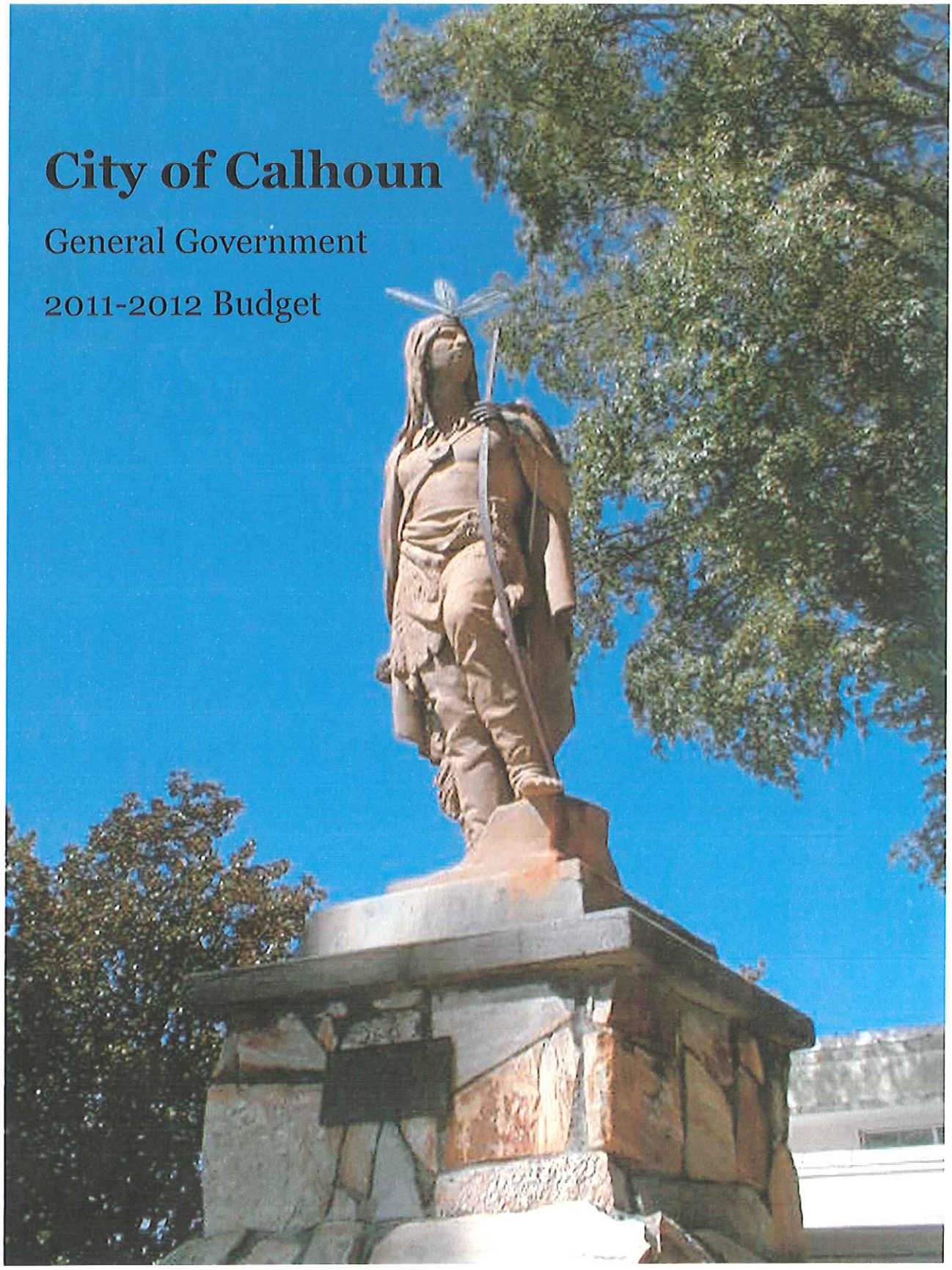
City of Calhoun

General Government

2011-2012 Budget



MAIN STREET
NATIONAL TRUST for HISTORIC PRESERVATION

Certified City of Ethics

CITY OF EXCELLENCE

Signature Community
Creating a Climate for Success

City of Calhoun
Fiscal 2011-2012
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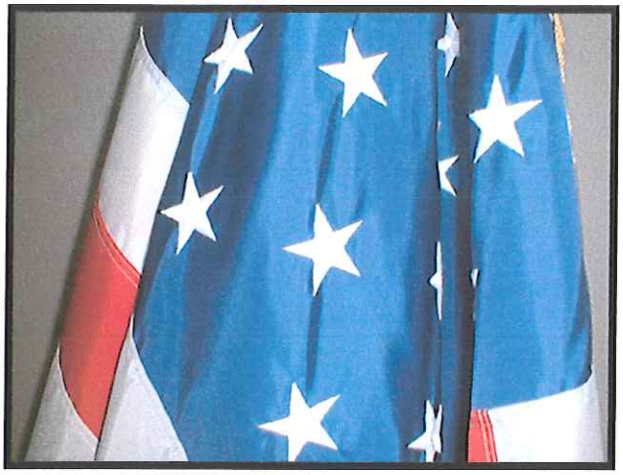
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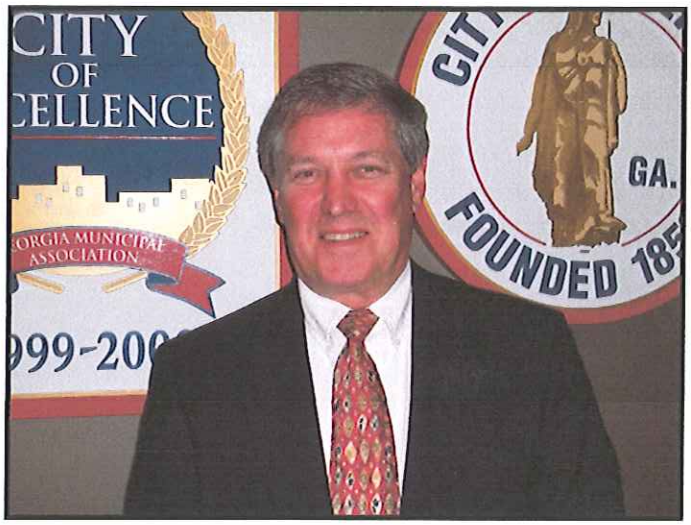


The **City of Calhoun** is the county seat of Gordon County, Georgia. Sometime in the late 1840s, Dawsonville was the name of the settlement along the Western and Atlantic Railroad in Gordon County which is today known as the City of Calhoun. Renamed for former U.S. Senator John C. Calhoun in 1850, the 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.

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 flooring to heavy equipment machinery manufacturing.

Local Government

The City of Calhoun operates under the Council-Administrator form of government for the General Government division. 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.



Mayor, Jimmy Palmer

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, General Teller, Tax Collection, Human Resources, Court Services, Community Development, Public Safety (*Police and Fire),* Public Works (*Street, Animal Control, Cemetery, Sanitation and Parks),* Recreation, and Golf.

The Historic Downtown Business District was officially designated as such in 2008. The HDBD contains ten city blocks of original 1800s buildings, with very few non-contributing exceptions. The Historic Preservation Commission is currently in the designation process for the City's first residential historic area. The City of Calhoun consists of over 100 miles of streets and approximately 13 square miles. The City also owns Fields Ferry, which is a premier golf course in the Northwest Georgia area and is fully maintained and staffed by the City.

The City of Calhoun is a Certified City of Ethics, a City of Excellence, A National Main Street City, and a Signature Community.



Downtown Court Street



Harris Arts Center



BB&T City Park



The Historical Society



Historic Home on Line Street



Fields Ferry Golf Course

The development of the 2011-2012 budget is based on provisions provided within the City of Calhoun Charter and the Code of Ordinances therein. The budget includes balanced separate funds as required by State Law and Generally Accepted Accounting Principles. The budget is adopted on a modified accrual basis; capital outlay and debt principal payments are budgeted, while depreciation is not. This assists in assuring that cash flow is adequate for the year. The budget is monitored on an on-going basis by the Finance Department and City Administrator. Quarterly reports are presented to the Mayor and Council for review and to make any needed budget amendments. The legal level of budgetary control (the level at which expenditures cannot legally exceed the approved budget) is maintained at the departmental level. The objective of these budgetary controls is to ensure compliance with legal provision and with budget policies adopted by the Mayor and Council.



Mayor and Council with Boy Scouts

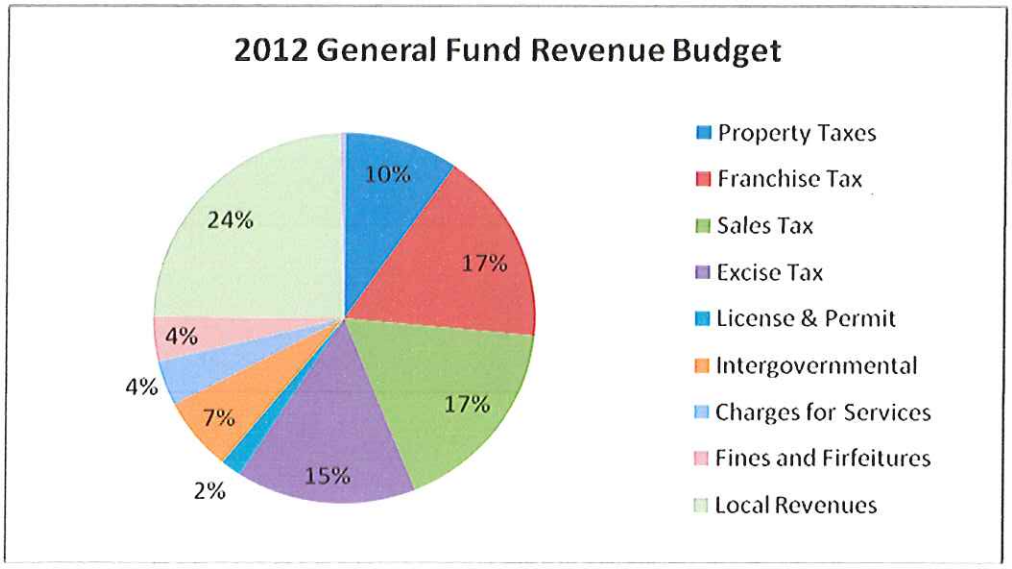


City Administrator speaks with kids

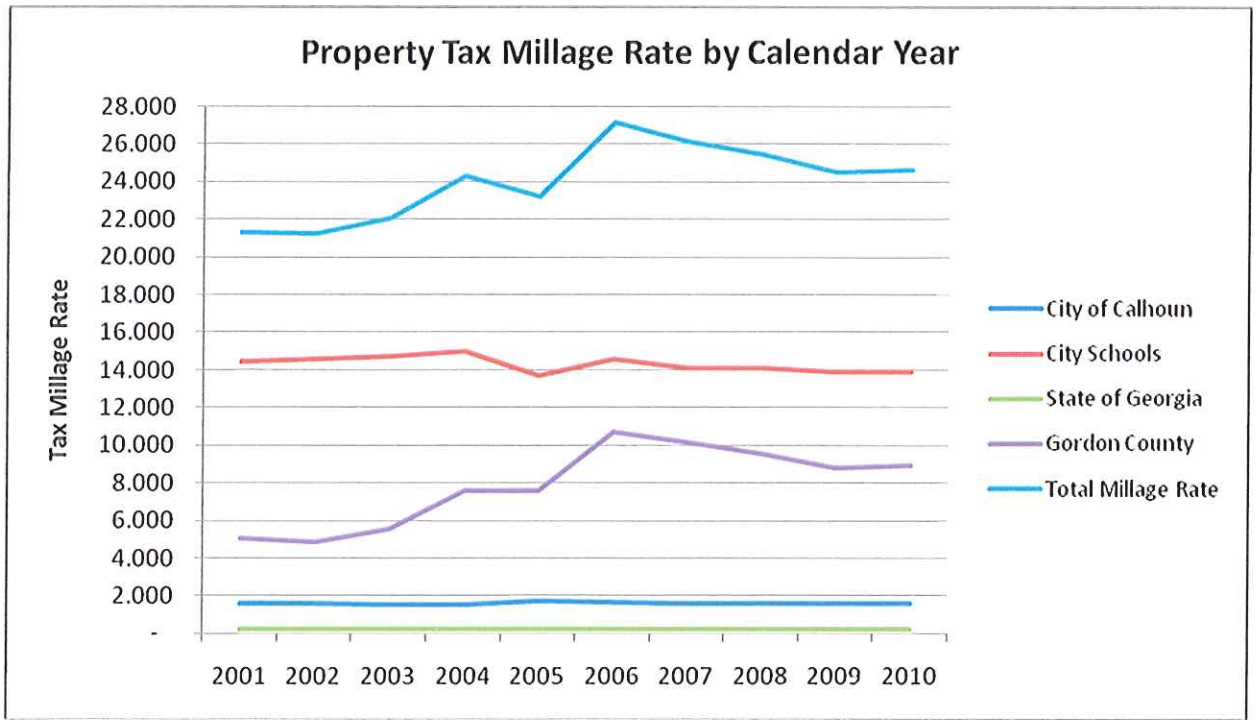
The City's accounting records are annually adjusted and reported on the full accrual basis of accounting as required by generally accepted governmental accounting principles. Accrual statements focus on the total economic resources (current and long-term) available and obligated. Recognizing expense for depreciation of capital assets is part of accrual basis accounting, while capital outlay and debt is recorded against the applicable balance sheet accounts in the City's annually issued Comprehensive Annual Financial Report.

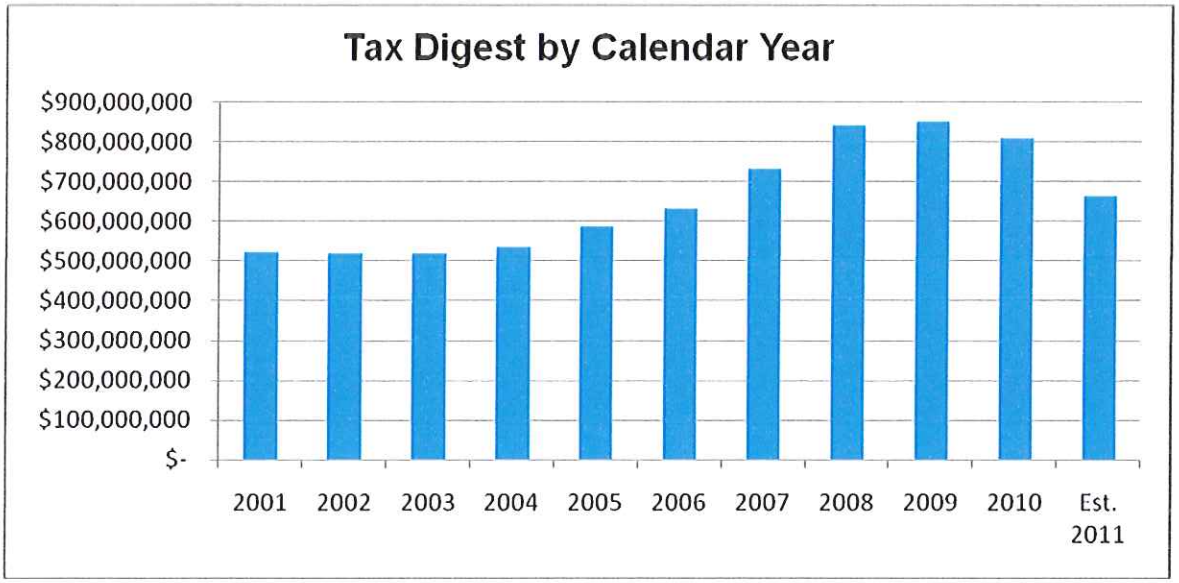
General Fund Revenues

The following displays the City's budgeted general fund revenue sources for fiscal 2012 and precedes a short discussion of each category.

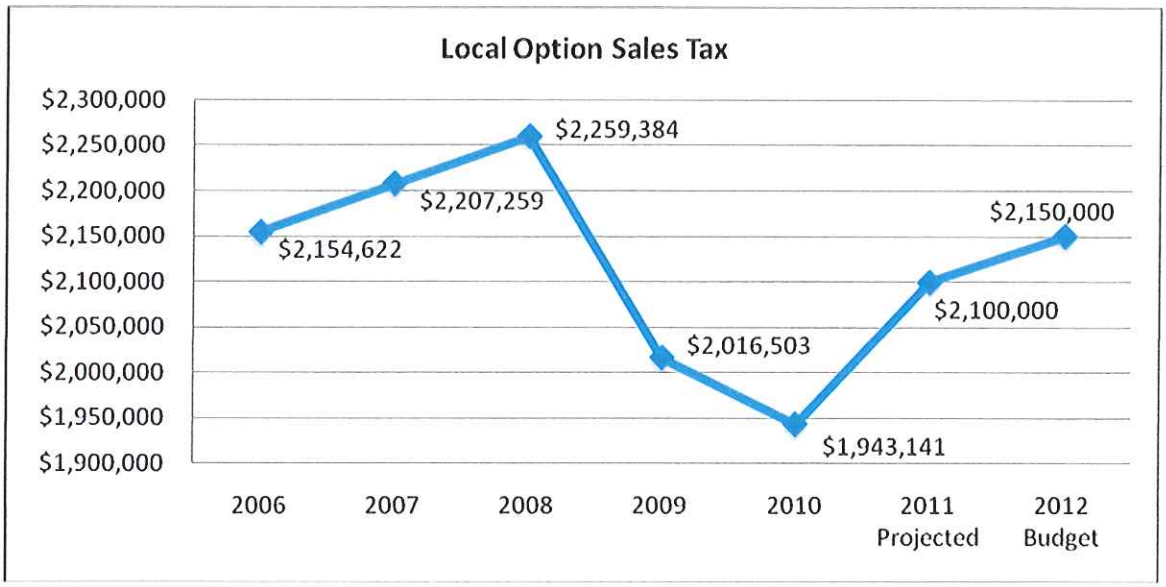


Property tax revenues consist of all current and prior year tax collections for levied property taxes, public utility taxes, ad valorem taxes for vehicles and motor homes, real estate transfer and intangible taxes, and penalties and interest on delinquent taxes. The Mayor and Council normally set the millage rate for City and school M&O in late August or early September, with tax notices to be mailed in October and due in December of each year. The City's ad valorem tax collection rate is normally 96% by the end of the fiscal year. However, the City continues collection efforts indefinitely and has a record of over 99% collections on most prior years. See the following charts for a summary of the millage rate and property tax digest over the past ten years by calendar year.



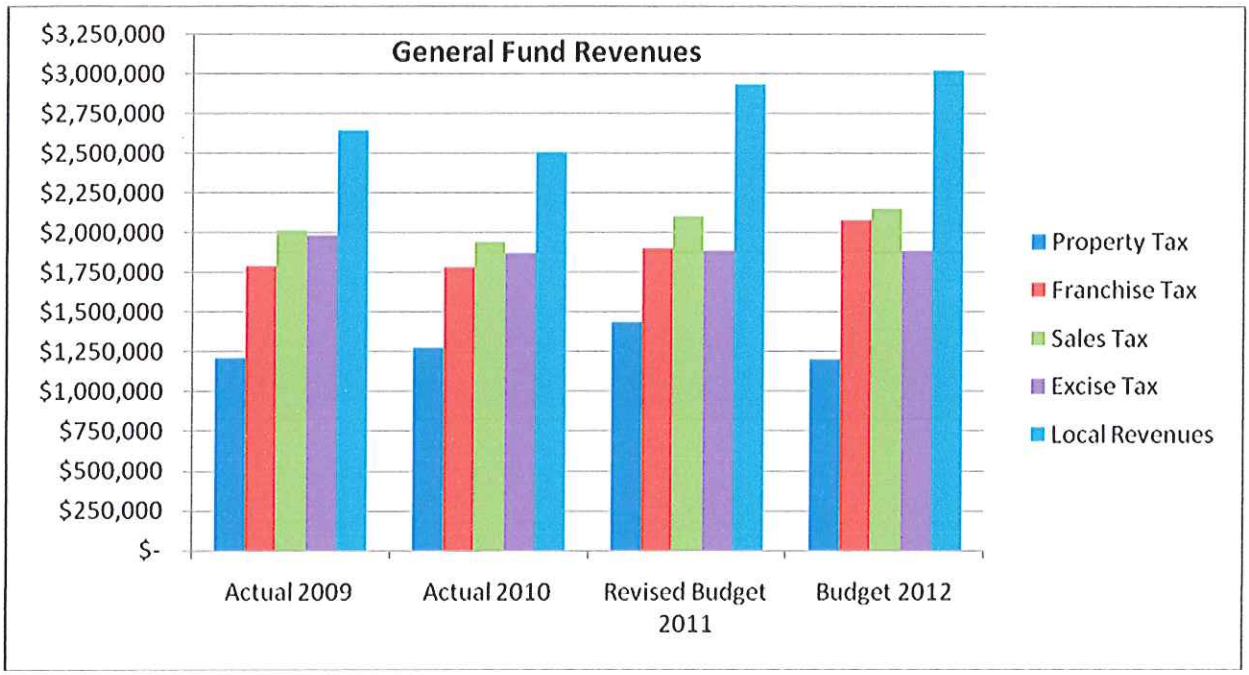


The City collects franchise taxes from private utility companies and Calhoun Utilities at a rate of 3-4% for water, sewer, electric, telecom, gas, and cable services on City right-of-ways. Local option sales taxes are used for ad valorem tax rollbacks.



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.

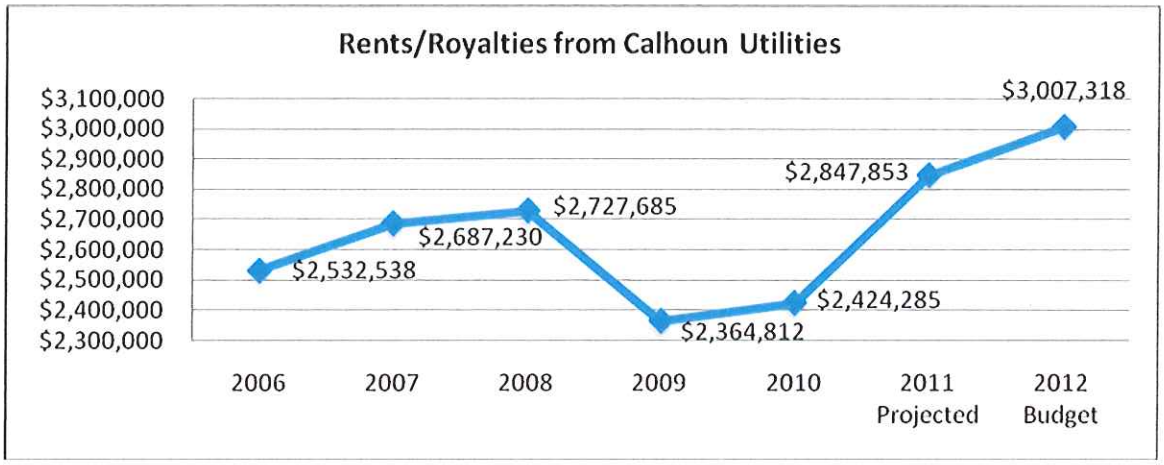
Following is a chart of the top five revenue sources trended back to fiscal 2008.



Intergovernmental revenues include grants and reimbursements from local, state, and federal agencies. Fiscal 2012 grants consist of a $200,000 grant from Georgia DOT for Streetscape Phase III, $100,000 from GEMA for fire department search and rescue training and education, and $78,000 for street paving from Georgia DOT. Revenues include over $135,000 in funding from the Department of Justice for overtime reimbursement for certified federal officers employed by the City of Calhoun and funds secured by the economic stimulus package for three years to hire two officers. Other intergovernmental agreements include over $240,000 in reimbursement from the County for library and airport wages and benefits. The City also plans to receive $34,000 from the Housing Authority in lieu of taxes.

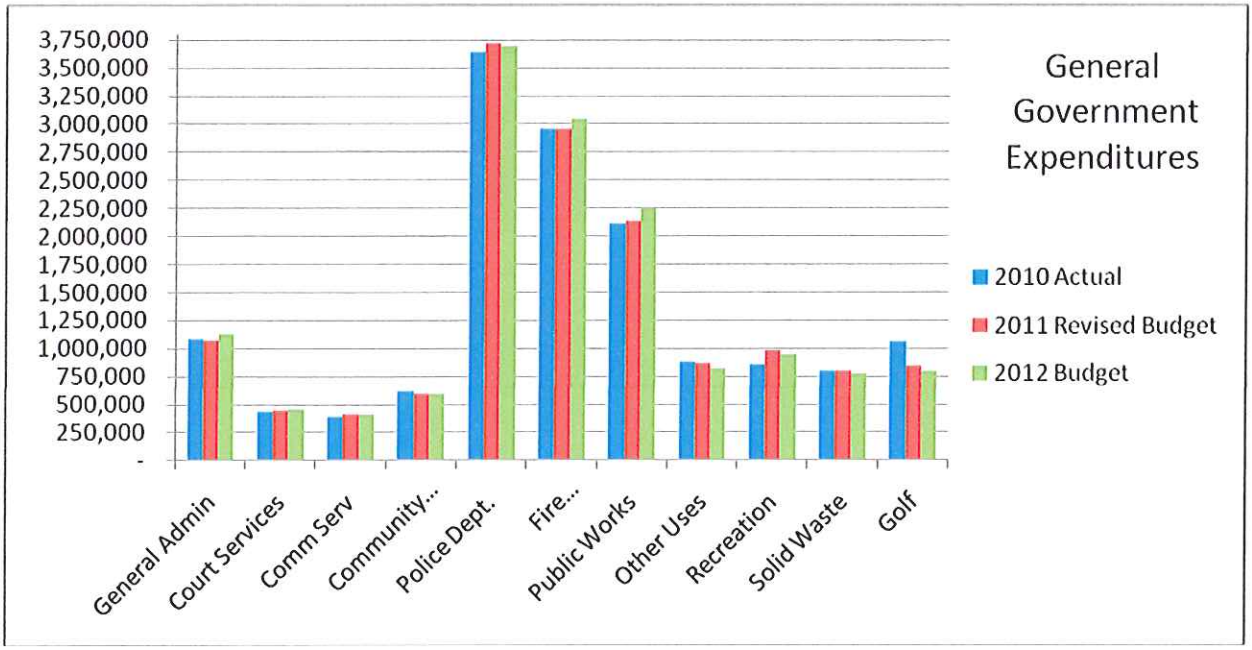
Charges for services consists of probation and municipal court administration fees, service fees from other funds based upon the cost of employee services provided by general fund, cemetery lot sales, and other various service charges. Service fees are paid by all other funds with employee expenses for mayor and council, finance, human resources, and legal costs expensed in general administration. Fines and forfeitures are comprised mainly of the transfer from the municipal court fund of fine revenues in excess of amounts that must be paid out to other outside agencies.

Local revenues includes income generated through interest on reserves and other temporarily idle funds and a 6.25% lease of asset/royalty fee based on gross sales from Calhoun Utilities for water, sewer, and electric. The revenue from Calhoun Utilities was based solely on budgeted amounts through 2008, but was transferred based on actual gross revenue from Calhoun Utilities starting in 2009.



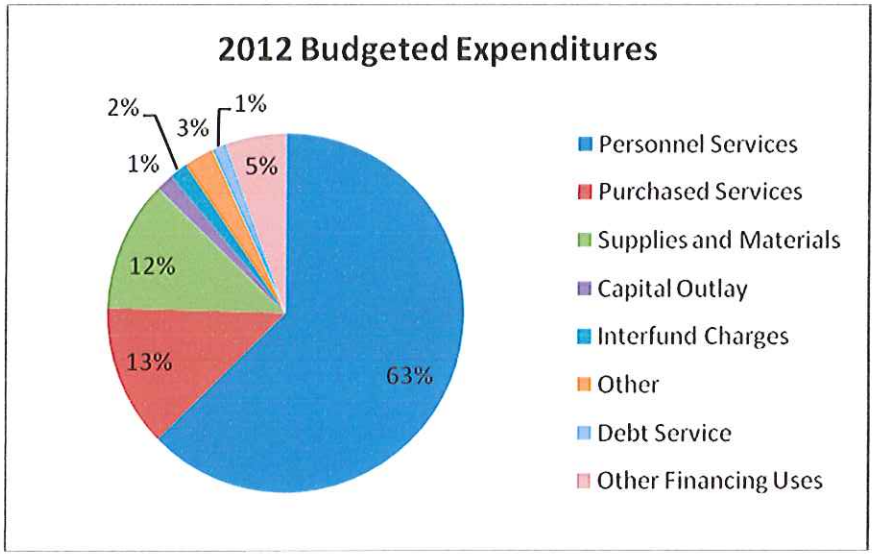
General Government Expenditures

The following charts display budgeted expenditures for 2011 and 2012 and actual expenditures for 2010 by legal level of control for the main governmental funds: general fund, recreation, golf and solid waste funds. These charts do not include other minor special revenue funds, debt service, or capital project funds.



The largest part of budgeted expenditures for the general fund is public safety, which includes the police and fire departments. Public works and general administration make up the other large areas of governmental expenditures.

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



Personnel Wages and Benefits

The budget includes no cost of living raise or annual bonus for any employee, only necessary step increases for new certifications and training. No cost of living increases have been included in the past three years and no annual bonuses have been awarded for the past two years to control costs during the current economy.

Debt Summary

Short-Term Debt: The City issued Tax Anticipation Notes (TAN's) for the 2008-2010 calendar years in order to provide the needed cash flow for the City schools between property tax collections. There is no current outstanding balance and the City does not anticipate needing short-term debt during fiscal 2012.

Long-Term Debt: The City has issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities, including the renovation and expansion of educational facilities within the City. General obligation bonds are direct obligations and pledge the full faith and credit of the City. The City has issued revenue bonds where the City pledges income derived from the acquired or constructed assets to pay debt service. Also, the City is obligated for notes payable, capital leases, claims, an unfunded pension plan, and landfill post-closure liabilities. Arbitrage rules apply to the tax-exempt debt issued by the City.

Bonds - On March 9, 2000, the City issued $4,857,800 in Calhoun Recreation Authority refunding revenue bonds at an interest rate of 4.16%. The City issued the bonds to advance refund $4,470,000 of the outstanding series 1992 Calhoun Recreation Authority revenue bonds with interest rates ranging between 4.7% and 6.125%. The bonds from the refunded 1992 issue are fully retired. Annual debt service requirements are approximately $370,000 until the bonds are retired in fiscal 2018. The

Recreation Authority revenue bonds principal and interest are paid by a general fund transfer of resources to the debt service fund.

In fiscal 2002, the City issued $14,995,000, in school general obligation bonds. These bonds bear interest rates ranging from 3% to 5% and mature in December 2021. On February 24, 2003, the City issued an additional $5,000,000 in school general obligation bonds. These bonds bear interest at rates ranging from 3.5% to 4.25% and mature in October 2021. These bonds are being used to finance construction for the City's schools and will be repaid, in part, from special sales taxes currently approved and being assessed within the City. The City schools plan to retire these bonds early, beginning in October 2012 and retiring all bonds as the funds become available. Annual debt service requirements to amortize the school bonds are approximately $1.1 million. The school bonds principal and interest are paid by the school bonds debt service fund.

At the end of fiscal 2011, the City issued $21,000,000, in school general obligation bonds with interest rates ranging from 4.621 to 4.921% that mature September 2022 to 2025. These bonds are being used to finance construction of a new middle/high school complex on the current property and will be repaid, in part, from special sales taxes approved and beginning assessment in July 2012. Annual debt service requirements to amortize the school bonds are approximately $1 million in interest through 2022 plus principal retirement of approximately $5.25 million until 2025. However, the bonds are Qualified School Construction Bonds and a a federal subsidy will be received to pay all interest. The school bonds principal and interest are paid by the school bonds debt service fund.

Capital Leases –In fiscal year 2007, the City entered into a capital lease for a new fleet of police patrol cars. The financing period is 5 years at a 4.03% interest rate. Cost of the patrol cars total $696,540. In fiscal 2008, the City entered into a capital lease for a fire platform truck in the amount of $694,872. The financing period is 7 years at an interest rate of 3.58%. In fiscal year 2009, the City entered into a capital lease for a fire pumper truck in the amount of $392,733 for a period of 7 years at 3.6%. The governmental activities capital leases are being repaid from the general fund. Annual debt service requirements to amortize these capital leases are as follows:

Fiscal Year	Principal	Interest	Total
2012	$ 181,639	$ 19,951	$ 201,590
2013	161,780	14,133	175,913
2014	167,676	8,237	175,913
2015	117,188	2,547	119,735
2016	21,028	158	21,186
Total	$ 649,311	$ 45,026	$ 694,337

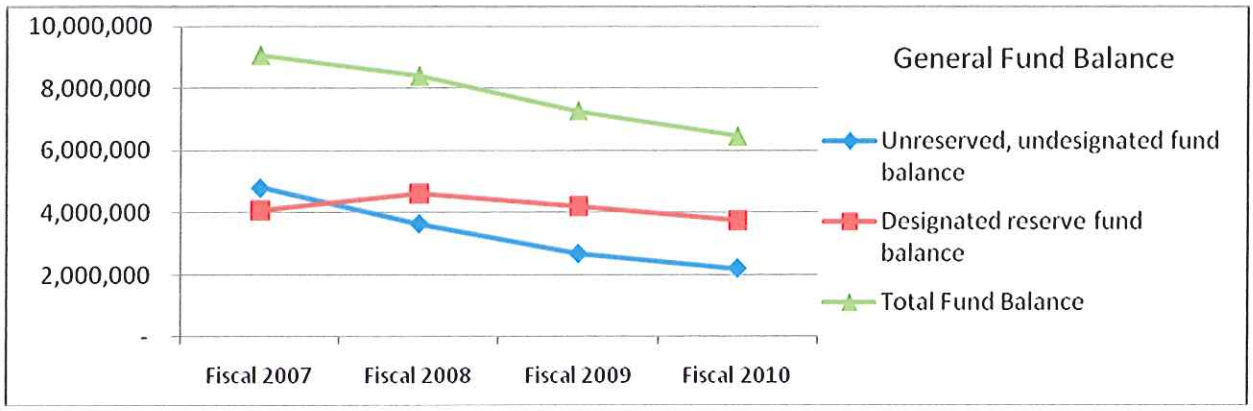
Landfill Post-closure Care - The City's industrial landfill was closed under Georgia Environmental Protection Division (EPD) guidelines in 1992. Estimated maturities of the post-closure costs are recorded as long-term debt in the solid waste enterprise fund at an estimated annual cost of $25,000 until fiscal year 2016. Amounts on landfill closure costs are being repaid from the solid waste fund.

Fiscal Impact

Actions by the Mayor and Council of the City of Calhoun regarding the operating budget and capital improvement plan have a major impact on public services and capital projects that are an integral part of the economic development and quality of life in Calhoun. The challenge is balancing the service needs of citizens against limited financial resources. This budget document represents the culmination of that effort to produce balanced budgets for the governmental funds as required by state law. Departments

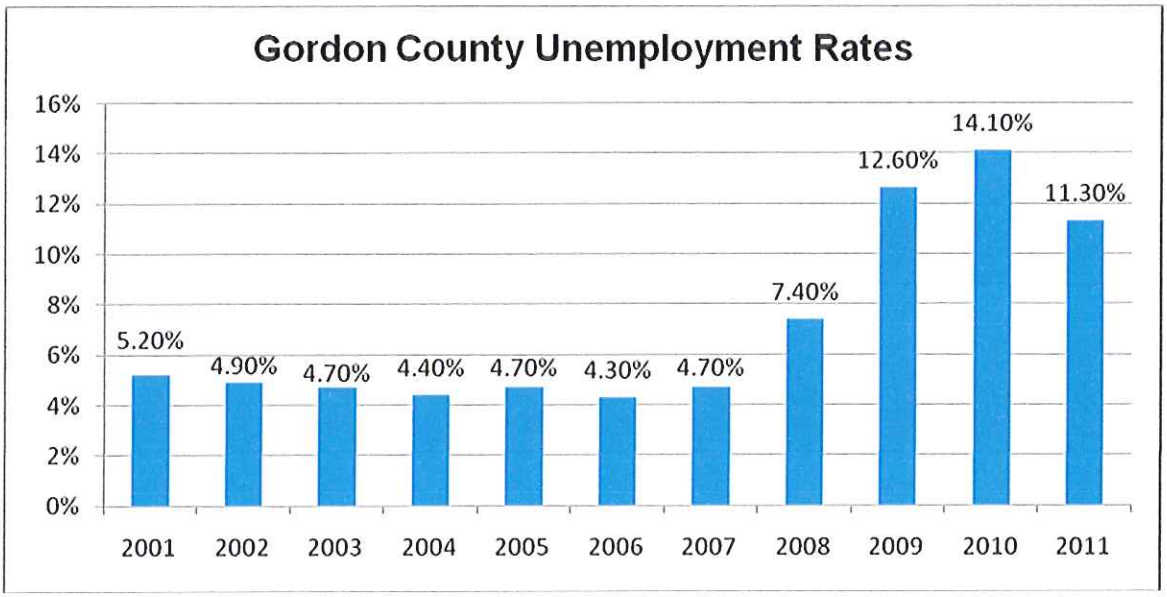
have scrutinized expenditures in order to balance expenditures with projected revenues. The City will be prepared to reduce expenditures should revenues not meet the projected levels.

The City has maintained current service levels the last couple of years by accessing the designated general reserve account to cover some operating expenditures. This has decreased fund balance and the reserve account as evidenced in the following chart. The City's policy is to maintain general reserves equal to three times the monthly expenditures of the main governmental funds (general, recreation, golf, and solid waste) and reserve fund balance is still being maintained at this level.



Future Outlook

The entire nation has experienced unprecedented economic times in the last three years and the City of Calhoun has been no exception. With an economy that depends heavily on manufacturing and industry, the economic downturn has taken a toll on the local economy as evidenced by increased unemployment rates.



A few years ago, the City and County elected officials agreed upon a new distribution formula for the local option sales tax, which is currently in effect. The distribution formula increased the City's portion of funding by 1% each year for fiscal years 2011 and 2012. The City and County updated their twenty-year Comprehensive Plan in 2007, which provides for a 2007-2027 plan. The City will continue to direct its hotel-motel taxes to the Industrial Development Authority for economic development and to the Chamber of Commerce for tourism. We anticipate a return to growth in population and economic development over the next five year period.

Following are some helpful stats for the City of Calhoun from July 2009 unless otherwise noted (sources: www.city-data.com and www.factfinder.census.gov).

Population			
2009	14,740 (+38.2% change since 2000)	Males	7,327 or 49.7%
1999	10,667 (from 2000 Census data)	Females	7,413 or 50.3%

Median Resident Age	33.9	Daytime Population Change	9,500 (+89.1%)
Georgia Median Age	33.4	Number of resident living and working	2,986 (60%)

White Non-Hispanic	66.9%	Estimated Median Household Income		
Hispanic	23.7%	Calhoun	2009	$29,263
Black	6.3%		1999	$33,618
Other	3.1%	Georgia	2009	$47,590

Estimated Per Capita Income		Median House or Condo Value	
2009	$16,561	Calhoun	$149,072 (Compared to 2000 - $93,400)
1999	$19,887	Georgia	$162,800

Average Household Size		Residents with income below poverty level	
Calhoun	2.6 people	Calhoun	21.8%
Georgia	2.6 people	Georgia	16.5%

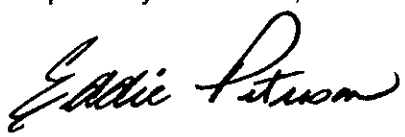
Residents with income below 50% of poverty level	
Calhoun	5.7%
Georgia	7.3%

January 2011 cost of living index in Calhoun: 83 (US Average is 100)

Acknowledgments

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

Respectfully Submitted,



Eddie Peterson
City Administrator

City of Calhoun, Georgia
Officials, Management and Appointed Professionals
General Government
July 1, 2011

Elected Officials:

Mayor ..... James F. Palmer
Mayor Pro Tempore ..... Al Edwards
Councilperson ..... Matt Barton
Councilperson ..... George Crowley
Councilperson ..... David Hammond

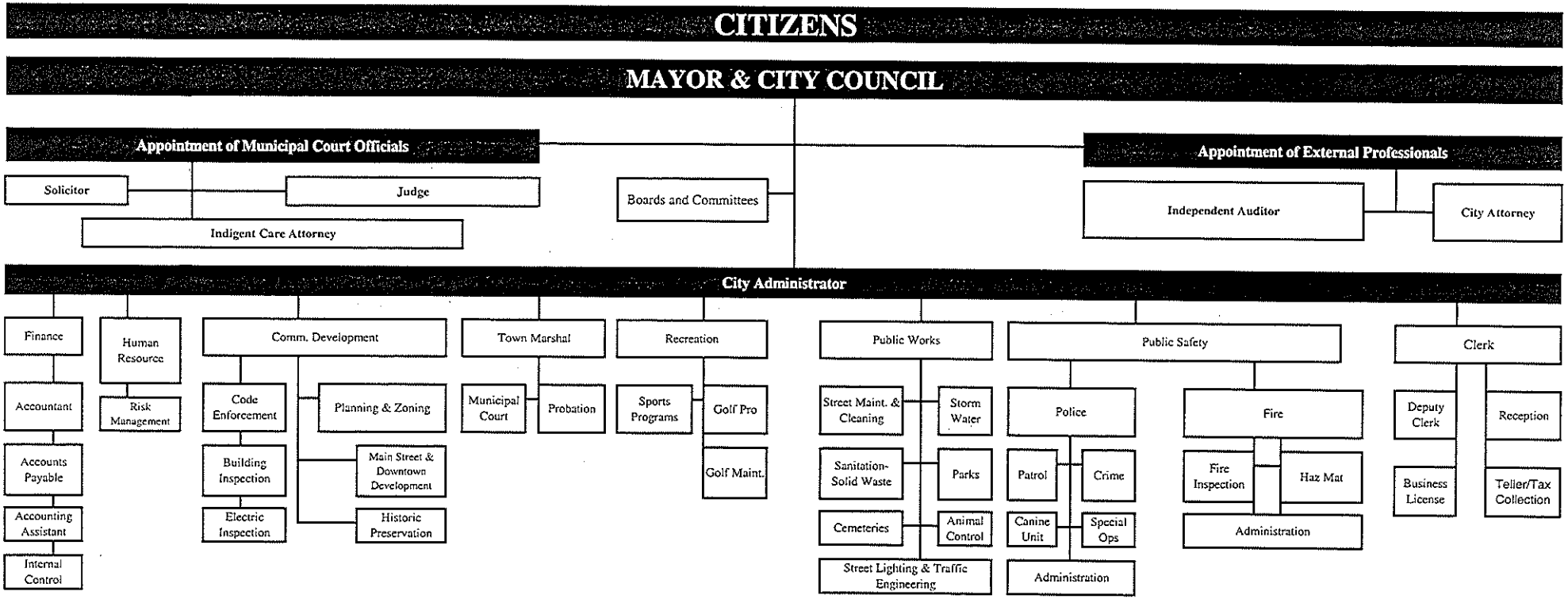
Appointed Officials and Management Related to General Government:

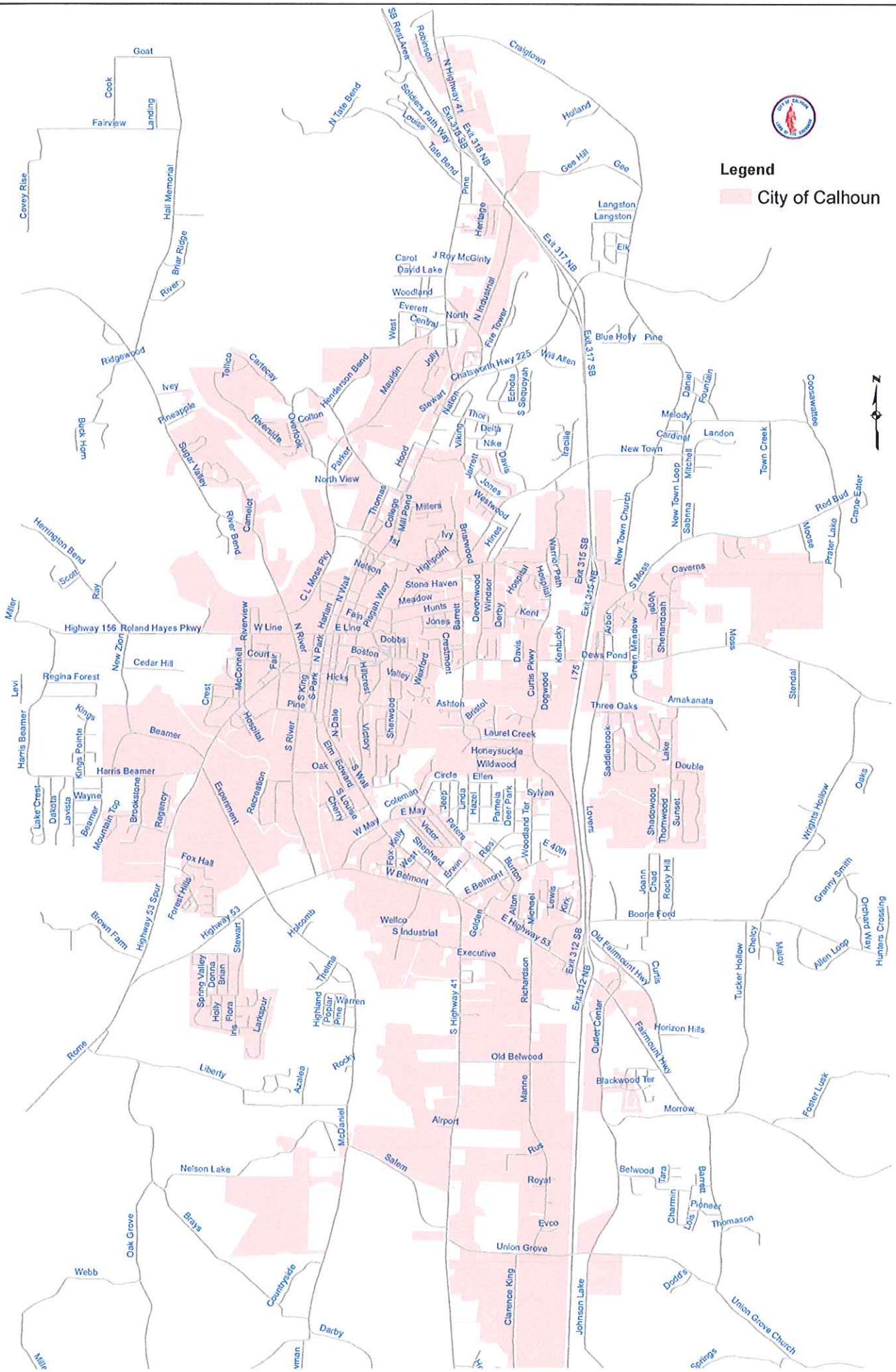
Administrator/ Clerk ..... F. Eddie Peterson
Director of Finance ..... Alicia Stewart
Human Resource/ Assistant City Administrator ..... Linda Brookshire
Town Marshal ..... Randy Jackson
Code Enforcement ..... Don McGinnis
Downtown Development ..... Suzanne Hutchinson
Police Chief ..... Gary Moss
Fire Chief ..... Lenny Nesbitt
Superintendent of Street Department ..... Kevin McEntire
Recreation Director ..... Kim Townsend
Golf Professional ..... Eric Stewart
Superintendent of Golf Maintenance ..... Harold Franklin

Appointed Professionals Under Contract:

City Attorney ..... William P. Bailey
Independent Auditor ..... R. M. Dobbs & Company, C.P.A.
Municipal Court Judge ..... Susanne Hutchinson
Municipal Court Prosecutor ..... George Govignon
Municipal Court Indigent Care Attorney ..... Rebecca B. Parris

CITY OF CALHOUN, GEORGIA
GOVERNMENTAL ORGANIZATIONAL CHART




Legend
City of Calhoun
N
Goat
Cook
Fairview
Landing
Covey Rise
Hall Memorial
Briar Ridge
River
Ridgewood
Ivey
Pineapple
Back Horn
Sugar Valley
Rabbit Path
Cameiot
Herrington Bend
Scott
Ray
Miller
Highway 156 Roland Hayes Pkwy
New Zion
Cedar Hill
Regina Forest
Levi
Harris Beamer
Kings
Kings Pointe
Beamer
Harris Beamer
Lake Crest
Dakota
Lavista
Wayne
Beamer
Mountain Top
Brookstone
Regency
Experiment
Recreation
Fox Hall
Forest Hills
Highway 53 Spur
Brown Farm
Highway 53
Stewart
Spring Valley
Donna
Brian
Holly
Flora
Iris
Larkspur
Holcomb
Thelma
Highland
Poplar
Pine
Warren
Rome
Liberty
Azalea
Rocky
McDaniel
Nelson Lake
Brays
Oak Grove
Webb
Countryside
Darby
Salem
Airport
Old Belwood
Marine
Rus
Royal
Evco
Union Grove
Clarence King
Johnson Lake
Dodd's
Union Grove Church
Springs
Belwood
Tara
Barrett
Charmin
Pioneer
Lois
Thomason
Brackwood Ter
Morrow
Foster Lusk
Horizon Hills
Fairmount Hwy
Outlet Center
Old Fairmount Hwy
Curtis
Exit 312 NB
Exit 312 SB
Richardson
S Industrial
Executive
Wellco
Golden
E Highway 53
Alton
Michael
Lewis
Kirk
Boone Ford
Joann
Chad
Rocky Hill
Granny Smith
Orchard Way
Hunters Crossing
Allen Loop
Chelcy
Melloy
Tucker Hollow
Wrights Hollow
Oaks
Shadowood
Thornwood
Sunset
Double
Lake
Saddlebrook
Three Oaks
Amakanata
Stendal
Moss
Green Meadow
Dews Pond
Arbor
Shenandoah
Vogel
Caverns
S Moss
New Town Church
Exit 315 NB
Exit 315 SB
Kent
Kentucky
Davis
Curtis Pkwy
Dogwood
I 75
Ashton
Bristol
Laurel Creek
Honeysuckle
Wildwood
Circle
Ellen
Sylvan
Deer Park
Pamela
Hazel
Linda
Jeep
Peters
Victor
Rose
Woodland Ter
E 40th
Burton
Erwin
E Belmont
W Belmont
Shepherd
West
Fox
Kelly
Coleman
E May
W May
Cherry
S Louise
S Edward
S Wall
Elm
N Dale
Victory
Sherwood
Hospital
S River
S King
S Park
Pine
Crest
Court
Fair
McConnell
Riverview
W Line
E Line
N Park
Baker
Horton
N Wall
Pilgrah Way
Meadow
Stone Haven
Nelson
Highpoint
C L Moss Pky
Hospital
Warrior Trail
Hospital
Windsor
Devonwood
Barrett
Jones
Hunts
Dobbs
Boston
Hicks
Valley
Waxford
Chestnut
Davis
Derby
Kent
Ivy
Pinewood
Hinds
Westwood
Jones
Jarrett
Davis
Nike
Delta
Thor
Viking
Nation
Stewart
Echota
S Sequoyah
Will Allen
Exit 317 SB
Exit 317 NB
Blue Holly
Pine
Iracille
Chatsworth Hwy 225
Jolly
Fire Tower
N Industrial
Mauldin
Hood
Parker
North View
Thomas
College
1st
Mill Pond
Millers
Overlook
Colton
Riverside
Henderson Bend
Tellico
Cartecay
Everett
Central
North
West
Woodland
Carol
David Lake
J Roy McGinty
Heritage
Pine
Gee Hill
Gee
Langston
Langston
Elk
Holland
Craigtown
N Tate Bend
Louise
Tate Bend
Soldiers Path Way
Exit 318 SB
Exit 318 NB
N Highway 41
Robinson
SB Rest Area
Daniel
Fountain
Coosawattee
Melody
Cardinal
Landon
New Town
New Town Loop
Mitchell
Sabrina
Town Creek
Red Bud
Crane Eater
Moose
Prater Lake

City of Calhoun, Georgia
General Government
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 (Water and Sewer, Electric, and Telecom) for lease of assets/royalties and franchise fees. These transfers will be at a rate of 10.25% of gross sales or fees for fiscal year 2012 as authorized by the Mayor and Council during the annual budget process. This includes 4% franchise fees for City rights-of-way usage and 6.25% for lease of assets/royalties. During fiscal year 2010-2011 the rate was 10.5% and had been 10% in prior years.

The following excerpts, relating to fund balance and the budget process, were taken from the City of Calhoun Financial Policies and Procedures adopted May 23, 2011 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 the general government of the City of Calhoun. The General Manager shall be the constituted budget officer for 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 City Administrator 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, General Manager, 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

R E S O L U T I O N

WHEREAS, the City Administrator, Director of Utilities, 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 resolution;

NOW, THEREFORE, BE IT RESOLVED, the Mayor and Council of the City of Calhoun hereby adopt said budget for fiscal year July 1, 2011 through June 30, 2012.

BE IT FURTHER RESOLVED, 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 20th day of June 2011.

Attest:

Eddie Peterson, City Administrator / Clerk

CITY OF CALHOUN, GEORGIA

James F. Palmer, Mayor

Larry Vickery, Director of Utilities

City of Calhoun
2012 Budget Summary
GENERAL GOVERNMENT

	2010 ACTUAL	2011 REVISED BUDGET	2012 BUDGET	% INCREASE (DECREASE)
General Fund				
Revenues				
Property Tax	$ (1,273,387)	$ (1,430,520)	$ (1,199,020)	-16.2%
Franchise Tax	(1,782,105)	(1,898,474)	(2,077,781)	9.4%
Local Option Sales Tax	(1,943,141)	(2,100,000)	(2,150,000)	2.4%
Excise Tax	(1,872,735)	(1,887,500)	(1,887,500)	0.0%
License and Permit	(219,490)	(222,925)	(220,800)	-1.0%
Intergovernmental	(470,264)	(648,456)	(798,777)	23.2%
Charges for Services	(502,243)	(524,240)	(490,201)	-6.5%
Fines and Forfeitures	(510,153)	(489,600)	(478,700)	-2.2%
Local Revenues	(2,501,101)	(2,930,573)	(3,020,538)	3.1%
Other financing sources	(91,268)	(49,600)	(54,600)	10.1%
Total Revenues	**(11,165,887)**	**(12,181,888)**	**(12,377,917)**	**1.6%**
Expenditures				
Mayor and council	147,649	175,079	191,300	9.3%
Elections	3,096	3,250	5,000	53.8%
City administrator	366,603	365,863	424,399	16.0%
Finance	288,182	278,739	264,619	-5.1%
Tax administration	55,922	53,312	54,363	2.0%
General teller	64,179	57,505	47,987	-16.6%
Human resources	129,649	132,588	133,344	0.6%
Risk management	3,761	5,750	5,250	-8.7%
Mayor and council- dues and fees	29,155	-	-	0.0%
General Administration	**1,088,196**	**1,072,086**	**1,126,262**	**5.1%**
Municipal court	255,008	260,089	265,118	1.9%
Probation	108,523	113,137	114,449	1.2%
Custody of Prisoners	65,859	72,000	71,500	-0.7%
Court Services	**429,390**	**445,226**	**451,067**	**1.3%**
Welfare related	63,695	66,125	66,318	0.3%
Art gallery	2,000	-	-	0.0%
Auditorium	124	620	620	0.0%
Depot	18,196	19,085	19,585	2.6%
Community Center	5,149	7,250	6,825	-5.9%
Library	297,896	312,670	316,306	1.2%
Community Services	**387,060**	**405,750**	**409,654**	**1.0%**
Regulatory inspections and enforcement	347,139	335,282	334,793	-0.1%
Downtown development	98,363	99,726	98,061	-1.7%
Airport	174,348	151,759	154,035	1.5%
Community Development	**619,850**	**586,767**	**586,889**	**0.0%**
Police administration	391,451	400,254	341,648	-14.6%
Detectives	504,987	521,530	521,422	0.0%
Patrol	2,342,465	2,376,235	2,398,044	0.9%
Special operations	305,851	320,072	322,979	0.9%
Police dispatching	98,343	100,400	110,000	9.6%
Police Department	**3,643,097**	**3,718,491**	**3,694,093**	**-0.7%**
General Fund				
Fire administration	174,029	178,500	170,339	-4.6%
Firefighting	2,328,288	2,402,310	2,500,991	4.1%
Fire inspection	127,237	133,270	130,926	-1.8%
Fire dispatching	49,001	49,696	55,004	10.7%
Fire stations and buildings	105,021	18,000	18,000	0.0%
Fire debt service	175,912	175,912	170,425	-3.1%
Fire Department	**2,959,488**	**2,957,688**	**3,045,685**	**3.0%**

City of Calhoun
2012 Budget Summary
GENERAL GOVERNMENT

	2010 ACTUAL	2011 REVISED BUDGET	2012 BUDGET	% INCREASE (DECREASE)
Animal control	68,946	73,686	75,290	2.2%
Highways and streets admin	101,837	103,401	106,086	2.6%
Highways and streets	1,049,708	1,151,488	1,164,434	1.1%
Street cleaning	69,578	72,209	72,875	0.9%
Storm drainage	1,316	-	-	0.0%
Street lighting	297,316	98,500	181,936	84.7%
Traffic engineering	87,581	185,900	170,900	-8.1%
Maintenance and parks	273,694	284,341	297,749	4.7%
Cemetery	149,850	155,525	170,266	9.5%
Parks beautification	10,197	3,000	3,000	0.0%
Public Works	**2,110,023**	**2,128,050**	**2,242,536**	**5.4%**
Total Expenditures	**11,237,104**	**11,314,058**	**11,556,186**	2.1%
Excess of Revenues (Over) Under Expenditures	**71,217**	**(867,830)**	**(821,731)**	
Other financing uses (transfers out)	**882,003**	**867,830**	**821,731**	-5.3%
Net Change in Fund Balance	**$ 953,220**	**$ -**	**$ -**	
Special Revenue Funds				
Recreation Fund				
Revenues	$ (873,068)	$ (980,089)	$ (943,032)	-3.8%
Recreation administration	69,434	70,697	74,319	5.1%
Participant recreation	787,410	909,392	868,713	-4.5%
Total Expenditures	856,844	980,089	943,032	-3.8%
Net Change in Fund Balance	**$ (16,224)**	**$ -**	**$ -**	
Minor Special Revenue Funds				
UDAG Fund	28,717	32,000	25,000	-21.9%
Confiscated Assets	34,017	15,500	13,890	-10.4%
West Calhoun Grant Fund	479,905	389,183	-	100.0%
School Tax Fund	112,978	132,078	103,078	-22.0%
Hotel/Motel Fund	272,607	265,000	270,000	1.9%
Capital Project Funds				
2001 SPLOST Fund	101,816	39,640	-	-100.0%
2005 SPLOST Fund	2,159,255	2,339,544	2,589,444	10.7%
School SPLOST Fund	7,794	4,500	2,500	100.0%
Debt Service Funds				
Golf Debt	370,559	370,965	370,369	-0.2%
School Debt	2,693,539	2,660,000	2,790,000	4.9%
Agency Fund				
Municipal Court Fund	782,786	800,000	775,000	-3.1%
Solid Waste Fund				
Revenues	$ (805,077)	$ (792,688)	$ (772,192)	-2.6%
Collection	666,702	634,217	619,102	-2.4%
Recycle	24,690	25,831	29,518	14.3%
Landfill	4,153	33,140	33,000	-0.4%
Yard trimmings and collections	98,644	99,500	90,572	-9.0%
Total Expenditures	794,189	792,688	772,192	-2.6%
Net Change in Fund Balance	**$ (10,888)**	**$ -**	**$ -**	
Golf Fund				
Revenues	$ (674,975)	$ (847,795)	$ (802,273)	-5.4%
Maintenance	594,644	577,768	534,483	-7.5%
Pro Shop	460,891	270,027	267,790	-0.8%
Total Expenditures	1,055,535	847,795	802,273	-5.4%
Net Change in Fund Balance	**$ 380,560**	**$ -**	**$ -**	

GENERAL FUND (100)

Revenue Summary

			Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Property Taxes							
31	1000	General Property Taxes	$ (1,016,718)	$ (1,063,254)	$ (1,225,000)	$ (1,225,000)	$ (1,000,000)
31	1001	General Property Taxes-Prior	(114,003)	(130,321)	(120,000)	(120,000)	(120,000)
31	1101	Refund Property Taxes	5,312	5,858	5,000	5,000	5,000
31	1110	Public Utility Tax	(6,808)	(6,427)	(6,000)	(6,000)	(6,000)
31	1201	Refund Prior Year	1,785	6,243	2,000	2,000	2,000
31	1310	Motor Vehicle Tax	(46,789)	(42,361)	(47,000)	(47,000)	(45,000)
31	1320	Mobile Home Tax	(17)	(51)	(20)	(20)	(20)
31	1340	Intangibles - Reg & Record	(23,362)	(18,081)	(20,000)	(20,000)	(20,000)
31	1600	Real Estate Transfer Tax & Other Taxes	(7,731)	(6,124)	(7,500)	(7,500)	(6,500)
31	9000	Penalties & Interest on Delinquent Taxes	(4,019)	(18,869)	(12,000)	(12,000)	(8,500)
		Total Property Taxes	(1,212,350)	(1,273,387)	(1,430,520)	(1,430,520)	(1,199,020)
Franchise Tax							
31	1700	Franchise Tax-City	(1,280,590)	(1,293,099)	(1,408,826)	(1,408,826)	(1,602,997)
31	1701	Franchise Tax-Other	(470,806)	(451,454)	(455,000)	(455,000)	(440,000)
31	1760	Franchise - Tax - Telephone	(36,769)	(37,552)	(34,648)	(34,648)	(34,784)
		Total Franchise Tax	(1,788,165)	(1,782,105)	(1,898,474)	(1,898,474)	(2,077,781)
Sales Tax							
31	3100	Local Option Sales Tax	(2,016,503)	(1,943,141)	(2,100,000)	(2,100,000)	(2,150,000)
Excise Tax							
31	4200	Beer Tax	(269,290)	(259,066)	(260,000)	(260,000)	(260,000)
31	4201	Wine Tax	(28,028)	(27,732)	(28,000)	(28,000)	(30,000)
31	4202	Liquor Tax	(43,161)	(37,633)	(42,000)	(42,000)	(40,000)
31	4203	Liquor Pouring Tax	(8,094)	(8,545)	(7,500)	(7,500)	(10,000)
31	6100	Business & Occupational Taxes	(367,901)	(370,635)	(360,000)	(360,000)	(365,000)
31	6101	Business Taxes (EMC)	(493,150)	(446,389)	(450,000)	(450,000)	(480,000)
31	6102	Gross Receipts Gas Marketers	(89,812)	(88,840)	(90,000)	(90,000)	(70,000)
31	6200	Insurance Premium Taxes	(605,645)	(566,412)	(585,000)	(585,000)	(570,000)
31	6300	Financial Institution Taxes	(75,757)	(67,483)	(65,000)	(65,000)	(60,000)
31	9400	Penalties & Interest on Delinquent Business Lic.	-	-	-	-	(2,500)
		Excise Tax	(1,980,838)	(1,872,735)	(1,887,500)	(1,887,500)	(1,887,500)
License & Permit							
32	1000	Business Regulatory Fees	(125,597)	(121,499)	(135,000)	(135,000)	(125,000)
32	1005	Business License Application Fee	-	-	-	-	(1,000)
32	1310	Fire Permits	(3,600)	(4,205)	(3,000)	(3,000)	(3,000)
32	1311	Street Inspection Permits	(420)	-	-	-	-
32	1330	Plumbing Permits/ HVAC	(25,400)	(11,291)	(7,800)	(7,800)	(4,800)
32	1340	Electric Permits	(31,282)	(21,181)	(25,500)	(25,500)	(20,000)
32	2111	Building Permits	(66,889)	(54,446)	(48,000)	(48,000)	(60,000)
32	2120	Soil & Sedimentation Permits	(970)	(520)	(175)	(175)	(500)
32	2121	Grading Permits	(1,920)	(970)	(550)	(550)	(1,200)
32	2140	Sign Permits	(3,063)	(3,743)	(2,300)	(2,300)	(3,500)
32	2150	Fuel System Installation Permits	(375)	(325)	-	-	(300)
32	2210	Zoning & Annexation Fees	(728)	(420)	(500)	(500)	(500)
32	3902	NPDES Permits	(2,040)	(890)	(100)	(100)	(1,000)
		Total License & Permit	(262,284)	(219,490)	(222,925)	(222,925)	(220,800)
Intergovernmental							
33	1000	Ga Search and Rescue Unit Training & Ed. Grant	(82,648)	-	(23,000)	(23,000)	(100,000)
33	1110	Department of Justice- Overtime Reimbursement	(22,092)	(27,902)	(25,000)	(25,000)	(25,000)
33	1120	Department of Justice- Bulletproof Vest Grant	(1,633)	(5,004)	(3,645)	(3,645)	(9,750)
33	1120	27-Department of Justice- COPS ARRA Grant	-	(61,652)	(95,000)	(95,000)	(106,808)
33	1130	Department of Justice- ATF Overtime Reimb.	-	(6,813)	(4,000)	(4,000)	(3,500)
33	1150	26-Dept. of Justice- COPS ARRA Equip. Grant		(27,481)	-	-	-
33	4110	79-Department of Transportation- Streetscape III	-	-	(200,000)	(200,000)	(200,000)
33	4310	DCA Signature Community Grant	(15,008)	(34,992)	-	-	-
33	4311	Department of Transportation- LARP Grant	(68,898)	-	(26,000)	(26,000)	(78,000)
33	5000	Local Grants-Gordon County- Library	(164,743)	(160,140)	(176,286)	(176,286)	(178,056)
33	5100	Homeowner Tax Relief Grant	(29,265)	-	-	-	-
33	7000	In Lieu of Taxes-Housing Authority	(33,231)	(33,636)	(33,000)	(33,000)	(34,000)
33	7002	Airport Authority - Reimbursement	(57,681)	(63,181)	(62,525)	(62,525)	(63,663)
33	7003	Reimbursement-City Board of Education	(57,298)	(49,463)	-	-	-
		Total Intergovernmental	(532,497)	(470,264)	(648,456)	(648,456)	(798,777)

(continued)

GENERAL FUND (100)

Revenue Summary

			Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Charges for Services							
34	1120	Probation Fees	(191,203)	(185,459)	(200,000)	(200,000)	(175,000)
34	1125	Warrant Preparation	(3,050)	(2,780)	(2,500)	(2,500)	(2,500)
34	1311	Building Inspection Fine-Fees	(100)	(125)	-	-	-
34	1400	Charges-Copies & Paper	(116)	(145)	(150)	(150)	(100)
34	1700	Indirect Cost Allocation-Service Fees	(184,331)	(179,396)	(239,290)	(239,290)	(227,238)
34	1910	Election Qualifying Fees	-	(437)	-	-	(500)
34	1972	Electric Seminar	(2,060)	-	-	-	-
34	2120	Accident Reports	(3,269)	(3,728)	(2,500)	(2,500)	(4,000)
34	3900	Interdepartment Services- Other	(7,508)	(11,223)	-	-	-
34	3918	Street Special Services - Department	(21,243)	(25,133)	(5,000)	(5,000)	(10,000)
34	3928	Maintenance Special Services - Departments	(31,792)	(26,365)	(5,000)	(5,000)	(5,000)
34	6000	Background Check Fees	(5,130)	(5,995)	(5,000)	(5,000)	(5,500)
34	6100	Animal Control Sales & Fines	(560)	(914)	(600)	(600)	(600)
34	9100	Cemetery Lot Sales	(25,625)	(15,655)	(20,000)	(20,000)	(15,000)
34	9300	Bad Check Fees	(275)	(225)	(200)	(200)	(200)
39	1108	Transfer In - Fine Administration Fees	(51,254)	(44,663)	(44,000)	(44,000)	(44,563)
		Total Charges for Services	(527,516)	(502,243)	(524,240)	(524,240)	(490,201)
Fines and Forfeitures							
35	1000	Police Fines	(420)	(944)	-	-	-
35	1111	Restitution	(191)	(2,776)	(250)	(250)	(250)
35	1320	Cash from Forfeiture	-	(13,215)	-	-	-
35	1360	Proceeds from Sale of Forfeited Property	-	(6,450)	-	-	-
35	1930	Parking Violations	(2,615)	(4,075)	(2,500)	(2,500)	(4,500)
35	2200	Other Confiscations	(1,164)	(1,462)	(750)	(750)	(1,200)
39	1130	Transfer from Municipal Court Agency Fund	(517,240)	(481,231)	(486,100)	(486,100)	(472,750)
		Total Fines and Forfeitures	(521,630)	(510,153)	(489,600)	(489,600)	(478,700)
Other Local Revenues							
36	1000	Interest Revenues	(139,089)	(55,829)	(65,000)	(65,000)	(10,500)
37	1001	Donations - Police Department	(27,058)	-	-	-	-
37	1002	Donations - Fire Department	(1,080)	(1,393)	(200)	(200)	(200)
38	1000	Rents & Royalties	(13,900)	(13,800)	(13,500)	(13,500)	-
38	1001	Lease of Assets/Royalties - Water, Sewer & Elec.	(2,364,808)	(2,424,285)	(2,814,853)	(2,847,853)	(3,007,318)
38	3000	Reimbursement for Damage	-	(73)	-	-	-
38	3100	Insurance Reimbursement	(95,735)	-	-	-	-
38	5000	Sale-Pipe & Other Supplies (Street)	-	(8)	(500)	(500)	-
38	5001	Sale of Street Signs	-	(67)	-	-	-
38	9000	Miscellaneous Revenue	(1,412)	(4,487)	(2,500)	(2,500)	(1,500)
38	9001	Sales Tax Vendor's Fee	(9)	(52)	(20)	(20)	(20)
38	9003	Employee Jury Duty Pay	(495)	(515)	(500)	(500)	(500)
38	9005	Sale of Scrap / Surplus	(672)	(592)	(500)	(500)	(500)
		Total Other Local Revenues	(2,644,258)	(2,501,101)	(2,897,573)	(2,930,573)	(3,020,538)
Other Financing Sources							
39	1101	Transfer in - Other/Multiple Grant Fund	(28,531)	(12,186)	-	-	-
39	1113	Transfer in - Other/Internal Service Fund	-	(39,600)	-	(39,600)	(39,600)
39	2100	Sale of Assets	(8,561)	(39,482)	(10,000)	(10,000)	(15,000)
39	3500	Proceeds - Capital Leases	(392,733)	-	-	-	-
		Total Other Financing Sources	(429,825)	(91,268)	(10,000)	(49,600)	(54,600)
Total General Fund Revenue			**$(11,915,866)**	**$(11,165,887)**	**$ (12,109,288)**	**$ (12,181,888)**	**$(12,377,917)**

General Administration



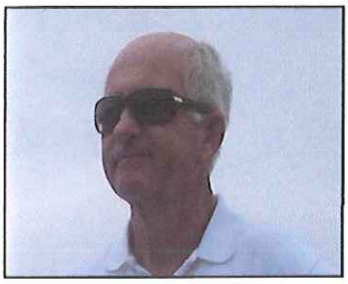
The department of General Administration is made up of several different divisions, including Mayor and Council, City Administrator, General Teller, Tax Administration, Risk Management and Human Resources. The ***Administration Department*** provides policy direction and guidance through the Mayor and 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 all financial affairs of the City, including reporting accurate financial information, collections of revenues, payables processing, and payroll and employee management.

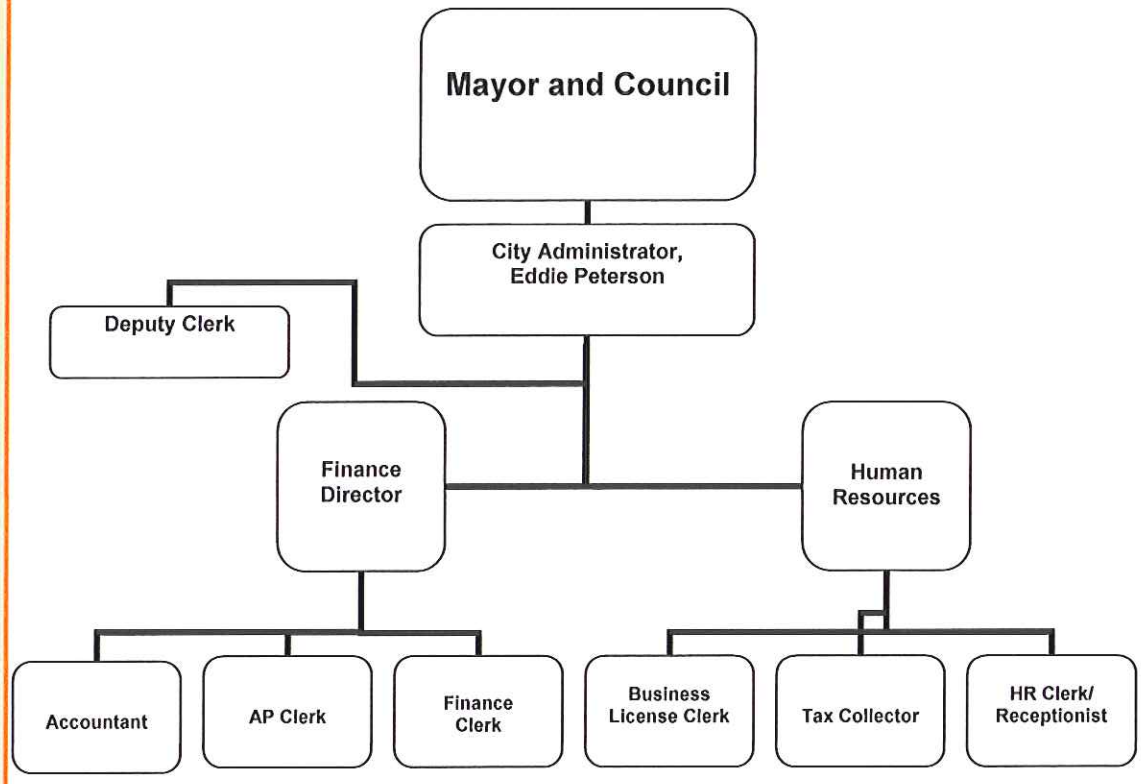


City Hall has seen an employee reduction in the past couple years and will continue to concentrate on the core services to the citizens of Calhoun.



General Administration





GENERAL ADMINISTRATON

MAYOR AND COUNCIL (1101110)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51	1100 Regular Wages	$ 33,600	$ 33,600	$ 33,600	$ 33,600	$ 34,232
51	2100 Group Insurance	22,082	19,242	15,900	15,900	14,364
51	2101 Insurance Deductible Reimbursement	-	-	-	-	746
51	2401 Retirement Plan Employer Contribution	19,200	19,200	19,200	19,200	19,200
51	2402 Retirement Plan Administrative Costs	501	501	500	500	500
		75,383	72,543	69,200	69,200	69,042
Purchased and Contracted Services						
52	1201 Legal & Auditing	14,235	12,974	12,000	12,000	15,000
52	3105 Public Officials Liability Insurance	38,552	27,726	16,000	16,000	4,000
52	3200 Telephone - City Service	-	117	700	700	750
52	3203 Data Service- City	-	2,167	2,300	2,300	2,000
52	3209 Internet Service	-	768	720	720	720
52	3210 E-mail Service	-	193	210	210	210
52	3300 Advertising	3,013	1,832	2,500	2,500	2,500
52	3500 Travel	21,464	20,471	25,000	25,000	25,000
52	3600 Dues & Fees	-	-	30,500	30,500	30,000
52	3700 Education & Training	7,160	5,655	9,000	9,000	7,500
		84,424	71,903	98,930	98,930	87,680
Supplies						
53	1100 General Supplies & Materials	375	353	400	400	500
53	1120 Office & Computer Supplies	40	20	50	50	100
53	1300 Food for Meetings	2,504	2,575	2,700	2,700	2,700
53	1601 Computers/Printers	-	255	250	250	-
53	1700 Miscellaneous	400	-	-	-	-
		3,319	3,203	3,400	3,400	3,300
Other						
57	6000 Contingency	-	-	14,049	3,549	31,278
TOTAL		$ 163,126	$ 147,649	$ 185,579	$ 175,079	$ 191,300

MAYOR AND COUNCIL - DUES & FEES (1101595)

Purchased and Contracted Services						
52	3600 Dues & Fees	$ 31,218	$ 29,155	$ -	$ -	$ -

ELECTIONS (1101400)

Purchased and Contracted Services						
52	1201 Legal	$ -	$ 52	$ -	$ -	$ -
52	1205 Consulting	-	2,856	3,000	3,000	5,000
52	3300 Advertising	62	188	250	250	-
52	3500 Travel- Education and Training	100	-	-	-	-
TOTAL		$ 162	$ 3,096	$ 3,250	$ 3,250	$ 5,000

CITY ADMINISTRATOR (1101511)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51 1100	Regular Employee Wages	$ 120,295	$ 92,473	$ 92,100	$ 92,100	$ 131,772
51 1300	Overtime	1,719	-	-	-	-
51 2100	Group Insurance	14,888	7,946	8,009	8,009	14,364
51 2101	Insurance Deductible Reimbursement	-	-	-	-	746
51 2200	FICA Contributions	7,322	5,624	5,710	5,710	8,170
51 2300	Medicare	1,712	1,315	1,335	1,335	1,910
51 2401	Retirement Plan Employer Contribution	7,478	8,218	6,239	6,239	9,235
51 2402	Retirement Plan Administrative Costs	250	251	196	196	298
51 2700	Workers' Compensation Insurance	283	105	65	65	201
		153,947	115,932	113,654	113,654	166,696
Purchased and Contracted Services						
52 1200	10- Engineering	15,008	34,992	-	-	-
52 1201	Legal & Auditing	23,317	10,378	25,000	25,000	16,000
52 1204	Medical Services	-	25	25	25	25
52 1210	Clean-up of Vacant Property	-	375	-	-	-
52 2001	Linen Services	991	-	-	-	-
52 2002	Exterminating Service	303	300	300	300	300
52 2110	Garbage Pickup-City Service	488	584	590	590	590
52 2130	Janitorial Services	5,580	-	-	-	-
52 2200	Interdepartment Services & Labor	7,622	8,894	5,000	5,000	8,000
52 2201	Vehicle Repair & Maint.	179	148	200	200	200
52 2202	Repairs & Maintenance - Equipment	13,266	14,169	15,000	15,000	15,000
52 2203	Repairs & Maintenance - Buildings	571	1,326	2,000	3,500	2,000
52 2320	Rental of Equipment	6,614	4,310	5,000	5,000	5,000
52 3001	Other Purchased Services	253	320	350	350	300
52 3101	General Liability Insurance	3,087	3,639	3,700	3,700	2,500
52 3102	Property Insurance	2,854	3,751	4,500	4,500	2,000
52 3103	Vehicle Insurance	933	1,053	1,000	1,000	1,000
52 3104	Surety Bonds	658	8	20	20	10
52 3200	Telephone - City Service	10,835	9,877	7,500	7,500	7,800
52 3203	Data Service - City	11,079	9,803	8,500	8,500	12,000
52 3205	Cell Phone	-	1,580	1,000	1,000	1,400
52 3209	Internet Service	6,300	5,795	4,000	4,000	5,000
52 3210	E-mail Service	630	448	465	465	465
52 3220	Postage	4,542	3,300	4,500	4,500	4,500
52 3300	Advertising	7,804	3,505	7,000	3,750	5,000
52 3400	Printing & Binding	188	892	2,000	2,000	1,500
52 3500	Travel	8,036	1,279	2,500	2,500	5,000
52 3600	Dues & Fees	1,179	918	1,500	1,500	1,500
52 3700	Education & Training	2,675	737	2,000	2,000	3,000
		134,992	122,406	103,650	101,900	100,090
Supplies						
53 1100	General Supplies & Materials	3,035	571	3,500	1,400	2,000
53 1120	Office & Computer Supplies	6,938	3,543	8,000	2,500	1,000
53 1125	Printer & Copier Supplies	-	-	-	-	4,000
53 1130	Purchased Uniforms	543	-	-	-	-
53 1141	Vehicle Repair & Maint.	64	368	100	100	100
53 1142	Repairs & Maintenance - Buildings	2,715	313	2,000	2,000	2,000
53 1210	Water & Sewer Service - City	3,670	4,859	5,000	5,000	5,000
53 1220	Natural Gas Service	2,697	3,067	3,000	3,000	3,000
53 1230	Electric Service - City	20,385	19,215	21,000	21,000	23,000
53 1270	Gasoline	1,159	808	1,200	1,200	1,000
53 1300	Food for Meetings	40	-	100	100	-
53 1400	Books & Periodicals	932	359	1,000	1,000	750
53 1600	Small Equipment <$5000	3,406	-	2,500	-	2,500
53 1601	Computer Equip<$5000	1,348	-	1,500	-	1,500
53 1700	Miscellaneous	11,027	117	-	-	-
		57,959	33,220	48,900	37,300	45,850

	Actual 2008-2009	Actual 2008-2009	Budget 2010-2011	Budget 2010-2011	Budget 2010-2011
Capital Outlay					
54 2300 Furniture & Fixtures	-	-	-	7,800	-
Interfund / Interdepartmental Charges					
55 4100 Interfund Allocation - Utilities	93,402	95,045	105,109	105,109	111,663
Other Charges					
57 3900 Cash Over or Short	3,900	-	100	100	100
Other Financing Uses					
61 1006 Transfer Out - Solid Waste	312,541	107,000	74,188	74,188	74,192
61 1007 Transfer Out- Multiple Grant Fund	16,799	34,798	-	3,500	-
61 1020 Transfer Out - Recreation	340,000	360,000	419,177	419,177	377,170
61 1022 Transfer Out - SPLOST	38,643	109,647	-	-	-
61 1033 Transfer - G.O. Debt Service (Golf)	369,045	270,558	370,965	370,965	370,369
	1,077,028	882,003	864,330	867,830	821,731
TOTAL	$ 1,521,228	$ 1,248,606	$ 1,235,743	$ 1,233,693	$ 1,246,130

GENERAL FINANCE (1101512)

	Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits					
51 1100 Regular Employee Wages	$ 236,047	$ 221,887	$ 207,100	$ 207,100	$ 203,296
51 1300 Overtime	235	-	200	200	250
51 2100 Group Insurance	30,566	28,309	31,890	31,890	21,546
51 2101 Insurance Deductible Reimbursement	-	-	-	-	1,119
51 2200 FICA Contributions	13,947	12,978	12,840	12,840	12,620
51 2300 Medicare	3,262	3,035	3,003	3,003	2,951
51 2401 Retirement Plan Employer Contribution	12,575	14,488	12,862	12,862	11,573
51 2402 Retirement Plan Administrative Costs	423	443	404	404	373
51 2700 Workers' Compensation Insurance	172	263	315	315	381
	297,227	281,403	268,614	268,614	254,109
Purchased and Contracted Services					
52 1203 Consulting - Computer	500	-	500	500	750
52 1204 Medical Services	60	80	80	80	80
52 2200 Repairs & Maint - Depart	1,265	144	500	500	500
52 2202 Repairs & Maint - Equip.	191	-	250	250	200
52 2320 Rental of Equipment	1,753	2,190	2,500	2,500	2,500
52 3104 Surety Bonds	114	33	45	45	30
52 3220 Postage	28	13	50	50	25
52 3400 Printing & Binding	182	163	200	200	175
52 3500 Travel	4,157	736	1,200	1,200	1,500
52 3600 Dues & Fees	908	1,180	1,100	1,100	1,100
52 3700 Education & Training	1,829	820	1,200	1,200	1,200
	10,987	5,359	7,625	7,625	8,060
Supplies					
53 1100 General Supplies & Materials	422	365	750	750	500
53 1120 Office & Computer Supplies	1,429	669	1,200	1,200	400
53 125 Printer & Copier Supplies	-	-	-	-	800
53 1130 Purchased Uniforms	2,988	-	-	-	-
53 1400 Books & Periodicals	90	86	250	250	250
53 1600 Small Equipment<5000	35	-	-	-	-
53 1601 Comp, Equipment< $5000	116	300	300	300	500
	5,080	1,420	2,500	2,500	2,450
TOTAL	$ 313,294	$ 288,182	$ 278,739	$ 278,739	$ 264,619

TAX ADMINISTRATION (1101514)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51 1100	Regular Employee Wages	$ 30,559	$ 33,418	$ 29,702	$ 29,702	$ 30,959
51 1300	Overtime	525	173	250	250	160
51 2100	Group Insurance	7,418	7,280	7,950	7,950	7,182
51 2101	Insurnace Deductible Reimbursement	-	-	-	-	373
51 2200	FICA Contributions	1,612	1,818	1,857	1,857	1,930
51 2300	Medicare	377	425	435	435	451
51 2401	Retirement Plan Employer Contribution	1,734	1,988	2,058	2,058	2,086
51 2402	Retirement Plan Administrative Costs	58	61	65	65	67
51 2700	Workers' Compensation Insurance	35	53	65	65	95
		42,318	45,216	42,382	42,382	43,303
Purchased and Contracted Services						
52 1201	Legal	-	130	-	-	-
52 1204	Medical Services	-	20	20	20	-
52 1300	Technical Services	3,533	5,807	5,250	5,550	5,700
52 2200	Repairs & Maintenance - Department	32	-	-	-	-
52 3104	Surety Bond	23	8	10	10	10
52 3400	Printing & Binding	6,382	4,714	5,000	5,000	5,000
		9,970	10,679	10,280	10,580	10,710
Supplies						
53 1120	Office & Computer Supplies	96	27	100	100	100
53 1130	Purchased Uniforms	600	-	-	-	-
53 1400	Books & Periodicals	250	-	250	250	250
		946	27	350	350	350
TOTAL		$ 53,234	$ 55,922	$ 53,012	$ 53,312	$ 54,363

GENERAL TELLER (1101515)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51 1100	Regular Employee Wages	$ 30,518	$ 46,722	$ 40,191	$ 40,191	$ 34,298
51 1300	Overtime	712	685	500	500	450
51 2100	Group Insurance	7,418	10,939	9,850	9,850	7,182
51 2101	Insurance Deductible Reimbursement	-	-	-	-	373
51 2200	FICA Contributions	1,863	2,810	2,492	2,492	2,155
51 2300	Medicare	436	657	583	583	504
51 2401	Retirement Plan Employer Contribution	1,611	1,988	2,723	2,723	2,311
51 2402	Retirement Plan Administrative Costs	54	61	86	86	74
51 2700	Workers' Compensation Insurance	35	53	65	65	95
		42,647	63,915	56,490	56,490	47,442
Purchased and Contracted Services						
52 1204	Medical Services	15	20	20	20	-
52 2200	Repair & Maint. - Dept.	5	-	-	-	-
52 3104	Surety Bond	23	8	10	10	10
52 3400	Printing & Binding	182	61	250	250	200
52 3500	Travel	44	-	250	250	-
52 3600	Dues & Fees	35	35	35	35	35
52 3700	Education & Training	200	-	250	250	-
		504	124	815	815	245
Supplies						
53 1120	Office & Computer Supplies	328	140	200	200	150
53 1130	Purchased Uniforms	598	-	-	-	-
53 1601	Computer Equip<$5000	-	-	-	-	150
		926	140	200	200	300
TOTAL		$ 44,077	$ 64,179	$ 57,505	$ 57,505	$ 47,987

HUMAN RESOURCES (1101540)

	Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits					
51 1100 Regular Employee Wages	$ 104,185	$ 93,911	$ 93,300	$ 93,300	$ 95,371
51 1300 Overtime	183	913	1,250	1,250	1,025
51 1400 Disability Benefits	400	-	-	-	-
51 2100 Group Insurance	15,314	15,038	15,900	15,900	14,364
51 2101 Insurance Deductible Reimbursement	-	-	-	-	746
51 2200 FICA Contributions	6,284	5,618	5,862	5,862	5,977
51 2300 Medicare	1,469	1,314	1,371	1,371	1,398
51 2401 Retirement Plan Employer Contribution	5,170	6,109	6,341	6,341	6,425
51 2402 Retirement Plan Administrative Costs	174	187	199	199	207
51 2700 Workers' Compensation Insurance	69	105	125	125	191
	133,248	123,195	124,348	124,348	125,704
Purchased and Contracted Services					
52 1201 Legal	1,950	4,004	2,500	3,500	3,500
52 1204 Medical Services	15	20	20	20	20
52 1207 Adminstration Health Plan	-	-	-	750	-
52 2200 Repairs & Maint - Depart	-	29	50	50	150
52 2202 Repairs & Maint - Equip.	274	-	-	-	-
52 3104 Surety Bonds	30	16	20	20	20
52 3220 Postage	23	165	-	-	-
52 3400 Printing & Binding	2,496	797	1,000	1,000	1,000
52 3500 Travel	32		100	100	100
52 3600 Dues & Fees	50	200	200	200	200
52 3700 Education & Training	-	80	100	100	150
	4,870	5,311	3,990	5,740	5,140
Supplies					
53 1100 General Supplies	932	307	1,000	1,000	1,000
53 1120 Supplies Office/Computers	770	435	1,000	1,000	750
53 1125 Printer & Copier Supplies	-	-	-	-	250
53 1130 Purchased Uniforms	1,174	-	-	-	-
53 1140 Supplies -Equip-Maintenance & repair	13	-	-	-	-
53 1400 Books & Periodicals	383	401	500	500	500
	3,272	1,143	2,500	2,500	2,500
TOTAL	$ 141,390	$ 129,649	$ 130,838	$ 132,588	$ 133,344

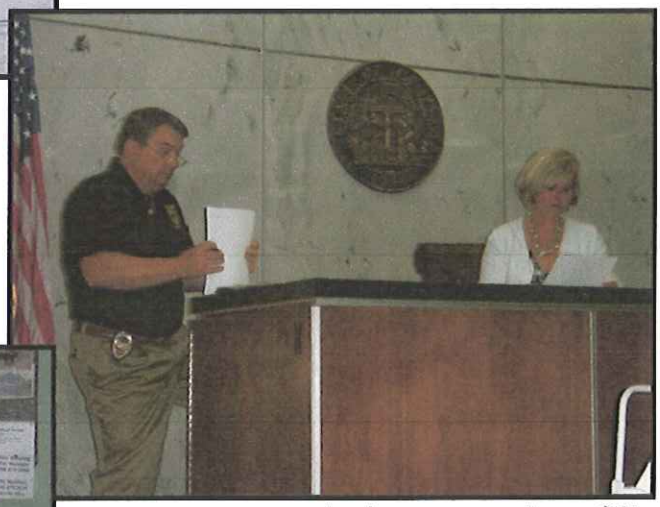
RISK MANAGEMENT (1101555)

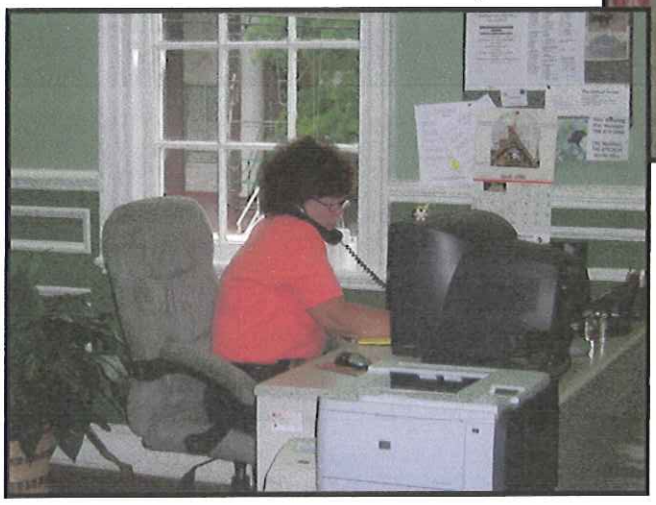
	Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Purchased and Contracted Services					
52 3500 Travel	$ -	$ -	$ 250	$ 250	$ -
52 3700 Education & Training	100	-	250	250	-
	100	-	500	500	-
Supplies					
53 1100 General Supplies & Materials	3,549	3,079	4,500	4,500	4,500
53 1120 Office and Computer Supplies	-	135	200	200	200
53 1141 Supplies- Vehicle R & M	-	-	-	-	-
53 1300 Food for Safety Meetings	498	547	550	550	550
53 1600 Small Equipment	130	-	-	-	-
	4,177	3,761	5,250	5,250	5,250
TOTAL	$ 4,277	$ 3,761	$ 5,750	$ 5,750	$ 5,250

Court Services



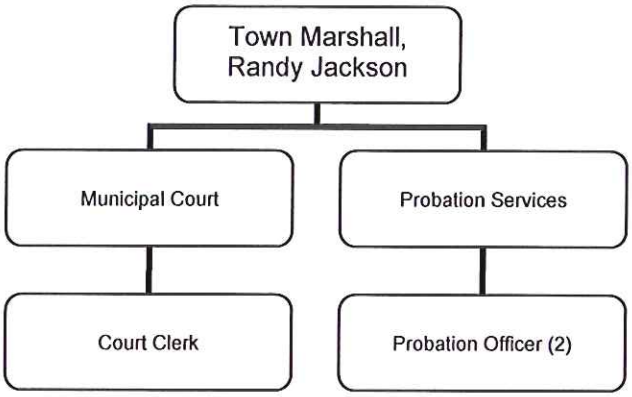
The Calhoun ***Municipal Court*** and ***Probation Departments*** provide court administration, a probation program, management of prisoners held in custody at the County jail. They take on the responsibility of collecting fines and fees for all tickets issued in Calhoun, while overseeing warrants and defendants placed on probation. Municipal Court is held each Monday evening at 5:00 in Gordon County's main courtroom. The City contracts for services of local attorneys to serve as judge and City Prosecutor and to provide municipal indigent defense. The Municipal Court has jurisdiction over traffic violations and City ordinance violations. It diligently works to ensure the safety of citizens of Calhoun, relying on the police department and court systems.





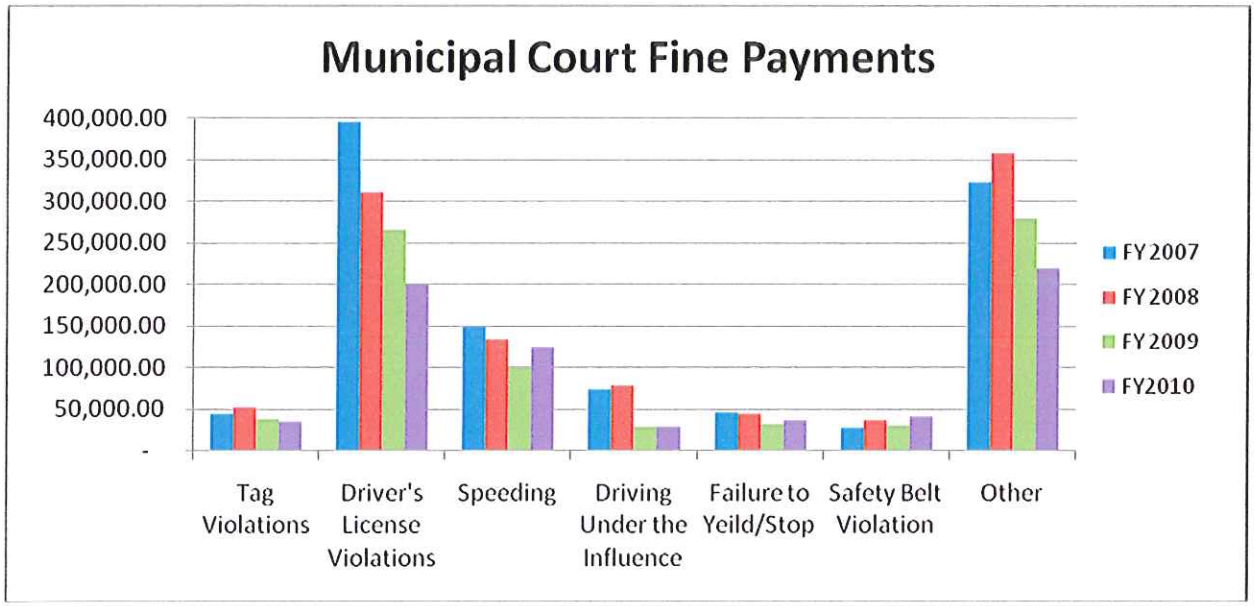
Court Services

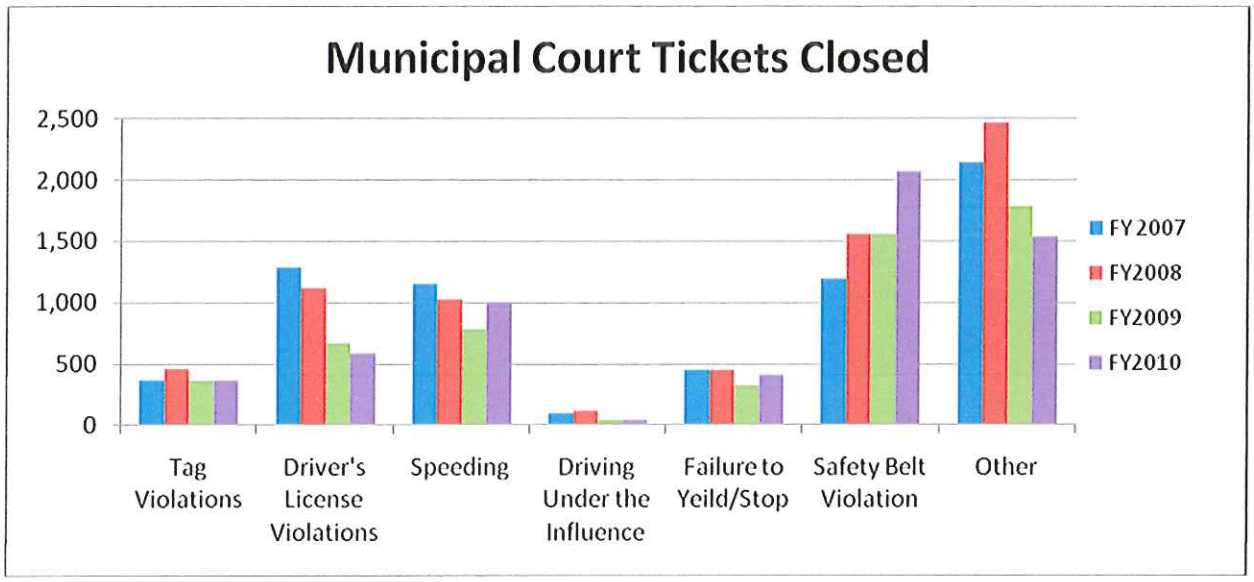




Court Services

Municipal Court and Probation have maintained the same number of personnel, three in Municipal Court and two to manage Probation. During fiscal 2010, Municipal Court started a successful program of collecting fines electronically, allowing customers to pay with a credit card via the City's website. The court constantly strives to process cases in a timely manner, reduce the number of outstanding cases and warrants, train all officers to continue positive customer service and adhere to all laws and regulations, and facilitate payment of all fines through probation services.





MUNICIPAL COURT ADMINISTRATION (1102650)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51	1100 Regular Employee Wages	$ 121,990	$ 120,263	$ 119,884	$ 119,884	$ 122,935
51	1300 Overtime	3,387	4,608	4,800	4,800	5,267
51	2100 Group Insurance	22,662	22,248	23,850	23,850	21,546
51	2101 Insurance Deductible Reimbursement	-	-	-	-	1,119
51	2200 FICA Contributions	7,411	7,177	7,730	7,730	7,955
51	2300 Medicare	1,733	1,679	1,808	1,808	1,860
51	2401 Retirement Plan Employer Contribution	6,566	7,625	8,170	8,170	7,651
51	2402 Retirement Plan Administrative Costs	220	233	257	257	247
51	2700 Workers' Compensation Insurance	103	158	190	190	333
		164,072	163,991	166,689	166,689	168,913
Purchased and Contracted Services						
52	1201 Legal & Auditing	26,971	29,989	25,000	25,000	26,000
52	1202 City Court Judge	14,400	14,400	14,400	14,400	14,400
52	1204 Medical Services	1,063	85	100	100	100
52	1209 Indigent Legal Services	13,200	13,200	13,200	13,200	13,200
52	2001 Linen Services	196	-	-	-	-
52	2002 Exterminating Service	53	60	100	100	100
52	2110 Garbage Pickup-City Service	81	105	100	100	100
52	2130 Janitorial Services	423	157	500	500	300
52	2200 Interdepartment Services & Labor	528	373	400	400	400
52	2201 Repairs & Maintenance - Vehicles	635	22	700	700	500
52	2202 Repairs & Maintenance - Equipment	22	5	150	150	150
52	2203 Repairs & Maintenance - Buildings	61	262	200	200	500
52	2320 Rental of Equipment	265	-	-	-	1,100
52	3001 Other Purchased Services	168	123	300	300	200
52	3101 General Liability Insurance	-	432	875	875	675
52	3102 Property Insurance	71	124	150	150	125
52	3103 Vehicle Insurance	565	703	750	750	750
52	3104 Surety Bond	69	25	25	25	25
52	3200 Telephone - City Service	2,955	2,914	2,800	2,800	2,800
52	3203 Data Service - City	2,958	2,917	3,000	3,000	3,000
52	3205 Cellular Telephone Service	332	-	-	-	350
52	3207 Data Service- Courtware Software	7,208	7,218	7,220	7,220	7,220
52	3209 Internet Service	1,500	1,440	1,440	1,440	1,800
52	3210 E-mail Service	126	126	130	130	130
52	3220 Postage	156	106	125	125	125
52	3300 Advertising	175	100	150	150	150
52	3400 Printing & Binding	-	722	500	500	500
52	3500 Travel	3,868	3,539	4,000	4,000	4,000
52	3600 Dues & Fees	640	195	525	525	525
52	3601 Bank/Credit Card Charges	-	598	600	-	-
52	3700 Education & Training	841	736	1,500	2,100	3,000
52	3850 Contract Labor	1,600	1,320	1,500	1,500	1,500
		81,130	81,996	80,440	80,440	83,725

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Supplies						
53 1100	General Supplies & Materials	1,442	477	1,500	1,500	1,000
53 1120	Office & Computer Supplies	2,077	1,768	2,000	2,000	500
53 1125	Printer & Copier Supplies	-	-	-	-	1,000
53 1130	Purchased Uniforms	1,748	1,756	1,800	1,800	1,950
53 1141	Repairs & Maintenance - Vehicles	705	2	500	500	500
53 1142	Repairs & Maintenance - Buildings	100	28	500	500	500
53 1210	Water & Sewer	69	78	80	80	80
53 1220	Natural Gas	863	926	950	950	950
53 1230	Electric - City	2,462	2,565	3,000	3,000	3,000
53 1270	Gasoline	1,107	1,272	1,500	1,100	1,500
53 1300	Food for Meetings	7		-	-	-
53 1600	Small Equipment <$5000	727	149	400	1,400	1,000
53 1601	Equipment, Print, Soft	1,172	-	730	130	500
		12,479	9,021	12,960	12,960	12,480
Capital Outlay						
54 2200	Vehicles	31,483	-	-	-	-
54 2300	Furniture & Fixtures	5,000	-	-	-	-
		36,483	-	-	-	-
TOTAL		$ 294,164	$ 255,008	$ 260,089	$ 260,089	$ 265,118

PROBATION ADMINISTRATION (1102651)

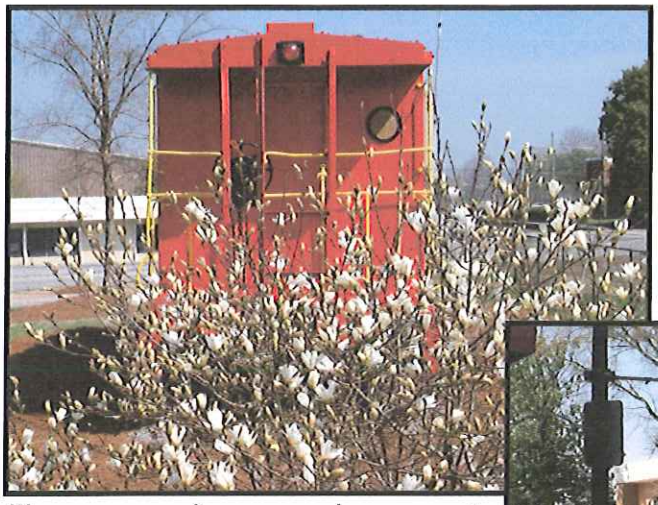
		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51 1100	Regular Employee Wages	$ 62,789	$ 62,603	$ 61,944	$ 61,944	$ 63,522
51 2100	Group Insurance	14,837	14,560	15,900	15,900	14,364
51 2101	Insurance Deductible Reimbursement	-	-	-	-	746
51 2200	FICA Contributions	3,570	3,482	3,840	3,840	3,939
51 2300	Medicare	835	814	898	898	921
51 2401	Retirement Plan Employer Cont.	3,367	4,069	4,223	4,223	4,279
51 2402	Retirement Plan Employer Cont. Admin Cos	113	124	133	133	138
51 2700	Workers' Compensation Insurance	69	105	125	125	191
		85,580	85,757	87,063	87,063	88,100

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Purchased and Contracted Services						
52 1201	Legal & Auditing	-	314	200	200	200
52 1204	Medical Services	15	20	50	50	50
52 2001	Linen Services	168	-	-	-	-
52 2002	Exterminating Services	52	60	45	45	45
52 2110	Garbage Pickup/City	81	105	100	100	100
52 2200	Repairs & Maintenance Department	61	46	50	50	50
52 2202	Repairs & Maintenance Equipment	22	5	25	25	25
52 2203	Repairs & Maintenance Bldg	61	61	250	250	700
52 2320	Rental of Equipment & Vehicle	-	-	-	-	1,100
52 3001	Other Purchased Services	158	123	150	150	150
52 3101	General Liability Insurance	-	397	800	800	400
52 3102	Property Insurance	71	124	150	150	125
52 3104	Surety Bond	46	16	20	20	20
52 3200	Telephone - City Service	1,170	1,170	1,200	1,200	1,200
52 3203	Data Service - City	1,667	1,651	1,700	1,700	1,700
52 3207	Data Service - Courtware Software	9,600	9,600	9,600	9,600	9,600
52 3209	Internet Service	720	720	720	720	720
52 3210	E-mail Service	84	84	84	84	84
52 3220	Postage	6	22	50	50	50
52 3400	Printing & Binding	-	45	-	-	-
52 3500	Travel	672	1,754	1,800	1,800	1,800
52 3600	Dues & Fees	-	25	100	100	100
52 3700	Education & Training	75	210	750	750	300
		14,729	16,552	17,844	17,844	18,519
Supplies						
53 1100	General Supplies & Materials	234	402	500	500	500
53 1120	Office & Computer Supplies	266	378	500	500	200
53 1125	Printer & Copier Supplies	-	-	-	-	350
53 1130	Purchased Uniforms	1,189	1,180	1,200	1,200	1,300
53 1142	Supplies- R & M Bldgs	-	-	-	-	-
53 1210	Water & Sewer	69	78	80	80	80
53 1220	Natural Gas	863	926	1,000	1,000	1,000
53 1230	Electric - City	2,462	2,565	3,000	3,000	3,000
53 1270	Gasoline	-	-	-	-	-
53 1600	Small Equipment <$5000	702	-	950	950	700
53 1601	Computers (Hardware & Software)	212	685	1,000	1,000	700
		5,997	6,214	8,230	8,230	7,830
Other						
57 3900	Cash (over) Short	(20)	-	-	-	-
TOTAL		$ 106,286	$ 108,523	$ 113,137	$ 113,137	$ 114,449

PRISONER CUSTODY (1103226)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Purchased and Contracted Services						
52 1204	Prisoner Medical Expenses	$ 978	$ 619	$ 2,000	$ 2,000	$ 1,500
52 2340	Inmate Housing	64,320	65,240	70,000	70,000	70,000
TOTAL		$ 65,298	$ 65,859	$ 72,000	$ 72,000	$ 71,500

Community Services



This department includes several services offered to the citizens of Calhoun such as, a community "Food for the Aging" program, auditorium, depot, community meeting space in the auditorium, depot, and community center, library services, and support of non-profit organizations in the community such as the Voluntary Action Center, Boys and Girls Club, Arts Council, Gordon County Commission on Children, Winner's Club, and Big Brother/Big Sister.





The bi-monthly council meeting is held at the depot, which also houses the offices for Downtown Development and United Way.



WELFARE RELATED PAYMENTS (1105452)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51 1100	Regular Employee Wages	$ 21,915	$ 21,366	$ 21,100	$ 21,100	$ 21,680
51 2100	Group Insurance	7,418	7,280	7,950	7,950	7,182
51 2101	Insurance Deductible Reimbursement	-	-	-	-	373
51 2200	FICA Contributions	1,348	1,304	1,308	1,308	1,344
51 2300	Medicare	315	305	306	306	315
51 2401	Retirement Plan Employer Contribution	1,146	1,387	1,441	1,441	1,460
51 2402	Retirement Plan Administrative Costs	39	42	45	45	47
51 2700	Workers' Compensation Insurance	1,579	571	545	545	437
		33,760	32,255	32,695	32,695	32,838
Purchased and Contracted Services						
52 1204	Medical Services	15	20	20	20	20
52 2201	Repairs & Maintenance - Vehicles	851	1,064	800	800	1,000
52 3104	Surety Bonds	7	8	10	10	10
		873	1,092	830	830	1,030
Supplies						
53 1141	Repairs & Maintenance - Vehicles	490	1,097	900	900	750
53 1270	Gasoline	4,065	3,587	4,200	4,200	4,200
53 1271	Diesel Fuel	843	264	500	500	500
		5,398	4,948	5,600	5,600	5,450
Other Charges						
57 2000	Contributions to Other Agencies	-	1,000	500	500	500
57 2003	Voluntary Action Center	13,693	9,900	11,000	11,000	11,000
57 2005	Boys and Girls Club	-	-	2,000	2,000	2,000
57 2006	Arts Council	-	-	2,000	2,000	2,000
57 2007	Child Abuse Council	2,500	2,500	2,500	2,500	2,500
57 2008	Winner's Club	-	10,000	5,000	5,000	5,000
57 2009	Big Brother/Big Sister	-	-	2,000	2,000	2,000
57 2010	Training Center	2,000	2,000	2,000	2,000	2,000
		18,193	25,400	27,000	27,000	27,000
TOTAL		$ 58,224	$ 63,695	$ 66,125	$ 66,125	$ 66,318

ARTS COUNCIL (1106173)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2010-2012
Other Charges						
57 2006	Arts Council	$ 2,000	$ 2,000	$ -	$ -	$ -

AUDITORIUM (1106180)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Supplies						
52 2200	Repairs & Maint. Department	$ -	$ -	$ 500	$ 500	$ 500
52 2203	Repairs & Maint. Building	-	-	-	-	-
52 3102	Property Insurance	71	124	120	120	120
52 3220	Postage	-	-	-	-	-
		$ 71	$ 124	$ 620	$ 620	$ 620

DEPOT BUILDING (1106181)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Purchased and Contracted Services						
52 2001	Linen Services	$ 1,373	$ 581	$ 200	$ -	$ -
52 2002	Exterminating Service	182	90	185	185	185
52 2112	Garbage Pickup-Commercial	408	374	400	400	400
52 2130	Janitorial Services	896	-	-	-	-
52 2200	Interdepartment Services & Labor	5,865	1,628	500	1,200	1,200
52 2202	Repairs & Maintenance - Equipment	14	53	100	100	100
52 2203	Repairs & Maintenance - Buildings	337	-	1,000	500	1,000
52 3102	Property Insurance	277	486	450	450	450
52 3200	Telephone/City	1,861	1,510	1,500	1,500	1,500
52 3203	Data Service/City	1,017	-	-	-	-
52 3206	Communication Services - Security	180	-	-	-	-
52 3209	Internet Services	330	(30)	-	-	-
		12,740	4,692	4,335	4,335	4,835
Supplies						
53 1100	General Supplies & Materials	450	600	750	750	750
53 1210	Water & Sewer Service	8,826	3,620	4,000	4,000	4,000
53 1230	Electric Service - City	9,996	9,284	10,000	10,000	10,000
53 1300	Food for Meetings	80	-	-	-	-
		19,352	13,504	14,750	14,750	14,750
TOTAL		$ 32,092	$ 18,196	$ 19,085	$ 19,085	$ 19,585

McCONNELL ROAD BUILDING (1106182)

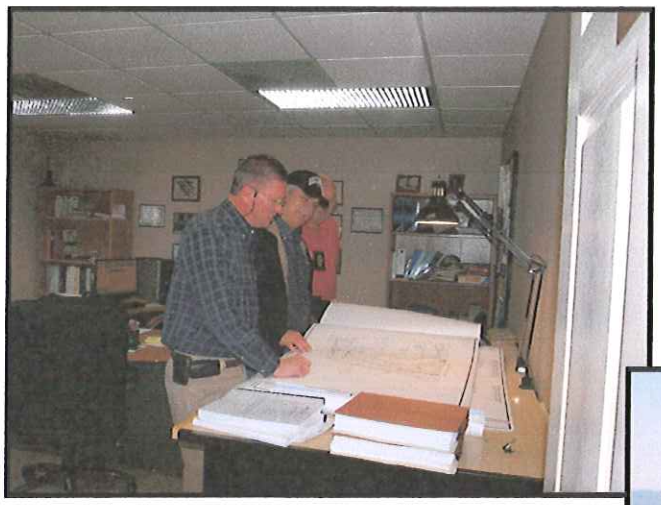
TITLE Division		Actual Budget 2008-2009	Actual Budget 2009-2010	Original Budget 2010-2011	Original Budget 2010-2011	Budget 2011-2012
Purchased and Contracted Services						
52 2110	Garbage Pickup- City	$ 159	$ 255	$ 275	$ 275	$ 275
52 2200	Repairs & Maintenance - Departments	764	236	250	250	250
52 2203	Repairs & Maintenance - Buildings	-	133	500	500	500
52 3102	Property Insurance	245	430	375	375	375
52 3200	Telephone Service - City	606	610	650	650	650
		1,774	1,664	2,050	2,050	2,050
Supplies						
53 1100	General Supplies & Materials	3,393	-	500	500	250
53 1142	Repairs & Maintenance - Buildings	3,033	227	1,000	1,000	1,000
53 1210	Water & Sewer Service	189	192	200	200	225
53 1220	Natural Gas Service	1,273	1,415	1,500	1,500	1,500
53 1230	Electric Service - City	1,792	1,651	2,000	2,000	1,800
		9,680	3,485	5,200	5,200	4,775
TOTAL		$ 11,454	$ 5,149	$ 7,250	$ 7,250	$ 6,825

LIBRARY (1106590)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51 1100	Regular Employee Wages	$ 199,000	$ 188,025	$ 208,000	$ 201,500	$ 211,910
51 1300	Overtime	3,719	5,895	2,800	9,300	3,000
51 2100	Group Insurance	22,303	28,508	31,920	31,920	28,728
51 2101	Insurance Deductible Reimbursement	-	-	-	-	1,492
51 2200	FICA Contributions	12,126	11,199	13,070	13,070	13,316
51 2300	Medicare	2,836	2,619	3,057	3,057	3,114
51 2401	Retirement Plan Employer Contribution	5,355	6,788	8,263	8,263	8,313
51 2402	Retirement Plan Administrative Costs	180	207	260	260	268
51 2700	Workers' Compensation Insurance	1,133	710	800	800	715
		246,652	243,951	268,170	268,170	270,856
Purchased and Contracted Services						
52 1204	Medical Services	80	315	150	150	150
52 2001	Linen Services	1,591	153	-	-	-
52 2200	Interdepartment Services & Labor	9,053	10,208	9,000	9,000	10,000
52 2202	R & M Equip	25	60	100	100	100
52 2203	Repairs & Maintenance - Buildings	-	2,545	500	500	500
52 3102	Property Insurance	3,121	3,413	3,950	3,950	4,000
		13,870	16,694	13,700	13,700	14,750
Supplies						
53 1100	General Supplies & Materials	57	-	200	200	100
53 1140	Repairs & Maintenance - Equipment	10	28	100	100	100
53 1142	Repairs & Maintenance - Buildings	167	3,223	500	500	500
		234	3,251	800	800	700
Other Charges						
57 2001	Library Allotment	30,000	34,000	30,000	30,000	30,000
TOTAL		**$ 290,756**	**$ 297,896**	**$ 312,670**	**$ 312,670**	**$ 316,306**

**** County's Reimbursement***	
Wages and Benefits (65%)	$ 176,056
Property Insurance (50%)	2,000
Total County Reimbursement Due to City	178,056
Total Net City Cost	**$ 138,250**

Community Development



This department coordinates all planning and development policies and ordinances, presents new policy proposals in accordance with the new comprehensive plan, administers planning and zoning activities, and coordinate inspections through the ***Regulatory Inspections*** and ***Enforcement*** divisions. The ***Airport*** provides a valuable service for the Calhoun area to be able to

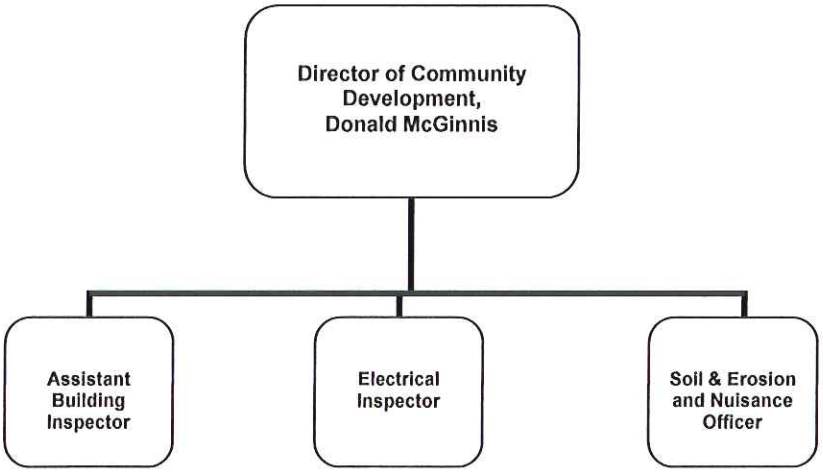




accept this type of economic activity. The ***Downtown Development Authority*** and ***Main Street Program*** aid to obtain grants, administer Streetscape projects, and assist with downtown building façade design. These projects make the downtown more pedestrian friendly and desirable for businesses. The DDA and MSP also host a minimum of six gratis community events throughout the year. The ***Historic Preservation Commission*** was successful in designating the core downtown as a local historic area and is currently awaiting the final approval of its nomination to the National Register of Historic Places.

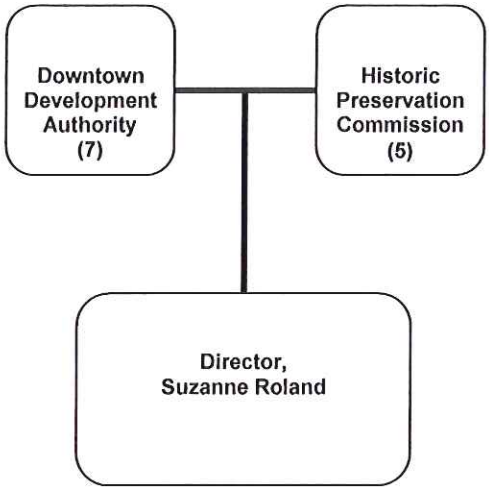
Regulatory Inspections and Code Enforcement





Downtown Development

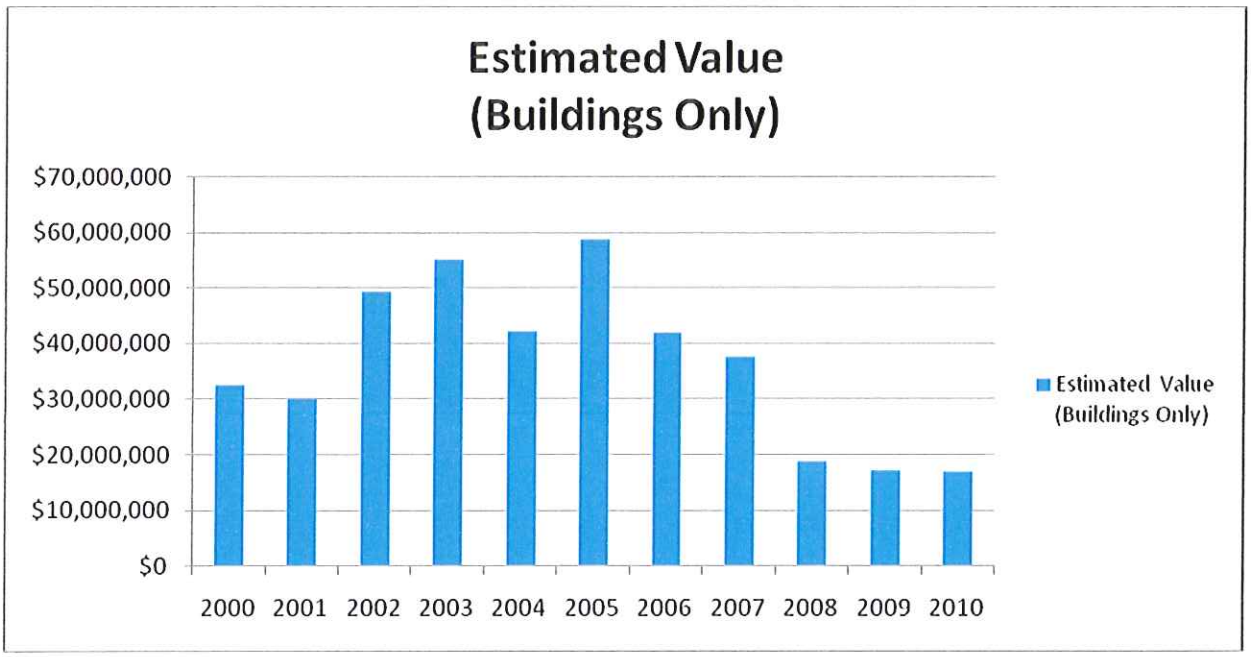




Community Development

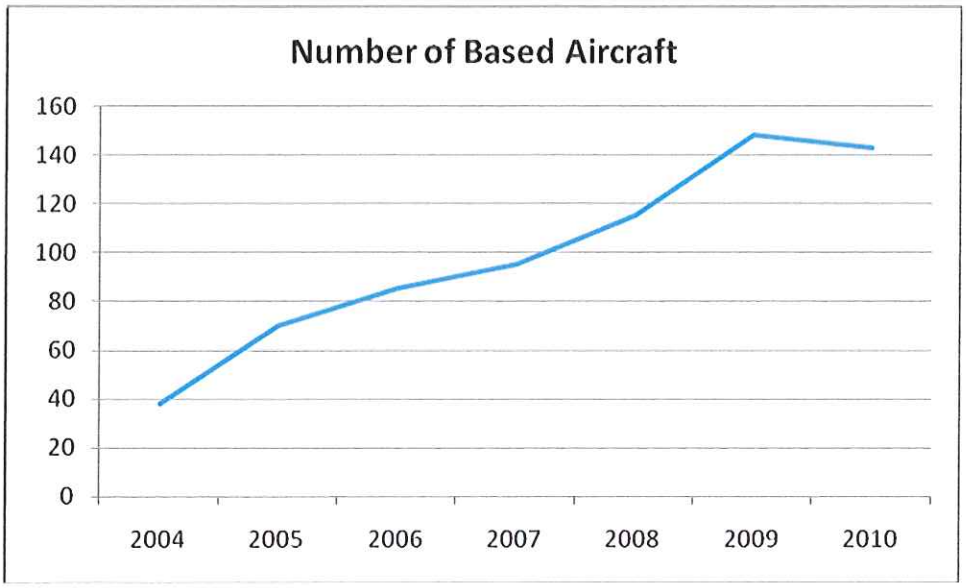
Inspection and Enforcement has three (two building/one electrical) inspectors and one nuisance officer. During fiscal year 2012 we will continue to work in the West Calhoun Block Grant area to pursue owners of dilapidated properties and abate and nuisance. Cross training will continue so that everyone in inspections will be able to continue the daily activity if someone is out. Our core work consists of residential, commercial, and industrial inspections. Other areas include zoning/land use, soil and erosion, signage, flood plain management, nuisance abatement, and ordinance compliance.

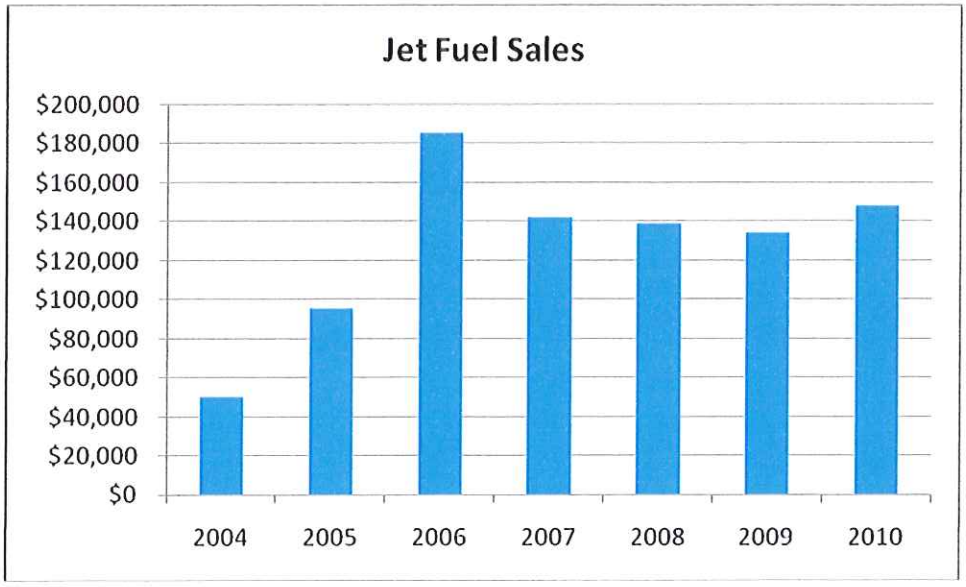




Downtown development will continue to promote the downtown area with downtown activities and beautification, in spite of some funding cuts for Mainstreet, the Downtown Development Authority, and Historic Preservation Commission.

The allotment for the airport provided by the City has remained the same as last year as they have watched expenses closely and delayed some capital projects during these tough economic times. The City is reimbursed for half of the wages by the County and this year's budget includes an allotment for debt payment. The airport has sufficient funds from previous years to cover all other expenses themselves.





REGULATORY INSPECTIONS AND CODE ENFORCEMENT (1107220)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51	1100 Regular Employee Wages	$ 199,925	$ 205,459	$ 190,137	$ 190,137	$ 195,576
51	1400 Disability Benefits	600	-	-	-	-
51	2100 Group Insurance	36,299	33,167	31,790	31,790	28,728
51	2101 Insurance Deductible Reimbursement	-	-	-	-	1,492
51	2200 FICA Contributions	12,571	12,817	11,788	11,788	12,126
51	2300 Medicare	2,940	2,997	2,757	2,757	2,836
51	2401 Retirement Plan Employer Contribution	11,343	14,643	13,003	13,003	13,175
51	2402 Retirement Plan Administrative Costs	382	448	409	409	425
51	2700 Workers' Compensation Insurance	3,580	5,505	7,200	7,200	3,707
		267,640	275,036	257,084	257,084	258,065
Purchased and Contracted Services						
52	1201 Legal & Auditing	1,778	314	1,390	1,390	1,390
52	1204 Medical Services	-	50	80	80	80
52	2001 Linen Services	268	-	-	-	-
52	2002 Exterminating Service	242	120	170	170	170
52	2110 Garbage Pickup-City	24	-	-	-	-
52	2130 Janitorial Services	930	-	-	-	-
52	2200 Interdepartmental Services & Labor	1,719	939	400	400	400
52	2201 Repairs & Maintenance - Vehicles	740	1,627	1,350	1,350	1,350
52	2202 Repairs & Maintenance - Equipment	81	95	200	200	200
52	2203 Repairs & Maintenance- Building	98	-	250	250	250
52	2310 Rental of Land & Buildings	-	39,600	-	39,600	39,600
52	2320 Rental of Equipment & Vehicles	1,300	(675)	700	67	-
52	3001 Other- Purchased Services	45	160	50	50	60
52	3101 General Liability Insurance	823	1,326	1,100	1,100	575
52	3102 Property Insurance	192	314	350	350	350
52	3103 Vehicle Insurance	1,305	1,696	1,740	1,740	1,600
52	3104 Surety Bonds	60	41	50	50	35
52	3200 Telephone- City	4,113	3,573	3,000	3,000	3,000
52	3203 Data Service- City	3,770	2,797	2,900	2,900	2,900
52	3205 Cellular Telephone Service	1,551	1,531	1,400	1,400	1,400
52	3209 Internet Service- City	2,130	1,800	1,800	1,800	1,500
52	3210 E-Mail- City	252	196	168	168	168
52	3220 Postage	74	6	50	50	-
52	3300 Advertising	-	81	300	-	200
52	3400 Printing & Binding	384	281	300	300	300
52	3500 Travel	2,588	1,219	4,000	2,433	2,800
52	3600 Dues & Fees	405	442	400	400	350
52	3700 Education & Training	3,192	1,992	3,000	3,000	3,000
		28,064	59,525	25,148	62,248	61,678
Supplies						
53	1100 General Supplies & Materials	393	529	600	600	600
53	1120 Office & Computer Supplies	555	279	500	500	200
53	1125 Printer & Copier Supplies	-	-	-	-	300
53	1130 Purchased Uniforms	1,771	569	1,200	1,200	1,200
53	1141 Repairs & Maintenance - Vehicles	23	898	1,100	1,100	1,100
53	1142 Supplies-R&M-Bldgs	23	36	100	100	100
53	1210 Water & Sewer Service	-	-	100	100	-
53	1230 Electricity- City	4,814	4,173	5,000	5,000	5,000
53	1270 Gasoline	6,094	6,058	4,000	6,500	6,000
53	1400 Books & Periodicals	1,040	36	250	250	250
53	1601 Computer Equipment <$5000	2,420	-	600	600	300
		17,133	12,578	13,450	15,950	15,050
TOTAL		**$ 312,837**	**$ 347,139**	**$ 295,682**	**$ 335,282**	**$ 334,793**

DOWNTOWN DEVELOPMENT & MAINSTREET (1107550)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51 1100	Regular Employee Wages	$ 42,725	$ 41,742	$ 41,489	$ 41,489	$ 42,515
51 2100	Group Insurance	7,418	7,280	7,950	7,950	7,182
51 2101	Insurance Deductible Reimbursement	-	-	-	-	373
51 2200	FICA Contributions	2,361	2,379	2,572	2,572	2,636
51 2300	Medicare	552	556	602	602	616
51 2401	Retirement Plan Employer Contribution	2,283	2,722	2,827	2,827	2,864
51 2402	Retirement Plan Administrative Costs	77	83	89	89	92
51 2700	Workers' Compensation Insurance	214	175	65	65	201
		55,630	54,937	55,594	55,594	56,479
Purchased and Contracted Services						
52 1201	Legal & Auditing	218	258	250	250	200
52 1204	Medical Services	-	20	20	20	20
52 2200	Interdepartment Services & Labor	687	2,050	2,000	2,000	2,000
52 2320	Rent- Equipment	-	-	-	-	3,000
52 3101	General Liability Insurance	548	684	500	500	300
52 3104	Surety Bonds	7	8	10	10	10
52 3200	Telephone - City Service	1,100	1,258	1,100	1,100	1,100
52 3203	Data Service - City	1,314	1,306	1,400	1,400	1,400
52 3209	Internet Service	360	360	360	360	360
52 3210	E-mail Service	42	42	42	42	42
52 3300	Advertising	-	1,869	1,000	-	7,000
52 3400	Printing & Binding	-	-	-	-	1,000
52 3500	Travel	430	830	2,000	2,000	2,000
52 3600	Dues & Fees	250	375	350	350	2,200
52 3700	Education & Training	(25)	-	750	750	500
52 3850	Contract Labor	-	-	-	-	10,000
		4,931	9,060	9,782	8,782	31,132
Supplies						
53 1100	General Supplies & Materials	179	205	250	250	2,250
53 1120	Office & Computer Supplies	67	81	400	400	200
53 1125	Printer & Copier Supplies	-	-	-	-	500
53 1142	Repairs & Maintenance - Buildings	3,193	205	-	-	-
53 1300	Food for Meetings	1,097	446	1,200	1,200	1,000
53 1600	Small Equipment <$5000	220	-	500	1,500	1,500
53 1601	Comp-Print-Equip	-	65	-	-	-
		4,756	1,002	2,350	3,350	5,450
Other Charges						
57 1003	Allotment for Programs	16,296	14,522	14,000	14,000	5,000
57 1008	Allotment for Mainstreet	18,961	18,842	18,000	18,000	-
		35,257	33,364	32,000	32,000	5,000
TOTAL		$ 100,574	$ 98,363	$ 99,726	$ 99,726	$ 98,061

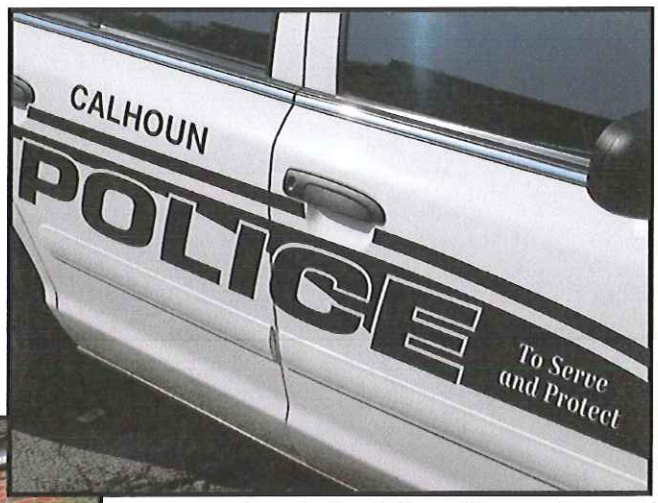
AIRPORT (1107563)

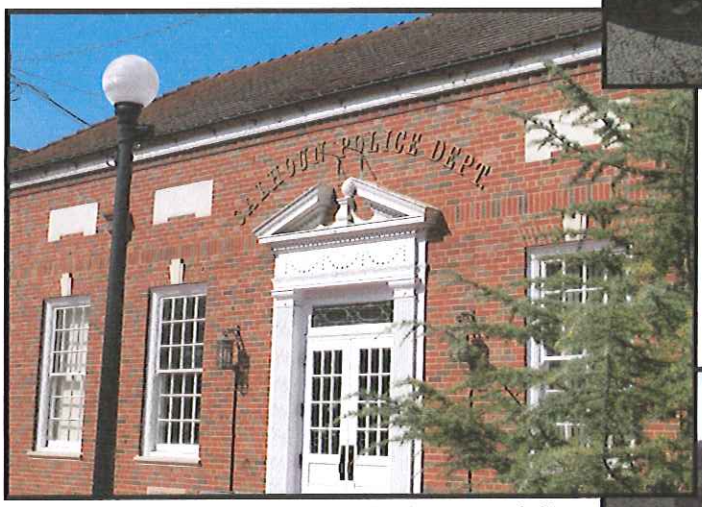
		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51 1100	Regular Employee Wages *	$ 107,557	$ 112,465	$ 110,240	$ 110,240	$ 112,228
51 2100	Group Insurance	115	115	122	122	116
51 2200	FICA Contributions	6,633	6,886	6,835	6,835	6,958
51 2300	Medicare	1,552	1,611	1,598	1,598	1,627
51 2401	Retirement Plan Employer Contribution	5,785	5,123	5,560	5,560	5,633
51 2402	Retirement Plan Administrative Costs	195	157	175	175	182
51 2700	Workers' Compensation Insurance	280	424	520	520	582
		122,117	126,781	125,050	125,050	127,326
Purchased and Contracted Services						
52 1201	Legal Fees	8,750	8,750	-	-	-
52 1204	Medical Services	15	-	-	-	-
52 2200	Interdepartment Services & Labor	1,622	1,511	-	-	-
		10,387	10,261	-	-	-
Other Charges						
57 7520	Facility Improvements (Local Share)	61,448	2,762	-	-	-
57 7521	Reimbursement for Debt Service	32,044	32,044	26,709	26,709	26,709
57 9000	Contingency Fund	1,000	2,500	-	-	-
		94,492	37,306	26,709	26,709	26,709
TOTAL		**$ 226,996**	**$ 174,348**	**$ 151,759**	**$ 151,759**	**$ 154,035**

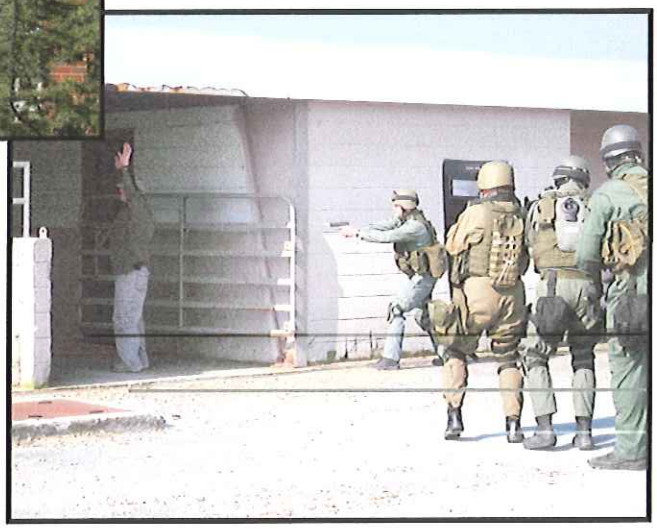
** 1/2 of wages/benefits remitted from County funding.*

Police Department

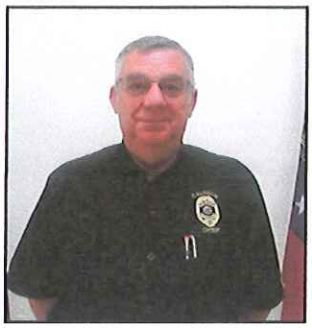
The ***Police Department*** is responsible for traffic control, investigations, and arrests of those committing misdemeanor and felony violations within the City limits. The department is located downtown; with a second precinct located on Highway 41 South and patrolmen cover approximately 98 miles of road within 13 square miles, 24 hours daily. The primary purpose of the Police Department is to maintain social order within prescribed ethical and constitutional limits, while providing professional law enforcement service to all. The department enforces the law in a fair and impartial manner, recognizing both statutory and judicial limitations of police authority and the constitutional rights of all persons.

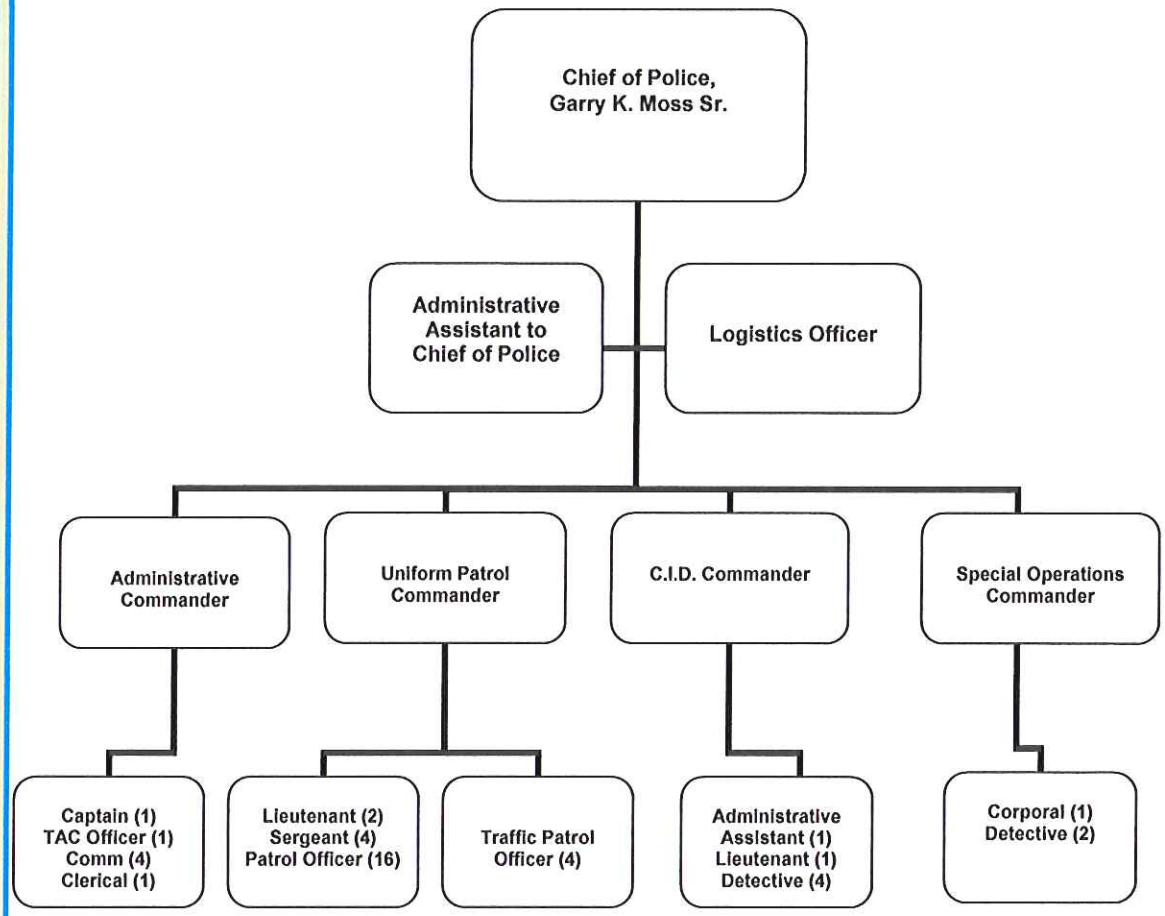






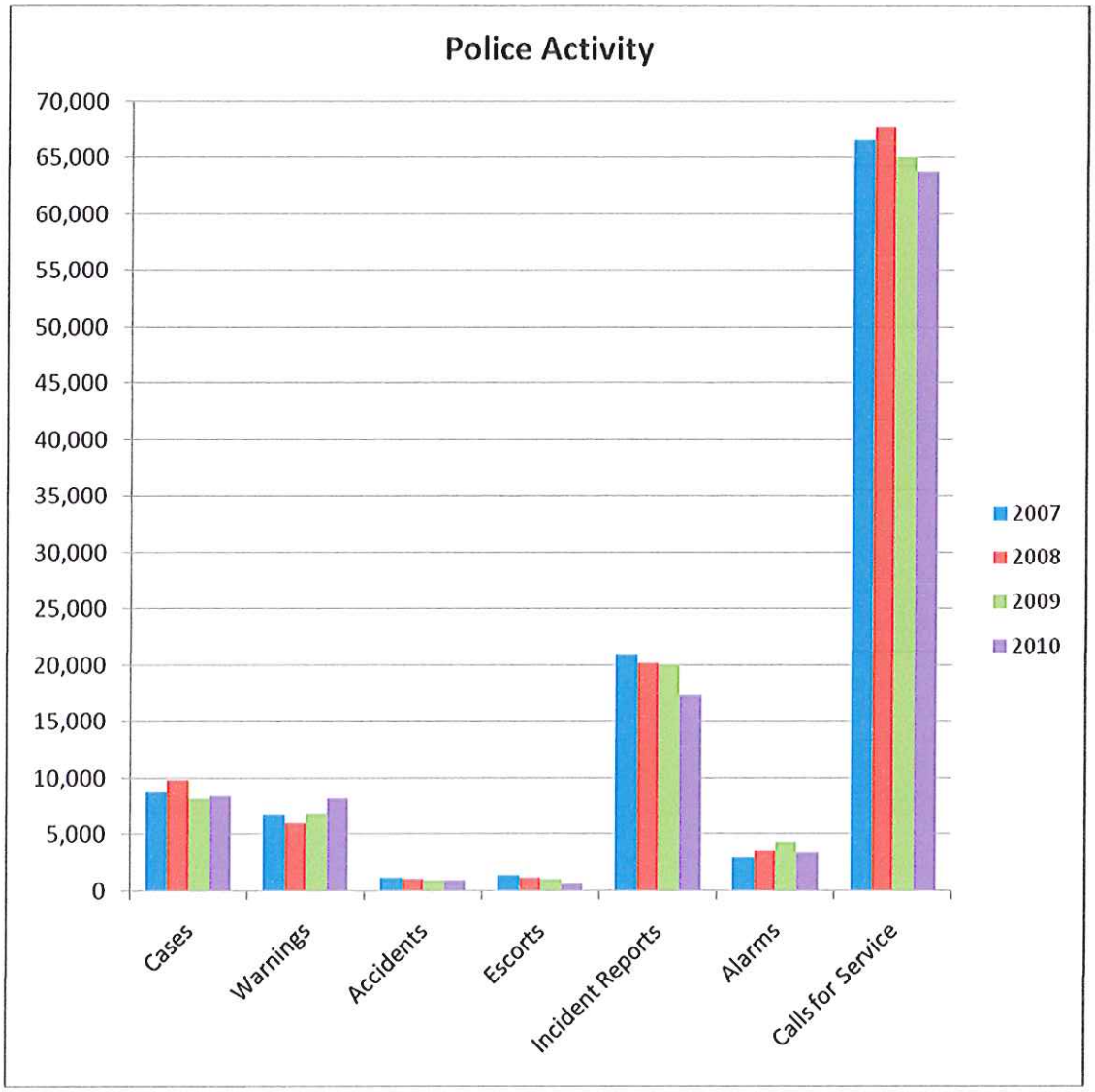
Police Department





Police Department

The Calhoun Police Department realizes these are very trying economic times and as economic conditions deteriorate, the demands for law enforcement services drastically increase. Our goal is to provide the best possible service to our citizens in the most economic manner by devoting our resources to prevent thefts, accidents, and other crimes against citizens. The department actively solicits and encourages the cooperation of all citizens to decrease the opportunities for crime, in order to facilitate the maximum use of resources. Escorts and special events will be reduced and false alarms will be addressed directly with the property owner. We will work diligently to reduce the drug distribution and usage in the City of Calhoun by continued to work with the Safe Streets Program. The Police Department will continue to implement a training program to fill the training needs of officers and promote a high level of proficiency in the officers of the department.



POLICE DEPARTMENT

POLICE ADMINISTRATION DIVISION (1323210)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51	1100 Regular Employee Wages	$ 284,916	$ 283,928	$ 282,787	$ 282,787	$ 243,009
51	1300 Overtime	-	-	500	500	500
51	1400 Disability Benefits	800	-	-	-	-
51	2100 Group Insurance	45,014	44,184	47,745	47,745	35,910
51	2101 Insurance Deductible Reimbursement	-	-	-	-	1,866
51	2200 FICA Contributions	16,483	16,386	17,564	17,564	15,162
51	2300 Medicare	3,855	3,833	4,108	4,108	3,545
51	2401 Retirement Plan Employer Contribution	15,290	18,384	19,100	19,100	16,378
51	2402 Retirement Plan Administrative Costs	515	562	600	600	528
51	2700 Workers' Compensation Insurance	3,042	3,543	4,400	4,400	3,740
		369,915	370,820	376,804	376,804	320,638
Purchased and Contracted Services						
52	1204 Medical Services	15	80	200	200	200
52	2201 Repairs & Maintenance - Vehicles	1,150	1,774	2,500	2,500	1,700
52	2202 Repairs & Maintenance - Equipment	-	-	300	300	300
52	3103 Vehicle Insurance	1,312	1,248	1,200	1,200	1,400
52	3104 Surety Bonds	74	49	50	50	35
52	3500 Travel	4,480	4,877	3,500	3,500	3,000
52	3600 Dues & Fees	780	440	750	750	700
52	3700 Education & Training	1,232	1,507	1,500	1,500	1,500
52	3800 License	-	60	75	75	75
		9,043	10,035	10,075	10,075	8,910
Supplies						
53	1100 General Supplies & Materials	205	399	500	500	500
53	1120 Office & Computer Supplies	497	930	600	600	250
83	1125 Printer/Copier Supplies	-	-	-	-	250
53	1130 Purchased Uniforms	3,294	3,479	3,900	3,900	3,250
53	1141 Repairs & Maintenance - Vehicles	1,104	983	2,000	2,000	1,500
53	1270 Gasoline	6,427	4,620	5,500	5,500	5,500
53	1271 Diesel Fuel	-	96	75	75	150
53	1600 Small Equipment <$5000	425	89	800	800	700
53	1701 Police Special Miscellaneous	15,000	-	-	-	-
		26,952	10,596	13,375	13,375	12,100
TOTAL		**$ 405,910**	**$ 391,451**	**$ 400,254**	**$ 400,254**	**$ 341,648**

POLICE DETECTIVE DIVISION (1323221)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51	1100 Regular Employee Wages	$ 327,282	$ 330,567	$ 328,302	$ 328,302	$ 329,156
51	1300 Overtime	8,596	8,698	10,000	10,000	10,000
51	1400 Disability Benefits	800	-	-	-	-
51	2100 Group Insurance	58,176	58,238	63,600	63,600	57,456
51	2101 Insurance Dedectible Reimbursement	-	-	-	-	2,985
51	2200 FICA Contributions	20,282	20,405	20,975	20,975	21,102
51	2300 Medicare	4,743	4,772	4,905	4,905	4,935
51	2401 Retirement Plan Employer Contribution	15,513	21,346	22,128	22,128	22,218
51	2402 Retirement Plan Administrative Costs	522	653	680	680	716
51	2700 Workers' Compensation Insurance	3,075	7,929	7,000	7,000	8,604
		438,989	452,608	457,590	457,590	457,172

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Purchased and Contracted Services						
52	1204 Medical Services	30	80	175	175	175
52	1300 Technical Service	2,700	-	-	2,250	1,000
52	2002 Exterminating Service	343	340	340	340	340
52	2112 Garbage Pickup- Commercial Service	408	374	400	400	600
52	2200 Interdepartment Services & Labor	987	1,252	550	550	750
52	2201 Repairs & Maintenance - Vehicles	1,870	1,943	3,500	3,500	3,000
52	2202 Repairs & Maintenance - Equipment	-	-	500	500	500
52	2310 Rental of Land or Buildings	15,600	15,600	15,600	15,600	15,600
52	2320 Rental of Equipment	1,782	1,782	1,800	1,800	1,800
52	3102 Property Insurance	178	5	500	500	20
52	3103 Vehicle Insurance	2,623	2,193	1,800	1,800	2,300
52	3104 Surety Bonds	57	65	75	75	65
52	3400 Printing & Binding	296	-	300	300	-
52	3500 Travel	500	642	1,800	1,800	1,800
52	3600 Dues & Fees	30	31	250	250	250
52	3700 Education & Training	140	439	1,000	1,000	800
52	3800 License	-	140	150	150	200
		27,544	24,886	28,740	30,990	29,200
Supplies						
53	1100 General Supplies & Materials	756	267	-	-	400
53	1120 Office & Computer Supplies	497	1,104	1,000	1,000	500
53	1125 Printer/Copier Supplies	-	-	-	-	700
53	1130 Purchased Uniforms	4,751	4,532	4,550	5,200	4,550
53	1140 Repairs & Maintenance - Equipment	-	-	-	-	100
53	1141 Repairs & Maintenance - Vehicles	676	2,362	3,000	3,000	3,000
53	1142 Supplies R&M Buildings	199	4	-	-	250
53	1210 Water/Sewer Service	198	253	275	275	250
53	1220 Natural Gas Service	1,461	1,757	1,500	1,500	1,500
53	1231 Electric-Other	7,435	7,147	7,500	7,500	8,500
53	1270 Gasoline	12,032	9,854	12,500	12,500	10,000
53	1400 Books & Periodicals	-	-	375	375	300
53	1600 Small Equipment <$5000	563	213	2,000	1,100	1,500
53	1601 Computer Supplies<$5000	293	-	500	500	3,500
		28,861	27,493	33,200	32,950	35,050
TOTAL		$ 495,394	$ 504,987	$ 519,530	$ 521,530	$ 521,422

POLICE PATROL DIVISION (1323223)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51 1100	Regular Employee Wages	$ 1,325,170	$ 1,178,430	$ 1,182,105	$ 1,182,105	$ 1,311,323
51 1100	27 - Regular Employee Wages	-	57,382	68,024	68,024	79,160
51 1300	Overtime	37,661	43,199	45,000	45,000	45,000
51 1300	27 - Overtime	-	1,090	1,000	1,000	1,600
51 1400	Disability Benefits	2,800	800	-	4,000	-
51 2100	Group Insurance	216,981	199,736	230,780	230,780	222,642
51 2100	27 - Group Insurance	-	8,543	15,900	15,900	14,364
51 2101	Insurance Deductible Reimbursement	-	-	-	-	11,566
50 2101	27-Insurance Deductible Reimbursement	-	-	-	-	746
51 2200	FICA Contributions	82,112	72,772	76,080	76,080	81,186
51 2200	27 - FICA Contributions	-	3,496	4,280	4,280	5,009
51 2300	Medicare	19,204	17,020	17,793	17,793	18,987
51 2300	27 - Medicare	-	817	1,000	1,000	1,172
51 2401	Retirement Plan Employer Contribution	73,090	81,197	75,424	75,424	80,260
51 2401	27 - Retirement Plan Employer Cont.	-	-	4,715	4,715	5,165
51 2402	Retirement Plan Administrative Costs	2,462	2,482	2,342	2,342	2,587
51 2402	27 - Retirement Plan Administrative Costs	-	-	148	148	166
51 2600	Unemployment Insurance	-	-	8,580	2,430	-
51 2700	Workers' Compensation Insurance	44,051	85,439	38,700	38,700	48,489
51 2700	27- Workers' Compensation Insurance	-	802	1,700	1,700	2,431
51 2900	Prizes and Awards	475	425	750	750	750
		1,804,006	1,753,630	1,774,321	1,772,171	1,932,603
Purchased and Contracted Services						
52 1201	Legal and Auditing	13,856	7,838	10,000	10,000	10,000
52 1204	Medical Services	447	240	500	500	500
52 1204	27 medical services	-	170	-	-	-
52 1209	Miscellaneous Professional Services	263	396	-	-	-
52 2001	Linen Services	2,841	215	750	438	-
52 2002	Exterminating Service	182	180	250	562	565
52 2112	Garbage Pickup- Commercial Service	853	785	900	900	900
52 2130	Janitorial Services	4,530	4,368	4,500	4,500	4,500
52 2200	Interdepartment Services & Labor	5,326	3,387	3,500	3,500	2,000
52 2201	Repairs & Maintenance - Vehicles	14,413	19,461	30,000	30,000	25,000
52 2202	Repairs & Maintenance - Equipment	8,731	4,616	15,000	15,000	9,000
52 2203	Repairs & Maintenance - Building	702	716	1,000	1,800	1,000
52 2320	Rental of Equipment or Vehicles	3,839	3,346	3,300	3,300	3,300
52 3001	Other Purchased Services	895	1,977	2,000	2,000	2,000
52 3101	General Liability Insurance	8,382	11,567	11,000	11,000	7,500
52 3102	Property Insurance	822	691	600	600	600
52 3103	Vehicle Insurance	19,285	18,017	19,000	19,000	18,000
52 3104	Surety Bonds	219	246	275	275	350
52 3105	Public Officials Liability Insurance	39,259	38,933	39,000	39,000	45,000
52 3200	Telephone - City Service	16,711	16,725	16,000	16,000	16,000
52 3202	Paging Service	211	-	-	-	-
52 3203	Data Service - City	20,770	20,058	20,000	20,000	20,000
52 3205	Cellular Telephone Service	9,967	10,708	10,000	10,000	10,000
52 3207	Data Service - DOAS	2,361	5,686	11,000	11,000	6,000
52 3209	Internet Service	9,600	9,810	9,720	9,720	10,000
52 3210	E-Mail Service	956	921	882	882	882
52 3220	Postage	1,344	785	1,000	1,000	1,000
52 3300	Advertising	475	2,787	3,000	3,000	2,500
52 3400	Printing & Binding	3,223	5,055	6,500	6,500	6,000
52 3500	Travel	6,236	2,829	3,000	3,000	3,500
52 3600	Dues & Fees	158	110	500	500	500
52 3700	Education & Training	677	444	2,000	2,000	1,685
52 3800	Licenses	378	159	75	75	75
		197,912	193,226	225,252	226,052	208,357

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Supplies						
53 1100	General Supplies & Materials	16,717	12,961	27,500	27,500	17,000
53 1104	Protective/Safety	42	11,271	7,300	7,300	19,500
53 1120	Office & Computer Supplies	10,495	8,786	12,000	12,000	2,000
53 1125	Printer/Copier Supplies	-	-	-	-	8,000
53 1130	Purchased Uniforms	22,737	21,819	24,000	23,350	24,000
53 1140	Repair & Maintenance - Equipment	412	1,351	2,250	2,250	2,000
53 1141	Repairs & Maintenance - Vehicles	17,096	23,613	31,000	31,000	25,000
53 1142	Supplies R&M Bldgs	1,280	895	4,000	4,000	13,000
53 1210	Water & Sewer Services	524	556	600	600	600
53 1220	Natural Gas Service	2,379	2,706	2,000	2,000	2,000
53 1230	Electric Service - City	11,933	12,293	13,000	13,000	13,000
53 1231	Electric Service - Other	511	394	500	500	500
53 1270	Gasoline	97,260	90,124	85,000	85,000	92,000
53 1271	Diesel Fuel	528	522	650	650	750
53 1300	Food for Meetings	1,238	1,131	2,000	2,000	2,000
53 1400	Books & Periodicals	894	846	1,200	1,200	1,600
53 1600	Small Equipment <$5000	5,835	6,508	6,000	6,000	5,000
53 1600	26-Small Equipment <$5000	-	14,181	-	-	-
53 1601	Computer Equipment <$5000	1,303	1,228	4,000	4,000	2,000
53 1704	Trophies & Medals	524	165	600	600	500
		191,708	211,350	223,600	222,950	230,450
Capital Outlay						
54 1200	125 - Site Improvements	122,273	-	-	-	-
54 1300	Buildings	-	8,700			
54 2200	26- Vehicles	-	13,300	-	-	-
		122,273	22,000	-	-	-
Other Costs						
57 3000	Retired Employee Payroll	12,538	8,197	-	-	-
57 8001	Damages to Other Property	-	-	1,000	1,000	1,000
		12,538	8,197	1,000	1,000	1,000
Debt Service						
58 1200	Principal-Capital Lease	138,152	143,829	149,740	149,740	25,505
58 2200	Interest - Capital Lease	15,911	10,233	4,322	4,322	129
		154,063	154,062	154,062	154,062	25,634
TOTAL		$ 2,482,500	$ 2,342,465	$ 2,378,235	$ 2,376,235	$ 2,398,044

SPECIAL OPERATIONS DIVISION (1323224)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51 1100	Regular Employee Wages	$ 179,680	$ 172,225	$ 169,969	$ 169,969	$ 174,600
51 1300	Overtime	44,684	46,221	50,000	50,000	50,000
51 2100	Group Insurance	29,673	29,119	31,800	31,800	28,728
51 2101	Insurance Deductible Reimbursement	-	-	-	-	1,492
51 2200	FICA Contributions	13,600	13,009	13,638	13,638	13,983
51 2300	Medicare	3,181	3,042	3,190	3,190	3,270
51 2401	Retirement Plan Employer Contribution	9,435	11,740	11,426	11,426	11,267
51 2402	Retirement Plan Administrative Costs	318	359	354	354	363
51 2700	Workers' Compensation Insurance	2,175	3,867	3,500	3,500	3,646
		282,746	279,582	283,877	283,877	287,349

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Purchased and Contracted Services						
52	1204 Medical Services	-	25	50	50	50
52	2002 Exterminating Services	30	60	30	30	30
52	2110 Garbage Pkup - City	81	105	125	125	125
52	2200 Interdepartment Services & Labor	728	240	400	400	400
52	2201 Repairs & Maintenance - Vehicles	968	970	2,000	2,000	1,500
52	2202 Repairs & Maintenance - Equipment	15	-	400	400	400
52	2203 Repairs & Maintenance - Bldg	61	61	-	-	150
52	3001 Other Purchased Services	-	280	400	400	400
52	3102 Property Insurance	-	54	120	120	120
52	3103 Vehicle Insurance	1,154	1,735	1,500	1,500	1,200
52	3104 Surety Bonds	28	33	40	40	25
52	3207 Data Network	105	825	1,700	1,700	5,500
52	3500 Travel	2,966	1,346	2,500	2,500	2,500
52	3600 Dues & Fees	-	-	300	300	200
52	3700 Education & Training	225	938	1,000	1,000	750
52	3800 License	-	100	125	125	125
		6,361	6,772	10,690	10,690	13,475
Supplies						
53	1100 General Supplies & Materials	788	635	500	500	400
53	1120 Office & Computer Supplies	145	16	500	500	200
53	1125 Printer/Copier Supplies	-	-	-	-	400
53	1130 Purchased Uniforms	2,925	2,547	2,600	2,600	2,600
53	1141 Repairs & Maintenance - Vehicles	1,260	1,206	1,000	1,000	500
53	1142 Repairs & Maintenance - Buildings	147	235	500	500	500
53	1210 Water/Sewer Service	69	78	80	80	80
53	1220 Natural Gas Service	863	926	750	750	700
53	1230 Electric Service - City	2,462	2,565	3,000	3,000	3,000
53	1270 Gasoline	7,034	5,808	7,500	7,500	5,000
53	1400 Books & periodicals	112	62	125	125	125
53	1600 Small Equip <$5,000	710	-	1,200	1,200	1,000
53	1601 Computer Equip <$5,000	2,489	-	250	250	150
53	1701 Police Special Misc	-	5,419	4,500	4,500	4,500
53	1705 Police PEPI	-	-	3,000	3,000	3,000
		19,004	19,497	25,505	25,505	22,155
TOTAL		$ 308,111	$ 305,851	$ 320,072	$ 320,072	$ 322,979

POLICE DISPATCHING - 911 SERVICE (1323270)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Other Costs						
57	1001 Gordon County Contract Labor	$ 95,973	$ 98,343	$ 100,400	$ 100,400	$ 110,000

Fire Department



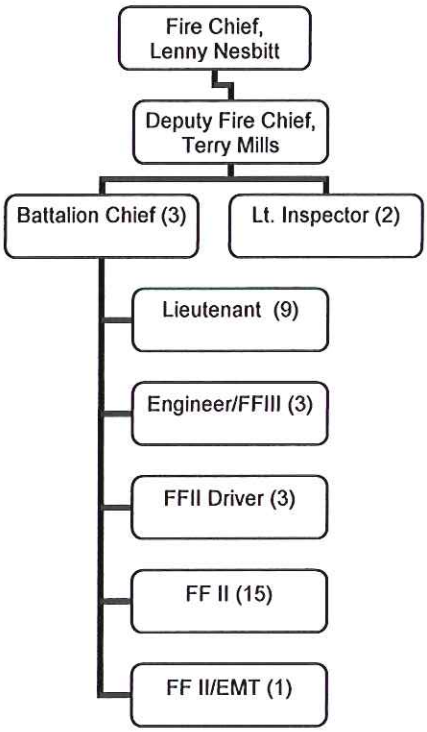
The ***Fire Department*** protects a residential population of over 13,000 and a service delivery population of approximately 40,000. The coverage area includes industrial parks, the downtown commercial district, schools, a technical college, hospital, airport, major state routes, and the interstate along with other outlying commercial areas. There are three stations covering the twelve square miles of the City of Calhoun. Our trained fire fighters are committed to providing cost-effective professional emergency services to the citizens of Calhoun and Gordon County though intensive training and responding to unwanted fires, mitigating hazardous material releases, facilitating in search and rescue operations, and responding to other man-made natural disasters and emergency situations. Some of the other services provided are inspections and fire code enforcement and public fire safety education classes.





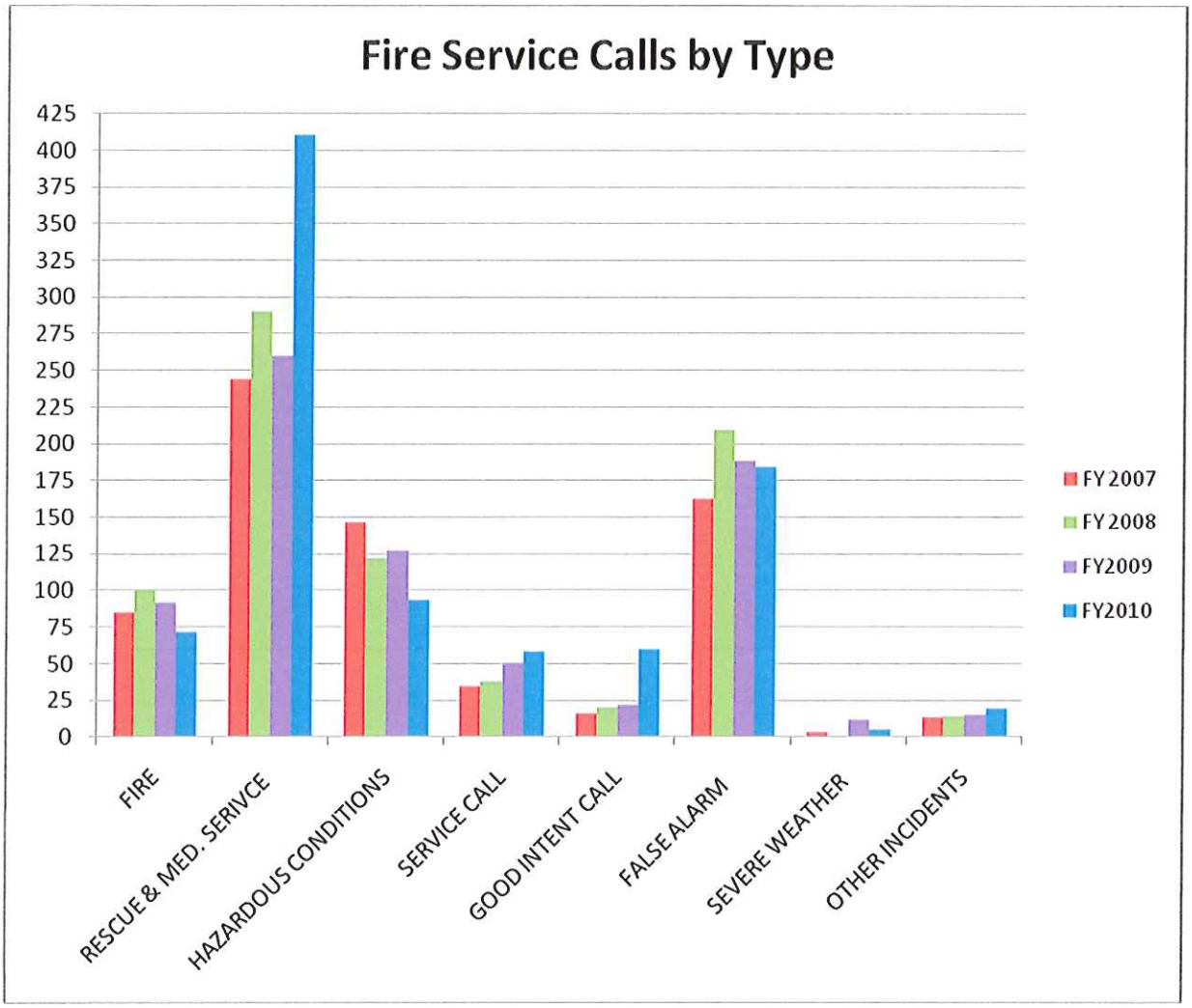
Fire Department





Fire Department

The fire chief and staff will continue to work on improving the effectiveness of the department through training, planning, and staff coordination. The fire department currently is short on manpower, which is four people per engine and six on the tower truck. The department currently participates and houses the State's GSAR (Georgia Search and Rescue) Team Task Force 6 and also the NW Georgia Special Operations Hazardous Materials Team. Fire department members continue to stay current on all required training for State certifications. Department members will continue to work inside of the budget and conserve as much as possible. All personnel have been asked to keep lights off in rooms not in use and all old fluorescent lights in bays have been replaced with energy efficient bay lighting to reduce electricity costs. Employees have reduced gasoline and diesel expenses by consolidating trips between stations and not letting the fire engines run as long during daily check offs. The department will encourage the city and county officials to build a multi-agency training facility to be used by the public safety agencies in the area. The department is in the planning stages of the location of the fourth fire station. The inspections division will continue to be aggressive in the areas of public safety education and inspections/code enforcement to prevent fires and accidents. The department will continue to assist and coordinate with all local public safety agencies to better serve the public.



FIRE DEPARTMENT

FIRE ADMINISTRATION (1353510)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51 1100	Regular Employee Wages	$ 132,794	$ 131,792	$ 132,166	$ 132,166	$ 127,047
51 2100	Group Insurance	11,021	15,045	15,942	15,942	14,364
51 2101	Insurance Deductible Reimbursement	-	-	-	-	746
51 2200	FICA Contributions	7,938	7,795	8,194	8,194	7,877
51 2300	Medicare	1,856	1,823	1,916	1,916	1,842
51 2401	Retirement Plan Employer Contribution	7,165	7,981	8,605	8,605	8,400
51 2402	Retirement Plan Administrative Costs	241	244	267	267	271
51 2700	Workers' Compensation Insurance	1,058	1,514	1,860	1,860	1,917
		162,073	166,194	168,950	168,950	162,464
Purchased and Contracted Services						
52 1204	Medical Services	25	20	50	50	50
52 2201	Repairs & Maintenance - Vehicles	1,513	62	1,000	1,000	-
52 3104	Surety Bonds	46	16	100	100	25
52 3500	Travel	880	1,997	2,500	2,500	2,500
52 3600	Dues & Fees	889	958	1,000	1,000	1,000
52 3700	Education & Training	200	1,375	2,000	2,000	2,000
		3,553	4,428	6,650	6,650	5,575
Supplies						
53 1100	Supplies & Material	1,131	62	-	-	-
53 1120	Office & Computer Supplies	61	-	-	-	-
53 1130	Purchased Uniforms	1,310	1,501	1,800	2,400	1,800
53 1270	Gasoline	23	-	-	-	-
53 1271	Diesel	197	-	-	-	-
53 1300	Food for Meetings	-	1,844	500	500	500
		2,722	3,407	2,300	2,900	2,300
TOTAL		$ 168,348	$ 174,029	$ 177,900	$ 178,500	$ 170,339

FIREFIGHTING (1353520)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51 1100	Regular Employee Wages	$ 1,397,856	$ 1,354,429	$ 1,350,000	$ 1,350,000	$ 1,394,598
51 1300	Overtime	186,711	195,806	200,000	200,000	195,000
51 2100	Group Insurance	254,767	242,095	270,400	270,400	244,188
51 2101	Insurance Deductible Reimbursement	-	-	-	-	12,686
51 2200	FICA Contributions	93,939	91,152	96,100	96,100	98,992
51 2300	Medicare	21,970	21,317	22,475	22,475	23,102
51 2401	Retirement Plan Employer Contribution	74,705	89,245	89,398	89,398	86,682
51 2402	Retirement Plan Administrative Costs	2,513	2,728	2,776	2,776	2,794
51 2700	Workers' Compensation Insurance	19,094	27,078	33,400	33,400	31,788
		2,051,555	2,023,851	2,064,549	2,064,549	2,089,830

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Purchased and Contracted Services						
52 1201	Legal & Auditing	4,235	5,910	4,500	4,500	4,500
52 1204	Medical Services	140	1,066	1,200	1,200	1,200
52 1209	Miscellaneous Professional Services	330	160	200	200	200
52 2001	Linen Services	13,494	5,016	-	-	-
52 2002	Exterminating Service	546	540	700	700	700
52 2112	Garbage Pickup - Commercial Service	828	748	850	850	850
52 2130	Janitorial	-	-	1,500	-	-
52 2200	Interdepartment Services & Labor	549	525	1,000	1,000	1,000
52 2201	Repairs & Maintenance - Vehicles	10,324	9,463	20,000	19,300	18,000
52 2202	Repairs & Maintenance - Equipment	7,022	10,769	11,500	11,500	11,500
52 2320	Rental of Equipment or Vehicles	3,440	2,883	3,000	3,000	3,000
52 3001	Other Purchased Services	1,155	1,190	1,200	1,600	1,500
52 3101	General Liability Insurance	8,058	10,472	9,000	9,000	5,500
52 3102	Property Insurance	2,641	2,537	2,550	2,550	7,000
52 3103	Vehicle Insurance	18,230	16,728	16,500	16,500	8,000
52 3104	Surety Bonds	248	278	300	300	250
52 3200	Telephone - City Service	20,226	20,017	13,500	13,500	14,000
52 3202	Paging Service	(289)	-	-	-	-
52 3203	Data Service - City	16,642	7,503	8,500	8,500	8,500
52 3205	Cellular Telephone Service	6,914	3,941	1,800	1,800	2,000
52 3209	Internet Service	2,520	3,083	3,500	3,500	5,000
52 3210	E-Mail Service	210	210	210	210	210
52 3220	Postage	63	199	250	250	250
52 3300	Advertising	40	908	-	-	500
52 3400	Printing & Binding	1,023	582	1,500	1,500	1,500
52 3500	Travel	1,525	4,406	5,000	5,000	5,000
52 3600	Dues & Fees	30	-	100	100	100
52 3700	Education & Training	8,710	3,354	10,000	10,000	10,000
52 3701	Education & Training- Ga Search & Rescue	82,648	10,107	23,000	23,000	100,000
52 3701	35 Education & Training	-	-	5,000	5,000	5,000
		211,502	122,595	146,360	144,560	215,260
Supplies						
53 1100	General Supplies & Materials	12,790	8,790	14,000	14,000	13,000
53 1104	Protective & Safety Equipment	18,894	16,624	17,500	17,500	17,500
53 1105	Janitorial Supplies	-	3,134	2,500	2,500	2,000
53 1106	Medical Supplies	-	-	-	-	2,000
53 1120	Office & Computer Supplies	6,390	2,673	4,500	4,500	1,500
53 1125	Printer/Copier Supplies	-	-	-	-	3,000
53 1130	Purchased Uniforms	31,702	28,325	30,000	29,400	30,000
53 1140	Supplies Repair & Maintenance - Equipment	6,259	4,514	6,000	6,000	6,000
53 1140	36 - Repair & Maintenance - Equipment - Ha	4,530	2,909	10,000	10,000	10,000
53 1141	Repairs & Maintenance - Vehicles	10,047	14,563	15,500	15,500	18,000
53 1146	Repairs & Maintenance- Hydrants	-	1,915	5,000	5,000	5,000
53 1210	Water & Sewer Services	6,139	7,053	6,600	6,600	7,000
53 1220	Natural Gas Service	10,658	11,411	10,000	10,000	10,000
53 1230	Electric Service - City	23,055	22,959	22,000	22,000	22,000
53 1231	Electric Service - Other	331	364	350	350	350
53 1270	Gasoline	10,384	7,787	10,000	10,700	11,000
53 1271	Diesel Fuel	10,520	9,133	10,000	10,000	10,000
53 1300	Food for Meeting	767	22	1,500	1,500	1,500
53 1400	Books & Periodicals	1,649	580	2,000	2,000	2,000
53 1600	Small Equipment <$5000	19,748	19,735	13,000	12,300	13,000
53 1601	Computers-Hardware & Software (GIS)	1,620	1,318	-	1,800	-
53 1604	Controllable Equipment >$5000 - Hose	1,527	-	-	-	-
53 1606	Furniture & bedding	-	-	2,500	2,500	2,000
		177,010	163,809	182,950	184,150	186,850
Capital Outlay						
54 2100	Machinery >$5000	-	8,982	-	-	-
54 2100	36 - Machinery >$5000	7,350	-	-	-	-
54 2100	37 - Machinery >$5000	26,203	-	-	-	-
54 2200	Vehicles - New	398,302	-	-	-	-
		431,855	8,982	-	-	-
Other Charges						
57 3000	Retired Employee Payroll	9,051	9,051	9,051	9,051	9,051
TOTAL		$ 2,880,973	$ 2,328,288	$ 2,402,910	$ 2,402,310	$ 2,500,991

FIRE INSPECTION (1353530)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51 1100	Regular Employee Wages	$ 89,205	$ 88,903	$ 88,326	$ 88,326	$ 86,330
51 1300	Overtime	358	254	500	500	500
51 2100	Group Insurance	14,837	14,560	15,900	15,900	14,364
51 2101	Insurance Deduction Reimbursement	-	-	-	-	746
51 2200	FICA Contributions	5,174	5,108	5,507	5,507	5,384
51 2300	Medicare	1,210	1,194	1,288	1,288	1,259
51 2401	Retirement Plan Employer Contribution	4,621	5,849	5,740	5,740	5,816
51 2402	Retirement Plan Administrative Costs	155	179	179	179	187
51 2700	Workers' Compensation Insurance	1,058	1,514	1,860	1,860	1,870
		116,618	117,561	119,300	119,300	116,456
Purchased and Contracted Services						
52 1204	Medical Services	-	65	50	50	50
52 2200	Interdepartment Services & Labor	-	27	-	-	-
52 2201	Repairs & Maintenance - Vehicles	761	381	2,000	2,000	2,500
52 3103	Vehicle Insurance	493	300	350	350	350
52 3104	Surety Bonds	14	16	20	20	20
52 3400	Printing & Binding	241	-	-	-	-
52 3500	Travel	238	19	1,000	1,000	1,000
52 3600	Due & Fees	120	120	250	250	250
52 3700	Education & Training	448	614	1,500	1,500	1,500
52 3701	Public Safety Education	4,789	5,144	6,000	6,000	6,000
		7,104	6,686	11,170	11,170	11,670
Supplies						
53 1100	General Supplies & Materials	106	-	-	-	-
53 1120	Office & Computer Supplies	-	116	-	-	-
53 1130	Purchased Uniforms	1,910	1,776	1,800	1,800	1,800
53 1141	Vehicle Repair & Maintenance	377	-	-	-	-
53 1400	Books & Periodicals	-	1,069	1,000	1,000	1,000
53 1600	Small Equipment<$5000	70	29	-	-	-
		2,463	2,990	2,800	2,800	2,800
TOTAL		$ 126,185	$ 127,237	$ 133,270	$ 133,270	$ 130,926

FIRE DISPATCHING - 911 SERVICE (1353550)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Other Costs						
57 1001	Gordon County Contract Labor	$ 46,786	$ 49,001	$ 49,696	$ 49,696	$ 55,004

FIRE STATIONS & BUILDINGS (1353570)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Purchased and Contracted Services						
52 2203	Repairs & Maintenance - Buildings	$ 3,402	$ 15,817	$ 10,000	$ 10,000	$ 10,000
52 3202	Paging Service					
		3,402	15,817	10,000	10,000	10,000
Supplies						
53 1142	Repairs & Maintenance - Buildings	767	15,204	8,000	8,000	8,000
54 1300	Buildings	10,965	74,000	-	-	-
54 1300 119-	Buildings	69,210	-	-	-	-
		80,942	89,204	8,000	8,000	8,000
TOTAL		$ 84,344	$ 105,021	$ 18,000	$ 18,000	$ 18,000

FIRE DEBT SERVICE (1358000)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Debt Service						
58 1200	Principal - Capital Leases	$ 123,850	$ 145,307	$ 150,602	$ 150,602	$ 150,603
58 2200	Interest - Capital Leases	30,877	30,605	25,310	25,310	19,822
TOTAL		$ 154,727	$ 175,912	$ 175,912	$ 175,912	$ 170,425

Public Works



Public Works assures safe street conditions, maintains traffic control devices, paves and maintains right-of-way conditions, and manages storm water systems, cemetery, animal control, and parks maintenance. ***Animal Control*** enforces a leash law, provides animal adoptions, and enforces the state law regarding dangerous dogs.



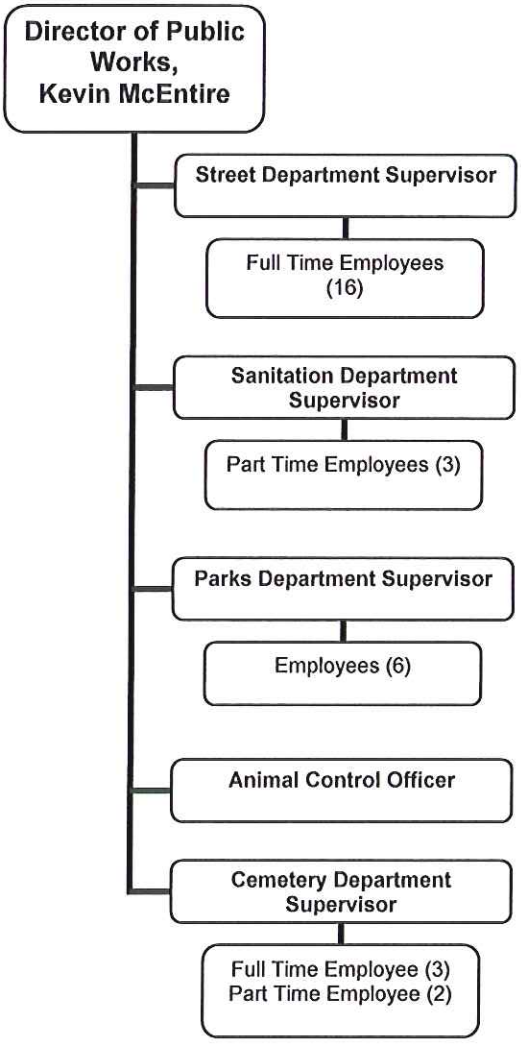


The ***Street Department*** maintains and improves over 98 miles of city streets, sidewalks and storm drainage. The ***Maintenance Department*** maintains public buildings, grounds, easements and rights-of-way within the City. The ***Cemetery Department*** maintains Fain and Chandler Cemeteries and sells and transfers burial rights for cemetery plots.



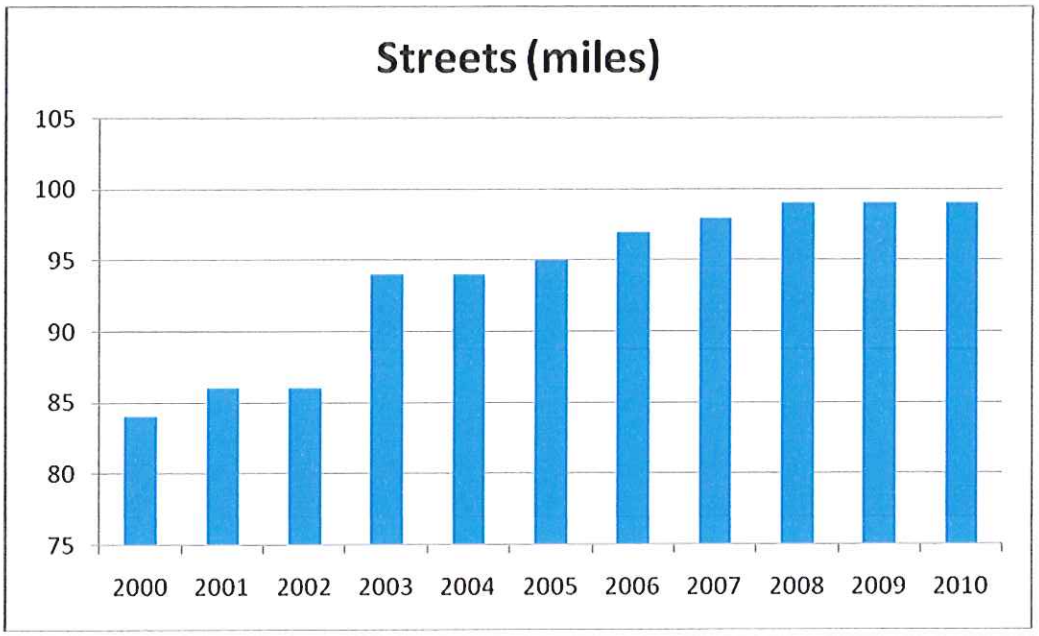
Public Works Department

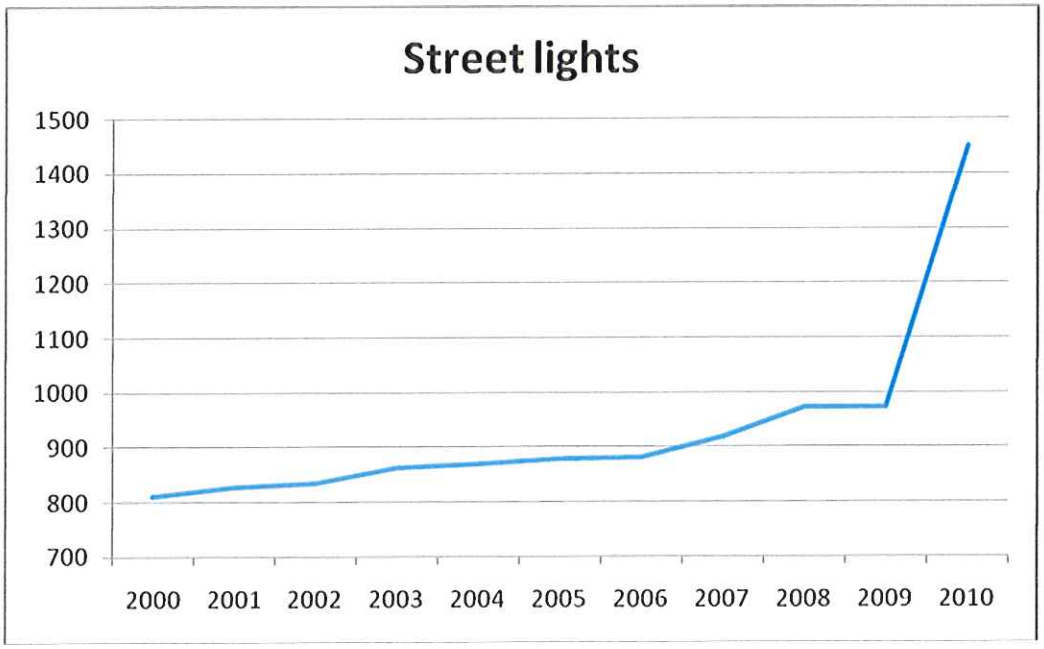




Public Works

Public Works will continue its core activities; however, many activities, such as street sweeping, mowing, assisting other agencies, special events, and activities at the recycling center will be scaled back, in terms of frequency, to accommodate budget limitations. The City's match funding for Streetscape Phase III was completed during fiscal 2010 and the fiscal 2012 budget contains an expenditure item for this project of $200,000 that will be reimbursed by a DOT grant. The 2000 SPLOST was completed during fiscal 2011, but a DOT grant is expected to provide 100% funding for paving during fiscal 2012. The department has worked three major snowstorms and two major thunderstorms during the past year. Below are charts showing the miles of City streets and lights maintained by the public works department.





ANIMAL CONTROL (1403910)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51 1100	Regular Employee Wages	$ 42,498	$ 41,396	$ 41,225	$ 41,225	$ 42,970
51 2100	Group Insurance	7,418	7,280	7,950	7,950	7,182
51 2101	Insurance Deductible Reimbursement	-	-	-	-	373
51 2200	FICA Contributions	2,491	2,406	2,556	2,556	2,664
51 2300	Medicare	583	563	598	598	624
51 2401	Retirement Plan Employer Contribution	2,239	2,750	2,857	2,857	2,895
51 2402	Retirement Plan Administrative Costs	75	84	90	90	93
51 2700	Workers' Compensation Insurance	275	382	480	480	474
		55,579	54,861	55,756	55,756	57,275
Purchased and Contracted Services						
52 1201	Legal & Accounting	218	388	240	240	250
52 1204	Medical Services	-	25	25	25	25
52 2001	Linen Services	280	-	50	50	50
52 2002	Exterminating Service	182	180	200	200	200
52 2110	Garbage Pkup - City	104	182	180	180	180
52 2130	Janitorial Services	1,655	1,461	1,560	1,560	1,950
52 2201	Repairs & Maintenance - Vehicles	257	6	500	500	500
52 2202	Repairs & Maintenance - Equipment	71	11	200	200	200
52 3101	General Liability Insurance	613	656	215	215	175
52 3102	Property Insurance	26	30	50	50	50
52 3103	Vehicle Insurance	532	643	650	650	650
52 3200	Telephone - City Service	724	754	725	725	900
52 3202	Paging Service	191	145	-	-	-
52 3205	Cell Telephone Service	404	335	335	335	385
52 3600	Dues & Fees	100	100	100	100	100
		5,357	4,916	5,030	5,030	5,615
Supplies						
53 1100	General Supplies & Materials	644	241	1,000	1,000	1,000
53 1101	Chemical Supplies	1,407	1,393	2,000	1,110	2,000
53 1120	Office & Computer Supplies	15	59	50	50	50
53 1130	Purchased Uniforms	323	300	325	325	325
53 1141	Repair & Maintenance - Vehicle	581	234	1,000	1,000	1,000
53 1142	Repairs & Maintenance - Buildings	1,741	153	1,000	536	1,000
53 1210	Water & Sewer Services	1,092	1,243	1,275	1,275	1,275
53 1220	Natural Gas	-	713	1,200	1,200	1,000
53 1230	Electric Service - City	2,670	1,001	1,300	1,300	1,000
53 1270	Gasoline	3,943	3,502	3,000	3,000	3,000
53 1600	Small Equipment <$5000	-	330	750	750	750
		12,416	9,169	12,900	11,546	12,400
Other						
57 8001	Damages to Other Property	-	-	-	1,354	-
TOTAL		$ 73,352	$ 68,946	$ 73,686	$ 73,686	$ 75,290

HIGHWAY & STREET DEPARTMENT

HIGHWAY & STREET ADMINISTRATION (1404210)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51	1100 Regular Employee Wages	$ 74,417	$ 76,920	$ 75,664	$ 75,664	$ 77,614
51	2100 Group Insurance	7,934	7,806	7,997	7,997	7,182
51	2101 Insurance Deductible Reimbursement	-	-	-	-	373
51	2200 FICA Contributions	4,505	4,604	4,691	4,691	4,812
51	2300 Medicare	1,053	1,077	1,097	1,097	1,126
51	2401 Retirement Plan Employer Contribution	3,861	4,950	5,160	5,160	5,229
51	2402 Retirement Plan Administrative Costs	130	151	162	162	169
51	2700 Workers' Compensation Insurance	1,059	1,536	1,900	1,900	2,961
		92,959	97,044	96,671	96,671	99,466
Purchased and Contracted Services						
52	1204 Medical Services	-	25	25	25	25
52	2201 Repairs & Maint - Vehicles	8	30	-	-	-
52	3103 Vehicle Insurance	332	379	400	400	400
52	3104 Surety Bonds	23	8	10	10	10
52	3200 Telephone - City	1	-	-	-	-
52	3205 Cellular Telephone Service	854	464	670	670	400
52	3209 Internet	-	437	-	400	460
52	3500 Travel	1,560	84	1,500	1,500	1,500
52	3700 Education & Training	814	745	825	825	825
		3,592	2,172	3,430	3,830	3,620
Supplies						
53	1100 General Supplies & Materials	28	71	-	-	-
53	1120 Office & Computer Supplies	-	34	-	-	100
53	1130 Purchased Uniforms	325	325	325	325	325
53	1270 Gasoline	2,975	2,191	2,500	2,500	2,500
53	1300 Food for Meetings	22	-	75	75	75
		3,350	2,621	2,900	2,900	3,000
TOTAL		$ 99,901	$ 101,837	$ 103,001	$ 103,401	$ 106,086

HIGHWAY & STREET MAINTENANCE (1404220)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51	1100 Regular Employee Wages	$ 487,459	$ 458,063	$ 478,924	$ 473,324	$ 487,691
51	1300 Overtime	6,972	4,841	9,000	9,000	8,000
51	1400 Disability Benefits	3,320	5,200	-	5,000	-
51	1999 Amounts Capitalized - SPLOST	(33,050)	-	-	-	-
51	2100 Group Insurance	118,002	109,794	119,365	119,365	107,730
51	5101 Insurance Deductible Reimbursement	-	-	-	-	5,597
51	2200 FICA Contributions	29,520	27,702	30,251	30,251	30,742
51	2300 Medicare	6,904	6,479	7,075	7,075	7,190
51	2401 Retirement Plan Employer Contribution	26,908	30,418	32,775	32,775	31,815
51	2402 Retirement Plan Administrative Costs	905	930	1,017	1,017	1,025
51	2600 Unemployment Insurance	-	6,600	-	-	-
51	2700 Workers' Compensation Insurance	17,632	23,346	28,400	31,650	41,451
51	2999 Benefits to Capitalize - SPLOST / Solid Wast	(61,769)	(91,374)	(55,000)	(55,000)	(41,472)
		602,803	581,999	651,807	654,457	679,769

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Purchased and Contracted Services						
52	1200 Engineering	500	-	-	-	-
52	1201 Legal & Auditing	4,001	4,480	3,840	5,065	3,840
52	1204 Medical Services	105	280	300	300	300
52	1209 Miscellaneous Professional Services	525	1,087	600	600	850
52	2001 Linen Services	1,243	-	-	-	-
52	2002 Exterminating Service	182	180	250	250	250
52	2110 Garbage Pickup - City Service	(8)	-	-	-	-
52	2112 Garbage Pickup - Commercial	11,253	695	650	650	900
52	2200 Interdepartment Services & Labor	1,773	555	2,500	2,500	-
52	2201 Repairs & Maintenance - Vehicles	7,494	6,818	14,000	13,400	14,000
52	2202 Repairs & Maintenance - Equipment	9,473	3,314	10,000	9,100	9,000
52	2203 Repairs & Maintenance - Buildings	119	-	1,500	1,500	1,000
52	2205 Repairs & Maintenance - Sidewalks & Curbs	4,704	5,703	6,000	11,000	6,000
52	2320 Rental of Equipment or Vehicles	92	-	1,500	-	1,000
52	3101 General Liability Insurance	4,912	5,362	4,150	4,150	3,500
52	3102 Property Insurance	2,166	2,972	2,316	2,316	2,000
52	3103 Vehicle Insurance	9,735	9,141	9,550	9,550	7,750
52	3104 Surety Bonds	113	115	120	120	110
52	3200 Telephone - City Service	3,455	3,500	3,200	3,200	3,200
52	3202 Paging Service	341	-	-	-	-
52	3203 Data Service - City	4,012	4,392	3,700	3,700	4,350
52	3205 Cell Phone	1,301	1,352	1,340	1,340	1,150
52	3209 Internet Service	1,500	1,440	1,800	1,400	1,450
52	3210 E-Mail Service	179	210	210	210	210
52	3300 Advertising	1,374	-	100	100	100
52	3500 Travel	8	-	500	500	500
52	3700 Education & Training	840	-	750	750	750
52	3800 licenses	-	-	-	-	200
52	3900 Contract Labor	950	-	-	600	2,000
52	9999 Amounts to Capitalize	(28,636)	(14,600)	-	-	-
		43,706	36,996	68,876	72,301	64,410
Supplies						
53	1001 Construction Supplies - Street Base Material	10,097	9,807	10,000	942	10,000
53	1002 Construction Supplies - Patching	5,119	22,520	40,000	27,373	33,000
53	1010 Construction Supplies - Pipe	-	-	2,500	-	2,500
53	1100 General Supplies & Materials	9,911	7,104	10,000	13,010	15,000
53	1104 Protective/safety Supply	-	-	-	-	-
53	1120 Office & Computer Supplies	972	606	750	750	250
53	1125 Printer/Copier Supplies	-	-	-	-	500
53	1130 Purchased Uniforms	5,497	4,810	5,525	5,525	5,525
53	1140 Repairs & Maintenance - Equipment	17,110	23,538	17,000	17,850	14,000
53	1141 Repairs & Maintenance - Vehicles	12,893	12,742	12,000	15,400	15,000
53	1142 Repairs & Maintenance - Buildings	3,280	1,203	1,000	1,000	1,000
53	1210 Water & Sewer Services - City	119	137	200	200	200
53	1220 Natural Gas Service	1,587	1,573	2,000	2,000	2,000
53	1230 Electric Service - City	7,630	7,049	10,500	10,500	8,000
53	1270 Gasoline	9,240	8,802	8,000	10,400	8,000
53	1271 Diesel Fuel	21,002	21,119	25,000	23,449	25,000
53	1300 Food for Meetings	-	73	265	265	265
53	1600 Small Equipment <$5000	1,102	5,791	5,000	7,463	11,250
53	1601 Equipment-Comp. Print	2,090	-	-	-	-
53	1999 Amounts to Capitalize	(8,212)	(8,627)	-	-	-
		99,437	118,247	149,740	136,127	151,490

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Capital Outlay						
54	1100 Land, Easements & Rights-of-Way	-	-	-	10,500	-
54	1200 Site Improvements	-	-	-	2,250	-
54	1200 Site Improvements 128	1,548	-	-	-	-
54	1200 Site Improvements 79	-	51,328	200,000	200,000	200,000
54	1200 Site Improvements 12		19,884	-	-	-
54	1200 Site Improvements 16	-	31,579	-	-	-
54	1300 Buildings	-	-	-	-	25,000
54	1400 Infrastructure	28,758	139,704	-	-	-
54	1401 Infrastructure-Paving Local	-	26,715	-	-	-
54	2200 Vehicles	-	-	-	32,088	-
		30,306	269,210	200,000	244,838	225,000
Other Costs						
57	3000 Retired Employee Payroll	42,265	42,265	42,265	42,265	42,265
57	8001 Damages to Other Property	1,305	991	1,500	1,500	1,500
		43,570	43,256	43,765	43,765	43,765
TOTAL		**$ 819,821**	**$ 1,049,708**	**$ 1,114,188**	**$ 1,151,488**	**$ 1,164,434**

STREET CLEANING (1404225)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51	1100 Regular Employee Wages	$ 30,156	$ 29,998	$ 29,876	$ 29,876	$ 30,439
51	1300 Overtime	3,980	4,570	-	-	2,300
51	2100 Group Insurance	7,418	7,280	7,950	7,950	7,182
51	2101 Insurance Deductible Reimbursement	-	-	-	-	373
51	2200 FICA Contributions	2,063	2,010	1,852	1,852	1,902
51	2300 Medicare	482	470	433	433	441
51	2401 Retirement Plan Employer Contribution	1,592	1,948	2,024	2,024	2,051
51	2402 Retirement Plan Administrative Costs	54	60	64	64	66
51	2700 Workers' Compensation Insurance	1,059	1,536	1,900	4,700	2,961
		46,804	47,872	44,099	46,899	47,715
Purchased and Contracted Services						
52	1204 Medical Services	-	20	25	25	25
52	2201 Repairs & Maintenance - Vehicles	499	504	3,500	3,500	3,500
52	2202 Equipment (Repairs & Maint)	60	200	-	-	-
52	3103 Vehicle Insurance	1,422	1,670	1,450	1,450	1,300
52	3104 Surety Bonds	7	8	10	10	10
		1,988	2,402	4,985	4,985	4,835
Supplies						
53	1130 Purchased Uniforms	320	325	325	325	325
53	1141 Repairs & Maintenance - Vehicles	8,942	8,426	10,000	10,000	10,000
53	1271 Diesel Fuel	10,076	10,553	10,000	10,000	10,000
		19,338	19,304	20,325	20,325	20,325
TOTAL		**$ 68,130**	**$ 69,578**	**$ 69,409**	**$ 72,209**	**$ 72,875**

STORM DRAINAGE (1404250)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Supplies						
53	1010 Construction Supplies - Pipe	$ 4,672	$ 1,316	$ -	$ -	$ -

STREET LIGHTING (1404260)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Purchased and Contracted Services						
52	2200 Interdepartmental Services & Labor	$ 1,505	$ 1,879	$ 1,500	$ 1,500	$ 1,500
Supplies						
53	1230 Electric Service - City	266,682	266,682	68,000	68,000	150,436
53	1231 Electric Service - Other	23,390	28,755	29,000	29,000	30,000
TOTAL		$ 291,577	$ 297,316	$ 98,500	$ 98,500	$ 181,936

TRAFFIC ENGINEERING (1404270)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Purchased and Contracted Services						
52	2204 Repairs and Maintaince-Striping	$ 101,132	$ 30,410	$ 30,000	$ 30,000	$ 30,000
52	3201 Telephone - Other Service	3,865	3,667	3,900	3,900	2,100
		104,997	34,077	33,900	33,900	32,100
Supplies						
53	1103 Street Signs	7,476	4,632	7,000	7,000	7,000
53	1142 Supplies R & M Bldgs	482	-	-	-	-
53	1143 Repairs & Maintenance - Systems	14,052	12,337	15,000	18,000	20,000
53	1147 Repairs & Maintenance - Asphalt for Paving	-	-	-	91,000	78,000
53	1230 Electric Service - City	33,762	34,708	34,200	34,200	32,000
53	1231 Electric Service - Other	1,907	1,827	1,800	1,800	1,800
		57,679	53,504	58,000	152,000	138,800
Capital Outlay						
54	1401 Infrastructure- Local Paving	-	-	91,000	-	-
TOTAL		$ 162,676	$ 87,581	$ 182,900	$ 185,900	$ 170,900

PARKS & BEAUTIFICATION (1406240)

TITLE Division		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Purchased and Contracted Services						
52	2140 Lawn & Landscaping Services	$ 4,553	$ -	$ -	$ -	$ -
Supplies						
53	1100 General Supplies & Maintenance	8,080	10,197	3,000	3,000	3,000
53	1142 Supplies R&M Bldgs	138	-	-	-	-
53	1145 Supplies - Grounds Maint	1,076	-	-	-	-
		9,294	10,197	3,000	3,000	3,000
TOTAL		$ 13,847	$ 10,197	$ 3,000	$ 3,000	$ 3,000

MAINTENANCE & SHOP (1404900)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51 1100	Regular Employee Wages	$ 152,492	$ 153,116	$ 153,012	$ 153,012	$ 164,898
51 1300	Overtime	-	-	500	500	500
51 2100	Group Insurance	44,510	43,679	47,700	47,700	35,910
51 2101	Insurance Deductible Reimbursement	-	-	-	-	1,866
51 2200	FICA Contributions	9,169	9,116	9,518	9,518	10,224
51 2300	Medicare	2,144	2,132	2,225	2,225	2,391
51 2401	Retirement Plan Employer Contribution	8,397	9,907	10,472	10,472	10,902
51 2402	Retirement Plan Administrative Costs	282	303	329	329	351
51 2700	Workers' Compensation Insurance	4,599	6,919	7,000	7,000	4,142
51 9999	Interdepartment Services & Labor	(4,656)	-	-	-	-
		216,937	225,172	230,756	230,756	231,184
Purchased and Contracted Services						
52 1201	Legal & Auditing	353	193	390	390	390
52 1204	Medical Services	15	90	300	300	300
52 2002	Exterminating Service	135	180	180	180	180
52 2110	Garbage Pickup-City Service	1,160	1,483	1,200	1,200	1,200
52 2130	Janitorial Services	-	150	150	150	150
52 2200	Interdepartment Services & Labor	1,215	588	1,000	1,000	1,000
52 2201	Repairs & Maintenance - Vehicles	766	65	1,000	1,000	1,500
52 2202	Repairs & Maintenance - Equipment	482	596	1,500	1,500	1,500
52 2203	Repairs & Maintenance - Buildings	179	-	-	-	-
52 3001	Other Purchased Services	70	-	-	-	-
52 3101	General Liability Insurance	808	1,022	950	950	750
52 3102	Property Insurance	260	273	262	262	262
52 3103	Vehicle Insurance	1,251	2,188	3,100	3,100	2,200
52 3104	Surety Bonds	42	49	50	50	50
52 3200	Telephone - City Service	652	880	725	725	725
52 3203	Data Services	1,245	1,352	1,356	1,356	1,356
52 3205	Cellular Telephone Service	485	335	670	670	765
52 3209	Internet Service	330	360	360	360	360
52 3210	E-Mail	39	42	42	42	42
		9,487	9,846	13,235	13,235	12,730
Supplies						
53 1100	General Supplies & Materials	1,381	1,774	2,000	5,000	3,500
53 1120	Office & Computer Supplies	442	-	200	200	75
53 1125	Printer/Copier Supplies	-	-	-	-	100
53 1130	Purchased Uniforms	1,623	1,925	1,950	1,950	1,950
53 1140	Repairs & Maintenance - Equipment	809	5,140	10,500	5,595	10,000
53 1141	Repairs & Maintenance - Vehicles	220	155	1,000	1,000	1,000
53 1142	Repairs & Maintenance - Buildings	463	882	1,000	1,900	1,000
53 1210	Water & Sewer Services	787	2,430	2,200	2,200	3,175
53 1230	Electric Service - City	4,669	12,617	12,000	12,000	13,535
53 1270	Gasoline	5,641	2,722	2,000	2,000	2,000
53 1271	Diesel Fuel	115	1,420	2,000	2,000	2,000
53 1600	Small Equipment <$5000	6,444	553	5,000	6,005	5,000
53 1601	Control	(100)	-	-	-	-
		22,494	29,618	39,850	39,850	43,335
Capital Outlay						
54 2100	Machinery & Equipment	-	8,598	-	-	10,000
Other Charges						
57 8001	Damages to Other Property	-	460	500	500	500
TOTAL		$ 248,918	$ 273,694	$ 284,341	$ 284,341	$ 297,749

CEMETERY DEPARTMENT (1404950)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51	1100 Regular Employee Wages	$ 95,622	$ 94,316	$ 92,238	$ 90,828	$ 96,480
51	2100 Group Insurance	14,837	14,560	15,900	15,900	21,546
51	2101 Insurance Deductible Reimbursement	-	-	-	-	1,119
51	2200 FICA Contributions	5,781	5,585	5,719	5,719	5,982
51	2300 Medicare	1,352	1,306	1,337	1,337	1,399
51	2401 Retirement Plan Employer Contribution	4,831	4,377	4,548	4,548	5,922
51	2402 Retirement Plan Administrative Costs	163	134	143	143	191
51	2700 Workers' Compensation Insurance	2,364	3,421	3,900	3,900	2,845
		124,950	123,699	123,785	122,375	135,484
Purchased and Contracted Services						
52	1201 Legal & Auditing	353	193	390	390	390
52	1203 Consulting - Computer	75	-	-	-	-
52	1204 Medical Services	130	135	150	150	150
52	2001 Linen Services	679	-	-	-	-
52	2112 Garbage Pickup-Commercial Service	420	386	450	450	450
52	2140 Lawn & Landscaping	500	165	500	500	500
52	2200 Interdepartment Services & Labor	2,002	614	600	600	600
52	2201 Repairs & Maintenance - Vehicles	438	636	2,500	2,500	3,000
52	2202 Repairs & Maintenance - Equipment	3,719	2,790	3,000	4,500	4,500
52	2203 Repairs & Maintenance - Buildings	591	-	1,300	-	1,000
52	2205 Repairs & Maintenance- Sidewalks/Curb	300	720	-	-	-
52	2320 Rental of Equipment	106	-	100	100	100
52	3101 General Liability Insurance	678	839	582	582	450
52	3102 Property Insurance	288	309	260	260	260
52	3103 Vehicle Insurance	1,070	1,490	2,065	2,065	1,600
52	3201 Telephone - Other Service	1,333	902	1,300	1,300	1,300
52	3203 Data Service - City	120	120	120	120	120
52	3205 Cellular Telephone Service	479	410	500	500	764
52	3209 Internet Service	-	254	456	456	456
52	3210 E-mail Service	42	42	42	42	42
52	3500 Travel	505	-	500	500	500
52	3600 Dues & Fees	50	50	50	50	50
52	3700 Education & Training	35	50	200	200	200
52	3900 Contract Labor	150	400	-	-	-
		14,063	10,505	15,065	15,265	16,432
Supplies						
53	1017 C/S - Concrete	-	-	250	-	250
53	1100 General Supplies & Materials	1,787	318	1,500	1,500	1,500
53	1104 Protective/Safety Supply	112	-	-	110	-
53	1120 Office & Computer Supplies	702	382	700	400	200
53	1125 Printer/Copier Suppllies	-	-	-	-	200
53	1130 Purchased Uniforms	623	625	650	650	975
53	1140 Repairs & Maintenance - Equipment	3,677	3,222	2,000	2,000	2,000
53	1141 Repairs & Maintenance - Vehicles	1,209	882	1,500	1,500	2,000
53	1142 Repairs & Maintenance - Buildings	693	1,195	500	610	500
53	1145 Supplies - Grounds / Maintenance	-	-	-	-	-
53	1210 Water & Sewer Services	161	177	225	225	225
53	1220 Natural Gas Service	1,338	1,369	1,500	1,500	1,500
53	1230 Electric Service	2,663	2,762	3,200	3,200	3,000
53	1270 Gasoline	5,741	4,192	4,000	3,680	3,000
53	1271 Diesel Fuel	87	359	150	700	1,000
53	1600 Small Equipment <$5000	2,677	75	-	300	1,500
53	1601 Computers, Printers, & Software	27	-	-	-	-
53	1700 Miscellaneous	-	38	-	-	-
		21,497	15,596	16,175	16,375	17,850
Other Charges						
57	8001 Damages to Other Property	-	50	500	1,510	500
		$ 160,510	$ 149,850	$ 155,525	$ 155,525	$ 170,266

Recreation



The ***Recreation Department*** accounts for sports programs and recreational activities offered to City residents, including youth baseball, football, cheerleading, basketball, softball, soccer, and swimming and adult leagues for softball and basketball. It attempts to enhance the quality of life of all citizens living within Calhoun and Gordon County by seeking to provide a



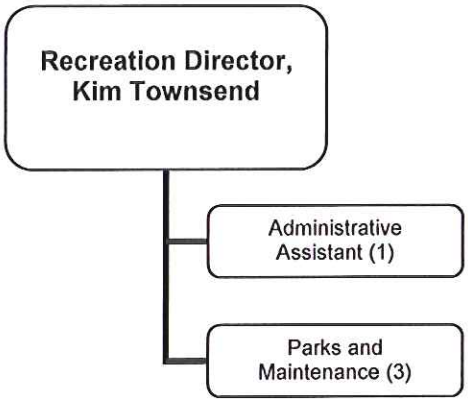


comprehensive range of recreation services designed to contribute to the physical, social, and cultural needs of the community. It also serves citizens of all ages outside of organized sports. Walking trails and playgrounds are used by many citizens of the community.



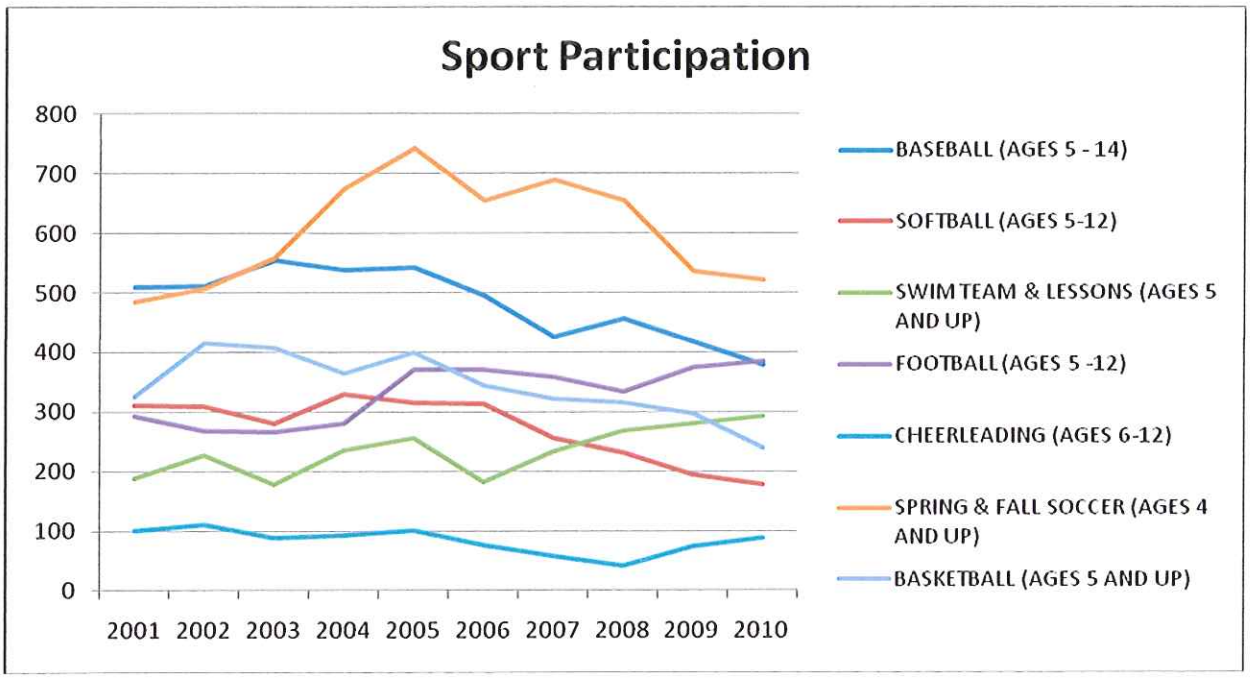
Recreation Department

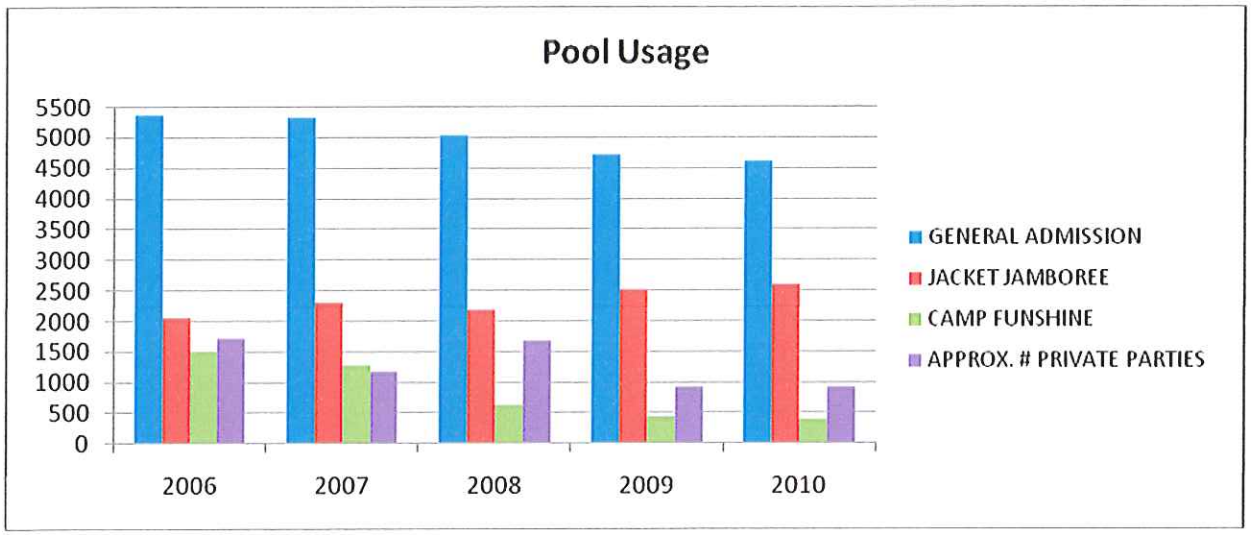




Recreation

The Calhoun Recreation Department's mission is to enhance the quality of life for all citizens living within Calhoun and Gordon County. Our department seeks to provide a comprehensive range of recreation services designed to contribute to the physical, social and cultural needs of the community. Calhoun Recreation Department maintains nine baseball/softball fields, four full size soccer fields, one gym, one football field, one pool, a tennis center with 15 courts, the largest playground in the Northwest Georgia along with 2 pavilions, a walking trail, and several acres of green space. Youth Baseball, softball, soccer, basketball, football, cheerleading, adult softball, swimming lessons, adult exercise classes, softball and baseball tournaments, and tennis tournaments are all programming opportunities that our department has to offer at the citizens of Calhoun and Gordon County at present.





RECREATION DEPARTMENT (276)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Revenues						
Charges for Services						
33	5000 Local Grants - Gordon County	$ (328,364)	$ (338,215)	$ (348,362)	$ (348,362)	$ (358,812)
34	7300 Activity Fees - Pool Admission	(10,884)	(10,331)	(10,000)	(10,000)	(10,000)
34	7301 Activity Fees - Pool Rental	(10,238)	(9,438)	(9,500)	(9,500)	(9,500)
34	7302 Pool Membership Cards	(102)	(183)	(100)	(100)	(100)
34	7400 Tournament Gate	(4,320)	(6,632)	(5,000)	(18,200)	(12,000)
34	7600 Program Fees	(104,002)	(99,145)	(100,000)	(100,000)	(102,000)
34	7601 Tournament Fees	(4,980)	(5,255)	(5,000)	(19,300)	(20,000)
34	7602 Refund Fees	693	685	1,000	1,000	1,000
34	7900 Concession Stand Revenue	(26,306)	(29,616)	(33,000)	(44,000)	(35,000)
34	7902 Recreation Soccer Merchandise	(243)	-	-	-	-
34	9300 Bad Check Fees	(175)	(75)	(100)	(100)	(100)
		(488,921)	(498,205)	(510,062)	(548,562)	(546,512)
Other						
38	1000 Rental Income (other)	(756)	(716)	(1,000)	(1,000)	(200)
38	1006 Rental Income- Facilities	-	-	-	-	(3,000)
38	1007 Rental Income- Fields	-	-	-	-	(4,800)
38	2005 Coke and Picture Commissions	(3,812)	(4,880)	(4,000)	(4,000)	(4,000)
38	9000 Miscellaneous Revenue	(1,799)	(1,983)	-	-	-
38	9001 Sales Tax Vendor Credit	(23)	(56)	(100)	(100)	(100)
38	9002 Donations - Sponsors (Baseball)	(5,492)	(1,600)	(2,000)	(2,000)	(2,000)
38	9006 Insurance Reimbursement (other)	(170)	(128)	(250)	(250)	(250)
38	9007 United Way Grant	(5,000)	(5,500)	(5,000)	(5,000)	(5,000)
39	1101 Transfer In - General Fund	(378,643)	(360,000)	(419,177)	(419,177)	(377,170)
39	2100 Sale of Assets	(2,230)	-	-	-	-
		(397,925)	(374,863)	(431,527)	(431,527)	(396,520)
TOTAL		$ (886,846)	$ (873,068)	$ (941,589)	$ (980,089)	$ (943,032)

RECREATION ADMINISTRATION (2766110)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51	1100 Regular Employee Wages	$ 53,683	$ 52,646	$ 52,433	$ 52,433	$ 54,127
51	2100 Group Insurance	7,797	7,659	7,950	7,950	7,182
51	1201 Insurance Deductible Reimbursement	-	-	-	-	373
51	2200 FICA Contributions	3,339	3,249	3,250	3,250	3,356
51	2300 Medicare	781	760	760	760	784
51	2401 Retirement Plan Employer Contribution	3,116	3,422	3,552	3,552	3,649
51	2402 Retirement Plan Administrative Costs	105	105	112	112	118
51	2700 Workers' Compensation Insurance	228	278	360	360	794
		69,049	68,119	68,417	68,417	70,383
Purchased and Contracted Services						
52	1204 Medical Services	-	-	20	20	20
52	2201 Repairs & Maintenance - Vehicles	-	-	400	400	400
52	3103 Vehicle Insurance	314	346	350	350	400
52	3104 Surety Bonds	39	8	10	10	16
52	3205 Cellular Telephone Service	404	349	400	400	-
52	3500 Travel	-	-	-	-	1,000
52	3600 Dues & Fees	159	162	300	300	300
52	3700 Education & Training	-	-	-	-	1,000
		916	865	1,480	1,480	3,136
Supplies						
53	1130 Purchased Uniforms	240	350	400	400	400
53	1141 Repairs & Maintenance - Vehicles	-	-	300	300	300
53	1600 Small Equipment - <$5000	125	100	100	100	100
		365	450	800	800	800
		$ 70,330	$ 69,434	$ 70,697	$ 70,697	$ 74,319

PARTICIPANT RECREATION (2766120)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51	1100 Regular Employee Wages	$ 220,878	$ 217,072	$ 237,706	$ 237,706	$ 237,670
51	1300 Overtime	345	-	-	-	-
51	1400 Disability Benefits	-	400	-	-	-
51	2100 Group Insurance	45,680	43,679	47,700	47,700	43,092
51	1201 Insurance Deductible Reimbursement	-	-	-	-	2,239
51	2200 FICA Contributions	13,264	12,741	14,738	14,738	14,736
51	2300 Medicare	3,102	2,980	3,447	3,447	3,447
51	2401 Retirement Plan Employer Contribution	8,885	9,706	10,084	10,084	9,578
51	2402 Retirement Plan Administrative Costs	299	297	317	317	309
51	2700 Workers' Compensation Insurance	3,319	4,985	5,600	5,600	4,568
		295,772	291,860	319,592	319,592	315,639
Purchased and Contracted Services						
52	1201 Legal and Auditing	1,740	1,836	2,700	2,700	2,700
52	1204 Medical Services	65	90	200	200	200
52	1209 Miscellaneous Professional Services	263	294	300	300	300
52	1300 Technical Services (Background Checks)	885	420	1,500	1,500	1,500
52	2001 Linen Services	5,191	4,876	4,800	4,800	4,800
52	2002 Exterminating Service	482	480	500	500	500
52	2112 Garbage Pickup- Commercial Service	3,096	2,838	3,100	3,100	3,100
52	2140 Landscaping Services	1,917	2,373	2,500	2,500	2,500
52	2200 Interdepartment Services & Labor	18,967	6,723	15,000	15,000	15,000
52	2201 Repairs & Maintenance - Vehicles	1,163	2,093	3,000	3,986	5,400
52	2202 Repairs & Maintenance - Equipment	14,102	13,969	14,000	11,900	11,600
52	2203 Repairs & Maintenance - Buildings	8,520	14,045	12,000	12,000	12,000
52	2204 Repairs & Maintenance - Systems	5,450	817	4,000	4,000	4,000
52	2205 Repairs & Maintenance - Fencing	2,682	2,190	2,500	2,500	2,500
52	2310 Rental of Land or Buildings	2,000	2,000	2,000	2,000	2,000
52	2320 Rental of Equipment or Vehicles	6,285	5,195	6,000	6,000	6,000
52	3101 General Liability Insurance	4,471	4,117	3,000	3,000	2,500
52	3102 Property Insurance	4,240	3,795	4,000	4,000	3,800
52	3103 Vehicle Insurance	2,137	2,299	2,300	2,300	2,000
52	3104 Surety Bonds	134	49	50	50	90
52	3107 Participant Accident Insurance	91	526	250	250	250
52	3201 Telephone - Other Service	4,979	5,877	5,500	5,500	5,000
52	3203 Data Service - City	2,756	2,661	2,700	2,700	2,700
52	3206 Communication Services - Security	912	1,016	1,000	1,000	1,000
52	3209 Internet Service	1,140	1,130	1,080	1,080	1,500
52	3210 E-mail Service	168	168	168	168	168
52	3220 Postage	137	110	200	200	200
52	3300 Advertising	438	511	800	800	800
52	3400 Printing & Binding	1,163	901	1,100	1,100	1,100
52	3500 Travel	147	107	300	300	300
52	3501 Tournament Expense (Players - Coaches -	14,118	16,349	15,000	15,000	15,000
52	3600 Dues & Fees	4,921	7,998	6,500	6,500	6,500
52	3700 Education & Training	185	592	800	800	800
52	3850 Contract Labor	55,594	59,606	62,000	56,880	70,000
52	3900 Contract Labor-Other	325	-	-	-	-
		170,864	168,051	180,848	174,614	187,808

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Supplies						
53	1100 General Supplies & Materials	5,929	6,142	7,500	8,350	7,500
53	1101 Protective/Safety Supply	-	20	-	-	-
53	1120 Office & Computer Supplies	1,238	916	1,200	1,200	1,200
53	1130 Purchased Uniforms	1,442	1,446	2,000	2,000	2,000
53	1131 Purchased Uniforms - Sports Activity	31,543	34,425	45,000	40,000	40,000
53	1140 Repairs & Maintenance - Equipment	2,713	1,588	4,000	6,528	3,900
53	1141 Repairs & Maintenance - Vehicles	1,594	582	1,600	4,586	2,800
53	1142 Repairs & Maintenance - Buildings	11,665	3,607	7,500	7,500	7,500
53	1144 Repairs & Maintenance - Pool	23,101	18,102	18,500	26,500	18,500
53	1145 Grounds Maintenance	19,832	10,906	17,000	26,980	15,500
53	1210 Water & Sewer Services	33,150	50,113	50,000	50,000	50,000
53	1220 Natural Gas Service	6,305	6,540	6,000	6,000	6,000
53	1230 Electric Service - City	98,910	95,194	105,000	105,000	105,000
53	1231 Electric Service - Other	242	249	500	500	500
53	1270 Gasoline	9,927	8,075	9,000	9,000	9,000
53	1271 Diesel Fuel	1,246	860	1,500	1,500	1,414
53	1300 Food for Meetings	320	43	300	300	300
53	1301 Concession Purchases	23,712	24,878	25,000	29,500	25,000
53	1400 Books & Periodicals	45	45	50	50	50
53	1600 Small Equipment <$5000	12,547	6,711	7,500	4,600	7,500
53	1601 Computer Equipment < $5000	1,243	1,515	-	-	-
53	1700 Miscellaneous	60	229	-	-	-
53	1703 Sports Equipment (Other Supplies)	10,902	7,661	10,000	10,790	10,000
53	1704 Trophies & Medals	5,079	5,346	6,500	6,500	6,500
		302,745	285,193	325,650	347,384	320,164
Capital Outlay						
54	1200 Site Improvements (Ground Maintenance)	39,337	-	-	23,000	-
54	2100 Machinery	14,900	6,999	-	-	-
		54,237	6,999	-	23,000	-
Interfund/Interdepartmental Charges						
55	1100 Interfund Allocations - General Fund	19,157	15,261	24,756	24,756	25,056
Other Charges						
57	3000 Retired Employee Payroll	20,046	20,046	20,046	20,046	20,046
		$ 862,821	$ 787,410	$ 870,892	$ 909,392	$ 868,713
TOTAL EXPENDITURES		$ 933,151	$ 856,844	$ 941,589	$ 980,089	$ 943,032

Special Revenue Funds

Special revenue funds are used to account for revenues and expenditures that are legally restricted for specific 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 state that was received years ago and is used to make low-interest loans to local businesses and promote small business growth. The fixed interest rate on the loans was lowered from 5% to 2% to be more competitive with prevailing market rates and has made these loans highly desirable by local business owners.

The ***Confiscated Assets*** fund accounts for police seizures and expenditures according to Georgia law that can be used for drug-related police activities. The police department has used these funds for undercover drug-buy operations and the community DARE program.

West Calhoun Grant fund is used to account for the Community Development Block Grant from Georgia DCA for revitalizing the West Calhoun area. The grant was completed during fiscal 2011 and is not budgeted in fiscal 2012. Activities included water and sewer line replacement and demolition and rehabilitation of dilapidated structures in the area.

School Tax fund is used to account for City of Calhoun Schools tax collections and expenditures paid directly on behalf of the School, such as property insurance. The City elected officials are authorized to levy a tax millage which provides funding for each fiscal year school budget as prepared and adopted by the City School Board. Property taxes are collected and revenues greater than direct expenditures paid by the City are forwarded to the City School Board monthly.

Hotel/Motel Tax fund accounts for the collection and disbursement of hotel/motel taxes according to Georgia law. Revenues are allocated to the Industrial Development Authority and Chamber of Commerce.

SPECIAL REVENUE FUNDS

REVOLVING LOAN FUND -UDAG (200)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Revenues						
36	1000 Interest Revenues - Investments	$ (9,472)	$ (970)	$ (2,000)	$ (2,000)	$ -
36	1001 Interest Revenues - Loans	(34,088)	(27,747)	(30,000)	(30,000)	(25,000)
		$ (43,560)	$ (28,717)	$ (32,000)	$ (32,000)	$ (25,000)
Expenditures						
52	1201 Legal and Auditing	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500
61	9900 Transfer to Fund Balance	-	-	29,500	29,500	22,500
TOTAL		**$ 2,500**	**$ 2,500**	**$ 32,000**	**$ 32,000**	**$ 25,000**

CONFISCATED ASSETS FUND (210)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Revenues						
33	1000 IG-Federal Government Direct	$ -	$ (4,122)	$ -	$ -	$ -
35	1110 Fines - Superior Court Awards	(19,167)	(5,347)	(12,800)	(12,800)	(11,290)
36	1000 Interest Revenues	(2,166)	(217)	(200)	(200)	(100)
38	9001 MS-Sales Tax Vendor's Comp	-	(9)	-	-	-
39	2100 Conf-Sale of Assets	(2,918)	(24,322)	(2,500)	(2,500)	(2,500)
		$ (24,251)	**$ (34,017)**	**$ (15,500)**	**$ (15,500)**	**$ (13,890)**
Expenditures						
Supplies						
53	1100 DARE Supplies	1,017	2,760	2,000	2,000	2,200
53	1600 Small Equipment <$5000	2,000	5,972	-	-	2,690
53	1701 Police Special Misc	5,315	18,481	12,500	12,500	7,000
		8,332	27,213	14,500	14,500	11,890
Capital Outlay						
54	1200 Site Improvements	28,993	-	-	-	-
54	2200 Vehicles	-	26,626	-	-	-
		28,993	26,626	-	-	-
Other Costs						
57	2025 Payments to District Attorney	797	2,688	1,000	1,000	2,000
TOTAL		**$ 38,122**	**$ 56,527**	**$ 15,500**	**$ 15,500**	**$ 13,890**

WEST CALHOUN GRANT FUND (250)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Revenues						
33	4310 10- Direct Grant Revenue	$ -	$ (72,890)	$ (356,842)	$ (356,842)	$ -
33	4310 39-IG Direct	-	(372,218)	-	-	-
39	1101 Transfer In- General	(16,799)	(34,797)	(32,341)	(32,341)	-
		$ (16,799)	$ (479,905)	$ (389,183)	$ (389,183)	$ -
Expenditures						
52	1201 Legal and Grant Admin	$ 5,345	$ 42,992	$ 18,650	$ 18,650	$ -
52	2200 Interdepartment Work	7,508	28,296	-	-	-
52	3300 Advertising	220	-	-	-	-
52	3500 Travel	4,166	-	-	-	-
54	1300 CDBG West Calhoun Buildings	-	-	370,533	370,533	-
54	1300 10-CDBG WestCalhoun Buildings	-	33,695	-	-	-
61	1002 Transfer Out- Water/Sewer	-	372,218	-	-	-
TOTAL		$ 17,239	$ 477,201	$ 389,183	$ 389,183	$ -

SCHOOL PROPERTY TAX FUND (271)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Revenues						
31	1000 General Property Tax - Current	$ (133,712)	$ (112,978)	$ (132,078)	$ (132,078)	$ (103,078)
Expenditures						
Purchased and Contracted Services						
52	1201 Legal & Auditing	$ 1,934	$ 91	$ 1,000	$ 1,000	$ -
52	2200 Interdepartment Services & Labor	10,138	-	-	-	-
52	3101 General Liability Insurance	19,600	20,844	25,000	25,000	22,000
52	3102 Property Insurance	46,784	46,156	48,000	48,000	50,000
52	3103 Vehicle Insurance	32,466	31,536	32,000	32,000	30,000
52	3300 Advertising	-	300	-	-	-
		110,922	98,927	106,000	106,000	102,000
Other Charges						
58	2400 Interest- Notes Payable	21,714	12,975	25,000	25,000	-
58	3000 Fiscal Agent Fees	1,076	1,076	1,078	1,078	1,078
		22,790	14,051	26,078	26,078	1,078
TOTAL		$ 133,712	$ 112,978	$ 132,078	$ 132,078	$ 103,078

HOTEL - MOTEL TAX FUND (275)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Revenues						
31	4100 Hotel - Motel Taxes - City	$ (273,385)	$ (272,607)	$ (265,000)	$ (265,000)	$ (270,000)
Expenditures						
57	1002 Industrial Development Authority (40%)	$ 109,354	$ 109,043	$ 106,000	$ 106,000	$ 108,000
57	2020 Chamber of Commerce (20%)	54,677	54,521	53,000	53,000	54,000
57	2020 Chamber of Commerce (40%)	109,354	109,043	106,000	106,000	108,000
TOTAL		$ 273,385	$ 272,607	$ 265,000	$ 265,000	$ 270,000

Capital Project Funds

Capital Project funds are established for the construction or purchase of significant capital assets used by governmental funds only. They may be used to account for tax revenues specifically identified for capital projects, such as Special Purpose Local Option Sales Tax (SPLOST).

Capital project funds include:

The 2005 ***SPLOST*** fund accounts for SPLOST revenues and capital outlay for water and sewer projects and public safety improvements as approved in the referendum. It includes projects for a phosphorus upgrade a the water plant, the purchase and connection of Big Springs to the water system, various other water/sewer extensions and capacity improvements, and a fourth fire station and equipment.

To account for ***ESPLOST*** revenues approved for pay-as-you-go projects and capital outlay for the City of Calhoun Schools. The School referendum approved $2.5 million for pay-as-you-go projects that have been used to renovate the gym and field house. The remaining amount is being held until future needs for early retirement of the school bonds is determined.

CAPITAL PROJECT FUNDS

SPLOST 2001 FUND (321)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Revenues						
33	4311 04 - State Grants - Capital	$ (56,865)	$ (26,486)	$ -	$ -	$ -
33	4311 77 - State Grants - Capital	(352,981)	-	-	-	-
33	7100 Gordon County Shared Revenue	(161,592)	-	(20,000)	(39,640)	-
33	7100 16-Shared County Revenues	-	(59,385)	-	-	-
33	7100 128-Shared County Revenues	-	(15,945)	-	-	-
		$ (571,438)	$ (101,816)	$ (20,000)	$ (39,640)	$ -
Expenditures						
Purchased and Contracted Services						
52	1205 77 - Consulting	$ 6,435	$ -	$ -	$ -	$ -
52	2200 77 - Repairs & Maintenance	39,483	-	-	-	-
52	2200 128 - Repairs & Maintenance	-	66	-	-	-
52	2200 16 - Repairs & Maintenance	-	695	-	-	-
53	1100 128-General Supplies & Materials	-	280	-	-	-
53	1100 16-General Supplies & Materials	-	1,579	-	-	-
Capital Outlay						-
54	1100 Land, Easements, & Right of Way	-	-	-	39,500	-
54	1200 16 - Site Improvements	-	-	20,000	-	-
54	1200 77 - Site Improvements	288,581	-	-	-	-
54	1200 128 - Site Improvements	-	15,503	-	-	-
54	1200 126 - Site Improvements	15,000	-	-	-	-
54	1401 04 - Infrastructure - Street Paving - Local	2,274	-	-	-	-
54	1402 04 - Infrastructure - Street Paving - State	145,533	63,492	-	-	-
54	1405 16 - Infrastructure - Traffic Signals	-	53,027	-	-	-
54	1405 128 - Infrastructure - Traffic Signals	-	4,595	-	-	-
61	1001 Transfer Out- General Fund	-	-	-	140	
		497,306	139,237	20,000	39,640	-
Capital Outlay						
54	1200 63 - Site Improvements	35,693	-	-	-	-
54	1200 74- Site Improvements	1,821	-	-	-	-
54	1200 75- Site Improvements	3,826	-	-	-	-
54	2100 64 - Machinery & Equipment	5,061	-	-	-	-
		46,401	-	-	-	-
		$ 543,707	$ 139,237	$ 20,000	$ 39,640	$ -

SPLOST 2005 FUND (322)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Revenues						
33	7100 Special Purpose Local Option Sales Tax	$ (1,924,158)	$ (2,157,519)	$ (2,337,744)	$ (2,337,744)	$ (2,587,644)
36	1000 Interest Revenues	(1,304)	(1,736)	(1,800)	(1,800)	(1,800)
39	1199 Temporary Loan from Electric	(288,533)	-	-	-	-
		$ (2,213,995)	$ (2,159,255)	$ (2,339,544)	$ (2,339,544)	$ (2,589,444)
Expenditures						
Other Financial						
61	1002 Transfer Out- Water/Sewer	$ 1,115,096	$ 1,364,372	$ 1,129,948	$ 1,129,948	$ 1,047,000
61	1003 Transfer Out- Electric	288,533	-	-	-	-
61	9900 Additions to Fund Balance	-	-	1,209,596	1,209,596	1,542,444
		$ 1,403,629	$ 1,364,372	$ 2,339,544	$ 2,339,544	$ 2,589,444

SCHOOL SPLOST FUND (323)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Revenues						
33	7003 SPLOST - School Shared Revenue	$ (104,522)	$ -	$ -	$ -	$ -
36	1000 Interest Revenues	(11,425)	(7,794)	(4,500)	(4,500)	(2,500)
		$ (115,947)	$ (7,794)	$ (4,500)	$ (4,500)	$ (2,500)
Expenditures						
Capital Outlay						
54	1200 Site Improvement	$ -	$ 19,819	$ -	$ -	$ -
54	1300 Buildings	775,395	183,008	-	-	-
		775,395	202,827	-	-	-
Other Financial						
61	9900 Transfer to Fund Balance	-	-	4,500	4,500	2,500
		$ 775,395	$ 202,827	$ 4,500	$ 4,500	$ 2,500

Debt Service Funds

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

Debt service funds include:

The ***Golf Revenue Bonds Debt Service*** fund accounts for the debt service of the Calhoun Recreation Authority revenue bonds for the Fields Ferry Golf Course, with annual payments of approximately $370,000.

The ***School General Obligation Debt Service*** fund accounts for debt service of the City School Board of Education general obligation bonds. Education SPLOST revenues are being deposited to this fund for the planned early retirement of the bonds in fiscal 2012.

DEBT SERVICE FUNDS

GOLF REVENUE BONDS DEBT SERVICE (420)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Revenues						
36	1000 Interest	$ (38)	$ (2)	$ -	$ -	$ -
39	1101 Transfer In - General Fund	(369,045)	(270,557)	(370,965)	(370,965)	(370,369)
39	1105 Transfer In - Golf	-	(100,000)	-	-	-
		$ (369,083)	**$ (370,559)**	**$ (370,965)**	**$ (370,965)**	**$ (370,369)**
Expenditures						
58	1100 Principal - Bonds	$ 247,600	$ 259,500	$ 270,900	$ 270,900	$ 281,800
58	2100 Interest - Bonds	120,145	109,597	98,565	98,565	87,069
58	3000 Fiscal Agent Fee	1,500	1,500	1,500	1,500	1,500
		$ 369,245	**$ 370,597**	**$ 370,965**	**$ 370,965**	**$ 370,369**

SCHOOLS GENERAL OBLIGATION DEBT SERVICE (430)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Revenues						
33	7003 SPLOST - School Shared Revenue	$ (2,762,568)	$ (2,642,894)	$ (2,600,000)	$ (2,600,000)	$ (2,780,000)
36	1000 Interest Revenues	(32,358)	(50,645)	(60,000)	(60,000)	(10,000)
		$ (2,794,926)	**$ (2,693,539)**	**$ (2,660,000)**	**$ (2,660,000)**	**$ (2,790,000)**
Expenditures						
Debt Service						
58	1100 Principal - Bonds - 2002 Series	$ 415,000	$ 430,000	$ 450,000	$ 450,000	$ 470,000
58	1101 Principal - Bonds - 2003 Series	55,000	90,000	125,000	125,000	165,000
58	2100 Interest - Bonds - 2002 Series	370,008	354,683	337,845	337,845	319,670
58	2101 Interest - Bonds - 2003 Series	172,436	169,899	166,137	166,137	161,062
		1,012,444	1,044,582	1,078,982	1,078,982	1,115,732
Other Financial						
61	9900 Transfer to Fund Balance	-	-	1,581,018	1,581,018	1,674,268
		$ 1,012,444	**$ 1,044,582**	**$ 2,660,000**	**$ 2,660,000**	**$ 2,790,000**

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 includes:

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)

			Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Revenues							
35	1160	State Department of Public Safety	$ (1,414)	$ (1,414)	$ -	$ -	$ -
35	1170	Police Fines	(864,451)	(781,371)	(800,000)	(800,000)	(775,000)
			$ (865,865)	$ (782,785)	$ (800,000)	$ (800,000)	$ (775,000)
Expenditures							
Other Costs							
57	1001	Gordon County - Fine Assessment	$ 83,484	$ 71,354	$ 76,000	$ 76,000	$ 69,750
57	1005	Georgia Dept. of Revenue	51,379	44,624	48,000	48,000	46,500
57	2021	Peace Officer's Association	34,704	28,436	20,000	20,000	29,063
57	2022	Victim's Assistance	1,299	992	1,600	1,600	1,163
57	2023	DHR Office of Financial Services	2,814	2,135	2,400	2,400	2,713
57	2024	Georgia Department of Treasury	1,815	1,544	1,800	1,800	1,550
57	2026	Indigent Defense Fees	49,582	42,091	48,000	48,000	44,563
57	2027	Driver Ed & Training	26,061	23,800	24,000	24,000	23,250
57	2028	Victim's Comp Probation	46,224	42,052	48,000	48,000	38,750
57	3900	Cash Over or Short	8	(135)	100	100	100
			297,370	256,893	269,900	269,900	257,402
Other Financing							
61	1001	Transfer to General Fund	517,240	485,097	486,100	486,100	473,035
61	1008	Transfer to Fine Administration	51,255	40,796	44,000	44,000	44,563
			568,495	525,893	530,100	530,100	517,598
			$ 865,865	$ 782,786	$ 800,000	$ 800,000	$ 775,000

Solid Waste



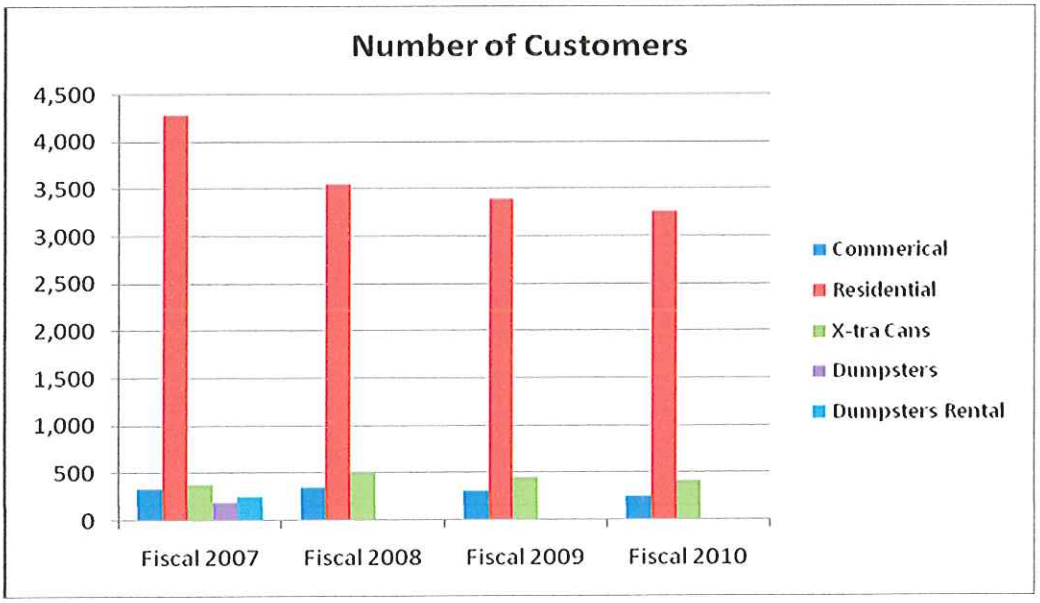
The City of Calhoun provides residential curb-side pick up service through a contract with a private vendor. We also provide pick up of brush, limbs, and leaves for residential customers without a direct charge. Brush is ground and used in other City operations. The City maintains a recycling drop off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

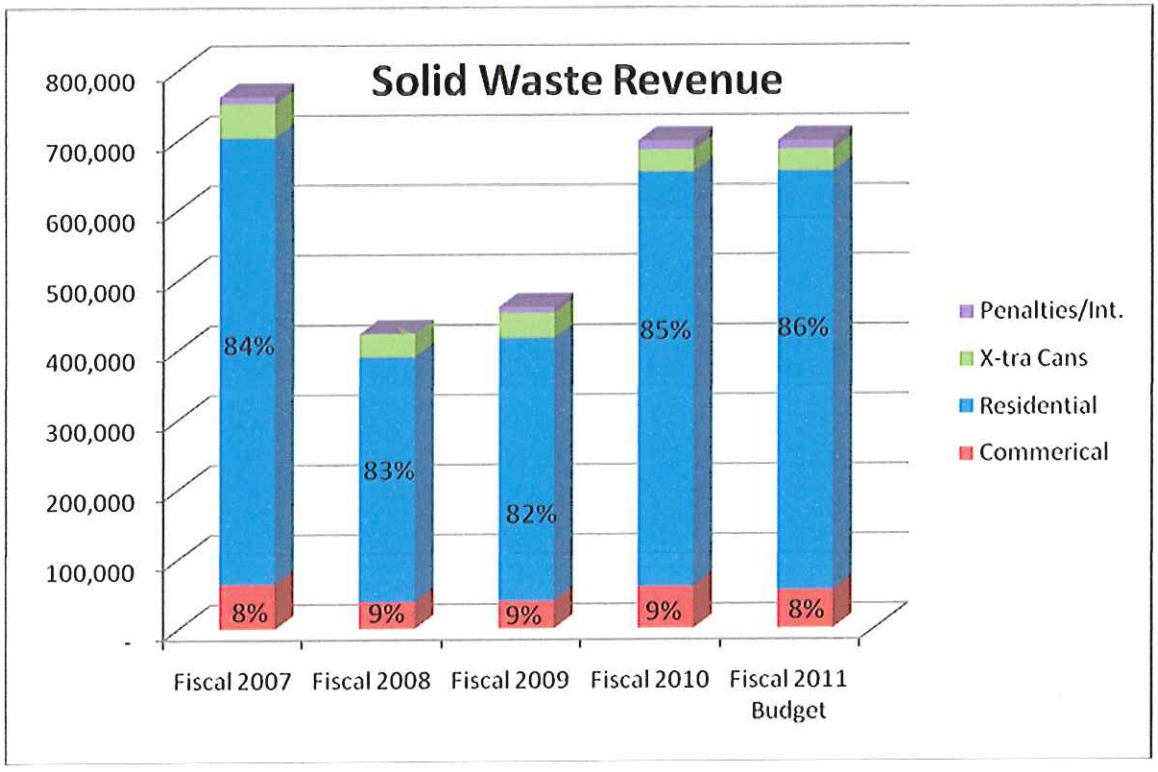




Solid Waste

The City makes every effort to continue to provide quality customer service in the area of solid waste collection and maintain this City service for the future. The Solid Waste fund has previously been supplemented with a large transfer from the general fund and the City has attempted to make this a self-providing service in the past couple of years by raising rates and cutting expenses. Other than residential and downtown commercial solid waste collection, this fund also includes recycling services, landfill monitoring, and yard trimmings collections and management. The City operates a leaf vacuum for approximately five months a year to keep City streets clean.





SOLID WASTE FUND (540)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Charges for Services						
34 4108	Garbage Pickup Fees - Residential	$ (376,754)	$ (593,555)	$ (608,000)	$ (608,000)	$ (600,000)
34 4109	Garbage Pickup Fees - Downtown Comme	(39,752)	(60,313)	(60,000)	(60,000)	(55,000)
34 4119	Penalty - Pick Up	(8,372)	(12,666)	(10,000)	(10,000)	(12,000)
34 4152	Extra Can Fee	(35,350)	(31,540)	(40,500)	(40,500)	(31,000)
34 4190	Recovery of Bad Debts	(225)	(3)	-	-	-
		(460,453)	(698,077)	(718,500)	(718,500)	(698,000)
Other						
39 1101	Interfund Transfer In - General Fund	(312,542)	(107,000)	(74,188)	(74,188)	(74,192)
TOTAL		$ (772,995)	$ (805,077)	$ (792,688)	$ (792,688)	$ (772,192)

SOLID WASTE COLLECTION (5404520)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51 1100	Regular Employee Wages	$ 63,764	$ 61,927	$ 62,206	$ 62,206	$ 30,959
51 2100	Group Insurance	22,255	21,839	23,850	23,850	14,364
51 2101	Insurance Deductible Reimbursement	-	-	-	-	746
51 2200	FICA Contributions	3,619	3,615	3,858	3,858	1,919
51 2300	Medicare	846	846	902	902	449
51 2401	Retirement Plan Employer Contribution	3,698	4,070	4,228	4,228	2,086
51 2402	Retirement Plan Administrative Costs	124	124	133	133	67
51 2700	Workers' Compensation Insurance	4,179	4,074	5,800	5,800	3,237
		98,485	96,495	100,977	100,977	53,827
Purchased and Contracted Services						
52 1201	Legal & Auditing	1,142	12,386	1,140	1,720	1,140
52 1204	Medical Services	-	25	50	50	25
52 1209	Miscellaneous Professional Services	525	588	625	625	700
52 2111	Garbage Pickup - Contract Labor - Reside	449,746	439,598	418,000	418,000	435,039
52 2112	Garbage Pickup - Contract Labor - Comme	1,951	10,900	11,800	11,800	12,480
52 2200	Interdepartment Services & Labor	489	-	-	-	-
52 2201	Repairs & Maintenance - Vehicles	-	-	1,000	420	1,000
52 2202	Repairs & Maintenance - Equipment	4	4	500	500	500
52 3101	General Liability Insurance	2,179	2,805	1,770	1,770	1,770
52 3102	Property Insurance	174	-	-	-	-
52 3103	Vehicle Insurance	1,842	425	300	300	400
52 3104	Surety	14	16	-	-	10
52 3205	Cell Phone	-	-	-	-	385
52 3700	Education & Training	40	-	40	40	40
		458,106	466,747	435,225	435,225	453,489
Supplies						
53 1100	General Supplies & Materials	280	-	250	250	250
53 1130	Purchased Uniforms	648	644	650	650	325
53 1140	Repairs & Maintenance - Equipment	-	176	500	500	500
53 1141	Repairs & Maintenance - Vehicles	148	-	1,000	1,000	1,000
53 1271	Diesel Fuel	2,791	2,817	3,000	3,000	3,000
53 1700	Miscellaneous	3	-	-	-	-
		3,870	3,637	5,400	5,400	5,075

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Interfund / Interdepartmental Charges						
55 1100	Interfund Allocations - General Fund	6,265	5,904	12,501	12,501	11,196
55 4100	Interfund Allocations - Utility	72,782	68,136	59,071	59,071	69,820
		79,047	74,040	71,572	71,572	81,016
Depreciation						
56 1000	Depreciation	8	8	-	-	-
Other Costs						
57 3000	Retired Employee Payroll	10,947	15,345	15,193	15,193	15,345
57 3901	Bad Debt Expense	13,042	10,430	5,500	5,500	10,000
57 8001	Damages to Other Property	-	-	350	350	350
		23,989	25,775	21,043	21,043	25,695
		$ 663,505	$ 666,702	$ 634,217	$ 634,217	$ 619,102

SOLID WASTE COLLECTION - RECYCLABLES (5404540)

	Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits					
51 1100 Regular Employee Wages	$ 21,283	$ 19,986	$ 20,645	$ 20,645	$ 23,744
51 1300 Overtime	-	12	-	-	-
51 2200 FICA Contributions	1,323	1,234	1,280	1,280	1,472
51 2300 Medicare	309	288	299	299	344
51 2700 Workers' Compensation Insurance	397	509	680	680	884
	23,312	22,029	22,904	22,904	26,444
Purchased and Contracted Services					
52 1204 Medical Services	80	40	60	60	60
52 2110 Garbage Pickup-City Service	-	3	-	-	-
52 2112 Garbage Pickup- Commercial	612	561	650	650	650
52 2202 Equip-Repairs-Maintenance	4	50	50	50	50
52 3102 Property Insurance	47	6	100	100	100
52 3200 Telephone - City Service	607	610	617	617	614
	1,350	1,270	1,477	1,477	1,474
Supplies					
53 1100 General Supplies & Materials	470	79	250	250	250
53 1130 Purchased Uniforms	432	468	450	450	450
53 1142 Supplies-R&M Bldg.	4	37	-	-	-
53 1210 Water & Sewer Services	145	147	150	150	200
53 1230 Electric Service - City	534	660	600	600	700
	1,585	1,391	1,450	1,450	1,600
	$ 26,247	**$ 24,690**	**$ 25,831**	**$ 25,831**	**$ 29,518**

SOLID WASTE - LANDFILL POST CLOSING (5404560)

	Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Purchased and Contracted Services					
52 1201 Legal & Auditing	$ -	$ 917	$ 1,140	$ 1,140	$ 1,000
52 3900 Change in Estimated Closure Costs	(13,485)	3,236	32,000	32,000	32,000
	$ (13,485)	**$ 4,153**	**$ 33,140**	**$ 33,140**	**$ 33,000**

YARD TRIMMINGS COLLECTIONS & MANAGEMENT (5404585)

	Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Purchased and Contracted Services					
51 2999 Amounts Reclassified- Wages	$ 52,546	$ 60,572	$ 55,000	$ 49,000	$ 41,472
52 2114 Brush Grinding	25,000	17,000	30,000	27,800	27,600
52 2201 Repairs & Maintenance	1,947	2,125	3,500	6,000	3,500
52 2202 Equipment, Repairs & Maintenance	17	2,086	-	500	-
53 1100 General Supplies & Materials	60	43	-	-	-
53 1140 Supplies, Equipment & Repairs	16	-	-	-	-
53 1141 Vehicle Repair & Maintenance	3,042	8,978	2,000	7,200	6,000
53 1270 Gasoline	193	-	-	-	-
53 1271 Diesel Fuel	10,361	7,840	9,000	9,000	12,000
	$ 93,182	**$ 98,644**	**$ 99,500**	**$ 99,500**	**$ 90,572**
TOTAL SOLID WASTE EXPENDITURES	**$ 769,449**	**$ 794,189**	**$ 792,688**	**$ 792,688**	**$ 772,192**

Golf Department



The Golf Department operates an 18-hole, championship course with a four-star rating by "Golf Digest," and is open to the public seven days a week. The course has a ***Golf Pro Shop*** for sale of equipment and lessons and accounts for all revenue collections, while also housing the administrative needs of the course. The concession area is leased to a private contractor.

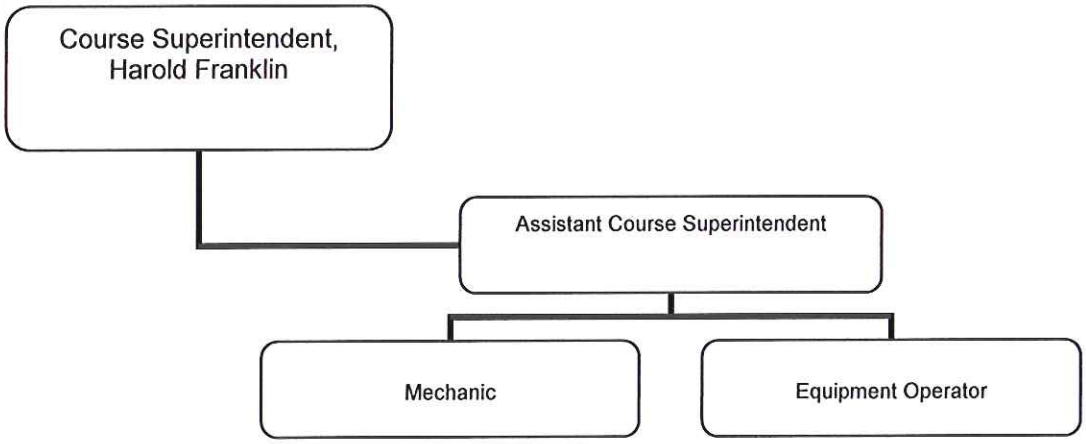




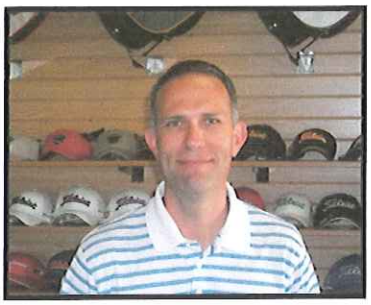
Golf Course Maintenance is provided by a Certified Maintenance Director and his staff. The course also has a fleet of approximately 80 carts, a maintenance building, and a cart barn. The Golf Advisory Commission works to manage the course in an effective and efficient manner.

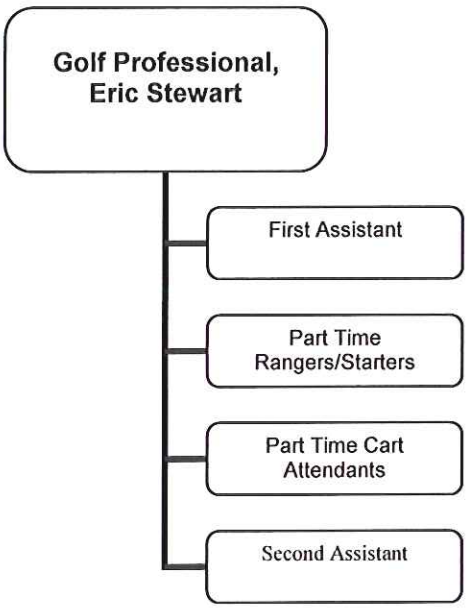
Golf Course Maintenance





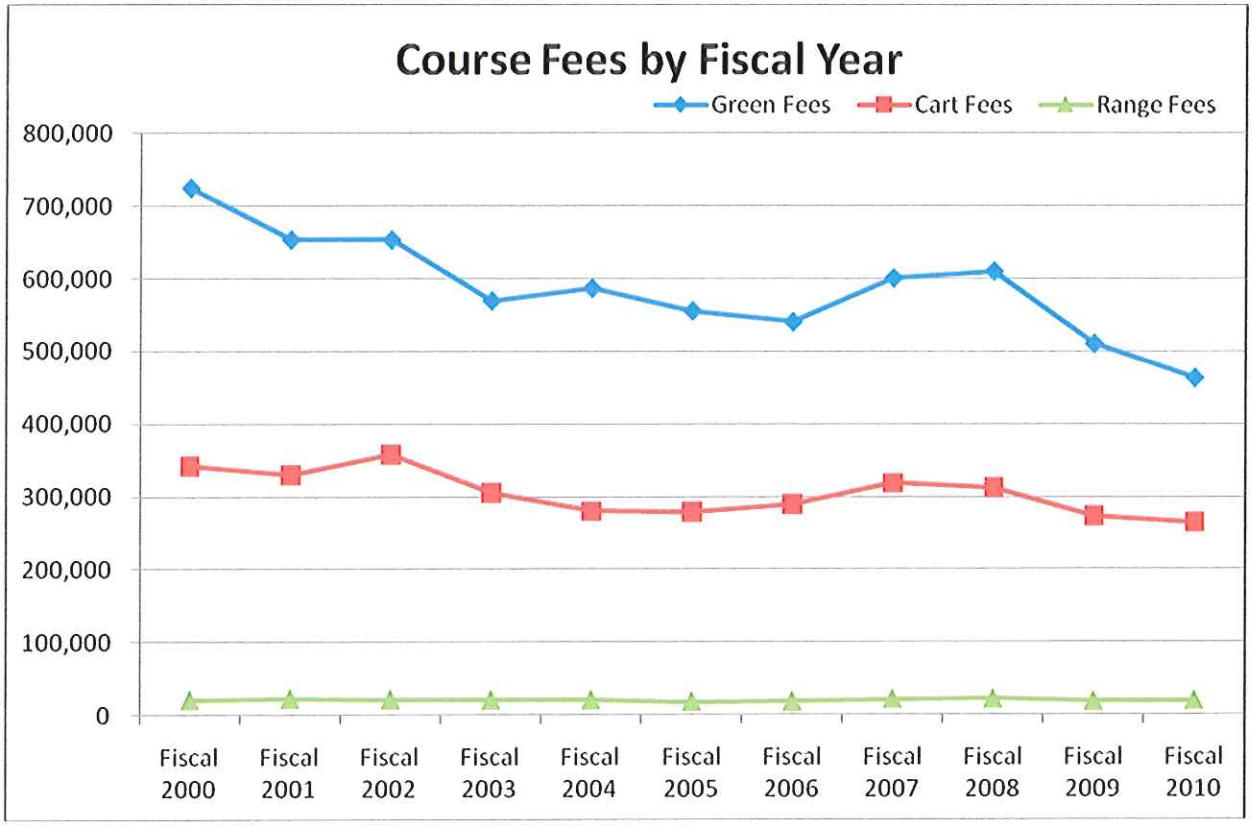
Golf Professional

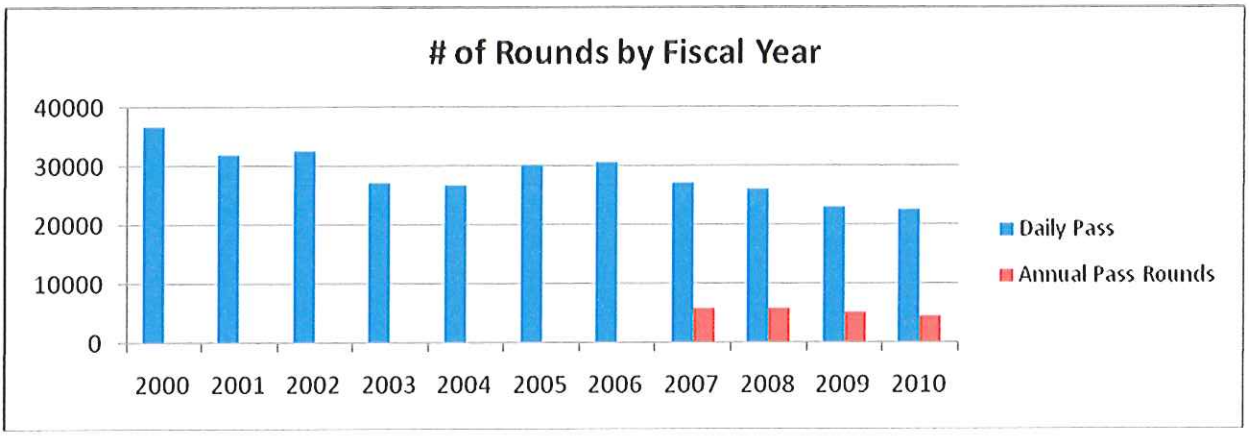




Golf

The golf maintenance and pro shop superintendents will continue to promote expansion of clientele for the course in order to increase revenues. We will focus on keeping rates competitive with the surrounding markets with a planned marketing program and work on building a larger customer database. We will continue to build the junior program that has been developed with the hope to become better known as a facility that can host quality tournaments and outings. The Pro Shop is also organizing the Fields Ferry Cup, which is a schedule of club tournaments to help promote golf locally. We will continue to watch expenses closely and reduce as much as possible in the areas of general supplies and grounds maintenance costs.





GOLF FUND (556)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Revenues						
Charges for Services						
34	5210 Green Fees	$ (435,052)	$ (395,603)	$ (462,525)	$ (446,620)	$ (424,325)
34	5211 Pass Fees	(66,707)	(66,053)	(62,000)	(62,000)	(55,000)
34	5212 Non Taxable Green Fees	(14,533)	(9,317)	(14,000)	(14,000)	(13,000)
34	5213 Cart Fees	(265,479)	(255,843)	(270,000)	(270,000)	(263,000)
34	5214 Annual Pass - Cart Fees	(9,959)	(2,367)	(2,000)	(2,000)	(1,000)
34	5215 Range Fees	(14,395)	(14,230)	(15,000)	(15,000)	(14,000)
34	5216 Annual Pass - Range Fees	(4,325)	(4,222)	(4,000)	(4,000)	(4,000)
34	5217 Non Taxable Cart Fees	(7,300)	(4,954)	(7,000)	(7,000)	(6,000)
34	5220 Handicap Fees	(3,266)	(3,314)	(3,500)	(3,500)	(3,465)
34	5298 Indirect Services	(5,833)	(1,897)	(5,500)	(5,500)	(2,408)
34	9300 Bad Check Charges	(75)	(50)	(50)	(50)	(50)
		(826,924)	(757,850)	(845,575)	(829,670)	(786,248)
Other						
36	1000 Interest Income	(1,489)	(221)	(1,500)	(1,500)	-
38	1003 Pro Shop Rent	(3,400)	(3,400)	(3,400)	(3,400)	(3,400)
38	1004 Snack Bar Rent	(6,406)	(6,000)	(6,000)	(6,000)	(6,000)
38	1005 Snack Bar Electricity	(5,646)	(4,866)	(5,500)	(5,500)	(5,000)
38	9000 Miscellaneous Income	(627)	(1,647)	(625)	(625)	(625)
38	9001 Sales Tax Vendor Commission	(1,121)	(991)	(1,100)	(1,100)	(1,000)
39	2100 Sale of Assets	(4,854)	-	-	-	-
61	1033 Transfer to Debt Service	-	100,000	-	-	-
		(23,543)	82,875	(18,125)	(18,125)	(16,025)
TOTAL		**$ (850,467)**	**$ (674,975)**	**$ (863,700)**	**$ (847,795)**	**$ (802,273)**

Golf Maintenance (5606125)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51	1100 Regular Employee Wages	$ 155,280	$ 153,750	$ 151,292	$ 147,792	$ 148,308
51	1300 Overtime	9,633	8,418	12,000	12,000	12,600
51	1400 Disability	440	-	-	-	-
51	2100 Group Insurance	35,189	41,865	47,700	47,700	35,910
51	2101 Insurance Deductible Reimbursement	-	-	-	-	1,866
51	2200 FICA Contributions	10,007	9,443	10,124	10,124	9,991
51	2300 Medicare	2,340	2,208	2,367	2,367	2,336
51	2401 Retirement Plan Employer Contribution	6,846	8,939	8,995	8,995	7,922
51	2402 Retirement Plan Administrative Costs	230	273	283	283	256
51	2600 Unemployment Insurance	-	5,458	6,800	6,800	-
51	2700 Workers' Compensation Insurance	1,881	2,096	2,907	2,907	1,649
		221,846	232,450	242,468	238,968	220,838

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Purchased and Contracted Services						
52	1201 Legal & Auditing	1,033	917	1,140	1,140	1,126
52	1204 Medical Services	120	80	80	80	80
52	1300 Technical Soil Test	297	297	300	300	300
52	2112 Garbage Pickup- Commercial	546	519	550	550	550
52	2140 Lawn & Landscaping	8,046	8,046	8,050	8,050	8,050
52	2200 Interdepartment Services & Labor	337	66	300	300	300
52	2201 Repairs & Maintenance - Vehicles	77	-	-	-	-
52	2202 Repairs & Maintenance - Equipment	3,212	928	1,200	1,200	1,200
52	2203 Repairs & Maintenance - Buildings	3,366	74	300	300	500
52	3101 General Liability Insurance	2,084	2,277	2,000	2,000	1,500
52	3102 Property Insurance	766	1,038	1,000	1,000	1,000
52	3104 Surety Bonds	42	49	50	50	40
52	3201 Telephone - Other Service	1,109	1,085	1,300	1,300	1,300
52	3203 Data Service - City	238	120	120	120	120
52	3206 Communication Services - Security	595	595	595	595	595
52	3209 Internet Service	-	119	120	120	500
52	3500 Travel	45	-	-	-	-
52	3700 Education & Training	100	50	100	100	100
		22,013	16,260	17,205	17,205	17,261
Supplies						
53	1100 General Supplies & Materials	2,748	2,105	2,600	2,150	2,700
53	1120 Office & Computer Supplies	35	184	200	200	150
53	1125 Printer Supplies	-	-	-	-	200
53	1130 Purchased Uniforms	1,163	1,312	1,350	1,350	1,350
53	1140 Repairs & Maintenance - Equipment	42,353	32,481	35,000	34,500	37,000
53	1141 Repairs & Maintenance - Vehicles	45	-	-	-	-
53	1142 Repairs & Maintenance - Building	2,526	194	1,200	680	1,000
53	1145 Supplies- Grounds Maintenance	87,113	71,497	72,000	67,000	73,000
53	1210 Water & Sewer Services	1,928	2,753	2,100	2,100	3,600
53	1220 Natural Gas Services	2,982	3,136	3,000	3,000	3,000
53	1231 Electricity - Other (Irrigation)	17,872	15,406	18,000	18,000	22,000
53	1270 Gasoline & Oil	7,947	7,987	8,400	7,400	13,100
53	1271 Diesel Fuel	11,351	7,996	11,500	9,500	14,400
53	1300 Food for Meetings	675	225	400	300	225
53	1600 Small Equipment <$5000	4,028	140	1,000	700	1,000
		182,766	145,416	156,750	146,880	172,725
Interfund/Interdepartmental Charges						
55	1100 Interfund Allocations - General	10,816	9,509	12,835	12,835	12,528
Depreciation						
56	1000 Depreciation	31,236	31,830	-	-	-
		$ 468,677	$ 435,465	$ 429,258	$ 415,888	$ 423,352

Golf Maintenance Administration (5606126)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51	1100 Regular Employee Wages	$ 127,202	$ 121,018	$ 120,529	$ 120,529	$ 84,856
51	2100 Group Insurance	15,438	15,124	15,900	15,900	7,182
51	2101 Insurance Deductible Reimbursement	-	-	-	-	373
51	2200 FICA Contributions	7,726	7,632	7,472	7,472	5,261
51	2300 Medicare	1,807	1,785	1,748	1,748	1,231
51	2401 Retirement Plan Employer Contribution	6,612	7,871	8,164	8,164	5,947
51	2402 Retirement Plan Administrative Costs	223	241	257	257	192
51	2700 Workers' Compensation Insurance	243	1,229	2,100	2,100	659
		159,251	154,900	156,170	156,170	105,701

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Purchased and Contracted Services						
52 1204	Medical Services	30	40	40	40	40
52 2201	Repairs & Maintenance - Vehicles	532	177	400	400	600
52 3103	Vehicle Insurance	760	808	650	650	650
52 3104	Surety Bonds	46	16	20	20	20
52 3500	Travel	1,703	423	1,500	1,500	1,600
52 3600	Dues & Fees	750	750	1,100	1,100	670
52 3700	Education & Training	1,271	1,065	1,200	1,200	950
		5,092	3,279	4,910	4,910	4,530
Supplies						
53 1130	Purchased Uniforms	487	439	400	400	250
53 1141	Repair & Maintenance Supplies - Vehicles	247	561	400	400	650
		734	1,000	800	800	900
		$ 165,077	$ 159,179	$ 161,880	$ 161,880	$ 111,131

Golf Course Pro Shop (5616125)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51 1100	Regular Employee Wages	$ 99,306	$ 88,756	$ 93,230	$ 93,230	$ 84,246
51 2100	Group Insurance	14,836	14,560	15,900	15,900	14,364
51 2101	Insurance Deductible Reimbursement	-	-	-	-	746
51 2200	FICA Contributions	5,821	5,143	5,780	5,780	5,223
51 2300	Medicare	1,362	1,203	1,351	1,351	1,222
51 2401	Retirement Plan Employer Contribution	3,225	4,088	4,247	4,247	4,295
51 2402	Retirement Plan Administrative Costs	109	125	133	133	139
51 2700	Workers' Compensation Insurance	2,797	2,380	1,900	1,900	2,638
		127,456	116,255	122,541	122,541	112,873
Purchased and Contracted Services						
52 1201	Legal & Auditing	1,033	1,073	1,215	1,215	1,300
52 1204	Medical Services	30	40	100	65	100
52 2112	Garbage Pickup- Commercial	1,110	1,017	1,200	1,200	1,200
52 2200	Interdepartment Services & Labor	-	-	500	400	300
52 2202	Repairs & Maintenance - Equipment	338	187	800	550	600
52 2203	Repair & Maintenance - Building	571	326	800	1,150	800
52 2320	Rental of Equipment & Vehicles	-	600	600	600	600
52 3001	Other Purchased Services	775	145	100	100	200
52 3101	General Liability Insurance	937	1,098	1,100	1,100	1,000
52 3102	Property Insurance	836	780	725	725	720
52 3104	Surety Bonds	14	16	20	20	65
52 3201	Telephone Service - Other	3,970	3,756	2,700	2,700	2,650
52 3203	Data Service - City	360	360	120	120	120
52 3206	Communication Services - Security	595	595	595	595	595
52 3300	Advertising	2,500	3,191	3,000	1,500	3,000
52 3600	Dues & Fees (Handicap)	2,102	2,404	2,800	2,800	2,800
52 3601	Bank Card Service Charges	11,961	11,241	13,000	13,000	14,000
		27,132	26,829	29,375	27,840	30,050

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Supplies						
53 1100	General Supplies & Materials	954	963	1,575	1,275	1,400
53 1120	Office & Computer Supplies	374	452	500	500	150
53 1125	Printer/Copier Supplies	-	-	-	-	350
53 1140	Repairs & Maintenance - Equipment	170	10,040	13,500	13,500	18,000
53 1142	Repairs & Maintenance - Buildings	165	77	800	600	750
53 1210	Water & Sewer Service - City	2,998	2,921	3,500	3,500	3,500
53 1220	Natural Gas Service	3,480	2,949	3,500	3,500	3,000
53 1231	Electric Service - Other	14,077	10,761	13,500	13,500	14,000
53 1270	Gasoline	600	600	600	600	600
53 1300	Food for Meetings	675	225	400	300	300
53 1600	Small Equipment <$5000	-	-	200	200	100
53 1601	Computer Equip < $5000	1,100	2,500	1,500	1,100	1,100
		24,593	31,488	39,575	38,575	43,250
Interfund/Interdepartmental Charges						
55 1100	Interfund Allocations - General	10,474	9,930	13,292	13,292	13,860
Depreciation						
56 1000	Depreciation	219,195	209,657	-	-	-
Other Costs						
57 3900	Cash Over or Short	35	124	50	50	50
		$ 408,885	$ 394,283	$ 204,833	$ 202,298	$ 200,083

Golf Course Pro Shop Administration (5616126)

		Actual 2008-2009	Actual 2009-2010	Original Budget 2010-2011	Revised Budget 2010-2011	Budget 2011-2012
Personal Services & Employee Benefits						
51 1100	Regular Employee Wages	$ 52,536	$ 51,218	$ 51,241	$ 51,241	$ 52,205
51 2100	Group Insurance	7,788	7,689	7,990	7,990	7,182
51 2101	Insurance Deductible Reimbursement	-	-	-	-	373
51 2200	FICA Contributions	3,044	2,956	3,176	3,176	3,237
51 2300	Medicare	712	691	742	742	757
51 2401	Retirement Plan Employer Contribution	2,808	3,409	3,471	3,471	3,510
51 2402	Retirement Plan Administrative Costs	94	105	109	109	113
51 2700	Workers' Compensation Insurance	122	540	1,000	1,000	330
		67,104	66,608	67,729	67,729	67,707
		$ 67,104	$ 66,608	$ 67,729	$ 67,729	$ 67,707
TOTAL GOLF EXPENDITURES		$ 1,109,743	$ 1,055,535	$ 863,700	$ 847,795	$ 802,273

City of Calhoun, Georgia
General Fund Administrative Service Fees
2011-2012

Division	Base Amount	General	Water Plant	Water Distribution Maintenance	Waste Treatment Plant	Wastewater Collecction Maint.	Electric	Telecom.	Solid Waste	Golf Pro	Golf Maint.	Recreation
Human Resource	133,344	70,578	4,311	13,111	12,318	7,391	9,854	2,464	1,332	3,995	2,663	5,327
Finance (General)*	259,481	220,558	-	-	-	-	-	-	7,784	7,784	7,784	15,569
Munis Admin. **	5,139	-	450	1,349	1,285	771	1,028	257	-	-	-	-
Elected Officials	160,022	72,010	8,001	20,803	8,001	20,803	20,803	1,600	1,600	1,600	1,600	3,200
General Admin. ***	16,000	13,600	-	-	-	-	-	-	480	480	480	960
Building Insp to Elec	30,000	-	-	-	-	-	30,000	-	-	-	-	-
Total	**603,985**	**376,747**	**12,762**	**35,263**	**21,604**	**28,964**	**61,685**	**4,321**	**11,196**	**13,860**	**12,528**	**25,056**

* Less 1/4 of Munis Admin.
** 1/4 of Munis Admin allocated to Utilities
*** Legal & Consulting

Total Utility Service Fee = 164,599
Total Service Fee = 227,238

Human Resource (Basis - Employees)			
Division	# of Employees	# of Employees Adjusted *	Percent
General	159	159	53%
Utility Admin.	31	0	0%
Water Plant	7	10	3%
Water Const.	21	30	10%
Sewer Plant	20	28	9%
Sewer Const.	12	17	6%
Electric	16	22	7%
Telecom	4	6	2%
Solid Waste	3	3	1%
Golf Pro	9	9	3%
Golf Maint.	6	6	2%
Recreation	12	12	4%
TOTAL	**300**	**300**	100%

*Utility Admin allocated to Utility departments based on the number of employees actually in those departments.
3 to Water Plant, 9 to Water Construction, 8 to Sewer Plant, 5 to Sewer Construction, 6 to Electric, and 2 to Telecom

Division	Gen. Finance & Admin.	Munis Admin.	Elected Officials
General	85%		45%
Water Plant		8%	5%
Water Const		25%	13%
Sewer Plant		8%	5%
Sewer Const		25%	13%
Electric		29%	13%
Telecom		5%	1%
Solid Waste	3%		1%
Golf Pro	3%		1%
Golf Maint.	3%		1%
Recreation	6%		2%
TOTAL	**100%**	**100%**	**100%**

Full Time Equivalent
Employees by Function
For Last Five Fiscal Years

Function/program	2007	2008	2009	2010	2011
General Government					
Mayor and City Council	5	5	5	5	5
Administration	3	2	2	1	2
Tax Administration	1	1	1	1	1
Business License	1	1	1	1	1
Human Resources	1	2	2	2	2
Finance	8	6	6	4	3
Purchasing	2	2	0	0	0
	21	19	17	14	14
Court Services					
Municipal Court	4	3	3	3	3
Probation	2	2	2	2	2
	6	5	5	5	5
Public Safety					
Police	52	52	49	50	49
Fire	40	40	38	38	38
Animal Control	1	1	1	1	1
	93	93	88	89	88
Public Works					
Administration	1	1	1	1	1
Streets and highways	18	18	16	16	17
City Maintenance	7	6	6	6	6
Cemetery	4	4	4	4	3
	30	29	27	27	27
Health and Welfare					
Senior Citizens Activities	1	1	1	1	1
Culture and Recreation					
Recreation Department	14	16	14	14	14
Library	8	8	9	9	9
	22	24	23	23	23
Housing and Economic Development					
Mainstreet Program	1	1	1	1	1
Airport	4	4	4	4	4
Inspections	3	6	5	4	4
	8	11	10	9	9
Fields Ferry Golf Course					
Pro Shop	9	10	9	9	9
Maintenance	10	10	8	8	7
	19	20	17	17	16
Solid Waste	5	3	3	3	1
Total	205	205	191	188	184

City of Calhoun

Budget Calendar for Fiscal Year 2011 - 2012

Date	Procedure	Action to be Taken By
February 21 - 24, 2011	Payroll budget information updated for distribution to department heads	Human Resource to prepare initial projections of payroll accounts for department head distribution
February 25, 2011	Distribute budget information to department heads and supervisors	Department heads prepare initial projections for management review
March 16 - 18, 2011	Department heads review proposals with immediate supervisor	Supervisors and department heads
March 21 - 24, 2011	Management meet and review department head proposals	General Manager/ City Administrator and department heads
March 25 - April 4, 2011	Prepare first draft	General Manager/ City Administrator and Finance Departments
April 7 - 10, 2011	Review total combined first draft	General Manager/ City Administrator
April 11 – 22, 2011	Amend first draft for Council work session	General Manager/ City Administrator and Finance Departments
April 8, 2011	Prepare legal notice regarding public hearing on May 9, 2011	Administrative Assistant
April 13, 20, 27 and May 4, 2011	Publish ad for first public hearing on May 9, 2011	Legal Organ
April 6, 13, 20, 2011	Publish ad for work session	Administrative Assistant
April 25, 2011	Council budget work session	Mayor, Council, General Manager/ City Administrator
April 26, - May 9, 2011	Prepare second draft	General Manager/ City Administrator and Finance Departments
May 9, 2011 - Noon	Noon work session with School Board	Mayor, Council, General Manager/City Administrator, School Board and Superintendent
May 9, 2011 - 7:00 p.m.	Public hearing	Mayor, Council
May 13, 2011	Prepare second legal notice of hearing on June 13, 2011	Administrative Assistant
May 18, 2011	Receive School's draft of budget	Mayor, Council and City Administrator
May 10 - June 13, 2011	Prepare final budget proposal	General Manager/ City Administrator and Finance Departments
May 27, and June 3 & 10, 2011	Publish legal ad for public hearing	Legal organ
June 13, 2011	Second public hearing	Mayor and Council
June 14 - 20, 2011	Prepare final draft	General Manager/ City Administrator and Finance Departments
June 20, 2011	Adoption of budget	Mayor and Council
June 21, 2011	Prepare Legal Ad of Adopted Budget	Administrative Assistant
June 21 – 30, 2011	Print final adopted budget and distribute to Mayor and Council, department heads and Library	Finance Departments
June 24 and July 1 & 8, 2011	Publish ad of adopted budget	Legal organ

*The Council meeting for June 27 is rescheduled to June 21 by the adoption of this budget calendar to allow the Mayor and Council to attend the GMA convention.

Glossary

Ad Valorem Tax Due Dates:

2010 Taxes	Feb. 28, 2011
2009 Taxes	March 12, 2010
2008 Taxes	Feb. 28, 2009
2007 Taxes	Jan. 31, 2008
2006 Taxes	Dec. 31, 2006
2005 Taxes	Jan. 31, 2006

Advisory Golf Commission: A ten member Golf Commission appointed by the Mayor and Council with duties to advise and make recommendations to the Mayor and Council on all matters of policy relating to the construction, operation, personnel, management, pricing, and budget of Fields Ferry Golf Club.

Airport CID Lease Agreement: The City of Calhoun leases an office building from the Airport Authority for the CID division of the police department. The fee is $1,300 per month.

Alcoholic Beverage Excise Tax: Calhoun levies an excise tax of 22 cents per liter of wine and 22 cents per liter of distilled spirits. There is also a 5 cent levy per 12 ounces on all bottles, cans, and containers of beer sold in the City. Containers of draft beer are taxable at $6 for every 15 ½ gallons.

Annual Pass: A yearly payment for green, cart or range fees. Annual passes are unlimited use for one calendar year from date of purchase. Annual fees start at $350 and go up to $2,000.

Asset Seizure Account #1: Theses 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 or Department of Treasury funds from federal court cases awarded to police department for specific use through the "Asset Sharing Program" of the Federal government. (DEA, FBI, IRS, ICE, AFT, etc.)

Asset Seizure Account #4: Funds considered as evidence (found, abandoned, or taken at time of arrest) not eligible for filing seizure and may or may not be given back to owner. This money must be in a non-interest bearing account.

Annual Leave (Vacation Leave): One year of employment receives one week vacation. Two years employment receives two weeks of vacation. Eight years of employment is granted three weeks of vacation. Eighteen years of employment receives four weeks of vacation. No annual leave can be accrued; all vacation must be taken or lost.

Calhoun Defined Benefit Formula: Average wage for the last 5 years of service prior to retirement **x** 1.5% **x** the number of years worked since 2003. Example: $40,000 **x** 1.5% = $600 **x** 20 years = $12,000 per year. Those who worked for Calhoun prior to 1981 can use those

years in their total calculation, but there are only a handful of employees who fall under the 1981 clause.

Calhoun Housing Authority: The Calhoun Housing Authority was created September 6, 1950 between the Housing Authority Board and the City of Calhoun. The Housing Authority is funded by the Federal Government. Calhoun receives payments in lieu of taxes from the Federal Government for the property.

Calhoun Recreation Authority: A seven member board, appointed by the City Council, whose primary purpose is to finance Fields Ferry construction and other recreation activities.

Cemetery Trust Fund: The monies associated with the sale of lots are placed in a fund for perpetual care of the two cemeteries. Spaces are priced at $400 each and there are a total of 10,550 existing sites between Fain and Chandler.

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

Employee Group Health Insurance: Calhoun has contracted with Blue Cross/Blue Shield of Georgia since July 1, 2006. The current plan is a HMO with a $1,500 deductible and a Health Reimbursement Account that will reimburse employees $1,000 of the deductible from the City.

Fields Ferry Golf Course: The Calhoun Recreation Commission purchased 207 acres for the purpose of a municipal golf course in October 1992 from L.P. Owens and Vinita Phillips. The original bond issuance was for $5,200,000 for property and construction. The bonds were structured $5,200,000 principal and $4,853,244 interest. In 1998 the City refinanced the debt with First Union Bank and reduced the debt by $20,000 annually and mature in 2018.

Franchise Tax: A source of revenue paid by utility companies for the privilege of using the City's rights-of-way in order to sell goods or services to the public. Franchise fees are collected by all utilities selling goods or services within the City, including gas, electric, telephone, and cable at a rate of 3% of gross revenues. Collections from outside vendors vary from monthly, quarterly, or annually.

Franchise Tax Calhoun Utilities: Calhoun Utilities pays franchise fees for the services of electric, telecommunications and water and sewer revenues at a rate of 4%. Calhoun Utilities pays by the 15th of the month following collection.

Freeport Exemption: Calhoun has elected to exempt 20% of all raw materials and goods in process of manufacturers for local industries. Items not exempt are finished goods produced and finished goods stored in Calhoun.

Governmental Funds: Used to account for general municipal operations (e.g., general administration, community development, welfare, police department, fire department, and public works). The following are generic examples of governmental funds: General, Special Revenue, Capital Projects, and Debt Service.

Green Fee: A fee paid to play the Fields Ferry Golf Course. Fees include: cart weekend/holiday $45.00, weekend/holiday twilight $35.00, Monday – Thursday $33.00, Friday $37.00, Monday – Friday twilight $25.00, Senior (55 years old) Monday – Friday $26.00, Junior Monday – Friday $9.00 + cart, 9 hole weekday $20.00.

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

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

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

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

	County General	School General	School Bond	State	Age
Elderly	2,000	40,000	40,000	2,000	65-70
Elderly	2,000	100,000	100,000	2,000	70

Hotel/Motel Tax: The City of Calhoun forwards all hotel/motel tax to other organizations monthly. The Gordon County Chamber of Commerce receives 60% and the Gordon County Development Authority receives 40%.

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 a city's basic financial position and does, or does not conform with Generally Accepted Accounting Principles for a fiscal year end.

ISO Rating: Insurance Service Office rages from 10 to 1, with one being the best rating for fire protection. Calhoun has a 4, Dalton 2, Rome/Floyd 4/5/6, Cartersville 3, Gordon County 5/7/9, and Atlanta has probationary 3 and will go to 4 unless manpower is increased. 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 housing of inmates is $20.00 per day.

Lease of Assets and Royalties: A source of revenue paid by Calhoun Utilities electric and water and sewer funds assessed by the governing body for the lease of assets purchased by the City and to subsidize general government programs. Based on approximately 6% of gross revenue, this fee is paid by the 15th of the month following collection.

Local Issuing Authority: Calhoun has chosen to be the LIA per O.C.G.A. 12-7-8. This allows Calhoun to implement and comply with the State mandated Erosion and Sedimentation laws.

LOST Certificate of Distribution: Calhoun shall receive 26% of total County LOST beginning 1/1/2011. A new agreement between Calhoun and Gordon County will be required for 2012 and beyond.

Mainstreet Partnership: Is a nonprofit organization that supports the downtown business district. Mainstreet no longer collects dues from downtown business owners.

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). The following are generic examples of proprietary funds: Enterprise and Internal Service.

Range Fee: A fee paid to Fields Ferry Golf Club to hit practice balls on the driving range located at Fields Ferry; cost is $3.00 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: Delivery of and costing of services which are agreed upon by Calhoun and Gordon County. There are 25 basic agreements between Calhoun and Gordon County which will be renewed in 2018 to coincide with the Gordon County/Calhoun Comprehensive Plan. However, at anytime Calhoun or Gordon County can call for amendments or complete re-negotiations.

Service Delivery 489 Airport: Airport annual allocation is 50/50 from Calhoun and Gordon County to the Airport Authority to supplement the airport operations budget.

Service Delivery 489 E-911: The Gordon County Board of Commissioner provides for E-911 service for all the citizens of Gordon County through an enhanced 911 facility. Funding for this service is provided by a telephone line service charge levied throughout Gordon County and is subsidized by general tax revenues.

Service Delivery 489 Library: The library is part of the Dalton Regional Library System. 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, but does the processing and includes library employees on Calhoun's retirement, insurance, etc, and provides for property upkeep. Capital expenses are 50/50 city and county.

Service Delivery 489 Recreation: Gordon County provides the City of Calhoun $275,000 per fiscal year for recreation funding beginning July 1, 2002 with increases of 3% per annum each subsequent year.

Service Delivery 489 Roads: Gordon County provides the City of Calhoun paving services (labor, equipment, materials) in the amount of three (3) miles of City streets each calendar year. The streets will be selected by the City of Calhoun.

Single Audit: A financial audit required by the provisions of the 1996 amendments to the U.S. Single Audit Act of 1984. This audit is done 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 for $500 a month and approximately $375 a month for electrical usage. The individual leasing the snack bar is responsible for obtaining all licenses pertaining to the sale of food, beer and all items sold in the snack bar.

SPLOST 2005: This SPLOST began collections April 1, 2006 and will run through March 2012. The referendum capital items for Calhoun were; Big Springs connection to the Calhoun water system for $3,000,000, water and sewer extensions and capacity improvements in the amount of $1,734,297, mandated phosphorus upgrade at waste treatment plant for $4,000,000, and a 4th fire station and equipment in the amount of $1,500,000. Any collections over the budgeted revenue amounts will go toward water and sewer projects.

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 self insured as applies to unemployment benefits. An employee who is laid off can receive initial benefits of 26 weeks at $330. After 26 weeks there is emergency unemployment compensation which can continue up to an additional 33 weeks.

Unfunded Retirement Plan: Thirteen employees retired who opted to remain on the 1981 Calhoun retirement plan. The remaining employees are funded annually from the budget of the applicable department.

City of Calhoun
General Government
Five Year Capital Plan



Fiscal Years 2013-2017

City of Calhoun, Georgia
Five Year Capital Plan
2013-2017

General Government Administration

Budget Year	Item	Cost	Funding Source
2012-2013	Computers/Equipment	5,000.00	Operating Revenue
2013-2014	Computers/Printers/Software Upgrade	10,000.00	Operating Revenue
	Comprehensive Plan - update 5 years	20,000.00	Operating Revenue
	Total	**30,000.00**	
2014-2015	Additional Human Resources Full Time Employee	35,000.00	Operating Revenue
	Computers, Software, Taxes	10,000.00	Operating Revenue
	Total	**45,000.00**	
2015-2016	Computers/ Printers/ Software Upgrades	5,000.00	Operating Revenue
2016-2017	Computers/Equipment	5,000.00	Operating Revenue
	Grand Total	**$90,000.00**	

Code Inspection and Enforcement

Year	Item	Cost	Funding Source
2012-2013	Software upgrades for inspections/enforcement/permitting	25,000	General Operating Funds
2013-2014	Vehicle	20,000	General Operating Funds
2014-2015	Local Match - Redevelopment	50,000	General Operating Funds
2015-2016	Additional Building Inspector	35,000	General Operating Funds
	Comprehensive Plan - update 5 years	25,000	General Operating Funds
	Total	60,000	
2016-2017	Vehicle	20,000	General Operating Funds
	Grand Total	$ 175,000	

Calhoun - Gordon County Airport
Five Year Capital Plan
2013-2017

Year	Equipment	Federal Share	State Share	County Cost	City Cost	Funding Source
2012-2013	Airport Layout Plan Update	85,500	2,250	1,125	1,125	Operating Revenues
	Security Improvements	64,500	1,697	849	848	Operating Revenues
	TOTAL	**150,000**	**3,947**	**1,974**	**1,973**	**157,894**
2013-2014	Replace Localizer	150,000	3,947	1,974	1,973	Operating Revenues
	Construct New Hangers	-	-	250,000	250,000	Operating Revenues
	TOTAL	**150,000**	**3,947**	**251,974**	**251,973**	**657,894**
2014-2015	Install Security Fencing	150,000	3,947	1,974	1,973	Operating Revenues
	Extend Aircraft Ramp	522,500	13,750	6,875	6,875	Operating Revenues
	TOTAL	**672,500**	**17,697**	**8,849**	**8,848**	**707,894**
2015-2016	Install Security Fencing	150,000	3,947	1,974	1,974	Operating Revenues
	TOTAL	**150,000**	**3,947**	**1,974**	**1,974**	**157,895**
2016-2017	Not available.	-	-	-	-	
	GRAND TOTAL	**$ 1,122,500**	**$ 29,538**	**$ 264,771**	**$ 264,768**	**$ 1,681,577**

Calhoun Police Department
Five Year Capital Plan
2013-2017

Year	Equipment	Cost	Funding Source
2012-2013	Building for Police Department, 16,500 SQ. Ft. Minimum	1,750,000	Operating/Maintenance Revenue
	Land for Building, 2 Acres Minimum	540,000	Operating/Maintenance Revenue
	Computer Upgrades	10,000	Operating/Maintenance Revenue
	Vests	30,000	Operating/Maintenance Revenue
	New Fleet	1,129,000	Purchase with SPLOST
	TOTAL	**3,459,000**	
2013-2014	Vests	6,000	Operating/Maintenance Revenue
	2 Lazers	7,500	Operating/Maintenance Revenue
	Building for Special Operations	600,000	Operating/Maintenance Revenue
	TOTAL	**613,500**	
2014-2015	Building for Criminal Investigations	1,000,000	Operating/Maintenance Revenue
	Communications Upgrade	25,000	Operating/Maintenance Revenue
	TOTAL	**1,025,000**	
2015-2016	Parking lot paved at 200 North Wall st	20,000	Operating/Maintenance Revenue
	2 Lazers	7,500	Operating/Maintenance Revenue
	TOTAL	**27,500**	
2016-2017	Alco-sensors	4,000	Operating/Maintenance Revenue
	Intosilyzer (2)	11,000	Operating/Maintenance Revenue
	TOTAL	**15,000**	
	GRAND TOTAL	**$ 5,140,000**	

* Impact fees could be used to provide cost of other capital*

Five Year Manpower Plan

With the 20 year vision I feel that the Police Department could fulfill its service to the citizens of Calhoun with additions to the Police Department as follows:

Budget Year	Manpower	Cost	Funding Source
2012-2013	1 Patrolman + 1 Administration personnel	78,320	Operating Revenues
	1 School Resource Officer	42,700	School Reimbursement
2013-2014	1 Special Operations Officer	42,700	Operating Revenues
	1 Patrol Officer	42,700	Operating Revenues
2014-2015	1 Patrol officer	42,700	Operating Revenues
2015-2016	1 CID Officer	42,700	Operating Revenues
2016-2017	1 Patrol Officer	42,700	Operating Revenues
	GRAND TOTAL	**$ 334,520**	

1 Patrol Officers and 1 Administrative person and 1 CID is needed now.

School Resource Officers will be funded by the City School System.

A minimum of 1 Patrol Officer per year is needed to address growth in the service area.

Calhoun Fire Department
Five Year Capital Plan
2013-2017

Year	Item	Cost	Funding Source
2012-2013	Installation of New Hydrants in Critical Locations	30,000	Operating Revenues
	Land for Station #4	100,000	SPLOST
	Station # 4 North Hwy 41 area	1,800,000	SPLOST
	Furnishing for Station #4	150,000	SPLOST
	Lot Beside Station #2 for Training Facility	125,000	Operating Revenues
	TOTAL	**2,205,000**	
2013-2014	Refurbish Station #3	50,000	Operating Revenues
	Crew Service Vehicle	30,000	Operating Revenues
	Upgrade SCBA (Breathing Apparatus)	100,000	Lease Purchase
	Upgrade Communication Equipment	1,500,000	SPLOST
	Training Facility	450,000	Lease Purchase
	TOTAL	**2,130,000**	
2014-2015	Crew Service Vehicle	32,000	Operating Revenues
	Purchase Additional Ladder / Tower Truck	1,500,000	Lease Purchase
	Refurbish Station # 2	50,000	Operating Revenues
	TOTAL	**1,582,000**	
2015-2016	Replace Fire Engine (pumper)	485,000	Lease Purchase
	Refurbish Station # 1	100,000	Operating Revenues
	TOTAL	**585,000**	
2016-2017	Replace Structural Firefighting Turn Out Gear	130,000	Lease Purchase
	2 Crew Service Vehicles (1 being Haz Mat Tow Vehicle)	55,000	Operating Revenues
	TOTAL	**185,000**	
	GRAND TOTAL	**$ 6,687,000**	

Year	Five Year Manpower Plan	Cost
2012-2013	12 Firefighters for Station #4	324,000
2013-2014	6 Firefighters to complete staffing at # 2 & # 3	168,000
2014-2015	3 Firefighter	84,000
2015-2016	3 Firefighters	84,000
2016-2017	3 Firefighters	84,000
	GRAND TOTAL	**$ 744,000**

Calhoun Public Works
Five Year Capital Plan
2013 - 2017

Animal Control Department

Year	Item	Cost	Funding Source
2012-2013	Equipment	2,000	Operating Revenues
2013-2014	Improvements & Equipment	3,000	Operating Revenues
2014-2015	Pickup Truck	25,000	Operating Revenues
2015-2016	Equipment	2,000	Operating Revenues
2016-2017	Building Expansions	30,000	Operating Revenues
		$ 62,000	

Street Department

Year	Item	Total Cost	Funding Source
2012-2013	Resurfacing Existing Streets	$ 65,000	Operating Revenues
	4x4 Backhoe	85,000	Operating Revenues
	Sidewalk Replacement	6,000	Operating Revenues
	Staff Vehicle	26,000	Operating Revenues
	TOTAL	**182,000**	
2013-2014	Resurfacing Existing Streets	65,000	Operating Revenues
	Sidewalk Replacement	6,000	Operating Revenues
	Tractor with Bush Hog	60,000	Operating Revenues
	Asphalt Roller	55,000	
	TOTAL	**186,000**	
2014-2015	Resurfacing Existing Streets	65,000	Operating Revenues
	Sidewalk Replacement	6,000	Operating Revenues
	Street Sweeper	140,000	Operating Revenues
	TOTAL	**211,000**	
2015-2016	Resurfacing Existing Streets	70,000	Operating Revenues
	Sidewalk Replacement	8,000	Operating Revenues
	Extended Boom Mower	85,000	Operating Revenues
	TOTAL	**163,000**	
2016-2017	Resurfacing Existing Streets	70,000	Operating Revenues
	Sidewalk Replacement	6,000	Operating Revenues
	Rubber Tire Loader	140,000	Operating Revenues
	TOTAL	**216,000**	
		$ 958,000	

No additional manpower.

Calhoun Public Works
Five Year Capital Plan
2013 - 2017

Cemetery Department

Year	Item	Cost	Funding Source
2012-2013	Site/ wall Improvements	5,000	Operating Revenue
	Zero Turn Mower	10,000	Operating Revenue
	TOTAL	**15,000**	
2013-2014	Paving at Chandler	**25,000**	Operating Revenue
2014-2015	Site/Wall Improvements	5,000	Operating Revenue
	Mowers & Equipment	5,000	Operating Revenue
	TOTAL	**10,000**	
2015-2016	Site/Wall Improvements	5,000	Operating Revenue
	Zero Turn Mower	10,000	Operating Revenue
	TOTAL	**15,000**	
2016-2017	Mowers & Equipment	8,000	Operating Revenue
	1 Ton Dump Truck	40,000	Operating Revenue
	TOTAL	**48,000**	
	GRAND TOTAL	**$ 113,000**	

No additional manpower.

Shop and Maintenance Department

Year	Item	Cost	Funding Source
2012-2013	Riding Mower and Equipment	**6,500**	Operating Revenues
2013-2014	16' Trailer	2,500	Operating Revenues
	Power Tools	3,000	Operating Revenues
	TOTAL	**5,500**	
2014-2015	Zero Turn Mower	10,000	Operating Revenues
	Power Tools	2,000	Operating Revenues
	TOTAL	**12,000**	
2015-2016	Pickup Truck F150 4 X 4	**25,000**	Operating Revenues
2016-2017	Riding Mower and Equipment	**8,000**	Operating Revenues
	GRAND TOTAL	**$ 57,000**	

No additional manpower.

Calhoun Recreation Department
Five Year Capital Plan
2013-2017

Budget Year	Item	Cost	Funding Source
2012-2013	Maintenance Facility	150,000	General Operating Funds
	Field Maintenance Machine	16,000	General Operating Funds
	Mower	12,000	General Operating Funds
	Work Truck	30,000	General Operating Funds
	TOTAL	**208,000**	
2013 -2014	Irrigate Existing Softball Fields	40,000	General Operating Funds
	Sod Existing Softball Fields	50,000	General Operating Funds
	Mowers	20,000	General Operating Funds
	Pocket Playground	60,000	General Operating Funds
	Expand Trails	100,000	General Operating Funds
	TOTAL	**270,000**	
2014-2015	Pocket Playground	50,000	General Operating Funds
	Expand Walking Trails	40,000	General Operating Funds
	HVAC at Gym	80,000	General Operating Funds
	Work Truck	28,000	General Operating Funds
	TOTAL	**198,000**	
2015-2016	Van	28,000	General Operating Funds
	Mower	20,000	General Operating Funds
	Work Truck	30,000	General Operating Funds
	Pool Chlorinator System	30,000	General Operating Funds
	TOTAL	**108,000**	
2016-2017	New Playground Equipment	75,000	General Operating Funds
	Administration Vehicle	25,000	General Operating Funds
	Reel Mower	35,000	General Operating Funds
	Field Maintenance Machine	18,000	General Operating Funds
	TOTAL	**153,000**	
GRAND TOTAL		$ **937,000**	

Calhoun Solid Waste Department
Five Year Capital Plan
2013 - 2017

Year	Item	Cost	Funding Source
2012-2013	Landfill Monitoring	32,000	Operating Revenues
	Brush Truck with Loader	130,000	Operating Revenues
	TOTAL	**162,000**	
2013-2014	Landfill Monitoring	30,000	Operating Revenues
	Leaf Vac Truck	120,000	Operating Revenues
	TOTAL	**150,000**	
2014-2015	Landfill Monitoring	30,000	Operating Revenues
	Dumpsters	5,000	Operating Revenues
	TOTAL	**35,000**	
2015-2016	Landfill Monitoring	35,000	Operating Revenues
	Dumpsters	5,000	Operating Revenues
	TOTAL	**40,000**	
2016-2017	Landfill Monitoring	35,000	Operating Revenues
	Brush Truck with Loader	140,000	Operating Revenues
	TOTAL	**175,000**	
	GRAND TOTAL	**$ 562,000**	

Calhoun Golf Maintenance Department
Five Year Capital Plan
2013-2017

Year	Item	Cost	Current Equip. Age	Funding Source
2012-2013	Two Fairway Mowers	90,000	11	Operating Revenue
	Two Greens Mowers	51,000	12	Operating Revenue
	Trap Rake	16,500	6	Operating Revenue
	TOTAL	**157,500**		
2013-2014	7 Gang Rough Mower	35,600	219	Operating Revenue
	Greens Sprayer	22,500	16	Operating Revenue
	Two Trim Mowers	51,100	11	Operating Revenue
	Replace Irrigation Pumps	53,000	22	Operating Revenue
	TOTAL	**162,200**		
2014-2015	One Rotary Mower	18,500	23	Operating Revenue
	Vehicle	17,500	8	Operating Revenue
	Top Dresser	21,750	17	Operating Revenue
	Fairway Sprayer	23,400	12	Operating Revenue
	Tractor	17,450	23	Operating Revenue
	TOTAL	**98,600**		
2015-2016	Two Greens Mowers	52,500	8	Operating Revenue
	Turf Vehicle	21,300	15	Operating Revenue
	Two Walk Mowers	16,540	17	Operating Revenue
	Two Utility Vehicles	14,850	16	Operating Revenue
	Tractor	17,450	24	Operating Revenue
	TOTAL	**122,640**		
2016-2017	Renew Toro NSN	12,999	11	Operating Revenue
	Greens Aerator	26,400	25	Operating Revenue
	Fairway Aerator	23,500	25	Operating Revenue
	Replace Irrigation System	750,000		
	TOTAL	**812,899**		
GRAND TOTAL		**$ 1,353,839**		

Calhoun Golf Pro Shop
Five Year Capital Plan
2013-2017

Year	Item	Cost	Funding Source
2012-2013	20 Carts with Trade-in - $2,200.00 each	44,000	Operating Revenue
	Building Repairs (paint, roofing, & carpet)	25,000	Operating Revenue
	Driving Range Equipment (Cart and Picker)	10,000	Operating Revenue
	TOTAL	**79,000**	
2013-2014	20 Carts with Trade-in - Net price $2,200 each	44,000	Operating Revenue
	Repairs to Cart Barn	5,000	Operating Revenue
	TOTAL	**49,000**	
2014-2015	20 Carts Trade-in Net price $2,200 each	44,000	Operating Revenue
	TOTAL	**44,000**	
2015-2016	20 Carts Trade-in Net price $2,250 each	45,000	Operating Revenue
	TOTAL	**45,000**	
2016-2017	20 Carts Trade-in Net price $2,300 each	50,000	Operating Revenue
	Repairs to Pro Shop	5,000	Operating Revenue
	TOTAL	**55,000**	
	GRAND TOTAL	**$272,000**	



CITY OF CALHOUN
UTILITIES

BUDGET

FISCAL YEAR 2011 – 2012

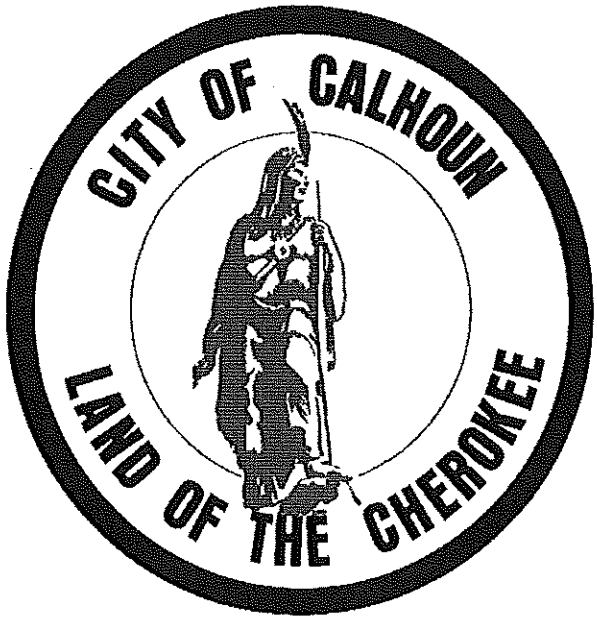

CITY OF CALHOUN
LAND OF THE CHEROKEE

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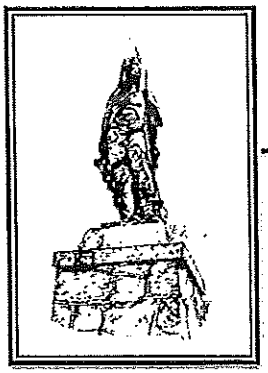
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City of Calhoun, Georgia

Site of New Echota in the Land of the Cherokee

June 20, 2011

Honorable Mayor James F. Palmer, Mayor Pro Tem Edwards, Councilman Barton, Councilman Crowley, Councilman Hammond:

The development of the 2011-2012 budget is based on a two-tier government, the Utility Division, managed by General Manager Larry Vickery and the General Government Division, managed by City Administrator, Eddie Peterson. The budget is based on continuing growth projections for the City of Calhoun and Gordon County, with management's desire to maintain fees, rates and taxes at the lowest level possible in order to recover cost and to provide the services that are authorized. The budget includes balanced separate funds as required by State Law and Generally Accepted Accounting Principles. The budget also includes service fees in each of the two divisions of the governments that cover administrative or operational cost, for services that are provided by the opposite division.

Budget Highlights

The 2011-2012 budget has all enterprise funds, such as water & wastewater, electric, and telecommunications listed as individual funds. The budget also reflects the Utility Administration Division separately. It includes meter reading, customer service, utility billing, utility tellers, engineering and various other services. The internal service fund budget includes service fees from water, wastewater, electric and telecommunications enterprise funds, as well as service fees from the solid waste and general funds to compensate for billing and other services provided by utility administration and engineering.

Water Treatment Plant: The expense budget for this department includes a line item, "Royalty-Lease of Assets" which includes a lease fee to the general fund for the use of the water system by Calhoun Utilities. The budget for the Water Treatment Plant also includes the Sodium Hypochlorite project that is slated to be completed in FY 2012. The Brittany Drive location also has budgeted for an expansion that was started in FY 2011 and should be completed in FY 2012. This is being funded by a GEFA loan with a 30% ARRA forgiveness.

Water Distribution: Water distribution income and expenses have been drastically reduced for the last three years to reflect the economic slow-down that has occurred. FY 2012's budgeted expenses do include two DOT projects: U.S. 41 & Hwy. 53 Relocation and I-75 @ Union Grove Rd. Utilities. The Water Distribution department continues to pursue the 2" Galvanized Line Replacement project also.

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. The budget reflects the expenses were drastically reduced in this department to reflect reduced revenues based on the economy.

Wastewater Collection: The budget for the Wastewater Collection department includes a few smaller projects that are needed at this time. This budget was substantially reduced for operating expenditures due to reflect reduced revenues based on the economy.

Electric Fund: The expense budget includes a line item, "Royalty-Lease of Assets" which includes a lease fee to the general fund for the use of the electric system by Calhoun Utilities. The budget reflects the operating costs for the natural gas turbine generator. The electric budget includes continued system upgrades and funding for system expansions associated with growth. The budget reflects a wholesale power increase in cost that will cause the City to have a higher fuel adjustment cost to retail customers. Transfers are budgeted to be made from the Electric operating funds to various funds in order to balance their budgets.

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

Revenues:

The **water revenues** reflect a 7% rate increase and the **wastewater revenues** reflect a 5% rate increase. It also reflects the loss of a substantial amount of gallons sold due to the economic impact of shift layoffs and plant closings.

Fiscal Impact

Actions by the Mayor and Council of the City of Calhoun on 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 and Gordon County. The challenge is balancing the service needs of citizens against the limited financial resources of the City. This budget document represents the culmination of that work. The budget is balanced and the impact on expenditures is as follows:

Calhoun Utilities' capital expense program funds for 2011-2012 are $3,375,215; $530,705 of this has been funded by SPLOST. These projects have received previous approval and are ongoing. The five-year capital plan totals $62,770,765. It addresses improvements required due to maintenance items that we have not been able to purchase, growth and federal/state mandates.

Departments and agencies have scrutinized expenditures in order to balance expenses with projected revenues. City department heads will be prepared to reduce expenditures, should revenues not meet the projected levels.

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.

Compensation Benefits and Staffing

Compensation Benefits: The budget currently includes no amounts for distribution by department heads based on merit and the Mayor and Council have not authorized an across the board cost of living increase for all staff. All Christmas bonuses have also been removed from compensation.

Staffing: The Utilities staff has decreased by 5 full-time individuals and 2 part-time individuals since fiscal year 2010-2011 and we had already experienced a substantial decrease in staff at that time. This is somewhat mitigated by an increase of 2 full-time individuals and 1 part-time staff and the plan to hire

2 additional staff in January, 2012. Currently we are understaffed by 6 individuals that we intend to replace.

Capital Improvement Programs

The City is addressing several areas directly related to growth and mandates from federal and State agencies:

- The proposed new NPDES (National Pollutant Discharge Elimination System) limits for the Wastewater Treatment Plant.

Future Outlook

The City has purchased the rights to new nuclear generation as a member of the Municipal Electric Authority of Georgia. This is a 5–6 year construction period before the generation will come on line. The purchase of the natural gas generator has enabled the City to provide more stable electric rates and allow the City to retain a fair share of the market.

Acknowledgments

City management acknowledges the work by department heads in providing a team effort in preparing the budget and this has produced a better product. City management also acknowledges and appreciates the time and effort spent by the Mayor and Council in developing the projected budget to the current level designed to meet the needs of citizens, business and industry.

Respectfully Submitted,

Larry Vickery
General Manager

CITY OF CALHOUN
GEORGIA

R E S O L U T I O N

WHEREAS, the City Administrator, Director of Utilities, 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 resolution;

NOW, THEREFORE, BE IT RESOLVED, the Mayor and Council of the City of Calhoun hereby adopt said budget for fiscal year July 1, 2011 through June 30, 2012.

BE IT FURTHER RESOLVED, 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 20th day of June 2011.

Attest:

Eddie Peterson, City Administrator / Clerk

CITY OF CALHOUN, GEORGIA

James F. Palmer, Mayor

Larry Vickery, Director of Utilities

City of Calhoun, Georgia
Officials, Management and Appointed Professionals
Calhoun Utilities
July 1, 2011

Elected Officials:

Mayor.....James F. Palmer
Mayor Pro Tempore.....Al Edwards
Councilperson.....Matt Barton
Councilperson.....George Crowley
Councilperson.....David Hammond

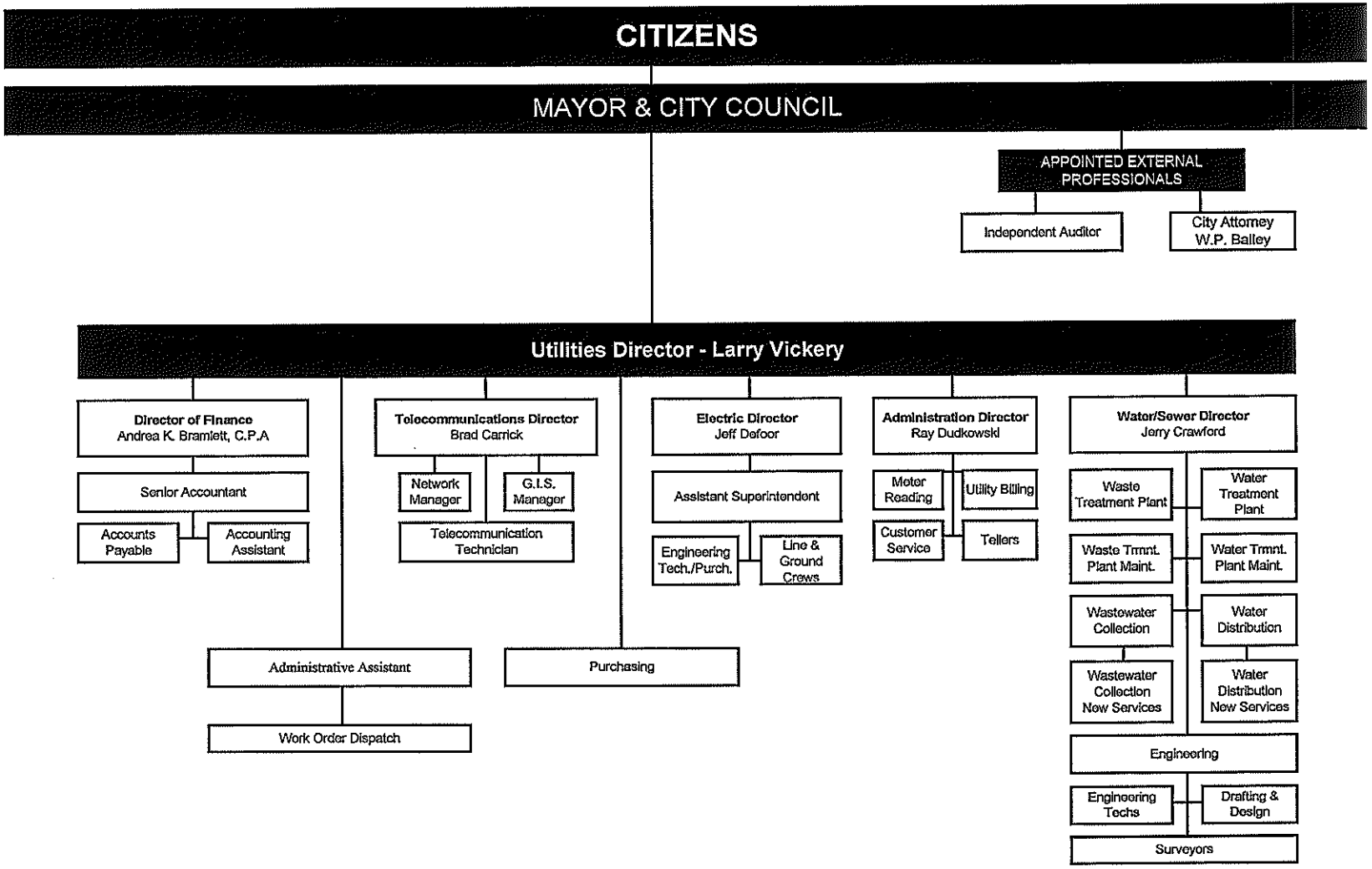
Appointed Officials and Management Related to Calhoun Utilities:

General Manager .....Larry Vickery
Director of Water & Sewer.....Jerry Crawford
Water Plant Superintendent.....Danny Stephens
Sewer Plant Superintendent.....John Banks
Water & Sewer Construction Superintendent .....Mark Williamson
Water and Sewer Maintenance Superintendent.....Bobby Robertson
Director of Finance.....Andrea K. Bramlett
Superintendent of Electric Department.....Jeff Defoor
Superintendent of Telecommunications.....Brad Carrick

Appointed Professionals Under Contract:

City Attorney.....William P. Bailey

CALHOUN UTILITIES
FISCAL 2011 - 2012 ORGANIZATIONAL CHART



CALHOUN UTILITIES
APPROVED BUDGET SUMMARY 2010-2011

	Utility Admin	Wastewater & New Services	Water & New Services Fund	Electric	Telecom	Total
Revenues	$(2,569,379)	$(7,362,952)	$ (12,282,439)	$(28,007,806)	$ (878,714)	$ (51,101,290)
Expenses	2,569,379	7,362,952	12,282,439	28,007,806	878,714	51,101,290
Shortages	$ -	$ -	$ -	$ -	$ -	$ -

CALHOUN UTILITIES
PROPOSED BUDGET SUMMARY 2011-2012

	Utility Admin	Wastewater Fund	Water Fund	Electric	Telecom	Total
Revenues	$(2,602,320)	$(6,316,577)	$ (11,503,597)	$(33,427,707)	$ (896,622)	$ (54,746,823)
Expenses	2,602,320	6,316,577	11,503,597	33,427,707	896,622	54,746,823
Shortages/Overages	$ -	$ -	$ -	$ -	$ -	$ -

Note - This budget does not include principal and interest payments to GEFA on the Brittany Drive Renovation project. This loan would have been for $1,600,000 but $480,000 will be forgiven with stimulus funds. We anticipate closing out the loan just prior to year end, thus the start of principal and interest payments before June 30th will be unlikely. Amortization of closing costs have been included. This budget includes a 7% Water rate increase and a 5% Sewer Rate increase.

Account Number Legend -

39 - Transfers In
51 - Personal Services
52 - Contract Services
53 - Supplies
54 - Capital Outlay
55 - Indirect Cost Allocations
58 - Debt Service
59 - Emergency Contingencies
61 - Transfers Out

Summary of Capital Outlay

Wastewater Collections Maintenance	**Infrastructure**-Proj. #151 I-75 @ Union Grove Rd., funded by SPLOST	$ 30,000	
	Infrastructure-Proj. #141 W.Water Sys. Impr.	100,000	
	Easement -	5,000	$ 135,000
Water & Sewer Plant	**Vehicles** - Director of Water-Sewer vehicle	27,000	$ 27,000
Brittany Drive Water Plant/ Intake & Wells	**Infrastructure** - Proj. #105 Brittany Dr. GEFA Exp.	925,000	
	Machinery - Particle Counters & Trubidmeters	96,000	$ 1,021,000
Mauldin Rd. Water Plant	**Infrastructure** - Proj. #153 Sodium Hypochlorite	1,100,000	
	Machinery - Particle Counters & Trubidmeters	96,000	$ 1,196,000
Water Distribution Maintenance	**Infrastructure**-Proj. #151 I-75 @ Union Grove Rd.	376,000	
	Infrastructure-Proj. #142 2" Galvanized Replace.	80,000	$ 456,000
Electric	**Infrastructure** - Sys. Reclosure, Reconductor, Apache, Superior and Harlan Street	229,880	
	Infrastructure-Proj. #152 Calhoun High Relocation	200,000	
	Infrastructure-Proj. #153 Sodium Hypochlorite	42,335	
	Vehicles - Cab & Chassis/Boom & Body on Service Truck, Ford F150	68,000	$ 540,215
	Total		**$ 3,375,215**

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 (Water and Sewer, Electric, and Telecom) for lease of assets/royalties and franchise fees. These transfers will be at a rate of 10.25% of gross sales or fees for fiscal year 2012 as authorized by the Mayor and Council during the annual budget process. This includes 4% franchise fees for City rights-of-way usage and 6.25% for lease of assets/royalties. During fiscal year 2010-2011 the rate was 10.5% and had been 10% in prior years.

The following excerpts, relating to fund balance and the budget process, were taken from the City of Calhoun Financial Policies and Procedures adopted May 23, 2011 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 the general government of the City of Calhoun. The General Manager shall be the constituted budget officer for 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 City Administrator 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, General Manager, 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

Budget Calendar for Fiscal Year 2011 - 2012

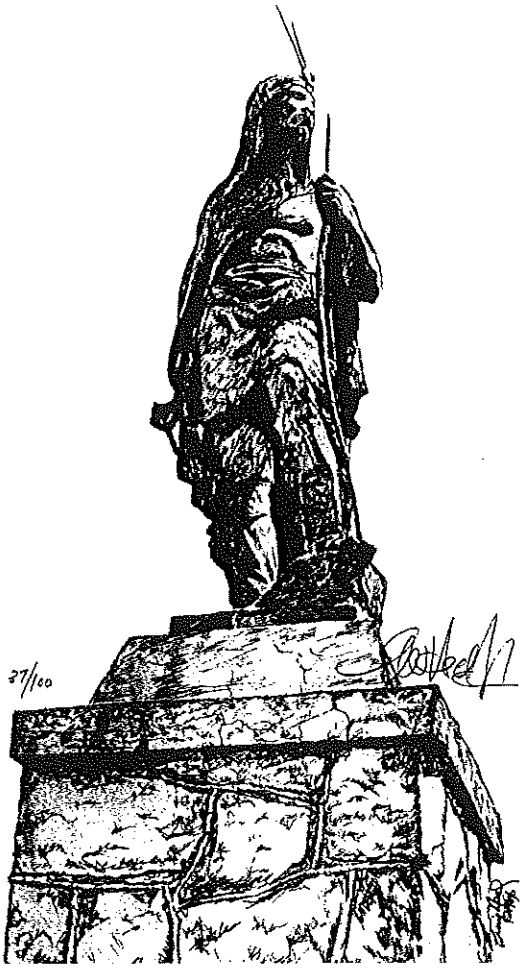
Date	Procedure	Action to be Taken By
February 21 - 24, 2011	Payroll budget information updated for distribution to department heads	Human Resource to prepare initial projections of payroll accounts for department head distribution
February 25, 2011	Distribute budget information to department heads and supervisors	Department heads prepare initial projections for management review
March 16 - 18, 2011	Department heads review proposals with immediate supervisor	Supervisors and department heads
March 21 - 24, 2011	Management meet and review department head proposals	General Manager/ City Administrator and department heads
March 25 - April 4, 2011	Prepare first draft	General Manager/ City Administrator and Finance Departments
April 7 - 10, 2011	Review total combined first draft	General Manager/ City Administrator
April 11 – 22, 2011	Amend first draft for Council work session	General Manager/ City Administrator and Finance Departments
April 8, 2011	Prepare legal notice regarding public hearing on May 9, 2011	Administrative Assistant
April 13, 20, 27 and May 4, 2011	Publish ad for first public hearing on May 9, 2011	Legal Organ
April 6, 13, 20, 2011	Publish ad for work session	Administrative Assistant
April 25, 2011	Council budget work session	Mayor, Council, General Manager/ City Administrator
April 26, - May 9, 2011	Prepare second draft	General Manager/ City Administrator and Finance Departments
May 9, 2011 - Noon	Noon work session with School Board	Mayor, Council, General Manager/City Administrator, School Board and Superintendent
May 9, 2011 - 7:00 p.m.	Public hearing	Mayor, Council
May 13, 2011	Prepare second legal notice of hearing on June 13, 2011	Administrative Assistant
May 18, 2011	Receive School's draft of budget	Mayor, Council and City Administrator
May 10 - June 13, 2011	Prepare final budget proposal	General Manager/ City Administrator and Finance Departments
May 27, and June 3 & 10, 2011	Publish legal ad for public hearing	Legal organ
June 13, 2011	Second public hearing	Mayor and Council
June 14 - 20, 2011	Prepare final draft	General Manager/ City Administrator and Finance Departments
June 20, 2011	Adoption of budget	Mayor and Council
June 21, 2011	Prepare Legal Ad of Adopted Budget	Administrative Assistant
June 21 – 30, 2011	Print final adopted budget and distribute to Mayor and Council, department heads and Library	Finance Departments
June 24 and July 1 & 8, 2011	Publish ad of adopted budget	Legal organ

*The Council meeting for June 27 is rescheduled to June 21 by the adoption of this budget calendar to allow the Mayor and Council to attend the GMA convention.

Waste Treatment System

Mission Statement: To protect public health and streams.

Sewer services for Calhoun and Gordon County consist of the waste treatment plant, located on Kirby Road that is permitted for 16 MGD. The older portion of the system is currently being upgraded to meet new standards. The system also includes over 35 miles of interceptor and trunk lines throughout the City that collect and transport waste to the treatment facility.



Waste Treatment Plant Income

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
2300000	SEWER FUND						
344211	SV-WTR/SWR-RESIDENTIAL						
2300000	344211	SV-S-MET-R	-1,057,493.54	-1,101,896.00	-1,101,896.00	-1,166,265.00	
344212	SV-WTR/SWR-COMMERCIAL						
2300000	344212	SV-S-MET-C	-1,040,679.79	-1,245,537.00	-1,245,537.00	-1,249,679.00	
344213	SV-WTR/SWR-INDUSTRIAL						
2300000	344213	SV-S-MET-I	-3,064,650.58	-3,255,073.00	-3,255,073.00	-2,506,472.00	
344229	SV-SEWER DISPOSAL TICKETS						
2300000	344229	SV-S-DISPT	-52,757.32	-9,800.00	-9,800.00	-100,000.00	
344260	SV-PENALTIES						
2300000	344260	SV-S-PEN	-27,104.99	-23,700.00	-23,700.00	-26,000.00	
344274	SV-RAW WATER/METAL TEST FEES						
2300000	344274	SV-S-TEST	-1,178.00	-1,000.00	-1,000.00	-1,000.00	
344276	SV-WATER/SEWER TAPS						
2300000	344276	SV-S TAPS	-23,250.00	-22,500.00	-22,500.00	-20,000.00	
344290	SV-WATER/SEWER RECOVER BAD DBT						
2300000	344290	SV-S-RECBD	-17,988.85	-6,500.00	-6,500.00	-18,000.00	
344298	W/S SPECIAL SVCS-DEPARTMENTS						
2300000	344298	WS SPC DEP	-499.59	-1,000.00	-1,000.00	-1,000.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
361000	INTEREST REVENUES						
2300000	361000	IN-INT REV	-16,681.72	-10,141.00	-10,141.00	-4,996.00	
381000	MS-RENTS & ROYALTIES						
2300000	381000	MS-RENTROY	-7,736.69	-6,249.00	-6,249.00	-7,000.00	
391102	IF-TRANSFER IN-WATER/SEWER						
2300000	391102	IF-WTR/SWR	.00	-800,601.00	-800,601.00	-266,348.00	
391103	IF-TRANSFER IN-ELECTRIC FUND						
2300000	391103	IF-TF-ELEC	-624,876.00	-528,470.00	-528,470.00	-919,817.00	
391134	TRANSFER IN FROM SPLOST						
2300000	391134	TFIN SPLOS	-195,539.80	-350,485.00	-350,485.00	-30,000.00	
TOTAL SEWER FUND			-6,130,436.87	-7,362,952.00	-7,362,952.00	-6,316,577.00	
TOTAL WATER & SEWER FUND			-6,130,436.87	-7,362,952.00	-7,362,952.00	-6,316,577.00	
		GRAND TOTAL	-6,130,436.87	-7,362,952.00	-7,362,952.00	-6,316,577.00	

** END OF REPORT - Generated by Andrea Bramlett **

Waste Treatment Plant Expense

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
2304335	SWR TREATMENT PLANT						
511100	PS-REGULAR EMPLOYEES						
2304335	511100	PS-REG EMP	345,687.19	350,512.00	350,512.00	363,504.00	
511300	PS-OVERTIME						
2304335	511300	PS-OT	25,351.31	35,000.00	35,000.00	23,000.00	
512100	PS-GROUP INSURANCE						
2304335	512100	PS-GRP INS	46,235.85	67,827.00	67,827.00	61,047.00	
512101	INS DEDUCTIBLE REIMBURSEMENT						
2304335	512101	INS DED RE	.00	.00	.00	3,171.00	
512200	PS-FICA CONTRIBUTIONS						
2304335	512200	PS-FICA	21,958.94	22,073.00	22,073.00	23,882.00	
512300	PS-MEDICARE						
2304335	512300	PS-MEDI	5,304.78	5,162.00	5,162.00	5,585.00	
512401	PS-RETIREMENT EMPLOYER CONT						
2304335	512401	PS-RET CTY	25,148.04	23,596.00	23,596.00	26,037.00	
512402	PS-RETIREMENT PLAN ADMIN EXP						
2304335	512402	PS-ADM EXP	768.84	733.00	733.00	839.00	
512700	PS-WORKER'S COMPENSATION						
2304335	512700	PS-WK COMP	5,687.81	6,136.00	6,136.00	4,509.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
521200 SV-ENGINEERING							
2304335	521200 133	SV-ENGIN	4,811.48	.00	.00	25,000.00	
521201 SV-LEGAL							
2304335	521201	SV-LEG AUD	3,200.82	.00	.00	4,000.00	
521204 SV-MEDICAL SERVICES							
2304335	521204	SV-PHYSVAC	160.00	180.00	180.00	180.00	
521205 SV-CONSULTING							
2304335	521205	SV-CONSULT	6,800.00	3,000.00	3,000.00	3,000.00	
521300 SV-TECHNICAL							
2304335	521300	SV-TECH	2,105.00	5,000.00	5,000.00	5,000.00	
522001 SV-LINEN SERVICES							
2304335	522001	SV-LINEN	2,331.10	1,800.00	1,800.00	1,900.00	
522002 SV-EXTERMINATING SERVICES							
2304335	522002	SV-EXTERM	135.00	200.00	200.00	200.00	
522110 SV-GARBAGE PICKUP-CITY							
2304335	522110	SV-DI CITY	2,783.36	3,800.00	3,800.00	1,000.00	
522112 SV-DISPOSAL-COMMERCIAL PICKUP							
2304335	522112	SV-DI-CMPU	1,316.35	1,100.00	1,100.00	1,800.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
522200	SV-REPAIRS & MAINT-DEPARTMENTS						
2304335	522200	SV-R&M DEP	5,729.55	8,000.00	8,000.00	8,000.00	
522201	SV-VEH.REPAIRS & MAINTENANCE						
2304335	522201	SV-R&M VEH	848.84	3,000.00	3,000.00	4,000.00	
522202	SV-EQUIP-REPAIRS & MAINTENANCE						
2304335	522202	SV-R&M EQP	14,377.23	40,000.00	40,000.00	30,000.00	
522203	SV-REPAIRS & MAINTENANCE-BLDG						
2304335	522203	SV-R&M BLD	.00	3,000.00	3,000.00	3,500.00	
522206	SV-REPAIR & MAINT-PRETREATMENT						
2304335	522206	SV-R&M-PRT	600.00	800.00	800.00	1,000.00	
522320	SV-RENTAL OF EQUIPMENT & VEH						
2304335	522320	SV-RENTEQP	639.19	2,000.00	2,000.00	2,000.00	
522330	SV-FRANCHISE FEES-CITY						
2304335	522330	SV-FRANFEE	207,261.54	224,100.00	224,100.00	196,897.00	
522350	CS-RENTS/ROYALTIES LOA						
2304335	522350	CS-RENTROY	.00	364,163.00	364,163.00	307,651.00	
523101	SV-GENERAL LIABILITY INSURANCE						
2304335	523101	SV-LIABINS	12,580.77	5,900.00	5,900.00	6,000.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523102 SV-PROPERTY INSURANCE							
2304335	523102	SV-PROPINS	4,161.48	3,600.00	3,600.00	2,900.00	
523103 SV-VEHICLE INSURANCE							
2304335	523103	SV-VEH INS	5,478.98	3,900.00	3,900.00	2,000.00	
523104 SV-SURETY BONDS							
2304335	523104	SV-SUREBON	64.53	65.00	65.00	65.00	
523200 SV-TELEPHONE-CITY							
2304335	523200	SV-TELCITY	4,094.73	4,000.00	4,000.00	4,200.00	
523203 SV-DATA SERVICE-CITY							
2304335	523203	SV-DATACIT	3,355.81	3,500.00	3,500.00	3,200.00	
523205 SV-CELL TELEPHONE SV/ALT RADIO							
2304335	523205	SV-CELLRAD	804.10	1,200.00	1,200.00	1,000.00	
523209 SV-INTERNET SERVICE							
2304335	523209	SV-INET SV	1,440.00	1,440.00	1,440.00	1,440.00	
523210 SV-E-MAIL							
2304335	523210	SV-E-MAIL	311.50	300.00	300.00	350.00	
523220 SV-POSTAGE							
2304335	523220	SV-POSTAGE	3,150.04	3,500.00	3,500.00	3,000.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523300	SV-ADVERTISING						
2304335	523300	SV-ADVERTI	35.22	215.00	215.00	275.00	
523400	SV-PRINTING & BINDING						
2304335	523400	SV-PRINT	20.80	150.00	150.00	200.00	
523500	SV-TRAVEL-EDUCATIONAL/CONF						
2304335	523500	SV-TRAVEL	911.00	500.00	500.00	500.00	
523600	SV-DUES & FEES						
2304335	523600	SV-DUESFEE	1,041.25	2,000.00	2,000.00	1,500.00	
523700	SV-EDUCATION & TRAINING						
2304335	523700	SV-EDTRAIN	1,255.00	3,250.00	3,250.00	2,500.00	
523800	SV-LICENSES						
2304335	523800	SV-LICENSE	25.00	800.00	800.00	300.00	
531100	SU-GENERAL SUPPLIES & MATERIAL						
2304335	531100	SU-GEN SUP	2,828.63	8,000.00	8,000.00	6,000.00	
531101	SU-CHEMICAL SUPPLIES						
2304335	531101	SU-CHEM	120,974.73	175,000.00	175,000.00	175,000.00	
2304335	531101 133	SU-CHEM	25,418.67	32,000.00	32,000.00	30,000.00	
531102	SU-LAB SUPPLIES						
2304335	531102	SU-LABSUPP	4,257.33	5,000.00	5,000.00	4,000.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531104	SU-PROTECTIVE/SAFETY SUPPLY						
2304335	531104	SU-SAFETY	.00	5,000.00	5,000.00	1,000.00	
531120	SU-OFFICE SUPPLIES						
2304335	531120	SU-OFF SUP	783.41	850.00	850.00	150.00	
531125	PRINTER/COPIER SUPPLIES						
2304335	531125	PRINTER SU	.00	.00	.00	200.00	
531130	SU-PUR UNIFORMS & PROTECTIVE						
2304335	531130	SU-UNIFORM	2,739.08	2,600.00	2,600.00	2,600.00	
531140	SU-SUPPPIES-EQUIP-REPAIR&MAINT						
2304335	531140	SU-R&M EQP	61,554.04	95,000.00	95,000.00	95,000.00	
531141	SU-SUPPLIES-VEH REP.& MAINT.						
2304335	531141	SU-R&M VEH	117.69	2,000.00	2,000.00	2,000.00	
531142	SU-SUPPLIES-R&M-BLDGS						
2304335	531142	SU-R&M BLD	1,446.47	3,000.00	3,000.00	3,000.00	
531210	SU-WATER/SEWERAGE SERVICES						
2304335	531210	SU-WTR SWR	108,399.05	200,000.00	200,000.00	80,000.00	
531220	SU-NATURAL GAS SERVICE						
2304335	531220	SU-NAT GAS	6,268.17	6,000.00	6,000.00	5,500.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531230	SU-ELECTRICITY SERVICE-CITY						
2304335	531230	SU-ELECITY	642,089.04	675,000.00	675,000.00	650,000.00	
531270	SU-GASOLINE						
2304335	531270	SU-GAS	3,761.43	3,000.00	3,000.00	6,900.00	
531271	SU-DIESEL FUEL						
2304335	531271	SU-DIESEL	1,438.63	900.00	900.00	900.00	
531400	SU-BOOKS & PERIODICALS						
2304335	531400	SU-BKS PER	.00	100.00	100.00	100.00	
531600	SU-SMALL EQUIPMENT- <$5000						
2304335	531600	SU-SM EQP	668.98	5,000.00	5,000.00	7,000.00	
2304335	531600 133	SU-SM EQP	1,523.90	.00	.00	1,000.00	
531601	SU-CONT EQP-COMP,PRINT,SOFTWAR						
2304335	531601	SU-CONTEQP	.00	1,000.00	1,000.00	1,500.00	
531602	SU-SUPPLIES-PRE TREATMENT						
2304335	531602	SU-PRETREA	11,070.22	20,000.00	20,000.00	20,000.00	
542200	CO-VEHICLES						
2304335	542200	CO-VEHICLE	.00	.00	.00	13,500.00	
551100	ID-INDIRECT COST ALLOC-GEN						
2304335	551100	IF-GEN ALL	20,484.96	22,139.00	22,139.00	21,604.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
554100	INTF ALLOC-UTIL INT SVC FUND						
2304335	554100	IF-UTILSVC	323,380.62	297,148.00	297,148.00	283,317.00	
579000	CONTINGENCY FUND						
2304335	579000	CONTINGENC	.00	100,000.00	100,000.00	100,000.00	
581100	DS-PRINCIPAL BONDS						
2304335	581100	DS-P-BONDS	.00	259,550.00	259,550.00	228,750.00	
581400	DS-PRINCIPAL-NOTES PAYABLE						
2304335	581400	PRIMN/NOTE	3.00	1,596,058.00	1,596,058.00	1,260,535.00	
581410	DS-PRINCIPAL-ADV FROM ELECTRIC						
2304335	581410	DS-PRIN-EL	.00	24,625.00	24,625.00	24,243.00	
582100	DS-INTEREST-BONDS						
2304335	582100	DS-I-BONDS	31,927.06	24,876.00	24,876.00	17,533.00	
582400	DS-INTEREST-NOTES PAYABLE						
2304335	582400	INT/N PAYA	585,689.93	527,965.00	527,965.00	477,485.00	
582410	DS-INTEREST ADVANCE ELECTRIC						
2304335	582410	DS-INT ELE	11,886.45	11,284.00	11,284.00	10,666.00	
TOTAL SWR TREATMENT PLANT			2,736,683.92	5,308,597.00	5,308,597.00	4,665,615.00	
TOTAL WATER & SEWER FUND			2,736,683.92	5,308,597.00	5,308,597.00	4,665,615.00	
		GRAND TOTAL	2,736,683.92	5,308,597.00	5,308,597.00	4,665,615.00	

** END OF REPORT - Generated by Andrea Bramlett **

WASTE TREATMENT PLANT
FOOTNOTES

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

230 4335

Jerry Crawford (1/2 of Salary)	
Ronald Coggins	Kelly Ruddell
Mark Gibson	Kyle Wilson
Jeremy Long	John Banks, Jr.
Danny McGaskey	Micah Pharr

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

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

4 ***Debt***

Loan No.	*Type of Loan*	*Original Amount of Loan*	*Anticipated Balance - 6/30/11*	*Anticipated Principal Paid - FYE 6/30/12*	*Anticipated Interest Paid - FYE 6/30/12*	*Anticipated Balance - 6/30/12*
SRF CW 91-006	Sw. Interceptor	$ 3,140,186	$ 472,813	$ 213,150	$ 15,062	$ 259,663
SRF CW 99-001	N. Sw. Interceptor	3,259,841	2,506,008	157,450	73,148	2,348,558
SRF CW 93-007	Sw. Plant Improvement	10,718,570	5,023,058	609,309	190,154	4,413,749
GEFA 2005-L39WQ	Sonoraville Sw. Line	1,480,396	1,196,006	61,095	45,809	1,134,911
SRF CW 13088701	Sw. Plant Expansion	6,359,995	-	-	-	-
GEFA 2004-L30WQ	South Sw. Line	3,207,597	2,523,359	135,144	95,678	2,388,215
CW 02-002	Sewer Plant Renovation	2,133,992	1,959,602	84,387	57,634	1,875,215
Total Notes Payable		**30,300,577**	**13,680,846**	**1,260,535**	**477,485**	**12,420,311**
Total Advances	Sw. Plant Prop.	**543,580**	**420,876**	**24,243**	**10,666**	**396,633**
Sewer Portion	2001 Bonds	890,500	158,500	24,000	7,596	134,500
Sewer Portion	2008 Bonds (AMR)	990,000	410,800	202,800	9,843	208,000
Total Bonds		**$ 1,880,500**	**569,300.00**	**$ 226,800**	**$ 17,439**	**$ 342,500**

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Waste Treatment Plant Maintenance

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
2304336	SEWER TRMT PLANT-MAINTENANCE						
511100	PS-REGULAR EMPLOYEES						
2304336	511100	PS-REG EMP	61,813.57	32,177.00	32,177.00	32,776.00	
512100	PS-GROUP INSURANCE						
2304336	512100	PS-GRP INS	13,243.31	7,858.00	7,858.00	7,182.00	
512101	INS DEDUCTIBLE REIMBURSEMENT						
2304336	512101	INS DED RE	.00	.00	.00	373.00	
512200	PS-FICA CONTRIBUTIONS						
2304336	512200	PS-FICA	4,080.52	1,995.00	1,995.00	2,033.00	
512300	PS-MEDICARE						
2304336	512300	PS-MEDI	846.59	467.00	467.00	475.00	
512401	PS-RETIREMENT EMPLOYER CONT						
2304336	512401	PS-RET CTY	2,091.48	2,141.00	2,141.00	2,259.00	
512402	PS-RETIREMENT PLAN ADMIN EXP						
2304336	512402	PS-ADM EXP	63.96	67.00	67.00	73.00	
512700	PS-WORKER'S COMPENSATION						
2304336	512700	PS-WK COMP	2,104.13	718.00	718.00	459.00	
522201	SV-VEH.REPAIRS & MAINTENANCE						
2304336	522201	SV-VEH R&M	679.39	300.00	300.00	300.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
522202 SV-EQUIP-REPAIRS & MAINTENANCE							
2304336	522202	SV-EQP-R&M	881.06	1,000.00	1,000.00	1,000.00	
522320 SV-RENTAL OF EQUIPMENT & VEH							
2304336	522320	SV-RENT-EQ	.00	.00	.00	500.00	
523101 SV-GENERAL LIABILITY INSURANCE							
2304336	523101	SV-GENLIAB	1,903.32	626.00	626.00	100.00	
523103 SV-VEHICLE INSURANCE							
2304336	523103	SV-VEHICLE	559.03	1,973.00	1,973.00	200.00	
523205 SV-CELL TELEPHONE SV/ALT RADIO							
2304336	523205	SV-CELLRAD	106.08	350.00	350.00	350.00	
523500 SV-TRAVEL-EDUCATIONAL/CONF							
2304336	523500	SV-TRAVEL	.00	200.00	200.00	250.00	
523600 SV-DUES & FEES							
2304336	523600	SV-DUE/FEE	.00	.00	.00	100.00	
523700 SV-EDUCATION & TRAINING							
2304336	523700	SV-EDTRAIN	90.00	200.00	200.00	250.00	
523800 SV-LICENSES							
2304336	523800	SV-LICENSE	.00	100.00	100.00	100.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531100	SU-GENERAL SUPPLIES & MATERIAL						
2304336	531100	SU-GEN SUP	494.56	600.00	600.00	700.00	
531104	SU-PROTECTIVE/SAFETY SUPPLY						
2304336	531104	SU-SAFETY	67.45	150.00	150.00	500.00	
531120	SU-OFFICE SUPPLIES						
2304336	531120	SU-OFF SUP	120.02	150.00	150.00	75.00	
531125	PRINTER/COPIER SUPPLIES						
2304336	531125	PRINTER SU	.00	.00	.00	125.00	
531130	SU-PUR UNIFORMS & PROTECTIVE						
2304336	531130	SU-UNIFORM	646.16	325.00	325.00	325.00	
531140	SU-SUPPPIES-EQUIP-REPAIR&MAINT						
2304336	531140	SU-EQUP RP	114.46	200.00	200.00	350.00	
531141	SU-SUPPLIES-VEH REP.& MAINT.						
2304336	531141	SU-R&M VEH	189.85	150.00	150.00	300.00	
531270	SU-GASOLINE						
2304336	531270	SU-GAS	705.78	800.00	800.00	1,000.00	
531271	SU-DIESEL FUEL						
2304336	531271	SU-DIESEL	886.94	900.00	900.00	1,000.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531600	SU-SMALL EQUIPMENT- <$5000						
2304336	531600	SU-SM EQP	.00	750.00	750.00	1,000.00	
531601	SU-CONT EQP-COMP,PRINT,SOFTWAR						
2304336	531601	SU-CONTROL	.00	250.00	250.00	250.00	
579000	CONTINGENCY FUND						
2304336	579000	CONTINGENC	.00	500.00	500.00	500.00	
TOTAL SEWER TRMT PLANT-MAINT			91,687.66	54,947.00	54,947.00	54,905.00	
TOTAL WATER & SEWER FUND			91,687.66	54,947.00	54,947.00	54,905.00	
		GRAND TOTAL	91,687.66	54,947.00	54,947.00	54,905.00	

** END OF REPORT - Generated by Andrea Bramlett **

WASTE TREATMENT PLANT MAINTENANCE
FOOTNOTES

1 **The following Employees are split 90/10 between Waste Treatment Plant Maintenance and Water Treatment Plant Maintenance.**
230 4336

Edwin Brown	Anthony Long
Larry Dutton	Dennis Pierce
Shad Duval	Bobby Robertson
Jeremy Ensley	Jason Johns
Ronald Fuquea	Kenneth Young

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Bio – Solids Disposal

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
2304530	SWR TREATMENT-SLUDGE DISP						
511100	PS-REGULAR EMPLOYEES						
2304530	511100	PS-REG EMP	39,285.71	37,066.00	37,066.00	38,634.00	
511300	PS-OVERTIME						
2304530	511300	PS-OT	14,632.65	14,000.00	14,000.00	14,000.00	
512100	PS-GROUP INSURANCE						
2304530	512100	PS-GRP INS	7,279.79	7,950.00	7,950.00	7,182.00	
512101	INS DEDUCTIBLE REIMBURSEMENT						
2304530	512101	INS DED RE	.00	.00	.00	373.00	
512200	PS-FICA CONTRIBUTIONS						
2304530	512200	PS-FICA	3,099.61	3,166.00	3,166.00	3,027.00	
512300	PS-MEDICARE						
2304530	512300	PS-MEDI	724.91	741.00	741.00	708.00	
512401	PS-RETIREMENT EMPLOYER CONT						
2304530	512401	PS-RET CTY	2,472.72	2,548.00	2,548.00	2,603.00	
512402	PS-RETIREMENT PLAN ADMIN EXP						
2304530	512402	PS-ADM EXP	75.60	79.00	79.00	84.00	
512700	PS-WORKER'S COMPENSATION						
2304530	512700	PS-WK COMP	598.36	677.00	677.00	459.00	

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
521201 SV-LEGAL							
2304530	521201	SV-LEGAL	960.25	250.00	250.00	1,250.00	
521204 SV-MEDICAL SERVICES							
2304530	521204	SV-MEDICAL	25.00	25.00	25.00	25.00	
521300 SV-TECHNICAL							
2304530	521300	SV-TECH	1,730.00	2,000.00	2,000.00	2,000.00	
522202 SV-EQUIP-REPAIRS & MAINTENANCE							
2304530	522202	SV-EQP-R&M	1,734.46	4,000.00	4,000.00	10,000.00	
523101 SV-GENERAL LIABILITY INSURANCE							
2304530	523101	SV-GENLIAB	123.97	213.00	213.00	250.00	
523103 SV-VEHICLE INSURANCE							
2304530	523103	SV-VEHICLE	321.48	643.00	643.00	650.00	
523104 SV-SURETY BONDS							
2304530	523104	SV-SURETY	7.59	10.00	10.00	10.00	
523205 SV-CELL TELEPHONE SV/ALT RADIO							
2304530	523205	SV-CELLRAD	260.69	250.00	250.00	275.00	
523220 SV-POSTAGE							
2304530	523220	SV-POSTAGE	13.16	35.00	35.00	35.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523700	SV-EDUCATION & TRAINING						
2304530	523700	SV-EDTRAIN	.00	200.00	200.00	200.00	
531100	SU-GENERAL SUPPLIES & MATERIAL						
2304530	531100	SU-GEN SUP	.00	200.00	200.00	200.00	
531101	SU-CHEMICAL SUPPLIES						
2304530	531101	SU-CHEM	3,698.56	10,000.00	10,000.00	10,000.00	
531130	SU-PUR UNIFORMS & PROTECTIVE						
2304530	531130	SU-UNIFORM	317.73	325.00	325.00	325.00	
531140	SU-SUPPPIES-EQUIP-REPAIR&MAINT						
2304530	531140	SU-EQUP RP	2,856.22	4,000.00	4,000.00	7,000.00	
531270	SU-GASOLINE						
2304530	531270	SU-GAS	357.89	.00	.00	150.00	
531271	SU-DIESEL FUEL						
2304530	531271	SU-DIESEL	11,785.89	12,000.00	12,000.00	15,000.00	
579000	CONTINGENCY FUND						
2304530	579000	CONTINGENC	.00	1,258.00	1,258.00	1,300.00	
TOTAL SWR TREATMENT-SLUDGE D			92,362.24	101,636.00	101,636.00	115,740.00	
TOTAL WATER & SEWER FUND			92,362.24	101,636.00	101,636.00	115,740.00	
		GRAND TOTAL	92,362.24	101,636.00	101,636.00	115,740.00	

** END OF REPORT - Generated by Andrea Bramlett **

WASTE TREATMENT BIO SOLIDS
FOOTNOTES

1 **The following Employees are included in the Regular Employee Wages**
230 4530 Gary Hufstetler

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

Waste Water Collection Maintenance

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
2334331	SWR CONSTRUCTION-MAINT						
511100	PS-REGULAR EMPLOYEES						
2334331	511100	PS-REG EMP	432,354.41	430,737.00	430,737.00	449,251.00	
511300	PS-OVERTIME						
2334331	511300	PS-OT	22,635.71	27,230.00	27,230.00	27,000.00	
512100	PS-GROUP INSURANCE						
2334331	512100	PS-GRP INS	66,165.37	95,797.00	95,797.00	86,184.00	
512101	INS DEDUCTIBLE REIMBURSEMENT						
2334331	512101	INS DED RE	.00	.00	.00	4,477.00	
512200	PS-FICA CONTRIBUTIONS						
2334331	512200	PS-FICA	26,852.25	28,394.00	28,394.00	29,559.00	
512300	PS-MEDICARE						
2334331	512300	PS-MEDI	6,262.34	6,641.00	6,641.00	6,913.00	
512401	PS-RETIREMENT EMPLOYER CONT						
2334331	512401	PS-RET CTY	28,516.68	29,329.00	29,329.00	28,964.00	
512402	PS-RETIREMENT PLAN ADMIN EXP						
2334331	512402	PS-ADM EXP	871.80	911.00	911.00	934.00	
512700	PS-WORKER'S COMPENSATION						
2334331	512700	PS-WK COMP	25,695.74	25,056.00	25,056.00	15,258.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
521201	SV-LEGAL						
2334331	521201	SV-LEG AUD	4,170.90	1,000.00	1,000.00	5,000.00	
521204	SV-MEDICAL SERVICES						
2334331	521204	SV-PHYSVAC	230.00	250.00	250.00	250.00	
521300	SV-TECHNICAL						
2334331	521300	SV-TECH	.00	.00	.00	300.00	
522001	SV-LINEN SERVICES						
2334331	522001	SV-LINEN	821.50	750.00	750.00	950.00	
522002	SV-EXTERMINATING SERVICES						
2334331	522002	SV-EXTERM	.00	100.00	100.00	200.00	
522112	SV-DISPOSAL-COMMERCIAL PICKUP						
2334331	522112	SV-DI-CMPU	.00	250.00	250.00	250.00	
522200	SV-REPAIRS & MAINT-DEPARTMENTS						
2334331	522200	SV-R&M DEP	3,011.56	2,000.00	2,000.00	2,000.00	
522201	SV-VEH.REPAIRS & MAINTENANCE						
2334331	522201	SV-R&M VEH	1,694.34	1,900.00	1,900.00	1,500.00	
522202	SV-EQUIP-REPAIRS & MAINTENANCE						
2334331	522202	SV-R&M EQP	6,838.64	8,200.00	8,200.00	9,500.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
522203	SV-REPAIRS & MAINTENANCE-BLDG						
2334331	522203	SV-R&M BLD	.00	600.00	600.00	400.00	
522320	SV-RENTAL OF EQUIPMENT & VEH						
2334331	522320	SV-RENTEQP	3,500.00	.00	.00	1,200.00	
523101	SV-GENERAL LIABILITY INSURANCE						
2334331	523101	SV-LIABINS	2,268.20	3,500.00	3,500.00	3,500.00	
523102	SV-PROPERTY INSURANCE						
2334331	523102	SV-PROPINS	784.59	250.00	250.00	240.00	
523103	SV-VEHICLE INSURANCE						
2334331	523103	SV-VEH INS	6,655.33	6,057.00	6,057.00	5,000.00	
523104	SV-SURETY BONDS						
2334331	523104	SV-SURETY	91.09	100.00	100.00	100.00	
523200	SV-TELEPHONE-CITY						
2334331	523200	SV-TELCITY	2,567.64	2,400.00	2,400.00	2,700.00	
523203	SV-DATA SERVICE-CITY						
2334331	523203	SV-DATACIT	4,200.68	4,100.00	4,100.00	4,600.00	
523205	SV-CELL TELEPHONE SV/ALT RADIO						
2334331	523205	SV-CELLRAD	523.44	700.00	700.00	900.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523209	SV-INTERNET SERVICE						
2334331	523209	SV-INET SV	2,220.00	1,900.00	1,900.00	2,500.00	
523210	SV-E-MAIL						
2334331	523210	SV-E-MAIL	252.00	350.00	350.00	350.00	
523220	SV-POSTAGE						
2334331	523220	SV-POSTAGE	17.40	70.00	70.00	70.00	
523300	SV-ADVERTISING						
2334331	523300	SV-ADVERTI	80.00	100.00	100.00	100.00	
523400	SV-PRINTING & BINDING						
2334331	523400	SV-PRINT	.00	50.00	50.00	50.00	
523500	SV-TRAVEL-EDUCATIONAL/CONF						
2334331	523500	SV-TRAVEL	.00	500.00	500.00	400.00	
523600	SV-DUES & FEES						
2334331	523600	SV-DUESFEE	1,227.10	1,200.00	1,200.00	1,200.00	
523700	SV-EDUCATION & TRAINING						
2334331	523700	SV-EDTRAIN	1,595.00	2,050.00	2,050.00	2,200.00	
523800	SV-LICENSES						
2334331	523800	SV-LICENSE	.00	1,100.00	1,100.00	400.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523850	SV-CONTRACT LABOR						
2334331	523850	CONTRACT L	.00	2,000.00	2,000.00	2,000.00	
531001	SU-C/S-STONE/GRAVEL						
2334331	531001	SU-CS STGR	104,492.15	34,500.00	34,500.00	40,000.00	
531002	SU-C/S-PATCHING						
2334331	531002	SU-CS PATC	1,749.07	22,900.00	22,900.00	7,000.00	
531003	SU-C/S-BRASS PARTS						
2334331	531003	SU-CS BRAS	937.00	1,200.00	1,200.00	1,400.00	
531005	SU-C/S-PVC PARTS						
2334331	531005	SU-CS PVC	4,606.72	4,000.00	4,000.00	3,000.00	
531006	SU-C/S-DUCTILE IRON						
2334331	531006	SU-CS DI	.00	2,600.00	2,600.00	1,000.00	
531010	SU-C/S-PVC PIPE						
2334331	531010	SU-CS PIPE	12,824.55	1,500.00	1,500.00	5,000.00	
531011	SU-C/S-WIRE						
2334331	531011	SU-CS WIRE	.00	500.00	500.00	500.00	
531012	SU-C/S-MANHOES & RISERS						
2334331	531012	SU-CS MANH	220.00	5,000.00	5,000.00	5,000.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531016	SU-C/S-FERNCO COUPLING						
2334331	531016	SV-CS FERN	600.52	1,500.00	1,500.00	1,500.00	
531017	SU-C/S-CONCRETE						
2334331	531017	SU-C/S CON	868.34	3,500.00	3,500.00	3,500.00	
531020	SU-C/S OTHER						
2334331	531020	SU-CS OTH	3,305.25	5,000.00	5,000.00	5,000.00	
531100	SU-GENERAL SUPPLIES & MATERIAL						
2334331	531100	SU-GEN SUP	14,227.10	9,700.00	9,700.00	9,900.00	
531104	SU-PROTECTIVE/SAFETY SUPPLY						
2334331	531104	SU-SAFETY	3,223.28	2,000.00	2,000.00	2,000.00	
531120	SU-OFFICE SUPPLIES						
2334331	531120	SU-OFF SUP	1,132.78	750.00	750.00	1,200.00	
531125	PRINTER/COPIER SUPPLIES						
2334331	531125	PRINTER SU	.00	.00	.00	600.00	
531130	SU-PUR UNIFORMS & PROTECTIVE						
2334331	531130	SU-UNIFORM	3,863.23	3,900.00	3,900.00	3,900.00	
531140	SU-SUPPPIES-EQUIP-REPAIR&MAINT						
2334331	531140	SU-R&M EQP	10,337.00	8,000.00	8,000.00	10,000.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531141	SU-SUPPLIES-VEH REP.& MAINT.						
2334331	531141	SU-R&M VEH	1,912.92	2,500.00	2,500.00	2,000.00	
531142	SU-SUPPLIES-R&M-BLDGS						
2334331	531142	SU-R&M BLD	79.56	1,000.00	1,000.00	1,000.00	
531210	SU-WATER/SEWERAGE SERVICES						
2334331	531210	SU-WTR SWR	1,795.73	1,000.00	1,000.00	2,300.00	
531220	SU-NATURAL GAS SERVICE						
2334331	531220	SU-NAT GAS	6,104.90	5,000.00	5,000.00	5,500.00	
531230	SU-ELECTRICITY SERVICE-CITY						
2334331	531230	SU-ELECITY	4,456.47	5,500.00	5,500.00	5,000.00	
531270	SU-GASOLINE						
2334331	531270	SU-GAS	7,017.91	6,500.00	6,500.00	6,500.00	
531271	SU-DIESEL FUEL						
2334331	531271	SU-DIESEL	20,710.12	15,000.00	15,000.00	22,000.00	
531600	SU-SMALL EQUIPMENT- <$5000						
2334331	531600	SU-SM EQP	2,270.46	5,000.00	5,000.00	5,000.00	
531601	SU-CONT EQP-COMP,PRINT,SOFTWAR						
2334331	531601	SU-CONTEQP	1,520.98	1,500.00	1,500.00	1,500.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531700	SU-MISCELLANEOUS						
2334331	531700	SU-MISC	.00	100.00	100.00	200.00	
541100	CO-LAND, EASEMENTS & ROWS						
2334331	541100	CO-LANDETC	.00	20,000.00	20,000.00	5,000.00	
541430	CO-INFRASTRUCTURE-SEWER LINES						
2334331	541430 151	CO-INF-SWR	.00	.00	.00	30,000.00	
541480	CO-INFRASTRUCTURE						
2334331	541480 141	CO-INFRA	.00	98,000.00	98,000.00	100,000.00	
542400	CO-COMPUTERS, PRINTERS & ACCS						
2334331	542400	CO-COMPUTE	.00	.00	.00	1,200.00	
551100	ID-INDIRECT COST ALLOC-GEN						
2334331	551100	IF-GEN ALL	29,264.00	30,864.00	30,864.00	28,964.00	
554100	INTF ALLOC-UTIL INT SVC FUND						
2334331	554100	IF-UTILSVC	449,978.32	438,326.00	438,326.00	422,878.00	
582001	INTEREST -MISC						
2334331	582001	INT - MISC	3,351.82	.00	.00	12,000.00	
TOTAL SWR CONSTRUCTION-MAINT			1,342,953.89	1,422,412.00	1,422,412.00	1,447,942.00	
TOTAL WATER & SEWER FUND			1,342,953.89	1,422,412.00	1,422,412.00	1,447,942.00	
GRAND TOTAL			1,342,953.89	1,422,412.00	1,422,412.00	1,447,942.00	

** END OF REPORT - Generated by Andrea Bramlett **

WASTEWATER COLLECTION
FOOTNOTES

1 **The following Employees are included in the Rugular Employee Wages**
233 4331

Gary Bagley	David Nicholson
Mark Burchett	Kevin Phipps
Erik Henson	Jared Raines
Thomas Jobberts	Jose Sanchez
Kenneth Hilley	Lee Timms
Mark Williamson-1/2	

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Waste Water Collection
Lift Stations

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
2334334	SWR CONSTRUCTION-LIFT STAT						
522200	SV-REPAIRS & MAINT-DEPARTMENTS						
2334334	522200	SV-R&M DEP	.00	600.00	600.00	400.00	
522202	SV-EQUIP-REPAIRS & MAINTENANCE						
2334334	522202	SV-R&M EQP	9,312.02	8,000.00	8,000.00	12,000.00	
522203	SV-REPAIRS & MAINTENANCE-BLDG						
2334334	522203	SV-R&M BLD	.00	300.00	300.00	300.00	
522320	SV-RENTAL OF EQUIPMENT & VEH						
2334334	522320	SV-RENTEQP	.00	100.00	100.00	100.00	
523206	SV-COMMUNICATIONS-SECURITY						
2334334	523206	SV-COMMSEC	2,361.60	2,500.00	2,500.00	2,700.00	
531006	SU-C/S-DUCTILE IRON						
2334334	531006	SU-CS DI	.00	1,000.00	1,000.00	1,000.00	
531100	SU-GENERAL SUPPLIES & MATERIAL						
2334334	531100	SU-GEN SUP	13.71	500.00	500.00	500.00	
531120	SU-OFFICE SUPPLIES						
2334334	531120	SU-OFF SUP	.00	100.00	100.00	100.00	
531140	SU-SUPPPIES-EQUIP-REPAIR&MAINT						
2334334	531140	SU-R&M EQP	6,305.03	3,000.00	3,000.00	1,500.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531142	SU-SUPPLIES-R&M-BLDGS						
2334334	531142	SU-R&M BLD	28.49	500.00	500.00	200.00	
531143	SU-SUPPLIES-REP & MAINT-SYS						
2334334	531143	SU-R&M-SYS	.00	300.00	300.00	300.00	
531230	SU-ELECTRICITY SERVICE-CITY						
2334334	531230	SU-ELECITY	189.43	275.00	275.00	275.00	
531231	SU-ELECTRICITY SERVICES-OTHER						
2334334	531231	SU-ELEOTHR	11,561.00	11,000.00	11,000.00	13,000.00	
TOTAL SWR CONSTRUCTION-LIFT			29,771.28	28,175.00	28,175.00	32,375.00	
TOTAL WATER & SEWER FUND			29,771.28	28,175.00	28,175.00	32,375.00	
		GRAND TOTAL	29,771.28	28,175.00	28,175.00	32,375.00	

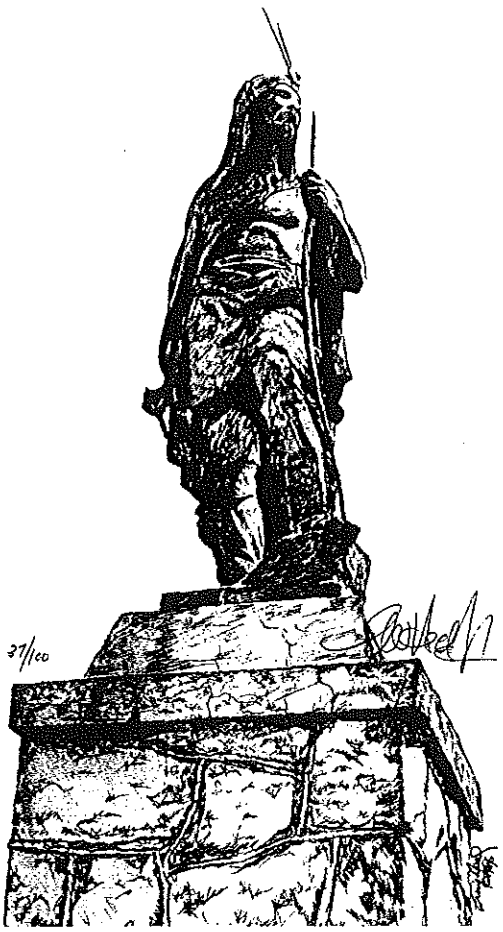
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Water System

Mission Statement:

To provide clean, pure drinking water to customers and to protect health; to maintain the water distribution system, adding new lines and connections; to add new customers and provide proper pressure and clean water at all times.

The City of Calhoun operates the only public water system in Gordon County. The system includes the Water Treatment Plant, located on Mauldin Road, the raw water intake on the Coosawattee River, the well and filter facility off Campbell Road, Big Springs and smaller wells on College Street. The system also includes over 624 miles of distribution lines, located throughout Gordon County and onto the fringe areas of Pickens, Murray, Bartow and Floyd counties. The City currently serves over 18,500 water customers.



Water Income

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
2400000	WATER FUND						
344211	SV-WTR/SWR-RESIDENTIAL						
2400000	344211	SV-W-MET-R	-4,446,179.92	-4,518,081.00	-4,518,081.00	-5,096,064.00	
344212	SV-WTR/SWR-COMMERCIAL						
2400000	344212	SV-W-MET-C	-2,365,286.46	-2,520,289.00	-2,520,289.00	-2,722,915.00	
344213	SV-WTR/SWR-INDUSTRIAL						
2400000	344213	SV-W-MET-I	-1,989,830.23	-2,054,735.00	-2,054,735.00	-1,714,140.00	
344223	SV-WTR-FIRE PROTECTION-PRIVATE						
2400000	344223	SV-W-FIPRI	-221,379.34	-145,500.00	-145,500.00	-235,000.00	
344260	SV-PENALTIES						
2400000	344260	SV-W-PEN	-102,630.41	-84,361.00	-84,361.00	-108,000.00	
344274	SV-RAW WATER/METAL TEST FEES						
2400000	344274	SV-W TEST	-11,278.00	-6,480.00	-6,480.00	-12,500.00	
344276	SV-WATER/SEWER TAPS						
2400000	344276	SV-W-TAPS	-237,162.63	-90,000.00	-90,000.00	-90,000.00	
344278	SV-WATER/SEWER CUT OFF CHARGES						
2400000	344278	SV-W-CUTOF	-48,272.67	-20,000.00	-20,000.00	-50,000.00	
344279	SV-WATER/SEWER TRANSFER CHARGE						
2400000	344279	SV-W-TRANS	-7,020.00	-7,500.00	-7,500.00	-1,000.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
344290	SV-WATER/SEWER RECOVER BAD DBT						
2400000	344290	SV-W-RECBD	-11,493.72	-4,500.00	-4,500.00	-5,000.00	
344292	SV-FIRE HYDRANT PERMITS/USAGE						
2400000	344292	SV-W-FHYDR	-8,732.92	-6,900.00	-6,900.00	-3,500.00	
344380	SV- RENTAL INCOME						
2400000	344380	RENT INC	-1,500.00	.00	.00	-6,000.00	
349300	SV-BAD CHECK FEES						
2400000	349300	SV-W-BADCK	-11,610.00	-6,000.00	-6,000.00	-12,000.00	
361000	INTEREST REVENUES						
2400000	361000	IN-INT REV	-42,594.15	-25,130.00	-25,130.00	-17,273.00	
383001	Reimb. Water Meter Damage						
2400000	383001	Reimb Dmge	-3,640.18	-1,000.00	-1,000.00	-2,000.00	
389000	MS-MISC REVENUE						
2400000	389000	MS-MISC	-349.65	-500.00	-500.00	-1,000.00	
389005	MS-SALE OF SCRAP/SURPLUS						
2400000	389005	MS-SCRAP	-13,176.19	-1,000.00	-1,000.00	-1,500.00	
391134	TRANSFER IN FROM SPLOST						
2400000	391134	TFIN SPLOS	-1,168,832.51	-779,463.00	-779,463.00	-500,705.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
393800 Proceeds-GEFA Stimulus							
2400000	393800 105	Proc.-GEFA	.00	.00	.00	-925,000.00	
TOTAL WATER FUND			-10,690,968.98	-10,271,439.00	-10,271,439.00	-11,503,597.00	
TOTAL WATER & SEWER FUND			-10,690,968.98	-10,271,439.00	-10,271,439.00	-11,503,597.00	
GRAND TOTAL			-10,690,968.98	-10,271,439.00	-10,271,439.00	-11,503,597.00	

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Water Expenses

Brittany Drive Treatment Plant, Big Springs Intake & Wells

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
2404420	BRIT DR PLT/BIG SPG INTKE/WELL						
521200	SV-ENGINEERING						
2404420	521200 100	SV-ENGIN	56,643.86	.00	.00	15,000.00	
521201	SV-LEGAL						
2404420	521201	SV-LEGAL	3,200.82	.00	.00	4,000.00	
522001	SV-LINEN SERVICES						
2404420	522001	SV-LINEN	961.95	1,500.00	1,500.00	1,500.00	
522112	SV-DISPOSAL-COMMERCIAL PICKUP						
2404420	522112	SV-DISCOMM	171.00	175.00	175.00	175.00	
522202	SV-EQUIP-REPAIRS & MAINTENANCE						
2404420	522202	SV-R&M EQP	26,376.40	25,000.00	25,000.00	26,500.00	
523101	SV-GENERAL LIABILITY INSURANCE						
2404420	523101	SV-GENLIAB	.00	.00	.00	2,900.00	
523102	SV-PROPERTY INSURANCE						
2404420	523102	SV-PROPINS	2,003.54	1,850.00	1,850.00	1,400.00	
523201	SV-TELEPHONE-OTHER						
2404420	523201	SV-TELE OT	2,607.48	1,800.00	1,800.00	1,800.00	
523220	SV-POSTAGE						
2404420	523220	SV-POSTAGE	29.67	.00	.00	4,000.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523600	SV-DUES & FEES						
2404420	523600	SV-DUE/FEE	4,573.25	6,000.00	6,000.00	5,000.00	
531017	SU-C/S-CONCRETE						
2404420	531017	SU-C/S CON	432.50	1,500.00	1,500.00	1,500.00	
531100	SU-GENERAL SUPPLIES & MATERIAL						
2404420	531100	SU-GEN SUP	869.41	1,000.00	1,000.00	750.00	
531101	SU-CHEMICAL SUPPLIES						
2404420	531101	SU-CHEM	55,200.29	50,000.00	50,000.00	55,000.00	
531102	SU-LAB SUPPLIES						
2404420	531102	SU-LAB SUP	.00	.00	.00	6,000.00	
531104	SU-PROTECTIVE/SAFETY SUPPLY						
2404420	531104	SU-SAFETY	.00	500.00	500.00	250.00	
531120	SU-OFFICE SUPPLIES						
2404420	531120	SU-OFF SUP	378.98	250.00	250.00	75.00	
531125	PRINTER/COPIER SUPPLIES						
2404420	531125	PRINTER SU	.00	.00	.00	125.00	
531140	SU-SUPPPIES-EQUIP-REPAIR&MAINT						
2404420	531140	SU-R&M SUP	3,461.68	10,000.00	10,000.00	7,500.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531142	SU-SUPPLIES-R&M-BLDGS						
2404420	531142	SU-R&M BLD	844.20	5,000.00	5,000.00	2,500.00	
531210	SU-WATER/SEWERAGE SERVICES						
2404420	531210	SU-W/S SVC	8,816.68	12,000.00	12,000.00	5,000.00	
531231	SU-ELECTRICITY SERVICES-OTHER						
2404420	531231	SU-ELE OTH	235,839.43	235,000.00	235,000.00	337,000.00	
531600	SU-SMALL EQUIPMENT- <$5000						
2404420	531600	SU-SM EQP	3,451.63	5,500.00	5,500.00	5,500.00	
531601	SU-CONT EQP-COMP,PRINT,SOFTWAR						
2404420	531601	SU-CONTROL	.00	.00	.00	1,500.00	
541440	CO-INFRASTRUCTURE-WATER LINES						
2404420	541440 105	CO-INF-WTR	.00	.00	.00	925,000.00	
542100	CO-MACHINERY >$5000						
2404420	542100	CO-MACHINE	.00	.00	.00	96,000.00	
579000	CONTINGENCY FUND						
2404420	579000	CONTINGENC	.00	.00	.00	50,000.00	
TOTAL BRIT DR PLT/BIG SPG IN			405,862.77	357,075.00	357,075.00	1,555,975.00	
TOTAL WATER & SEWER FUND			405,862.77	357,075.00	357,075.00	1,555,975.00	
		GRAND TOTAL	405,862.77	357,075.00	357,075.00	1,555,975.00	

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Mauldin Road Water Treatment Plant & Intakes

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
2404430	WTR PLANT-MAULDIN RD & INTAKES						
511100	PS-REGULAR EMPLOYEES						
2404430	511100	PS-REG EMP	345,792.04	336,781.00	336,781.00	378,963.00	
511300	PS-OVERTIME						
2404430	511300	PS-OT	27,545.58	14,000.00	14,000.00	30,000.00	
512100	PS-GROUP INSURANCE						
2404430	512100	PS-GRP INS	42,763.79	51,957.00	51,957.00	46,683.00	
512101	INS DEDUCTIBLE REIMBURSEMENT						
2404430	512101	INS DED RE	.00	.00	.00	2,425.00	
512200	PS-FICA CONTRIBUTIONS						
2404430	512200	PS-FICA	22,448.07	22,629.00	22,629.00	25,292.00	
512300	PS-MEDICARE						
2404430	512300	PS-MEDI	5,315.36	5,293.00	5,293.00	5,915.00	
512401	PS-RETIREMENT EMPLOYER CONT						
2404430	512401	PS-RET CTY	24,627.72	22,706.00	22,706.00	23,488.00	
512402	PS-RETIREMENT PLAN ADMIN EXP						
2404430	512402	PS-ADM EXP	752.88	706.00	706.00	757.00	
512700	PS-WORKER'S COMPENSATION						
2404430	512700	PS-WK COMP	7,335.05	10,494.00	10,494.00	16,860.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
521200	SV-ENGINEERING						
2404430	521200	SV-ENGIN	.00	.00	.00	15,000.00	
521201	SV-LEGAL						
2404430	521201	SV-LEG AUD	1,160.25	1,000.00	1,000.00	2,000.00	
521204	SV-MEDICAL SERVICES						
2404430	521204	SV-PHYSVAC	130.00	280.00	280.00	250.00	
521205	SV-CONSULTING						
2404430	521205	SV-CONSULT	20,795.60	25,100.00	25,100.00	15,000.00	
521300	SV-TECHNICAL						
2404430	521300	SV-TECH	1,360.14	.00	.00	600.00	
522001	SV-LINEN SERVICES						
2404430	522001	SV-LINEN	756.60	2,000.00	2,000.00	1,000.00	
522002	SV-EXTERMINATING SERVICES						
2404430	522002	SV-EXTERM	135.00	250.00	250.00	150.00	
522112	SV-DISPOSAL-COMMERCIAL PICKUP						
2404430	522112	SV-DI-CMPU	612.00	750.00	750.00	750.00	
522200	SV-REPAIRS & MAINT-DEPARTMENTS						
2404430	522200	SV-R&M DEP	9,600.58	10,000.00	10,000.00	15,000.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
522201	SV-VEH.REPAIRS & MAINTENANCE						
2404430	522201	SV-R&M VEH	799.96	3,250.00	3,250.00	2,500.00	
522202	SV-EQUIP-REPAIRS & MAINTENANCE						
2404430	522202	SV-R&M EQP	32,982.72	60,000.00	60,000.00	30,000.00	
522203	SV-REPAIRS & MAINTENANCE-BLDG						
2404430	522203	SV-R&M BLD	400.00	1,000.00	1,000.00	1,000.00	
522320	SV-RENTAL OF EQUIPMENT & VEH						
2404430	522320	SV-RENTEQP	5,245.00	2,000.00	2,000.00	3,000.00	
522330	SV-FRANCHISE FEES-CITY						
2404430	522330	WPTR-FF-CT	158,352.46	163,530.00	163,530.00	171,444.00	
522350	CS-RENTS/ROYALTIES LOA						
2404430	522350	CS-RENTROY	.00	791,246.00	791,246.00	781,688.00	
523200	SV-TELEPHONE-CITY						
2404430	523200	SV-TELCITY	3,468.95	4,000.00	4,000.00	5,000.00	
523203	SV-DATA SERVICE-CITY						
2404430	523203	SV-DATACIT	8,018.97	8,100.00	8,100.00	8,100.00	
523205	SV-CELL TELEPHONE SV/ALT RADIO						
2404430	523205	SV-CELL PH	1,329.29	1,500.00	1,500.00	1,500.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523209 SV-INTERNET SERVICE							
2404430	523209	SV-INET SV	2,160.00	2,200.00	2,200.00	2,200.00	
523210 SV-E-MAIL							
2404430	523210	SV-E-MAIL	84.00	90.00	90.00	90.00	
523220 SV-POSTAGE							
2404430	523220	SV-POSTAGE	6,741.53	9,000.00	9,000.00	5,200.00	
523400 SV-PRINTING & BINDING							
2404430	523400	SV-PRINT	3,496.69	6,000.00	6,000.00	4,000.00	
523500 SV-TRAVEL-EDUCATIONAL/CONF							
2404430	523500	SV-TRAVEL	491.62	500.00	500.00	500.00	
523700 SV-EDUCATION & TRAINING							
2404430	523700	SV-EDTRAIN	655.00	2,250.00	2,250.00	2,500.00	
523800 SV-LICENSES							
2404430	523800	SV-LICENSE	125.00	600.00	600.00	200.00	
531017 SU-C/S-CONCRETE							
2404430	531017	SU-C/S CON	.00	1,000.00	1,000.00	1,500.00	
531100 SU-GENERAL SUPPLIES & MATERIAL							
2404430	531100	SU-GEN SUP	7,296.65	10,000.00	10,000.00	7,000.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531101	SU-CHEMICAL SUPPLIES						
2404430	531101	SU-CHEM	137,188.62	170,000.00	170,000.00	150,000.00	
531102	SU-LAB SUPPLIES						
2404430	531102	WPTR-LAB S	25,744.95	25,000.00	25,000.00	14,000.00	
531104	SU-PROTECTIVE/SAFETY SUPPLY						
2404430	531104	SU-SAFETY	1,121.51	1,200.00	1,200.00	1,200.00	
531120	SU-OFFICE SUPPLIES						
2404430	531120	SU-OFF SUP	2,571.86	6,000.00	6,000.00	2,500.00	
531125	PRINTER/COPIER SUPPLIES						
2404430	531125	PRINTER SU	.00	.00	.00	300.00	
531140	SU-SUPPPIES-EQUIP-REPAIR&MAINT						
2404430	531140	SU-R&M EQP	32,470.66	20,000.00	20,000.00	35,000.00	
531141	SU-SUPPLIES-VEH REP.& MAINT.						
2404430	531141	SU-R&M VEH	551.64	500.00	500.00	1,200.00	
531142	SU-SUPPLIES-R&M-BLDGS						
2404430	531142	SU-R&M BLD	973.42	82,000.00	82,000.00	85,000.00	
531145	SU-SUPPLIES-GROUNDS MAINT						
2404430	531145	SU-GROUNMA	1,837.66	750.00	750.00	500.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531210	SU-WATER/SEWERAGE SERVICES						
2404430	531210	SU-WTR SWR	67,717.60	84,307.00	84,307.00	50,500.00	
531220	SU-NATURAL GAS SERVICE						
2404430	531220	SU-NAT GAS	13,053.03	13,000.00	13,000.00	8,500.00	
531230	SU-ELECTRICITY SERVICE-CITY						
2404430	531230	SU-ELECITY	418,436.35	430,000.00	430,000.00	430,000.00	
531270	SU-GASOLINE						
2404430	531270	SU-GAS	4,236.93	3,500.00	3,500.00	8,200.00	
531400	SU-BOOKS & PERIODICALS						
2404430	531400	SU-BKS PER	.00	150.00	150.00	150.00	
531600	SU-SMALL EQUIPMENT- <$5000						
2404430	531600	SU-SM EQP	12,616.09	10,000.00	10,000.00	10,000.00	
531601	SU-CONT EQP-COMP,PRINT,SOFTWAR						
2404430	531601	SU-CONTEQP	268.28	500.00	500.00	5,000.00	
541440	CO-INFRASTRUCTURE-WATER LINES						
2404430	541440 153	CO-INF-WTR	.00	.00	.00	1,100,000.00	
542100	CO-MACHINERY >$5000						
2404430	542100	CO-MACHINE	.00	.00	.00	96,000.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
542200	CO-VEHICLES						
2404430	542200	CO-VEHICLE	.00	.00	.00	13,500.00	
542400	CO-COMPUTERS, PRINTERS & ACCS						
2404430	542400	CO-COMPUTE	.00	.00	.00	1,500.00	
551100	ID-INDIRECT COST ALLOC-GEN						
2404430	551100	IF-GEN ALL	14,205.04	14,287.00	14,287.00	12,762.00	
554100	INTF ALLOC-UTIL INT SVC FUND						
2404430	554100	IF-UTILSVC	712,321.25	639,979.00	639,979.00	618,434.00	
579000	CONTINGENCY FUND						
2404430	579000	CONTINGENC	.00	100,000.00	100,000.00	100,000.00	
581100	DS-PRINCIPAL BONDS						
2404430	581100	DS-P-BONDS	.00	1,470,450.00	1,470,450.00	1,176,250.00	
581400	DS-PRINCIPAL-NOTES PAYABLE						
2404430	581400	WPTR-P NOT	.00	255,508.00	255,508.00	270,703.00	
581410	DS-PRINCIPAL-ADV FROM ELECTRIC						
2404430	581410	DS-PRIN-EL	.00	147,305.00	147,305.00	75,320.00	
582100	DS-INTEREST-BONDS						
2404430	582100	DS-I-BONDS	300,449.30	255,013.00	255,013.00	207,443.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
582400	DS-INTEREST-NOTES PAYABLE						
2404430	582400	WPTR-INT N	127,220.64	148,133.00	148,133.00	144,062.00	
582410	DS-INTEREST ADVANCE ELECTRIC						
2404430	582410	DS-INT ELE	9,369.39	5,032.00	5,032.00	848.00	
611043	TRANSFER OUT-SEWER PLANT						
2404430	611043	TF SWR PLA	.00	.00	.00	266,348.00	
TOTAL WTR PLANT-MAULDIN RD &			2,625,132.72	5,452,826.00	5,452,826.00	6,492,775.00	
TOTAL WATER & SEWER FUND			2,625,132.72	5,452,826.00	5,452,826.00	6,492,775.00	
		GRAND TOTAL	2,625,132.72	5,452,826.00	5,452,826.00	6,492,775.00	

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WATER TREATMENT PLANT
FOOTNOTES

1 **The following Employees are included in the Regular Employee Wages**
240 4430

Jerry Crawford (1/2 of Salary)
Edwin Collins
Harold Cronon
Rayford Kirby
Richard Wilie
Dayton Hall
Edward Stephens
Randy Seabolt

Two additional employees are scheduled to be hired at the Brittany Drive Plant in January, 2012 due to the expansion and EPD requirements.

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

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

4 **Debt**

Loan No.	*Type of Loan*	*Original Amount of Loan*	*Balance - 6/30/11*	*Principal Paid - FYE 6/30/12*	*Interest Paid - FYE 6/30/12*	*Balance - 6/30/12*
GEFA DW00-026P	Water. Plant Improvement	$ 5,178,828	$ 4,321,363	$ 218,085	$ 127,173	$ 4,103,278
GEFA DW09-022	AMR Phase II	599,848	599,848	52,618	16,889	$ 547,230
Total Notes Payable		5,778,676	4,921,211	270,703	144,062	4,650,508
	(Wa.) Pine Chapel Proj.	708,285	75,320	75,320	848	-
Total Internal Loans-Electric Reserve		708,285	75,320	75,320	848	-
Water & Sewer Bonds	2001 Water Portion	8,014,500	1,426,500	216,000	68,360	1,210,500
Water Bonds	2003 Water Rev (Big Springs)	4,125,000	2,825,000	190,000	101,700	2,635,000
Water & Sewer Bonds	2008 Water Portion	3,765,000	1,564,200	772,200	37,478	792,000
Total Bonds		$ 15,904,500	$ 5,815,700.00	$ 1,178,200	$ 207,538	$ 4,637,500

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Water Plant Maintenance

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
2404436	WATER TRMT PLANT-MAINTENANCE						
511100	PS-REGULAR EMPLOYEES						
2404436	511100	PS-REG EMP	251,927.62	284,467.00	284,467.00	294,983.00	
511300	PS-OVERTIME						
2404436	511300	PS-OT	8,397.59	8,000.00	8,000.00	5,500.00	
512100	PS-GROUP INSURANCE						
2404436	512100	PS-GRP INS	52,815.36	71,800.00	71,800.00	64,638.00	
512101	INS DEDUCTIBLE REIMBURSEMENT						
2404436	512101	INS DED RE	.00	.00	.00	3,358.00	
512200	PS-FICA CONTRIBUTIONS						
2404436	512200	PS-FICA	14,991.19	18,133.00	18,133.00	18,637.00	
512300	PS-MEDICARE						
2404436	512300	PS-MEDI	3,615.18	4,319.00	4,319.00	4,258.00	
512401	PS-RETIREMENT EMPLOYER CONT						
2404436	512401	PS-RET CTY	18,822.48	19,269.00	19,269.00	20,471.00	
512402	PS-RETIREMENT PLAN ADMIN EXP						
2404436	512402	PS-ADM EXP	575.40	599.00	599.00	660.00	
512700	PS-WORKER'S COMPENSATION						
2404436	512700	PS-WK COMP	5,437.78	6,458.00	6,458.00	4,131.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
522201	SV-VEH.REPAIRS & MAINTENANCE						
2404436	522201	SV-VEH R&M	941.39	1,000.00	1,000.00	3,000.00	
522202	SV-EQUIP-REPAIRS & MAINTENANCE						
2404436	522202	SV-EQP-R&M	452.48	1,000.00	1,000.00	3,000.00	
522320	SV-RENTAL OF EQUIPMENT & VEH						
2404436	522320	SV-RENT-EQ	14.19	500.00	500.00	500.00	
523101	SV-GENERAL LIABILITY INSURANCE						
2404436	523101	SV-GENLIAB	1,920.12	655.00	655.00	850.00	
523103	SV-VEHICLE INSURANCE						
2404436	523103	SV-VEHICLE	1,742.99	1,974.00	1,974.00	1,800.00	
523205	SV-CELL TELEPHONE SV/ALT RADIO						
2404436	523205	SV-CELLRAD	424.29	350.00	350.00	600.00	
523206	SV-COMMUNICATIONS-SECURITY						
2404436	523206	SV-COMMSEC	.00	.00	.00	850.00	
523500	SV-TRAVEL-EDUCATIONAL/CONF						
2404436	523500	SV-TRAVEL	.00	200.00	200.00	250.00	
523600	SV-DUES & FEES						
2404436	523600	SV-DUE/FEE	.00	100.00	100.00	300.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523700	SV-EDUCATION & TRAINING						
2404436	523700	SV-EDTRAIN	660.00	300.00	300.00	650.00	
523800	SV-LICENSES						
2404436	523800	SV-LICENSE	.00	100.00	100.00	100.00	
531005	SU-C/S-PVC PARTS						
2404436	531005	SU-C/S-PVC	.00	.00	.00	100.00	
531100	SU-GENERAL SUPPLIES & MATERIAL						
2404436	531100	SU-GEN SUP	574.97	1,200.00	1,200.00	1,500.00	
531104	SU-PROTECTIVE/SAFETY SUPPLY						
2404436	531104	SU-SAFETY	89.30	500.00	500.00	1,200.00	
531120	SU-OFFICE SUPPLIES						
2404436	531120	SU-OFF SUP	81.87	225.00	225.00	100.00	
531125	PRINTER/COPIER SUPPLIES						
2404436	531125	PRINTER SU	.00	.00	.00	150.00	
531130	SU-PUR UNIFORMS & PROTECTIVE						
2404436	531130	SU-UNIFORM	2,584.65	2,925.00	2,925.00	2,925.00	
531140	SU-SUPPPIES-EQUIP-REPAIR&MAINT						
2404436	531140	SU-EQUP RP	846.17	1,000.00	1,000.00	2,000.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531141	SU-SUPPLIES-VEH REP.& MAINT.						
2404436	531141	SU-R&M VEH	633.74	1,000.00	1,000.00	1,500.00	
531270	SU-GASOLINE						
2404436	531270	SU-GAS	5,891.83	7,000.00	7,000.00	7,000.00	
531271	SU-DIESEL FUEL						
2404436	531271	SU-DIESEL	7,570.02	7,200.00	7,200.00	7,000.00	
531600	SU-SMALL EQUIPMENT- <$5000						
2404436	531600	SU-SM EQP	673.50	3,000.00	3,000.00	500.00	
531601	SU-CONT EQP-COMP,PRINT,SOFTWAR						
2404436	531601	SU-CONTROL	.00	.00	.00	500.00	
578001	OC-DAMAGES TO OTHER PROPERTY						
2404436	578001	OC-DAMAGES	443.22	500.00	500.00	500.00	
579000	CONTINGENCY FUND						
2404436	579000	CONTINGENC	.00	3,500.00	3,500.00	3,500.00	
TOTAL WATER TRMT PLANT-MAINT			382,127.33	447,274.00	447,274.00	457,011.00	
TOTAL WATER & SEWER FUND			382,127.33	447,274.00	447,274.00	457,011.00	
		GRAND TOTAL	382,127.33	447,274.00	447,274.00	457,011.00	

** END OF REPORT - Generated by Andrea Bramlett **

WATER TREATMENT PLANT MAINTENANCE
FOOTNOTES

1 **The following Employees are split 90/10 between Waste Treatment Plant Maintenance and Water Treatment Plant Maintenance.**

240 4436

Edwin Brown
Larry Dutton
Shad Duval
Jeremy Ensley
Ronald Fuquea
Jason Johns
Anthony Long
Dennis Pierce
Bobby Robertson
Kenneth Young

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Water Treatment Distribution – Storage, Tanks & Pump Stations

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
2404440	WTR PLANT-DISTRIBUTION/PUMP ST						
521300	SV-TECHNICAL						
2404440	521300	SV-TECH	.00	.00	.00	15,000.00	
522202	SV-EQUIP-REPAIRS & MAINTENANCE						
2404440	522202	SV-R&M EQP	1,647.30	10,000.00	10,000.00	8,000.00	
522320	SV-RENTAL OF EQUIPMENT & VEH						
2404440	522320	SV-RENT-EQ	15,326.80	5,000.00	5,000.00	2,500.00	
531100	SU-GENERAL SUPPLIES & MATERIAL						
2404440	531100	SU-GEN SUP	1,304.37	1,000.00	1,000.00	1,500.00	
531140	SU-SUPPPIES-EQUIP-REPAIR&MAINT						
2404440	531140	SU-R&M EQP	74,615.63	5,000.00	5,000.00	12,000.00	
531142	SU-SUPPLIES-R&M-BLDGS						
2404440	531142	SU-R&M BLD	.00	30,000.00	30,000.00	100,000.00	
531230	SU-ELECTRICITY SERVICE-CITY						
2404440	531230	SU-ELECITY	47,371.80	52,000.00	52,000.00	52,000.00	
531231	SU-ELECTRICITY SERVICES-OTHER						
2404440	531231	SU-ELEOTHR	108,447.44	119,195.00	119,195.00	120,000.00	
531600	SU-SMALL EQUIPMENT- <$5000						
2404440	531600	SU-SM EQP	9,549.00	1,500.00	1,500.00	2,500.00	
	TOTAL WTR PLANT-DISTRIBUTION		258,262.34	223,695.00	223,695.00	313,500.00	
	TOTAL WATER & SEWER FUND		258,262.34	223,695.00	223,695.00	313,500.00	
		GRAND TOTAL	258,262.34	223,695.00	223,695.00	313,500.00	

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Water Distribution Maintenance

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
2444441	WTR CONSTRUCTION-MAINT						
511100	PS-REGULAR EMPLOYEES						
2444441	511100	PS-REG EMP	732,229.11	682,640.00	682,640.00	692,002.00	
511300	PS-OVERTIME						
2444441	511300	PS-OT	143,561.91	140,000.00	140,000.00	144,000.00	
512100	PS-GROUP INSURANCE						
2444441	512100	PS-GRP INS	165,420.16	166,861.00	166,861.00	150,822.00	
512101	INS DEDUCTIBLE REIMBURSEMENT						
2444441	512101	INS DED RE	.00	.00	.00	7,835.00	
512200	PS-FICA CONTRIBUTIONS						
2444441	512200	PS-FICA	52,312.21	51,004.00	51,004.00	52,000.00	
512300	PS-MEDICARE						
2444441	512300	PS-MEDI	12,127.28	11,928.00	11,928.00	12,161.00	
512401	PS-RETIREMENT EMPLOYER CONT						
2444441	512401	PS-RET CTY	49,162.08	46,260.00	46,260.00	44,558.00	
512402	PS-RETIREMENT PLAN ADMIN EXP						
2444441	512402	PS-ADM EXP	1,503.00	1,437.00	1,437.00	1,436.00	
512600	PS-UNEMPLOYMENT INSURANCE						
2444441	512600	PS-UNEMP	2,640.00	.00	.00	6,000.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
512700	PS-WORKER'S COMPENSATION						
2444441	512700	PS-WK COMP	42,805.97	50,031.00	50,031.00	26,702.00	
521201	SV-LEGAL						
2444441	521201	SV-LEG AUD	5,410.90	.00	.00	4,500.00	
521204	SV-MEDICAL SERVICES						
2444441	521204	SV-PHYSVAC	500.00	400.00	400.00	300.00	
522001	SV-LINEN SERVICES						
2444441	522001	SV-LINEN	1,848.60	4,000.00	4,000.00	2,600.00	
522002	SV-EXTERMINATING SERVICES						
2444441	522002	SV-EXTERM	135.00	200.00	200.00	175.00	
522110	SV-GARBAGE PICKUP-CITY						
2444441	522110	SV-DI CITY	81.99	300.00	300.00	300.00	
522112	SV-DISPOSAL-COMMERCIAL PICKUP						
2444441	522112	SV-DI-CMPU	686.45	500.00	500.00	700.00	
522200	SV-REPAIRS & MAINT-DEPARTMENTS						
2444441	522200	SV-R&M DEP	1,651.33	.00	.00	4,000.00	
522201	SV-VEH.REPAIRS & MAINTENANCE						
2444441	522201	SV-R&M VEH	6,011.74	10,000.00	10,000.00	8,000.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
522202	SV-EQUIP-REPAIRS & MAINTENANCE						
2444441	522202	SV-R&M EQP	14,647.66	15,000.00	15,000.00	17,000.00	
522203	SV-REPAIRS & MAINTENANCE-BLDG						
2444441	522203	SV-R&M BLD	1,199.25	7,000.00	7,000.00	1,500.00	
522320	SV-RENTAL OF EQUIPMENT & VEH						
2444441	522320	SV-RENTEQP	2,259.82	.00	.00	1,000.00	
523101	SV-GENERAL LIABILITY INSURANCE						
2444441	523101	SV-LIABINS	3,665.33	5,900.00	5,900.00	3,500.00	
523102	SV-PROPERTY INSURANCE						
2444441	523102	SV-PROPINS	2,546.85	1,000.00	1,000.00	2,000.00	
523103	SV-VEHICLE INSURANCE						
2444441	523103	SV-VEH INS	8,041.08	10,925.00	10,925.00	7,200.00	
523104	SV-SURETY BONDS						
2444441	523104	SV-SURETY	167.01	170.00	170.00	150.00	
523200	SV-TELEPHONE-CITY						
2444441	523200	SV-TELCITY	5,828.88	5,900.00	5,900.00	6,000.00	
523203	SV-DATA SERVICE-CITY						
2444441	523203	SV-DATACIT	3,462.51	3,500.00	3,500.00	3,500.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523205 SV-CELL TELEPHONE SV/ALT RADIO							
2444441	523205	SV-CELL PH	557.63	900.00	900.00	1,000.00	
523209 SV-INTERNET SERVICE							
2444441	523209	SV-INET SV	1,800.00	2,000.00	2,000.00	1,500.00	
523210 SV-E-MAIL							
2444441	523210	SV-E-MAIL	168.00	250.00	250.00	200.00	
523220 SV-POSTAGE							
2444441	523220	SV-POSTAGE	.00	100.00	100.00	100.00	
523300 SV-ADVERTISING							
2444441	523300	SV-ADVERTI	.00	100.00	100.00	100.00	
523400 SV-PRINTING & BINDING							
2444441	523400	SV-PRINT	.00	.00	.00	100.00	
523500 SV-TRAVEL-EDUCATIONAL/CONF							
2444441	523500	SV-TRAVEL	1,053.77	500.00	500.00	500.00	
523600 SV-DUES & FEES							
2444441	523600	SV-DUESFEE	4,720.86	6,000.00	6,000.00	6,000.00	
523700 SV-EDUCATION & TRAINING							
2444441	523700	SV-EDTRAIN	1,970.00	4,300.00	4,300.00	1,300.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523800	SV-LICENSES						
2444441	523800	SV-LICENSE	.00	1,080.00	1,080.00	500.00	
531001	SU-C/S-STONE/GRAVEL						
2444441	531001	SU-CS-STGR	45,540.54	20,000.00	20,000.00	25,000.00	
531002	SU-C/S-PATCHING						
2444441	531002	SU-CS-PAT	15,472.71	20,000.00	20,000.00	20,000.00	
531003	SU-C/S-BRASS PARTS						
2444441	531003	SU-CS-BRAS	52,938.57	20,000.00	20,000.00	26,000.00	
531005	SU-C/S-PVC PARTS						
2444441	531005	SU-CS PVC	162.22	1,000.00	1,000.00	500.00	
531006	SU-C/S-DUCTILE IRON						
2444441	531006	SU-CS DI	33,509.27	1,500.00	1,500.00	30,000.00	
531007	SU-C/S-CLAMPS						
2444441	531007	SU-CS CLMP	19,704.10	20,000.00	20,000.00	24,000.00	
531008	SU-C/S-METERS & ACCESSORIES						
2444441	531008	SU-CS MTRS	44,523.90	20,000.00	20,000.00	50,000.00	
531009	SU-C/S-HYDRANTS						
2444441	531009	SU-CS HYD	10,929.43	6,500.00	6,500.00	9,000.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531010	SU-C/S-PVC PIPE						
2444441	531010	SU-CS PIPE	8,041.18	1,500.00	1,500.00	6,000.00	
531011	SU-C/S-WIRE						
2444441	531011	SU-CS-WIRE	898.25	1,600.00	1,600.00	1,600.00	
531017	SU-C/S-CONCRETE						
2444441	531017	SU-C/S CON	4,876.34	5,000.00	5,000.00	7,000.00	
531020	SU-C/S OTHER						
2444441	531020	SU-CS-OTHR	4,981.44	1,500.00	1,500.00	4,000.00	
531100	SU-GENERAL SUPPLIES & MATERIAL						
2444441	531100	SU-GEN SUP	26,016.58	5,000.00	5,000.00	9,000.00	
531104	SU-PROTECTIVE/SAFETY SUPPLY						
2444441	531104	SU-SAFETY	1,246.03	5,000.00	5,000.00	6,000.00	
531120	SU-OFFICE SUPPLIES						
2444441	531120	SU-OFF SUP	2,774.12	1,800.00	1,800.00	1,200.00	
531125	PRINTER/COPIER SUPPLIES						
2444441	531125	PRINTER SU	.00	.00	.00	600.00	
531130	SU-PUR UNIFORMS & PROTECTIVE						
2444441	531130	SU-UNIFORM	7,501.05	8,775.00	8,775.00	6,983.00	

PROJECTION: 12505 2012 - BUDGET WATER / SEWER FOR PERIOD 99

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531140	SU-SUPPPIES-EQUIP-REPAIR&MAINT						
2444441	531140	SU-R&M EQP	18,270.09	10,000.00	10,000.00	14,000.00	
531141	SU-SUPPLIES-VEH REP.& MAINT.						
2444441	531141	SU-R&M VEH	4,472.26	5,000.00	5,000.00	5,000.00	
531142	SU-SUPPLIES-R&M-BLDGS						
2444441	531142	SU R&M BLD	279.31	2,000.00	2,000.00	1,000.00	
531210	SU-WATER/SEWERAGE SERVICES						
2444441	531210	SU-W/S SVC	273.37	350.00	350.00	400.00	
531220	SU-NATURAL GAS SERVICE						
2444441	531220	SU-N GAS	6,142.21	5,200.00	5,200.00	5,200.00	
531230	SU-ELECTRICITY SERVICE-CITY						
2444441	531230	SU-ELEC CI	6,621.87	4,800.00	4,800.00	9,000.00	
531270	SU-GASOLINE						
2444441	531270	SU-GAS	9,407.13	7,800.00	7,800.00	11,000.00	
531271	SU-DIESEL FUEL						
2444441	531271	SU-DIESELF	54,148.94	43,000.00	43,000.00	60,000.00	
531300	SU-FOOD FOR MEETINGS						
2444441	531300	SU-FOODMTG	.00	150.00	150.00	150.00	

ACCOUNTS FOR: WATER & SEWER FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531600	SU-SMALL EQUIPMENT- <$5000						
2444441	531600	SU-SM EQP	6,861.53	4,000.00	4,000.00	9,000.00	
531601	SU-CONT EQP-COMP,PRINT,SOFTWAR						
2444441	531601	SU-CONTROL	1,162.55	.00	.00	1,200.00	
531700	SU-MISCELLANEOUS						
2444441	531700	SU-MISCELL	.00	100.00	100.00	100.00	
541440	CO-INFRASTRUCTURE-WATER LINES						
2444441	541440 138	CO-INF-WTR	.00	.00	.00	158,000.00	
2444441	541440 151	CO-INF-WTR	.00	.00	.00	376,000.00	
541480	CO-INFRASTRUCTURE						
2444441	541480 142	CO-INFRA	.00	60,000.00	60,000.00	84,000.00	
542400	CO-COMPUTERS, PRINTERS & ACCS						
2444441	542400	CO-COMPUTE	.00	.00	.00	3,500.00	
551100	ID-INDIRECT COST ALLOC-GEN						
2444441	551100	IF-GEN ALL	37,982.96	39,613.00	39,613.00	35,263.00	
554100	INTF ALLOC-UTIL INT SVC FUND						
2444441	554100	IF-UTILSVC	458,390.24	488,399.00	488,399.00	470,399.00	
578001	OC-DAMAGES TO OTHER PROPERTY						
2444441	578001	OC-DAMAGES	3,002.60	5,000.00	5,000.00	3,000.00	
TOTAL WTR CONSTRUCTION-MAINT			2,156,307.17	2,044,773.00	2,044,773.00	2,684,336.00	
TOTAL WATER & SEWER FUND			2,156,307.17	2,044,773.00	2,044,773.00	2,684,336.00	
		GRAND TOTAL	2,156,307.17	2,044,773.00	2,044,773.00	2,684,336.00	

WATER DISTRIBUTION MAINTENANCE
FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

244 4441

Mark Williamson-1/2	Stephen Mniszewski
Jason Clayton	Dwayne Muse
Daniel Dawson	Larry Muse
Jerry Defoor Jr.	Darrell Nicholson
Teddy Dutton	Gary Sheriff
Mark Fox	David Siburkis
Joshua Green	Paul Thompson
Terry Harbin	Casey Tumlin
Kenneth Logan	Benjamin Turner
Donald Morgan	Kevin Shadix
James Williams	Cory Baker

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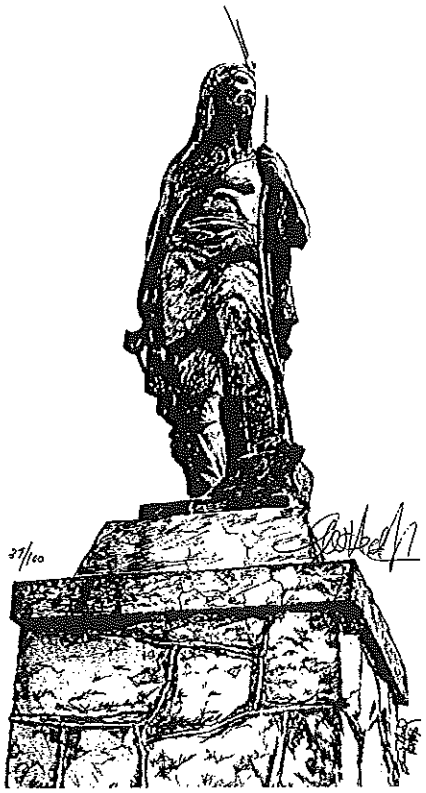
Electric Department

Mission Statement:

It is the goal of the Electric Department to employ properly trained personnel and to secure a safe environment for those employees and the community. This goal will insure that the distribution system service 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.

The City of Calhoun Electric System, a participant city of the Municipal Electric Authority of Georgia (MEAG), generates and distributes electricity to approximately 5,000 of Calhoun's residential, commercial and industrial citizens and consumers. The electric system has, in its 100-year history, maintained reliable and low-cost service, with the goal of being the power supplier of choice now and in the next millennium.

Calhoun has strategically planned for the impending electric utility deregulation by implementing a significant 22 mega-watt natural gas turbine generator, which will stabilize costs during volatile market conditions and add to the City's base generation as required. Additionally, a competent and well-trained staff ensures a safe work place with diverse capability. The Electric management team will continue to pursue the efforts of acquiring additional generation opportunities for MEAG and its participating cities.



Electric Income

PROJECTION: 12248 2012 - BUDGET ELECTRIC FOR PERIOD 99

ACCOUNTS FOR: ELECTRIC FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
2480000	ELECTRIC FUND						
331000	IG-FEDERAL GOVERNMENT GRANTS						
2480000	331000	FED GOV GR	.00	-255,000.00	-255,000.00	-135,000.00	
344300	SV-ELECTRIC						
2480000	344300	SV-E-TOTAL	.00	-25,529,900.00	-25,529,900.00	-30,607,585.00	
344321	SV-PUBLIC STREET/HWY LIGHTING						
2480000	344321	SV-E-SLIGH	-266,682.00	-70,426.00	-70,426.00	-150,436.00	
344324	SV-ELECT-COMM. & ADMINISTRATIV						
2480000	344324	COMM.&ADM	-39,900.00	-40,800.00	-40,800.00	-40,800.00	
344340	SV-SALES FOR RESALE						
2480000	344340	SV-E-RESLE	-611,567.83	-750,000.00	-750,000.00	-650,000.00	
344360	SV-PENALTIES						
2480000	344360	SV-E-PEN	-121,563.75	-125,000.00	-125,000.00	-150,000.00	
344370	SV-ELEC-TEMPORARY POWER						
2480000	344370	SV-E-TEMP	-480.00	-1,000.00	-1,000.00	-1,000.00	
344371	SV-FUEL ADJUSTMENT						
2480000	344371	SV-E-FUELA	-1,220,492.96	-250,000.00	-250,000.00	-1,000,000.00	
344377	SV-ELECTRIC - SERVICE ADDITION						
2480000	344377	SV-E-ADD	-7,066.85	-10,000.00	-10,000.00	-10,000.00	

PROJECTION: 12248 2012 - BUDGET ELECTRIC FOR PERIOD 99

ACCOUNTS FOR: ELECTRIC FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
344378	SV-ELECTRIC - CUT OFF CHARGES						
2480000	344378	SV-E-CUTOF	-3,375.00	-7,500.00	-7,500.00	-3,200.00	
344380	SV- RENTAL INCOME						
2480000	344380	SV-RENT	-24,422.79	-24,000.00	-24,000.00	-24,200.00	
344381	SV-ELECTRIC POLE RENT						
2480000	344381	SV-E-PRENT	-105,334.73	-107,000.00	-107,000.00	-110,000.00	
344390	SV-EC-RECOVERY BAD DEBTS						
2480000	344390	SV-E-RECBD	-811.35	-1,000.00	-1,000.00	-3,000.00	
344398	EL-SPECIAL SVCS DEPARTMENTS						
2480000	344398	EL-SPC DEP	-30,825.60	-50,000.00	-50,000.00	-28,200.00	
344399	SV-ELEC-MISCELLANEOUS						
2480000	344399	SV-E-MISC	-1,236.88	.00	.00	-500.00	
349300	SV-BAD CHECK FEES						
2480000	349300	SV-BKCKFEE	-475.00	-300.00	-300.00	-400.00	
361000	INTEREST REVENUES						
2480000	361000	IN-INT REV	-119,232.11	-52,000.00	-52,000.00	-46,845.00	
361001	IN-INTEREST REVENUE-SPECIAL						
2480000	361001	IN-INT DIV	-60,080.57	-5,000.00	-5,000.00	-64,295.00	

PROJECTION: 12248 2012 - BUDGET ELECTRIC FOR PERIOD 99

ACCOUNTS FOR: ELECTRIC FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
361003	IN-INTEREST INCOME INTERFUND						
2480000	361003	IN-INT-IF	-54,879.17	-127,149.00	-127,149.00	-59,946.00	
363000	UNREALIZED GAIN OR LOSS INVEST						
2480000	363000	IN-UNREAL	-13,251.71	-500.00	-500.00	-3,000.00	
371000	DO-DONATIONS FROM PRIV SOURCES						
2480000	371000	DO-DONATE	.00	.00	.00	-10,000.00	
383000	REIMBURSEMENT FOR DAMAGED PROP						
2480000	383000	MS-REIMDAM	-7,409.76	-5,000.00	-5,000.00	-3,000.00	
389000	MS-MISC REVENUE						
2480000	389000	MS-MISC	-560.46	.00	.00	-2,000.00	
389001	MS-SALES TAX VENDOR'S COMP						
2480000	389001	MS-STXVEND	-8,089.93	-8,000.00	-8,000.00	-10,800.00	
389005	MS-SALE OF SCRAP/SURPLUS						
2480000	389005	MS-SCRAP	-23,204.28	-1,500.00	-1,500.00	-2,500.00	
389048	MS-ELECTRIC POWER REBATES						
2480000	389048	MS-PPC(CR)	-855,068.31	-450,000.00	-450,000.00	-300,000.00	
389049	REBATE FROM CONTRACT SERVICES						
2480000	389049	REBATE CS	.00	.00	.00	-10,000.00	

PROJECTION: 12248 2012 - BUDGET ELECTRIC FOR PERIOD 99

ACCOUNTS FOR: ELECTRIC FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
392100 GAIN ON SALE OF ASSETS							
2480000	392100	SALEASSETS	-1,535.50	-1,000.00	-1,000.00	-1,000.00	
TOTAL ELECTRIC FUND			-3,577,546.54	-27,872,075.00	-27,872,075.00	-33,427,707.00	
TOTAL ELECTRIC FUND			-3,577,546.54	-27,872,075.00	-27,872,075.00	-33,427,707.00	
		GRAND TOTAL	-3,577,546.54	-27,872,075.00	-27,872,075.00	-33,427,707.00	

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Electric Expenses

PROJECTION: 12248 2012 - BUDGET ELECTRIC FOR PERIOD 99

ACCOUNTS FOR: ELECTRIC FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
2480000	ELECTRIC FUND						
611002	OF-TRANSFER OUT-WATER/SEWER						
2480000	611002	OF-TF-W/S	999,000.00	.00	.00	919,817.00	
TOTAL ELECTRIC FUND			999,000.00	.00	.00	919,817.00	
TOTAL ELECTRIC FUND			999,000.00	.00	.00	919,817.00	
		GRAND TOTAL	999,000.00	.00	.00	919,817.00	

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PROJECTION: 12248 2012 - BUDGET ELECTRIC FOR PERIOD 99

ACCOUNTS FOR: ELECTRIC FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
2481163	ELECTRIC CUSTOMER DEPOSITS						
582500	DS-INTEREST EXPENSE-CUSTOMERS						
2481163	582500	DS-INT CUS	12,195.45	.00	.00	12,000.00	
TOTAL ELECTRIC CUSTOMER DEPO			12,195.45	.00	.00	12,000.00	
TOTAL ELECTRIC FUND			12,195.45	.00	.00	12,000.00	
		GRAND TOTAL	12,195.45	.00	.00	12,000.00	

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PROJECTION: 12248 2012 - BUDGET ELECTRIC FOR PERIOD 12

ACCOUNTS FOR: ELECTRIC FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2011 ACTUAL	2011 PROJECTION	2012 ADOPT	PCT CHANGE
2480000 ELECTRIC FUND									
2480000	611002	OF-TF-W/S	999,000.00	.00	.00	.00	.00	919,817.00	.0%
TOTAL ELECTRIC FUND			999,000.00	.00	.00	.00	.00	919,817.00	.0%

PROJECTION: 12248 2012 - BUDGET ELECTRIC FOR PERIOD 99

ACCOUNTS FOR: ELECTRIC FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
2484640	ELECTRIC-DISTRIBUTION						
511100	PS-REGULAR EMPLOYEES						
2484640	511100	PS-REG EMP	834,624.09	811,805.00	811,805.00	793,628.00	
511300	PS-OVERTIME						
2484640	511300	PS-OT	49,832.76	53,900.00	53,900.00	58,000.00	
512100	PS-GROUP INSURANCE						
2484640	512100	PS-GRP INS	114,624.12	119,349.00	119,349.00	111,321.00	
512101	INS DEDUCTIBLE REIMBURSEMENT						
2484640	512101	INS DED RE	.00	.00	.00	5,597.00	
512200	PS-FICA CONTRIBUTIONS						
2484640	512200	PS-FICA	53,053.90	53,674.00	53,674.00	52,869.00	
512300	PS-MEDICARE						
2484640	512300	PS-MEDI	12,367.36	12,553.00	12,553.00	12,364.00	
512401	PS-RETIREMENT EMPLOYER CONT						
2484640	512401	PS-RET CTY	51,345.00	55,058.00	55,058.00	52,039.00	
512402	PS-RETIREMENT PLAN ADMIN EXP						
2484640	512402	PS-ADM EXP	1,569.72	1,710.00	1,710.00	1,677.00	
512500	PS-TUITION REIMBURSEMENTS						
2484640	512500	PS-TUITION	.00	.00	.00	4,000.00	

PROJECTION: 12248 2012 - BUDGET ELECTRIC FOR PERIOD 99

ACCOUNTS FOR: ELECTRIC FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
512700	PS-WORKER'S COMPENSATION						
2484640	512700	PS-WK COMP	41,508.98	17,516.00	17,516.00	15,015.00	
521200	SV-ENGINEERING						
2484640	521200	SV-ENGIN	.00	15,000.00	15,000.00	15,000.00	
521201	SV-LEGAL						
2484640	521201	SV-LEG AUD	18,072.78	17,963.00	17,963.00	16,000.00	
521204	SV-MEDICAL SERVICES						
2484640	521204	SV-PHYSVAC	305.00	200.00	200.00	200.00	
521205	SV-CONSULTING						
2484640	521205	SV-CONSULT	144,759.98	170,000.00	170,000.00	179,350.00	
521209	SV-MISCELLANEOUS PROFESSIONAL						
2484640	521209	SV-MISC PR	1,048.07	600.00	600.00	1,000.00	
521300	SV-TECHNICAL						
2484640	521300	SV-TECHGER	1,674.90	5,000.00	5,000.00	5,000.00	
522001	SV-LINEN SERVICES						
2484640	522001	SV-LINEN	3,800.10	4,000.00	4,000.00	4,000.00	
522002	SV-EXTERMINATING SERVICES						
2484640	522002	SV-EXTERM	135.00	225.00	225.00	225.00	

PROJECTION: 12248 2012 - BUDGET ELECTRIC FOR PERIOD 99

ACCOUNTS FOR: ELECTRIC FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
522112	SV-DISPOSAL-COMMERCIAL PICKUP						
2484640	522112	SV-DI-CMPU	3,095.59	3,000.00	3,000.00	3,000.00	
522130	SV-JANITORIAL SERVICES						
2484640	522130	SV-JANITOR	145.40	500.00	500.00	300.00	
522200	SV-REPAIRS & MAINT-DEPARTMENTS						
2484640	522200	SV-R&M DEP	1,555.75	1,200.00	1,200.00	1,800.00	
522201	SV-VEH.REPAIRS & MAINTENANCE						
2484640	522201	SV-R&M VEH	29,062.63	11,000.00	11,000.00	10,000.00	
522202	SV-EQUIP-REPAIRS & MAINTENANCE						
2484640	522202	SV-R&M EQP	30,036.10	18,000.00	18,000.00	18,000.00	
522203	SV-REPAIRS & MAINTENANCE-BLDG						
2484640	522203	SV-R&M-BLD	428.50	1,000.00	1,000.00	1,000.00	
522320	SV-RENTAL OF EQUIPMENT & VEH						
2484640	522320	SV-RENTEQP	5,394.01	5,000.00	5,000.00	5,000.00	
522330	SV-FRANCHISE FEES-CITY						
2484640	522330	SV-FRANFEE	927,484.46	1,021,196.00	1,021,196.00	1,224,303.00	
522350	CS-RENTS/ROYALTIES LOA						
2484640	522350	CS-RENTROY	.00	1,659,444.00	1,659,444.00	1,912,974.00	

PROJECTION: 12248 2012 - BUDGET ELECTRIC FOR PERIOD 99

ACCOUNTS FOR: ELECTRIC FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523101	SV-GENERAL LIABILITY INSURANCE						
2484640	523101	SV-LIABINS	20,639.45	26,600.00	26,600.00	23,000.00	
523102	SV-PROPERTY INSURANCE						
2484640	523102	SV-PROPINS	3,314.77	1,325.00	1,325.00	3,000.00	
523103	SV-VEHICLE INSURANCE						
2484640	523103	SV-VEH INS	13,634.26	12,700.00	12,700.00	12,000.00	
523104	SV-SURETY BONDS						
2484640	523104	SV-SUREBON	129.05	150.00	150.00	150.00	
523200	SV-TELEPHONE-CITY						
2484640	523200	SV-TELCITY	6,560.48	7,500.00	7,500.00	6,000.00	
523203	SV-DATA SERVICE-CITY						
2484640	523203	SV-DATACIT	12,585.44	20,285.00	20,285.00	12,000.00	
523205	SV-CELL TELEPHONE SV/ALT RADIO						
2484640	523205	SV-CELL PH	3,026.01	4,000.00	4,000.00	4,000.00	
523209	SV-INTERNET SERVICE						
2484640	523209	SV-INET SV	3,240.00	3,500.00	3,500.00	3,300.00	
523210	SV-E-MAIL						
2484640	523210	SV-E-MAIL	378.00	420.00	420.00	400.00	

PROJECTION: 12248 2012 - BUDGET ELECTRIC FOR PERIOD 99

ACCOUNTS FOR: ELECTRIC FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523220	SV-POSTAGE						
2484640	523220	SV-POSTAGE	1,102.87	1,400.00	1,400.00	1,400.00	
523300	SV-ADVERTISING						
2484640	523300	SV-ADVERTI	.00	500.00	500.00	500.00	
523400	SV-PRINTING & BINDING						
2484640	523400	SV-PRINT	142.15	200.00	200.00	200.00	
523500	SV-TRAVEL-EDUCATIONAL/CONF						
2484640	523500	SV-TRAVEL	4,504.09	6,000.00	6,000.00	6,000.00	
523600	SV-DUES & FEES						
2484640	523600	SV-DUESFEE	2,357.00	4,600.00	4,600.00	3,000.00	
523700	SV-EDUCATION & TRAINING						
2484640	523700	SV-EDTRAIN	2,670.00	3,000.00	3,000.00	3,000.00	
523800	SV-LICENSES						
2484640	523800	SV-LICENSE	75.00	100.00	100.00	100.00	
523850	SV-CONTRACT LABOR						
2484640	523850	CONTRACT L	9,326.49	8,000.00	8,000.00	48,000.00	
531001	SU-C/S-STONE/GRAVEL						
2484640	531001	SU-CS-STGR	.00	250.00	250.00	250.00	

PROJECTION: 12248 2012 - BUDGET ELECTRIC FOR PERIOD 99

ACCOUNTS FOR: ELECTRIC FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531005	SU-C/S-PVC PARTS						
2484640	531005	SU-CS PVC	366.13	.00	.00	350.00	
531008	SU-C/S-METERS & ACCESSORIES						
2484640	531008	SU-CS MTRS	14,491.69	15,000.00	15,000.00	20,000.00	
531010	SU-C/S-PVC PIPE						
2484640	531010	SU-CS-PIPE	8,630.30	2,000.00	2,000.00	2,000.00	
531011	SU-C/S-WIRE						
2484640	531011	SU-CS WIRE	27,700.80	30,000.00	30,000.00	30,000.00	
531013	SU-C/S-POLES						
2484640	531013	SU-CS POLE	11,063.00	15,000.00	15,000.00	15,000.00	
531014	SU-C/S-TRANSFORMERS						
2484640	531014	SU-CS TRAN	145,630.99	75,000.00	75,000.00	120,000.00	
531015	SU-C/S-STREET LIGHTS & ACCESS						
2484640	531015	SU-CS STLI	27,138.98	18,000.00	18,000.00	25,000.00	
531020	SU-C/S OTHER						
2484640	531020	SU-CS OTHR	48,852.50	40,000.00	40,000.00	50,000.00	
531100	SU-GENERAL SUPPLIES & MATERIAL						
2484640	531100	SU-GEN SUP	16,393.19	10,000.00	10,000.00	10,000.00	

PROJECTION: 12248 2012 - BUDGET ELECTRIC FOR PERIOD 99

ACCOUNTS FOR: ELECTRIC FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531104	SU-PROTECTIVE/SAFETY SUPPLY						
2484640	531104	SU-SAFETY	797.45	2,000.00	2,000.00	2,000.00	
531120	SU-OFFICE SUPPLIES						
2484640	531120	SU-OFFSUP	2,960.53	9,000.00	9,000.00	500.00	
531125	PRINTER/COPIER SUPPLIES						
2484640	531125	PRINTER SU	.00	.00	.00	1,000.00	
531130	SU-PUR UNIFORMS & PROTECTIVE						
2484640	531130	SU-UNIFORM	5,382.50	5,525.00	5,525.00	5,525.00	
531140	SU-SUPPPIES-EQUIP-REPAIR&MAINT						
2484640	531140	SU-R&M EQP	7,322.74	4,000.00	4,000.00	4,000.00	
531141	SU-SUPPLIES-VEH REP.& MAINT.						
2484640	531141	SU-R&M VEH	6,858.67	5,000.00	5,000.00	5,000.00	
531142	SU-SUPPLIES-R&M-BLDGS						
2484640	531142	SU R&M BLD	1,213.09	1,000.00	1,000.00	10,000.00	
531210	SU-WATER/SEWERAGE SERVICES						
2484640	531210	SU-WTR SWR	449.95	500.00	500.00	500.00	
531220	SU-NATURAL GAS SERVICE						
2484640	531220	SU-NAT GAS	7,990.13	7,000.00	7,000.00	7,000.00	

PROJECTION: 12248 2012 - BUDGET ELECTRIC FOR PERIOD 99

ACCOUNTS FOR: ELECTRIC FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531230	SU-ELECTRICITY SERVICE-CITY						
2484640	531230	SU-ELECITY	13,027.76	15,000.00	15,000.00	15,000.00	
531270	SU-GASOLINE						
2484640	531270	SU-GAS	11,590.01	11,000.00	11,000.00	15,000.00	
531271	SU-DIESEL FUEL						
2484640	531271	SU-DIESEL	14,863.16	15,000.00	15,000.00	18,000.00	
531300	SU-FOOD FOR MEETINGS						
2484640	531300	SU-FOOD	.00	400.00	400.00	400.00	
531400	SU-BOOKS & PERIODICALS						
2484640	531400	SU-BKS PER	23.99	200.00	200.00	200.00	
531500	SU-PURCHASED POWER						
2484640	531500	SU-PPC	20,297,270.57	21,508,452.00	21,508,452.00	25,941,849.00	
531600	SU-SMALL EQUIPMENT- <$5000						
2484640	531600	SU-SM EQP	20,812.05	8,000.00	8,000.00	8,000.00	
531601	SU-CONT EQP-COMP,PRINT,SOFTWAR						
2484640	531601	SU-CONTEQP	1,131.37	2,000.00	2,000.00	1,000.00	
531700	SU-MISCELLANEOUS						
2484640	531700	SU-MISC	875.73	300.00	300.00	400.00	

PROJECTION: 12248 2012 - BUDGET ELECTRIC FOR PERIOD 99

ACCOUNTS FOR: ELECTRIC FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
541480	CO-INFRASTRUCTURE						
2484640	541480	CO-INFRA	.00	50,000.00	50,000.00	229,880.00	
2484640	541480 138	CO-INFRA	.00	77,589.00	77,589.00	98,000.00	
2484640	541480 152	CO-INFRA	.00	.00	.00	200,000.00	
2484640	541480 153	CO-INFRA	.00	.00	.00	42,335.00	
542200	CO-VEHICLES						
2484640	542200	CO-VEHICLE	.00	.00	.00	68,000.00	
542400	CO-COMPUTERS, PRINTERS & ACCS						
2484640	542400	CO-COMPUTE	.00	.00	.00	3,000.00	
551100	ID-INDIRECT COST ALLOC-GEN						
2484640	551100	IF-GEN ALL	33,287.96	64,433.00	64,433.00	61,685.00	
554100	INTF ALLOC-UTIL INT SVC FUND						
2484640	554100	IF-UTILSVC	445,085.47	428,037.00	428,037.00	414,425.00	
573000	RETIRED EMPLOYEE PAYROLL						
2484640	573000	RET EMP PR	90,560.29	45,948.00	45,948.00	26,480.00	
573900	OC-CASH (OVER) SHORT						
2484640	573900	OC-CASHOVS	994.46	200.00	200.00	250.00	
573901	OC-BAD DEBTS EXPENSE						
2484640	573901	OC-BADDEBT	91,147.24	107,000.00	107,000.00	107,000.00	
578001	OC-DAMAGES TO OTHER PROPERTY						
2484640	578001	OC-DAMAGES	738.97	3,000.00	3,000.00	3,000.00	

PROJECTION: 12248 2012 - BUDGET ELECTRIC FOR PERIOD 99

ACCOUNTS FOR: ELECTRIC FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
579000	CONTINGENCY FUND						
2484640	579000	CONTINGENC	.00	135,031.00	135,031.00	135,000.00	
611004	OF-TRANSFER OUT-TELECOM						
2484640	611004	OF-TF-TELE	.00	14,587.00	14,587.00	13,727.00	
TOTAL ELECTRIC-DISTRIBUTION			23,764,260.93	26,884,625.00	26,884,625.00	32,340,468.00	
TOTAL ELECTRIC FUND			23,764,260.93	26,884,625.00	26,884,625.00	32,340,468.00	
		GRAND TOTAL	23,764,260.93	26,884,625.00	26,884,625.00	32,340,468.00	

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ELECTRIC FUND
FOOTNOTES

The following Employees are included in the Regular Employee Wages

1 **248 4640**

Larry Vickery
Stephen Day
Charles Dockery
Gregory Dodd
Jesse Fisher Jr.
Scotty Harmon
Dennis Henry
Joey Henson
Vacant position
Groundsman vacant position
Phillip McCormick
William Crump
Pete Reese
Nicholas Sane
Gary Teague
Edward Defoor
Johnny Perry (part time)
Kenny Rogers (part time)
Groundsman vacant position

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 The following interfund loans have interest income which is included in revenues that the Electric Fund is collecting on:

Type of Loan	*Original Amount of Loan*	*Anticipated Balance - 6/30/11*	*Anticipated Principal Paid - FYE 6/30/12*	*Anticipated Interest Paid - FYE 6/30/12*	*Anticipated Balance - 6/30/12*
Telecommunications	$ 2,033,826	$ 1,267,891	$ 99,435	$ 18,460	$ 1,168,456
(Wa.) Pine Chapel Proj.	708,285	75,320	75,320	848	-
Sw. Plant Prop.	543,580	420,876	24,243	10,666	396,633
Utility Bldg. Renovation	1,204,542	1,017,802	50,360	29,971	967,442
TOTAL	$ 4,490,233	$ 2,781,889	$ 249,358	$ 59,945	$ 2,532,531

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Electric Generator

PROJECTION: 12248 2012 - BUDGET ELECTRIC FOR PERIOD 99

ACCOUNTS FOR: ELECTRIC FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
2484650	ELECTRIC-GENERATOR						
521200	SV-ENGINEERING						
2484650	521200	SV-ENGIN	.00	1,000.00	1,000.00	1,000.00	
521300	SV-TECHNICAL						
2484650	521300	SV-TECH	6,677.39	20,000.00	20,000.00	20,000.00	
522200	SV-REPAIRS & MAINT-DEPARTMENTS						
2484650	522200	SV-R&M DEP	.00	5,000.00	5,000.00	5,000.00	
522202	SV-EQUIP-REPAIRS & MAINTENANCE						
2484650	522202	SV-R&M EQP	62.88	20,000.00	20,000.00	20,000.00	
522320	SV-RENTAL OF EQUIPMENT & VEH						
2484650	522320	SV-RENTEQP	7,936.00	10,000.00	10,000.00	10,000.00	
523101	SV-GENERAL LIABILITY INSURANCE						
2484650	523101	SV-GENLIAB	142.94	250.00	250.00	200.00	
523102	SV-PROPERTY INSURANCE						
2484650	523102	SV-PROPINS	5,903.04	6,460.00	6,460.00	5,000.00	
523200	SV-TELEPHONE-CITY						
2484650	523200	SV-TELE CI	1,070.54	1,200.00	1,200.00	1,020.00	
523203	SV-DATA SERVICE-CITY						
2484650	523203	SV-DATA CI	1,325.61	1,328.00	1,328.00	1,325.00	

PROJECTION: 12248 2012 - BUDGET ELECTRIC FOR PERIOD 99

ACCOUNTS FOR: ELECTRIC FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523209	SV-INTERNET SERVICE						
2484650	523209	SV-INET SV	360.00	360.00	360.00	360.00	
523210	SV-E-MAIL						
2484650	523210	SV-E-MAIL	42.00	42.00	42.00	42.00	
523500	SV-TRAVEL-EDUCATIONAL/CONF						
2484650	523500	EL-GEN TRA	.00	500.00	500.00	500.00	
523600	SV-DUES & FEES						
2484650	523600	SV-DUE/FEE	9,168.08	12,000.00	12,000.00	8,000.00	
523700	SV-EDUCATION & TRAINING						
2484650	523700	SV-EDTRAIN	.00	500.00	500.00	500.00	
523800	SV-LICENSES						
2484650	523800	SV-LICENSE	75.00	75.00	75.00	75.00	
531100	SU-GENERAL SUPPLIES & MATERIAL						
2484650	531100	SU-GEN SUP	.00	200.00	200.00	200.00	
531120	SU-OFFICE SUPPLIES						
2484650	531120	SU-OFF SUP	.00	100.00	100.00	100.00	
531140	SU-SUPPPIES-EQUIP-REPAIR&MAINT						
2484650	531140	SU-R&M EQP	.00	7,000.00	7,000.00	7,000.00	

PROJECTION: 12248 2012 - BUDGET ELECTRIC FOR PERIOD 99

ACCOUNTS FOR: ELECTRIC FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531142	SU-SUPPLIES-R&M-BLDGS						
2484650	531142	SU-R&M BLD	.00	500.00	500.00	1,500.00	
531210	SU-WATER/SEWERAGE SERVICES						
2484650	531210	SU-W/S	84.00	100.00	100.00	100.00	
531220	SU-NATURAL GAS SERVICE						
2484650	531220	SU-N GAS	4,034.65	20,000.00	20,000.00	20,000.00	
531230	SU-ELECTRICITY SERVICE-CITY						
2484650	531230	SU-ELEC CI	10,178.82	13,000.00	13,000.00	13,000.00	
531271	SU-DIESEL FUEL						
2484650	531271	SU-DIESEL	.00	10,000.00	10,000.00	15,000.00	
531600	SU-SMALL EQUIPMENT- <$5000						
2484650	531600	SU-SM EQP	.00	500.00	500.00	500.00	
579000	CONTINGENCY FUND						
2484650	579000	CONTINGENC	.00	25,000.00	25,000.00	25,000.00	
TOTAL ELECTRIC-GENERATOR			47,060.95	155,115.00	155,115.00	155,422.00	
TOTAL ELECTRIC FUND			47,060.95	155,115.00	155,115.00	155,422.00	
		GRAND TOTAL	47,060.95	155,115.00	155,115.00	155,422.00	

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Telecommunications

Mission Statement:

The department is dedicated to service and the continued prosperity of the community.

Under the supervision of the Calhoun Electric System, the Telecommunications System took form during the first half of 1997. The SONET (Synchronous Optic Network) backbone of more than 20 miles of 36 Fiber cable was installed. Additionally, two sub-rings have been installed which serve schools and government, with advanced communication and data services, distance learning technology, and eventually broadcast capability. The operation is called Calnet and the system has received statewide certification through the Georgia Public Service Commission.

Since its inception in 1997, the Calhoun Telecommunications System has developed from concept to a fully functioning state-of-the-art synchronous optical network. The entire City of Calhoun telephone and data networks are driven by the high speed, high capacity digital optic systems. Calhoun Telecommunications or "Calnet" commercially provides high band-width, 100-mb Ethernet, lease fiber and point-to-point services. Calhoun's newly developed long distance and Internet access should provide the remaining ingredients to a world-class communication solution, advanced quality of life, and an excellent business environment.



Telecommunications Income

PROJECTION: 12249 2012 - BUDGET TELECOMMUNICATIONS FOR PERIOD 99

ACCOUNTS FOR: TELECOMMUNICATIONS			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
2490000	TELCOMMUNICATIONS FUNDS						
344360	SV-PENALTIES						
2490000	344360	SV-T-PENAL	-6,810.87	-4,500.00	-4,500.00	-4,500.00	
344500	SV-TELEPHONE						
2490000	344500	SV-T-TELE	-161,966.61	-151,831.00	-151,831.00	-156,000.00	
344510	SV-TELEPHONE-LONG DISTANCE						
2490000	344510	SV-T-LONGD	-10,200.22	-8,000.00	-8,000.00	-8,000.00	
344650	TELE-100 MB ETHERNET						
2490000	344650	SV-T-100MB	-227,246.95	-210,000.00	-210,000.00	-235,000.00	
344651	TELE-DARK FIBER LEASE						
2490000	344651	SV-T-DKFIB	-33,166.00	-32,000.00	-32,000.00	-32,000.00	
344652	TELE-DATA FEES						
2490000	344652	SV-T-DATA	-136,378.89	-125,000.00	-125,000.00	-125,000.00	
344653	TE-T-1 CONNECTIONS						
2490000	344653	SV-T-DA-SC	-28,596.00	-28,596.00	-28,596.00	-28,596.00	
344654	TE-T-1 SERVICE CONNECTION						
2490000	344654	TE-T-1 SVC	-42,600.00	-40,000.00	-40,000.00	-38,700.00	
344656	TELE-LEASE SPACE						
2490000	344656	SV-T-LEASE	-3,000.00	-3,000.00	-3,000.00	-6,000.00	

PROJECTION: 12249 2012 - BUDGET TELECOMMUNICATIONS FOR PERIOD 99

ACCOUNTS FOR: TELECOMMUNICATIONS			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
344660	SV-INTERNET SVCS						
2490000	344660	SV-T-INET	-53,790.00	-35,000.00	-35,000.00	-35,000.00	
344665	SV-T-1 INTERNET SVC						
2490000	344665	SV-T-T1 N	-100,030.38	-212,000.00	-212,000.00	-195,000.00	
344670	SV-E-MAIL SERVICES						
2490000	344670	SV-T EMAIL	-5,773.00	-5,500.00	-5,500.00	-5,400.00	
344680	SV-WEBB HOSTING						
2490000	344680	SV-T-WEBBH	-720.00	-600.00	-600.00	-400.00	
344681	OUTSIDE COPPER						
2490000	344681	OUT COPPER	-600.00	-600.00	-600.00	-600.00	
344698	TEL-SPECIAL SVCS-DEPARTMENTS						
2490000	344698	TE-SPC DEP	-8,127.69	-7,000.00	-7,000.00	-7,500.00	
361000	INTEREST REVENUES						
2490000	361000	INT REVEN	-5,707.88	-500.00	-500.00	-3,609.00	
389000	MS-MISC REVENUE						
2490000	389000	MS-MISC	-2,144.66	.00	.00	-1,590.00	
391103	IF-TRANSFER IN-ELECTRIC FUND						
2490000	391103	IF-TF-ELEC	.00	-14,587.00	-14,587.00	-13,727.00	
TOTAL TELCOMMUNICATIONS FUND			-826,859.15	-878,714.00	-878,714.00	-896,622.00	
TOTAL TELECOMMUNICATIONS			-826,859.15	-878,714.00	-878,714.00	-896,622.00	
GRAND TOTAL			-826,859.15	-878,714.00	-878,714.00	-896,622.00	

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Telecommunications Expenses

PROJECTION: 12249 2012 - BUDGET TELECOMMUNICATIONS FOR PERIOD 99

ACCOUNTS FOR: TELECOMMUNICATIONS			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
2494750	TELECOMMUNICATIONS						
511100	PS-REGULAR EMPLOYEES						
2494750	511100	PS-REG EMP	205,770.81	207,433.00	207,433.00	214,946.00	
511300	PS-OVERTIME						
2494750	511300	PS-O/T	940.09	1,000.00	1,000.00	1,300.00	
512100	PS-GROUP INSURANCE						
2494750	512100	PS-GRP INS	29,696.36	31,851.00	31,851.00	28,728.00	
512101	INS DEDUCTIBLE REIMBURSEMENT						
2494750	512101	INS DED RE	.00	.00	.00	1,492.00	
512200	PS-FICA CONTRIBUTIONS						
2494750	512200	PS-FICA	12,492.85	12,923.00	12,923.00	13,408.00	
512300	PS-MEDICARE						
2494750	512300	PS-MEDI	2,948.48	3,022.00	3,022.00	3,136.00	
512401	PS-RETIREMENT EMPLOYER CONT						
2494750	512401	PS-RET CTY	13,658.28	14,072.00	14,072.00	14,377.00	
512402	PS-RETIREMENT PLAN ADMIN EXP						
2494750	512402	PS-ADM EXP	417.60	437.00	437.00	463.00	
512700	PS-WORKER'S COMPENSATION						
2494750	512700	PS-WK COMP	2,970.29	1,717.00	1,717.00	1,852.00	

PROJECTION: 12249 2012 - BUDGET TELECOMMUNICATIONS FOR PERIOD 99

ACCOUNTS FOR: TELECOMMUNICATIONS			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
521201	SV-LEGAL						
2494750	521201	SV-LEG AUD	1,696.33	2,000.00	2,000.00	2,000.00	
521203	SV-COMPUTER CONSULTING						
2494750	521203	SV-COMPCON	990.00	3,000.00	3,000.00	2,000.00	
521204	SV-MEDICAL SERVICES						
2494750	521204	SV-PHYSVAC	85.00	90.00	90.00	90.00	
521209	SV-MISCELLANEOUS PROFESSIONAL						
2494750	521209	SV-MISC PR	468.50	2,000.00	2,000.00	500.00	
521300	SV-TECHNICAL						
2494750	521300	SV-TECH	699.94	500.00	500.00	500.00	
522001	SV-LINEN SERVICES						
2494750	522001	SV-LINEN	530.00	575.00	575.00	575.00	
522002	SV-EXTERMINATING SERVICES						
2494750	522002	SV-EXTERM	135.00	180.00	180.00	180.00	
522112	SV-DISPOSAL-COMMERCIAL PICKUP						
2494750	522112	SV-DI-CMPU	374.00	408.00	408.00	408.00	
522200	SV-REPAIRS & MAINT-DEPARTMENTS						
2494750	522200	SV-R&M DEP	1,203.63	7,000.00	7,000.00	5,500.00	

PROJECTION: 12249 2012 - BUDGET TELECOMMUNICATIONS FOR PERIOD 99

ACCOUNTS FOR: TELECOMMUNICATIONS			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
522201	SV-VEH.REPAIRS & MAINTENANCE						
2494750	522201	SV-R&M VEH	1,735.72	2,500.00	2,500.00	2,500.00	
522202	SV-EQUIP-REPAIRS & MAINTENANCE						
2494750	522202	SV-R&M EQP	4,328.52	5,000.00	5,000.00	12,600.00	
522204	SV-REPAIR & MAINT-SYS/POOL						
2494750	522204	SV-R&M-SYS	149.38	1,000.00	1,000.00	2,000.00	
522310	SV-RENTAL OF LAND & BUILDINGS						
2494750	522310	SV-RENT BD	19,800.00	19,800.00	19,800.00	19,800.00	
522320	SV-RENTAL OF EQUIPMENT & VEH						
2494750	522320	SV-RENTEQP	.06	1,000.00	1,000.00	500.00	
522321	SV-POLE RENTAL						
2494750	522321	SV-POLE RE	26,990.10	30,000.00	30,000.00	32,000.00	
522330	SV-FRANCHISE FEES-CITY						
2494750	522330	SV-FFEE-CI	37,551.92	34,648.00	34,648.00	34,784.00	
523101	SV-GENERAL LIABILITY INSURANCE						
2494750	523101	SV-LIABINS	1,494.07	1,200.00	1,200.00	1,200.00	
523102	SV-PROPERTY INSURANCE						
2494750	523102	SV-PROPINS	1,399.19	1,050.00	1,050.00	1,050.00	

PROJECTION: 12249 2012 - BUDGET TELECOMMUNICATIONS FOR PERIOD 99

ACCOUNTS FOR: TELECOMMUNICATIONS			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523103	SV-VEHICLE INSURANCE						
2494750	523103	SV-VEH INS	1,367.11	2,350.00	2,350.00	1,300.00	
523104	SV-SURETY BONDS						
2494750	523104	SV-SUREBON	30.37	35.00	35.00	35.00	
523200	SV-TELEPHONE-CITY						
2494750	523200	SV-TELCITY	5,436.72	5,500.00	5,500.00	5,500.00	
523201	SV-TELEPHONE-OTHER						
2494750	523201	SV-TELOTHR	24,213.83	25,000.00	25,000.00	25,000.00	
523203	SV-DATA SERVICE-CITY						
2494750	523203	SV-DATCITY	3,264.48	3,400.00	3,400.00	3,400.00	
523205	SV-CELL TELEPHONE SV/ALT RADIO						
2494750	523205	SV-CELL PH	1,378.34	1,200.00	1,200.00	2,640.00	
523208	SV- GA PUB WEB TELECOMM SVC						
2494750	523208	SV-GPW TEL	138,129.44	137,352.00	137,352.00	125,000.00	
523209	SV-INTERNET SERVICE						
2494750	523209	SV-INET SV	1,800.00	1,800.00	1,800.00	1,800.00	
523210	SV-E-MAIL						
2494750	523210	SV-E-MAIL	185.50	168.00	168.00	210.00	

PROJECTION: 12249 2012 - BUDGET TELECOMMUNICATIONS FOR PERIOD 99

ACCOUNTS FOR: TELECOMMUNICATIONS			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523220	SV-POSTAGE						
2494750	523220	SV-POSTAGE	162.85	200.00	200.00	200.00	
523300	SV-ADVERTISING						
2494750	523300	SV-ADVERTI	1,488.00	1,500.00	1,500.00	1,500.00	
523600	SV-DUES & FEES						
2494750	523600	SV-DUESFEE	63.96	.00	.00	65.00	
523602	SV-FEES-FCC/PSC-TELECOMM						
2494750	523602	SV-FCC/PSC	685.59	1,000.00	1,000.00	3,500.00	
523700	SV-EDUCATION & TRAINING						
2494750	523700	SV-EDTRAIN	.00	.00	.00	160.00	
531005	SU-C/S-PVC PARTS						
2494750	531005	SU-CS PVC	.00	500.00	500.00	500.00	
531010	SU-C/S-PVC PIPE						
2494750	531010	SU-C/S-PIP	27.82	1,000.00	1,000.00	1,000.00	
531011	SU-C/S-WIRE						
2494750	531011	SU-CS WIRE	4,105.93	6,000.00	6,000.00	5,000.00	
531020	SU-C/S OTHER						
2494750	531020	SU-CS OTHR	8,675.41	2,500.00	2,500.00	5,000.00	

PROJECTION: 12249 2012 - BUDGET TELECOMMUNICATIONS FOR PERIOD 99

ACCOUNTS FOR: TELECOMMUNICATIONS			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531100	SU-GENERAL SUPPLIES & MATERIAL						
2494750	531100	SU-GEN SUP	2,479.05	6,000.00	6,000.00	2,000.00	
531120	SU-OFFICE SUPPLIES						
2494750	531120	SU-OFF SUP	489.64	1,000.00	1,000.00	850.00	
531125	PRINTER/COPIER SUPPLIES						
2494750	531125	PRINTER SU	.00	.00	.00	150.00	
531130	SU-PUR UNIFORMS & PROTECTIVE						
2494750	531130	SU-UNIFORM	1,297.31	1,300.00	1,300.00	1,300.00	
531140	SU-SUPPPIES-EQUIP-REPAIR&MAINT						
2494750	531140	SU-R&M EQP	2,575.49	2,500.00	2,500.00	2,000.00	
531141	SU-SUPPLIES-VEH REP.& MAINT.						
2494750	531141	SU-R&M VEH	850.23	1,000.00	1,000.00	1,000.00	
531143	SU-SUPPLIES-REP & MAINT-SYS						
2494750	531143	SU-R&M SYS	3,867.98	4,000.00	4,000.00	2,500.00	
531210	SU-WATER/SEWERAGE SERVICES						
2494750	531210	SU-WTR SWR	468.46	1,000.00	1,000.00	500.00	
531220	SU-NATURAL GAS SERVICE						
2494750	531220	SU-NAT GAS	1,961.95	2,000.00	2,000.00	2,000.00	

PROJECTION: 12249 2012 - BUDGET TELECOMMUNICATIONS FOR PERIOD 99

ACCOUNTS FOR: TELECOMMUNICATIONS			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531230	SU-ELECTRICITY SERVICE-CITY						
2494750	531230	SU-ELECITY	14,280.21	16,000.00	16,000.00	16,000.00	
531270	SU-GASOLINE						
2494750	531270	SU-GAS	2,185.81	3,000.00	3,000.00	2,500.00	
531271	SU-DIESEL FUEL						
2494750	531271	SU-DIESEL	1,625.02	2,000.00	2,000.00	1,800.00	
531600	SU-SMALL EQUIPMENT- <$5000						
2494750	531600	SU-SM EQP	6,743.81	10,000.00	10,000.00	5,000.00	
531601	SU-CONT EQP-COMP,PRINT,SOFTWAR						
2494750	531601	SU-CONTEQP	8,154.37	2,500.00	2,500.00	2,000.00	
551100	ID-INDIRECT COST ALLOC-GEN						
2494750	551100	IF-GEN ALL	3,567.04	4,570.00	4,570.00	4,321.00	
554100	INTF ALLOC-UTIL INT SVC FUND						
2494750	554100	IF-UTILSVC	69,398.36	67,106.00	67,106.00	55,107.00	
579000	CONTINGENCY FUND						
2494750	579000	BUDG-DEFRV	.00	50,066.00	50,066.00	100,000.00	
581410	DS-PRINCIPAL-ADV FROM ELECTRIC						
2494750	581410	DS-PRIN-EL	.00	97,957.00	97,957.00	99,435.00	

PROJECTION: 12249 2012 - BUDGET TELECOMMUNICATIONS FOR PERIOD 99

ACCOUNTS FOR: TELECOMMUNICATIONS			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
582410 DS-INTEREST ADVANCE ELECTRIC							
2494750	582410	DS-INT ELE	21,393.21	20,304.00	20,304.00	18,460.00	
TOTAL TELECOMMUNICATIONS			700,879.41	866,214.00	866,214.00	896,622.00	
TOTAL TELECOMMUNICATIONS			700,879.41	866,214.00	866,214.00	896,622.00	
		GRAND TOTAL	700,879.41	866,214.00	866,214.00	896,622.00	

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TELECOMMUNICATIONS
FOOTNOTES

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

249 4750

Bradley Carrick
Ray Irish
Jeffery Young
Joel Ferguson

2

Loan	*Type of Loan*	*Original Amount of Loan*	*Anticipated Balance - 6/30/11*	*Anticipated Principal Paid - FYE 6/30/12*	*Anticipated Interest Paid - FYE 6/30/12*	*Anticipated Balance - 6/30/12*
Start-up	Electric Res.	$ 2,033,826	$ 1,267,891	$ 99,435	$ 18,460	$ 1,168,456

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Utility Internal Service Fund

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 the year 2006-2007 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.



INTERNAL SERVICE FUND ADMIN. SERVICE FEES - 2011-2012

Base Amount		
Utility Billing	$	251,569
Customer Service		208,525
Meter Reading		270,493
Tellers		121,893
Engineering		426,301
Utility Administration & Finance		959,458
Purchasing		110,909
GIS		171,479
Work Order Dispatch		42,093
TOTAL	**$**	**2,562,720**

1. Water Plant			
Utility Billing	55.1%		138,528
Customer Service	55.1%		114,866
Meter Reading	62.9%		170,203
Tellers	55.1%		67,121
Engineering	10.0%		42,629
Utility Administration & Finance	8.0%		76,757
Purchasing			12,325
Work Order Dispatch	5.0%		2,104
GIS	-		-
TOTAL		**$**	**624,534**

2. Water Distribution			
Engineering	40.0%	$	170,519
Utility Administration & Finance	25.0%		239,864
Purchasing			10,427
Work Order Dispatch	35.0%		14,733
GIS	31.6%		54,187
TOTAL		**$**	**489,731**

3. Waste Treatment Plant			
Utility Billing	17.7%	$	44,435
Customer Service	17.7%		36,832
Purchasing			12,323
Work Order Dispatch	5.0%		2,105
GIS	0.0%		-
Meter Reading	20.2%		54,585
Tellers	17.7%		21,530
Engineering	10.0%		42,630
Utility Administration & Finance	8.0%		76,757
TOTAL		**$**	**291,197**

Crossover to General Fund				
Customer Service	11.9%	Solid Waste	$	24,879
Utility Billing	11.9%	Solid Waste		30,015
Tellers	11.9%	Solid Waste		14,543
Purchasing		General Admin		55,455
GIS	41.2%	General Admin		70,649
TOTAL			**$**	**195,541**

4. Wastewater Collection			
Engineering	40.0%		$ 170,519
Utility Admin. & Finance	25.0%		239,864
Purchasing			12,323
Work Order Dispatch	2.5%		1,052
GIS	11.2%		19,206
TOTAL			**$ 442,965**

5. Electric Department			
Utility Billing	14.8%	$	37,207
Customer Service	14.8%		30,840
Meter Reading	16.9%		45,706
Tellers	14.8%		18,028
Utility Admin. & Finance	29.0%		278,262
Purchasing			7,584
Work Order Dispatch	7.5%		3,157
GIS	9.0%		15,433
TOTAL		**$**	**436,216**

6. Telecommunications			
Utility Billing	0.5%	$	1,360
Tellers	0.5%		659
Utility Admin. & Finance	5.0%		47,972
Customer Service	0.5%		1,127
Purchasing			474
Work Order Dispatch	10.0%		4,209
GIS	1.7%		2,914
TOTAL		**$**	**58,714**

7. Direct Charges to Admin. Departments			
Engineering - GIS	4.2%		7,202
Utility Admin. - GIS	1.1%		1,886
Customer Svc. - Work Order Dispatch	35.0%		14,733
TOTAL		**$**	**23,821**

INTERNAL SERVICE FUND ADMINISTRATIVE SERVICE FEES - Background Information 2011-2012

Utility Billing & Tellers (Based on Customers)		
Water Treatment Plant	55.1%	18,746
Waste Treatment Plant	17.7%	6,012
Electric (includes Demand, etc.)	14.8%	5,034
Garbage	11.9%	4,061
Telecommunications	0.5%	184
TOTAL	**100.0%**	**34,037**

Utility Admin. & Finance Dept. (Based on Estimated Time)		
Water Treatment Plant		8.0%
Waste Treatment Plant		8.0%
Water Distribution Maintenance		25.0%
Wastewater Collection Maintenance		25.0%
Electric		29.0%
Telecommunications		5.0%
TOTAL		**100.0%**

Purchasing (Based on Est. Time for Util. & Est. Exp. for Gen. Admin.)		
General Admin.		$ 55,455
Water Treatment Plant		12,323

Customer Service (Based on Customers)		
Water Treatment Plant	55.1%	
Waste Treatment Plant	17.7%	
Electric (includes Demand, etc.)	14.8%	
Garbage	11.9%	
Telecommunications	0.5%	
TOTAL	**100.0%**	

Meter Reading (Based on Water/Sewer/Electric Customers)		
Water Treatment Plant	62.9%	18,746
Waste Plant (reduced - no meters)	20.2%	6,012
Electric (include Demand/other)	16.9%	5,034
TOTAL	**100.0%**	**29,792**

Engineering (Based on Estimated Time)		
Water Treatment Plant	10.0%	
Water Distribution Maintenance	40.0%	
Waste Treatment Plant	10.0%	
Wastewater Collection Maintenance	40.0%	
TOTAL	**100.0%**	

Water Distribution Maintenance		10,427
Waste Treatment Plant		12,323
Wastewater Collection Maintenance		12,323
Electric		7,584
Telecommunications		474
TOTAL		**$ 110,909**

GIS (Based on Estimated Time)		
General Admin.		41.2%
Utility Admin.		1.1%
Electric		9.0%
Telecommunications		1.7%
Engineering		4.2%
Wastewater Collection Maintenance		11.2%
Water Distribution Maintenance		31.6%
TOTAL		**100.0%**

Work Order Dispatch (Based on est. of Work Orders Prepared)		
Customer Service		35.0%
Water Distribution Maintenance		35.0%
Waste Water Collection Maintenance		2.5%
Waste Water Plant Maintenance		5.0%
Water Plant Maintenance		5.0%
Telecommunications		10.0%
Electric		7.5%
TOTAL		**100.0%**

Utility Internal Service Fund Income

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
6000000	UTILITY ADMN INT SERVICE FUND						
341750	SV-INTERNAL SERVICE CHGS-GEN						
6000000	341750	SV-ISF-GEN	-175,062.00	-164,201.00	-164,201.00	-181,482.00	
341751	SV-INTERNAL SVC CHARGES-UTIL						
6000000	341751	SV-ISF UTI	-2,460,708.27	-2,405,178.00	-2,405,178.00	-2,288,537.00	
381000	MS-RENTS & ROYALTIES						
6000000	381000	MS-RENTROY	-39,600.00	.00	.00	-39,600.00	
TOTAL UTILITY ADMN INT SERVI			-2,675,370.27	-2,569,379.00	-2,569,379.00	-2,509,619.00	
TOTAL UTILITY ADMN INT SERVI			-2,675,370.27	-2,569,379.00	-2,569,379.00	-2,509,619.00	
		GRAND TOTAL	-2,675,370.27	-2,569,379.00	-2,569,379.00	-2,509,619.00	

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Utility Admin. Expenses

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
6000000	UTILITY ADMN INT SERVICE FUND						
611010	IF-TRANSFERS OUT						
6000000	611010	IF-TF-OUT	239,600.00	.00	.00	39,600.00	
TOTAL UTILITY ADMN INT SERVI			239,600.00	.00	.00	39,600.00	
TOTAL UTILITY ADMN INT SERVI			239,600.00	.00	.00	39,600.00	
		GRAND TOTAL	239,600.00	.00	.00	39,600.00	

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PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
6114100	UTILITIES ADMINISTRATION						
511100	PS-REGULAR EMPLOYEES						
6114100	511100	PS-REG EMP	265,777.42	272,336.00	272,336.00	212,611.00	
512100	PS-GROUP INSURANCE						
6114100	512100	PS-GRP INS	16,307.29	24,118.00	24,118.00	21,546.00	
512101	INS DEDUCTIBLE REIMBURSEMENT						
6114100	512101	INS DED RE	.00	.00	.00	1,119.00	
512200	PS-FICA CONTRIBUTIONS						
6114100	512200	PS-FICA	12,681.08	16,885.00	16,885.00	13,182.00	
512300	PS-MEDICARE						
6114100	512300	PS-MEDI	3,886.57	3,949.00	3,949.00	3,083.00	
512401	PS-RETIREMENT EMPLOYER CONT						
6114100	512401	PS-RET CTY	18,077.16	18,613.00	18,613.00	17,556.00	
512402	PS-RETIREMENT PLAN ADMIN EXP						
6114100	512402	PS-ADM EXP	552.60	578.00	578.00	566.00	
512700	PS-WORKER'S COMPENSATION						
6114100	512700	PS-WK COMP	469.20	983.00	983.00	481.00	
521201	SV-LEGAL						
6114100	521201	SV-LEG/AUD	650.45	1,000.00	1,000.00	1,000.00	

FOR PERIOD 99

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
521203	SV-COMPUTER CONSULTING						
6114100	521203	SV-COMPCON	.00	.00	.00	100.00	
522001	SV-LINEN SERVICES						
6114100	522001	SV-LINEN	260.00	.00	.00	240.00	
522002	SV-EXTERMINATING SERVICES						
6114100	522002	SV-EXTERM	.00	.00	.00	360.00	
522112	SV-DISPOSAL-COMMERCIAL PICKUP						
6114100	522112	SV-DI-CMPU	660.00	500.00	500.00	850.00	
522130	SV-JANITORIAL SERVICES						
6114100	522130	SV-JANITOR	11,796.00	12,100.00	12,100.00	12,100.00	
522200	SV-REPAIRS & MAINT-DEPARTMENTS						
6114100	522200	SV-R&M DEP	1,044.91	1,200.00	1,200.00	1,600.00	
522201	SV-VEH.REPAIRS & MAINTENANCE						
6114100	522201	SV-R&M VEH	.00	.00	.00	130.00	
522202	SV-EQUIP-REPAIRS & MAINTENANCE						
6114100	522202	SV-R&M EQP	53,390.01	54,000.00	54,000.00	58,000.00	
522203	SV-REPAIRS & MAINTENANCE-BLDG						
6114100	522203	SV-R&M BLD	.00	500.00	500.00	1,000.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
522320	SV-RENTAL OF EQUIPMENT & VEH						
6114100	522320	SV-RENT EQ	433.74	500.00	500.00	1,000.00	
523101	SV-GENERAL LIABILITY INSURANCE						
6114100	523101	SV-LIABINS	844.42	900.00	900.00	800.00	
523102	SV-PROPERTY INSURANCE						
6114100	523102	SV-PROPINS	3,727.23	3,033.00	3,033.00	1,800.00	
523103	SV-VEHICLE INSURANCE						
6114100	523103	SV-VEH INS	171.72	295.00	295.00	600.00	
523104	SV-SURETY BONDS						
6114100	523104	SV-SUREBON	22.77	25.00	25.00	25.00	
523200	SV-TELEPHONE-CITY						
6114100	523200	SV-TELE CI	23,572.49	24,000.00	24,000.00	23,000.00	
523203	SV-DATA SERVICE-CITY						
6114100	523203	SV-DATA CI	26,822.37	27,000.00	27,000.00	28,000.00	
523205	SV-CELL TELEPHONE SV/ALT RADIO						
6114100	523205	SV-CELL PH	260.69	200.00	200.00	225.00	
523206	SV-COMMUNICATIONS-SECURITY						
6114100	523206	SV-COMMSEC	234.00	300.00	300.00	240.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523209	SV-INTERNET SERVICE						
6114100	523209	SV-INET SV	14,100.00	14,000.00	14,000.00	14,000.00	
523210	SV-E-MAIL						
6114100	523210	SV-E-MAIL	1,249.50	1,200.00	1,200.00	1,200.00	
523220	SV-POSTAGE						
6114100	523220	SV-POSTAGE	189.38	150.00	150.00	150.00	
523300	SV-ADVERTISING						
6114100	523300	SV-ADVERT	72.51	100.00	100.00	200.00	
523400	SV-PRINTING & BINDING						
6114100	523400	SV-PRINTB	1,350.71	1,300.00	1,300.00	500.00	
523500	SV-TRAVEL-EDUCATIONAL/CONF						
6114100	523500	SV-TRAVEL	310.90	700.00	700.00	700.00	
523600	SV-DUES & FEES						
6114100	523600	SV-DUESFEE	223.00	250.00	250.00	400.00	
523700	SV-EDUCATION & TRAINING						
6114100	523700	SV-EDTRAIN	85.00	200.00	200.00	1,000.00	
531100	SU-GENERAL SUPPLIES & MATERIAL						
6114100	531100	SU-GEN SUP	2,549.91	2,000.00	2,000.00	3,500.00	

FOR PERIOD 99

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531120	SU-OFFICE SUPPLIES						
6114100	531120	SU-OFF SUP	3,134.78	2,000.00	2,000.00	1,400.00	
531125	PRINTER/COPIER SUPPLIES						
6114100	531125	PRINTER SU	.00	.00	.00	1,000.00	
531140	SU-SUPPPIES-EQUIP-REPAIR&MAINT						
6114100	531140	SU-EQUP RP	498.52	600.00	600.00	500.00	
531141	SU-SUPPLIES-VEH REP.& MAINT.						
6114100	531141	SU-R&M VEH	.00	.00	.00	25.00	
531142	SU-SUPPLIES-R&M-BLDGS						
6114100	531142	SU-R&M BLD	509.66	750.00	750.00	500.00	
531210	SU-WATER/SEWERAGE SERVICES						
6114100	531210	SU-W/S SVC	2,636.54	2,600.00	2,600.00	2,800.00	
531230	SU-ELECTRICITY SERVICE-CITY						
6114100	531230	SU-EL-CITY	25,358.69	25,000.00	25,000.00	30,000.00	
531270	SU-GASOLINE						
6114100	531270	SU-GAS	55.11	.00	.00	2,000.00	
531300	SU-FOOD FOR MEETINGS						
6114100	531300	SU-FOOD	223.31	300.00	300.00	250.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531400	SU-BOOKS & PERIODICALS						
6114100	531400	SU-BOOKSPD	37.00	100.00	100.00	250.00	
531600	SU-SMALL EQUIPMENT- <$5000						
6114100	531600	SU-SMEQUP	938.26	.00	.00	750.00	
531601	SU-CONT EQP-COMP,PRINT,SOFTWAR						
6114100	531601	SU-CONTROL	-8.84	.00	.00	600.00	
554100	INTF ALLOC-UTIL INT SVC FUND						
6114100	554100	IF-UTILSVC	1,338.78	.00	.00	1,894.00	
581410	DS-PRINCIPAL-ADV FROM ELECTRIC						
6114100	581410	DS-PRIN-EL	.00	48,876.00	48,876.00	50,360.00	
582410	DS-INTEREST ADVANCE ELECTRIC						
6114100	582410	DS-INT ELE	32,893.09	31,454.00	31,454.00	29,971.00	
TOTAL UTILITIES ADMINISTRATI			529,387.93	594,595.00	594,595.00	545,164.00	
TOTAL UTILITY ADMN INT SERVI			529,387.93	594,595.00	594,595.00	545,164.00	
		GRAND TOTAL	529,387.93	594,595.00	594,595.00	545,164.00	

** END OF REPORT - Generated by Andrea Bramlett **

UTILITIES ADMINISTRATION
FOOTNOTES

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

611 4100 Larry Vickery
Raymond Dudkowski
Marsha Gilbert

2 **Debt**

Internal loan with Electric Reserve on renovation of Utilities Administration building.

Loan No.	Type of Loan	Original Amount of Loan	Anticipated Balance - 6/30/11	Anticipated Principal Paid - FYE 6/30/12	Anticipated Interest Paid - FYE 6/30/12	Anticipated Balance - 6/30/12
Utility Bldg. Renovation		$ 1,204,542	$ 1,017,802	$ 50,360	$ 29,971	$ 967,442

Finance

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
6114112	UTILITIES - FINANCE						
511100	PS-REGULAR EMPLOYEES						
6114112	511100	PS-REG EMP	232,154.31	237,437.00	237,437.00	250,080.00	
511300	PS-OVERTIME						
6114112	511300	PS-OT	1,662.77	1,000.00	1,000.00	1,000.00	
512100	PS-GROUP INSURANCE						
6114112	512100	PS-GRP INS	37,479.19	39,844.00	39,844.00	35,910.00	
512101	INS DEDUCTIBLE REIMBURSEMENT						
6114112	512101	INS DED RE	.00	.00	.00	1,866.00	
512200	PS-FICA CONTRIBUTIONS						
6114112	512200	PS-FICA	13,504.21	14,784.00	14,784.00	15,258.00	
512300	PS-MEDICARE						
6114112	512300	PS-MEDI	3,200.68	3,457.00	3,457.00	3,569.00	
512401	PS-RETIREMENT EMPLOYER CONT						
6114112	512401	PS-RET CTY	16,242.84	16,099.00	16,099.00	16,251.00	
512402	PS-RETIREMENT PLAN ADMIN EXP						
6114112	512402	PS-ADM EXP	496.56	500.00	500.00	505.00	
512700	PS-WORKER'S COMPENSATION						
6114112	512700	PS-WK COMP	324.52	406.00	406.00	427.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
521203	SV-COMPUTER CONSULTING						
6114112	521203	SV-COMPCON	.00	1,500.00	1,500.00	1,500.00	
521204	SV-MEDICAL SERVICES						
6114112	521204	SV-MEDICAL	80.00	150.00	150.00	150.00	
522200	SV-REPAIRS & MAINT-DEPARTMENTS						
6114112	522200	SV-R&M DEP	738.66	1,000.00	1,000.00	500.00	
522320	SV-RENTAL OF EQUIPMENT & VEH						
6114112	522320	SV-RENT-EQ	2,926.75	3,150.00	3,150.00	3,150.00	
523101	SV-GENERAL LIABILITY INSURANCE						
6114112	523101	SV-GENLIAB	425.67	800.00	800.00	700.00	
523220	SV-POSTAGE						
6114112	523220	SV-POSTAGE	1,077.41	1,200.00	1,200.00	1,100.00	
523400	SV-PRINTING & BINDING						
6114112	523400	SV-PRINT	739.69	1,000.00	1,000.00	500.00	
523500	SV-TRAVEL-EDUCATIONAL/CONF						
6114112	523500	SV-TRAVEL	2,651.59	2,500.00	2,500.00	2,500.00	
523600	SV-DUES & FEES						
6114112	523600	SV-DUE/FEE	590.00	600.00	600.00	500.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523700	SV-EDUCATION & TRAINING						
6114112	523700	SV-EDTRAIN	1,711.00	2,000.00	2,000.00	2,000.00	
523800	SV-LICENSES						
6114112	523800	SV-LICENSE	50.00	100.00	100.00	100.00	
531120	SU-OFFICE SUPPLIES						
6114112	531120	SU-OFF SUP	2,371.95	2,700.00	2,700.00	800.00	
531125	PRINTER/COPIER SUPPLIES						
6114112	531125	PRINTER SU	.00	.00	.00	1,900.00	
531400	SU-BOOKS & PERIODICALS						
6114112	531400	SU-BKS PER	85.75	350.00	350.00	350.00	
531600	SU-SMALL EQUIPMENT- <$5000						
6114112	531600	SU-SM EQP	.00	250.00	250.00	250.00	
531601	SU-CONT EQP-COMP,PRINT,SOFTWAR						
6114112	531601	SU-CONTROL	3,580.36	2,500.00	2,500.00	2,500.00	
TOTAL UTILITIES - FINANCE			322,093.91	333,327.00	333,327.00	343,366.00	
TOTAL UTILITY ADMN INT SERVI			322,093.91	333,327.00	333,327.00	343,366.00	
		GRAND TOTAL	322,093.91	333,327.00	333,327.00	343,366.00	

** END OF REPORT - Generated by Andrea Bramlett **

UTILITY FINANCE
FOOTNOTES

1 **The following Employees are included in the Regular Employee Wages**
611 4112

Andrea Bramlett
Cheryl Hollis
Patty Dockery
Brittany Mull
Vacant position

Tellers

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
6114115	UTILITIES-TELLERS						
511100	PS-REGULAR EMPLOYEES						
6114115	511100	PS-REG EMP	50,573.64	70,648.00	70,648.00	80,891.00	
511300	PS-OVERTIME						
6114115	511300	PS-OT	262.39	500.00	500.00	500.00	
512100	PS-GROUP INSURANCE						
6114115	512100	PS-GRP INS	9,165.84	16,019.00	16,019.00	21,546.00	
512101	INS DEDUCTIBLE REIMBURSEMENT						
6114115	512101	INS DED RE	.00	.00	.00	1,119.00	
512200	PS-FICA CONTRIBUTIONS						
6114115	512200	PS-FICA	3,096.12	4,411.00	4,411.00	5,047.00	
512300	PS-MEDICARE						
6114115	512300	PS-MEDI	721.87	1,032.00	1,032.00	1,181.00	
512401	PS-RETIREMENT EMPLOYER CONT						
6114115	512401	PS-RET CTY	4,349.16	4,807.00	4,807.00	4,600.00	
512402	PS-RETIREMENT PLAN ADMIN EXP						
6114115	512402	PS-ADM EXP	132.96	149.00	149.00	148.00	
512700	PS-WORKER'S COMPENSATION						
6114115	512700	PS-WK COMP	152.18	162.00	162.00	337.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
521204	SV-MEDICAL SERVICES						
6114115	521204	SV-PHYVACC	20.00	225.00	225.00	225.00	
522200	SV-REPAIRS & MAINT-DEPARTMENTS						
6114115	522200	SV-R&M DEP	159.51	500.00	500.00	500.00	
522320	SV-RENTAL OF EQUIPMENT & VEH						
6114115	522320	SV-RENT-EQ	1,270.88	1,400.00	1,400.00	1,400.00	
523101	SV-GENERAL LIABILITY INSURANCE						
6114115	523101	GEN LIAB	152.27	275.00	275.00	275.00	
523300	SV-ADVERTISING						
6114115	523300	SV-ADVERT	.00	100.00	100.00	100.00	
523400	SV-PRINTING & BINDING						
6114115	523400	SV-PRINT	89.45	100.00	100.00	100.00	
523500	SV-TRAVEL-EDUCATIONAL/CONF						
6114115	523500	SV-TRAVEL	282.71	400.00	400.00	400.00	
523700	SV-EDUCATION & TRAINING						
6114115	523700	SV-EDTRAIN	.00	350.00	350.00	350.00	
531100	SU-GENERAL SUPPLIES & MATERIAL						
6114115	531100	SU-GEN SUP	.00	300.00	300.00	300.00	

FOR PERIOD 99

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531120	SU-OFFICE SUPPLIES						
6114115	531120	SU-OFF	1,270.62	1,200.00	1,200.00	600.00	
531125	PRINTER/COPIER SUPPLIES						
6114115	531125	PRINTER SU	.00	.00	.00	600.00	
531600	SU-SMALL EQUIPMENT- <$5000						
6114115	531600	SU-SM EQP	75.00	1,400.00	1,400.00	1,400.00	
531601	SU-CONT EQP-COMP,PRINT,SOFTWAR						
6114115	531601	SU-CONTROL	466.44	1,300.00	1,300.00	1,300.00	
TOTAL UTILITIES-TELLERS			72,241.04	105,278.00	105,278.00	122,919.00	
TOTAL UTILITY ADMN INT SERVI			72,241.04	105,278.00	105,278.00	122,919.00	
		GRAND TOTAL	72,241.04	105,278.00	105,278.00	122,919.00	

** END OF REPORT - Generated by Andrea Bramlett **

UTILITY TELLERS
FOOTNOTES

1 **The following Employees are included in the Regular Employee Wages**
611 4115

Karen Grider
Mickie Demille
Tammy Adams
Janice Fowler - part-time

Purchasing

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
6114117	PURCHASING						
511100	PS-REGULAR EMPLOYEES						
6114117	511100	PS-REG EMP	75,934.49	73,616.00	73,616.00	48,455.00	
512100	PS-GROUP INSURANCE						
6114117	512100	PS-GRP INS	14,895.46	15,931.00	15,931.00	7,182.00	
512101	INS DEDUCTIBLE REIMBURSEMENT						
6114117	512101	INS DED RE	.00	.00	.00	746.00	
512200	PS-FICA CONTRIBUTIONS						
6114117	512200	PS-FICA	4,354.31	4,564.00	4,564.00	3,004.00	
512300	PS-MEDICARE						
6114117	512300	PS-MEDI	982.01	1,068.00	1,068.00	703.00	
512401	PS-RETIREMENT EMPLOYER CONT						
6114117	512401	PS-RET CTY	5,422.60	4,985.00	4,985.00	3,246.00	
512402	PS-RETIREMENT PLAN ADMIN EXP						
6114117	512402	PS-ADM EXP	165.79	155.00	155.00	97.00	
512600	PS-UNEMPLOYMENT INSURANCE						
6114117	512600	PS-UNEMP	.00	.00	.00	8,260.00	
512700	PS-WORKER'S COMPENSATION						
6114117	512700	PS-WK COMP	130.88	162.00	162.00	121.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
521204	SV-MEDICAL SERVICES						
6114117	521204	SV-MEDICAL	40.00	40.00	40.00	40.00	
522200	SV-REPAIRS & MAINT-DEPARTMENTS						
6114117	522200	SV-R&M DEP	96.79	100.00	100.00	100.00	
522202	SV-EQUIP-REPAIRS & MAINTENANCE						
6114117	522202	SV-EQP-R&M	6.65	75.00	75.00	75.00	
522320	SV-RENTAL OF EQUIPMENT & VEH						
6114117	522320	SV-RENT-EQ	424.89	465.00	465.00	400.00	
523101	SV-GENERAL LIABILITY INSURANCE						
6114117	523101	SV-GENLIAB	155.54	267.00	267.00	200.00	
523103	SV-VEHICLE INSURANCE						
6114117	523103	SV-VEHICLE	172.06	295.00	295.00	300.00	
523200	SV-TELEPHONE-CITY						
6114117	523200	SV-TELEPH	2,210.78	2,100.00	2,100.00	1,700.00	
523203	SV-DATA SERVICE-CITY						
6114117	523203	SV-DATA CI	1,952.83	1,950.00	1,950.00	1,950.00	
523209	SV-INTERNET SERVICE						
6114117	523209	SV-INET SV	720.00	750.00	750.00	750.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523210	SV-E-MAIL						
6114117	523210	SV-E-MAIL	84.00	85.00	85.00	85.00	
523220	SV-POSTAGE						
6114117	523220	SV-POSTAGE	34.46	50.00	50.00	50.00	
523400	SV-PRINTING & BINDING						
6114117	523400	SV-PRINT	300.16	275.00	275.00	275.00	
523600	SV-DUES & FEES						
6114117	523600	SV-DUE/FEE	50.00	50.00	50.00	50.00	
523700	SV-EDUCATION & TRAINING						
6114117	523700	SV-EDTRAIN	.00	250.00	250.00	250.00	
531100	SU-GENERAL SUPPLIES & MATERIAL						
6114117	531100	SU-GEN SUP	18.48	100.00	100.00	100.00	
531120	SU-OFFICE SUPPLIES						
6114117	531120	SU-OFF SUP	2,117.18	2,000.00	2,000.00	700.00	
531125	PRINTER/COPIER SUPPLIES						
6114117	531125	PRINTER SU	.00	.00	.00	500.00	
531140	SU-SUPPPIES-EQUIP-REPAIR&MAINT						
6114117	531140	SU-EQUP RP	.00	50.00	50.00	50.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531270	SU-GASOLINE						
6114117	531270	SU-GAS	440.39	500.00	500.00	500.00	
531400	SU-BOOKS & PERIODICALS						
6114117	531400	SU-BKS PER	45.00	75.00	75.00	75.00	
531601	SU-CONT EQP-COMP,PRINT,SOFTWAR						
6114117	531601	SU-CONTROL	1,393.79	500.00	500.00	1,500.00	
TOTAL PURCHASING			112,148.54	110,458.00	110,458.00	81,464.00	
TOTAL UTILITY ADMN INT SERVI			112,148.54	110,458.00	110,458.00	81,464.00	
		GRAND TOTAL	112,148.54	110,458.00	110,458.00	81,464.00	

** END OF REPORT - Generated by Andrea Bramlett **

PURCHASING
FOOTNOTES

1 **The following Employees are included in the Regular Employee Wages**
611 4117
Barry Bohannon
Ellen McEntyre

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Engineering

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
6114175	UTILITIES ENGINEERING						
511100	PS-REGULAR EMPLOYEES						
6114175	511100	PS-REG EMP	275,149.98	275,070.00	275,070.00	287,456.00	
511300	PS-OVERTIME						
6114175	511300	PS-OT	6,985.41	4,000.00	4,000.00	4,300.00	
512100	PS-GROUP INSURANCE						
6114175	512100	PS-GRP INS	44,264.34	47,750.00	47,750.00	43,092.00	
512101	INS DEDUCTIBLE REIMBURSEMENT						
6114175	512101	INS DED RE	.00	.00	.00	2,239.00	
512200	PS-FICA CONTRIBUTIONS						
6114175	512200	PS-FICA	17,155.81	17,519.00	17,519.00	18,094.00	
512300	PS-MEDICARE						
6114175	512300	PS-MEDI	3,996.49	4,098.00	4,098.00	4,232.00	
512401	PS-RETIREMENT EMPLOYER CONT						
6114175	512401	PS-RET CTY	18,050.52	18,740.00	18,740.00	19,364.00	
512402	PS-RETIREMENT PLAN ADMIN EXP						
6114175	512402	PS-ADM EXP	551.88	582.00	582.00	624.00	
512700	PS-WORKER'S COMPENSATION						
6114175	512700	PS-WK COMP	7,542.34	9,816.00	9,816.00	5,560.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
521204	SV-MEDICAL SERVICES						
6114175	521204	SV-MEDICAL	105.00	200.00	200.00	200.00	
522200	SV-REPAIRS & MAINT-DEPARTMENTS						
6114175	522200	SV-R&M DEP	483.45	500.00	500.00	500.00	
522201	SV-VEH.REPAIRS & MAINTENANCE						
6114175	522201	SV-R&M-VEH	645.39	1,000.00	1,000.00	1,000.00	
522202	SV-EQUIP-REPAIRS & MAINTENANCE						
6114175	522202	SV-R&M-EQP	1,781.43	1,000.00	1,000.00	2,000.00	
522320	SV-RENTAL OF EQUIPMENT & VEH						
6114175	522320	SV-RENT-EQ	501.26	1,000.00	1,000.00	500.00	
523101	SV-GENERAL LIABILITY INSURANCE						
6114175	523101	SV-GENLIAB	523.60	898.00	898.00	900.00	
523103	SV-VEHICLE INSURANCE						
6114175	523103	SV-VEHICLE	903.02	1,233.00	1,233.00	1,240.00	
523104	SV-SURETY BONDS						
6114175	523104	SV-SURETY	45.55	46.00	46.00	50.00	
523201	SV-TELEPHONE-OTHER						
6114175	523201	SV-TELEP	2,593.12	2,500.00	2,500.00	2,100.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523205	SV-CELL TELEPHONE SV/ALT RADIO						
6114175	523205	SV-CELL PH	1,629.74	2,000.00	2,000.00	2,100.00	
523220	SV-POSTAGE						
6114175	523220	SV-POSTAGE	237.51	150.00	150.00	150.00	
523300	SV-ADVERTISING						
6114175	523300	SV-ADVERT	.00	200.00	200.00	200.00	
523400	SV-PRINTING & BINDING						
6114175	523400	SV-PRINT	119.18	500.00	500.00	500.00	
523500	SV-TRAVEL-EDUCATIONAL/CONF						
6114175	523500	SV-TRAVEL	.00	1,000.00	1,000.00	500.00	
523600	SV-DUES & FEES						
6114175	523600	SV-DUE/FEE	587.75	300.00	300.00	500.00	
523700	SV-EDUCATION & TRAINING						
6114175	523700	SV-EDTRAIN	692.33	1,500.00	1,500.00	2,000.00	
523800	SV-LICENSES						
6114175	523800	SV-LICENSE	155.00	300.00	300.00	300.00	
531100	SU-GENERAL SUPPLIES & MATERIAL						
6114175	531100	SU-GEN SUP	931.66	2,000.00	2,000.00	2,000.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531104	SU-PROTECTIVE/SAFETY SUPPLY						
6114175	531104	SU-SAFETY	.00	500.00	500.00	500.00	
531120	SU-OFFICE SUPPLIES						
6114175	531120	SU-OFF SUP	3,717.78	2,500.00	2,500.00	2,500.00	
531130	SU-PUR UNIFORMS & PROTECTIVE						
6114175	531130	SU-UNIFORM	1,950.00	2,100.00	2,100.00	2,100.00	
531141	SU-SUPPLIES-VEH REP.& MAINT.						
6114175	531141	SU-R&M VEH	491.88	1,000.00	1,000.00	1,000.00	
531270	SU-GASOLINE						
6114175	531270	SU-GAS	7,381.51	5,500.00	5,500.00	10,000.00	
531400	SU-BOOKS & PERIODICALS						
6114175	531400	SU-BKS PER	.00	200.00	200.00	200.00	
531600	SU-SMALL EQUIPMENT- <$5000						
6114175	531600	SU-SM EQP	459.58	1,500.00	1,500.00	1,500.00	
531601	SU-CONT EQP-COMP,PRINT,SOFTWAR						
6114175	531601	SU-CONTROL	3,652.87	1,500.00	1,500.00	1,500.00	
531700	SU-MISCELLANEOUS						
6114175	531700	SU-MISC	.00	.00	.00	150.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
554100	INTF ALLOC-UTIL INT SVC FUND						
6114175	554100	IF-UTILSVC	5,641.64	40,960.00	40,960.00	7,231.00	
TOTAL UTILITIES ENGINEERING			408,927.02	449,662.00	449,662.00	428,382.00	
TOTAL UTILITY ADMN INT SERVI			408,927.02	449,662.00	449,662.00	428,382.00	
		GRAND TOTAL	408,927.02	449,662.00	449,662.00	428,382.00	

** END OF REPORT - Generated by Andrea Bramlett **

ENGINEERING FOOTNOTES

1 **The following Employees are included in the Regular Employee Wages**
611 4175

David Burnett
Brandon Cook
Kevin King
Anthony Lankford
Jimmy Stewart
Clyde Burchett

Work Order Dispatch

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
6114176	WORK ORDER DISPATCH						
511100	PS-REGULAR EMPLOYEES						
6114176	511100	PS-REG EMP	29,192.40	28,642.00	28,642.00	29,854.00	
512100	PS-GROUP INSURANCE						
6114176	512100	PS-GRP INS	7,279.79	7,950.00	7,950.00	7,182.00	
512101	INS DEDUCTIBLE REIMBURSEMENT						
6114176	512101	INS DED RE	.00	.00	.00	373.00	
512200	PS-FICA CONTRIBUTIONS						
6114176	512200	PS-FICA	1,587.96	1,847.00	1,847.00	1,851.00	
512300	PS-MEDICARE						
6114176	512300	PS-MEDI	363.22	432.00	432.00	433.00	
512401	PS-RETIREMENT EMPLOYER CONT						
6114176	512401	PS-RET CTY	1,911.12	1,969.00	1,969.00	2,011.00	
512402	PS-RETIREMENT PLAN ADMIN EXP						
6114176	512402	PS-ADM EXP	58.44	62.00	62.00	65.00	
512700	PS-WORKER'S COMPENSATION						
6114176	512700	PS-WK COMP	90.62	81.00	81.00	96.00	
521204	SV-MEDICAL SERVICES						
6114176	521204	SV-MEDICAL	20.00	20.00	20.00	20.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
522200	SV-REPAIRS & MAINT-DEPARTMENTS						
6114176	522200	SV-R&M DEP	105.98	150.00	150.00	150.00	
523101	SV-GENERAL LIABILITY INSURANCE						
6114176	523101	SV-GENLIAB	69.58	125.00	125.00	100.00	
531120	SU-OFFICE SUPPLIES						
6114176	531120	SU-OFF SUP	1,292.72	1,200.00	1,200.00	100.00	
531125	PRINTER/COPIER SUPPLIES						
6114176	531125	PRINTER SU	.00	.00	.00	200.00	
TOTAL WORK ORDER DISPATCH			41,971.83	42,478.00	42,478.00	42,435.00	
TOTAL UTILITY ADMN INT SERVI			41,971.83	42,478.00	42,478.00	42,435.00	
		GRAND TOTAL	41,971.83	42,478.00	42,478.00	42,435.00	

** END OF REPORT - Generated by Andrea Bramlett **

WORKORDER DISPATCH
FOOTNOTES

1 **The following Employees are included in the Regular Employee Wages**
611 4176 Andrea Everett

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PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
6114177	GEO INFO SERVICE						
511100	PS-REGULAR EMPLOYEES						
6114177	511100	PS-REG EMP	107,517.51	106,034.00	106,034.00	109,334.00	
512100	PS-GROUP INSURANCE						
6114177	512100	PS-GRP INS	14,559.58	15,899.00	15,899.00	14,364.00	
512101	INS DEDUCTIBLE REIMBURSEMENT						
6114177	512101	INS DED RE	.00	.00	.00	746.00	
512200	PS-FICA CONTRIBUTIONS						
6114177	512200	PS-FICA	6,652.84	6,503.00	6,503.00	6,779.00	
512300	PS-MEDICARE						
6114177	512300	PS-MEDI	1,535.98	1,521.00	1,521.00	1,585.00	
512401	PS-RETIREMENT EMPLOYER CONT						
6114177	512401	PS-RET CTY	6,369.32	7,209.00	7,209.00	7,365.00	
512402	PS-RETIREMENT PLAN ADMIN EXP						
6114177	512402	PS-ADM EXP	196.13	224.00	224.00	237.00	
512700	PS-WORKER'S COMPENSATION						
6114177	512700	PS-WK COMP	479.42	859.00	859.00	193.00	
521204	SV-MEDICAL SERVICES						
6114177	521204	SV-MEDICAL	20.00	20.00	20.00	20.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
522201	SV-VEH.REPAIRS & MAINTENANCE						
6114177	522201	SV-VEH R&M	.00	1,000.00	1,000.00	500.00	
522320	SV-RENTAL OF EQUIPMENT & VEH						
6114177	522320	SV-RENT-EQ	.00	1,000.00	1,000.00	500.00	
523101	SV-GENERAL LIABILITY INSURANCE						
6114177	523101	SV-GENLIAB	101.50	175.00	175.00	175.00	
523103	SV-VEHICLE INSURANCE						
6114177	523103	SV-VEHICLE	172.06	295.00	295.00	295.00	
523104	SV-SURETY BONDS						
6114177	523104	SV-SURETY	15.18	20.00	20.00	20.00	
523205	SV-CELL TELEPHONE SV/ALT RADIO						
6114177	523205	SV-CELLRAD	297.64	653.00	653.00	500.00	
523208	SV- GA PUB WEB TELECOMM SVC						
6114177	523208	SV-MEAG/EC	531.00	720.00	720.00	720.00	
523220	SV-POSTAGE						
6114177	523220	SV-POSTAGE	.00	100.00	100.00	100.00	
523700	SV-EDUCATION & TRAINING						
6114177	523700	SV-EDTRAIN	420.00	.00	.00	330.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523800	SV-LICENSES						
6114177	523800	SV-LICENSE	25,000.02	25,000.00	25,000.00	25,000.00	
531120	SU-OFFICE SUPPLIES						
6114177	531120	SU-OFF SUP	.00	500.00	500.00	450.00	
531125	PRINTER/COPIER SUPPLIES						
6114177	531125	PRINTER SU	.00	.00	.00	50.00	
531130	SU-PUR UNIFORMS & PROTECTIVE						
6114177	531130	SU-UNIFORM	647.16	650.00	650.00	650.00	
531141	SU-SUPPLIES-VEH REP.& MAINT.						
6114177	531141	SU-R&M VEH	.00	500.00	500.00	500.00	
531270	SU-GASOLINE						
6114177	531270	SU-GAS	230.17	500.00	500.00	750.00	
531600	SU-SMALL EQUIPMENT- <$5000						
6114177	531600	SU-SM EQP	.00	1,000.00	1,000.00	1,000.00	
TOTAL GEO INFO SERVICE			164,745.51	170,382.00	170,382.00	172,163.00	
TOTAL UTILITY ADMN INT SERVI			164,745.51	170,382.00	170,382.00	172,163.00	
		GRAND TOTAL	164,745.51	170,382.00	170,382.00	172,163.00	

** END OF REPORT - Generated by Andrea Bramlett **

GIS
FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

611 4177

Davey Crawford
Micky Beckman

Customer Service

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
6114190	UTIILTIES-CUSTOMER SVC						
511100	PS-REGULAR EMPLOYEES						
6114190	511100	PS-REG EMP	104,587.14	110,466.00	110,466.00	127,804.00	
511300	PS-OVERTIME						
6114190	511300	PS-OT	365.89	1,000.00	1,000.00	600.00	
512100	PS-GROUP INSURANCE						
6114190	512100	PS-GRP INS	21,887.37	23,849.00	23,849.00	28,728.00	
512101	INS DEDUCTIBLE REIMBURSEMENT						
6114190	512101	INS DED RE	.00	.00	.00	1,492.00	
512200	PS-FICA CONTRIBUTIONS						
6114190	512200	PS-FICA	6,190.57	6,911.00	6,911.00	7,962.00	
512300	PS-MEDICARE						
6114190	512300	PS-MEDI	1,451.26	1,617.00	1,617.00	1,862.00	
512401	PS-RETIREMENT EMPLOYER CONT						
6114190	512401	PS-RET CTY	7,197.48	7,526.00	7,526.00	7,448.00	
512402	PS-RETIREMENT PLAN ADMIN EXP						
6114190	512402	PS-ADM EXP	220.08	234.00	234.00	240.00	
512700	PS-WORKER'S COMPENSATION						
6114190	512700	PS-WK COMP	254.54	324.00	324.00	289.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
521204	SV-MEDICAL SERVICES						
6114190	521204	SV-PHYVACC	20.00	300.00	300.00	300.00	
522001	SV-LINEN SERVICES						
6114190	522001	SV-LINEN	143.00	150.00	150.00	150.00	
522200	SV-REPAIRS & MAINT-DEPARTMENTS						
6114190	522200	SV-R&M DEP	278.07	600.00	600.00	600.00	
522202	SV-EQUIP-REPAIRS & MAINTENANCE						
6114190	522202	SV-EQP-R&M	.00	1,500.00	1,500.00	1,000.00	
522320	SV-RENTAL OF EQUIPMENT & VEH						
6114190	522320	SV-RENT-EQ	1,269.98	1,600.00	1,600.00	1,500.00	
523101	SV-GENERAL LIABILITY INSURANCE						
6114190	523101	SV-GENLIAB	289.45	500.00	500.00	500.00	
523104	SV-SURETY BONDS						
6114190	523104	SV-SURETY	30.37	35.00	35.00	35.00	
523220	SV-POSTAGE						
6114190	523220	SV-POSTAGE	2,674.79	3,500.00	3,500.00	3,000.00	
523300	SV-ADVERTISING						
6114190	523300	SV-ADVERT	.00	150.00	150.00	100.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523400	SV-PRINTING & BINDING						
6114190	523400	SV-PRINT	652.50	2,500.00	2,500.00	2,500.00	
523500	SV-TRAVEL-EDUCATIONAL/CONF						
6114190	523500	SV-TRAVEL	860.98	1,500.00	1,500.00	1,500.00	
523700	SV-EDUCATION & TRAINING						
6114190	523700	SV-EDTRAIN	850.00	1,000.00	1,000.00	1,000.00	
531120	SU-OFFICE SUPPLIES						
6114190	531120	SU-OFF SUP	2,423.54	2,300.00	2,300.00	1,500.00	
531125	PRINTER/COPIER SUPPLIES						
6114190	531125	PRINTER SU	.00	.00	.00	1,200.00	
531140	SU-SUPPPIES-EQUIP-REPAIR&MAINT						
6114190	531140	SU-EQUP RP	60.00	300.00	300.00	400.00	
531300	SU-FOOD FOR MEETINGS						
6114190	531300	SU-FOODMTG	.00	100.00	100.00	100.00	
531400	SU-BOOKS & PERIODICALS						
6114190	531400	SU-BKS PER	.00	350.00	350.00	350.00	
531600	SU-SMALL EQUIPMENT- <$5000						
6114190	531600	SU-SM EQP	.00	1,000.00	1,000.00	1,000.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531601	SU-CONT EQP-COMP,PRINT,SOFTWAR						
6114190	531601	SU-CONTROL	.00	2,000.00	2,000.00	2,000.00	
554100	INTF ALLOC-UTIL INT SVC FUND						
6114190	554100	IF-UTILSVC	6,423.00	4,250.00	4,250.00	14,852.00	
TOTAL UTIILTIES-CUSTOMER SVC			158,130.01	175,562.00	175,562.00	210,012.00	
TOTAL UTILITY ADMN INT SERVI			158,130.01	175,562.00	175,562.00	210,012.00	
		GRAND TOTAL	158,130.01	175,562.00	175,562.00	210,012.00	

** END OF REPORT - Generated by Andrea Bramlett **

CUSTOMER SERVICE
FOOTNOTES

1 **The following Employees are included in the Regular Employee Wages**
611 4190

Joyce Lingerfelt
Margaret Peeler
Ashley Pinyan
Annissa Clark

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Meter Reading

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
6114191	UTILITIES-METER READING						
511100	PS-REGULAR EMPLOYEES						
6114191	511100	PS-REG EMP	160,697.79	151,513.00	151,513.00	148,235.00	
511300	PS-OVERTIME						
6114191	511300	PS-OT	8,301.32	10,000.00	10,000.00	10,000.00	
512100	PS-GROUP INSURANCE						
6114191	512100	PS-GRP INS	42,931.58	31,678.00	31,678.00	28,728.00	
512101	INS DEDUCTIBLE REIMBURSEMENT						
6114191	512101	INS DED RE	.00	.00	.00	1,492.00	
512200	PS-FICA CONTRIBUTIONS						
6114191	512200	PS-FICA	10,392.57	10,014.00	10,014.00	9,822.00	
512300	PS-MEDICARE						
6114191	512300	PS-MEDI	2,409.37	2,342.00	2,342.00	2,297.00	
512401	PS-RETIREMENT EMPLOYER CONT						
6114191	512401	PS-RET CTY	9,605.64	10,309.00	10,309.00	9,860.00	
512402	PS-RETIREMENT PLAN ADMIN EXP						
6114191	512402	PS-ADM EXP	293.64	320.00	320.00	318.00	
512700	PS-WORKER'S COMPENSATION						
6114191	512700	PS-WK COMP	4,850.81	6,525.00	6,525.00	6,819.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
521204	SV-MEDICAL SERVICES						
6114191	521204	SV-PHYVACC	80.00	290.00	290.00	290.00	
522001	SV-LINEN SERVICES						
6114191	522001	SV-LINEN	182.00	300.00	300.00	300.00	
522200	SV-REPAIRS & MAINT-DEPARTMENTS						
6114191	522200	SV-R&M DEP	54.55	200.00	200.00	200.00	
522201	SV-VEH.REPAIRS & MAINTENANCE						
6114191	522201	SV-R&M-VEH	6,775.58	3,200.00	3,200.00	4,000.00	
522202	SV-EQUIP-REPAIRS & MAINTENANCE						
6114191	522202	SV-R&M-EQP	2,694.69	2,000.00	2,000.00	2,500.00	
523101	SV-GENERAL LIABILITY INSURANCE						
6114191	523101	SV-GENLIAB	415.59	760.00	760.00	500.00	
523103	SV-VEHICLE INSURANCE						
6114191	523103	SV-VEHICLE	2,605.17	1,940.00	1,940.00	2,700.00	
523104	SV-SURETY BONDS						
6114191	523104	SV-SURETY	37.95	40.00	40.00	50.00	
523205	SV-CELL TELEPHONE SV/ALT RADIO						
6114191	523205	SV-CELL PH	260.69	500.00	500.00	500.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523300	SV-ADVERTISING						
6114191	523300	SV-ADVERT	.00	.00	.00	100.00	
523400	SV-PRINTING & BINDING						
6114191	523400	SV-PRINTBD	.00	500.00	500.00	500.00	
523500	SV-TRAVEL-EDUCATIONAL/CONF						
6114191	523500	SV-TRAVEL	.00	500.00	500.00	300.00	
523700	SV-EDUCATION & TRAINING						
6114191	523700	SV-EDTRAIN	.00	500.00	500.00	400.00	
531100	SU-GENERAL SUPPLIES & MATERIAL						
6114191	531100	SU-GENERAL	4,720.14	3,000.00	3,000.00	3,000.00	
531120	SU-OFFICE SUPPLIES						
6114191	531120	SU-OFF SUP	132.21	500.00	500.00	200.00	
531125	PRINTER/COPIER SUPPLIES						
6114191	531125	PRINTER SU	.00	.00	.00	100.00	
531130	SU-PUR UNIFORMS & PROTECTIVE						
6114191	531130	SU-UNIFORM	1,438.87	1,850.00	1,850.00	1,850.00	
531140	SU-SUPPPIES-EQUIP-REPAIR&MAINT						
6114191	531140	SU-RM EQP	153.50	500.00	500.00	1,000.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
531141	SU-SUPPLIES-VEH REP.& MAINT.						
6114191	531141	SU-VEH R&M	2,513.92	5,000.00	5,000.00	5,900.00	
531230	SU-ELECTRICITY SERVICE-CITY						
6114191	531230	SU-EL-CITY	562.49	2,000.00	2,000.00	600.00	
531231	SU-ELECTRICITY SERVICES-OTHER						
6114191	531231	SU-EL-OTHR	991.31	500.00	500.00	1,200.00	
531270	SU-GASOLINE						
6114191	531270	SU-GAS	20,378.65	12,000.00	12,000.00	22,000.00	
531300	SU-FOOD FOR MEETINGS						
6114191	531300	SU-FOODMTG	.00	100.00	100.00	100.00	
531600	SU-SMALL EQUIPMENT- <$5000						
6114191	531600	SU-SM EQP	.00	3,000.00	3,000.00	5,000.00	
531601	SU-CONT EQP-COMP,PRINT,SOFTWAR						
6114191	531601	SU-CONTROL	798.00	500.00	500.00	500.00	
578001	OC-DAMAGES TO OTHER PROPERTY						
6114191	578001	OC-DAMAGES	.00	700.00	700.00	500.00	
TOTAL UTILITIES-METER READIN			284,278.03	263,081.00	263,081.00	271,861.00	
TOTAL UTILITY ADMN INT SERVI			284,278.03	263,081.00	263,081.00	271,861.00	
		GRAND TOTAL	284,278.03	263,081.00	263,081.00	271,861.00	

** END OF REPORT - Generated by Andrea Bramlett **

METER READING
FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

611 4191

Edwin Fox
Allan Serritt
Chad Wright
Clarence Elrod

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Billing

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
6114192	UTILITIES-BILLING						
511100	PS-REGULAR EMPLOYEES						
6114192	511100	PS-REG EMP	93,933.35	97,016.00	97,016.00	74,124.00	
511300	PS-OVERTIME						
6114192	511300	PS-OT	2,480.05	3,100.00	3,100.00	3,500.00	
512100	PS-GROUP INSURANCE						
6114192	512100	PS-GRP INS	21,839.37	23,849.00	23,849.00	14,364.00	
512101	INS DEDUCTIBLE REIMBURSEMENT						
6114192	512101	INS DED RE	.00	.00	.00	746.00	
512200	PS-FICA CONTRIBUTIONS						
6114192	512200	PS-FICA	5,588.38	6,208.00	6,208.00	4,817.00	
512300	PS-MEDICARE						
6114192	512300	PS-MEDI	1,288.33	1,452.00	1,452.00	1,127.00	
512401	PS-RETIREMENT EMPLOYER CONT						
6114192	512401	PS-RET CTY	6,270.36	6,598.00	6,598.00	4,993.00	
512402	PS-RETIREMENT PLAN ADMIN EXP						
6114192	512402	PS-ADM EXP	236.52	205.00	205.00	161.00	
512700	PS-WORKER'S COMPENSATION						
6114192	512700	PS-WK COMP	171.62	243.00	243.00	193.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
521201	SV-LEGAL						
6114192	521201	SV-LEGAL	.00	408.00	408.00	408.00	
521204	SV-MEDICAL SERVICES						
6114192	521204	SV-PHYVACC	40.00	250.00	250.00	195.00	
522200	SV-REPAIRS & MAINT-DEPARTMENTS						
6114192	522200	SV-R&M DEP	166.18	600.00	600.00	800.00	
522202	SV-EQUIP-REPAIRS & MAINTENANCE						
6114192	522202	SV-EQP-R&M	696.00	3,500.00	3,500.00	2,000.00	
522320	SV-RENTAL OF EQUIPMENT & VEH						
6114192	522320	SV-RENT-EQ	37,198.56	3,844.00	3,844.00	2,900.00	
523101	SV-GENERAL LIABILITY INSURANCE						
6114192	523101	GEN LIAB	312.69	550.00	550.00	400.00	
523104	SV-SURETY BONDS						
6114192	523104	SV-SURETY	22.79	25.00	25.00	25.00	
523220	SV-POSTAGE						
6114192	523220	SV-POSTAGE	78,838.49	88,000.00	88,000.00	96,000.00	
523400	SV-PRINTING & BINDING						
6114192	523400	SV-PRINT	12,507.93	25,000.00	25,000.00	36,000.00	

PROJECTION: 12611 2012 - BUDGET UTILITY ADMINISTRATION FOR PERIOD 99

ACCOUNTS FOR: UTILITY ADMN INT SERVICE FUND			2010 ACTUAL	2011 ORIG BUD	2011 REVISED BUD	2012 ADOPT	COMMENT
523500	SV-TRAVEL-EDUCATIONAL/CONF						
6114192	523500	SV-TRAVEL	856.48	2,000.00	2,000.00	1,900.00	
523700	SV-EDUCATION & TRAINING						
6114192	523700	SV-EDTRAIN	850.00	1,200.00	1,200.00	1,200.00	
531120	SU-OFFICE SUPPLIES						
6114192	531120	SU-OFF SUP	5,939.16	5,000.00	5,000.00	3,000.00	
531125	PRINTER/COPIER SUPPLIES						
6114192	531125	PRINTER SU	.00	.00	.00	700.00	
531140	SU-SUPPPIES-EQUIP-REPAIR&MAINT						
6114192	531140	SU-EQUP RP	.00	900.00	900.00	500.00	
531300	SU-FOOD FOR MEETINGS						
6114192	531300	SU-FOODMTG	31.02	100.00	100.00	100.00	
531600	SU-SMALL EQUIPMENT- <$5000						
6114192	531600	SU-SM EQP	.00	600.00	600.00	300.00	
531601	SU-CONT EQP-COMP,PRINT,SOFTWAR						
6114192	531601	SU-CONTROL	137.03	900.00	900.00	1,800.00	
TOTAL UTILITIES-BILLING			269,404.31	271,548.00	271,548.00	252,253.00	
TOTAL UTILITY ADMN INT SERVI			269,404.31	271,548.00	271,548.00	252,253.00	
		GRAND TOTAL	269,404.31	271,548.00	271,548.00	252,253.00	

** END OF REPORT - Generated by Andrea Bramlett **

UTILITY BILLING
FOOTNOTES

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

611 4192

Judith Arnold
Melissa Boyd

5 Year
Capital Plan



City of Calhoun
Capital Plan Summary
2013 - 2017

Utility Government:

Year	Utility Administration	GIS	Engineering	WasteWater	Water	Electric	Telecom	Totals
FY2013	$ 31,000	$ 110,000	$ 115,600	$ 15,491,000	$ 1,867,935	$ 637,093	$ 3,730,000	$ 21,982,628
FY2014	55,000	12,000	110,000	15,582,000	2,207,000	453,214	3,980,000	22,399,214
FY2015	10,000	-	90,000	615,000	1,389,000	406,000	2,270,000	4,780,000
FY2016	2,000,000	-	85,000	2,046,000	556,000	154,090	2,190,000	7,031,090
FY2017	5,000	150,000	120,000	3,798,000	1,012,000	292,833	1,200,000	6,577,833
Totals	**$ 2,101,000**	**$ 272,000**	**$ 520,600**	**$ 37,532,000**	**$ 7,031,935**	**$ 1,943,230**	**$ 13,370,000**	**$ 62,770,765**

City of Calhoun, Georgia
Utility Systems Administration
Five Year Capital Plan, Twenty Year Review

The twenty year plan for Utility System Administration is based upon population and Industrial growth at a rate of approximately 1% per year. Electric Utility services will increase based upon City growth, and the growth County wide for the water/sewer systems. Since the opportunities for technological expansion will be abundant during the next twenty years, the utility system will continue to look at telephone service in house and also for commercial, industrial and residential customers. Calhoun Utilities will continue to review the viability of cable television, internet and similar services for all types of customers within the City limit area.

The City will continue to petition the Public Service Commission (PSC) when appropriate regarding 900 kw load customers and the Territorial Agreement. As a result of the expansion of electric services, additional men and equipment will be required to support expanded services. Water and sewer will be enhanced by expansions and replacement lines that will handle larger volumes. It is estimated by the year 2025 the City of Calhoun will have sewer extended into the vital areas of Gordon County and will have a regional water agreement in place with several surrounding communities. The City will continue to expand raw water sources as a result. The City will also continue to expand the electrical base generation capacity as needed through the Municipal Electric Authority of Georgia in order to be prepared for future growth.

Larry Vickery
General Manager

Utility Systems Administration
Five Year Capital Plan
2013 - 2017

Year	Item	Cost	Funding Source
2012-2013	Computers & Printers	$ 5,000	Operating Revenues
	1 Administrative Vehicle	26,000	Operating Revenues
	TOTAL	**31,000**	
2013-2014	Utility System Software	50,000	Operating Revenues
	Computers & Printers	5,000	Operating Revenues
	TOTAL	**55,000**	
2014-2015	Computers & Printers	10,000	Operating Revenues
	TOTAL	**10,000**	
2015-2016	Centralized Warehousing-Purchasing	2,000,000	Operating Revenues
	TOTAL	**2,000,000**	
2016-2017	Computers & Printers	5,000	Operating Revenues
	TOTAL	**5,000**	
	GRAND TOTAL	**$ 2,101,000**	

GIS
Five Year Capital Plan
2013-2017

Year	Item	Cost	Funding Source
2012-2013	New Photography flyover	$ 110,000	Operating Expenses
	TOTAL	**110,000**	
2013-2014	New Server	12,000	Operating Expenses
	TOTAL	**12,000**	
2014-2015		-	
	TOTAL	-	
2015-2016		-	
	TOTAL	-	
2016-2017	New Photography flyover	150,000	Operating Expenses
	TOTAL	**150,000**	
	GRAND TOTAL	**$ 272,000**	

ENGINEERING DEPARTMENT
FIVE YEAR CAPITAL EXPENSE PLAN
2013-2017

The 5-Year Capital Plan for the Engineering Department can be classified in three broad categories. One category includes purchases of technologically advanced surveying equipment. This equipment will be used to collect detailed field information for inclusion in the GIS system, and for meeting an expanded role in creating "as-built" drawings for land development projects. In addition, capital expenses will be invested in updating our CAD workstations with high-performance computers and replacing our sewer camera inspection system. And lastly, capital expenditures will be made to replace vehicles for field personnel.

Engineering Department
Five Year Capital Plan
2013 - 2017

Year	Item	Cost	Funding Source
2012-2013	Vehicle	$ 25,000	Operating Revenues
	Vehicle	30,000	Operating Revenues
	40% of Large Copier	5,600	Operating Revenues
	2-Handheld GPS Units	10,000	Operating Revenues
	Robotic Total Station Instrument with GPS	40,000	Operating Revenues
	Computers & software	5,000	Operating Revenues
	TOTAL	**115,600**	
2013-2014	Vehicle	25,000	Operating Revenues
	2-GPS Rover Units	50,000	Operating Revenues
	CAD Workstations	15,000	Operating Revenues
	CAD Software	20,000	Operating Revenues
	TOTAL	**110,000**	
2014-2015	Vehicle	25,000	Operating Revenues
	Office Furniture	10,000	Operating Revenues
	Computer & Software	5,000	Operating Revenues
	2-GPS Rover Units	50,000	Operating Revenues
	TOTAL	**90,000**	
2015-2016	Vehicle	25,000	Operating Revenues
	2-GPS Rover Units	50,000	Operating Revenues
	Surveying Level & Subsurface Locator	5,000	Operating Revenues
	Computer & Software	5,000	Operating Revenues
	TOTAL	**85,000**	
2016-2017	Vehicle	30,000	Operating Revenues
	Plotter	15,000	Operating Revenues
	Computer & Software	5,000	Operating Revenues
	Sewer Camera System	70,000	Operating Revenues
	TOTAL	**120,000**	
	GRAND TOTAL	**$ 520,600**	

City of Calhoun
Wastewater Treatment & Wastewater Collection System
Five Year Capital Expense Plan
2013-2017

Purpose:

The planning document will be utilized to provide guidelines for replacement and procurement of capital expenditures for equipment, system improvements and system expansions.

The purpose of this document is to insure that our customers and the environment are provided for during the next twenty years. Proper planning will result in savings and reliability of service beyond the twenty years planning period.

Planning Criteria: We now have the older part of the wastewater treatment plant back in operation. This will provide for a better effluent discharge and will help provide for future capacity. This does not however insure that future regulatory requirements can be met with our current process.

The City of Calhoun may receive a new permit in fiscal year 2012 and will be required to comply no later than the year 2017. These proposed limits will be based TMDLS established from data gathered by EPD. We understand that the new permit will be "Seasonal". A seasonal permit has lower discharge limits for the dryer months. We believe these months will be June, July, August and September; however EPD may set the limits based on a low flow for the Oostanaula River. The new permit limits will probably have a maximum effluent BOD of 10 mg/L, 20 mg/L of TSS, 2.0 mg/L of ammonia, nitrates, nitrites, and 1.0 mg/L of phosphorus for the dryer months. We hope the limits for the months with normal or above average rainfall will be near our current limits.

Our existing wastewater plant can meet the new limits for BOD and TSS under our current flow conditions. As growth occurs and flows increase the existing plant will not comply.

Budget Year 2012:

The Wastewater Treatment Plant may receive the new NPDES limits in 2012. Once these new limits have been received, we will proceed to evaluate our position as to how and by what method or methods we must implement in order to meet the required discharge limits. Additions and modifications to the plant will be kept to a minimum until the engineering and design development report is finalized. No capital expenses are planned during this budget year.

Wastewater Treatment System
Five Year Capital Plan
2013 - 2017

Year	Item	Cost	Funding Source
2012-2013	Industrial Pretreatment	$ 100,000	Operating Revenues
	Plant Upgrade (New NPDES Permit)	15,000,000	GEFA Loan/SPLOST
	TOTAL	**15,100,000**	
2013-2014	Industrial Pretreatment	100,000	Operating Revenues
	Plant Upgrade (New NPDES Permit)	15,000,000	GEFA Loan/SPLOST
	TOTAL	**15,100,000**	
2014-2015	Industrial Pretreatment	50,000	Operating Revenues
	Instrumentation-SCADA	130,000	Operating Revenues
	TOTAL	**180,000**	
2015-2016	Industrial Pretreatment	50,000	Operating Revenues
	Process Upgrade (Ozone for Color Removal)/Instrumentation-SCADA	1,750,000	GEFA Loan
	TOTAL	**1,800,000**	
2016-2017	Industrial Pretreatment	50,000	Operating Revenues
	Equalization Basin	3,500,000	GEFA Loan
	TOTAL	**3,550,000**	
	GRAND TOTAL	**$ 35,730,000**	

Wastewater Collection System
Five Year Capital Plan
2013-2017

Year	Item	Cost	Funding Source
2012-2013	Two ton Dump Truck	$ 75,000	Operating Revenes
	Air Quality Monitors	8,000	Operating Revenes
	Computer Upgrades	8,000	Operating Revenes
	Air Compressor	18,000	Operating Revenes
	Crew Service Truck - Crew 330	62,000	Operating Revenes
	State Route 53 Sewer Relocation	220,000	Operating Revenes
	TOTAL	**391,000**	
2013-2014	Additional Crew Sewer Maintance Backhoe (New Crew)	70,000	Operating Revenes
	Crew Service Truck (New Crew)	62,000	Operating Revenes
	Building Upgrade (New Crew office space)	20,000	Operating Revenes
	Jet Vac Truck	210,000	Lease Purchase
	Infrastructure - Line Replacement	120,000	Operating Revenes
	TOTAL	**482,000**	
2014-2015	Two Ton Dump Truck (New Crew)	75,000	Operating Revenes
	Hydrulic By-Pass Pump	45,000	Operating Revenes
	Backhoe, 4x4 (Crew 335)	72,000	Operating Revenes
	Pickup Truck (Locator)	18,000	Operating Revenes
	Crew Service Truck (Camera Crew)	40,000	Operating Revenes
	Lift Station Up-grade (Timber Ridge)	65,000	Operating Revenes
	Infrastructure - Line Replacement	120,000	Operating Revenes
	TOTAL	**435,000**	
2015-2016	Backhoe, 4x4, Extendable boom (Crew330)	77,000	Operating Revenes
	Air compressor	18,000	Operating Revenes
	Pick-up Truck, 3/4 Ton, 4x4 (Job 36)	23,000	Operating Revenes
	Air Quality Monitors	8,000	Operating Revenes
	Infrastructure - Line Replacement	120,000	Operating Revenes
	TOTAL	**246,000**	
2016-2017	Trench Shoring	23,000	Operating Revenes
	Rock box	10,000	Operating Revenes
	Lift Station Up-grade (Wilco)	65,000	Operating Revenes
	Flow recorders	30,000	Operating Revenes
	Infrastructure - Line Replacement	120,000	Operating Revenes
	TOTAL	**248,000**	
	GRAND TOTAL	**$ 1,802,000**	

City of Calhoun
Water Treatment & Water Distribution System
Five Year Capital Expense Plan
2013-2017

Purpose:

The planning document will be utilized to provide guidelines for replacement and procurement of capital expenditures for equipment, system improvements and system expansions.

The purpose of this document is to insure that our customers are supplied with the safest and most cost effective water service we can provide during the next twenty years. Proper planning will result in savings and reliability of service beyond the twenty years planning period.

Planning Criteria:

Our planning is primarily based on growth projections. We do however have to also consider possible regulatory changes. The current service population is approximately 50,000. The City of Calhoun serves about 87% of the current population with potable water. The usage per capita is approximately 70 gallons per day or 3.5 million gallons per day for residential. Our industrial and commercial customers (Top Twenty) use approximately 6.6 million gallons per day. This gives us an average usage of 10.1 MGD. These numbers are based on 2008 data. The projected growth rates are as follows 2010-2020 (23.58%) and 2020-2025 (24.81%)*.

Our current water withdrawal permits total 23.8 MGD with another 6.0 MGD from Big Spring. This gives us a maximum withdrawal from all sources of 29.8 MGD. The maximum monthly average maximum day is currently 15.4 MGD. The Pickens County and Chatsworth connections allow for a 0.5 MGD at each connection and 1.5 MGD maximum for each connection, for a beginning peak capacity for the day we will use the 15.4 MGD, 0.5 MGD for Pickens County and 0.5 MGD for Chatsworth for a total of 16.4 MGD peak capacity for the day. The Gilmer County-Ellijay Water Authority has also inquired about the purchase of 0.5 MGD minimum and 1.5 MGD maximum in the near future. We have attached a water maximum day demand work sheet which projects usage out to the year 2025.

The requirements for additional water sources and water production also affect our water distribution network. Meeting our customer's needs depends on the ability to fully utilize our resources, thus larger transmission mains are needed. We propose to install approximately 21 miles of new 12" water mains during the next two years. Along with new larger mains we also have to maintain and replace older infrastructure such as eliminating approximately 55,000 feet of old 2" galvanized water lines. These older lines will be replaced over a three year period.

* Data obtained from Coosa Valley Regional Development Center.

Water Treatment System
Five Year Capital Plan
2013 - 2017

Year	Item	Cost	Funding Source
2012-2013	SCADA System tune-up (older part of system is 10 yrs old)	$ 175,000	Operating Revenues
	4 Chemical Pumps for Mauldin Plnt & Brittany Dr	10,000	Operating Revenues
	2 Storage Tanks painted	200,000	Operating Revenues
	Concrete renovation at Mauldin Rd (plant in basins & flash mixer areas)	300,000	Operating Revenues
	River Pump repl. (2 pumps @ Coosaattee intake)	222,000	Operating Revenues
	Bar Screen Renovations @ Coosawattee Intake	250,000	Operating Revenues
	Replace outdated Particle Counters and Turbidimeters	209,935	Operating Revenues
	TOTAL	**1,366,935**	
2013-2014	2 River pumps replaced at Coosawattee intake & wet well piping to bar screens replaced	350,000	Operating Revenues
	Oostanaula intake renovation with possible (4) old river pumps restored from Cooosawate intake	400,000	Operating Revenues
	2nd Boone Ford Water Storage Tank addition	600,000	Operating Revenues
	Filter Media addition to both plants	20,000	Operating Revenues
	TOTAL	**1,370,000**	
2014-2015	Water Tank paint jobs	200,000	Operating Revenues
	New high service pump addition to Mauldin Plnt	300,000	Operating Revenues
	Vehicle for Water Plant Operations	22,000	Operating Revenues
	TOTAL	**522,000**	
2015-2016	Water tank painting	200,000	Operating Revenues
	Equipment upgrade @ both treatment plants		Operating Revenues
	TOTAL	**200,000**	
2016-2017	Chemical Pump & Feeder upgrade con't @ both plants	50,000	Operating Revenues
	Water storage tank addition for system	800,000	Operating Revenues
	Total	**850,000**	
	GRAND TOTAL	**$ 4,308,935**	

Water Distribution System
Five Year Capital Plan
2013 - 2017

Year	Item	Cost	Funding Source
2012-2013	Crew Service Truck # 37	$ 55,000	Operating Revenues
	Back Hoe #337	58,000	Operating Revenues
	Two Ton Dump Truck	50,000	Operating Revenues
	Air Compressor	18,000	Operating Revenues
	Reeves Station Water Main Replacement	120,000	Operating Revenues
	2" Galvanized Line Replacement	200,000	Renewal/Replacement
	TOTAL	**501,000**	
2013-2014	Crew Service Truck #38	55,000	Operating Revenues
	Back Hoe #34	58,000	Operating Revenues
	Crew Service Truck #30	30,000	Operating Revenues
	3/4 Ton Pickup Crew # 334	24,000	Operating Revenues
	Two Ton Dump Truck	50,000	Operating Revenues
	2" Galvanized Line Replacement	200,000	
	16" & 12" Distribution Mains South	420,000	
	TOTAL	**837,000**	
2014-2015	Back Hoe #38	60,000	Operating Revenues
	Two Ton Dump Truck	50,000	Operating Revenues
	Crew Service #33	58,000	Operating Revenues
	3/4 Ton Pickup # 31 (Locator)	24,000	Operating Revenues
	2" Galvanized Line Replacement	200,000	Renewal/Replacement
	State Route 53 Water Relocation	475,000	Operating Revenues
	TOTAL	**867,000**	
2015-2016	Crew Service Truck #32	58,000	Operating Revenues
	Service Truck 30A	30,000	Operating Revenues
	Back Hoe #33	60,000	Operating Revenues
	Computer Updates	8,000	Operating Revenues
	2" Galvanized Line Replacement	200,000	Renewal/Replacement
	TOTAL	**356,000**	
2016-2017	Crew Service #34	58,000	Operating Revenues
	Back Hoe #32	60,000	Operating Revenues
	3/4 Ton Pickup 31A (Locator)	24,000	Operating Revenues
	Air Compressor	20,000	Operating Revenues
	TOTAL	**162,000**	
	GRAND TOTAL	**$ 2,723,000**	

City of Calhoun
Calhoun Electric System
Five Year Capital Expense Plan
2013-2017

The Calhoun Electric System twenty year planning process is intended to provide general direction for the operations and administration of capital expenditures, generation resources, and system expansion. Long term estimates of resources for the security and reliability of electric utility services to Calhoun's consumers will be the focus of this planning document.

Capital Expenditures

Vehicles: Light vehicles are budgeted on an as needed short term (5 years) basis. Replacements are generally scheduled as serviceability and reliability are depleted. Heavy vehicles, such as aerial devices, are rebuilt or replaced based on safe operating condition, reliability, and manufacturers recommendations. Generally, heavy trucks are rebuilt once in their useful life at approximately 5-7 years depending on the manufacturer's recommendations or on independent annual inspection recommendations. Other rolling construction equipment, such as tractors or forklifts, are budgeted solely on safe serviceability.

Metering and Instrumentation: Metering device technology generally drives the potential for capital change projects. As the technology matures and price/application issues are standardized, obsolete technology is replaced making an installation more functional and less labor intensive. The move to AMR (automatic remote meter reading) devices is complete and should service the Calhoun community for many years to come. Higher logic relaying, supervisory controlled switching, and real-time data acquisition systems will be expanded over the next twenty years.

Buildings: The addition of buildings or additions to existing buildings will be necessary to provide warehousing and equipment shelter. Expansion of the truck bay area will be needed within the next 5-20 years to allow for warehouse space adjacent to the existing storage areas. Lot improvements will also be required in the same time frame to accommodate state and national environmental issues dealing with the storage and containment of insulating fluids.

Generation Resources

Joint Action Participation: As Electrical load growth continues, Calhoun will need additional supply resources to meet this growing demand during the next twenty years. Joint construction of bulk base and intermediate generation by Georgia's power suppliers will be planned to accommodate long term construction schedules. Calhoun's twenty year forecast anticipates the need for base load resources in the year 2013 and beyond. Decisions have been made for acquiring and financing Plant Vogtle expanded resources jointly with Georgia's Electric Cities and the Municipal Electric Authority of Georgia. Initial production of Plant Vogtle expansion is scheduled for 2016-17

Calhoun's Domestic Generation: Our current operation of more than 25 MW of domestic generation will be considered in the planning process and determination of generation resource mix. The existing LM 2500 natural gas turbine is capable of expansion to combined cycle operation as a peaking or intermediate generation resource. The planning economics of further joint action vs. domestic generation vs. open market transactions will add flexibility to achieving the lowest cost possible in meeting our consumer's needs.

System Expansion

Future Energy Conservation, Voltage Conversion/Line Upgrades: As costs for fuel, environmental regulation compliance, and technological aberrations increase the costs of electric energy conversion, every possibility for efficient delivery and use must be applied. A current Grant awarded to the City of Calhoun should provide for 'On-Line' energy auditing and commercial customer assistance in energy efficiency. Beyond the 5 year planning range, Calhoun will evaluate the appropriate timing of system loss control projects as well as a continual capacitor application program. The primary long term effort would be to increase the conductor size or operating voltage of the electric system to reduce heat loss from high current circuits. This conversion process will involve coordinating insulation upgrades, application of dual-voltage transformers, substation upgrades, system reliability, employee training and equipment safety improvements.

New Business: New business planning is difficult in that these are usually short-term issues driven by local and global economic conditions. The 20 year planning process accommodates these potential system construction requirements through the continuous and year to year forecast of load growth.

Electric
Five Year Capital Plan
2013-2017

BUDGET YEAR	ITEM	COST	FUNDING SOURCE
2012-2013	**Capital Construction Projects**		
	Phase # 2 capacitor program	$ 94,863	Operating Revenues
	Complete Reclosure/ System Protection Project - Six Sites	133,190	Operating Revenues
	College St & N. 41 - from 8th St to Jones Rd - reconductor 6 CU. with 336 ACSR (2,114 @ 60,000/ mi)	30,000	Operating Revenues
	Bryant Pkwy at 53 - gang switch and line connect 3-336, 231'	12,000	Operating Revenues
	New Double Circuit Primary line for circuits # N-6432 and N-6422 on Oothcalooga St. from GOS to Coosa Valley Tech underground dip pole to reduce load on Circuit # N-6422	65,000	Operating Revenues
	TOTAL	**335,053**	
	Capital Purchases Equipment		
	Up grade security system	12,000	Operating Revenues
	Cab & Chassie for 50' bucket & rebuild	60,000	Operating Revenues
	Back Hoe	58,000	Operating Revenues
	Air compressor, shop commercial, 80 Gal, 7HP	2,500	Operating Revenues
	Test equipment - outdoor AMP recorders, $5,025, amprobe analyser, $3,290, voltage detector 0-40 volts, $530, wireless volt/ phase meter, $2,695	11,540	Operating Revenues
	Two heavy duty pick-up trucks	45,000	Operating Revenues
	TOTAL	**189,040**	
	Buildings		
	Truck bay expansion approximately 36X40	70,000	15 Year Internal Loan
	SPCC evironmental project at various plants and for transformer storage and containment area at electric shop	35,000	15 Year Internal Loan
	Increase air condition system at telecom building	8,000	Operating Revenues
	TOTAL	**113,000**	
	ANNUAL COMBINED TOTAL	**637,093**	
BUDGET YEAR	**ITEM**	**COST**	**FUNDING SOURCE**
2013-2014	**Capital Construction Projects**		
	Phase # 3 capacitor program	90,328	Operating Revenues
	Extend circuit # 6452 to Curtis Parkway- E. Line St. (Dews Pond) to Meadowbrook, 3-336 ACSR, on double circuit, 3590'@60000/MI, plus contract labor @ 15000	59,886	Operating Revenues
	Oak St Tie : River St to 41- recoductor 1/0 ACSR with 336 ACSR (2,200'@	48,000	Operating Revenues
	Replace deteriorating outside concentric neutral underground cable at Forest Heights, Sewer Plant, Golden Circle	75,000	Operating Revenues
	TOTAL	**273,214**	
	Capital Purchases Equipment		
	One standard pickup truck	20,000	Operating Revenues
	Purchase cab and chassie, rebuild 50' bucket truck	75,000	Operating Revenues
	Cab & Chassie - dump/ flat bed	40,000	Operating Revenues
	System protection study update	30,000	Operating Revenues
	TOTAL	**165,000**	
	Buildings		
	Extend & recondition wire shed	15,000	15 Year Internal Loan
	TOTAL	**15,000**	
	ANNUAL COMBINED TOTAL	**453,214**	

Electric
Five Year Capital Plan
2013-2017

BUDGET YEAR	ITEM	COST	FUNDING SOURCE
2014-2015	**Capital Construction Projects**		
	#4 Substation - N7332 (New Feeder Bay) connect with 1000 MCM EPR & 3-336 tie (1,200 @ $20/ FT)	24,000	Operating Revenues
	Reconductor circuit # N-7992 4/0cu to 336 ACSR Park Ave to West Line S	42,000	Operating Revenues
	Replace deteriorating outside concentric neutral underground cable at Rec	20,000	Operating Revenues
	3 Gang switch installations, Var. Loc.	25,000	Operating Revenues
	TOTAL	**111,000**	
	Capital Purchases Equipment		
	Rebuild 50' bucket truck, cab & chassie	70,000	Operating Revenues
	Line Truck - 60' Boom, 15000 LB Lift	150,000	Operating Revenues
	Three reel wire trailer	25,000	Operating Revenues
	Standard pickup truck	20,000	Operating Revenues
	TOTAL	**265,000**	
	Buildings		
	Lot Improvements	15,000	15 Year Internal Loan
	SPCC environmental project	15,000	15 Year Internal Loan
	TOTAL	**30,000**	15 Year Internal Loan
	ANNUAL COMBINED TOTAL	**406,000**	
BUDGET YEAR	**ITEM**	**COST**	**FUNDING SOURCE**
2015-2016	**Capital Construction Projects**		
	Reconductor Garden Hills Drive from # 6 copper to 1/0 ACSR	20,000	Operating Revenues
	Reconductor North Elm Street from # 6 copper to 1/0 ACSR	15,000	Operating Revenues
	Circuit N 7992 - construct 1,200' 336 ACSR on Line St from Harlan to Coll	29,090	Operating Revenues
	TOTAL	**64,090**	
	Capital Purchases Equipment		
	System protection study review/ update	50,000	5 Year Internal Loan
	Standard pick up truck	20,000	Operating Revenues
	TOTAL	**70,000**	
	Buildings		
	Lot Improvements	5,000	Operating Revenues
	SPCC environmental project	15,000	Operating Revenues
	TOTAL	**20,000**	
	ANNUAL COMBINED TOTAL	**154,090**	
BUDGET YEAR	**ITEM**	**COST**	**FUNDING SOURCE**
2016-2017	**Capital Construction Projects**		
	Curtis Pkwy - Meadowbrook to Peters St 3-336 on double circuit, (6,730 @ 60000, 15000 contract labor),	65,985	Operating Revenues
	River St from Moss Pkwy to Oothcaloga St - 3-336, partial double circuit (2,290 @ 60000, 10,000 contract labor)	27,348	Operating Revenues
	TOTAL	**93,333**	
	Capital Purchases Equipment		
	Standard pick up truck	22,000	5 Year Internal Loan
	Loader, backhoe, bobcat	75,000	Operating Revenues
	Review and update capacitor/ loss study	30,000	Operating Revenues
	TOTAL	**127,000**	
	Buildings		
	Telcom building expansion (1500 SQ' @ 35)	52,500	Operating Revenues
	Lot Improvements - paving	5,000	Operating Revenues
	SPCC environmental project	15,000	Operating Revenues
	TOTAL	**72,500**	
	ANNUAL COMBINED TOTAL	**292,833**	
	GRAND TOTAL	**$ 1,943,230**	

City of Calhoun
Telecommunications Department/CALNET
Five-Year Capital Plan
2013-2017

CALNET is the Telecommunications Department for the City of Calhoun, Georgia. The department serves two main functions. It is the Information Technology (IT) department for the City and operates a Telecommunications business for commercial services. To keep up with the demand for bandwidth and advanced services, the Telecommunications Department will continue to invest in newer technologies that will not only keep pace with increasing demand, but also provide the ability to offer new services. The largest investment of this plan is to build and offer advanced services to residential customers. This will eventually include expanding the fiber optic plant to surrounding communities. Other major investments for the City are replacing the aging phone system and continue upgrading the computer system to meet employee needs. CALNET will continue to monitor trends and adjust to the demands of the City and community.

Telecommunications
Five Year Capital Plan
2013-2017

Year	Item	Cost	Funding Source
2012-2013	Fiber To The Home (FTTH) Buildout	$ 3,500,000	Intergovernmental Loan 20 Years
	Build fiber line to Adairsville	60,000	Operating Revenues
	Network switch upgrade 10 Gig	100,000	Operating Revenues
	New Bucket Truck	70,000	Operating Revenues
	TOTAL	**3,730,000**	
2013-2014	FTTH Buildout	3,000,000	Intergovernmental Loan 20 Years
	Build Television Studio	350,000	Operating Revenues
	Phone system replacement	400,000	Operating Revenues
	Build fiber line to Sugar Valley	120,000	Operating Revenues
	Internet Logging Servers	60,000	Operating Revenues
	Wireless access for City Government	50,000	Operating Revenues
	TOTAL	**3,980,000**	
2014-2015	FTTH	2,000,000	Intergovernmental Loan 20 Years
	Build fiber line to Fairmount	120,000	Operating Revenues
	Wireless access for City Government	100,000	Operating Revenues
	Build fiber line to Red Bud	50,000	Operating Revenues
	TOTAL	**2,270,000**	
2015-2016	FTTH	2,000,000	Intergovernmental Loan 20 Years
	Fiber Build to Plainville	90,000	Operating Revenues
	Close Fiber Loop Red Bud to Sonoraville	60,000	Operating Revenues
	New Server Array	40,000	Operating Revenues
	TOTAL	**2,190,000**	
2016-2017	FTTH	1,000,000	Intergovernmental Loan 20 Years
	Close Fiber Ring to Adairsville	200,000	Operating Revenues
	TOTAL	**1,200,000**	
	GRAND TOTAL	**$ 13,370,000**	

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Statistical Data



Sewer Fee History

Fiscal Year	Regular Billed Dollars	Bod Dollars Billed	Total Dollars Billed	1000 Gallons	Average Price for 1000 Gallons (Excluding BOD)	Average Customers
2001	$ 3,721,105	$ 727,981	$ 4,449,086	2,657,932	1.40	4,956
2002	$ 4,106,516	$ 582,350	$ 4,688,866	2,570,985	1.59	5,000
2003	$ 4,122,778	$ 584,963	$ 4,707,741	2,457,621	1.68	5,163
2004	$ 4,634,252	$ 780,118	$ 5,414,370	2,365,450	1.96	5,343
2005	$ 4,402,718	$ 596,890	$ 4,999,608	2,284,207	1.93	5,584
2006	$ 4,654,824	$ 509,468	$ 5,164,292	2,192,067	2.12	5,839
2007	$ 5,320,625	$ 429,465	$ 5,750,089	2,095,187	2.54	6,019
2008	$ 4,807,111	$ 403,253	$ 5,210,364	1,777,938	2.70	6,164
2009	$ 4,269,156	$ 321,069	$ 4,590,225	1,502,199	2.94	6,150
2010	$ 5,018,304	$ 397,536	$ 5,415,840	1,580,632	3.17	6,228

Water Fee History

Fiscal Year	Billed Dollars	1000 Gallons	Dollars Per 1000 Gal. (Averaging Minimum & Inside/outside rates)	Average Customers
2001	$ 5,950,994	3,875,025	1.53	15,984
2002	$ 6,000,668	3,729,416	1.60	16,209
2003	$ 6,276,968	3,622,604	1.73	16,782
2004	$ 6,480,117	3,480,032	1.86	17,162
2005	$ 7,376,480	3,486,044	2.12	17,970
2006	$ 8,035,075	3,487,338	2.30	18,228
2007	$ 8,699,126	3,632,643	2.40	18,585
2008	$ 8,408,661	3,311,812	2.54	18,911
2009	$ 8,262,188	3,021,108	2.73	18,884
2010	$ 8,940,326	3,077,238	2.91	18,788

Electric Fee History

Fiscal Year	Billed Dollars	Comsumption in kWh	Average kWh in cents	Customers
2001	$ 22,341,801	331,641,374	6.74	4,204
2002	$ 23,742,844	346,840,122	6.85	4,470
2003	$ 22,940,788	361,156,159	6.35	4,623
2004	$ 22,770,506	367,613,781	6.19	5,055
2005	$ 23,954,779	376,358,315	6.36	5,234
2006	$ 26,646,707	380,039,465	7.01	5,325
2007	$ 26,071,752	351,987,898	7.41	5,022
2008	$ 24,994,126	328,204,145	7.62	5,027
2009	$ 23,332,285	308,714,384	7.56	4,983
2010	$ 22,841,884	301,066,483	7.59	4,966