from the ISO to improve 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. 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 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL	REVISED	BUDGET
(1353510) FIRE ADMINISTRATION			BUDGET	BUDGET	BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 150,986	\$ 167,799	\$ 167,799	\$ 171,405
511300	Overtime	1,414	-	-	-
512100	Group Insurance	25,067	27,434	27,434	29,944
512101	Insurance Deduct. Reimburse	528	588	588	571
512200	FICA Contributions	9,111	10,515	10,515	10,738
512300	Medicare	2,131	2,459	2,459	2,462
512401	Retirement Plan Empl. Cont.	7,639	7,640	7,640	9,149
512402	Retirement Plan Admin. Costs	456	464	464	467
512700	Workers' Compensation	1,592	1,885	1,885	1,546
Purchased & Contracted Services					
521201	Legal & Auditing	1,833	-	-	-
521204	Medical Services	-	70	70	80
522201	Vehicle Repair & Maintenance	321	1,000	2,500	1,000
523101	General Liability Insurance	446	896	896	553
523103	Vehicle Insurance	951	948	948	1,017
523104	Surety Bonds	17	17	17	17
523109	Cyber Liability Ins.	-	-	-	90
523202	Paging	536	700	700	600
523205	Cell Phone/Radio	1,734	1,800	1,800	2,400
523500	Travel	4,900	6,000	6,000	6,000
523600	Dues & Fees	1,079	1,300	1,300	850
523700	Education & Training	1,925	1,500	1,500	1,500
Supplies					
531130	Purchased Uniforms	2,187	2,000	2,000	2,100
531141	Repairs and Maint. - Vehicles	690	500	500	500
531300	Food for Meetings	1,588	1,800	1,800	2,000
531600	Small Equipment <\$5000	719	-	-	-
Interfund/Interdepartmental Charges					
554100	Interfund Allocation - Utilities	29,923	16,214	16,214	24,305
TOTAL	FIRE ADMINISTRATION	\$ 247,774	\$ 253,529	\$ 255,029	\$ 269,294

FIRE ADMINISTRATION FOOTNOTES

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

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL	REVISED	BUDGET
(1353520) FIREFIGHTING			BUDGET	BUDGET	BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 1,621,037	\$ 1,672,070	\$ 1,672,070	\$ 1,668,902
511300	Overtime	202,067	170,500	170,500	200,000
512100	Group Insurance	409,846	474,380	474,380	490,396
512101	Insurance Deduct. Reimburse	8,605	9,996	9,996	9,710
512200	FICA Contributions	107,068	117,457	117,457	117,880
512300	Medicare	25,040	27,470	27,470	26,957
512401	Retirement Plan Empl. Cont.	84,462	84,463	84,463	92,302
512402	Retirement Plan Admin. Costs	5,042	4,927	4,927	4,715
512700	Workers' Compensation	32,157	39,950	39,950	45,612
Purchased & Contracted Services					
521201	Legal & Auditing	7,101	5,000	5,000	6,000
521204	Medical Services	920	900	900	1,000
521209	Misc. Professional Svc.	344	344	344	500

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
521300	Technical	-	200	200	-
522002	Exterminating Services	588	600	600	600
522110	Garbage Pickup - City	-	-	-	1,400
522112	Garbage Pickup - Com. Serv.	1,402	1,300	1,300	-
522130	Janitorial Services	-	1,000	1,000	1,000
522140	Lawn/Landscaping	963	1,100	1,100	1,100
522200	Repairs & Maint. - Bldgs.	1,528	700	700	1,000
522201	Repairs & Maint. - Vehicles	137,522	45,000	43,500	33,000
522201 158	Repairs & Maint. - Vehicles	2,792	4,570	4,570	8,200
522202	Repairs & Maint. - Equip.	15,208	12,500	12,500	15,000
522202 158	Repairs & Maint. - Equip.	-	9,570	9,570	8,200
522202 36	Repairs & Maint. - Equip.	4,499	-	-	-
522320	Rental of Equip. or Vehicles	2,644	2,650	2,650	2,650
523001	Other Purchased Services	1,510	1,450	1,450	1,800
523101	General Liability Insurance	14,776	14,022	14,022	14,827
523102	Property Insurance	3,109	3,148	3,148	3,098
523103	Vehicle Insurance	6,331	6,096	6,096	6,916
523104	Surety Bonds	169	170	170	164
523109	Cyber Liability Ins.	-	-	-	1,140
523200	Telephone - City	12,375	12,500	12,500	12,400
523202	Paging	533	560	560	620
523203	Data Service - City	9,339	9,600	9,600	10,175
523204	Cable Television Service	258	275	275	275
523205	Cellular Telephone Service	4,572	4,930	4,930	3,800
523209	Internet Service	2,520	2,520	2,520	2,520
523210	E-Mail Service	469	465	465	500
523220	Postage	588	400	400	800
523300	Advertising	379	200	474	450
523400	Printing & Binding	200	150	150	150
523500	Travel	4,576	5,500	5,500	6,500
523600	Dues & Fees	1,920	2,125	2,125	2,125
523700	Education & Training	-	-	-	1,000
523800	License	72	-	-	5,600
523850	Contract Labor	2,315	-	1,500	-
Supplies					
531100	General Supplies & Materials	17,617	18,500	18,226	18,500
531100 158	General Supplies & Materials	147	4,570	4,570	8,200
531104	Protective & Safety Equipment	25,932	28,000	28,000	28,000
531104 158	Protective & Safety Equipment	12,738	4,570	4,570	-
531105	Janitorial & Linen Supplies	1,852	1,800	1,800	2,000
531106	Medical Supplies	3,048	3,000	5,820	4,000
531106 158	Medical Supplies	-	4,570	4,570	-
531120	Office & Computer Supplies	1,658	1,800	1,800	1,500
531125	Printer & Copier Supplies	714	700	700	700
531130	Purchased Uniforms	32,965	32,000	32,000	32,000
531140	Repair & Maint. - Equipment	3,618	6,000	6,000	6,000
531140 158	Repair & Maint. - Equipment	329	4,570	4,570	8,200
531141	Repair & Maint. - Vehicles	19,332	16,000	16,000	13,000
531141 158	Repair & Maint. - Vehicles	562	4,570	4,570	-
531146	Repair & Maint. - Hydrants	1,896	2,000	2,000	2,000
531210	Water & Sewer Service	14,115	14,500	14,500	14,600
531220	Natural Gas Service	8,245	8,500	8,500	8,700
531230	Electric Service - City	27,581	28,000	28,000	30,000
531270	Gasoline	10,947	10,600	10,600	9,500
531271	Diesel Fuel	14,203	15,000	15,000	16,700
531271 158	Diesel Fuel	507	500	500	-
531400	Books & Periodicals	85	600	600	300
531600	Small Equipment <\$5000	22,915	22,000	27,500	22,000
531600 158	Small Equipment <\$5000	27,481	4,570	4,570	-
531601	PC - Hardware & Software	7,077	13,500	13,500	14,400
531606	Furniture & Bedding	8,550	8,550	8,550	6,000

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
Capital Outlay					
542200	Vehicles	453,007	-	-	-
Other Charges					
572300	Consent Order Fines	500	-	-	-
573000	Retired Employee Payroll	9,051	9,051	9,051	9,051
578001	Damages to Other Property	1,000	-	-	-
TOTAL	FIREFIGHTING	\$ 3,464,520	\$ 3,018,779	\$ 3,027,099	\$ 3,066,335

FIREFIGHTING FOOTNOTES

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

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(1353530) FIRE INSPECTION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 102,445	\$ 105,627	\$ 105,627	\$ 108,869
511300	Overtime	934	800	800	500
512100	Group Insurance	23,982	26,348	26,348	28,840
512101	Insurance Deduct. Reimburse	506	588	588	571
512200	FICA Contributions	5,872	6,710	6,710	6,892
512300	Medicare	1,373	1,569	1,569	1,581
512401	Retirement Plan Empl. Cont.	5,185	5,275	5,275	6,402
512402	Retirement Plan Admin. Costs	310	315	315	327
512700	Workers' Compensation	1,541	1,889	1,889	1,444
Purchased & Contracted Services					
521204	Medical Services	40	70	70	80
522201	Repairs & Maint. - Vehicles	855	800	800	800
523101	General Liability Insurance	446	892	892	553
523103	Vehicle Insurance	664	643	643	674
523104	Surety Bonds	10	11	11	11
523109	Cyber Liability Ins.	-	-	-	63
523205	Cell Phone Service	1,407	1,400	1,400	2,400
523400	Printing & Binding	-	300	300	200
523500	Travel	800	1,000	1,000	1,400
523600	Dues & Fees	-	50	50	70
523700	Education & Training	250	250	250	300
523701	Public Safety Education	4,685	7,200	7,200	7,200
Supplies					
531130	Purchased Uniforms	1,638	1,800	1,800	1,800
531141	Repair & Maint. - Vehicles	361	300	300	300
531400	Books & Periodicals	-	1,650	1,650	1,800
TOTAL	FIRE INSPECTION	\$ 153,304	\$ 165,487	\$ 165,487	\$ 173,077

FIRE INSPECTION FOOTNOTES

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

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(1353540) FIRE TRAINING DIVISION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 57,330	\$ 58,818	\$ 58,818	\$ 60,776
511300	Overtime	817	1,500	1,500	500
512100	Group Insurance	11,991	13,174	13,174	14,420
512101	Insurance Deduct. Reimburse	253	294	294	286
512200	FICA Contributions	3,546	3,796	3,796	3,855
512300	Medicare	829	887	887	884
512401	Retirement Plan Empl. Cont.	2,946	2,946	2,946	3,575
512402	Retirement Plan Admin. Costs	176	179	179	183
512700	Workers' Compensation	770	798	798	786
Purchased & Contracted Services					
521204	Medical Services	-	35	35	40
522201	Repairs & Maint. - Vehicles	78	400	400	600
522202	Repairs & Maint. - Equipment	155	-	-	150
523101	General Liability Insurance	223	224	224	276
523103	Vehicle Insurance	310	280	280	290
523104	Surety Bonds	6	6	6	6
523109	Cyber Liability Ins.	-	-	-	38
523205	Cell Telephone Svc./ Alt. Radio	1,138	1,200	1,200	1,135
523400	Printing & Binding	-	250	250	150
523500	Travel	-	900	900	900
523600	Dues & Fees	20	100	100	100
523700	Education & Training	2,637	6,500	6,500	6,500
Supplies					
531100	General Supplies & Materials	3,922	4,000	4,000	5,000
531120	Office Supplies	242	200	200	300
531125	Printer/Copier Supplies	-	100	100	100
531130	Purchased Uniforms	878	900	900	900
531141	Repairs & Maint. - Vehicles	-	300	300	600
531400	Books & Periodicals	872	1,500	1,500	1,500
531600	Small Equipment < \$5000	640	800	800	800
531601	Computer Equipment	-	150	150	-
TOTAL	FIRE TRAINING	\$ 89,781	\$ 100,237	\$ 100,237	\$ 104,650

FIRE TRAINING DIVISION FOOTNOTES

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

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(1353570) FIRE STATIONS & BLDGS					
Purchased & Contracted Services					
522203	Repairs & Maint. - Building	\$ 17,698	\$ 2,500	\$ 64,076	\$ 8,000
523109	Cyber Liability Ins.	-	-	-	2
Supplies					
531142	Repairs & Maint. - Building	3,129	2,500	891	6,000
Capital Outlay					
541300	Buildings	88,780	-	-	-
Other Charges					
579000	Contingency Fund	-	17,000	-	80,000
TOTAL	STATIONS & BLDGS.	\$ 109,607	\$ 22,000	\$ 64,967	\$ 94,002

(1358000) FIRE DEBT SERVICE		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
Other Charges					
581200	Principal - Capital Lease	-	81,230	52,968	-
582200	Interest - Advance Electric	3,005	6,966	4,146	-
TOTAL	FIRE DEBT SERVICE	\$ 3,005	\$ 88,196	\$ 57,114	\$ -

PUBLIC WORKS

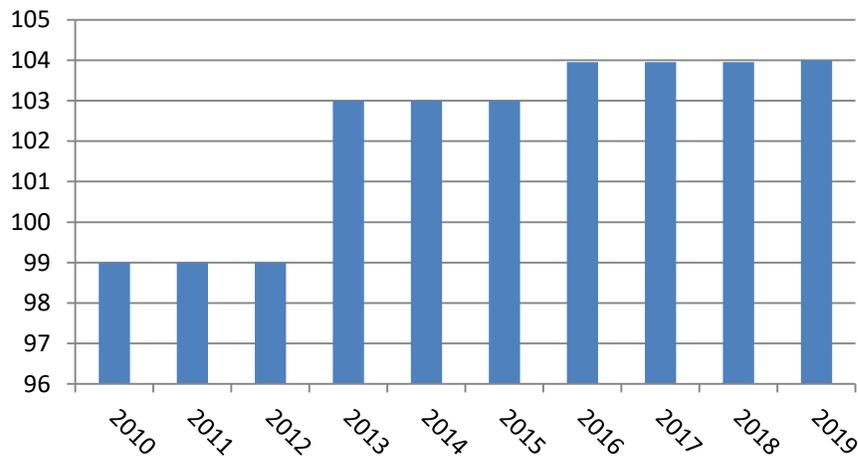


The Public Works Department consists of many areas working together to help ensure the comfort and safety of our citizens. It maintains safe street conditions by paving streets, maintaining the right-of-way, managing storm water systems, and maintaining traffic control devices. The Public Works Department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

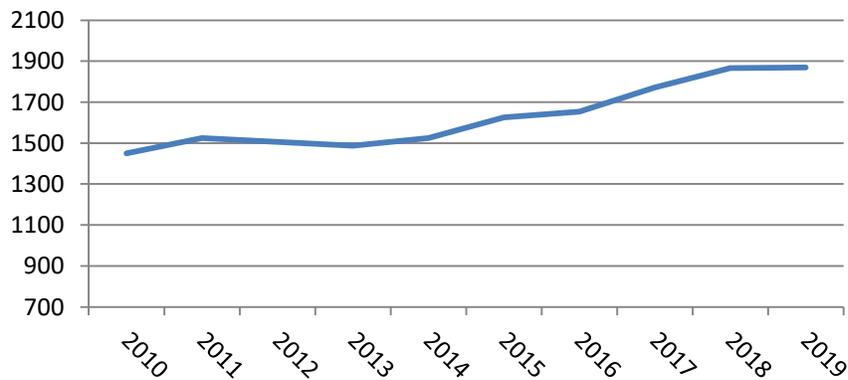
The Street Department is responsible for the upkeep of 104 miles of City streets, many miles of sidewalks, and the storm water drainage system.

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

Streets (miles)



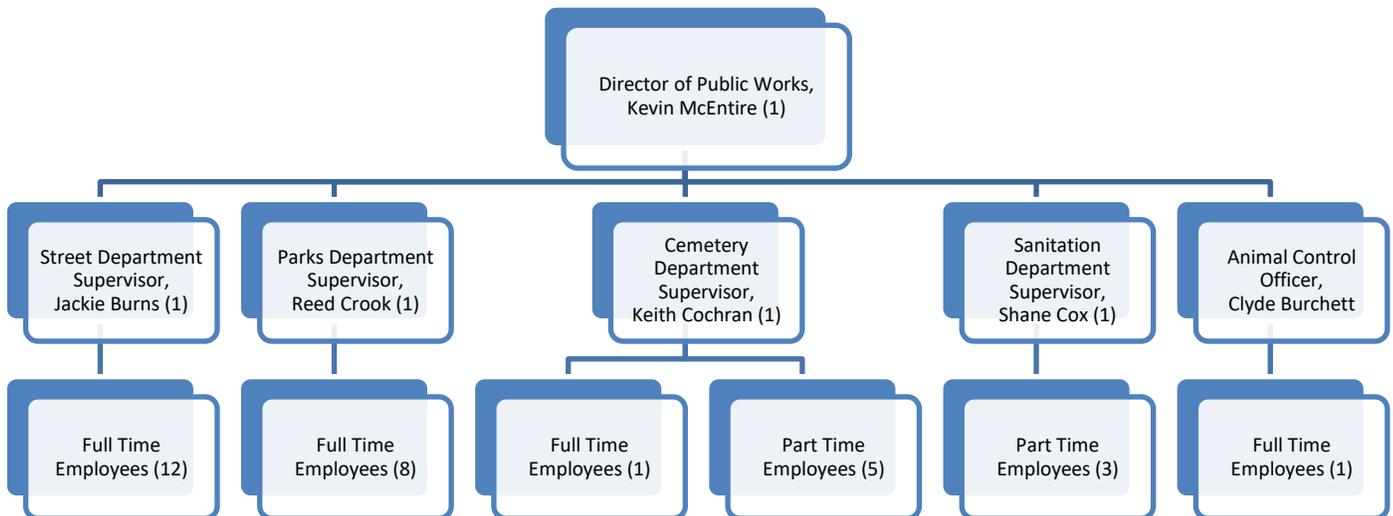
Street lights



PUBLIC WORKS



**Director of Public Works,
Kevin McEntire**



PUBLIC WORKS



Public Works will continue its core activities that include patching, resurfacing and paving streets, street sweeping, mowing, vegetation control, brush pickup and special events. DOT LMIG paving grants along with a four-mile paving agreement per year with Gordon County have provided additional funding for maintaining safe and efficient movement of the public and goods within the City of Calhoun.

In 2019, the City of Calhoun completed phase one of the Peter Street project which includes the addition of a roundabout. The second phase should be completed in this fiscal year, which incorporates new sidewalks, gutters and paving from the roundabout to Richardson Road once utility upgrades & construction work are completed.



The Street Department along with other areas of Public Works, such as Animal Control, Maintenance, Cemetery, and Parks & Beautification work hand in hand with other departments and the community to provide many fundamental services for the City of Calhoun's citizens.

PUBLIC WORKS

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	BUDGET	REVISIED BUDGET	BUDGET
(1403910) ANIMAL CONTROL					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 37,109	\$ 38,403	\$ 38,403	\$ 40,127
511300	Overtime	6,171	6,000	6,000	6,500
512100	Group Insurance	11,991	13,174	13,174	14,420
512101	Insurance Deduct. Reimburse	253	294	294	286
512200	FICA Contributions	2,543	2,773	2,773	2,911
512300	Medicare	595	649	649	656
512401	Retirement Plan Empl. Cont.	1,824	1,868	1,868	1,999
512402	Retirement Plan Admin. Costs	109	112	112	102
512700	Workers' Compensation	473	650	650	596
Purchased & Contracted Services					
521201	Legal & Auditing	299	1,000	1,000	500
521204	Medical Services	40	35	35	40
522002	Exterminating Services	200	200	200	200
522110	Garbage Pickup - City	180	180	180	180
522140	Lawn / Landscaping Service	261	300	300	300
522200	Repairs & Maint - Dept.	111	300	300	200
522201	Repairs & Maint. - Vehicles	288	300	300	300
522202	Repairs & Maint. - Equip.	-	150	150	150
522203	Repairs & Maint. - Bldgs.	-	3,500	3,500	2,000
523101	General Liability Insurance	235	213	213	195
523102	Property Insurance	153	155	155	152
523103	Vehicle Insurance	745	716	716	743
523104	Surety Bonds	4	4	4	4
523109	Cyber Liability Ins.	-	-	-	36
523200	Telephone Service - City	991	1,050	1,050	1,050
523203	Data Service - City	1,069	1,100	1,100	1,175
523209	Internet Service	270	360	360	360
523210	Email	84	84	84	84
523400	Printing & Binding	158	300	300	300
523500	Travel	833	1,000	1,000	1,300
523600	Dues & Fees	5,183	7,500	7,500	3,000
523700	Education & Training	-	1,000	1,000	800
Supplies					
531100	General Supplies & Materials	1,177	1,500	1,500	1,600
531101	Chemical Supplies	108	500	500	500
531120	Office Supplies	31	100	100	100
531125	Printer/Copier Supplies	141	250	250	200
531130	Purchased Uniforms	660	325	325	325
531141	Repair & Maint. - Vehicles	228	350	350	300
531142	Repair & Maint. - Buildings	146	1,200	1,200	1,000
531210	Water & Sewer Services	1,681	1,700	1,700	1,750
531220	Natural Gas	1,420	1,250	1,250	1,400
531230	Electric Service - City	1,647	2,050	2,050	2,000
531270	Gasoline	2,594	2,550	2,550	2,800
531300	Food for Meetings	-	200	200	200
531600	Small Equipment <\$5000	-	500	500	500
TOTAL	ANIMAL CONTROL	\$ 82,002	\$ 95,845	\$ 95,845	\$ 93,341

ANIMAL CONTROL FOOTNOTES

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

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(1404210) HIGHWAY & STREET ADMINISTRATION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 90,956	\$ 91,951	\$ 91,951	\$ 95,952
512100	Group Insurance	12,645	13,829	13,829	15,101
512101	Insurance Deduct. Reimburse	267	294	294	286
512200	FICA Contributions	5,500	5,757	5,757	6,005
512300	Medicare	1,286	1,346	1,346	1,377
512401	Retirement Plan Empl. Cont.	4,606	4,688	4,688	5,644
512402	Retirement Plan Admin. Costs	275	279	279	288
512700	Workers' Compensation	2,611	2,892	2,892	2,215
Purchased & Contracted Services					
521204	Medical Services	-	40	40	-
522201	Repairs & Maint. - Vehicles	16	50	50	50
523103	Vehicle Insurance	411	377	377	397
523104	Surety Bonds	9	10	10	9
523109	Cyber Liability Ins.	-	-	-	48
523205	Cellular Telephone Service	504	525	525	560
523209	Internet	1,216	1,250	1,250	800
523500	Travel	1,642	1,700	1,700	2,000
523600	Dues & Fees	217	215	215	215
523700	Education & Training	495	500	500	500
523800	Licenses				
Supplies					
531130	Purchased Uniforms	325	325	325	325
531270	Gasoline	1,926	1,850	1,850	2,000
531601	Small Equipment - Comp Related	-	-	-	1,500
TOTAL	HWY. & STREET ADMIN.	\$ 124,908	\$ 127,878	\$ 127,878	\$ 135,272

HIGHWAY & STREETS ADMINISTRATION FOOTNOTES

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

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(1404220) HIGHWAY & STREET MAINTENANCE					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 454,802	\$ 505,111	\$ 505,111	\$ 503,056
511300	Overtime	12,420	15,000	15,000	15,000
512100	Group Insurance	141,509	158,146	158,146	173,098
512101	Insurance Deduct. Reimburse	2,987	3,588	3,588	3,427
512200	FICA Contributions	27,322	32,359	32,359	32,454
512300	Medicare	6,390	7,568	7,568	7,455
512401	Retirement Plan Empl. Cont.	24,329	25,069	25,069	28,805
512402	Retirement Plan Admin. Costs	1,452	1,497	1,497	1,471
512700	Workers' Compensation	33,939	47,348	47,348	36,605
512999	Amounts Capitalized	(42,476)	(41,500)	(41,500)	(41,500)

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
Purchased & Contracted Services					
521201	Legal & Auditing	12,654	-	-	10,000
521201	79 Legal & Auditing	-	10,000	10,000	-
521204	Medical Services	530	450	450	450
521205	Consulting	-	-	10,260	-
521209	Misc. Professional Services	1,053	1,800	1,800	1,500
522002	Exterminating Services	196	200	200	200
522112	Garbage Pickup - Commercial	1,687	1,500	1,500	1,800
522200	Interdept. Services & Labor	7,224	2,000	2,000	4,000
522201	Repairs & Maint. - Vehicles	12,734	10,000	10,000	9,600
522202	Repairs & Maint. - Equip.	16,200	15,000	15,000	15,000
522203	Repairs & Maint. - Bldgs.	957	1,500	1,500	1,500
522205	Repairs & Maint. - Sidewalks	9,680	8,500	8,500	8,000
522320	Rental of Equip. & Vehicles	11,733	15,219	15,219	14,600
523101	General Liability Insurance	2,445	2,122	2,122	2,074
523102	Property Insurance	2,367	2,349	2,349	2,452
523103	Vehicle Insurance	8,424	8,661	8,661	10,442
523104	Surety Bonds	48	52	52	50
523109	Cyber Liability Ins.	-	-	-	371
523200	Telephone Service - City	2,825	2,900	2,900	2,850
523203	Data Service - City	4,258	4,400	4,400	4,550
523205	Cellular Telephone Service	3,495	3,000	3,000	2,300
523209	Internet Service	900	900	900	900
523210	E-Mail Service	210	210	210	210
523300	Advertising	-	100	100	100
523300	196 Advertising	922	1,300	1,300	-
523400	Printing & Binding	98	150	150	250
523500	Travel	203	1,000	1,000	850
523600	Dues & Fees	496	200	200	200
523700	Education & Training	829	1,000	1,000	1,000
523800	Licenses	73	-	-	150
523900	Contract Labor	1,400	1,500	1,500	1,000
529999	Amounts to Capitalize	(393)	-	-	-
Supplies					
531001	Constr.- Street Base Material	10,178	10,000	10,000	12,000
531002	Construction - Patching	52,032	35,000	35,000	35,000
531010	Construction - Pipe	3,270	1,000	1,000	2,500
531100	General Supplies & Materials	9,605	12,000	12,000	10,000
531104	Safety Equipment	239	-	-	-
531120	Office & Computer Supplies	374	750	750	1,000
531125	Printer & Copier Supplies	471	550	550	700
531130	Purchased Uniforms	4,519	3,900	3,900	3,900
531140	Repair & Maint. - Equipment	11,113	11,500	11,500	11,000
531141	Repair & Maint. - Vehicles	10,450	10,000	10,000	9,000
531142	Repair & Maint. - Buildings	-	-	-	150
531210	Water & Sewer Services	415	600	600	700
531220	Natural Gas	738	850	850	850
531230	Electric - City	6,430	6,800	6,800	7,300
531270	Gasoline	7,942	8,000	8,000	8,000
531271	Diesel Fuel	22,281	24,025	24,025	22,000
531300	Food for Meetings	2,945	200	200	200
531600	Small Equipment <\$5000	3,648	5,000	5,000	4,000
Capital Outlay					
541300	Buildings	7,390	-	-	-
Interfund/Interdepartmental Charges					
554100	Interfund Allocations - Utilities	20,330	10,053	10,053	16,359

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
Other Costs					
573000	Retired Employee Payroll	28,692	28,692	28,692	28,692
578001	Damages to Other Property	1,000	2,000	2,000	2,000
TOTAL	HWY. & STREET MAINT.	\$ 969,980	\$ 1,021,119	\$ 1,031,379	\$ 1,031,621

HIGHWAY & STREETS MAINTENANCE FOOTNOTES

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

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(1404225) STREET CLEANING					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 34,634	\$ 35,006	\$ 35,006	\$ 35,304
512100	Group Insurance	11,991	13,174	13,174	14,420
512101	Insurance Deduct. Reimburse	253	294	294	286
512200	FICA Contributions	2,051	2,191	2,191	2,218
512300	Medicare	480	512	512	509
512401	Retirement Plan Empl. Cont.	1,754	1,784	1,784	2,076
512402	Retirement Plan Admin. Costs	105	107	107	106
512700	Workers' Compensation	2,610	4,237	4,237	4,936
Purchased & Contracted Services					
521204	Medical Services	-	40	40	45
522201	Repairs & Maint. - Vehicles	8,764	6,500	6,500	4,500
523103	Vehicle Insurance	805	1,336	1,336	579
523104	Surety Bonds	4	4	4	4
523109	Cyber Liability Ins.	-	-	-	36
523600	Dues & Fees	-	200	200	200
Supplies					
531100	General Supplies & Materials	8	-	-	-
531130	Purchased Uniforms	-	325	325	325
531141	Repair & Maint. - Vehicles	11,023	13,000	13,000	9,000
531210	Water/Sewer Services	1,740	2,000	2,000	1,500
531271	Diesel Fuel	10,117	13,000	13,000	11,000
TOTAL	STREET CLEANING	\$ 86,339	\$ 93,710	\$ 93,710	\$ 87,044

STREET CLEANING FOOTNOTES

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

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(1404260) STREET LIGHTING					
Supplies					
523109	Cyber Liability Ins.	-	-	-	84
531015	Street Lights & Accessories	-	-	-	5,000
531230	Electric Service - City	159,407	165,120	165,120	167,700
531231	Electric Service - Other	67,504	57,300	57,300	74,181
TOTAL	STREET LIGHTING	\$ 226,912	\$ 222,420	\$ 222,420	\$ 246,965

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
(1404270) TRAFFIC ENGINEERING					
Purchased & Contracted Services					
522200	Interdepartment Services	\$ -	\$ 4,000	\$ 4,000	\$ -
522204	Repairs & Maint. - Striping	111,279	150,000	150,000	115,000
522204	205 Repairs & Maint. - Striping	-	135,650	135,650	-
523109	Cyber Liability Ins.	-	-	-	231
523201	Telephone - Other Service	6,388	6,500	6,500	6,700
Supplies					
531103	Street Signs	5,697	7,500	7,500	7,000
531143	Repairs & Maint. - Systems	1,281	2,500	2,500	2,000
531147	Asphalt for Paving	292,332	280,612	280,612	314,057
531230	Electric Service - City	20,137	20,600	20,600	20,600
531231	Electric Service - Other	4,027	3,500	3,500	4,000
TOTAL	TRAFFIC ENGINEERING	\$ 441,142	\$ 610,862	\$ 610,862	\$ 469,588

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
(1404900) MAINTENANCE & SHOP					
Purchased & Contracted Services					
511100	Regular Employee Wages	\$ 247,014	\$ 288,262	\$ 288,262	\$ 304,835
511300	Overtime	307	500	500	1,200
512100	Group Insurance	48,210	92,508	92,508	115,418
512101	Insurance Deduct. Reimburse	1,774	1,176	1,176	1,714
512200	FICA Contributions	14,943	18,085	18,085	19,155
512300	Medicare	3,495	4,229	4,229	4,398
512401	Retirement Plan Empl. Cont.	13,405	13,535	13,535	17,815
512402	Retirement Plan Admin. Costs	800	808	808	910
512700	Workers' Compensation	7,743	10,288	10,288	10,492
Purchased & Contracted Services					
521201	Legal	411	500	500	500
521204	Medical Services	400	700	700	700
522002	Exterminating Services	194	200	200	200
522140	176 Lawn/Landscaping Services	3,082	3,500	3,500	3,500
522201	Repairs & Maint. - Vehicles	720	1,500	1,500	1,000
522202	Repairs & Maint. - Equip.	610	1,500	1,500	1,000
523101	General Liability Insurance	1,087	980	980	981
523102	Property Insurance	329	208	208	611
523103	Vehicle Insurance	1,779	1,833	1,833	2,261
523104	Surety Bonds	27	27	27	28
523109	Cyber Liability Ins.	-	-	-	182
523203	Data Service - City	1,273	1,300	1,300	1,300
523205	Cellular Telephone Service	1,145	825	825	1,000
523209	Internet Service	180	180	180	180
523210	E-Mail Service	42	42	42	42
523700	Education & Training	-	-	-	300
Supplies					
531100	General Supplies & Materials	1,451	2,000	2,000	1,500
531120	Office & Computer Supplies	-	50	50	50
531125	Printer & Copier Supplies	31	150	150	150
531130	Purchased Uniforms	2,257	2,925	2,925	2,925
531140	Repairs & Maint. - Equip.	1,877	2,500	2,500	2,000
531140	176 Repairs & Maint. - Equip.	1,963	3,500	3,500	3,500
531141	Repairs & Maint. - Vehicles	652	1,500	1,500	1,000
531142	Repairs & Maint. - Bldgs.	6	750	750	500
531210	Water & Sewer	4,115	4,200	4,200	5,700

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
531230	Electric Service - City	10,119	10,550	10,550	11,730
531270	Gasoline	2,738	3,700	3,700	3,000
531271	Diesel Fuel	2,496	2,200	2,200	2,450
531600	Small Equipment <\$5000	8,008	5,000	5,000	5,000
Other Charges					
578001	Damages to Other Property	-	1,000	1,000	1,000
TOTAL	MAINTENANCE/SHOP	\$ 384,680	\$ 482,711	\$ 482,711	\$ 530,227

MAINTENANCE & SHOPS FOOTNOTES

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

(1404950) CEMETERY DEPARTMENT		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 122,241	\$ 131,415	\$ 131,415	\$ 139,392
512100	Group Insurance	12,049	13,232	13,232	28,840
512101	Insurance Deduct. Reimburse	254	294	294	571
512200	FICA Contributions	7,215	8,188	8,188	8,682
512300	Medicare	1,687	1,915	1,915	2,007
512401	Retirement Plan Empl. Cont.	4,027	3,985	3,985	4,969
512402	Retirement Plan Admin. Costs	240	238	238	254
512700	Workers' Compensation	7,328	3,701	3,701	7,118
Purchased & Contracted Services					
521201	Legal & Auditing	411	750	750	1,300
521204	Medical Services	845	500	500	500
522112	Garbage Pickup - Commercial	680	700	700	700
522200	Interdept. Services & Labor	-	320	320	200
522201	Repairs & Maint. - Vehicles	4,512	4,000	4,000	4,200
522202	Repairs & Maint. - Equip.	3,319	3,500	3,500	3,500
522203	Repairs & Maint. - Bldgs.	50	500	500	1,000
522320	Rental of Equipment & Vehicles	412	700	700	500
523001	Other Purchased Services	369	400	400	600
523101	General Liability Insurance	454	406	406	417
523102	Property Insurance	240	238	238	239
523103	Vehicle Insurance	1,446	1,430	1,430	1,481
523104	Surety Bonds	12	12	12	13
523109	Cyber Liability Ins.	-	-	-	77
523201	Telephone - Other	897	850	850	920
523203	Telephone - Other	24	35	35	-
523205	Cellular Telephone Service	1,348	1,300	1,300	1,350
523209	Internet Service	1,946	2,000	2,000	1,900
523210	E-Mail	42	42	42	42
523300	Advertising	153	-	-	-
523400	Printing & Binding	-	200	200	-
523900	Contract Labor	375	300	300	400

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
Supplies					
531100	General Supplies & Materials	2,124	1,600	1,600	1,600
531120	Office & Computer Supplies	61	300	300	200
531125	Printer & Copier Supplies	38	200	200	150
531130	Purchased Uniforms	595	650	650	650
531140	Repairs & Maint. - Equip.	544	1,000	1,000	1,000
531141	Repairs & Maint. - Vehicles	2,644	2,500	2,500	2,700
531142	Repairs & Maint. - Bldgs.	1,005	1,000	1,000	1,000
531145	Grounds Maintenance Supplies	-	-	-	100
531210	Water & Sewer Services	181	180	180	240
531220	Natural Gas	674	700	700	750
531230	Electric Service - City	2,620	3,000	3,000	3,000
531270	Gasoline	7,968	7,900	7,900	7,200
531271	Diesel Fuel	306	400	400	350
531600	Small Equipment <\$5000	735	1,300	1,300	1,000
Interfund/Interdepartmental Charges					
554100	Interfund Allocations - Utilities	1,754	1,589	1,589	1,309
Other Charges					
578001	Damages to Other Property	1,065	2,000	2,000	1,500
TOTAL	CEMETERY	\$ 194,894	\$ 205,470	\$ 205,470	\$ 233,921

CEMETERY DEPARTMENT FOOTNOTES

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

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(1406240) PARKS & BEAUTIFICATION					
Purchased & Contracted Services					
522205	Repair & Maint. - Sidewalk/Curb	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
523109	Cyber Liability Ins.	-	-	-	2
Supplies					
531100	General Supplies & Materials	3,383	3,900	3,900	3,898
531120	Office Supplies	258	-	-	-
TOTAL	PARKS & BEAUTIFICATION	\$ 3,641	\$ 4,900	\$ 4,900	\$ 4,900

SPECIAL REVENUE FUNDS

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

The ***Revolving Loan*** (UDAG) fund is a grant from the state that was received years ago and is used to make low-interest loans to local businesses and promote small business growth. The low fixed interest rates on these loans are competitive with prevailing market rates and have 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.

The ***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.

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.

SPECIAL REVENUE FUNDS

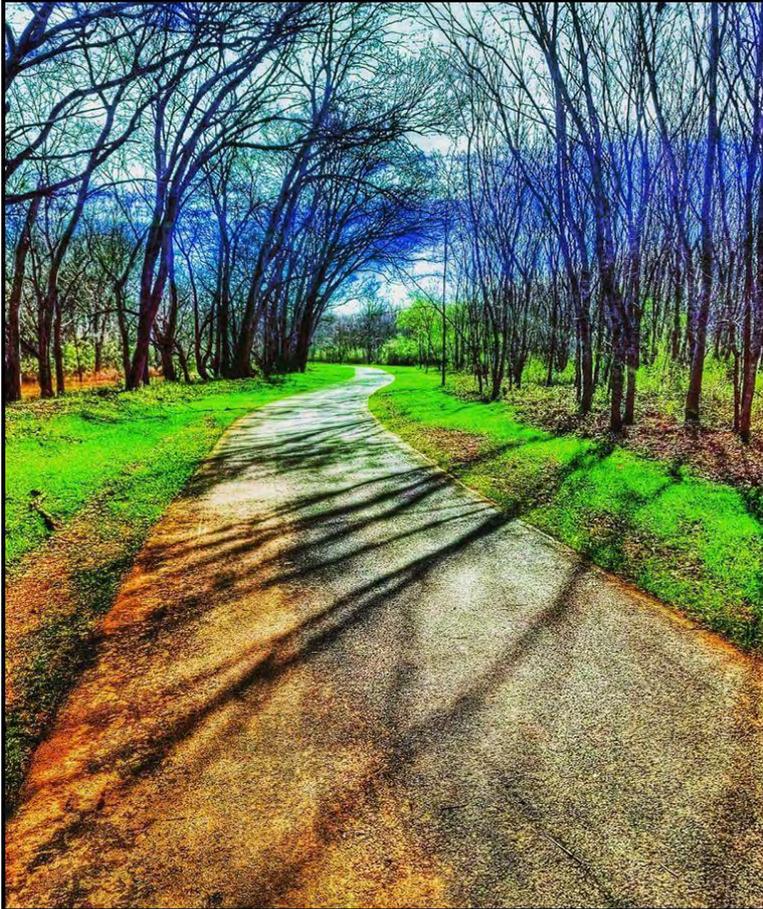
		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
REVOLVING LOAN FUND - UDAG (200)					
Revenues					
361000	Interest Revenues - Investments	\$ (596)	\$ (250)	\$ (250)	\$ (700)
361001	Interest Revenues - Loans	(48,800)	(51,500)	(51,500)	(48,500)
Expenditures					
Purchased & Contracted Services					
521201	Legal and Auditing	2,500	2,500	2,500	2,500
Transfer Out					
619900	Transfer to Fund Balance	-	49,250	49,250	46,700
TOTAL	UDAG FUND	<u>\$ (46,896)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
CONFISCATED ASSETS FUND (210)					
Revenues					
351110	Fines - Superior Court Awards	\$ (35,128)	\$ (10,000)	\$ (10,000)	\$ (10,000)
392101	Confiscated - Sale of Assets (Non-Tax)	(13,450)	(4,000)	(4,000)	(4,000)
Expenditures					
Purchased & Contracted Services					
522203	Repair & Maintenance - Building	2,560	-	-	-
523001	Other Purchased Services	960	-	-	-
Supplies					
531100	General Supplies & Material	3,045	3,000	3,000	3,000
531104	Safety Equipment	1,141	-	-	-
531600	Small Equipment <\$5000	31,724	3,600	3,600	3,600
531601	Computer Equipment	2,323	-	-	-
Other Costs					
572025	Payments to District Attorney	3,218	7,400	7,400	7,400
611001	Transfer Out - General Fund	59,794	-	-	-
TOTAL	CONFISCATED ASSETS	<u>\$ 56,187</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

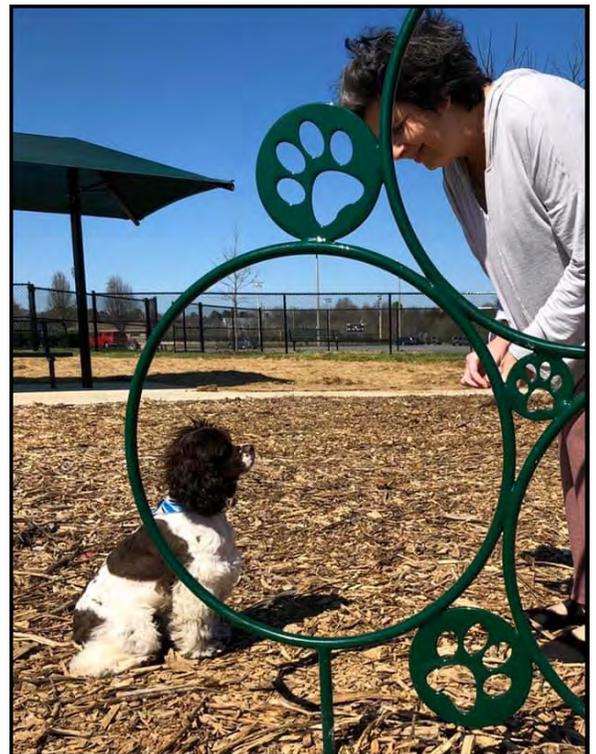
		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
HOTEL/MOTEL TAX FUND (275)					
Revenues					
314100	Hotel-Motel Taxes - City	\$ (864,410)	\$ (840,000)	\$ (840,000)	\$ (663,000)
381008	Reimbursement Fees	(13,050)	(13,500)	(13,500)	(13,500)
Expenditures					
2757520 (HOTEL/MOTEL TAXES ECONOMIC DEV)					
572035	Downtown Development Authority	54,026	52,500	52,500	-
611202	Transfer Out - City of Calhoun	270,128	262,500	262,500	248,624
2757540 (HOTEL/MOTEL TAXES TOURISM)					
521211	GMA Administration Fee	13,050	13,500	13,500	13,500
572020	Chamber of Commerce	378,180	367,500	367,500	290,063
611201	Transfer Out - Calhoun Recreation	108,051	105,000	105,000	82,875
611202	Transfer Out - City of Calhoun	54,026	52,500	52,500	41,438
TOTAL	HOTEL/MOTEL TAX	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

RECREATION

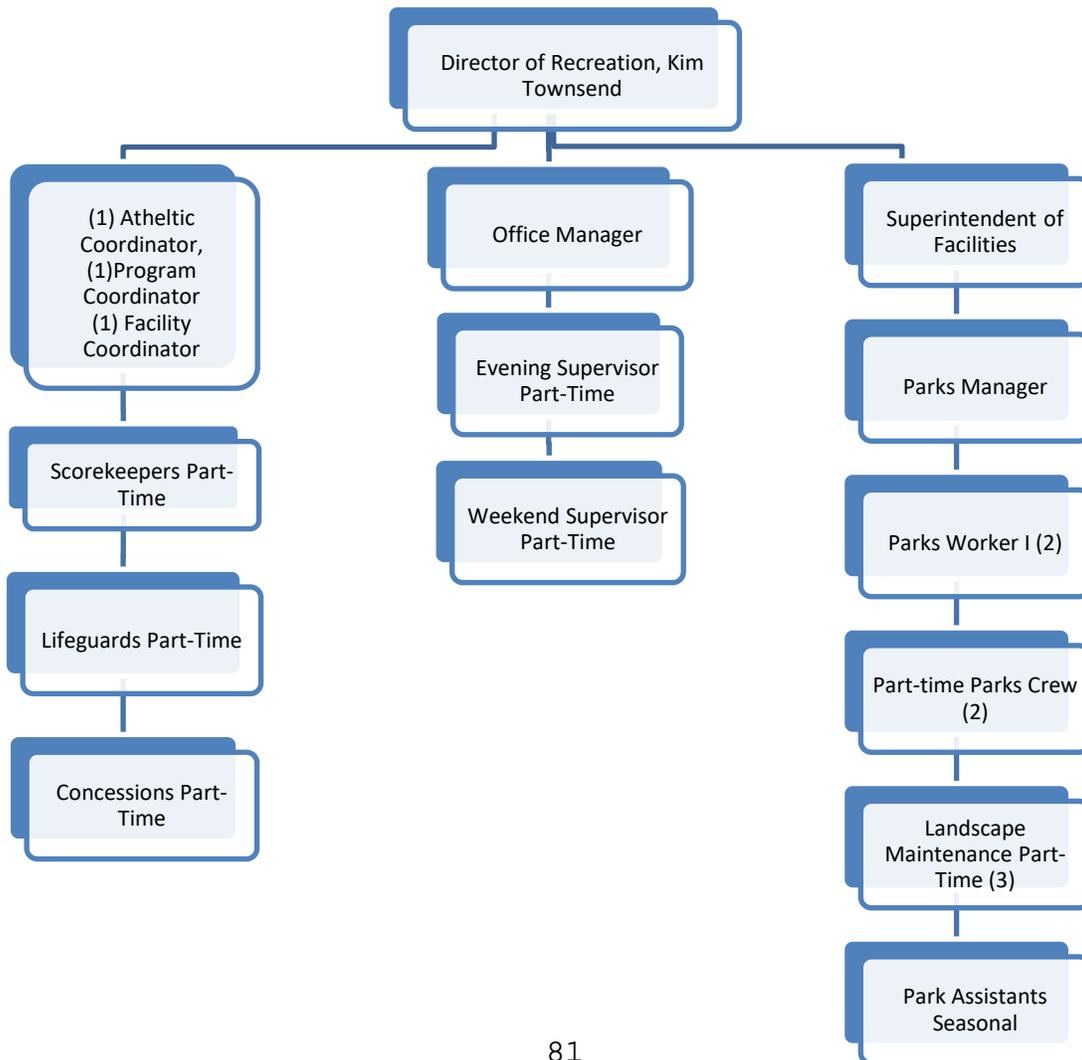
Enhancing the quality of life for all citizens living within Calhoun and Gordon County by filling leisure time with an enjoyable activity that helps to facilitate the fitness, relieve stress and bolster the citizens to just have “fun” is a goal of the Calhoun Recreation Department.



The Calhoun Recreation Department is an entryway to several sports programs and recreational activities that encourage the residents of Calhoun and Gordon County to maintain a healthy life style. These activities include youth sports and adult leagues for softball and tennis. The Recreation Department also hosts a variety of tournaments throughout the year including baseball, softball and football. In addition, the Department seeks to provide programs that inspire some type of recreational activity outside of organized sports to its citizens and visitors of all ages. Walking trails, playgrounds, and the Billy Bearden Recreation Center are used by many citizens of the community year round



RECREATION

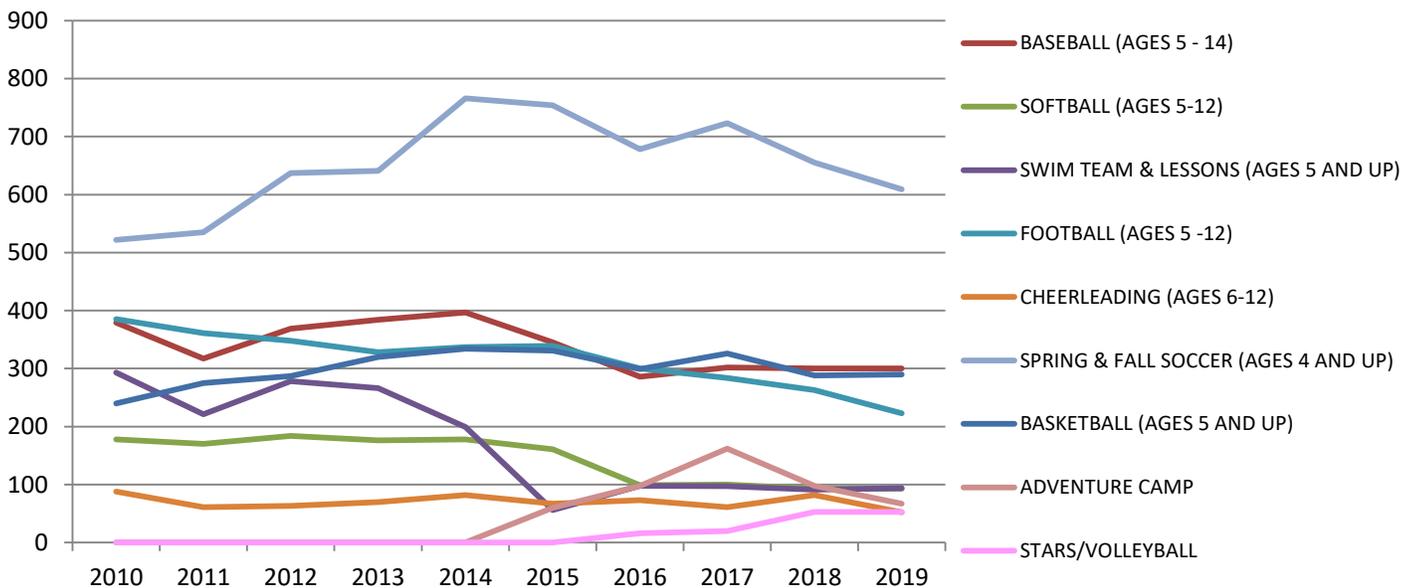


RECREATION

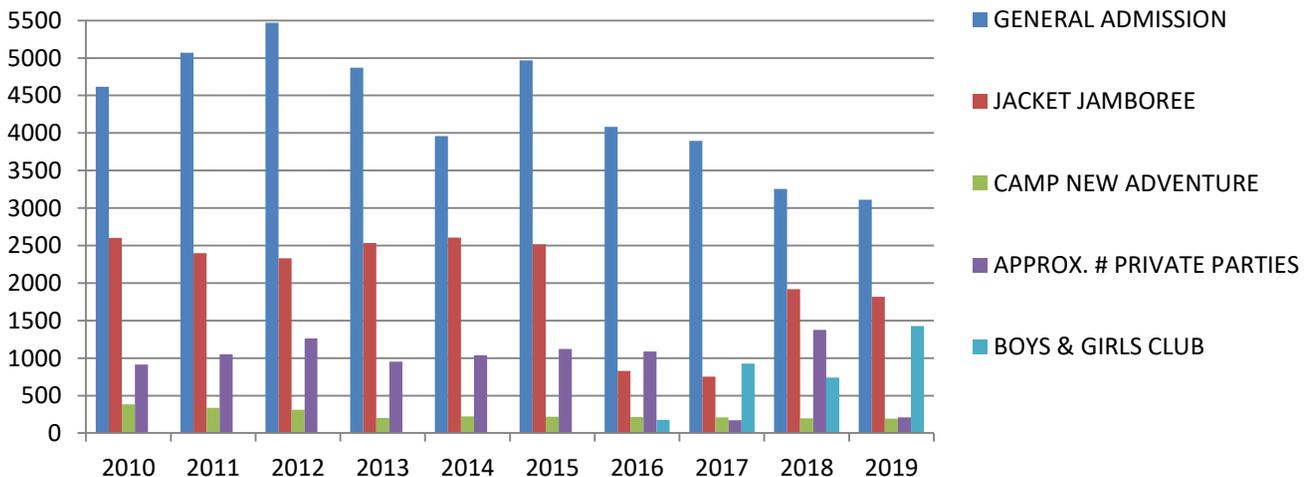
The Calhoun Recreation Department's mission is to enrich the value of life for all citizens living within population of Calhoun and Gordon County by providing a comprehensive range of recreation services designed to contribute to the physical, social and cultural needs of the community.

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. At the present time, youth baseball, softball, soccer, basketball, football, cheerleading, volleyball, 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 this department has to offer to the citizens of Calhoun and Gordon County.

Sport Participation



Pool Usage



RECREATION DEPARTMENT (276)

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
Revenues					
335000	Local Grants - Gordon County	\$ (353,034)	\$ (363,625)	\$ (363,625)	\$ (374,534)
347300	Activity Fees - Pool Admission	(8,527)	(8,500)	(8,500)	(8,500)
347301	Activity Fees - Pool Rental	(5,010)	(4,000)	(4,000)	(4,500)
347302	Pool Membership Cards	(100)	-	-	-
347400	Tournament Gate	(13,563)	(14,000)	(14,000)	(14,500)
347503	Tennis Program Revenue	(1,313)	(2,000)	(2,000)	(1,500)
347600	Program Fees	(91,695)	(90,500)	(90,500)	(90,500)
347601	Tournament Fees	(14,142)	(25,000)	(25,000)	(20,000)
347602	Refund Fees	883	1,800	1,800	1,800
347900	Concession Stand Revenue	(50,840)	(36,000)	(36,000)	(42,000)
349300	Bad Check Fees	(35)	(70)	(70)	(70)
371008	Private Source Payroll Reimburse	(7,065)	(6,500)	(6,500)	(6,500)
381006	Rental Income - Facilities	(12,030)	(10,500)	(10,500)	(10,500)
381007	Rental Income - Fields	(2,538)	(4,000)	(4,000)	(4,000)
382005	Coke & Picture Commissions	(2,920)	(3,000)	(3,000)	(3,000)
389000	Miscellaneous Revenue	(214)	(3,000)	(3,000)	(1,000)
389001	Sales Tax Vendor Comp	(108)	(115)	(115)	(100)
389002	252 Donations	(100,000)	-	-	-
389005	Sale of Scrap or Surplus	(26)	-	-	-
389006	Insurance Reimbursement (other)	(24)	(48)	(48)	(20)
389007	United Way Grant	(17,000)	(17,000)	(17,000)	(17,000)
Transfers In					
391101	Transfer In - General Grant	(503,395)	(613,974)	(613,974)	(632,868)
391119	900 Hotel/Motel Revenue - Restricted	(108,051)	(105,000)	(105,000)	(82,875)
391126	Transfer In - Utility Labor & Equip.	(1,772)	-	-	-
TOTAL	RECREATION REVENUES	<u>\$(1,292,519)</u>	<u>\$(1,305,032)</u>	<u>\$(1,305,032)</u>	<u>\$(1,312,167)</u>

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
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(2766110) RECREATION ADMINISTRATION

Personal Services & Employee Benefits

511100	Regular Employee Wages	66,034	73,245	73,245	75,011
512100	Group Insurance	12,475	13,660	13,660	14,916
512101	Insurance Deductible Reimb.	263	294	294	286
512200	FICA Contributions	3,752	4,541	4,541	4,651
512300	Medicare	877	1,062	1,062	1,068
512401	Retirement Plan Employer Cont.	3,393	3,348	3,348	4,424
512402	Retirement Plan Admin. Cost	203	200	200	226
512700	Workers' Compensation Insurance	312	272	272	277
521204	Medical Services	-	35	35	35

Purchased & Contracted Services

522201	Repairs & Maintenance - Vehicles	-	100	100	-
522202	Repairs & Maintenance - Equipment	-	-	-	100
523103	Vehicle Insurance	344	360	360	343
523104	Surety Bonds	7	7	7	7
523109	Cyber Liability Insurance	-	-	-	37
523500	Travel	186	500	500	500
523700	Education & Training	200	200	200	200

Supplies

531141	Vehicle Repair & Maintenance	-	100	100	250
531300	Food For Meetings	-	50	50	50
531600	Small Equipment <\$5000	-	100	100	100

	FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
Transfers Out				
619900 900 Transfer to Fund Balance	-	105,000	105,000	97,500
TOTAL RECREATION ADMINISTRATION	\$ 88,045	\$ 203,074	\$ 203,074	\$ 199,981

RECREATION ADMINISTRATION FOOTNOTES

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

	FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(2766120) PARTICIPANT RECREATION				
Personal Services & Employee Benefits				
511100 Regular Employee Wages	325,998	393,237	393,237	403,048
512100 Group Insurance	52,058	79,160	79,160	72,274
512101 Insurance Deductible Reimb.	1,520	1,470	1,470	1,142
512200 FICA Contributions	19,095	24,380	24,380	24,989
512300 Medicare	4,466	5,702	5,702	5,778
512401 Retirement Plan Employer Cont.	9,980	10,019	10,019	14,723
512402 Retirement Plan Admin. Cost	596	599	599	752
512700 Worker's Compensation Insurance	4,430	5,738	5,738	5,726
Purchased & Contracted Services				
521201 Legal & Auditing	3,717	3,000	3,000	4,500
521204 Medical Services	440	500	500	500
521205 Consulting	1,631	1,488	1,488	1,688
521300 Technical Services	795	1,000	1,000	1,000
522001 Linen Services	8,157	8,400	8,400	8,400
522002 Exterminating Service	512	520	520	520
522112 Garbage Pickup - Comm. Services.	4,283	4,200	4,200	4,500
522140 Landscaping Service	9,520	9,520	9,520	9,520
522200 Interdepartmental Services & Labor	3,571	9,000	9,000	6,500
522201 Repairs & Maintenance - Vehicles	1,015	4,000	4,000	5,500
522202 Repairs & Maintenance - Equip.	8,963	9,000	9,000	9,000
522203 Repairs & Maintenance - Buildings	20,187	8,000	8,000	9,000
522203 906 Repairs & Maintenance - Buildings	2,020	-	-	-
522203 910 Repairs & Maintenance - Buildings	4,700	-	-	-
522204 Repairs & Maintenance general	1,846	3,000	3,000	3,000
522205 Repairs & Maintenance - Site Impr.	1,744	2,000	2,000	2,000
522320 Rental of Equipment or Vehicles	3,483	3,000	3,000	3,000
523001 Other Purchased Services	3,357	7,500	7,500	7,500
523001 251 Other Purchased Services	289	150	150	300
523101 General Liability Insurance	2,957	2,613	2,613	2,651
523102 Property Insurance	3,302	3,340	3,340	3,294
523103 Vehicle Insurance	2,174	2,220	2,220	2,259
523104 Surety Bonds	36	36	36	39
523107 Participant Insurance	30	30	30	30
523109 Cyber Liability Insurance	-	-	-	405
523200 Telephone - City	3,855	3,500	3,500	3,800
523201 Telephone - Other Service	8,197	8,000	8,000	9,300
523203 Data Service - City	3,018	3,310	3,310	3,475
523206 Communication Services - Security	2,955	2,500	2,500	2,450
523209 Internet Service	1,116	1,200	1,200	1,200
523210 E-Mail Service	298	336	336	265
523220 Postage	-	100	100	100
523300 Advertising	-	250	250	250
523400 Printing & Binding	182	900	900	900
523500 Travel	2,757	2,500	2,500	2,500

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
523501	Tournament Expenses	5,525	5,000	5,000	5,000
523600	Dues & Fees	9,329	12,000	12,000	12,000
523601	Bank/Credit Card Charges	1,629	1,800	1,800	1,800
523700	Education & Training	235	1,500	1,500	1,500
523850	Contract Labor	63,671	70,000	70,000	67,000
Supplies					
531100	General Supplies & Materials	5,438	6,000	6,000	6,500
531120	Office Supplies	488	600	600	600
531125	Printer/Copier Supplies	276	400	400	500
531130	Purchased Uniforms	281	350	350	350
531131	Purchased Uniforms - Sports Act.	34,180	33,000	33,000	34,000
531140	Repairs & Maint. - Equipment	4,049	4,000	4,000	4,000
531140	905 Repairs & Maint. - Equipment	1,551	-	-	-
531141	Repairs & Maintenance - Vehicles	895	3,000	3,000	3,000
531142	Repairs & Maintenance - Buildings	4,202	5,000	5,000	5,500
531144	Repairs & Maintenance - Pool	20,931	25,000	25,000	23,000
531145	Grounds Maintenance	25,653	30,000	30,000	30,000
531210	Water & Sewer Services	38,924	39,000	39,000	39,000
531220	Natural Gas Service	3,972	4,000	4,000	4,000
531230	Electric Service - City	127,364	130,000	130,000	125,000
531231	Electric Service - Other	310	350	350	350
531270	Gasoline	10,243	11,500	11,500	10,000
531271	Diesel Fuel	176	400	400	250
531300	Food for Meetings	626	800	800	800
531301	Concession Purchases	36,709	31,000	31,000	37,000
531400	Books & Periodicals	39	40	40	40
531600	Small Equipment <\$5000	2,340	2,300	2,300	2,500
531600	909 Small Equipment <\$5000	2,166	-	-	-
531600	911 Small Equipment <\$5000	4,940	-	-	-
531601	Computer Equipment <\$5000	1,264	1,500	1,500	1,500
531703	Sports Equipment (Other Supplies)	15,686	18,000	18,000	18,000
531704	Trophies & Medals	6,974	7,200	7,200	7,200
Capital Outlay					
541200	252 Site Improvements	3,535	-	-	-
Interfund/Interdepartmental Charges					
551100	Interfund Allocations - General Fund	14,527	13,837	13,837	15,008
554100	Interfund Allocations - Utilities	16,867	18,963	18,963	19,010
TOTAL	PARTICIPANT RECREATION	\$ 994,245	\$ 1,101,958	\$ 1,101,958	\$ 1,112,186
TOTAL RECREATION EXPENDITURES		\$ 1,082,290	\$ 1,305,032	\$ 1,305,032	\$ 1,312,167
TOTAL RECREATION FUND		\$ (210,229)	\$ -	\$ -	\$ -

PARTICIPANT RECREATION FOOTNOTES

- 1 Eight full-time employees and an average of twenty-four 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 ***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 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
SCHOOLS GENERAL OBLIGATION DEBT SERVICE (430)					
Revenues					
331000	Federal Govt. Grants	\$ (938,972)	\$ (939,000)	\$ (939,000)	\$ (944,000)
337003	SPLOST - School Shared	(3,509,214)	(3,200,000)	(3,200,000)	(2,980,000)
361000	Interest Revenues	(217,287)	(265,000)	(265,000)	(184,000)
Debt Service					
582100	Interest on Bonds	1,482,675	1,482,675	1,482,675	1,482,675
583000	Fiscal Agent's Fees	600	550	550	600
611030	Transfer to School Splost Cap.	1,139,135	-	-	-
619900	Transfer to Fund Balance	-	2,920,775	2,920,775	2,624,725
TOTAL SCHOOL DEBT SERVICE		<u>\$ (2,043,062)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHOOL DEBT SERVICE FOOTNOTES						
Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2020	Principal Pd. FYE 6/30/2021	Interest Pd. FYE 6/30/2021	Balance - 6/30/2021
Bonds	2011 Series	\$21,000,000	\$21,000,000	\$ -	\$ 1,003,175	\$21,000,000
Bonds	2012 Series	12,000,000	12,000,000	-	479,500	12,000,000
Total		\$33,000,000	\$33,000,000	\$ -	\$ 1,482,675	\$33,000,000

AGENCY FUND

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

The Agency Fund is:

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

MUNICIPAL COURT AGENCY FUND (745)

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	
Revenues					
351170	Police Fines	\$ (422,304)	\$ (398,000)	\$ (398,000)	\$ (383,000)
351900	Speeding Fines	(124,520)	(125,000)	(125,000)	(124,000)
Expenditures					
Other					
571001	Gordon County - Fine Assessment	51,399	49,451	49,451	47,938
571005	Georgia Department of Revenue	33,898	31,911	31,911	30,935
572021	Peace Officer's Association	24,467	21,118	21,118	20,472
572022	Victim's Assistance	364	527	527	511
572023	DHR Office of Financial Services	2,092	1,638	1,638	1,588
572024	Georgia Department of Treasury	1,105	1,154	1,154	1,119
572026	Indigent Defense Fees	31,513	32,384	32,384	31,393
572027	Driver Ed. & Training	7,778	4,116	4,116	3,990
Transfer Out					
611001	Transfer to General Fund	349,452	337,565	337,565	327,238
611008	Transfer to Fine Administration	44,756	43,136	43,136	41,816
TOTAL MUNICIPAL COURT AGENCY		<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. 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 **2011 SPLOST** collections ended in 2018. The prior collections will continue to account for SPLOST capital outlay for utility system upgrades, recreation, library, infrastructure, and public safety projects, as well as much needed equipment until all funds are exhausted.

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 \$11.4 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 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	
2011 SPLOST CAPITAL PROJECT FUND (324)					
Revenues					
337100	183 SPLOST	\$ (313,923)	\$ (547,000)	\$ (547,000)	\$ -
361000	Interest Revenue	(2,404)	(1,500)	(1,500)	(250)
361006	Interest Revenue - Investments	(7,813)	-	-	-
363000	Unrealized Loss / Gain Invest.	(3,445)	-	-	-
399000	Appropriation - Fund Balance	-	(991,500)	(991,500)	(732,926)
Purchased & Contracted Services					
521200	247 Engineering	30,000	75,000	75,000	-
523604	Bank Charges	15	-	-	-
Capital Outlay					
541480	183 Infrastructure	2,250	-	-	-
541480	247 Infrastructure	84,192	915,000	915,000	367,926
542200	Vehicles	234,018	-	-	-
Amortization					
562000	Amortization	(3,656)	-	-	-
Transfer Out					
611002	Transfer out - Water/Sewer	254,245	550,000	550,000	138,250
611004	Transfer out - Telecom	-	-	-	227,000
611005	Transfer out - Golf	46,761	-	-	-
TOTAL 2011 SPLOST		\$ 320,240	\$ -	\$ -	\$ -

SPLOST CAPITAL PROJECT FUND FOOTNOTES

1	Capital Outlay	
	Infrastructure - Project # 247 Peter Street, Phase II	
		\$ 367,926
	Total	\$ 367,926

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	
SPLOST 2018 FUND (325)					
Revenues					
313200	SPLOST Tax	\$ (2,665,808)	(3,088,284)	(3,088,284)	(1,978,015)
361000	Interest Revenues	(2,639)	(4,000)	(4,000)	(5,000)
Transfer In					
399000	Appropriation - Fund Balance	-	(1,986,969)	(1,986,969)	(3,568,320)
Expenditures					
Capital Outlay					
541200	265 Site Improvements	42,552	125,000	125,000	146,250
541200	271 Site Improvements	-	30,000	-	-
541200	274 Site Improvements	4,875	-	30,000	-
541200	287 Site Improvements	-	-	-	100,000
541300	239 Buildings	-	2,880,000	2,880,000	3,172,742
541300	273 Buildings	8,910	400,000	400,000	600,000
541480	247 Infrastructure	-	1,085,000	1,085,000	1,116,813
541480	268 Infrastructure	47,286	-	-	-
541480	270 Infrastructure	58,659	-	-	-
541480	288 Infrastructure	-	-	-	100,000
542100	Machinery >\$5000	181,782	434,225	34,225	-
542200	Vehicles	-	64,500	64,500	30,000

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	
Debt Service					
581200	Interest - Bonds	-	37,880	-	-
582000	Interest	-	22,648	-	-
Transfer Out					
611006	Transfer to Solid Waste	71,133	-	460,528	285,530
TOTAL SPLOST 2018 FUND		\$ (2,253,250)	\$ -	\$ -	\$ -

1 Capital Outlay

Site Improvements #265 Recreation River to Ridges trail	\$ 146,250
Site Improvements #287 Recycling Center Improvements	100,000
Building # 239 Police Station Complex	3,172,742
Building # 273 Recreation maintenance building	600,000
Infrastructure # 247 Peter Street Phase II	1,116,813
Infrastructure #288 Curtis Parkway Sidewalk Connector	100,000
Vehicles - Recreation van: \$32,000, street pick-up truck: \$32,500	30,000
Total Capital Outlay	<u>\$ 5,265,805</u>

SOLID WASTE

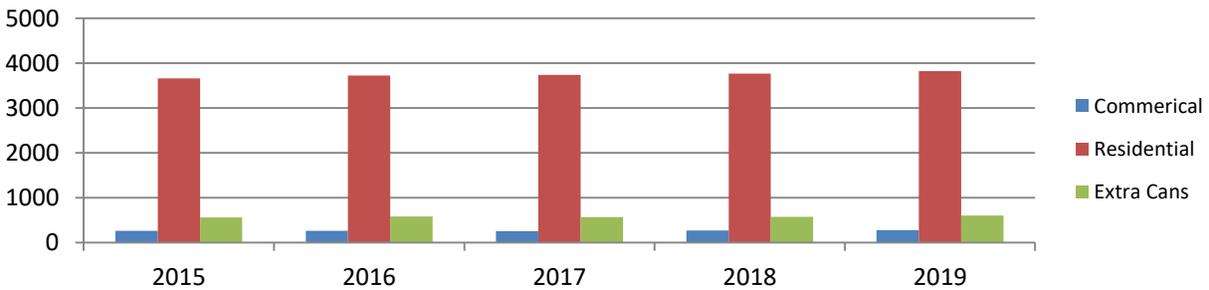


The City of Calhoun provides residential and downtown commercial curb-side pick-up service through a contract with a private vendor. Other than residential and downtown commercial solid waste collection, this fund provides pick-up of brush, limbs and leaves for residential customers without a direct charge. Brush collected is ground and used in other city operations. A leaf vacuum is operated for approximately five months a year to keep City streets clean. The City maintains a recycling drop off center for #1 and #2 plastic bottles, paper, magazines, glass, cardboard, aluminum and tin cans. Cardboard is collected in

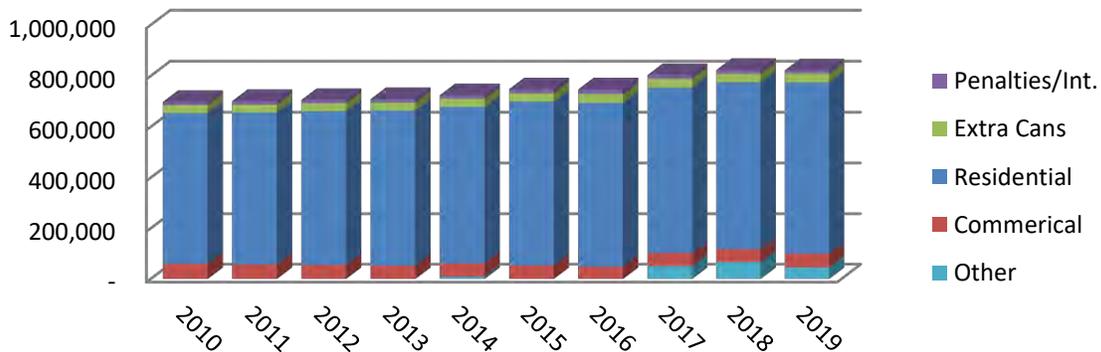
eight recycling bins that are strategically placed in the downtown area. The Solid Waste fund also accounts for post-closure monitoring costs associated with the City's landfill.

The City makes every effort to continue to provide distinguished customer service associated with the area of solid waste collection and disposal in a cost-effective manner while maintaining the highest degree of quality now and in the future.

Number of Customers



Solid Waste Revenue



SOLID WASTE FUND (540)

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
Revenues					
344108	Garbage Pickup Fees - Residential	\$ (674,445)	\$ (660,000)	\$ (660,000)	\$ (675,000)
344109	Garbage Pickup Fees - Commercial	(54,470)	(52,000)	(52,000)	(53,000)
344119	Penalty - Pickup	(11,314)	(11,250)	(11,250)	(11,250)
344152	Extra Can Fee	(34,969)	(34,000)	(34,000)	(48,000)
344190	Recovery of Bad Debts	(1,243)	(1,500)	(1,500)	(1,000)
389000	Miscellaneous Revenue	(82)	-	-	-
389000	227 Miscellaneous Revenue	(1,529)	-	-	-
389002	227 Donations	(12,750)	-	-	-
389012	227 Sale of Scrap - Recycling	(80)	-	-	-
389013	227 Sale of Scrap - Cardboard	(25,777)	-	-	-
389014	Sale of Glass - Recycling	-	(600)	(600)	(300)
389014	227 Sale of Glass - Recycling	(755)	-	-	-
389018	227 Sale of Loose Paper	(2,981)	-	-	-
389019	Sale of Aluminum & Tin	-	(600)	(600)	-
389019	227 Sale of Aluminum & Tin	(1,661)	-	-	-
391126	Transfer In - Util. Labor & Equip.	(385)	-	-	-
	Transfer In - SPLOST	(71,133)	-	(460,528)	(60,530)
399000	Appropriation - Fund Balance	-	(12,360)	(12,360)	(10,873)
TOTAL SOLID WASTE REVENUES		<u>\$ (893,573)</u>	<u>\$ (772,310)</u>	<u>\$(1,232,838)</u>	<u>\$ (859,953)</u>

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
(5404520) SOLID WASTE COLLECTION					
Purchased & Contracted Services					
521201	Legal & Auditing	\$ 1,421	\$ 1,500	\$ 1,500	\$ 1,400
522111	Garbage Pickup Labor - Residential	443,523	441,000	441,000	451,000
522112	Garbage Pickup Labor - Commercial	18,692	19,000	19,000	19,000
523101	General Liability Insurance	1,479	1,251	1,251	1,183
523109	Cyber Liability Insurance	-	-	-	174
523205	Cell Phone	587	500	500	500
Interfund/Interdepartmental Charges					
551100	Interfund Allocations - General Fund	4,362	3,807	3,807	3,809
554100	Interfund Allocations - Utility	94,507	103,606	103,606	119,542
Depreciation					
561000	Depreciation	23,585	-	-	-
Other Costs					
572000	Contributions to Other Agencies	4,800	4,800	4,800	-
573901	Bad Debt Expense	6,469	7,000	7,000	7,000
TOTAL SOLID WASTE COLLECTION		<u>\$ 599,425</u>	<u>\$ 582,464</u>	<u>\$ 582,464</u>	<u>\$ 603,608</u>

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
(5404540) SOLID WASTE COLLECTION - RECYCLABLES					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 25,035	\$ 27,898	\$ 27,898	\$ 28,158
511100	227 Regular Employee Wages	24,492	-	-	-
512100	227 Group Insurance	2,410	-	-	-
512101	227 Insurance Deductible Reimb.	51	-	-	-
512200	FICA Contributions	1,578	1,762	1,762	1,778
512200	227 FICA Contributions	1,555	-	-	-
512300	Medicare	369	412	412	416
512300	227 Medicare	364	-	-	-
512401	227 Retirement - Employer Contribution	228	-	-	-
512402	227 Retirement Plan Admin Exp.	14	-	-	-
512700	Workers' Compensation	882	1,235	1,235	3,424
512700	227 Workers' Compensation	8,903	-	-	-

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
Purchased & Contracted Services					
521201	Legal & Auditing	-	50	50	50
521201	227 Legal & Accounting	546	-	-	-
521204	Medical Services	-	105	105	-
522112	Garbage Pickup - Commercial	1,741	1,450	1,450	19,350
522112	227 Disposal - Commercial Pickup	778	-	-	-
522200	227 Repairs & Maintenance	5,410	-	-	-
522201	227 Vehicle Repairs & Maintenance	530	-	-	-
522202	227 Equipment Repairs & Maintenance	5	-	-	-
522203	Building Repair & Maintenance	3,978	-	-	-
522320	Rental of Equip. & Vehicles	-	21,100	21,100	3,000
522320	227 Rental of Equip. & Vehicles	40	-	-	-
523102	Property Insurance	198	185	185	48
523103	227 Vehicle Insurance	366	-	-	-
523104	Surety Bonds	3	6	6	3
523104	227 Surety Bonds	3	-	-	-
523109	Cyber Liability Insurance	-	-	-	22
523205	Cell Phone / Radio	278	290	290	325
523210	E-mail	180	-	-	-
523210	227 E-mail	42	-	-	-
523400	227 Printing & Binding	194	-	-	100
523500	Travel & Education	-	420	420	1,200
523500	227 Travel & Education	2,941	-	-	-
523600	Dues & Fees	-	380	380	200
523600	227 Dues & Fees	400	-	-	-
523700	Education & Training	-	300	300	300
523700	227 Education & Training	934	-	-	-
523800	227 Licenses	22	-	-	-
523850	227 Contract Labor	5,560	-	-	-
523900	Other Purchased Services	2,759	1,500	1,500	3,400
523900	227 Other Purchased Services	4,850	-	-	-
Supplies					
531100	General Supplies & Materials	378	250	250	250
531100	227 General Supplies & Materials	3,011	-	-	-
531105	227 Janitorial and Linen Supplies	109	-	-	-
531120	227 Office Supplies	184	-	-	-
531125	227 Printer/Copier Supplies	75	-	-	-
531130	Purchased Uniforms	623	-	-	-
531140	227 Repairs & Maint. - Equipment	436	-	-	-
531141	227 Repairs & Maint. - Vehicles	221	-	-	-
531142	Building Repair & Maintenance	362	350	350	-
531210	Water & Sewer Services	307	325	325	300
531210	227 Water & Sewer Services	205	-	-	-
531220	Natural Gas Service	792	-	-	-
531230	Electric Service - City	696	500	500	1,000
531230	227 Electric Service - City	510	-	-	-
531270	227 Gasoline	1,798	-	-	-
531300	227 Food For Meetings	170	-	-	-
Depreciation					
561000	227 Depreciation	1,997	-	-	-

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
Debt Service					
581200	Principal - Capital Lease	-	-	37,880	39,675
582000	Interest - Capital Lease	23,589	-	22,648	20,855
TOTAL RECYCLABLES COLLECTION		\$ 133,098	\$ 58,518	\$ 119,046	\$ 123,854

RECYCLABLES COLLECTION FOOTNOTES

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

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SOLID WASTE FOOTNOTES					
Type of Loan	Description	Balance - 6/30/2020	Principal Pd. FYE 6/30/2021	Interest Pd. FYE 6/30/2021	Balance - 6/30/2021
Capital Lease	Street Sweeper	\$ 159,145	\$ 39,675	\$ 20,855	\$ 119,470
Total		\$ 159,145	\$ 39,675	\$ 20,855	\$ 119,470

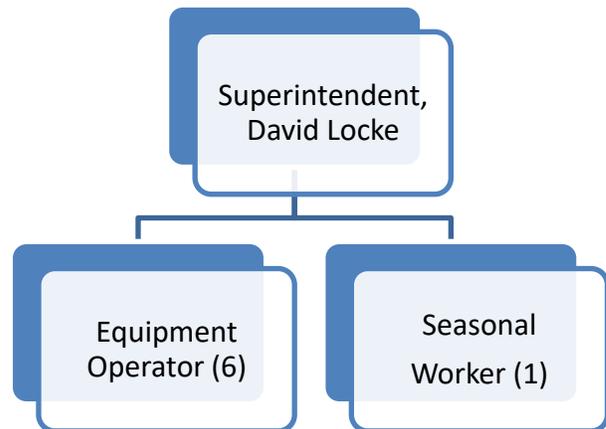
		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(5404560) SOLID WASTE - LANDFILL POST CLOSING					
Purchased & Contracted Services					
521201	Legal & Auditing	\$ 1,421	\$ 1,300	\$ 1,300	\$ 1,400
523109	Cyber Liability Insurance	-	-	-	12
523900	Change in Estimate Closure Costs	110,094	29,200	29,200	29,200
TOTAL LANDFILL POST CLOSING		\$ 111,515	\$ 30,500	\$ 30,500	\$ 30,612

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(5404585) YARD TRIMMINGS COLLECTIONS & MANAGEMENT					
Purchased & Contracted Services					
512999	Amounts Reclassified	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500
522114	Brush Grinding	32,820	35,000	35,000	35,000
522201	Vehicle Repairs & Maintenance	35,330	5,000	5,000	5,000
523103	Vehicle Services	1,116	1,128	1,128	1,141
523109	Cyber Liability Insurance	-	-	-	38
523300	Advertising	100	200	200	200
Supplies					
531100	General Supplies & Material	18	-	-	-
531141	Vehicle Repairs & Maintenance	13,493	8,000	8,000	8,000
531271	Diesel Fuel	11,950	10,000	10,000	11,000
Capital Outlay					
542100	Machinery	-	-	400,000	-
TOTAL YARD TRIMMING COLLECTION		\$ 136,326	\$ 100,828	\$ 500,828	\$ 101,879

FIELDS FERRY GOLF MAINTENANCE



**Superintendent,
David Locke**



The maintenance staff of Fields Ferry Golf Course works to continuously groom, setup, and maintain a top-notch course that meets the expectations of the citizens of Calhoun. The superintendent and his staff adjust their maintenance practices to fit the Champion Ultra Dwarf Bermuda greens. This assures that the greens provide a fast and firm putting surface resulting in the players enjoying their golfing experience.

The staff continues 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. Every hole of this beautiful 18-hole golf course presents the professional turf management team with its own set of unique issues such as soil conditions, weather conditions and pin positioning and this makes it necessary for the staff to constantly monitor and adjust their daily scheduled work to account for these ever-changing circumstances.

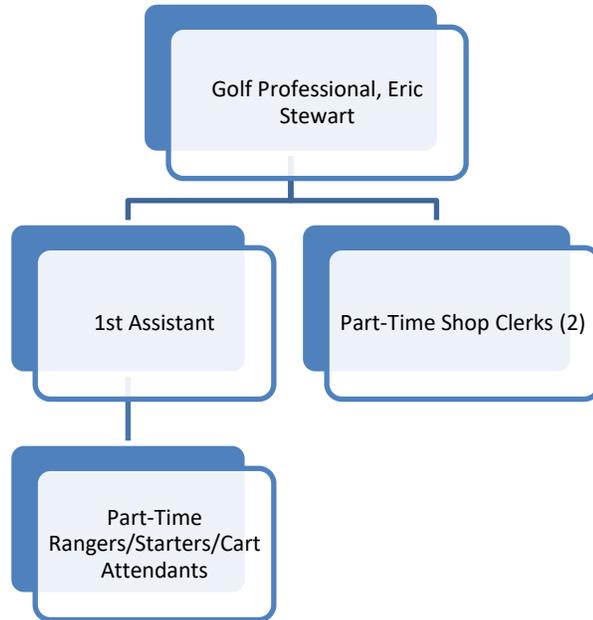


The goal of the maintenance crew is to preserve all areas of the course and to keep it in the best condition possible so that citizens and visitors alike can enjoy our state-of-the-art golf course.

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 continue to be the priority of the pro shop. The pro shop manages tournaments, has competitive daily fees and annual pass rates in an effort to optimize revenues.

An important topic at Fields Ferry Golf Club and golf in general is how to facilitate the continued growth of the club and the game for years to come. The Pro Shop seeks to remedy this dilemma by introducing the youth of the area to the sport of golf along with 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.

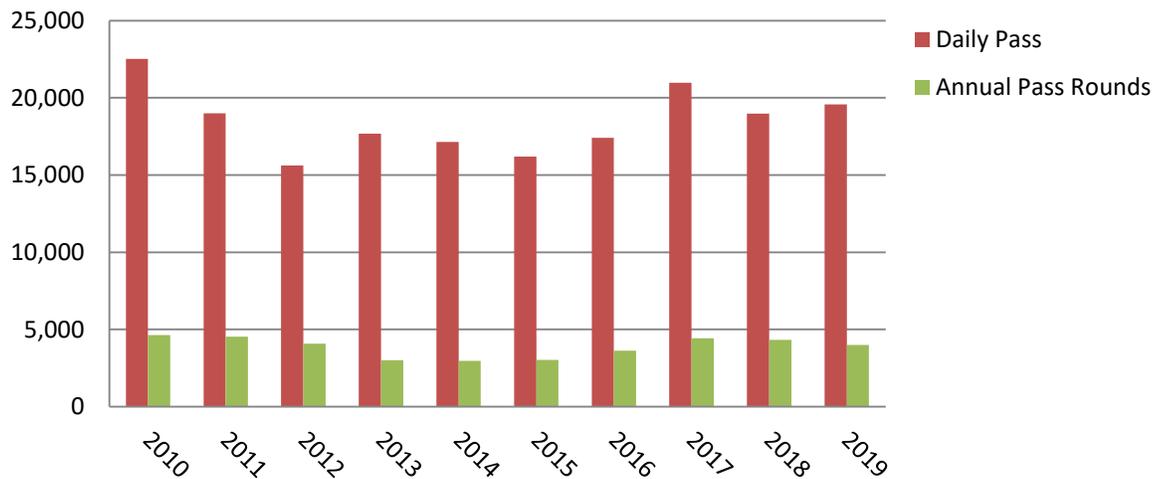


FIELDS FERRY GOLF

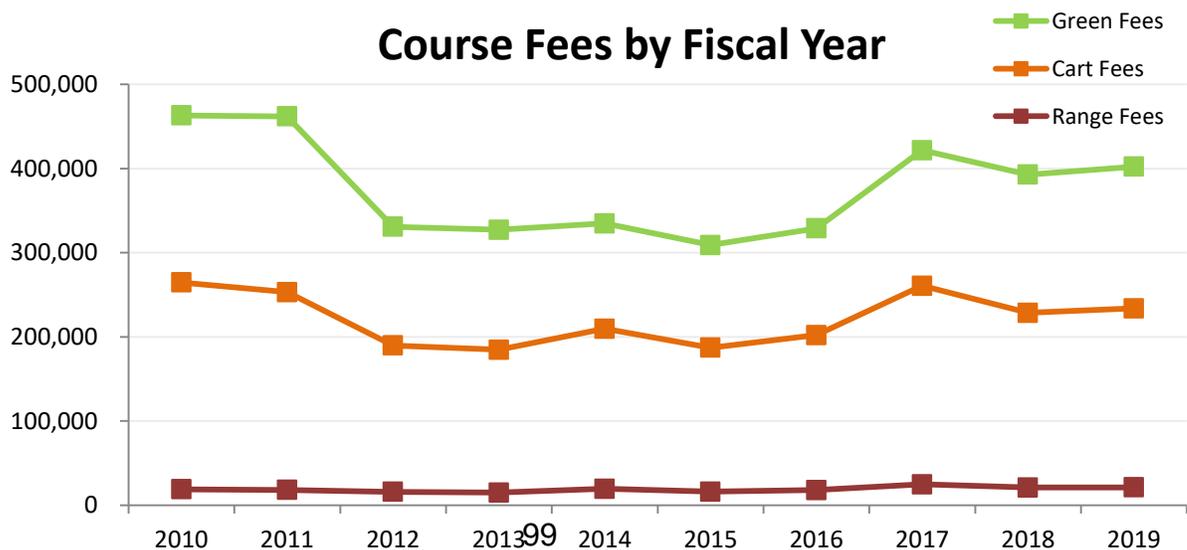
The golf maintenance and pro shop superintendents are determined to increase revenues and continue to promote expansion of prospective clientele while continuing to provide a first rate golf course. The course added Champion Ultra Dwarf Bermuda greens and maintaining the great golf carts in order to enhance the course's clientele golfing experience. Rates have remained competitive with the surrounding markets and the City expects to compete with this market for prospective members for many years to come.



of Rounds by Fiscal Year



Course Fees by Fiscal Year



GOLF FUND (556)

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	BUDGET
Revenues					
335000	Local Grants - Gordon County	\$ (88,258)	\$ (90,907)	\$ (90,907)	\$ (93,633)
345210	Green Fees	(332,815)	(310,000)	(310,000)	(335,000)
345211	Pass Fees	(54,019)	(47,000)	(47,000)	(53,000)
345212	Non-Taxable Green Fees	(15,005)	(16,500)	(16,500)	(15,000)
345213	Cart Fees	(222,769)	(215,000)	(215,000)	(222,000)
345214	Annual Pass - Cart Fees	(6,104)	(5,000)	(5,000)	(5,000)
345215	Range Fees	(17,150)	(17,000)	(17,000)	(17,000)
345216	Annual Pass - Range Fees	(3,745)	(3,000)	(3,000)	(4,500)
345217	Non-Taxable Cart Fees	(6,669)	(8,000)	(8,000)	(7,000)
345218	Non-Taxable Range Fees	-	(200)	(200)	-
345220	Handicap Fees	(1,212)	(1,300)	(1,300)	(1,200)
381003	Pro Shop Rent	(3,400)	(3,400)	(3,400)	(3,400)
381004	Snack Bar Rent	(3,200)	(3,200)	(3,200)	(3,200)
381005	Snack Bar Electricity	(5,189)	(4,800)	(4,800)	(5,000)
389000	Miscellaneous Income	(668)	(1,000)	(1,000)	(1,000)
389001	Sales Tax Vendor Commission	(912)	(900)	(900)	(900)
Transfer In					
391101	Transfer In - General Fund	(155,285)	(154,124)	(176,624)	(149,966)
391122	SPLOST Capital Project	(46,761)	-	-	-
TOTAL REVENUES		\$ (963,162)	\$ (881,331)	\$ (903,831)	\$ (916,799)

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	BUDGET
(5606125) GOLF MAINTENANCE					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 166,753	\$ 192,432	\$ 192,432	\$ 204,326
511300	Overtime	4,516	5,500	5,500	5,000
512100	Group Insurance	60,014	65,928	65,928	72,158
512101	Insurance Deductible Reimbursement	1,518	1,470	1,470	1,428
512200	FICA Contributions	9,809	12,393	12,393	13,099
512300	Medicare	2,294	2,898	2,898	2,926
512401	Retirement Employer Contributions	9,264	8,633	8,633	11,190
512402	Retirement Plan Administrative Costs	507	516	516	572
512700	Workers' Compensation Insurance	1,129	2,985	2,985	1,147
Purchased & Contracted Services					
521201	Legal & Auditing	1,421	1,300	1,300	1,450
521204	Medical Services	160	105	105	200
522112	Garbage Pickup - Commercial	520	550	550	525
522140	Lawn & Landscaping	1,834	5,600	5,600	2,500
522200	Interdepartmental Services & Labor	-	1,000	1,000	1,000
522202	Repairs & Maintenance - Equipment	3,545	3,600	3,600	4,500
522320	Rental of Equipment and Vehicles	171	175	175	185
523101	General Liability Insurance	1,201	1,034	1,034	970
523102	Property Insurance	1,880	1,467	1,467	1,495
523104	Surety Bonds	18	19	19	19
523109	Cyber Liability Insurance	-	-	-	175
523201	Telephone - Other Service	1,098	1,200	1,200	1,075
523203	Data Service - City	24	30	30	-

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
523206	Communications Services - Security	464	465	465	475
523209	Internet Service	764	840	840	720
523220	Postage	19	50	50	50
523700	Education & Training	110	150	150	150
Supplies					
531100	General Supplies & Materials	1,086	1,600	1,600	1,400
531104	Protective Safety Supplies	74	100	100	100
531120	Office & Computer Supplies	-	25	25	25
531125	Printer/Copier Supplies	223	150	150	225
531130	Purchased Uniforms	1,462	1,500	1,500	1,500
531140	Repairs & Maintenance - Equipment	25,387	34,000	34,000	34,000
531142	Repairs & Maintenance - Buildings	64	500	500	500
531145	Ground Maintenance	63,016	68,000	68,000	73,000
531210	Water & Sewer Services	1,239	1,500	1,500	1,300
531220	Natural Gas Service	1,599	1,800	1,800	1,700
531231	Electricity - Other (Irrigation)	14,255	18,500	18,500	18,500
531270	Gasoline	8,825	12,500	12,500	8,000
531271	Diesel Fuel	7,030	8,000	8,000	7,500
531300	Food for Meetings	259	250	250	300
531600	Small Equipment <\$5000	1,118	2,500	2,500	2,500
Capital Outlay					
542100	Machinery	-	-	22,500	-
Interfund/Interdepartmental Charges					
551100	Interfund Allocations - General	7,003	6,635	6,635	6,651
554100	Interfund Allocations - Utilities	8,433	9,481	9,481	9,505
Depreciation					
561000	Depreciation	26,597	-	-	-
TOTAL GOLF MAINTENANCE		\$ 436,703	\$ 477,381	\$ 499,881	494,041

GOLF MAINTENANCE FOOTNOTES

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

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(5606126) GOLF MAINTENANCE ADMINISTRATION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 67,519	\$ 70,155	\$ 70,155	\$ 75,011
512100	Group Insurance	12,475	13,659	13,659	14,916
512101	Insurance Deductible Reimb.	263	294	294	286
512200	FICA Contributions	4,200	4,418	4,418	4,720

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
512300	Medicare	982	1,033	1,033	1,068
512401	Retirement Plan Employer Cont.	3,513	3,498	3,498	4,424
512402	Retirement Plan Admin. Costs	209	209	209	226
512700	Workers' Compensation Insurance	180	336	336	181
Purchased & Contracted Services					
521204	Medical Services	-	35	35	40
522201	Repairs & Maintenance - Vehicles	-	1,000	1,000	1,000
523103	Vehicle Insurance	663	703	703	666
523104	Surety Bonds	7	7	7	7
523109	Cyber Liability Insurance	-	-	-	37
523500	Travel	-	500	500	-
523600	Dues & Fees	535	550	550	575
523700	Education & Training	290	500	500	300
Supplies					
531130	Purchased Uniforms	241	250	250	250
531141	Repair & Maintenance - Vehicles	84	250	250	250
TOTAL MAINTENANCE ADMINISTRATION		\$ 91,162	\$ 97,397	\$ 97,397	\$ 103,957

GOLF MAINTENANCE ADMINISTRATION FOOTNOTES

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

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(5616125) GOLF COURSE PRO SHOP					
Personal Services & Employee Benefits					
511100	Regular Employees	\$ 81,185	\$ 80,495	\$ 80,495	\$ 87,054
512100	Group Insurance	11,991	13,174	13,174	14,420
512101	Insurance Deductible Reimb.	253	294	294	286
512200	FICA Contributions	4,751	5,011	5,011	5,417
512300	Medicare	1,111	1,172	1,172	1,257
512401	Retirement Plan Employer Cont.	3,336	3,166	3,166	2,187
512402	Retirement Plan Administrative Costs	182	189	189	112
512700	Workers' Compensation Insurance	1,085	1,925	1,925	911
Purchased & Contracted Services					
521201	Legal & Auditing	1,421	1,300	1,300	1,300
521204	Medical Services	240	240	240	240
522112	Garbage Pickup - Commercial	780	800	800	800
522200	Interdepartmental Services & Labor	-	350	350	350
522202	Repairs & Maintenance - Equipment	92	300	300	300
522203	Repairs & Maintenance - Buildings	-	1,000	1,000	1,000
522320	Rental of Equipment & Vehicles	-	-	-	3,132
523001	Other Purchased Services	265	260	260	265
523101	General Liability Insurance	498	474	474	500
523102	Property Insurance	705	1,674	1,674	1,735
523104	Surety Bonds	8	9	9	8

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
523109	Cyber Liability Insurance	-	-	-	62
523201	Telephone Service - Other	1,191	1,300	1,300	1,325
523203	Data Service - City	24	24	24	-
523206	Communication Services - Security	464	465	465	475
523209	Internet Service	829	960	960	720
523220	Postage	10	30	30	25
523300	Advertising	133	800	800	500
523400	Printing & Binding	-	1,500	1,500	1,300
523600	Dues & Fees	1,238	2,000	2,000	1,500
523601	Bank Card Service Charges	12,105	12,400	12,400	14,000
Supplies					
531100	General Supplies & Materials	3,269	4,000	4,000	3,500
531120	Office Supplies	91	200	200	150
531125	Printer/Copier Supplies	359	350	350	400
531140	Repairs & Maintenance - Equipment	370	600	600	600
531142	Repairs & Maintenance - Buildings	607	600	600	900
531210	Water & Sewer Service - City	3,366	3,625	3,625	3,600
531220	Natural Gas Service	2,576	2,200	2,200	2,200
531231	Electric Service - Other	9,410	10,700	10,700	10,500
531270	Gasoline	6,010	7,000	7,000	6,500
531300	Food for Meetings	259	250	250	300
531600	Small Equipment <\$5000	-	200	200	200
531601	Computer Equipment <\$5000	2,430	2,250	2,250	2,475
Interfund/Interdepartmental Charges					
551100	Interfund Allocation - General	5,419	4,938	4,938	4,946
554100	Interfund Allocation - Utilities	8,433	9,481	9,481	9,505
Depreciation					
561000	Depreciation	63,036	-	-	-
Other Costs					
573900	Cash (Over) or Short	8	20	20	30
Debt Service					
581200	Principal - Capital Lease	-	40,191	40,191	41,852
582000	Interest	8,166	6,570	6,570	4,909
TOTAL GOLF COURSE PRO SHOP		\$ 237,706	\$ 224,487	\$ 224,487	\$ 233,748

GOLF COURSE PRO SHOP FOOTNOTES

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

Type of Loan	Description	Balance - 6/30/2020	Additions - 6/30/2021	Principal Pd. FYE 6/30/2021	Interest Pd. FYE 6/30/2021
Capital Lease	Golf carts	\$ 151,214	\$ -	\$ 41,852	\$ 4,909

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(5616126) GOLF COURSE PRO SHOP ADMINISTRATION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 58,646	\$ 60,010	\$ 60,010	\$ 61,201
512100	Group Insurance	12,418	13,602	13,602	14,854
512101	Insurance Deductible Reimb.	262	294	294	286
512200	FICA Contributions	3,416	3,762	3,762	3,815
512300	Medicare	799	880	880	875
512401	Retirement Plan Employer Cont.	3,573	3,059	3,059	3,600
512402	Retirement Plan Admin. Costs	179	183	183	184
512700	Workers' Compensation Ins.	180	235	235	181
521204	Medical Services	-	35	35	40
523104	Surety Bonds	6	6	6	6
523109	Cyber Liability Insurance	-	-	-	11
TOTAL PRO SHOP ADMINISTRATION		\$ 79,480	\$ 82,066	\$ 82,066	\$ 85,053

GOLF COURSE PRO SHOP ADMINISTRATION FOOTNOTES
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- 1 One full-time employee is included in the Regular Employee Wages

City of Calhoun, Georgia
General Fund Administrative Service Fees
2020-2021

Division	Base Amount	General	Water Plant	Water Distribution Maintenance	Waste Treatment Plant	Wastewater Collecction Maint.	Electric	Telecom.	Solid Waste	Golf Pro	Golf Maint.	Recreation
Human Resource	167,891	82,425	8,159	22,092	7,988	11,582	16,318	2,274	1,137	2,274	3,979	9,663
Elected Officials	433,201	194,940	21,660	56,316	21,660	56,316	56,316	4,332	4,332	4,332	4,332	8,665
Elected Off. Conting.	(250,000)	(112,500)	(12,500)	(32,500)	(12,500)	(32,500)	(32,500)	(2,500)	(2,500)	(2,500)	(2,500)	(5,000)
General Admin. ***	28,000	23,800	-	-	-	-	-	-	840	840	840	1,680
Total	379,092	188,665	17,319	45,908	17,148	35,398	40,134	4,106	3,809	4,946	6,651	15,008

Total Utility Service Fee = 160,013
Total Service Fee = 190,427

*** Legal & Consulting

Human Resource (Basis - Employees)			
Division	# of Employees	# of Employees Adjusted *	Percent
General	145	145	49.09%
Utility Admin.	37	0	0.00%
Water Plant	10	14	4.86%
Water Const.	27	39	13.16%
Sewer Plant	10	14	4.76%
Sewer Const.	14	20	6.90%
Electric	20	29	9.72%
Telecom	4	4	1.35%
Solid Waste	2	2	0.68%
Golf Pro	4	4	1.35%
Golf Maint.	7	7	2.37%
Recreation	17	17	5.76%
TOTAL	297	295	100.00%

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

*Utility Admin allocated to Utility departments based on the number of employees actually in those departments.
4 to Water Plant, 12 to Water Construction, 4 to Sewer Plant, 7 to Sewer Construction, 8 to Electric, and 2 to Telecom

Glossary –

Ad Valorem Tax Due Dates:

2019 Taxes	Dec. 20, 2019
2018 Taxes	Dec. 20, 2018
2017 Taxes	Dec. 20, 2017

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 that makes recommendations regarding recreation activities to the Recreation Director and the Council.

Cemetery Trust Fund: The monies associated with the sale of lots are placed in a fund for perpetual care of the two cemeteries. Spaces are priced at \$500 each of which \$300 goes to the cemetery trust account to assist with the upkeep of the cemeteries. At present, 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. Currently the City offers two plans. One is a HMO plan with a \$2,500 deductible and a Health Reimbursement Account that will reimburse employees \$2,000 of the deductible from the City. The other plan is a POS plan with the same deductible and reimbursement from the City as the HMO.

Fields Ferry Golf Course: The Calhoun Recreation Commission purchased 207 acres for the purpose of a municipal golf course in October 1992. In October 2018, debts associated with purchase and construction of the golf course were paid in full.

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 100% 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, \$20.00 for 9 holes on weekdays, and \$23.00 for 9 holes on weekends.

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

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

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

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

	<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 the City conforms to 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% 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 October 2018 and began in January 2019. This agreement states that the State Revenue Commissioner shall distribute to the City of Calhoun LOST proceeds collected by the state at a rate of 34.35%, Fairmount-1.30%, Resaca-1% leaving the balance of the LOST in the amount of 63.35% to Gordon County. These percentages are based

on the combined population of all qualifying municipalities and the governing authority of the county that are located within the Gordon County district.

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 27 basic agreements between Calhoun and Gordon County that were 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. The current Service Delivery Strategy is a ten year agreement valid through October 31, 2028.

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: Gordon County provides for E-911 service for all the citizens of Gordon County through the Gordon County 911 Center. Funding for this service is provided by a telephone line service charge levied throughout Gordon County and county-wide property 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 which began on July 1, 2002 with increases of 3% per annum each subsequent year. The 3% annual increase applies until the contribution reaches \$500,000 which will be the maximum annual amount paid through the year 2028.

Service Delivery 489 Roads: Gordon County provides the City of Calhoun paving services (labor, equipment, materials) in the amount of four (4) 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 ended March 31, 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 - \$3,894,576, 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 2022-2026

Year	General Admin.	Municipal Court	Code Insp. & Enforcement	Airport	Police	Fire	Public Works	Recreation	Solid Waste	Golf	Totals
FY 2022	\$ 80,000	\$ -	\$ 26,000	\$ 83,674	\$ 20,000	\$ 443,500	\$ 278,500	\$ 1,215,000	\$ 29,500	\$ 154,000	\$ 2,330,174
FY 2023	10,000	25,000	26,000	154,280	500,000	450,000	320,000	2,450,000	39,500	125,000	4,099,780
FY 2024	10,000	20,000	-	545,000	160,000	1,775,000	398,000	128,500	229,500	48,000	3,314,000
FY 2025	25,000	10,000	-	1,625,000	900,000	711,500	418,500	28,500	32,000	40,000	3,790,500
FY 2026	350,000	-	-	55,000	30,000	1,950,000	564,000	28,500	257,000	160,000	3,394,500
Totals	\$ 475,000	\$ 55,000	\$ 52,000	\$ 2,462,954	\$ 1,610,000	\$ 5,330,000	\$ 1,979,000	\$ 3,850,500	\$ 587,500	\$ 527,000	\$ 16,928,954

**General Government Administration
Five Year Capital Plan
2022-2026**

Budget Year	Item	Cost	Funding Source
2021-2022	Remodel interior of City Hall	\$ 50,000	Operating revenues
	Improve Records Retention System	30,000	Operating revenues
	TOTAL	80,000	
2022-2023	Computers/equipment	10,000	Operating revenues
	TOTAL	10,000	
2023-2024	Tax and software update	10,000	Operating revenues
	TOTAL	10,000	
2024-2025	Exterior improvements to City Hall	25,000	Operating revenues
	TOTAL	25,000	
2025-2026	Records retention facility	350,000	SPLOST
	TOTAL	350,000	
GRAND TOTAL		\$ 475,000	

**Municipal Court
Five Year Capital Plan
2022-2026**

Budget Year	Item	Cost	Funding Source
2021-2022	n/a	\$ -	
	TOTAL	-	
2022-2023	Vehicle	25,000	Operating revenues
	TOTAL	25,000	
2023-2024	Building improvements	20,000	Operating revenues
	TOTAL	20,000	
2024-2025	Office equipment	10,000	Operating revenues
	TOTAL	10,000	
2025-2026	n/a	-	
	TOTAL	-	
GRAND TOTAL		\$ 55,000	

**Code Inspection and Enforcement
Five Year Capital Plan
2022-2026**

Year	Item	Cost	Funding Source
2021-2022	Vehicle	\$ 26,000	Operating revenues
	TOTAL	26,000	
2022-2023	Vehicle	26,000	Operating revenues
	TOTAL	26,000	
2023-2024	n/a	-	
	TOTAL	-	
2024-2025	n/a	-	
	Total	-	
2025-2026	n/a	-	
	TOTAL	-	
GRAND TOTAL		\$ 52,000	

Calhoun - Gordon County Airport Five Year Capital Plan 2022-2026

Year	Equipment	Cost*	Funding Source
2021-2022	Runway 35 primary surface improvements ph 1	\$ 29,100	Operating revenues
	Reimbursement supplemental EA	8,685	Operating revenues
	Land acquisition for parallel taxiway & stream relocation ph 1	33,139	Operating revenues
	Apron reconstruction	12,750	Operating revenues
	TOTAL	83,674	
2022-2023	Land acquisition for parallel taxiway & stream relocation ph 2	84,280	Operating revenues
	Parallel taxiway & stream relocation - permitting & design	70,000	Operating revenues
	TOTAL	154,280	
2023-2024	Tree clearing - construction	20,000	Operating revenues
	Stream relocation - construction	325,000	Operating revenues
	Parallel taxiway - construction	200,000	Operating revenues
	TOTAL	545,000	
2024-2025	Corporate hangar site - design & construction	125,000	Operating revenues
	Corporate hangars - construction	1,500,000	Operating revenues
	TOTAL	1,625,000	
2025-2026	Security improvement - perimeter fencing & access gates design and construction	55,000	Operating revenues
	TOTAL	55,000	
	GRAND TOTAL	\$ 2,462,954	

*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 2022-2026

Year	Equipment	Cost	Funding Source
2021-2022	CID computer upgrades	\$ 20,000	General operating
	TOTAL	20,000	
2022-2023	Furniture & Fixtures for new complex	500,000	General operating
	TOTAL	500,000	
2023-2024	4 CID Vehicles and 4 Special Ops Vehicles	160,000	General operating
	TOTAL	160,000	
2024-2025	New Patrol fleet	900,000	SPLOST
	TOTAL	900,000	
2025-2026	Computer upgrades admin., Laptops for Patrol	30,000	General operating
	TOTAL	30,000	
	GRAND TOTAL	\$ 1,610,000	

Calhoun Fire Department Five Year Capital Plan 2022-2026

Year	Item	Cost	Funding Source
2021-2022	25 SCBA units	\$ 235,000	Lease purchase
	Fire hose	25,000	Operating revenues
	Refurbish Station #3	35,000	Operating revenues
	Parking lot repairs at Station #1	100,000	Operating revenues
	Crew service vehicle	48,500	Operating revenues
	TOTAL	443,500	
2022-2023	Squad 1 replacement	235,000	Operating revenues
	Battery rescue tools	35,000	Operating revenues
	Hose/gear dryer & hose washer	50,000	Operating revenues
	Upgrade existing saws on apparatus	12,000	Operating revenues
	Resurface fire stations bay floors	30,000	Operating revenues
	Refurbish burn rooms in training tower	40,000	Operating revenues
	Crew service vehicle	48,000	Operating revenues
TOTAL	450,000		
2023-2024	104' Ladder/Tower truck	1,600,000	Lease purchase
	Equipment for new ladder/tower truck	150,000	Lease purchase
	Fire hose	25,000	Operating revenues
	TOTAL	1,775,000	
2024-2025	Fire engine (pumper)	525,000	Operating revenues
	Refurbish Station #1	150,000	Operating revenues
	Crew service vehicle	36,500	Operating revenues
	TOTAL	711,500	
2025-2026	Station #4 property on Mauldin Rd.	1,800,000	SPLOST
	Furnishings for Station #4	150,000	SPLOST
	TOTAL	1,950,000	
	GRAND TOTAL	\$ 5,330,000	

**Calhoun Animal Control Department
Five Year Capital Plan
2022-2026**

Year	Item	Cost	Funding Source
2021-2022	Improvements and equipment	\$ 10,000	Operating revenue
	TOTAL	10,000	
2022-2023	Improvements and equipment	12,000	Operating revenue
	TOTAL	12,000	
2023-2024	Building improvements	30,000	Operating revenue
	TOTAL	30,000	
2024-2025	Improvements and equipment	15,000	Operating revenue
	TOTAL	15,000	
2025-2026	F250 4x4 pickup	35,000	SPLOST
	TOTAL	35,000	
	GRAND TOTAL	\$ 102,000	

**Calhoun Street Department
Five Year Capital Plan
2022-2026**

Year	Item	Total Cost	Funding Source
2021-2022	Mill and pave streets	\$ 200,000	Operating revenue
	F-350 crew truck	45,000	SPLOST
	TOTAL	245,000	
2022-2023	Mill and pave streets	200,000	Operating revenue
	Large salt spreader	30,000	SPLOST
	TOTAL	230,000	
2023-2024	Mill and pave streets	250,000	Operating revenue
	Single axel dump truck	87,000	SPLOST
	TOTAL	337,000	
2024-2025	Mill and pave streets	250,000	Operating revenue
	Asphalt roller	100,000	SPLOST
	TOTAL	350,000	
2025-2026	Mill and pave streets	250,000	Operating revenue
	Hot patch truck	200,000	SPLOST
	F-250 4x4 pickup truck	40,000	SPLOST
	TOTAL	490,000	
	GRAND TOTAL	\$ 1,652,000	

**Calhoun Cemetery Department
Five Year Capital Plan
2022-2026**

Year	Item	Cost	Funding Source
2021-2022	Zero Turn mower	\$ 10,000	SPLOST
	TOTAL	10,000	
2022-2023	1-ton Dump truck	50,000	SPLOST
	TOTAL	50,000	
2023-2024	Zero Turn mower	11,000	SPLOST
	Site/Wall Improvements	10,000	Operating revenues
	TOTAL	21,000	
2024-2025	Zero Turn mower	11,500	SPLOST
	F-150 pickup truck	28,000	SPLOST
	TOTAL	39,500	
2025-2026	Zero Turn mower	12,000	SPLOST
	Site/Wall Improvements	15,000	Operating revenues
	TOTAL	27,000	
GRAND TOTAL		\$ 147,500	

**Calhoun Shop & Maintenance Department
Five Year Capital Plan
2022-2026**

Year	Item	Cost	Funding Source
2021-2022	Zero Turn mower with bagger	\$ 13,500	SPLOST
	TOTAL	13,500	
2022-2023	F-150 4x4 pickup truck	28,000	SPLOST
	TOTAL	28,000	
2023-2024	Riding mower and equipment	10,000	SPLOST
	TOTAL	10,000	
2024-2025	Zero Turn mower with bagger	14,000	SPLOST
	TOTAL	14,000	
2025-2026	Riding mower and equipment	12,000	SPLOST
	TOTAL	12,000	
GRAND TOTAL		\$ 77,500	
STREET DEPARTMENT TOTAL		\$ 1,979,000	

Calhoun Recreation Department Five Year Capital Plan 2022-2026

Budget Year	Item	Cost	Funding Source
2021-2022	Fencing of all fields - Palmer Memorial	\$ 600,000	SPLOST
	HVAC - gym	90,000	Hotel/Motel
	Upgrade lighting - all fields - Palmer Memorial	400,000	SPLOST
	Upgrade lighting - Tennis Center	125,000	Operating revenues
	TOTAL	1,215,000	
2022-2023	Walking trail expansion	500,000	SPLOST
	Recreation Center improvements	1,880,000	SPLOST
	Outdoor basketball court/Pickleball courts	70,000	Hotel/Motel
	TOTAL	2,450,000	
2023-2024	Equipment	28,500	Hotel/Motel
	Walking trail improvements	100,000	SPLOST
	TOTAL	128,500	
2024-2025	Equipment	28,500	Hotel/Motel
	TOTAL	28,500	
2025-2026	Equipment	28,500	Hotel/Motel
	TOTAL	28,500	
GRAND TOTAL		\$ 3,850,500	

Solid Waste Five Year Capital Plan 2022-2026

Year	Item	Cost	Funding Source
2021-2022	Landfill monitoring	\$ 29,500	Operating revenues
	TOTAL	29,500	
2022-2023	Landfill monitoring	29,500	Operating revenues
	Dumpsters	10,000	Operating revenues
	TOTAL	39,500	
2023-2024	Landfill monitoring	29,500	Operating revenues
	Brush truck	200,000	SPLOST
	TOTAL	229,500	
2024-2025	Landfill monitoring	32,000	Operating revenues
	TOTAL	32,000	
2025-2026	Landfill monitoring	32,000	Operating revenues
	Leaf Vac	225,000	SPLOST
	TOTAL	257,000	
GRAND TOTAL		\$ 587,500	

**Calhoun Golf Maintenance Department
Five Year Capital Plan
2022-2026**

Year	Item	Cost	Funding Source
2021-2022	Fairway mower	\$ 70,000	Operating revenues
	2 Trim mowers	60,000	Operating revenues
	Vehicle	24,000	Operating revenues
	TOTAL	154,000	
2022-2023	7 Gang mower	35,000	Operating revenues
	2 Utility vehicles	18,000	Operating revenues
	2 Greens mowers	72,000	Operating revenues
	TOTAL	125,000	
2023-2024	Renew Toro NSN	15,000	Operating revenues
	Fairway aerator	26,000	Operating revenues
	TOTAL	41,000	
2024-2025	Tractor	20,000	Operating revenues
	TOTAL	20,000	
2025-2026	Replace irrigation pump station	150,000	Operating revenues
	TOTAL	150,000	
GRAND TOTAL		\$ 490,000	

**Calhoun Golf Pro Shop
Five Year Capital Plan
2022-2026**

Year	Item	Cost	Funding Source
2021-2022	No activity planned	\$ -	
	TOTAL	-	
2022-2023	No activity planned	-	
	TOTAL	-	
2023-2024	Range cart	7,000	Operating revenues
	TOTAL	7,000	
2024-2025	Club house renovations	20,000	Operating revenues
	TOTAL	20,000	
2025-2026	Cart barn renovations	10,000	Operating revenues
	TOTAL	10,000	
GRAND TOTAL		\$ 37,000	Operating revenues
GOLF DEPARTMENT TOTAL		\$ 527,000	

CALHOUN UTILITY

FINANCIAL SECTION



WATER & WASTE WATER SYSTEMS



**Director of Water & Wastewater Systems,
Kyle W. Ellis**

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 Coosawatee 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 855 miles of water mains and 16 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 138 miles of sanitary sewer mains and 14 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**



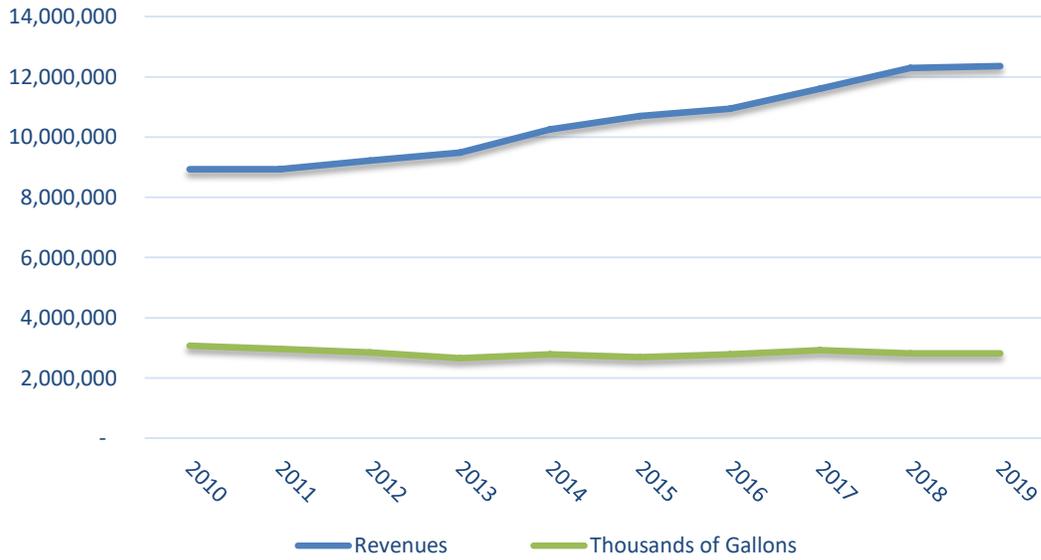
**Wastewater Treatment
Plant Superintendent,
John Banks**



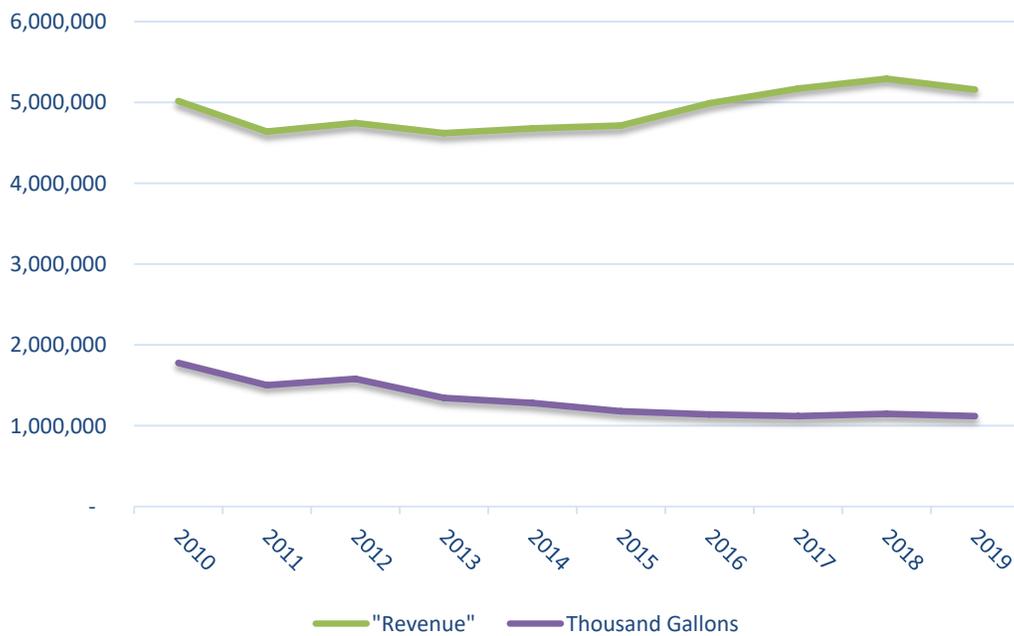
**Plant Maintenance Superintendent,
Scott Young**

2019 water revenues continued to increase from the prior year primarily due to the 3% increase in rates. Sewer revenues only decreased slightly due to a decrease in consumption. There will be a 3% rate increase implemented for the next three years for operational, capital and debt expenses.

Water



Sewer



WASTE TREATMENT & WATER (505)

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(2300000) WASTE TREATMENT					
Revenue					
331350 188	Federal Capital - Indirect	-	(113,000)	(113,000)	(113,000)
Charges for Services					
344201	Water/Sewer - Residential	(282)	-	-	-
344202	Water/Sewer - Commercial	(1,180)	-	-	-
344203	Industrial	(10,589)	-	-	-
344206	Water/Sewer - Unmetered Other	19,159	-	-	-
344211	Water/Sewer - Residential	(1,656,672)	(1,700,825)	(1,700,825)	(1,888,874)
344212	Water/Sewer - Commercial	(1,490,662)	(1,548,535)	(1,548,535)	(1,540,608)
344213	Water/Sewer - Industrial	(2,014,137)	(2,136,009)	(2,136,009)	(1,761,406)
344229	Sewer Disposal Tickets	(374,720)	(250,000)	(250,000)	(250,000)
344260	Penalties	(42,644)	(47,995)	(47,995)	(40,000)
344276	Water/Sewer Taps	(574,238)	(236,250)	(236,250)	(310,000)
344281	Water/Sewer Install Fee	(236,773)	-	-	(1,000,000)
344290	Recovery of Bad Debt	(2,622)	(2,475)	(2,475)	(1,500)
Other					
361000	Interest Revenues	(1,044)	(1,000)	(1,000)	(1,000)
361006	Interest Revenues	(5,884)	(18,000)	(18,000)	(11,076)
361007	Interest Revenues - Specific Invest	(3,848)	(6,200)	(6,200)	(8,950)
363000	Unrealized Gain or Loss Invest	(20,051)	(6,600)	(6,600)	-
363002	Unrealized Gain or Loss Invest	(10,007)	(3,225)	(3,225)	-
381000	Rents & Royalties	(8,463)	(9,110)	(9,110)	(9,445)
389000	Miscellaneous Revenue	(525)	(500)	(500)	(500)
389005	Sale of Scrap/Surplus	(1,703)	(500)	(500)	(500)
Transfers In					
391102	Water/Sewer	-	(190,623)	(190,623)	(379,550)
391126	Utilities Labor & Equipment	(11,198)	(6,000)	(6,000)	(6,000)
391305	Transfer - Restricted 3%	-	(2,867,020)	(2,867,020)	-
TOTAL	REVENUE	<u>\$ (6,448,085)</u>	<u>\$ (9,143,867)</u>	<u>\$ (9,143,867)</u>	<u>\$ (7,322,409)</u>

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(2304335) WASTE TREATMENT PLANT EXPENSES					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 415,317	\$ 427,120	\$ 427,120	\$ 440,648
511300	Overtime	29,736	39,000	39,000	39,000
512100	Group Insurance	91,367	100,241	100,241	109,390
512101	Insurance Deductible Reimb.	1,927	2,205	2,205	2,142
512200	FICA Contributions	26,375	29,130	29,130	29,968
512300	Medicare	6,162	6,812	6,812	7,009
512401	Ret. Plan Employer Contrib.	22,499	20,738	20,738	25,546
512402	Retirement Plan Admin. Costs	1,234	1,239	1,239	1,305
512700	Workers' Comp. Insurance	5,982	9,341	9,341	6,279
Purchased & Contracted Services					
521200	Engineering	40,056	45,000	45,000	45,000
521200 269	Engineering	8,427	35,000	35,000	35,000
521201	Legal & Auditing	4,156	4,000	4,000	4,000
521204	Medical Services	120	125	125	125
521205	Consulting	5,475	7,500	7,500	7,550
521209	Miscellaneous Professional	2,053	2,500	2,500	8,000
521300	Technical	2,979	3,500	3,500	3,500
522001	Linen Services	2,012	2,100	2,100	2,200
522002	Exterminating Services	196	200	200	200
522110	Garbage Pickup - City	25,554	15,500	15,500	16,000
522112	Garbage Pickup - Commercial	3,178	2,650	2,650	2,800
522200	Interdept. Services & Labor	8,993	8,000	8,000	9,000

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
522201	Repairs & Maint. - Vehicles	1,077	1,000	1,000	1,000
522202	Repairs & Maint. - Equipment	58,461	40,000	40,000	40,000
522203	Repairs & Maint. - Building	25,538	20,000	20,000	9,000
522206	Repairs & Maint. - Pretreatment	-	500	500	500
522310	Rental of Land & Buildings	2,500	-	-	-
522320	Rental of Equipment & Vehicles	2,310	2,000	2,000	2,000
522330	City Franchise Fees	201,713	215,415	215,415	207,636
522350	Rents/Royalties	-	323,122	323,122	311,453
523101	General Liability Insurance	6,572	5,512	5,512	5,952
523102	Property Insurance	3,076	3,050	3,050	3,104
523103	Vehicle Insurance	3,073	3,203	3,203	3,394
523104	Surety Bonds	93	94	94	94
523109	Cyber Liability Ins.	-	-	-	1,046
523200	Telephone - City	2,302	2,150	2,150	2,200
523203	Data Service - City	3,468	3,200	3,200	3,700
523205	Cell Phone/Radio	1,414	1,550	1,550	1,550
523209	Internet Service	920	950	950	720
523210	E-Mail	252	252	252	252
523220	Postage	5,013	5,500	5,500	5,000
523300	Advertising	79	200	200	200
523400	Printing & Binding	194	100	100	100
523500	Travel	2,389	2,500	2,500	3,500
523600	Dues & Fees	2,533	2,200	2,200	2,200
523604	Bank Service Charges	810	750	750	1,200
523605	Investment Fees - Specific	63	200	200	-
523700	Education & Training	7,897	6,500	6,500	6,500
523800	Licenses	1,155	300	300	1,285
523850	Contract Labor	3,750	1,500	1,500	1,500
Supplies					
531017	Concrete	404	300	300	300
531100	General Supplies & Materials	3,288	5,500	5,500	4,000
531101	Chemical Supplies	438,427	425,000	425,000	425,000
531102	Lab Supplies	7,251	7,000	7,000	8,000
531104	Protective/Safety Supplies	-	1,500	1,500	250
531120	Office Supplies	491	450	450	500
531125	Printer/Copier Supplies	395	450	450	550
531130	Purchased Uniforms	2,623	2,763	2,763	2,763
531140	Repair & Maint. - Equipment	60,353	226,265	226,265	100,000
531141	Repair & Maint. - Vehicles	381	500	500	500
531142	Repair & Maint. - Buildings	2,092	4,000	4,000	2,500
531210	Water/Sewer Supplies	74,441	72,000	72,000	85,000
531220	Natural Gas	3,175	4,000	4,000	3,750
531230	Electric Service - City	570,231	575,100	575,100	665,000
531270	Gasoline	2,560	2,500	2,500	2,500
531271	Diesel Fuel	698	800	800	500
531300	Food For Meetings	-	-	-	300
531400	Books & Periodicals	97	100	100	100
531600	Small Equipment <\$5000	-	5,000	5,000	5,000
531601	Computer Equipment	99	500	500	1,500
531602	Pretreatment Supplies	10,111	25,000	25,000	25,000
Capital Outlay					
541480 269	Infrastructure	-	33,000	33,000	33,000
542100	Machinery >\$5000	-	6,500	6,500	-
Interfund					
551100	Interfund Allocation - Gen. Fund	19,117	16,919	16,919	17,148
554100	Interfund Allocation - Utilities	379,361	400,775	400,775	436,598
Depreciation					
561000	Depreciation	1,664,733	-	-	-
562000	Amortization	16,036	700	700	-
562001	Amortization (Specific)	510	375	375	944

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
Other					
573901	Bad Debt Expense	10,642	18,000	18,000	16,000
579000	Contingency	-	100,000	100,000	100,000
Debt Service					
581100	Principal - Bonds	-	727,159	727,159	625,725
581400	Principal - Notes Payable	-	94,320	94,320	95,649
581410	Principal - Advance from Electric	-	33,308	33,308	33,643
582100	Interest - Bonds	89,991	74,616	74,616	60,836
582400	Interest - Notes Payable	28,103	27,367	27,367	26,038
582410	Interest - Advance from Electric	1,932	1,601	1,601	1,267
Transfers Out					
611001	General Fund	327,784	-	-	-
TOTAL	WASTE TRTMNT. PLANT	\$ 4,755,776	\$ 4,297,017	\$ 4,297,017	\$ 4,189,609

WASTE TREATMENT PLANT FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

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

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

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

4 Debt

Type of Loan	Description	Original Amount of Loan	Balance 06/30/2020	Principal Pd. FYE 6/30/2021	Interest Pd. FYE 6/30/2021	Balance 6/30/2021
SRF CW 13-001	Clean Water SRF	\$ 2,121,643	\$ 1,903,598	\$ 95,649	\$ 26,038	\$ 1,807,949
Total Notes Payable		\$ 2,121,643	\$ 1,903,598	\$ 95,649	\$ 26,038	\$ 1,807,949
Advance	Sewer Plant Property	\$ 543,580	\$ 139,249	\$ 33,643	\$ 1,267	\$ 105,606
Total Advances		\$ 543,580	\$ 139,249	\$ 33,643	\$ 1,267	\$ 105,606
Sewer Portion	2012 Bonds	3,521,850	1,282,600	315,350	26,678	\$ 967,250
Sewer Portion	2016 Bonds	3,133,546	2,021,162	310,375	34,158	\$ 1,710,787
Total Bonds		\$ 11,614,396	\$ 3,303,762	\$ 625,725	\$ 60,836	\$ 2,678,037

5 Capital Outlay

Infrastructure-Project 269 materials for Section 319 Lynn Creek	\$ 33,000
Total	\$ 33,000

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(2304336) WASTE TREATMENT PLANT MAINTENANCE					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 127,631	\$ 150,688	\$ 150,688	\$ 110,236
511300	Overtime	5,827	5,000	5,000	4,000
512100	Group Insurance	38,683	39,798	39,798	29,232
512101	Insurance Deductible Reimb.	1,018	882	882	857
512200	FICA Contributions	7,948	9,653	9,653	7,151
512300	Medicare	1,843	2,258	2,258	1,672
512401	Ret. Plan Employer Contribution	8,155	7,547	7,547	6,520
512402	Retirement Plan Admin. Costs	446	451	451	333
512700	Workers' Compensation	3,425	6,360	6,360	12,879
512999	Amounts to Capitalize	(19,837)	-	-	-

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
Purchased & Contracted Services					
521204	Medical Services	485	300	300	300
522200	Repairs & Maintenance	-	500	500	500
522201	Repairs & Maintenance - Vehicle	2,082	1,400	1,400	1,000
522202	Repairs & Maintenance - Equip.	2,100	1,250	1,250	1,250
522320	Rental of Equipment & Vehicle	-	525	525	400
523101	General Liability Insurance	406	334	334	349
523103	Vehicle Insurance	-	1,519	1,519	2,024
523104	Surety Bonds	36	36	36	33
523109	Cyber Liability Ins.	-	-	-	95
523205	Cell Phones/Radio	611	520	520	600
523209	Internet Service	275	150	150	276
523220	Postage	-	50	50	50
523500	Travel	-	100	100	200
523700	Education & Training	-	100	100	500
523850	Contract Labor	-	7,500	7,500	2,500
Supplies					
531005	PVC Parts	-	100	100	-
531100	General Supplies	1,520	1,000	1,000	1,900
531104	Protective/Safety Supplies	225	950	950	950
531120	Office Supplies	27	80	80	50
531125	Printer/Copier Supplies	131	80	80	50
531130	Purchased Uniforms	1,239	1,300	1,300	1,138
531140	Repairs & Maint. - Equipment	934	1,000	1,000	1,000
531141	Repairs & Maint. - Vehicles	993	1,000	1,000	1,000
531270	Gasoline	2,583	3,500	3,500	2,000
531271	Diesel Fuel	1,766	3,000	3,000	4,000
531600	Small Equipment <\$5000	143	900	900	1,500
Capital Outlay					
542200	Vehicles	-	24,000	24,000	-
TOTAL	WASTE PLANT MAINT.	\$ 190,696	\$ 273,831	\$ 273,831	\$ 196,545

WASTE TREATMENT PLANT MAINTENANCE FOOTNOTES

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

Kenneth Young	Anthony M Brown
Thomas Phillips Jr.	Connor Dailey
Edwin Brown	Jeremy Jordon
Vacant	

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(2304530) WASTE TREATMENT - SLUDGE DISPOSAL/BIO SOLIDS					
Personal Services & Employee Benefits					
511100	Regular Employees	\$ 42,970	\$ 42,964	\$ 42,964	\$ 43,816
511300	Overtime	2,059	5,000	5,000	5,000
512100	Group Insurance	11,991	13,174	13,174	14,420
512101	Insurance Deductible Reimb.	253	294	294	286
512200	FICA Contributions	2,417	2,994	2,994	3,047
512300	Medicare	554	700	700	713
512401	Ret. Plan Employer Contrib.	2,301	2,246	2,246	2,578
512402	Retirement Plan Admin. Costs	129	134	134	132
512700	Workers' Comp. Insurance	724	929	929	879

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
Purchased & Contracted Services					
521201	Legal & Auditing	1,122	1,000	1,000	1,000
521204	Medical Services	-	-	-	100
521300	Technical	3,489	1,500	1,500	2,500
522201	Repairs & Maint. - Vehicles	3,558	3,000	3,000	5,500
522202	Repairs & Maint. - Equipment	2,380	2,500	2,500	2,000
523101	General Liability Insurance	170	148	148	156
523104	Surety Bonds	10	10	10	10
523109	Cyber Liability Ins.	-	-	-	39
523205	Cell Phone/Radio	507	600	600	500
523220	Postage	-	50	50	50
523500	Travel	-	500	500	250
523700	Education & Training	1,799	500	500	250
Supplies					
531100	General Supplies & Material	42	100	100	100
531101	Chemical Supplies	-	15,000	15,000	10,000
531120	Office Supplies	79	100	100	100
531130	Purchased Uniforms	313	325	325	325
531140	Repairs & Maint. - Equipment	349	1,000	1,000	1,000
531141	Repairs & Maint. - Vehicles	159	100	100	100
531270	Gasoline	-	50	50	25
531271	Diesel Fuel	3,658	6,400	6,400	6,500
531600	Small Equipment <\$5000	-	500	500	500
Capital Outlay					
542200	Vehicles	-	-	-	115,000
Other					
579000	Contingency Fund	-	10,000	10,000	10,000
TOTAL	SLUDGE DISPOSAL/BIO SOLIDS	\$ 81,032	\$ 111,818	\$ 111,818	\$ 226,876

WASTE TREATMENT BIO SOLIDS FOOTNOTES

1 The following Employee is included in the Regular Employee Wages

David Nicholson

2 Capital Outlay

Vehicle - Tandem dump truck for hauling sludge

\$ 115,000

Total

\$ 115,000

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(2334331) WASTE WATER COLLECTION MAINTENANCE					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 375,126	\$ 427,960	\$ 427,960	\$ 421,158
511300	Overtime	33,762	30,000	30,000	34,000
512100	Group Insurance	109,447	125,808	125,808	123,292
512101	Insurance Deductible Reimb.	2,669	2,499	2,499	2,428
512200	FICA Contributions	24,034	28,676	28,676	28,243
512300	Medicare	5,665	6,707	6,707	6,605
512401	Ret. Plan Employer Contrib.	22,610	21,062	21,062	23,490
512402	Retirement Plan Admin. Costs	1,235	1,258	1,258	1,200
512700	Workers' Comp. Insurance	8,741	14,348	14,348	8,551
Purchased & Contracted Services					
521200	Engineering	-	1,200	1,200	1,000
521201	Legal & Auditing	10,614	6,000	6,000	6,000
521204	Medical Services	125	650	650	700
522001	Linen Services	546	700	700	700
522112	Garbage Pickup - Commercial	-	200	200	200
522200	Interdepartmental Services	2,568	3,200	3,200	3,200

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
522201	Repairs & Maint. - Vehicles	1,873	4,200	4,200	4,200
522202	Repairs & Maint. - Equipment	16,959	15,000	15,000	15,000
522203	Repairs & Maint. - Building	875	600	600	600
522320	Rental of Equipment & Vehicles	28,927	30,000	30,000	32,000
523101	General Liability Insurance	2,152	1,872	1,872	2,087
523102	Property Insurance	976	928	928	844
523103	Vehicle Insurance	9,508	9,779	9,779	10,014
523104	Surety Bonds	93	94	94	94
523109	Cyber Liability Ins.	-	-	-	355
523200	Telephone - City	2,757	2,780	2,780	2,780
523203	Data Service - City	3,974	4,300	4,300	4,300
523205	Cell Phone/Radio	1,269	1,200	1,200	1,252
523209	Internet Service	1,949	2,000	2,000	2,000
523210	E-Mail	294	300	300	300
523220	Postage	5	100	100	100
523300	Advertising	-	300	300	300
523400	Printing & Binding	-	50	50	100
523500	Travel	330	700	700	900
523600	Dues & Fees	2,450	2,800	2,800	3,000
523700	Education & Training	3,235	2,800	2,800	3,200
523800	Licenses	753	500	500	900
523850	Contract Labor	-	300	300	300
Supplies					
531001	Stone & Gravel	57,373	55,000	55,000	55,000
531002	Patching	4,201	12,000	12,000	12,000
531003	Brass Parts	20	600	600	600
531005	PVC Parts	2,692	3,200	3,200	3,200
531006	Ductile Iron	547	1,000	1,000	1,000
531007	Clamps	-	500	500	500
531010	PVC Pipe	906	3,500	3,500	3,500
531011	Wire	-	500	500	500
531012	Manholes & Risers	3,222	5,000	5,000	5,000
531016	Fernco Coupling	346	900	900	900
531017	Concrete	811	1,500	1,500	1,500
531020	Other	6,129	6,800	6,800	8,100
531029	Inventory Change	(43,562)	-	-	-
531100	General Supplies & Material	7,941	8,000	8,000	11,000
531104	Protective Supply	3,059	4,000	4,000	4,000
531120	Office Supplies	251	400	400	600
531125	Printer/Copier Supplies	266	600	600	700
531130	Purchased Uniforms	3,233	3,450	3,450	3,450
531140	Repairs & Maint. - Equipment	7,248	10,500	10,500	12,500
531141	Repairs & Maint. - Vehicles	3,974	5,000	5,000	5,000
531142	Repairs & Maint. - Buildings	38	800	800	800
531210	Water/Sewer Service	2,980	3,100	3,100	3,200
531220	Natural Gas	3,571	4,500	4,500	4,500
531230	Electric Service - City	5,679	7,000	7,000	7,000
531270	Gasoline	6,124	6,500	6,500	6,500
531271	Diesel Fuel	35,420	35,000	35,000	36,000
531300	Food for Meetings	84	150	150	200
531400	Books & Periodicals	-	100	100	100
531600	Small Equipment <\$5000	3,540	5,500	5,500	6,800
531601	Computer Equipment	297	2,000	2,000	2,000
531700	Miscellaneous	-	200	200	200
Capital Outlay					
541480 267	Infrastructure	-	2,867,020	2,867,020	-
541480 285	Infrastructure	-	-	-	20,000
542100	Machinery >\$5000	-	7,800	7,800	63,000
542200	Vehicles	-	-	-	27,000
Interfund					
551100	Interfund Allocation - General	41,900	35,970	35,970	35,398
554100	Interfund Allocation - Utilities	359,083	417,549	417,549	423,918

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
Other					
561000	Depreciation	111,766	-	-	-
578001	Damages to Other Property	249	1,000	1,000	1,000
579000	Contingency Fund	-	100,000	100,000	100,000
TOTAL	WASTE WTR. COL. MAINT.	\$ 1,304,909	\$ 4,367,510	\$ 4,367,510	\$ 1,612,059

WASTEWATER COLLECTION FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

Mark Burchett	Jarred Raines
Gary Bagley	Thomas Hibberts
Seth Erwin	Mark Williamson 1/2
William Turner	Bobby Burchett
Daniel Filyaw	Keith Lyons
Trevor Cloer	

2 Capital Outlay

Infrastructure - South Interceptor project study	\$ 20,000
Machinery - Equipment trailer (\$12k), air compressor (\$24k), aluminum trench box \$27k)	63,000
Vehicles - F150 4x4 Extended cab truck	27,000
Total	\$ 110,000

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(2334334) WASTE WATER COLLECTION LIFT STATIONS					
Purchased & Contracted Services					
521300	Technical	\$ -	\$ 500	\$ 500	\$ 500
522200	Interdepartmental Services	-	500	500	500
522202	Repairs & Maint. - Equipment	27,139	14,000	14,000	26,000
522203	Repairs & Maint. - Building	-	300	300	-
522320	Rental of Equipment	-	1,000	1,000	-
523101	Liability Insurance	81	91	91	84
523109	Cyber Liability Ins.	-	-	-	36
523206	Communications - Security	5,785	3,900	3,900	4,800
Supplies					
531006	Ductile Iron	-	500	500	500
531100	General Supplies	203	400	400	400
531140	Repairs & Maint. - Equipment	3,774	15,000	15,000	36,000
531142	Repairs & Maint. - Buildings	-	200	200	200
531230	Electric Service - City	187	300	300	300
531231	Electric Service - Other	25,471	23,000	23,000	28,000
541480 275	Infrastructure	-	-	-	1,000,000
542100	Machinery >\$5000	-	34,000	34,000	-
TOTAL	WASTE WTR. LIFT STAT.	\$ 62,641	\$ 93,691	\$ 93,691	\$ 1,097,320

WASTEWATER COLLECTION LIFT STATION FOOTNOTES

1 Capital Outlay

Infrastructure - GCA Lift Station Project 275 funded by GCA	\$ 1,000,000
Total	\$ 1,000,000

(2400000) WATER FUND		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
Revenues					
331350 281	IG - Indirect	\$ -	\$ -	\$ -	\$ (503,195)
Charges for Service					
344201	Water - Residential	(27)	-	-	-
344202	Water - Commercial	(3,000)	-	-	-
344203	Water - Industrial	(7,492)	-	-	-
344206	Water - Other Sales	(55,731)	-	-	-
344211	Water/Sewer - Residential	(6,607,996)	(6,729,842)	(6,729,842)	(7,382,497)
344212	Water/Sewer - Commercial	(3,619,708)	(3,899,254)	(3,899,254)	(4,230,307)
344213	Water/Sewer - Industrial	(1,616,513)	(1,709,220)	(1,709,220)	(1,497,137)
344223	Fire Protection - Private	(364,796)	(363,208)	(363,208)	(375,000)
344225	Fire Hydrant Installation Fee	(18,929)	(17,206)	(17,206)	-
344260	Penalties	(121,529)	(127,984)	(127,984)	(128,000)
344265	Processing Fee	(583)	(500)	(500)	(500)
344270	Processing Fee - Svc. Appl.	(9,005)	(8,925)	(8,925)	(8,500)
344274	Raw Water/Metal Test Fees	(6,210)	(5,014)	(5,014)	(5,500)
344275	Fines	(106,753)	(118,752)	(118,752)	(95,000)
344276	Water/Sewer Taps	(545,954)	(281,925)	(281,925)	(350,000)
344278	Water/Sewer Cut Off Charges	(131,751)	(143,054)	(143,054)	(120,000)
344279	Water/Sewer Transfer Charges	(10,700)	(10,989)	(10,989)	(11,000)
344290	Recovery of Bad Debt	(5,615)	(5,983)	(5,983)	(6,000)
344291	Fire Taps	-	(6,000)	(6,000)	-
344292	Fire Hydrant Permits/Uses	(14,875)	(15,000)	(15,000)	(4,000)
344380	Rental Income	(11,750)	(13,349)	(13,349)	(12,000)
349300	Bad Check Fees	(11,508)	(12,017)	(12,017)	(17,500)
Other					
361000	Interest Revenues	(2,964)	(2,700)	(2,700)	(2,600)
361006	Interest Revenue Investments	(82,823)	(32,700)	(32,700)	(52,746)
361007	Interest Revenue - Specific	(164,766)	(155,900)	(155,900)	(209,491)
363000	Unrealized Gain or Loss Invest	(50,257)	(25,050)	(25,050)	-
363002	Unrealized Gain or Loss Invest	(131,870)	(13,275)	(13,275)	-
383000	Reimb. for Damaged Property	(5,354)	-	-	(7,500)
383001	Reimb. Water Meter Damage	(6,854)	(5,000)	(5,000)	(2,000)
389000	Miscellaneous Revenue	(1,810)	(500)	(500)	(1,000)
Transfers In					
391125	General Fund- Labor & Equipment	(477)	-	-	-
391126	Utilities	(14,217)	(10,000)	(10,000)	(5,000)
391134	SPLOST	(254,245)	(550,000)	(550,000)	(138,250)
391303	Transfer In - Restrict 14%	-	(1,740,898)	(1,740,898)	-
392101	Gain on Sale of Assets (Non Tx)	(5,732)	-	-	-
TOTAL	WATER FUND REVENUE	\$ (13,991,793)	\$ (16,004,245)	\$ (16,004,245)	\$ (15,164,723)

(2404420) - BRITTANY DR. WATER TRMT. PLT/BIG SPRINGS INTAKE/WELL		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 210,065	\$ 230,271	\$ 230,271	\$ 220,876
511300	Overtime	21,042	30,000	30,000	30,000
512100	Group Insurance	51,453	56,481	56,481	61,783
512101	Insurance Deductible Reimb.	1,085	1,250	1,250	1,214
512200	FICA Contributions	13,813	16,269	16,269	15,687
512300	Medicare	3,214	3,805	3,805	3,669
512401	Ret. Plan Employer Contrib.	12,420	11,511	11,511	12,805
512402	Retirement Plan Admin. Costs	681	688	688	654
512700	Workers' Comp. Insurance	9,062	8,649	8,649	8,699
Purchased & Contracted Services					
521201	Legal & Auditing	3,740	4,000	4,000	4,200

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
521204	Medical Services	40	100	100	100
521300	Technical	17,921	10,000	10,000	10,000
522001	Linen Services	944	1,100	1,100	1,100
522112	Garbage Pickup - Commercial	159	160	160	350
522130	Janitorial Services	-	300	300	-
522201	Repairs & Maintenance-Vehicles	459	1,000	1,000	1,500
522202	Repairs & Maintenance - Equip.	9,690	50,000	50,000	60,000
522203	Repairs & Maintenance-Buildings	-	48,861	48,861	10,000
522320	Rental - Vehicle& Equipment	-	1,000	1,000	1,000
522330	Franchise Fees - City	107,570	99,940	99,940	106,191
522350	Rents/Royalties	-	516,975	516,975	549,307
523101	General Liability Insurance	3,862	3,334	3,334	3,713
523102	Property Insurance	1,659	1,913	1,913	1,931
523104	Surety Bonds	51	52	52	51
523109	Cyber Liability Insurance	-	-	-	630
523200	Telephone - City	426	-	-	-
523201	Telephone	2,450	-	-	2,200
523203	Data Service - City	1,615	-	-	6,400
523205	Cell Phone/Radio	127	200	200	100
523209	Internet Service	763	1,000	1,000	1,080
523210	E-Mail	22	140	140	100
523220	Postage	1,328	1,300	1,300	1,500
523400	Printing & Binding	241	-	-	-
523500	Travel	231	1,200	1,200	1,200
523600	Dues & Fees	5,670	7,000	7,000	7,500
523604	Bank Service Charges	1,380	1,100	1,100	1,700
523605	Interest Revenue - Specific	356	550	550	-
523700	Education & Training	1,729	1,500	1,500	1,500
523850	Contract Labor	1,100	1,000	1,000	-
Supplies					
531017	Concrete	1,743	1,000	1,000	-
531100	General Supplies	4,580	3,800	3,800	5,200
531101	Chemical Supplies	35,416	50,000	50,000	55,000
531102	Lab Supplies	19,392	16,000	16,000	20,000
531104	Protective/Safety Supply	-	500	500	1,000
531120	Office Supplies	529	1,000	1,000	600
531125	Printer/Copier Supplies	650	600	600	600
531130	Purchased Uniforms	1,285	1,300	1,300	1,300
531140	Repair & Maintenance - Equip.	49,065	50,000	50,000	50,000
531140 264	Repair & Maintenance - Equip.	2,423	-	-	-
531142	Repair & Maintenance - Buildings	841	3,500	3,500	3,500
531145	Grounds Maintenance	1,159	600	600	300
531210	Water/Sewer Services	26,760	25,867	25,867	10,000
531231	Electric Service - Other	388,177	387,000	387,000	360,000
531300	Food For Meetings	-	-	-	200
531600	Small Equipment <\$5000	860	7,921	7,921	8,000
531601	Computer Equipment	200	2,100	2,100	5,000
Capital Outlay					
541200	Site Improvements	-	16,000	16,000	-
542100	Machinery >\$5000	-	25,827	25,827	71,100
542101 281	Machinery - Generator Costs	-	-	-	591,994
542200	Vehicles	-	-	-	27,000
Other					
551100	Indirect Costs	7,473	8,134	8,134	8,660
554100	Interfund Allocations	387,474	421,454	421,454	458,024
562000	Amortization	1,108	3,800	3,800	-
562001	Amortization (Specific)	3,704	3,250	3,250	5,816
579000	Emergency Contingency	-	100,000	100,000	100,000
Debt Service					
581100	Principal Bonds	-	589,241	589,241	594,275

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
581400	Principal - Notes Payable	-	254,426	254,426	258,568
582100	Interest - Bonds	79,784	69,332	69,332	58,283
582400	Interest - Notes Payable	83,125	79,054	79,054	74,912
Transfers Out					
611001	Transfer Out - General Fund	520,479	-	-	-
TOTAL	BRITTANY DRIVE/BIG SPRINGS	\$ 2,102,592	\$ 3,234,355	\$ 3,234,355	\$ 3,898,072

BRITTANY DRIVE WATER TREATMENT PLANT FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

Edwin Collins	Brett Stephens
Dayton Hall	Kyle Ellis (1/4)
Richard Brookshire	

2 Capital Outlay

Infrastructure - Brittany standby generator Project 281 (grant funded w/15% match)	\$ 591,994
Vehicles - F150 Extended cab truck	27,000
Machinery - Turbidity meters (Splost 2011 funded)	71,100
Total	\$ 690,094

3 Debt

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2020	Principal Pd. FYE 6/30/2021	Interest Pd. FYE 6/30/2021	Balance 6/30/2021
GEFA DW 13-003	Drinking Water	\$ 3,124,731	\$ 2,638,048	\$ 132,495	\$ 30,981	\$ 2,505,553
GEFA DW 10-007	Brittany Drive Expansion	2,770,000	2,190,324	126,073	43,931	\$ 2,064,251
Total Notes Payable		\$ 5,894,731	\$ 4,828,372	\$ 258,568	\$ 74,912	\$ 4,569,804
W & S Bonds	2012 Water Portion	\$ 3,123,150	\$ 1,137,400	\$ 279,650	\$ 23,658	\$ 857,750
W & S Bonds	2016 Water Portion	3,176,454	2,048,838	314,625	34,625	\$ 1,734,213
Total Bonds		\$ 6,299,604	\$ 3,186,238	\$ 594,275	\$ 58,283	\$ 2,591,963

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(2404430) WATER PLANT-MAULDIN RD & INTAKES					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 249,677	\$ 275,710	\$ 275,710	\$ 291,666
511300	Overtime	35,187	30,000	30,000	30,000
512100	Group Insurance	63,427	69,632	69,632	76,285
512101	Insurance Deductible Reimb.	1,338	1,544	1,544	1,785
512200	FICA Contributions	17,244	19,131	19,131	20,123
512300	Medicare	4,013	4,475	4,475	4,706
512401	Ret. Plan Employer Contrib.				
512402	Retirement Plan Admin. Costs	13,962	12,764	12,764	16,768
512700	Workers' Comp. Insurance	765	762	762	857
Purchased & Contracted Services		11,254	12,078	12,078	9,988
521100	Collection Services	59	100	100	100
521200	Engineering	7,391	-	-	-
521200 254	Engineering	4,756	15,000	15,000	-
521201	Legal & Auditing	1,122	2,000	2,000	2,000
521204	Medical Services	40	250	250	250
521205	Consulting	5,475	10,000	10,000	10,000
521209	Misc. Professional Services	2,562	3,000	3,000	3,000
521300	Technical	39,357	2,500	2,500	2,500
522001	Linen Services	718	900	900	900

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
522002	Exterminating Services	641	750	750	750
522112	Garbage Pickup - Commercial	899	900	900	900
522130	Janitorial Services	-	300	300	-
522200	Interdepartmental Services	14,114	15,000	15,000	15,000
522201	Repairs & Maint. - Vehicles	4,501	500	500	500
522202	Repairs & Maint. - Equipment	32,090	120,000	120,000	120,000
522203	Repairs & Maint. - Buildings	250	2,500	2,500	2,500
522320	Rental of Equipment & Vehicles	4,817	2,000	2,000	3,500
522330	Franchise Fees - City	107,570	99,940	99,940	106,191
522350	Rents & Royalties	-	516,975	516,975	549,307
523101	General Liability Insurance	8,408	7,052	7,052	8,304
523102	Property Insurance	4,358	4,357	4,357	4,401
523103	Vehicle Insurance	1,670	1,797	1,797	1,857
523104	Surety Bonds	58	58	58	61
523109	Cyber Liability Insurance	-	-	-	1,801
523200	Telephone - City	2,321	2,315	2,315	2,345
523203	Data Service - City	9,026	9,060	9,060	9,500
523205	Cell Phone/Radio	2,179	2,184	2,184	2,091
523209	Internet Service	1,375	1,375	1,375	1,260
523210	E-Mail	70	84	84	42
523220	Postage	1,518	1,500	1,500	1,500
523300	Advertising	-	650	650	500
523400	Printing & Binding	589	350	350	350
523500	Travel	4,528	3,000	3,000	4,000
523600	Dues & Fees	7,736	8,000	8,000	8,000
523604	Bank Service Charges	846	750	750	1,400
523605	Investment Fees - Specific	356	500	500	-
523700	Education & Training	7,197	10,000	10,000	12,000
523800	Licenses	1,438	100	100	1,000
523900	Contract Labor	-	-	-	3,000
Supplies					
531005	C/S - PVC Parts	-	400	400	-
531017	Concrete	-	600	600	-
531100	General Supplies	1,207	4,000	4,000	3,000
531101	Chemical Supplies	133,689	180,000	180,000	180,000
531102	Lab Supplies	11,393	12,000	12,000	12,000
531104	Protective/Safety Supplies	-	500	500	500
531120	Office Supplies	299	800	800	800
531125	Printer/Copier Supplies	505	500	500	500
531130	Purchased Uniforms	1,736	1,735	1,735	1,950
531140	Repairs & Maint. - Equipment	5,289	50,000	50,000	50,000
531141	Repairs & Maint. - Vehicles	702	1,000	1,000	1,000
531142	Repairs & Maint. - Buildings	1,552	3,000	3,000	2,000
531142 262	Repairs & Maint. - Buildings	409	-	-	-
531145	Grounds Maintenance	908	1,000	1,000	1,000
531210	Water/Sewer Services	189,034	170,000	170,000	170,000
531220	Natural Gas	8,862	10,000	10,000	10,000
531230	Electric - City	353,399	355,000	355,000	408,000
531231	Electric - Other	1,498	1,500	1,500	1,500
531270	Gasoline	4,137	4,500	4,500	4,000
531300	Food for Meetings	160	200	200	200
531400	Books & Periodicals	191	150	150	150
531600	Small Equipment <\$5000	4,026	5,000	5,000	5,000
531601	Computer Equipment	1,400	3,000	3,000	2,000
531605	Infrastructure <\$20000	-	3,500	3,500	-
Capital Outlay					
542100	Machinery >\$5000	-	-	-	67,150
Interfund					
551100	Interfund Allocation - General	10,937	8,134	8,134	8,659
554100	Interfund Allocation - Utilities	418,991	421,454	421,454	458,024

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
Depreciation					
561000	Depreciation	1,917,338	-	-	-
562000	Amortization	5,989	3,800	3,800	-
562001	Amortization (Specific)	3,704	3,250	3,250	5,816
Other					
573000	Retired Employee Payroll	42,065	35,145	35,145	35,145
573901	Bad Debt	36,711	40,000	40,000	40,000
579000	Contingency Fund	-	100,000	100,000	100,000
Debt Service					
581100	Principal - Bonds	-	33,600	33,600	-
581400	Principal - Notes Payable	-	161,028	161,028	162,988
581410	Principle - Adv. From Electric	-	38,108	38,108	38,490
582100	Interest - Bonds	1,997	650	650	-
582400	Interest - Notes Payable	40,677	40,071	40,071	38,112
582410	Interest Advance Electric	2,682	2,303	2,303	1,920
Transfers Out					
611001	General	520,479	-	-	-
611002	Debt Service	-	1,080,000	1,080,000	1,080,000
611043	Sewer Plant	-	190,623	190,623	379,550
611113	Restricted - Outside	-	1,000,000	1,000,000	1,050,000
619000	Renew & Replace	-	714,302	714,302	217,984
TOTAL	WATER PLANT - MAULDIN RD	\$ 4,398,867	\$ 5,952,696	\$ 5,952,696	\$ 5,870,426

WATER TREATMENT PLANT FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

Jeremy King	Erik Henson	Austin Kinsey
Joseph Burchett	Kyle Ellis(1/4)	
Dakota Miller	William Word	

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

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

4 Debt

Type of Loan	Description	Original Amount of Loan	Balance 6/30/20	Principal Paid - FYE 6/30/2021	Interest Paid - FYE 6/30/2021	Balance - 6/30/2021
SRF DW13-003	Drinking Water SRF	\$ 3,819,116	\$ 3,224,281	\$ 162,988	\$ 38,490	\$ 3,061,293
Total Notes Payable		\$ 3,819,116	\$ 3,224,281	\$ 162,988	\$ 38,490	\$ 3,061,293
Water Plant Prop.	Highway 53 Trans Main	\$ 384,101	\$ 206,431	\$ 38,112	\$ 1,920	\$ 168,319
Total Advances		\$ 384,101	\$ 206,431	\$ 38,112	\$ 1,920	\$ 168,319

5 Capital Outlay

Machinery -Turbidity meter (2011 Splost funded)	\$67,150
Total	\$67,150

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(2404436) WATER TREATMENT PLANT - MAINTENANCE					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	157,213	150,688	150,688	165,355
511300	Overtime	1,014	5,000	5,000	6,000
512100	Group Insurance	34,884	39,798	39,798	43,536
512101	Insurance Deductible Reimb.	1,018	882	882	571
512200	FICA Contributions	9,303	9,653	9,653	10,727

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
512300	Medicare	2,161	2,258	2,258	2,509
512401	Ret. Plan Employer Contrib.	8,146	7,547	7,547	9,779
512402	Retirement Plan Admin. Costs	446	451	451	500
512700	Workers' Comp. Insurance	3,155	6,360	6,360	5,000
512999	Amounts to Capitalize	(8,689)	-	-	-
Purchased & Contracted Services					
521204	Medical Services	80	300	300	300
522200	Interdepartmental Services	361	500	500	500
522201	Repairs & Maintenance - Vehicle	4,149	1,400	1,400	1,000
522202	Repairs & Maintenance - Equip.	-	1,250	1,250	1,250
522320	Rental of Equipment & Vehicles	-	525	525	400
523101	General Liability Insurance	335	334	334	349
523103	Vehicle Insurance	2,596	1,519	1,519	2,024
523104	Surety Bonds	36	36	36	33
523109	Cyber Liability Insurance	-	-	-	95
523205	Cell Phone/Radio	407	520	520	400
523209	Internet Service	184	150	150	184
523220	Postage	-	50	50	50
523500	Travel	-	100	100	200
523600	Dues & Fees	150	-	-	-
523700	Education & Training	-	100	100	500
523800	Licenses	26	-	-	-
523850	Contract Labor	-	7,500	7,500	2,500
Supplies					
531005	PVC Parts	-	100	100	-
531100	General Supplies	282	1,000	1,000	1,200
531104	Protective/Safety Supply	414	950	950	950
531120	Office Supplies	30	80	80	50
531125	Printer/Copier Supplies	88	80	80	50
531130	Purchased Uniforms	1,239	1,300	1,300	1,138
531140	Repairs & Maintenance - Equip.	1,078	1,000	1,000	1,200
531141	Repairs & Maintenance - Vehicle	1,030	1,000	1,000	1,200
531270	Gasoline	3,324	3,500	3,500	2,200
531271	Diesel Fuel	2,362	3,000	3,000	4,500
531600	Small Equipment <\$5000	188	900	900	1,500
Capital Outlay					
542200	Vehicles	-	24,000	24,000	-
TOTAL	WATER PLANT MAINT.	\$ 227,007	\$ 273,831	\$ 273,831	\$ 267,750

WATER TREATMENT PLANT MAINTENANCE FOOTNOTES

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

Kenneth Young	Thomas Phillips, Jr.
Connor Dailey	Anthony M. Brown
Jeremy Jordon	Edwin Brown
Vacant	

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(2404440) WATER PLANT - DISTRIBUTION/PUMP STATION					
Purchased & Contracted Services					
522202	Repairs & Maintenance - Equip.	\$ 14,352	\$ 50,000	\$ 50,000	\$ 50,000
522320	Rental of Equipment & Vehicles	-	1,800	1,800	-
523101	General Liability Insurance	542	423	423	437
523102	Property Insurance	714	667	667	675
523109	Cyber Liability Insurance	-	-	-	115

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
Supplies					
531100	General Supplies & Materials	344	1,000	1,000	1,000
531140	Repairs & Maintenance - Equip.	17,700	45,000	45,000	42,000
531142	Repairs & Maintenance - Building	-	6,500	6,500	2,500
531230	Electric Service - City	64,614	65,000	65,000	68,000
531231	Electric Service - Other	129,624	127,000	127,000	135,000
531600	Small Equipment <\$5000	-	5,000	5,000	-
Capital Outlay					
541480 254	Infrastructure	-	1,201,532	1,201,532	-
Other					
579000	Contingency	-	10,000	10,000	10,000
TOTAL	WATER DISTRIBUTION/PUMP	\$ 227,891	\$ 1,513,922	\$ 1,513,922	\$ 309,727

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
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(2444441) WATER DISTRIBUTION/CONSTRUCTION

Personal Services & Employee Benefits

511100	Regular Employee Wages	\$ 857,388	\$ 904,409	\$ 904,409	\$ 937,905
511300	Overtime	112,152	130,000	130,000	140,000
512100	Group Insurance	223,567	257,499	257,499	296,164
512101	Insurance Deductible Reimb.	5,702	5,733	5,733	5,569
512200	FICA Contributions	56,994	64,704	64,704	66,763
512300	Medicare	13,289	15,133	15,133	15,614
512401	Ret. Plan Employer Contrib.	46,659	43,602	43,602	50,332
512402	Retirement Plan Admin. Costs	2,552	2,603	2,603	2,571
512700	Workers' Comp. Insurance	19,777	27,446	27,446	21,644
512999	Amounts to Capitalize	(100,742)	-	-	-

Purchased & Contracted Services

521200	Engineering	35,820	-	-	5,000
521201	Legal & Auditing	4,478	5,000	5,000	5,000
521204	Medical Services	1,225	900	900	1,000
522001	Linen Services	738	850	850	850
522002	Exterminating Services	196	200	200	300
522112	Garbage Pickup - Commercial	1,376	1,000	1,000	1,000
522200	Interdepartmental Services	621	800	800	800
522201	Repairs & Maintenance - Vehicles	5,969	4,000	4,000	4,500
522202	Repairs & Maintenance - Equip.	11,226	15,000	15,000	17,000
522203	Repairs & Maintenance - Building	-	700	700	-
522204	Repairs & Maintenance - Sys.	-	500	500	-
522320	Rental of Equipment & Vehicles	92,475	99,000	99,000	99,000
523101	General Liability Insurance	4,607	4,042	4,042	4,434
523102	Property Insurance	4,971	4,720	4,720	5,220
523103	Vehicle Insurance	11,074	11,813	11,813	12,402
523104	Surety Bonds	200	201	201	198
523109	Cyber Liability Insurance	-	-	-	967
523200	Telephone - City	4,877	5,200	5,200	5,200
523203	Data Service - City	4,024	4,200	4,200	5,000
523205	Cell Phone/Radio	3,253	3,600	3,600	3,500
523209	Internet Service	3,307	3,420	3,420	3,500
523210	E-Mail	336	300	300	375
523220	Postage	-	100	100	100
523300	Advertising	-	600	600	600
523400	Printing & Binding	-	100	100	100
523500	Travel	83	1,000	1,000	1,000
523600	Dues & Fees	3,948	4,300	4,300	4,300
523700	Education & Training	4,895	3,700	3,700	4,700
523800	Licenses	1,319	1,400	1,400	2,400
523850	Contract Labor	5,725	3,000	3,000	14,000
529999	Amounts to Capitalize	(63,043)	-	-	-

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	
Supplies					
531001	Stone/Gravel	18,324	45,000	45,000	45,000
531002	Patching	14,652	32,000	32,000	32,000
531003	Brass Parts	133,808	120,000	120,000	130,000
531005	PVC Parts	1,721	1,200	1,200	1,200
531006	Ductile Iron	83,705	75,000	75,000	115,000
531007	Clamps	6,132	25,000	25,000	27,000
531008	Meters & Accessories	388,884	400,000	400,000	420,000
531009	Hydrants	19,673	25,000	25,000	25,000
531010	PVC Pipe	12,332	10,000	10,000	16,000
531011	Wire	2,225	3,800	3,800	4,200
531017	Concrete	8,616	11,000	11,000	14,000
531020	Other	17,619	16,000	16,000	17,000
531029	Inventory Change	(60,371)	-	-	-
531100	General Supplies	10,744	14,000	14,000	14,000
531104	Protective/Safety Supplies	5,436	6,000	6,000	6,000
531120	Office Supplies	705	1,200	1,200	1,200
531125	Printer/Copier Supplies	2,044	1,800	1,800	2,300
531130	Purchased Uniforms	7,051	7,150	7,150	7,150
531140	Repairs & Maintenance - Equip.	14,485	15,000	15,000	20,000
531141	Repairs & Maintenance - Vehicle	10,753	8,500	8,500	8,500
531142	Repairs & Maintenance - Building	965	1,200	1,200	1,200
531210	Water/Sewer Service	241	425	425	425
531220	Natural Gas	8,494	7,500	7,500	7,500
531230	Electric Service - City	13,953	15,000	15,000	15,000
531231	Electric Service - Other	297	300	300	300
531270	Gasoline	22,599	24,000	24,000	24,000
531271	Diesel Fuel	30,029	31,500	31,500	33,500
531300	Food for Meetings	88	150	150	175
531400	Books & Periodicals	-	150	150	150
531600	Small Equipment <\$5000	14,322	11,500	11,500	13,000
531601	Computer Equipment	489	2,000	2,000	2,000
531605	Infrastructure	-	12,000	12,000	12,000
531700	Miscellaneous	-	100	100	100
Capital Outlay					
541480 142	Infrastructure	-	160,000	160,000	160,000
541480 170	Infrastructure	-	170,000	170,000	170,000
541480 253	Infrastructure	-	524,366	524,366	-
541480 256	Infrastructure	-	365,765	365,765	202,500
541480 257	Infrastructure	-	564,000	564,000	-
541480 284	Infrastructure	-	-	-	310,840
541480 286	Infrastructure	-	-	-	400,000
542100	Machinery >\$5000	-	74,000	74,000	165,000
542200	Vehicles	-	-	-	27,000
Interfund					
551100	Interfund Allocation - General	50,347	44,902	44,902	45,908
554100	Interfund Allocation - Utilities	449,057	470,158	470,158	478,792
Depreciation					
561000	Depreciation	134,512	-	-	-

Other		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
578001	Damages to Other Property	253	2,000	2,000	4,800
579000	Contingency Fund	-	100,000	100,000	100,000
TOTAL	WATER DISTR./ CONST.	\$ 2,805,218	\$ 5,029,441	\$ 5,029,441	\$ 4,818,748

WATER DISTRIBUTION MAINTENANCE FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

Mark Fox	Casey Tumlim	Jerry Defoor
Michael Burchett	David Siburkis	Corey Whitlatch
Colby Wheat	Kenneth Logan	Michael Gwin
Ronald Scheetz	Justin Gravitt	Steven Spence
Zachery Wheat	Benjamin Turner	Mark Williamson (1/2)
Robert Ball	Teddy Dutton	Donald Morgan
Tommy Burchett	Andrew Campbell	Jeffery Coleman
Larry Muse (part-time)	Vacant	

2 Capital Outlay

Infrastructure - Project 284 Coosawattee Bridge waterline relocation	\$ 310,840
Infrastructure - Project 142 2" galvanized pipe	160,000
Infrastructure - Project 170 water system improvements	170,000
Infrastructure - Project 256 GDOT Ranger DOT Bridge	202,500
Infrastructure - Project 286 2" Galvanized line	400,000
Vehicle - F150 4x4 Extended cab truck for meter maintenance	27,000
Machinery - Crew truck (\$74k), Crew dump truck (\$79k), Equipment trailer (\$12k)	165,000
Total	<u>\$ 1,435,340</u>

TELECOMMUNICATIONS



**Director of Telecommunications,
Brad Carrick**

Mission Statement

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

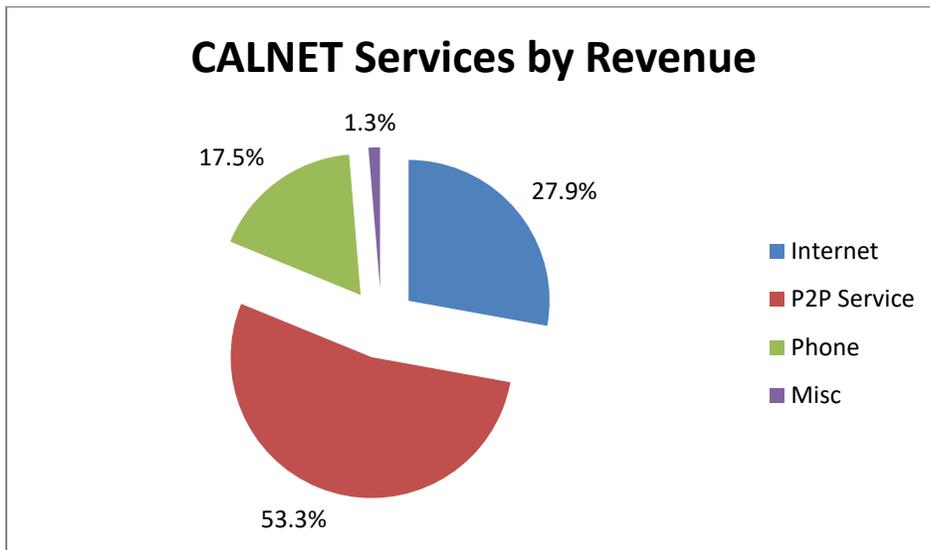
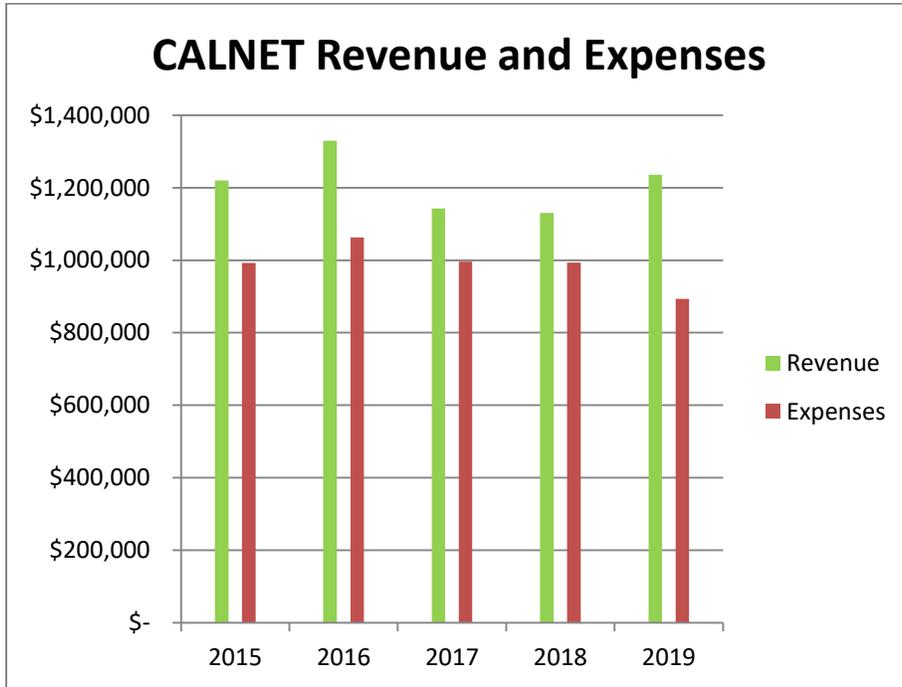
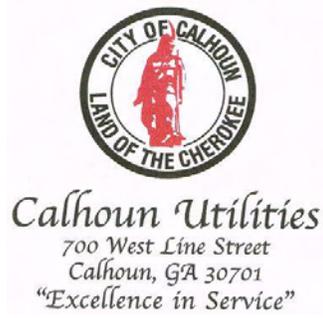
Created in 1997 to meet growing customer bandwidth demand, the City of Calhoun Telecommunications Department, CALNET, implemented cutting edge technology to provide world class telecommunication services. CALNET manages over 110 miles of fiber optic plant, serving over 150 businesses with high, speed 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**



TELECOMMUNICATIONS (526)

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(2490000) TELECOMMUNICATIONS FUND					
Revenues					
Charges for Services					
344360	Penalties	\$ (3,819)	\$ (4,000)	\$ (4,000)	\$ (4,000)
344500	Telephone	(206,077)	(204,000)	(204,000)	(205,000)
344510	Telephone - Long Distance	(2,930)	(2,900)	(2,900)	(2,900)
344650	100 MB Ethernet	(395,753)	(362,600)	(362,600)	(350,000)
344651	Dark Fiber Lease	(37,979)	(36,000)	(36,000)	(39,800)
344652	Data Fees	(144,199)	(136,000)	(136,000)	(145,000)
344653	Data Fees - School	(35,460)	(38,400)	(38,400)	(38,400)
344654	T-1 Service Connections	(7,350)	-	-	-
344656	Lease Space	(8,040)	(8,040)	(8,040)	(8,040)
344660	Internet	(29,493)	(29,000)	(29,000)	(30,500)
344661	128K Internet Service	(10,487)	(10,000)	(10,000)	(11,500)
344663	512K Internet Service	(236,328)	(230,000)	(230,000)	(270,000)
344665	Internet Service	(34,502)	(35,000)	(35,000)	(33,700)
344670	E-Mail Service	(6,536)	(6,500)	(6,500)	(6,650)
344680	Web Hosting	(240)	(240)	(240)	(240)
344681	Outside Copper	(600)	(600)	(600)	(600)
344698	Special Services	(10,172)	(5,000)	(5,000)	(7,000)
Other					
361006	Interest Revenues Investments	(28,139)	(13,400)	(13,400)	(12,720)
361007	Interest Revenue - Specific	(2,378)	(4,200)	(4,200)	(18,566)
363000	Unrealized Gain or Loss Inv.	(14,814)	(5,475)	(5,475)	-
363002	Unrealized Gain or Loss Inv.	(6,836)	(2,625)	(2,625)	-
389000	Miscellaneous Revenue	(267)	(400)	(400)	(300)
392100	Gain on Sale of Assets (Taxed)	(300)	-	-	-
392101	Gain on Sale of Assets (NonTaxable)	(11,605)	-	-	-
Transfer In					
391125	Transfer In - Labor & Equip.	(1,078)	(1,000)	(1,000)	(400)
391126	Transfer In - Utilities	(124)	-	-	-
TOTAL	TELECOMMUNICATION REVENUES	<u>\$ (1,235,506)</u>	<u>\$ (1,135,380)</u>	<u>\$ (1,135,380)</u>	<u>\$ (1,185,316)</u>

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(2494750) TELECOMMUNICATIONS					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 229,053	\$ 236,612	\$ 236,612	\$ 241,336
511300	Overtime	-	500	500	500
512100	Group Insurance	36,703	40,253	40,253	58,363
512101	Insurance Deductible Reimbursement	774	882	882	1,142
512200	FICA Contributions	13,940	14,829	14,829	15,122
512300	Medicare	3,274	3,468	3,468	3,537
512401	Retirement Plan Employer Contributions	12,985	11,949	11,949	14,195
512402	Retirement Plan Administrative Costs	714	714	714	725
512700	Workers' Compensation Insurance	5,342	5,081	5,081	4,247
512999	Amounts Capitalized	(8,073)	-	-	-
Purchased & Contracted Services					
521201	Legal & Auditing	1,876	2,500	2,500	2,500
521204	Medical Services	125	255	255	200
521209	Miscellaneous Professional Services	1,796	20,000	20,000	10,000
522001	Linen Services	520	520	520	520
522002	Exterminating Services	196	200	200	200
522112	Garbage Pickup - Commercial	522	500	500	525
522200	Interdepartmental Services	1,202	1,000	1,000	1,000
522201	Repairs & Maintenance - Vehicles	526	3,000	3,000	2,000

		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
522202	Repairs & Maintenance - Equipment	47,190	61,100	61,100	54,000
522310	Rental of Land & Buildings	19,800	19,800	19,800	19,800
522320	Rental of Equipment & Vehicles	-	500	500	500
522321	Pole Rental	42,325	45,000	45,000	46,000
522330	Franchise Fees - City	45,856	43,810	43,810	45,829
523101	General Liability Insurance	1,587	1,318	1,318	1,588
523102	Property Insurance	961	961	961	971
523103	Vehicle Insurance	1,755	1,948	1,948	1,584
523104	Surety Bonds	54	54	54	52
523109	Cyber Liability Insurance	-	-	-	302
523200	Telephone - City	4,033	4,100	4,100	4,100
523201	Telephone - Other	37,883	40,000	40,000	40,000
523203	Data Service - City	2,525	2,600	2,600	2,800
523205	Cell Phone/Radio	1,015	1,000	1,000	963
523208	GA Web Telecomm Service	98,147	100,000	100,000	75,600
523209	Internet Service	1,004	750	750	4,392
523210	E-Mail	210	210	210	210
523220	Postage	7	200	200	200
523300	Advertising	1,488	1,500	1,500	1,600
523500	Travel	2,987	3,000	3,000	3,800
523600	Dues & Fees	254	550	550	500
523602	FCC/PSC Fees	11,642	12,000	12,000	12,000
523604	Bank Service Charges	84	200	200	250
523605	Investment Fees - Specific	55	125	125	-
523700	Education & Training	-	600	600	700
523800	Licenses	22	-	-	-
Supplies					
531005	PVC Parts	-	500	500	500
531010	PVC Pipe	-	4,500	4,500	4,500
531011	Wire	3,537	15,000	15,000	15,000
531020	Other	7,044	20,000	20,000	20,000
531029	Inventory Change	(30,480)	-	-	-
531100	General Supplies & Materials	9,897	10,000	10,000	10,000
531120	Office Supplies	300	250	250	275
531125	Printer/Copier Supplies	146	400	400	400
531130	Purchased Uniforms	1,259	1,300	1,300	1,300
531140	Repairs & Maintenance - Equipment	141	1,500	1,500	1,500
531141	Repairs & Maintenance - Vehicles	278	1,000	1,000	2,000
531143	Repairs & Maintenance - Systems	1,187	2,000	2,000	2,000
531210	Water/Sewer Services	263	300	300	300
531220	Natural Gas	1,349	1,200	1,200	1,200
531230	Electric Service - City	15,787	17,500	17,500	17,500
531270	Gasoline	1,960	2,000	2,000	1,800
531271	Diesel Fuel	1,813	1,500	1,500	2,200
531600	Small Equipment <\$5000	15,226	20,000	20,000	12,000
531601	Computer Equipment	7,363	3,500	3,500	3,500
531605	Infrastructure <\$20000	22,482	12,000	12,000	8,000
Capital Outlay					
542100	Machinery	-	-	-	50,000
Interfund					
551100	Interfund Allocation - General	5,339	4,038	4,038	4,106
554100	Interfund Allocation - Utilities	52,390	62,345	62,345	64,788
Depreciation					
561000	Depreciation	148,170	-	-	-
562000	Amortization	482	550	550	-
562001	Amortization - Specific Investments	334	300	300	1,652
Other					
573901	Bad Debts Expense	39	-	-	-

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
Debt Service					
581410	Principal - Advance from Electric	-	114,330	114,330	149,310
582410	Interest - Advance from Electric	4,702	3,565	3,565	4,427
Transfers					
619000	Transfer Out - Renewal & Replacement	-	152,213	152,213	133,205
TOTAL	TELECOMMUNICATIONS EXPENSES	\$ 893,366	\$ 1,135,380	\$ 1,135,380	\$ 1,185,316
TOTAL	TELECOMMUNICATIONS FUND	\$ (342,139)	\$ -	\$ -	\$ -

TELECOMMUNICATIONS FOOTNOTES

1 The following employees are included in the Regular Employee Wages

2494750	Bradley Carrick	Lewis Bramlett
	Tyler Smith	Jeffery Young

2 Debt

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2020	Principal Pd. FYE 6/30/2021	Interest Pd. FYE 6/30/2021	Balance 6/30/2021
Start-Up	Electric Reserve	\$ 2,033,826	\$ 284,996	\$ 149,310	\$ 4,427	\$ 135,686

3 Capital Outlay

Machinery - Orbital Backup server (\$45k), Orbital fiber cabinet (\$5k)	\$ 50,000
Total	<u>\$ 50,000</u>

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, enable a safe and productive environment for those employees and the community. This goal will ensure 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 Electric rates in the country. We believe our customers are not just a bottom-line number, but are our neighbors.

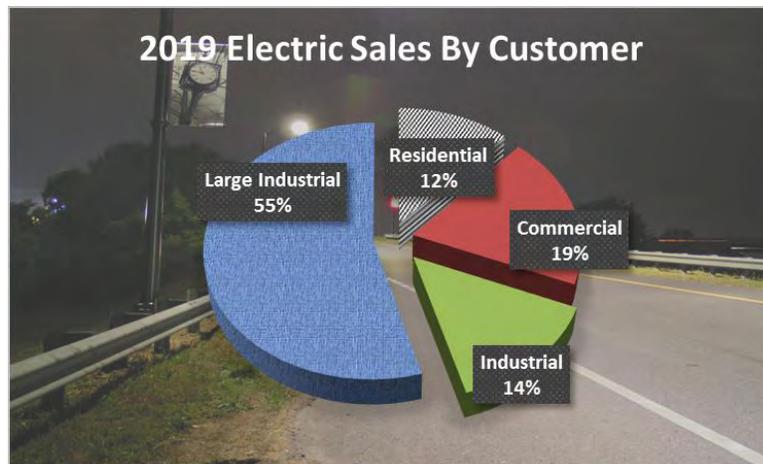
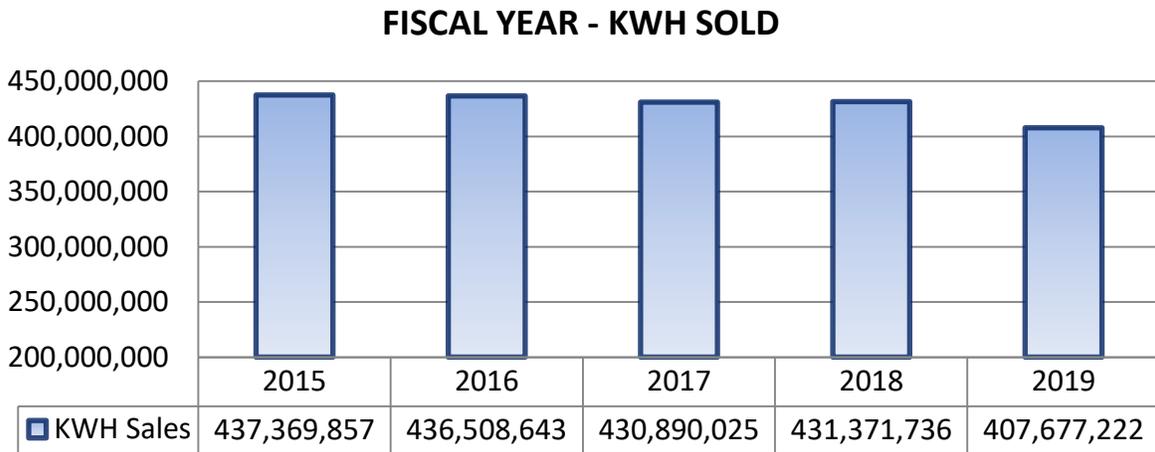
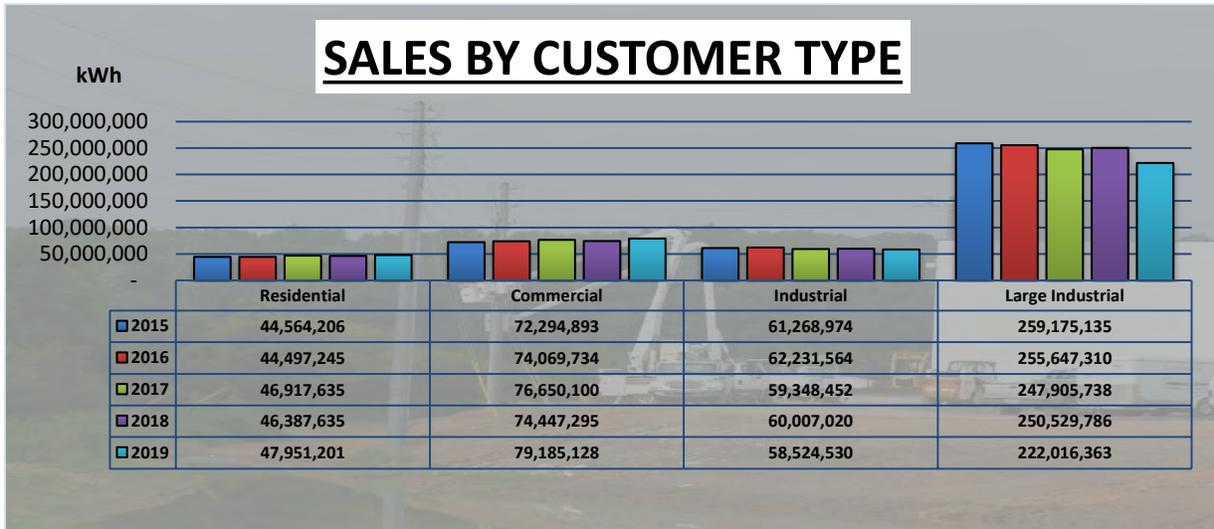
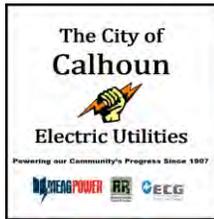
Vision: To be so Reliable our community takes us for granted.

Values: It's not enough to do things right, you have to do the right thing.

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 5,400 of Calhoun's residential, commercial and industrial citizens. 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.



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 resources of Gas, Nuclear, Coal and Hydroelectric Generation. 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 footprints, at 68% free of carbon emission.



ELECTRIC (510)

(2480000) ELECTRIC FUND

Revenues		FY 2019	FY 2020	FY 2020	FY 2021
Intergovernmental Revenue		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
334110	Direct State Grants	\$ (116,975)	\$ -	\$ -	\$ -
Charges for Services					
344265	Processing Fee - Dep. Refund	(7)	-	-	-
344300	Electric	-	(28,622,540)	(28,622,540)	(27,201,096)
344302	Electric - Unmetered Commercial	(14,488)	-	-	-
344303	Electric - Unmetered Industrial	(11,988,536)	-	-	-
344311	Electric - Residential Sale	(4,285,760)	-	-	-
344312	Electric - Commercial Sales	(8,170,096)	-	-	-
344313	Electric - Industrial Sales	(1,737,839)	-	-	-
344315	Electric - Commercial KVAR	(11,696)	-	-	-
344316	Electric - Industrial Sales	(7,161)	-	-	-
344317	Electric Demand - Commercial	(1,242,108)	-	-	-
344318	Electric Demand - Industrial	(249,355)	-	-	-
344319	Electric Demand - Residential	(258,214)	-	-	-
344320	Electric - Security Lights	(392,529)	-	-	-
344321	Public Street/Highway Lighting	(150,555)	(150,435)	(150,435)	(150,435)
344324	Commercial & Admin. Electricity	(18,000)	(18,000)	(18,000)	(18,000)
344340	Sales for Resale	(254,357)	(225,000)	(225,000)	(225,000)
344360	Penalties	(126,049)	(140,000)	(140,000)	(140,000)
344370	Temporary Power	(3,120)	(500)	(500)	(500)
344371	Fuel Adjustment	(6,007,791)	(5,000,000)	(5,000,000)	(5,000,000)
344378	Cut Off Charges	(2,094)	(1,000)	(1,000)	(1,000)
344380	Rental Income	(24,500)	(24,200)	(24,200)	(24,200)
344381	Electric Pole Rent	(117,929)	(100,000)	(100,000)	(100,000)
344390	Recovery of Bad Debt	(10,815)	(3,000)	(3,000)	(3,000)
344391	Reconnect Fee	(50)	(100)	(100)	(100)
344395	Emergency Storm Assistance	(286,885)	-	-	-
344398	Special Services Department	(44,953)	(25,000)	(25,000)	(25,000)
349300	Bad Check Fees	(805)	(400)	(400)	(400)
Other					
361001	Interest Revenue - Special	(960,680)	(110,000)	(110,000)	(300,000)
361003	Interest Income - Interfund	(19,689)	(11,742)	(11,742)	(11,124)
361006	Interest Revenue Investments	(169,493)	(180,700)	(180,700)	(130,231)
361007	Interest Revenue Specific Investment	(47,962)	(77,000)	(77,000)	(190,213)
363000	Unrealized Gain or Loss	(198,627)	(71,850)	(71,850)	-
363001	Unrealized Gain/Loss MEAG et al	(117,669)	(29,723)	(29,723)	(29,723)
363002	Unrealized Gain or Loss Investment	(121,465)	(32,775)	(32,775)	-
383000	Reimb. for Damaged Property	(64,400)	(1,000)	(1,000)	(1,000)
389000	Miscellaneous Revenue	(2,419)	(3,000)	(3,000)	(10,000)
389001	Sales Tax Vendor's Compensation	(8,816)	(8,700)	(8,700)	(8,700)
389003	Employee Jury Duty Pay	(120)	-	-	-
389005	Sale of Scrap/Surplus	(51)	(1,000)	(1,000)	(1,000)
389047	MEAG Telecommunication Rebate	(3,099)	(3,200)	(3,200)	(3,200)
389048	Electric Power Rebates	(573,489)	(300,000)	(300,000)	(300,000)
Transfer In					
391101	Transfer In - General Fund	(9,000)	(9,000)	(9,000)	(9,000)
391125	Transfer In - Labor & Equipment	(1,098)	(200)	(200)	(200)
REVENUES		\$ (37,820,744)	\$ (35,150,065)	\$ (35,150,065)	\$ (33,883,122)

(2484640) ELECTRIC DISTRIBUTION

Personal Services & Employee Benefits		FY 2019	FY 2020	FY 2020	FY 2021
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
511100	Regular Employee Wages	\$ 1,013,126	\$ 1,167,547	\$ 1,167,547	\$ 1,199,861
511300	Overtime	160,177	40,000	40,000	60,000
512100	Group Insurance	204,638	251,095	251,095	260,418
512101	Insurance Deductible Reimb.	4,569	4,998	4,998	5,141
512200	FICA Contributions	70,766	75,364	75,364	78,609

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
512300	Medicare	16,458	17,625	17,625	18,384
512401	Ret. Plan Employer Contrib.	56,822	50,767	50,767	68,054
512402	Retirement Plan Admin. Costs	3,122	3,031	3,031	3,476
512500	Tuition Reimbursements	-	4,000	4,000	4,000
512700	Workers' Comp. Insurance	16,268	20,922	20,922	21,763
512999	Amounts Capitalized	(15,165)	-	-	-
Purchased & Contracted Services					
521200	Engineering	342	6,000	6,000	6,000
521201	Legal & Auditing	45,479	100,000	100,000	100,000
521204	Medical Services	685	450	450	600
521205	Consulting	219,984	220,000	220,000	250,000
521209	Miscellaneous Professional Services	593	500	500	500
521300	Technical	51,336	70,000	70,000	80,000
522001	Linen Services	3,856	4,000	4,000	4,500
522002	Exterminating Services	196	225	225	300
522112	Garbage Pickup - Commercial	4,880	4,500	4,500	5,000
522130	Janitorial Services	140	500	500	500
522200	Interdepartmental Services	1,530	3,000	3,000	3,000
522201	Repairs & Maint. - Vehicles	52,357	30,000	30,000	39,000
522202	Repairs & Maint. - Equipment	6,625	30,000	30,000	30,000
522203	Repairs & Maint. - Building	2,079	7,500	7,500	7,500
522320	Rental of Equipment & Vehicles	28,692	28,000	28,000	32,000
522330	Franchise Fees - City	1,152,712	1,144,902	1,144,902	1,146,941
522350	Rents & Royalties	-	1,717,352	1,717,352	1,720,411
523101	General Liability Insurance	10,202	8,739	8,739	9,402
523102	Property Insurance	3,292	3,166	3,166	3,469
523103	Vehicle Insurance	9,779	9,743	9,743	11,117
523104	Surety Bonds	236	236	236	256
523109	Cyber Liability Insurance	-	-	-	2,187
523200	Telephone - City	5,214	6,000	6,000	6,000
523203	Data Service - City	5,409	6,000	6,000	7,000
523205	Cell Phone/Radio	4,524	6,000	6,000	4,287
523209	Internet Service	3,967	4,000	4,000	4,635
523210	E-Mail	378	450	450	450
523220	Postage	447	1,200	1,200	1,200
523300	Advertising	-	500	500	600
523400	Printing & Binding	506	500	500	700
523500	Travel	11,038	10,000	10,000	11,000
523600	Dues & Fees	2,113	3,000	3,000	3,000
523604	Bank Service Charges	5,337	4,800	4,800	7,000
523605	Investment Fees - Specific	338	1,550	1,550	-
523700	Education & Training	4,591	6,500	6,500	7,000
523800	Licenses	130	375	375	375
523850	Contract Labor	175,708	77,500	77,500	100,000
Supplies					
531001	Stone/Gravel	-	1,000	1,000	1,000
531005	PVC Parts	-	1,000	1,000	1,000
531008	Meters & Accessories	21,634	70,000	70,000	50,000
531010	PVC Pipe	-	2,000	2,000	2,000
531011	Wire	60,105	55,000	55,000	55,000
531013	Poles	28,938	35,000	35,000	35,000
531014	Transformers	139,768	150,000	150,000	150,000
531015	Street Lights & Accessories	20,851	55,000	55,000	45,000
531020	Other	105,102	90,000	90,000	90,000
531029	Inventory Change	131,172	-	-	-
531100	General Supplies & Materials	12,280	14,000	14,000	15,000
531104	Protective/Safety Supplies	25,789	22,000	22,000	30,000
531108	Underground Supplies	6,365	8,000	8,000	8,000
531120	Office Supplies	1,433	1,400	1,400	1,400

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
531125	Printer/Copier Supplies	391	1,000	1,000	2,000
531130	Purchased Uniforms	2,908	6,300	6,300	7,000
531140	Repairs & Maintenance - Equipment	1,436	17,000	17,000	15,000
531141	Repairs & Maintenance - Vehicles	12,417	10,000	10,000	10,000
531142	Repairs & Maintenance - Buildings	1,539	10,000	10,000	8,000
531210	Water/Sewer Services	590	1,000	1,000	1,000
531220	Natural Gas Service	9,104	8,000	8,000	8,000
531230	Electric Service - City	11,390	14,000	14,000	14,000
531270	Gasoline	14,315	14,000	14,000	14,000
531271	Diesel Fuel	16,597	16,000	16,000	17,800
531300	Food for Meetings	242	1,000	1,000	1,000
531400	Books & Periodicals	150	200	200	250
531500	Purchased Power	27,396,590	27,500,000	27,500,000	25,200,000
531600	Small Equipment <\$5000	12,011	11,000	11,000	12,000
531601	Computer Supplies	4,646	10,000	10,000	10,000
Capital Outlay					
541200	Site Improvements	-	40,000	40,000	40,000
541480	Infrastructure	-	139,000	139,000	170,000
542100	Machinery	-	180,000	180,000	275,000
Interfund					
551100	Interfund Allocation - General	43,748	37,863	37,863	40,134
554100	Interfund Allocation - Utilities	581,021	635,340	635,340	656,189
Depreciation					
561000	Depreciation	1,017,871	-	-	-
562000	Amortization	6,357	6,900	6,900	-
562001	Amortization (Specific)	6,129	3,700	3,700	26,259
Other					
573002	Solar Panel Credits	606	650	650	650
573900	Cash Over or Short	103	250	250	250
573901	Bad Debts Expense	15,880	262,000	262,000	50,000
578001	Damages to Other Property	-	2,000	2,000	2,000
Transfer Out					
611001	General Fund	1,873,156	-	-	-
611011	Labor/Equipment	17,394	15,000	15,000	15,000
611013	Utilities Labor/Equipment	26,804	15,000	15,000	15,000
619000	Renewal & Replacement	-	445,437	445,437	1,374,506
TOTAL	ELECTRIC DISTRIBUTION	\$ 34,972,309	\$ 35,059,577	\$ 35,059,577	\$ 33,794,074

ELECTRIC DISTRIBUTION FOOTNOTES

The following employees are included in the Regular Employee Wages

1 2484640	Barry Walraven	Phillip McCormick	Coulter Faith
	Charles Dockery	Jimmy Stewart	Gregory Joyce
	Jessie Shook	Nicholas Sane	Gary Teague
	Matthew Chapman	Jonathan Rains	Nathan Stokes
	Kenny Rogers	Edward Defoor	Robert Pritchett
	Dennis Henry	Darrell Nicholson	Gregory Dodd
	Nicholas Land		

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

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

4 Debt

Loan No.	Type of Loan	Balance 6/30/2020	Principal Paid 6/30/2021	Interest Paid 6/30/2021	Balance 6/30/2021
Advances	Telecommunications	\$ 284,996	\$ 149,310	\$ 3,510	\$ 135,686
Advances	Sw. Plant Prop.	139,249	33,643	1,267	\$ 105,606
Advances	Utility Bldg. Renovation	379,729	76,820	3,510	\$ 302,909
Advances	Hwy. 53 Trans. Main	206,431	38,112	1,267	\$ 168,319
TOTAL		\$ 1,010,405	\$ 261,803	\$ 11,742	\$ 748,602

5 Capital Outlay

Site Improvement -Repair pole barn and make supply yard more accessible	\$ 40,000
Infrastructure-Replace 100 HID lights with LED (\$100k), convert overhead to underground Garden Hills (\$20k); convert overhead to underground Garden Hills Apts and Brent Stepp subdivision (\$50k)	170,000
Machinery - Replace 2004 Digger/Derrick	275,000
Total	\$ 485,000

(2484650) ELECTRIC GENERATOR

Purchased & Contracted Services

		FY 2019 ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	FY 2021 BUDGET
521300	Technical	\$ 19,983	\$ 20,000	\$ 20,000	\$ 20,000
522200	Interdepartmental Services	-	3,000	3,000	2,000
522202	Repairs & Maintenance - Equipment	16,658	30,000	30,000	30,000
522320	Rental of Equipment & Vehicles	-	5,000	5,000	5,000
523101	General Liability Insurance	358	469	469	127
523102	Property Insurance	4,644	4,642	4,642	4,689
523109	Cyber Liability Insurance	-	-	-	35
523200	Telephone - City	433	500	500	500
523203	Data Service - City	1,246	1,325	1,325	1,325
523209	Internet Service	180	360	360	180
523210	E-Mail	42	42	42	42

Supplies

531140	Repairs & Maintenance - Equipment	29	10,000	10,000	10,000
531210	Water/Sewer Services	142	150	150	150
531220	Natural Gas Services	-	5,000	5,000	5,000
531230	Electric Service - City	4,468	5,000	5,000	5,000
531271	Diesel Fuel	3,423	5,000	5,000	5,000

TOTAL	ELECTRIC GENERATOR	\$ 51,606	\$ 90,488	\$ 90,488	\$ 89,048
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TOTAL ELECTRIC FUND	\$ (2,796,830)	\$ -	\$ -	\$ -
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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 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(6000000) UTILITY ADMIN INT SERVICE FUND					
Revenues					
Charges for Services					
341400	Charges for Paper/Copy/Books	\$ (118)	\$ -	\$ -	\$ -
341750	Internal Service Charges - General	(446,562)	(483,915)	(483,915)	(503,064)
341751	Internal Service Charges - Utility	(2,707,041)	(2,928,173)	(2,928,173)	(3,067,117)
Other					
381000	Rents & Royalties	(39,600)	(12,000)	(12,000)	(12,000)
389000	Miscellaneous Revenue	(246)	-	-	-
389003	Employee Jury Duty Pay	(30)	-	-	-
Transfer In					
391125	Labor & Equipment -General	(387)	-	-	-
391126	Labor & Equipment Transfer In-Utilities	(1,265)	-	-	-
Transfer Out					
611010	Transfers Out	39,600	-	-	-
TOTAL	REVENUES	<u>\$ (3,155,649)</u>	<u>\$ (3,424,088)</u>	<u>\$ (3,424,088)</u>	<u>\$ (3,582,181)</u>

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
(6114100) UTILITIES ADMINISTRATION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 126,023	\$ 129,638	\$ 129,638	132,234
512100	Group Insurance	12,851	14,098	14,098	15,344
512101	Insurance Deduct. Reimbursement	272	294	294	286
512200	FICA Contributions	7,629	8,062	8,062	8,220
512300	Medicare	1,814	1,885	1,885	1,922
512401	Retirement Plan Employer Contrib.	7,182	6,739	6,739	7,777
512402	Retirement Plan Administrative Costs	396	403	403	397
512700	Workers' Compensation Insurance	196	347	347	264
Purchased & Contracted Services					
521201	Legal & Auditing	748	2,000	2,000	3,000
521203	Computer Consulting	-	600	600	-
521204	Medical Services	-	35	35	-
522001	Linen Services	499	600	600	600
522002	Exterminating Services	256	368	368	256
522112	Garbage Pickup - Commercial	1,045	1,045	1,045	1,045
522130	Janitorial Services	12,000	12,000	12,000	12,000
522200	Interdepartmental Services	1,373	2,000	2,000	2,000
522201	Repairs & Maintenance - Vehicles	51	300	300	300
522202	Repairs & Maintenance - Equipment	12,407	15,620	15,620	16,500
522203	Repairs & Maintenance - Buildings	199	5,000	5,000	4,000
522320	Rental of Equipment & Vehicles	2,458	2,700	2,700	2,700
523101	General Liability Insurance	681	561	561	632
523102	Property Insurance	1,836	1,736	1,736	1,753
523103	Vehicle Insurance	657	584	584	602
523104	Surety Bonds	30	30	30	29
523109	Cyber Liability Insurance	-	-	-	135
523200	Telephone - City	25,217	26,300	26,300	25,500
523203	Data Service - City	39,359	40,500	40,500	46,125
523205	Cell Phone/Radio	509	750	750	500
523206	Communications - Security	1,320	3,500	3,500	1,800
523209	Internet Service	7,080	8,000	8,000	7,020
523210	E-Mail	1,526	1,500	1,500	1,638
523220	Postage	154	200	200	150
523300	Advertising	-	50	50	-
523400	Printing & Binding	659	700	700	700

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 ORIGINAL BUDGET	FY 2021 BUDGET
523500	Travel	2,306	3,000	3,000	3,000
523600	Dues & Fees	5,311	5,500	5,500	5,200
523604	Bank Service Charges	-	100	100	200
523700	Education & Training	-	500	500	-
523800	Licenses	-	75	75	-
Supplies					
531100	General Supplies & Material	3,995	5,000	5,000	5,000
531120	Office Supplies	827	1,800	1,800	1,200
531125	Printer/Copier Supplies	245	800	800	1,000
531130	Purchased Uniforms & Protective	60	325	325	-
531141	Repairs & Maintenance - Vehicles	138	300	300	300
531142	Repairs & Maintenance - Buildings	3,388	1,500	1,500	1,500
531210	Water/Sewer Services	4,012	4,200	4,200	4,200
531230	Electric Service - City	27,779	33,500	33,500	28,500
531270	Gasoline	1,013	1,000	1,000	1,000
531300	Food for Meetings	169	800	800	800
531400	Books & Periodicals	60	50	50	50
531600	Small Equipment <\$5000	3,400	5,000	5,000	3,500
531601	Computer Equipment	-	4,000	4,000	2,000
Interfund					
554100	Interfund Allocation - Utilities	2,615	4,193	4,193	4,345
Depreciation					
561000	Depreciation	116,137	-	-	-
Debt Service					
581410	Advance from Electric	-	76,057	76,057	76,820
582410	Interest - Advance from Electric	5,029	4,273	4,273	3,510
Transfers Out					
611010	Transfers Out	-	12,000	12,000	12,000
TOTAL	UTILITIES ADMINISTRATION	\$ 442,910	\$ 452,118	\$ 452,118	\$ 449,554

UTILITIES ADMINISTRATION FOOTNOTES

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

2 Debt Service

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2020	Principal Pd. FYE 6/30/2021	Interest Pd. FYE 6/30/2021	Balance - 6/30/2021
Advance	Utility Bldg. Renovation	\$1,204,542	\$ 379,729	\$ 76,820	\$ 3,510	\$ 302,909

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



Andrea K. Bramlett, CPA
Director of Finance



		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 ORIGINAL BUDGET	FY 2021 BUDGET
(6114112) UTILITIES - FINANCE					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 481,977	\$ 489,759	\$ 489,759	\$ 499,527
511300	Overtime	55	500	500	500
512100	Group Insurance	98,142	107,609	107,609	117,606
512101	Insurance Deduct. Reimbursement	2,070	2,352	2,352	2,285
512200	FICA Contributions	27,747	30,396	30,396	31,002
512300	Medicare	6,463	7,109	7,109	7,250
512401	Retirement Plan Employer Contrib.	26,601	24,962	24,962	29,382
512402	Retirement Plan Administrative Costs	1,465	1,491	1,491	1,501
512700	Workers' Compensation Insurance	637	565	565	585
Purchased & Contracted Services					
521203	Computer Consulting	-	5,000	5,000	5,000
521204	Medical Services	-	75	75	75
522200	Interdepartmental Services	239	500	500	800
522202	Repairs & Maint. - Equip.	1,536	2,100	2,100	2,000
522207	Munis IT	2,504	3,000	3,000	1,000
523101	General Liability Insurance	1,089	1,000	1,000	984
523104	Surety Bonds	111	111	111	107
523109	Cyber Liability Insurance	-	-	-	267
523209	Internet Service	352	460	460	460
523220	Postage	1,416	1,500	1,500	1,800
523300	Advertising	-	200	200	100
523400	Printing & Binding	2,731	1,400	1,400	3,000
523500	Travel	1,578	3,200	3,200	2,800
523600	Dues & Fees	390	900	900	910
523700	Education & Training	1,484	9,600	9,600	1,600
523800	Licenses	-	100	100	100
Supplies					
531120	Office Supplies	60	-	-	250
531125	Printer/Copier Supplies	708	1,600	1,600	2,000
531400	Books & Periodicals	-	300	300	300
531600	Small Equipment <\$5000	360	400	400	400
531601	Computer Equipment	325	6,300	6,300	5,200
Capital Outlay					
542400	Computers - Printers/Access.	-	14,500	14,500	-
TOTAL	UTILITIES - FINANCE	\$ 660,472	\$ 718,289	\$ 718,289	\$ 720,091

UTILITIES - FINANCE FOOTNOTES

1 The following employees are included in the Regular Employee Wages

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

TELLERS



**Head Teller,
Judy Reece**



**Manager,
Judith Arnold**

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



		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 ORIGINAL BUDGET	FY 2021 BUDGET
(6114115) UTILITIES - TELLERS					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 139,828	\$ 143,176	\$ 143,176	\$ 117,835
511300	Overtime	769	1,100	1,100	1,100
512100	Group Insurance	47,118	57,043	57,043	48,019
512101	Insurance Deduct. Reimbursement	844	1,273	1,273	1,237
512200	FICA Contributions	8,242	8,945	8,945	7,374
512300	Medicare	1,940	2,092	2,092	1,725
512401	Retirement Plan Employer Contrib.	6,868	6,743	6,743	6,319
512402	Retirement Plan Administrative Costs	377	403	403	323
512700	Workers' Compensation Insurance	345	382	382	311
Purchased & Contracted Services					
521204	Medical Services	-	-	-	200
522200	Interdepartmental Services	133	500	500	500
522202	Repairs & Maint. - Equipment	-	-	-	50
523101	General Liability Insurance	314	273	273	332
523104	Surety Bonds	32	32	32	32
523109	Cyber Liability Insurance	-	-	-	90
523300	Advertising	-	100	100	150
523400	Printing & Binding	778	700	700	900
523500	Travel	758	2,000	2,000	2,000
Supplies					
531100	General Supplies & Material	398	250	250	250
531120	Office Supplies	1,890	2,500	2,500	2,550
531125	Printer/Copier Supplies	328	400	400	400
531130	Purchased Uniforms	354	400	400	400
531600	Small Equipment <\$5000	389	6,500	6,500	2,000
531601	Computer Equipment	-	2,500	2,500	2,500
TOTAL	UTILITIES - TELLERS	\$ 211,704	\$ 237,312	\$ 237,312	\$ 196,597

UTILITIES -TELLERS FOOTNOTES

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

Judy Reece
Shonda Schutz

Caitlyn Chambers
Rachel Coleman - part time
Judith Arnold 1/3

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 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 ORIGINAL BUDGET	FY 2021 BUDGET
(6114117) UTILITIES - PURCHASING					
Personal Services & Employee Benefits					
511100	Regular Employee Benefits	\$ 85,444	\$ 88,227	\$ 88,227	\$ 89,993
512100	Group Insurance	5,440	413	413	519
512101	Insurance Deductible Reimbursement	262	-	-	-
512200	FICA Contributions	5,185	5,470	5,470	5,580
512300	Medicare	1,213	1,279	1,279	1,305
512401	Retirement Plan Employer Contrib.	4,791	4,495	4,495	5,293
512402	Retirement Plan Administrative Costs	264	269	269	270
512700	Workers' Compensation Insurance	141	130	130	138
Purchased & Contracted Services					
522200	Interdepartmental Services	387	400	400	400
523101	General Liability Insurance	179	157	157	154
523104	Surety Bonds	20	20	20	20
523109	Cyber Liability Insurance	-	-	-	42
523200	Telephone - City	1,397	1,500	1,500	1,425
523203	Data Service - City	1,424	1,500	1,500	1,600
523209	Internet Service	180	180	180	180
523210	E-Mail	84	85	85	84
523220	Postage	117	100	100	100
523400	Printing & Binding	-	75	75	50
523500	Travel	-	350	350	1,600
523600	Dues & Fees	60	250	250	75
523700	Education & Training	-	250	250	300
Supplies					
531100	General Supplies & Material	66	-	-	-
531120	Office Supplies	878	600	600	800
531125	Printer/Copier Supplies	908	1,000	1,000	1,100
531140	Repairs & Maintenance - Equipment	-	100	100	-
531400	Books & Periodicals	-	100	100	50
531600	Small Equipment	25	500	500	250
531601	Computer Equipment	1,606	2,350	2,350	1,800
TOTAL	UTILITIES - PURCHASING	\$ 110,074	\$ 109,800	\$ 109,800	\$ 113,128

UTILITIES - PURCHASING FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114117

Ellen McEntyre

Barry Bohannon

ENGINEERING



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

**Engineering Manager,
David Burnett**



		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 ORIGINAL BUDGET	FY 2021 BUDGET
(6114175) UTILITIES ENGINEERING					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 313,116	\$ 333,540	\$ 333,540	\$ 326,136
511300	Overtime	3,691	2,000	2,000	2,000
512100	Group Insurance	48,707	53,440	53,440	58,435
512101	Insurance Deductible Reimbursement	1,027	1,176	1,176	1,142
512200	FICA Contributions	19,378	20,952	20,952	20,493
512300	Medicare	4,449	4,900	4,900	4,793
512401	Retirement Plan Employer Contrib.	17,578	16,507	16,507	19,198
512402	Retirement Plan Administrative Costs	968	986	986	981
512700	Workers' Compensation Insurance	4,178	4,738	4,738	3,239
512999	Amounts to Capitalize	(138,645)	-	-	-
Purchased & Contracted Services					
521204	Medical Services	120	200	200	200
522200	Interdepartmental Services	437	500	500	500
522201	Repairs & Maintenance - Vehicles	210	1,500	1,500	2,000
522202	Repairs & Maintenance - Equipment	1,294	4,000	4,000	4,000
523101	General Liability Insurance	750	663	663	746
523102	Property Insurance	180	169	169	181
523103	Vehicle Insurance	2,090	2,125	2,125	1,888
523104	Surety Bonds	73	74	74	73
523109	Cyber Liability Insurance	-	-	-	182
523201	Telephone	1,369	1,500	1,500	1,400
523205	Cell Phone/Radio	1,149	1,200	1,200	1,126
523209	Internet Service	573	500	500	918
523220	Postage	385	300	300	300
523300	Advertising	132	1,000	1,000	250
523400	Printing & Binding	650	600	600	750
523500	Travel	69	800	800	800
523600	Dues & Fees	518	500	500	600
523700	Education & Training	1,464	2,000	2,000	3,000
523800	Licenses	331	300	300	300
Supplies					
531100	General Supplies & Materials	1,069	1,300	1,300	1,300
531104	Protective Supplies	439	750	750	500
531120	Office Supplies	414	600	600	600
531125	Printer/Copier Supplies	1,698	1,800	1,800	1,700
531130	Purchased Uniforms	1,603	1,600	1,600	1,625
531140	Repairs & Maintenance - Equipment	6	300	300	200
531141	Repairs & Maintenance - Vehicles	573	800	800	2,000
531270	Gasoline	3,579	4,000	4,000	4,000
531400	Books & Periodicals	-	200	200	200
531600	Small Equipment <\$5000	1,252	1,000	1,000	500
531601	Computer Equipment	9,789	12,500	12,500	15,000
531700	Miscellaneous Supplies	-	100	100	50
Capital Outlay					
542100	Machinery >\$5000	-	21,000	21,000	-
542200	Vehicles	-	-	-	27,000
Interfund					
554100	Interfund Allocation - Utilities	13,341	52,418	52,418	54,312
TOTAL	UTILITIES - ENGINEERING	\$ 320,006	\$ 554,538	\$ 554,538	\$ 564,618

UTILITIES - ENGINEERING FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114175	David Burnett	Kevin King
	Brandon Cook	Harley Barnett
	Tod Lankford	

2 Capital Outlay

Vehicle - F150 Extended cab truck	\$ 27,000
Total	\$ 27,000

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 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 ORIGINAL BUDGET	FY 2021 BUDGET
(6114176) WORK ORDER DISPATCH					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 68,383	\$ 69,394	\$ 69,394	\$ 70,777
512100	Group Insurance	23,982	26,348	26,348	28,840
512101	Insurance Deductible Reimb.	506	588	588	571
512200	FICA Contributions	3,551	4,302	4,302	4,388
512300	Medicare	828	1,006	1,006	1,026
512401	Retirement Plan Employer Contrib.	3,768	3,536	3,536	4,163
512402	Retirement Plan Administrative Costs	207	211	211	213
512700	Workers' Compensation Insurance	141	130	130	138
Purchased & Contracted Services					
523101	General Liability Insurance	152	134	134	149
523104	Surety Bonds	16	16	16	16
523109	Cyber Liability Insurance	-	-	-	40
Supplies					
531125	Printer/Copier Supplies	-	350	350	-
531130	Purchased Uniforms	-	200	200	-
TOTAL	WORK ORDER DISPATCH	\$ 101,534	\$ 106,215	\$ 106,215	\$ 110,321

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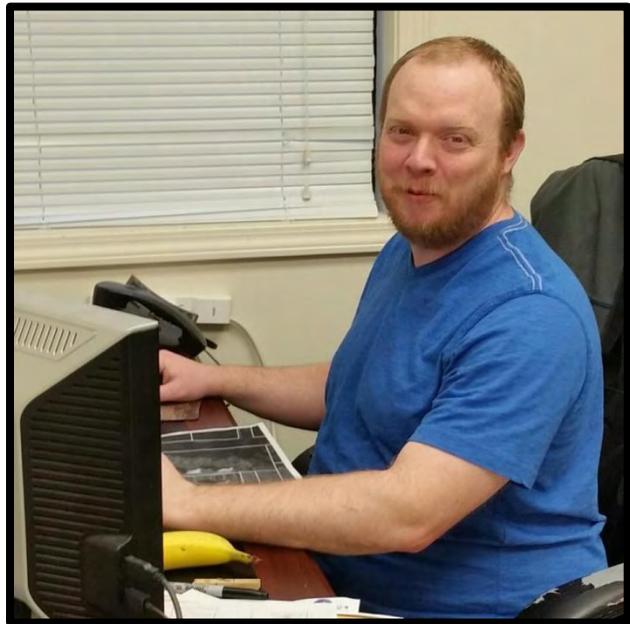
1 The following employees are included in the Regular Employee Wages
6114176 Andrea Everett Rhonda Crider

GIS



Davie Crawford
GIS Manager

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



Micky Beckman
Data Analyst

		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 ORIGINAL BUDGET	FY 2021 BUDGET
(6114177) GIS					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 133,179	\$ 134,575	\$ 134,575	\$ 137,277
512100	Group Insurance	23,982	26,348	26,348	28,840
512101	Insurance Deduct. Reimbursement	506	588	588	571
512200	FICA Contributions	8,167	8,384	8,384	8,551
512300	Medicare	1,900	1,961	1,961	2,000
512401	Retirement Plan Employer Contrib.	7,239	6,793	6,793	8,070
512402	Retirement Plan Administrative Costs	399	406	406	412
512700	Workers' Compensation Insurance	233	193	193	181
Purchased & Contracted Services					
521204	Medical Services	40	80	80	80
522201	Repairs & Maintenance - Vehicles	12	50	50	400
522202	Repairs & Maintenance - Equipment	14	-	-	50
523101	General Liability Insurance	304	268	268	293
523103	Vehicle Insurance	405	342	342	343
523104	Surety Bonds	30	31	31	30
523109	Cyber Liability Insurance	-	-	-	80
523209	Internet Service	918	1,000	1,000	918
523500	Travel	-	1,500	1,500	-
523600	Dues/Fees	80	200	200	200
523700	Education & Training	-	500	500	-
523800	Licenses	25,000	25,000	25,000	25,500
Supplies					
531120	Office Supplies	-	50	50	50
531125	Printer/Copier Supplies	-	250	250	1,000
531130	Purchased Uniforms	615	650	650	650
531141	Repairs & Maintenance - Vehicles	-	-	-	1,000
531270	Gasoline	516	500	500	750
531601	Computer Equipment	8,244	-	-	-
TOTAL	GEO INFO SERVICE	\$ 211,782	\$ 209,669	\$ 209,669	\$ 217,246

UTILITIES - GIS FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114177

Davie Crawford

Mickey Beckman

CUSTOMER SERVICE



**Manager,
Judith Arnold**

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 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 ORIGINAL BUDGET	FY 2021 BUDGET
(6114190) UTILITIES - CUSTOMER SERVICE					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 116,876	\$ 120,576	\$ 120,576	\$ 155,436
511300	Overtime	407	1,700	1,700	1,700
512100	Group Insurance	4,151	4,699	4,699	62,583
512101	Insurance Deductible Reimb.	469	100	100	668
512200	FICA Contributions	7,082	7,581	7,581	9,742
512300	Medicare	1,645	1,773	1,773	2,278
512401	Retirement Plan Employer Contrib.	6,785	5,689	5,689	9,156
512402	Retirement Plan Administrative Costs	377	340	340	468
512700	Workers' Compensation	234	293	293	277
Purchased & Contracted Services					
522001	Linen Services	143	250	250	200
522200	Interdepartmental Services	670	600	600	1,000
522202	Repairs & Maintenance - Equipment	-	300	300	300
523101	General Liability Insurance	308	292	292	285
523104	Surety Bonds	28	29	29	27
523109	Cyber Liability Insurance	-	-	-	61
523220	Postage	26	100	100	100
523300	Advertising	-	100	100	100
523400	Printing & Binding	1,925	2,000	2,000	2,000
523500	Travel	2,988	2,500	2,500	4,000
523600	Dues & Fees	2,646	3,500	3,500	3,500
523700	Education & Training	-	1,500	1,500	1,500
Supplies					
531100	General Supplies	-	200	200	500
531120	Office Supplies	840	1,000	1,000	1,000
531125	Printer/Copier Supplies	1,061	2,000	2,000	2,000
531130	Purchased Uniforms	291	300	300	400
531170	Gasoline	34	-	-	-
531300	Food for Meetings	-	100	100	100
531400	Books & Periodicals	-	350	350	-
531600	Small Equipment <\$5000	330	1,200	1,200	1,200
531601	Computer Equipment	1,279	2,500	2,500	3,000
Capital Outlay					
542400	Computers, Printers & Accessories	-	-	-	68,000
Interfund					
554100	Interfund Allocation - Utilities	41,009	42,486	42,486	44,128
TOTAL	UTILITIES - CUSTOMER SERVICE	\$ 191,602	\$ 204,058	\$ 204,058	\$ 375,709

UTILITIES - CUSTOMER SERVICE FOOTNOTES

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

Heather Defoor	Annissa Clark
Brittany Bowling	Judith Arnold - 1/3
Marisha Hunt	

2 Capital Outlay

Computer - Mcare Northstar module	<u>\$68,000</u>
Total	<u>\$68,000</u>

METER READING



**Supervisor,
Allan Serritt**

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.



		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 ORIGINAL BUDGET	FY 2021 BUDGET
(6114191) UTILITIES - METER READING					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 165,122	\$ 173,762	\$ 173,762	\$ 178,892
511300	Overtime	5,368	4,000	4,000	4,000
512100	Group Insurance	53,980	65,870	65,870	57,738
512101	Insurance Deductible Reimbursement	1,265	1,470	1,470	1,428
512200	FICA Contributions	9,998	11,150	11,150	11,483
512300	Medicare	2,350	2,607	2,607	2,685
512401	Retirement Plan Employer Contrib.	9,509	7,426	7,426	10,328
512402	Retirement Plan Administrative Costs	531	444	444	528
512700	Workers' Compensation Insurance	6,386	13,060	13,060	13,150
Purchased & Contracted Services					
521204	Medical Services	200	200	200	200
522001	Linen Services	182	200	200	200
522200	Interdepartmental Services	-	400	400	400
522201	Repairs & Maintenance - Vehicles	2,337	4,000	4,000	2,500
522202	Repairs & Maintenance - Equipment	55,373	56,000	56,000	56,000
523101	General Liability Insurance	35	-	-	150
523103	Vehicle Insurance	527	501	501	551
523104	Surety Bonds	2,026	2,197	2,197	2,288
523109	Cyber Liability Insurance	40	41	41	38
523205	Cell Phone/Radio	-	-	-	149
523209	Internet Service	2,050	2,200	2,200	2,127
523300	Advertising	1,377	1,400	1,400	1,377
523400	Printing & Binding	127	150	150	150
523500	Travel	132	-	-	-
523600	Dues & Fees	-	200	200	200
523700	Education & Training	-	400	400	400
523800	License	22	35	35	40
Supplies					
531008	Meters & Accessories	2,771	10,500	10,500	24,750
531104	Protective/Safety Supplies	5,864	8,000	8,000	8,000
531100	General Supplies	-	500	500	2,475
531120	Office Supplies	307	500	500	500
531125	Printer/Copier Supplies	-	450	450	450
531130	Purchased Uniforms	1,353	1,950	1,950	2,275
531140	Repairs & Maintenance - Equipment	-	1,000	1,000	500
531141	Repairs & Maintenance - Vehicles	499	6,000	6,000	3,000
531231	Electric Service - Other	572	700	700	700
531270	Gasoline	9,869	9,000	9,000	12,000
531300	Food For Meetings	-	100	100	100
531400	Small Equipment <\$5000	-	150	150	-
531600	Books & Periodicals	695	4,000	4,000	1,500
531601	Computer Equipment	1,458	3,200	3,200	3,200
Capital Outlay					
542200	Vehicles	-	26,500	26,500	-
Other					
554100	Interfund Allocation - Utilities	897	-	-	-
578001	Damages to Other Property	-	500	500	-
TOTAL	UTILITIES - METER READING	\$ 343,223	\$ 420,763	\$ 420,763	\$ 406,452

UTILITIES - METER READERS FOOTNOTES

**1 The following employees are included in the Regular Employee Wages
6114191**

Allan Serritt	Chad Wright
Clarence Elrod	Micki DeMille
Vacant	

BILLING



**Manager,
Judith Arnold**



**Supervisor, Patty Ceara
Melissa Long Edwards Williams**

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 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 ORIGINAL BUDGET	FY 2021 BUDGET
(6114192) UTILITIES - BILLING					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 115,910	\$ 130,072	\$ 130,072	\$ 132,692
511300	Overtime	511	2,100	2,100	2,100
512100	Group Insurance	38,034	43,869	43,869	48,019
512101	Insurance Deduct. Reimbursement	716	979	979	951
512200	FICA Contributions	6,634	8,194	8,194	8,357
512300	Medicare	1,547	1,916	1,916	1,954
512401	Retirement Plan Employer Contrib.	6,341	5,327	5,327	7,804
512402	Retirement Plan Administrative Costs	352	318	318	399
512700	Workers' Compensation Insurance	204	230	230	229
Purchased & Contracted Services					
522200	Interdepartmental Services	807	650	650	650
522202	Repairs & Maintenance - Equipment	64,986	67,000	67,000	71,700
523101	General Liability Insurance	553	494	494	575
523104	Surety Bonds	27	27	27	29
523109	Cyber Liability Insurance	-	-	-	156
523220	Postage	106,594	108,000	108,000	108,000
523400	Printing & Binding	38,160	36,000	36,000	36,000
523500	Travel	509	1,200	1,200	2,000
523700	Education & Training	-	600	600	600
Supplies					
531100	General Supplies	-	150	150	150
531120	Office Supplies	534	500	500	500
531125	Printer/Copier Supplies	573	1,200	1,200	1,200
531130	Purchased Uniforms	-	300	300	300
531140	Repairs & Maintenance - Equipment	-	100	100	-
531270	Gasoline	34	-	-	-
531300	Food for Meetings	-	100	100	100
531600	Small Equipment <\$5000	1,948	500	500	1,500
531601	Computer Equipment	-	1,500	1,500	2,500
Interfund					
554100	Interfund Allocation - Utilities	903	-	-	-
TOTAL	UTILITIES - BILLING	\$ 385,877	\$ 411,326	\$ 411,326	\$ 428,465

UTILITIES - BILLING FOOTNOTES

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

Melissa Long
Judith Arnold - 1/3

Patty Edwards
Ceara Williams

INTERNAL SERVICE FUND ADMIN. SERVICE FEES - 2020-2021

Base Amount	
Utility Billing	\$ 428,465
Customer Service	375,709
Meter Reading	406,452
Tellers	196,597
Engineering	564,618
Finance	720,091
Utility Administration	449,554
Purchasing	113,128
GIS	217,246
Work Order Dispatch	110,321
TOTAL	\$ 3,582,181

Crossover to General Fund			
Customer Service	11.0%	Solid Waste	\$ 41,310
Utility Billing	11.0%	Solid Waste	47,111
Tellers	11.0%	Solid Waste	21,616
Finance	3% of Govt. Fund	Solid Waste	9,505
Purchasing		General Admin	39,255
GIS	17.0%	General Admin	36,932
Finance	85% of Govt. Fund	General Admin	269,314
Finance	6% of Govt. Fund	Recreation	19,010
Finance	3% of Govt. Fund	Golf-Pro	9,505
Finance	3% of Govt. Fund	Golf-Mtnce.	9,505
TOTAL			\$ 503,064

1. Water Plant		
Utility Billing	54.4%	233,287
Customer Service	54.4%	204,563
Meter Reading	61.5%	249,816
Tellers	54.4%	107,042
Engineering	10.0%	56,461
Utility Administration	5.0%	22,478
Purchasing		11,426
Work Order Dispatch	0.0%	-
GIS	1.0%	2,172
Finance	4%	28,804
TOTAL		\$ 916,048

2. Water Distribution		
Engineering	35.0%	\$ 197,616
Utility Administration	20.0%	89,911
Purchasing		20,816
Work Order Dispatch	40.0%	44,128
GIS	25.0%	54,312
Finance	10%	72,009
TOTAL		\$ 478,792

3. Waste Treatment Plant		
Utility Billing	19.4%	\$ 83,300
Customer Service	19.4%	73,044
Purchasing		16,856
Work Order Dispatch	0.0%	-
GIS	0.0%	-
Meter Reading	21.9%	89,202
Tellers	19.4%	38,222
Engineering	15.0%	84,693
Utility Administration	5.0%	22,478
Finance	4.0%	28,804
TOTAL		\$ 436,598

4. Wastewater Collection			
Engineering	40.0%		\$ 225,847
Utility Admin.	20.0%		89,911
Purchasing			3,394
Work Order Dispatch	10.0%		11,032
GIS	10.0%		21,725
Finance	10%		72,009
TOTAL			\$ 423,918

5. Electric Department			
Utility Billing	14.7%		\$ 62,973
Customer Service	14.7%		55,219
Meter Reading	16.6%		67,434
Tellers	14.7%		28,895
Utility Admin.	45.0%		202,299
Purchasing			15,725
Work Order Dispatch	10.0%		11,032
GIS	15.0%		32,587
Finance	25%		180,023
TOTAL			\$ 656,188

6. Telecommunications			
Utility Billing	0.4%		\$ 1,793
Tellers	0.4%		823
Utility Admin.	5.0%		22,478
Customer Service	0.4%		1,572.47
Purchasing			5,656
Work Order Dispatch	0.0%		-
GIS	5.0%		10,862
Finance	3.0%		21,603
TOTAL			\$ 64,788

7. Direct Charges to Admin. Departments			
Engineering - GIS	25.0%		54,312
Customer Svc. - Work Order Dispatch	40.0%		44,128
Utility Admin. - GIS	2.0%		4,345
TOTAL			\$ 102,785

**INTERNAL SERVICE FUND ADMINISTRATIVE SERVICE FEES -
Background Information 2020-2021**

Utility Billing & Tellers (Based on customers)		
Water Treatment Plant	54.4%	20,164
Waste Treatment Plant	19.4%	7,200
Electric (includes Demand, etc.)	14.7%	5,443
Solid Waste	11.0%	4,072
Telecommunications	0.4%	155
TOTAL	100.0%	37,034

Customer Service (Based on customers)		
Water Treatment Plant	54.4%	
Waste Treatment Plant	19.4%	
Electric (includes Demand, etc.)	14.7%	
Solid Waste	11.0%	
Telecommunications	0.4%	
TOTAL	100.0%	

Meter Reading (Based on Water/Sewer/Electric customers)		
Water Treatment Plant	61.5%	20,164
Waste Plant (reduced - no meters)	21.9%	7,200
Electric (include Demand/other)	16.6%	5,443
TOTAL	100.0%	32,807

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

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

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

Purchasing (Based on estimated time)			
General Admin.	34.7%		\$ 39,255
Water Treatment Plant	10.1%		11,426
Water Distribution Maintenance	18.4%		20,816
Waste Treatment Plant	14.9%		16,856
Wastewater Collection Maintenance	3.0%		3,394
Electric	13.9%		15,725
Telecommunications	5.0%		5,656
TOTAL	100.0%		\$ 113,128

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

Work Order Dispatch (Based on estimate of work orders prepared)		
Customer Service		40.0%
Water Distribution Maintenance		40.0%
Waste Water Collection Maintenance		10.0%
Waste Water Plant Maintenance		0.0%
Water Plant Maintenance		0.0%
Telecommunications		0.0%
Electric		10.0%
TOTAL		100.0%

2021 Budget Utility Sewer, Water and Electric Fee Summary

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
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
2017	4,956,848	80,756	5,037,604	1,120,919	4.42	6,731
2018	5,096,010	106,555	5,202,565	1,150,355	4.43	6,876
2019	5,100,859	65,905	5,166,765	1,029,266	4.96	6,938

Water Fee History

Fiscal Year	Billed Dollars	1000 Gallons	Dollars Per 1000 Gal. (Averaging Minimum & inside/outside rates)	Average Customers
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
2017	11,614,614	2,927,280	3.97	19,596
2018	12,053,864	2,838,212	4.25	19,779
2019	12,295,373	2,819,752	4.36	19,895

Electric Fee History

Fiscal Year	Billed Dollars	Consumption in kWh	Average kWh in cents	Customers
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
2017	36,028,243	430,890,025	8.36	5,371
2018	35,991,818	431,413,031	8.34	5,433
2019	34,949,613	407,729,716	8.57	5,368

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
2022-2026**

Year	Wastewater	Water	Electric	Telecom	Utility Admin	Engineering	GIS	Totals
FY 2022	\$ 883,000	\$ 1,158,000	\$ 1,452,000.00	\$ 30,000	\$ 30,000	\$ 5,000	\$ 6,000	\$ 3,564,000
FY 2023	652,000	1,464,450	1,123,000	-	25,000	70,000	20,000	3,354,450
FY 2024	1,384,000	2,441,000	745,000	1,000,000	5,000	27,000	-	5,602,000
FY 2025	366,000	2,448,000	365,000	2,000,000	27,000	25,000	-	5,231,000
FY 2026	669,000	1,503,000	724,500	2,000,000	58,000	17,000	-	4,971,500
Totals	\$ 3,954,000	\$ 9,014,450	\$ 4,409,500	\$ 5,030,000	\$ 145,000	\$ 144,000	\$ 26,000	\$ 22,722,950

**Wastewater Treatment System
Five Year Capital Plan
2022-2026**

Year	Item	Cost	Funding Source
2021-2022	Industrial pretreatment	\$ 40,000	Operating revenues
	Belt press	250,000	Operating revenues
	TOTAL	290,000	
2022-2023	Industrial pretreatment	40,000	Operating revenues
	Lab rehabilitation	125,000	Operating revenues
	Ton pickup - 1/2	23,000	Operating revenues
	TOTAL	188,000	
2023-2024	Industrial pretreatment	40,000	Operating revenues
	RAS/WAS pumps/MCC panels	300,000	Operating revenues
	Secondary lift screw pump	125,000	Operating revenues
	TOTAL	465,000	
2024-2025	Industrial pretreatment	40,000	Operating revenues
	Chemical dosage pumps	45,000	Operating revenues
	Sludge pumps for belt presses	80,000	Operating revenues
	TOTAL	165,000	
2025-2026	Industrial pretreatment	40,000	Operating revenues
	Tertiary treatment/final filters	400,000	Operating revenues
	TOTAL	440,000	
	TOTAL FOR WASTE WATER TREATMENT	\$ 1,548,000	

**Wastewater Collection System
Five Year Capital Plan
2022-2026**

Year	Item	Cost	Funding Source
2021-2022	4x4 Loader	\$ 95,000	Operating revenues
	Tandem dump truck - 1/2	65,000	Operating revenues
	2 - Sewer service cameras with locators	36,000	Operating revenues
	Air compressors	22,000	Operating revenues
	Gallman Ave/Ola Str. Sewer replacement	375,000	Operating revenues
	TOTAL	593,000	
2022-2023	F-650 Service truck with utility body	69,000	Operating revenues
	Trackhoe - 1/3	65,000	Operating revenues
	Sewer replacement - Dan Cherry and Florence Ave.	330,000	Operating revenues
	TOTAL	464,000	
2023-2024	F-750 with dump body	74,000	Operating revenues
	F-150 4x4 extended cab truck	25,000	Operating revenues
	Garden Hills sewer replacement	820,000	Operating revenues
	TOTAL	919,000	
2024-2025	F-350 4x4 truck with utility	47,000	Operating revenues
	F-250 4x4 extended cab truck - 1/2	14,000	Operating revenues
	Sewer main line replacements	140,000	Operating revenues
	TOTAL	201,000	
2025-2026	F-650 Service truck with utility body	71,000	Operating revenues
	Rock box	18,000	Operating revenues
	Sewer main line replacements	140,000	Operating revenues
	TOTAL	229,000	
	TOTAL FOR WASTE WATER COLLECTION	2,406,000	
	GRAND TOTAL	\$ 3,954,000	

Water Treatment System Five Year Capital Plan 2022-2026

Year	Item	Cost	Funding Source
2021-2022	Mauldin Rd. high service pump replacement	\$ 125,000	Operating revenues
	Renovation/painting metal clearwell at Brittany Drive	145,000	Operating revenues
	Brittany Drive high service pump #2 and #3 replacement	200,000	Operating revenues
	Filter media at Mauldin Rd.	10,000	Operating revenues
	SCADA radio upgrades	60,000	Operating revenues
	Replacement of lab equipment - bacteria and water quality	25,000	Operating revenues
	TOTAL	565,000	
2022-2023	Enclosure of 4 Leopold filters and flocculator basin	250,000	Operating revenues
	Lime pumps at Mauldin Rd.	40,000	Operating revenues
	Scrubber media at Mauldin Rd.	80,000	Operating revenues
	Chemical pump partial replacement - 6 pumps	30,000	Operating revenues
	Computer/programming/upgrades/replacement	30,000	Operating revenues
	TOTAL	430,000	
2023-2024	Tonka filter vessel renovation	250,000	Operating revenues
	Renovate and paint one storage tank on the Eastside	150,000	Operating revenues
	Pump station upgrades	150,000	Operating revenues
	Well pump replacement at Brittany Plant	200,000	Operating revenues
	Chlorine equipment partial replacement	35,000	Operating revenues
	TOTAL	785,000	
2024-2025	Brittany building and pump station renovations and repairs, replacement of booster pumps	1,000,000	Operating revenues
	Pump station upgrades	150,000	Operating revenues
	Computer/programming/upgrades/replacement	50,000	Operating revenues
	Replace incubator and autoclave for bacteria testing	15,000	Operating revenues
	TOTAL	1,215,000	
2025-2026	Renovate or replace well 3 or 4 pump	200,000	Operating revenues
	Renovate or rebuild #4 and #5 high service pumps	100,000	Operating revenues
	F-150 pickup truck for Mauldin Rd.	30,000	Operating revenues
	TOTAL	330,000	
	TOTAL FOR TREATMENT SYSTEM	\$ 3,325,000	

Water Distribution System Five Year Capital Plan 2022-2026

Year	Item	Cost	Funding Source
2021-2022	F-750 Dump truck and F-650 truck with utility body	\$ 146,000	Operating revenues
	Tandem dump truck - 1/2	65,000	Operating revenues
	Equipment trailer	12,000	Operating revenues
	Vibratory roller for compacting ditches	30,000	Operating revenues
	System upgrades of 2", 4", 6" and 8" water mains - #170	170,000	Operating revenues
	2" Galvanized line replacement - #142	170,000	Operating revenues
	TOTAL	593,000	
2022-2023	F-750 Dump truck and F-650 truck with utility body	146,000	Operating revenues
	Trackhoe replacement - 1/3 cost	65,000	Operating revenues
	Equipment trailer	12,000	Operating revenues
	System upgrades of 2", 4", 6" and 8" water mains - #170	170,000	Operating revenues
	2" Galvanized line replacement - #142	170,000	Operating revenues
	Cast iron line replacement - College St., Line St., Pisgah Way, Newton Creek, Dan Cheri, Cherry and Louise Ave.	471,450	Operating revenues
	TOTAL	1,034,450	
2023-2024	F-750 Dump truck and F-650 truck with utility body	146,000	Operating revenues
	F-150 4x4 extended cab truck	25,000	Operating revenues
	Air compressor with piercing tool	25,000	Operating revenues
	System upgrades of 2", 4", 6" and 8" water mains - #170	170,000	Operating revenues
	2" Galvanized line replacement - #142	170,000	Operating revenues
	Hwy. 136 Connector 12" transmission main from Water Plant	430,000	Operating revenues
	Cast iron line replacement - N. Wall St., W. Belmont and Hwy. 53.	690,000	Operating revenues
TOTAL	1,656,000		
2024-2025	F-750 Dump truck and F-650 truck with utility body	146,000	Operating revenues
	F-250 Extended cab 4x4 truck - 1/2	14,000	Operating revenues
	Equipment trailer	13,000	Operating revenues
	System upgrades of 2", 4", 6" and 8" water mains - #170	180,000	Operating revenues
	2" Galvanized line replacement - #142	180,000	Operating revenues
	Cast iron replacements - Hwy. 41 north of Hwy. 136	700,000	Operating revenues
	TOTAL	1,233,000	
2025-2026	F-750 Dump truck and F-650 truck with utility body	150,000	Operating revenues
	Water main locators - 2	13,000	Operating revenues
	System upgrades of 2", 4", 6" and 8" water mains - #170	180,000	Operating revenues
	2" Galvanized line replacement - #142	180,000	Operating revenues
	Cast iron line replacements - Lovers Lane and Dews Pond Rd.	650,000	Operating revenues
	TOTAL	1,173,000	
TOTAL OF WATER DISTRIBUTION SYSTEM		5,689,450	
GRAND TOTAL		\$ 9,014,450	

Electric Five Year Capital Plan 2022-2026

Year	Item	Cost	Funding Source
2021-2022	Engineering study of distribution sys., coordination and protection plan & the next phase of sys. reliability, capacitor & voltage stabilization program	\$ 150,000	Operating revenues
	Continue reclosure/system protection project - Garden Height	140,000	Operating revenues
	Replace HID with LED lighting fixtures	100,000	Operating revenues
	Bryant Pkwy. At 53 - gang switch & line connect 3-336, 231'	25,000	Operating revenues
	Herbicide spraying system	125,000	Operating revenues
	Build tie lines between substations #2, #3 and #5	125,000	Operating revenues
	Electronic work order system	30,000	Operating revenues
	Upgrade security system	12,000	Operating revenues
	2004 Digger Derrick line truck #251 - 60' boom, 15,000 lb. lift	290,000	Operating revenues
	Bushcast Forestry cutter	125,000	Operating revenues
	Test equipment: outdoor records, power quality analyzer, wireless volt/phase meter, voltage presence indicator	65,000	Operating revenues
	Equipment, inventory and storage expansion - buildings	100,000	Operating revenues
	SPCC environmental project at various plants	165,000	Operating revenues
	TOTAL	1,452,000	
2022-2023	New circuits from substation #5	225,000	Operating revenues
	Extend circuit #7552 to Curtis Pkwy., E. Line St.(Dews Pond) to Meadowbrook, 3-336 ACSR at \$60 K/MI, plus contract labor at \$40k	100,000	Operating revenues
	Replace HID with LED lighting fixtures	150,000	Operating revenues
	Oak St. Tie: River St. to 41 (2200' requires RR crossing permit)	98,000	Operating revenues
	Forest Heights, Golden Circle and Recreation Dept.	125,000	Operating revenues
	2006 bucket truck #280	200,000	Operating revenues
	2 Pick up trucks - heavy duty	80,000	Operating revenues
	System protection study update	80,000	Operating revenues
	Extend and recondition wire shed	15,000	Operating revenues
	Storage lot improvements	50,000	Operating revenues
TOTAL	1,123,000		
2023-2024	Replace HID with LED lighting fixtures	150,000	Operating revenues
	Replace deteriorating outside concentric neutral underground cable at Recreation complex	225,000	Operating revenues
	3 Gang switch installations at various locations and add fuse savers	100,000	Operating revenues
	2007 bucket truck #260	200,000	Operating revenues
	Lot improvements	25,000	Operating revenues
	SPCC environmental project	45,000	Operating revenues
	TOTAL	745,000	
2024-2025	#4 Substation tie in new feeder bay. (1200 at \$20/foot)	85,000	Operating revenues
	Replace HID with LED lighting fixtures	150,000	Operating revenues
	System protection study review/update	80,000	Operating revenues
	Standard pickup truck	35,000	Operating revenues
	Lot improvements	15,000	Operating revenues
TOTAL	365,000		

Electric Five Year Capital Plan 2022-2026

2025-2026	Curtis Pkwy. - Meadowbrook to Peters St. on double circuit. 6730'	175,000	Operating revenues
	River St. from Moss Pkwy. To Oothacalooga St. on double circuit. 2290'	47,000	Operating revenues
	Replace HID with LED lighting fixtures	150,000	Operating revenues
	Portable generator for disaster recovery	200,000	Operating revenues
	Review and update capacitor/loss study	50,000	Operating revenues
	Telecom building expansion (1,500 sq. ' at 35)	52,500	Operating revenues
	Lot improvements - paving	50,000	Operating revenues
	TOTAL	724,500	Operating revenues
GRAND TOTAL		\$ 4,409,500	

Telecommunications Five Year Capital Plan 2022-2026

Year	Item	Cost	Funding Source
2021-2022	Vehicle	\$ 30,000	Operating revenues
	TOTAL	30,000	
2022-2023	n/a		
	TOTAL	-	
2023-2024	Fiber to the home buildout	1,000,000	Intergovernmental loan - 20 yrs.
	TOTAL	1,000,000	
2024-2025	Fiber to the home buildout	2,000,000	Intergovernmental loan - 20 yrs.
	TOTAL	2,000,000	
2025-2026	Fiber to the home buildout	2,000,000	Intergovernmental loan - 20 yrs.
	TOTAL	2,000,000	
GRAND TOTAL		\$ 5,030,000	

**Utility Systems Administration
Five Year Capital Plan
2022-2026**

Year	Item	Cost	Funding Source
2021-2022	Drive-by meter reader	\$ 30,000	Operating revenues
	TOTAL	30,000	
2022-2023	Meter reader truck	25,000	Operating revenues
	TOTAL	25,000	
2023-2024	Copier	5,000	Operating revenues
	TOTAL	5,000	
2024-2025	Meter reader truck	27,000	Operating revenues
	TOTAL	27,000	
2025-2026	Administrative vehicle	28,000	Operating revenues
	Drive-by meter reader	30,000	Operating revenues
	TOTAL	58,000	
	GRAND TOTAL	\$ 145,000	

**Engineering Department
Five Year Capital Plan
2022-2026**

Year	Item	Cost	Funding Source
2021-2022	Subsurface locator	\$ 5,000	Operating revenues
	TOTAL	5,000	
2022-2023	Sewer camera system	70,000	Operating revenues
	TOTAL	70,000	
2023-2024	Vehicle	27,000	Operating revenues
	TOTAL	27,000	
2024-2025	GPS base station	25,000	Operating revenues
	TOTAL	25,000	
2025-2026	Scanner and plotter - large format	17,000	Operating revenues
	TOTAL	17,000	
	GRAND TOTAL	\$ 144,000	

GIS

Five Year Capital Plan

2022-2026

Year	Item	Cost	Funding Source
2021-2022	Plotter	\$ 6,000	Operating revenues
	TOTAL	6,000	
2022-2023	Servers	20,000	Operating revenues
	TOTAL	20,000	
2023-2024	n/a		
	TOTAL	-	
2024-2025	n/a	-	
	TOTAL	-	
2025-2026	n/a		
	TOTAL	-	
	GRAND TOTAL	\$ 26,000	