

City of Calhoun
2024 Budget Summary
GENERAL GOVERNMENT

	2022 ACTUALS	2023 REVISED BUDGET	2024 BUDGET	% INCREASE (DECREASE)
General Fund				
Revenues				
Property Tax & Intangibles	\$ (3,135,955)	\$ (3,422,000)	\$ (3,507,320)	2%
Franchise Tax	(1,972,720)	(2,027,252)	(2,039,284)	1%
Local Option Sales Tax	(4,633,645)	(3,950,000)	(4,553,000)	15%
Excise Tax	(3,412,211)	(3,339,000)	(3,369,000)	1%
License and Permit	(883,471)	(705,100)	(809,350)	15%
Intergovernmental	(673,851)	(775,889)	(1,008,234)	30%
Charges for Services	(537,932)	(492,417)	(431,431)	-12%
Fines and Forfeitures	(298,398)	(262,617)	(291,580)	11%
Other Local Revenues	(28,368)	(3,527,539)	(3,412,507)	-3%
Total Revenues	<u>(15,576,551)</u>	<u>(18,501,814)</u>	<u>(19,421,706)</u>	5%
Expenditures				
Mayor and Council	186,188	504,322	708,540	40%
Elections	3,235	100	3,900	3800%
City Administrator	2,066,476	2,212,527	2,241,932	1%
Tax Administration	80,334	90,874	116,561	28%
General Teller	65,266	70,723	81,426	15%
Human Resources	141,652	187,993	171,523	-9%
Risk Management	3,462	4,300	4,200	-2%
General Administration	<u>2,546,613</u>	<u>3,070,839</u>	<u>3,328,082</u>	8%
Municipal Court	341,221	377,874	402,439	7%
Custody of Prisoners	4,865	15,500	15,500	0%
Court Services	<u>346,085</u>	<u>393,374</u>	<u>417,939</u>	6%
Welfare Related	57,391	67,013	72,693	8%
Auditorium	158	150	175	17%
Depot	49,824	24,615	20,382	-17%
Community Center	9,219	8,905	9,010	1%
Library	153,394	166,237	196,296	18%
Community Services	<u>269,984</u>	<u>266,920</u>	<u>298,556</u>	12%
Regulatory Inspections and Enforcement	448,830	568,869	1,143,484	101%
Downtown Development	162,312	140,289	182,674	30%
Airport	295,729	348,203	321,063	-8%
Community Development	<u>906,871</u>	<u>1,057,361</u>	<u>1,647,221</u>	56%

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Police Administration	467,708	565,771	624,240	10%
Detectives	686,302	639,213	675,285	6%
Patrol	3,523,959	4,321,518	4,157,198	-4%
Special Operations	312,879	380,656	478,471	26%
Animal Control Administration	75,813	79,758	85,761	8%
Police Department	<u>5,066,660</u>	<u>5,986,916</u>	<u>6,020,955</u>	1%
Fire Administration	287,827	287,044	322,568	12%
Firefighting	3,439,433	3,516,898	3,840,660	9%
Fire Inspection	155,136	207,663	204,561	-1%
Fire Training Center	100,027	111,225	126,415	14%
Fire Stations and Buildings	380,424	209,393	429,017	105%
Fire Department	<u>4,362,848</u>	<u>4,332,223</u>	<u>4,923,221</u>	14%
Animal Control	98,712	104,603	114,640	10%
Highways and Streets Administration	137,994	142,379	122,014	-14%
Highways and Streets	1,237,469	1,928,624	3,312,561	72%
Street Cleaning	82,621	91,723	103,966	13%
Street Lighting	274,089	290,091	291,141	0%
Traffic Engineering	481,615	620,314	582,829	-6%
Maintenance and Parks	495,331	597,104	610,738	2%
Cemetery	310,947	313,517	328,090	5%
Parks Beautification	4,691	6,575	5,503	-16%
Public Works	<u>3,123,469</u>	<u>4,094,930</u>	<u>5,471,482</u>	34%
	<u>16,622,530</u>	<u>19,202,563</u>	<u>22,107,456</u>	15%
Excess of Revenues (Over) Under Expenditures	1,045,980	700,749	2,685,750	283%
Other Financing Sources (Uses)				
Sale of Assets	(5,069)	-	-	0%
Unrealized Gain/Losses	756,168	(295,000)	(230,000)	-22%
Transfers In	(3,623,446)	(405,750)	(405,750)	0%
Transfers Out	5,205	-	-	
Appropriation - Fund Balance	-	-	(2,050,000)	
	<u>(2,867,142)</u>	<u>(700,750)</u>	<u>(2,685,750)</u>	283%
Net Change in Fund Balance	\$ (1,821,163)	\$ -	\$ -	

**City of Calhoun
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	2022 ACTUALS	2023 REVISED BUDGET	2024 BUDGET	% INCREASE (DECREASE)
Special Revenue Funds				
Recreation Fund				
Revenues	\$ (1,452,375)	\$ (1,635,778)	\$ (1,817,784)	11%
Recreation Administration	107,653	106,690	114,659	7%
Participant Recreation	1,261,926	1,529,088	1,703,125	11%
Total Expenditures	<u>1,369,578</u>	<u>1,635,778</u>	<u>1,817,784</u>	11%
Net Change in Fund Balance	<u>\$ (82,797)</u>	<u>\$ -</u>	<u>\$ -</u>	
Minor Special Revenue Funds				
<i>(note - 2022 Actuals is the net change in fund balance, 2023 and 2024 amounts are revenues budgeted)</i>				
UDAG Fund	\$ (46,668)	\$ (80,035)	\$ (80,050)	0%
Confiscated Assets	\$ 26,529	\$ (5,000)	\$ (5,000)	0%
Hotel/Motel Fund	\$ -	\$ (913,500)	\$ (913,500)	0%
Capital Project Funds				
2018 SPLOST Fund	\$ 2,454,051	\$ (2,370,528)	\$ (2,253,823)	-5%
Debt Service Funds				
School Debt	\$ (1,249,288)	\$ (5,952,994)	\$ (6,595,994)	11%
Agency Fund				
Municipal Court Fund	\$ -	\$ (443,000)	\$ (420,000)	-5%
Solid Waste Fund				
Revenues	\$ (1,017,049)	\$ (994,278)	\$ (1,004,881)	1%
Collection	776,780	713,715	731,638	3%
Recycle	91,903	137,763	141,149	2%
Landfill	1,713	33,007	16,612	-50%
Yard Trimmings and Collections	121,786	109,793	115,482	5%
Total Expenditures	<u>992,182</u>	<u>994,278</u>	<u>1,004,881</u>	1%
Net Change in Fund Balance	<u>\$ (24,867)</u>	<u>\$ -</u>	<u>\$ -</u>	
Golf Fund				
Revenues	\$ (1,227,295)	\$ (1,074,194)	\$ (1,061,272)	-1%
Maintenance	619,562	754,265	710,393	-6%
Pro Shop	359,556	319,929	350,879	10%
Total Expenditures	<u>979,118</u>	<u>1,074,194</u>	<u>1,061,272</u>	-1%
Net Change in Fund Balance	<u>\$ (248,177)</u>	<u>\$ -</u>	<u>\$ -</u>	