

City of Calhoun 2026-2027 Budget



NATIONAL TRUST FOR HISTORIC PRESERVATION



Signature Community
Creating a Climate for Success





City of Calhoun Mission Statement

To provide our community with quality customer-focused public services, while maintaining sound fiscal stewardship, and encouraging high-quality growth with a goal of maintaining our small-town quality of life.

City of Calhoun Vision Statement

To relentlessly pursue excellence for our community in everything we do.

City of Calhoun
Fiscal 2026-2027
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CITY OF CALHOUN

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CALHOUN UTILITIES

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Introduction

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



Corner of Court Street and Wall Street

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





**Councilwoman Jackie Palazzolo, Councilman Bruce Potts,
Councilman Al Edwards, Mayor
Jimmy Palmer, Councilman Ed Moyer**



**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, Kyle Ellis, 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,
Kyle W. Ellis**



**Mayor,
James F. Palmer**

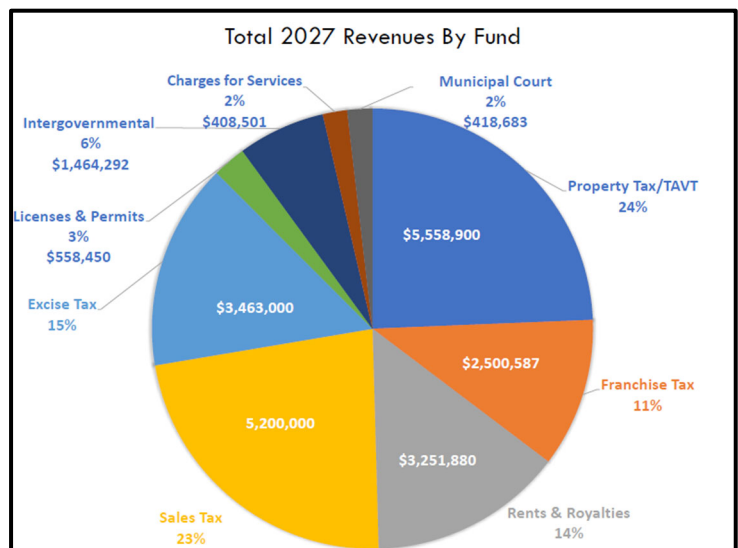
The development of the 2026-2027 budget is based on provisions provided within the City of Calhoun Charter and the Code of Ordinances therein. The budget includes balanced separate funds as required by State Law and Generally Accepted Accounting Principles. The budget is adopted on a modified accrual 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.

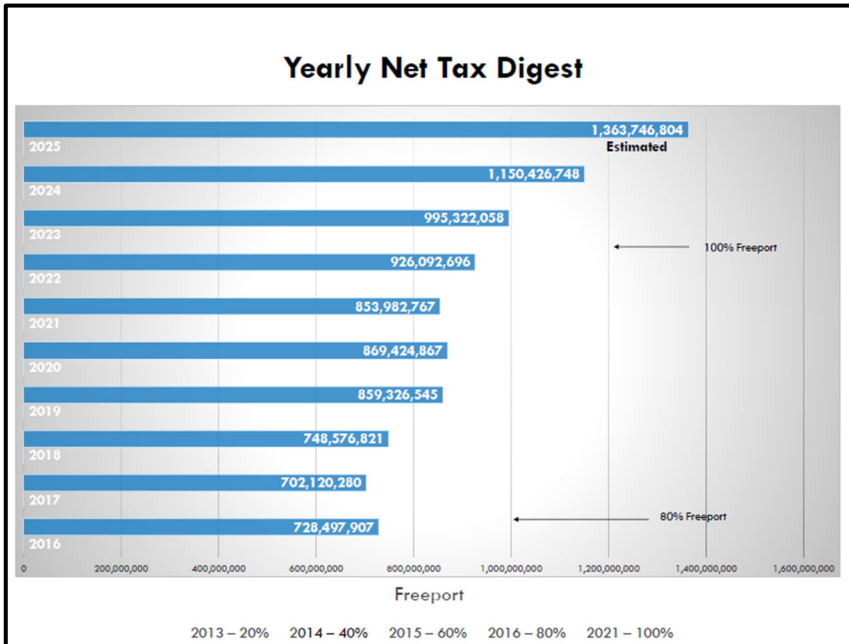
The budget is monitored on an on-going basis by the finance department, the City Administrator, and the Utility Administrator. Quarterly reports are presented to the Mayor and Council for review and to make any needed budget amendments. The legal level of budgetary control (the level at which expenditures 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 Annual Comprehensive Financial Report.

**General Fund
Revenues**

The graph to the right displays the City's budgeted General fund revenue sources for fiscal 2027 and precedes a short discussion of each category.



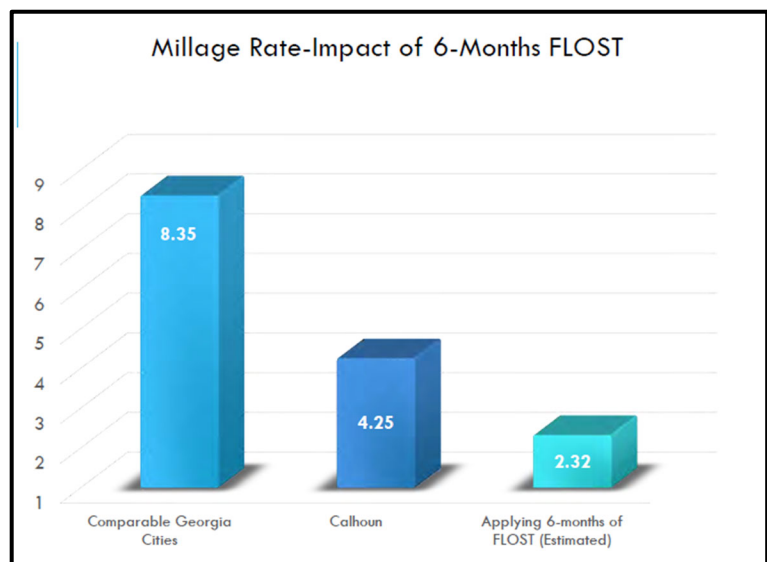


Property tax revenues consist of all current and prior year tax collections for levied property taxes, public utility taxes, ad valorem taxes for vehicles and motor homes, real estate transfer and intangible taxes, and penalties and interest on delinquent taxes. The Mayor and Council normally set the 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 Net Digest growth over the past ten years, including residential, commercial and industrial. The City anticipates a millage rate increase of .75 mill this budget year. The 4.25 millage rate for 2026 is included in this budget. The City is currently at 100% Freeport inventory tax exemption level.

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. Floating Local Option Sales Taxes (FLOST) are used to reduce property taxes. Local Option Sales Taxes (LOST) are used for ad valorem tax rollbacks.

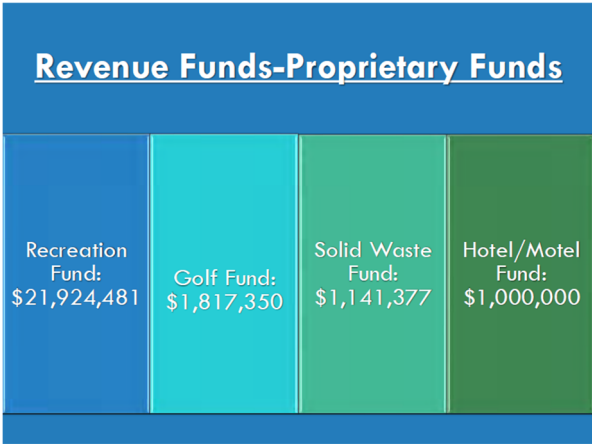
A FLOST was approved by the voters in November of 2025. We will be able to utilize six months of those collections to offset our budgeted millage rate of 4.25 mills. The offset will depend on many factors including the Net Tax Digest, the full 6 months of collections, and any guidance from the GA Department of Revenue for appropriate rules and regulations. Although there are still many unknown variables, the City is estimating that the FLOST will rollback the effective millage rate from the 4.25 mills to around 2.32 mills.



We budget conservatively for LOST collections however the actual collections came in quite a bit higher. We have increased the budget for FY27 while still remaining conservative. Rents and Royalties will continue to be collected at 6% in FY27 as they were in FY26.

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 2026 grants consist of \$40,000 from GSAR for fire department search and rescue training and education, and approximately \$912,000 for street paving from Georgia DOT. Revenues include over \$10,000 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 \$199,000 in reimbursement from the County and Airport Authority for airport wages and benefits. The City also plans to receive approximately \$40,000 from the Housing Authority in lieu of taxes and \$260,000 as a reimbursement from Calhoun City School for their portion of four 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.

The General Fund revenues, shows a continued upward trend compared to prior years. Some of the larger increases for FY27 are property taxes, TAVT taxes, due to the redistribution, LOST, Excise tax, Insurance Premium tax and Building Permits.

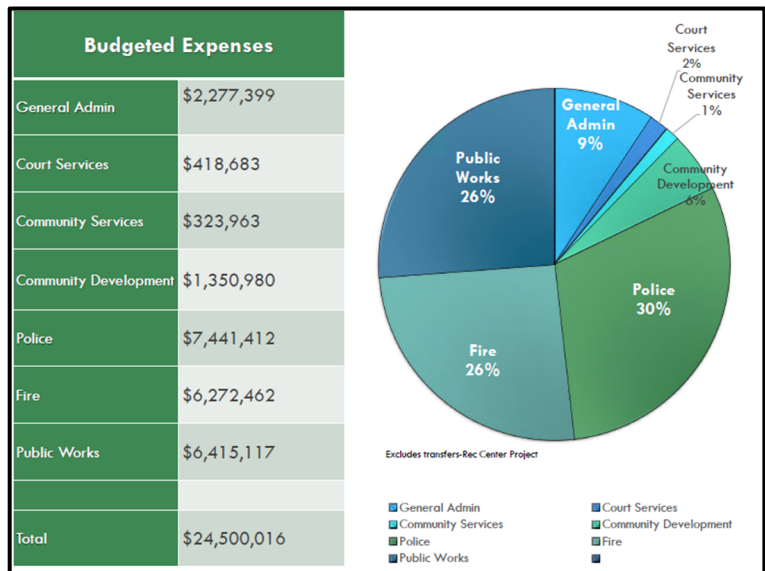
Current Year Budget Break-Down

The General fund budget expenditures for FY27 are depicted by legal level of control. The largest portion of budgeted expenditures for the general fund is police, then public works, fire and general administration.

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.

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 cost of living raise of 3% and a potential 1.5 -2% increase based on a salary study completed in FY23 and necessary step increases for new certifications and training. The City is covering all premium costs for eligible Police Department employees in the State of Georgia Peace Officers' Annuity and Benefit Fund. The City is also covering all premium costs for eligible Fire Department employees in the Georgia Firefighters' Pension Fund.

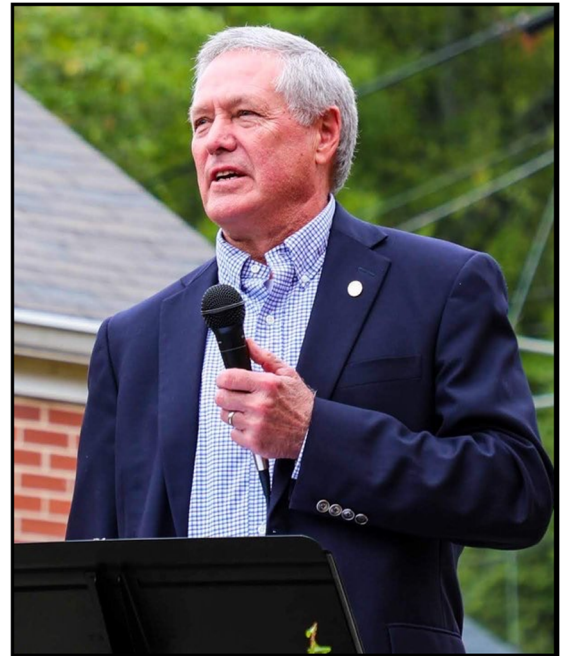
Debt Summary

Short-Term Debt: The City does not anticipate needing short-term debt during fiscal year 2027.

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.

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

Economic conditions continue to evolve, creating both opportunities and challenges for local governments. The City of Calhoun remains committed to sound financial management and prudent budgeting practices. While maintaining a conservative approach in many areas, the City has benefited from continued growth in revenues such as LOST. This growth, combined with disciplined financial planning, allows us to continue investing in our workforce, needed capital assets, and infrastructure while maintaining long-term fiscal stability.

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. This has been instrumental in providing for the additional needs that come with the growth that the City has sustained and is anticipating will continue.

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

Population

2022	17,976 (+79.8% change since 2000)	Males	8,934 or 49.7%
2000	10,000 (from 2000 Census data)	Females	9,042 or 50.3%

White Non-Hispanic	60.1%	Estimated Median Household Income	
Hispanic	27.6%	Calhoun	2023 \$51,417
Black	7.0%		2000 \$33,618
Other	5.3%	Georgia	2023 \$74,632

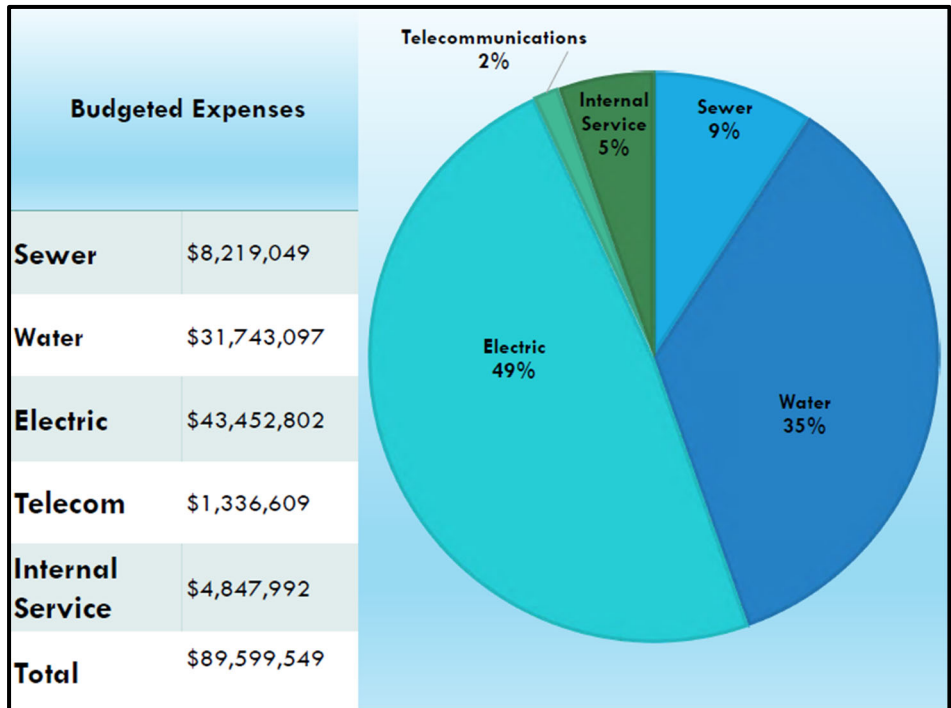
Estimated Per Capita Income		Median House or Condo Value in 2022	
2022	\$29,237	Calhoun	\$284,889 (Compared to 2000 - \$93,400)
2000	\$19,887	Georgia	\$323,000

Median Resident Age
35.4
Georgia Median Age
37.9

December 2024 cost of living index in Calhoun: 81.4 (US Average is 100)

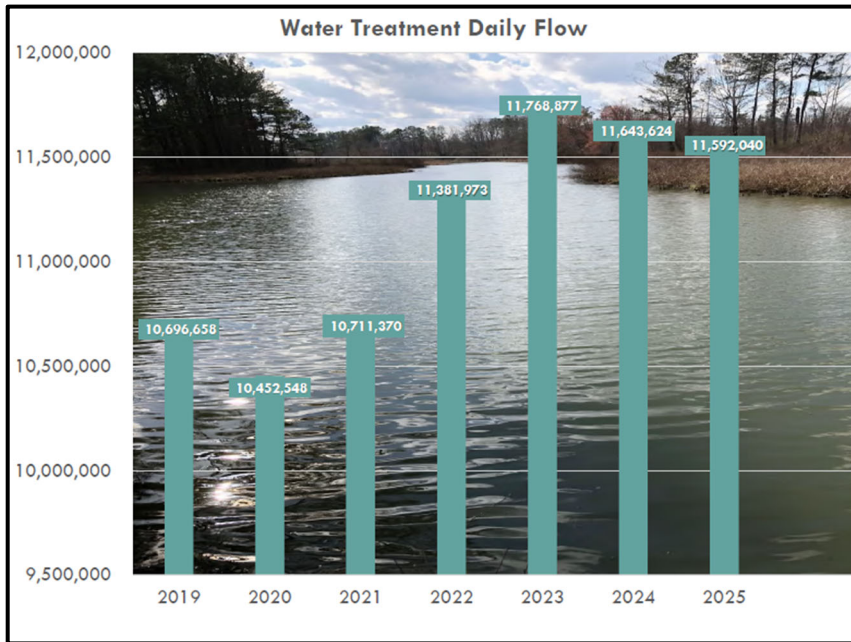
Calhoun Utilities

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



Revenues

An annual 5% water and sewer rate increase will be implemented in fiscal year 2027, for operations, debt repayment and/or capital projects.

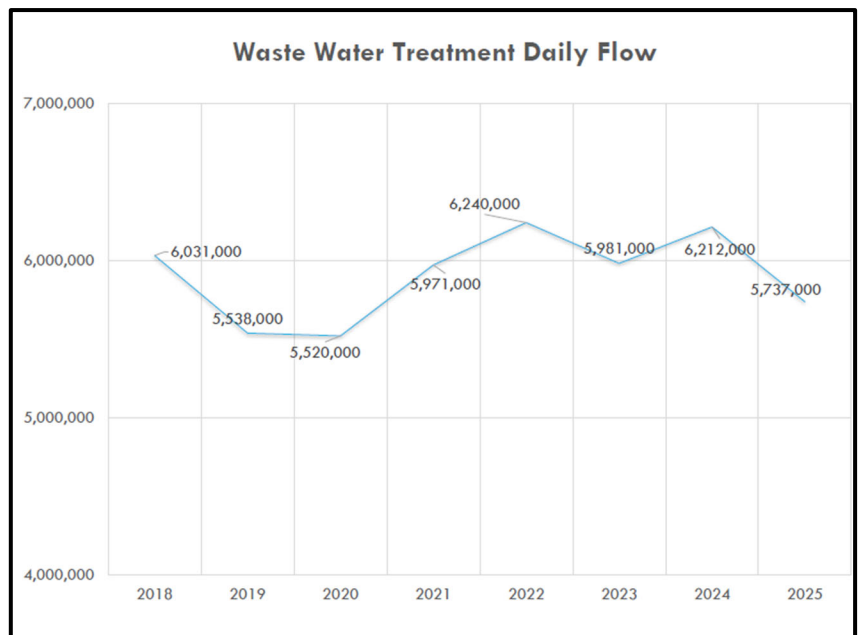


Water Treatment Plant and Pump Stations: The expense budget for the Water department includes a line item, “Royalty-Lease of Assets” which includes a lease fee to the general fund for the use of the water system by Calhoun Utilities; this was reduced from 7% to 6 ½% in fiscal 2019, and reduced down to 6% in FY 20, where it remains. Wholesale water sales have remained elevated, which accounts for a portion of the increase depicted in the graph to the left. Utilizing funding from GEFA’s BIL grant, \$5,000,000 has been budgeted for pilot studies and engineering services for both of the water treatment plants. \$2,600,000 has been budgeted for the New Fire Tower Tank project.

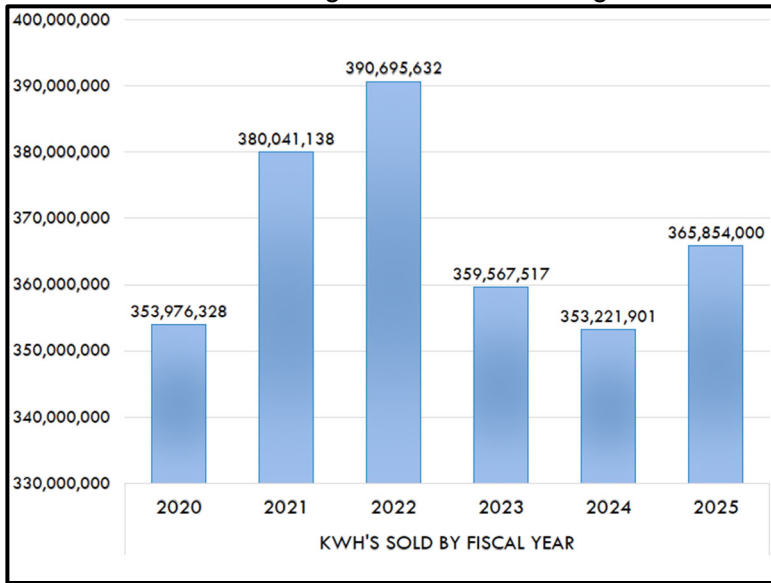
Water Distribution: The City has budgeted \$400,000 for the continuation of the 2” Galvanized Line Replacement project. \$1,111,329 was also budgeted for water relocation for the Peters Street phase III project. \$1,474,874 was budgeted for water relocation for the Curtis Pkwy project.

Waste Treatment Plant: The expense budget includes a line item, “Royalty-Lease of Assets” which includes a lease fee to the general fund for the use of the wastewater system by Calhoun Utilities, was reduced from 7% to 6 ½% in fiscal 2019, and further reduced to 6% in fiscal 2020, where it remains.

Wastewater Collection: \$100,330 was also budgeted for wastewater relocation for the Peters Street phase III project. \$68,890 was budgeted for wastewater relocation for the Curtis Pkwy project.



Electric Fund: Industrial electric usage experienced a sharp decline in 2019 as is seen in the graph to the left. We saw an even larger decrease in usage in FY20 with the pandemic, but this usage recovered somewhat in FY21 and FY22 with a small dip in FY23 and FY24.



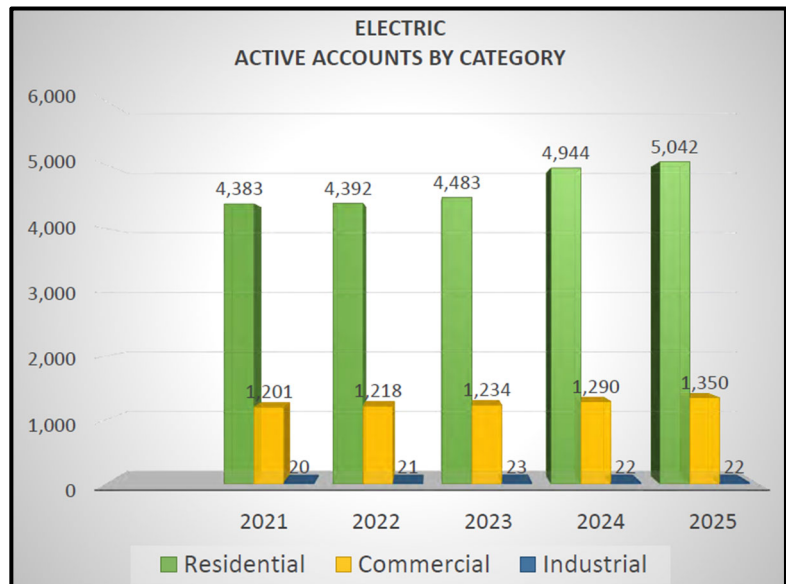
The expense budget includes a line item, "Royalty-Lease of Assets" which includes a lease fee to the general fund for the use of the electric system by Calhoun Utilities. This has been reduced from 7% to 6 ½% for fiscal 2019, and further reduced to 6% in fiscal 2020, where it remains. The electric budget also includes \$1,050,000 for continued system upgrades and funding for system expansions associated with growth, including converting overhead to underground in various locations as transformers become available.

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

Telecommunication Fund: The Telecommunications budget remains fairly constant as compared to the prior year.

Fiscal Impact

Actions by the Mayor and Council of the City of Calhoun regarding the operating budget and capital improvement plan have a major impact on public services and capital projects that are an integral part of the economic development and quality of life in Calhoun. The challenge is balancing the service needs of citizens against our 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 in some areas 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 2026-2027 are \$8,614,233.

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 and 4 are now online for commercial use. This 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



Kyle Ellis
Utilities Administrator

City of Calhoun, Georgia
Officials, Management and Appointed Professionals
July 1, 2026

Elected Officials:

Mayor James F. Palmer
 Mayor Pro Tempore.....Ed Moyer
 Councilperson.....Al Edwards
 CouncilpersonBruce Potts
 Councilperson Jackie Palazzolo

City Officials and Management Related to General Government:

Administrator Paul Worley
 Director of Finance Jacob Fox
 Interim Police Chief Ken Carson
 Fire Chief.....Mike Schutz
 Superintendent of Street Department..... Shane Cox
 Town Marshal.....Matt Silvers
 Code Enforcement Joey Moore
 Downtown Development Lacey Fuquea
 Recreation Director Kim Townsend
 Golf Professional Eric Stewart
 Superintendent of Golf Maintenance.....Walker Bryant
 Human ResourceBrooke Land
 City Clerk..... Sharon Nelson

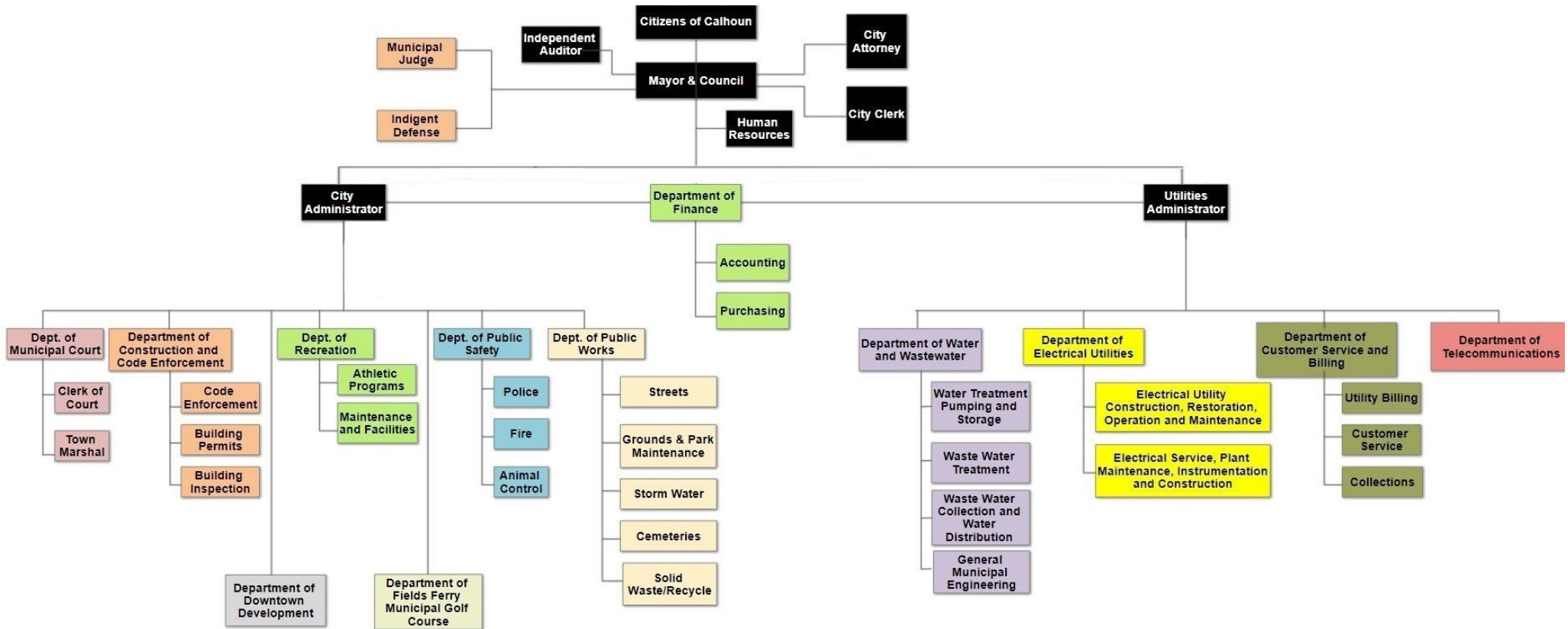
Officials and Management Related to Calhoun Utilities:

Utilities Administrator..... Kyle W. Ellis
 Director of Finance Jacob Fox
 Director of Water & Sewer Erik Henson
 Brittany Drive Water Plant Superintendent..... Jeremy King
 Mauldin Rd. Water Plant Superintendent..... Jeremy King
 Sewer Plant Superintendent..... Jeremy Long
 Water Construction SuperintendentDonny Morgan
 Sewer Construction Superintendent.....Mark Burchett
 Water and Sewer Maintenance Superintendent.....Scott Young
 Superintendent of Electric Department Brett Sane
 Superintendent of Telecommunications Davie Crawford

Appointed Professionals

Municipal Court Judge..... Suzanne Hutchinson Smith
 Municipal Court ProsecutorBrandon Bowen
 Municipal Court Indigent Defense Attorney..... Matt Hoskins
 City Attorney.....Brandon Bowen

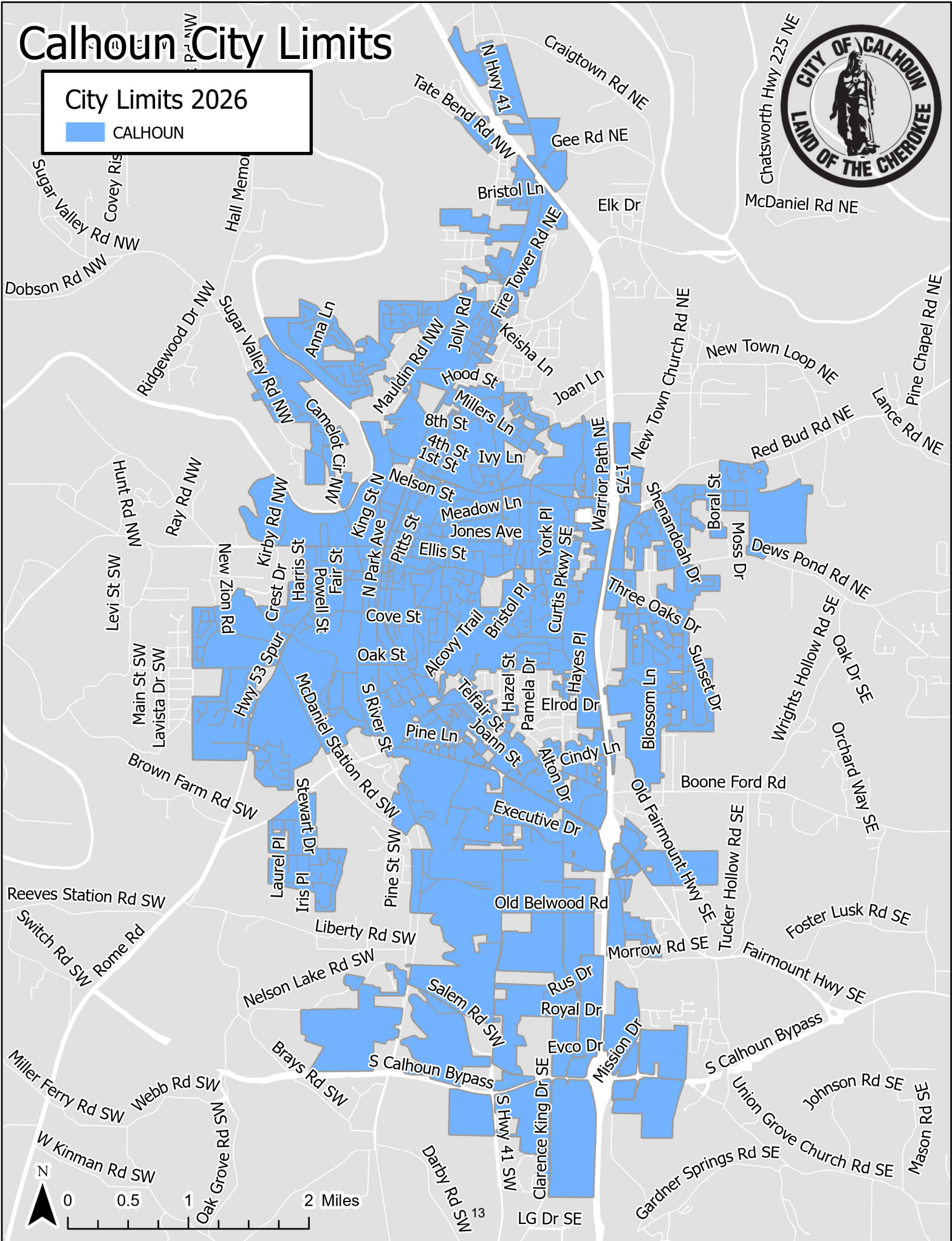
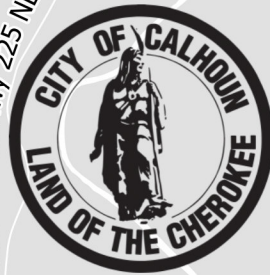
2026 City of Calhoun Organizational Chart



Calhoun City Limits

City Limits 2026

 CALHOUN





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 2024 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, Utilities Administrator, and City School Board have presented a proposed budget to the Mayor and Council on each of the various funds of the City; and

WHEREAS, the Mayor and Council have reviewed and amended the proposed budgets; and

WHEREAS, the budgets for each division are balanced and summaries are attached as Exhibits "A", "B", and "C" hereto and made a part of said ordinance;

NOW, THEREFORE, BE IT ORDAINED, the Mayor and Council of the City of Calhoun hereby adopt said budget for fiscal year July 1, 2026 through June 30, 2027.

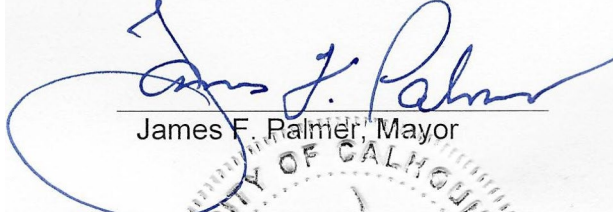
BE IT FURTHER ORDAINED, the expenditures shall not exceed the appropriations authorized by this budget or amendments thereto according to the budget policy. However, expenditures for the fiscal year shall not exceed actual funding available.

ADOPTED this the 22nd day of June 2026.

Attest:

CITY OF CALHOUN, GEORGIA


Paul Worley, City Administrator


James F. Palmer, Mayor


Kyle Ellis, Utilities Administrator



**City of Calhoun
2027 Budget Summary
GENERAL GOVERNMENT**

	2025 ACTUALS	2026 REVISED BUDGET	2027 BUDGET	% INCREASE (DECREASE)
General Fund				
Revenues				
Property Tax & Intangibles	\$ (4,758,246)	\$ (4,207,900)	\$ (5,558,900)	32%
Franchise Tax	(2,064,446)	(2,385,855)	(2,500,587)	5%
Local Option Sales Tax	(5,481,159)	(5,200,000)	(5,200,000)	0%
Excise Tax	(3,864,960)	(3,406,000)	(3,463,000)	2%
License and Permit	(705,827)	(673,700)	(558,450)	-17%
Intergovernmental	(1,253,071)	(1,555,985)	(1,464,292)	-6%
Charges for Services	(421,933)	(450,876)	(408,501)	-9%
Fines and Forfeitures	(279,348)	(238,850)	(244,500)	2%
Other Local Revenues	(94,647)	(3,138,621)	(3,251,880)	4%
Total Revenues	<u>(18,923,636)</u>	<u>(21,257,787)</u>	<u>(22,650,110)</u>	7%
Expenditures				
Mayor and Council	205,253	544,007	710,566	31%
Elections	-	3,500	-	0%
City Administrator	2,482,075	4,912,438	10,926,767	122%
Tax Administration	109,949	109,994	115,217	5%
General Teller	86,445	89,950	94,256	5%
Human Resources	173,468	219,961	235,250	7%
Risk Management	3,884	4,368	4,500	3%
General Administration	<u>3,061,072</u>	<u>5,884,218</u>	<u>12,086,556</u>	105%
Municipal Court	335,843	396,401	403,183	2%
Custody of Prisoners	8,515	8,580	15,500	81%
Court Services	<u>344,358</u>	<u>404,981</u>	<u>418,683</u>	3%
Welfare Related	72,246	78,749	79,947	2%
Auditorium	247	280	390	39%
Depot	21,898	24,965	34,554	38%
Community Center	26,297	20,088	23,455	17%
Library	173,293	203,607	185,617	-9%
Community Services	<u>293,979</u>	<u>327,689</u>	<u>323,963</u>	-1%
Regulatory Inspections and Enforcement	576,313	637,744	650,813	2%
Downtown Development	205,083	234,465	304,762	30%
Airport	461,287	387,415	395,405	2%
Community Development	<u>1,242,684</u>	<u>1,259,624</u>	<u>1,350,980</u>	7%

**City of Calhoun
2027 Budget Summary
GENERAL GOVERNMENT**

	2025 ACTUALS	2026 REVISED BUDGET	2027 BUDGET	% INCREASE (DECREASE)
Police Administration	602,982	624,857	653,388	5%
Detectives	653,322	663,925	841,070	27%
Patrol	4,909,308	5,051,774	5,378,747	6%
Special Operations	453,341	606,406	568,207	-6%
Animal Control Administration	99,994	97,153	-	-100%
Police Department	6,718,948	7,044,115	7,441,412	6%
Fire Administration	362,472	334,797	419,484	25%
Firefighting	4,450,157	4,599,537	4,996,122	9%
Fire Inspection	223,116	259,309	350,600	35%
Fire Training Center	222,616	269,259	284,721	6%
Fire Stations and Buildings	42,012	121,498	221,535	82%
Fire Department	5,300,373	5,584,400	6,272,462	12%
Animal Control	114,555	121,785	204,286	68%
Highways and Streets Administration	124,948	131,135	137,506	5%
Highways and Streets	1,137,132	3,531,950	3,562,674	1%
Street Cleaning	127,057	137,644	143,975	5%
Street Lighting	262,926	302,115	313,339	4%
Traffic Engineering	460,651	594,825	905,874	52%
Maintenance and Parks	672,541	738,055	756,101	2%
Cemetery	470,795	399,575	381,359	-5%
Parks Beautification	3,786	8,005	10,003	25%
Public Works	3,374,391	5,965,089	6,415,117	8%
	20,335,807	26,470,116	34,309,173	30%
Excess of Revenues (Over) Under Expenditures	1,412,170	5,212,329	11,659,063	124%
Other Financing Sources (Uses)				
Sale of Assets	(199,058)	(50,000)	(25,000)	0%
Unrealized Gain/Losses	(1,331,231)	(830,000)	(745,009)	-10%
Transfers In	(3,879,888)	(449,500)	(706,256)	57%
Appropriation - Fund Balance	-	(3,932,829)	(10,207,798)	160%
Transfers Out	5,580	-	-	
	(5,404,596)	(5,212,329)	(11,659,063)	124%
Net Change in Fund Balance	\$ (3,992,426)	\$ -	\$ -	

**City of Calhoun
2027 Budget Summary
GENERAL GOVERNMENT**

	2025 ACTUALS	2026 REVISED BUDGET	2027 BUDGET	% INCREASE (DECREASE)
Special Revenue Funds				
Recreation Fund				
Revenues	\$ (1,887,977)	\$ (8,922,809)	\$(21,924,481)	146%
Recreation Administration	121,270	127,053	133,455	5%
Participant Recreation	<u>1,881,556</u>	<u>8,795,756</u>	<u>21,791,026</u>	148%
	<u>2,002,825</u>	<u>8,922,809</u>	<u>21,924,481</u>	146%
Net Change in Fund Balance	<u>\$ 114,848</u>	<u>\$ -</u>	<u>\$ -</u>	
 Minor Special Revenue Funds				
<i>(note - 2025 Actuals is the net change in fund balance, 2026 and 2027 amounts are revenues budgeted)</i>				
UDAG Fund	\$ (57,341)	\$ (60,040)	\$ (60,040)	0%
Confiscated Assets	\$ (21,710)	\$ (5,000)	\$ (5,000)	0%
Hotel/Motel Fund	\$ -	\$ (1,000,000)	\$ (1,000,000)	0%
Capital Project Funds				
2018 SPLOST Fund	\$ 281,773	\$ (6,259,984)	\$ (7,111,328)	14%
2024 SPLOST Fund	\$ (2,362,603)	\$ (3,779,933)	\$ (3,779,933)	0%
Debt Service Funds				
School Debt	\$ 846,024	\$ (6,000,000)	\$ (6,000,000)	0%
Agency Fund				
Municipal Court Fund	\$ -	\$ (425,000)	\$ (425,000)	0%
Solid Waste Fund				
Revenues	\$ (1,208,736)	\$ (1,113,284)	\$ (1,141,377)	3%
Collection	832,289	741,618	765,667	3%
Recycle	203,628	195,461	208,249	7%
Landfill	63,976	20,286	20,286	0%
Yard Trimmings and Collections	<u>111,157</u>	<u>155,919</u>	<u>147,175</u>	-6%
Total Expenditures	<u>1,211,049</u>	<u>1,113,284</u>	<u>1,141,377</u>	3%
Net Change in Fund Balance	<u>\$ 2,313</u>	<u>\$ -</u>	<u>\$ -</u>	
 Golf Fund				
Revenues	\$ (1,571,282)	\$ (1,281,050)	\$ (1,817,350)	42%
Maintenance	747,179	798,173	1,260,077	58%
Pro Shop	<u>479,263</u>	<u>482,877</u>	<u>557,273</u>	15%
Total Expenditures	<u>1,226,442</u>	<u>1,281,050</u>	<u>1,817,350</u>	42%
Net Change in Fund Balance	<u>\$ (344,839)</u>	<u>\$ -</u>	<u>\$ -</u>	

**City of Calhoun
2027 Budget Summary
CALHOUN UTILITIES**

	2025 ACTUAL	2026 REVISED BUDGET	2027 BUDGET	% INCREASE (DECREASE)
WATER & SEWER FUND				
SEWER FUND REVENUE	\$ (8,508,471)	\$ (8,733,136)	\$ (8,445,285)	-3%
Waste Treatment Plant	5,352,339	4,679,261	4,469,761	-4%
Waste Treatment Plant Maintenance	218,337	330,842	298,569	-10%
Waste Treatment - Sludge Disposal/Bio Solids	307,197	388,912	217,194	-44%
Waste Water Collection Maintenance	2,075,041	4,726,515	3,013,550	-36%
Waste Water Collection Lift Stations	183,378	138,820	219,975	58%
Total Sewer Expenses	\$ 8,136,291	10,264,350	8,219,049	-20%
WATER FUND REVENUE	\$ (20,542,200)	(26,568,492)	(31,516,861)	19%
Brittany Dr. Water Trmt. Plant	3,797,107	5,256,098	7,826,373	49%
Water Plant - Mauldin Rd. & Intakes	6,300,285	7,033,746	10,503,868	49%
Water Treatment Plant - Maintenance	201,370	318,838	299,321	-6%
Water Plant - Distribution/Pump Station	505,340	3,401,970	3,359,103	-1%
Water Distribution/Construction	4,698,249	9,026,626	9,754,432	8%
Total Water Expenses	15,502,350	25,037,278	31,743,097	27%
Change in Net Position	\$ (5,412,030)	\$ -	\$ -	
ELECTRIC FUND				
ELECTRIC REVENUE	\$ (45,680,051)	\$ (43,253,304)	\$ (43,452,802)	0%
Electric - Distribution	39,031,870	42,998,599	42,843,820	0%
Electric - Generator	83,905	254,705	608,982	139%
Total Electric Expense	39,115,775	43,253,304	43,452,802	0%
Change in Net Position	\$ (6,564,276)	\$ -	\$ -	
TELECOMMUNICATIONS FUND				
TELECOMMUNICATIONS REVENUE	\$ (1,888,668)	\$ (1,536,280)	\$ (1,547,939)	1%
Telecom	1,213,424	1,536,280	1,547,939	1%
Total Telecom Expenses	1,213,424	1,536,280	1,547,939	1%
Change in Net Position	\$ (675,243)	\$ -	\$ -	
UTILITY INTERNAL SERVICE FUND				
UTILITY INTERNAL SERVICE REVENUE	\$ (4,227,448)	\$ (4,752,868)	\$ (4,847,992)	2%
Administration	518,202	657,821	477,506	-27%
Finance	839,321	957,781	1,067,711	11%
Tellers	170,396	200,643	232,116	16%
Purchasing	189,528	201,425	203,456	1%
Engineering	687,187	865,007	883,865	2%
Work Order Dispatch	151,508	154,077	161,341	5%
GEO Info Service	220,326	266,409	253,012	-5%
Customer Service	277,246	322,325	341,828	6%
Meter Reading	409,841	592,599	623,291	5%
Billing	591,233	534,781	603,866	13%
Total ISF Expense	4,054,790	4,752,868	4,847,992	2%
Change in Net Position	\$ (172,658)	\$ -	\$ -	

General Fund Summary of Capital Outlay			
2018 SPLOST	Infrastructure Project 346 - Peters Street	\$ 2,000,000	\$ 7,111,328
	Transfer to Recreation - Project 321 - Recreation Gym	4,000,000	
	Transfer to Water- Peters Street Utility Relocation	1,010,998	
	Transfer to Sewer- Peters Street Utility Relocation	100,330	
2024 SPLOST	Infrastructure - Curtis Parkway	\$ 259,756	\$ 3,850,538
	Vehicles - Brush Truck	240,782	
	Machinery >\$5000 - Equipment for Fire Truck	100,000	
	Transfer to Recreation - Project 321 - Recreation Gym	3,000,000	
	Buildings - Municipal Court	250,000	
Recreation	Buildings- Project 321 - Recreation Gym	\$ 20,000,000	\$ 20,000,000
Fire	Vehicle - Firefighting Improvements	\$ 7,500	\$ 64,500
	Vehicle - Fire Inspections	42,000	
	Machinery - Firefighting Equipment	15,000	
Public Works	Site Improvements - Animal Control	\$ 1,000	\$ 2,156,495
	Building - Highway & Street Maintenance	10,000	
	Infrastructure Project- 318 - Dews Pond/Curtis Pkwy	2,145,495	
Total Governmental Funds		\$ 33,118,361	

Calhoun Utilities Summary of Capital Outlay			
Waste Treatment Plant	Machinery >\$5000 - Upgrades	\$ 8,000	\$ 8,000
Wastewater Collection Maintenance	Infrastructure - Project 341 Curtis Parkway water and sewer relocation	\$ 68,890	\$ 369,220
	Infrastructure - Project 344 Peter Street Phase III	100,330	
	Machinery >\$5000 - Upgrades	200,000	
Water Plant Distribution Pump Station	Infrastructure - Project 358 - New fire tower tank	\$ 2,600,000	\$ 2,600,000
Water Distribution Maintenance	Infrastructure - Project 142 2" galv. line replacement	\$ 400,000	\$ 4,418,013
	Infrastructure - Project 170 Water System improvements	400,000	
	Infrastructure - Project 299	774,642	
	Infrastructure - Project 341 Curtis Parkway W&S Relocation	1,405,984	
	Infrastructure - Project 344 Peter Street Phase III	1,010,999	
	Infrastructure - Project 377 Salem Rd Bridge Waterline Relocation	94,388	
	Machinery >\$5000	69,000	
Vehicles	263,000		
Telecom	Infrastructure	\$ 85,000	\$ 85,000
Electric	Site Improvement - Make supply yard more accessible, construction of new materials and supplies storage building	\$ 50,000	\$ 1,050,000
	Building - Upgrades	100,000	
	Infrastructure - Upgrades	500,000	
	Machinery >\$5000	400,000	
Utility - ISF	Vehicle - For Engineering	\$ 43,000	\$ 80,000
	Vehicle - For Meter Reading	37,000	
Total Utilities Funds		\$ 8,610,233	

City of Calhoun
Full Time Equivalent Employees by Function

Function/program	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
General Government										
Mayor and City Council	5	5	5	5	5	5	5	5	5	5
Administration	3	3	3	2	2	2	2	2	2	3
Tax Administration	1	1	1	1	1	1	1	1	1	1
Business License Clerk	1	1	1	1	1	1	1	1	1	1
Human Resources	2	2	2	2	1	2	2	2	2	2
	12	12	12	11	10	11	11	11	11	12
Judicial										
Court Services	3	3	3	3	3	3	3	3	3	3
Probation	0	0	0	0	0	0	0	0	0	0
	3	3	3	3	3	3	3	3	3	3
Public Safety										
Police	50	50	50	50	52	52	56	57	58	58
Fire	41	41	41	41	40	40	40	46	49	49
Community Service Enforce.	1	0	0	0	0	0	0	0	0	0
Animal Control	2	2	2	2	2	2	2	2	2	2
	94	93	93	93	94	94	98	105	109	109
Public Works										
Administration	1	1	1	1	1	1	1	1	1	1
Streets and highways	14	13	14	14	14	14	14	14	13	11
City Maintenance	9	9	9	9	8	9	9	9	10	10
Cemetery	4	4	4	4	2	2	2	2	2	3
	28	27	28	28	25	26	26	26	26	25
Health and Welfare										
Senior Citizens Activities	1	1	1	1	1	1	1	1	1	1
Culture and Recreation										
Recreation Department	15	15	16	17	17	17	17	18	18	20
Library	9	0	0	0	0	0	0	0	0	0
	24	15	16	17	17	17	17	18	18	20
Housing and Economic Development										
Mainstreet Program	1	1	1	1	1	1	1	1	1	2
Airport	3	3	3	4	3	3	3	3	4	5
Inspections	3	3	3	3	3	5	5	4	4	4
	7	7	7	8	7	9	9	8	9	11
Utilities Administration										
Administration	1	1	1	1	1	1	1	1	1	1
Work Order	2	2	2	2	2	2	2	2	2	2
Finance	9	9	9	9	9	10	10	10	11	10
Billing	2	2	3	3	3	3	3	4	3	3
Customer Service	4	4	4	4	4	4	4	4	4	4
Tellers	5	5	5	5	5	4	4	3	4	3
Purchasing	2	2	2	2	2	2	2	2	2	2
Meter Reading	4	4	5	4	4	4	5	5	4	5
Engineering	5	5	5	4	5	5	5	5	5	5
GIS	2	2	2	2	2	2	2	2	1	1
	36	36	38	36	37	37	38	38	37	36
Electric System	17	18	18	19	20	20	20	21	20	20
Water and Sewer System										
Wastewater Treatment	10	10	10	10	10	10	10	10	10	11
Sewer Construction	10	11	10	11	11	11	11	11	11	13
Maintenance Crew	8	9	8	6	7	7	6	5	5	6
Water Treatment	10	9	9	9	9	10	11	11	11	15
Water Construction	22	22	23	21	22	22	22	25	27	26
	60	61	60	57	59	60	60	62	64	71
Fields Ferry Golf Course										
Pro Shop	4	4	4	4	4	4	4	4	4	4
Maintenance	7	7	7	6	6	7	7	9	9	9
	11	11	11	10	10	11	11	13	13	13
Telecommunications	5	4	4	4	4	4	4	4	5	5
Solid Waste	2	2	2	2	2	2	2	2	2	2
Total	300	290	293	289	289	295	300	312	318	328

City of Calhoun

Budget Calendar for Fiscal Year 2026 - 2027

Date	Procedure	Action to be Taken By
Jan 26-Jan 30, 2026	Payroll budget information updated for distribution to department heads	Human Resource to prepare initial projections of payroll accounts for department head distribution
February 2, 2026	Distribute budget information to department heads and supervisors	Director of Finance
Feb. 3 - March 6, 2026	Dept. heads/supervisors prepare initial projections for mgmt. review	Supervisors and department heads
March 9 - 10, 2026	Department heads review proposals with immediate supervisor	Supervisors and department heads
March 16 - March 30, 2026	Management meet and review department head proposals	Mayor, Budget Officer, Director of Finance & department heads
March 31 - April 3, 2026	Prepare first draft	Budget Officer and Finance Department
April 8, 2026	Prepare legal notice regarding public hearing to be held on May 11, 2026	City Clerk
April 6 - 10, 2026	Review total combined first draft	Budget Officer
April 13 - 24, 2026	Amend first draft for Council work session	Budget Officer and Finance Department
April 22, 2026	Publish ad for first public hearing to be held on May 11, 2026	Legal organ - City Clerk
April 27, 2026	Council budget work session	Mayor, Council, Budget Officer
April 28 - May 8, 2026	Prepare second draft	Budget Officer and Finance Department
May 6, 2026	Prepare second legal notice of hearing on June 8, 2026	City Clerk
May 11, 2026	Work session with School Board	Mayor, Council, Budget Officer, School Board and Superintendent
May 11, 2026 - 7:00 p.m.	Public hearing	Mayor, Council
May 18, 2026	Receive School's draft of budget	Mayor, Council and Budget Officer
May 12 - June 4, 2026	Prepare final budget proposal	Budget Officer and Finance Department
May 20, 2026	Publish ad for public hearing to be held on June 8, 2026	Legal organ - City Clerk
June 8, 2026 - 7:00 p.m.	Second public hearing	Mayor and Council
June 9 - 19, 2026	Prepare final draft	Budget Officer and Finance Department
June 22, 2026	Adoption of budget	Mayor and Council
June 23 – 30, 2026	Print final adopted budget and distribute to Mayor, Council, Library and upload to website & CVIOG	Finance Department

GENERAL FUND Revenue Summary

		FY 2025 Actuals	FY 2026 Revised Budget	FY 2027 Budget	Percent Change
Property Taxes					
31	1000	(3,810,739.14)	(3,400,000.00)	(4,750,000.00)	40%
31	1001	(30,690.27)	(50,000.00)	(50,000.00)	0%
31	1101	80,909.66	30,000.00	30,000.00	0%
31	1110	(29,781.06)	(25,000.00)	(25,000.00)	0%
31	1201	2,084.72	1,200.00	1,200.00	0%
31	1310	(34,865.28)	(30,000.00)	(30,000.00)	0%
31	1311	(843,817.29)	(660,000.00)	(660,000.00)	0%
31	1316	(24,558.09)	(15,000.00)	(15,000.00)	0%
31	1340	(45,177.25)	(41,000.00)	(40,000.00)	-2%
31	1391	-	(100.00)	(100.00)	0%
31	1600	(21,611.99)	(18,000.00)	(20,000.00)	11%
Total Property Taxes		<u>(4,758,246)</u>	<u>(4,207,900)</u>	<u>(5,558,900)</u>	32%
Franchise Tax					
31	1700	-	(1,126,307.00)	-	-100%
31	1710	(1,083,980.04)	(220,000.00)	(1,131,123.00)	414%
31	1711	(267,625.10)	-	(220,000.00)	0%
31	1714	(88,884.30)	(92,000.00)	(92,000.00)	0%
31	1715	(260,090.69)	(247,137.00)	(281,257.00)	14%
31	1720	(285,809.49)	(623,960.00)	(699,516.00)	12%
31	1760	(56,080.97)	(54,451.00)	(54,691.00)	0%
31	1761	(21,975.86)	(22,000.00)	(22,000.00)	0%
Total Franchise Tax		<u>(2,064,446)</u>	<u>(2,385,855)</u>	<u>(2,500,587)</u>	5%
Sales Tax					
31	3100	(5,481,159.06)	(5,200,000.00)	(5,200,000.00)	0%
Excise Tax					
31	3101	(250,680.18)	(240,000.00)	(240,000.00)	0%
31	4200	(330,565.55)	(330,000.00)	(315,000.00)	-5%
31	4201	(43,888.16)	(40,000.00)	(40,000.00)	0%
31	4202	(66,386.52)	(60,000.00)	(65,000.00)	8%
31	4203	(32,708.19)	(35,000.00)	(30,000.00)	-14%
31	6100	(501,669.00)	(450,000.00)	(475,000.00)	6%
31	6101	(558,480.13)	(450,000.00)	(500,000.00)	11%
31	6102	(244,080.20)	(222,000.00)	(222,000.00)	0%
31	6200	(1,734,477.60)	(1,500,000.00)	(1,500,000.00)	0%
31	6300	(67,094.70)	(65,000.00)	(60,000.00)	-8%
31	9000	(21,288.84)	(13,000.00)	(15,000.00)	15%
31	9400	(13,640.60)	(1,000.00)	(1,000.00)	0%
Total Excise Tax		<u>(3,864,960)</u>	<u>(3,406,000)</u>	<u>(3,463,000)</u>	2%
License & Permit					
32	1000	(42,720.00)	(40,000.00)	(40,000.00)	0%
32	1005	(1,750.00)	(2,000.00)	(2,000.00)	0%
32	1110	(35,250.00)	(32,000.00)	(32,000.00)	0%
32	1120	(28,125.00)	(24,000.00)	(24,000.00)	0%
32	1130	(40,000.00)	(35,000.00)	(37,500.00)	7%
32	1140	(51,750.00)	(50,000.00)	(50,000.00)	0%
32	1141	(925.00)	(500.00)	(750.00)	50%
32	1330	(68,190.00)	(60,000.00)	(55,000.00)	-8%
32	1340	(53,185.00)	(53,000.00)	(45,000.00)	-15%
32	2111	(332,801.50)	(330,000.00)	(240,000.00)	-27%
32	2120	(1,645.00)	(2,000.00)	(2,000.00)	0%
32	2121	(13,765.00)	(10,000.00)	(8,000.00)	-20%

GENERAL FUND Revenue Summary

	FY 2025 Actuals	FY 2026 Revised Budget	FY 2027 Budget	Percent Change
32 2140 Sign Permits	(6,094.00)	(5,500.00)	(3,000.00)	-45%
32 2150 Fuel System Installation Permits	-	(600.00)	(200.00)	-67%
32 2210 Zoning & Annexation Fees	(3,155.00)	(2,700.00)	(1,600.00)	-41%
32 2301 Golf Cart Permit	-	(300.00)	(100.00)	-67%
32 2991 Fireworks Stand Sales Permit	(1,200.00)	(1,500.00)	(1,500.00)	0%
32 2992 Fire Permits	(18,791.00)	(18,000.00)	(10,000.00)	-44%
32 2993 Public Fireworks Display Permit	(100.00)	(100.00)	(100.00)	0%
32 2994 Plat Addressing Fee	(2,100.00)	(1,100.00)	(1,000.00)	-9%
32 3150 Driveway Permits	(300.00)	(400.00)	(200.00)	-50%
32 3900 Other Sprinkler Permit	(2,060.00)	(3,000.00)	(2,500.00)	-17%
32 3902 NPDES Permits	(1,920.00)	(2,000.00)	(2,000.00)	0%
Total Licenses & Permit	<u>(705,827)</u>	<u>(673,700)</u>	<u>(558,450)</u>	-17%
Intergovernmental				
33 1000 Federal Government Grants	(2,224.22)	-	-	0%
33 1110 Dept. of Justice- Overtime Reimbursement	(18,657.24)	(10,000.00)	(10,000.00)	0%
33 1150 Indirect	(14,980.00)	-	-	0%
33 1150 277 - Federal Pass Through	(23,808.84)	(33,597.00)	-	-100%
33 1150 291 - Federal Pass Through	(42,971.82)	(49,300.00)	-	-100%
33 4000 State Government Grants	(60,000.00)	-	-	0%
33 4100 158 - GSAR	(9,500.00)	(40,000.00)	(40,000.00)	0%
33 4311 DOT- LMIG Grant	(567,523.74)	(912,666.00)	(912,666.00)	0%
33 5000 Local Grants - Gordon Co. Library	(3,617.65)	(2,000.00)	(2,000.00)	0%
33 7000 In Lieu of Taxes - Housing Authority	(95,582.17)	(40,000.00)	(40,000.00)	0%
33 7002 Airport Authority - Reimbursement	(187,156.54)	(207,962.00)	(199,608.00)	-4%
33 7003 IG - Reimbursement	(227,049.09)	(260,460.00)	(260,018.00)	0%
Total Intergovernmental	<u>(1,253,071)</u>	<u>(1,555,985)</u>	<u>(1,464,292)</u>	-6%
Charges for Services				
34 1191 Electronic Recognition	-	(500.00)	(500.00)	0%
34 1320 Inspection Fee	(1,415.00)	(600.00)	(300.00)	-50%
34 1391 Building Permit Plan Reviews	(41,429.00)	(50,000.00)	(12,000.00)	-76%
34 1700 Indirect Cost Allocation - Serv. Fees	(208,269.00)	(234,226.00)	(240,251.00)	3%
34 2120 Accident Reports	(9,060.00)	(7,000.00)	(7,000.00)	0%
34 2901 EMT Training Fees	-	(5,000.00)	(5,000.00)	0%
34 2902 362 - K-9 Training Classes	(4,000.00)	(4,000.00)	(4,000.00)	0%
34 3928 Mtnce. Special Services - Interdepartmental Chg	(60,520.28)	(40,000.00)	(40,000.00)	0%
34 6000 Background Check Fees	(7,776.25)	(9,000.00)	(7,500.00)	-17%
34 6100 Animal Control Sales & Fines	(1,725.00)	(2,000.00)	(2,000.00)	0%
34 6101 Dog Vaccinations	(372.00)	(300.00)	(300.00)	0%
34 6103 Spay and Neuter Certificate	(3,005.00)	(2,500.00)	(2,500.00)	0%
34 7903 BBQ Boogie & Blues Vend Register	(18,290.00)	(30,000.00)	(30,000.00)	0%
34 9100 Cemetery Lot Sales	(35,900.00)	(21,600.00)	(23,000.00)	6%
34 9101 Cemetary Markers	-	(4,000.00)	(4,000.00)	0%
34 9300 Bad Check Fees	(210.00)	(150.00)	(150.00)	0%
39 1108 Transfer In - Fine Admin. Fees	(29,961.27)	(40,000.00)	(30,000.00)	-25%
Total Charges for Services	<u>(421,933)</u>	<u>(450,876)</u>	<u>(408,501)</u>	-9%
Fines and Forfeitures				
35 1000 Police Fines	2,044.00	-	-	0%
35 1901 Fines - Community Development	(26,735.00)	(2,500.00)	(2,500.00)	0%
35 2200 Other Confiscations	(265.22)	(1,500.00)	(1,500.00)	0%
39 1130 Transfer In - Municipal Court Agency Fund	(254,391.48)	(234,850.00)	(240,500.00)	2%
Total Fines and Forfeitures	<u>(279,348)</u>	<u>(238,850)</u>	<u>(244,500)</u>	2%

GENERAL FUND Revenue Summary

		FY 2025 Actuals	FY 2026 Revised Budget	FY 2027 Budget	Percent Change
Other Local Revenues					
37	1001 Donations - Police Department	(30,726.20)	(3,500.00)	-	-100%
37	1002 Donations - Fire Department	(19,144.70)	-	-	0%
37	1008 Donations - Animal Control	-	(1,000.00)	-	0%
38	1001 Rents & Royalties	-	(3,077,784.00)	(3,249,880.00)	6%
38	3000 Reimb. For Damaged Property	(410.00)	-	-	0%
38	3100 Insurance Reimbursement	-	(54,337.00)	-	-100%
38	9000 Miscellaneous Revenue	(38,805.31)	(2,000.00)	(2,000.00)	0%
38	9001 Sales Tax Vendor's Fee	(0.55)	-	-	0%
38	9002 Donations	(5,400.00)	-	-	0%
38	9003 Employee Jury Duty Pay	(160.00)	-	-	0%
Total Other Local Revenues		<u>(94,647)</u>	<u>(3,138,621)</u>	<u>(3,251,880)</u>	4%
Other Financing Sources					
36	1006 Interest Revenue - Investments	(500,128.43)	(480,000.00)	(370,009.00)	-23%
36	1010 Investment Income - Cemetery	(478,385.02)	(300,000.00)	(350,000.00)	17%
36	3000 Unrealized Gain or Loss on Investments	(352,717.40)	-	-	0%
38	9005 Sale of Scrap/Surplus	(335.75)	-	-	0%
39	1102 Transfer In - Water/Sewer	(1,693,569.60)	-	-	0%
39	1103 Transfer In - Electric	(1,625,970.09)	-	-	0%
39	1119 800 Hotel/Motel Revenue	(77,741.04)	(62,500.00)	(62,500.00)	0%
39	1126 Transfer In - Utility Labor/Equipment	(16,160.93)	(12,000.00)	(9,000.00)	-25%
39	1134 Transfer In - SPLOST	-	-	(259,756.00)	
39	1135 800 Transfer in - Hotel/Motel	(466,446.21)	(375,000.00)	(375,000.00)	0%
39	2101 Gain on Sale of Assets(NonTax)	(172,500.00)	-	-	0%
39	2102 Gain on Sale of Assets	(26,558.00)	(50,000.00)	(25,000.00)	-50%
39	9000 Appropriation - Fund Balance	-	(3,932,829.00)	(10,207,798.00)	160%
61	1013 Transfer Out - Utility Labor/Equip.	5,580.44	-	-	0%
Total Other Financing Sources		<u>(5,404,932)</u>	<u>(5,212,329)</u>	<u>(11,659,063)</u>	124%
		<u>\$ (24,328,568)</u>	<u>\$ (26,470,116)</u>	<u>\$ (34,309,173)</u>	30%



GENERAL ADMINISTRATION



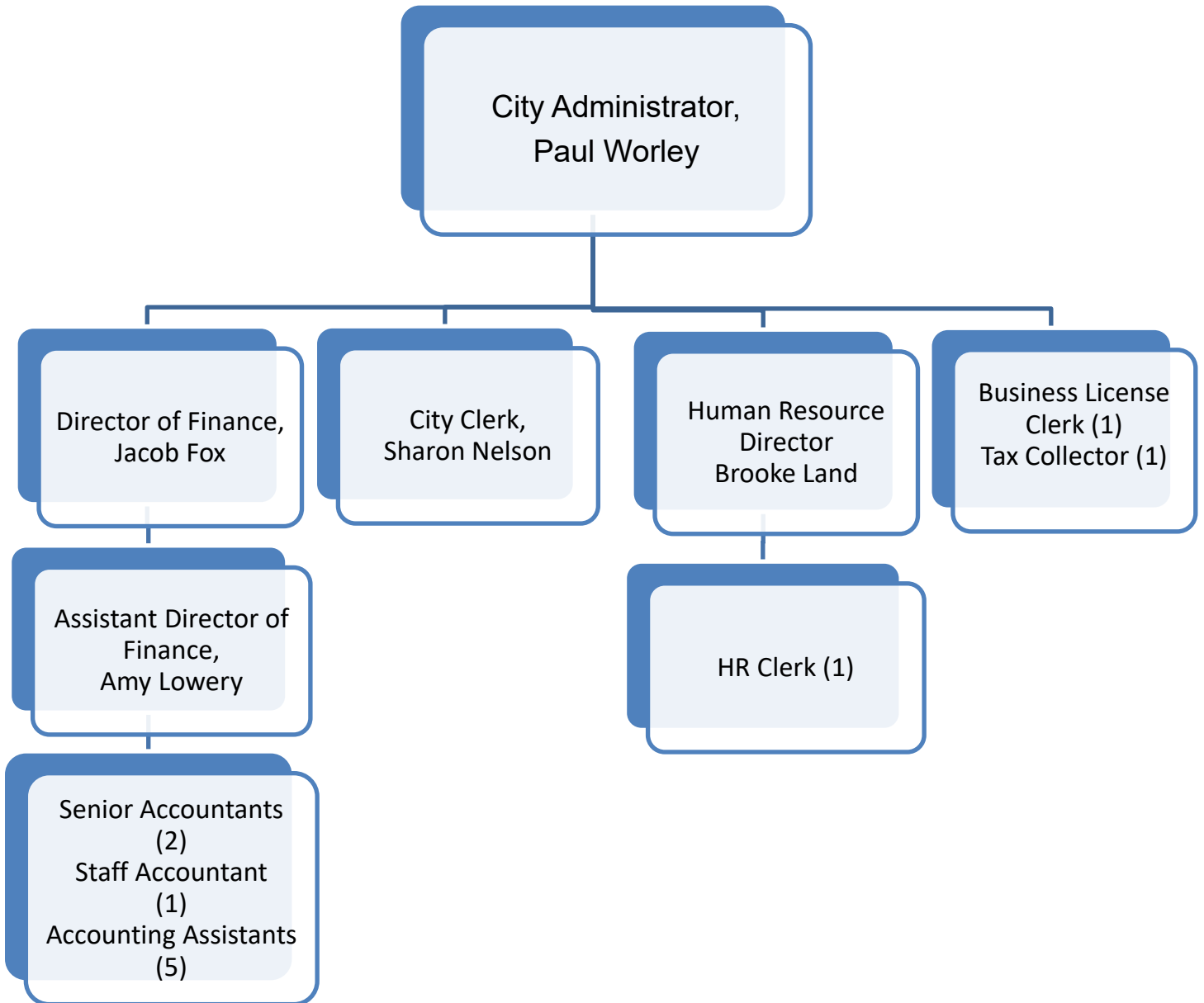
The City of Calhoun's General Administration is made up of several different divisions, including Mayor and Council, Elections, City Administrator, Tax Administration, Human Resources, and Risk Management. General Administration's goal is to organize the City with a professional understanding of how 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 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
(1101110) MAYOR AND COUNCIL					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 51,600	\$ 51,600	\$ 51,600	\$ 51,600
512100	Group Insurance	18,913	17,805	17,805	18,203
512101	Insurance Deduct. Reimburse	214	294	294	294
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					
521201	Legal & Auditing	15,495	12,000	12,000	12,000
523001	Other Purchased Services	111	2,000	2,000	1,000
523104	Surety Bonds	8	10	10	8
523105	Public Officials Liability Ins.	26,121	28,725	28,725	27,000
523200	Telephone - City Service	649	650	650	660
523203	Data Service - City	2,374	2,350	2,350	2,370
523205	Cable Services	500	525	525	525
523209	Internet Service	819	900	900	-
523210	E-mail Service	420	420	420	420
523300	Advertising	728	700	700	700
523500	Travel	27,519	29,000	29,000	29,000
523600	Dues & Fees	29,633	32,000	32,000	32,000
523700	Education & Training	6,826	10,000	10,000	10,000
Supplies					
531100	General Supplies & Materials	466	750	750	750
531120	Office Supplies	-	500	500	500
531300	Food for Meetings	3,519	3,300	3,300	3,600
531600	Small Equipment <\$5000	-	600	600	600
Other					
576000	Contingency	-	490,374	330,542	500,000
TOTAL	MAYOR & COUNCIL	\$ 205,253	\$ 703,839	\$ 544,007	\$ 710,566

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
(1101400) ELECTIONS					
Purchased & Contracted Services					
521205	Consulting	-	3,500	3,500	-
TOTAL	ELECTIONS	\$ -	\$ 3,500	\$ 3,500	\$ -

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
(1101511) CITY ADMINISTRATOR					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 227,223	\$ 279,821	\$ 279,821	\$ 292,993
512100	Group Insurance	38,365	54,041	54,041	55,236
512101	Insurance Deduct. Reimburse	428	882	882	882
512200	FICA Contributions	13,858	17,349	17,349	18,166
512300	Medicare	3,241	4,057	4,057	4,248
512401	Retirement Plan Empl. Cont.	10,938	10,939	10,939	15,065
512402	Retirement Plan Admin. Costs	574	575	575	784
512700	Workers' Comp. Insurance	512	620	620	620
Purchased & Contracted Services					
521201	Legal & Auditing	53,902	48,000	48,000	48,000
521204	Medical Services	-	100	100	100
521205	Consulting	700	10,000	10,000	10,000
522110	Garbage Pick-up Service	320	320	320	500
522130	Janitorial Services	620	600	600	620
522200	Interdept. Services & Labor	30 4,195	4,400	4,400	7,800

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
522201	Vehicle Repair & Maintenance	10,819	9,000	9,000	9,000
522202	Repairs & Mtnce. - Equip.	216	500	500	500
522203	Repairs & Mtnce. - Bldgs.	19,909	21,000	21,000	21,000
522203	Repair & Maint. - Equipment	6,312	5,000	5,000	5,000
522320	Rental of Equipment	2,982	4,200	4,200	4,000
523001	Other Purchased Services	308	350	350	350
523101	General Liability Insurance	2,979	2,971	2,971	4,264
523102	Property Insurance	2,817	3,005	3,005	5,580
523103	Vehicle Insurance	843	982	982	1,420
523104	Surety Bonds	35	38	38	44
523109	Cyber Liability Ins.	326	330	330	340
523200	Telephone - City Service	3,993	5,000	5,000	4,750
523203	Data Service - City	12,103	12,500	12,500	12,250
523206	Communications-Security	505	480	2,748	770
523209	Internet Service	1,800	1,550	1,550	1,800
523210	E-mail Service	744	1,000	1,000	900
523220	Postage	5,221	5,700	5,700	5,500
523300	Advertising	264	1,000	1,000	750
523400	Printing & Binding	1,284	4,000	4,000	3,500
523500	Travel	11,084	14,000	11,732	13,000
523600	Dues & Fees	11,736	17,000	17,000	17,000
523604	Bank Service Charges	1,037	925	925	950
523700	Education & Training	4,903	6,500	6,500	6,500
Supplies					
531100	General Supplies & Materials	2,838	2,800	2,800	2,800
531120	Office & Computer Supplies	1,226	1,750	1,750	1,800
531125	Printer & Copier Supplies	1,946	1,800	1,800	1,800
531130	Purchased Uniforms	2	-	-	175
531141	Vehicle Repair & Maintenance	-	500	500	500
531142	Repairs & Mtnce. - Bldgs.	645	1,000	1,000	1,000
531210	Water & Sewer Service - City	3,461	5,000	5,000	4,500
531220	Natural Gas Service	3,029	3,000	3,000	3,150
531230	Electric Service - City	22,373	19,000	19,000	20,000
531270	Gasoline	679	900	900	900
531300	Food for Meetings	130	300	300	300
531400	Books & Periodicals	75	300	300	300
531600	Small Equipment <\$5000	857	1,000	1,000	1,000
531601	Computer Equipment <\$5000	-	2,200	2,200	-
Capital Outlay					
541300	367 Buildings	35,900.00	-	36,795	-
542100	Machinery >\$5000	44,023.00	-	-	-
Interfund/Interdepartmental Charges					
554100	Interfund Allocation - Utilities	417,378	458,524	458,524	503,678
Other Charges					
562000	Amortization	(15,149)	-	-	-
571010	Industrial Development	120,000	120,000	120,000	120,000
571020	Downtown Development Assoc	327,560	500,000	580,000	62,500
572029	Electronic Recognition Fee	987	1,500	1,500	1,500
573900	Cash Over or Short	-	25	25	25
Other Financing Uses					
611005	800 Transfer Out - Golf	-	56,250	56,250	56,250
611020	Transfer Out - Recreation	1,057,019	3,071,059	3,071,059	9,570,407
TOTAL	CITY ADMINISTRATION	\$ 2,482,075	\$ 4,795,643	\$ 4,912,438	\$ 10,926,767

CITY ADMINISTRATOR FOOTNOTES

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

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	BUDGET
(1101514) TAX ADMINISTRATION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 50,561	\$ 52,391	\$ 52,391	\$ 55,051
512100	Group Insurance	18,956	17,805	17,805	18,203
512101	Insurance Deduct. Reimburse	214	294	294	294
512200	FICA Contributions	2,671	3,248	3,248	3,413
512300	Medicare	625	760	760	798
512401	Retirement Plan Empl. Cont.	2,453	2,454	2,454	2,820
512402	Retirement Plan Admin. Costs	129	129	129	140
512700	Workers' Comp. Insurance	122	128	128	120
Purchased and Contracted Services					
521201	Legal	345	2,000	2,000	2,000
521300	Technical	24,519	18,000	18,000	20,000
522200	Interdepartment Services	509	500	500	600
523104	Surety Bonds	8	10	10	8
523109	Cyber Insurance	46	50	50	45
523300	Advertising	1,200	2,500	2,500	2,250
523400	Printing & Binding	5,547	7,500	7,500	7,500
Supplies					
531100	General Supplies	47	200	200	200
531120	Office Supplies	-	100	100	100
531125	Printer/Copier Supplies	580	1,500	1,500	1,250
531130	Purchased Uniforms	179	175	175	175
531400	Books & Periodicals	-	250	250	250
531601	Computer Equipment	1,239	-	-	-
TOTAL	TAX ADMINISTRATION	\$ 109,949	\$ 109,994	\$ 109,994	\$ 115,217

TAX ADMINISTRATION FOOTNOTES

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

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	BUDGET
(1101515) GENERAL TELLER					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 58,790	\$ 61,159	\$ 61,159	\$ 64,244
512100	Group Insurance	18,956	17,805	17,805	18,203
512101	Insurance Deduct. Reimburse	214	294	294	294
512200	FICA Contributions	3,556	3,792	3,792	3,983
512300	Medicare	832	887	887	932
512401	Retirement Plan Empl. Cont.	2,864	2,865	2,865	3,290
512402	Retirement Plan Admin. Costs	150	150	150	170
512700	Workers' Comp. Insurance	122	128	128	120
Purchased & Contracted Services					
521201	Legal	-	500	500	500
521300	Technical Services	72	250	250	400
523104	Surety Bonds	9	10	10	10
523109	Cyber Liability Ins.	33	35	35	35
523300	Advertising	-	300	300	250
523400	Printing & Binding	290	500	500	550
523500	Travel	342	500	500	500
523600	Dues & Fees	50	50	50	50
523700	Education & Training	-	300	300	300
Supplies					
531120	Office & Computer Supplies	-	250	250	250
531130	Purchased Uniforms	165	175	175	175
TOTAL	TELLERS	\$ 86,445	\$ 89,950	\$ 89,950	\$ 94,256

GENERAL TELLER FOOTNOTES

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

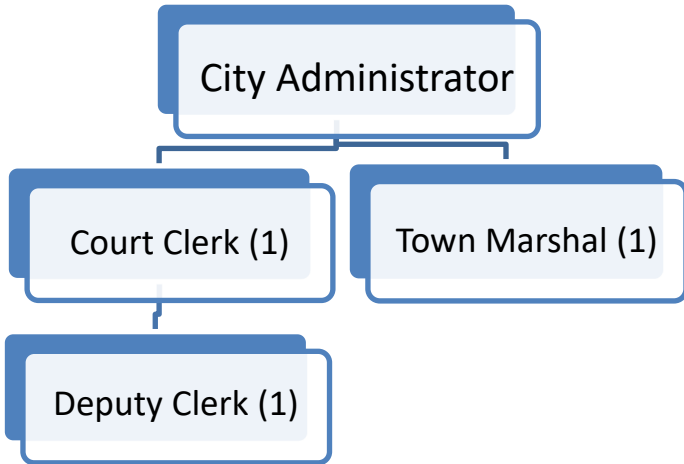
		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1101540) HUMAN RESOURCES					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 129,863	\$ 143,996	\$ 143,996	\$ 156,456
512100	Group Insurance	19,201	35,865	35,865	36,662
512101	Insurance Deduct. Reimburse	214	588	588	588
512200	FICA Contributions	7,736	8,928	8,928	9,700
512300	Medicare	1,809	2,088	2,088	2,269
512401	Retirement Plan Empl. Cont.	6,301	6,302	6,302	7,752
512402	Retirement Plan Admin. Costs	331	331	331	400
512700	Workers' Comp. Insurance	244	258	258	315
Purchased & Contracted Services					
521201	Legal	-	2,000	2,000	2,000
521204	Medical Services	-	50	50	200
522202	Repair & Maint. Equip	-	500	500	250
523104	Surety Bonds	20	25	25	23
523109	Cyber Liability Ins.	75	75	75	80
523220	Postage	-	50	50	50
523300	Advertising	-	150	150	200
523400	Printing & Binding	1,714	1,750	1,750	1,750
523500	Travel	1,981	2,000	2,000	4,000
523600	Dues & Fees	115	115	115	230
523604	Bank Service Charges	1,296	965	965	1,700
523700	Education & Training	1,425	2,000	2,000	3,500
Supplies					
531100	General Supplies	573	1,000	1,000	750
531120	Office & Computer Supplies	-	1,000	1,000	750
531125	Printer & Copier Supplies	-	250	250	750
531130	Purchased Uniforms	170	175	175	175
531400	Books & Periodicals	400	700	700	700
531600	Small Equipment <\$5000	-	4,800	4,800	4,000
531300	Furniture & Bedding <5000	-	4,000	4,000	-
TOTAL	HUMAN RESOURCES	\$ 173,468	\$ 219,961	\$ 219,961	\$ 235,250

HUMAN RESOURCES FOOTNOTES

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

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1101555) RISK MANAGEMENT					
Supplies					
523500	Travel	\$ -	\$ -	\$ 227	\$ 300
523700	Education	140	468	241	300
531100	General Supplies	2,869	3,000	3,000	3,000
531104	Protective/Safety Supply	26	-	-	-
531120	Office & Computer Supplies	30	100	100	100
531300	Food for Meetings	819	800	800	800
TOTAL	RISK MANAGEMENT	\$ 3,884	\$ 4,368	\$ 4,368	\$ 4,500

MUNICIPAL COURT SERVICES



**Matt Silvers,
Town Marshal**



**Melissa Bowers,
Chief Court Clerk**



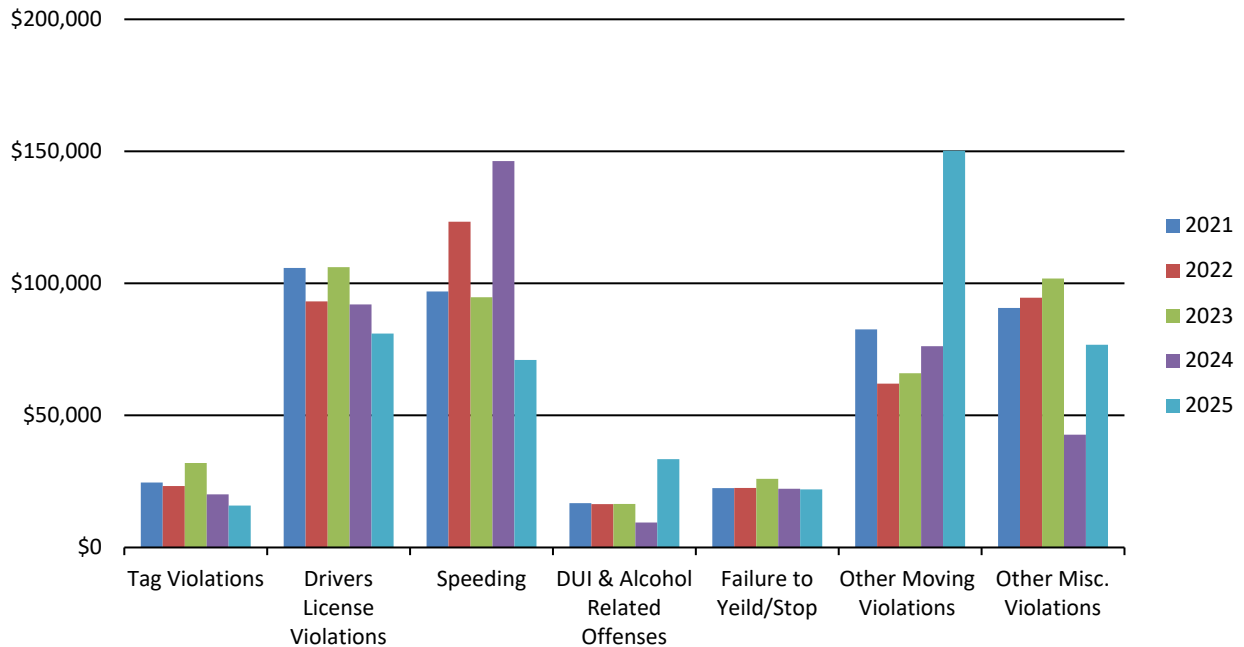
**Sheena Patterson,
Deputy Clerk**

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 are 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 most Monday afternoons in the Judicial Annex building.

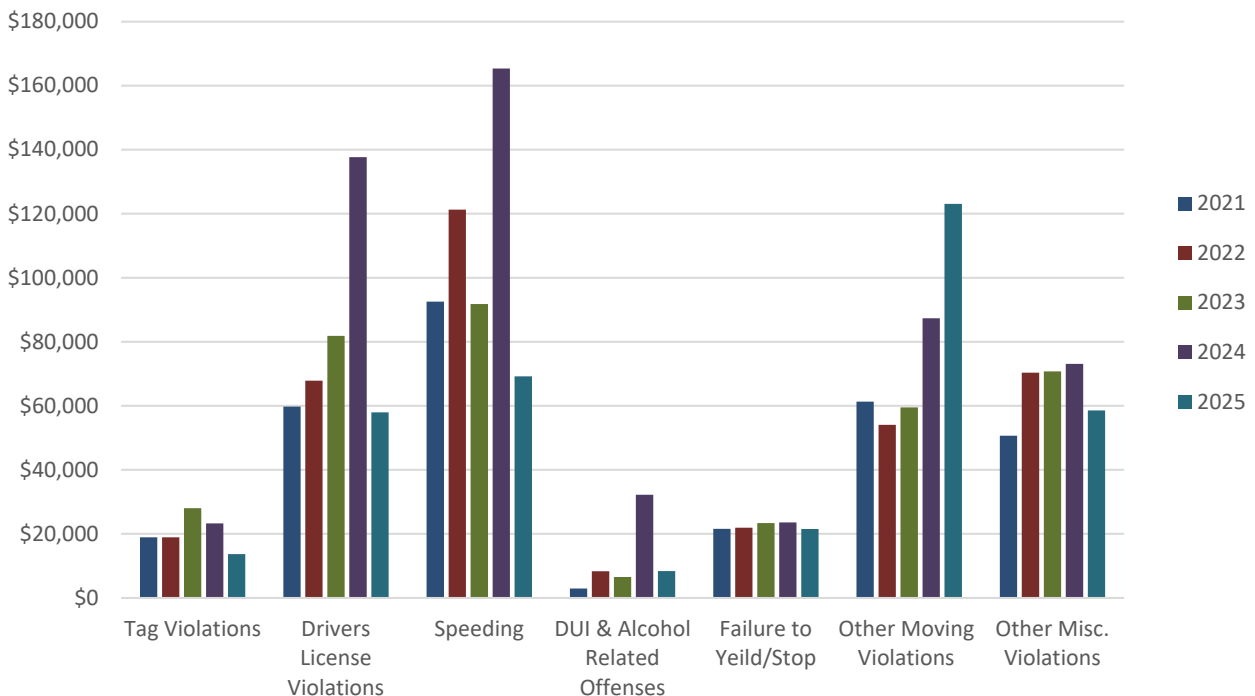
MUNICIPAL COURT SERVICES

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.

Municipal Court Tickets Assessed



Municipal Court Fine Payments



COURT SERVICES

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	BUDGET
(1102650) MUNICIPAL COURT					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 152,295	\$ 160,254	\$ 160,254	\$ 168,256
511300	Overtime	109	5,200	5,200	5,200
512100	Group Insurance	19,149	35,818	35,818	36,614
512101	Insurance Deduct. Reimburse	214	882	882	882
512200	FICA Contributions	9,137	10,345	10,345	10,841
512300	Medicare	2,137	2,419	2,419	2,535
512401	Retirement Plan Empl. Cont.	7,408	7,409	7,409	8,627
512402	Retirement Plan Admin Costs	389	389	389	440
512700	Workers' Compensation	367	395	395	318
Purchased & Contracted Services					
521201	Legal & Auditing	30,300	36,000	36,000	36,000
521202	City Court Judge	25,920	26,460	26,460	26,460
521204	Medical Services	120	105	105	120
521209	Indigent Legal Services	25,920	25,920	25,920	25,920
522001	Linen Services	442	408	408	408
522002	Exterminating Services	1,050	460	460	460
522110	Garbage Pickup - City Service	469	403	403	403
522130	Janitorial Services	810	720	720	720
522200	Interdept. Services & Labor	743	500	500	500
522201	Repairs & Mtnce. - Vehicles	239	2,500	2,500	2,500
522202	Repairs & Mtnce. - Equip.	94	100	450	100
522203	Repairs & Mtnce. - Bldgs.	3,550	9,250	1,423	9,250
523001	Other Purchased Services	138	100	100	100
523101	General Liability Insurance	588	641	641	980
523102	Property Insurance	1,025	1,105	1,105	1,565
523103	Vehicle Insurance	852	994	994	1,434
523104	Surety Bonds	24	33	33	24
523109	Cyber Liability Ins.	139	140	140	140
523200	Telephone - City Service	2,013	2,100	2,100	2,100
523203	Data Service - City	5,092	5,790	5,790	5,790
523205	Cell Phone/Radio	397	325	325	500
523206	Communications-Security	1,823	-	6,800	1,000
523207	Courtware Software	12,953	13,000	13,000	14,500
523209	Internet Service	1,080	1,000	1,000	1,080
523210	E-mail Service	336	358	358	358
523220	Postage	1,302	1,500	1,500	1,500
523300	Advertising	-	150	150	150
523400	Printing & Binding	333	500	500	500
523500	Travel	6,274	7,500	7,500	7,500
523600	Dues & Fees	1,130	1,500	1,500	1,300
523700	Education & Training	750	2,300	2,300	2,000
523850	Contract Labor	1,021	1,000	1,000	1,500
Supplies					
531100	General Supplies & Materials	1,062	1,000	1,000	1,000
531120	Office & Computer Supplies	1,106	1,500	1,500	1,500
531125	Printer & Copier Supplies	927	1,000	1,000	1,000
531130	Purchased Uniforms	1,978	1,950	1,950	1,950
531141	Repairs & Mtnce. - Vehicles	-	1,500	1,500	1,100
531142	Repairs & Mtnce. - Bldgs.	58	500	500	500
531210	Water & Sewer	364	350	350	350
531220	Natural Gas	2,418	2,500	2,500	2,500
531230	Electric - City	5,058	6,408	6,408	6,408
531270	Gasoline	1,565	2,000	2,000	2,000
531600	Small Equipment <\$5000	1,457	2,000	1,147	2,000
531601	Equipment - Printer, Software	1,718	2,500	2,150	2,000
Capital Outlay					
541300	Buildings	-	-	8,800	-

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
Other					
578001	Damages to Other Property	-	300	300	300
TOTAL	MUNICIPAL COURT	\$ 335,843	\$ 389,481	\$ 396,401	\$ 403,183

MUNICIPAL COURT ADMINISTRATION FOOTNOTES

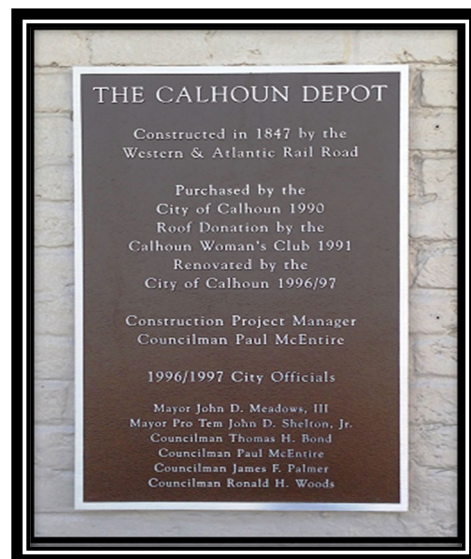
1 Three full-time employees are included in the Regular Employee Wages

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1103226) PRISONER CUSTODY					
Purchased & Contracted Services					
521204	Prisoner Medical Expenses	\$ 113	\$ 500	\$ 500	\$ 500
522340	Inmate Housing	7,380	15,000	8,080	15,000
TOTAL	PRISONER CUSTODY	\$ 7,493	\$ 15,500	\$ 8,580	\$ 15,500

COMMUNITY SERVICES



This department includes several services offered to the citizens of Calhoun. These services include; "Area Agency on Aging" program, as well as community meeting spaces in the Calhoun Depot and McConnell 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, Family Resource Center of Gordon County, and the Winner's Club. In addition, the bi-monthly City Council meeting is held at the Depot, which also houses offices for Downtown Development and United Way.



COMMUNITY SERVICES

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	BUDGET
(1105452) WELFARE RELATED PAYMENTS					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 33,079	\$ 34,112	\$ 34,112	\$ 35,836
512100	Group Insurance	18,956	17,805	17,805	18,203
512101	Insurance Deduct. Reimburse	214	294	294	294
512200	FICA Contributions	1,938	2,115	2,115	2,222
512300	Medicare	453	495	495	520
512401	Retirement Plan Empl. Cont.	1,638	1,638	1,638	1,835
512402	Retirement Plan Admin Costs	86	86	86	95
512700	Workers' Compensation	749	616	616	560
Purchased & Contracted Services					
521204	Medical Services	30	35	35	35
522201	Repairs & Mtnce. - Vehicles	-	900	900	900
523104	Surety Bonds	5	8	8	5
523109	Cyber Liability Ins.	23	25	25	22
Supplies					
531141	Repairs & Mtnce. - Vehicles	-	750	750	750
531270	Gasoline	620	1,200	1,200	1,000
Other Charges					
572000	Cont. to Other Agencies	786	1,334	2,334	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
TOTAL	WELFARE PAYMENTS	\$ 72,246	\$ 77,749	\$ 78,749	\$ 79,947

WELFARE RELATED PAYMENTS FOOTNOTES

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

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	BUDGET
(1106180) AUDITORIUM					
Supplies					
523102	Property Insurance	\$ 247	\$ 280	\$ 280	\$ 390
TOTAL	AUDITORIUM	\$ 247	\$ 280	\$ 280	\$ 390

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	BUDGET
(1106181) DEPOT BUILDING					
Purchased & Contracted Services					
522002	Exterminating Services	\$ 874	\$ 850	\$ 850	\$ 850
522112	Garbage Pickup - Commercial	540	525	525	564
522130	Janitorial Services	-	200	200	200
522140	Lawn / Landscaping Services	464	400	400	500
522200	Interdept. Services & Labor	5,149	8,000	8,000	8,000
522202	Repairs & Mtnce. - Equip.	1,177	350	350	350
522203	Repairs & Mtnce. - Bldgs.	1,602	1,850	1,850	6,850
523102	Property Insurance	909	980	980	1,750
523109	Cyber Liability Ins.	9	10	10	10
523206	Communications - Security	330	500	500	500

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
Supplies					
531100	General Supplies & Materials	1,846	1,650	1,650	1,850
531120	Office Supplies	-	100	100	100
531125	Printer/Copier Supplies	50	150	150	150
531142	Repairs & Mtnce. - Bldgs.	65	200	200	200
531210	Water & Sewer Services	-	-	-	3,480
531230	Electric Service - City	8,884	9,200	9,200	9,200
TOTAL	DEPOT	\$ 21,898	\$ 24,965	\$ 24,965	\$ 34,554

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1106182) MCCONNELL ROAD BUILDING					
Purchased & Contracted Services					
522110	Garbage Pickup - City	\$ 469	\$ 400	\$ 400	\$ 450
522200	Interdept. Services & Labor	-	300	300	300
522203	Repairs & Mtnce. - Bldgs.	19,833	2,000	9,673	12,000
523102	Property Insurance	1,353	1,460	1,460	2,140
523109	Cyber Liability Ins.	5	5	5	5
Supplies					
531100	General Supplies & Materials	-	500	500	500
531142	Repairs & Mtnce. - Bldgs.	-	1,750	1,750	1,750
531210	Water & Sewer Service	1,169	800	800	1,200
531220	Natural Gas Service	1,377	1,200	1,200	1,360
531230	Electric Service - City	2,091	3,000	3,000	2,750
531600	Smsll Equipment<\$5000	-	1,000	1,000	1,000
TOTAL	MCCONNELL RD. BLDG.	\$ 26,297	\$ 12,415	\$ 20,088	\$ 23,455

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1106590) LIBRARY					
Purchased & Contracted Services					
522200	Interdept. Services & Labor	\$ 5,863	\$ 8,000	\$ 8,000	\$ 8,000
522202	Repairs & Mtnce. - Equip.	133	750	750	750
522203	Repairs & Mtnce. - Bldgs.	-	3,000	28,083	5,000
523102	Property Insurance	7,235	-	-	-
523109	Cyber Liability Ins.	8	10	10	6
Supplies					
531100	General Supplies & Materials	183	350	350	750
531142	Repairs & Mtnce. - Bldgs.	81	1,500	1,500	1,250
Other					
572001	Library Allotment	159,790	164,914	164,914	169,861
TOTAL	LIBRARY	\$ 173,293	\$ 178,524	\$ 203,607	\$ 185,617

COMMUNITY DEVELOPMENT



**Director of Community Development &
Building Official,
Joey Moore**

The Community Development Department functions to ensure 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.



**Office Manager & Permit Tech,
Pam Quinn**



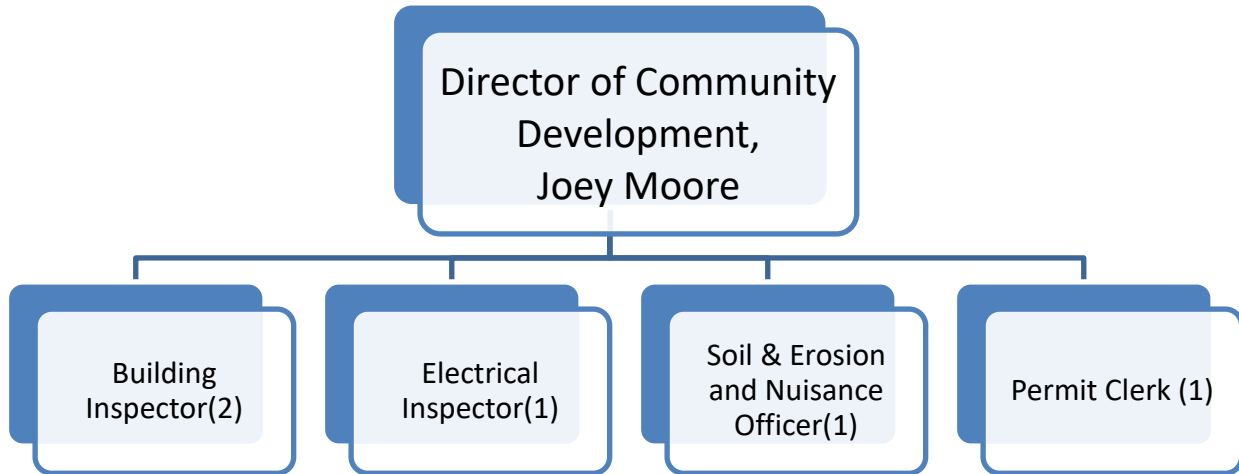
**Code Enforcement &
Environmental Compliance,
Neal Russell**



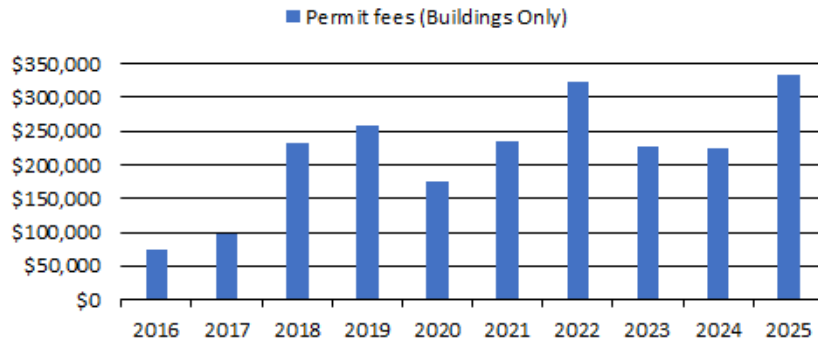
**Building Inspector,
Matthew McHugh**

COMMUNITY DEVELOPMENT

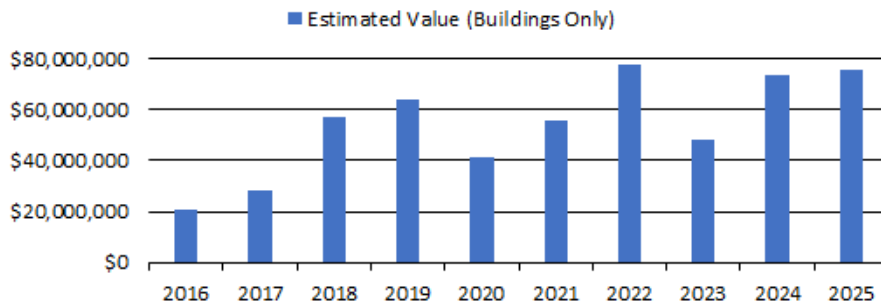
REGULATORY INSPECTIONS & CODE ENFORCEMENT



Permit Fees (Buildings Only)



Estimated Value (Buildings Only)



COMMUNITY DEVELOPMENT

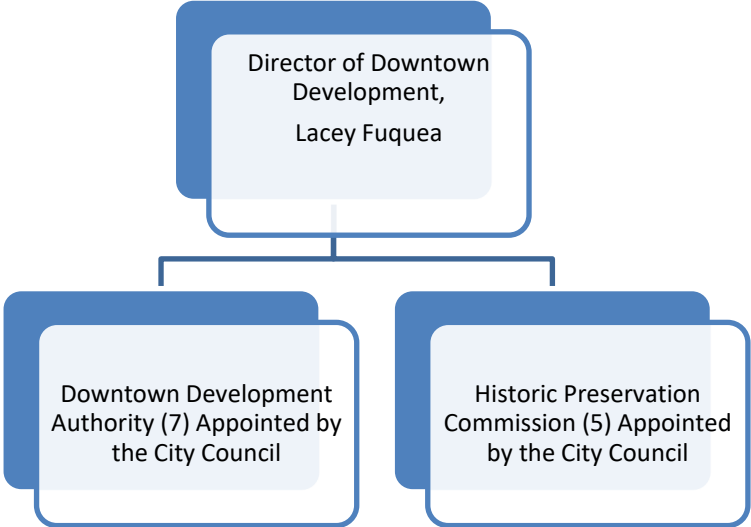
		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1107220) REGULATORY INSPECTIONS & CODE ENFORCEMENT					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 230,368	\$ 299,657	\$ 299,657	\$ 320,192
512100	Group Insurance	76,006	71,425	71,425	73,018
512101	Insurance Deduct. Reimburse	856	1,176	1,176	1,176
512200	FICA Contributions	13,368	18,664	18,664	19,937
512300	Medicare	3,126	4,365	4,365	4,663
512401	Retirement Plan Empl. Cont.	15,719	15,719	15,719	16,131
512402	Retirement Plan Admin Costs	825	826	826	820
512700	Workers' Compensation	3,532	2,079	2,079	2,050
Purchased & Contracted Services					
521201	Legal & Auditing	43,141	25,000	25,000	12,000
521204	Medical Services	30	60	60	60
521205	SV-Consulting	-	12,000	12,000	12,000
522001	Linen Services	768	1,250	1,250	1,250
522002	Exterminating Services	450	660	660	660
522112	SV-Disposal Commercial Pickup	683	1,000	1,000	1,000
522130	Janitorial Services	1,800	4,000	4,000	4,000
522200	Interdept. Services & Labor	4,574	800	800	500
522201	Repairs & Mtnce. - Vehicles	1,144	1,500	1,927	3,000
522202	Repairs & Mtnce. - Equip.	169	-	-	-
522203	Repairs & Mtnce. - Buildings	509	300	300	300
522310	Rental of Land & Buildings	3,000	-	-	-
523001	Other Purchased Services	270	300	300	300
523002	Nuisance Demolition	33,305	80,000	80,000	70,000
523101	General Liability Insurance	860	862	862	1,576
523102	Property Insurance	671	725	725	1,150
523103	Vehicle Insurance	1,997	2,716	2,716	5,226
523104	Surety Bonds	44	54	54	45
523109	Cyber Liability Ins.	234	235	235	230
523200	Telephone - City	3,382	3,200	3,200	4,000
523203	Data Service - City	2,621	3,400	3,400	2,500
523205	Cellular Telephone Service	2,277	2,278	2,278	2,278
523206	SV - Communications - Security	1,583	1,700	1,700	1,500
523209	Internet Service - City	2,899	1,900	1,900	3,998
523210	E-mail - City	344	320	320	400
523220	Postage	167	250	250	230
523300	Advertising	1,829	1,200	1,200	1,200
523400	Printing & Binding	6,001	4,500	4,073	3,000
523500	Travel	1,173	5,000	5,000	6,500
523600	Dues & Fees	882	900	900	1,400
523700	Education & Training	10,290	12,000	12,000	15,000
Supplies					
531100	General Supplies & Materials	3,365	2,000	2,000	2,500
531104	SU-Protective /Safety Supply	-	300	300	300
531120	Office & Computer Supplies	306	700	700	700
531125	Printer & Copier Supplies	144	250	250	250
531130	Purchased Uniforms	1,303	1,625	1,625	1,625
531141	Repairs & Mtnce. - Vehicles	3,285	4,000	4,000	1,200
531142	Repairs & Mtnce. - Bldgs.	-	100	100	-
531210	W/S Service	109	500	500	600
531220	Natural Gas	638	2,700	2,700	1,500
531230	Electric Service - City	8,411	7,400	7,400	16,000
531270	Gasoline	4,260	4,200	4,200	4,000
531300	Food For Meetings	148	100	100	-
531400	Books & Periodicals	527	4,500	4,500	3,500

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	BUDGET
531600	Small Equipment <\$5000	2,412	1,500	1,500	500
531601	Computer Equipment <\$5000	4,578	4,000	4,000	3,000
Capital Outlay					
541300	319 Buildings	54,084	-	-	-
Interfund/Interdepartmental Charges					
554100	Internal Service Funds -Utility	12,848	12,848	12,848	12,848
Other Financing Uses					
611003	Transfer Out - Electric	9,000	9,000	9,000	9,000
TOTAL	REGULAR INSPECTION	<u>576,313</u>	<u>\$ 637,744</u>	<u>\$ 637,744</u>	<u>\$ 650,813</u>

REGULATORY INSPECTIONS & CODE ENFORCEMENT FOOTNOTES
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- 1 Four full-time are included in the Regular Employee Wages

DOWNTOWN DEVELOPMENT & MAIN STREET PROGRAM



**Director of Downtown Development,
Lacey Fuquea**

The Downtown Development Authority (DDA) is dedicated to fostering a thriving, attractive, and economically vibrant Downtown Calhoun. Through the Main Street Program, the DDA supports business development, historic preservation, beautification, community engagement, and tourism initiatives that enhance quality of life and encourage private investment. Signature programs and events include BBQ & Boogie, Summer Block Parties, the Downtown Calhoun Farmers Market, and Merry & Bright Holiday Weekend, all of which contribute to the vitality and success of downtown.





		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1107550) DOWNTOWN DEVELOPMENT & MAINSTREET					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 73,954	\$ 86,545	\$ 86,545	\$ 134,908
512100	Group Insurance	33,114	17,805	17,805	18,203
512101	Insurance Deduct. Reimburse	214	294	294	294
512200	FICA Contributions	4,280	5,366	5,366	8,364
512300	Medicare	1,001	1,255	1,255	1,956
512401	Retirement Plan Empl. Cont.	2,776	2,776	2,776	3,418
512402	Retirement Plan Admin Costs	146	146	146	178
512700	Workers' Compensation	256	323	323	315
Purchased & Contracted Services					
521201	Legal & Auditing	513	750	750	750
521204	Medical Services	-	50	50	50
522200	Interdept. Services & Labor	28,617	27,000	27,000	27,000
522320	Rental of Equipment	-	2,000	3,847	3,847
522320	294 Sv-Rental of Equipment & Veh	1,470	6,000	4,153	4,153
523101	General Liability Insurance	263	284	284	580
523104	Surety Bonds	12	15	15	14
523109	Cyber Liability Ins.	77	80	80	76
523200	Telephone - City Service	887	900	900	900
523203	Data Service - City	1,914	1,920	1,920	2,030
523205	Cell Phone/Radio	608	640	640	710
523209	Internet Service	180	180	180	180
523210	E-mail Service	331	336	336	336
523300	Advertising	6,256	9,000	9,000	9,000
523300	294 SV-Advertising	471	400	120	400
523500	Travel	171	1,750	1,750	1,850
523500	294 SV-Travel-Educational/Conf	80	-	-	-
523600	Dues & Fees	1,987	3,750	3,750	3,750
523600	294 SV-Dues & Fees	400	400	400	-
523700	Education & Training	850	1,800	1,800	1,800
523850	Contract Labor	-	4,500	4,500	4,500
523850	294 SV-Contract Labor	-	10,000	10,000	10,000
523907	294 Participant Services BB&B	10,700	13,500	10,237	13,500
Supplies					
531100	General Supplies & Materials	6,963	4,000	7,284	5,000
531100	294 SU-General Supplies & Materials	8,255	4,000	5,457	5,000
531125	Printer & Copier Supplies	383	400	17	400
531142	Repairs & Mtnce. - Bldgs.	3,669	1,100	1,100	1,100
531300	Food for Meetings	-	1,200	385	1,200
Other Charges					
571003	Allotment for Programs	14,282	24,000	24,000	39,000
TOTAL	DOWNTOWN DEV.-MAINSTR.	\$ 205,083	\$ 234,465	\$ 234,465	\$ 304,762

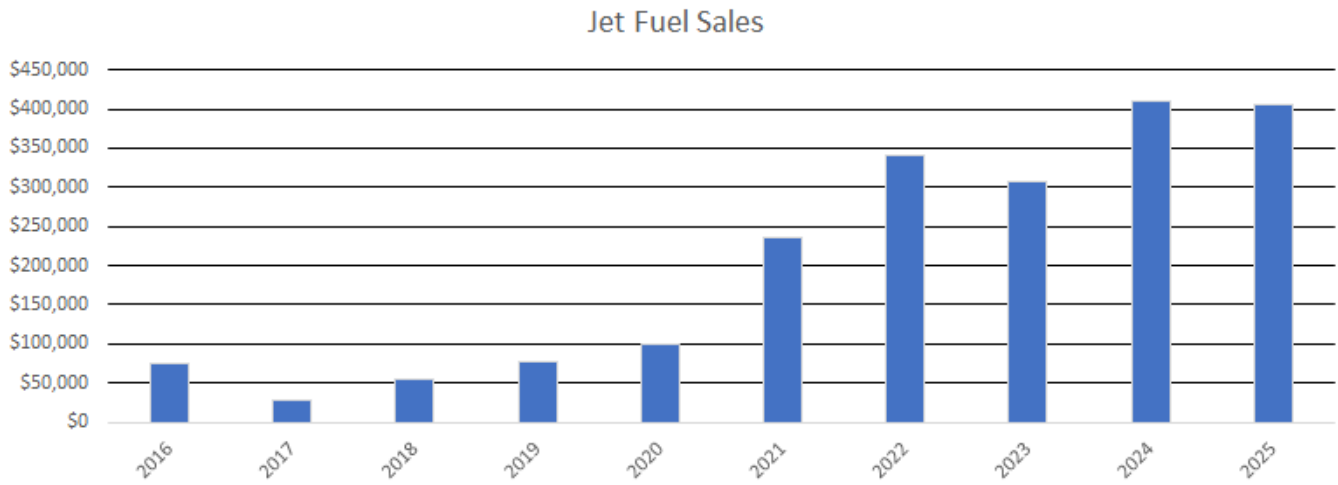
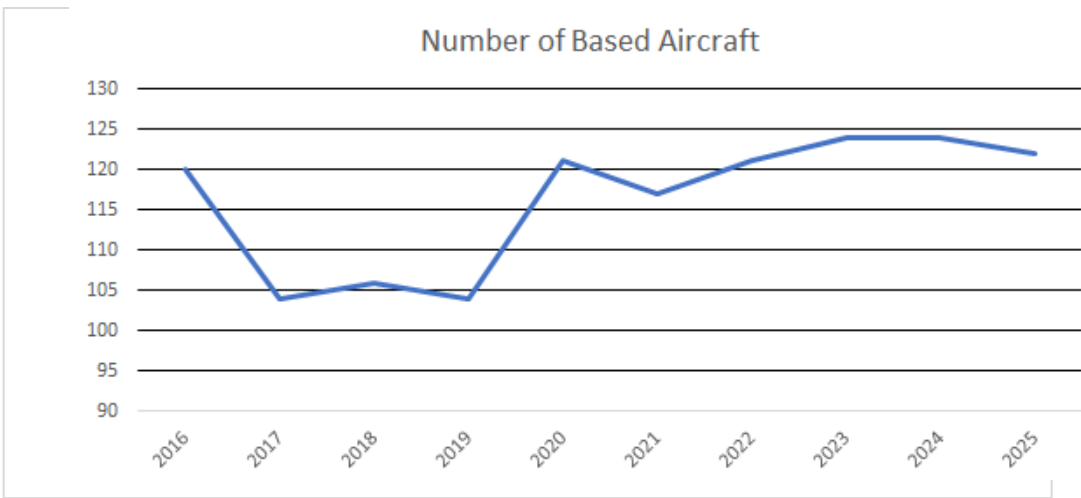
DOWNTOWN DEVELOPMENT & MAINSTREET FOOTNOTES

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

AIRPORT

The Tom B. David Airport provides a welcoming front door to our community for our visitors that arrive by air. Our facilities, equipment, and personnel are ready to meet all the aviation needs of Calhoun and Gordon County. The Airport features an inviting terminal building, 6000-foot runway and 91 hangers. Aviation maintenance and flight training are readily available from our local business owners. Our airport is constantly growing and improving to serve the needs of Calhoun and Gordon County. We currently have over 124 aircraft based in Calhoun, and we average nearly 70 aircraft operations daily. We are planning new infrastructure improvements all the time to keep pace with the ever-increasing demand for general aviation in Calhoun. The Calhoun airport is ready to serve all the general aviation needs of our local community and the outlook for general aviation in Calhoun and Gordon County is a great one.





		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1107563) AIRPORT					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 282,433	\$ 290,978	\$ 290,978	\$ 307,130
512100	Group Insurance	19,061	35,668	35,668	36,465
512101	Insurance Deductible Reimb.	214	294	294	294
512200	FICA Contributions	16,982	18,041	18,041	19,042
512300	Medicare	3,972	4,219	4,219	4,453
512401	Retirement Plan Empl. Cont.	12,443	12,443	12,443	14,207
512402	Retirement Plan Admin Costs	653	654	654	720
512700	Workers' Compensation	2,570	3,073	3,073	3,050
Purchased & Contracted Services					
523104	Surety Bonds	43	45	45	44
Other Charges					
577520	Airport Facility Imp.	100,917	-	-	-
579000	Contingency Fund	22,000	22,000	22,000	10,000
TOTAL	AIRPORT	\$ 461,287	\$ 387,415	\$ 387,415	\$ 395,405

County Pays 50% of Total Expenses

<h2 style="margin: 0;">AIRPORT FOOTNOTES</h2>

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

POLICE DEPARTMENT



**Interim Chief of Police
Ken Carson**

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 Governor's Office Highway Safety (GOHS), Click it or Ticket Campaign, and periodical roadblock checks, aid the community by encouraging citizens to "buckle up" and "arrive alive".



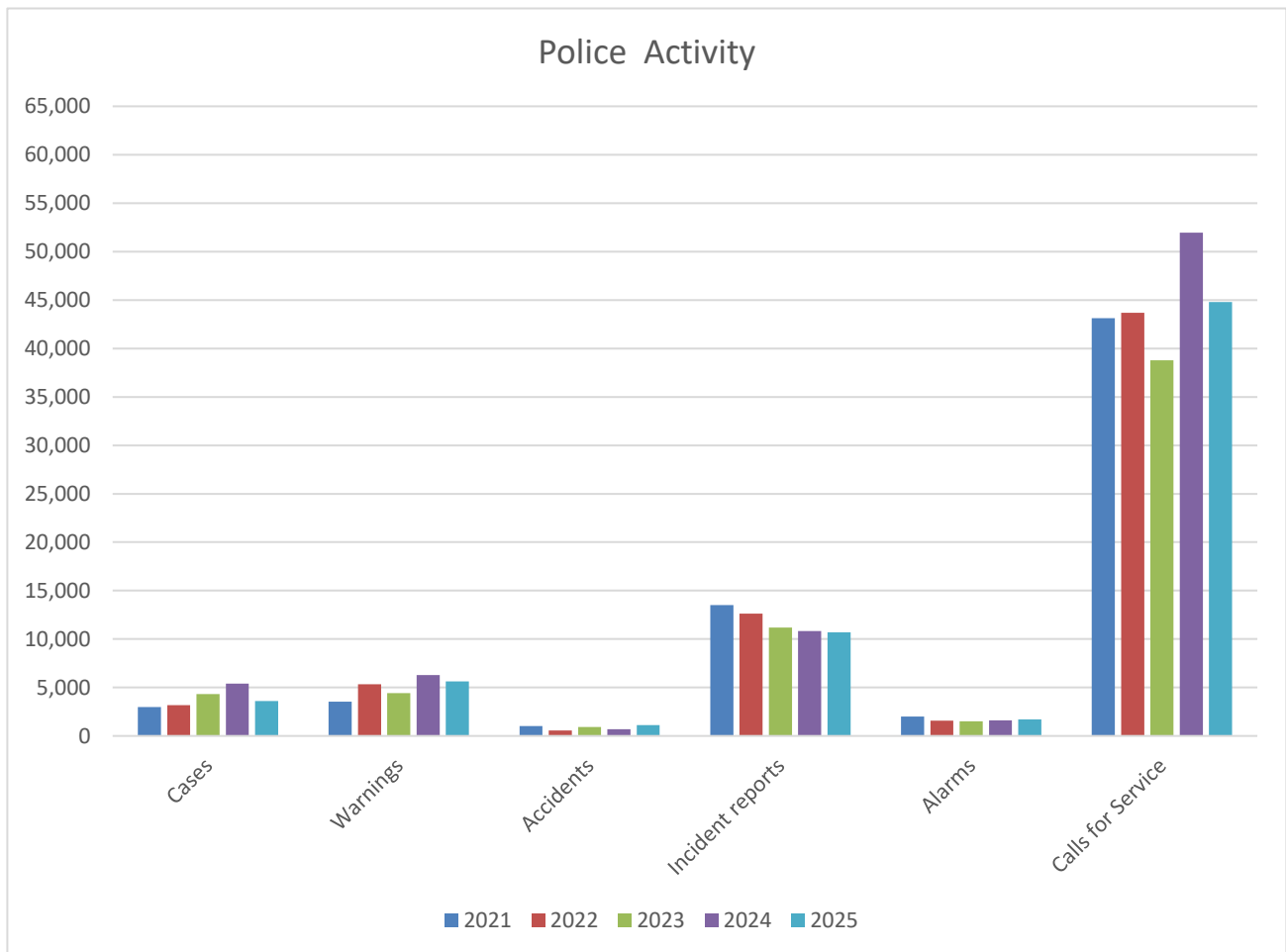
The CPD is comprised of several divisions: Administration, Criminal Investigation, Patrol, Special Operations Unit and Animal Control Administration. Each of the men and women of these divisions are sworn to uphold the law. Some officers are specialized in areas such as surveillance, child protection, 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.



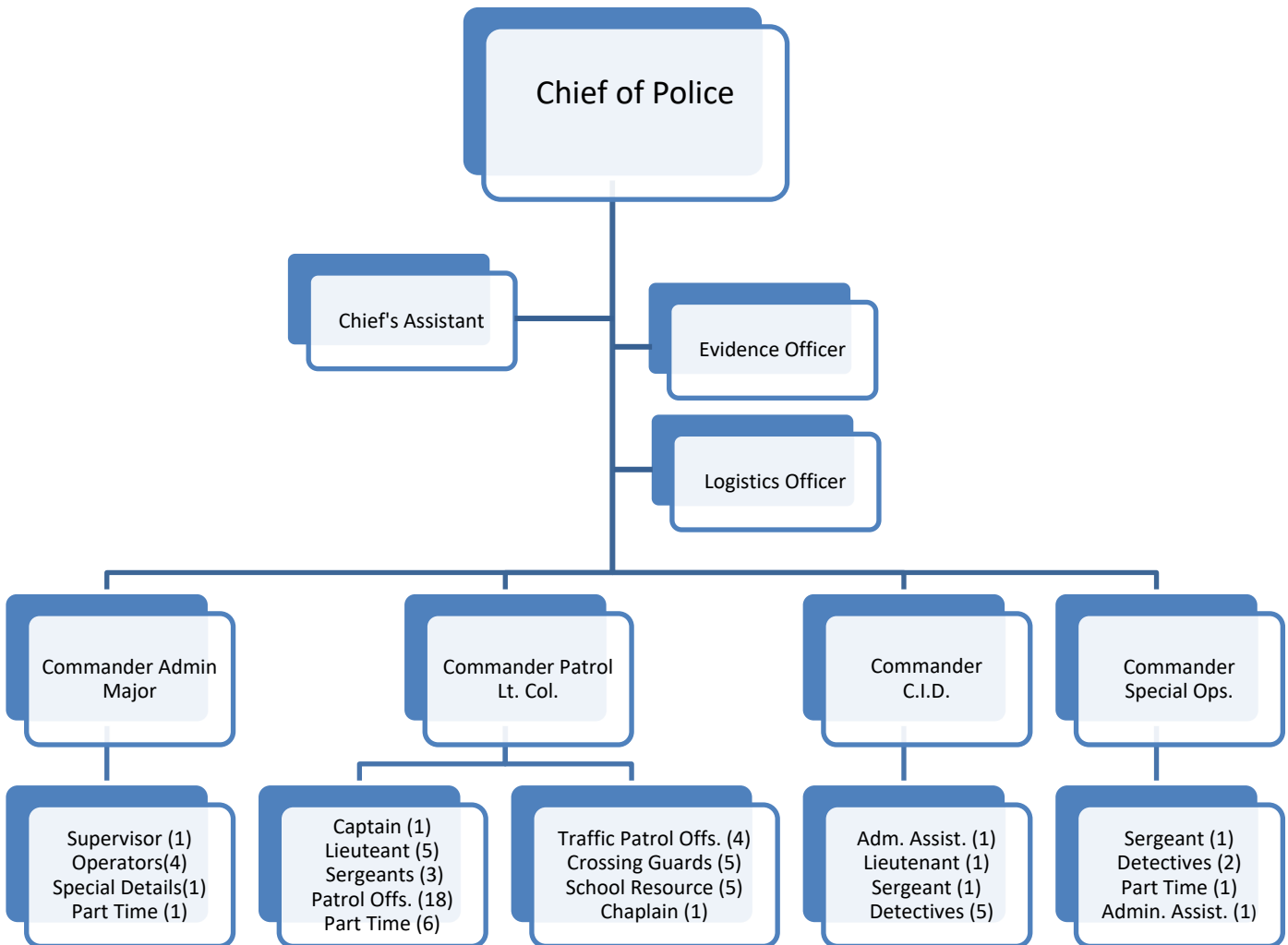
POLICE DEPARTMENT

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 DEPARTMENT



POLICE DEPARTMENT

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	BUDGET
(1323210) POLICE ADMINISTRATION DIVISION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 403,018	\$ 425,793	\$ 425,793	\$ 447,271
512100	Group Insurance	94,984	89,314.00	89,314.00	91,306.00
512101	Insurance Deduct. Reimburse	1,070	1,470	1,470	1,470
512200	FICA Contributions	23,519	26,607.00	26,607.00	27,939.00
512300	Medicare	5,500	6,223.00	6,223.00	6,534.00
512401	Retirement Plan Empl. Cont.	23,325	23,326.00	23,326.00	22,936.00
512402	Retirement Plan Admin. Costs	1,225	1,225.00	1,225.00	1,195.00
512405	Police Officer's A & B	840	1,260	1,260	1,260
512700	Workers' Compensation	8,263	6,904	6,904	8,510
Purchased & Contracted Services					
521201	Legal & Accounting	300	300	300	300
521204	Medical Services	-	80	80	80
522201	Repairs & Mtnce. - Vehicles	2,888	3,000	3,000	1,820
523103	Vehicle Insurance	1,794	1,721	1,721	5,543
523104	Surety Bonds	62	80	80	65
523109	Cyber Liability Ins.	228	230	230	225
523204	Cable Television Service	2,260	2,124	2,124	2,124
523500	Travel	6,264	6,200	6,200	6,200
523600	Dues & Fees	2,205	3,000	3,000	2,500
523700	Education & Training	1,848	2,500	2,500	2,500
Supplies					
531100	General Supplies & Materials	36	-	-	-
531120	Office Supplies	373	-	-	-
531130	Purchased Uniforms	3,367	4,000	4,000	4,000
531134	SU- purchased Uniforms-Require	60	-	-	100
531141	Repairs & Mtnce. - Vehicles	1,280	500	500	500
531270	Gasoline	8,671	7,500	7,500	7,510
531601	Computer Equipment	102	2,000	2,000	2,000
Interfund/Interdepartmental Charges					
554100	Interfund Allocation - Utilities	9,500	9,500	9,500	9,500
TOTAL	POLICE ADMINISTRATIVE	\$ 602,982	\$ 624,857	\$ 624,857	\$ 653,388

POLICE ADMINISTRATION FOOTNOTES

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

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	BUDGET
(1323221) POLICE DETECTIVE DIVISION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 443,865	\$ 431,440	\$ 431,440	\$ 574,059
511300	Overtime	1,798	14,000	14,000	14,000
512100	Group Insurance	75,913	71,220	71,220	91,017
512101	Insurance Deduct. Reimburse	856	1,764	1,764	1,764
512200	FICA Contributions	26,481	27,989	27,989	36,832
512300	Medicare	6,193	6,546	6,546	8,614
512401	Retirement Plan Empl. Cont.	26,721	26,722	26,722	22,665
512402	Retirement Plan Admin. Costs	1,403	1,404	1,404	1,150
512405	Police Officer's A & B	1,680	2,520	2,520	2,520
512700	Workers' Compensation	10,449	13,325	13,325	15,241
512900	Other Employee Benefits	9,705	-	-	-

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
Purchased & Contracted Services					
521204	Medical Services	-	120	120	80
522200	Interdept. Services & Labor	227	200	200	2,400
522201	Repairs & Mtnce. - Vehicles	4,176	5,500	5,500	5,500
522202	Repairs & Mtnce. - Equipment	-	500	500	300
522310	Rental of Land & Buildings	1,782	1,800	1,800	1,800
523102	Property Insurance	42	45	45	65
523103	Vehicle Insurance	5,800	6,676	6,676	12,131
523104	Surety Bonds	75	84	84	65
523109	Cyber Liability Ins.	269	270	270	245
523207	Data Services - DOAS	-	3,600	3,922	3,922
523500	Travel	8,446	12,000	12,000	12,000
523600	Dues & Fees	200	600	600	600
523700	Education & Training	3,527	7,500	7,500	7,500
Supplies					
531104	SU-Protective/Safety Supplies	640	-	-	1,400
531120	Office Supplies	124	-	-	-
531130	Purchased Uniforms	4,405	6,000	6,000	6,000
531134	SU-Purchased Uniforms	1,111	400	400	500
531141	Repair & Mtnce. - Vehicles	1,089	2,000	1,678	1,000
531270	Gasoline	13,088	10,000	10,000	12,000
531600	Small Equipment <\$5000	2,150	4,200	3,200	4,000
531601	Computer Supplies <\$5000	1,109	5,500	6,500	1,700
TOTAL	DETECTIVES	\$ 653,322	\$ 663,925	\$ 663,925	\$ 841,070

DETECTIVES FOOTNOTES

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

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1323223) POLICE PATROL DIVISION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 2,343,577	\$ 2,406,486	\$ 2,406,486	\$ 2,619,995
511100	212 Regular Employee Wages	309,385	343,875	343,875	356,252
511300	Overtime	134,041	100,000	100,000	125,000
512100	Group Insurance	518,531	498,540	498,540	600,711
512100	212 Group Insurance	75,875	71,220	71,220	91,017
512101	Insurance Deduct. Reimburse	5,994	10,290	10,290	10,290
512101	212 Insurance Deduct. Reimburse	642	1,470	1,470	1,470
512200	FICA Contributions	147,635	157,640	157,640	172,428
512200	212 FICA Contributions	18,063	21,553	21,553	22,320
512300	Medicare	34,528	36,867	36,867	40,326
512300	212 Medicare	4,224	5,041	5,041	5,220
512401	Retirement Plan Empl. Cont.	110,368	110,369	110,369	120,050
512401	212 Retirement Plan Empl. Cont.	13,167	13,168	13,168	18,534
512402	Retirement Plan Admin. Costs	5,795	5,796	5,796	6,240
512402	212 Retirement Plan Admin. Costs	691	692	692	965
512405	Police Officer's A & B	12,320	14,700	14,700	15,120
512500	Tuition Reimbursements	-	-	-	11,297
512700	Workers' Compensation	83,546	80,670	80,670	73,550
512700	212 Workers' Compensation	5,022	4,446	4,446	5,100
512900	Other Employee Benefits	700	1,000	1,000	1,000

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
Purchased & Contracted Services					
521201	Legal & Auditing	15,199	14,500	14,500	18,700
521204	Medical Services	2,700	2,000	2,000	1,000
521204	212 Medical Services	-	100	100	50
521209	277 Misc. Professional Services	-	16,597	16,597	-
521209	291 Misc. Professional Services	-	49,300	49,300	-
522001	Linen Service/Floor Mats	1,214	1,122	1,122	1,188
522002	Exterminating Services	500	500	500	400
522112	Garbage Pickup - Com. Svc.	1,820	1,750	1,750	1,875
522130	Janitorial Services	16,921	18,500	18,500	16,300
522200	Interdept. Services & Labor	9,264	10,500	10,799	10,500
522201	Repairs & Mtnce. - Vehicles	35,843	30,000	38,500	40,000
522201	212 Repairs & Mtnce. - Vehicles	5,196	1,000	1,012	1,200
522201	277 SV-Veh.Repairs & Maintenance	-	1,000	1,000	-
522202	Repairs & Mtnce. - Equip.	1,174	7,000	7,000	8,908
522203	Repairs & Mtnce. - Building	8,907	2,000	3,010	4,492
522320	Rental of Equip. or Vehicles	2,028	2,800	2,800	2,100
523001	Other Purchased Services	1,082	1,280	1,280	800
523101	General Liability Insurance	10,752	16,050	16,050	12,350
523102	Property Insurance	9,496	10,085	10,085	16,985
523103	Vehicle Insurance	45,014	58,396	58,396	90,403
523103	212 Vehicle Insurance	1,035	849	849	1,442
523104	Surety Bonds	382	374	374	360
523104	212 Surety Bonds	50	32	32	52
523105	Public Officials Liability Ins.	76,655	77,690	77,690	65,500
523109	Cyber Liability Ins.	1,894	1,895	1,895	1,795
523200	Telephone Service - City	19,407	19,740	19,740	19,040
523203	Data Service - City	73,778	68,771	68,771	88,420
523205	Cellular Telephone Service	26,812	36,000	17,000	20,000
523205	212 Cellular Telephone Service	2,571	2,210	2,210	3,000
523206	Communications-Security	2,738	3,024	3,024	2,400
523207	Data Service - DOAS	110,609	154,231	177,141	200,450
523209	Internet Service	21,634	12,000	31,000	33,550
523210	E-Mail Service	8,826	8,940	8,940	9,396
523220	Postage	169	300	400	525
523300	Advertising	15,814	10,000	18,725	13,000
523400	Printing & Binding	2,519	1,750	2,150	1,800
523500	Travel	10,730	12,000	12,000	15,000
523500	212 Travel	4,132	7,500	7,500	6,000
523500	277 Travel	2,888	6,000	6,000	-
523500	362 Travel - Education / Conference	3,396	4,000	-	4,000
523600	Dues & Fees	2,795	2,400	2,400	3,200
523600	212 SV-Dues & Fees	75	360	360	360
523700	Education & Training	7,492	20,000	7,868	15,000
523700	212 Education & Training	1,050	8,000	8,000	6,000
Supplies					
531100	General Supplies & Materials	27,021	42,000	26,884	32,000
531100	212 General Supplies & Materials	1,233	3,000	3,000	1,500
531100	32 General Supplies & Materials	3,901	3,300	3,416	4,000
531100	362 SU - General Supplies & Materials	520	600	600	600
531104	Protective/Safety	6,257	7,250	7,250	2,100
531104	212 Protective/Safety Supplies	2,092	715	715	1,400
531120	Office Supplies	4,899	10,000	10,000	10,000
531125	Printer & Copier Supplies	10,977	11,000	11,000	11,000
531130	Purchased Uniforms	31,199	36,575	36,575	36,575
531130	212 Purchased Uniforms	4,476	5,000	5,000	5,000
531134	SU-Purchased Uniforms-Requirec	13,893	12,000	12,000	4,000
531140	Repair & Mtnce. - Equipment	42	500	5,802	2,500
531140	212 Supplies-Equip. repair & Maint.	-	-	-	100
531141	Repair & Mtnce. - Vehicles	28,690	15,000	15,000	3,200

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
531141	212 Repair & Mtnce. - Vehicles	-	2,000	2,000	500
531142	Repair & Mtnce. - Building	366	1,000	1,000	1,600
531210	Water & Sewer Service	7,533	7,272	7,272	5,866
531220	Natural Gas Service	5,469	5,200	5,200	4,952
531230	Electric - City	38,891	38,000	38,000	35,000
531231	Electric - Other	372	350	350	378
531270	Gasoline	115,296	112,000	112,000	110,000
531270	212 Gasoline	6,034	6,225	6,225	5,200
531270	277 Gasoline	531	500	500	-
531271	Diesel Fuel	155	50	50	50
531300	Food for Meetings	2,941	5,000	7,560	8,000
531300	277 Food for Meetings	5,273	8,500	8,500	-
531400	Books & Periodicals	278	500	500	300
531600	Small Equipment <\$5000	69,375	42,000	38,105	45,000
531600	212 Small Equipment <\$5000	515	1,000	1,000	1,000
531601	Computer Equipment <\$5000	7,581	16,000	13,790	7,000
531704	Trophies & Medals	1,680	1,750	1,950	2,500
531704	277 Trophies & Medals	750	1,000	1,000	-
Capital Outlay					
542200	Vehicles	120,880	-	54,337	-
Other Costs					
572000	Contrib. to Other Agencies	-	1,000	1,000	1,000
578001	Damages to Other Property	1,521	2,000	2,000	2,000
TOTAL	PATROL	\$ 4,909,308	\$ 4,984,656	\$ 5,051,774	\$ 5,378,747

POLICE PATROL FOOTNOTES

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

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1323224) SPECIAL OPERATIONS DIVISION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 281,374	\$ 404,304	\$ 404,304	\$ 355,607
511300	Overtime	13,643	30,000	30,000	30,000
512100	Group Insurance	56,868	53,473	53,473	54,668
512101	Insurance Deduct. Reimburse	428	882	882	882
512200	FICA Contributions	17,706	27,175	27,175	24,156
512300	Medicare	4,141	6,355	6,355	5,649
512401	Retirement Plan Empl. Cont.	14,033	14,033	14,033	19,662
512402	Retirement Plan Admin. Costs	737	737	737	1,020
512405	Police Officer's A & B	1,260	2,100	2,100	2,100
512700	Workers' Compensation	5,760	5,653	5,653	6,368
Purchased & Contracted Services					
521204	Medical Services	-	100	100	100
522002	Exterminating Services	196	200	200	-
522200	Interdept. Services & Labor	632	900	900	1,500
522201	Repairs & Mtnce. - Vehicles	3,552	3,000	3,000	3,500
522202	Repairs & Mtnce. - Equip.	-	500	500	500
522203	Repairs & Mtnce. - Building	135	500	500	500
523001	Other Purchased Services	306	400	400	400
523102	Property Insurance	279	305	305	425
523103	Vehicle Insurance	2,661	2,395	2,395	8,341
523104	Surety Bonds	38	54	54	62
523109	Cyber Liability Ins.	163	165	165	215

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
523206	Communications - Security	240	240	240	240
523207	Data Network	4,594	1,000	1,000	1,000
523209	Internet Service	696	680	680	680
523220	Postage	-	-	-	200
523500	Travel	8,633	10,000	10,000	10,000
523600	Dues & Fees	275	500	500	800
523700	Education & Training	5,283	6,000	6,000	6,000
Supplies					
531100	General Supplies & Materials	235	-	-	-
531130	Purchased Uniforms	3,085	5,475	5,475	3,325
531140	Repairs & Mtnce. - Equip.	-	200	200	200
531141	Repairs & Mtnce. - Vehicles	333	500	500	500
531142	Repairs & Mtnce. - Bldgs.	-	500	500	200
531210	Water/Sewer Service	289	280	280	285
531230	Electric Service - City	4,774	4,800	4,800	4,922
531270	Gasoline	7,321	8,000	8,000	8,700
531271	Diesel	48	-	-	-
531300	Food For Meetings	23	500	500	500
531600	Small Equipment <\$5000	4,657	3,500	3,500	4,000
531601	Computer Equipment <\$5000	3,245	4,000	4,000	4,000
531701	Police Special Miscellaneous	-	1,000	1,000	1,000
531705	Police PEPI	5,700	6,000	6,000	6,000
TOTAL	SPECIAL OPS. DIVISION	\$ 453,341	\$ 606,406	\$ 606,406	\$ 568,207

SPECIAL OPERATIONS DIVISION FOOTNOTES

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

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1323225) ANIMAL CONTROL ADMINISTRATION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 62,508	\$ 64,244	\$ 64,244	\$ -
511300	Overtime	7,850	4,000	4,000	-
512100	Group Insurance	18,956	17,805	17,805	-
512101	Insurance Deduct. Reimburse	214	294	294	-
512200	FICA Contributions	4,041	4,325	4,325	-
512300	Medicare	945	1,012	1,012	-
512401	Retirement Plan Empl. Cont.	2,910	2,910	2,910	-
512402	Retirement Plan Admin. Costs	153	153	153	-
512405	Police Officer's A&B	420	420	420	-
512700	Workers' Compensation	1,628	1,611	1,611	-
Purchased & Contracted Services					
523104	Surety Bonds	9	14	14	-
523109	Cyber Liability Ins.	35	40	40	-
Supplies					
531130	Purchased Uniforms	325	325	325	-
TOTAL	ANIMAL CONTROL ADMIN.	\$ 99,994	\$ 97,153	\$ 97,153	\$ -

ANIMAL CONTROL ADMINISTRATION FOOTNOTES

- 1 One full-time employee is included in the Regular Employee Wages
- 2 In the Spring of 2026, the Animal Control Administration was moved to the Street Department

FIRE DEPARTMENT

Mission Statement:

Calhoun Fire Department is dedicated to serving our community with compassion, integrity and excellence in every call.

Vision Statement:

We desire to create a safer, more resilient community where our residents feel protected and empowered, sustained by a department that evolves to meet every new challenge with heart and skill.

Core Values:

Compassion, Integrity, Excellence



The Calhoun Fire Department currently has 48 sworn full-time positions and one Executive Assistant. The Executive staff consists of the Fire Chief, Deputy Fire Chief, Division Chief of Training and a Division Chief of Community Risk Reduction. The Fire Suppression Division consists of 42 shift personnel working three 24-hour shifts. Each of the three shifts consists of a Battalion Chief, Lieutenants, Engineers, and Firefighters, with 34 of these members holding medical certifications up to the level of Advanced EMT.

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. Our Training Facility also serves as a satellite location for the State Fire Academy and a regional training site for Northwest Georgia departments.

The department protects approximately 15 square miles with a residential population of 20,000 and a service delivery population of approximately 40,000 daily in the city. The coverage area includes industrial parks, the downtown commercial district, schools, a technical college, hospital, airport, major state routes, and Interstate 175. Our members are active participants in Georgia Search and Rescue Task Force 6 for the State of Georgia.

As a multi-disciplinary agency, Calhoun Fire Department provides many other services beyond firefighting to include fire safety inspections, fire code enforcement, holding public fire safety education classes, and engaging over 4,000 children per year in local schools.



FIRE DEPARTMENT



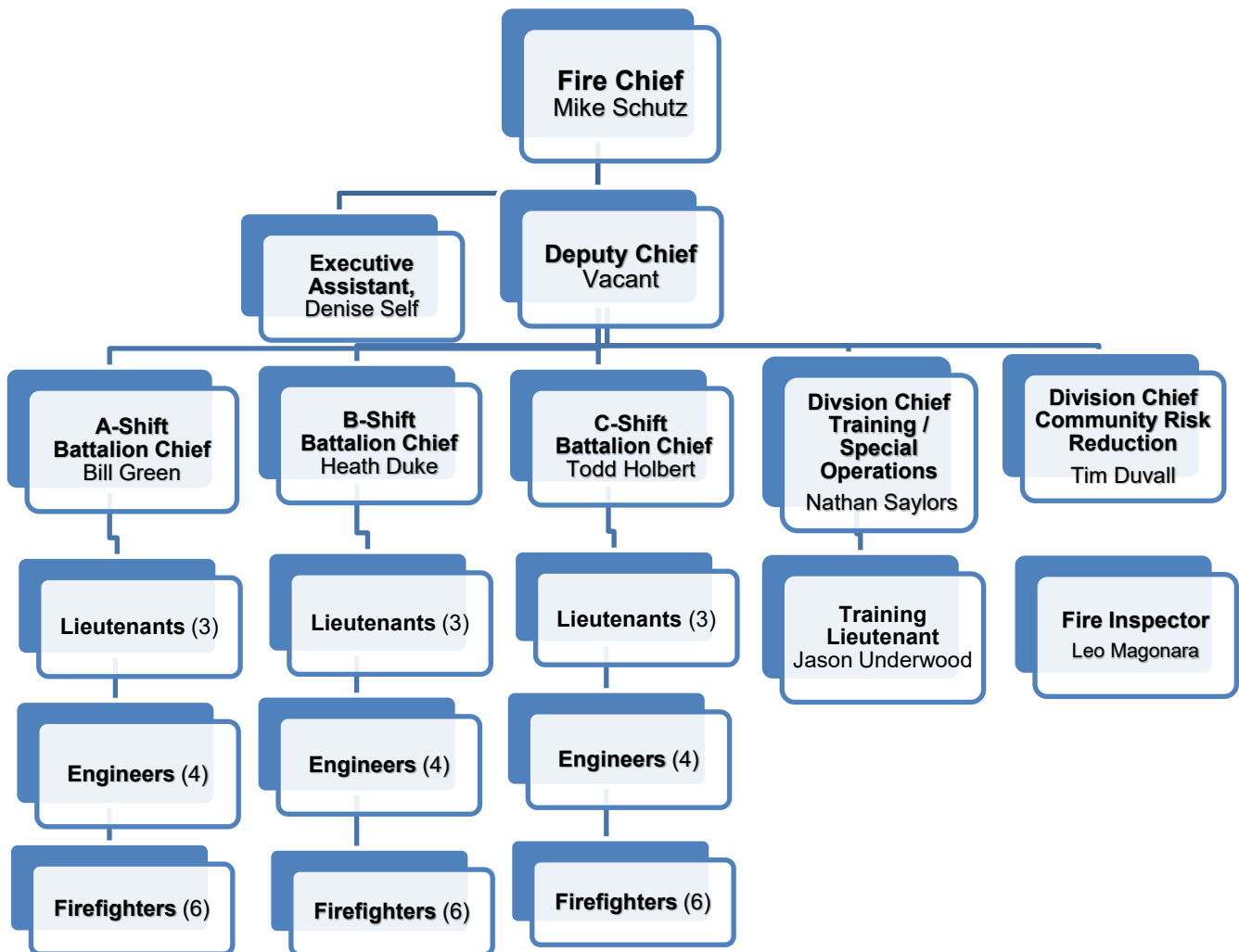
We also conduct fire investigations, review plans for new construction, issues burn permits, sprinkler installation permits, fuel tank permits and perform requested home safety inspections. Our Firefighters welcome visitors for tours of the stations, conduct fire extinguisher training, hold safety fairs, sponsor a smoke detector program, and do blood pressure checks at the stations. Along with their regular duties, our Training Staff teach Stop the Bleed classes and CPR / AED training to the public.

The Calhoun Fire Department will continue to assist and coordinate with all local Public Safety Agencies to better serve the citizens of the City of Calhoun and Gordon County.



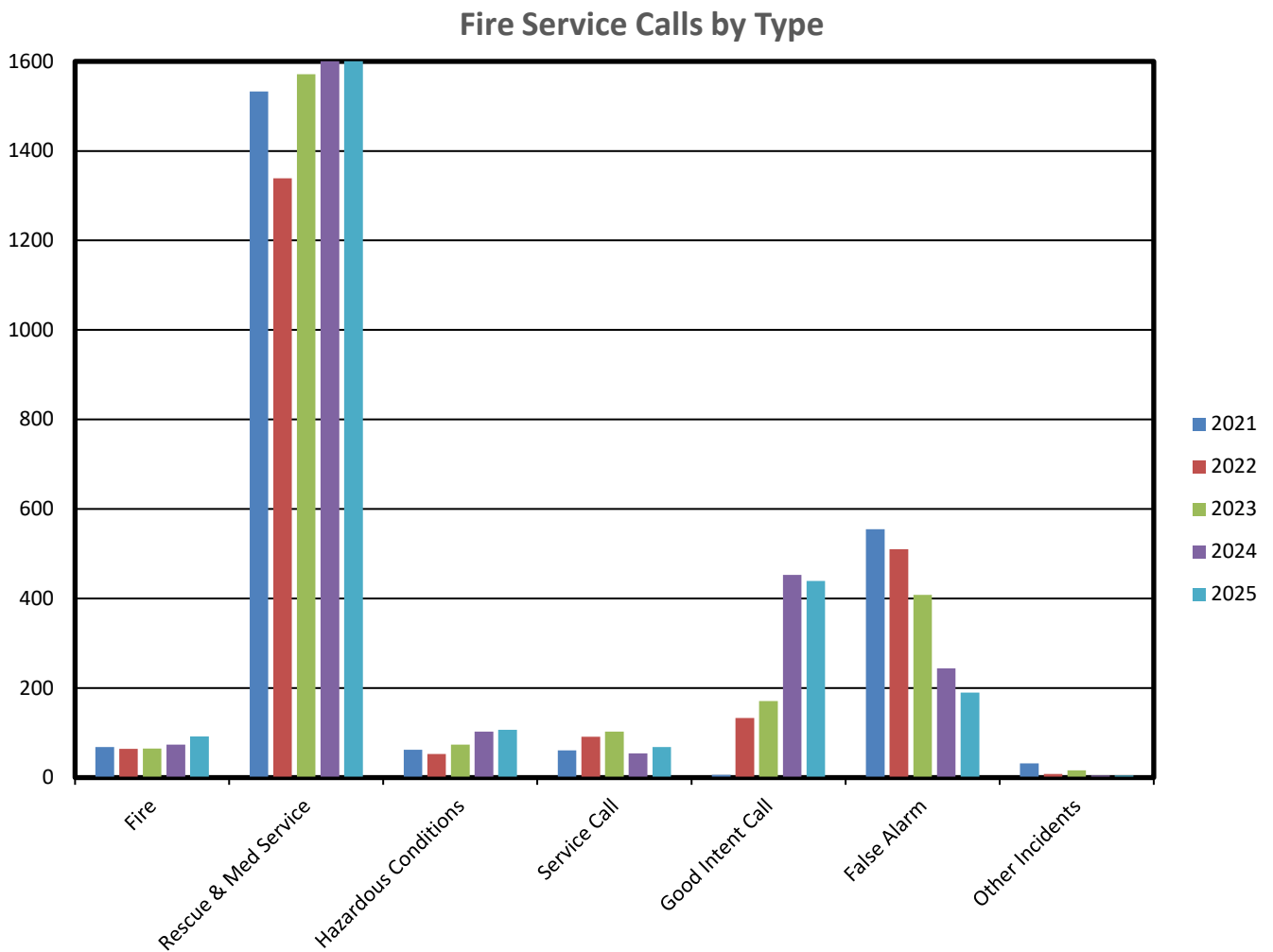
FIRE DEPARTMENT

**Fire Chief,
Mike Schutz**



FIRE DEPARTMENT

The Calhoun Fire Department has maintained an ISO Class 3 rating since 2013 due to many hours of hard work, aggressive training, and forward thinking along with support and cooperation by Calhoun Utilities and the Mayor and Council. The Fire Chief and staff continually seek improvement through industry best practices, local and national standards and city leadership recommendations. With the support of the Mayor and Council, we will ensure that the Calhoun Fire Department not only meets the needs of today but future challenges as well. We strive to be the best trained, equipped and operationally ready department for the citizens and visitors of Calhoun.



FIRE DEPARTMENT

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1353510) FIRE ADMINISTRATION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 239,160	\$ 244,635	\$ 208,914	\$ 273,392
512100	Group Insurance	38,385	36,100	36,100	36,897
512101	Insurance Deduct. Reimburse	428	882	882	882
512200	FICA Contributions	14,301	15,299	15,299	17,082
512300	Medicare	3,345	3,578	3,578	3,995
512401	Retirement Plan Empl. Cont.	9,850	9,850	9,850	13,166
512402	Retirement Plan Admin. Costs	517	518	518	680
512404	Firefighter's Pension	600	600	600	600
512700	Workers' Compensation	2,090	2,058	2,058	1,946
Purchased & Contracted Services					
522130	SV - Janitorial Services	-	900	900	900
522201	Vehicle Repair & Maintenance	399	800	800	800
523101	General Liability Insurance	355	830	830	830
523103	Vehicle Insurance	1,114	934	934	1,355
523104	Surety Bonds	36	40	40	38
523109	Cyber Liability Ins.	135	135	135	130
523200	Telephone - City	371	-	-	1,440
523202	Paging	692	-	-	-
523203	Data Service - City	1,850	-	-	7,320
523205	Cell Phone/Radio	2,540	2,474	2,474	2,250
523209	Internet	1,163	700	700	2,170
523210	Email	170	336	336	888
523300	Advertising	-	-	-	500
523400	Printing & Binding	477	1,140	1,140	500
523500	Travel	7,320	6,800	3,400	6,800
523600	Dues & Fees	1,364	1,500	1,500	1,500
523700	Education & Training	925	2,200	-	2,200
Supplies					
531100	General Office Supplies	1,048	2,000	2,000	1,500
531120	Office Supplies	260	1,000	1,000	1,000
531130	Purchased Uniforms	1,359	2,000	2,000	2,100
531134	Purchased Uniforms - Required	-	300	854	500
531141	Repairs and Mtnce. - Vehicles	212	1,500	1,500	1,500
531210	SU-Water/Sewerage Services	224	1,200	1,200	300
531220	SU-Natural Gas Service	1,801	1,350	1,350	1,418
531230	Electric-City	848	3,600	3,600	2,700
531270	Gasoline	-	-	-	100
531300	Food for Meetings	1,878	2,800	2,800	2,800
531600	Small Equipment <\$5000	2,950	3,200	3,200	-
531600 304	Small Equipment <\$5000	-	-	-	3,000
Interfund/Interdepartmental Charges					
554100	Interfund Allocation - Utilities	24,305	24,305	24,305	24,305
TOTAL	FIRE ADMINISTRATION	\$ 362,472	\$ 375,564	\$ 334,797	\$ 419,484

FIRE ADMINISTRATION FOOTNOTES

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

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1353520) FIREFIGHTING					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 2,436,903	\$ 2,565,415	\$ 2,565,415	\$ 2,822,254
511300	Overtime	304,441	275,000	275,000	72,200
511350	Scheduled Overtime	-	-	-	227,800
512100	Group Insurance	599,113	569,934	569,934	619,088
512101	Insurance Deduct. Reimburse	6,850	12,642	12,642	12,642
512200	FICA Contributions	162,479	178,449	178,449	194,373
512300	Medicare	37,999	41,734	41,734	45,458
512401	Retirement Plan Empl. Cont.	117,682	117,682	117,682	130,395
512402	Retirement Plan Admin. Costs	6,179	6,180	6,180	6,647
512404	Firefighter's Pension	11,800	12,600	12,600	12,600
512700	Workers' Compensation	50,760	43,896	43,896	43,928
Purchased & Contracted Services					
521201	Legal & Auditing	8,205	7,900	7,900	7,900
521204	Medical Services	510	800	800	800
521209	Misc. Professional Svc.	195	400	4,350	400
522002	Exterminating Services	1,031	3,600	3,600	3,600
522112	Garbage Pickup - Com. Serv.	1,524	1,600	1,600	1,600
522130	Janitorial Services	650	2,500	2,500	2,500
522140	Lawn/Landscaping	2,198	2,000	2,000	2,000
522200	Interdepartmental Services	6,882	7,000	7,000	7,000
522201	Repairs & Mtnce. - Vehicles	73,772	80,000	127,607	80,000
522201 158	Repairs & Mtnce. - Vehicles	13,929	10,000	10,000	10,000
522202	Repairs & Mtnce. - Equip.	41,101	35,000	32,221	36,000
522202 158	Repairs & Mtnce. - Equip.	11,668	10,000	10,000	10,000
522212	SV - Repairs to Fire Gear	586	-	992	4,000
522320	Rental of Equip. or Vehicles	788	1,400	1,858	1,400
523001	Other Purchased Services	2,940	4,000	4,000	4,000
523101	General Liability Insurance	11,047	11,797	11,797	11,230
523102	Property Insurance	7,626	8,365	8,365	14,605
523103	Vehicle Insurance	29,604	36,783	36,783	81,289
523104	Surety Bonds	365	395	395	380
523109	Cyber Liability Ins.	1,588	1,590	1,590	1,605
523200	Telephone - City	13,940	13,500	13,500	13,500
523202	Paging	852	950	950	950
523203	Data Service - City	10,948	12,331	12,331	12,331
523204	Cable Television Service	253	425	425	425
523205	Cellular Telephone Service	5,888	5,800	5,800	5,700
523209	Internet Service	3,360	2,800	2,800	2,900
523210	E-Mail Service	1,466	1,600	1,600	1,600
523220	Postage	717	650	650	500
523300	Advertising	79	-	-	1,000
523400	Printing & Binding	300	400	400	400
523500	Travel	4,517	8,000	8,000	10,000
523600	Dues & Fees	2,361	2,000	2,000	2,360
Supplies					
531100	General Supplies & Materials	28,386	30,000	30,000	30,000
531100 158	General Supplies & Materials	224	10,000	10,000	10,000
531104	Protective & Safety Equipment	58,276	70,000	63,345	65,000
531105	Janitorial & Linen Supplies	1,989	2,400	2,400	2,000
531106	Medical Supplies	5,011	5,500	5,500	5,500
531120	Office & Computer Supplies	2,788	2,000	2,000	2,000
531125	Printer & Copier Supplies	750	850	850	850
531130	Purchased Uniforms	28,082	33,600	33,600	37,800
531134	Purchased Uniforms-Required	15,522	6,000	5,446	9,000
531140	Repair & Mtnce. - Equipment	6,175	10,000	10,000	10,000
531140 158	Repair & Mtnce. - Equipment	10,745	10,000	10,000	10,000
531141	Repair & Mtnce. - Vehicles	12,112	20,000	20,000	22,000
531141 158	Repair & Mtnce. - Vehicles	180	-	-	-

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
531146	Repair & Mtnce. - Hydrants	2,697	2,200	2,200	2,200
531210	Water & Sewer Service	15,619	15,991	15,991	16,718
531220	Natural Gas Service	11,464	9,890	9,890	11,143
531230	Electric Service - City	40,041	37,955	37,955	40,000
531270	Gasoline	16,441	14,000	14,000	14,000
531271	Diesel Fuel	17,818	25,000	25,000	25,000
531600	Small Equipment <\$5000	49,184	70,000	50,957	60,000
531600 158	Small Equipment <\$5000	4,226	10,000	10,000	10,000
531601	PC - Hardware & Software	29,933	35,300	40,963	42,500
531604	Controlled Equip. <\$500 - Hose	-	5,000	5,000	5,000
531606	Furniture & Bedding	13,457	12,000	12,000	15,000
Capital Outlay					
542100	Machinery >\$5000	68,851	-	19,043	15,000
542200	Vehicles	4,472	-	-	-
542210	Vehicle Improvements	1,568	7,000	7,000	7,000
Other Charges					
573000	Retired Employee Payroll	9,051	9,051	9,051	9,051
TOTAL	FIREFIGHTING	\$ 4,450,157	\$ 4,550,855	\$ 4,599,537	\$ 4,996,122

FIREFIGHTING FOOTNOTES

1 Forty-six full-time and three part-time employees are included in the Regular Employee Wages

2 **Capital Outlay**

Machinery	\$ 15,000
Vehicle Improvements	7,000
Total Capital Outlay	22,000

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1353530) FIRE INSPECTION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 137,882	\$ 145,896	\$ 145,896	\$ 206,634
511300	Overtime	2,057	1,500	1,500	1,500
512100	Group Insurance	37,912	35,610	35,610	36,407
512101	Insurance Deduct. Reimburse	428	588	588	588
512200	FICA Contributions	7,873	9,250	9,250	13,016
512300	Medicare	1,841	2,163	2,163	3,044
512401	Retirement Plan Empl. Cont.	6,902	6,902	6,902	7,852
512402	Retirement Plan Admin. Costs	362	363	363	409
512404	Firefighter's Pension	600	600	600	600
512700	Workers' Compensation	3,044	2,919	2,919	2,909
Purchased & Contracted Services					
522200	Interdepartmental Services	1,488	-	-	-
522201	Repairs & Mtnce. - Vehicles	1,103	1,500	1,500	2,500
523101	General Liability Insurance	283	687	687	687
523103	Vehicle Insurance	1,480	1,707	1,707	2,496
523104	Surety Bonds	21	24	24	23
523109	Cyber Liability Ins.	84	85	85	85
523205	Cell Phone Service	2,971	3,300	3,300	3,250
523400	Printing & Binding	-	700	700	500
523500	Travel	2,102	2,000	2,000	4,000
523600	Dues & Fees	105	150	150	300
523700	Education & Training	125	700	700	1,100
523701	Public Safety Education	7,527	9,000	32,171	10,000

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	BUDGET
(1353540) FIRE TRAINING DIVISION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 144,535	\$ 156,360	\$ 156,360	\$ 164,170
511300	Overtime	5,376	1,500	1,500	1,500
512100	Group Insurance	43	17,863	17,863	18,261
512101	Insurance Deduct. Reimburse	-	588	588	-
512200	FICA Contributions	8,951	9,899	9,899	10,383
512300	Medicare	2,093	2,315	2,315	2,428
512401	Retirement Plan Empl. Cont.	4,036	4,037	4,037	8,418
512402	Retirement Plan Admin. Costs	212	212	212	438
512404	Firefighter's Pension	300	600	600	600
512500	PS-Tuition Reimbursements	18,889	28,500	28,500	28,500
512700	Workers' Compensation	1,015	954	954	945
Purchased & Contracted Services					
522201	Repairs & Mtnce. - Vehicles	3,560	2,500	2,500	2,500
523101	General Liability Insurance	283	537	537	537
523103	Vehicle Insurance	645	652	652	867
523104	Surety Bonds	23	15	15	24
523109	Cyber Liability Ins.	94	95	95	100
523205	Cell Telephone Svc./ Alt. Radio	1,451	1,550	1,550	1,550
523400	Printing & Binding	472	1,140	1,140	1,000
523500	Travel	5,305	6,800	6,800	7,500
523600	Dues & Fees	5,263	5,500	5,500	6,500
523700	Education & Training	4,378	5,000	5,000	5,000
Supplies					
531100	General Supplies & Materials	8,224	8,000	7,542	8,000
531120	Office Supplies	501	1,000	1,000	500
531125	Printer/Copier Supplies	-	400	400	300
531130	Purchased Uniforms	1,754	1,800	1,800	1,800
531134	SU - Purchased Uniforms - Required	198	400	400	-
531141	Repairs & Mtnce. - Vehicles	175	1,000	1,000	2,000
531400	Books & Periodicals	4,336	5,500	5,500	5,400
531600	Small Equipment < \$5000	408	2,000	2,000	2,500
531601	Computer Equipment	96	2,500	2,500	2,500
Capital Outlay					
542210	Vehicle Improvements	-	500	500	500
TOTAL	FIRE TRAINING	\$ 222,616	\$ 269,717	\$ 269,259	\$ 284,721

FIRE TRAINING DIVISION FOOTNOTES

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

2 **Capital Outlay**
Vehicle Improvements

\$ 500

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	
(1353570) FIRE STATIONS & BLDGS					
Purchased & Contracted Services					
522203	Repairs & Mtnce. - Building	\$ 38,281	\$ 60,000	\$ 62,106	\$ 76,500
523109	Cyber Liability Ins.	20	20	20	35
Supplies					
531142	Repairs & Mtnce. - Building	3,711	15,000	15,000	15,000
Capital Outlay					
541200	Site Improvements	-	-	-	50,000
Other Charges					
579000	Contingency Fund	-	80,000	44,372	80,000
TOTAL	STATIONS & BLDGS.	<u>\$ 42,012</u>	<u>\$ 155,020</u>	<u>\$ 121,498</u>	<u>\$ 221,535</u>

PUBLIC WORKS

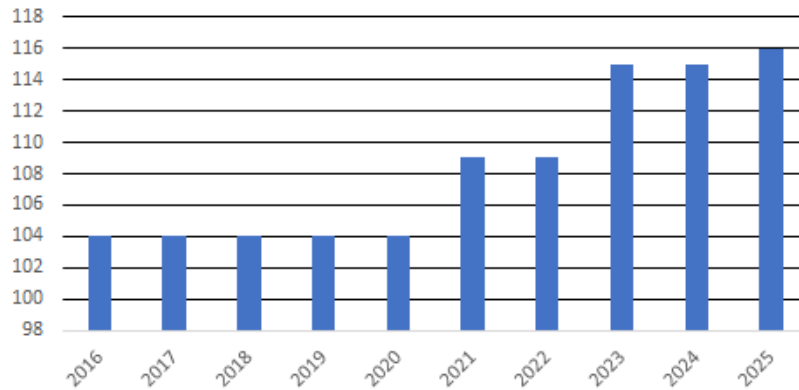


The Public Works Department consists of many areas working together to help ensure the comfort and safety of our citizens. It maintains safe street conditions by paving streets, maintaining the right-of-way, managing storm water systems, and maintaining traffic control devices. The Public Works Department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

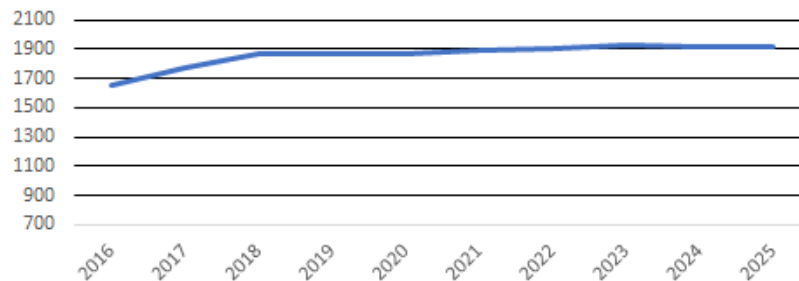
The Street Department is responsible for the upkeep of the City's streets, many miles of sidewalks, and the storm water drainage system.

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

Streets (Miles)



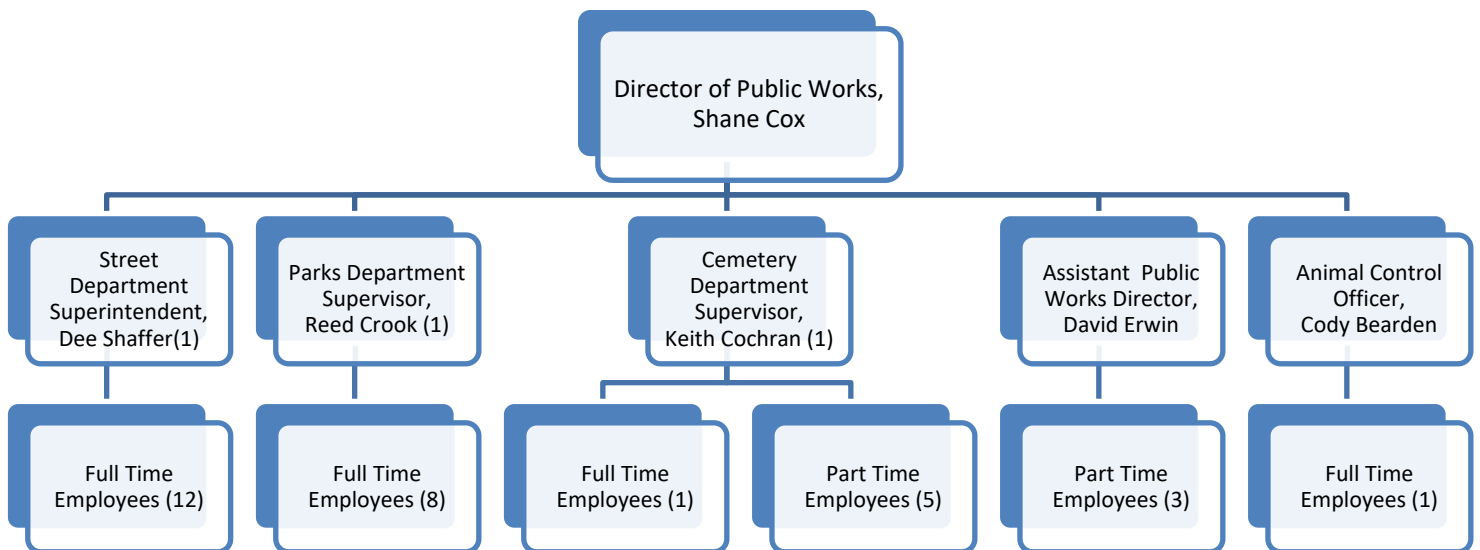
Street Lights



PUBLIC WORKS



**Director of Public Works,
Shane Cox**



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.



The Public Works department is currently working on multiple projects including new sidewalks being installed from Richardson Road to Curtis Parkway and rehabilitation of the sidewalks from Hill Crest Drive to College Street. The City of Calhoun has purchased right of way and property to install a roundabout at Curtis Parkway and Line Street to help alleviate traffic at the intersection. There will also be a turning lane from Dogwood Circle to Laurel Creek Road.



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 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1403910) ANIMAL CONTROL					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 42,488	\$ 48,598	\$ 48,598	\$ 95,881
511300	Overtime	5,181	7,500	7,500	7,500
512100	Group Insurance	18,952	17,805	17,805	36,407
512101	Insurance Deduct. Reimburse	214	294	294	588
512200	FICA Contributions	2,647	3,498	3,498	6,430
512300	Medicare	619	818	818	1,504
512401	Retirement Plan Empl. Cont.	2,098	2,099	2,099	6,083
512402	Retirement Plan Admin. Costs	110	111	111	316
512700	Workers' Compensation	2,508	2,088	2,088	3,742
Purchased & Contracted Services					
521201	Legal & Auditing	513	336	336	336
521204	Medical Services	110	45	45	100
522002	Exterminating Services	200	200	200	200
522110	Garbage Pickup - City	215	191	191	216
522140	Lawn / Landscaping Service	232	200	200	200
522200	Repairs & Mtnce. - Dept.	318	200	200	200
522201	Repairs & Mtnce. - Vehicles	1,197	600	600	600
522202	Repairs & Mtnce. - Equip.	65	100	100	100
522203	Repairs & Mtnce. - Bldgs.	8,200	160	160	160
523101	General Liability Insurance	163	180	180	302
523102	Property Insurance	335	365	365	565
523103	Vehicle Insurance	1,534	1,774	1,774	2,587
523104	Surety Bonds	7	10	10	21
523109	Cyber Liability Ins.	47	50	50	80
523200	Telephone Service - City	1,052	1,045	1,045	1,045
523203	Data Service - City	1,353	1,305	1,305	1,356
523209	Internet Service	360	360	360	360
523210	Email	264	264	264	264
523400	Printing & Binding	-	-	400	-
523500	Travel	148	300	300	300
523600	Dues & Fees	7,076	9,000	10,000	16,000
523700	Education & Training	700	1,000	1,000	1,000
Supplies					
531100	General Supplies & Materials	1,838	1,661	2,261	2,500
531101	Chemical Supplies	447	500	500	1,000
531120	Office Supplies	100	150	150	150
531125	Printer/Copier Supplies	64	293	293	293
531130	Purchased Uniforms	325	325	325	650
531141	Repair & Mtnce. - Vehicles	234	400	400	400
531142	Repair & Mtnce. - Buildings	-	3,500	3,500	2,000
531210	Water & Sewer Services	2,173	1,950	1,950	2,084
531220	Natural Gas	1,841	1,750	1,750	1,750
531230	Electric Service - City	1,950	2,060	2,060	2,316
531270	Gasoline	3,742	5,000	5,000	5,000
531300	Food for Meetings	-	200	200	200
531600	Small Equipment <\$5000	-	500	500	500
531601	Computer Equipment	2,935	-	-	-
Capital Outlay					
541200	Site Improvements	-	1,000	1,000	1,000
TOTAL	ANIMAL CONTROL	\$ 114,555	\$ 119,785	\$ 121,785	\$ 204,286

ANIMAL CONTROL FOOTNOTES

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

2 Capital Outlay

Site Improvements - Animal Control \$ 1,000

			FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1404210) HIGHWAY & STREET ADMINISTRATION						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$	85,478	\$ 88,567	\$ 88,567	\$ 93,057
512100	Group Insurance		19,145	18,011	18,011	18,409
512101	Insurance Deduct. Reimburse		214	294	294	294
512200	FICA Contributions		5,113	5,549	5,549	5,827
512300	Medicare		1,196	1,298	1,298	1,363
512401	Retirement Plan Empl. Cont.		4,148	4,148	4,148	4,768
512402	Retirement Plan Admin. Costs		218	218	218	248
512700	Workers' Compensation		1,738	2,506	2,506	2,060
Purchased & Contracted Services						
522201	Repairs & Mtnce. - Vehicles		-	50	50	50
523103	Vehicle Insurance		770	891	891	1,297
523104	Surety Bonds		13	15	15	14
523109	Cyber Liability Ins.		48	50	50	50
523200	Telephone - City		-	-	-	564
523205	Cellular Telephone Service		574	565	565	563
523209	Internet		456	458	458	458
523500	Travel		2,064	4,000	4,000	4,000
523600	Dues & Fees		-	250	250	250
523700	Education & Training		695	1,700	1,700	1,700
Supplies						
531130	Purchased Uniforms		465	475	475	325
531270	Gasoline		2,560	2,090	2,090	2,090
531300	Food For Meetings		-	-	-	119
531601	Small Equipment - Comp Related		53	-	-	-
TOTAL	HWY. & STREET ADMIN.	\$	<u>124,948</u>	<u>\$ 131,135</u>	<u>\$ 131,135</u>	<u>\$ 137,506</u>

HIGHWAY & STREETS ADMINISTRATION FOOTNOTES

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

			FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1404220) HIGHWAY & STREET MAINTENANCE						
Personal Services & Employee Benefits						
511100	Regular Employee Wages	\$	545,835	\$ 585,306	\$ 585,306	\$ 612,331
511300	Overtime		10,924	15,000	15,000	15,000
512100	Group Insurance		161,314	142,498	142,498	163,888
512101	Insurance Deduct. Reimburse		1,927	3,528	3,528	3,528
512200	FICA Contributions		33,049	37,542	37,542	39,218
512300	Medicare		7,729	8,780	8,780	9,172
512401	Retirement Plan Empl. Cont.		33,787	33,788	33,788	27,480
512402	Retirement Plan Admin. Costs		1,774	1,775	1,775	1,430
512700	Workers' Compensation		12,991	26,852	26,852	28,260
512999	Amounts Capitalized		(41,500)	(41,500)	(41,500)	(41,500)

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
Purchased & Contracted Services					
521201	Legal & Auditing	8,141	8,000	8,000	8,000
521201	318 SV - Legal & Accounting	7,650	5,500	5,500	5,500
521204	Medical Services	225	500	500	500
521205	Consulting	-	20,000	17,500	20,000
521205	380 Consulting	-	-	3,340	-
521209	Misc. Professional Services	1,382	1,460	1,460	1,460
522002	Exterminating Services	196	200	200	200
522112	Garbage Pickup - Commercial	1,423	2,015	2,015	2,015
522130	Janitorial Services	-	8,000	8,000	8,000
522200	Interdept. Services & Labor	5,740	5,500	5,500	5,500
522201	Repairs & Mtnce. - Vehicles	17,041	25,000	25,000	25,000
522202	Repairs & Mtnce. - Equip.	13,552	25,000	25,000	25,000
522203	Repairs & Mtnce. - Bldgs.	470	2,500	2,500	2,500
522205	Repairs & Mtnce. - Sidewalks	3,428	15,000	15,000	15,000
522320	Rental of Equip. & Vehicles	108	-	-	600
523001	Other Purchased Services	443	-	1,610	800
523101	General Liability Insurance	1,874	1,900	1,900	3,260
523102	Property Insurance	3,395	3,445	3,445	4,014
523103	Vehicle Insurance	18,758	22,903	22,903	29,902
523104	Surety Bonds	89	115	115	88
523109	Cyber Liability Ins.	477	480	480	430
523200	Telephone Service - City	3,269	3,300	3,300	3,300
523203	Data Service - City	5,072	4,790	4,790	5,652
523205	Cellular Telephone Service	2,954	2,980	2,980	2,960
523209	Internet Service	900	900	900	900
523210	E-Mail Service	360	800	800	360
523300	Advertising	-	200	200	200
523400	Printing & Binding	691	850	850	850
523500	Travel	4,335	4,700	4,700	4,700
523600	Dues & Fees	1,262	600	600	600
523700	Education & Training	1,235	3,000	8,000	8,000
523800	Licenses	-	10,500	10,500	4,000
523900	Contract Labor	24,518	19,973	53,650	19,973
Supplies					
531001	Constr. - Street Base Material	8,359	15,000	4,900	9,900
531002	Construction - Patching	6,314	45,000	23,040	34,200
531010	Construction - Pipe	3,530	4,000	4,000	4,000
531100	General Supplies & Materials	24,367	17,000	27,000	17,000
531120	Office & Computer Supplies	55	100	100	100
531125	Printer & Copier Supplies	531	500	500	500
531130	Purchased Uniforms	4,234	4,550	4,550	4,550
531140	Repair & Mtnce. - Equipment	16,635	10,000	15,000	15,000
531141	Repair & Mtnce. - Vehicles	10,875	13,000	13,000	13,000
531142	Repair & Mtnce. - Buildings	166	500	500	500
531210	Water & Sewer Services	775	900	900	900
531220	Natural Gas	913	840	840	1,000
531230	Electric - City	9,312	10,000	10,000	10,000
531270	Gasoline	7,420	7,544	7,544	7,544
531271	Diesel Fuel	30,201	30,000	30,000	30,000
531300	Food for Meetings	-	200	200	500
531600	Small Equipment <\$5000	1,892	5,000	5,000	5,000
531601	Computer & Printer Equipment	-	500	1,200	1,200
Capital Outlay					
541300	Buildings	-	70,000	70,000	10,000
541400	318 Infrastructure	63,005	2,145,495	2,145,495	2,145,495
Interfund/Interdepartmental Charges					
554100	Interfund Allocations - Utilities	16,359	16,359	16,359	16,359
Other Costs					
573000	Retired Employee Payroll	28,692	28,692	28,692	28,692

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
578001	Damages to Other Property	6,680	2,000	2,000	2,000
579000	Contingency Fund	-	100,000	66,323	100,000
611006	Transfer Out-Labor & Equip.	-	-	-	37,163
TOTAL	HWY. & STREET MTNCE.	\$ 1,137,132	\$ 3,540,860	\$ 3,531,950	\$ 3,562,674

HIGHWAY & STREETS MAINTENANCE FOOTNOTES

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

2 **Capital Outlay**

Buildings	\$ 10,000
Infrastructure Project 318 - Dews Pond/Curtis Pkwy	<u>2,145,495</u>
Total Capital Outlay	\$ 2,155,495

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1404225) STREET CLEANING					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 51,356	\$ 56,860	\$ 56,860	\$ 59,626
511300	Overtime	7,827	7,000	7,000	8,000
512100	Group Insurance	18,956	17,805	17,805	18,203
512101	Insurance Deduct. Reimburse	214	294	294	294
512200	FICA Contributions	3,390	3,979	3,979	4,213
512300	Medicare	793	931	931	985
512401	Retirement Plan Empl. Cont.	2,465	2,466	2,466	3,063
512402	Retirement Plan Admin. Costs	129	130	130	160
512700	Workers' Compensation	1,158	1,667	1,667	2,060
Purchased & Contracted Services					
521204	Medical Services	30	90	90	90
522201	Repairs & Mtnce. - Vehicles	18,022	15,800	15,800	15,800
523103	Vehicle Insurance	1,518	1,828	1,828	2,546
523104	Surety Bonds	8	10	10	10
523109	Cyber Liability Ins.	44	45	45	50
523600	Dues & Fees	100	100	100	100
Supplies					
531100	General Supplies & Materials	45	150	150	150
531130	Purchased Uniforms	329	325	325	325
531141	Repair & Mtnce. - Vehicles	11,164	15,000	15,000	15,000
531210	Water/Sewer Services	1,709	1,664	1,664	1,800
531271	Diesel Fuel	7,798	11,500	11,500	11,500
TOTAL	STREET CLEANING	\$ 127,057	\$ 137,644	\$ 137,644	\$ 143,975

STREET CLEANING FOOTNOTES

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

			FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1404260) STREET LIGHTING						
Purchased & Contracted Services						
522200	Interdept. Services & Labor	\$	-	\$ 2,000	\$ 2,000	\$ 2,000
523109	Cyber Liability Ins.		115	115	115	115
Supplies						
531015	Street Lights & Accessories		5,478	35,000	35,000	35,000
531230	Electric Service - City		160,680	175,000	175,000	175,000
531231	Electric Service - Other		96,653	90,000	90,000	101,224
TOTAL	STREET LIGHTING	\$	262,926	\$ 302,115	\$ 302,115	\$ 313,339

			FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1404270) TRAFFIC ENGINEERING						
Purchased & Contracted Services						
521209	318 SV-Miscellaneous Professional	\$	-	\$ 15,000	\$ 15,000.00	\$ 15,000
521209	920 SV-Miscellaneous Professional					
522204	Repairs & Mtnce.		20,214	115,000	115,000	115,000
523109	Cyber Liability Ins.		223	225	225	215
523201	Telephone - Other Service		5,937	15,000	15,000	6,600
Supplies						
531103	Street Signs		4,787	7,000	13,600	12,000
531143	Repairs & Mtnce. - Systems		12,212	10,000	10,000	10,000
531147	Asphalt for Paving		393,996	400,000	400,000	400,000
531147	380 Asphalt for Paving		-	-	-	321,059
531230	Electric Service - City		18,935	20,000	20,000	20,000
531231	Electric Service - Other		4,347	6,000	6,000	6,000
TOTAL	TRAFFIC ENGINEERING	\$	460,651	\$ 588,225	\$ 594,825	\$ 905,874

			FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1404900) MAINTENANCE & SHOP						
Purchased & Contracted Services						
511100	Regular Employee Wages	\$	401,128	\$ 439,527	\$ 439,527	\$ 450,869
511300	Overtime		-	1,200	1,200	1,200
512100	Group Insurance		153,236	160,245	160,245	163,830
512101	Insurance Deduct. Reimburse		1,712	2,940	2,940	2,940
512200	FICA Contributions		23,674	27,527	27,527	28,230
512300	Medicare		5,537	6,438	6,438	6,602
512401	Retirement Plan Empl. Cont.		20,557	20,558	20,558	23,531
512402	Retirement Plan Admin. Costs		1,079	1,080	1,080	1,226
512700	Workers' Compensation		9,946	9,994	9,994	8,574
Purchased & Contracted Services						
521201	Legal		705	500	500	500
521204	Medical Services		60	400	400	400
522002	Exterminating Services		194	194	194	194
522110	Garbage Pickup-City		90	-	-	-
522112	SV-Disposal-Commercial Pickup		961	800	800	800
522140	176 Lawn/Landscaping Services		2,786	3,500	3,500	3,500
522200	Interdepartmental Services		-	100	100	100
522201	Repairs & Mtnce. - Vehicles		1,456	2,000	2,000	2,000
522202	Repairs & Mtnce. - Equip.		409	1,000	1,000	1,000
522203	Repair & Maint. - Buildings		475	-	200	200
523001	Other Purchased Services		443	-	1,110	1,100
523101	General Liability Insurance		885	956	956	1,820
523102	Property Insurance		774	810	810	885
523103	Vehicle Insurance		4,288	4,332	4,332	6,331

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
523104	Surety Bonds	65	72	72	68
523109	Cyber Liability Ins.	268	270	270	265
523203	Data Service - City	1,371	1,348	1,348	1,366
523205	Cellular Telephone Service	1,004	1,010	1,010	1,005
523209	Internet Service	180	180	180	180
523210	E-Mail Service	72	72	72	72
523700	Education & Training	-	500	500	-
Supplies					
531100	General Supplies & Materials	3,388	4,000	4,000	4,000
531120	Office & Computer Supplies	-	50	50	50
531125	Printer & Copier Supplies	114	150	150	150
531130	Purchased Uniforms	3,235	3,575	3,575	3,575
531140	Repairs & Mtnce. - Equip.	1,560	2,000	2,000	2,000
531140	176 Repairs & Mtnce. - Equip.	1,293	3,500	3,500	3,500
531141	Repairs & Mtnce. -Vehicles	131	1,000	1,000	1,000
531142	Repairs & Mtnce. - Bldgs.	149	500	500	500
531210	Water & Sewer	5,578	5,479	5,479	5,600
531230	Electric Service - City	13,729	14,538	14,538	14,538
531270	Gasoline	2,713	3,200	3,200	3,200
531271	Diesel Fuel	1,969	3,200	3,200	3,200
531600	Small Equipment <\$5000	5,088	7,000	7,000	5,000
Other Charges					
578001	Damages to Other Property	239	1,000	1,000	1,000
TOTAL	MAINTENANCE/SHOP	\$ 672,541	\$ 736,745	\$ 738,055	\$ 756,101

MAINTENANCE & SHOPS FOOTNOTES

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

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1404950) CEMETERY DEPT.					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 198,722	\$ 202,550	\$ 202,550	\$ 209,360
511300	Overtime	2,264	2,850	2,850	2,850
512100	Group Insurance	37,912	35,610	35,610	36,407
512101	Insurance Deduct. Reimburse	428	588	588	588
512200	FICA Contributions	11,927	12,775	12,775	13,197
512300	Medicare	2,789	2,988	2,988	3,086
512401	Retirement Plan Empl. Cont.	5,304	5,305	5,305	6,057
512402	Retirement Plan Admin. Costs	279	279	279	315
512700	Workers' Compensation	3,942	9,474	9,474	4,277
Purchased & Contracted Services					
521201	Legal & Auditing	9,750	462	462	462
521204	Medical Services	-	300	300	300
522002	Exterminating Services	562	364	364	364
522112	Garbage Pickup - Commercial	707	744	744	744
522200	Interdept. Services & Labor	34	500	500	500
522201	Repairs & Mtnce. - Vehicles	1,170	4,000	4,000	4,000
522202	Repairs & Mtnce. - Equip.	5,146	4,500	4,500	4,500
522203	Repairs & Mtnce. - Bldgs.	1,052	5,000	5,000	2,000
523001	Other Purchased Services	57,762	30,000	30,000	30,000
523101	General Liability Insurance	463	484	484	944
523102	Property Insurance	928	970	970	1,330
523103	Vehicle Insurance	3,005	3,133	3,133	6,714
523104	Surety Bonds	29	32	32	30
523109	Cyber Liability Ins.	135	135	135	135

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
523201	Telephone - Other	1,162	1,104	1,104	1,335
523203	Data Service - City	384	384	384	384
523205	Cellular Telephone Service	1,490	1,509	1,509	1,480
523209	Internet Service	2,477	2,442	2,442	2,445
523210	E-Mail	264	264	264	264
523220	Postage	32	30	30	30
523400	Printing & Binding	150	85	85	85
523900	Contract Labor	300	3,000	3,000	3,000
Supplies					
531100	General Supplies & Materials	11,217	11,600	11,600	10,000
531104	Protective/Safety Supplies	62	100	100	100
531120	Office & Computer Supplies	153	175	175	175
531125	Printer & Copier Supplies	-	200	200	200
531130	Purchased Uniforms	651	650	650	650
531140	Repairs & Mtnce. - Equip.	1,861	1,500	1,500	1,700
531141	Repairs & Mtnce. - Vehicles	1,440	3,500	3,500	3,500
531142	Repairs & Mtnce. - Bldgs.	787	1,000	1,000	1,000
531145	Grounds Mtnce. Supplies	739	5,300	5,300	1,000
531210	Water & Sewer Services	223	312	312	312
531220	Natural Gas	1,119	1,100	1,100	1,100
531230	Electric Service - City	2,511	2,780	2,780	2,780
531270	Gasoline	10,001	13,000	13,000	13,000
531271	Diesel Fuel	184	350	350	350
531600	Small Equipment <\$5000	298	4,838	4,838	5,000
531601	Computer Equipment <\$5000	177	500	500	500
Capital Outlay					
541200	Site Improvements	-	18,000	18,000	-
541300	Buildings	82,781	-	-	-
Interfund/Interdepartmental Charges					
554100	Interfund Allocations - Utilities	1,309	1,309	1,309	1,309
Other Charges					
578001	Damages to Other Property	4,715	1,500	1,500	1,500
TOTAL	CEMETERY	\$ 470,795	\$ 399,575	\$ 399,575	\$ 381,359

CEMETERY DEPARTMENT FOOTNOTES

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

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(1406240) PARKS & BEAUTIFICATION					
Purchased & Contracted Services					
522140	Lawn/Landscaping Services				
522205	Repair & Mtnce.. - Sidewalk/Curb	-	1,000	900	3,000
523109	Cyber Liability Ins.	2	5	5	3
Supplies					
531100	General Supplies & Materials	3,784	7,000	7,100	7,000
531141	Repair & Maintenance				
TOTAL	PARKS & BEAUTIFICATION	\$ 3,786	\$ 8,005	\$ 8,005	\$ 10,003

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 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
REVOLVING LOAN FUND - UDAG (200)					
Revenues					
361000	Interest Revenues - Investments	\$ (68)	\$ (40)	\$ (40)	\$ (40)
361001	Interest Revenues - Loans	(59,773)	(60,000)	(60,000)	(60,000)
Expenditures					
Purchased & Contracted Services					
521201	Legal and Auditing	2,500	2,500	2,500	2,500
Transfer Out					
619900	Transfer to Fund Balance	-	57,540	57,540	57,540
TOTAL	UDAG FUND	<u>\$ (57,341)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
CONFISCATED ASSETS FUND (210)					
Revenues					
351110	Fines - Superior Court Awards	\$ (21,710)	\$ (5,000)	\$ (5,000)	\$ (5,000)
392102	Sale of Assets GovDeals	(13,171)	-	-	-
Expenditures					
Supplies					
531100	General Supplies & Material	-	1,500	1,500	1,500
531600	Small Equipment <\$5000	12,542	1,750	1,750	1,750
Other Costs					
572025	Payments to District Attorney	-	1,750	1,750	1,750
TOTAL	CONFISCATED ASSETS	<u>\$ (22,339)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

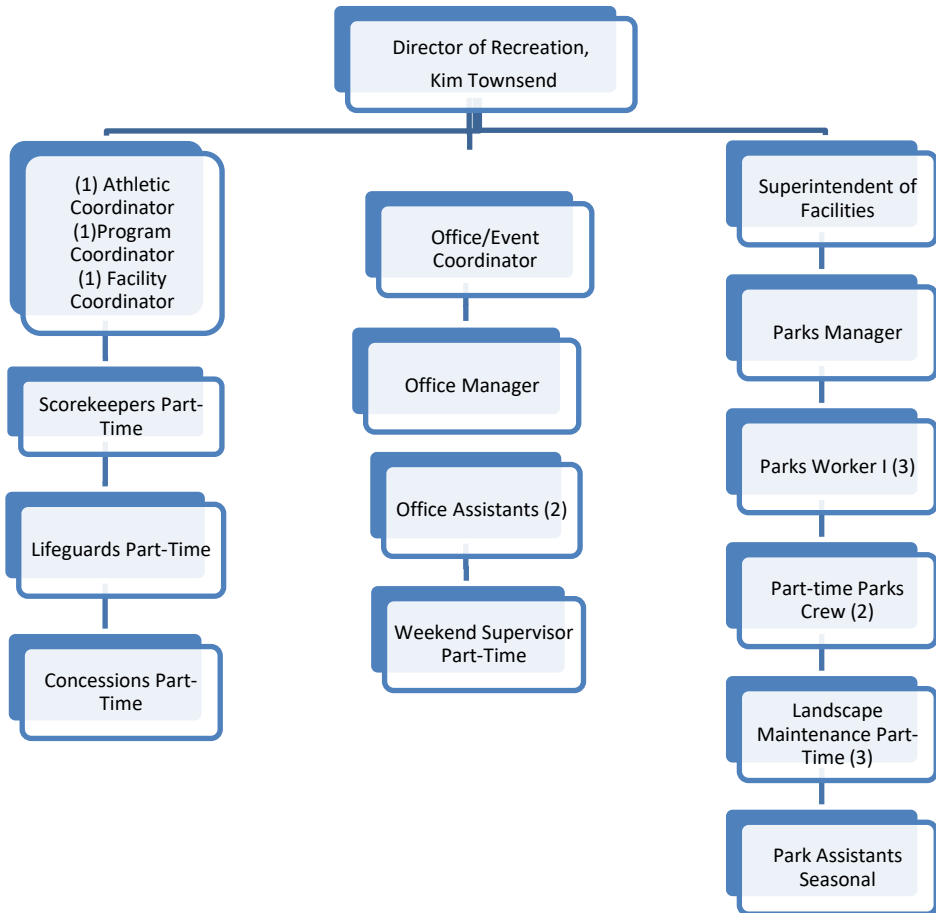
		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
HOTEL/MOTEL TAX FUND (275)					
Revenues					
314100	Hotel-Motel Taxes - City	\$ (1,243,857)	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)
Expenditures					
2757520 (HOTEL/MOTEL TAXES ECONOMIC DEV)					
611202	Transfer Out - City of Calhoun	466,446	375,000	375,000	375,000
2757540 (HOTEL/MOTEL TAXES TOURISM)					
572020	Chamber of Commerce	544,187	437,500	437,500	437,500
611201	Transfer Out - Calhoun Recreation	155,482	125,000	125,000	125,000
611202	Transfer Out - City of Calhoun	77,741	62,500	62,500	62,500
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 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 lifestyle. 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, football, and tennis. 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, the dog park, tennis courts, pickleball courts, disc golf course and the Billy Bearden Recreation Center are all facilities that citizens use to enhance their leisure.





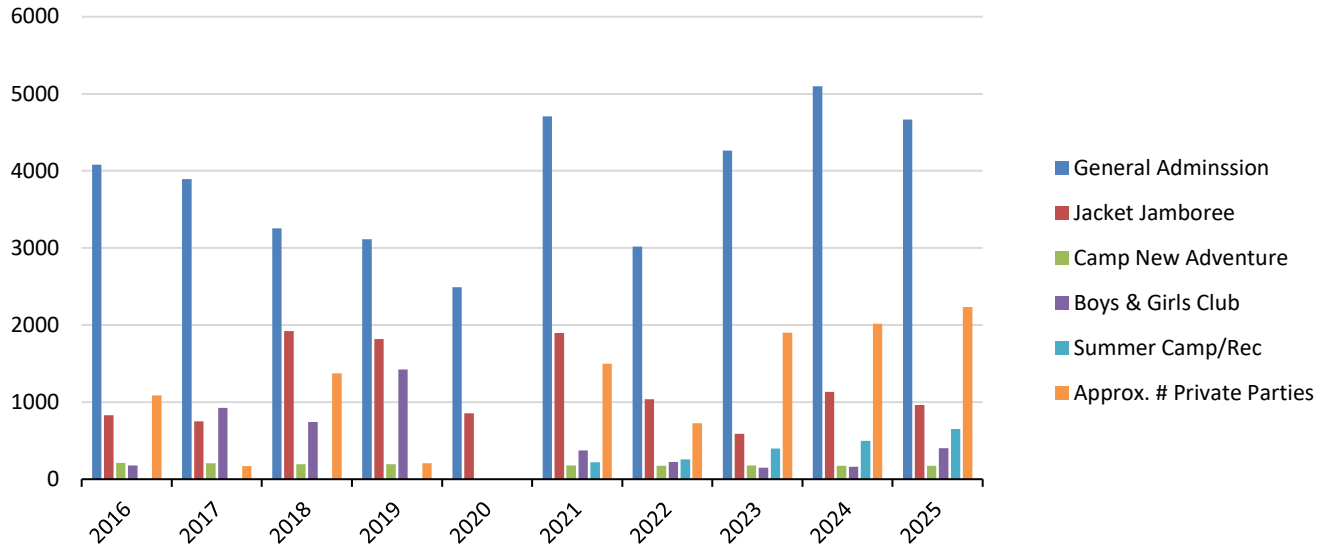
RECREATION

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.

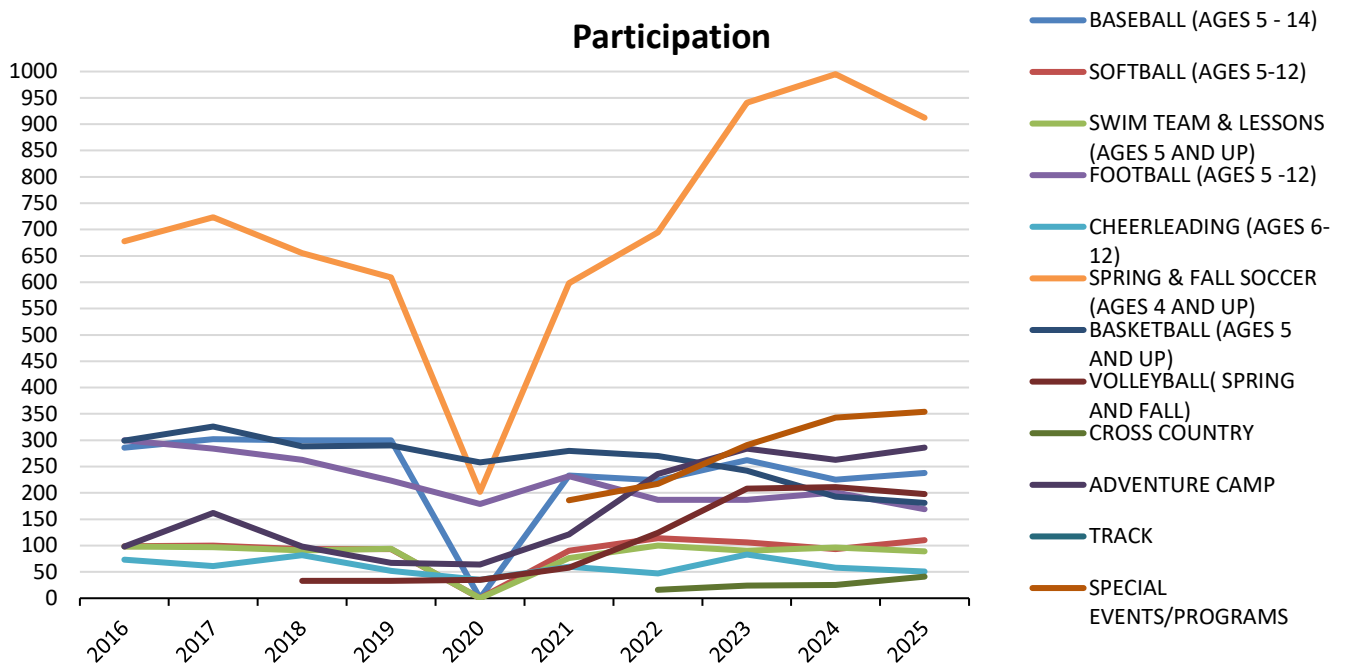
Calhoun Recreation Department maintains eleven baseball/softball fields, four full size soccer fields, two multi-purpose fields, one flag football field, one football field, one gym, one pool, a tennis center with fifteen courts, one of the largest playgrounds in the Northwest Georgia area along with two pavilions, a walking trail, a dog park, 8 pickleball courts with pavilion, an 18 hole disc golf course, and several acres of green space. At the present time, youth baseball, softball, soccer, basketball, football, cheerleading, volleyball, adult softball, youth and adult tennis, cross country, softball and baseball tournaments, Blue Barracuda Summer swim team, Summer Adventure Day Camps, are all programming opportunities that this department has to offer to the citizens of Calhoun and Gordon County.



Pool Usage



Participation



*2020 Numbers reflect cancellation of Spring Sports and reduced numbers in Fall due to COVID

RECREATION DEPARTMENT (276)

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
Revenues					
335000	Local Grants - Gordon County	\$ (400,000)	\$ (450,000)	\$ (450,000)	\$ (500,000)
347300	Activity Fees - Pool Admission	(16,944)	(10,000)	(10,000)	(6,000)
347301	Activity Fees - Pool Rental	(7,195)	(4,000)	(4,000)	(3,000)
347302	Pool Membership Cards	(340)	-	-	-
347400	Tournament Gate	(4,705)	(5,000)	(5,000)	(4,000)
347503	Tennis Program Revenue	(2,365)	(2,500)	(2,500)	(2,000)
347600	Program Fees	(141,257)	(135,000)	(135,000)	(138,000)
347601	Tournament Fees	(9,630)	(10,000)	(10,000)	(9,500)
347602	Refund Fees	389	1,000	1,000	1,000
347603	Rec. Processing Fee	(430)	(275)	(275)	(300)
347900	Concession Stand Revenue	(39,754)	(40,000)	(40,000)	(30,000)
347902	Recreation Soccer Merchandise	(200)	-	-	-
349300	Bad Check Fees	-	(70)	(70)	(70)
371008	Private Source Payroll Reimburse	(5,024)	(4,500)	(4,500)	-
381006	Rental Income - Facilities	(13,903)	(3,000)	(3,000)	(3,000)
381007	Rental Income - Fields	(10,205)	(5,500)	(5,500)	(6,000)
381009	Rec - Pickleball Court Rental	(1,771)	(1,000)	(1,000)	(1,000)
382005	Picture Commissions	(7,721)	(5,500)	(5,500)	(6,000)
389000	Miscellaneous Revenue	(2,292)	(500)	(500)	(500)
389001	Sales Tax Vendor Comp	(59)	(75)	(75)	(60)
389002	Donations - Sponsors (Baseball)	(2,965)	(3,500)	(4,500)	(2,500)
389006	Insurance Reimbursement (other)	(18)	(20)	(20)	(20)
389007	United Way Grant	(6,250)	(7,500)	(7,500)	(7,500)
Transfers In					
391101	Transfer In - General Grant	(1,057,019)	(3,071,059)	(3,071,059)	(9,570,407)
391119	900 Hotel/Motel Revenue - Restricted	(155,482)	(125,000)	(125,000)	(125,000)
391126	Transfer In - Utility Labor & Equip.	(2,839)	-	-	-
391134	Transfer In -SPLOST	-	(5,000,000)	(5,000,000)	(7,000,000)
399000	Appropriation-Fund Balance	-	-	(38,810)	(4,510,624)
TOTAL	RECREATION REVENUES	\$ (1,887,977)	\$ (8,882,999)	\$ (8,922,809)	\$ (21,924,481)

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
(2766110) RECREATION ADMINISTRATION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 88,405	\$ 93,696	\$ 93,696	\$ 98,441
512100	Group Insurance	19,174	18,025	18,025	18,423
512101	Insurance Deductible Reimb.	214	294	294	294
512200	FICA Contributions	5,122	5,809	5,809	6,103
512300	Medicare	1,198	1,359	1,359	1,427
512401	Retirement Plan Employer Cont.	4,388	4,389	4,389	5,043
512402	Retirement Plan Admin. Cost	230	231	231	262
512700	Workers' Compensation Insurance	665	511	511	560
521204	Medical Services	-	35	35	35
Purchased & Contracted Services					
523103	Vehicle Insurance	692	794	794	1,169
523104	Surety Bonds	14	18	18	15
523109	Cyber Liability Insurance	47	50	50	48
523205	Cell Phone/ Radio	-	492	492	-
523500	Travel	769	775	775	850
523600	Dues & Fees	128	-	-	-
523700	Education & Training	225	225	225	235

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
Supplies					
531300	Food For Meetings	-	50	50	50
531600	Small Equipment <\$5000	-	300	300	500
TOTAL RECREATION ADMINISTRATION		\$ 121,270	\$ 127,053	\$ 127,053	\$ 133,455

RECREATION ADMINISTRATION FOOTNOTES

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

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(2766120) PARTICIPANT RECREATION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 586,273	\$ 613,577	\$ 613,577	\$ 652,186
512100	Group Insurance	154,825	178,050	178,050	163,830
512101	Insurance Deductible Reimb.	1,713	2,940	2,940	2,940
512200	FICA Contributions	34,621	38,042	38,042	40,436
512300	Medicare	8,097	8,897	8,897	9,457
512401	Retirement Plan Employer Cont.	20,362	20,362	20,362	22,530
512402	Retirement Plan Admin. Cost	1,069	1,070	1,070	1,174
512700	Worker's Compensation Insurance	6,226	5,072	5,072	5,222
Purchased & Contracted Services					
521201	Legal & Auditing	5,256	3,500	3,500	3,500
521204	Medical Services	170	500	500	500
521205	Consulting	-	1,600	1,600	1,600
521300	Technical Services	465	1,500	1,500	1,500
522001	Linen Services	9,985	7,000	10,185	10,000
522002	Exterminating Service	512	520	520	1,020
522112	Garbage Pickup - Comm. Services.	8,320	8,320	8,320	9,191
522140	Landscaping Service	12,885	15,000	10,585	15,000
522200	Interdepartmental Services & Labor	3,480	6,000	6,000	6,000
522201	Repairs & Mtnce. - Vehicles	4,137	4,000	12,402	4,500
522202	Repairs & Mtnce. - Equip.	15,757	14,000	14,000	14,000
522203	Repairs & Mtnce. - Buildings	39,374	12,000	5,000	12,000
522204	Repairs & Mtnce. - General	-	4,500	1,828	4,500
522205	Repairs & Mtnce. - Site Impr.	-	2,000	16,336	2,000
522208	912 Repairs & Mtnce. - Other	-	-	-	98,000
522320	Rental of Equipment or Vehicles	11,273	10,850	10,850	10,850
523001	Other Purchased Services	7,101	11,000	12,500	11,000
523001	251 Other Purchased Services	-	2,000	2,000	8,000
523101	General Liability Insurance	2,008	2,134	2,134	4,060
523102	Property Insurance	9,002	9,750	9,750	13,985
523103	Vehicle Insurance	4,218	4,884	4,884	11,467
523104	Surety Bonds	90	93	93	92
523107	Participant Insurance	18	30	30	30
523109	Cyber Liability Insurance	582	585	585	565
523200	Telephone - City	3,905	3,900	3,900	3,000
523201	Telephone - Other Service	7,519	16,500	16,500	8,500
523203	Data Service - City	3,801	3,700	3,700	3,800
523205	Cell Phone/Radio	1,362	4,426	4,426	4,505
523206	Communication Services - Security	2,900	3,100	3,100	15,000
523209	Internet Service	2,160	1,900	1,900	2,160
523210	E-Mail Service	960	804	804	1,044
523220	Postage	69	100	100	100
523300	Advertising	220	250	250	250

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
523400	Printing & Binding	1,064	500	500	500
523500	Travel	3,225	4,000	4,000	4,500
523501	Tournament Expenses	5,631	7,000	7,000	7,000
523600	Dues & Fees	18,572	15,500	16,400	20,000
523601	Bank/Credit Card Charges	4,541	3,000	3,000	4,500
523700	Education & Training	2,395	2,200	2,200	2,200
523850	Contract Labor	60,254	68,000	68,965	68,000
Supplies					
531100	General Supplies & Materials	12,103	12,000	12,000	12,500
531120	Office Supplies	520	500	500	500
531125	Printer/Copier Supplies	345	500	500	500
531130	Purchased Uniforms	575	1,100	1,100	1,650
531131	Purchased Uniforms - Sports Act.	44,472	46,300	46,800	45,000
531140	Repairs & Mtnce. - Equipment	4,225	5,000	5,000	5,000
531141	Repairs & Mtnce. - Vehicles	824	3,000	1,500	3,000
531142	Repairs & Mtnce. - Buildings	2,758	7,000	15,120	7,000
531144	Repairs & Mtnce. - Pool	23,499	35,000	15,044	35,000
531145	Grounds Mtnce.	43,142	50,000	47,635	45,000
531210	Water & Sewer Services	48,365	55,000	55,000	55,000
531220	Natural Gas Service	8,647	6,500	6,500	6,500
531230	Electric Service - City	135,849	143,000	143,000	143,000
531231	Electric Service - Other	354	350	350	350
531270	Gasoline	12,478	15,500	15,500	14,000
531271	Diesel Fuel	1,430	1,200	1,200	1,500
531300	Food for Meetings	1,572	2,800	3,800	4,300
531301	Concession Purchases	41,058	40,000	40,000	40,000
531400	Books & Periodicals	-	25	25	25
531600	Small Equipment <\$5000	1,521	6,500	6,500	6,500
531600	909 Small Equipment <\$5000	-	-	18,750	-
531600	928 Small Equipment <\$5000	1,329	-	10,111	-
531601	Computer Equipment <\$5000	73	3,900	3,900	3,900
531703	Sports Equipment (Other Supplies)	16,810	19,000	19,000	19,000
531704	Trophies & Medals	7,223	8,300	8,300	8,000
Capital Outlay					
541200	913 Site Improvements	4,703	-	-	-
541200	923 Site Improvements	297,703	-	-	-
541300	321 Co-Buildings	1,581	7,000,000	7,000,000	20,000,000
541300	929 Co-Buildings	-	52,350	52,350	-
542100	908 Machinery >\$5000	11,041	-	-	-
542100	909 Machinery >\$5000	-	18,750	-	-
542100	918 Machinery >\$5000	28,626	27,900	17,789	-
542100	922 Machinery >\$5000	19,163	26,000	64,810	-
Interfund/Interdepartmental Charges					
551100	Interfund Allocations - General Fun	17,285	15,082	15,082	15,576
554100	Interfund Allocations - Utilities	25,935	28,733	28,733	32,031
Other Charges					
573900	Cash (Over) Short	(50)	-	-	-
TOTAL	PARTICIPANT RECREATION	\$ 1,881,556	\$ 8,755,946	\$ 8,795,756	\$ 21,791,026
TOTAL RECREATION EXPENDITURES		\$ 2,002,826	\$ 8,882,999	\$ 8,922,809	\$ 21,924,481
TOTAL RECREATION FUND		\$ 114,849	\$ -	\$ -	\$ -

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 pay for the Revenue Bonds that were issued in 2011 and 2012 to build the new Middle School / High School complex.

DEBT SERVICE FUNDS

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
SCHOOLS GENERAL OBLIGATION DEBT SERVICE (430)					
Revenues					
331000	Federal Govt. Grants	\$ (385,343)	\$ (350,000)	\$ (350,000)	\$ (350,000)
337003	SPLOST - School Shared	(6,308,860)	(5,500,000)	(5,500,000)	(5,500,000)
361000	Interest Revenues	(341,309)	(150,000)	(150,000)	(150,000)
Transfer In					
399000	Appropation of Fund Balance	-	(174,272)	(174,272)	-
Debt Service					
581100	Principal on Bonds	5,365,000	5,640,000	5,640,000	615,000
582100	Interest on Bonds	802,368	534,272	534,272	382,100
611030	Transfer to School Splost Cap.	1,714,168	-	-	-
619900	Transfer to Fund Balance	-	-	-	5,002,900
TOTAL SCHOOL DEBT SERVICE		\$ 846,024	\$ -	\$ -	\$ -

SCHOOL DEBT SERVICE FOOTNOTES

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2026	Principal Pd. FYE 6/30/2027	Interest Pd. FYE 6/30/2027	Balance - 6/30/2027
Bonds	2012 Series	12,000,000	9,900,000	615,000	382,100	9,285,000
Total		\$ 12,000,000	\$ 9,900,000	\$ 615,000	\$ 382,100	\$ 9,285,000

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 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
Revenues					
351170	Court Revenue - Municipal	\$ (325,494)	\$ (315,000)	\$ (315,000)	\$ (315,000)
351900	Speeding Violation Fees	(83,290)	(110,000)	(110,000)	(110,000)
Expenditures					
Other					
571001	Gordon County - Fine Assessment	38,261	46,000	46,000	46,000
571005	Georgia Department of Revenue	22,787	37,000	37,000	30,000
572021	Peace Officer's Association	30,264	30,000	30,000	30,000
572022	Victim's Assistance	130	300	300	300
572023	DHR Office of Financial Services	2,451	1,500	1,500	3,000
572024	Georgia Department of Treasury	150	300	300	200
572026	Indigent Defense Fees	24,118	29,000	29,000	29,000
572027	Driver Ed. & Training	6,274	6,000	6,000	6,000
573900	Cash Over or Short	(5)	-	-	-
Transfer Out					
611001	Transfer to General Fund	254,391	234,900	234,900	240,500
611008	Transfer to Fine Administration	29,961	40,000	40,000	40,000
TOTAL MUNICIPAL COURT AGENCY		\$ -	\$ -	\$ -	\$ -

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

The **2024 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 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
SPLOST 2018 FUND (325)					
Revenues					
313200	SPLOST Tax	\$ -	\$ -	\$ -	\$ -
361000	Interest Revenues	(991)	-	-	-
Transfer In					
399000	Appropriation - Fund Balance	-	(6,259,984)	(6,259,984)	(7,111,328)
Expenditures					
Capital Outlay					
531600	SU - Small Equipment <\$5000	6,990	-	-	-
541300	321 Co-Buildings	59,510	-	-	-
541400	Infrastructure	23,528	-	-	-
541480	283 Infrastructure	35,656	-	-	-
541480	344 Infrastructure	48,630	-	-	-
541480	346 Infrastructure	45,870	-	-	2,000,000
542100	Machinery >\$5000	11,875	87,000	87,000	-
542200	Vehicles	50,705	137,000	137,000	-
Transfer Out					
611006	Transfer to Solid Waste	-	-	-	-
611020	Transfer to Recreation	-	4,000,000	4,000,000	4,000,000
611045	Transfer to Water/Sewer	-	2,035,984	2,035,984	1,111,328
TOTAL SPLOST 2018 FUND		\$ 281,773	\$ -	\$ -	\$ -

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
SPLOST 2024 FUND (326)					
Revenues					
313200	SPLOST	\$ (3,779,933)	\$ (3,779,933)	\$ (3,779,933)	\$ (3,779,933)
361000	Interest Revenue	(35)	-	-	-
Transfer In					
399000	Appropriation - Fund Balance	-	-	-	(70,605)
Purchased & Contracted Services					
523400	Printing & Binding	104	-	-	-
Supplies					
531600	Small Equipment- <\$5000	147,853	-	-	-
Capital Outlay					
541300	Buildings	-	250,000	250,000	250,000
541300	319 Buildings	1,000,076	-	-	-
541300	366 Buildings	-	200,000	200,000	-
541480	Infrastructure	-	-	-	259,756
542100	Machinery >\$5000	-	100,000	100,000	100,000
542200	Vehicles	269,332	1,640,013	1,640,013	240,782
Transfer Out					
611020	Transfer Out - Recreation	-	1,000,000	1,000,000	3,000,000
619900	Additions to Fund Balance	-	589,920	589,920	-
TOTAL 2024 SPLOST		\$ (2,362,603)	\$ -	\$ -	\$ -

SPLOST CAPITAL PROJECT FUND FOOTNOTES

1 Capital Outlay

2018 SPLOST

Infrastructure Project 346 - Peters Street	\$ 2,000,000
Transfer to Recreation - Project 321 - Recreation Gym	4,000,000
Transfer to Water- Peters Street Utility Relocation	1,010,998
Transfer to Sewer- Peters Street Utility Relocation	100,330
Total Capital Outlay	<u>\$ 7,111,328</u>

2024 SPLOST

Infrastructure - Curtis Parkway	\$ 259,756
Vehicles - Brush Truck	240,782
Machinery >\$5000 - Equipment for Fire Truck	100,000
Transfer to Recreation - Project 321 - Recreation Gym	3,000,000
Buildings - Municipal Court	250,000
Total Capital Outlay	<u>\$ 3,850,538</u>

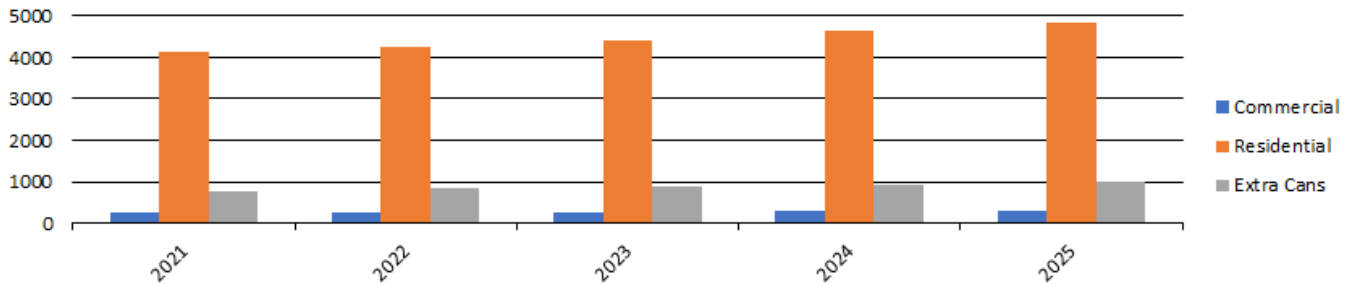
SOLID WASTE



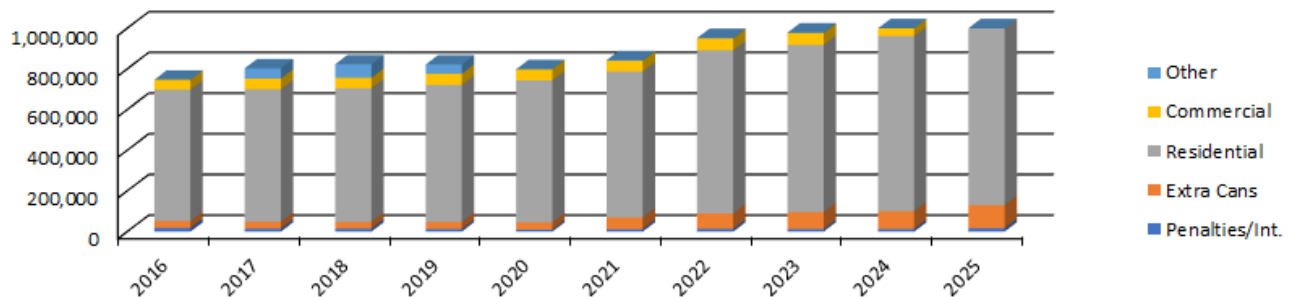
The City of Calhoun provides residential and downtown commercial curb-side pick-up service through a contract with a private vendor. Other than residential and downtown commercial solid waste collection, this fund provides pick-up of brush, limbs, and leaves for residential customers without a direct 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 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
Revenues					
344108	Garbage Pickup Fees - Res	\$ (1,007,549)	\$ (921,539)	\$ (921,539)	\$ (921,539)
344109	Garbage Pickup Fees - Com	(67,654)	(66,352)	(66,352)	(66,352)
344119	Penalty - Pickup	(16,448)	(9,064)	(9,064)	(9,064)
344152	Extra Can Fee	(114,634)	(103,961)	(103,961)	(103,961)
344190	Recovery of Bad Debts	(782)	(1,500)	(1,500)	(1,500)
389000	Miscellaneous Revenue	(75)	-	-	-
389014	Sale of Glass - Recycling	(889)	(535)	(535)	(535)
389019	Sale of Aluminum & Tin	(705)	(1,263)	(1,263)	(1,263)
391101	Transfer In -General Fund	-	-	(9,070)	(37,163)
TOTAL SOLID WASTE REVENUES		<u>\$ (1,208,736)</u>	<u>\$ (1,104,214)</u>	<u>\$ (1,113,284)</u>	<u>\$ (1,141,377)</u>

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(5404520) SOLID WASTE COLLECTION					
Purchased & Contracted Services					
512101	Insurance Deductible Reimb.	\$ -	\$ 588	\$ 588	\$ 588
521201	Legal & Auditing	2,436	2,000	2,000	2,000
522111	Garbage Pickup Labor - Res	565,922	500,000	500,000	570,000
522112	Garbage Pickup Labor - Com	23,066	25,000	25,000	26,228
523101	General Liability Insurance	897	910	910	1,676
523109	Cyber Liability Insurance	201	205	205	190
523205	Cell Phone	590	600	600	595
Supplies					
Interfund/Interdepartmental Charges					
551100	Interfund Allocations - General	4,775	5,017	5,017	5,088
554100	Interfund Allocations - Utility	131,286	136,761	136,761	152,302
Depreciation					
561000	Depreciation	97,121	-	-	-
Other Costs					
573901	Bad Debt Expense	5,995	7,000	7,000	7,000
Transfers Out					
619000	Renewal & Replacement	-	63,537	63,537	-
TOTAL SOLID WASTE COLLECTION		<u>\$ 832,289</u>	<u>\$ 741,618</u>	<u>\$ 741,618</u>	<u>\$ 765,667</u>

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(5404540) SOLID WASTE COLLECTION - RECYCLABLES					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 144,970	\$ 117,069	\$ 117,069	\$ 122,089
511300	Overtime	1,280	6,000	6,000	6,000
512100	Group Insurance	12,600	17,805	17,805	18,203
512200	FICA Contributions	6,801	7,703	7,703	8,014
512300	Medicare	1,590	1,802	1,802	1,874
512401	Retirement Plan Employer Contri	-	-	-	4,450
512402	Retirement Plan Admin. Cost	-	-	-	230
512700	Workers' Compensation	1,255	2,659	2,659	4,961
Purchased & Contracted Services					
522112	Garbage Pickup - Commercial	26,379	34,108	34,108	34,108
522202	Equipment Repairs & Maint	33	-	-	-
523102	Property Insurance	25	40	40	45
523104	Surety Bonds	17	10	10	20
523109	Cyber Liability Insurance	79	80	80	70
523205	Cell Phone / Radio	818	870	870	870
523900	Contract Labor	4,410	5,000	5,000	5,000

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
Supplies					
531100	General Supplies & Materials	299	250	250	250
531130	Purchased Uniforms	461	450	450	450
531210	Water & Sewer Services	314	320	320	320
531230	Electric Service - City	1,260	1,295	1,295	1,295
531270 227	Gasoline	19	-	-	-
Depreciation					
561000	Depreciation	1,018	-	-	-
TOTAL RECYCLABLES COLLECTION		\$ 203,628	\$ 195,461	\$ 195,461	\$ 208,249

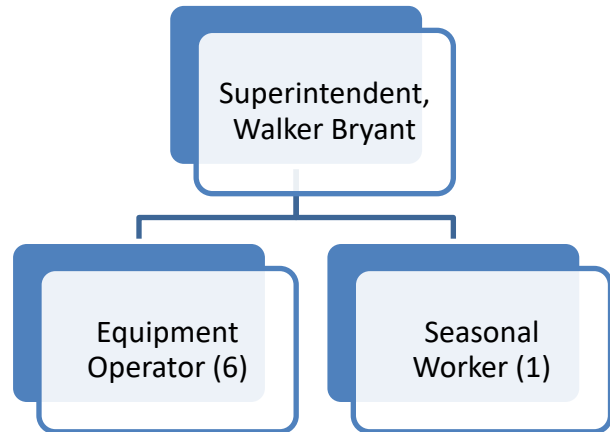
RECYCLABLES COLLECTION FOOTNOTES

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

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(5404560) SOLID WASTE - LANDFILL POST CLOSING					
Purchased & Contracted Services					
521201	Legal & Auditing	\$ 2,436	\$ 2,000	\$ 2,000	\$ 2,000
523109	Cyber Liability Insurance	7	10	10	10
523900	Change in Estimate Closure	61,533	18,276	18,276	18,276
TOTAL LANDFILL POST CLOSING		\$ 63,976	\$ 20,286	\$ 20,286	\$ 20,286

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(5404585) YARD TRIMMINGS COLLECTIONS & MANAGEMENT					
Purchased & Contracted Services					
512999	Amounts Reclassified	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500
522114	Brush Grinding	40,000	40,000	40,000	40,000
522201	Vehicle Repairs & Maintenance	8,745	20,000	20,050	20,000
522202	Repair & Maint. - Equipment	-	14,000	14,000	14,000
523103	Vehicle Insurance	4,252	5,994	5,994	8,320
523109	Cyber Liability Insurance	56	55	55	55
523600	Dues & Fees	200	200	200	200
Supplies					
531100	General Supplies & Material	-	100	100	100
531140	Repair & Maintenance-Equip	66	10,000	10,000	5,000
531141	Vehicle Repairs & Maintenance	15,232	10,000	19,020	15,000
531271	Diesel Fuel	1,105	5,000	5,000	3,000
TOTAL YARD TRIMMING COLLECTION		\$ 111,157	\$ 146,849	\$ 155,919	\$ 147,175

FIELDS FERRY GOLF MAINTENANCE



Superintendent, Walker Bryant

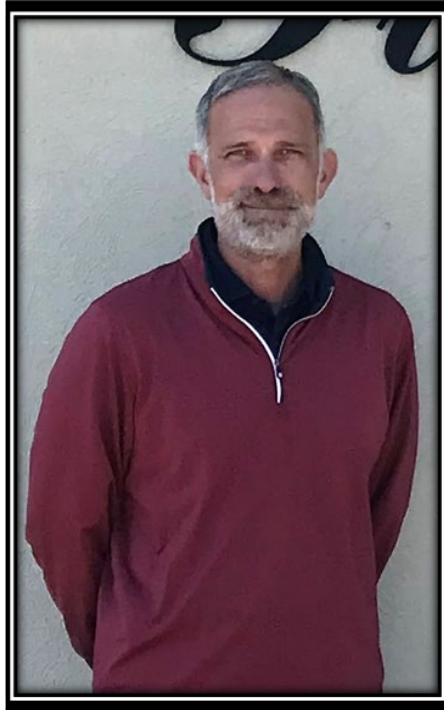
The maintenance staff of Fields Ferry Golf Course works to continuously groom, setup, and maintain a top-notch course that meets the expectations of the citizens of Calhoun. The superintendent and his staff adjust their maintenance practices to fit the Champion Ultra Dwarf Bermuda greens. This assures 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 number 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.

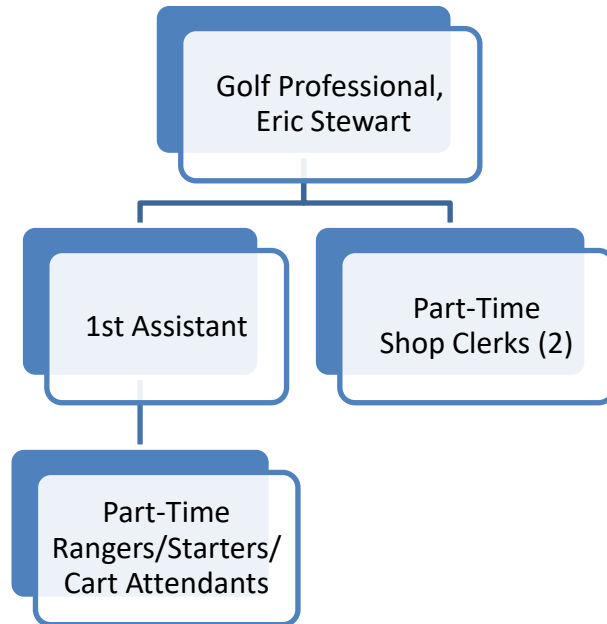


The goal of the maintenance crew is to preserve all areas of the course and to keep it in the best condition possible so that citizens and visitors alike can enjoy our state-of-the-art golf course.

FIELDS FERRY GOLF PROFESSIONAL & PRO SHOP

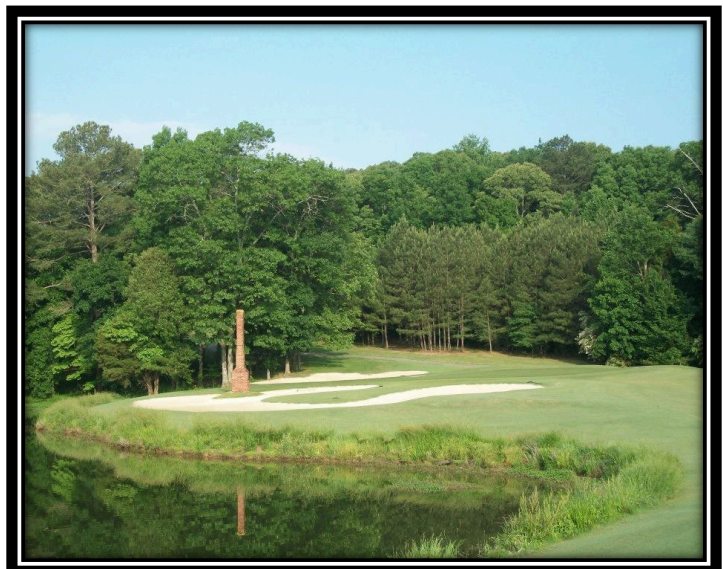


**Golf Professional,
Eric Stewart**



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.

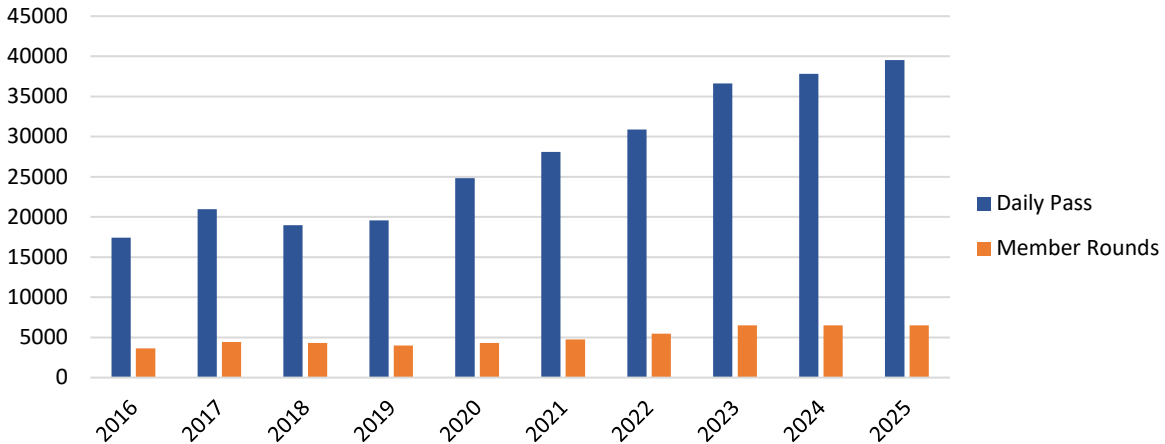


FIELDS FERRY GOLF

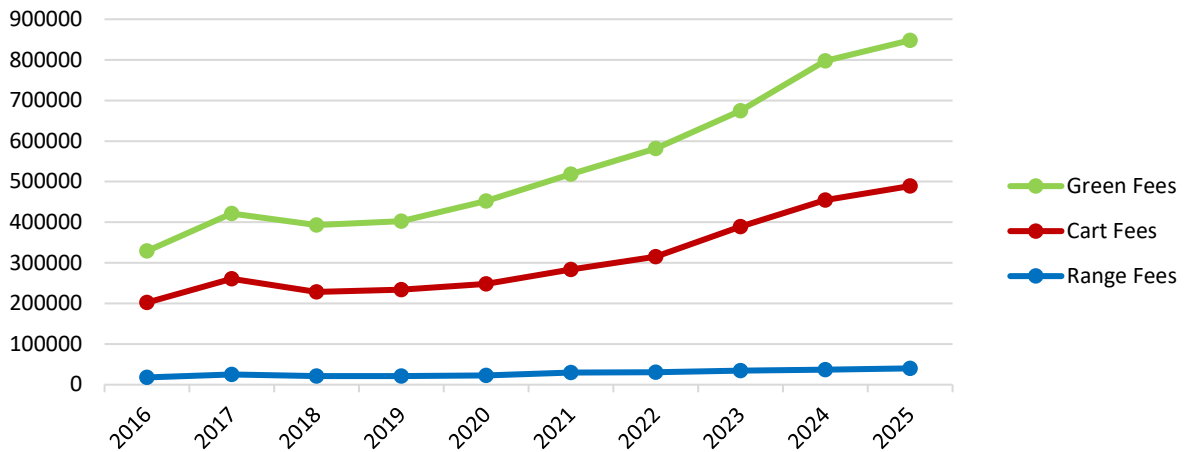
The Golf Maintenance and Pro Shop superintendents are determined to increase revenues and continue to promote expansion of prospective clientele while continuing to provide a first-rate golf course. The course added Champion Ultra Dwarf Bermuda greens and maintained golf carts in order to enhance the 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.



Number of Rounds by Fiscal Year



Course Fees by Fiscal Year



GOLF FUND (556)

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
Revenues					
335000	Local Grants - Gordon County	\$ (100,000)	\$ (50,000)	\$ (50,000)	\$ -
345210	Green Fees	(711,143)	(583,000)	(583,000)	(650,000)
345211	Pass Fees	(114,483)	(85,000)	(85,000)	(115,000)
345212	Non-Taxable Green Fees	(22,570)	(20,000)	(20,000)	(20,000)
345213	Cart Fees	(475,133)	(364,000)	(364,000)	(425,000)
345214	Annual Pass - Cart Fees	(4,797)	(6,000)	(6,000)	(6,000)
345215	Range Fees	(35,084)	(25,000)	(25,000)	(28,000)
345216	Annual Pass - Range Fees	(6,025)	(4,500)	(4,500)	(4,500)
345217	Non-Taxable Cart Fees	(10,916)	(9,000)	(9,000)	(9,000)
345218	Non-taxable Range Fees	(1,650)	-	-	-
345220	Handicap Fees	(2,234)	(1,200)	(1,200)	(2,000)
361006	Interest Revenue-Investments	(58,167)	(63,000)	(63,000)	(63,000)
363000	Unrealized Gain or Loss Invest	(8,358)	-	-	-
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	(4,575)	(5,000)	(5,000)	(5,000)
389000	Miscellaneous Income	(1,295)	(1,500)	(1,500)	(1,000)
389001	Sales Tax Vendor Commission	(1,190)	(1,000)	(1,000)	(1,000)
Transfer In					
391101	800 Transfer In - General Fund	-	(56,250)	(56,250)	(56,250)
392102	Sale of Assets GovDeals	(7,062)	-	-	-
399000	Appropriation-Fund Balance	-	-	-	(425,000)
TOTAL REVENUES		<u>\$ (1,571,282)</u>	<u>\$ (1,281,050)</u>	<u>\$ (1,281,050)</u>	<u>\$ (1,817,350)</u>

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
(5606125) GOLF MAINTENANCE					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 202,222	\$ 217,810	\$ 217,810	\$ 228,778
511300	Overtime	5,915	6,000	6,000	7,000
512100	Group Insurance	94,752	89,025	89,025	91,017
512101	Insurance Deductible Reimbursement	1,070	1,470	1,470	1,470
512200	FICA Contributions	11,848	13,997	13,997	14,739
512300	Medicare	2,771	3,274	3,274	3,447
512401	Retirement Employer Contributions	5,925	8,692	8,692	10,273
512402	Retirement Plan Administrative Costs	456	457	457	535
512700	Workers' Compensation Insurance	1,717	737	737	6,349
Purchased & Contracted Services					
521201	Legal & Auditing	2,436	1,450	1,450	1,400
521204	Medical Services	75	250	250	250
522112	Garbage Pickup - Commercial	520	525	525	525
522140	Lawn & Landscaping	3,461	3,600	3,600	3,600
522200	Interdepartmental Services & Labor	-	1,000	1,000	1,000
522201	Repairs & Maintenance - Vehicles	-	-	-	1,500
522202	Repairs & Maintenance - Equipment	3,164	4,500	4,500	4,500
522320	Rental of Equipment and Vehicles	465	325	325	325
523101	General Liability Insurance	713	754	754	1,404
523102	Property Insurance	2,604	2,805	2,805	4,820
523104	Surety Bonds	31	38	38	34
523109	Cyber Liability Insurance	200	200	200	205
523201	Telephone - Other Service	1,785	1,800	1,800	1,800
523203	Data Service - City	204	204	204	204
523206	Communications Services - Security	573	581	581	700
523209	Internet Service	719	650	650	720
523210	Email	132	132	132	132
523220	Postage	-	25	25	25

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
523600	Dues & Fees	-	-	-	50
523700	Education & Training	-	150	150	150
Supplies					
531100	General Supplies & Materials	1,502	1,500	1,500	2,200
531104	Protective Safety Supplies	242	300	300	300
531120	Office & Computer Supplies	-	100	100	100
531125	Printer/Copier Supplies	288	250	250	250
531130	Purchased Uniforms	1,266	1,500	1,500	1,700
531140	Repairs & Maintenance - Equipment	35,868	42,000	42,000	44,000
531141	Repairs & Maint. - Vehicle	-	500	500	500
531142	Repairs & Maintenance - Buildings	1,783	3,000	3,000	3,000
531145	Ground Maintenance	72,753	82,000	82,000	102,500
531210	Water & Sewer Services	2,155	2,400	2,400	2,400
531220	Natural Gas Service	2,853	2,741	2,741	2,750
531231	Electricity - Other (Irrigation)	19,227	24,250	24,250	24,000
531270	Gasoline	10,229	12,000	12,000	12,000
531271	Diesel Fuel	4,410	9,000	9,000	8,000
531300	Food for Meetings	123	300	300	300
531600	Small Equipment <\$5000	1,037	2,500	2,500	2,500
531601	Computer Equipment/Software	-	-	-	2,000
Capital Outlay					
542100	Co-Machinery >\$5000	-	-	-	425,000
Interfund/Interdepartmental Charges					
551100	Interfund Allocations - General	8,642	8,623	8,623	8,945
554100	Interfund Allocations - Utilities	12,967	14,367	14,367	16,016
619900	Transfer to Fund Balance	-	20,955	20,955	14,053
Depreciation					
561000	Depreciation	24,182	-	-	-
TOTAL GOLF MAINTENANCE		<u>\$ 543,285</u>	<u>\$ 588,737</u>	<u>\$ 588,737</u>	<u>\$ 1,059,466</u>

GOLF MAINTENANCE FOOTNOTES

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

2 **Capital Outlay**

Machinery >\$5000 \$ 425,000

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(5606126) GOLF MAINTENANCE ADMINISTRATION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 145,701	\$ 149,215	\$ 149,215	\$ 155,770
512100	Group Insurance	38,120	35,830	35,830	18,423
512101	Insurance Deductible Reimb.	428	588	588	588
512200	FICA Contributions	8,734	9,403	9,403	9,810
512300	Medicare	2,043	2,199	2,199	2,294
512401	Retirement Plan Employer Cont.	4,826	6,989	6,989	8,030
512402	Retirement Plan Admin. Costs	367	367	367	418
512700	Workers' Compensation Insurance	339	260	260	318
Purchased & Contracted Services					
521204	Medical Services	60	40	40	50
522201	Repairs & Maintenance - Vehicles	229	500	500	500
523103	Vehicle Insurance	1,448	1,690	1,690	1,281
523104	Surety Bonds	22	25	25	24
523109	Cyber Liability Insurance	77	80	80	75
523205	Cell Telephone/Alt Radio	-	-	-	480

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
523500	Travel	-	100	100	100
523600	Dues & Fees	640	850	850	850
523700	Education & Training	-	300	300	300
Supplies					
531130	Purchased Uniforms	514	500	500	600
531141	Repair & Maintenance - Vehicles	346	500	500	700
TOTAL MAINTENANCE ADMINISTRATION		\$ 203,894	\$ 209,436	\$ 209,436	\$ 200,611

GOLF MAINTENANCE ADMINISTRATION FOOTNOTES

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

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(5616125) GOLF COURSE PRO SHOP					
Personal Services & Employee Benefits					
511100	Regular Employees	\$ 139,413	\$ 135,610	\$ 135,610	\$ 165,058
512100	Group Insurance	18,936	17,805	17,805	36,407
512101	Insurance Deductible Reimb.	214	294	294	294
512200	FICA Contributions	8,074	8,228	8,228	10,054
512300	Medicare	1,888	1,924	1,924	2,351
512401	Retirement Plan Employer Cont.	1,529	2,279	2,279	2,782
512402	Retirement Plan Administrative Costs	120	120	120	144
512700	Workers' Compensation Insurance	1,357	973	973	1,007
Purchased & Contracted Services					
521201	Legal & Auditing	2,436	1,400	1,400	1,500
521204	Medical Services	25	250	250	250
522112	Garbage Pickup - Commercial	780	800	800	850
522200	Interdepartmental Services & Labor	395	500	500	500
522202	Repairs & Maintenance - Equipment	209	400	400	400
522203	Repairs & Maintenance - Buildings	1,100	10,000	10,000	10,000
522320	Rental of Equipment & Vehicles	750	-	-	800
523001	Other Purchased Services	380	500	500	500
523101	General Liability Insurance	403	478	478	908
523102	Property Insurance	1,690	1,955	1,955	4,195
523104	Surety Bonds	20	20	20	22
523109	Cyber Liability Insurance	99	100	100	100
523201	Telephone Service - Other	2,142	2,000	2,000	3,065
523203	Data Service - City	384	350	350	384
523206	Communication Services - Security	573	750	750	750
523209	Internet Service	719	650	650	618
523220	Postage	-	30	30	30
523300	Advertising	728	600	600	600
523400	Printing & Binding	1,749	2,800	2,800	3,200
523600	Dues & Fees	1,537	1,700	1,700	1,900
523601	Bank Card Service Charges	37,205	30,000	30,000	36,000
Supplies					
531100	General Supplies & Materials	5,084	7,000	7,000	7,000
531120	Office Supplies	103	200	200	200
531125	Printer/Copier Supplies	247	600	600	600
531140	Repairs & Maintenance - Equipment	3,653	2,000	2,000	5,000
531142	Repairs & Maintenance - Building	1,394	3,000	3,000	3,000
531210	Water & Sewer Service - City	5,264	4,800	4,800	5,860
531220	Natural Gas Service	6,317	4,700	4,700	6,000
531231	Electric Service - Other	7,280	8,000	8,000	8,000
531270	Gasoline	11,149	10,500	10,500	11,000

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
531300	Food for Meetings	460	350	350	350
531600	Small Equipment <\$5000	142	600	600	500
531601	Computer Equipment <\$5000	3,820	5,000	5,000	6,000
Interfund/Interdepartmental Charges					
551100	Interfund Allocation - General	5,880	5,017	5,017	5,088
554100	Interfund Allocation - Utilities	12,967	14,367	14,367	16,016
Depreciation					
561000	Depreciation	71,245	-	-	-
562000	DP -Amortization	(782)	-	-	-
Other Costs					
573900	Cash (Over) or Short	152	-	-	-
Debt Service					
581200	DS-Principal Capital Lease	-	25,000	25,000	30,572
581200 250	Principal - Capital Lease	-	40,000	40,000	32,980
582000	DS Interest	-	5,000	5,000	5,000
582000 250	Interest	11,026	8,945	8,945	8,945
TOTAL GOLF COURSE PRO SHOP		\$ 370,255	\$ 367,595	\$ 367,595	\$ 436,780

GOLF COURSE PRO SHOP FOOTNOTES

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

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(5616126) GOLF COURSE PRO SHOP ADMINISTRATION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 80,415	\$ 85,886	\$ 85,886	\$ 89,780
512100	Group Insurance	19,138	18,006	18,006	18,404
512101	Insurance Deductible Reimb.	214	294	294	294
512200	FICA Contributions	4,868	5,345	5,345	5,587
512300	Medicare	1,139	1,250	1,250	1,307
512401	Retirement Plan Employer Cont.	2,797	4,042	4,042	4,622
512402	Retirement Plan Admin. Costs	212	213	213	240
512700	Workers' Compensation Ins.	170	146	146	160
521204	Medical Services	-	40	40	40
523104	Surety Bonds	13	15	15	14
523109	Cyber Liability Insurance	43	45	45	45
TOTAL PRO SHOP ADMINISTRATION		\$ 109,008	\$ 115,282	\$ 115,282	\$ 120,493

GOLF COURSE PRO SHOP ADMINISTRATION FOOTNOTES

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

**City of Calhoun, Georgia
General Fund Administrative Service Fees
2026-2027**

Division	Base Amount	General	Water Plant	Water Distribution Maintenance	Waste Treatment Plant	Wastewater Collection Maint.	Electric	Telecom.	Solid Waste	Golf Pro	Golf Maint.	Recreation
Human Resource	235,250	118,011	14,655	27,767	18,511	13,884	20,054	5,399	1,543	1,543	5,399	8,484
Elected Officials	210,566	94,755	10,528	27,374	10,528	27,374	27,374	2,106	2,106	2,106	2,106	4,211
Elected Off. Conting.	-	-	-	-	-	-	-	-	-	-	-	-
General Admin. ***	48,000	40,800	-	-	-	-	-	-	1,440	1,440	1,440	2,880
Total	493,816	253,564	25,183	55,141	29,040	41,257	47,428	7,505	5,088	5,088	8,945	15,576

Total Utility Service Fee = 205,553
Total Service Fee = 240,251

*** Legal & Consulting

Human Resource (Basis - Employees)			
Division	# of Employees	# of Employees Adjusted *	Percent
General	153	153	50.16%
Utility Admin.	36	0	0.00%
Water Plant	14	19	6.23%
Water Const.	26	36	11.80%
Sewer Plant	17	24	7.87%
Sewer Const.	13	18	5.90%
Electric	19	26	8.52%
Telecom	5	7	2.30%
Solid Waste	2	2	0.66%
Golf Pro	2	2	0.66%
Golf Maint.	7	7	2.30%
Recreation	11	11	3.61%
TOTAL	305	305	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.
5 to Water Plant, 10 to Water Construction, 7 to Sewer Plant, 5 to Sewer Construction, 7 to Electric, and 2 to Telecom

Glossary –

Ad Valorem Tax Due Dates:

2026 Taxes	Dec. 20, 2026
2025 Taxes	Dec. 20, 2025
2024 Taxes	Dec. 20, 2024

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.

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 \$785 and go up to \$2,150.

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): Six months 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, there are a total of 10,450 existing sites between Fain and Chandler.

Downtown Development Authority: Consists of seven council appointed members and is responsible for downtown revitalization.

Employee Group Health Insurance: Calhoun has contracted with Anthem as of July 1, 2026. Currently the City offers two Open Access plans with a \$2,500 and \$1,000 deductible and a Health Reimbursement Account (HRA) that will reimburse employees \$1,500 or \$500 of the deductible from the City.

Fields Ferry Golf Course: The Calhoun Recreation Commission purchased 207 acres for the purpose of a municipal golf course in October 1992. In October 2018, debts associated with the 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 \$52.00, weekend/holiday 1pm to 3pm \$46.00, weekend/holiday twilight \$38.00, Monday - Friday \$42.00, Monday - Friday twilight \$33.00, and Senior (55 years old) Monday - Friday \$36.00. 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, \$22.00 for 9 holes on weekdays, and \$25.00 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, MLK Day, Good Friday, Memorial Day, July 4th, Labor Day, and two days for Thanksgiving and Christmas; for a total of ten 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%, and the City retains 3.5%. A portion is provided to the Downtown Development Authority and the Industrial Development Authority out of the City’s percentage.

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 \$5.00 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 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.

SPLOST 2024: This SPLOST began collections April 1, 2024 and ended March 31, 2030. The capital items approved on the referendum for Calhoun were; Historic Downtown Renovations for \$1,000,000, a new Police fleet at \$3,093,310, Fire Station #4 for \$4,290,000, Recreation improvements for \$3,686,176, Public Works equipment and improvements at \$5,930,081, Utility system upgrades in the amount of \$4,680,000.

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 26 weeks at \$365.

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 2028-2032

YEAR	GENERAL ADMIN	MUNICIPAL COURT	CODE INSP. & ENFORCEMENT	AIRPORT	POLICE	FIRE	PUBLIC WORKS	RECREATION	SOLID WASTE	GOLF	TOTALS
FY 2028	\$ 100,000	\$ 15,000	\$ 1,800	\$ 1,181,250	\$ 171,903	\$ 1,956,349	\$ 327,000	\$ 100,000	\$ 15,000	\$ 219,000	\$ 4,087,302
FY 2029	125,000	15,000	46,000	38,500	102,903	1,587,545	872,000	28,500	30,000	190,000	3,035,448
FY 2030	30,000	-	-	170,500	116,903	3,090,000	569,500	28,500	245,000	106,000	4,356,403
FY 2031	50,000	-	46,000	720,500	126,903	980,000	556,000	28,500	15,000	78,000	2,600,903
FY 2032	-	-	-	60,500	96,903	4,255,000	519,000	28,500	265,000	12,000	5,236,903
Totals	\$ 305,000	\$ 30,000	\$ 93,800	\$ 2,171,250	\$ 615,515	\$ 11,868,894	\$ 2,843,500	\$ 214,000	\$ 570,000	\$ 605,000	\$ 19,316,959

**General Government Administration
Five Year Capital Plan
2028-2032**

Budget Year	Item	Cost	Funding Source
2027-2028	City Hall roof replacement	\$ 100,000	SPLOST
	TOTAL	100,000	
2028-2029	City Hall continued downstairs renovations	\$ 125,000	SPLOST
	TOTAL	125,000	
2029-2030	Exterior maintenance for City Hall	\$ 30,000	SPLOST
	TOTAL	30,000	
2030-2031	Upstairs renovations for City Hall	\$ 50,000	SPLOST
	TOTAL	50,000	
2031-2032	N/A	\$ -	
	TOTAL	-	
GRAND TOTAL		\$ 305,000	

**Municipal Court
Five Year Capital Plan
2028-2032**

Budget Year	Item	Cost	Funding Source
2027-2028	Internal maintenance/improvements	\$ 15,000	Operating revenues
	TOTAL	15,000	
2028-2029	Air Conditioning	\$ 15,000	Operating revenues
	TOTAL	15,000	
2029-2030	n/a	\$ -	
	TOTAL	-	
2030-2031	n/a	\$ -	
	TOTAL	-	
2031-2032	n/a	\$ -	
	TOTAL	-	
GRAND TOTAL		\$ 30,000	

**Code Inspection and Enforcement
Five Year Capital Plan
2028-2032**

Budget Year	Item	Cost	Funding Source
2027-2028	1 Desktop Computer	\$ 1,800	Operating revenues
	TOTAL	1,800	
2028-2029	Ford F-150	\$ 46,000	Operating revenues
	TOTAL	46,000	
2029-2030	n/a	\$ -	
	TOTAL	-	
2030-2031	Ford F-150	\$ 46,000	Operating revenues
	Total	46,000	
2031-2032	n/a	\$ -	
	TOTAL	-	
GRAND TOTAL		\$ 93,800	

Calhoun - Gordon County Airport Five Year Capital Plan 2028-2032

Year	Equipment	Cost*	Funding Source
2027-2028	Parallel Taxiway overlay and terminal Apron Overlay-Construction	\$ 183,775	Operating revenues
	Corporate Hanger Site - Construction	997,475	Operating revenues
	TOTAL	1,181,250	
2028-2029	Land acquisition for Parallel Taxiway & Stream relocation Phase 1	\$ 38,500	Operating revenues
	TOTAL	38,500	
2029-2030	Parallel Taxiway & Stream Relocation-Permitting & Design	\$ 77,000	Operating revenues
	Land Acquisition for Parallel Taxiway & Stream Relocation Phase 2	93,500	Operating revenues
	TOTAL	170,500	
2030-2031	Stream Relocation - Construction	\$ 412,500	Operating revenues
	Parallel Taxiway - Construction	308,000	Operating revenues
	TOTAL	720,500	
2031-2032	Perimeter Fencing & Access Gates- Construction	\$ 60,500	Operating revenues
	TOTAL	60,500	
GRAND TOTAL		\$ 2,171,250	

*This represents the total local share for the Airport. The City and County determine funding on an annual basis during the budget process. Project feasibility and timing is also dependent of Federal and State funding.

Calhoun Police Department Five Year Capital Plan 2028-2032

Year	Equipment	Cost	Funding Source
2027-2028	Upgrade 20 Office Computers/Monitors	\$ 30,000	Operating Funds
	In Car Cameras	96,903	Operating Funds
	Patrol 2 Harley Motorcycles	45,000	Operating Funds
	TOTAL	171,903	
2028-2029	2 FLOCK Cameras	\$ 6,000	Operating Funds
	In Car Cameras	96,903	Operating Funds
	TOTAL	102,903	
2029-2030	Firing Range Upgrade	\$ 20,000	Operating Funds
	In Car Cameras	96,903	Operating Funds
	TOTAL	116,903	
2030-2031	Upgrade 20 Office Computers/Monitors	\$ 30,000	Operating Funds
	In Car Cameras	96,903	Operating Funds
	TOTAL	126,903	
2031-2032	In Car Cameras	\$ 96,903	Operating Funds
	TOTAL	96,903	
GRAND TOTAL		\$ 615,515	

Calhoun Fire Department Five Year Capital Plan 2028-2032

Year	Item	Cost	Funding Source
2027-2028	(2) Staff Vehicles to replace older units	\$ 155,000	Operating revenues
	Tools / Equipment for new 75' Mid-Mount Aerial	200,000	SPLOST
	Replace 5 SCBA Units	55,000	Operating revenues
	20 Ballistic Helmets and Vest	39,500	Operating revenues
	Renovation of Station 1 Kitchen	15,000	Operating revenues
	75' Mid-Mount Aerial Truck - Ordered	1,491,849	SPLOST
	TOTAL	1,956,349	
2028-2029	Resurface apparatus bay floors at 1, 2 & 3	\$ 50,000	Operating revenues
	Station 4 Fire Engine (pumper) ORDERED	907,545	SPLOST
	Furnishings for Station #4	175,000	SPLOST
	Replace 5 SCBA Units	55,000	Operating revenues
	Tools / Equipment for new Pumper	200,000	SPLOST
	Refurbish Engine 21	200,000	Operating revenues
TOTAL	1,587,545		
2029-2030	Replace Fire Engine (Existing)	\$ 1,000,000	Operating revenues
	Tool / Equipment for Fire Engine	210,000	Operating revenues
	Crew service vehicle	75,000	Operating revenues
	Replace 5 SCBA Units	55,000	Operating revenues
	Refurbish Existing 70' Tower	250,000	Operating revenues
	Renovate and Expand Station 2	1,500,000	Operating revenues
TOTAL	3,090,000		
2030-2031	Fire Hose	\$ 60,000	Operating revenues
	Renovate and Expand Training Building	800,000	Operating revenues
	Replace 5 SCBA Units	55,000	Operating revenues
	Replace Extrication Equipment (2 Sets)	65,000	Operating revenues
	TOTAL	980,000	
2031-2032	Renovate and Expand Station 1	\$ 3,000,000	Operating revenues
	Replace 5 SCBA Units	55,000	Operating revenues
	Replace Fire Engine (Existing)	1,200,000	Operating revenues
	TOTAL	4,255,000	
GRAND TOTAL		\$ 11,868,894	

**Calhoun Animal Control Department
Five Year Capital Plan
2028-2032**

Year	Item	Cost	Funding Source
2027-2028	Improvements and equipment	\$ 10,000	Operating Revenue
	TOTAL	10,000	
2028-2029	Improvements and equipment	\$ 12,000	Operating Revenue
	TOTAL	12,000	
2029-2030	Building Improvements	\$ 30,000	Operating Revenue
	TOTAL	30,000	
2030-2031	F150 4x4 Pickup	\$ 45,000	Splost
	TOTAL	45,000	
2031-2032	Improvements and equipment	\$ 20,000	Operating Revenue
	TOTAL	20,000	
	GRAND TOTAL	\$ 117,000	

**Calhoun Street Department
Five Year Capital Plan
2028-2032**

Year	Item	Total Cost	Funding Source
2027-2028	Mill and Pave Streets	\$ 200,000	Operating revenue
	Asphalt Roller	90,000	Splost
	TOTAL	290,000	
2028-2029	Mill and pave Streets	\$ 200,000	Operating revenue
	Additional Maint, Equip, Leaf Vac Truck	500,000	Splost
	Equipment Shed	50,000	Splost
	TOTAL	750,000	
2029-2030	Mill and Pave Streets	\$ 250,000	Operating revenue
	Asphalt Truck	250,000	Splost
	TOTAL	500,000	
2030-2031	Mill and Pave Streets	\$ 250,000	Operating revenue
	Single Axle Dump truck	135,000	Splost
	Building Improvements	50,000	Splost
	TOTAL	435,000	
2031-2032	Mill and Pave Streets	\$ 300,000	Operating revenue
	F150 Pickup	50,000	Splost
	Building Improvements	50,000	Splost
	TOTAL	400,000	
	GRAND TOTAL	\$ 2,375,000	

**Calhoun Cemetery Department
Five Year Capital Plan
2028-2032**

Year	Item	Cost	Funding Source
2027-2028	Zero Turn Mower	\$ 13,000	Splst
	TOTAL	13,000	
2028-2029	1 Ton Dump Truck	\$ 60,000	Splst
	TOTAL	60,000	
2029-2030	Zero Turn Mower	\$ 13,500	Splst
	Site / Wall Improvments	12,000	Splst
	TOTAL	25,500	
2030-2031	Zero Turn Mower	\$ 14,000	Splst
	F150 Pickup	50,000	Splst
	TOTAL	64,000	
2031-2032	Zero Turn Mower	\$ 14,000	Splst
	Skid Steer	70,000	Splst
	TOTAL	84,000	
GRAND TOTAL		\$ 246,500	

**Calhoun Shop & Maintenance Department
Five Year Capital Plan
2028-2032**

Year	Item	Cost	Funding Source
2027-2028	Zero turn Mower with Bagger	\$ 14,000	Splst
	TOTAL	14,000	
2028-2029	F150 Pickup	\$ 50,000	Splst
	TOTAL	50,000	
2029-2030	Zero turn Mower with Bagger	\$ 14,000	Splst
	TOTAL	14,000	
2030-2031	Riding mower with Bagger	\$ 12,000	Splst
	TOTAL	12,000	
2031-2032	Zero turn Mower with Bagger	\$ 15,000	Splst
	TOTAL	15,000	
GRAND TOTAL		\$ 105,000	
STREET DEPARTMENT TOTAL		\$ 2,843,500	

**Recreation Department
Five Year Capital Plan
2028-2032**

Budget Year	Item	Cost	Funding Source
2027-2028	Digital Sign - Recreation Drive	\$ 80,000	Hotel/Motel Tax
	Equipment	20,000	Hotel/Motel Tax
	TOTAL	100,000	
2028-2029	Equipment	\$ 28,500	Operating Revenue
	TOTAL	28,500	
2029-2030	Equipment	\$ 28,500	Operating Revenue
	TOTAL	28,500	
2030-2031	Equipment	\$ 28,500	SPLOST
	TOTAL	28,500	
2031-2032	Equipment	\$ 28,500	SPLOST
	TOTAL	28,500	
GRAND TOTAL		\$ 214,000	

**Solid Waste
Five Year Capital Plan
2028-2032**

Budget Year	Item	Cost	Funding Source
2027-2028	Landfill monitoring	\$ 15,000	Operating revenues
	TOTAL	15,000	
2028-2029	Landfill monitoring	\$ 15,000	Operating revenues
	Dumpsters	15,000	SPLOST
	TOTAL	30,000	
2029-2030	Landfill monitoring	\$ 15,000	Operating revenues
	Brush truck	230,000	Operating revenues
	TOTAL	245,000	
2030-2031	Landfill monitoring	\$ 15,000	Operating revenues
	TOTAL	15,000	
2031-2032	Landfill monitoring	\$ 15,000	Operating revenues
	Leaf Vac	250,000	Operating revenues
	TOTAL	265,000	
GRAND TOTAL		\$ 570,000	

**Calhoun Golf Maintenance Department
Five Year Capital Plan
2028-2032**

Year	Item	Cost	Funding Source
2027-2028	Fairway Mower	\$ 70,000	Operating revenues
	2 Trim Mower	60,000	Operating revenues
	Vehicle	24,000	Operating revenues
	TOTAL	154,000	
2028-2029	7 Gangmower	\$ 35,000	Operating revenues
	2 Utility Vehicals	18,000	Operating revenues
	2 Greens Mowers	72,000	Operating revenues
	TOTAL	125,000	
2029-2030	Renew Toro NSN	\$ 15,000	Operating revenues
	Fairway Aifier	26,000	Operating revenues
	TOTAL	41,000	
2030-2031	Tractor	\$ 20,000	Operating revenues
	TOTAL	20,000	
2031-2032	N/A	\$ -	Operating revenues
	TOTAL	-	
	GRAND TOTAL	\$ 340,000	

**Calhoun Golf Pro Shop
Five Year Capital Plan
2028-2032**

Year	Item	Cost	Funding Source
2027-2028	Golf Cart Lease	\$ 40,000	Operating revenues
	GPS Lease	25,000	Operating revenues
	TOTAL	65,000	
2028-2029	Golf Cart Lease	\$ 40,000	Operating revenues
	GPS Lease	25,000	Operating revenues
	TOTAL	65,000	
2029-2030	Golf Cart Lease	\$ 40,000	Operating revenues
	GPS Lease	25,000	Operating revenues
	TOTAL	65,000	
2030-2031	Golf Cart Lease Purchase	\$ 58,000	Operating revenues
	TOTAL	58,000	
2031-2032	Driving Range CarryAll	\$ 12,000	Operating revenues
	TOTAL	12,000	
	GRAND TOTAL	\$ 265,000	Operating revenues
	GOLF DEPARTMENT TOTAL	\$ 605,000	

CALHOUN UTILITY

FINANCIAL SECTION



WATER & WASTE WATER SYSTEMS



**Director of Water & Wastewater Systems,
Erik Henson**

Mission Statement:

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

The Water System consists of two water treatment plants, one on Mauldin Road supplied by the intake on the Coosawattee River, wells and springs near College Street and Red Bud Road and our Brittany Drive plant off Campbell Road supplied by wells and Big Springs. Together these two plants have a permitted capacity of 30.8 million gallons per day (MGD). The distribution system consists of 879 miles of water mains and 16 storage tanks as well as 10 booster stations. The water system serves over 22,300 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 187 miles of sanitary sewer mains and 16 lift stations.



**Water Treatment Plant
Superintendent,
Jeremy King**



**Plant Maintenance
Superintendent,
Scott Young**



**Wastewater Treatment Plant
Superintendent,
Jeremy Long**



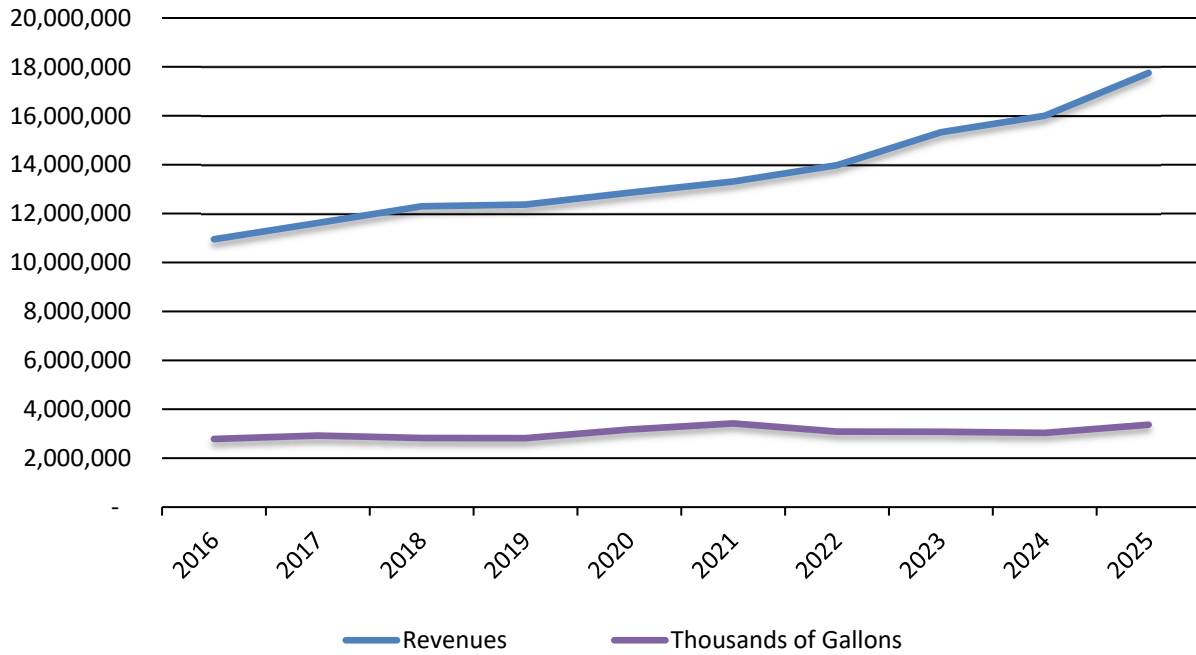
**Water Distribution Superintendent,
Donny Morgan**



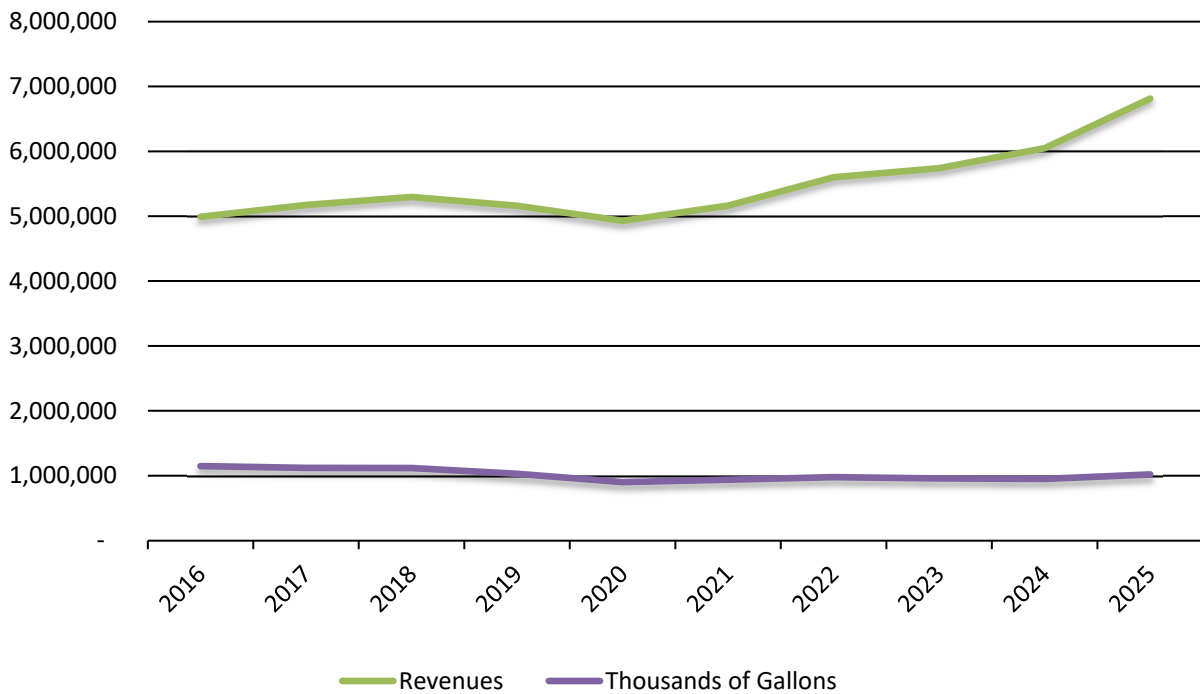
**Wastewater Collection Superintendent,
Mark Burchett**

2025 water and sewer revenues continued to increase from the prior year primarily due to the 4.5% increase in rates. There is a 5% rate increase implemented this year for operational, capital, and debt expenses.

Water



Sewer



WASTE TREATMENT & WATER (505)

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	BUDGET
(2300000) WASTE TREATMENT					
Revenue					
Charges for Services					
344201	Water/Sewer - Residential	\$ (13.00)	\$ -	\$ -	\$ -
344202	Water/Sewer - Commercial	(2,995)	(500)	(500)	(500)
344203	Industrial	(3,428)	(2,500)	(2,500)	(2,500)
344206	Water/Sewer - Unmetered Other	2,814	-	-	-
344211	Water/Sewer - Residential	(2,521,935)	(2,383,539)	(2,383,539)	(2,900,000)
344212	Water/Sewer - Commercial	(2,100,224)	(1,872,274)	(1,872,274)	(2,112,695)
344213	Water/Sewer - Industrial	(1,880,109)	(1,922,608)	(1,922,608)	(2,018,738)
344217	Lift Station Maintenance	-	(15,000)	(15,000)	(75,000)
344229	Sewer Disposal Tickets	(910,475)	(550,000)	(550,000)	(550,000)
344260	Penalties	(60,016)	(40,000)	(40,000)	(40,000)
344276	Cost Recovery Fees	(474,186)	(375,000)	(375,000)	(375,000)
344281	347 SV - Water/Sewer Install Fee	1,688	-	-	-
344290	Recovery of Bad Debt	(1,504)	(1,000)	(1,000)	(1,000)
349300	Bad Check Fees	(60)	-	-	-
Other					
361007	Interest Revenues - Specific Invest	(223,012)	(235,522)	(235,522)	(235,522)
363002	Unrealized Gain or Loss Invest	(135,468)	-	-	-
381000	Rents & Royalties	(31,500)	(10,000)	(10,000)	(33,000)
389000	Miscellaneous Revenue	(8,546)	(1,000)	(1,000)	(1,000)
389005	Sale of Scrap/Surplus	(99,987)	-	-	-
Transfers In					
391126	Transfer In - Utilities Labor & Equip	(5,974)	-	-	-
391134	Transfer In - SPLOST	-	(1,324,193)	(1,324,193)	(100,330)
392102	Sale of Assets GovDeals	(53,541)	-	-	-
TOTAL	REVENUE	<u>\$ (8,508,471)</u>	<u>\$ (8,733,136)</u>	<u>\$ (8,733,136)</u>	<u>\$ (8,445,285)</u>

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	BUDGET
(2304335) WASTE TREATMENT PLANT EXPENSES					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 624,700	\$ 668,130	\$ 668,130	\$ 683,328
511300	Overtime	45,800	56,000	56,000	56,000
512100	Group Insurance	148,947	169,521	169,521	155,102
512101	Insurance Deductible Reimb.	1,605	2,793	2,793	2,793
512200	FICA Contributions	40,117	44,896	44,896	46,087
512300	Medicare	9,068	10,500	10,500	10,778
512401	Ret. Plan Employer Contrib.	24,360	28,753	28,753	35,434
512402	Retirement Plan Admin. Costs	1,510	1,510	1,510	1,846
512700	Workers' Comp. Insurance	4,513	4,235	4,235	4,531
Purchased & Contracted Services					
521200	Engineering	37,015	40,000	40,000	42,500
521201	Legal & Auditing	14,285	10,000	10,000	12,500
521204	Medical Services	125	150	150	150
521205	Consulting	-	10,000	10,000	10,000
521209	Miscellaneous Professional	19,647	5,000	5,000	20,000

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
521300	Technical	13,032	15,000	15,000	15,000
522001	Linen Services	2,076	2,200	2,200	2,200
522002	Exterminating Services	196	250	250	250
522110	Garbage Pickup - City	65,506	-	-	-
522112	Garbage Pickup - Commercial	6,402	4,200	4,200	5,600
522200	Interdept. Services & Labor	1,545	7,000	7,000	7,000
522201	Repairs & Maint. - Vehicles	555	2,000	2,000	2,000
522202	Repairs & Maint. - Equipment	53,307	70,000	70,000	140,000
522203	Repairs & Maint. - Building	608	25,000	25,000	5,000
522320	Rental of Equipment & Vehicles	-	7,500	7,500	11,000
522330	City Franchise Fees	260,091	247,137	247,137	281,257
522350	Rents/Royalties	-	370,705	370,705	421,886
523101	General Liability Insurance	4,114	4,060	4,060	5,720
523102	Property Insurance	6,292	6,910	6,910	8,760
523103	Vehicle Insurance	5,403	5,506	5,506	8,315
523104	Surety Bonds	68	75	75	75
523109	Cyber Liability Ins.	1,194	1,195	1,195	1,305
523200	Telephone - City	2,478	2,300	2,300	2,400
523203	Data Service - City	4,670	4,250	4,250	4,250
523205	Cell Phone/Radio	1,295	1,155	1,155	1,635
523209	Internet Service	911	700	700	1,185
523210	E-Mail	450	400	400	500
523220	Postage	3,105	5,000	5,000	5,000
523300	Advertising	291	200	200	225
523400	Printing & Binding	190	150	150	150
523500	Travel	2,733	5,000	5,000	5,000
523600	Dues & Fees	1,050	2,500	2,500	5,850
523604	Bank Service Charges	3,622	3,320	3,320	5,010
523700	Education & Training	3,470	4,500	4,500	4,500
523800	Licenses	1,225	500	500	1,500
Supplies					
531100	General Supplies & Materials	4,987	5,000	5,000	5,000
531101	Chemical Supplies	323,811	425,000	425,000	425,000
531102	Lab Supplies	16,604	15,000	15,000	17,000
531104	Protective/Safety Supplies	43	600	600	600
531120	Office Supplies	609	600	600	600
531125	Printer/Copier Supplies	1,131	1,000	1,000	1,000
531130	Purchased Uniforms	2,649	2,925	2,925	2,925
531140	Repair & Maint. - Equipment	50,498	414,000	414,000	150,000
531141	Repair & Maint. - Vehicles	430	1,200	1,200	1,000
531142	Repair & Maint. - Buildings	1,847	2,500	2,500	2,500
531210	Water/Sewer Supplies	89,267	85,000	85,000	80,000
531220	Natural Gas	5,118	4,000	4,000	6,000
531230	Electric Service - City	858,089	810,000	810,000	750,000
531270	Gasoline	2,966	3,750	3,750	3,750
531271	Diesel Fuel	498	-	-	-
531300	Food For Meetings	-	300	300	300
531400	Books & Periodicals	-	100	100	100
531600	Small Equipment <\$5000	12,457	5,000	5,000	5,000
531601	Computer Equipment	2,675	250	250	500
531602	Pretreatment Supplies	20,996	25,000	25,000	25,000
Capital Outlay					
542100	Machinery >\$5000	-	8,000	8,000	8,000

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
Interfund					
551100	Interfund Allocation - Gen. Fund	17,997	27,982	27,982	29,040
554100	Interfund Allocation - Utilities	430,114	475,413	475,413	512,527
Depreciation					
561000	Depreciation	1,645,430	-	-	-
562001	Amortization (Specific)	12,988	9,000	9,000	-
Other					
573901	Bad Debt Expense	7,216	-	-	-
579000	Contingency	-	100,000	100,000	100,000
Debt Service					
581100	Principal - Bonds	-	276,637	276,637	183,742
581400	Principal - Notes Payable	-	102,776	102,776	104,224
582100	Interest - Bonds	16,324	9,116	9,116	4,868
582400	Interest - Notes Payable	19,888	18,911	18,911	17,463
Transfers Out					
611001	General Fund	390,136	-	-	-
TOTAL	WASTE TRTMNT. PLANT	\$ 5,352,339	\$ 4,679,261	\$ 4,679,261	\$ 4,469,761

WASTE TREATMENT PLANT FOOTNOTES

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

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

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

4 Capital Outlay

Machinery >\$5000

\$ 8,000

5 Debt

Type of Loan	Description	Original Amount of Loan	Balance 06/30/2026	Principal Pd. FYE 6/30/2027	Interest Pd. FYE 6/30/2027	Balance 6/30/2027
SRF CW 13-001	Clean Water SRF	\$ 2,121,643	\$ 1,295,006	\$ 104,224	\$ 17,463	\$ 1,190,782
Total Notes Payable		\$ 2,121,643	\$ 1,295,006	\$ 104,224	\$ 17,463	\$ 1,190,782
Sewer Portion	2016 Bonds	3,133,546	288,028	183,742	4,868	104,286
Total Bonds		\$ 11,614,396	\$ 288,028	\$ 183,742	\$ 4,868	\$ 104,286

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
(2304336) WASTE TREATMENT PLANT MAINTENANCE					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 143,420	\$ 164,340	\$ 164,340	\$ 175,435
511300	Overtime	5,067	5,000	5,000	5,000
512100	Group Insurance	23,751	35,610	35,610	54,610
512101	Insurance Deductible Reimb.	321	882	882	882
512200	FICA Contributions	8,744	10,561	10,561	11,187
512300	Medicare	2,021	2,470	2,470	2,617
512401	Ret. Plan Employer Contribution	6,424	7,523	7,523	8,857
512402	Retirement Plan Admin. Costs	395	395	395	460
512700	Workers' Compensation	6,301	13,855	13,855	1,002
Purchased & Contracted Services					
521204	Medical Services	340	300	300	300
522001	SV - Linen Services	327	610	610	610
522002	SV - Exterminating Services	-	600	600	600
522200	Interdepartment Services	395	300	300	300
522201	Repairs & Maint. - Vehicle	1,600	700	700	700
522202	Repairs & Maint. - Equip.	166	500	500	500
522203	SV Repair & Maintenance - Building	-	5,000	5,000	2,500
522320	Rental of Equipment & Vehicles	-	4,000	4,000	2,500
523101	General Liability Insurance	245	238	238	355
523102	Property Insurance	-	-	-	715
523103	Vehicle Insurance	2,014	2,339	2,339	2,709
523104	Surety Bonds	18	24	24	20
523109	Cyber Liability Ins.	97	100	100	105
523205	Cell Phones/Radio	310	310	310	370
523220	Postage	-	50	50	50
523300	Advertising	-	50	50	50
523500	Travel	-	600	600	800
523600	Dues & Fees	-	-	-	100
523700	Education & Training	-	4,250	4,250	4,500
523800	Licenses	75	200	200	200
Supplies					
531100	General Supplies	1,896	1,600	1,600	1,600
531104	Protective/Safety Supplies	201	950	950	950
531120	Office Supplies	18	60	60	60
531125	Printer/Copier Supplies	80	100	100	100
531130	Purchased Uniforms	1,422	975	975	975
531140	Repairs & Maint. - Equipment	767	1,500	1,500	1,500
531141	Repairs & Maint. - Vehicles	288	1,000	1,000	1,000
531142	SU - Supplies - R&M - Vehicles	-	7,000	7,000	2,500
531210	SU - Water/Sewage Services	-	1,000	1,000	1,000
531230	SU - Electric Service - City	-	3,000	3,000	3,000
531270	Gasoline	670	1,200	1,200	1,200
531271	Diesel Fuel	8,543	3,000	3,000	2,500
531600	Small Equipment <\$5000	2,420	5,500	5,500	4,000
531601	Computer Equipment	-	150	150	150
Capital Outlay					
542200	Vehicles	-	43,000	43,000	-
TOTAL	WASTE PLANT MAINT.	\$ 218,337	\$ 330,842	\$ 330,842	\$ 298,569

WASTE TREATMENT PLANT MAINTENANCE FOOTNOTES

¹ Six full-time employees are included in the Regular Employee Wages split 50/50 between Waste Treatment Plant Maintenance and Water Treatment Plant Maintenance.

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(2304530) WASTE TREATMENT - SLUDGE DISPOSAL/BIO SOLIDS					
Personal Services & Employee Benefits					
511100	Regular Employees	\$ 52,942	\$ 54,668	\$ 54,668	\$ 57,435
511300	Overtime	3,963	5,000	5,000	5,000
512100	Group Insurance	18,960	17,805	17,805	18,203
512101	Insurance Deductible Reimb.	214	294	294	294
512200	FICA Contributions	3,453	3,720	3,720	3,891
512300	Medicare	801	870	870	910
512401	Ret. Plan Employer Contrib.	2,032	2,397	2,397	2,942
512402	Retirement Plan Admin. Costs	126	126	126	155
512700	Workers' Comp. Insurance	501	532	532	716
Purchased & Contracted Services					
521201	Legal & Auditing	196,923	2,500	2,500	3,000
		-	-	-	2,500
521300	Technical	3,111	3,500	3,500	-
522110	Garbage Pickup- City	-	75,000	75,000	90,000
522201	Repairs & Maint. - Vehicles	13,940	5,500	5,500	5,500
522202	Repairs & Maint. - Equipment	136	2,000	2,000	2,000
523101	General Liability Insurance	157	190	190	245
523104	Surety Bonds	6	10	10	8
523109	Cyber Liability Ins.	71	75	75	70
523220	Postage	707	500	500	500
523500	Travel	-	250	250	250
523700	Education & Training	-	250	250	250
Supplies					
531100	General Supplies & Material	120	200	200	200
531130	Purchased Uniforms	320	325	325	325
531140	Repairs & Maint. - Equipment	33	200	200	200
531141	Repairs & Maint. - Vehicles	1,434	3,500	3,500	3,500
531270	Gasoline	-	500	500	100
531271	Diesel Fuel	7,248	9,000	9,000	9,000
Capital Outlay					
542200	Vehicles	-	190,000	190,000	-
Other					
579000	Contingency Fund	-	10,000	10,000	10,000
TOTAL	WASTE TREATMENT	<u>\$ 307,197</u>	<u>\$ 388,912</u>	<u>\$ 388,912</u>	<u>\$ 217,194</u>

WASTE TREATMENT BIO SOLIDS FOOTNOTES

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

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	BUDGET
(2334331) WASTE WATER COLLECTION MAINTENANCE					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 698,208	\$ 740,770	\$ 740,770	\$ 798,823
511300	Overtime	72,049	55,000	55,000	55,000
512100	Group Insurance	164,684	178,434	178,434	182,418
512101	Insurance Deductible Reimb.	1,605	3,822	3,822	3,822
512200	FICA Contributions	45,806	49,682	49,682	53,281
512300	Medicare	10,598	11,619	11,619	12,461
512401	Ret. Plan Employer Contrib.	24,062	28,715	28,715	37,520
512402	Retirement Plan Admin. Costs	1,508	1,508	1,508	1,955
512700	Workers' Comp. Insurance	17,328	22,650	22,650	25,905
512999	Amounts Capitalized	(41,380)	-	-	-
Purchased & Contracted Services					
521200	Engineering	-	5,000	5,000	5,000
521200	363 Engineering	-	322,000	322,000	-
521200	373 SV - Engineering	-	-	-	160,000
521201	Legal & Auditing	7,861	7,500	7,500	10,000
521204	Medical Services	172	700	700	700
521209	Miscellaneous Professional	-	50,000	50,000	50,000
522001	Linen Services	2,596	3,000	3,000	3,000
522002	Exterminating Services	870	1,200	1,200	300
522110	Garbage Pickup - City	-	900	900	-
522112	Garbage Pickup - Commercial	824	900	900	1,700
522200	Interdepartmental Services	5,066	4,600	4,600	3,500
522201	Repairs & Maint. - Vehicles	5,694	6,000	6,000	6,000
522202	Repairs & Maint. - Equipment	68,937	30,000	30,000	40,000
522203	Repairs & Maint. - Building	8,886	2,500	2,500	2,500
522211	Manholes Rehab	-	25,000	25,000	50,000
522320	Rental of Equipment & Vehicles	17,422	7,000	7,000	20,000
523101	General Liability Insurance	1,767	1,832	1,832	3,200
523102	Property Insurance	1,008	1,055	1,055	895
523103	Vehicle Insurance	17,306	19,131	19,131	30,193
523104	Surety Bonds	75	72	72	80
523109	Cyber Liability Ins.	484	485	485	695
523200	Telephone - City	2,755	2,800	2,800	2,800
523203	Data Service - City	4,767	4,800	4,800	4,800
523205	Cell Phone/Radio	1,803	1,610	1,610	1,925
523209	Internet Service	2,293	1,950	1,950	2,638
523210	E-Mail	571	600	600	600
523220	Postage	-	100	100	100
523300	Advertising	132	300	300	300
523400	Printing & Binding	-	100	100	100
523500	Travel	792	2,000	2,000	2,500
523600	Dues & Fees	3,795	3,500	3,500	3,500
523700	Education & Training	12,298	10,000	10,000	14,000

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
523800	Licenses	855	800	800	1,000
523850	Contract Labor	7,255	27,500	27,500	20,000
529999	Amounts Capitalized	(8,431)	-	-	-
Supplies					
531001	Stone & Gravel	34,797	47,000	47,000	58,000
531002	Patching	14,212	7,500	7,500	12,500
531003	Brass Parts	54	1,000	1,000	1,000
531005	PVC Parts	13,284	17,000	17,000	17,000
531006	Ductile Iron	-	1,000	1,000	1,000
531007	Clamps	7,029	5,000	5,000	5,000
531010	PVC Pipe	8,315	10,000	10,000	10,000
531011	Wire	-	500	500	500
531012	Manholes & Risers	8,200	10,000	10,000	12,500
531016	Fernco Coupling	1,543	2,000	2,000	2,000
531017	Concrete	2,784	2,500	2,500	2,500
531020	Other	11,484	10,000	10,000	10,000
531029	Inventory Change	(31,360)	-	-	-
531100	General Supplies & Material	36,467	25,000	25,000	25,000
531104	Protective Supply	6,472	6,000	6,000	10,000
531120	Office Supplies	1,235	750	750	750
531125	Printer/Copier Supplies	711	800	800	800
531130	Purchased Uniforms	3,899	4,225	4,225	4,225
531140	Repairs & Maint. - Equipment	20,249	18,000	18,000	18,000
531141	Repairs & Maint. - Vehicles	3,554	4,200	4,200	4,200
531142	Repairs & Maint. - Buildings	2,007	1,000	1,000	1,000
531149	Manhole Rehab	938	80,000	80,000	80,000
531210	Water/Sewer Service	4,059	3,600	3,600	3,600
531220	Natural Gas	4,814	4,000	4,000	4,000
531230	Electric Service - City	7,555	8,000	8,000	7,000
531270	Gasoline	10,884	8,000	8,000	8,000
531271	Diesel Fuel	38,652	30,000	30,000	32,000
531300	Food for Meetings	55	200	200	200
531400	Books & Periodicals	-	100	100	100
531600	Small Equipment <\$5000	10,096	5,100	5,100	5,100
531601	Computer Equipment	4,141	5,000	5,000	4,000
531700	Miscellaneous	-	200	200	200
Capital Outlay					
541480	341 Infrastructure	-	73,152	73,152	68,890
541480	344 Infrastructure	-	100,013	100,013	100,330
541480	356 Infrastructure	-	1,800,000	1,800,000	-
542100	Machinery >\$5000	-	56,000	56,000	200,000
542200	Vehicles	-	72,000	72,000	-
Interfund					
551100	Interfund Allocation - General	37,456	40,732	40,732	41,257
554100	Interfund Allocation - Utilities	495,424	528,608	528,608	548,487
Other					
561000	Depreciation	151,658	-	-	-
578001	Damages to Other Property	2,050	1,200	1,200	1,200
579000	Contingency Fund	-	100,000	100,000	100,000
TOTAL	WASTE WTR. COL. MAINT.	\$ 2,075,041	\$ 4,726,515	\$ 4,726,515	\$ 3,013,550

WASTEWATER COLLECTION FOOTNOTES

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

2 Capital Outlay

Infrastructure - Project 341 Curtis Parkway water and sewer relocation	68,890
Infrastructure - Project 344 Peter Street Phase III	100,330
Machinery >\$5000	200,000
Total	<u>\$ 369,220</u>

	FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(2334334) WASTE WATER COLLECTION LIFT STATIONS				
Purchased & Contracted Services				
522202 Repairs & Maint. - Equipment	\$ 23,141	\$ 70,000	\$ 70,000	\$ 100,000
522202 355 Equipment Repairs & Maint.	78,581	-	-	-
522320 355 Rental of Equipment	8,317	-	-	-
523101 Liability Insurance	145	190	190	170
523109 Cyber Liability Ins.	75	80	80	55
523206 Communications - Security	4,907	5,200	5,200	5,200
Supplies				
531100 General Supplies	1,011	600	600	600
531140 Repairs & Maint. - Equipment	10,633	18,000	18,000	68,000
531140 355 Repairs & Maint. - Equipment	5,090	-	-	-
531142 Repairs & Maint. - Buildings	-	300	300	300
531210 Water/Sewer Services	-	-	-	200
531230 Electric Service - City	274	450	450	450
531231 Electric Service - Other	51,204	44,000	44,000	45,000
TOTAL	<u>\$ 183,378</u>	<u>\$ 138,820</u>	<u>\$ 138,820</u>	<u>\$ 219,975</u>

(2400000) WATER FUND		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
Revenues					
331350	353 IG - Indirect	\$ (164,833)	\$ (1,500,000)	\$ (1,500,000)	\$ (5,000,000)
Charges for Service					
344201	Water - Residential	(773)	-	-	-
344202	Water - Commercial	(3,871)	(4,000)	(4,000)	(4,000)
344203	Water - Industrial	(1,911)	(1,700)	(1,700)	(1,700)
344206	Water - Other Sales	12,242	-	-	-
344211	Water/Sewer - Residential	(9,039,050)	(8,842,626)	(8,842,626)	(9,900,000)
344212	Water/Sewer - Commercial	(5,237,421)	(5,101,234)	(5,101,234)	(5,850,000)
344213	Water/Sewer - Industrial	(1,615,959)	(1,655,143)	(1,655,143)	(1,737,900)
344223	Fire Protection - Private	(528,419)	(466,808)	(466,808)	(501,819)
344225	Fire Hydrant Installation Fee	(42,600)	(9,000)	(9,000)	(12,500)
344260	Penalties	(151,001)	(125,000)	(125,000)	(125,000)
344265	Processing Fee	(350)	(500)	(500)	(500)
344270	Processing Fee - Svc. Appl.	(26,020)	(7,500)	(7,500)	(7,500)
344274	Raw Water/Metal Test Fees	(2,910)	(3,000)	(3,000)	(3,000)
344275	Fines	(422,800)	(200,000)	(200,000)	(250,000)
344276	Cost Recovery Fee	(1,139,580)	(600,000)	(600,000)	(600,000)
344278	Water/Sewer Cut Off Charges	(162,486)	(75,000)	(75,000)	(75,000)
344279	Water/Sewer Transfer Charges	(7,925)	(7,000)	(7,000)	(7,000)
344281	SV-Water/Sewer Install Fee	(39,000)	-	-	-
344281	377 Water/ Sewer Install Fee	-	-	-	(94,388)
344290	Recovery of Bad Debt	(8,441)	(2,000)	(2,000)	(3,000)
344292	Fire Hydrant Permits/Uses	(48,870)	(10,000)	(10,000)	(10,000)
344294	Firetank Maintenance	(26,087)	(25,000)	(25,000)	(10,000)
344380	Rental Income	(14,550)	(13,500)	(13,500)	(13,500)
349300	Bad Check Fees	(16,135)	(12,000)	(12,000)	(12,000)
Other					
361000	Interest Revenues	(44)	(128)	(128)	(128)
361007	Interest Revenue - Specific	(711,772)	(915,259)	(915,259)	(915,259)
363002	Unrealized Gain or Loss Invest	(620,064)	-	-	-
383000	Reimb. for Damaged Property	(14,808)	(10,000)	(10,000)	(10,000)
383001	Reimb. Water Meter Damage	(110)	(1,200)	(1,200)	(1,200)
389000	Miscellaneous Revenue	(30,591)	(2,000)	(2,000)	(2,000)
389005	Sale of Scrap/Surplus	(15,458)	-	-	-
Transfers In					
391116	Transfer In- ARPA	(417,966)	(459,250)	(459,250)	-
391125	General Fund- Labor & Equipment	(309)	-	-	-
391126	Utilities	(10,132)	(5,000)	(5,000)	(5,000)
391134	SPLOST	-	(711,791)	(711,791)	(1,010,998)
392102	Sale of Assets- Gov Deals	(32,197)	-	-	-
399000	Appropriation-Fund Balance	-	(5,802,853)	(5,802,853)	(5,353,469)
TOTAL	WATER FUND REVENUE	\$ (20,542,200)	\$ (26,568,492)	\$ (26,568,492)	\$ (31,516,861)

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	
(2404420) - BRITTANY DR. WATER TRMT. PLT					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 406,204	\$ 365,732	\$ 365,732	\$ 395,297
511300	Overtime	22,528	30,000	30,000	30,000
512100	Group Insurance	88,574	93,549	93,549	113,844
512101	Insurance Deductible Reimb.	482	1,544	1,544	1,544
512200	FICA Contributions	25,308	24,724	24,724	26,557
512300	Medicare	5,804	5,782	5,782	6,211
512401	Ret. Plan Employer Contrib.	10,343	11,977	11,977	19,140
512402	Retirement Plan Admin. Costs	629	629	629	998
512700	Workers' Comp. Insurance	46,350	10,500	10,500	14,030
Purchased & Contracted Services					
521200	Engineering	18,270	10,000	10,000	25,000
521200	352 Engineering	-	-	-	1,125,000
521200	353 Engineering	550,152	750,000	750,000	2,379,000
521201	Legal & Auditing	31,183	15,000	15,000	25,000
521204	Medical Services	60	100	100	100
521300	Technical	1,314	5,000	5,000	5,000
521300	352 Technical	17,293	15,000	15,000	15,000
522001	Linen Services	1,956	2,000	2,000	2,400
522002	Exterminating Services	-	-	-	1,500
522112	Garbage Pickup - Commercial	304	350	350	350
522201	Repairs & Maint. - Vehicles	661	1,500	1,500	1,500
522202	Repairs & Maint. - Equip.	60,701	75,000	75,000	160,000
522202	352 SV-Equipment Repairs & Maint.	420,327	540,000	540,000	580,000
522203	Repairs & Maint. - Buildings	890	5,000	5,000	25,000
522320	Rental - Vehicle & Equipment	850	3,000	3,000	3,000
522330	Franchise Fees - City	142,905	311,980	311,980	349,758
522350	Rents/Royalties	-	467,970	467,970	524,637
523101	General Liability Insurance	3,914	4,215	4,215	5,340
523102	Property Insurance	4,168	4,655	4,655	7,480
523103	SV - Vehicle Insurance	-	1,696	1,696	3,906
523104	Surety Bonds	39	42	42	40
523109	Cyber Liability Insurance	1,147	1,145	1,145	1,220
523200	Telephone - City	1,878	1,900	1,900	1,900
523203	Data Service - City	6,698	6,800	6,800	6,800
523205	Cell Phone/Radio	1,044	2,185	2,185	1,010
523209	Internet Service	1,080	1,080	1,080	1,080
523210	E-Mail	72	200	200	200
523220	Postage	836	2,100	2,100	2,100
523300	Advertising	475	-	-	-
523400	Printing & Binding	-	200	200	200
523500	Travel	7,162	3,000	3,000	5,000
523600	Dues & Fees	12,023	11,375	11,375	14,000
523604	Bank Service Charges	5,082	4,770	4,770	6,815
523700	Education & Training	4,972	3,000	3,000	4,000
523800	Licenses	1,130	400	400	780
523850	Contract Labor	2,675	2,500	2,500	2,500
Supplies					
531100	General Supplies	3,726	5,000	5,000	7,000
531101	Chemical Supplies	90,115	85,000	85,000	95,000
531102	Lab Supplies	29,675	25,000	25,000	25,000

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
531104	Protective/Safety Supply	367	500	500	500
531106	Medical Supplies	133	-	-	150
531120	Office Supplies	124	1,000	1,000	1,000
531125	Printer/Copier Supplies	505	600	600	600
531130	Purchased Uniforms	1,556	2,275	2,275	2,275
531140	Repair & Maint. - Equip.	4,553	60,000	60,000	60,000
531140	352 Repair & Maint. - Equip.	3,034	-	-	-
531140	353 Repair & Maint. - Equip.	4,814	-	-	-
531141	Repair & Maint. - Vehicle	129	1,000	1,000	1,000
531142	Repair & Maint. - Buildings	2,614	3,500	3,500	5,000
531143	Repair & Maint. - Supplies	3,308	-	-	-
531145	Grounds Maint.	569	300	300	300
531210	Water/Sewer Services	36,794	35,000	35,000	43,000
531231	Electric Service - Other	409,215	400,000	400,000	375,000
531270	Gasoline	-	2,500	2,500	2,500
531300	Food For Meetings	-	200	200	200
531600	Small Equipment <\$5000	1,287	5,000	5,000	5,000
531601	Computer Equipment	1,043	3,000	3,000	3,000
Capital Outlay					
542101	281 Machinery - Generator Costs	-	459,250	459,250	-
542200	Vehicles	-	44,000	44,000	-
Other					
551100	Interfund Allocations- General	9,551	12,188	12,188	12,592
554100	Interfund Allocations - Utl	532,965	594,543	594,543	640,847
562001	Amortization (Specific)	9,610	2,500	2,500	2,500
573901	Bad Debt	19,317	-	-	-
579000	Emergency Contingency	-	100,000	100,000	125,000
Debt Service					
581100	Principal Bonds	-	273,363	273,363	186,258
581400	Principal - Notes Payable	-	281,082	281,082	285,689
582100	Interest - Bonds	15,981	9,299	9,299	4,934
582400	Interest - Notes Payable	56,926	52,398	52,398	47,791
Transfers Out					
611001	Transfer Out - General Fund	651,717	-	-	-
TOTAL	BRITTANY DRIVE	\$ 3,797,107	\$ 5,256,098	\$ 5,256,098	\$ 7,826,373

BRITTANY DRIVE WATER TREATMENT PLANT FOOTNOTES

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

2 Debt

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2026	Principal Pd. FYE 6/30/2027	Interest Pd. FYE 6/30/2027	Balance 6/30/2027
GEFA DW 13-003	Drinking Water	\$ 3,124,731	\$ 1,796,477	\$ 143,593	\$ 20,943	\$ 1,652,883
GEFA DW 10-007	Brittany Drive Expansion	2,770,000	1,374,551	142,096	26,848	1,232,455
Total Notes Payable		\$ 5,894,731	\$ 3,728,663	\$ 285,689	\$ 47,791	\$ 2,885,338
W & S Bonds	2016 Water	3,176,454	291,972	186,258	4,934	105,714
Total Bonds		\$ 6,299,604	\$ 291,972	\$ 186,258	\$ 4,934	\$ 105,714

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL	REVISED	BUDGET
			BUDGET	BUDGET	
(2404430) WATER PLANT-MAULDIN RD & INTAKES					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 380,271	\$ 447,885	\$ 447,885	\$ 465,101
511300	Overtime	21,632	35,000	35,000	35,000
512100	Group Insurance	140,958	147,311	147,311	150,597
512101	Insurance Deductible Reimb.	1,338	2,426	2,426	2,425
512200	FICA Contributions	23,905	30,130	30,130	31,197
512300	Medicare	5,514	7,046	7,046	7,296
512401	Ret. Plan Employer Contrib.	17,111	19,130	19,130	23,655
512402	Retirement Plan Admin. Costs	1,005	1,005	1,005	1,232
512700	Workers' Comp. Insurance	11,952	10,650	10,650	11,875
Purchased & Contracted Services					
521100	Collection Services	31	100	100	100
521200	Engineering	14,793	10,000	10,000	25,000
321200	352 Engineering	-	-	-	1,375,000
521200	353 Engineering	127,866	750,000	750,000	3,150,000
521201	Legal & Auditing	24,641	20,000	20,000	25,000
521204	Medical Services	230	200	200	200
521205	Consulting	-	10,000	10,000	10,000
521209	Misc. Professional Services	911	2,100	2,100	2,100
521300	Technical	4,115	10,000	10,000	5,000
521300	352 SV-Technical	55,803	25,000	25,000	25,000
521300	354 SV-Technical	104,795	300,000	300,000	55,000
522001	Linen Services	943	960	960	960
522002	Exterminating Services	1,112	1,100	1,100	1,100
522110	Garbage Pickup - City	82,330	90,000	90,000	-
522112	Garbage Pickup - Commercial	899	900	900	1,650
522200	Interdepartmental Services	9,966	15,000	15,000	15,000
522201	Repairs & Maint. - Vehicles	1,300	1,500	1,500	1,500
522202	Repairs & Maint. - Equipment	187,710	165,000	165,000	165,000
522202	352 SV-Equipment - R&M	673,882	1,939,774	1,939,774	1,800,000
522203	Repairs & Maint. - Buildings	135	2,500	2,500	2,500
522320	Rental of Equipment & Vehicles	34,477	35,000	35,000	5,000
522330	Franchise Fees - City	142,905	311,980	311,980	349,758
522350	Rents & Royalties	-	467,970	467,970	524,637
523101	General Liability Insurance	4,194	4,701	4,701	7,350
523102	Property Insurance	9,539	10,240	10,240	14,040
523103	Vehicle Insurance	4,744	4,066	4,066	3,765
523104	Surety Bonds	46	55	55	50
523109	Cyber Liability Insurance	1,604	1,605	1,605	2,120
523200	Telephone - City	2,238	2,353	2,353	1,880
523203	Data Service - City	9,980	10,065	10,065	10,065
523205	Cell Phone/Radio	679	600	600	1,005
523209	Internet Service	1,989	1,809	1,809	2,170
523210	E-Mail	228	216	216	276
523220	Postage	5,398	3,000	3,000	3,000

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
523220	354 Postage	11,245	-	-	-
523300	Advertising	1,029	400	400	400
523400	Printing & Binding	165	350	350	350
523500	Travel	1,417	6,000	6,000	6,000
523600	Dues & Fees	13,941	12,655	12,655	15,000
523604	Bank Service Charges	3,622	3,795	3,795	5,000
523700	Education & Training	1,948	6,000	6,000	6,000
523800	Licenses	350	450	450	900
523850	Contract Labor	1,200	-	-	-
Supplies					
531100	General Supplies	2,817	4,500	4,500	4,500
531101	Chemical Supplies	294,122	330,000	330,000	330,000
531102	Lab Supplies	11,808	12,500	12,500	12,500
531104	Protective/Safety Supplies	23	500	500	500
531120	Office Supplies	344	1,000	1,000	1,000
531125	Printer/Copier Supplies	692	300	300	300
531130	Purchased Uniforms	1,780	2,275	2,275	2,275
531140	Repairs & Maint. - Equipment	33,647	70,000	70,000	70,000
531141	Repairs & Maint. - Vehicles	62	1,000	1,000	1,000
531142	Repairs & Maint. - Buildings	491	2,000	2,000	2,000
531143	Repairs & Maint. - Supplies	2,316	-	-	-
531145	Grounds Maint.	3,740	4,500	4,500	4,500
531210	Water/Sewer Services	282,930	200,000	200,000	250,000
531220	Natural Gas	10,243	9,600	9,600	9,600
531230	Electric - City	388,151	425,000	425,000	430,000
531231	Electric - Other	2,722	2,700	2,700	2,800
531270	Gasoline	4,677	7,000	7,000	7,000
531300	Food for Meetings	-	200	200	200
531400	Books & Periodicals	139	150	150	150
531600	Small Equipment <\$5000	3,257	5,000	5,000	5,000
531601	Computer Equipment	599	20,000	20,000	20,000
Interfund					
551100	Interfund Allocation - General	9,551	12,188	12,188	12,592
554100	Interfund Allocation - Utilities	532,965	594,543	594,543	640,847
Depreciation					
561000	Depreciation	1,934,661	-	-	-
562001	Amortization (Specific)	7,447	1,750	1,750	1,750
Other					
573000	Retired Employee Payroll	(77,203)	35,152	35,152	-
573900	Cash (Over) Short	(80)	-	-	-
573901	Bad Debt	19,317	22,000	22,000	22,000
579000	Contingency Fund	-	100,000	100,000	125,000
Debt Service					
581400	Principal - Notes Payable	-	173,393	173,393	175,503
581410	Principle - Adv. From Electric	-	40,411	40,411	-
582400	Interest - Notes Payable	28,914	27,706	27,706	25,597
582410	Interest Advance Electric	351	351	351	-
Transfers Out					
611001	General	651,717	-	-	-
TOTAL	WATER PLANT - MAULDIN RD	\$ 6,300,285	\$ 7,033,746	\$ 7,033,746	\$ 10,503,868

WATER TREATMENT PLANT FOOTNOTES

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

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

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

4 Debt

<i>Type of Loan</i>	<i>Description</i>	<i>Original Amount of Loan</i>	<i>Balance 6/30/26</i>	<i>Principal Paid - FYE 6/30/2027</i>	<i>Interest Paid - FYE 6/30/2027</i>	<i>Balance - 6/30/2027</i>
SRF DW13-003	Drinking Water SRF	\$ 3,819,116	\$ 2,195,693	\$ 175,503	\$ 25,597	\$ 2,020,190
Total Notes Payable		\$ 3,819,116	\$ 2,195,693	\$ 175,503	\$ 25,597	\$ 2,020,190

	FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
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(2404436) WATER TREATMENT PLANT - MAINTENANCE

Personal Services & Employee Benefits

511100	Regular Employee Wages	\$ 140,357	\$ 164,340	\$ 164,340	\$ 175,435
511300	Overtime	1,260	5,000	5,000	5,000
512100	Group Insurance	23,751	35,610	35,610	54,610
512101	Insurance Deductible Reimb.	321	882	882	882
512200	FICA Contributions	8,371	10,561	10,561	11,187
512300	Medicare	1,942	2,470	2,470	2,617
512401	Ret. Plan Employer Contrib.	6,766	7,523	7,523	8,855
512402	Retirement Plan Admin. Costs	395	395	395	460
512700	Workers' Comp. Insurance	1,575	1,874	1,874	1,876

Purchased & Contracted Services

521204	Medical Services	-	300	300	300
522001	SV - Linen Services	-	610	610	610
522002	SV - Exterminating Services	-	600	600	600
522200	Interdepartmental Services	527	300	300	300
522201	Repairs & Maint. - Vehicle	404	700	700	700
522202	Repairs & Maint. - Equip.	160	500	500	500
522203	SV - R&M - Buildings	-	5,000	5,000	2,500
522320	Rental of Equipment & Vehicles	-	4,000	4,000	2,500
523101	General Liability Insurance	197	221	221	340
523102	Property Insurance	-	-	-	715
523103	Vehicle Insurance	2,014	2,339	2,339	2,709
523104	Surety Bonds	18	18	18	20
523109	Cyber Liability Insurance	87	90	90	100
523205	Cell Phone/Radio	207	220	220	270
523220	Postage	-	50	50	50
523300	Advertising	-	50	50	50
523500	Travel	-	600	600	800
523600	Dues & Fees	100	100	100	100
523700	Education & Training	-	4,250	4,250	4,500
523800	Licenses	75	200	200	200

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
Supplies					
531100	General Supplies	866	1,600	1,600	1,600
531104	Protective/Safety Supply	-	950	950	950
531120	Office Supplies	-	60	60	60
531125	Printer/Copier Supplies	-	100	100	100
531130	Purchased Uniforms	150	975	975	975
531140	Repairs & Maint. - Equip.	1,164	1,500	1,500	1,500
531141	Repairs & Maint. - Vehicle	452	1,000	1,000	1,000
531142	SU - Supplies - R&M - Buildings	-	7,000	7,000	2,500
531210	SU - Water/Sewage Services	-	1,000	1,000	1,000
531230	SU - Electricity Service - City	-	3,000	3,000	3,000
531270	Gasoline	647	1,200	1,200	1,200
531271	Diesel Fuel	9,211	3,000	3,000	2,500
531600	Small Equipment <\$5000	353	5,500	5,500	4,000
531601	Computer Equipment	-	150	150	150
Capital Outlay					
542200	Vehicles	-	43,000	43,000	-
TOTAL	WATER PLANT MAINT.	\$ 201,370	\$ 318,838	\$ 318,838	\$ 299,321

WATER TREATMENT PLANT MAINTENANCE FOOTNOTES

¹ Six full-time employees are included in the Regular Employee Wages split 50/50 between Waste Treatment Plant Maintenance and Water Treatment Plant Maintenance.

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(2404440) WATER PLANT - DISTRIBUTION/PUMP STATION					
Purchased & Contracted Services					
522202	Repairs & Maint. - Equip.	\$ 33,309	\$ 85,000	\$ 85,000	\$ 85,000
522202	375 Repairs & Maint. - Equip.	\$ -	\$ -	\$ -	\$ 110,000
522203	Repairs & Maint. - Building	2,248	2,500	2,500	2,500
522209	Repairs & Maint. - TGB Sites	-	1,000	1,000	1,000
522210	Repairs & Maint. - Contract Tank	250,676	250,678	250,678	250,678
522320	Rental of Equipment & Vehicles	-	5,000	5,000	5,000
523101	General Liability Insurance	507	640	640	790
523102	Property Insurance	1,728	1,910	1,910	1,910
523109	Cyber Liability Insurance	242	242	242	225
Supplies					
531100	General Supplies & Materials	4,073	1,000	1,000	1,000
531140	Repairs & Maint. - Equip.	3,594	40,000	40,000	40,000
531142	Repairs & Maint. - Building	799	2,500	2,500	2,500
531148	Repairs & Maint. - TGB Sites	-	1,500	1,500	1,500
531230	Electric Service - City	64,485	65,000	65,000	67,000
531231	Electric Service - Other	143,678	170,000	170,000	165,000
Capital Outlay					
541480	313 Infrastructure	-	-	-	-
541480	358 Infrastructure	-	2,750,000	2,750,000	2,600,000

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
Other					
579000	Contingency	-	25,000	25,000	25,000
TOTAL	WATER DISTRIBUTION	\$ 505,340	\$ 3,401,970	\$ 3,401,970	\$ 3,359,103

WATER PLANT - DISTRIBUTION/PUMP STATION FOOTNOTES

1 Capital Outlay

Infrastructure - Project 358 New fire tower tank \$ 2,600,000

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(2444441) WATER DISTRIBUTION/CONSTRUCTION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 1,432,045	\$ 1,553,145	\$ 1,553,145	\$ 1,637,236
511300	Overtime	202,286	225,000	225,000	250,000
512100	Group Insurance	418,998	392,076	392,076	419,043
512101	Insurance Deductible Reimb.	4,174	7,056	7,056	7,056
512200	FICA Contributions	96,397	110,849	110,849	116,063
512300	Medicare	22,314	25,924	25,924	27,144
512401	Ret. Plan Employer Contrib.	57,003	63,825	63,825	79,925
512402	Retirement Plan Admin. Costs	3,351	3,352	3,352	4,160
512700	Workers' Comp. Insurance	39,654	38,575	38,575	40,565
Purchased & Contracted Services					
512999	Amounts to Capitalize	(48,597)	-	-	-
521200	Engineering	47,398	25,000	25,000	25,000
521201	Legal & Auditing	7,051	9,000	9,000	10,000
521204	Medical Services	1,110	1,200	1,200	1,200
522001	Linen Services	7,474	7,500	7,500	7,500
522002	Exterminating Services	196	300	300	600
522112	Garbage Pickup - Commercial	1,112	1,750	1,750	1,750
522200	Interdepartmental Services	1,579	1,100	1,100	1,100
522201	Repairs & Maint. - Vehicles	27,026	12,500	12,500	15,000
522202	Repairs & Maint. - Equip.	67,240	18,500	18,500	20,000
522203	Repairs & Maint. - Building	8,848	4,000	4,000	32,000
522320	Rental of Equipment & Vehicles	(1,295)	10,000	10,000	10,000
523101	General Liability Insurance	4,981	5,756	5,756	6,710
523102	Property Insurance	3,983	4,555	4,555	6,552
523103	Vehicle Insurance	28,743	35,150	35,150	44,810
523104	Surety Bonds	161	168	168	165
523109	Cyber Liability Insurance	1,955	1,955	1,955	1,635
523200	Telephone - City	4,443	5,400	5,400	5,000
523203	Data Service - City	5,540	6,200	6,200	6,000
523205	Cell Phone/Radio	4,242	4,250	4,250	4,250
523209	Internet Service	7,379	6,190	6,190	8,000
523210	E-Mail	782	700	700	1,125
523220	Postage	-	300	300	300
523300	Advertising	-	600	600	600
523400	Printing & Binding	-	400	400	400

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
523500	Travel	388	1,800	1,800	1,800
523600	Dues & Fees	7,708	6,500	6,500	7,500
523700	Education & Training	22,120	18,000	18,000	22,000
523800	Licenses	3,245	2,500	2,500	3,000
523850	Contract Labor	43,985	35,000	35,000	40,000
523850	142 Contract Labor	-	5,280	5,280	5,280
529999	Amounts to Capitalize	(47,545)	-	-	-
Supplies					
531001	Stone/Gravel	34,111	47,000	47,000	58,000
531002	Patching	16,793	18,000	18,000	18,000
531003	Brass Parts	104,260	115,000	115,000	125,000
531005	PVC Parts	-	1,500	1,500	1,500
531006	Ductile Iron	43,382	120,000	120,000	130,000
531007	Clamps	47,579	66,000	66,000	50,000
531008	Meters & Accessories	965,965	750,000	750,000	800,000
531008	354 Meters & Accessories	30,084	500,000	500,000	25,000
531009	Hydrants	45,085	30,000	30,000	35,000
531010	PVC Pipe	5,947	25,000	25,000	25,000
531011	Wire	2,540	4,000	4,000	4,000
531017	Concrete	6,326	10,000	10,000	12,000
531020	Other	42,359	30,000	30,000	32,500
531029	Inventory Change	(199,883)	-	-	-
531100	General Supplies	10,257	10,000	10,000	10,000
531104	Protective/Safety Supplies	8,390	8,500	8,500	10,000
531120	Office Supplies	1,606	1,500	1,500	1,500
531125	Printer/Copier Supplies	1,026	1,800	1,800	1,600
531130	Purchased Uniforms	6,719	8,450	8,450	8,450
531140	Repairs & Maint. - Equip.	10,920	22,000	22,000	22,000
531141	Repairs & Maint. - Vehicle	9,912	12,000	12,000	12,000
531142	Repairs & Maint. - Building	2,104	2,000	2,000	2,000
531210	Water/Sewer Service	412	425	425	425
531220	Natural Gas	10,643	9,800	9,800	9,500
531230	Electric Service - City	16,262	18,000	18,000	18,000
531231	Electric Service - Other	336	325	325	325
531270	Gasoline	26,948	28,000	28,000	28,000
531271	Diesel Fuel	44,379	50,000	50,000	50,000
531300	Food for Meetings	106	200	200	200
531400	Books & Periodicals	-	100	100	100
531600	Small Equipment <\$5000	15,329	8,850	8,850	20,000
531601	Computer Equipment	9,297	22,500	22,500	15,000
531605	Infrastructure <\$20000	-	14,000	14,000	14,000
531700	Miscellaneous	-	150	150	150
Capital Outlay					
541300	Buildings	-	65,000	65,000	-
541480	142 Infrastructure	-	375,000	375,000	400,000
541480	170 Infrastructure	-	375,000	375,000	400,000
541480	299 Infrastructure	-	617,505	617,505	774,642
541480	341 Infrastructure	-	765,717	765,717	1,405,984
541480	344 Infrastructure	-	711,791	711,791	1,010,999
541480	361 Infrastructure	-	239,809	239,809	-
541480	377 Infrastructure	-	-	-	94,388
542100	Machinery >\$5000	-	251,195	251,195	69,000
542200	Vehicles	-	138,216	138,216	263,000

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
Interfund					
551100	Interfund Allocation - General	48,507	53,713	53,713	55,141
554100	Interfund Allocation - Utilities	707,286	747,224	747,224	771,559
Depreciation					
561000	Depreciation	134,181	-	-	-
Other					
578001	Damages to Other Property	1,030	-	-	-
579000	Contingency Fund	-	100,000	100,000	100,000
Debt Services					
582200	Interest-Capital Lease	576	-	-	-
TOTAL	WATER DISTR./ CONST.	\$ 4,698,249	\$ 9,026,626	\$ 9,026,626	\$ 9,754,432

WATER DISTRIBUTION MAINTENANCE FOOTNOTES

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

2 Capital Outlay

Infrastructure - Project 142 2" galv. line replacement, upgrading lines as needed	\$ 400,000
Infrastructure - Project 170 Water System improvements	400,000
Infrastructure - Project 299	774,642
Infrastructure - Project 341 Curtis Parkway W&S Relocation	1,405,984
Infrastructure - Project 344 Peter Street Phase III	1,010,999
Infrastructure - Project 377 Salem Rd Bridge Waterline Relocation	94,388
Machinery >\$5000	69,000
Vehicles	263,000
Total	\$ 4,418,013

ELECTRIC DEPARTMENT



**Director of Electric,
Brett Sane**

Mission Statement:

It is the goal of the City of Calhoun's Electric Department to power our community's progress with properly trained personnel and enable a safe and productive environment for those employees and our 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.

Our Vision:

To be so Reliable, our community takes us for granted.

Our Values:

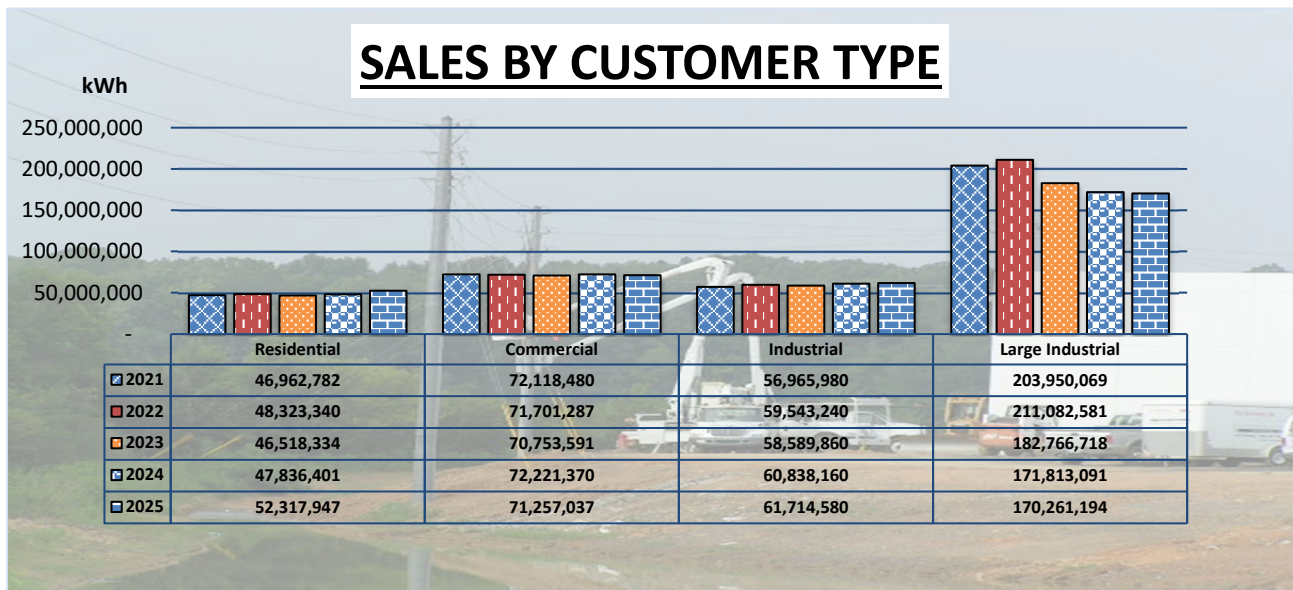
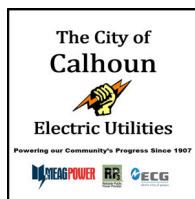
It's not enough to do things right, you have to do the right thing.

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 6,500 of Calhoun's residential, commercial and industrial citizens. The electric system has, in it's over 100-year history, maintained reliable and low-cost service, with the goal of being the power supplier of choice.

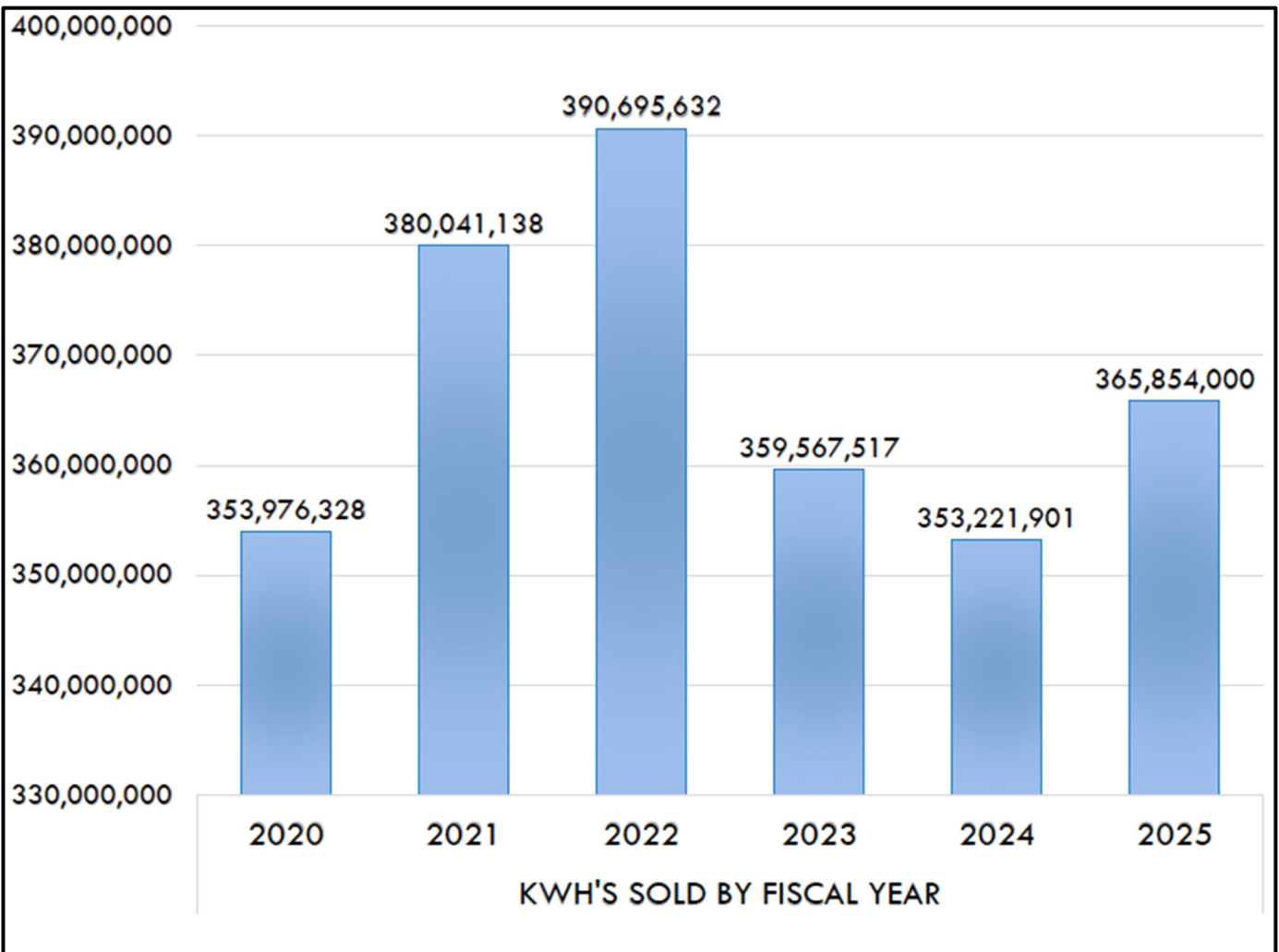
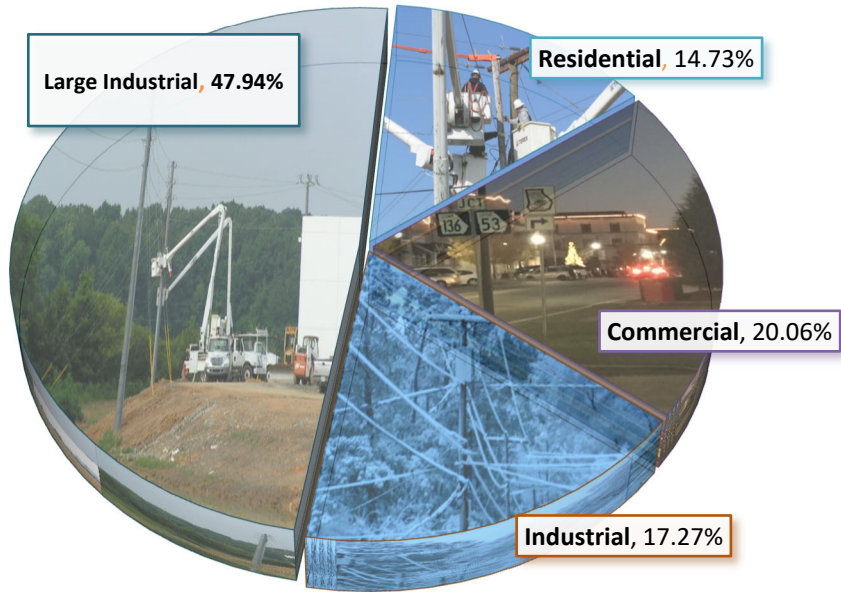


The national award-winning City of Calhoun Electrical Department has won the RP3 (Reliable Public Power Provider), Excellence in Reliability and Safety Award of Excellence from the American Public Power Association. Calhoun has strategically planned for the complicated and changing electric utility industry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



2025 SALES BY CUSTOMER %



ELECTRIC (510)

(2480000) ELECTRIC FUND

Revenues		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
Charges for Services					
344265	Processing Fee - Dep. Refund	\$ (15)	\$ -	\$ -	\$ -
344276	Cost Recovery Fees	(229,515)	(50,000)	(50,000)	(50,000)
344300	Electric - Total Billing	-	(28,157,687)	(28,157,687)	(28,278,072)
344302	Electric - Unmetered Commercial	(14,061)	-	-	-
344303	Electric - Unmetered Industrial	(9,732,022)	-	-	-
344311	Electric - Residential Sale	(5,015,440)	-	-	-
344312	Electric - Commercial Sales	(8,177,715)	-	-	-
344313	Electric - Industrial Sales	(1,355,789)	-	-	-
344315	Electric - Commercial KVAR	(12,209)	-	-	-
344316	Electric - Industrial Sales	(6,849)	-	-	-
344317	Electric Demand - Commercial	(1,369,688)	-	-	-
344318	Electric Demand - Industrial	(218,320)	-	-	-
344319	Electric Demand - Residential	(280,484)	-	-	-
344320	Electric - Security Lights	(420,947)	-	-	-
344321	Public Street/Highway Lighting	(150,436)	(150,436)	(150,436)	(155,000)
344324	Commercial & Admin. Electricity	(18,000)	(18,000)	(18,000)	(18,000)
344328	Electric-Industrial-Econ	-	-	-	(25,000)
344340	Sales for Resale	(76,344)	(25,000)	(25,000)	-
344360	Penalties	(189,520)	(140,000)	(140,000)	(140,000)
344370	Temporary Power	(3,600)	(3,000)	(3,000)	(3,000)
344371	Fuel Adjustment	(11,281,530)	(12,500,000)	(12,500,000)	(12,000,000)
344378	Cut Off Charges	(7,750)	(2,000)	(2,000)	(10,000)
344380	Rental Income	(19,800)	(19,800)	(19,800)	(25,000)
344381	Electric Pole Rent	(126,416)	(100,000)	(100,000)	(100,000)
344390	Recovery of Bad Debt	(7,510)	(4,000)	(4,000)	(5,000)
344391	Reconnect Fee	(300)	(100)	(100)	(500)
344395	Emergency Storm Assistance	(429,056)	-	-	-
344398	Special Services Department	(37,351)	(25,000)	(25,000)	(25,000)
349300	Bad Check Fees	(1,260)	(400)	(400)	(500)
Other					
361000	Interest Revenues	(3,295)	-	-	-
361001	Interest Revenue - Special	(1,715,592)	(950,000)	(950,000)	(1,500,000)
361003	Interest Income - Interfund	(933)	(351)	(351)	(200)
361006	Interest Revenue Investments	(743,828)	(777,330)	(777,330)	(777,330)
363001	Unrealized Gain/Loss MEAG et al	(857,359)	-	-	-
363002	Unrealized Gain/Loss Investment	(416,403)	-	-	-
381010	Lease Revenue	(2,355)	-	-	-
383000	Reimb. for Damaged Property	(34,188)	(1,000)	(1,000)	(1,000)
389000	Miscellaneous Revenue	(72,161)	(10,000)	(10,000)	(20,000)
389001	Sales Tax Vendor's Comp.	(9,788)	(8,700)	(8,700)	(8,700)
389005	Sale of Scrap/Surplus	(162)	(1,000)	(1,000)	(1,000)
389048	Electric Power Rebates	(2,569,513)	(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	(1,203)	(500)	(500)	(500)
392100	Sale of Assets	(17,945)	-	-	-
392102	Sale of Assets Gov Deals	(44,400)	-	-	-
REVENUES		\$ (45,680,051)	\$ (43,253,304)	\$ (43,253,304)	\$ (43,452,802)

(2484640) ELECTRIC DIST.		FY 2025	FY 2026	FY 2026	FY 2027
			ORIGINAL	REVISED	
Personal Services & Employee Benefits		ACTUALS	BUDGET	BUDGET	BUDGET
511100	Regular Employee Wages	\$ 1,578,716	\$ 1,880,340	\$ 1,880,340	\$ 2,087,900
511300	Overtime	278,188	60,000	60,000	60,000
512100	Group Insurance	267,591	356,826	356,826	310,183
512101	Insurance Deductible Reimb.	3,211	5,880	5,880	5,880
512200	FICA Contributions	112,004	120,799	120,799	133,667
512300	Medicare	25,488	28,251	28,251	31,261
512401	Ret. Plan Employer Contrib.	60,481	77,095	77,095	94,535
512402	Retirement Plan Admin. Costs	4,048	4,048	4,048	4,925
512700	Workers' Comp. Insurance	19,850	34,325	34,325	36,470
512999	Amounts Capitalized	(22,883)	-	-	-
Purchased & Contracted Services					
521200	Engineering	-	6,000	6,000	6,000
521201	Legal & Auditing	274,218	200,000	200,000	200,000
521204	Medical Services	280	1,000	1,000	1,000
521205	Consulting	261,108	250,000	250,000	300,000
521209	Misc. Professional Services	240	500	500	1,100
521300	Technical	55,978	80,000	80,000	100,000
522001	Linen Services	4,166	4,500	4,500	5,000
522002	Exterminating Services	1,010	1,500	1,500	1,500
522112	Garbage Pickup - Commercial	8,346	5,000	5,000	6,000
522130	Janitorial Services	8,400	9,500	9,500	9,500
522200	Interdepartmental Services	1,572	3,000	3,000	3,000
522201	Repairs & Maint. - Vehicles	11,449	50,000	50,000	50,000
522202	Repairs & Maint. - Equipment	113,849	40,000	40,000	40,000
522203	Repairs & Maint. - Building	9,766	30,000	30,000	30,000
522320	Rental of Equipment & Vehicles	49,044	40,000	40,000	40,000
522330	Franchise Fees - City	1,083,980	1,126,308	1,126,308	1,131,123
522350	Rents & Royalties	-	1,689,462	1,689,462	1,696,684
523101	General Liability Insurance	8,898	9,314	9,314	13,695
523102	Property Insurance	4,415	5,055	5,055	7,030
523103	Vehicle Insurance	29,890	35,548	35,548	51,545
523104	Surety Bonds	206	424	424	205
523109	Cyber Liability Insurance	3,035	3,035	3,035	3,100
523200	Telephone - City	4,684	5,500	5,500	5,500
523203	Data Service - City	8,160	8,500	8,500	8,500
523205	Cell Phone/Radio	2,099	2,500	2,500	2,100
523209	Internet Service	6,331	6,500	6,500	7,100
523210	E-Mail	900	1,100	1,100	1,100
523220	Postage	359	1,000	1,000	1,000
523300	Advertising	77	500	500	1,000
523400	Printing & Binding	225	500	500	500
523500	Travel	16,179	12,000	12,000	12,000
523600	Dues & Fees	4,238	3,500	3,500	4,000
523604	Bank Service Charges	21,182	20,200	20,200	26,500
523700	Education & Training	2,229	15,000	15,000	15,000
523800	Licenses	-	400	400	400
523850	Contract Labor	379,784	400,000	400,000	500,000
529999	Amounts to Capitalize	(110,140)	-	-	-
Supplies					
531001	Stone/Gravel	4,154	5,000	5,000	5,000
531008	Meters & Accessories	368,207	200,000	200,000	300,000

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
531010	PVC Pipe	28,100	20,000	20,000	20,000
531011	Wire	209,146	225,000	225,000	225,000
531013	Poles	282,446	150,000	150,000	150,000
531014	Transformers	280,578	600,000	600,000	450,000
531015	Street Lights & Accessories	98,390	200,000	200,000	200,000
531020	Other	205,520	175,000	175,000	200,000
531029	Inventory Change	(930,023)	-	-	-
531100	General Supplies & Materials	20,017	20,000	20,000	20,000
531104	Protective/Safety Supplies	35,780	50,000	50,000	50,000
531108	Underground Supplies	136,574	150,000	150,000	150,000
531120	Office Supplies	657	1,500	1,500	1,500
531125	Printer/Copier Supplies	528	2,000	2,000	2,000
531130	Purchased Uniforms	3,886	7,000	7,000	7,000
531140	Repairs & Maint. - Equipment	8,592	15,000	15,000	15,000
531141	Repairs & Maint. - Vehicles	6,793	15,000	15,000	15,000
531142	Repairs & Maint. - Buildings	2,864	10,000	10,000	10,000
531210	Water/Sewer Services	422	800	800	800
531220	Natural Gas Service	13,346	15,000	15,000	15,000
531230	Electric Service - City	15,404	15,000	15,000	15,000
531270	Gasoline	20,906	22,000	22,000	22,000
531271	Diesel Fuel	27,023	35,000	35,000	35,000
531300	Food for Meetings	2,530	1,500	1,500	1,500
531400	Books & Periodicals	-	250	250	250
531500	Purchased Power	29,986,071	31,185,000	31,185,000	30,818,326
531600	Small Equipment <\$5000	51,839	15,000	15,000	20,000
531601	Computer Supplies	10,046	15,000	15,000	10,000
Capital Outlay					
541200	Site Improvements	-	30,000	30,000	50,000
541300	Buildings	-	100,000	100,000	100,000
541480	Infrastructure	-	100,000	100,000	500,000
542100	Machinery >\$5000	-	90,000	90,000	400,000
542200	Vehicles	-	250,000	250,000	-
Interfund					
551100	Interfund Allocation - General	43,258	46,501	46,501	47,427
554100	Interfund Allocation - Utilities	700,754	739,008	739,008	792,165
Depreciation					
561000	Depreciation	1,192,847	-	-	-
562001	Amortization (Specific)	(61,113)	-	-	-
573002	Solar Panel Credits	1,153	-	-	-
573900	Cash Over or Short	148	-	-	-
573901	Bad Debts Expense	4,285	55,000	55,000	45,000
578001	Damages to Other Property	5,771	3,000	3,000	3,000
579000	Contingency Fund	-	1,000,000	1,000,000	1,000,000
Transfer Out					
611001	General Fund	1,625,970	-	-	-
611011	General Labor/Equipment	19,000	20,000	20,000	20,000
611013	Utilities Labor/Equipment	17,151	20,000	20,000	20,000
619000	Renewal & Replacement	-	760,130	760,130	61,849
TOTAL	ELECTRIC DISTRIBUTION	\$ 39,031,870	\$ 42,998,599	\$ 42,998,599	\$ 42,843,820

ELECTRIC DISTRIBUTION FOOTNOTES

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

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 Capital Outlay

Site Improvement - Make supply yard more accessible, construction of new materials and supplies storage building	\$ 50,000
Building- upgrades	100,000
Infrastructure - upgrades	500,000
Machinery >\$5000	400,000
Total	<u>\$ 1,050,000</u>

(2484650) ELECTRIC GENERATOR	FY 2025	FY 2026	FY 2026	FY 2027
Purchased & Contracted Services	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
521300 Technical	\$ 40,691	\$ 50,000	\$ 50,000	\$ 50,000
522202 Repairs & Maint. - Equipment	20,735	150,000	150,000	500,000
522320 Rental of Equipment & Vehicles	-	5,000	5,000	5,000
523101 General Liability Insurance	235	300	300	310
523102 Property Insurance	10,214	11,015	11,015	15,282
523109 Cyber Liability Insurance	92	95	95	95
523200 Telephone - City	361	500	500	500
523203 Data Service - City	1,345	1,400	1,400	1,400
523209 Internet Service	180	180	180	180
523210 E-Mail	72	50	50	50
Supplies				
531100 General Supplies & Materials	-	10,000	10,000	10,000
531140 Repairs & Maint. - Equipment	2,428	10,000	10,000	10,000
531210 Water/Sewer Services	55	-	-	-
531220 Natural Gas Services	171	165	165	165
531230 Electric Service - City	-	5,000	5,000	5,000
531271 Diesel Fuel	5,190	6,000	6,000	6,000
TOTAL ELECTRIC GENERATOR	<u>\$ 83,905</u>	<u>\$ 254,705</u>	<u>\$ 254,705</u>	<u>\$ 608,982</u>
TOTAL ELECTRIC FUND	<u>\$ (6,564,276)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TELECOMMUNICATIONS



**Director of Telecommunications,
Davie Crawford**

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 160 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.



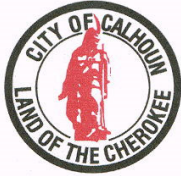
**Network Operations,
Jeff Young**



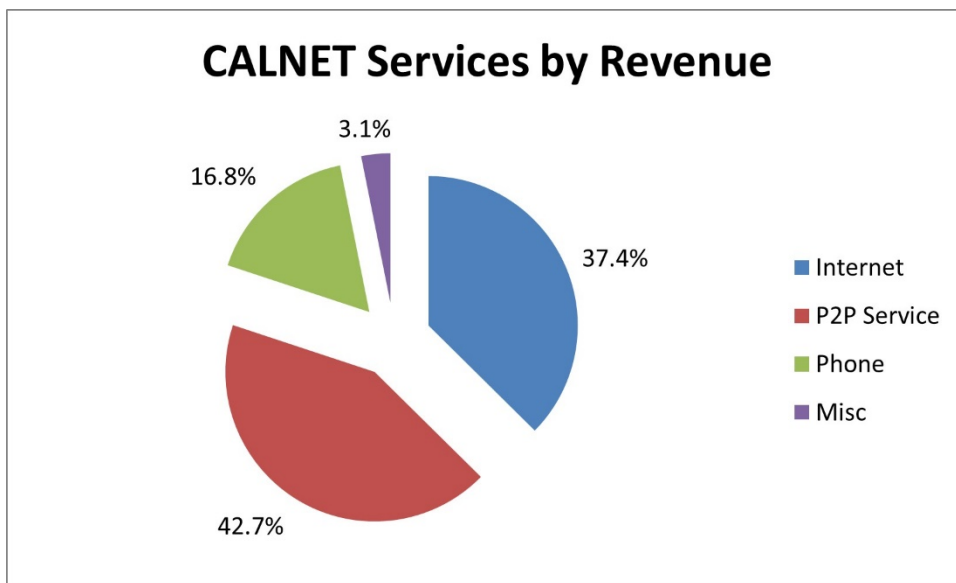
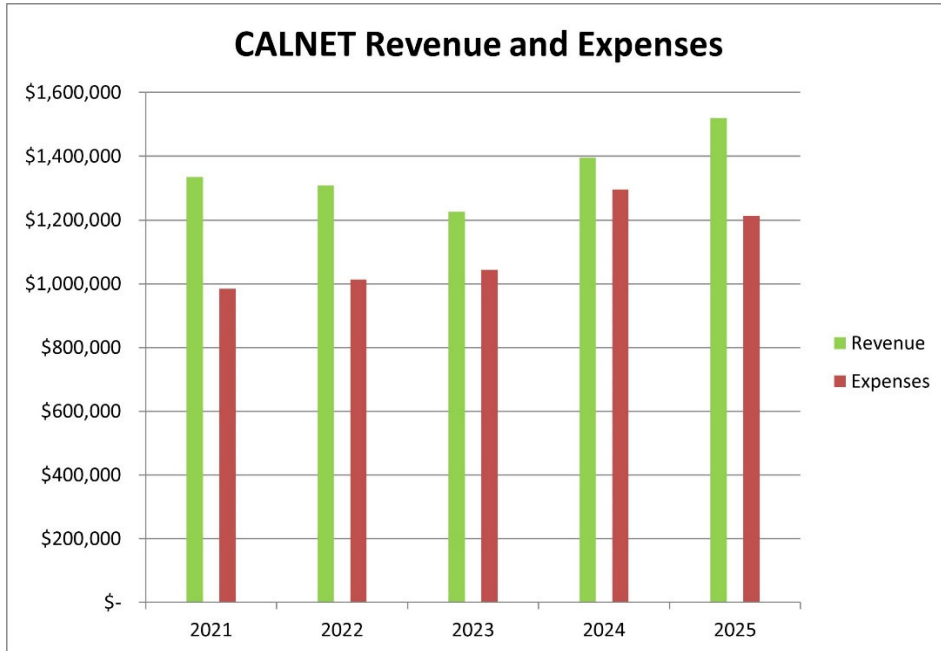
**Outside Plant Techs,
Lewis Bramlett and Tyler Smith**



**Network Technician,
Clark de Leon**



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



TELECOMMUNICATIONS (526)

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(2490000) TELECOMMUNICATIONS FUND					
Revenues					
Charges for Services					
344290	Recovery of Bad Debt	\$ 161	\$ -	\$ -	\$ -
344360	Penalties	(9,041)	(5,000)	(5,000)	(5,000)
344500	Telephone	(235,837)	(234,000)	(234,000)	(235,000)
344510	Telephone - Long Distance	(3,167)	(2,800)	(2,800)	(2,800)
344650	100 MB Ethernet	(320,889)	(275,000)	(275,000)	(275,000)
344651	Dark Fiber Lease	(30,304)	(31,000)	(31,000)	(31,000)
344652	Data Fees	(308,617)	(255,000)	(255,000)	(255,000)
344653	Data Fees - School	(26,400)	(38,400)	(38,400)	(38,400)
344656	Lease Space	(8,040)	(8,040)	(8,040)	(12,325)
344660	Internet	(34,952)	(35,000)	(35,000)	(35,000)
344661	128K Internet Service	(16,672)	(17,500)	(17,500)	(17,500)
344663	512K Internet Service	(424,278)	(420,000)	(420,000)	(420,000)
344665	Internet Service	(16,412)	(17,000)	(17,000)	(16,000)
344670	E-Mail Service	(22,808)	(22,300)	(22,300)	(24,000)
344680	Web Hosting	(240)	(240)	(240)	(240)
344681	Outside Copper	(600)	-	-	-
344697	GA Universal Access Fee	(2,569)	-	-	(2,400)
344698	Special Services	(17,552)	(15,000)	(15,000)	(18,000)
Other					
361007	Interest Revenue - Specific	(136,790)	(160,000)	(160,000)	(155,000)
363002	Unrealized Gain or Loss Inv.	(48,810)	-	-	-
389000	Miscellaneous Revenue	(205,589)	-	-	(5,274)
389047	MEAG Telecommunications Rebate	(18,040)	-	-	-
Transfer In					
391125	Transfer In - Labor & Equip.	(1,223)	-	-	-
TOTAL	TELECOMMUNICATION REVENUES	\$ (1,888,668)	\$ (1,536,280)	\$ (1,536,280)	\$ (1,547,939)

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(2494750) TELECOMMUNICATIONS					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 372,768	\$ 377,337	\$ 377,337	\$ 402,256
511300	Overtime	1,385	5,000	5,000	5,000
512100	Group Insurance	76,161	89,404	89,404	91,396
512101	Insurance Deductible Reimbursement	856	1,470	1,470	1,470
512200	FICA Contributions	22,408	23,853	23,853	25,398
512300	Medicare	5,225	5,579	5,579	5,940
512401	Retirement Plan Employer Contributions	11,599	17,594	17,594	20,308
512402	Retirement Plan Administrative Costs	919	920	920	1,038
512700	Workers' Compensation Insurance	3,840	3,264	3,264	3,580
Purchased & Contracted Services					
521201	Legal & Auditing	5,002	2,500	2,500	2,500
521203	Computer Consulting	-	2,500	2,500	2,500
521204	Medical Services	60	180	180	180
521205	Consulting	5,000	-	-	-
521209	Miscellaneous Professional Services	8,623	5,000	5,000	5,000

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
522001	Linen Services	988	1,000	1,000	2,000
522002	Exterminating Services	196	200	200	290
522112	Garbage Pickup - Commercial	522	525	525	525
522130	Janitorial Services	-	-	-	3,120
522200	Interdepartmental Services	1,223	800	800	1,500
522201	Repairs & Maint. - Vehicles	545	1,200	1,200	1,200
522202	Repairs & Maint. - Equipment	103,206	31,000	31,000	60,000
522310	Rental of Land & Buildings	19,800	19,800	19,800	19,800
522320	Rental of Equipment & Vehicles	-	500	500	500
522321	Pole Rental	69,668	55,000	55,000	95,000
522330	Franchise Fees - City	56,081	54,451	54,451	54,691
522350	Rents & Royalties	-	81,677	81,677	82,036
523101	General Liability Insurance	1,286	1,194	1,194	1,815
523102	Property Insurance	947	1,140	1,140	2,330
523103	Vehicle Insurance	3,443	4,680	4,680	6,981
523104	Surety Bonds	42	50	50	42
523109	Cyber Liability Insurance	459	460	460	380
523200	Telephone - City	4,586	5,000	5,000	5,000
523201	Telephone - Other	41,791	50,000	50,000	50,000
523203	Data Service - City	8,071	7,000	7,000	7,000
523205	Cell Phone/Radio	1,262	1,100	1,100	1,100
523208	GA Web Telecomm Service	69,168	76,000	76,000	78,000
523209	Internet Service	3,474	3,500	3,500	3,000
523210	E-Mail	601	500	500	500
523220	Postage	10	200	200	150
523300	Advertising	1,488	1,600	1,600	1,600
523400	Printing & Binding	285	-	-	100
523500	Travel	-	3,000	3,000	3,000
523600	Dues & Fees	231	500	500	500
523602	FCC/PSC Fees	10,465	11,000	11,000	11,000
523604	Bank Service Charges	349	300	300	500
523700	Education & Training	581	1,000	1,000	1,000
Supplies					
531005	PVC Parts	-	500	500	500
531010	PVC Pipe	-	5,000	5,000	5,000
531011	Wire	1,057	15,000	15,000	10,000
531020	Other	-	10,000	10,000	10,000
531029	Inventory Change	10,673	-	-	-
531100	General Supplies & Materials	13,169	10,000	10,000	10,000
531120	Office Supplies	2,050	2,000	2,000	2,000
531125	Printer/Copier Supplies	-	400	400	400
531130	Purchased Uniforms	1,408	1,625	1,625	1,625
531140	Repairs & Maint. - Equipment	61	1,500	1,500	1,500
531141	Repairs & Maint. - Vehicles	1,823	2,500	2,500	2,500
531143	Repairs & Maint. - Systems	1,452	1,500	1,500	1,500
531210	Water/Sewer Services	714	500	500	500
531220	Natural Gas	1,900	1,000	1,000	1,000
531230	Electric Service - City	12,732	16,000	16,000	16,000
531270	Gasoline	928	1,500	1,500	1,500
531271	Diesel Fuel	1,489	2,500	2,500	2,500
531600	Small Equipment <\$5000	17,484	15,000	15,000	15,000
531601	Computer Equipment	50	5,000	5,000	5,000
531605	Infrastructure <\$20000	-	10,000	10,000	10,000

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
Capital Outlay					
541480	Infrastructure	-	-	-	85,000
542200	Vehicles	-	50,000	50,000	-
Interfund					
551100	Interfund Allocation - General	5,367	7,183	7,183	7,505
554100	Interfund Allocation - Utilities	79,717	81,862	81,862	86,353
Depreciation					
561000	Depreciation	143,639	-	-	-
562001	Amortization - Specific Investments	1,739	1,700	1,700	-
578001	Damages to Other Property	1,135			
Debt Service					
582410	Interest - Advance from Electric	223	-	-	-
Transfers					
619000	Transfer Out - Renewal & Replacement	-	345,032	345,032	211,330
TOTAL	TELECOMMUNICATION EXPENSES	<u>\$ 1,213,424</u>	<u>\$ 1,536,280</u>	<u>\$ 1,536,280</u>	<u>\$ 1,547,939</u>
TOTAL	TELECOMMUNICATIONS FUND	<u>\$ (675,243)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TELECOMMUNICATIONS FOOTNOTES

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

2 Capital Outlay

Infrastructure

\$ 85,000

UTILITY ADMINISTRATION



***UTILITIES ADMINISTRATOR
KYLE W. ELLIS, P.E.***

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 polices 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 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(600000) UTILITY ADMIN INT SERVICE FUND					
Revenues					
Charges for Services					
341400	Charges for Paper/Copy/Books	\$ (141)	\$ -	\$ -	\$ -
341750	Internal Service Charges - General	(664,854)	(717,073)	(717,073)	(784,364)
341751	Internal Service Charges - Utility	(3,553,880)	(3,835,795)	(3,835,795)	(4,063,628)
Other					
381000	Rents & Royalties	(3,000)	-	-	-
389000	Miscellaneous Revenue	(575)	-	-	-
389003	Employee Jury Duty Pay	(120)	-	-	-
Transfer In					
391125	Transfer In - Labor & Equip.	(2,845)	-	-	-
391126	Labor & Equipment Transfer In-Utilities	(1,621)	-	-	-
392100	Sale of Assets	(100)	-	-	-
392102	Sale of Assets GovDeals	(312)	-	-	-
399000	Appropriation - Fund Balance	-	(200,000)	(200,000)	-
TOTAL	REVENUES	\$ (4,227,448)	\$ (4,752,868)	\$ (4,752,868)	\$ (4,847,992)

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2027 BUDGET
(6114100) UTILITIES ADMINISTRATION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 118,505	\$ 128,936	\$ 128,936	\$ 135,468
512100	Group Insurance	19,249	18,140	18,140	18,538
512101	Insurance Deduct. Reimbursement	214	294	294	294
512200	FICA Contributions	7,235	8,037	8,037	8,442
512300	Medicare	1,708	1,880	1,880	1,974
512401	Retirement Plan Employer Contrib.	4,349	5,818	5,818	6,940
512402	Retirement Plan Administrative Costs	306	306	306	360
512700	Workers' Compensation Insurance	256	342	342	350
Purchased & Contracted Services					
521201	Legal & Auditing	1,282	2,500	2,500	1,500
521204	Medical Services	-	100	100	100
522001	Linen Services	330	850	850	850
522002	Exterminating Services	509	350	350	500
522112	Garbage Pickup - Commercial	1,085	1,200	1,200	1,500
522130	Janitorial Services	15,700	16,000	16,000	16,000
522200	Interdepartmental Services	4,863	5,000	5,000	5,000
522201	Repairs & Maintenance - Vehicles	787	100	100	1,500
522202	Repairs & Maintenance - Equipment	22,371	25,000	25,000	25,000
522203	Repairs & Maintenance - Buildings	3,750	15,000	15,000	15,000
522320	Rental of Equipment & Vehicles	1,044	500	500	500
523001	Other Purchased Services	238	250	250	-
523101	General Liability Insurance	459	459	459	560
523102	Property Insurance	4,258	4,595	4,595	6,695
523103	Vehicle Insurance	852	1,063	1,063	1,528
523104	Surety Bonds	14	18	18	15
523109	Cyber Liability Insurance	154	155	155	162
523200	Telephone - City	24,808	25,000	25,000	25,000
523201	Telephone - Other				

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL BUDGET	ORIGINAL BUDGET	BUDGET
523203	Data Service - City	85,978	65,000	65,000	75,000
523205	Cell Phone/Radio	549	550	550	500
523206	Communications - Security	2,374	2,500	2,500	3,500
523209	Internet Service	7,560	6,700	6,700	7,550
523210	E-Mail	4,114	3,500	3,500	4,000
523220	Postage	45	150	150	200
523300	Advertising	11,674	25,000	25,000	25,000
523400	Printing & Binding	957	2,500	2,500	1,000
523500	Travel	3,502	5,000	5,000	5,000
523600	Dues & Fees	11,436	5,500	5,500	5,500
523604	Bank Service Charges	481	325	325	670
523700	Education & Training	2,124	2,500	2,500	2,500
523800	Licenses	105	250	250	250
Supplies					
531100	General Supplies & Material	10,598	10,000	10,000	10,000
531120	Office Supplies	536	500	500	500
531125	Printer/Copier Supplies	201	300	300	300
531130	Purchased Uniforms & Protective	120	175	175	250
531140	Repairs & Maintenance - Equipment	-	500	500	500
531141	Repairs & Maintenance - Vehicles	-	-	-	250
531142	Repairs & Maintenance - Buildings	1,693	5,000	5,000	2,500
531210	Water/Sewer Services	4,932	4,400	4,400	5,200
531230	Electric Service - City	30,168	30,000	30,000	30,000
531270	Gasoline	2,150	2,200	2,200	1,500
531300	Food for Meetings	8,257	15,000	15,000	15,000
531400	Books & Periodicals	47	50	50	-
531600	Small Equipment <\$5000	-	2,000	2,000	2,000
531601	Computer Equipment	-	1,000	1,000	-
Capital Outlay					
541300	Building	-	200,000	200,000	-
Interfund					
554100	Interfund Allocation - Utilities	5,333	5,328	5,328	5,060
Depreciation					
561000	Depreciation	88,584	-	-	-
Debt Service					
582410	Interest - Advance from Electric	359	-	-	-
TOTAL	UTILITIES ADMINISTRATION	\$ 518,202	\$ 657,821	\$ 657,821	\$ 477,506

UTILITIES ADMINISTRATION FOOTNOTES

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

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



		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 ORIGINAL BUDGET	FY 2027 BUDGET
(6114112) UTILITIES - FINANCE					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 587,592	\$ 661,307	\$ 661,307	\$ 704,655
511300	Overtime	-	500	500	500
512100	Group Insurance	165,161	178,874	178,874	182,858
512101	Insurance Deduct. Reimbursement	1,927	2,940	2,940	2,940
512200	FICA Contributions	34,431	41,032	41,032	43,720
512300	Medicare	7,922	9,596	9,596	10,225
512401	Retirement Plan Employer Contrib.	21,466	29,000	29,000	35,607
512402	Retirement Plan Administrative Costs	1,523	1,523	1,523	1,855
512700	Workers' Compensation Insurance	1,098	1,163	1,163	1,060
Purchased & Contracted Services					
521203	Computer Consulting	-	5,000	5,000	5,000
521204	Medical Services	220	200	200	200
522200	Interdepartmental Services	1,047	1,300	1,300	1,300
522202	Repairs & Maint. - Equip.	152	150	150	52,529
522207	Munis IT	-	1,500	1,500	1,500
523101	General Liability Insurance	823	828	828	1,170
523104	Surety Bonds	68	79	79	72
523109	Cyber Liability Insurance	327	325	325	340
523220	Postage	2,014	1,900	1,900	2,000
523300	Advertising	132	300	300	300
523400	Printing & Binding	2,518	2,600	2,600	2,600
523500	Travel	193	500	500	500
523600	Dues & Fees	460	400	400	400
523700	Education & Training	3,135	4,500	4,500	4,500
523800	Licenses	-	100	100	100
Supplies					
531100	General Supplies	-	250	250	250
531120	Office Supplies	1,399	1,750	1,750	1,500
531125	Printer/Copier Supplies	(119)	1,750	1,750	1,750
531130	Purchased Uniforms	1,314	1,750	1,750	1,750
531600	Small Equipment <\$5000	-	1,500	1,500	1,500
531601	Computer Equipment	1,851	2,500	2,500	2,500
Interfund					
554100	Interfund Allocation	2,666	2,664	2,664	2,530
TOTAL	UTILITIES - FINANCE	\$ 839,321	\$ 957,781	\$ 957,781	\$ 1,067,711

UTILITIES - FINANCE FOOTNOTES

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

TELLERS



**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 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 ORIGINAL BUDGET	FY 2027 BUDGET
(6114115) UTILITIES - TELLERS					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 124,921	\$ 143,597	\$ 143,597	\$ 145,020
511300	Overtime	781	1,100	1,100	1,100
512100	Group Insurance	25,268	23,739	23,739	42,472
512101	Insurance Deduct. Reimbursement	285	685	685	685
512200	FICA Contributions	7,358	8,971	8,971	9,059
512300	Medicare	1,699	2,098	2,098	2,119
512401	Retirement Plan Employer Contrib.	4,055	5,333	5,333	6,038
512402	Retirement Plan Administrative Costs	280	281	281	314
512700	Workers' Compensation Insurance	427	503	503	440
Purchased & Contracted Services					
521204	Medical Services	30	300	300	150
522200	Interdepartmental Services	461	1,000	1,000	1,500
523001	SV Other Purchased Services	-	-	-	75
523101	General Liability Insurance	207	189	189	250
523104	Surety Bonds	16	22	22	20
523109	Cyber Liability Insurance	75	75	75	74
523300	Advertising	-	300	300	100
523400	Printing & Binding	766	350	350	350
523500	Travel	1,470	2,000	2,000	2,000
523700	Education & Training	-	1,000	1,000	1,000
Supplies					
531100	General Supplies & Material	77	250	250	250
531120	Office Supplies	1,423	2,000	2,000	1,500
531125	Printer/Copier Supplies	558	750	750	750
531130	Purchased Uniforms	240	600	600	350
531140	Repairs & Maint. - Equipment	-	1,500	1,500	11,500
531600	Small Equipment <\$5000	-	1,500	1,500	2,000
531601	Computer Equipment	-	2,500	2,500	3,000
TOTAL	UTILITIES - TELLERS	\$ 170,396	\$ 200,643	\$ 200,643	\$ 232,116

UTILITIES -TELLERS FOOTNOTES

1 Two full-time and Two part-time employees are included in the Regular Employee Wage:



PURCHASING

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 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 ORIGINAL BUDGET	FY 2027 BUDGET
(6114117) UTILITIES - PURCHASING					
Personal Services & Employee Benefits					
511100	Regular Employee Benefits	\$ 125,781	\$ 134,212	\$ 134,212	\$ 134,892
512100	Group Insurance	38,097	35,787	35,787	36,584
512101	Insurance Deductible Reimbursement	428	588	588	588
512200	FICA Contributions	7,413	8,321	8,321	8,363
512300	Medicare	1,704	1,946	1,946	1,956
512401	Retirement Plan Employer Contrib.	4,774	6,303	6,303	7,226
512402	Retirement Plan Administrative Costs	331	331	331	376
512700	Workers' Compensation Insurance	244	260	260	214
Purchased & Contracted Services					
522200	Interdepartmental Services	-	200	200	200
522201	Repairs & Maintenance - Vehicles	165	50	50	150
522202	Repairs & Maintenance - Equipment	18	500	500	500
523001	Other Purchased Services	-	60	60	60
523101	General Liability Insurance	182	189	189	245
523103	Vehicle Insurance	-	-	-	1,274
523104	Surety Bonds	15	18	18	16
523109	Cyber Liability Insurance	75	75	75	74
523200	Telephone - City	1,409	1,425	1,425	1,425
523203	Data Service - City	1,728	1,660	1,660	1,660
523205	Cell Phone/Radio	500	505	505	508
523209	Internet Service	180	180	180	380
523210	E-Mail	204	205	205	205
523220	Postage	-	10	10	10
523400	Printing & Binding	275	200	200	300
523500	Travel	1,254	1,500	1,500	1,500
523600	Dues & Fees	355	500	500	1,000
523700	Education & Training	475	1,000	1,000	1,000
Supplies					
531100	General Supplies & Material	62	150	150	150
531120	Office Supplies	582	550	550	550
531125	Printer/Copier Supplies	51	350	350	200
531130	Purchased Uniforms	364	350	350	350
531140	Repairs & Maintenance - Equipment	-	-	-	200
531141	Repairs & Maintenance - Vehicles	-	500	500	-
531270	Gasoline	67	200	200	200
531300	Food for Meetings	27	-	-	-
531400	Books & Periodicals	137	100	100	100
531600	Small Equipment	2,630	2,700	2,700	500
531601	Computer Equipment	-	500	500	500
TOTAL	UTILITIES - PURCHASING	\$ 189,528	\$ 201,425	\$ 201,425	\$ 203,456

UTILITIES - PURCHASING FOOTNOTES

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

ENGINEERING

The Engineering Department provides technical support to the City of Calhoun primarily in the realm of drinking water and sanitary sewer collections. On occasion, the staff also assists other departments with special projects (i.e. road widening, recreational, ISO assessments). Normal duties include the following:

- Designs water distribution lines, booster pump stations, and ground storage tanks.
- Designs sanitary sewer collection lines and lift stations.
- Runs computer models and master planning for growth.
- Conducts pre-developmental feasibility studies, flow monitoring, and fire flow tests.
- Reviews private land development plans with GA-EPD's delegation authority.
- Prepares utility accommodation plans for GDOT/City funded road work.
- Inspects contracted labor and provides quality control on new infrastructure.
- Updates the developmental policies and material specifications manual as marketplace products/building techniques progress with time.
- Applies for capital improvement grants.
- Applies for regulatory permits and serves as responsible official within GEOS.
- Conducts annual AWWA water loss audit.
- Organizes collective efforts to comply with new government regulations.
- Troubleshoots operational issues to help enhance system performance.
- Maintains digital library of archived drawings.
- Collects field data for the City's GIS network using advanced GPS surveying equipment.
- Generates topographic, easement, and boundary surveys.
- Manages cross-connection control program.



Engineering Department Staff and Manager, Kurt T. McCord, P.E. (far right)

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 ORIGINAL BUDGET	FY 2027 BUDGET
(6114175) UTILITIES ENGINEERING					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 409,203	\$ 523,496	\$ 523,496	\$ 527,243
511300	Overtime	9,515	15,000	15,000	15,000
512100	Group Insurance	95,070	89,295	89,295	91,287
512101	Insurance Deductible Reimbursement	1,070	1,470	1,470	1,470
512200	FICA Contributions	25,210	33,555	33,555	33,788
512300	Medicare	5,795	7,848	7,848	7,902
512401	Retirement Plan Employer Contrib.	13,878	19,547	19,547	26,792
512402	Retirement Plan Administrative Costs	1,026	1,027	1,027	1,386
512700	Workers' Compensation Insurance	4,238	2,481	2,481	2,688
Purchased & Contracted Services					
521204	Medical Services	30	200	200	200
522200	Interdepartmental Services	883	500	500	500
522201	Repairs & Maint. - Vehicles	5,302	5,000	5,000	5,000
522202	Repairs & Maint. - Equipment	194	3,250	3,250	3,000
523101	General Liability Insurance	661	681	681	795
523102	Property Insurance	78	80	80	50
523103	Vehicle Insurance	4,019	4,330	4,330	7,668
523104	Surety Bonds	47	50	50	58
523109	Cyber Liability Insurance	244	245	245	275
523205	Cell Phone/Radio	500	500	500	505
523209	Internet Service	191	900	900	755
523220	Postage	3,115	2,300	2,300	2,300
523300	Advertising	-	200	200	200
523400	Printing & Binding	957	1,000	1,000	1,000
523500	Travel	499	1,200	1,200	1,200
523600	Dues & Fees	371	500	500	500
523700	Education & Training	3,953	8,000	8,000	6,500
523800	Licenses	590	400	400	850
Supplies					
531100	General Supplies & Materials	1,783	2,500	2,500	2,500
531104	Protective Supplies	-	1,500	1,500	400
531120	Office Supplies	692	1,000	1,000	800
531125	Printer/Copier Supplies	1,818	2,000	2,000	1,800
531130	Purchased Uniforms	1,613	1,950	1,950	1,950
531140	Repairs & Maint. - Equipment	-	600	600	500
531141	Repairs & Maint. - Vehicles	103	1,000	1,000	1,000
531270	Gasoline	4,218	4,000	4,000	5,200
531400	Books & Periodicals	159	200	200	200
531600	Small Equipment <\$5000	26	2,500	2,500	1,250
531601	Computer Equipment	23,477	23,000	23,000	23,000
531700	Miscellaneous	-	100	100	100
Capital Outlay					
542100	Machinery >\$5000	-	35,000	35,000	-
542200	Vehicles	-	-	-	43,000
Interfund					
554100	Interfund Allocation - Utilities	66,656	66,602	66,602	63,253
TOTAL	UTILITIES - ENGINEERING	\$ 687,187	\$ 865,007	\$ 865,007	\$ 883,865

UTILITIES - ENGINEERING FOOTNOTES

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

2 **Capital Outlay**
Vehicles

\$ 43,000

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.



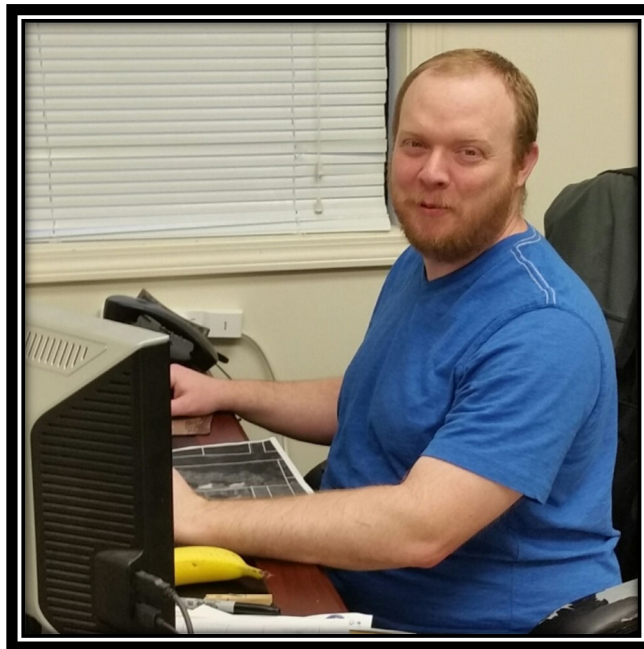
		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 ORIGINAL BUDGET	FY 2027 BUDGET
(6114176) WORK ORDER DISPATCH					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 101,621	\$ 103,570	\$ 103,570	\$ 108,826
512100	Group Insurance	37,920	35,610	35,610	36,407
512101	Insurance Deductible Reimb.	428	588	588	588
512200	FICA Contributions	5,549	6,421	6,421	6,747
512300	Medicare	1,261	1,502	1,502	1,578
512401	Retirement Plan Employer Contrib.	3,672	4,852	4,852	5,574
512402	Retirement Plan Administrative Costs	255	255	255	290
512700	Workers' Compensation Insurance	244	260	260	224
Purchased & Contracted Services					
523101	General Liability Insurance	139	145	145	190
523104	Surety Bonds	12	14	14	12
523109	Cyber Liability Insurance	57	60	60	55
Supplies					
531130	Purchased Uniforms	350	300	300	350
531600	Small Equipment<\$5000	-	500	500	500
TOTAL	WORK ORDER DISPATCH	\$ 151,508	\$ 154,077	\$ 154,077	\$ 161,341

UTILITIES - WORK ORDER DISPATCH FOOTNOTES

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

GIS

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

GIS Manager

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUALS	ORIGINAL	ORIGINAL	BUDGET
			BUDGET	BUDGET	
(6114177) GIS					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 133,741	\$ 169,516	\$ 169,516	\$ 174,176
512100	Group Insurance	37,920	35,610	35,610	18,203
512101	Insurance Deduct. Reimbursement	428	588	588	588
512200	FICA Contributions	7,810	10,550	10,550	10,839
512300	Medicare	1,992	2,467	2,467	2,535
512401	Retirement Plan Employer Contrib.	6,335	8,266	8,266	9,127
512402	Retirement Plan Administrative Costs	434	435	435	475
512700	Workers' Compensation Insurance	512	645	645	608
Purchased & Contracted Services					
521204	Medical Services	-	90	90	90
522201	Repairs & Maint. - Vehicles	-	200	200	200
522202	Repairs & Maint. - Equipment	6	200	200	200
523101	General Liability Insurance	254	256	256	330
523103	Vehicle Insurance	748	906	906	1,319
523104	Surety Bonds	20	25	25	22
523109	Cyber Liability Insurance	101	105	105	100
523209	Internet Service	549	500	500	500
523500	Travel	-	4,000	4,000	2,000
523600	Dues/Fees	-	700	700	700
523700	Education & Training	-	1,000	1,000	1,000
523800	Licenses	28,400	28,400	28,400	28,400
Supplies					
531100	General Supplies	-	100	100	100
531120	Office Supplies	219	400	400	400
531125	Printer/Copier Supplies	-	200	200	200
531130	Purchased Uniforms	520	650	650	500
531141	Repairs & Maint. - Vehicles	-	200	200	200
531600	Gasoline	339	400	400	200
TOTAL	GEO INFO SERVICE	\$ 220,326	\$ 266,409	\$ 266,409	\$ 253,012

UTILITIES - GIS FOOTNOTES

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

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 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 ORIGINAL BUDGET	FY 2027 BUDGET
(6114190) UTILITIES - CUSTOMER SERVICE					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 198,382	\$ 227,071	\$ 227,071	\$ 242,144
511300	Overtime	38	1,700	1,700	1,700
512100	Group Insurance	44,460	41,664	41,664	42,596
512101	Insurance Deductible Reimb.	501	1,276	1,276	1,276
512200	FICA Contributions	11,854	14,184	14,184	15,118
512300	Medicare	2,715	3,317	3,317	3,536
512401	Retirement Plan Employer Contrib.	7,848	10,438	10,438	12,240
512402	Retirement Plan Administrative Costs	548	549	549	630
512700	Workers' Compensation	488	510	510	445
Purchased & Contracted Services					
522001	Linen Services	143	250	250	350
522200	Interdepartmental Services	-	1,000	1,000	1,000
522202	Repairs & Maint. - Equipment	17	300	300	300
523001	Other Purchased Services	60	30	30	30
523101	General Liability Insurance	288	292	292	395
523104	Surety Bonds	25	29	29	25
523109	Cyber Liability Insurance	116	115	115	118
523220	Postage	-	100	100	100
523300	Advertising	-	200	200	200
523400	Printing & Binding	23	500	500	150
523500	Travel	(466)	3,500	3,500	3,500
523600	Dues & Fees	2,882	2,500	2,500	3,000
523700	Education & Training	1,575	2,000	2,000	2,000
Supplies					
531100	General Supplies	-	500	500	500
531120	Office Supplies	3,427	2,000	2,000	2,500
531125	Printer/Copier Supplies	1,444	2,000	2,000	2,000
531130	Purchased Uniforms	881	1,200	1,200	875
531300	Food for Meetings	-	100	100	100
531600	Small Equipment <\$5000	-	2,000	2,000	2,000
531601	Computer Equipment	-	3,000	3,000	3,000
TOTAL	UTILITIES - CUSTOMER SERVICE	\$ 277,246	\$ 322,325	\$ 322,325	\$ 341,828

UTILITIES - CUSTOMER SERVICE FOOTNOTES

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

METER MAINTENANCE



**Supervisor,
Allan Serritt**

The Meter Maintenance 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 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 ORIGINAL BUDGET	FY 2027 BUDGET
(6114191) UTILITIES - METER MAINTENANCE					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 208,076	\$ 226,171	\$ 226,171	\$ 235,747
511300	Overtime	8,927	6,000	6,000	8,000
512100	Group Insurance	56,954	53,473	53,473	72,871
512101	Insurance Deductible Reimbursement	642	1,176	1,176	1,176
512200	FICA Contributions	12,614	14,564	14,564	15,282
512300	Medicare	2,955	3,406	3,406	3,574
512401	Retirement Plan Employer Contrib.	8,274	10,794	10,794	11,910
512402	Retirement Plan Administrative Costs	567	567	567	620
512700	Workers' Compensation Insurance	7,241	9,958	9,958	8,135
Purchased & Contracted Services					
521204	Medical Services	395	250	250	250
522001	Linen Services	210	300	300	500
522200	Interdepartmental Services	-	1,000	1,000	1,000
522201	Repairs & Maint. - Vehicles	5,046	7,500	7,500	5,000
522202	Repairs & Maint. - Equipment	57,771	50,000	50,000	75,000
522209	Repair & Maint. - TGB Sites	-	78,000	78,000	85,000
523001	Other Purchases	523	500	500	500
523101	General Liability Insurance	444	435	435	390
523103	Vehicle Insurance	5,237	6,100	6,100	10,216
523104	Surety Bonds	26	30	30	25
523109	Cyber Liability Insurance	172	175	175	205
523205	Cell Phone/Radio	2,743	2,560	2,560	2,600
523209	Internet Service	6,415	6,000	6,000	7,350
523300	Advertising	209	200	200	200
523400	Printing & Binding	-	300	300	300
523500	Travel	-	250	250	300
523700	Education & Training	-	400	400	400
523800	License	-	40	40	40
Supplies					
531008	Meters & Accessories	834	45,000	45,000	4,500
531100	General Supplies	3,718	6,500	6,500	4,500
531104	Protective/Safety Supplies	-	2,000	2,000	1,500
531120	Office Supplies	125	350	350	350
531125	Printer/Copier Supplies	733	750	750	1,000
531130	Purchased Uniforms	2,160	2,500	2,500	1,750
531140	Repairs & Maint. - Equipment	-	750	750	750
531141	Repairs & Maint. - Vehicles	395	2,000	2,000	2,000
531231	Electric Service - Other	-	-	-	750
531270	Gasoline	700	1,000	1,000	-
531300	Food For Meetings	14,177	15,500	15,500	16,000
531600	Small Equipment <\$5000	595	3,000	3,000	3,000
531601	Computer Equipment	-	3,500	3,500	3,500
Capital Outlay					
542200	Vehicles	-	29,500	29,500	37,000
Other					
578001	Damages to Other Property	944	-	-	-
TOTAL	UTILITIES - METER READING	\$ 409,841	\$ 592,599	\$ 592,599	\$ 623,291

UTILITIES - METER MAINTENACNE FOOTNOTES

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

2 Capital Outlay

Vehicles

\$ 37,000

BILLING



**Manager,
Judith Arnold**

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.



**Caitlyn
Chambers**

**Supervisor,
Melissa Long**

**Ceara
Glaze**

		FY 2025 ACTUALS	FY 2026 ORIGINAL BUDGET	FY 2026 ORIGINAL BUDGET	FY 2027 BUDGET
(6114192) UTILITIES - BILLING					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	\$ 161,671	\$ 176,297	\$ 176,297	\$ 182,840
511300	Overtime	-	2,100	2,100	2,100
512100	Group Insurance	63,137	59,291	59,291	60,617
512101	Insurance Deduct. Reimbursement	713	979	979	979
512200	FICA Contributions	8,912	11,061	11,061	11,466
512300	Medicare	2,061	2,587	2,587	2,682
512401	Retirement Plan Employer Contrib.	6,314	8,321	8,321	9,492
512402	Retirement Plan Administrative Costs	437	437	437	470
512700	Workers' Compensation Insurance	488	510	510	430
Purchased & Contracted Services					
522200	Interdepartmental Services	961	650	650	300
522202	Repairs & Maint. - Equipment	136,290	90,000	90,000	125,000
523101	General Liability Insurance	490	498	498	655
523104	Surety Bonds	20	25	25	20
523109	Cyber Liability Insurance	197	200	200	190
523220	Postage	165,536	125,000	125,000	125,000
523400	Printing & Binding	38,332	45,000	45,000	70,000
523500	Travel	-	2,500	2,500	1,500
523700	Education & Training	-	600	600	750
Supplies					
531100	General Supplies	-	200	200	250
531120	Office Supplies	262	600	600	1,500
531125	Printer/Copier Supplies	775	1,500	1,500	1,500
531130	Purchased Uniforms	350	825	825	525
531300	Food for Meetings	-	100	100	100
531600	Small Equipment <\$5000	2,630	2,000	2,000	2,000
531601	Computer Equipment	1,658	3,500	3,500	3,500
TOTAL	UTILITIES - BILLING	\$ 591,233	\$ 534,781	\$ 534,781	\$ 603,866

UTILITIES - BILLING FOOTNOTES

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

**INTERNAL SERVICE FUND ADMIN. SERVICE FEES -
2026-2027**

Base Amount	
Utility Billing	\$ 603,866
Customer Service	341,828
Meter Reading	623,291
Tellers	232,116
Engineering	883,865
Finance	1,067,711
Utility Administration	477,506
Purchasing	203,456
GIS	253,012
Work Order Dispatch	161,341
TOTAL	\$ 4,847,992

Crossover to General Fund			
Customer Service	11.6%	Solid Waste	\$ 39,554
Utility Billing	11.6%	Solid Waste	69,875
Tellers	11.6%	Solid Waste	26,859
Finance	3% of Govt. Fund	Solid Waste	16,016
Purchasing		General Admin	71,210
GIS	17.0%	General Admin	43,012
Finance	85% of Govt. Fund	General Admin	453,777
Finance	6% of Govt. Fund	Recreation	32,031
Finance	3% of Govt. Fund	Golf-Pro	16,016
Finance	3% of Govt. Fund	Golf-Mtnce.	16,016
TOTAL			\$ 784,364

1. Water Plant		
Utility Billing	53.8%	324,814
Customer Service	53.8%	183,866
Meter Reading	61.3%	381,928
Tellers	53.8%	124,853
Engineering	20.0%	176,773
Utility Administration	5.0%	23,875
Purchasing		20,346
Work Order Dispatch	0.0%	-
GIS	1.0%	2,530
Finance	4%	42,708
TOTAL		\$ 1,281,694

4. Wastewater Collection			
Engineering	35.0%		\$ 309,353
Utility Admin.	20.0%		95,501
Purchasing			6,104
Work Order Dispatch	10.0%		16,134
GIS	10.0%		25,301
Finance	9%		96,094
TOTAL			\$ 548,487

2. Water Distribution		
Engineering	40.0%	\$ 353,546
Utility Administration	20.0%	95,501
Purchasing		36,622
Work Order Dispatch	80.0%	129,073
GIS	24.0%	60,723
Finance	9%	96,094
TOTAL		\$ 771,559

5. Electric Department			
Utility Billing	14.3%		\$ 86,524
Customer Service	14.3%		48,978
Meter Reading	16.3%		101,738
Tellers	14.3%		33,258
Utility Admin.	45.0%		214,878
Purchasing			28,484
Work Order Dispatch	10.0%		16,134
GIS	15.0%		37,952
Finance	21%		224,219
TOTAL			\$ 792,165

3. Waste Treatment Plant		
Utility Billing	19.7%	\$ 118,745
Customer Service	19.7%	67,218
Purchasing		30,518
Work Order Dispatch	0.0%	-
GIS	0.0%	-
Meter Reading	22.4%	139,625
Tellers	19.7%	45,644
Engineering	5.0%	44,193
Utility Administration	5.0%	23,875
Finance	4.0%	42,708
TOTAL		\$ 512,527

6. Telecommunications			
Utility Billing	0.6%		\$ 3,908
Tellers	0.6%		1,502
Utility Admin.	5.0%		23,875
Customer Service	0.6%		2,212
Purchasing			10,173
Work Order Dispatch	0.0%		-
GIS	5.0%		12,651
Finance	3.0%		32,031
TOTAL			\$ 86,353

7. Direct Charges to Admin. Departments			
Engineering - GIS	25.0%		63,253
Utility Admin. - GIS	2.0%		5,060
Finance - GIS	1.0%		2,530
TOTAL			\$ 70,843

**INTERNAL SERVICE FUND ADMINISTRATIVE SERVICE FEES -
Background Information 2026-2027**

Utility Billing & Tellers (Based on customers)		
Water Treatment Plant	53.8%	21,109
Waste Treatment Plant	19.7%	7,717
Electric (includes Demand, etc.)	14.3%	5,623
Solid Waste	11.6%	4,541
Telecommunications	0.6%	254
TOTAL	100.0%	39,244

Customer Service (Based on customers)		
Water Treatment Plant	53.8%	
Waste Treatment Plant	19.7%	
Electric (includes Demand, etc.)	14.3%	
Solid Waste	11.6%	
Telecommunications	0.6%	
TOTAL	100.0%	

Meter Reading (Based on Water/Sewer/Electric customers)		
Water Treatment Plant	61.3%	21,109
Waste Plant (reduced - no meters)	22.4%	7,717
Electric (include Demand/other)	16.3%	5,623
TOTAL	100.0%	34,449

Engineering (Based on estimated time)		
Water Treatment Plant	20.0%	
Water Distribution Maintenance	40.0%	
Waste Treatment Plant	5.0%	
Wastewater Collection Maintenance	35.0%	
TOTAL	100.0%	

Finance Dept. (Based on estimated time)		
Water Treatment Plant	4%	
Waste Treatment Plant	4%	
Water Distribution Maintenance	9%	
Wastewater Collection Maintenance	9%	
Electric	21%	
Telecommunications	3%	
General Admin.	50%	
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.	35.0%		\$ 71,210
Water Treatment Plant	10.0%		20,346
Water Distribution Maintenance	18.0%		36,622
Waste Treatment Plant	15.0%		30,518
Wastewater Collection Maintenance	3.0%		6,104
Electric	14.0%		28,484
Telecommunications	5.0%		10,173
TOTAL	100.0%		\$ 203,456

GIS (Based on estimated time)		
General Admin.		17.0%
Electric		15.0%
Telecommunications		5.0%
Engineering		25.0%
Finance		1.0%
Wastewater Collection Maintenance		10.0%
Water Distribution Maintenance		24.0%
Utility Admin.		2.0%
Water Plant		1.0%
TOTAL		100.0%

Work Order Dispatch (Based on estimate of work orders prepared)		
Water Distribution Maintenance		80.0%
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%

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
2028-2032**

Year	Wastewater	Water	Electric	Telecom	Utility Admin	Engineering	GIS	Totals
FY 2028	\$ 3,725,000	\$ 1,934,000	\$ 977,000.00	\$ 55,000	\$ 50,000	\$ 43,000	\$ -	\$ 6,784,000
FY 2029	5,235,000	3,080,000	1,083,000	150,000	15,000	90,000	-	9,653,000
FY 2030	1,570,000	2,114,000	845,000	25,000	50,000	47,000	-	4,651,000
FY 2031	6,240,000	3,962,000	225,000	450,000	75,000	49,000	-	11,001,000
FY 2032	2,060,000	2,361,000	499,500	150,000	50,000	42,000	-	5,162,500
Totals	\$ 18,830,000	\$ 13,451,000	\$ 3,629,500	\$ 830,000	\$ 240,000	\$ 271,000	\$ -	\$ 37,251,500

Wastewater Treatment System Five Year Capital Plan 2028-2032

Year	Item	Cost	Funding Source
2027-2028	Industrial Pretreatment	\$ 50,000	Operating Revenues
	Belt Press Building Rehab	150,000	
	TOTAL	200,000	
2028-2029	Industrial Pretreatment	\$ 50,000	Operating Revenues
	Ford Explorer	50,000	Operating Revenues
	TOTAL	100,000	
2029-2030	Industrial Pretreatment	\$ 50,000	Operating Revenues
	Belt Press	300,000	Operating Revenues
	TOTAL	350,000	
2030-2031	Industrial Pretreatment	\$ 50,000	Operating Revenues
	Tertiary treatment/Final Filters	5,000,000	Operating Revenues
	TOTAL	5,050,000	
2031-2032	Industrial Pretreatment	\$ 50,000	Operating Revenues
	Ford F150	50,000	Operating Revenues
	TOTAL	100,000	
TOTAL FOR WASTEWATER TREATMENT		\$ 5,800,000	

Wastewater Collection System Five Year Capital Plan 2028-2032

Year	Item	Cost	Funding Source
2027-2028	F350 4X4 Truck With Utility Body (Replace 2018 F350)	\$ 75,000	Operating Revenues
	F750 With Dump Body (Replace 2001 F750)	100,000	Operating Revenues
	Skid Steer W/Mower (Mr Manhole) to replace Kubota Tractor	100,000	Operating Revenues
	Blackwood Creek Sewer Rehab/Improvements	2,900,000	Operating Revenues
	2nd Ave/N King St Sewer Replacement	350,000	Operating Revenues
	TOTAL	3,525,000	
2028-2029	F450 4X4 Truck With Utility Body (Replace 2019 F650)	85,000	Operating Revenues
	Sewer Vac Truck (Replace 2000 Vac-Con)	550,000	Operating Revenues
	Spring Valley Ph II Sewer Rehab/Improvements	3,500,000	
	Hill Crest Dr/Valley Circle Sewer Replacement	1,000,000	Operating Revenues
	TOTAL	\$ 5,135,000	
2029-2030	Backhoe 4X4 (Replace 2006 Backhoe)	\$ 120,000	Operating Revenues
	Loader (1/2 Cost With Water Constuction)	\$ 100,000	Operating Revenues
	Sherwood Dr/Woodland Dr Sewer Replacement	\$ 1,000,000	Operating Revenues
	TOTAL	\$ 1,220,000	
2030-2031	F250 4X4 Extended Cab Truck (Replace 2019 F250)	\$ 60,000	Operating Revenues
	Backhoe 4X4 (Replace 2022 Backhoe)	\$ 130,000	Operating Revenues
	Sequoyah Terrace/Boston rd Sewer Replacement	\$ 1,000,000	Operating Revenues
	TOTAL	\$ 1,190,000	
2031-2032	F450 4X4 Truck With Utility Body (Replace 2023 F650)	\$ 100,000	Operating Revenues
	F750 With Dump Body (Replace 2008 F750)	\$ 110,000	Operating Revenues
	Richards St/Florence Ave/Dan Cheri Sewer Replacement	\$ 1,750,000	Operating Revenues
	TOTAL	1,960,000	
TOTAL FOR WASTE WATER COLLECTION		\$ 13,030,000	
GRAND TOTAL		\$ 18,830,000	

Water Treatment System Five Year Capital Plan 2028-2032

Year	Item	Cost	Funding Source
2027-2028	Replace incubator and autoclave for bacteria testing	\$ 15,000	Operating revenues
	Lime pumps at Mauldin Rd.	30,000	Operating revenues
	Convert HSP 5 to VFD at Brittany Dr WTP	70,000	Operating revenues
	SCADA radio upgrades	60,000	Operating revenues
	TOTAL	175,000	
2028-2029	Brittany Drive high service pump #2 and #3 replacement	\$ 200,000	Operating revenues
	Scrubber media at Mauldin Rd.	80,000	Operating revenues
	Chemical pump partial replacement - 6 pumps	30,000	Operating revenues
	Chlorine equipment partial replacement	35,000	Operating revenues
	Pump station upgrades	150,000	Operating revenues
	TOTAL	495,000	
2029-2030	Big Spring Pump Replacement	\$ 125,000	Operating revenues
	F-150 pickup truck for Mauldin Rd.	50,000	Operating revenues
	TOTAL	175,000	
2030-2031	Pump station upgrades	\$ 150,000	Operating revenues
	Mauldin Rd. inside high service pump replacement	65,000	Operating revenues
	TOTAL	215,000	
2031-2032	Renovate or replace well 3	\$ 150,000	Operating revenues
	Renovate or rebuild #4 and #5 high service pumps at Brittany Drive	200,000	Operating revenues
	TOTAL	350,000	
TOTAL FOR TREATMENT SYSTEM		\$ 1,410,000	

Water Distribution System Five Year Capital Plan 2028-2032

Year	Item	Cost	Funding Source
2027-2028	F-750 Dump Truck	\$ 108,000	Operating Revenues
	F-450 4 door 4x4 utility body	96,000	Operating Revenues
	F-150 4X4 extended Cab truck	55,000	Operating Revenues
	Trackhoe	160,000	Operating Revenues
	Project 170 - System upgrades of 2", 4", 6", 8" water mains	250,000	Operating Revenues
	Project 142 - 2" Galv. Line replacements	240,000	Operating Revenues
	Cast iron line replacement-E May St, Sandy St, Hazel St, Ellen St, Pamela Dr, Mauldin Rd Fairmount.	850,000	Operating Revenues
	TOTAL	1,759,000	
2028-2029	F-450 4 door 4x4 utility body	\$ 100,000	Operating Revenues
	F-750 Dump Truck	110,000	Operating Revenues
	F-250 4X4 extended Cab truck	65,000	Operating Revenues
	John deere loader (1/2 of cost)	100,000	Operating Revenues
	Project 170 - System upgrades for 2", 4", 6", 8" water mains	250,000	Operating Revenues
	Project 142 - 2" Galv. Line replacements	240,000	Operating Revenues
	Hwy. 136 Connector 12" Transmission main from Water Plant	830,000	Operating Revenues
	Cast Iron line replacement - N. Wall St., W. Belmont, Hwy. 53,	890,000	Operating Revenues
TOTAL	2,585,000		
2029-2030	F 150 EXCAB 4X4	\$ 55,000	Operating Revenues
	F-750 Dump Truck	112,000	Operating Revenues
	4x4 Backhoe	130,000	Operating Revenues
	Equipment Trailer	22,000	Operating Revenues
	Project 170 - System upgrades for 2", 4", 6", 8" water mains	270,000	Operating Revenues
	Project 142 - 2" Galv. Line replacements	250,000	Operating Revenues
	Cast Iron line replacements - Hwy. 41 North of Hwy. 136	1,100,000	Operating Revenues
	TOTAL	1,939,000	
2030-2031	F-450 4 door 4x4 utility body	\$ 80,000	Operating Revenues
	F-750 Dump Truck	114,000	Operating Revenues
	Air Compressor w/piercing tool	36,000	Operating Revenues
	16" Watermain Upgrade from Brittany Dr WTP to Boone Ford Tank	2,000,000	Operating Revenues
	Backhoe 4x4	130,000	Operating Revenues
	2 - Water main locators	17,000	Operating Revenues
	Project 170 - System upgrades for 2", 4", 6", 8" water mains	270,000	Operating Revenues
	Project 142 - 2" Galv. Line replacements	250,000	Operating Revenues
	Cast Iron line replacements -Lovers Lane, Dews Pond Rd.	850,000	Operating Revenues
TOTAL	3,747,000		
2031-2032	F-450 4 door 4x4 utility body	\$ 85,000	Operating Revenues
	F-750 Dump Truck	116,000	Operating Revenues
	Boring Machine with trailer and water supply	260,000	Operating Revenues
	Backhoe 4x4	130,000	Operating Revenues
	Project 170 - System upgrades for 2", 4", 6", 8" water mains	270,000	Operating Revenues
	Project 142 - 2" Galv. Line replacements	250,000	Operating Revenues
	Cast Iron line replacements - Fairmount area	900,000	Operating Revenues
	TOTAL	2,011,000	
	TOTAL OF WATER DISTRIBUTION SYSTEM	\$ 12,041,000	
	GRAND TOTAL	\$ 13,451,000	

Electric Five Year Capital Plan 2028-2032

Year	Item	Cost	Funding Source
2027-2028	Engineering study of distribution sys., coordination and protection plan & the next phase of sys. reliability, capacitor & voltage stabilization program	\$ 150,000	Operating revenues
	Replace HID with LED lighting fixtures	150,000	Operating revenues
	Bryant Pkwy. At 53 - gang switch & line connect 3-336, 231'	50,000	Operating revenues
	Build tie lines between substations #2, #3 and #5	250,000	Operating revenues
	Upgrade security system	12,000	Operating revenues
	volt/phase meter, voltage presence indicator	65,000	Operating revenues
	Emergency Light Tower with generator	35,000	Operating revenues
	Equipment, inventory and storage expansion - buildings	100,000	Operating revenues
	SPCC environmental project at various plants	165,000	Operating revenues
TOTAL	977,000		
2028-2029	New circuits from substation #5	\$ 225,000	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. first phase of	125,000	Operating revenues
	New 4x4 Pickup truck	55,000	Operating revenues
	New 4x4 Line Truck	300,000	Operating revenues
	System protection study update	80,000	Operating revenues
	Storage lot improvements (add concrete	50,000	Operating revenues
	TOTAL	1,083,000	
2029-2030	Replace HID with LED lighting fixtures	\$ 150,000	Operating revenues
	Recreation complex, second phase of replacement	225,000	Operating revenues
	3 Gang switch installations at various locations and add fuse savers	100,000	Operating revenues
	New bucket truck	300,000	Operating revenues
	Lot improvements	25,000	Operating revenues
	SPCC environmental project	45,000	Operating revenues
TOTAL	845,000		
2030-2031	Replace HID with LED lighting fixtures	\$ 150,000	Operating revenues
	Standard pickup truck	50,000	Operating revenues
	Lot improvements	25,000	Operating revenues
	TOTAL	225,000	
2031-2032	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
	Telecom building expansion (1,500 sq. ' at 35)	52,500	Operating revenues
	Lot improvements - paving	50,000	Operating revenues
	TOTAL	499,500	Operating revenues
GRAND TOTAL	\$ 3,629,500		

Telecommunications Five Year Capital Plan 2028-2032

Year	Item	Cost	Funding Source
2027-2028	Calix Equipment Upgrade for Internet Customers	\$ 55,000	Operating revenues
	TOTAL	55,000	
2028-2029	New phone system	\$ 150,000	Operating revenues
	TOTAL	150,000	
2029-2030	New Splice Trailer	\$ 25,000	Operating revenues
	TOTAL	25,000	
2030-2031	Network Switch Replacement	\$ 450,000	Operating revenues
	TOTAL	450,000	
2031-2032	New Bucket Truck	\$ 150,000	Operating revenues
	TOTAL	150,000	
	GRAND TOTAL	\$ 830,000	

**Utility Systems Administration
Five Year Capital Plan
2028-2032**

Year	Item	Cost	Funding Source
2027-2028	Meter reader truck	\$ 50,000	Operating revenues
	TOTAL	50,000	
2028-2029	Copier	\$ 15,000	Operating revenues
	TOTAL	15,000	
2029-2030	Meter reader truck	\$ 50,000	Operating revenues
	TOTAL	50,000	
2030-2031	Administrative vehicle	\$ 50,000	Operating revenues
	Drive-by meter reader	25,000	Operating revenues
	TOTAL	75,000	
2031-2032	Meter reader truck	\$ 50,000	Operating revenues
	TOTAL	50,000	
	GRAND TOTAL	\$ 240,000	

**Engineering Department
Five Year Capital Plan
2028-2032**

Year	Item	Cost	Funding Source
2027-2028	F150 Super Cab 4x4	\$ 43,000	Operating Revenues
	TOTAL	43,000	
2028-2029	I&I/Leak Detection Equipment	\$ 90,000	Operating Revenues
	TOTAL	90,000	
2029-2030	F150 Super Cab 4x4	\$ 47,000	Operating Revenues
	TOTAL	47,000	
2030-2031	F150 Super Cab 4x4	\$ 49,000	Operating Revenues
	TOTAL	49,000	
2031-2032	GPS Survey Equipment - Rover Unit	\$ 42,000	Operating Revenues
	TOTAL	42,000	
	GRAND TOTAL	\$ 271,000	