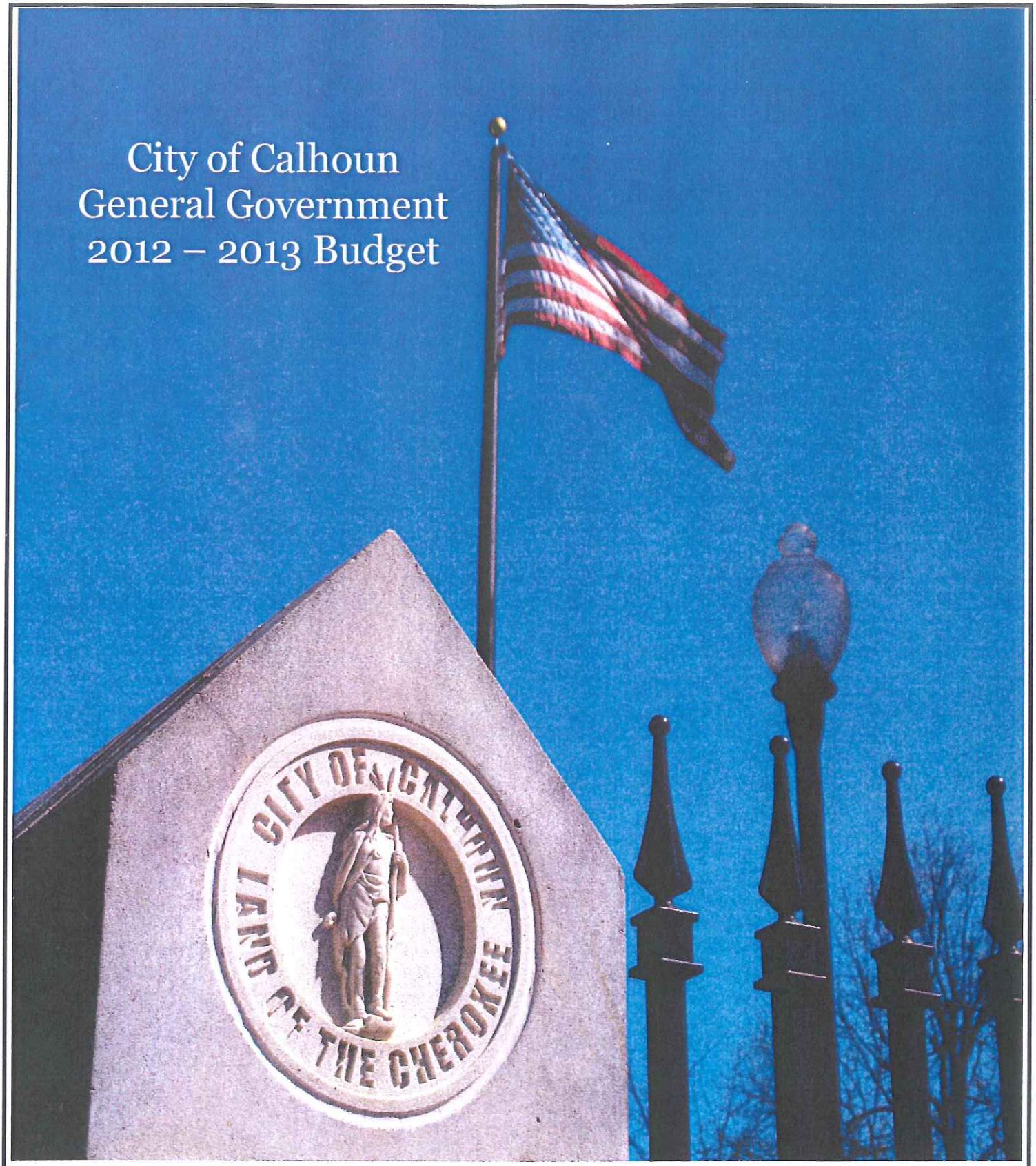
City of Calhoun
General Government
2012 – 2013 Budget



Georgia Downtown Association

City of Excellence

National Trust for Historic Preservation

Tree City USA

Certified City of Ethics

Signature Community
Creating a Climate for Success

The Georgia Trust
Reclaim · Restore · Revitalize

City of Calhoun
Fiscal 2012-2013
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CITY OF CALHOUN

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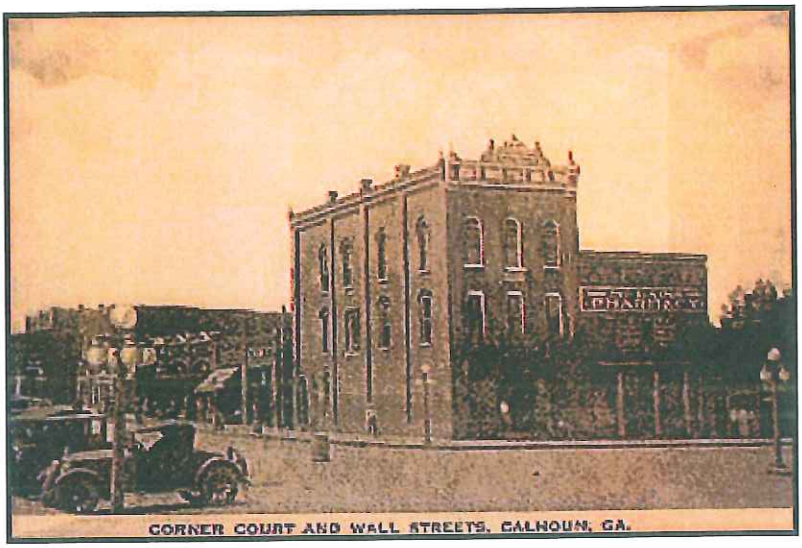
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Introduction

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



Corner of Court Street and Wall Street

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



Corner of Court Street and Wall Street





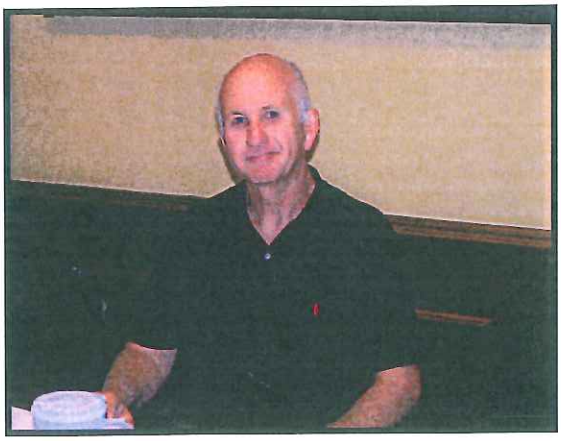
Councilman Matt Barton, Councilman David Hammond, Mayor Jimmy Palmer, Councilman George Crowley, Councilman Al Edwards

Local Government

The City of Calhoun operates under the Council-Administrator form of government for the General Government division and has a General Manager for Calhoun Utilities. The Council sets policy and relies on the City Administrator and the General Manager to implement those policies. The Council consists of the Mayor and four Council members, all elected at large, with four year, staggered terms to maintain continuity. The Council represents the interests of the City of Calhoun by adopting public policies, determining the City's mission statement, scope of service, and tax levels. The Council also approves ordinances, new projects and programs, and ratifies the budget.

The City Administrator, Eddie Peterson, is appointed by and reports directly to the Mayor and Council. Responsibilities of the City Administrator include the implementation of the City Council adopted policies and directives and the day-to-day operation of the City. Those departments consist of **Finance**, **Human Resources** and **Administration, Public Safety**; Police, Municipal Court, Probation and Fire; **Public Works**; Street, Animal Control, Cemetery, Sanitation and Parks; **Recreation**; Participant, Golf Maintenance and Golf Pro; **Community Development**; Airport, Downtown Development and Main Street; and **Community Service;** Library, Auditorium, Depot and other welfare related items.







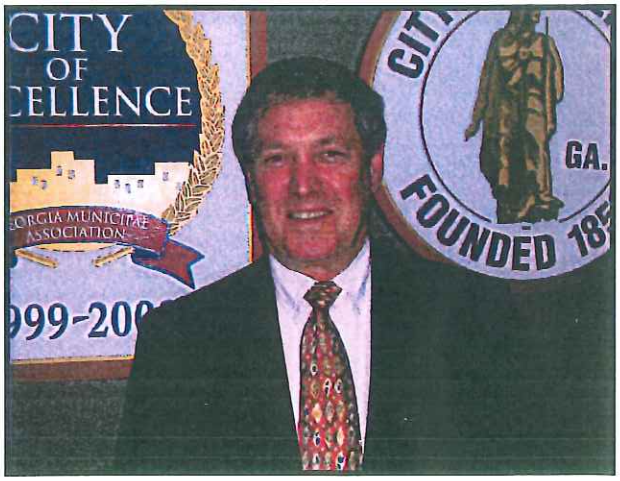
The General Manager of Calhoun Utilities, Larry Vickery, is appointed by and reports directly to the Mayor and Council also. Responsibilities of the General Manager include the implementation of the City Council adopted policies and directives and the day-to-day operation of Calhoun Utilities. Those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

The development of the 2012-2013 budgets 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 the City Administrator or General Manager, as applicable. 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

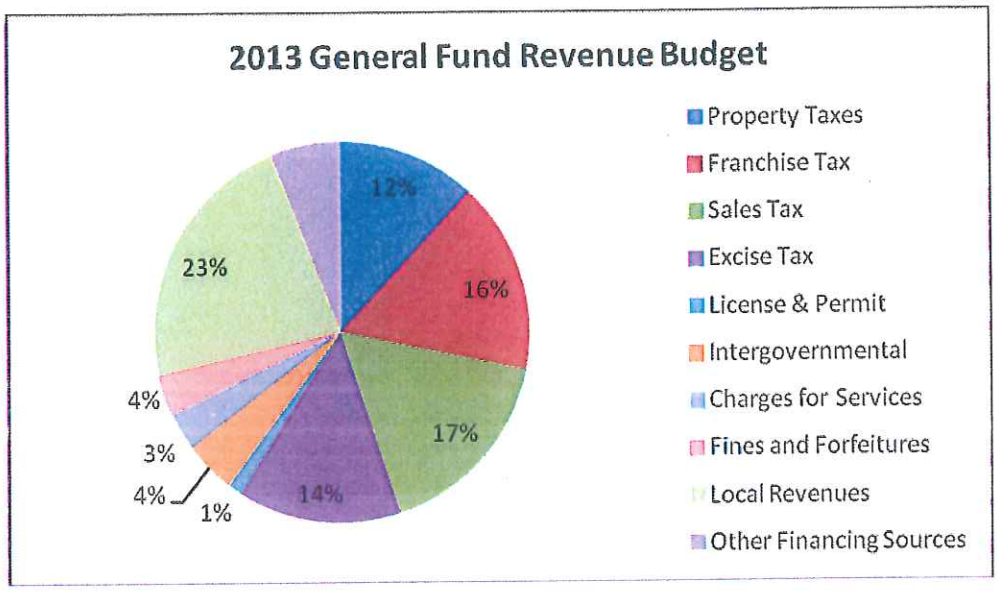
The City's accounting records are annually adjusted and reported on the full accrual basis of accounting as required by generally accepted governmental accounting principles. Accrual statements focus on the total economic resources (current and long-term) available and obligated. Recognizing expense 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.



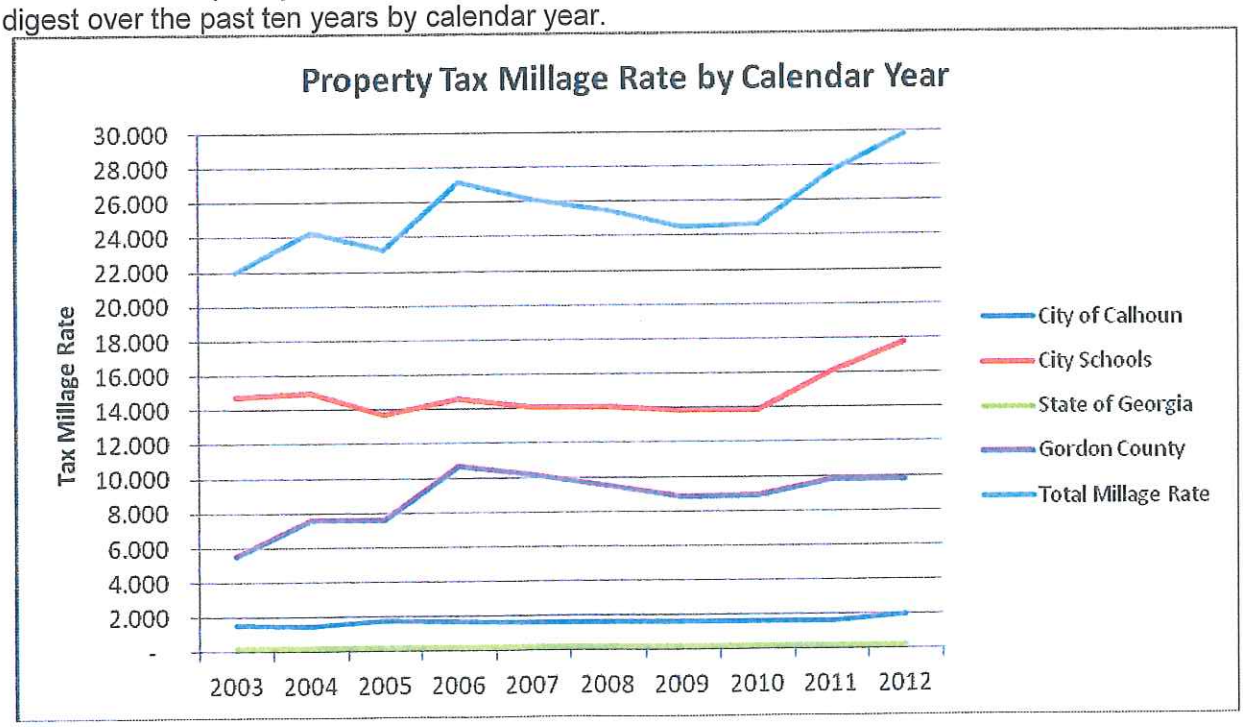
James F. Palmer, Mayor

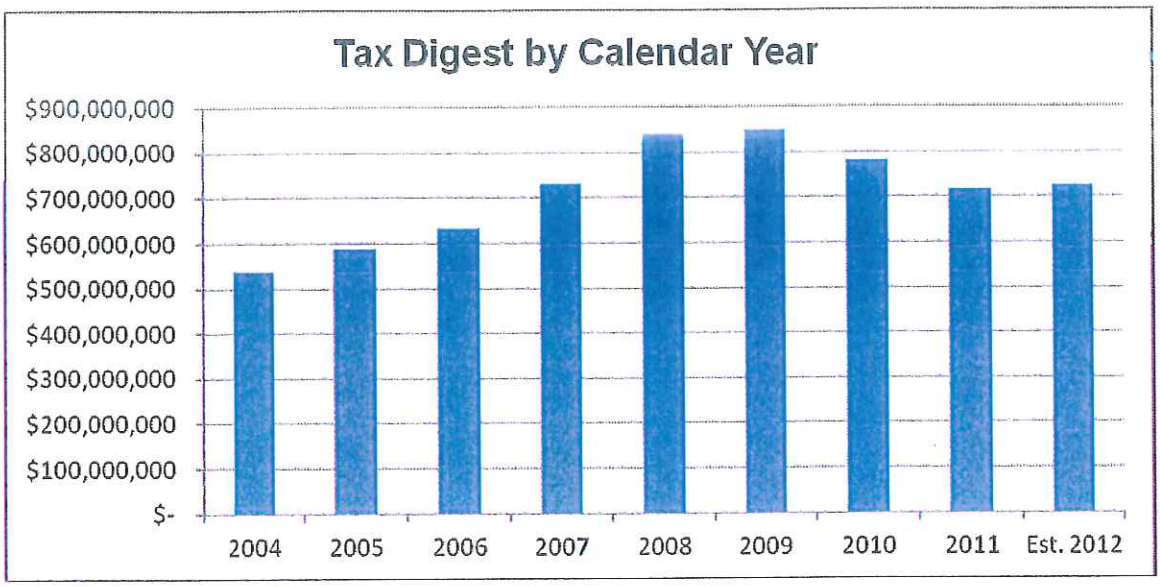
General Fund
Revenues

The following displays the City's budgeted general fund revenue sources for fiscal 2013 and precedes a short discussion of each category.

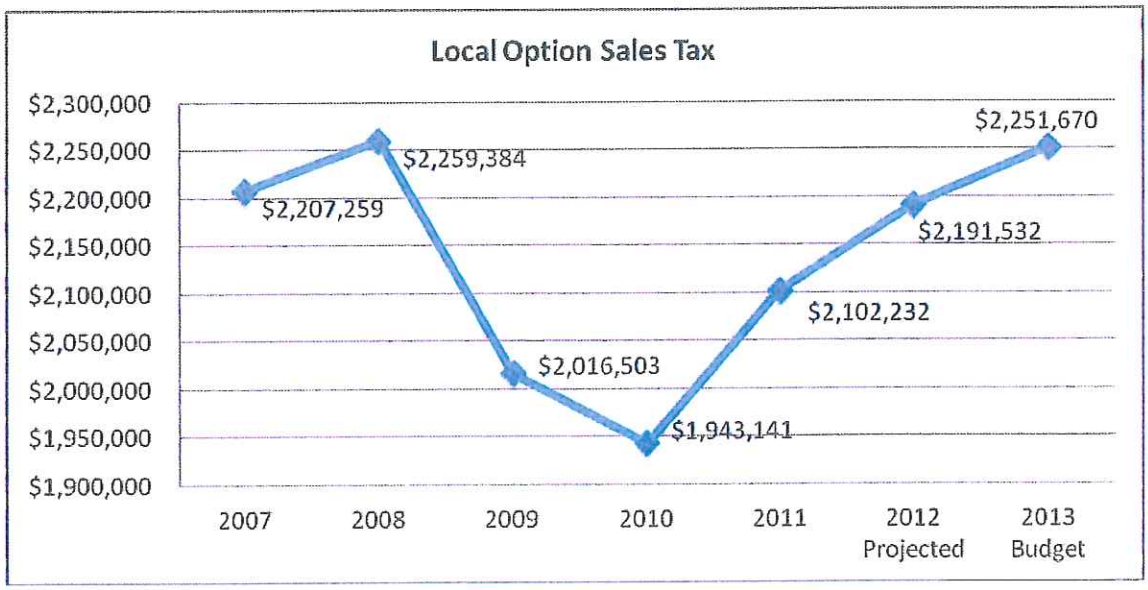


Property tax revenues consist of all current and prior year tax collections for levied property taxes, public utility taxes, ad valorem taxes for vehicles and motor homes, real estate transfer and intangible taxes, and penalties and interest on delinquent taxes. The Mayor and Council normally set the 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.



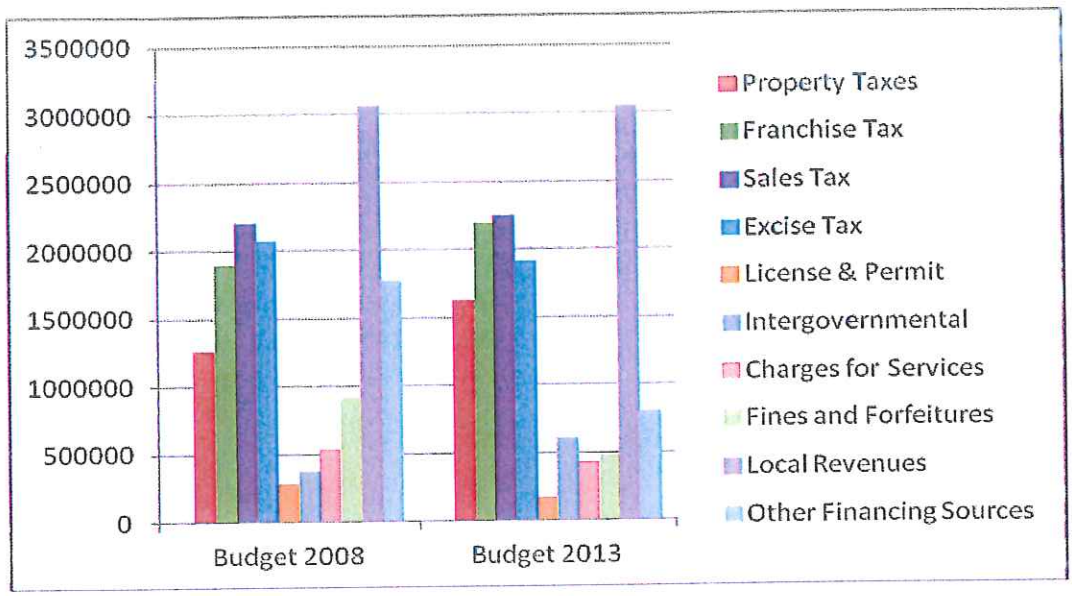


The City collects franchise taxes from private utility companies and Calhoun Utilities at a rate of 3-4% for water, sewer, electric, telecom, gas, and cable services on City right-of-ways. Local option sales taxes are used for ad valorem tax rollbacks.



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.

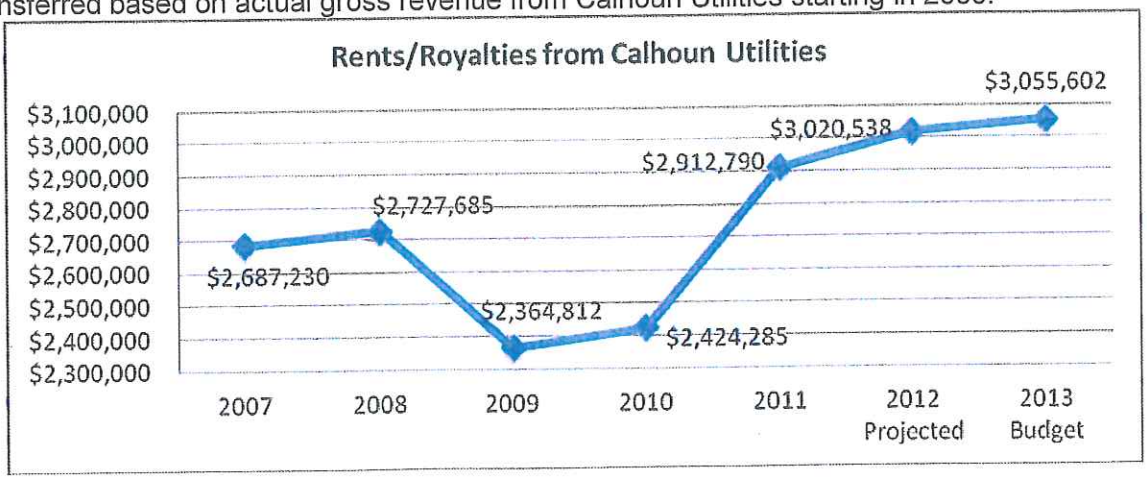
Following is a chart comparing the budgeted revenues for FY 2008 and FY 2013.



Intergovernmental revenues include grants and reimbursements from local, state, and federal agencies. Fiscal 2013 grants consist of a $100,000 grant from Georgia DOT for Streetscape Phase III, $100,000 from GEMA for fire department search and rescue training and education, and $85,600 for street paving from Georgia DOT. Revenues include over $40,000 in funding from the Department of Justice for overtime reimbursement for certified federal officers employed by the City of Calhoun. Other intergovernmental agreements include over $240,000 in reimbursement from the County for library and airport wages and benefits. The City also plans to receive approximately $30,000 from the Housing Authority in lieu of taxes.

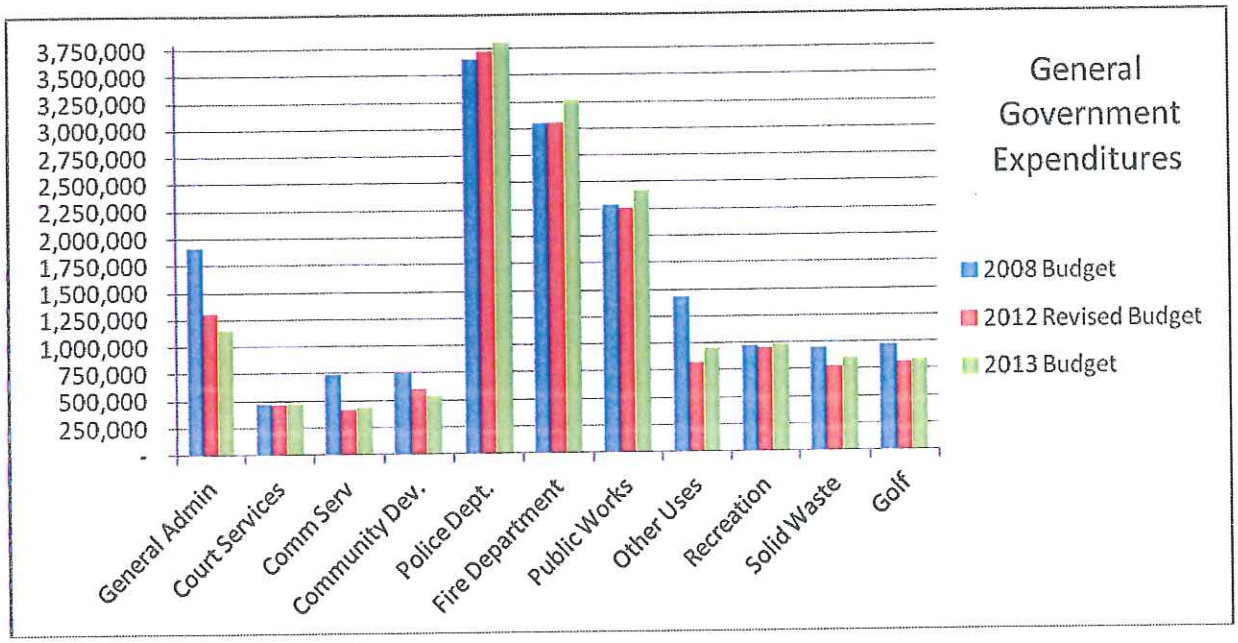
Charges for services consists of probation and municipal court administration fees, service fees from other funds based upon the cost of employee services provided by general fund, cemetery lot sales, and other various service charges. Service fees are paid by all other funds with employee expenses for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



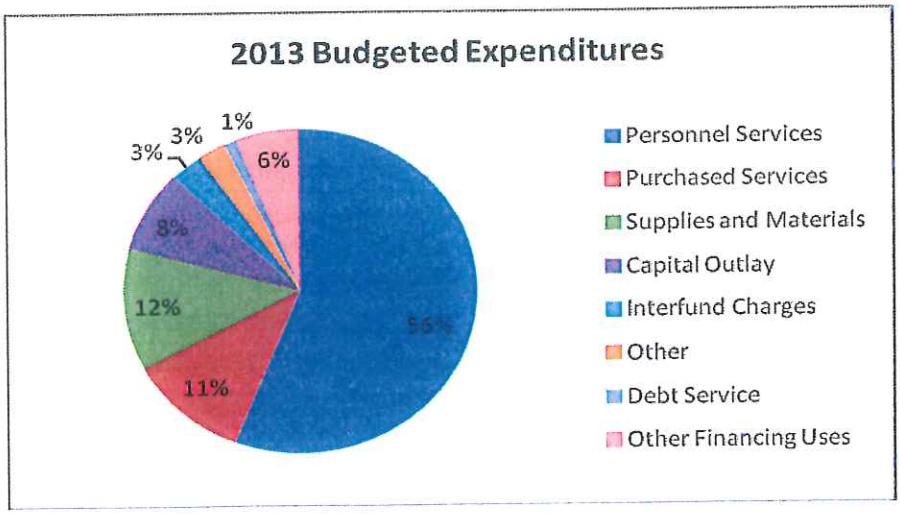
General Government Expenditures

The following charts display budgeted expenditures for 2012 and 2013 and budgeted expenditures for 2008 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 and management along with charges from Calhoun Utilities for the function of finance and 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 only a minimal cost of living raise and necessary step increases for new certifications and training. No cost of living increases were included in the prior three years and no annual bonuses have been awarded for the current year or 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 2013.

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 federal subsidy will be received to pay all interest. The school bonds principal and interest are paid by the school bonds debt service fund.

During fiscal 2013, the City plans to issue approximately $12,000,000 in school general obligation bonds to continue financing the construction of the middle/high school complex. These will be repaid from the special sales tax approved and beginning assessment July 2012.

Capital Leases –In fiscal year 2013, the City is entering into a capital lease with the Electric fund for a new fleet of police patrol cars. The financing period is 3 years at a 1.00% interest rate and these will be paid off with SPLOST funds. Cost of the patrol cars total $732,000. In fiscal year 2013, the City plans to

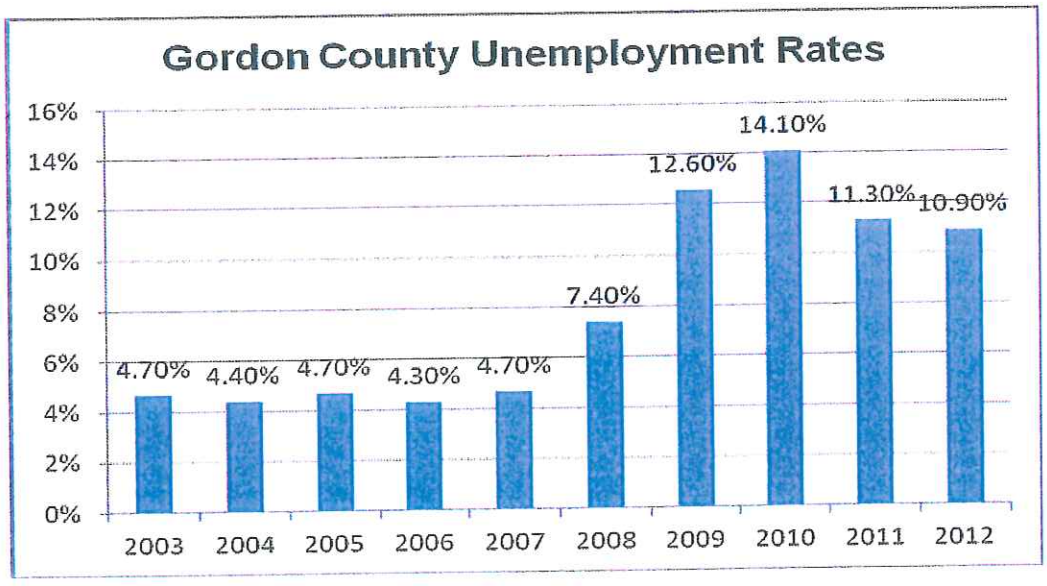
also enter into a capital lease with the Electric fund, payable with SPLOST funds, for the purchase of golf carts and the installation of new golf greens and irrigation at Fields Ferry golf club. The cost is anticipated to be $153,000 for a term of approximately 2 ½ years at 1.0% interest. In fiscal 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
2013	$ 410,230	$ 20,683	$ 430,913
2014	462,660	13,253	475,913
2015	395,160	4,624	399,784
2016	84,622	267	84,889
Total	$ 1,352,672	$ 38,827	$ 1,391,499

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.

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)
1999 10,667 (from 2000 Census data)

Males 7,327 or 49.7%
Females 7,413 or 50.3%

Median Resident Age	33.9
Georgia Median Age	33.4

Daytime Population Change 9,500 (+89.1%)
Number of resident living and working 2,986 (60%)

White Non-Hispanic	66.9%
Hispanic	23.7%
Black	6.3%
Other	3.1%

Estimated Median Household Income

Calhoun	2009	$29,263
	1999	$33,618
Georgia	2009	$47,590

Estimated Per Capita Income

2009	$16,561
1999	$19,887

Median House or Condo Value
Calhoun $149,072 (Compared to 2000 - $93,400)
Georgia $162,800

Average Household Size

Calhoun	2.6 people
Georgia	2.6 people

Residents with income below poverty level

Calhoun	21.8%
Georgia	16.5%

Residents with income below 50% of poverty level

Calhoun	5.7%
Georgia	7.3%

March 2012 cost of living index in Calhoun: 83.2 (US Average is 100)

Calhoun Utilities

Revenues

The **water revenues** reflect a 7% rate increase and the **wastewater revenues** reflect a 5% rate increase. An ECCR (Environmental Compliance Cost Recovery) was added as a component of the Power Cost Recovery calculation on the electric bills.

Water Treatment Plant: The expense budget for the Water department includes a line item, "Royalty-Lease of Assets" which includes a lease fee to the general fund for the use of the water system by Calhoun Utilities. The budget for the Water Treatment Plant also includes the Sodium Hypochlorite project that is slated to be completed in fiscal 2013. The Brittany Drive location also has budgeted for an expansion that was started in fiscal 2011 and should be completed in fiscal 2013. 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 few years to reflect the economic slow-down that has occurred. In fiscal 2013, we have been able to increase this budget somewhat to cover the necessary expenses that are projected. Fiscal 2013's budgeted expenses include the DOT project I-75 @ Union Grove Rd. 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 also reflects that two major repairs are needed at the plant and will be done in fiscal 2013.

Wastewater Collection: The budget for the Wastewater Collection department includes the King Street Replacement project as well as a few smaller projects that are needed at this time.

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. It also reflects the increased sales that the Electric fund has projected. Transfers are budgeted to be made from the Electric operating funds to various funds in order to balance their budgets. The Electric fund is also budgeting to make two loans to governmental funds from reserves in anticipation of SPLOST revenues.

Telecommunication Fund: The Telecommunications budget remains fairly constant as compared to the prior year with the addition of a new server.

Fiscal Impact

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

Calhoun Utilities' capital expense program funds for 2012-2013 are $5,268,325; $1,749,100 of this has been funded by SPLOST and an additional $412,035 will be funded by temporary Electric Reserve loans to be repaid by SPLOST funds. These projects have received previous approval and are ongoing. The five-year capital plan totals $67,206,965. It addresses improvements required due to maintenance items that we have not been able to purchase, growth and federal/state mandates.

Budget Notes

City management has included the utility transfer policy in its budget and accounting policy, and it has been reviewed and approved by the Mayor and City Council.

Compensation Benefits: The budget currently includes minimal amounts for distribution by department heads based on merit and a minimal cost of living increase. All Christmas bonuses have been removed from compensation.

Capital Improvement Programs

The City is addressing several areas directly related to growth and mandates from Federal and State agencies, the major one being:

- The 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

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

Respectfully Submitted,

Eddie Peterson

City Administrator

Larry Vickery

General Manager, Calhoun Utilities

City of Calhoun, Georgia
Officials, Management and Appointed Professionals
General Government
July 1, 2012

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 ..... Andrea K. Bramlett
Human Resource/ Assistant City Administrator ..... Linda Brookshire
Police Chief ..... Garry Moss
Fire Chief ..... Lenny Nesbitt
Superintendent of Street Department ..... Kevin McEntire
Probation Director ..... Neal Russell
Town Marshal ..... Randy Jackson
Code Enforcement ..... Don McGinnis
Downtown Development ..... Suzanne Roland
Recreation Director ..... Kim Townsend
Golf Professional ..... Eric Stewart
Superintendent of Golf Maintenance ..... Harold Franklin
City Clerk ..... Paul Worley

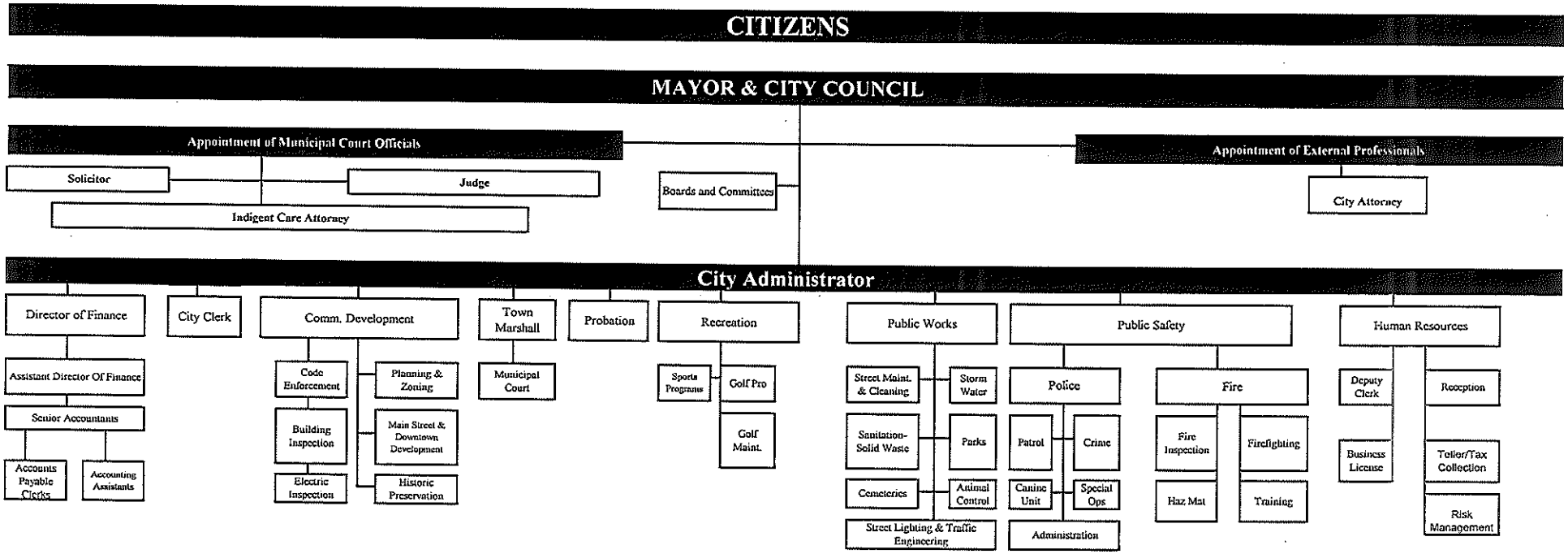
Appointed Officials and Management Related to Calhoun Utilities:

General Manager ..... Larry Vickery
Director of Finance ..... Andrea K. Bramlett
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
Superintendent of Electric Department ..... Jeff Defoor
Superintendent of Telecommunications ..... Brad Carrick

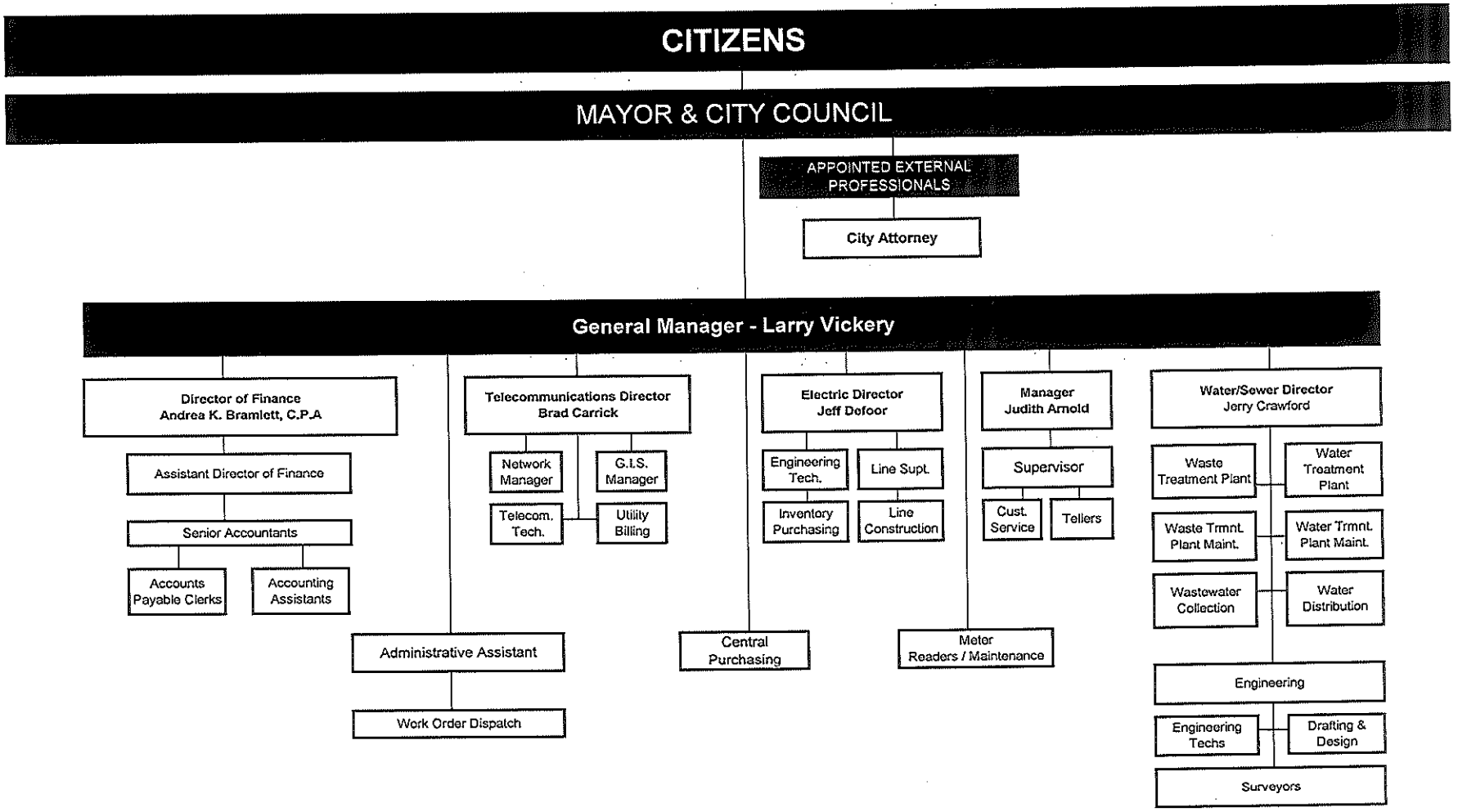
Appointed Professionals

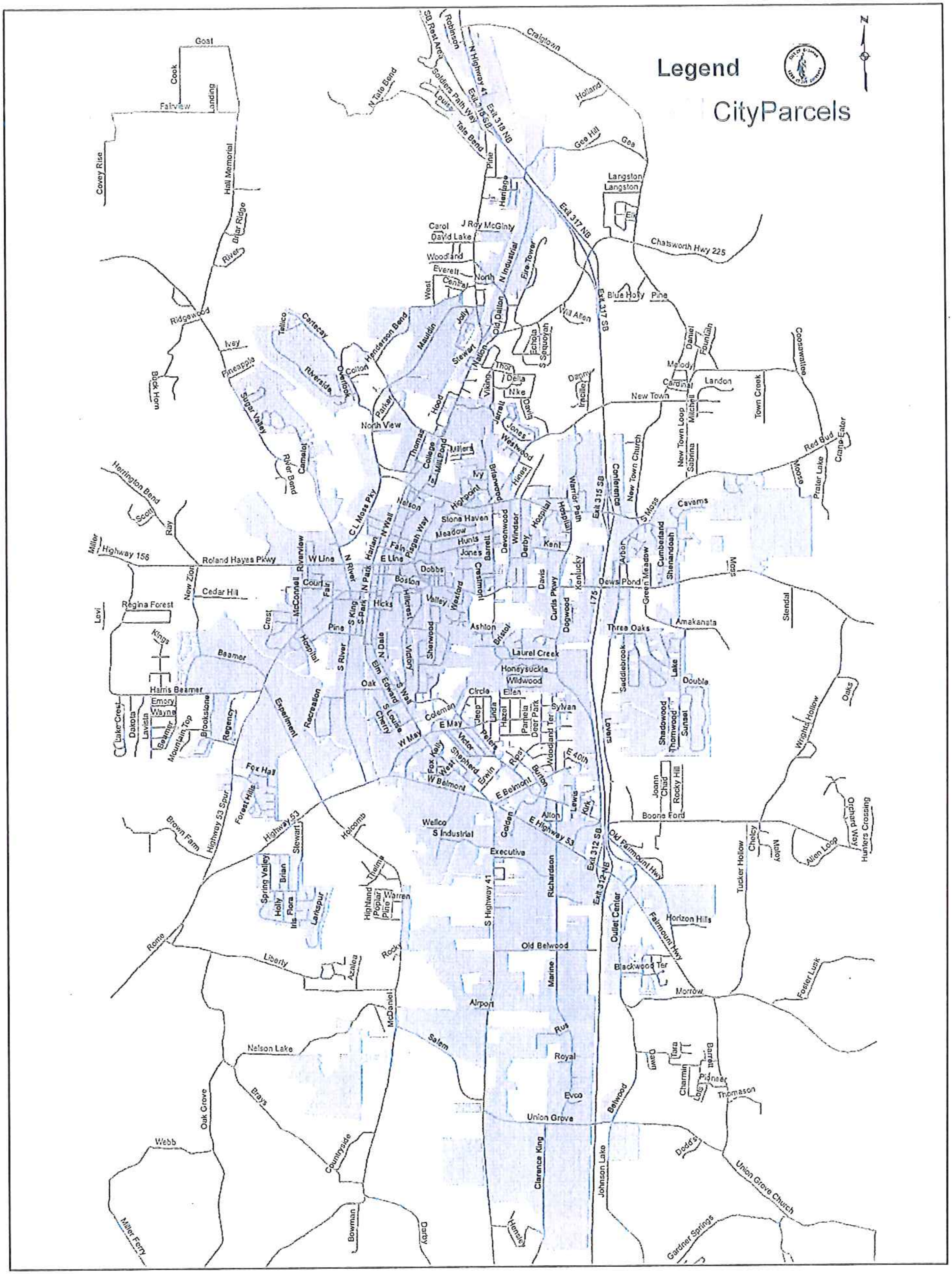
Municipal Court Judge ..... Suzanne Hutchinson Smith
Municipal Court Prosecutor ..... George Govignon
Municipal Court Indigent Care Attorney ..... Rebecca B. Parris
Interim City Attorney ..... George Govignon

CITY OF CALHOUN, GEORGIA
FISCAL 2012-2013 GOVERNMENTAL ORGANIZATIONAL CHART



CALHOUN UTILITIES
FISCAL 2012 - 2013 ORGANIZATIONAL CHART





Legend
CityParcels
N
Craigtown
Holland
Gee Hill
Gee
Langston
Chatsworth Hwy 225
Exit 317 NB
Exit 317 SB
Exit 315 SB
Exit 312 SB
Exit 312 NB
Blue Holly
Pine
Coosawattee
Landon
Town Creek
New Town
New Town Church
New Town Loop
Red Bud
Crane Eater
Prater Lake
Caverns
Moss
Stendal
Amakanata
Three Oaks
Dews Pond
Green Meadow
Cumberland
Shenandoah
Saddlebrook
Lake
Double
Shadowood
Thornwood
Sunset
Wright Hollow
Oaks
Orchard Way
Hunters Crossing
Allen Loop
Boone Ford
Rocky Hill
Tucker Hollow
Old Fairmount Hwy
Fairmount Hwy
Horizon Hills
Outlet Center
Blackwood Ter
Morrow
Foster Lusk
Belwood
Johnson Lake
Union Grove
Union Grove Church
Dodd's
Gardner Springs
Thomason
Pioneer
Barrett
Charmin
Tara
Dawn
Clarence King
Hensley
Evco
Royal
Rus
Marine
Airport
Old Belwood
Richardson
S Highway 41
Executive
E Highway 53
E Belmont
W Belmont
S Industrial
Wellco
Golden
Alton
Lewis
Kirk
Burton
E 40th
Woodland Ter
Deer Park
Pamela
Sylvan
Hazel
Linda
Jeep
Circle
Ellen
Wildwood
Honeysuckle
Laurel Creek
Bristol
Ashton
Dogwood
Curtis Pkwy
Davis
Kentucky
I 75
Warrior Path
Conference
Hospital
Kent
Derby
Windsor
Devonwood
Barrett
Crestmont
Stone Haven
Meadow
Hunts
Jones
Highpoint
Briarwood
Westwood
Hines
Jarrett
Nike
Della
Thor
Viking
Davis
Sequoyah
Echota
Dalton
Old Dalton
Stewart
Jolly
Mauldin
Fire Tower
N Industrial
North
West
Central
Everett
Woodland
David Lake
Carol
J Roy McGinty
Heritage
Pine
Tate Bend
N Tate Bend
Louise
Soldiers Path Way
SB Rest Area
Robinson
N Highway 41
Exit 318 NB
Henderson Bend
Cartecay
Tellico
Riverside
Overlook
Colton
Parker
North View
Hood
Thomas
College
Millers
Ivy
Nelson
C L Moss Pky
N Wall
Harlan
Pisgah Way
Fain
E Line
W Line
Dobbs
Boston
Hillcrest
Valley
Wexford
Sherwood
Victory
N Dale
Hicks
S King
S Park
N Park
N River
Courts
Fain
Pine
Hospital
S River
Recreation
Elm
Edward
S Wall
Oak
S Louise
Cherry
Coleman
E May
W May
Victor
Kelly
Fox
West
Shepherd
Erwin
Peters
Post
Riverview
McConnell
Crest
Roland Hayes Pkwy
Highway 156
Miller
New Zion
Cedar Hill
Regina Forest
Levi
Kings
Beamer
Harris Beamer
Emory
Wayne
Lake Crest
Dakota
Lavista
Beamer
Mountain Top
Brookstone
Regency
Experiment
Fox Hall
Forest Hills
Highway 53 Spur
Highway 53
Stewart
Holcomb
Brown Farm
Spring Valley
Brian
Holly
Flora
Iris
Larkspur
Thelma
Highland
Poplar
Pine
Warren
Rocky
Rome
Liberty
Azalea
McDaniel
Salem
Nelson Lake
Brays
Oak Grove
Webb
Countryside
Bowman
Darby
Miller Ferry
Herrington Bend
Scott
Ray
Sugar Valley
Camelot
River Bend
Pineapple
Ivey
Buck Horn
Ridgewood
River
Briar Ridge
Hall Memorial
Covey Rise
Fairview
Cook
Goat
Landing

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% of gross billable sales or fees for fiscal year 2013 as authorized by the Mayor and Council during the annual budget process. This includes 4% franchise fees for City right-of-way usage and 6% for lease of assets/royalties. During fiscal year 2011 the rate was 10.5%, fiscal year 2012 the rate was 10.25% and prior to that it had been 10%.

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

RESOLUTION

WHEREAS, the City Administrator, Utilities General Manager, 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, 2012 through June 30, 2013.

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 18th day of June 2012.

Attest:

Eddie Peterson, City Administrator

Larry Vickery, Utilities General Manager

CITY OF CALHOUN, GEORGIA

James F. Palmer, Mayor

City of Calhoun
2013 Budget Summary
GENERAL GOVERNMENT

	2011 ACTUAL	2012 REVISED BUDGET	2013 BUDGET	% INCREASE (DECREASE)
General Fund				
Revenues				
Property Tax	$ (1,250,797)	$ (1,199,020)	$ (1,619,198)	35.0%
Franchise Tax	(1,954,013)	(2,077,781)	(2,195,987)	5.7%
Local Option Sales Tax	(2,102,232)	(2,191,532)	(2,251,670)	2.7%
Excise Tax	(2,060,333)	(1,928,000)	(1,911,600)	-0.9%
License and Permit	(201,293)	(220,800)	(170,775)	-22.7%
Intergovernmental	(490,326)	(842,412)	(603,413)	-28.4%
Charges for Services	(531,346)	(490,201)	(426,526)	-13.0%
Fines and Forfeitures	(490,258)	(562,689)	(471,974)	-16.1%
Local Revenues	(2,919,833)	(3,020,538)	(3,055,602)	1.2%
Other financing sources	(59,940)	(65,600)	(771,600)	1076.2%
Total Revenues	**(12,060,371)**	**(12,598,573)**	**(13,478,345)**	**7.0%**
Expenditures				
Mayor and council	146,233	172,275	227,265	31.9%
Elections	194	5,000	-	-100.0%
City administrator	502,000	792,724	660,201	-16.7%
Finance	265,276	74,636	-	-100.0%
Tax administration	50,947	62,693	68,394	9.1%
General teller	52,008	49,809	52,558	5.5%
Human resources	143,132	134,544	137,200	2.0%
Risk management	3,756	5,250	5,250	0.0%
General Administration	**1,163,546**	**1,296,931**	**1,150,868**	**-11.3%**
Municipal court	256,758	265,118	275,234	3.8%
Probation	107,328	114,449	117,472	2.6%
Custody of Prisoners	48,761	71,500	71,500	0.0%
Court Services	**412,847**	**451,067**	**464,206**	**2.9%**
Welfare related	58,678	66,318	68,320	3.0%
Auditorium	106	620	208	-66.5%
Depot	18,979	19,585	21,515	9.9%
Community Center	4,443	6,825	21,148	209.9%
Library	285,467	316,306	323,031	2.1%
Community Services	**367,673**	**409,654**	**434,222**	**6.0%**
Regulatory inspections and enforcement	329,047	334,793	273,190	-18.4%
Downtown development	94,278	106,198	102,693	-3.3%
Airport	159,101	154,035	156,493	1.6%
Community Development	**582,426**	**595,026**	**532,376**	**-10.5%**
Police administration	356,224	341,313	353,233	3.5%
Detectives	516,601	521,350	537,463	3.1%
Patrol	2,304,709	2,424,562	2,966,072	22.3%
Special operations	268,259	323,268	319,690	-1.1%
Police dispatching	93,111	110,000	114,418	4.0%
Police Department	**3,538,904**	**3,720,493**	**4,290,876**	**15.3%**
General Fund				
Fire administration	171,384	195,577	176,408	-9.8%
Firefighting	2,402,793	2,482,719	2,588,721	4.3%
Fire inspection	128,727	133,306	136,022	2.0%
Fire training center	-	-	102,868	-
Fire dispatching	46,555	45,658	57,209	125.3%
Fire stations and buildings	10,217	18,000	25,000	877.3%
Fire debt service	175,913	170,425	175,913	-100.0%
Fire Department	**2,935,589**	**3,045,685**	**3,262,141**	**7.1%**

City of Calhoun
2013 Budget Summary
GENERAL GOVERNMENT

	2011 ACTUAL	2012 REVISED BUDGET	2013 BUDGET	% INCREASE (DECREASE)
General Fund				
Animal control	71,702	77,865	77,696	-0.2%
Highways and streets admin	103,646	106,505	107,261	0.7%
Highways and streets	892,427	1,158,482	1,229,288	6.1%
Street cleaning	75,989	81,714	84,496	3.4%
Street lighting	99,621	180,996	189,836	4.9%
Traffic engineering	145,261	177,844	237,405	33.5%
Maintenance and parks	281,072	298,564	324,934	8.8%
Cemetery	152,577	172,566	165,680	-4.0%
Parks beautification	2,739	3,000	4,600	53.3%
Public Works	**1,825,034**	**2,257,536**	**2,421,196**	**7.2%**
Total Expenditures	**10,826,019**	**11,776,392**	**12,555,885**	6.6%
Excess of Revenues (Over) Under Expenditures	**(1,234,352)**	**(822,181)**	**(922,460)**	
Other financing uses	**856,146**	**822,181**	**922,460**	12.2%
Net Change in Fund Balance	**$ (378,206)**	**$ -**	**$ -**	
Special Revenue Funds				
Recreation Fund				
Revenues	$ 999,885	$ (948,032)	$ (982,220)	3.6%
Recreation administration	91,973	72,519	72,726	0.3%
Participant recreation	911,943	875,513	909,494	3.9%
Total Expenditures	1,003,916	948,032	982,220	3.6%
Net Change in Fund Balance	**$ (4,031)**	**$ -**	**$ -**	
Minor Special Revenue Funds				
UDAG Fund	30,036	25,000	23,500	-6.0%
Home Investment Partnership Act	2,462			
Confiscated Assets	18,281	50,555	10,500	-79.2%
West Calhoun Grant Fund	82,027	-	-	100.0%
School Tax Fund	64,341	103,078	-	-100.0%
Hotel/Motel Fund	283,546	270,000	275,000	1.9%
Capital Project Funds				
2001 SPLOST Fund	39,640	-	-	
2005 SPLOST Fund	2,404,823	2,589,444	2,039,000	-21.3%
2011 SPLOST Fund	-	-	1,095,738	
School SPLOST Fund	10,324	2,500	-	100.0%
2011 School Bond Capital Project	21,003,290	49,800,000	-	100.0%
Debt Service Funds				
Golf Debt	370,965	370,965	368,928	-0.5%
School Debt - Splost	2,779,285	2,660,000	11,285,198	324.3%
Agency Fund				
Municipal Court Fund	782,445	775,000	782,424	1.0%
Solid Waste Fund				
Revenues	$ (775,235)	$ (772,192)	$ (854,466)	10.7%
Collection	635,853	621,187	541,400	-12.8%
Recycle	25,993	29,518	27,494	-6.9%
Landfill	6,888	33,000	33,000	0.0%
Yard trimmings and collections	86,447	88,487	252,572	185.4%
Total Expenditures	755,181	772,192	854,466	10.7%
Net Change in Fund Balance	**$ (20,054)**	**$ -**	**$ -**	
Golf Fund				
Revenues	$ (750,205)	$ (802,273)	$ (980,281)	22.2%
Maintenance	550,767	534,483	638,407	19.4%
Pro Shop	453,795	267,790	341,874	27.7%
Total Expenditures	1,004,562	802,273	980,281	22.2%
Net Change in Fund Balance	**$ 254,357**	**$ -**	**$ -**	

CALHOUN UTILITIES
APPROVED BUDGET SUMMARY 2011-2012

	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 2012-2013

	Utility Admin	Wastewater Fund	Water Fund	Electric	Telecom	Total
Revenues	$(3,020,678)	$ (6,991,026)	$ (12,857,780)	$ (37,981,863)	$ (1,032,043)	$ (61,883,390)
Expenses	3,020,678	6,991,026	12,857,780	37,981,863	1,032,043	61,883,390
Shortages/Overages	$ -	$ -	$ -	$ -	$ -	$ -

Note -

There is a rate increase of 5% Sewer and 7% Water included in the above budget.

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

General Fund
Summary of Capital Outlay

Police Patrol	**Vehicles** - New Police Fleet, funded by SPLOST	$ 732,000	$ 732,000
Firefighting	**Vehicles** - New Fire Command Vehicle	30,000	$ 30,000
Highway & Street Maintenance	**Site Improvements** - Project #79	133,344	
	Site Improvements - Project #165	100,000	$ 233,344
2005 SPLOST Capital Project	**Land** - Firestation #4, funded by SPLOST	225,000	
	Buildings - Fire Training Center, funded by SPLOST	1,000,000	$ 1,225,000
2011 SPLOST Capital Project	**Site Improvements** - Walking Trail, funded by SPLOST	66,000	
	Buildings - $160,000 for Recreation; $400,000 for Library funded by SPLOST	560,000	
	Infrastructures - Peters Street, funded by SPLOST	194,738	
	Other Equipment - Gator Utility Veh., funded by SPLOST	20,000	$ 840,738
Solid Waste - Yard Trimmings	**Vehicle** - Brush Truck	160,000	$ 160,000
Golf Maintenance	**Site Improvements**-Greens/Irrigation, funded by SPLOST	90,000	
	Machinery - Covers for Greens	20,400	$ 110,400
Golf Course Pro Shop	**Machinery** - Golf Carts, funded by SPLOST	63,000	$ 63,000
		TOTAL	**$ 3,394,482**

Utility Fund
Summary of Capital Outlay

Waste Treatment Plant	**Machinery** - $185,000 for one primary lift screw pump; $230,000 for the rehabilitation of two clarifiers, funded by SPLOST	$ 415,000	
	Vehicles-Ford F-150 ext. cab truck, funded by SPLOST	17,100	$ 432,100
Wastewater Collection Maintenance	**Land**	5,000	
	Infrastructure - Project #151: I-75 & Union Grove Relocation	40,000	
	Infrastructure - Project #171: Replacement King St. Sewer	260,000	
	Machinery - $60,000 for one two-ton dump truck; $55,000 for one crew service truck, funded by SPLOST	115,000	
	Vehicles-Ford F-150 ext. cab truck, funded by SPLOST	18,500	$ 438,500
Brittany Drive Water Plant/ Intake & Wells	**Infrastructure** - Proj. #105 Brittany Dr. GEFA Exp.	600,000	
	Site Improvements - Trail at Big Springs	20,000	
	Buildings - Addition to Buildings	30,000	$ 650,000
Mauldin Rd. Water Plant	**Infrastructure** - Proj. #153 Sodium Hypochlorite, funded by SPLOST	914,000	
	Machinery - replacing intake pumps & motor, funded by SPLOST	110,000	
	Site Improvements - plant modifications, funded by SPLOST	200,000	
	Vehicles -Ford F-150 truck, funded by SPLOST	18,500	$ 1,242,500

Water Construction	**Infrastructure** - Proj. #151: I-75 @ Union Grove Rd.	487,225	
	Infrastructure - Proj. #142: 2" Galvanized Replace.	200,000	
	Infrastructure - Proj. #170: Water System Improvements	320,000	
	Machinery - $110,000 for two crew service trucks; $116,000 for two backhoes; $60,000 for one dump truck; $38,000 for two equipment trailers; $5,000 for one pipe & cable locating device, funded by SPLOST	329,000	$ 1,336,225
Electric	**Infrastructure** - Sys. Reclosure, Reconductor, Park Avenue, Garden Hills	332,500	
	Infrastructure - Proj. #152 Calhoun High Relocation	160,000	
	Infrastructure - Proj. #165 Streetscape Phase 4	75,000	
	Infrastructure - Proj. #166 Fire Training Station	10,000	
	Infrastructure - Proj. # 168 Enginered Floors Phase IV	25,000	
	Infrastructure - Proj. #169 Gordon Hopsital Center	30,500	
	Infrastructure - Proj. # 79 Streetscape Phase III	5,000	
	Computers - replacements & integrating tablets	5,000	
	Computers - replace Human Machine Interface	25,000	
	Machinery - replace generator's cooling coils & add container & heater	20,000	
	Vehicles - $163,000 for one 55 ft. bucket truck/material handler; $91,000 for one 42 ft. bucket truck; $37,000 for two trucks, one of which, funded by SPLOST	291,000	$ 979,000
Telecommunication	**Computers** - $40,000 for high available vm server system; $15,000 for auto data backup system	55,000	$ 55,000
Utility Administration	**Software** - Harris Upgrade	100,000	$ 100,000
Engineering	**Vehicles** - Ford F150, funded by SPLOST	18,500	$ 18,500
Meter Readers	**Vehicles** - Ford F150, funded by SPLOST	16,500	$ 16,500
		Total	**$ 5,268,325**

Personnel Summary

City of Calhoun
Full Time Equivalent Employees by Function

Function/program	2008	2009	2010	2011	2012
General Government					
Mayor and City Council	5	5	5	5	5
Administration	2	1	2	2	2
Tax Administration	1	1	1	1	1
Business License Clerk	1	1	1	1	1
Human Resources	2	2	2	2	2
Finance	5	5	4	4	0
Purchasing	2	0	0	0	0
	18	15	15	15	11
Judicial					
Court Services	3	3	3	3	3
Probation	2	2	2	2	2
	5	5	5	5	5
Public Safety					
Police	52	47	49	49	49
Fire	40	38	39	39	39
Animal Control	1	1	1	1	1
	93	86	89	89	89
Public Works					
Administration	1	1	1	1	1
Streets and highways	17	17	16	16	17
City Maintenance	6	6	6	6	6
Cemetery	2	2	4	3	3
	26	26	27	26	27
Health and Welfare					
Senior Citizens Activities	1	1	1	1	1
Culture and Recreation					
Recreation Department	8	7	14	15	15
Library	4	4	9	9	9
	12	11	23	24	24
Housing and Economic Development					
Mainstreet Program	1	1	1	1	1
Airport	2	2	4	4	2
Inspections	5	4	4	4	4
	8	7	9	9	7

Utilities Administration					
Administration	5	4	5	4	2
Work Order					1
Finance	5	4	5	4	8
Billing	2	2	3	2	2
Customer Service	4	4	4	4	4
Tellers	3	4	3	4	4
Purchasing	2	2	2	2	2
Meter Reading	7	4	5	4	4
Engineering	6	6	6	6	6
GIS	1	2	2	2	2
	35	32	35	32	35
Electric System	18	16	17	15	15
Water and Sewer System					
Wastewater Treament	10	10	9	9	10
Sewer Construction	13	12	12	11	11
Maintenance Crew	11	10	10	10	10
Water Treatment	8	8	7	7	8
Water Construction	27	24	22	22	22
	69	64	60	59	61
Fields Ferry Golf Course					
Pro Shop	3	3	9	9	9
Maintenance	9	8	8	8	7
	12	11	17	17	16
Telecommunciations	4	4	4	4	4
Solid Waste	2	2	3	3	1.5
Total	303	280	305	299	296.5

City of Calhoun

Budget Calendar for Fiscal Year 2012 - 2013

Date	Procedure	Action to be Taken By
February 20 - 23, 2012	Payroll budget information updated for distribution to department heads	Human Resource to prepare initial projections of payroll accounts for department head distribution
February 24, 2012	Distribute budget information to department heads and supervisors	Department heads prepare initial projections for management review
March 14 - 16, 2012	Department heads review proposals with immediate supervisor	Supervisors and department heads
March 19 - 22, 2012	Management meet and review department head proposals	General Manager/ City Administrator and department heads
March 23 - April 2, 2012	Prepare first draft	General Manager/ City Administrator and Finance Departments
April 5 - 8, 2012	Review total combined first draft	General Manager/ City Administrator
April 6, 2012	Prepare legal notice regarding public hearing to be held on May 14, 2012	City Clerk
April 9 – 20, 2012	Amend first draft for Council work session	General Manager/ City Administrator and Finance Departments
April 13, 2012	Publish legal notice for work session	City Clerk
April 23, 2012	Council budget work session	Mayor, Council, General Manager/ City Administrator
April 23, - May 14, 2012	Prepare second draft	General Manager/ City Administrator and Finance Departments
May 4, 2012	Publish ad for first public hearing to be held on May 14, 2012	Legal organ - City Clerk
May 14, 2012 - Noon	Noon work session with School Board	Mayor, Council, General Manager/City Administrator, School Board and Superintendent
May 14, 2012 - 7:00 p.m.	Public hearing	Mayor, Council
May 18, 2012	Prepare second legal notice of hearing on June 11, 2012	City Clerk
May 23, 2012	Receive School's draft of budget	Mayor, Council and City Administrator
May 8 - June 11, 2012	Prepare final budget proposal	General Manager/ City Administrator and Finance Departments
June 1, 2012	Publish ad for public hearing to be held on June 11, 2012	Legal organ - City Clerk
June 8, 2012	Public legal notice of adopton of budget ordinance	Legal organ - City Clerk
June 11, 2012	Second public hearing	Mayor and Council
June 12 - 18, 2012	Prepare final draft	General Manager/ City Administrator and Finance Departments
June 18, 2012	Adoption of budget	Mayor and Council
June 19 – 28, 2012	Print final adopted budget and distribute to Mayor and Council, department heads and Library	Finance Departments
June 22, 2012	Upload budget to City of adopted website pending Council approval	Legal organ - City Clerk

*The Council meeting for June 25 is rescheduled to June 18 by the adoption of this budget calendar to allow the Mayor and Council to attend the GMA convention.

GENERAL FUND (100)

Revenue Summary

			Actual 2009-2010	Actual 2010-2011	Original Budget 2011-2012	Revised Budget 2011-2012	Budget 2012-2013
Property Taxes							
31	1000	General Property Taxes	$ (1,063,254)	$ (999,928)	$ (1,000,000)	(1,000,000)	$ (1,433,178)
31	1001	General Property Taxes-Prior	(130,321)	(165,244)	(120,000)	(120,000)	(120,000)
31	1101	Refund Property Taxes	5,858	1,854	5,000	5,000	5,000
31	1110	Public Utility Tax	(6,427)	(7,196)	(6,000)	(6,000)	(6,000)
31	1201	Refund Prior Year	6,243	1,644	2,000	2,000	3,500
31	1310	Motor Vehicle Tax	(42,361)	(44,674)	(45,000)	(45,000)	(45,000)
31	1320	Mobile Home Tax	(51)	(56)	(20)	(20)	(20)
31	1340	Intangibles - Reg & Record	(18,081)	(20,644)	(20,000)	(20,000)	(9,500)
31	1600	Real Estate Transfer Tax & Other Taxes	(6,124)	(4,738)	(6,500)	(6,500)	(2,500)
31	9000	Penalties & Interest on Delinquent Taxes	(18,869)	(11,815)	(8,500)	(8,500)	(11,500)
		Total Property Taxes	(1,273,387)	(1,250,797)	(1,199,020)	(1,199,020)	(1,619,198)
Franchise Tax							
31	1700	Franchise Tax-City	(1,293,099)	(1,464,409)	(1,602,997)	(1,602,997)	(1,663,671)
31	1701	Franchise Tax-Other	(451,454)	(451,972)	(440,000)	(440,000)	(495,350)
31	1760	Franchise - Tax - Telephone	(37,552)	(37,632)	(34,784)	(34,784)	(36,966)
		Total Franchise Tax	(1,782,105)	(1,954,013)	(2,077,781)	(2,077,781)	(2,195,987)
Sales Tax							
31	3100	Local Option Sales Tax	(1,943,141)	(2,102,232)	(2,150,000)	(2,191,532)	(2,251,670)
Excise Tax							
31	4200	Beer Tax	(259,066)	(267,813)	(260,000)	(260,000)	(255,000)
31	4201	Wine Tax	(27,732)	(29,245)	(28,000)	(30,000)	(30,000)
31	4202	Liquor Tax	(37,633)	(39,481)	(42,000)	(40,000)	(40,000)
31	4203	Liquor Pouring Tax	(8,545)	(11,312)	(7,500)	(10,000)	(11,000)
31	6100	Business & Occupational Taxes	(370,635)	(371,454)	(360,000)	(365,000)	(367,000)
31	6101	Business Taxes (EMC)	(446,389)	(491,011)	(450,000)	(480,000)	(480,000)
31	6102	Gross Receipts Gas Marketers	(88,840)	(69,149)	(90,000)	(70,000)	(56,000)
31	6200	Insurance Premium Taxes	(566,412)	(718,274)	(585,000)	(610,500)	(610,500)
31	6300	Financial Institution Taxes	(67,483)	(59,856)	(65,000)	(60,000)	(60,000)
31	9400	Penalties & Interest on Delinquent Business Lic.	-	(2,738)	-	(2,500)	(2,100)
		Excise Tax	(1,872,735)	(2,060,333)	(1,887,500)	(1,928,000)	(1,911,600)
License & Permit							
32	1000	Business Regulatory Fees	(121,499)	(123,588)	(125,000)	(125,000)	(120,000)
32	1005	Business License Application Fee	-	(1,400)	(1,000)	(1,000)	(1,000)
32	1310	Fire Permits	(4,205)	(2,835)	(3,000)	(3,000)	(1,200)
32	1311	Street Inspection Permits	-	-	-	-	-
32	1330	Plumbing Permits/ HVAC	(11,291)	(10,384)	(4,800)	(4,800)	(5,600)
32	1340	Electric Permits	(21,181)	(21,254)	(20,000)	(20,000)	(11,000)
32	2111	Building Permits	(54,446)	(35,764)	(60,000)	(60,000)	(28,000)
32	2120	Soil & Sedimentation Permits	(520)	(700)	(500)	(500)	(250)
32	2121	Grading Permits	(970)	(1,690)	(1,200)	(1,200)	(975)
32	2140	Sign Permits	(3,743)	(2,353)	(3,500)	(3,500)	(1,800)
32	2150	Fuel System Installation Permits	(325)	(75)	(300)	(300)	(300)
32	2210	Zoning & Annexation Fees	(420)	(540)	(500)	(500)	(500)
32	3900	Other Sprinkler Permit	-	(270)	-	-	-
32	3902	NPDES Permits	(890)	(440)	(1,000)	(1,000)	(150)
		Total License & Permit	(219,490)	(201,293)	(220,800)	(220,800)	(170,775)
Intergovernmental							
33	1000	Ga Search and Rescue Unit Training & Ed. Grant	-	(50,000)	(100,000)	(100,000)	-
33	1110	Department of Justice- Overtime Reimbursement	(27,902)	(15,561)	(25,000)	(25,000)	(12,000)
33	1120	Department of Justice- Bulletproof Vest Grant	(5,004)	(3,646)	(9,750)	(16,150)	(9,000)
33	1120	27-Department of Justice- COPS ARRA Grant	(61,652)	(111,842)	(106,808)	(106,808)	(20,000)
33	1130	Department of Justice- ATF Overtime Reimb.	(6,813)	(5,418)	(3,500)	(3,500)	(3,500)
33	1130	158-Ga Search and Rescue Unit Traning	-	-	-	-	(100,000)
33	1150	26-Dept. of Justice- COPS ARRA Equip. Grant	(27,481)	-	-	-	-
33	1250	Federal Op - Unrestricted	-	(28,936)	-	-	-
33	4110	79-Department of Transportation- Streetscape III	-	-	(200,000)	(200,000)	(100,000)
33	4310	DCA Signature Community Grant	(34,992)	-	-	-	-
33	4311	Department of Transportation- LMIG Grant	-	(24,833)	(78,000)	(78,000)	(85,600)
33	5000	Local Grants-Gordon County- Library	(160,140)	(156,679)	(178,056)	(178,056)	(181,299)
33	5100	Homeowner Tax Relief Grant	-	-	-	-	-
33	7000	In Lieu of Taxes-Housing Authority	(33,636)	(29,732)	(34,000)	(34,000)	(29,500)
33	7002	Airport Authority - Reimbursement	(63,181)	(63,679)	(63,663)	(63,663)	(62,514)
33	7003	Reimbursement-City Board of Education	(49,463)	-	-	-	-
33	7006	Reimbursement-Local	-	-	-	(37,235)	-
		Total Intergovernmental	(470,264)	(490,326)	(798,777)	(842,412)	(603,413)

(continued)

GENERAL FUND (100)

Revenue Summary

			Actual 2009-2010	Actual 2010-2011	Original Budget 2011-2012	Revised Budget 2011-2012	Budget 2012-2013
Charges for Services							
34	1120	Probation Fees	(185,459)	(157,545)	(175,000)	(175,000)	(165,000)
34	1125	Warrant Preparation	(2,780)	(2,880)	(2,500)	(2,500)	(2,000)
34	1311	Building Inspection Fine-Fees	(125)	-	-	-	-
34	1400	Charges-Copies & Paper	(145)	(22)	(100)	(100)	-
34	1700	Indirect Cost Allocation-Service Fees	(179,396)	(231,580)	(227,238)	(227,238)	(155,926)
34	1910	Election Qualifying Fees	(437)	-	(500)	(500)	-
34	1972	Electric Seminar	-	-	-	-	-
34	2120	Accident Reports	(3,728)	(5,582)	(4,000)	(4,000)	(6,000)
34	3900	Interdepartment Services- Other	(11,223)	(4,454)	-	-	-
34	3918	Street Special Services - Department	(25,133)	(31,569)	(10,000)	(10,000)	(8,000)
34	3928	Maintenance Special Services - Departments	(26,365)	(26,951)	(5,000)	(5,000)	(17,000)
34	6000	Background Check Fees	(5,995)	(7,675)	(5,500)	(5,500)	(8,000)
34	6100	Animal Control Sales & Fines	(914)	(850)	(600)	(600)	(900)
34	9100	Cemetery Lot Sales	(15,655)	(14,441)	(15,000)	(15,000)	(15,000)
34	9300	Bad Check Fees	(225)	(175)	(200)	(200)	(100)
39	1108	Transfer In - Fine Administration Fees	(44,663)	(47,622)	(44,563)	(44,563)	(48,600)
		Total Charges for Services	(502,243)	(531,346)	(490,201)	(490,201)	(426,526)
Fines and Forfeitures							
35	1000	Police Fines	(944)	4,989	-	-	-
35	1111	Restitution	(2,776)	(53)	(250)	(250)	(250)
35	1320	Cash from Forfeiture	(13,215)	-	-	-	-
35	1360	Proceeds from Sale of Forfeited Property	(6,450)	-	-	-	-
35	1930	Parking Violations	(4,075)	(6,650)	(4,500)	(4,500)	(4,500)
35	2200	Other Confiscations	(1,462)	(1,977)	(1,200)	(1,200)	(1,500)
39	1130	Transfer from Municipal Court Agency Fund	(481,231)	(486,567)	(472,750)	(556,739)	(465,724)
		Total Fines and Forfeitures	(510,153)	(490,258)	(478,700)	(562,689)	(471,974)
Other Local Revenues							
36	1000	Interest Revenues	(55,829)	(13,974)	(10,500)	(10,500)	(10,500)
37	1001	Donations - Police Department	-	-	-	-	-
37	1002	Donations - Fire Department	(1,393)	(783)	(200)	(200)	-
38	1000	Rents & Royalties	(13,800)	(9,772)	-	-	-
38	1001	Lease of Assets/Royalties - Water, Sewer & Elec.	(2,424,285)	(2,888,461)	(3,007,318)	(3,007,318)	(3,040,082)
38	1001	161 Rent - Bailey property	-	-	-	-	(3,000)
38	3000	Reimbursement for Damage	(73)	-	-	-	-
38	3100	Insurance Reimbursement	-	-	-	-	-
38	5000	Sale-Pipe & Other Supplies (Street)	(8)	-	-	-	-
38	5001	Sale of Street Signs	(67)	(649)	-	-	-
38	9000	Miscellaneous Revenue	(4,487)	(1,534)	(1,500)	(1,500)	(1,000)
38	9001	Sales Tax Vendor's Fee	(52)	(22)	(20)	(20)	(20)
38	9003	Employee Jury Duty Pay	(515)	(600)	(500)	(500)	(500)
38	9005	Sale of Scrap / Surplus	(592)	(4,038)	(500)	(500)	(500)
		Total Other Local Revenues	(2,501,101)	(2,919,833)	(3,020,538)	(3,020,538)	(3,055,602)
Other Financing Sources							
39	1101	Transfer in - Other/Multiple Grant Fund	(12,186)	-	-	-	-
39	1106	Transfer in - Solid Waste Fund	-	-	-	-	-
39	1113	Transfer in - Other/internal Service Fund	(39,600)	(39,740)	(39,600)	(39,600)	(39,600)
39	1125	Transfer in - In-kind General Fund labor & equip.	-	-	-	-	(15,000)
39	1126	Transfer in- In-kind Utility Fund labor & equipment	-	(5,171)	-	(11,000)	(13,000)
39	1134	Transfer in - SPLOST	-	-	-	-	-
39	2100	Sale of Assets	(39,482)	(15,029)	(15,000)	(15,000)	(5,000)
39	3500	Proceeds - Capital Leases	-	-	-	-	-
39	5000	Transfer in - Capital Lease Electric	-	-	-	-	(732,000)
61	1011	Transfers Out-Labor & Equipment Hours-GF	-	-	-	-	30,000
61	1013	Transfers Out-Labor & Equipment Hours-Utility	-	-	-	-	3,000
		Total Other Financing Sources	(91,268)	(59,940)	(54,600)	(65,600)	(771,600)
Total General Fund Revenue			**$(11,165,887)**	**$(12,060,371)**	**$ (12,377,917)**	**$ (12,598,573)**	**$(13,478,345)**

General Administration

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

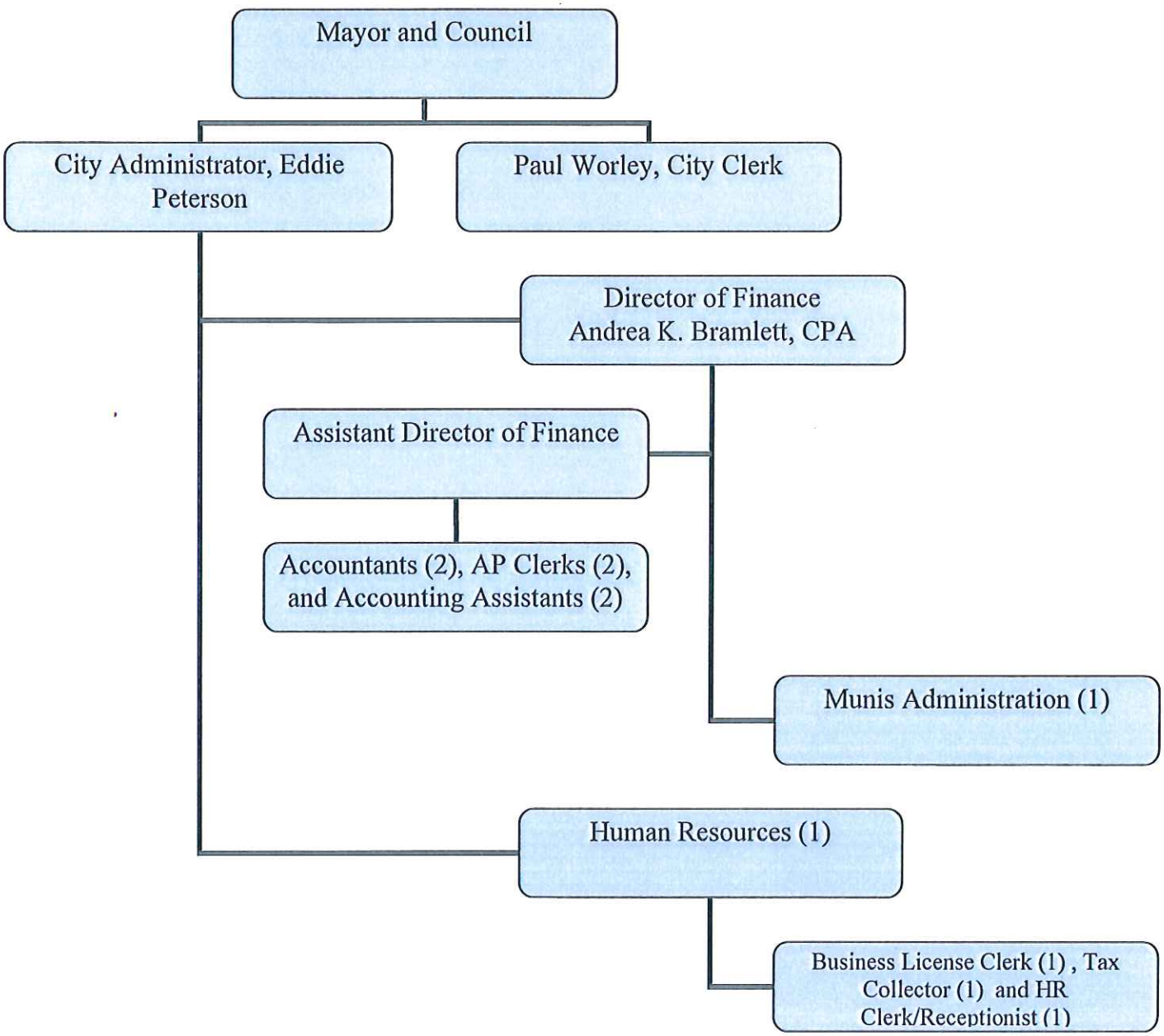


The Administration Department provides policy direction and guidance through the Mayor and Council, manages day-to-day operations and coordinates the missions and goals of all general government departments.



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 ADMINISTRATION

(1101110) MAYOR AND COUNCIL

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 33,600	$ 33,600	$ 34,232	$ 34,235	$ 34,440
512100	Group Insurance	19,242	13,725	14,364	14,364	18,060
512101	Insurance Deductible Reimbursement	-	143	746	746	400
512401	Retirement Plan Employer Contribution	19,200	19,200	19,200	19,200	19,200
512402	Retirement Plan Administrative Costs	501	501	500	500	500
Purchased & Contracted Services						
521201	Legal & Auditing	12,974	8,767	15,000	15,000	15,000
522203	Repairs & Maintenance - Buildings	-	-	-	113	-
523105	Public Officials Liability Insurance	27,726	9,035	4,000	4,000	3,770
523200	Telephone - City Service	117	565	750	750	750
523203	Data Service - City	2,167	1,956	2,000	2,000	1,825
523209	Internet Service	768	866	720	2,420	2,500
523210	E-mail Service	193	210	210	210	210
523300	Advertising	1,832	1,899	2,500	2,542	2,542
523400	Printing & Binding	-	122	-	11,750	100
523500	Travel	20,471	11,492	25,000	22,794	12,000
523600	Dues & Fees	-	29,160	30,000	30,000	30,000
523700	Education & Training	5,655	5,860	7,500	7,500	6,000
Supplies						
531100	General Supplies & Materials	353	764	500	662	900
531120	Office Supplies	20	85	100	100	50
531142	Repairs & Maintenance - Buildings	-	-	-	151	-
531300	Food for Meetings	2,575	3,693	2,700	3,200	2,700
531600	Small Equipment <$5000	-	4,485	-	-	-
531601	Computers/Printers/Software	255	-	-	38	50
531700	Miscellaneous	-	107	-	-	500
Other						
576000	Contingency	-	-	31,278	-	75,768
TOTAL	**MAYOR & COUNCIL**	**$ 147,649**	**$ 146,233**	**$ 191,300**	**$ 172,275**	**$ 227,265**

(1101400) ELECTIONS

Purchased & Contracted Services						
521201	Legal	$ 52	$ -	$ -	$ 1,200	$ -
521205	Consulting	2,856	-	5,000	3,690	-
523300	Advertising	188	194	-	-	-
Supplies						
531300	Food for Meetings	-	-	-	110	-
TOTAL	**ELECTIONS**	**$ 3,096**	**$ 194**	**$ 5,000**	**$ 5,000**	**$ -**

(1101511) CITY ADMINISTRATOR

			FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits							
511100		Regular Employee Wages	$ 92,473	$ 99,509	$ 131,772	$ 131,772	$ 139,026
512100		Group Insurance	7,946	8,051	14,364	15,164	18,060
512101		Insurance Deductible Reimbursement	-	72	746	746	400
512200		FICA Contributions	5,624	5,874	8,170	8,170	8,409
512300		Medicare	1,315	1,374	1,910	1,910	1,967
512401		Retirement Plan Employer Contribution	8,218	6,239	9,235	9,235	9,326
512402		Retirement Plan Administrative Costs	251	194	298	298	301
512700		Workers' Compensation Insurance	105	79	201	801	157
Purchased & Contracted Services							
521200		Engineering	34,992	-	-	-	-
521201		Legal & Auditing	10,378	31,990	16,000	17,500	20,000
521204		Medical Services	25	-	25	-	-
521210		Clean-up of Vacant Property	375	-	-	-	-
522002		Exterminating Services	300	300	300	310	300
522110		Garbage Pick-up Service	584	584	590	590	590
522200		Interdepartment Services & Labor	8,894	8,468	8,000	8,000	8,000
522201		Vehicle Repair & Maintenance	148	108	200	200	200
522202		Repairs & Maintenance - Equipment	14,169	15,034	15,000	12,100	13,000
522203		Repairs & Maintenance - Buildings	1,326	4,445	2,000	500	2,000
522203	163	Repairs & Maintenance - Buildings				7,435	
522320		Rental of Equipment	4,310	4,350	5,000	5,000	4,000
523001		Other Purchased Services	320	350	300	300	300
523001	159	Other Purchased Services	-	-	-	1,150	-
523001	163	Other Purchased Services	-	-	-	660	-
523101		General Liability Insurance	3,639	2,505	2,500	2,500	2,864
523102		Property Insurance	3,751	2,509	2,000	2,000	733
523103		Vehicle Insurance	1,053	894	1,000	1,000	913
523104		Surety Bonds	8	7	10	90	-
523200		Telephone - City Service	9,877	7,752	7,800	7,500	6,700
523203		Data Service - City	9,803	11,623	12,000	12,000	11,100
523205		Cell Phone	1,580	1,096	1,400	1,400	1,000
523209		Internet Service	5,795	4,709	5,000	5,000	3,300
523210		E-mail Service	448	462	465	465	425
523220		Postage	3,300	4,414	4,500	4,412	5,500
523300		Advertising	3,505	1,949	5,000	5,000	5,000
523400		Printing & Binding	892	1,027	1,500	1,500	2,000
523500		Travel	1,279	3,242	5,000	5,000	3,500
523600		Dues & Fees	918	787	1,500	100	900
523604		Bank Service Charges	-	180	-	50	-
523700		Education & Training	737	1,809	3,000	4,275	9,000

			FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Supplies							
531100		General Supplies & Materials	571	466	2,000	2,150	2,200
531120		Office & Computer Supplies	3,543	545	1,000	(91)	1,500
531125		Printer & Copier Supplies	-	232	4,000	2,000	2,000
531140		Repairs & Maintenance	-	-	-	25	-
531141		Vehicle Repair & Maintenance	368	22	100	50	100
531142		Repairs & Maintenance - Buildings	313	252	2,000	295	2,000
531142	163	Repairs & Maintenance - Buildings	-	-	-	19,500	-
531210		Water & Sewer Service - City	4,859	5,012	5,000	5,000	5,000
531220		Natural Gas Service	3,067	2,596	3,000	2,600	3,000
531230		Electric Service - City	19,215	23,589	23,000	23,000	20,000
531270		Gasoline	808	1,002	1,000	1,000	1,000
531300		Food for Meetings	-	100	-	200	200
531400		Books & Periodicals	359	331	750	350	750
531600		Small Equipment <$5000	-	828	2,500	500	2,500
531601		Computer Equipment <$5000	-	-	1,500	-	1,500
531700		Miscellaneous	117	-	-	-	-
Capital Outlay							
541100		Land	-	133,419	-	-	-
541200		Site Improvements	-	-	-	67,700	-
541200	161	Site Improvements			-	78,995	
542300		Furniture & Fixtures	-	7,800	-	-	-
Interfund/Interdepartmental Charges							
554100		Interfund Allocation - Utilities	95,045	93,818	111,663	307,738	339,380
Other Charges							
573900		Cash Over or Short	-	1	100	100	100
Other Financing Uses							
611006		Transfer Out - Solid	107,000	74,188	74,192	74,192	142,166
611007		Transfer Out - Multiple Grant Fund	34,797	10,993	-	450	-
611020		Transfer Out - Recreation	360,000	400,000	377,170	377,170	402,366
611022		Transfer Out - SPLOST	109,647	-	-	-	-
611033		Transfer - G. O. Debt Service (Golf)	270,557	370,965	370,369	370,369	368,928
TOTAL		**CITY ADMINISTRATOR**	$ 1,248,606	$ 1,358,146	$ 1,246,130	$ 1,607,426	$ 1,573,661

CITY ADMINISTRATOR FOOTNOTES

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

(1101512) GENERAL FINANCE

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 221,887	$ 203,680	$ 203,296	$ 54,729	$ -
511300	Overtime	-	241	250	544	-
512100	Group Insurance	28,309	25,159	21,546	7,476	-
512101	Insurance Deductible Reimbursement	-	287	1,119	36	-
512200	FICA Contributions	12,978	11,820	12,620	3,299	-
512300	Medicare	3,035	2,764	2,951	771	-
512401	Retirement Plan Employer Contribution	14,488	12,862	11,573	3,850	-
512402	Retirement Plan Administrative Costs	443	399	373	124	-
512700	Workers' Compensation Insurance	263	328	381	34	-
Purchased & Contracted Services						
521203	Consulting - Computer	-	-	750	-	-
521204	Medical Services	80	80	80	-	-
522200	Interdepartment Services & Labor	144	793	500	689	-
522202	Repairs & Maintenance - Equipment	-	-	200	-	-
522320	Rental of Equipment	2,190	2,226	2,500	577	-
523104	Surety Bonds	33	28	30	-	-
523220	Postage	13	-	25	-	-
523400	Printing & Binding	163	69	175	-	-
523500	Travel	736	1,172	1,500	732	-
523600	Dues & Fees	1,180	888	1,100	50	-
523700	Education & Training	820	1,308	1,200	295	-
Supplies						
531100	General Supplies & Materials	365	298	500	9	-
531120	Office & Computer Supplies	669	622	400	486	-
531125	Printer & Copier Supplies	-	79	800	48	-
531400	Books & Periodicals	86	113	250	-	-
531601	Computer Equipment <$5000	300	62	500	890	-
TOTAL	**GENERAL FINANCE**	**$ 288,182**	**$ 265,276**	**$ 264,619**	**$ 74,639**	**$ -**

(1101514) TAX ADMINISTRATION

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 33,418	$ 29,287	$ 30,959	$ 30,959	$ 31,147
511300	Overtime	173	182	160	160	164
512100	Group Insurance	7,280	6,919	7,182	7,182	9,030
512101	Insurance Deductible Reimbursement	-	72	373	173	200
512200	FICA Contributions	1,818	1,447	1,930	1,930	1,894
512300	Medicare	425	338	451	451	443
512401	Retirement Plan Employer Contribution	1,988	2,058	2,086	2,086	2,121
512402	Retirement Plan Administrative Costs	61	64	67	67	68
512700	Workers' Compensation Insurance	53	75	95	95	67
Purchased and Contracted Services						
521201	Legal	130	65	-	8,000	7,500
521204	Medical Services	20	-	-	-	-
521300	Technical	5,807	5,621	5,700	6,430	10,500
523104	Surety Bonds	8	7	10	10	10
523400	Printing & Binding	4,714	4,440	5,000	4,800	5,000
Supplies						
531120	Office & Computer Supplies	27	-	100	100	-
531130	Purchased Uniforms	-	-	-	-	-
531400	Books & Periodicals	-	373	250	250	250
TOTAL	**TAX ADMINISTRATION**	$ 55,921	$ 50,947	$ 54,363	$ 62,693	$ 68,394

TAX ADMINISTRATION FOOTNOTES

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

(1101515) GENERAL TELLER

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 46,723	$ 36,766	$ 34,298	$ 34,298	$ 35,597
511300	Overtime	685	166	450	450	615
512100	Group Insurance	10,939	8,965	7,182	7,182	9,030
512101	Insurance Deductible Reimbursement	-	89	373	373	200
512200	FICA Contributions	2,810	2,248	2,155	2,155	2,190
512300	Medicare	657	526	504	504	512
512401	Retirement Plan Employer Contribution	1,988	2,723	2,311	2,311	2,424
512402	Retirement Plan Administrative Costs	61	85	74	74	78
512700	Workers' Compensation Insurance	53	75	95	95	67
Purchased & Contracted Services						
521201	Legal	-	-	-	1,547	-
521204	Medical Services	20	-	-	-	-
521300	Technical Services	-	-	-	275	300
523104	Surety Bonds	8	7	10	10	10
523400	Printing & Binding	61	150	200	200	200
523500	Travel	-	-	-	-	500
523600	Dues & Fees	35	-	35	35	35
523700	Education & Training	-	-	-	-	500
Supplies						
531120	Office & Computer Supplies	140	59	150	150	150
531601	Computer Equipment <$5000	-	150	150	150	150
TOTAL	**TELLERS**	$ 64,179	$ 52,008	$ 47,987	$ 49,809	$ 52,558

GENERAL TELLER FOOTNOTES

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

(1101540) HUMAN RESOURCES

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 93,911	$ 96,217	$ 95,371	$ 95,371	$ 95,951
511300	Overtime	913	816	1,025	1,025	1,051
511400	Disability Benefits	-	-	-	1,200	-
512100	Group Insurance	15,038	14,316	14,364	14,364	18,060
512101	Insurance Deductible Reimbursement	-	143	746	746	400
512200	FICA Contributions	5,618	5,647	5,977	5,977	5,867
512300	Medicare	1,314	1,321	1,398	1,398	1,372
512401	Retirement Plan Employer Contribution	6,109	6,341	6,425	6,425	6,535
512402	Retirement Plan Administrative Costs	187	197	207	207	211
512700	Workers' Compensation Insurance	105	150	191	191	133
Purchased & Contracted Services						
521201	Legal	4,004	9,679	3,500	3,500	3,500
521204	Medical Services	20	20	20	20	-
521207	Administration Health Plan	-	750	-	-	-
522200	Intedepartment Services & Labor	29	204	150	105	150
522202	Repairs & Maintenace - Equipment	-	-	-	-	-
523104	Surety Bonds	16	14	20	20	20
523220	Postage	165	936	-	1,842	-
523300	Advertising	-	114	-	45	-
523400	Printing & Binding	797	1,221	1,000	1,000	1,000
523500	Travel	-	-	100	78	100
523600	Dues & Fees	200	185	200	222	200
523604	Bank Service Charges	-	156	-	105	-
523700	Education & Training	80	150	150	150	150
Supplies						
531100	General Supplies	307	980	1,000	895	1,000
531120	Office & Computer Supplies	435	3,146	750	1,888	750
531125	Printer & Copier Supplies	-	-	250	250	250
531400	Books & Periodicals	401	431	500	500	500
TOTAL	**HUMAN RESOURCES**	**$ 129,649**	**$ 143,132**	**$ 133,344**	**$ 137,524**	**$ 137,200**

HUMAN RESOURCES FOOTNOTES

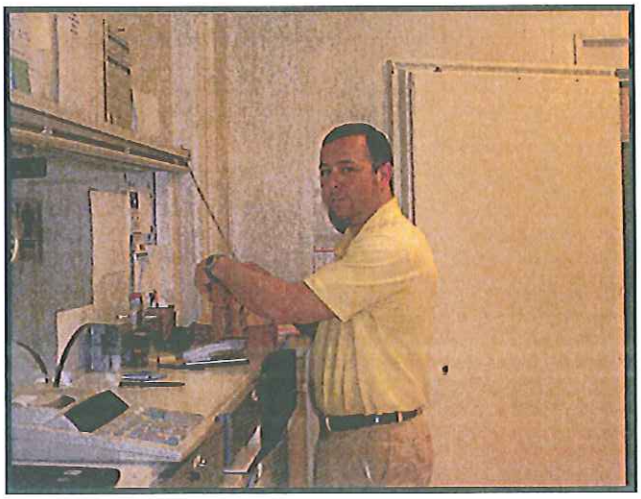
1 **Two full time employees are included in the Regular Employee Wages.**

(1101555) RISK MANAGEMENT

Supplies						
531100	General Supplies	$ 3,079	$ 3,278	$ 4,500	$ 4,500	$ 4,500
531120	Office & Computer Supplies	135	29	200	200	200
531300	Food for Meetings	547	448	550	550	550
TOTAL	**RISK MANAGEMENT**	**$ 3,761**	**$ 3,756**	**$ 5,250**	**$ 5,250**	**$ 5,250**

Court Services





The Calhoun ***Municipal Court*** and ***Probation Department*** provide court administration, a probation program, management of prisoners held in custody at the county jail and are responsible for collecting fines and fees imposed by the Court, while overseeing warrants. Municipal Court is responsible for the management of prisoners who have cases in this court from area jails. Municipal Court is held each Monday evening at 5:00 p.m. in Gordon County's main courtroom. The City contracts the services of local attorneys to serve as judge, City prosecutor and indigent defense.





The Municipal Court has jurisdiction over traffic, City ordinance, and parking violations. It diligently works to ensure fair and impartial treatment of all citizens while maintaining a working and professional court system.

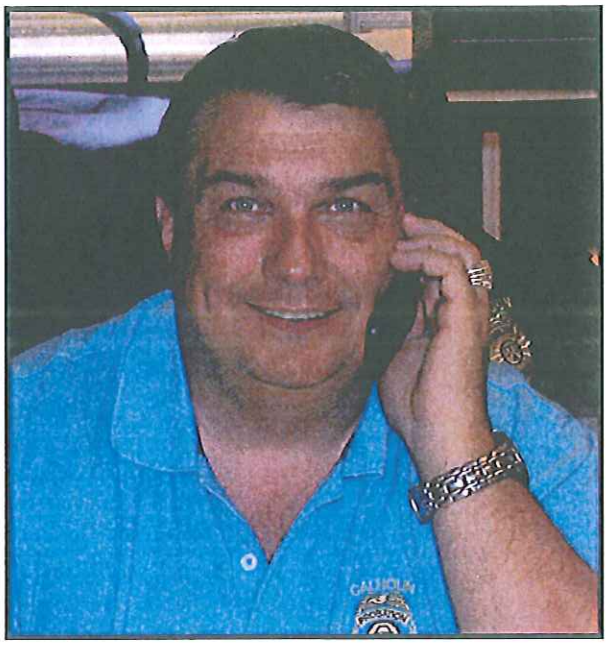
Municipal Court



Administration Director, Randy Jackson

- Court Clerk (1)
- Deputy Clerk (1)

Municipal Probation



Probation Director,
Neal Russell

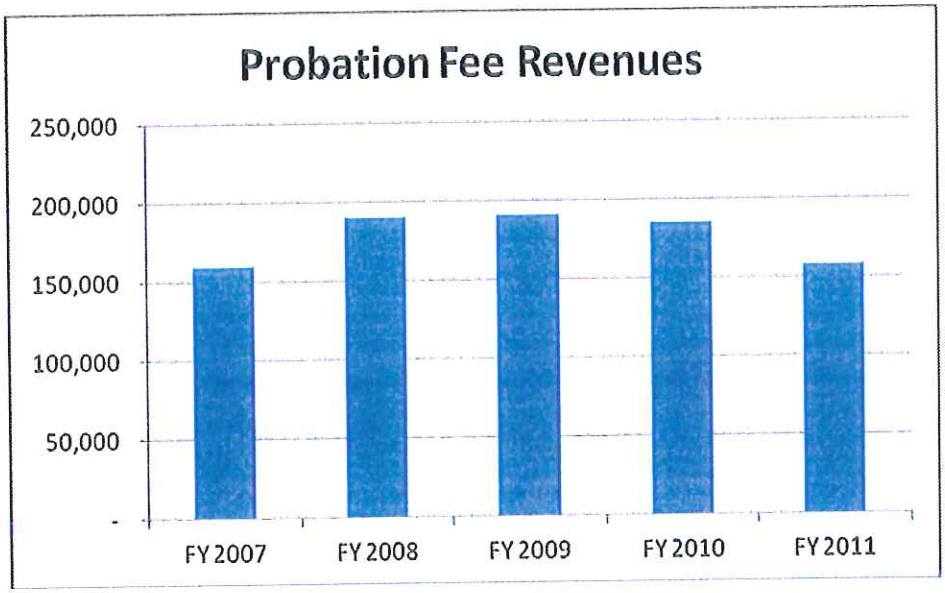
Probation Officer (1)

MUNICIPAL PROBATION

In fiscal year 2012, the City of Calhoun found that due to growth it was necessary to split Probation and Municipal Court into two departments. This division should enhance productivity and allow for future growth of the Probation Services Department. The major duties of the department are as follows: attend Municipal Court on Monday nights, ensure proper processing of court documents, maintain a current knowledge of relevant changes in laws and local ordinances, assist citizens and callers by answering questions and directing them to appropriate personnel, assist defendants and probationers with any probation related questions, network with the community for community service, ensure proper accounting of fines and fees, as well as maintain strict confidentiality of all probation records and review those file prior to closing to ensure that all criteria of the sentencing has been completed. Probation will continue to work as a team member of the City of Calhoun with the expectation of ensuring that the citizens of the City receive the best possible service.

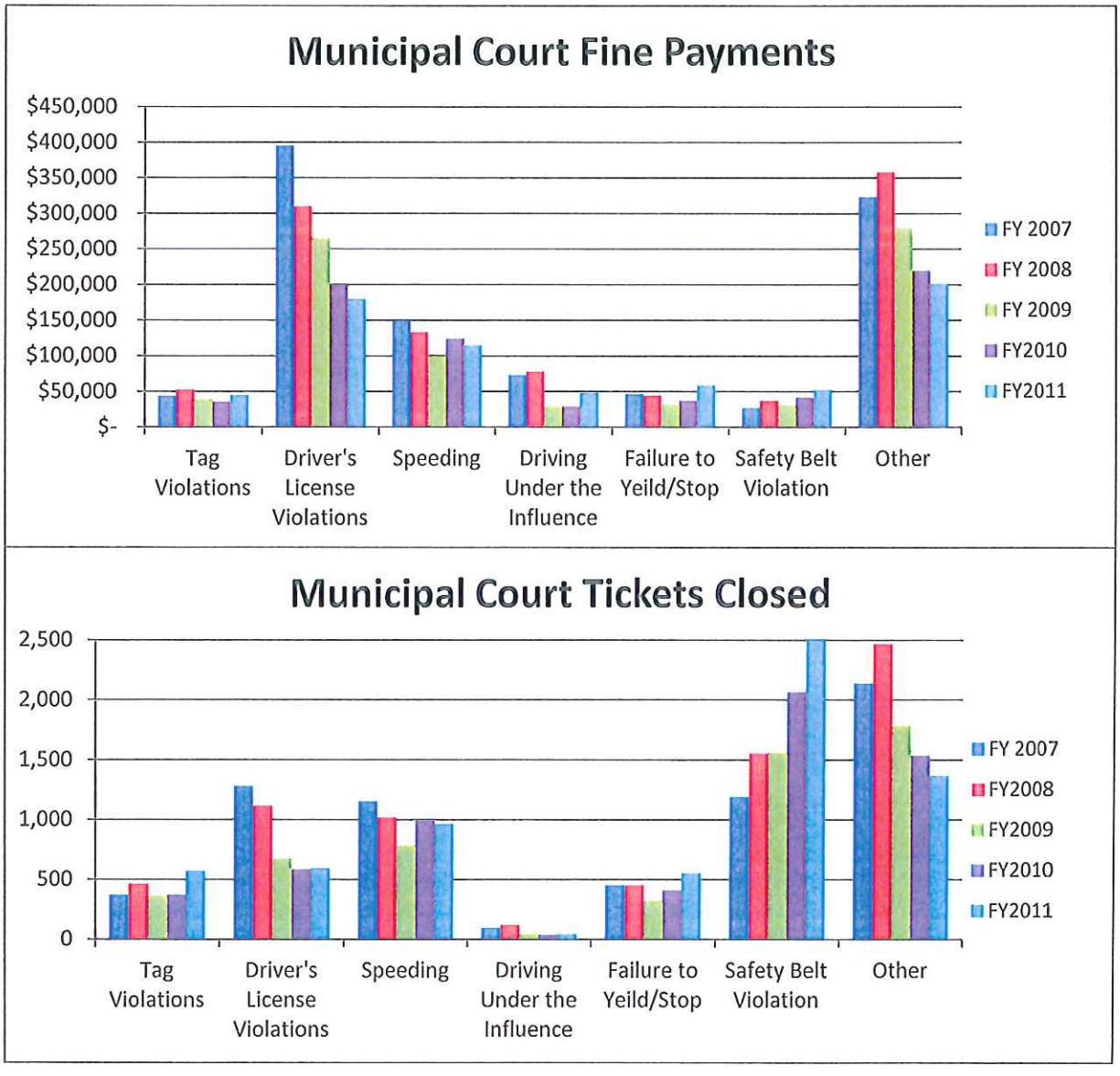






Court Services

Municipal Court and Probation have maintained the same number of personnel for several years now, three in Municipal Court and two to manage Probation. Since fiscal year 2010, Municipal Court has sustained a successful program of collecting fines electronically. In an effort to manage growth while adhering to all laws and regulation the Municipal Court and Probation Services were divided into two separate departments during fiscal 2012. Even with this division, the goal for the two departments remains the same; to work jointly to process cases in a timely manner, reduce the number of outstanding cases and warrants, and to train all officers to continue positive customer service.



COURT SERVICES

(1102650) MUNICIPAL COURT ADMINISTRATION

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 120,264	$ 123,015	$ 122,935	$ 122,935	$ 123,682
511300	Overtime	4,608	5,753	5,267	5,267	6,970
512100	Group Insurance	22,248	21,165	21,546	21,546	27,090
512101	Insurance Deductible Reimbursement	-	215	1,119	1,119	600
512200	FICA Contributions	7,177	7,216	7,955	7,955	7,903
512300	Medicare	1,679	1,688	1,860	1,860	1,848
512401	Retirement Plan Employer Contribution	7,625	8,169	7,651	7,651	8,159
512402	Retirement Plan Administration Costs	233	254	247	247	263
512700	Workers' Compensation	158	248	333	333	233
Purchased & Contracted Services						
521201	Legal & Auditing	29,989	27,502	26,000	26,000	28,000
521202	City Court Judge	14,400	14,400	14,400	14,400	14,400
521204	Medical Services	85	65	100	100	-
521209	Indigent Legal Services	13,200	13,402	13,200	13,200	13,200
522002	Exterminating Services	60	60	100	100	105
522110	Carbage Pickup - City Service	105	105	100	100	100
522130	Janitorial Services	157	6	300	300	695
522200	Interdepartment Services & Labor	373	336	400	400	400
522201	Repairs & Maintenance - Vehicles	22	95	500	500	500
522202	Repairs & Maintenance - Equipment	5	17	150	150	150
522203	Repairs & Maintenance - Buildings	262	311	500	500	500
522320	Rental of Equipment	-	-	1,100	1,100	1,100
523001	Other Purchased Services	123	113	200	200	200
523101	General Liability Insurance	432	646	675	675	609
523102	Property Insurance	124	106	125	125	108
523103	Vehicle Insurance	703	683	750	750	679
523104	Surety Bonds	25	24	25	25	25
523200	Telephone - City Service	2,914	2,988	2,800	2,800	3,000
523203	Data Service - City	2,917	2,889	3,000	3,000	3,000
523205	Cellular Telephone Service	-	-	350	350	-
523207	Data Service - Courtware Software	7,218	7,230	7,220	7,230	7,230
523209	Internet Service	1,440	1,440	1,800	1,800	1,500
523210	E-mail Service	126	126	130	130	130
523220	Postage	106	-	125	-	-
523300	Advertising	100	-	150	350	150
523400	Printing & Binding	722	196	500	643	500
523500	Travel	3,539	3,559	4,000	4,000	4,000
523600	Dues & Fees	195	371	525	525	525
523601	Bank/Credit Card Charges	598	-	-	-	-
523700	Education & Training	736	2,185	3,000	3,000	3,000
523850	Contract Labor	1,320	-	1,500	770	1,500

Supplies						
531100	General Supplies & Materials	477	474	1,000	872	800
531120	Office & Computer Supplies	1,768	1,318	500	1,000	1,000
531125	Printer & Copier Supplies	-	279	1,000	1,000	1,000
531130	Purchased Uniforms	1,756	1,772	1,950	1,950	1,950
531141	Repairs & Maintenance - Vehicles	2	11	500	500	500
531142	Repairs & Maintenance - Buildings	28	54	500	500	200
531210	Water & Sewer	78	79	80	80	80
531220	Natural Gas	926	714	950	950	950
531230	Electric - City	2,565	2,716	3,000	3,000	3,000
531270	Gasoline	1,272	1,261	1,500	2,010	2,200
531300	Food for Meetings	-	-	-	-	-
531400	Books & Periodicals	-	200	-	520	-
531600	Small Equipment <$5000	149	1,264	1,000	400	800
531601	Equipment - Printer, Software	-	40	500	200	700
TOTAL	**MUNICIPAL COURT**	**$ 255,008**	**$ 256,758**	**$ 265,118**	**$ 265,118**	**$ 275,234**

MUNICIPAL COURT FOOTNOTES

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

(1102651) PROBATION ADMINISTRATION

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 62,603	$ 62,918	$ 63,522	$ 63,522	$ 63,908
512100	Group Insurance	14,560	13,838	14,364	14,364	18,060
512101	Insurance Deductible Reimbursement	-	143	746	746	400
512200	FICA Contributions	3,482	3,409	3,939	3,939	3,866
512300	Medicare	814	797	921	921	904
512401	Retirement Plan Employer Contribution	4,069	4,224	4,279	4,279	4,353
512402	Retirement Plan Administration Costs	124	131	138	138	140
512700	Workers' Compensation	105	149	191	191	133
Purchased & Contracted Services						
521201	Legal & Auditing	314	-	200	3,153	1,000
521204	Medical Services	20	20	50	50	20
522002	Exterminating Services	60	60	45	47	64
522110	Garbage Pickup - City	105	105	100	100	110
522130	Janitorial Services	-	-	-	28	10
522200	Interdepartment Services & Labor	46	71	50	50	50
522201	Repairs & Maintenance - Vehicles	-	48	-	-	-
522202	Repairs & Maintenance - Equipment	5	17	25	51	34
522203	Repairs & Maintenance - Buildings	61	366	700	100	350
522320	Rental of Equipment & Vehicles	-	-	1,100	650	1,100
523001	Other Purchased Services	123	113	150	150	150
523101	General Liability Insurance	397	490	400	400	263
523102	Property Insurance	124	106	125	125	108
523104	Surety Bonds	16	14	20	20	20
523200	Telephone - City Service	1,170	1,158	1,200	1,200	1,220
523203	Data Service - City	1,651	1,639	1,700	1,700	1,700
523207	Data Service - Courtware Software	9,600	9,600	9,600	9,600	9,600
523209	Internet Service	720	720	720	720	720
523210	E-mail Service	84	84	84	84	84
523220	Postage	22	-	50	50	25
523400	Printing & Binding	45	-	-	-	-
523500	Travel	1,754	950	1,800	1,700	2,500
523600	Dues & Fees	25	25	100	125	-
523700	Education & Training	210	150	300	300	300
Supplies						
531100	General Supplies & Materials	402	261	500	500	500
531120	Office & Computer Supplies	378	616	200	225	300
531125	Printer & Copier Supplies	-	-	350	157	100
531130	Purchased Uniforms	1,180	1,200	1,300	1,300	1,300
531210	Water & Sewer	78	79	80	80	80
531220	Natural Gas	926	714	1,000	685	700
531230	Electric - City	2,565	2,716	3,000	3,000	2,300
531600	Small Equipment <$5000	-	300	700	-	500
531601	Computers (Hardware & Software)	686	99	700	-	500
TOTAL	**PROBATION ADMINISTRATION**	**$ 108,523**	**$ 107,328**	**$ 114,449**	**$ 114,449**	**$ 117,472**

PROBATION ADMINISTRATION FOOTNOTES

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

(1103226) PRISONER CUSTODY

Purchased & Contracted Services						
521204	Prisoner Medical Expenses	$ 619	$ 321	$ 1,500	$ 1,500	$ 1,500
522340	Inmate Housing	65,240	48,440	70,000	70,000	70,000
TOTAL	**PRISONER CUSTODY**	**$ 65,859**	**$ 48,761**	**$ 71,500**	**$ 71,500**	**$ 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.







(1105452) WELFARE RELATED PAYMENTS

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 21,364	$ 21,635	$ 21,680	$ 21,270	$ 21,812
512100	Group Insurance	7,280	6,919	7,182	7,182	9,030
512101	Insurance Deductible Reimbursement	-	72	373	373	200
512200	FICA Contributions	1,304	1,287	1,344	1,344	1,319
512300	Medicare	305	301	315	315	309
512401	Retirement Plan Employer Contribution	1,387	1,441	1,460	1,460	1,486
512402	Retirement Plan Administration Costs	42	45	47	47	48
512700	Workers' Compensation	571	574	437	957	311
Purchased & Contracted Services						
521204	Medical Services	20	20	20	140	20
522201	Repairs & Maintenance - Vehicles	1,064	-	1,000	650	850
523104	Surety Bonds	8	7	10	10	10
523300	Advertising	-	-	-	120	100
523850	Contract Labor	-	468	-	-	-
Supplies						
531141	Repairs & Maintenance - Vehicles	1,097	28	750	980	1,000
531270	Gasoline	3,587	4,460	4,200	3,970	4,200
531271	Diesel Fuel	264	356	500	500	625
Other Charges						
572000	Contributions to Other Agencies	1,000	-	500	500	500
572003	Voluntary Action Center	9,900	9,565	11,000	11,000	11,000
572005	Boys & Girls Club	-	-	2,000	2,000	2,000
572006	Arts Council	-	2,000	2,000	2,000	2,000
572007	Child Abuse Council	2,500	2,500	2,500	2,500	2,500
572008	Winner's Club	10,000	5,000	5,000	5,000	5,000
572009	Big Brothers/Big Sisters	-	-	2,000	2,000	2,000
572010	Training Center	2,000	2,000	2,000	2,000	2,000
TOTAL	**WELFARE RELATED PAYMENTS**	$ 63,695	$ 58,678	$ 66,318	$ 66,318	$ 68,320

WELFARE RELATED PAYMENTS FOOTNOTES

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

(1106173) ARTS COUNCIL

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Other Charges						
572006	Arts Council	$ 2,000	$ -	$ -	$ -	$ -
TOTAL	**ARTS COUNCIL**	**$ 2,000**	**$ -**	**$ -**	**$ -**	**$ -**

(1106180) AUDITORIUM

Supplies						
522200	Interdepartment Services & Labor	$ -	$ -	$ 500	$ 500	$ 100
523102	Property Insurance	124	106	120	120	108
TOTAL	**AUDITORIUM**	**$ 124**	**$ 106**	**$ 620**	**$ 620**	**$ 208**

(1106181) DEPOT BUILDING

Purchased & Contracted Services						
522001	Linen Services	$ 581	$ -	$ -	$ -	$ -
522002	Exterminating Services	90	90	185	95	95
522112	Garbage Pickup - Commercial	374	408	400	400	400
522130	Janitorial Services	-	-	-	-	-
522200	Interdepartment Services & Labor	1,628	1,895	1,200	2,200	4,000
522202	Repairs & Maintenance - Equipment	53	178	100	50	100
522203	Repairs & Maintenance - Buildings	-	295	1,000	1,000	1,000
523102	Property Insurance	486	414	450	450	420
523200	Telephone - City	1,510	1,473	1,500	340	-
523209	Internet Service	(30)	-	-	-	-
Supplies						
531100	General Supplies & Materials	600	613	750	785	1,000
531142	Repairs & Maintenance - Buildings	-	2	-	265	500
531210	Water & Sewer Services	3,621	3,913	4,000	4,000	4,000
531230	Electric Service - City	9,284	9,698	10,000	10,000	10,000
531300	Food for Meetings	-	-	-	-	-
TOTAL	**DEPOT**	**$ 18,196**	**$ 18,979**	**$ 19,585**	**$ 19,585**	**$ 21,515**

(1106182) MCCONNELL ROAD BUILDING

Purchased & Contracted Services						
522110	Garbage Pickup - City	$ 255	$ 255	$ 275	$ 275	$ 250
522200	Interdepartment Services & Labor	236	47	250	250	250
522203	Repairs & Maintenance - Buildings	133	-	500	500	15,000
523102	Property Insurance	430	367	375	375	373
523200	Telephone Service - City	610	618	650	650	600
Supplies						
531100	General Supplies & Materials	-	(2)	250	250	100
531142	Repairs & Maintenance - Buildings	227	-	1,000	1,000	1,000
531210	Water & Sewer Service	192	221	225	225	275
531220	Natural Gas Service	1,415	1,246	1,500	1,500	1,500
531230	Electric Service - City	1,650	1,692	1,800	1,800	1,800
TOTAL	**MCCONNELL ROAD BUILDING**	**$ 5,149**	**$ 4,443**	**$ 6,825**	**$ 6,825**	**$ 21,148**

(1106590) LIBRARY

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 188,025	$ 186,411	$ 211,910	$ 205,210	$ 214,188
511300	Overtime	5,895	11,677	3,000	6,000	5,740
511400	Disability Benefits	-	-	-	2,800	-
512100	Group Insurance	28,508	22,152	28,728	28,728	36,120
512101	Insurance Deductible Reimbursement	-	288	1,492	1,492	800
512200	FICA Contributions	11,199	11,157	13,316	13,116	13,303
512300	Medicare	2,619	2,609	3,114	3,114	3,111
512401	Retirement Plan Employer Contribution	6,788	8,262	8,313	8,313	8,479
512402	Retirement Plan Administration Costs	207	257	268	268	273
512700	Workers' Compensation	710	717	715	715	567
Purchased & Contracted Services						
521201	Legal	-	-	-	200	-
521204	Medical Services	315	40	150	150	150
522001	Linen Services	153	-	-	-	-
522200	Interdepartment Services & Labor	10,208	7,695	10,000	10,000	5,000
522202	Repairs & Maintenance - Equipment	60	158	100	100	100
522203	Repairs & Maintenance - Building	2,545	-	500	500	500
523102	Property Insurance	3,413	3,847	4,000	4,000	4,000
Supplies						
531100	General Supplies & Materials	-	22	100	100	100
531140	Repairs & Maintenance - Equipment	28	176	100	100	100
531142	Repairs & Maintenance - Buildings	3,223	-	500	500	500
Capital Outlay						
541200	Site Improvements	-	-	-	900	-
Other						
572001	Library Allotment	34,000	30,000	30,000	30,000	30,000
TOTAL	**LIBRARY**	**$ 297,896**	**$ 285,467**	**$ 316,306**	**$ 316,306**	**$ 323,031**

*County's Reimbursement	
Wages and Benefits (65%)	$ 175,854
Property Insurance (50%)	2,000
Total County Reimbursement Due to City	177,854
Total Net City Cost	**$ 145,177**

LIBRARY FOOTNOTES

1 **Four full time employees and eight part time employees are included in the Regular Employee Wages.**

Community Development



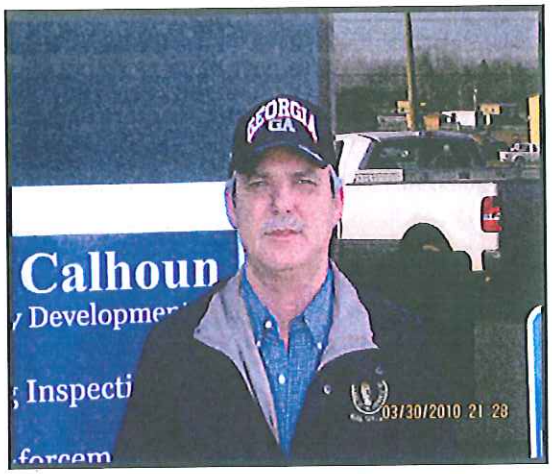
The Community Development Department functions to insure the safety and health of the public. This department performs plans review and inspection of new structures to be built and occupied by citizens. It works to insure maintenance of existing buildings for the safety of the public. It enforces the zoning ordinance and administers guidance for citizens relating to zoning issues. It provides code enforcement/nuisance service to the citizens as needed.





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

Regulatory Inspections and Code Enforcement



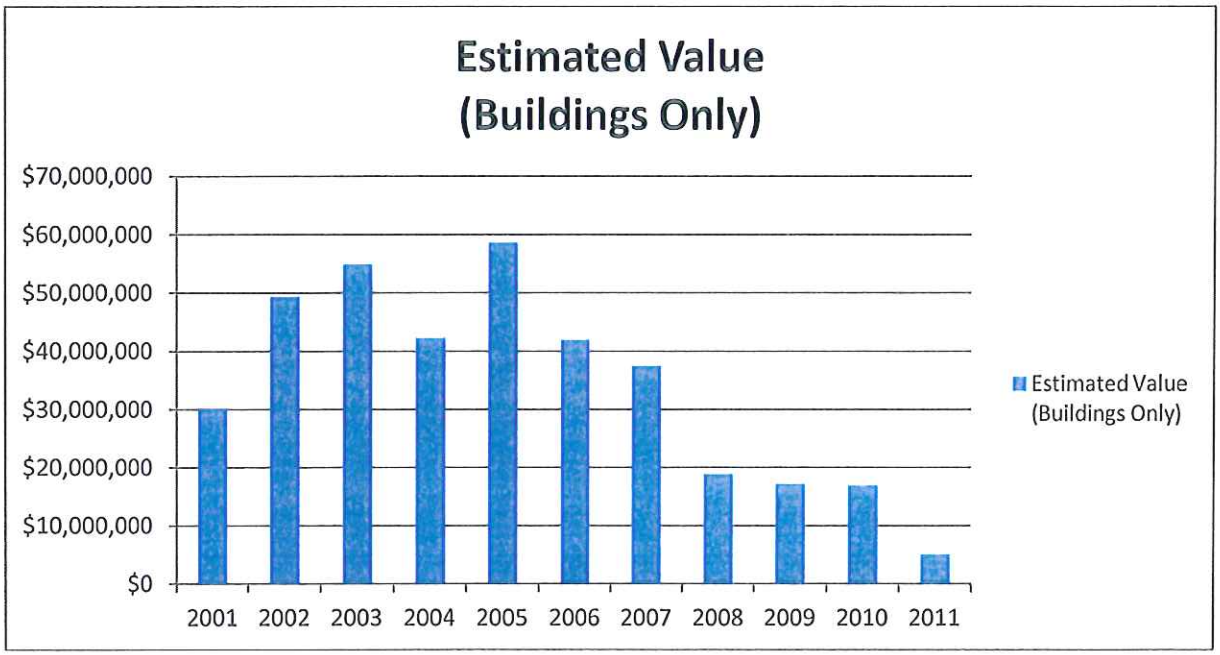
Director of Community Development, Donald McGinnis

- Assistant Building Inspector (1)
- Electrical Inspector (1)
- Soil & Erosion and Nuisance Officer (1)

Community Development

Inspection and Enforcement consist of three (two building/one electrical) inspectors and one nuisance officer. Continuous cross training has helped to ensure that daily operations of the department will continue without delay even if one of these people must be out. The core work of the department 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. This department has suffered a substantial reduction in permitting, due to the current economy.

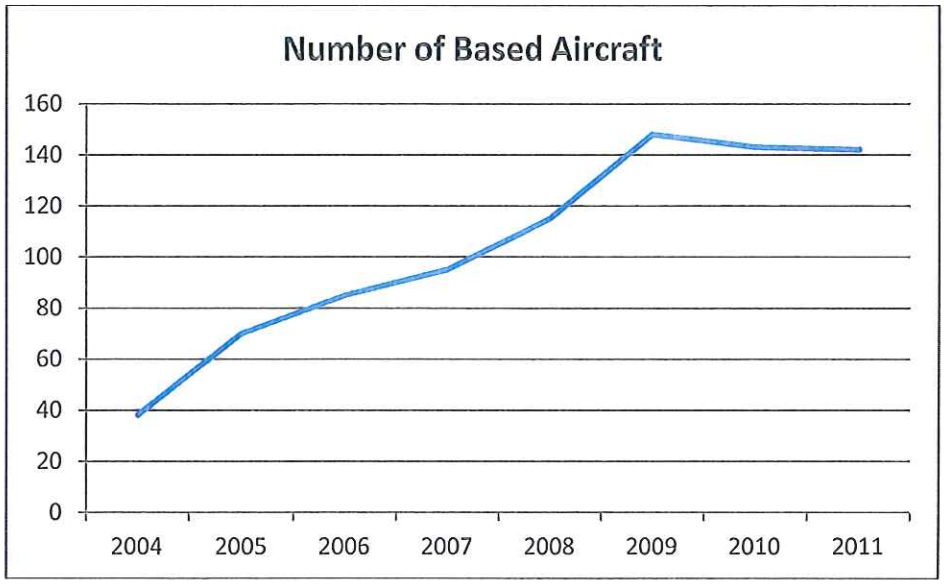


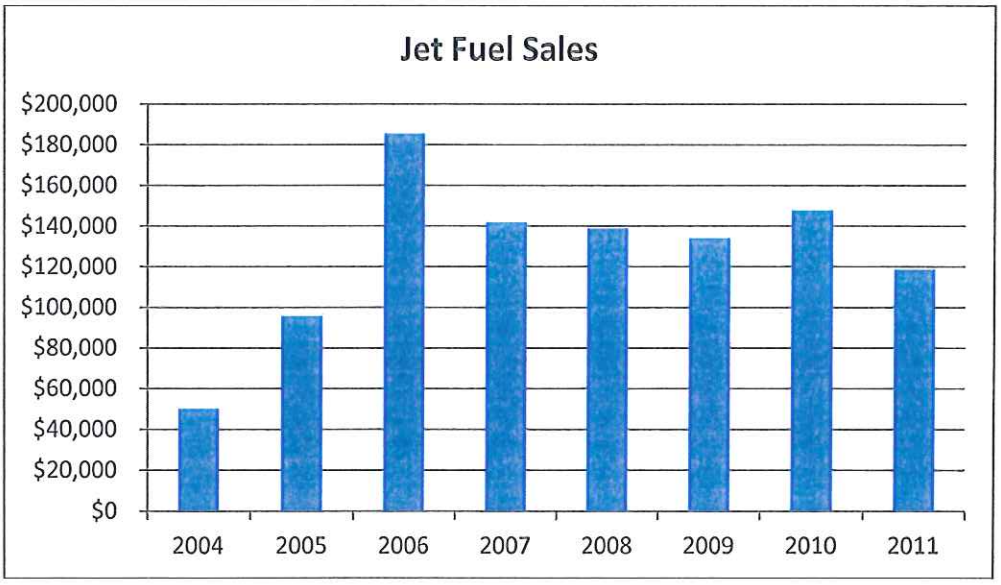


Mainstreet, the Downtown Development Authority, and the Historic Preservation Commission continue to promote the downtown area with exciting new activities, continuation of old favorites and beautification of downtown buildings and streets.

The debt payment allotment for the airport provided by the City remained the same for fiscal 2013 as it has been for the last couple of years. They have watched expenses closely and delayed some capital projects during these tough economic times. The City is reimbursed for a portion of the wages by the County and this year the airport will fund a portion of the wages. The airport has made every effort to become self-sufficient and will continue to work to achieve this goal.

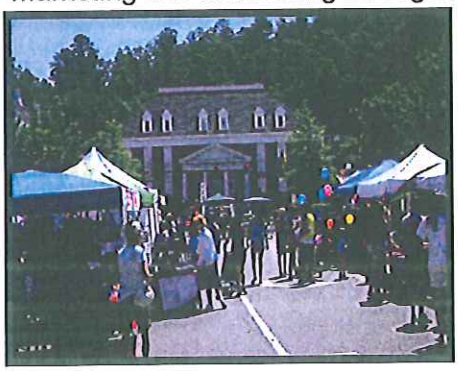


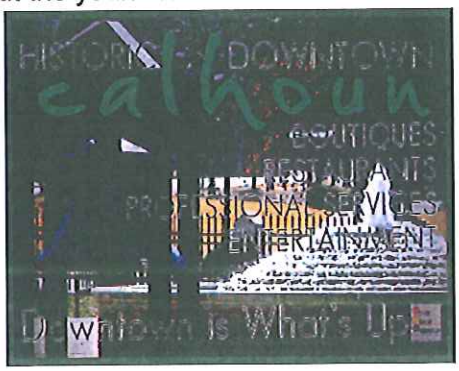




Downtown Development and Main Street Program

The Downtown Development Authority works throughout the year to promote Downtown Calhoun as a great place to do business, be entertained, dine or simply relax in our beautifully maintained downtown. The DDA supports downtown businesses with various types of marketing and advertising throughout the year. The DDA is a Fast Lane sponsor of the Keep It







in the County campaign that promotes shopping locally. A DDA Façade Grant Program is also available to businesses in the downtown district, which offers matching financial assistance for renovations to downtown buildings.

The DDA sponsors events at the newly renovated GEM Theatre and the Harris Arts Center to allow the community to enjoy professional entertainment at a reasonable cost.

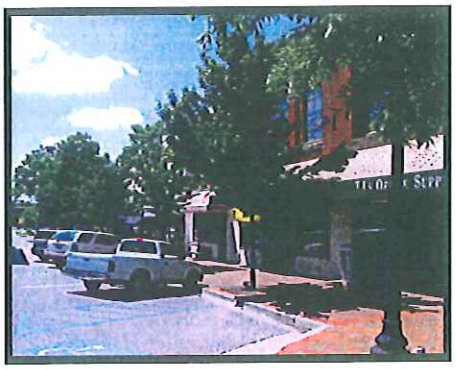
Events such as BBQ Boogie & Blues in the spring to Harvest Fest in the fall are available to the community at no cost. The Historic Preservation Commission has succeeded in obtaining National Registry status for the entire Historic Downtown Business District. The HPC will continue to strive to preserve our rich heritage.











Downtown Development



Director,
Suzanne Roland

Downtown Development Authority
(7) Appointed by the City Council

Historic Preservation Commission
(5) Appointed by the City Council

COMMUNITY DEVELOPMENT

(1107220) REGULATORY INSPECTIONS & CODE ENFORCEMENT

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 205,459	$ 195,942	$ 195,576	$ 195,576	$ 146,429
512100	Group Insurance	33,167	28,102	28,728	28,728	27,361
512101	Insurance Deductible Reimbursement	-	286	1,492	1,492	800
512200	FICA Contributions	12,817	11,971	12,126	12,126	8,857
512300	Medicare	2,997	2,800	2,836	2,836	2,072
512401	Retirement Plan Employer Contribution	14,643	13,003	13,175	13,175	9,973
512402	Retirement Plan Administration Costs	448	404	425	425	321
512700	Workers' Compensation	5,505	4,148	3,707	3,707	2,070
Purchased & Contracted Services						
521201	Legal & Auditing	314	420	1,390	1,390	1,390
521204	Medical Services	50	20	80	80	-
522002	Exterminating Services	120	-	170	170	170
522200	Interdepartment Services & Labor	939	1,394	400	605	900
522201	Repairs & Maintenance - Vehicles	1,627	830	1,350	1,200	1,350
522202	Repairs & Maintenance - Equipment	95	-	200	50	200
522203	Repairs & Maintenance - Building	-	-	250	30	250
522310	Rental of Land & Buildings	39,600	39,600	39,600	39,600	39,600
522320	Rental of Equipment & Vehicles	(675)	66	-	-	-
523001	Other Purchased Services	160	45	60	60	60
523101	General Liability Insurance	1,326	746	575	575	769
523102	Property Insurance	314	288	350	350	293
523103	Vehicle Insurance	1,696	1,549	1,600	1,600	1,360
523104	Surety Bonds	41	28	35	35	35
523200	Telephone - City	3,573	2,996	3,000	3,000	2,400
523203	Data Service - City	2,797	2,769	2,900	2,900	2,900
523205	Cellular Telephone Service	1,531	1,357	1,400	1,400	1,100
523209	Internet Service - City	1,800	1,650	1,500	1,200	1,200
523210	E-mail - City	196	168	168	168	130
523220	Postage	6	-	-	-	-
523300	Advertising	81	-	200	-	200
523400	Printing & Binding	281	499	300	-	300
523500	Travel	1,219	756	2,800	4,000	2,500
523600	Dues & Fees	442	567	350	350	350
523700	Education & Training	1,992	1,410	3,000	3,000	1,500
Supplies						
531100	General Supplies & Materials	529	258	600	600	600
531120	Office & Computer Supplies	279	479	200	200	200
531125	Printer & Copier Supplies	-	-	300	315	300
531130	Purcahsed Uniforms	569	1,197	1,200	1,200	900
531141	Repairs & Maintenance - Vehicles	898	977	1,100	1,400	1,100
531142	Repairs & Maintenance - Buildings	36	20	100	-	100
531230	Electric Service - City	4,173	4,741	5,000	5,000	5,000
531270	Gasoline	6,058	6,805	6,000	5,800	6,500
531400	Books & Periodicals	37	486	250	450	1,050
531600	Small Equipment <$5000	-	71	300	-	-
531601	Computer Equipment <$5000	-	200	-	-	600
Other Financing Source						
611003	Transfer Out - Electric	-	-	-	-	9,000
TOTAL	**REGULATORY INSPECTIONS**	**$ 347,139**	**$ 329,047**	**$ 334,793**	**$ 334,793**	**$ 282,190**

REGULATORY INSPECTIONS & CODE ENFORCEMENT FOOTNOTES

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

(1107550) DOWNTOWN DEVELOPMENT & MAINSTREET

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 41,742	$ 42,733	$ 42,515	$ 42,515	$ 42,773
512100	Group Insurance	7,280	6,919	7,182	7,182	9,027
512101	Insurance Deductible Reimbursement	-	72	373	373	200
512200	FICA Contributions	2,379	2,381	2,636	2,636	2,587
512300	Medicare	556	557	616	616	605
512401	Retirement Plan Employer Contribution	2,722	2,827	2,864	2,864	2,913
512402	Retirement Plan Administration Costs	83	88	92	92	94
512700	Workers' Compensation	175	236	201	201	157
Purchased & Contracted Services						
521201	Legal & Auditing	258	195	200	200	200
521204	Medical Services	20	20	20	20	-
522200	Interdepartment Services & Labor	2,050	4,441	2,000	10,137	10,000
522320	Rental of Equipment	-	-	3,000	1,790	3,000
523101	General Liability Insurance	684	217	300	300	225
523104	Surety Bonds	8	7	10	10	10
523200	Telephone - City Service	1,258	1,350	1,100	1,100	1,300
523203	Data Service - City	1,306	1,301	1,400	1,400	1,400
523209	Internet Service	360	360	360	360	360
523210	E-mail Service	42	42	42	42	42
523300	Advertising	1,869	802	7,000	7,000	10,000
523400	Printing & Binding	-	-	1,000	1,000	-
523500	Travel	830	170	2,000	2,000	1,000
523600	Dues & Fees	375	375	2,200	2,200	400
523700	Education & Training	-	-	500	500	500
523850	Contract Labor	-	-	10,000	2,500	2,000
Supplies						
531100	General Supplies & Materials	205	204	2,250	7,250	2,000
531120	Office & Computer Supplies	81	76	200	200	200
531125	Printer & Copier Supplies	-	266	500	30	200
531142	Repairs & Maintenance - Buildings	205	-	-	31	-
531300	Food for Meetings	446	120	1,000	1,000	1,000
531600	Small Equipment <$5000	-	-	1,500	1,500	500
531601	Computer & Printing Equipment	67	-	-	-	-
Other Charges						
571003	Allotment for Programs	14,522	11,054	5,000	5,000	10,000
571008	Allotment for Mainstreet	18,842	17,467	-	4,149	-
TOTAL	**DTOWN DEVELOP-MAINSTREET**	**$ 98,363**	**$ 94,278**	**$ 98,061**	**$ 106,198**	**$ 102,693**

DOWNTOWN DEVELOPMENT & MAINSTREET FOOTNOTES

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

(1107563) AIRPORT

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 112,465	$ 114,298	$ 112,228	$ 112,228	$ 112,910
511300	Group Insurance	-	98	-	-	-
512100	Insurance Deductible Reimbursement	115	115	116	116	120
512200	FICA Contributions	6,886	6,864	6,958	6,958	6,830
512300	Medicare	1,611	1,605	1,627	1,627	1,597
512401	Retirement Plan Employer Contribution	5,123	5,560	5,633	5,633	5,730
512402	Retirement Plan Administration Costs	157	173	182	182	185
512700	Workers' Compensation	424	1,352	582	582	412
Purchased & Contracted Services						
521201	Legal Fees	8,750	-	-	-	-
521204	Medical Services	-	20	-	-	-
522200	Repairs & Maintenance - Department	1,511	2,307	-	-	2,000
Other Charges						
577520	Facility Improvements	2,762	-	-	-	-
577521	Reimbursement for Debt Service	32,044	26,709	26,709	26,709	26,709
579000	Contingency Fund	2,500	-	-	-	-
TOTAL	**AIRPORT**	**$ 174,348**	**$ 159,101**	**$ 154,035**	**$ 154,035**	**$ 156,493**

County Pays 50% of Employee Wages & Benefits

AIRPORT FOOTNOTES

1 **Two full time employees and three part time employees are included in the Regular Employee Wages.**

Calhoun Police Department

***Mission Statement*:**
We, the Calhoun Police Department, will serve our community with the highest degree of honesty, integrity, and professionalism. We will meet the needs of our diverse community through the continued cooperation of our administration and by cementing a bond between the citizenry, other area law enforcement agencies and ourselves. We will not forget that we exist to serve and that by enforcing the law justly and fairly, we can bring stability into our society, as no other agency can.

Definitions of most used acronyms:
SRO – SCHOOL RESOURCE OFFICER – The SRO is responsible for the safety of students and staff of the City schools; the security of school grounds, buildings, and property; and, enforces laws on violators at the school.

DTF – DRUG TASK FORCE – The DTF is responsible for developing drug cases, making undercover purchases of illegal drugs and arresting individuals engaged in the sale and distribution of illegal drugs; and, initiating the process of seizure of property used in or gained from sell of illegal drugs.

TAC – TERMINAL AGENCY OFFICER – The TAC is responsible for the records management system and the release of public information and public cooperation. TAC maintains process and procedure for regulating the dissemination of protected of private information. The TAC collects information from criminal justice agencies of arrests, detentions, indictments, accusations, other criminal charges, and any dispositions there from, including sentences, correctional supervision, and releases. TAC also maintains the CJIS network operational procedures, manuals and forms, and overview and records management.

FTO – FIELD TRAINING OFFICER – The Field Training Officers are ask to assist the trainee in making a smooth transition from the classroom or other assignment to the actual field responsibility. This FTO maintains the officer's academy records. The FTO stimulates the desire to continue learning, and performs much of the departments training classes.

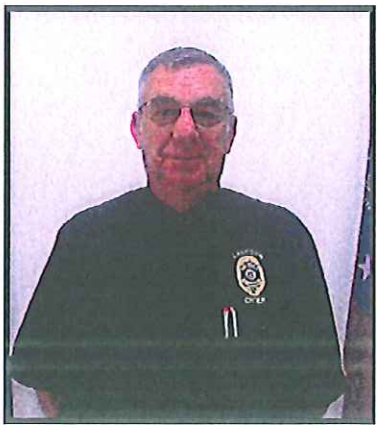
SRT – SPECIAL RESPONSE TEAM – The SRT provides support and protection for department personnel or citizens under attach from sniper fire, assault fire, or when such gunfire is anticipated. They provide high ground and perimeter security for visiting dignitaries and rescue services for police officers or citizens who have been captured, isolated or endangered as a result of a tactical situation. The SRT establishes inner and outer perimeter lines and if necessary, provides controlled fire power in non-riot situations involving snipers, barricaded suspects and/or hostages. They assist in serving search and arrest warrants, when such service may be necessary to support other department personnel, along with providing stations and command post defense and testing new equipment.

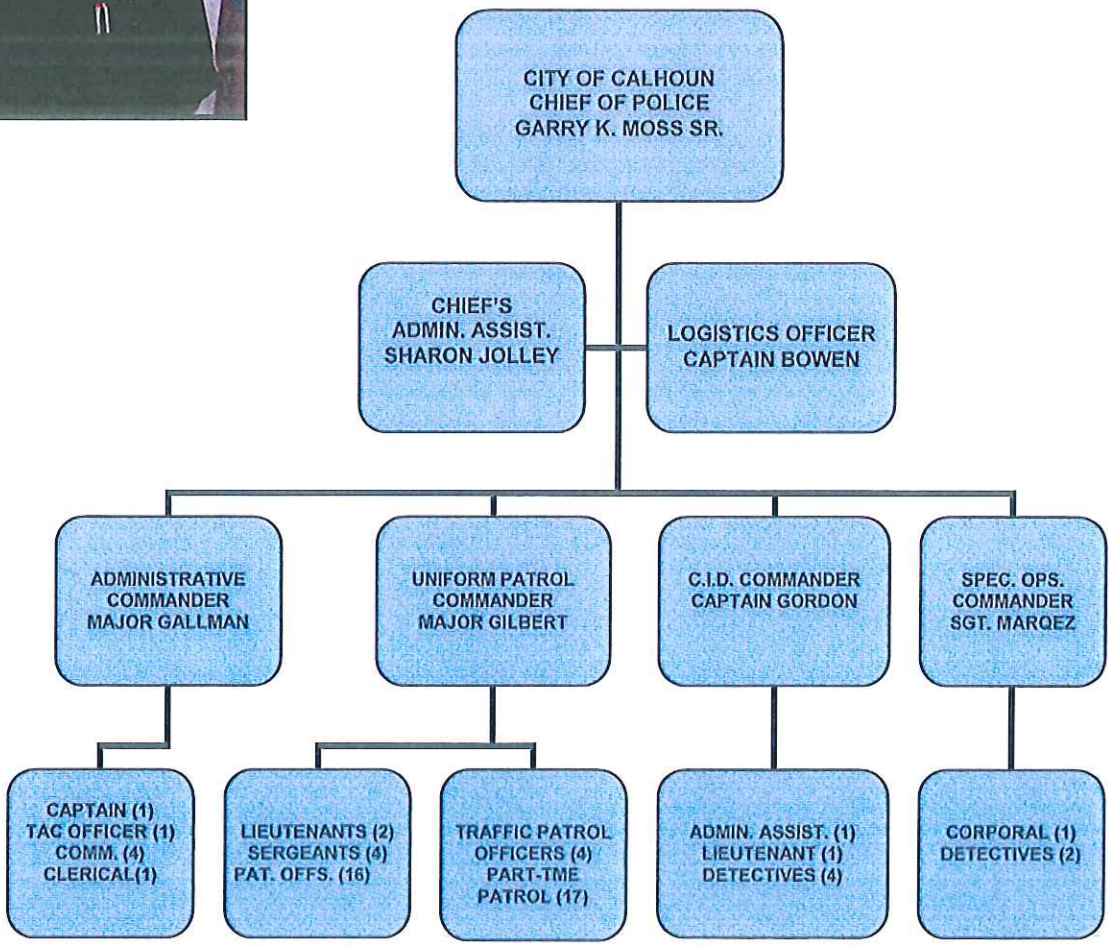
CID – CRIMINAL INVESTIGATION DIVISION – The CID establishes investigative guidelines for both uniformed officer and detectives. They document the preliminary investigation in order to determine the level and type of follow-up investigation required, as well as processing crime scenes involving serious injury, natural death, or suspicious deaths. The CID maintains numerous case files, conducts field interview and make reports and performs all the duties of case screening and case management.





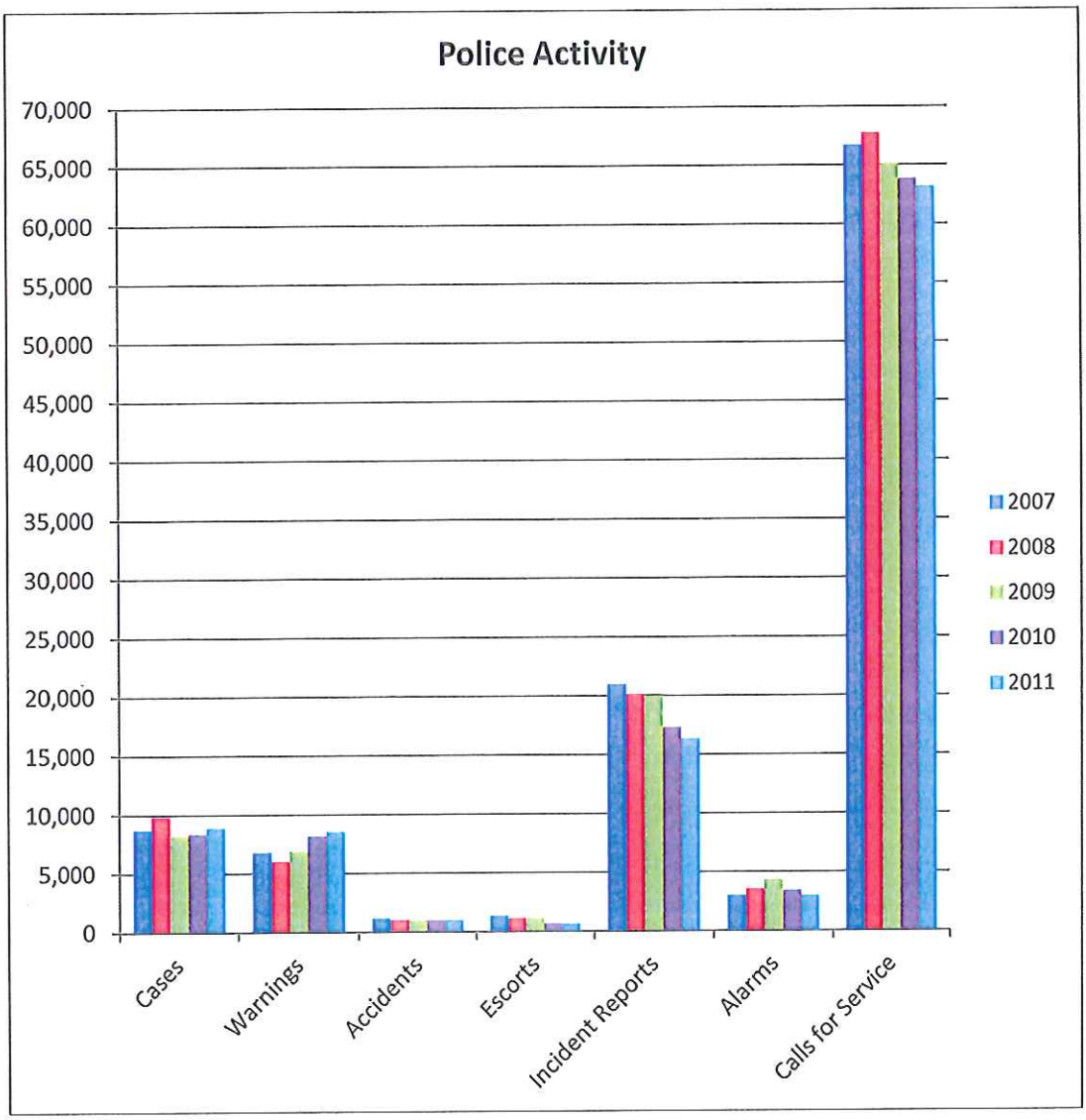
Police Department





Police Department

The Calhoun Police Department has responded to the demands for increased law enforcement during this economic recession by providing the best possible service to our citizens to prevent and decrease thefts, accidents, and other crimes. In order to facilitate the maximum use of resources, the Police Department actively solicits and encourages the cooperation of all citizens to decrease the opportunities for criminal activity. The department continues to work diligently through the Safe Streets Program to reduce the drug distribution and usage in the City of Calhoun. The Police Department strives to promote a high level of proficiency within the officers of the department through training and implementation of the latest and most effective techniques as well as continue law enforcement education.



POLICE DEPARTMENT

(1323210) POLICE ADMINISTRATION DIVISION

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 283,928	$ 258,541	$ 243,009	$ 243,009	$ 242,438
511300	Overtime	-	-	500	500	256
512100	Group Insurance	44,184	38,513	35,910	35,910	45,115
512101	Insurance Deductible Reimbursement	-	430	1,866	1,866	1,000
512200	FICA Contributions	16,386	14,643	15,162	15,162	14,665
512300	Medicare	3,833	3,424	3,545	3,545	3,430
512401	Retirement Plan Employer Contribution	18,384	19,098	16,378	16,378	16,516
512402	Retirement Plan Administrative Costs	562	593	528	528	532
512500	Tuition Reimbursements	-	-	-	-	3,000
512700	Workers' Compensation	3,543	3,810	3,740	3,740	3,316
Purchased & Contracted Services						
521204	Medical Services	80	80	200	125	200
522201	Repairs & Maintenance - Vehicles	1,774	1,096	1,700	1,055	1,500
522202	Repairs & Maintenance - Equipment	-	-	300	300	300
523103	Vehicle Insurance	1,248	1,231	1,400	1,400	1,340
523104	Surety Bonds	49	28	35	45	-
523500	Travel	4,877	2,613	3,000	3,000	3,000
523600	Dues & Fees	440	445	700	700	500
523700	Education & Training	1,507	1,451	1,500	1,950	1,500
523800	Licenses	60	60	75	75	75
Supplies						
531100	General Supplies & Materials	399	43	500	130	500
531120	Office Supplies	930	231	250	396	400
531125	Printer & Copier Supplies	-	-	250	145	250
531130	Purchased Uniforms	3,479	3,202	3,250	3,250	3,250
531141	Repairs & Maintenance - Vehicles	983	840	1,500	1,500	1,000
531270	Gasoline	4,619	5,412	5,500	5,500	8,450
531271	Diesel Fuel	96	299	150	150	200
531400	Books & Periodicals	-	-	-	145	-
531600	Small Equipment <$5000	89	140	700	555	500
531601	Controllable Equipment	-	-	-	254	-
TOTAL	**POLICE ADMINISTRATION**	**$ 391,451**	**$ 356,224**	**$ 341,648**	**$ 341,313**	**$ 353,233**

POLICE ADMINISTRATION FOOTNOTES

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

(1323221) POLICE DETECTIVE DIVISION

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 330,567	$ 337,533	$ 329,156	$ 329,156	$ 333,484
511300	Overtime	8,698	11,339	10,000	10,000	12,300
512100	Group Insurance	58,238	55,350	57,456	57,456	72,184
512101	Insurance Deductible Reimbursement	-	573	2,985	2,985	1,400
512200	FICA Contributions	20,405	20,065	21,102	21,102	20,643
512300	Medicare	4,772	4,692	4,935	4,935	4,828
512401	Retirement Plan Employer Contribution	21,346	22,128	22,218	22,218	22,218
512402	Retirement Plan Administrative Costs	653	687	716	716	716
512700	Workers' Compensation	7,929	7,531	8,604	8,604	6,101
Purchased & Contracted Services						
521204	Medical Services	80	100	175	175	150
521300	Technical Service	-	2,250	1,000	690	400
522002	Exterminating Service	340	340	340	340	350
522112	Garbage Pickup - Commercial Service	374	531	600	600	600
522200	Interdepartment Services & Labor	1,252	1,383	750	750	700
522201	Repairs & Maintenance - Vehicles	1,943	2,558	3,000	3,000	1,756
522202	Repairs & Maintenance - Equipment	-	121	500	500	400
522310	Rental of Land & Buildings	15,600	15,600	15,600	15,600	15,600
522320	Rental of Equipment	1,782	1,782	1,800	1,800	1,800
523001	Other Purchased Services	-	50	-	-	-
523102	Property Insurance	5	14	20	20	19
523103	Vehicle Insurance	2,193	1,943	2,300	2,300	2,371
523104	Surety Bonds	65	55	65	65	75
523400	Printing & Binding	-	-	-	310	350
523500	Travel	642	873	1,800	1,800	2,300
523600	Dues & Fees	31	-	250	250	200
523700	Education & Training	439	215	800	800	1,000
523800	Licenses	140	160	200	200	500
Supplies						
531100	General Supplies & Materials	267	334	400	400	400
531120	Office Supplies	1,104	614	500	500	400
531125	Printer & Copier Supplies	-	171	700	700	600
531130	Purchased Uniforms	4,532	5,111	4,550	4,533	5,200
531140	Repair & Maintenance - Equipment	-	48	100	100	100
531141	Repair & Maintenance - Vehicles	2,362	2,424	3,000	3,000	227
531142	Repair & Maintenance - Building	4	145	250	250	200
531210	Water & Sewer Service	253	210	250	250	300
531220	Natural Gas Service	1,757	1,446	1,500	1,500	1,500
531231	Electric - Other	7,146	8,491	8,500	8,500	8,200
531270	Gasoline	9,854	8,804	10,000	12,800	15,441
531271	Diesel Fuel	-	209	-	175	200
531400	Books & Periodicals	-	-	300	300	250
531600	Small Equipment <$5000	213	600	1,500	1,270	1,000
531601	Computer Supplies <$5000	-	120	3,500	700	1,000
TOTAL	**DETECTIVES**	**$ 504,987**	**$ 516,601**	**$ 521,422**	**$ 521,350**	**$ 537,463**

DETECTIVES FOOTNOTES

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

(1323223) POLICE PATROL DIVISION

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 1,178,430	$ 1,183,263	$ 1,311,323	$ 1,299,963	$ 1,223,115
511100	27 - Regular Employee Wages	57,382	76,080	79,160	79,160	78,384
511300	Overtime	43,199	33,805	45,000	45,000	34,850
511300	27 - Overtime	1,090	1,111	1,600	1,600	1,640
511400	Disability Benefits	800	8,400	-	11,360	-
512100	Group Insurance	199,736	187,534	222,642	222,642	252,645
512100	27 - Group Insurance	8,543	13,836	14,364	14,364	18,046
512101	Insurance Deductible Reimbursement	-	2,079	11,566	11,566	6,000
512101	27-Insurance Deductible Reimbursement	-	143	746	746	400
512200	FICA Contributions	72,772	71,068	81,186	81,186	76,092
512200	27 - FICA Contributions	3,496	4,577	5,009	5,009	4,841
512300	Medicare	17,020	16,622	18,987	18,987	17,796
512300	27 - Medicare	817	1,070	1,172	1,172	1,132
512401	Retirement Plan Employer Contribution	81,197	75,424	80,260	80,260	75,718
512401	27 - Retirement Plan Employer Contribution	-	4,714	5,165	5,165	5,011
512402	Retirement Plan Administrative Costs	2,482	2,342	2,587	2,587	2,441
512402	27-Retirement Plan Administrative Costs	-	146	166	166	162
512500	Tuition Reimbursements	-	-	-	-	1,000
512700	Workers' Compensation	85,439	47,211	48,489	48,489	34,425
512700	27-Worker's Compensation	802	1,956	2,431	2,431	-
512900	Other Employee Benefits	425	350	750	750	500
Purchased & Contracted Services						
521201	Legal & Auditing	7,838	8,372	10,000	9,948	8,500
521204	Medical Services	240	908	500	595	650
521204	27-Medical Services	170	-	-	75	-
521209	Miscellaneous Professional Services	396	-	-	-	-
522001	Linen Services	215	-	-	-	-
522002	Exterminating Services	180	492	565	500	250
522112	Garbage Pickup - Commerical Services	785	856	900	900	900
522130	Janitorial Services	4,368	4,392	4,500	4,250	4,500
522200	Interdepartment Services & Labor	3,387	3,527	2,000	2,915	2,000
522201	Repairs & Maintenance - Vehicles	19,461	22,123	25,000	25,000	13,659
522202	Repairs & Maintenance - Equipment	4,616	3,743	9,000	8,085	6,500
522203	Repairs & Maintenance - Building	716	1,143	1,000	1,000	750
522320	Rental of Equipment or Vehicles	3,346	3,276	3,300	3,300	3,300
523001	Other Purchased Services	1,977	1,060	2,000	8,000	2,000
523101	General Liability Insurance	11,567	8,313	7,500	7,500	5,511
523102	Property Insurance	691	518	600	600	525
523103	Vehicle Insurance	18,017	18,255	18,000	18,000	18,067
523104	Surety Bonds	246	321	350	350	350
523105	Public Officials Liability Insurance	38,933	40,018	45,000	45,000	35,032
523200	Telephone Service - City	16,725	16,483	16,000	16,000	16,000
523203	Data Service - City	20,058	20,220	20,000	20,000	20,000
523205	Cellular Telephone Service	10,708	9,972	10,000	10,000	11,000
523207	Data Service - DOAS	5,686	5,684	6,000	6,000	4,000
523209	Internet Service	9,810	10,080	10,000	10,000	10,000
523210	E-Mail Service	921	882	882	882	882
523220	Postage	785	998	1,000	1,000	800
523300	Advertising	2,787	1,034	2,500	2,500	2,000
523400	Printing & Binding	5,055	2,814	6,000	6,000	5,000
523500	Travel	2,829	3,376	3,500	3,910	5,000
523600	Dues & Fees	110	165	500	500	400
523700	Education & Training	444	520	1,685	2,000	2,000
523800	Licenses	159	54	75	75	200

			FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Supplies							
531100		General Supplies & Materials	12,961	17,724	17,000	10,590	16,000
531100	32	General Supplies & Materials	-	-	-	-	700
531104		Protective/Safety	11,271	7,293	19,500	25,900	6,500
531120		Office Supplies	8,786	9,204	2,000	2,600	3,500
531125		Printer & Copier Supplies	-	509	8,000	8,000	7,500
531130		Purchased Uniforms	21,819	20,015	24,000	22,825	24,000
531140		Repair & Maintenance - Equipment	1,351	1,050	2,000	2,000	2,000
531141		Repair & Maintenance - Vehicles	23,613	25,123	25,000	25,000	2,727
531142		Repair & Maintenance - Building	895	922	13,000	10,966	-
531210		Water & Sewer Service	556	647	600	900	800
531220		Natural Gas Service	2,706	2,422	2,000	2,000	2,800
531230		Electric - City	12,293	11,642	13,000	13,000	13,000
531231		Electric - Other	394	429	500	500	500
531270		Gasoline	90,124	115,314	92,000	92,000	127,821
531271		Diesel Fuel	522	232	750	750	750
531300		Food for Meetings	1,131	987	2,000	2,000	2,000
531400		Books & Periodicals	846	2,028	1,600	1,830	1,600
531600		Small Equipment <$5000	6,508	10,945	5,000	7,034	4,000
531600		Computer Supplies <$5000	14,181	-	-	-	-
531601		Computer Equipment <$5000	1,228	2,700	2,000	2,170	2,500
531601	162	Computer Equipment, Print, Software				(170)	
531704		Trophies & Medals	165	132	500	500	400
Capital Outlay							
541300		Buildings	8,700	-	-	20,000	-
542200		Vehicles	-	-	-	-	732,000
542200	26	Vehicles	13,300	-	-	-	-
Other Costs							
573000		Retired Employee Payroll	8,198	-	-	-	-
578001		Damanges to Other Property	-	-	1,000	1,000	1,000
Debt Service							
581200		Principal - Capital Lease	143,829	149,740	25,505	25,550	-
582200		Interest - Capital Lease	10,233	4,323	129	129	-
TOTAL		**PATROL**	$ 2,342,465	$ 2,304,709	$ 2,398,044	$ 2,424,562	$ 2,966,072

POLICE PATROL
FOOTNOTES

1 **31 full time employees and 15 part time employees are included in the Regular Employee Wages.**

2 **Capital Outlay**

Vehicles - New Police Fleet	$ 732,000
TOTAL	$ 732,000

(1323224) SPECIAL OPERATIONS DIVISION

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 172,225	$ 152,346	$ 174,600	$ 174,600	$ 177,853
511300	Overtime	46,221	37,417	50,000	50,000	38,950
512100	Group Insurance	29,119	24,847	28,728	28,728	36,092
512101	Insurance Deductible Reimbursement	-	286	1,492	1,492	600
512200	FICA Contributions	13,009	11,227	13,983	13,983	13,620
512300	Medicare	3,042	2,625	3,270	3,270	3,185
512401	Retirement Plan Employer Contribution	11,740	11,426	11,267	11,267	11,515
512402	Retirement Plan Administrative Costs	359	355	363	363	371
512700	Workers' Compensation	3,867	3,463	3,646	3,646	3,249
Purchased & Contracted Services						
521201	Legal	-	-	-	35	-
521204	Medical Services	25	25	50	50	50
522002	Exterminating Services	60	60	30	47	60
522110	Garbage Pickup - City	105	105	125	125	125
522200	Interdepartment Services & Labor	240	53	400	400	400
522201	Repairs & Maintenance - Vehicles	970	533	1,500	1,500	585
522202	Repairs & Maintenance - Equipment	-	-	400	400	400
522203	Repairs & Maintenance - Building	61	61	150	150	150
523001	Other Purchased Services	280	-	400	400	200
523102	Property Insurance	54	106	120	120	107
523103	Vehicle Insurance	1,735	1,157	1,200	1,200	1,365
523104	Surety Bonds	33	21	25	32	50
523207	Data Network	825	1,705	5,500	5,500	4,000
523500	Travel	1,346	2,002	2,500	2,500	2,500
523600	Dues & Fees	-	-	200	200	200
523700	Education & Training	938	620	750	750	750
523800	Licenses	100	80	125	125	125
Supplies						
531100	General Supplies & Materials	635	93	400	400	400
531120	Office & Computer Supplies	16	454	200	200	200
531125	Printer/Copier Supplies	-	125	400	400	300
531130	Purchased Uniforms	2,547	2,493	2,600	2,600	2,600
531141	Repairs & Maintenance - Vehicles	1,206	236	500	500	45
531142	Repairs & Maintenance - Buildings	235	28	500	500	500
531210	Water/Sewer Service	78	79	80	80	75
531220	Natural Gas Service	926	714	700	700	700
531230	Electric Service - City	2,565	2,716	3,000	3,000	2,500
531270	Gasoline	5,808	3,351	5,000	5,000	7,618
531271	Diesel Fuel	-	-	-	230	-
531400	Books & Periodicals	62	62	125	125	100
531600	Small Equipment <$5000	-	120	1,000	1,000	500
531601	Computer Equipment <$5000	-	99	150	150	150
531701	Police Special Miscellaneous	5,419	4,472	4,500	4,500	4,500
531705	Police PEPI	-	2,697	3,000	3,000	3,000
TOTAL	**SPECIAL OPERATIONS DIVISION**	**$ 305,851**	**$ 268,259**	**$ 322,979**	**$ 323,268**	**$ 319,690**

SPECIAL OPERATIONS FOOTNOTES

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

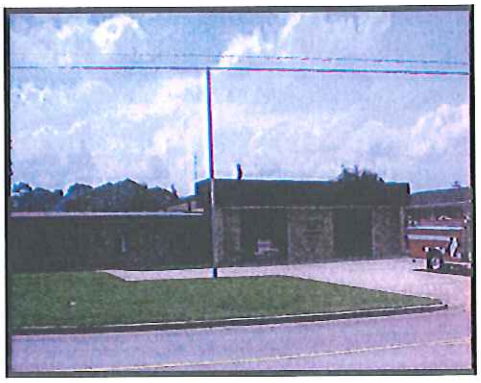
(1323270) POLICE DISPATCHING - 911 SERVICE

Other Costs						
571001	Gordon County Contract Labor	$ 98,343	$ 93,111	$ 110,000	$ 110,000	$ 114,418
TOTAL	**POLICE DISPATCHING**	**$ 98,343**	**$ 93,111**	**$ 110,000**	**$ 110,000**	**$ 114,418**

Fire Department

The **Fire Department** protects a residential population of over 13,000 and a service delivery population of over 50,000. The coverage area includes industrial parks, the downtown commercial district, schools, a technical college, a hospital, airport, various types of residential properties, major state routes, and the interstate along with other outlying properties.





There are three fire stations with a fourth in the planning stages. A new Fire Department training facility is being constructed at Fire Station 2. These stations cover approximately 12 square miles of the City of Calhoun. A State of Georgia funded Georgia Search and Rescue team is housed within the fire department.





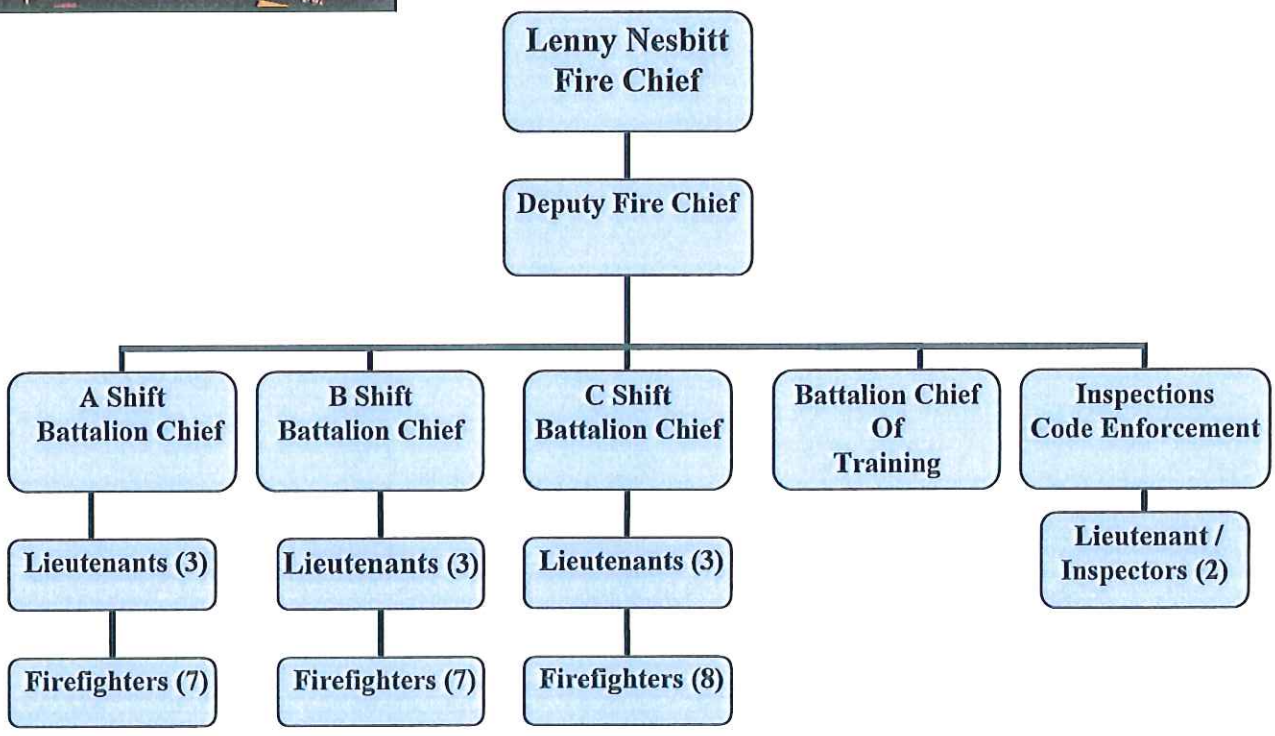
Our professional fire fighters are committed to providing cost effective emergency services to the citizens of Calhoun and Gordon County through intensive training, and by responding to unwanted fires, mitigating hazardous materials releases, facilitating in search and rescue operations, and responding to other man made or natural disasters and emergency situations. Some of the other Fire Department services provided are inspections and fire code enforcement services. There are public safety education and fire safety classes conducted for the schools and business and industry.





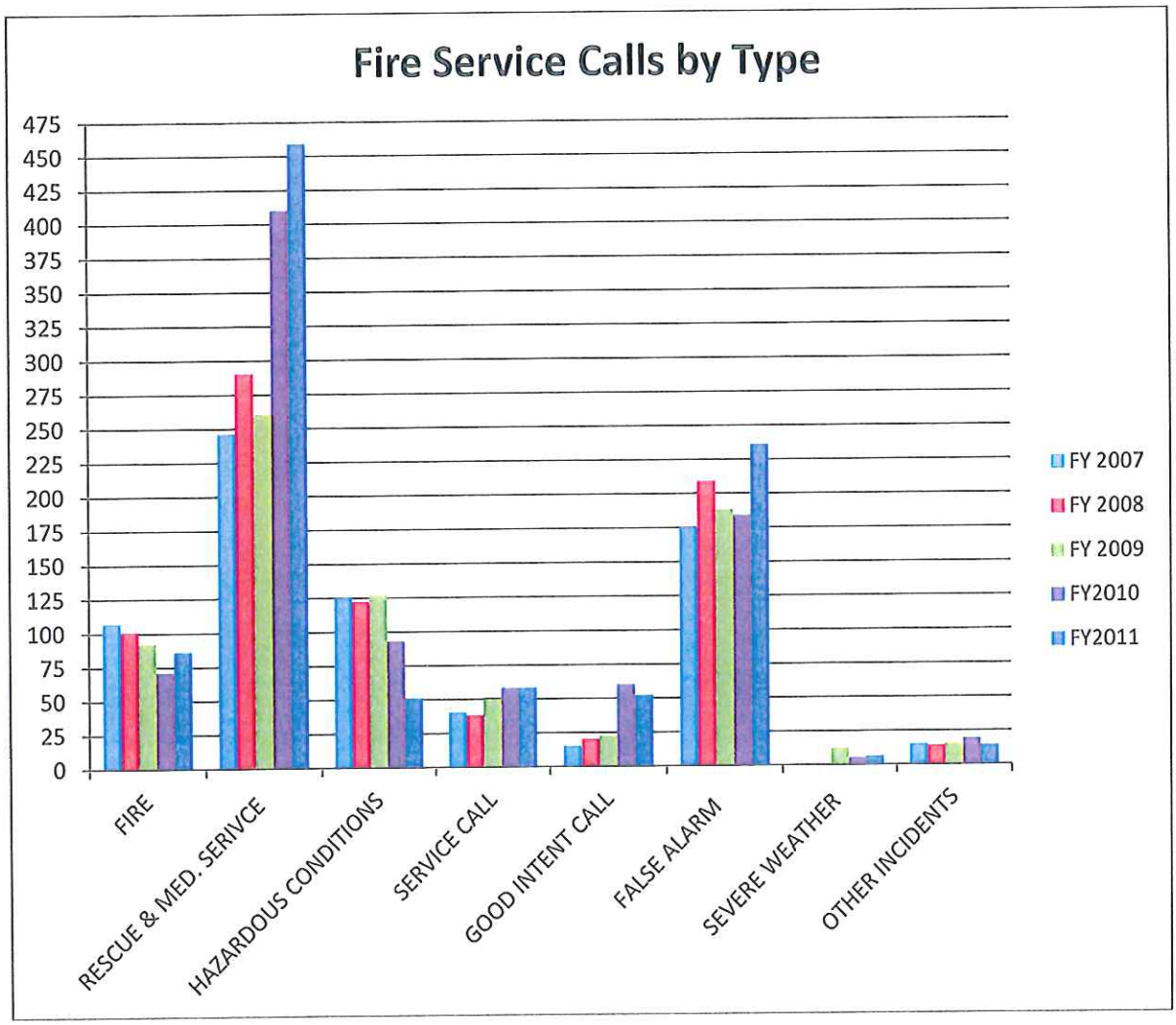
Fire Department





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; two of these positions are still needed due to the previous hiring freeze. In addition, the ISO recommends the City hire an additional twenty-one firefighters to meet their requirements. 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. The department will complete in fiscal year 2013 the construction of a multi-agency training facility that will be used by numerous public safety agencies in the area. The department is in the process of acquiring the property that will be 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

(1353510) FIRE ADMINISTRATION

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 131,792	$ 132,605	$ 127,047	$ 149,945	$ 133,622
512100	Group Insurance	15,045	14,323	14,364	15,611	18,046
512101	Insurance Deductible Reimbursement	-	144	746	746	400
512200	FICA Contributions	7,795	7,515	7,877	9,327	8,299
512300	Medicare	1,823	1,757	1,842	2,192	1,941
512401	Retirement Plan Employer Contribution	7,981	8,605	8,400	8,400	9,793
512402	Retirement Plan Administrative Costs	244	267	271	271	316
512700	Workers' Compensation	1,514	1,749	1,917	1,917	666
Purchased & Contracted Services						
521204	Medical Services	20	20	50	70	-
522201	Vehicle Repair & Maintenance	62	-	-	-	-
523104	Surety Bonds	16	17	25	25	25
523202	Paging	-	-	-	20	-
523500	Travel	1,997	163	2,500	2,748	-
523600	Dues & Fees	958	663	1,000	1,013	1,000
523700	Education & Training	1,375	986	2,000	404	-
Supplies						
531100	General Supplies & Material	62	(10)	-	-	-
531130	Purchased Uniforms	1,501	2,370	1,800	2,001	1,800
531300	Food for Meetings	1,843	210	500	887	500
TOTAL	**FIRE ADMINISTRATION**	**$ 174,029**	**$ 171,384**	**$ 170,339**	**$ 195,577**	**$ 176,408**

FIRE ADMINISTRATION FOOTNOTES

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

(1353520) FIREFIGHTING

			FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits							
511100		Regular Employee Wages	$ 1,354,429	$ 1,376,539	$ 1,394,598	$ 1,374,598	$ 1,382,091
511300		Overtime	195,806	186,379	195,000	195,400	199,875
512100		Group Insurance	242,095	227,472	244,188	236,488	297,820
512101		Insurance Deductible Reimbursement	-	2,436	12,686	3,586	6,600
512200		FICA Contributions	91,152	89,530	98,992	93,992	95,690
512300		Medicare	21,317	20,939	23,102	22,002	22,379
512401		Retirement Plan Employer Contribution	89,245	89,398	86,682	86,682	90,655
512402		Retirement Plan Administrative Costs	2,728	2,776	2,794	2,794	2,922
512700		Workers' Compensation	27,078	32,551	31,788	31,788	22,742
Purchased & Contracted Services							
521201		Legal & Auditing	5,910	5,380	4,500	4,500	4,500
521204		Medical Services	1,066	729	1,200	200	500
521205		Consulting	-	-	-	-	200
521209		Miscellaneous Professional Services	160	165	200	200	-
522001		Linen Services	5,016	-	-	-	-
522002		Exterminating Services	540	540	700	700	700
522112		Garbage Pickup - Commercial Service	748	816	850	850	850
522200		Interdepartment Services & Labor	525	644	1,000	1,000	1,000
522201		Repairs & Maintenance - Vehicles	9,463	15,080	18,000	17,373	18,000
522201	158	Repairs & Maintenance - Vehicles				1,200	
522202		Repairs & Maintenance - Equipment	10,769	11,255	11,500	12,300	11,500
522202	158	Repairs & Maintenance - Equipment					30,000
522202	36	Repairs & Maintenance - Equipment				738	
522320		Rental of Equipment or Vehicles	2,883	2,864	3,000	3,000	3,000
523001		Other Purchased Services	1,190	1,583	1,500	1,500	1,500
523101		General Liability Insurance	10,472	6,593	5,500	5,500	5,748
523102		Property Insurance	2,537	4,544	7,000	7,000	7,091
523103		Vehicle Insurance	16,728	11,275	8,000	8,000	7,207
523104		Surety Bonds	278	234	250	840	1,000
523200		Telephone - City	20,017	14,266	14,000	14,350	14,500
523202		Paging	-	-	-	200	-
523203		Data Service - City	7,503	8,193	8,500	7,585	9,600
523205		Cellular Telephone Service	3,941	1,819	2,000	2,450	2,450
523209		Internet Service	3,083	4,839	5,000	4,000	5,600
523210		E-Mail Service	210	210	210	210	300
523220		Postage	199	353	250	250	250
523300		Advertising	908	66	500	500	500
523400		Printing & Binding	582	748	1,500	1,000	500
523500		Travel	4,406	3,207	5,000	8,915	5,000
523600		Dues & Fees	-	75	100	100	100
523700		Education & Training	3,354	6,143	10,000	8,463	-
523701		Training - GA Search & Rescue	10,107	71,902	100,000	87,065	-
523701		35 Education & Training	-	34	5,000	3,500	5,000

			FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Supplies							
531100		General Supplies & Materials	8,790	9,496	13,000	7,868	14,000
531100	158	General Supplies & Materials				3,350	25,000
531104		Protective & Safety Equipment	16,624	12,988	17,500	17,536	18,000
531105		Janitorial & Linen Supplies	3,134	698	2,000	2,000	1,000
531106		Medical Supplies	-	-	2,000	2,000	2,000
531107		Supplies - Freight	-	-	-	100	-
531120		Office & Computer Supplies	2,673	2,620	1,500	2,750	2,500
531125		Printer & Copier Supplies	-	-	3,000	1,100	600
531125	158	Printer & Copier Supplies	-	-	-	115	-
531130		Purchased Uniforms	28,325	26,521	30,000	30,668	28,800
531140		Repair & Maintenance - Equipment	4,514	8,127	6,000	6,000	5,000
531140	158	Repair & Maintenance - Equipment				410	35,000
531140		36-Repair & Maintenance - Equipment	2,909	7,668	10,000	9,262	-
531141		Repair & Maintenance - Vehicles	14,563	15,737	18,000	23,000	22,000
531141	158	Repair & Maintenance - Vehicles	-	-	-	100	-
531142		Repair & Maintenance - Bldg	-	-	-	50	-
531146		Repair & Maintenace - Hydrants	1,915	855	5,000	4,000	3,000
531210		Water & Sewer Service	7,053	7,433	7,000	8,500	9,100
531220		Natural Gas Service	11,411	9,611	10,000	10,000	10,000
531230		Electric Service - City	22,959	24,643	22,000	23,750	30,000
531231		Electric Service - Other	364	429	350	450	500
531270		Gasoline	7,787	12,288	11,000	13,550	20,000
531271		Diesel Fuel	9,133	10,674	10,000	17,893	20,000
531300		Food for Meetings	22	623	1,500	1,180	800
531400		Books & Periodicals	580	2,042	2,000	1,730	1,000
531600		Small Equipment <$5000	19,735	13,760	13,000	12,460	13,000
531600	168	Small Equipment <$5000	-	-	-	8,010	25,000
531601		Computers - Hardware & Software (GIS)	1,318	1,833	-	2,300	2,500
531604		Controllable Equipment >$5000 - Hose	-	-	-	-	-
531606		Furniture & Bedding	-	150	2,000	2,270	3,500
Capital Outlay							
542100		Machinery >$5000	8,982	-	-	-	-
542200		Vehicles	-	-	-	8,900	30,000
Other Charges							
571000		Intergovernmental	-	23,970	-	-	-
573000		Retired Employee Payroll	9,051	9,051	9,051	9,051	9,051
578001		Damages to Other Property	-	-	-	1,547	-
TOTAL		**FIREFIGHTING**	$ 2,328,288	$ 2,402,793	$ 2,500,991	$ 2,482,719	$ 2,588,721

FIREFIGHTING FOOTNOTES

1 **34 full time employees are included in the Regular Employee Wages.**

2 **Capital Outlay**

Vehicles - New Fire Command Vehicle	$	30,000
TOTAL	$	30,000

(1353530) FIRE INSPECTION

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 88,903	$ 90,597	$ 86,330	$ 89,790	$ 90,301
511300	Overtime	254	239	500	950	512
512100	Group Insurance	14,560	13,838	14,364	14,364	18,046
512101	Insurance Deductible Reimbursement	-	143	746	746	400
512200	FICA Contributions	5,108	5,092	5,384	5,584	5,493
512300	Medicare	1,194	1,191	1,259	1,309	1,285
512401	Retirement Plan Employer Contribution	5,849	5,740	5,816	5,816	6,150
512402	Retirement Plan Administrative Costs	179	178	187	187	198
512700	Workers' Compensation	1,514	1,726	1,870	1,870	1,263
Purchased & Contracted Services						
521204	Medical Services	65	40	50	50	-
522200	Interdepartment Services & Labor	27	-	-	-	-
522201	Repairs & Maintenance - Vehicles	381	500	2,500	1,700	2,500
523103	Vehicle Insurance	300	298	350	350	304
523104	Surety Bonds	16	14	20	20	20
523500	Travel	19	80	1,000	1,000	-
523600	Dues & Fees	120	120	250	250	250
523700	Education & Training	615	246	1,500	137	-
523701	Public Safety Education	5,144	5,951	6,000	6,000	6,000
Supplies						
531120	Office & Computer Suppies	116	-	-	-	-
531130	Purchased Uniforms	1,776	1,776	1,800	2,183	1,800
531400	Books & Periodicals	1,069	959	1,000	1,000	1,500
531600	Small Equipment <$5000	30	-	-	-	-
TOTAL	**FIRE INSPECTION**	**$ 127,237**	**$ 128,727**	**$ 130,926**	**$ 133,306**	**$ 136,022**

FIRE INSPECTION FOOTNOTES

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

(1353540) FIRE TRAINING DIVISION

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ -	$ -	$ -	$ -	$ 57,675
511300	Overtime	-	-	-	-	3,500
512100	Group Insurance	-	-	-	-	9,022
512101	Insurance Deductible Reimbursement	-	-	-	-	200
512200	FICA Contributions	-	-	-	-	3,489
512300	Medicare	-	-	-	-	816
512401	Retirement Plan Employer Contribution	-	-	-	-	3,075
512402	Retirement Plan Administrative Costs	-	-	-	-	99
512700	Workers' Compensation	-	-	-	-	632
Purchased & Contracted Services						
523104	Surety Bonds	-	-	-	-	10
523400	Printing & Binding	-	-	-	-	2,000
523500	Travel	-	-	-	-	4,700
523600	Dues & Fees	-	-	-	-	500
523700	Education & Training	-	-	-	-	8,000
Supplies						
531100	General Supplies & Materials	-	-	-	-	8,000
531130	Purchased Uniforms	-	-	-	-	900
531400	Books & Periodicals	-	-	-	-	250
TOTAL	**FIRE TRAINING DIVISION**	$ -	$ -	$ -	$ -	$ 102,868

FIRE TRAINING FOOTNOTES

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

(1353550) FIRE DISPATCHING - 911 SERVICE

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Other Costs						
571001	Gordon County Contract Labor	$ 49,001	$ 46,555	$ 55,004	$ 45,658	$ 57,209
TOTAL	**FIRE DISPATCHING TOTAL**	**$ 49,001**	**$ 46,555**	**$ 55,004**	**$ 45,658**	**$ 57,209**

(1353570) FIRE STATIONS & BUILDINGS

Purchased & Contracted Services						
522203	Repairs & Maintenance - Building	$ 15,817	$ 6,272	$ 10,000	$ 10,000	$ 15,000
Supplies						
531142	Repairs & Maintenance - Building	15,204	3,945	8,000	8,000	10,000
Capital Outlay						
541300	Buildings	74,000	-	-	-	-
TOTAL	**FIRE STATIONS & BUILDINGS**	**$ 105,021**	**$ 10,217**	**$ 18,000**	**$ 18,000**	**$ 25,000**

(1358000) FIRE DEBT SERVICE

Debt Service						
581200	Principal - Capital Lease	$ 145,307	$ 150,603	$ 150,603	$ 150,603	$ 161,780
582200	Interest - Capital Lease	30,605	25,310	19,822	19,822	14,133
TOTAL	**FIRE DEBT SERVICE**	**$ 175,913**	**$ 175,913**	**$ 170,425**	**$ 170,425**	**$ 175,913**

FIRE DEBT FOOTNOTES

1 Debt

Type of Loan	Type of Loan	Original Amount of Loan	Anticipated Balance 6/30/2012	Anticipated Principal Pd FYE 6/30/2013	Anticipated Interest Pd FYE 6/30/2013	Anticipated Balance 6/30/2013
Capital Lease	Platform & Pumper Trucks	$ 1,087,605	$ 493,221	$ 161,780	$ 14,133	$ 331,441

Public Works

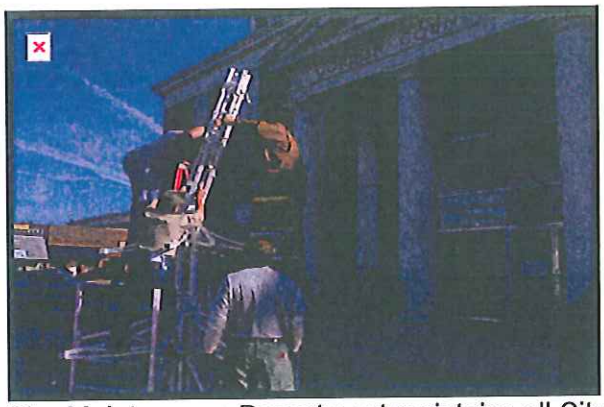
The Public Works Department consists of many areas working together to help insure the comfort and safety of our citizens. It maintains safe street conditions by paving streets and maintaining the rights-of-way, managing storm water systems, and traffic control devices. It provides animal control and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





The Street Department is responsible for the upkeep of 98 miles of City streets, many miles of sidewalks, and the storm water drainage system.

Animal Control enforces the local leash law and the state law regarding dangerous animals, as well as oversees abandoned animal care and adoptions.





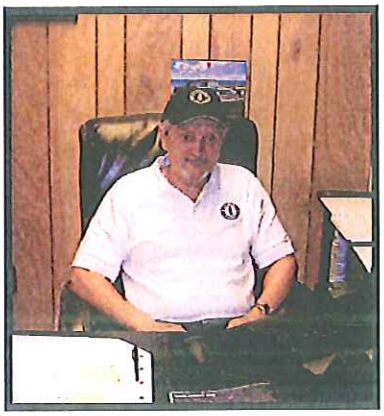
The Maintenance Department maintains all City owned buildings, grounds, easements and rights-of-way.





The Cemetery Department maintains the grounds of Fain and Chandler Cemeteries and markets the available burial plots.

Public Works



Director of Public Works, Kevin McEntire

Street Dept Supervisor

Full Time Employees (16)

Sanitation Dept Supervisor

Part-time Employees (3)

Parks Dept Supervisor

Full Time Employees (7)

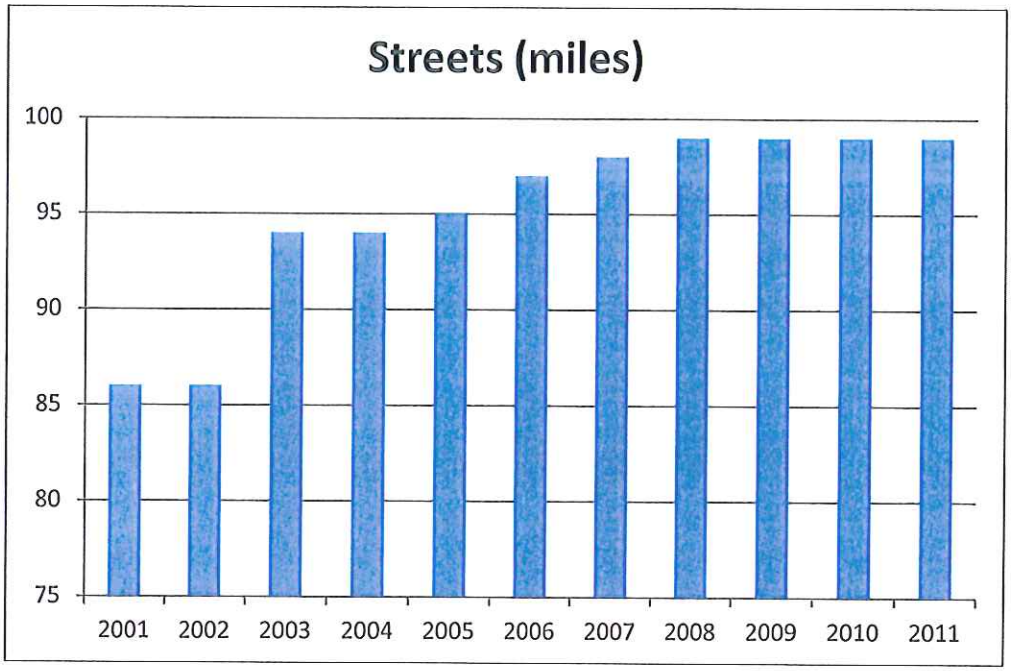
Animal Control Officer

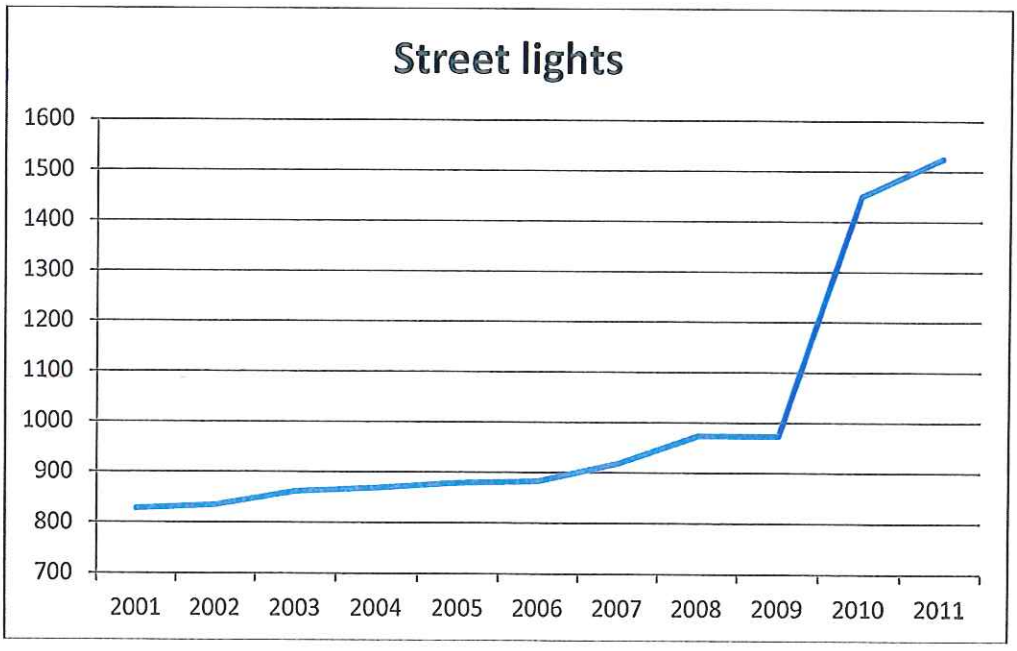
Cemetery Dept Supervisor

Full Time Employees (2)
Part-time employees (3)

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 were scaled back in fiscal 2012, in terms of frequency, to accommodate budget limitations and are expected to remain the same for 2013. The City's match funding for Streetscape Phase III was completed during fiscal 2010 and the fiscal 2013 budget contains an expenditure item for this project of $133,344 that $100,000 will be reimbursed by a DOT grant. In addition, the City has $100,000 budgeted for match funding for Streetscape Phase IV which will began this budget year. The 2001 SPLOST was completed during fiscal 2011, since then DOT LMIG paving grants have provided some funding for paving. In fiscal 2012, a salt shed was completed and will be operational during the winter months of the 2013 budget year. Below are charts showing the miles of City streets and lights maintained by the public works department.





PUBLIC WORKS

(1403910) ANIMAL CONTROL

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 41,396	$ 41,604	$ 42,970	$ 42,970	$ 43,231
512100	Group Insurance	7,280	6,919	7,182	7,182	9,022
512101	Insurance Deductible Reimbursement	-	72	373	373	200
512200	FICA Contributions	2,406	2,377	2,664	2,664	2,615
512300	Medicare	563	556	624	624	612
512401	Retirement Plan Employer Contribution	2,750	2,857	2,895	2,895	2,944
512402	Retirement Plan Administrative Costs	84	89	93	93	95
512700	Workers' Compensation	382	422	474	474	337
Purchased & Contracted Services						
521201	Legal & Auditing	388	910	250	250	500
521204	Medical Services	25	-	25	-	25
522001	Linen Services	-	-	50	50	50
522002	Exterminating Services	180	180	200	200	200
522110	Garbage Pickup - City	182	180	180	180	180
522130	Janitorial Service	1,461	1,533	1,950	1,300	1,800
522201	Repairs & Maintenance - Vehicles	6	327	500	500	500
522202	Repairs & Maintenance - Equipment	11	110	200	200	200
522203	Repairs & Maintenance - Bldgs.	-	60	-	522	
523101	General Liability Insurance	656	168	175	175	173
523102	Property Insurance	30	50	50	75	76
523103	Vehicle Insurance	643	505	650	650	336
523104	Surety Bonds	-	7	-	10	10
523200	Telephone Service - City	754	819	900	900	900
523202	Paging	145	-	-	-	-
523205	Cellular Telephone Service	335	343	385	385	385
523400	Printing & Binding	-	-	-	50	
523600	Dues & Fees	100	100	100	100	100
Supplies						
531100	General Supplies & Materials	241	651	1,000	2,845	1,000
531101	Chemical Supplies	1,396	1,110	2,000	1,825	2,000
531120	Office Supplies	59	2	50	-	50
531130	Purchased Uniforms	300	374	325	325	325
531141	Repair & Maintenance - Vehicles	234	900	1,000	1,000	1,000
531142	Repair & Maintenance - Equipment	153	168	1,000	263	1,000
531210	Water & Sewer Services	1,243	1,268	1,275	1,275	1,380
531220	Natural Gas	713	765	1,000	1,000	900
531230	Electric Service - City	1,001	636	1,000	1,000	1,000
531270	Gasoline	3,502	3,605	3,000	3,000	3,800
531600	Small Equipment <$5000	330	682	750	2,510	750
Other						
578001	Damages to Other Property	-	1,354	-	-	-
TOTAL	**ANIMAL CONTROL**	$ 68,946	$ 71,702	$ 75,290	$ 77,865	$ 77,696

ANIMAL CONTROL FOOTNOTES

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

(1404210) HIGHWAY & STREET ADMINISTRATION

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 76,920	$ 78,451	$ 77,614	$ 77,614	$ 78,086
512100	Group Insurance	7,806	7,470	7,182	7,182	9,022
512101	Insurance Deductible Reimbursement	-	72	373	373	200
512200	FICA Contributions	4,604	4,596	4,812	4,812	4,723
512300	Medicare	1,077	1,075	1,126	1,126	1,105
512401	Retirement Plan Employer Contribution	4,950	5,160	5,229	5,229	5,318
512402	Retirement Plan Administrative Costs	151	160	169	169	171
512700	Workers' Compensation	1,536	2,204	2,961	2,961	1,853
Purchased & Contracted Services						
521204	Medical Services	25	-	25	25	-
522201	Repairs & Maintenace - Vehicles	30	-	-	-	-
523103	Vehicle Insurance	379	374	400	400	378
523104	Surety Bonds	8	7	10	15	20
523205	Cellular Telephone Service	464	339	400	400	400
523209	Internet	437	456	460	460	460
523500	Travel	84	-	1,500	1,750	1,500
523600	Dues & Fees		160		164	
523700	Education & Training	745	-	825	825	825
Supplies						
531100	General Supplies & Materials	72	-	-	-	-
531120	Office & Computer Supplies	34	-	100	100	100
531130	Purchased Uniforms	325	325	325	325	325
531270	Gasoline	2,191	2,798	2,500	2,500	2,700
531300	Food for Meetings	-	-	75	75	75
TOTAL	**HIGHWAY & STREET ADMIN**	**$ 101,837**	**$ 103,646**	**$ 106,086**	**$ 106,505**	**$ 107,261**

HIGHWAY & STREET ADMINISTRATION
FOOTNOTES

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

(1404220) HIGHWAY & STREET MAINTENANCE

			FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits							
511100		Regular Employee Wages	$ 458,063	$ 452,168	$ 487,691	$ 486,491	$ 510,856
511300		Overtime	4,841	6,483	8,000	8,000	4,000
511400		Disability Benefits	5,200	4,800	-	3,200	-
512100		Group Insurance	109,794	96,392	107,730	107,730	144,368
512101		Insurance Deductible Reimbursement	-	1,075	5,597	5,597	3,000
512200		FICA Contributions	27,702	26,653	30,742	30,742	31,149
512300		Medicare	6,479	6,233	7,190	7,190	7,285
512401		Retirement Plan Employer Contribution	30,418	32,774	31,815	31,815	33,452
512402		Retirement Plan Administrative Costs	930	1,018	1,025	1,025	1,078
512600		Unemployment Insurance	6,600	-	-	-	-
512700		Workers' Compensation	23,346	31,647	41,451	41,451	29,988
512999		Amounts Capitalized - SPLOST/Solid Waste	(91,374)	(41,472)	(41,472)	(41,472)	(41,500)
Purchased & Contracted Services							
521200	79	Engineering	-	272	-	5,600	-
521201		Legal & Auditing	4,480	5,062	3,840	5,036	5,560
521204		Medical Services	280	330	300	300	300
521209		Miscellaneous Professional Services	1,087	810	850	850	850
522002		Exterminating Services	180	180	250	250	250
522112		Garbage Pickup - Commercial	695	927	900	900	900
522200		Interdepartment Services & Labor	555	13,305	-	1,765	2,500
522201		Repairs & Maintenance - Vehicles	6,818	6,025	14,000	14,000	11,500
522202		Repairs & Maintenance - Equipment	3,314	7,293	9,000	9,000	11,500
522203		Repairs & Maintenance - Buildings	-	-	1,000	1,000	1,000
522205		Repairs & Maintenance - Sidewalks	5,703	8,730	6,000	4,440	6,000
522205	156	Repairs & Maintenance - Sidewalks	-	-	-	8,566	-
522320		Rental of Equipment & Vehicles	-	-	1,000	1,780	1,000
523101		General Liability Insurance	5,362	3,361	3,500	3,500	2,676
523102		Property Insurance	2,972	1,909	2,000	2,000	1,626
523103		Vehicle Insurance	9,141	7,879	7,750	7,750	7,206
523104		Surety Bonds	115	97	110	110	110
523200		Telephone - City	3,500	3,218	3,200	3,200	3,200
523202		Paging	-	-	-	-	-
523203		Data Service - City	4,392	4,359	4,350	4,350	4,700
523205		Cellular Telephone Service	1,352	1,720	1,150	1,600	1,700
523209		Internet Service	1,440	1,440	1,450	1,450	1,450
523210		E-Mail Service	210	210	210	210	210
523220		Postage	-	-	-	15	-
523300		Advertising	-	258	100	610	600
523300	79	Advertising	-	-	-	325	-
523400		Print	-	66	-	-	-
523500		Travel	-	-	500	50	-
523700		Education & Training	-	530	750	225	225
523800		Licenses	-	10	200	36	200
523900		Contract Labor	-	800	2,000	1,750	2,000
529999		Amounts to Capitalize	(14,600)	-	-	-	-

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Supplies						
531001	Construction - Street Base Material	9,807	942	10,000	5,400	10,000
531002	Construction - Patching	22,520	17,491	33,000	20,419	40,000
531010	Construction - Pipe	-	-	2,500	2,500	2,500
531020	Other Construction	-	10,499	-	-	-
531100	General Supplies & Materials	7,104	12,601	15,000	14,000	14,000
531100 156	General Supplies & Materials				210	
531120	Office & Computer Supplies	606	704	250	1,250	1,250
531125	Printer & Copier Supplies	-	-	500	500	500
531130	Purchased Uniforms	4,810	4,309	5,525	5,525	5,525
531140	Repair & Maintenance - Equipment	23,538	20,147	14,000	14,000	14,500
531141	Repair & Maintenance - Vehicles	12,742	13,995	15,000	15,000	14,500
531142	Repair & Maintenance - Buildings	1,203	1,251	1,000	1,000	1,000
531210	Water & Sewer Services	137	147	200	200	200
531220	Natural Gas	1,573	1,042	2,000	2,000	2,000
531230	Electric - City	7,049	6,749	8,000	8,000	8,000
531270	Gasoline	8,802	10,642	8,000	10,585	12,000
531271	Diesel Fuel	21,119	23,373	25,000	25,000	30,000
531300	Food for Meetings	73	193	265	265	265
531600	Small Equipment <$5000	5,791	3,531	11,250	10,135	5,000
531601	Computer & Printer Equipment	-	268	-	1,115	-
531999	Amounts to Capitalize	(8,627)	-	-	-	-
Capital Outlay						
541200	Site Improvements	-	2,250	-	-	-
541200	Site Improvements 79	51,328	715	200,000	194,075	133,344
541200	Site Improvements 128	19,884	-	-	-	-
541200	Site Improvements 16	31,579	-	-	-	-
541200	Site Improvements 165	-	-	-		100,000
541300	Buildings	-	-	25,000	21,926	-
541400	Infrastructure	139,705	-	-	-	-
541401	Local Street Paving	26,717	-	-	-	-
542200	Vehicles	-	32,087	-	-	-
Other Costs						
573000	Retired Employee Payroll	42,265	42,265	42,265	42,265	42,265
578001	Damages to Other Property	991	664	1,500	675	1,500
TOTAL	**HIGHWAY & STREET MAINT**	$ 1,049,708	$ 892,427	$ 1,164,434	$ 1,158,482	$ 1,229,288

HIGHWAY & STREET MAINTENANCE FOOTNOTES

1 **15 full time employees are included in the Regular Employee Wages.**

2 **Capital Outlay**

Site Improvements - Project #79	$ 133,344
Site Improvements - Project #165	100,000
	$ 233,344

(1404225) STREET CLEANING

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 29,998	$ 30,415	$ 30,439	$ 30,439	$ 30,623
511300	Overtime	4,570	-	2,300	-	-
512100	Group Insurance	7,280	6,919	7,182	6,935	9,022
512101	Insurance Deductible Reimbursement	-	72	373	200	200
512200	FICA Contributions	2,010	1,724	1,902	1,902	1,852
512300	Medicare	470	403	441	441	433
512401	Retirement Plan Employer Contribution	1,948	2,024	2,051	2,051	2,086
512402	Retirement Plan Administrative Costs	60	63	66	66	67
512700	Workers' Compensation	1,536	3,873	2,961	2,961	1,853
Purchased & Contracted Services						
521204	Medical Services	20	20	25	-	25
522201	Repairs & Maintenance - Vehicles	504	4,388	3,500	2,979	5,000
522202	Repairs & Maintenance - Equipment	200	6	-	462	-
523103	Vehicle Insurance	1,670	1,256	1,300	1,300	1,000
523104	Surety Bonds	8	7	10	10	10
Supplies						
531100	General Supplies & Material	-	(21)	-	-	-
531130	Purchased Uniforms	325	322	325	325	325
531140	Repair & Maintenance - Equipment	-	-	-	967	-
531141	Repair & Maintenance - Vehicles	8,426	9,536	10,000	12,187	12,000
531270	Gasoline	-	205	-	-	-
531271	Diesel Fuel	10,553	14,777	10,000	18,489	20,000
TOTAL	**STREET CLEANING**	**$ 69,578**	**$ 75,989**	**$ 72,875**	**$ 81,714**	**$ 84,496**

STREET CLEANING FOOTNOTES

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

(1404250) STORM DRAINAGE

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Supplies						
531010	Construction Supplies - Pipe	$ 1,316	$ -	$ -	$ -	$ -
TOTAL	**STORM DRAINAGE**	**$ 1,316**	**$ -**	**$ -**	**$ -**	**$ -**

(1404260) STREET LIGHTING

Purchased & Contracted Services						
522200	Interdepartmental Services & Labor	$ 1,879	$ 568	$ 1,500	$ 560	$ 1,500
Supplies						
531230	Electric Service - City	266,681	68,000	150,436	150,436	150,436
531231	Electric Service - Other	28,755	31,053	30,000	30,000	37,900
TOTAL	**STREET LIGHTING**	**$ 297,316**	**$ 99,621**	**$ 181,936**	**$ 180,996**	**$ 189,836**

(1404270) TRAFFIC ENGINEERING

Purchased & Contracted Services						
522200	Interdepartmenal Services & Labor	$ -	$ 51	$ -	$ -	$ -
522204	Repairs & Maintenance - Striping	30,410	29,384	30,000	33,271	35,000
523201	Telephone - Other Service	3,667	2,042	2,100	2,820	2,650
Supplies						
531103	Street Signs	4,632	5,763	7,000	3,729	7,000
531142	Repairs & Maintenance - Buildings	-	-	-	-	-
531143	Repairs & Maintenance - Systems	12,337	19,154	20,000	20,000	25,000
531147	Asphalt for Paving	-	56,929	78,000	71,400	135,955
531147 156	Asphalt for Paving	-	-	-	12,824	-
531230	Electric Service - City	34,708	30,267	32,000	32,000	30,000
531231	Electric Service - Other	1,828	1,671	1,800	1,800	1,800
TOTAL	**TRAFFIC ENGINEERING**	**$ 87,581**	**$ 145,261**	**$ 170,900**	**$ 177,844**	**$ 237,405**

(1404900) MAINTENANCE & SHOP

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Purchased & Contracted Services						
511100	Regular Employee Wages	$ 153,116	$ 160,802	$ 164,898	$ 164,898	$ 172,654
511300	Overtime	-	31	500	500	205
512100	Group Insurance	43,679	41,509	35,910	35,910	63,070
512101	Insurance Deductible Reimbursement	-	430	1,866	1,866	1,200
512200	FICA Contributions	9,116	9,267	10,224	10,224	10,456
512300	Medicare	2,132	2,167	2,391	2,391	2,446
512401	Retirement Plan Employer Contribution	9,907	10,472	10,902	10,902	10,379
512402	Retirement Plan Administrative Costs	303	325	351	351	335
512700	Workers' Compensation	6,919	6,729	4,142	4,142	2,946
Purchased & Contracted Services						
521201	Legal	193	316	390	390	390
521204	Medical Services	90	210	300	300	300
522002	Exterminating Services	180	180	180	180	180
522110	Garbage Pickup - City	1,483	706	1,200	1,200	1,200
522130	Janitorial Services	150	-	150	150	-
522200	Interdepartment Services & Labor	588	893	1,000	1,000	1,000
522201	Repairs & Maintenance - Vehicles	65	938	1,500	1,500	1,500
522202	Repairs & Maintenance - Equipment	596	915	1,500	1,500	1,500
523101	General Liability Insurance	1,022	707	750	750	684
523102	Property Insurance	273	233	262	262	228
523103	Vehicle Insurance	2,188	2,391	2,200	2,200	1,663
523104	Surety Bonds	49	41	50	50	50
523200	Telephone - City	880	710	725	725	725
523203	Data Service - City	1,352	1,346	1,356	1,356	1,356
523205	Cellular Telephone Service	335	414	765	765	765
523209	Internet Service	360	360	360	360	360
523210	E-Mail Service	42	42	42	42	42
523220	Postage	-	113	-	-	-
523700	Education & Training	-	200	-	-	-
Supplies						
531020	Other Supplies	3	-	-	-	-
531100	General Supplies & Materials	1,774	1,970	3,500	2,943	3,500
531120	Office & Computer Supplies	-	34	75	75	75
531125	Printer & Copier Supplies	-	-	100	100	200
531130	Purchased Uniforms	1,925	1,961	1,950	1,950	1,950
531140	Repairs & Maintenance - Equipment	5,140	2,584	10,000	10,000	10,000
531141	Repairs & Maintenance -Vehicles	155	59	1,000	1,000	1,000
531142	Repairs & Maintenance - Buildings	882	1,745	1,000	1,000	1,000
531210	Water & Sewer	2,430	3,040	3,175	3,175	3,175
531230	Electric Service - City	12,617	15,231	13,535	13,535	16,500
531270	Gasoline	2,722	3,410	2,000	3,372	4,200
531271	Diesel Fuel	1,420	2,295	2,000	2,000	2,700
531600	Small Equipment <$5000	554	6,294	5,000	4,275	4,500
Capital Outlay						
542100	Machinery & Equipment	8,598	-	10,000	10,725	-
Other Charges						
578001	Damages to Other Property	460	-	500	500	500
TOTAL	**MAINTENANCE/SHOPS**	**$ 273,694**	**$ 281,072**	**$ 297,749**	**$ 298,564**	**$ 324,934**

MAINTENANCE & SHOPS FOOTNOTES

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

(1404950) CEMETERY DEPARTMENT

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 94,316	$ 87,676	$ 96,480	$ 93,930	$ 98,661
512100	Group Insurance	14,560	14,751	21,546	21,546	9,144
512101	Insurance Deductible Reimbursement	-	143	1,119	1,119	200
512200	FICA Contributions	5,585	5,062	5,982	5,982	5,968
512300	Medicare	1,306	1,184	1,399	1,399	1,396
512401	Retirement Plan Employer Contribution	4,377	4,548	5,922	5,922	4,520
512402	Retirement Plan Administrative Costs	134	141	191	191	146
512700	Workers' Compensation	3,421	3,107	2,845	2,845	2,024
Purchased & Contracted Services						
521201	Legal & Auditing	193	316	390	390	390
521204	Medical Services	135	115	150	150	150
522112	Garbage Pickup - Commerical	386	408	450	450	450
522140	Lawn & Landscaping	165	259	500	2,800	2,800
522200	Interdepartment Services & Labor	614	40	600	300	600
522201	Repairs & Maintenance - Vehicles	636	5,361	3,000	3,000	3,000
522202	Repairs & Maintenance - Equipment	2,790	5,006	4,500	6,500	4,500
522203	Repairs & Maintenance - Buildings	-	-	1,000	700	2,000
522205	Repairs & Maintenance - Sidwalks	720	-	-	-	-
522320	Rental of Equipment & Vehicles	-	-	100	84	100
523101	General Liability Insurance	839	418	450	450	391
523102	Property Insurance	309	233	260	260	232
523103	Vehicle Insurance	1,490	1,643	1,600	1,600	1,271
523104	Surety Bonds	-	21	-	16	-
523201	Telephone - Other	902	1,056	1,300	1,300	1,500
523203	Data Service - City	120	120	120	120	120
523205	Cellular Telephone Service	410	439	764	764	695
523209	Internet Service	254	492	456	456	456
523210	E-Mail	42	42	42	42	42
523220	Postage	-	-	-	24	24
523300	Advertising	-	35	-	60	-
523400	Print		31			
523500	Travel	-	118	500	500	500
523600	Dues & Fees	50	50	50	50	50
523700	Education & Training	50	130	200	200	200
523900	Miscellaneous	400	-	-	-	-
Supplies						
531017	Concrete	-	-	250	250	250
531100	General Supplies & Materials	318	1,504	1,500	1,131	1,500
531104	Protective & Safety Supply	-	106	-	-	-
531120	Office & Computer Supplies	382	252	200	176	175
531125	Printer & Copier Supplies	-	55	200	200	200
531130	Purchased Uniforms	625	669	975	975	650
531140	Repairs & Maintenance - Equipment	3,222	1,410	2,000	2,000	2,000
531141	Repairs & Maintenance - Vehicles	882	2,363	2,000	3,000	2,000
531142	Repairs & Maintenance - Buildings	1,195	996	500	500	500
531145	Grounds Maintenance Supplies	-	-	-	-	4,000
531210	Water & Sewer Services	177	105	225	225	225
531220	Natural Gas	1,369	1,107	1,500	1,500	1,200
531230	Electric Service - City	2,762	2,821	3,000	3,000	3,000
531270	Gasoline	4,192	4,767	3,000	4,000	5,000
531271	Diesel Fuel	359	739	1,000	1,000	1,100
531600	Small Equipment <$5000	75	1,236	1,500	900	1,000
531601	Computers, Printers, & Software	-	-	-	-	850
531700	Miscellaneous	38	-	-	-	-
Other Charges						
578001	Damages to Other Property	50	1,506	500	500	500
TOTAL	**CEMETERY**	**$ 149,850**	**$ 152,577**	**$ 170,266**	**$ 172,507**	**$ 165,680**

CEMETERY FOOTNOTES

1 Two full time employees and three part time employees are included in the Regular Employee Wages.

(1406240) PARKS & BEAUTIFICATION

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Purchased & Contracted Services						
522140	Lawn & Landscaping Services	$ -	$ -	$ -	$ -	$ -
522200	Interdepartment Services & Labor	-	-	-	-	-
Supplies						
531100	General Supplies & Materials	10,197	2,739	3,000	3,000	4,600
TOTAL	**PARKS & BEAUTIFICATION**	**$ 10,197**	**$ 2,739**	**$ 3,000**	**$ 3,000**	**$ 4,600**
TOTAL	**EXPENDITURES**	**$12,089,954**	**$11,682,166**	**$12,377,917**	**$12,594,018**	**$13,478,345**

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 ***Recreation Fund*** which accounts for revenues received from participants and local grants, as well as donations in order to provide recreational opportunities for our citizens.

The ***Revolving Loan*** (UDAG) fund is a grant from 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 2013, but is included due to the comparative information.

School Tax fund is used to account for City of Calhoun Schools tax collections and expenditures paid directly on behalf of the School. 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.

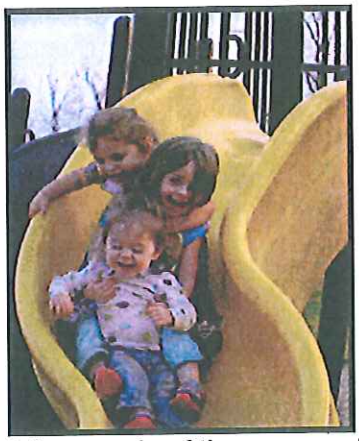
Recreation Fund

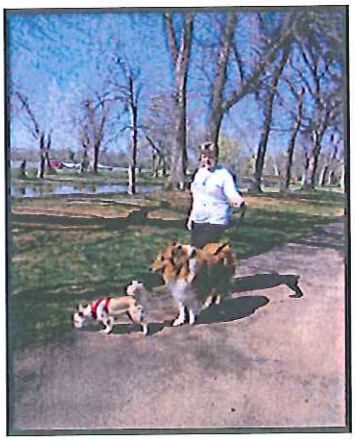
The Recreation Department accounts for sports programs and recreational activities offered to the residents of Calhoun and Gordon County.





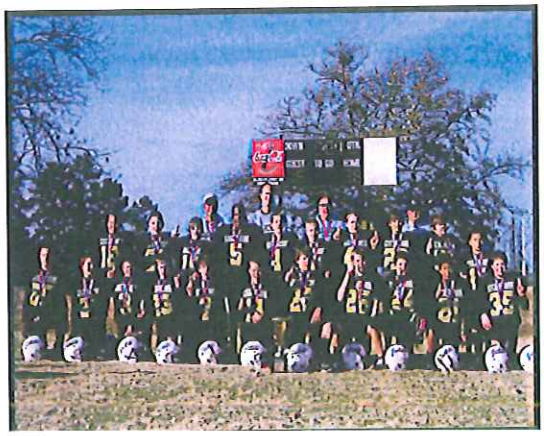
These activities include youth baseball, softball, football, cheerleading, soccer, basketball, swimming, tennis leagues, lessons and tournaments and adult leagues for basketball Enhancing the quality of life for all citizens living within Calhoun and Gordon County by







providing needs of the community is a goal of the department. The department strives to provide a comprehensive range of recreation services designed to contribute to the physical, social and cultural needs of the community. The department also serves citizens of all ages outside of organized sports. Walking trails and playgrounds are used by many citizens of the community year round.





Recreation Fund

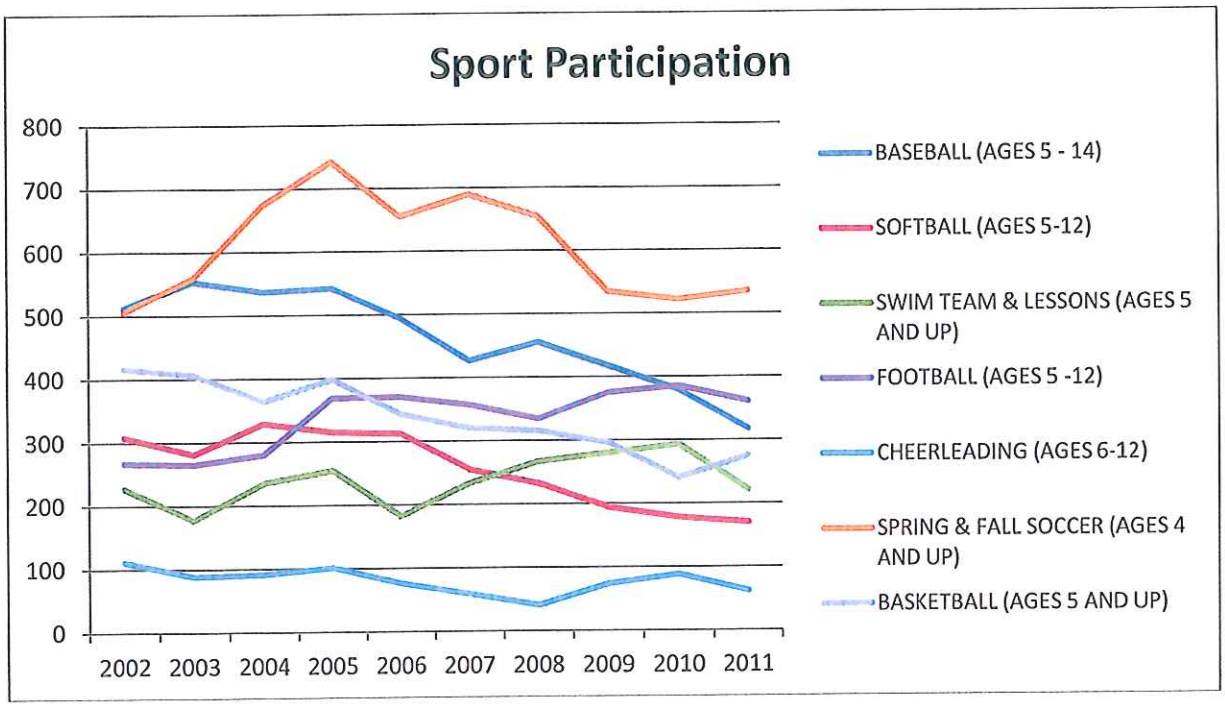


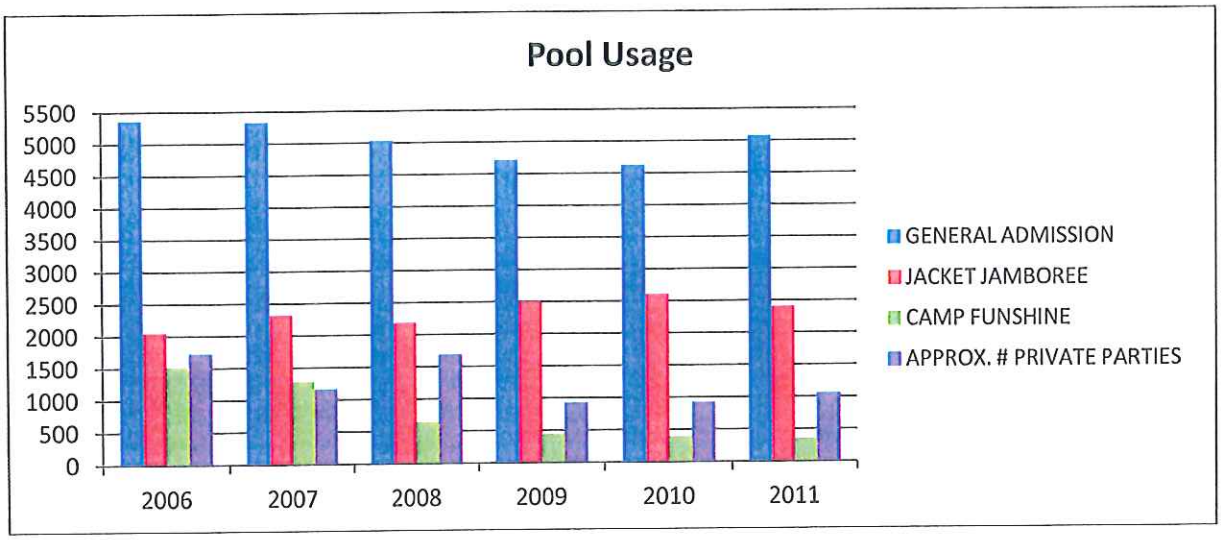
Recreation Director, Kim Townsend

- Recreation, Athletic Coordinator (1)
  - Soccer Coordinator (2 Part-time)
  - Tennis Pro (1)
  - Scorekeepers – Seasonal (Part-time)
  - Lifeguards – Seasonal (Part-time)
  - Concessions – Seasonal (Part-time)
- Office Manager (1)
  - Evening Supervisor (1)
  - Weekend Supervisor (1)
- Parks Division, Parks Coordinator (1)
  - Field Maintenance (1 Part-time)
  - Field Maintenance (3 Seasonal)
  - Pavilion Supervisor (1 Seasonal)
  - Landscape Maintenance (Seasonal)
  - Recreation Center Custodian (1 Part-time)
  - Parks Assistance (1 Part-time)

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 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 the citizens of Calhoun and Gordon County at present.





RECREATION DEPARTMENT (276)

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Revenues						
335000	Local Grants - Gordon County	$ (338,215)	$ (348,361)	$ (358,812)	$ (358,812)	$ (369,576)
347300	Activity Fees - Pool Admission	(10,331)	(10,651)	(10,000)	(10,000)	(10,000)
347301	Activity Fees - Pool Rental	(9,438)	(10,079)	(9,500)	(9,500)	(5,000)
347302	Pool Membership Cards	(183)	(1,695)	(100)	(100)	-
347400	Tournament Gate	(6,632)	(19,303)	(12,000)	(12,000)	(12,000)
347503	Tennis Program Revenue	-	-	-	-	(1,000)
347600	Program Fees	(99,146)	(108,503)	(102,000)	(102,000)	(105,000)
347601	Tournament Fees	(5,255)	(24,898)	(20,000)	(20,000)	(20,000)
347602	Refund Fees	685	2,255	1,000	1,000	2,500
347603	Rec. Processing Fees	-	-	-	-	(300)
347900	Concession Stand Revenue	(29,616)	(42,262)	(35,000)	(35,000)	(33,000)
347902	Recreation Soccer Merchandise	-	(141)	-	-	-
349300	Bad Check Fees	(75)	(175)	(100)	(100)	(100)
381000	Rental Income (other)	(716)	(10,772)	(200)	(200)	(200)
381006	Rental Income - Facilities	-	-	(3,000)	(3,000)	(6,000)
381007	Rental Income - Fields	-	-	(4,800)	(4,800)	(4,800)
382005	Coke & Picture Commissions	(4,880)	(7,407)	(4,000)	(4,000)	(4,000)
389000	Miscellaneous Revenue	(1,983)	(5,418)	-	-	-
389001	Sales Tax Vendor Comp	(56)	(97)	(100)	(100)	(100)
389002	Donations - Sponsors (Baseball)	(1,600)	(741)	(2,000)	(2,000)	(1,000)
389006	Insurance Reimbursement (other)	(128)	(100)	(250)	(250)	(250)
389007	United Way Grant	(5,500)	(5,000)	(5,000)	(10,000)	(10,000)
Transfer In						
391101	Transfer In - General Grant	(360,000)	(400,000)	(377,170)	(377,170)	(402,394)
391125	Transfer In - Labor & Equipment	-	(6,540)	-	-	-
391134	Transfer In - SPLOST	-	-	-	-	-
392100	Sale of Assets	-	-	-	-	-
TOTAL	**RECREATION REVENUES**	**$ (873,068)**	**$ (999,885)**	**$ (943,032)**	**$ (948,032)**	**$ (982,220)**

(2766110) RECREATION ADMINISTRATION

Personal Services & Employee Benefits						
511100	Regular Employee Wages	52,646	76,799	54,127	54,127	52,435
512100	Group Insurance	7,659	4,458	7,182	7,182	9,030
512101	Insurance Deductible Reimbursement	-	72	373	373	200
512200	FICA Contributions	3,249	4,507	3,356	3,356	3,172
512300	Medicare	760	1,054	784	784	742
512401	Retirement Plan Employer Contribution	3,422	3,552	3,649	3,649	3,571
512402	Retirement Plan Administrative Cost	105	110	118	118	115
512700	Workers' Compensation Insurance	278	572	794	794	153
573900	Cash Over or Short	-	55	-	-	-
Purchased & Contracted Services						
521204	Medical Services	-	-	20	20	-
522201	Repairs & Maintenance - Vehicles	-	78	400	400	600
523103	Vehicle Insurance	346	359	400	400	342
523104	Surety Bonds	8	14	16	16	16
523205	Cell Telephone Service	349	176	-	-	-
523500	Travel	-	-	1,000	300	600
523600	Dues & Fees	162	175	300	300	150
523700	Education & Training	-	-	1,000	-	500
Supplies						
531125	Printer/Copier Supplies	-	-	-	-	500
531130	Purchased Uniforms	350	44	400	400	200
531141	Vehicle Repair & Maintenance	-	4	300	300	300
531600	Small Equipment <$5000	100	-	100	-	100
TOTAL RECREATION ADMIN		**$ 69,434**	**$ 92,028**	**$ 74,319**	**$ 72,519**	**$ 72,726**

RECREATION ADMINISTRATION FOOTNOTES

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

(2766120) PARTICIPANT RECREATION

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 217,072	$ 237,286	$ 237,670	$ 237,670	$ 253,973
511300	Overtime	-	2,001	-	-	-
511400	Disability Benefits	400	350	-	-	-
512100	Group Insurance	43,679	37,090	43,092	43,092	36,120
512101	Insurance Deductible Reimburse	-	430	2,239	2,239	600
512200	FICA Contributions	12,741	13,705	14,736	14,736	15,362
512300	Medicare	2,980	3,205	3,447	3,447	3,593
512401	Retirement Plan Employer Contribution	9,706	10,084	9,578	9,578	7,757
512402	Retirement Plan Administrative Cost	297	313	309	309	250
512600	Unemployement Insurance	-	7,590	-	-	-
512700	Worker's Compensation Insurance	4,985	4,925	4,568	4,568	3,662
Purchased & Contracted Services						
521201	Legal & Auditing	1,836	17,783	2,700	2,200	2,700
521204	Medical Services	90	180	200	160	100
521209	Miscellaneous Professional Services	294	533	300	340	350
521300	Technical Services	420	1,935	1,500	1,500	1,600
522001	Linen Services	4,876	5,062	4,800	6,400	6,200
522002	Exterminating Service	480	480	500	500	500
522112	Garbage Pickup - Commercial Service	2,838	3,680	3,100	3,100	3,100
522140	Landscaping Service	2,373	2,758	2,500	1,000	-
522200	Interdepartment Services & Labor	6,723	28,938	15,000	15,000	15,000
522201	Repairs & Maintenance - Vehicles	2,093	3,803	5,400	3,400	5,400
522202	Repairs & Maintenance - Equipment	13,969	12,262	11,600	11,600	11,600
522203	Repairs & Maintenance - Buildings	14,045	6,999	12,000	4,500	14,000
522204	Repairs & Maintenance - Systems	817	4,178	4,000	4,000	4,000
522205	Repairs & Maintenance - Fencing	2,190	6,335	2,500	26,289	5,000
522310	Rental of Land or Buildings	2,000	8,019	2,000	2,000	2,000
522320	Rental of Equipment or Vehicles	5,195	5,114	6,000	6,000	6,000
523101	General Liability Insurance	4,117	2,148	2,500	2,500	2,168
523102	Property Insurance	3,795	3,522	3,800	3,800	3,617
523103	Vehicle Insurance	2,299	1,920	2,000	2,000	1,692
523104	Surety Bonds	49	79	90	90	90
523107	Participant Insurance	526	3,563	250	250	250
523201	Telephone - Other Service	5,877	4,519	5,000	5,000	5,500
523203	Data Service - City	2,661	2,644	2,700	2,700	2,700
523206	Communication Services - Security	1,016	1,563	1,000	1,000	2,400
523209	Internet Service	1,130	1,572	1,500	1,500	1,300
523210	E-Mail Service	168	154	168	168	168
523220	Postage	110	3	200	200	50
523300	Advertising	511	349	800	800	800
523400	Printing & Binding	901	1,221	1,100	1,100	1,100
523500	Travel	107	464	300	700	700
523501	Tournament Expenses	16,349	7,262	15,000	9,411	12,000
523600	Dues & Fees	7,998	6,368	6,500	8,500	8,500
523700	Education & Training	592	668	800	800	800
523850	Contract Labor	59,606	51,176	70,000	68,000	70,000

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Supplies						
531100	General Supplies & Materials	6,142	5,448	7,500	7,500	7,000
531104	Protective/Safety Supply	20	-	-	-	-
531120	Office Supplies	916	1,165	1,200	1,000	1,000
531125	Printer/Copier Supplies	-	-	-	200	200
531130	Purchased Uniforms	1,446	1,251	2,000	1,000	1,000
531131	Purchased Uniforms - Sports Activity	34,425	34,551	40,000	40,000	40,000
531140	Repairs & Maintenance - Equipment	1,588	6,469	3,900	3,900	3,900
531141	Repairs & Maintenance - Vehicles	582	4,194	2,800	2,800	2,800
531142	Repairs & Maintenance - Buildings	3,607	6,988	7,500	4,400	6,500
531144	Repairs & Maintenance - Pool	18,102	23,494	18,500	22,000	20,000
531145	Grounds Maintenance	10,906	26,516	15,500	9,700	13,000
531210	Water & Sewer Services	50,113	52,402	50,000	50,000	61,000
531220	Natural Gas Service	6,540	5,157	6,000	6,000	6,000
531230	Electric Service - City	95,194	105,084	105,000	105,000	113,000
531231	Electric Service - Other	249	256	500	500	500
531270	Gasoline	8,075	8,580	9,000	9,000	13,000
531271	Diesel Fuel	860	816	1,414	1,414	1,000
531300	Food for Meetings	43	216	300	300	500
531301	Concession Purchases	24,878	27,738	25,000	30,500	30,000
531400	Books & Periodicals	45	45	50	50	50
531600	Small Equipment <$5000	6,711	574	7,500	1,000	7,500
531601	Computer Equipment <$5000	1,515	413	-	-	500
531700	Miiscellaneous	229	45	-	-	-
531703	Sports Equipment (Other Supplies)	7,661	11,018	10,000	15,500	13,500
531704	Trophies & Medals	5,346	5,807	6,500	6,500	6,500
Capital Outlay						
541200	Site Improvements	-	22,750	-	-	-
542100	Machinery >$5000	6,999	-	-	-	-
Interfund/Interdepartmental Charges						
551100	Interfund Allocations - General Fund	15,261	24,506	25,056	25,056	12,293
554100	Interfund Allocations - Utilities	-	-	-	-	16,003
Other Charges						
573000	Retired Employee Payroll	20,046	20,046	20,046	20,046	20,046
TOTAL	**PARTICIPANT RECREATION**	$ 787,412	$ 909,761	$ 868,713	$ 875,513	$ 909,494

PARTICIPANT RECREATION FOOTNOTES

1 Four full time employees and 59 part time/seasonal employees are included in the Regular Employee Wages.

TOTAL RECREATION EXPENDITURES	$ 856,846	$ 1,001,789	$ 943,032	$ 948,032	$ 982,220
TOTAL RECREATION FUND	$ (16,222)	$ 1,904	$ -	$ -	$ -

SPECIAL REVENUE FUNDS

REVOLVING LOAN FUND - UDAG (200)

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Revenues						
361000	Interest Revenues - Investments	$ (970)	$ (362)	$ -	$ -	$ (1,500)
361001	Interest Revenues - Loans	(27,747)	(29,675)	(25,000)	(25,000)	(22,000)
Expenditures						
Purchased & Contracted Services						
521201	Legal and Auditing	2,500	2,500	2,500	2,500	2,500
Transfer Out						
619900	Transfer to Fund Balance	-	-	22,500	-	21,000
TOTAL	**UDAG FUND**	$ (26,217)	$ (27,537)	$ -	$ (22,500)	$ -

CONFISCATED ASSETS FUND (210)

Revenues						
331000	IG - Federal Government Direct	$ (4,122)	$ -	$ -	$ (2,665)	$ -
351110	Fines - Superior Court Awards	(5,347)	(11,099)	(11,290)	(45,290)	(8,400)
361000	Interest Revenues	(217)	(138)	(100)	(100)	(100)
389001	MS - Sales Tax Vendor's Comp	(9)	(10)	-	-	-
392100	Conf - Sale of Assets	(24,322)	(7,034)	(2,500)	(2,500)	(2,000)
Expenditures						
Purchased & Contracted Services						
522320	Rental of Equipment & Vehicles	-	3,258	-	-	-
Supplies						
531100	DARE Supplies	2,760	3,270	2,200	2,200	1,500
531600	Small Equipment <$5000	5,972	600	2,690	3,364	-
531701	Police Special Miscellaneous	18,481	7,912	7,000	938	7,000
Capital Outlay						
541200	Site Improvements	-	-	-	-	-
542200	Vehicles	26,626	10,875	-	24,662	-
542400	Computers	-	-	-	16,991	-
Other Costs						
572025	Payments to District Attorney	2,688	1,110	2,000	2,000	2,000
TOTAL	**CONFISCATED ASSETS**	$ 22,510	$ 8,743	$ -	$ (401)	$ -

WEST CALHOUN GRANT FUND (250)

Revenues						
334310	10 - Direct Grant Revenue	$ (72,890)	$ (82,027)	$ -	$ -	$ -
334310	39 - IG Direct	(372,218)	-	-	-	-
Transfer In						
391101	Transfer In - General	(34,797)	(10,993)	-	-	-
Expenditures						
Purchased & Contracted Services						
521201	Legal & Grant Admin	42,992	13,206	-	-	-
522200	Interdeparment Work	28,296	9,600	-	-	-
541300	CDBG West Calhoun Buildings	33,695	67,863	-	-	-
Transfer Out						
611002	Transfer Out - Water/Sewer	372,218	-	-	-	-
TOTAL	**WEST CALHOUN GRANT**	$ (2,704)	$ (2,351)	$ -	$ -	$ -

PROPERTY FUNDS

SCHOOL TAX FUND (271)

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Revenues						
311000	General Property Tax	$ (112,978)	$ (90,069)	$ (103,078)	$ (103,078)	$ -
311310	Motor Vehicle Tax	-	21,584	-	-	-
311320	Mobile Home Tax	-	3	-	-	-
311340	Intangibles	-	2,818	-	-	-
311600	Real Estate Transfer Tax	-	1,323	-	-	-
Expenditures						
Purchased Services						
521201	Legal & Auditing	91	-	-	-	-
523101	General Liability Insurance	20,844	21,726	22,000	22,000	-
523102	Property Insurance	46,155	47,030	50,000	50,000	-
523103	Vehicle Insurance	31,535	29,212	30,000	30,000	-
523300	Advertising	300	58	-	-	-
Other						
582400	Interest - Notes Payable	12,975	-	-	-	-
583000	Fiscal Agent's Fee	1,078	1,078	1,078	1,078	-
TOTAL	**SCHOOL TAX**	$ -	$ 34,762	$ -	$ -	$ -

HOTEL/MOTEL TAX FUND (275)

Revenues						
314100	Hotel-Motel Taxes - City	$ (272,607)	$ (283,546)	$ (270,000)	$ (270,000)	$ (275,000)
Expenditures						
571002	Industrial Develop. Authority (40%)	109,043	113,418	108,000	108,000	110,000
572020	Chamber of Commerce (20%)	54,521	56,709	54,000	54,000	55,000
572020	Chamber of Commerce (40%)	109,043	113,418	108,000	108,000	110,000
TOTAL	**HOTEL/MOTEL TAX**	$ -	$ -	$ -	$ -	$ -

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.

The 2011 ***SPLOST*** fund accounts for SPLOST revenues and capital outlay for water and sewer, recreation and public safety projects, as well as much needed 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)

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Revenues						
334311	04 - State Grants - Capital	$ (26,486)	$ -	$ -	$ -	$ -
337100	Gordon County Shared Revenue	-	(39,640)	-	-	-
337100	16 - Shared County Revenues	(59,385)	-	-	-	-
337100	128 - Shared County Revenues	(15,945)	-	-	-	-
				-	-	-
Expenditures						
Purchased & Contracted Services				-	-	-
522200	128 - Repairs & Maintenance	66	-	-	-	-
522200	16 - Repairs & Maintenance	695	-	-	-	-
531100	128 - General Supplies & Materials	280	-	-	-	-
531100	16 - General Supplies & Materials	1,579	-	-	-	-
				-	-	-
Capital Outlay						
541100	Land, Easements, & Right of Way	-	39,500	-	-	-
541200	128 - Site Improvements	15,503	-	-	-	-
541402	04 - Infrastructure - Street Paving -State	63,492	-	-	-	-
541405	16 - Infrastructure - Traffic Signals	53,027	-	-	-	-
541405	128 - Infrastructure - Traffic Signals	4,595	-	-	-	-
				-	-	-
Transfer Out						
611001	Transfer Out - General Fund	-	140	-	-	-
TOTAL	**SPLOST 2001 FUND**	$ 37,421	$ -	$ -	$ -	$ -

SPLOST 2005 Fund (322)

Revenues						
337100	Special Purpose Local Option Sales Tax	$ (2,157,519)	$ (2,400,219)	$ (2,587,644)	$ (2,587,644)	$ -
361000	Interest Revenues	(1,736)	(4,604)	(1,800)	(1,800)	(16,000)
Transfer In						
399000	Appropriation - Fund Balance	-	-	-	-	(2,023,000)
Expenditures						
Other Financial						
541100	Easements & Rows	-	-	-	150,750	225,000
541300	Buildings	-	-	-	-	1,000,000
Transfer Out						
611002	Transfer Out - Water/Sewer	1,364,372	487,263	1,047,000	1,047,000	814,000
619900	Additions to Fund Balance	-	-	1,542,444	1,542,444	-
TOTAL SPLOST 2005 FUND		$ (794,883)	$ (1,917,560)	$ -	$ 150,750	$ -

SPLOST 2005 FUND FOOTNOTES

1	**Capital Outlay**	
	Land for Fire Training Center	$ 225,000
	Building for Fire Training Center	1,000,000
	TOTAL	$ 1,225,000

SCHOOL SPLOST FUND (323)

Revenues						
361000	Interest Revenues	$ (7,794)	$ (10,324)	$ (2,500)	$ (2,500)	$ -
Expenditures						
Capital Outlay						
541200	Site Improvement	19,819	-	-	-	-
541300	Buildings	183,008	-	-	-	-
Transfer Out						
619900	Transfer to Fund Balance	-	-	2,500	2,500	-
TOTAL SCHOOL SPLOST FUND		$ 195,033	$ (10,324)	$ -	$ -	$ -

2011 SPLOST CAPITAL PROJECT FUND (324)

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Revenues						
313200	SPLOST Tax	$ -	$ -	$ -	$ -	$ (962,112)
399000	Appropriation - Fund Balance	-	-	-	-	(133,626)
Capital Outlay						
541200	Site Improvements	-	-	-	-	66,000
541300	Buildings	-	-	-	-	560,000
541400	Infrastructure	-	-	-	-	194,738
542501	Other Equipment	-	-	-	-	20,000
Debt Service						
581200	Capital Lease	-	-	-	-	248,450
582000	Interest	-	-	-	-	6,550
TOTAL 2011 SPLOST CAPITAL PROJECT		$ -	$ -	$ -	$ -	$ -

SPLOST CAPITAL PROJECT FUND FOOTNOTES

1 **Debt**

Type of Loan	Description	Original Amount of Loan	Anticipated Balance 6/30/2012	Anticipated Principal Pd. FYE 6/30/2013	Anticipated Interest Pd. FYE 6/30/2013	Anticipated Balance 6/30/2013
Capital Lease	Golf Course Greens Irrigation/Golf Carts	$ 153,000	$ -	$ 53,821	$ 1,179	$ 99,179
Capital Lease	Police	$ 732,000	$ -	$ 194,629	$ 5,371	$ 537,371

2 **Capital Outlay**

Site Improvements - Walking Trail	$ 66,000
Buildings-$160,000 for Recreation; $400,000 for library	560,000
Infrastructures - Peters Street	194,738
Other Equipment - Gator Utility Vehicles	20,000
TOTAL	**$ 840,738**

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 2013.

DEBT SERVICE FUNDS

GOLF REVENUE BONDS DEBT SERVICE (420)

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Revenues						
361000	Interest	$ (2)	$ (1)	$ -	$ -	$ -
391101	Transfer In - General Fund	(270,557)	(370,965)	(370,369)	(370,369)	(368,928)
391105	Transfer In - Golf	(100,000)	-	-	-	-
Expenditures						
Other						
581100	Principal - Bonds	259,500	270,900	281,800	281,800	292,300
582100	Interest - Bonds	109,597	98,565	87,069	87,069	75,128
583000	Fiscal Agent Fee	1,500	1,500	1,500	1,500	1,500
TOTAL GOLF DEBT SERVICE		$ 39	$ (1)	$ -	$ -	$ -

GOLF DEBT SERVICE FOOTNOTES

Type of Loan	Description	Original Amount of Loan	Anticipated Balance 6/30/2012	Anticipated Principal Pd. FYE 6/30/2013	Anticipated Interest Pd. FYE 6/30/2013	Anticipated Balance 6/30/2013
Bonds	Golf Course	$ 4,857,800	$ 1,952,100	$ 292,300	$ 75,128	$ 1,659,800

SCHOOLS GENERAL OBLIGATION DEBT SERVICE (430)

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Revenues						
331000	Federal Government Grants	$ -	$ -	$ -	$ -	$ (1,003,175)
337003	SPLOST - School Shared Revenue	(2,642,894)	(2,746,762)	(2,780,000)	(2,780,000)	(2,840,856)
361000	Interest Revenues	(50,645)	(32,503)	(10,000)	(10,000)	(21,000)
Transfer In						
391132	Transfer - School	-	-	-	-	(7,420,167)
Expenditures						
Debt Service						
581100	Principal on Bonds	520,000	575,000	635,000	635,000	9,881,199
582100	Interest on Bonds	524,582	503,981	480,732	480,732	1,403,999
TOTAL SCHOOLS DEBT SERVICE		$ (1,648,957)	$ (1,700,284)	$ (1,674,268)	$ (1,674,268)	$ -

SCHOOL DEBT SERVICE FOOTNOTES

Type of Loan	Description	Original Amount of Loan	Anticipated Balance 6/30/2012	Anticipated Principal Pd. FYE 6/30/2013	Anticipated Interest Pd. FYE 6/30/2013	Anticipated Balance 6/30/2013
Bonds	2002 Series	$ 14,995,000	$ 6,650,000	$ 6,650,000	$ 155,135	$ -
Bonds	2003 Series	$ 5,000,000	$ 4,035,000	$ 3,231,199	$ 96,100	$ 803,801
Bonds	2011 Series	$ 21,000,000	$ 21,000,000	$ -	$ 1,003,175	$ 21,000,000
Bonds	2012 Series	$ -	$ 12,000,000	$ -	$ 149,589	$ 12,000,000

Agency Fund

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

The agency fund 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)

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Revenues						
351160	State Department of Public Safety	$ (1,415)	$ (114)	$ -	$ -	$ -
351170	Police Fines	(781,371)	(782,330)	(775,000)	(775,000)	(782,424)
Expenditures						
Purchased & Contracted Services						
523601	Bank/Credit Card Charges	-	-	-	-	2,050
Other						
571001	Gordon County - Fine Assessment	71,354	71,068	69,750	69,750	75,200
571005	Georgia Department of Revenue	44,624	42,000	46,500	46,500	45,200
572021	Peace Officer's Association	28,436	27,259	29,063	29,063	30,100
572022	Victim's Assistance	992	1,211	1,163	1,163	1,750
572023	DHR Office of Financial Services	2,135	2,558	2,713	2,713	4,500
572024	Georgia Department of Treasury	1,544	1,821	1,550	1,550	2,700
572026	Indigent Defense Fees	42,091	44,192	44,563	44,563	52,500
572027	Driver Ed. & Training	23,800	18,446	23,250	23,250	20,000
572028	Victim's Comp Probation	42,052	37,977	38,750	38,750	34,000
573900	Cash Over or Short	(135)	(118)	100	100	100
Transfer Out						
611001	Transfer to General Fund	485,097	488,409	473,035	473,035	465,724
611008	Transfer to Fine Administration	40,796	47,622	44,563	44,563	48,600
TOTAL MUNICIPAL COURT AGENCY		$ -	$ -	$ -	$ -	$ -

Solid Waste



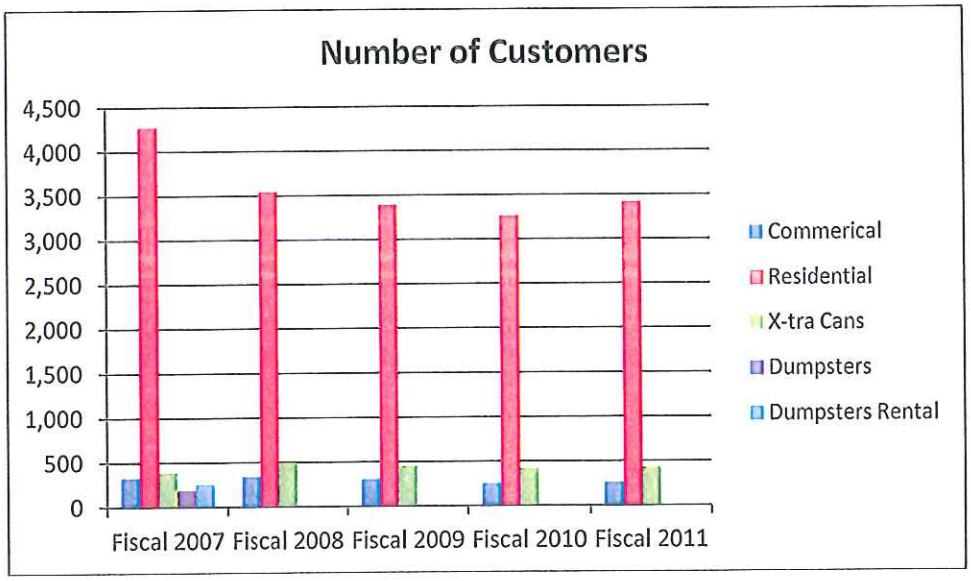
The City of Calhoun provides residential curb-side pick up service through a contract with a private vendor. We also provide pick up of brush, limbs, and leaves for residential customers without a direct charge. Brush is ground and used in other City operations. The City maintains a recycling drop off 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.

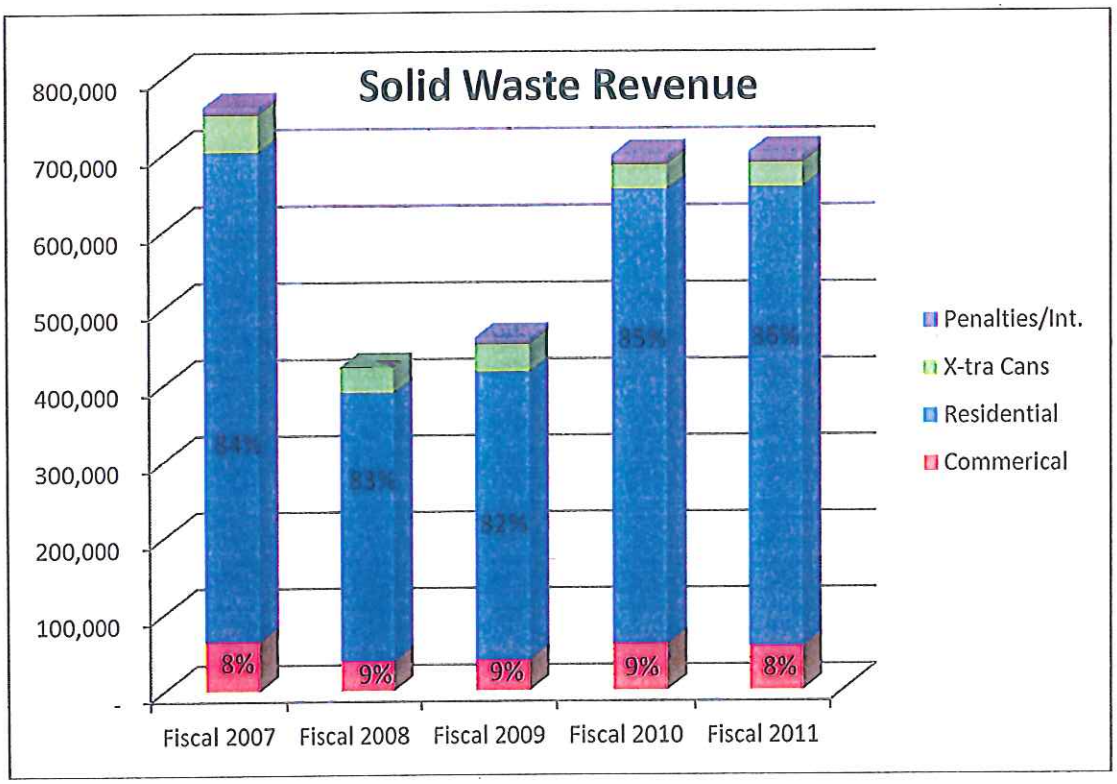




Solid Waste

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)

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Revenues						
344108	Garbage Pickup Fees - Residential	$ (593,555)	$ (599,795)	$ (600,000)	$ (600,000)	$ (613,000)
344109	Garbage Pickup Fees - Commercial	(60,313)	(56,690)	(55,000)	(55,000)	(55,000)
344111	Debris Pickup Fee	-	-	-	-	(300)
344119	Penalty - Pickup	(12,666)	(13,211)	(12,000)	(12,000)	(13,000)
344152	Extra Can Fee	(31,540)	(31,350)	(31,000)	(31,000)	(31,000)
344190	Recovery of Bad Debts	(3)	-	-	-	-
Transfer In						
391101	Transfer In - General Fund	(107,000)	(74,188)	(74,192)	(74,192)	(142,166)
TOTAL SOLID WASTE REVENUES		$ (805,077)	$ (775,235)	$ (772,192)	$ (772,192)	$ (854,466)

(5404520) SOLID WASTE COLLECTION

Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 61,927	$ 42,206	$ 30,959	$ 30,959	$ -
512100	Group Insurance	21,839	18,457	14,364	14,364	-
512101	Insurance Deductible Reimbursement	-	215	746	746	-
512200	FICA Contributions	3,615	2,620	1,919	1,919	-
512300	Medicare	846	613	449	449	-
512401	Retirement Employer Contributions	4,070	4,228	2,086	2,086	-
512402	Retirement Plan Administrative Expenses	124	131	67	2,152	-
512700	Worker's Compensation	4,074	3,932	3,237	3,237	-
Purchased & Contracted Services						
521201	Legal & Auditing	12,386	4,018	1,140	1,140	1,140
521204	Medical Services	25	-	25	25	-
521209	Miscellaneous Profession Services	588	810	700	700	700
522111	Garbage Pickup Labor - Residential	439,598	443,080	435,039	435,039	420,000
522112	Garbage Pickup Labor - Commercial	10,900	11,972	12,480	10,495	12,600
522200	Interdepartment Services & Labor	-	-	-	-	-
522201	Vehicle Repairs & Maintenance	-	25	1,000	1,000	1,000
522202	Equipment Repairs & Maintenance	4	28	500	500	500
523101	General Liability Insurance	2,805	1,536	1,770	1,770	1,423
523102	Property Insurance	-	-	-	-	-
523103	Vehicle Insurance	425	338	400	400	400
523104	Surety Bonds	16	7	10	10	10
523205	Cell Phone	-	-	385	385	350
523300	Advertising	-	234	-	-	-
523700	Education & Training	-	-	40	40	-
Supplies						
531100	General Supplies & Materials	-	-	250	2,235	250
531130	Purchased Uniforms	644	667	325	325	-
531140	Repairs & Maintenance - Equipment	176	-	500	500	-
531141	Repairs & Maintenance - Vehicles	-	381	1,000	1,000	1,000
531270	Gasoline	-	33	-	-	-
531271	Diesel Fuel	2,817	2,018	3,000	3,000	1,500
531700	Miscellaneous	-	-	-	-	-
Interfund/Interdepartmental Charges						
551100	Interfund Allocations - General Fund	5,904	12,212	11,196	11,196	3,365
554100	Interfund Allocations - Utility	68,136	59,092	69,820	69,820	86,812
Depreciation						
561000	Depreciation	8	8	-	-	-
Other Costs						
573000	Retired Employee Payroll	15,345	18,024	15,345	15,345	-
573901	Bad Debt Expense	10,430	8,969	10,000	10,000	10,000
578001	Damages to Other Property	-	-	350	350	350
TOTAL SOLID WASTE COLLECTION		$ 666,702	$ 635,853	$ 619,102	$ 621,187	$ 541,400

(5404540) SOLID WASTE COLLECTION - RECYCLABLES

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 19,986	$ 21,282	$ 23,744	$ 23,744	$ 22,119
511300	Overtime	12	-	-	-	-
512200	FICA Contributions	1,234	1,285	1,472	1,472	1,338
512300	Medicare	288	301	344	344	313
512700	Workers' Compensation	509	690	884	884	629
Purchased & Contracted Services						
521204	Medical Services	40	40	60	-	60
522110	Garbage Pickup - City Service	3	-	-	-	-
522112	Garabge Pickup - Commercial	561	306	650	650	650
522202	Equipment Repairs & Maintenance	50	3	50	-	150
523102	Property Insurance	6	8	100	100	11
523200	Telephone - City Service	610	618	614	614	624
Supplies						
531100	General Supplies & Materials	79	191	250	115	250
531130	Purchased Uniforms	468	404	450	450	450
531142	Building Repair & Maintenance	37	-	-	-	-
531210	Water & Sewer Services	147	184	200	200	200
531230	Electric Service - City	660	682	700	700	700
TOTAL RECYCLABLES COLLECTION		$ 24,690	$ 25,993	$ 29,518	$ 29,273	$ 27,494

RECYCLABLES COLLECTION FOOTNOTES

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

(5404560) SOLID WASTE - LANDFILL POST CLOSING

Purchased & Contracted Services						
521201	Legal & Auditing	$ 917	$ 924	$ 1,000	$ 1,000	$ 1,000
523900	Change in Estimate Closure Costs	3,236	5,964	32,000	32,000	32,000
TOTAL LANDFILL POST CLOSING		$ 4,153	$ 6,888	$ 33,000	$ 33,000	$ 33,000

(5404585) YARD TRIMMINGS COLLECTIONS & MANAGEMENT

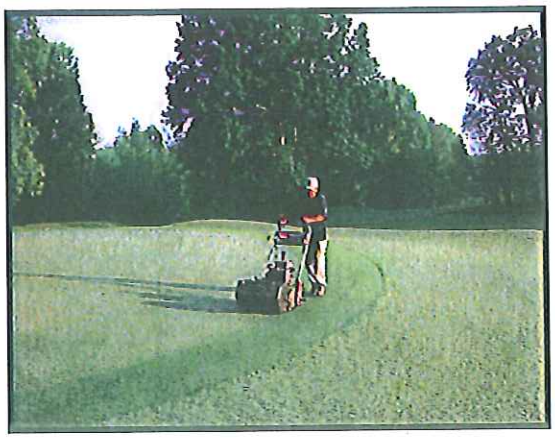
		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Purchased & Contracted Services						
512999	Amounts Reclassified	$ 60,572	$ 41,472	$ 41,472	$ 41,472	$ 41,472
522114	Brush Grinding	17,000	17,000	27,600	25,515	27,600
522201	Vehicle Repairs & Maintenance	2,125	5,740	3,500	3,365	3,500
522202	Equipment Repairs & Maintenance	2,086	415	-	-	-
523001	Other Purchased Services	-	100	-	-	-
Supplies						
531100	General Supplies & Material	43	(40)	-	-	-
531140	Equipment Repairs & Maintenance	-	-	-	135	-
531141	Vehicle Repairs & Maintenance	8,978	7,648	6,000	6,000	6,000
531270	Gasoline	-	179	-	-	-
531271	Diesel Fuel	7,840	13,933	12,000	12,000	14,000
Capital Outlay						
542200	Vehicles	-	-	-	-	160,000
TOTAL YARD TRIMMINGS COLLECTION		$ 98,642	$ 86,447	$ 90,572	$ 88,487	$ 252,572
TOTAL SOLID WASTE EXPENDITURES		$ 794,188	$ 755,182	$ 772,192	$ 771,947	$ 854,466
TOTAL SOLID WASTE FUND		$ (10,890)	$ (20,052)	$ -	$ (245)	$ -

YARD TRIMMINGS COLLECTIONS & MANAGEMENT FOOTNOTES

1 **Capital Outlay**

Vehicles - Brush Truck	$ 160,000
TOTAL	$ 160,000

Fields Ferry Golf Maintenance





This year will be exciting year in Golf Maintenance with the conversion from Bent grass greens to Ultradwarf Bermuda grass. With the increasing temperatures that have been occurring, the bent grass has suffered from extreme heat and thinning. Poa annua and Bermuda grass encroachment has also gotten worse.

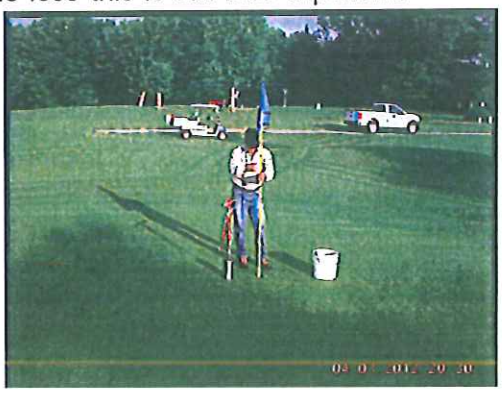




Without a major renovation and addition of electric fans, we are fighting a losing battle. The conversion of the greens to Bermuda grass is less costly and would provide more months of good greens during our busiest months of April through October.

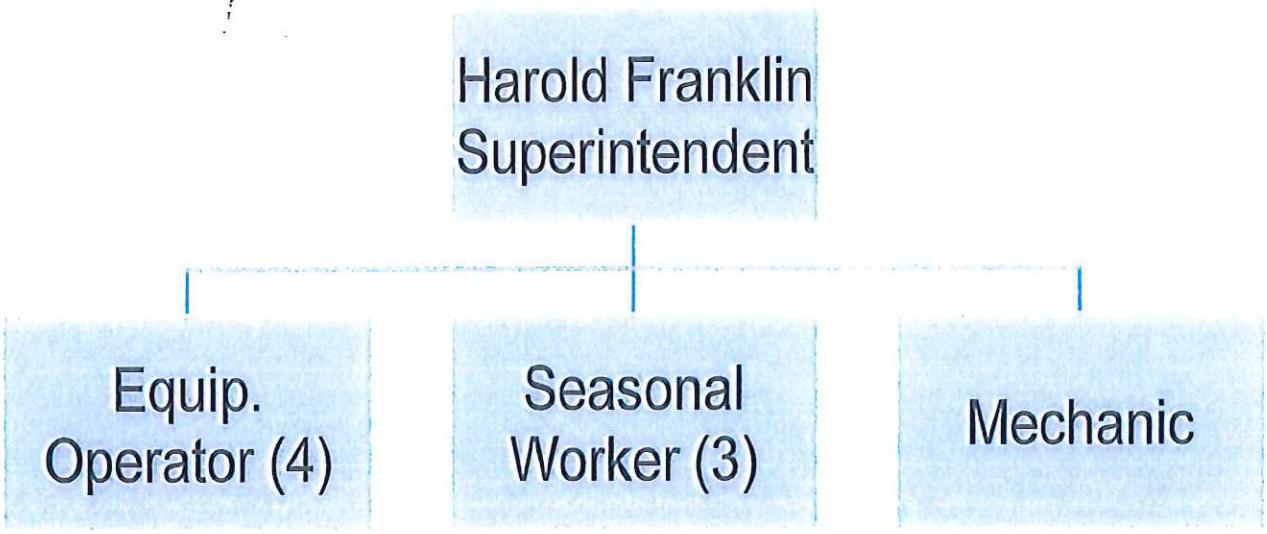
The new Bermudas provide an excellent putting surface and are not as labor intensive during the hot months. It will require good grooming and a topdressing program to keep the surfaces smooth and fast. Covering the greens during colder temperatures in the winter months will be necessary. Never-the-less this is still less expensive than trying to maintain bent grass during extremely hot weather.





Fields Ferry Golf Maintenance





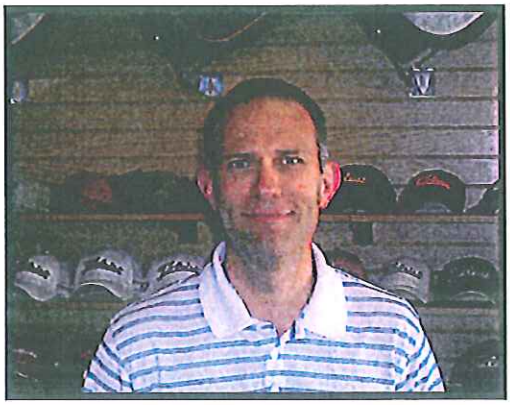
Field Ferry Golf Professional and Pro Shop

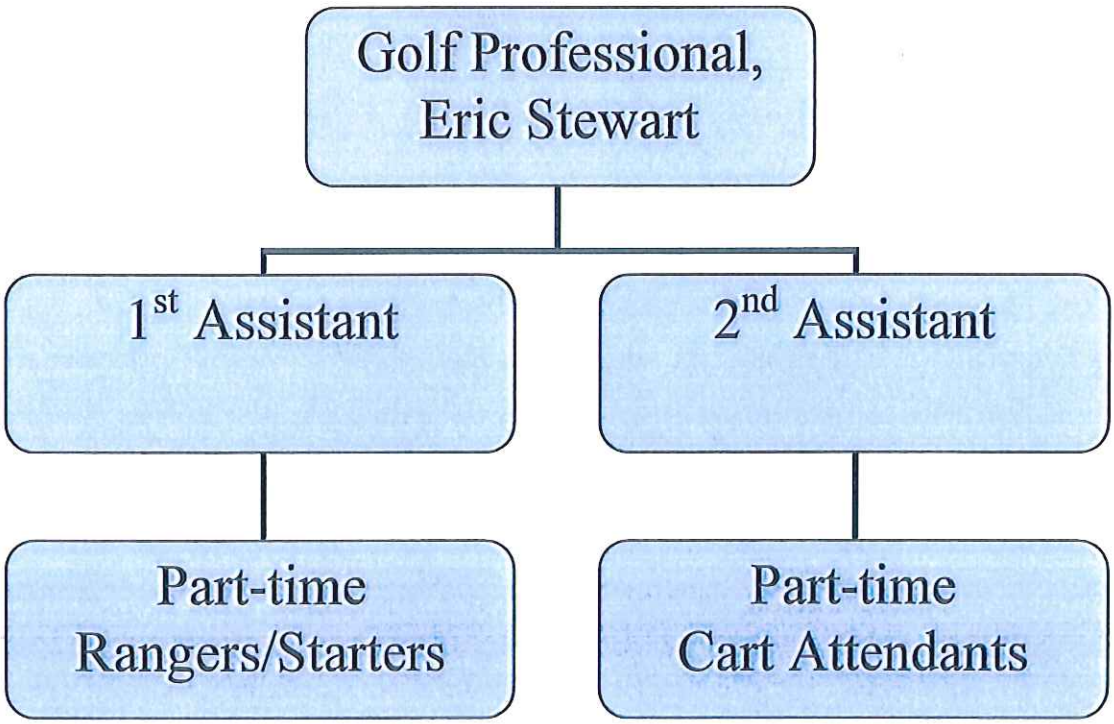




Fields Ferry Golf Club is an 18 hole championship course. Fields Ferry is known as a quality golf facility in Northwest Georgia. Fields Ferry relies on local and out of town golfers. We will be converting our greens to an ultradwarf Bermuda this summer. The conversion will allow us to provide a higher quality golf course at an affordable price to our customers.

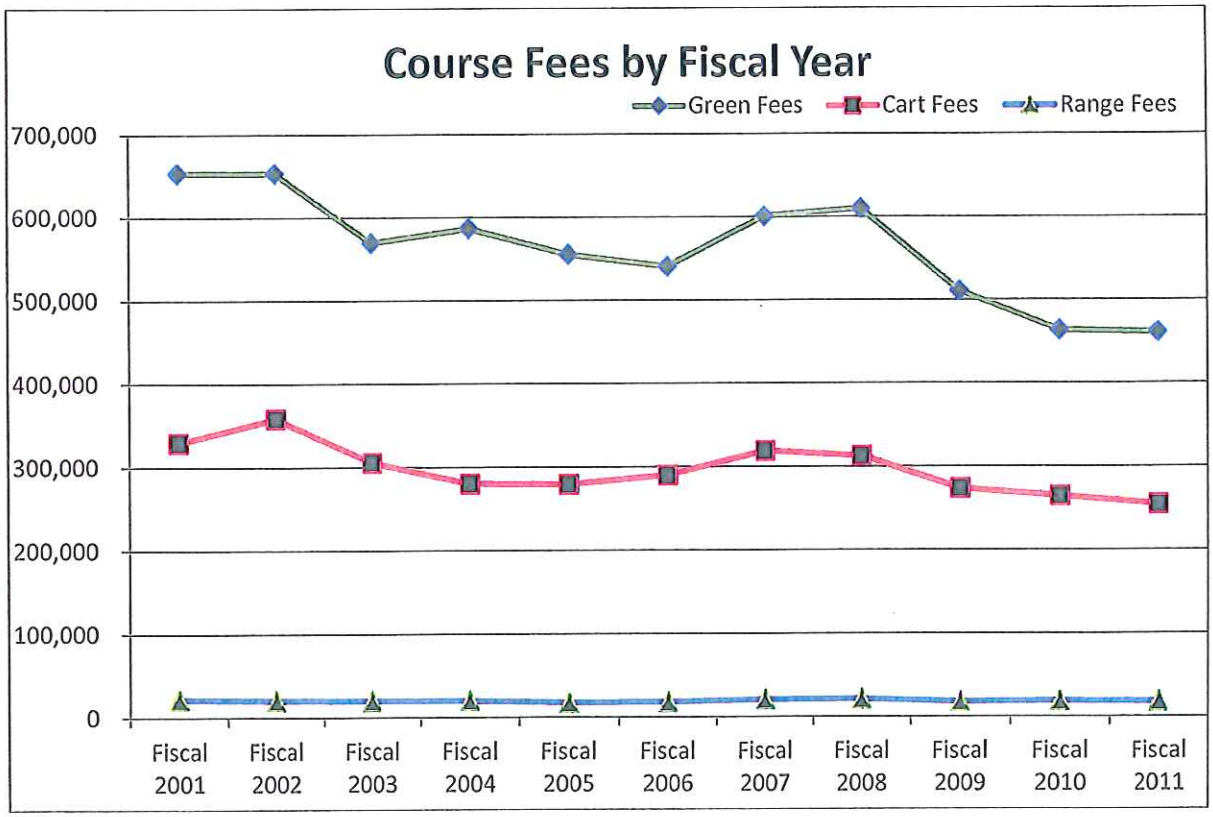
Golf Professional

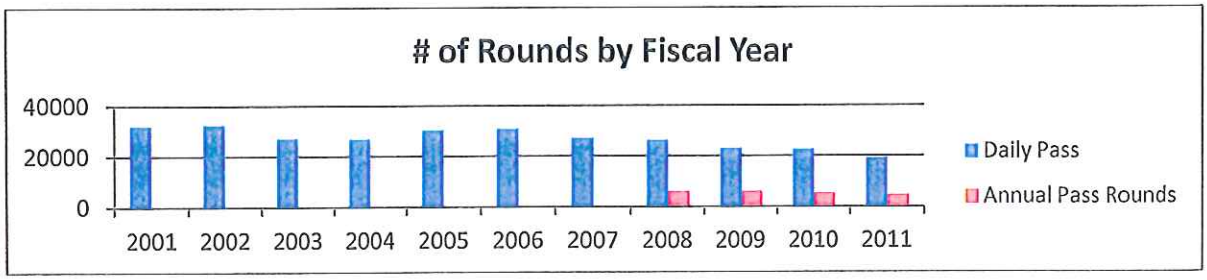




Golf

The golf maintenance and pro shop superintendents, in order to increase revenues, continue to promote expansion of clientele for the course. Additional revenues are expected in fiscal year 2013 with the completion of the new greens. We will focus on keeping rates competitive with the surrounding markets with a planned marketing program and work on building a larger customer database. It is important to facilitate continued growth in the junior program that introduced the sport of golf to the youth of Calhoun in an effort to be better known as a facility that can host quality tournaments and outings for the youth. The Pro Shop has also organized 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 (560)

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Revenues						
345210	Green Fees	$ (395,603)	$ (383,207)	$ (424,325)	$ (424,325)	$ (431,440)
345211	Pass Fees	(66,053)	(57,329)	(55,000)	(55,000)	(60,000)
345212	Non-Taxable Green Fees	(9,317)	(15,883)	(13,000)	(13,000)	(13,000)
345213	Cart Fees	(255,843)	(244,008)	(263,000)	(263,000)	(277,341)
345214	Annual Pass - Cart Fees	(2,367)	(4,623)	(1,000)	(1,000)	(1,000)
345215	Range Fees	(14,230)	(15,136)	(14,000)	(14,000)	(15,000)
345216	Annual Pass - Range Fees	(4,222)	(3,775)	(4,000)	(4,000)	(4,000)
345217	Non-Taxable Cart Fees	(4,954)	(4,505)	(6,000)	(6,000)	(6,000)
345220	Handicap Fees	(3,314)	(2,696)	(3,465)	(3,465)	(3,425)
345298	Indirect Services	(1,897)	(2,683)	(2,408)	(2,408)	-
349300	Bad Check Charges	(50)	(25)	(50)	(50)	(50)
361000	Interest Income	(221)	-	-	-	-
381003	Pro Shop Rent	(3,400)	(3,400)	(3,400)	(3,400)	(3,400)
381004	Snack Bar Rent	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
381005	Snack Bar Electricity	(4,866)	(5,865)	(5,000)	(5,000)	(5,000)
389000	Miscellaneous Income	(1,647)	(60)	(625)	(625)	(625)
389001	Sales Tax Vendor Commission	(991)	(925)	(1,000)	(1,000)	(1,000)
Transfer In						
395000	Proceed from Capital Lease	-	-	-	-	(153,000)
Transfer Out						
611033	Transfer to Debt Services	100,000	-	-	-	-
TOTAL REVENUES		$ (674,975)	$ (750,118)	$ (802,273)	$ (802,273)	$ (980,281)

(5606125) GOLF MAINTENANCE

Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 153,750	$ 130,816	$ 148,308	$ 148,308	$ 141,289
511300	Overtime	8,418	9,054	12,600	12,600	11,070
511400	Disability Benefits	-	-	-	-	-
512100	Group Insurance	41,865	36,632	35,910	35,910	45,151
512101	Insurance Deductible Reimbursement	-	430	1,866	1,866	1,000
512200	FICA Contributions	9,443	7,986	9,991	9,991	9,216
512300	Medicare	2,208	1,846	2,336	2,336	2,155
512401	Retirement Employer Contributions	8,939	8,995	7,922	7,922	8,081
512402	Retirement Plan Administrative Costs	273	279	256	256	260
512600	Unemployement Insurance	5,458	(2,047)	-	-	-
512700	Workers' Compensation Insurance	2,096	1,839	1,649	1,649	1,201
Purchased & Contracted Services						
521201	Legal & Auditing	917	924	1,126	1,126	1,126
521204	Medical Services	80	90	80	80	40
521300	Technical Soil Test	297	-	300	300	300
522112	Garbage Pickup - Commercial	519	546	550	550	550
522140	Lawn & Landscaping	8,046	8,046	8,050	8,050	5,565
522200	Interdepartment Services & Labor	66	244	300	300	300
522202	Repairs & Maintenance - Equipment	928	956	1,200	2,200	3,200
522203	Repairs & Maintenance - Buildings	74	-	500	500	600
523101	General Liability Insurance	2,277	1,391	1,500	1,500	973
523102	Property Insurance	1,038	887	1,000	1,000	900
523104	Surety Bonds	49	34	40	40	40
523201	Telephone - Other Service	1,085	1,050	1,300	1,000	840
523203	Data Service - City	120	120	120	120	120
523206	Communications Services - Security	595	595	595	595	595
523209	Internet Service	119	313	500	800	800
523700	Education & Training	50	50	100	100	150

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Supplies						
531100	General Supplies & Materials	2,105	1,681	2,700	2,700	2,700
531120	Office & Computer Supplies	185	-	150	150	150
531125	Printer/Copier Supplies	-	25	200	200	175
531130	Purchased Uniforms	1,312	1,031	1,350	1,350	1,350
531140	Repairs & Maintenance - Equipment	32,481	32,894	37,000	36,000	35,000
531142	Repairs & Maintenance - Buildings	194	281	1,000	1,000	1,200
531145	Ground Maintenance	71,497	70,083	73,000	73,000	69,000
531210	Water & Sewer Services	2,753	4,285	3,600	3,600	3,600
531220	Natural Gas Service	3,136	2,272	3,000	3,000	3,000
531231	Electricity - Other (Irrigation)	15,406	22,181	22,000	22,000	22,000
531270	Gasoline	7,987	7,273	13,100	13,100	13,100
531271	Diesel Fuel	7,996	7,449	14,400	14,400	14,400
531300	Food for Meetings	225	201	225	225	225
531600	Small Equipment <$5000	140	280	1,000	800	800
531601	Computer Equipment/Software	-	-	-	200	200
Capital Outlay						
541200	Site Improvements	-	-	-	-	90,000
542100	Machinery >$5000	-	-	-	-	20,400
Interfund/Interdepartmental Charges						
551100	Interfund Allocations - General	9,509	12,753	12,528	12,528	5,361
554100	Interfund Allocations - Utilities	-	-	-	-	8,002
Depreciation						
561000	Depreciation	31,830	24,505	-	-	-
TOTAL GOLF MAINTENANCE		$ 435,465	$ 398,270	$ 423,352	$ 423,352	$ 526,185

GOLF MAINTENANCE FOOTNOTES

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

5606125

Jose Martinez
Oscar Jiron
Adolfo Martinez-Rubio
Jimmy Kirby
Wendel White
Thomas Curtis - part time
John Kankaala - part time
Tony Padgent - part time

2 **Capital Outlay**

Site Improvements - Greens & Irrigation	$ 90,000
Machinery - Covers for Greens	20,400
TOTAL	$ 110,400

(5606126) GOLF MAINTENANCE ADMINISTRATION

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 121,018	$ 115,186	$ 84,856	$ 84,856	$ 85,372
512100	Group Insurance	15,124	13,878	7,182	7,182	9,030
512101	Insurance Deductible Reimbursement	-	143	373	373	200
512200	FICA Contributions	7,632	7,171	5,261	5,261	5,164
512300	Medicare	1,785	1,699	1,231	1,231	1,208
512401	Retirement Plan Employer Contribution	7,871	8,164	5,947	5,947	5,814
512402	Retirement Plan Administrative Costs	241	254	192	192	187
512700	Workers' Compensation Insurance	1,229	1,495	659	659	225
Purchased & Contracted Services						
521204	Medical Services	40	40	40	40	20
522201	Repairs & Maintenance - Vehicles	177	-	600	600	600
523103	Vehicle Insurance	809	662	650	650	642
523104	Surety Bonds	16	14	20	20	20
523500	Travel	423	1,294	1,600	1,600	1,500
523600	Dues & Fees	750	750	670	670	540
523700	Education & Training	1,065	1,305	950	950	950
Supplies						
531130	Purchased Uniforms	439	356	250	250	250
531141	Repair & Maintenance - Vehicles	562	-	650	650	500
TOTAL MAINTENANCE ADMIN.		$ 159,179	$ 152,411	$ 111,131	$ 111,131	$ 112,222

GOLF MAINTENANCE ADMINISTRATION
FOOTNOTES

1 The following employees are included in the Regular Employee Wages
5606126 Harold Franklin

(5616125) GOLF COURSE PRO SHOP

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employees	$ 88,756	$ 86,542	$ 84,246	$ 81,719	$ 95,008
512100	Group Insurance	14,560	13,838	14,364	14,364	18,071
512101	Insurance Deductible Reimbursement	-	143	746	746	400
512200	FICA Contributions	5,143	4,823	5,223	5,223	5,747
512300	Medicare	1,203	1,128	1,222	1,222	1,344
512401	Retirement Plan Employer Contributions	4,088	4,247	4,295	4,295	4,376
512402	Retirement Plan Administrative Costs	125	132	139	139	141
512700	Workers' Compensation Insurance	2,380	1,525	2,638	2,638	2,101
Purchased & Contracted Services						
521201	Legal & Auditing	1,073	924	1,300	1,300	1,100
521204	Medical Services	40	65	100	100	100
522112	Garbage Pickup - Commercial	1,017	1,110	1,200	1,200	1,200
522200	Interdepartment Services & Labor	-	192	300	300	300
522202	Repairs & Maintenance - Equipment	187	194	600	600	1,000
522203	Repairs & Maintenance - Buildings	327	1,149	800	800	800
522320	Rental of Equipment & Vehicles	600	600	600	600	600
523001	Other Purchased Services	145	100	200	200	200
523101	General Liability Insurance	1,098	774	1,000	1,000	460
523102	Property Insurance	780	685	720	720	716
523104	Surety Bonds	16	55	65	65	65
523201	Telephone Service - Other	3,756	2,578	2,650	2,650	840
523203	Data Service - City	360	160	120	120	120
523206	Communication Services - Security	595	595	595	595	595
523209	Internet Service	-	196	-	-	960
523300	Advertising	3,191	1,148	3,000	3,000	3,500
523400	Printing & Binding	-	50	-	-	-
523600	Dues & Fees	2,404	2,556	2,800	2,800	2,800
523601	Bank Card Service Charges	11,241	11,674	14,000	14,000	13,000
Supplies						
531100	General Supplies & Materials	963	1,217	1,400	1,400	1,500
531120	Office Supplies	452	217	150	150	300
531125	Printer/Copier Supplies	-	-	350	350	300
531140	Repairs & Maintenance - Equipment	10,040	12,040	18,000	18,000	14,000
531142	Repairs & Maintenance - Buildings	77	37	750	750	700
531210	Water & Sewer Service - City	2,921	3,581	3,500	3,500	3,500
531220	Natural Gas Service	2,949	2,266	3,000	3,000	3,000
531231	Electric Service - Other	10,761	13,402	14,000	14,000	14,000
531270	Gasoline	600	600	600	600	600
531300	Food for Meetings	225	201	300	300	300
531600	Small Equipment <$5000	-	50	100	2,627	100
531601	Computer Equipment <$5000	2,500	1,100	1,100	1,100	1,100
Capital Outlay						
542100	Machinery >$5000	-	-	-	-	63,000
Interfund/Interdepartmental Charges						
551100	Interfund Allocation - General	9,930	13,253	13,860	13,860	6,288
554100	Interfund Allocation - Utilities	-	-	-	-	8,002
Depreciation						
561000	Depreciation	209,657	200,020	-	-	-
Other Costs						
573900	Cash Over or Short	124	(86)	50	50	50
TOTAL GOLF COURSE PRO SHOP		$ 394,283	$ 385,078	$ 200,083	$ 200,083	$ 272,284

GOLF COURSE PRO SHOP
FOOTNOTES

1 The following employees are included in the Regular Employee Wages

5616125	Danny Erwin	Eddie Ownby - part time
	Jason Bullard	Samuel Curtis - part time
	Perry Dixon - part time	John Kankaala - part time
	Garry Goble - part time	Luke Stephens - part time
	Colin Duffie - part time	Albert Haney Jr. - part time
	Jeff Morrow - part time	Jared Henderson - part time
	Chad Wilson - part time	Jonathan Edwards - part time
	Barry Brooks - part time	Johnny Thompson Jr. - part time

2 **Capital Outlay**

Machinery - Golf Carts	$ 63,000
	$ 63,000

(5616126) GOLF COURSE PRO SHOP ADMINISTRATION

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 51,218	$ 53,512	$ 52,205	$ 52,205	$ 52,523
512100	Group Insurance	7,689	7,386	7,182	7,182	9,030
512101	Insurance Deductible Reimbursement	-	72	373	373	200
512200	FICA Contributions	2,956	2,949	3,237	3,237	3,177
512300	Medicare	691	690	757	757	743
512401	Retirement Plan Employer Contributions	3,409	3,471	3,510	3,510	3,577
512402	Retirement Plan Administrative Costs	105	108	113	113	115
512700	Workers' Compensation Insurance	541	522	330	330	225
TOTAL PRO SHOP ADMINISTRATION		$ 66,609	$ 68,710	$ 67,707	$ 67,707	$ 69,590
TOTAL GOLF EXPENDITURES		$ 1,055,535	$ 1,004,468	$ 802,273	$ 802,273	$ 980,281
TOTAL GOLF FUND		$ 380,560	$ 254,350	$ -	$ -	$ -

GOLF COURSE PRO SHOP ADMINISTRATION
FOOTNOTES

1 The following employees are included in the Regular Employee Wages

5616126	Eric Stewart

City of Calhoun, Georgia
General Fund Administrative Service Fees
2012-2013

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	137,200	69,087	8,665	14,385	9,998	7,332	9,998	2,666	696	4,173	3,246	6,955
Elected Officials	151,497	68,174	7,575	19,695	7,575	19,695	19,695	1,515	1,515	1,515	1,515	3,030
Elected Off. Contg.	87,320	85,657	-	-	-	-	-	-	554	-	-	1,108
General Admin. ***	20,000	17,000	-	-	-	-	-	-	600	600	600	1,200
Total	396,017	239,918	16,240	34,080	17,573	27,026	29,692	4,181	3,365	6,288	5,361	12,293

*** Legal & Consulting

Total Utility Service Fee = $ 128,792
Total Service Fee = $ 156,099

Human Resource (Basis - Employees)			
Division	# of Employees	# of Employees Adjusted *	Percent
General	149	149	50%
Utility Admin.	35	0	0%
Water Plant	13	19	6%
Water Const.	22	31	10%
Sewer Plant	15	22	7%
Sewer Const.	11	16	5%
Electric	15	22	7%
Telecom	4	6	2%
Solid Waste	1.5	2	1%
Golf Pro	9	9	3%
Golf Maint.	7	7	2%
Recreation	15	15	5%
TOTAL	296	296	100%

*Utility Admin allocated to Utility departments based on the number of employees actually in those departments.
6 to Water Plant, 9 to Water Construction, 7 to Sewer Plant, 5 to Sewer Construction, 7 to Electric, and 2 to Telecom

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

Glossary

Ad Valorem Tax Due Dates:

2011 Taxes	Dec. 31, 2011
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 continuing 1/1/2011. A new agreement between Calhoun and Gordon County was required for 2012 and will be required each year 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.

SPLOST 2011: This SPLOST began collections April 1, 2012 and will run through March 2018. The referendum capital items for Calhoun were; Peter Street improvements for $2,000,000, a new Police fleet at $650,000, Fire and Police communication upgrades for $100,000, Library upgrades at $400,000, Recreation improvements for $2,500,000, Public Works equipment and improvements at $850,000, Utility fleet and equipment for $700,000 and utility upgrades in the amount of $2,421,049. Any collections over the budgeted revenue amounts will go toward the repair and renovation of City owned buildings and property including capital improvements and equipment.

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.

General Administration
Capital Plan Summary
2014-2018

General Government:

Year	General Admin.	Municipal Court & Probation	Code Inspection & Enforcement	Airport	Police	Fire	Public Works	Recreation	Solid Waste	Golf	Totals
FY 2014	$ 5,000	$ 921,000	$ 25,000	$ 51,875	$ 2,330,000	$ 177,484	$ 319,500	$ 1,112,200	$ 172,000	$ 289,500	$ 5,403,559
FY 2015	30,000	-	20,000	1,974	13,500	795,000	306,500	571,000	38,000	220,499	1,996,473
FY 2016	45,000	5,000	50,000	250,849	1,025,000	2,131,500	204,500	116,000	30,000	212,930	4,070,779
FY 2017	5,000	24,000	60,000	8,849	42,500	1,786,500	336,000	135,000	35,000	161,200	2,594,049
FY 2018	5,000	-	20,000	1,974	15,000	675,000	302,000	102,000	205,000	1,025,000	2,350,974
Totals	**$ 90,000**	**$ 950,000**	**$ 175,000**	**$ 315,521**	**$ 3,426,000**	**$ 5,565,484**	**$ 1,468,500**	**$ 2,036,200**	**$ 480,000**	**$ 1,909,129**	**$ 16,415,834**

City of Calhoun, Georgia
Five Year Capital Plan
2014-2018

General Government Administration

Budget Year	Item	Cost	Funding Source
2013-2014	Computers/Equipment	**5,000.00**	Operating Revenue
2014-2015	Computers/Printers/Software Upgrade	10,000.00	Operating Revenue
	Comprehensive Plan - update 5 years	20,000.00	Operating Revenue
	Total	**30,000.00**	
2015-2016	Additional Human Resources Full Time Employee	35,000.00	Operating Revenue
	Computers, Software, Taxes	10,000.00	Operating Revenue
	Total	**45,000.00**	
2016-2017	Computers/ Printers/ Software Upgrades	**5,000.00**	Operating Revenue
2017-2018	Computers/Equipment	**5,000.00**	Operating Revenue
	Grand Total	**$90,000.00**	

Municipal Court
Five Year Capital Plan
2013-2017

Budget Year	Item	Cost	Funding Source
2013-2014	Renovation of City Annex	$450,000	Operating Revenue
	Vehicle	21,000	
	TOTAL	**471,000**	
2014-2015	No Planned Activity	-	Operating Revenue
2015-2016	Storm Drain for Back Alley	5,000	Operating Revenue
	TOTAL	**5,000**	
2016-2017	No Planned Activity	-	Operating Revenue
2017-2018	No Planned Activity	-	Operating Revenue
	GRAND TOTAL	**$476,000**	

Probation
Five Year Capital Plan
2013-2017

Year	Item	Cost	Funding Source
2013-2014	Renovation of City Annex	450,000	Operating Revenue
	TOTAL	450,000	
2014-2015	No Planned Activity	-	
2015-2016	No Planned Activity	-	
2016-2017	Vehicle	24,000	Operating Revenue
	TOTAL	24,000	
2017-2018	No Planned Activity	-	
	GRAND TOTAL	**$ 474,000**	
	GRAND TOTAL MUNICIPAL COURT & PROBATION	**$ 950,000**	

Code Inspection and Enforcement
Five Year Capital Plan
2014-2018

Year	Item	Cost	Funding Source
2013-2014	Software upgrades for inspections/enforcement/permitting	25,000	General Operating Funds
	TOTAL	**25,000**	
2014-2015	Vehicle	20,000	General Operating Funds
	TOTAL	**20,000**	
2015-2016	Local Match - Redevelopment	50,000	General Operating Funds
	TOTAL	**50,000**	
2016-2017	Additional Building Inspector	35,000	General Operating Funds
	Comprehensive Plan - update 5 years	25,000	General Operating Funds
	Total	**60,000**	
2017-2018	Vehicle	20,000	General Operating Funds
	TOTAL	**20,000**	
	Grand Total	**$ 175,000**	

Calhoun - Gordon County Airport
Five Year Capital Plan
2014-2018

Year	Equipment	Federal Share	State Share	County Cost	City Cost	Funding Source
2013-2014	Parallel Taxiway Design	3,087,500	58,750	51,875	51,875	Operating Revenues
	TOTAL	**3,087,500**	**58,750**	**51,875**	**51,875**	**3,250,000**
2014-2015	Replace Localizer	150,000	3,947	1,974	1,974	Operating Revenues
	TOTAL	**150,000**	**3,947**	**1,974**	**1,974**	**157,895**
2015-2016	Security Improvements	64,500	1,697	849	849	Operating Revenues
	Construct New Hangars	-	-	250,000	250,000	Operating Revenues
	TOTAL	**64,500**	**1,697**	**250,849**	**250,849**	**567,895**
2016-2017	Extend Aircraft Ramp	522,500	13,750	6,875	6,875	Operating Revenues
	Install Security Fencing	150,000	3,947	1,974	1,974	Operating Revenues
	TOTAL	**672,500**	**17,697**	**8,849**	**8,849**	**707,895**
2017-2018	Install Security Fencing	150,000	3,947	1,974	1,974	Operating Revenues
	TOTAL	**300,000**	**7,894**	**307,894**	**3,948**	**619,736**
	GRAND TOTAL	**$ 4,124,500**	**$ 86,038**	**$ 315,521**	**$ 315,521**	**$ 4,841,580**

Calhoun Police Department
Five Year Capital Plan
2014-2018

Year	Equipment	Cost	Funding Source
2013-2014	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
	TOTAL	**2,330,000**	
2013-2014	Vests	6,000	Operating/Maintenance Revenue
	2 Lazers	7,500	Operating/Maintenance Revenue
	TOTAL	**13,500**	
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	Roof for 200 North Wall St	35,000	Operating/Maintenance Revenue
	2 Lazers	7,500	Operating/Maintenance Revenue
	TOTAL	**42,500**	
2016-2017	Alco-sensors	4,000	Operating/Maintenance Revenue
	Intosilyzer (2)	11,000	Operating/Maintenance Revenue
	TOTAL	**15,000**	
	GRAND TOTAL	**$ 3,426,000**	

* 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
2013-2014	1 Patrolman + 1 Administration personnel	78,320	Operating Revenues
	1 School Resource Officer	42,700	School Reimbursement
2014-2015	1 Special Operations Officer	42,700	Operating Revenues
	1 Patrol Officer	42,700	Operating Revenues
2015-2016	1 Patrol officer	42,700	Operating Revenues
2016-2017	1 CID Officer	42,700	Operating Revenues
2017-2018	1 Patrol Officer	42,700	Operating Revenues
	GRAND TOTAL	**$ 334,520**	

1 Patrol Officer 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
2014-2018

Year	Item	Cost	Funding Source
2013-2014	24 Portabel Radios and Chargers for Firefighters	29,484.00	Operating Revenues
	Replace Structural Firefighting Turn Out Gear	130,000.00	Lease Purchase
	Generator for GSAR Building / #OC	18,000.00	Operating Revenues
	TOTAL	**177,484**	
2014-2015	Replace Breathing Air Cascade Fill Station	50,000	Lease Purchase
	Upgrade SCBA (Breathing Apparatus)	150,000	Lease Purchase
	Crew Service Vehicle Station 2	35,000	Operating Revenues
	Crew Service Vehicle Station 3	35,000	Operating Revenues
	Replace Fir Engine (pumper)	525,000	Lease Purchase
	TOTAL	**795,000**	
2015-2016	Refurbish Station #3	100,000	Operating Revenues
	Crew Service Vehicles (Hax Mat Tow Vehicle)	45,000	Operating Revenues
	Station #4 North Hwy 41 area	1,800,000	Operating Revenues
	Furnishing for Station #4	150,000	Operating Revenues
	Crew Service Vehicle /station 4	36,500	Operating Revenues
	TOTAL	**2,131,500**	
2016-2017	Crew Service Vehicle Station 1	36,500	Operating Revenues
	Purchase Additional Ladder / Tower Truck	1,500,000	Lease Purchase
	Refurbish Station 2	100,000	Operating Revenues
	Equipment for new Ladder / Tower Truck	150,000	Lease Purchase
	TOTAL	**1,786,500**	
2017-2018	Replace Fire Engine (pumper)	525,000	Lease Purchase
	Refurbish Station 1	150,000	Operating Revenues
	TOTAL	**675,000**	
	GRAND TOTAL	**$ 5,565,484**	

Year	Five Year Manpower Plan	Cost
2013-2014	2 Firefighters for current vacancies	75,000
2014-2015	6 Firefighters per ISO to Staff Tower 1	222,000
2015-2016	9 Firefighters to Staff Station 4	333,000
2016-2017	6 Firefighters to complete ISO staffing at #2 and #3	222,000
2017-2018	3 Firefighters to complete ISO staffing at #4	111,000
	GRAND TOTAL	**$ 963,000**

Calhoun Public Works
Five Year Capital Plan
2014 - 2018

Animal Control Department

Year	Item	Cost	Funding Source
2013-2014	Improvements & Equipment	3,000	Operating Revenues
2014-2015	Pickup Truck	25,000	Operating Revenues
2015-2016	Equipment	2,500	Operating Revenues
2016-2017	Building Expansions	30,000	Operating Revenues
2017-2018	Equipment	3,000	Operating Revenues
		$ 63,500	

Street Department

Year	Item	Total Cost	Funding Source
2013-2014	Resurfacing Existing Streets	$ 70,000	Operating Revenues
	4x4 Backhoe	85,000	Operating Revenues
	Street Sweeper	140,000	Operating Revenues
	TOTAL	**295,000**	
2014-2015	Resurfacing Existing Streets	70,000	Operating Revenues
	Sidewalk Replacement	6,000	Operating Revenues
	Tractor with Bush Hog	85,000	Operating Revenues
	Extended Boom Mower	90,000	Operating Revenues
	TOTAL	**251,000**	
2015-2016	Resurfacing Existing Streets	70,000	Operating Revenues
	Staff Vehicle	26,000	Operating Revenues
	Asphalt Roller	65,000	Operating Revenues
	Sidewal Replacement	8,000	Operating Revenues
	TOTAL	**169,000**	
2016-2017	Resurfacing Existing Streets	75,000	Operating Revenues
	Sidewalk Replacement	8,000	Operating Revenues
	Rubber Tire Loader	180,000	Operating Revenues
	TOTAL	**263,000**	
2017-2018	Resurfacing Existing Streets	75,000	Operating Revenues
	Sidewalk Replacement	8,000	Operating Revenues
	Street Sweeper	160,000	Operating Revenues
	TOTAL	**243,000**	
		$ 1,221,000	

No additional manpower.

Calhoun Public Works
Five Year Capital Plan
2014 - 2018

Cemetery Department

Year	Item	Cost	Funding Source
2013-2014	Site/ wall Improvements	5,000	Operating Revenue
	Zero Turn Mower	10,000	Operating Revenue
	TOTAL	**15,000**	
2014-2015	Paving at Chandler	**25,000**	Operating Revenue
2015-2016	Site/Wall Improvements	6,000	Operating Revenue
	Mowers & Equipment	9,000	Operating Revenue
	TOTAL	**15,000**	
2016-2017	Site/Wall Improvements	6,000	Operating Revenue
	Zero Turn Mower	12,000	Operating Revenue
	TOTAL	**18,000**	
2017-2018	Mowers & Equipment	8,000	Operating Revenue
	1 Ton Dump Truck	40,000	Operating Revenue
	TOTAL	**48,000**	
	GRAND TOTAL	**$ 121,000**	

No additional manpower.

Shop and Maintenance Department

Year	Item	Cost	Funding Source
2013-2014	Riding Mower and Equipment	**6,500**	Operating Revenues
2014-2015	16' Trailer	2,500	Operating Revenues
	Power Tools	3,000	Operating Revenues
	TOTAL	**5,500**	
2015-2016	Zero Turn Mower	11,000	Operating Revenues
	Power Tools	7,000	Operating Revenues
	TOTAL	**18,000**	
2016-2017	Pickup Truck F150 4 X 4	**25,000**	Operating Revenues
2017-2018	Riding Mower and Equipment	**8,000**	Operating Revenues
	GRAND TOTAL	**$ 63,000**	

No additional manpower.

TOTAL ANIMAL CONTROL, STREETS, CEMETERY & MAINTENANCE	**$ 1,468,500**	

Calhoun Recreation Department
Five Year Capital Plan
2014-2018

Budget Year	Item	Cost	Funding Source
2013 -2014	Irrigate Existing Softball Fields	40,000	General Operating Funds/SPLOST
	Sod Existing Softball Fields	50,000	General Operating Funds/SPLOST
	Mowers - 2	17,200	General Operating Funds/SPLOST
	Develop 3 baseball/softball fields	600,000	General Operating Funds/SPLOST
	Netting - softball complex	5,000	General Operating Funds/SPLOST
	Upgrade lighting system - baseball	400,000	General Operating Funds/SPLOST
	TOTAL	**1,112,200**	
2014-2015	Upgrade Playground Equipment	75,000	General Operating Funds/SPLOST
	Expand Walking Trails	40,000	General Operating Funds/SPLOST
	Pool Chlorinator System	30,000	General Operating Funds/SPLOST
	Field Maintenance Equipment	28,000	General Operating Funds/SPLOST
	New Fencing - Baseball/Softball	308,000	General Operating Funds/SPLOST
	HVAC @ Gym	90,000	General Operating Funds/SPLOST
	TOTAL	**571,000**	
2015-2016	Tennis Center - Upgrades	50,000	General Operating Funds/SPLOST
	Van	28,000	General Operating Funds/SPLOST
	Mowers - 2	10,000	General Operating Funds/SPLOST
	Utility Truck	28,000	General Operating Funds/SPLOST
	TOTAL	**116,000**	
2016-2017	New Playground Equipment	50,000	General Operating Funds/SPLOST
	Reel Mower	35,000	General Operating Funds/SPLOST
	Trail Expansion/Maintenance	40,000	General Operating Funds/SPLOST
	Field Maintenance Machine	10,000	General Operating Funds/SPLOST
	TOTAL	**135,000**	
2017-2018	Swimming Pool Upgrades	30,000	General Operating Funds/SPLOST
	Field Maintenance Equipment	12,000	General Operating Funds/SPLOST
	Mower	10,000	General Operating Funds/SPLOST
	Upgrade Pavillions	50,000	General Operating Funds/SPLOST
	TOTAL	**102,000**	
GRAND TOTAL		**$ 2,036,200**	

Calhoun Solid Waste Department
Five Year Capital Plan
2014 - 2018

Year	Item	Cost	Funding Source
2013-2014	Landfill Monitoring	32,000	Operating Revenues
	Brush Truck with Loader	140,000	Operating Revenues
	TOTAL	**172,000**	
2014-2015	Landfill Monitoring	30,000	Operating Revenues
	Leaf Vac Truck	8,000	Operating Revenues
	TOTAL	**38,000**	
2015-2016	Landfill Monitoring	30,000	Operating Revenues
	TOTAL	**30,000**	
2016-2017	Landfill Monitoring	35,000	Operating Revenues
	TOTAL	**35,000**	
2017-2018	Landfill Monitoring	35,000	Operating Revenues
	Brush Truck with Loader	170,000	Operating Revenues
	TOTAL	**205,000**	
	GRAND TOTAL	**$ 480,000**	

Calhoun Golf Maintenance Department
Five Year Capital Plan
2014-2018

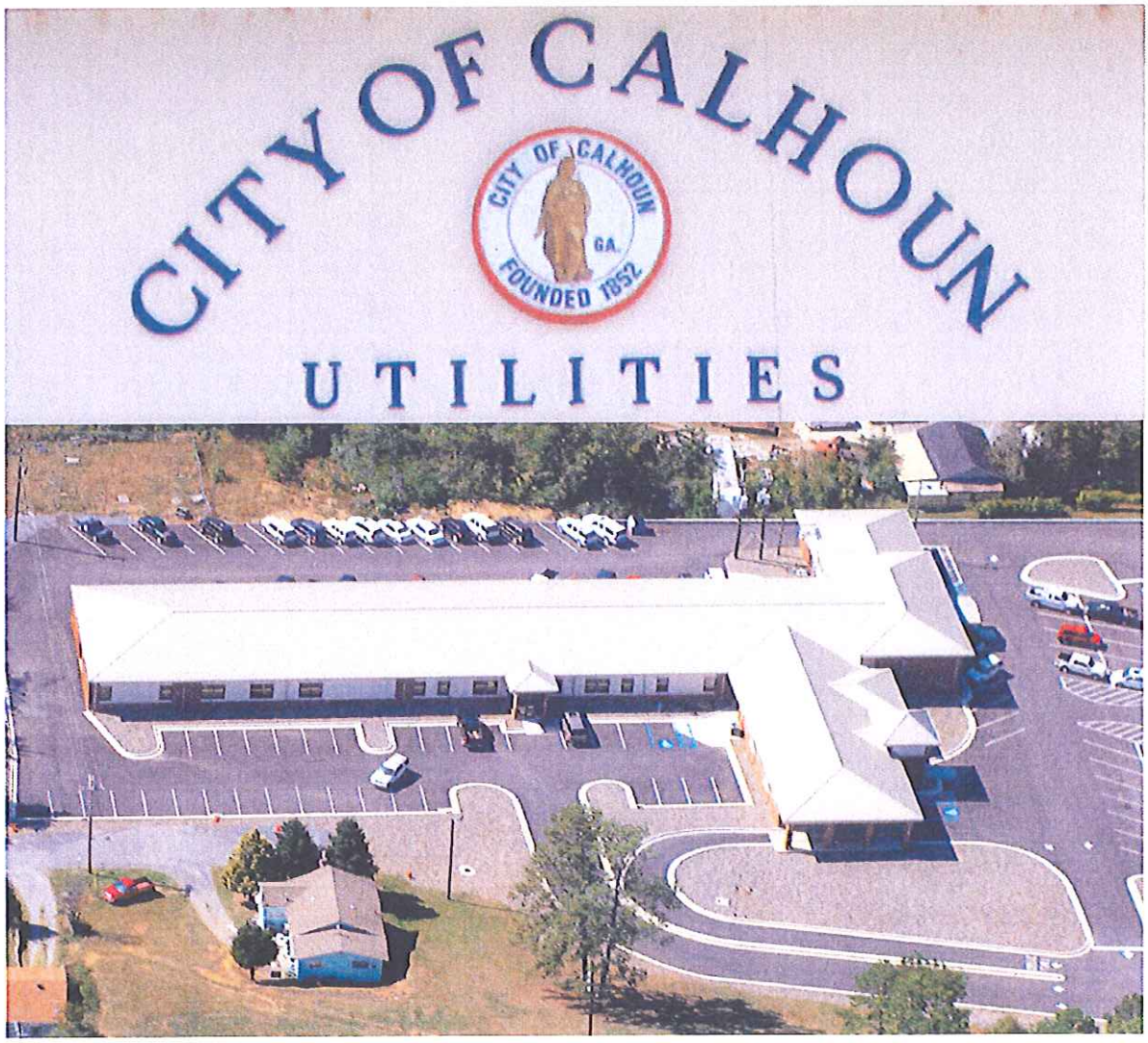
Year	Item	Cost	Current Equip. Age	Funding Source
2013-2014	Two Fairway Mowers	98,000	12	Operating Revenue
	Two Greens Mowers	58,000	13	Operating Revenue
	Trap Rake	17,500	7	Operating Revenue
	Two Trim Mowers	54,000	11	Operating Revenue
	TOTAL	**227,500**		
2014-2015	7 Gang Rough Mower	37,700	20	Operating Revenue
	Greens Sprayer	25,600	17	Operating Revenue
	Rotary Mower	20,400	24	Operating Revenue
	Vehicle	17,500	8	Operating Revenue
	Top Dresser	23,300	17	Operating Revenue
	Renew Toro NSN	13,999	9	Operating Revenue
	TOTAL	**138,499**		
2015-2016	Tractor	19,470	24	Operating Revenue
	Two Greens Mowers	60,000	8	Operating Revenue
	Two Walk Mowers	19,760	17	Operating Revenue
	Two Turf Vehicles	42,000	15	Operating Revenue
	Two Utility Vehicles	19,700	16	Operating Revenue
	TOTAL	**160,930**		
2016-2017	Rotary Mower	21,300	25	Operating Revenue
	Fairway sprayer	32,000	16	Operating Revenue
	Greens Aerifier	29,500	25	Operating Revenue
	Fairway Aerifier	26,400	25	Operating Revenue
	TOTAL	**109,200**		
2017-2018	Wash Down Pad	87,000	N/A	Operating Revenue
	Replace Irrig. Pump	86,000	26	Operating Revenue
	Replace Irrigation System	800,000	26	Operating Revenue
	TOTAL	**973,000**		
GRAND TOTAL		**$ 1,609,129**		

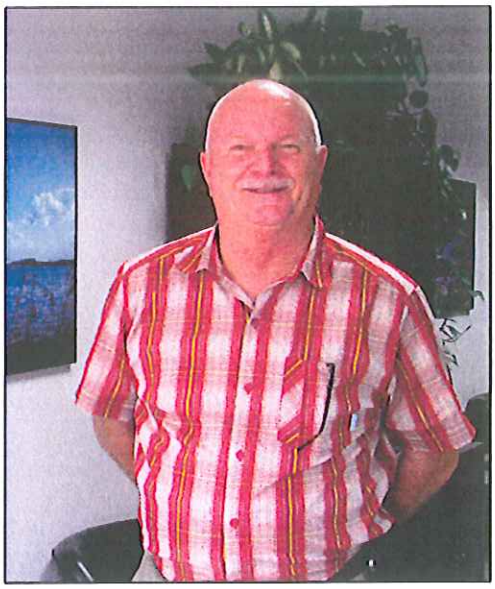
Calhoun Golf Pro Shop
Five Year Capital Plan
2014-2018

Year	Item	Cost	Funding Source
2013-2014	20 Carts with Trade-in - $2,600.00 each	52,000	Operating Revenue
	Driving Range Equipment (Cart and Picker)	10,000	Operating Revenue
	TOTAL	**62,000**	
2014-2015	20 Carts with Trade-in - Net price $2,600 each	52,000	Operating Revenue
	Repairs to Pro Shop & Cart Building	30,000	Operating Revenue
	TOTAL	**82,000**	
2015-2016	20 Carts Trade-in Net price $2,600 each	52,000	Operating Revenue
	TOTAL	**52,000**	
2016-2017	20 Carts Trade-in Net price $2,600 each	52,000	Operating Revenue
	TOTAL	**45,000**	
2017-2018	20 Carts Trade-in Net price $2,600 each	52,000	Operating Revenue
	TOTAL	**52,000**	
	GRAND TOTAL	**$ 300,000**	
	TOTAL GOLF	**$ 1,909,129**	

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Calhoun Utility
Financial Section





Water & Waste Water Systems

Jerry Crawford, Director
Water & Wastewater Plants

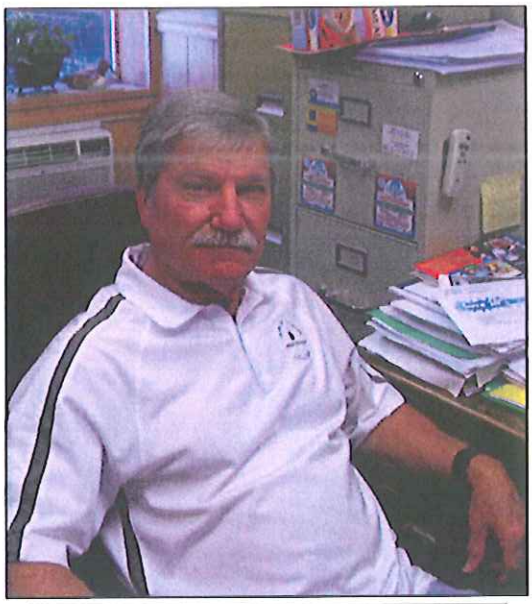
Mission Statement:

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.



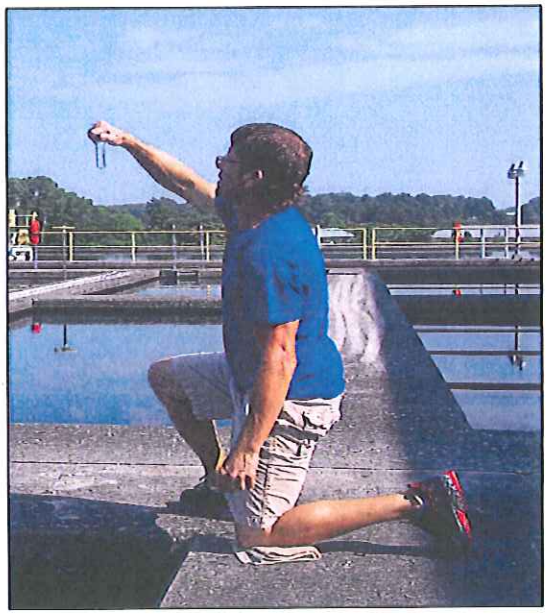
Water Treatment Plant @ Mauldin Rd



Danny Stephens, Superintendent
Water Plants



Brittany Drive Water Intake





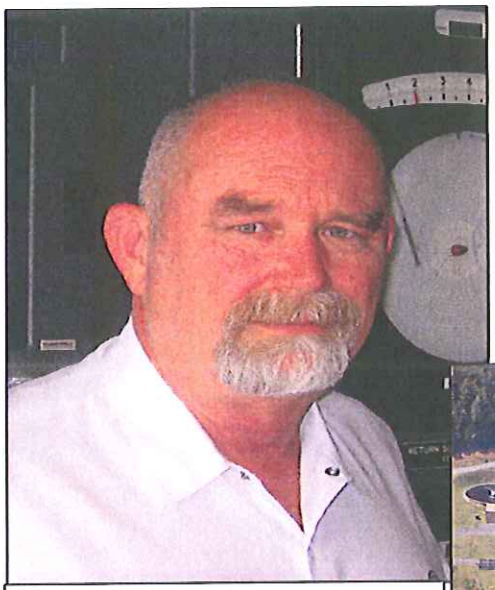
Mark Williamson, Superintendent
Water Distribution & Wastewater Collection





Waste Water Treatment

Mission Statement: To protect public health and streams.



John Banks, Superintendent
Wastewater Treatment Plant

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.

Calhoun Wastewater Treatment Plant
Kirby Road







Bobby Robertson, Superintendent
Plant Maintenance

WASTE TREATMENT & WATER (505)

(2300000) WASTE TREATMENT

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Revenue						
Charges for Services						
341950	Sale of Street Pipe	$ (238)	$ -	$ -	$ -	$ -
344201	Water - Residential	(751)	(789)	-	-	-
344202	Water - Commercial	(1,166)	(1,222)	-	-	-
344211	Water/Sewer - Residential	(1,057,494)	(1,086,212)	(1,166,265)	(1,166,265)	(1,214,069)
344212	Water/Sewer - Commercial	(1,040,680)	(1,176,961)	(1,249,679)	(1,249,679)	(1,393,666)
344213	Water/Sewer - Industrial	(3,064,651)	(2,526,410)	(2,506,472)	(2,506,472)	(2,379,739)
344229	Sewer Disposal Tickets	(52,757)	(179,998)	(100,000)	(100,000)	(225,000)
344260	Penalties	(27,105)	(26,699)	(26,000)	(26,000)	(30,000)
344274	Raw Water/Metal Test Fees	(1,178)	807	(1,000)	(1,000)	(1,000)
344275	Fines	-	(5,000)	-	-	-
344276	Water/Sewer Taps	(23,250)	(26,027)	(20,000)	(20,000)	(30,000)
344281	Water/Sewer Installation Fee	-	(2,950)	-	-	-
344290	Recovery of Bad Debt	(17,989)	(13,540)	(18,000)	(18,000)	(1,000)
344298	Special Services	(500)	(8,542)	(1,000)	(1,000)	(45,000)
344299	Miscellaneous	(2,357)	-	-	-	-
344395	Storm Assistance - Emergency	-	(1,017)	-	-	-
Other						
361000	Interest Revenues	(16,682)	(9,077)	(4,996)	(4,996)	(4,000)
361002	Customer Interest	-	(228)	-	-	-
371000	Donations from Private Sources	(64,200)	-	-	-	-
381000	Rents & Royalties	(7,737)	(7,142)	(7,000)	(7,000)	(7,142)
383000	Reimbursement for Damaged Property	-	(7,746)	-	-	-
389000	Miscellaneous Revenue	(603)	(1,637)	-	-	-
389001	Sales Tax Vendor Comp	(1)	(43)	-	-	-
389003	Employee Jury Duty Pay	(102)	(120)	-	-	-
389005	Sale of Scrap/Surplus	(765)	(2,045)	-	-	-
Transfers In						
391101	Transfer In - General Fund	(372,218)	-	-	-	-
391102	Transfer In - Water/Sewer	-	-	(266,348)	(266,348)	(640,775)
391103	Transfer In - Electric Fund	(624,876)	(528,470)	(919,817)	(919,817)	(412,035)
391126	Transfer In - Utilities Labor & Equipment	-	(206)	-	-	-
391134	Transfer In - SPLOST	(195,540)	(162,509)	(30,000)	(30,000)	(230,000)
392100	Gain on Sale of Assets	-	(13,636)	-	-	-
393900	Loan from Electric Reserves	-	-	-	-	(185,000)
399000	Appropriation - Fund Balance	-	-	-	-	(192,600)
TOTAL	**REVENUE**	$ (6,572,838)	$ (5,787,419)	$ (6,316,577)	$ (6,316,577)	$ (6,991,026)

(2301163) SEWER CUSTOMER DEPOSITS

Revenues						
361000	Interest Revenue	$ (109)	$ -	$ -	$ -	$ -
361002	Customer Interest	(258)	-	-	-	-
Debt Service						
582500	Interest Expense	687	579	-	-	-
TOTAL	**SEWER CUSTOMER DEPOSITS**	$ 319	$ 579	$ -	$ -	$ -

(2304335) WASTE TREATMENT PLANT EXPENSES

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 345,687	$ 354,653	$ 363,504	$ 363,504	$ 369,962
511300	Overtime	25,351	20,968	23,000	23,000	22,550
512100	Group Insurnace	46,236	46,966	61,047	61,047	67,727
512101	Insurance Deductible Reimbursement	-	611	3,171	3,171	1,300
512200	FICA Contributions	21,959	22,111	23,882	23,882	24,217
512300	Medicare	5,305	5,142	5,585	5,585	5,664
512401	Retirement Plan Employer Contributions	25,148	23,793	26,037	26,037	24,127
512402	Retirement Plan Administrative Costs	769	739	839	839	778
512600	Unemployement Insurance	10,528	660	-	-	-
512700	Workers' Compensation Insurance	5,688	4,890	4,509	4,509	2,938
Purchased & Contracted Services						
521200 133	New NPDES Limits	4,811	16,054	25,000	25,000	15,000
521201	Legal & Auditing	3,201	2,886	4,000	4,000	-
521204	Medical Services	160	55	180	180	100
521205	Consulting	6,800	6,800	3,000	3,000	6,800
521300	Technical	2,105	3,882	5,000	5,000	5,000
522001	Linen Services	2,331	2,012	1,900	1,900	1,800
522002	Exterminating Services	135	180	200	200	200
522110	Garbage Pickup - City	2,783	898	1,000	1,000	500
522112	Garbage Pickup - Commercial	1,316	1,561	1,800	1,800	1,800
522200	Interdepartment Services & Labor	5,730	6,319	8,000	8,000	8,000
522201	Repairs & Maintenance - Vehicles	849	1,019	4,000	4,000	3,000
522202	Repairs & Maintenance - Equipment	14,377	9,218	30,000	30,000	30,000
522203	Repairs & Maintenance - Building	-	-	3,500	3,500	3,000
522206	Repairs & Maintenance - Pretreatment	600	700	1,000	1,000	800
522320	Rental of Equipment & Vehicles	639	2,115	2,000	2,000	2,000
522330	City Franchise Fees	207,262	195,353	196,897	196,897	199,499
522350	Rents/Royalties	-	-	307,651	307,651	299,248
523101	General Liability Insurance	12,581	5,864	6,000	6,000	6,767
523102	Property Insurance	4,161	3,141	2,900	2,900	2,906
523103	Vehicle Insurance	5,479	2,748	2,000	2,000	2,018
523104	Surety Bonds	65	57	65	65	65
523200	Telephone - City	4,095	4,213	4,200	4,200	4,200
523203	Data Service - City	3,356	3,021	3,200	3,200	3,200
523205	Cell Phone/Radio	804	787	1,000	1,000	1,500
523206	Communications - Security	-	-	-	-	1,100
523209	Internet Service	1,440	1,170	1,440	1,440	900
523210	E-Mail	312	336	350	350	350
523220	Postage	3,150	3,237	3,000	3,000	3,000
523300	Advertising	35	176	275	275	215
523400	Printing & Binding	21	212	200	200	150
523500	Travel	911	124	500	500	750
523600	Dues & Fees	1,041	1,059	1,500	1,500	1,000
523604	Bank Service Charges	-	-	-	-	8,000
523700	Education & Training	1,255	1,591	2,500	2,500	2,500
523800	Licenses	25	650	300	300	400
Supplies						
531001	Stone/Gravel	-	803	-	-	-
531100	General Supplies & Materials	2,829	3,292	6,000	6,000	4,000
531100 47	Sewer Plant Renovations 2002	-	-	-	-	200
531101	Chemical Supplies	120,975	109,939	175,000	175,000	144,000
531101 133	New NPDES Limits	25,419	16,251	30,000	30,000	25,000
531102	Lab Supplies	4,257	6,137	4,000	4,000	5,000
531104	Protective/Safety Supplies	-	-	1,000	1,000	1,000

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
531120	Office Supplies	783	417	150	150	500
531125	Printer/Copier Supplies	-	4	200	200	350
531130	Purchased Uniforms	2,739	2,410	2,600	2,600	2,950
531140	Repair & Maintenance - Equipment	61,554	38,662	95,000	95,000	-
531141	Repair & Maintenance - Vehicles	118	284	2,000	2,000	2,000
531142	Repair & Maintenance - Buildings	1,446	983	3,000	3,000	3,000
531210	Water/Sewer Supplies	108,399	76,642	80,000	80,000	55,000
531220	Natural Gas	6,268	4,740	5,500	5,500	5,000
531230	Electric Service - City	642,089	623,335	650,000	650,000	650,000
531270	Gasoline	3,761	4,542	6,900	6,900	4,000
531271	Diesel Fuel	1,439	759	900	900	900
531400	Books & Periodicals	-	-	100	100	100
531600	Small Equipment <$5000	669	4,659	7,000	7,000	13,500
531600 133	New MPDES Limits	1,524	-	1,000	1,000	1,000
531601	Computer Equipment	-	2,160	1,500	1,500	1,750
531602	Pretreatment Supplies	11,070	8,879	20,000	20,000	20,000
531603	Land Improvement	18	1,000	-	-	-
Capital Outlay						
542100	Machinery >$5000	-	-	-	-	415,000
542200	Vehicles	-	-	13,500	13,500	17,100
Interfund						
551100	Interfund Allocation - General Fund	20,485	22,136	21,604	21,604	17,573
554100	Interfund Allocation - Utilities	323,381	271,738	283,317	283,317	323,978
Depreciation						
561000	Depreciation	1,328,106	1,340,638	-	-	-
562000	Amortization	40,685	36,548	-	-	-
Other						
573901	Bad Debt Expense	14,756	16,012	-	-	-
579000	Contingency	-	-	100,000	100,000	100,000
Debt Service						
581100	Principal - Bonds	-	-	228,750	228,750	913,000
581400	Principal - Notes Payable	3	-	1,260,535	1,260,535	675,629
581410	Principal - Advance from Electric	-	-	24,243	24,243	24,877
582100	Interest - Bonds	31,927	24,875	17,533	17,533	90,474
582400	Interest - Notes Payable	585,690	522,854	477,485	477,485	262,929
582410	Interest - Advance from Electric	11,886	11,284	10,666	10,666	10,302
583000	Fiscal Agent's Fee	54	108	-	-	81
Transfer In						
391113	Transfer In - Utilities	(23,022)	-	-	-	-
Transfers Out						
611001	Transfer Out - General Fund	310,892	317,449	-	-	-
TOTAL	**WASTE TREATMENT PLANT**	$ 4,418,701	$ 4,227,510	$ 4,665,615	$ 4,665,615	$ 4,925,224

WASTE TREATMENT PLANT
FOOTNOTES

1 The following employees are included in the Regular Employee Wages

2304335	Kyle Wilson	John Banks Jr.
	Micah Pharr	Ronald Coggins
	Jeremy Long	Danny McGaskey
	Mark Gibson	Jerry Crawford - 1/2
	Kelly Ruddell	

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

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

4 Debt

Type of Loan	Description	Original Amount of Loan	Anticipated Balance 6/30/2012	Anticipated Principal Pd. FYE 6/30/13	Anticipated Interest Pd FYE 6/30/13	Anticipated Balance 6/13/2013
SRF CW 91-006	Sw. Interceptor	$ 3,140,186	$ 259,663	$ 221,871	$ 6,342	$ 37,792
SRF CW 99-001	N. Sw. Interceptor	3,259,841	2,348,561	162,469	68,129	2,186,092
GEFA 2005-L39V	Sonoraville Sw. Line	1,480,396	1,134,911	63,549	43,355	1,071,362
GEFA 2004-L30V	South Sw. Line	3,207,597	2,388,217	140,786	90,036	2,247,431
CW 02-002	Sewer Plant Renovation	2,133,992	1,875,215	86,954	55,067	1,788,261
Total Notes Payable		**13,222,012**	**8,006,567**	**675,629**	**262,929**	**7,330,938**
Total Advances	Sw. Plant Prop.	**534,580**	**396,633**	**24,877**	**10,302**	**371,756**
Sewer Portion	2008 Bonds (AMR)	990,000	210,000	210,000	5,032	-
Sewer Portion	2011 Bonds	4,959,000	4,415,600	703,000	85,442	3,712,600
Total Bonds		**$ 5,949,000**	**$ 4,625,600**	**$ 913,000**	**$ 90,474**	**$ 3,712,600**

5 Capital Outlay

Machinery - one lift screw pump & rehabilitation of two clarifiers	$ 415,000
Vehicles - one Ford F-150 extended cab	17,100
TOTAL	$ 432,100

(2304336) WASTE TREATMENT PLANT MAINTENANCE

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 61,814	$ 40,646	$ 32,776	$ 32,776	$ 32,667
511300	Overtime	-	-	-	-	3,075
511400	Disability Benefits	320	-	-	-	-
511999	Amounts Capitalized	-	(10,735)	-	-	-
512100	Group Insurance	13,243	6,075	7,182	7,182	8,126
512101	Insurance Deductible Reimbursement	-	71	373	373	200
512200	FICA Contributions	4,081	1,551	2,033	2,033	1,976
512300	Medicare	847	491	475	475	463
512401	Retirement Plan Employer Contribution	2,091	4,318	2,259	2,259	2,225
512402	Retirement Plan Administrative Costs	64	134	73	73	72
512700	Workers' Compensation	2,104	3,562	459	459	327
512999	Amounts Capitalized	-	(100)	-	-	-
Purchased & Contracted Services						
521204	Medical Services	26	130	-	-	-
522200	Repairs & Maintenance	32	-	-	-	-
522201	Repairs & Maintenance - Vehicles	679	79	300	300	300
522202	Repairs & Maintenance - Equipment	881	315	1,000	1,000	1,000
522320	Rental of Equipment & Vehicles	-	-	500	500	500
523101	General Liability Insurance	1,903	316	100	100	80
523103	Vehicle Insurance	559	924	200	200	200
523104	Surety Bonds	9	5	-	-	-
523205	Cell Phones/Radio	106	98	350	350	350
523220	Postage	-	9	-	-	75
523500	Travel	-	-	250	250	250
523600	Dues & Fees	-	-	100	100	-
523700	Education & Training	90	16	250	250	250
523800	Licenses	-	-	100	100	100
Supplies						
531100	General Supplies	495	675	700	700	1,500
531104	Protective/Safety Supplies	67	7	500	500	500
531120	Office Supplies	120	119	75	75	150
531125	Printer/Copier Supplies	-	-	125	125	125
531130	Purchased Uniforms	646	309	325	325	325
531140	Repairs & Maintenance - Equipment	114	204	350	350	1,000
531141	Repairs & Maintenance - Vehicles	190	682	300	300	750
531270	Gasoline	706	967	1,000	1,000	1,000
531271	Diesel Fuel	887	845	1,000	1,000	1,100
531600	Small Equipment <$5000	-	-	1,000	1,000	2,000
531601	Computer Equipment	-	-	250	250	250
539999	Capitalized Materials	-	(324)	-	-	-
Other						
579000	Contingency Fund	-	-	500	500	-
Transfer Out						
611011	Transfer Out - General	-	3,133	-	-	-
TOTAL	**WASTE PLANT MAINTENANCE**	$ 92,075	$ 54,524	$ 54,905	$ 54,905	$ 60,936

WASTE TREATMENT PLANT MAINTENANCE FOOTNOTES

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

2304336	Ronald Fuquea	Edwin Brown	Shad Duval
	Kenneth Young	Dennis Pierce	Jason Johns
	Bobby Robertson	Anthony Long	Larry Dutton

(2304530) SEWER TREATMENT - SLUDGE DISPOSAL/BIO SOLIDS

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employees	$ 39,286	$ 39,390	$ 38,634	$ 38,634	$ 38,869
511300	Overtime	14,633	8,714	14,000	14,000	10,250
512100	Group Insurance	7,280	6,919	7,182	7,182	9,030
512101	Insurance Deductible Reimbursement	-	72	373	373	200
512200	FICA Contributions	3,100	2,686	3,027	3,027	2,971
512300	Medicare	725	634	708	708	695
512401	Retirement Plan Employer Contribution	2,473	2,569	2,603	2,603	2,647
512402	Retirement Plan Administrative Costs	76	80	84	84	85
512700	Workers' Compensation Insurance	598	543	459	459	327
Purchased & Contracted Services						
521201	Legal & Auditing	960	866	1,250	1,250	1,000
521204	Medical Services	25	-	25	25	25
521300	Technical	1,730	1,455	2,000	2,000	2,000
522202	Repairs & Maintenance - Equipment	1,734	12,342	10,000	10,000	10,000
523101	General Liability Insurance	124	172	250	250	168
523103	Vehicle Insurance	321	268	650	650	650
523104	Surety Bonds	8	6	10	10	10
523205	Cell Phone/Radio	261	330	275	275	275
523220	Postage	13	13	35	35	-
523700	Education & Training	-	-	200	200	200
Supplies						
531100	General Supplies & Material	-	-	200	200	200
531101	Chemical Supplies	3,699	11,552	10,000	10,000	10,000
531120	Office Supplies	74	64	-	-	-
531130	Purchased Uniforms	318	320	325	325	325
531140	Repairs & Maintenance - Equipment	2,856	3,846	7,000	7,000	5,000
531270	Gasoline	358	958	150	150	150
531271	Diesel Fuel	11,786	10,066	15,000	15,000	19,000
Other						
579000	Contingency Fund	-	-	1,300	1,300	10,000
Debt Service						
582400	Interest - Notes Payable	126	-	-	-	-
TOTAL	**SEWER - SLUDGE DISPOSAL**	$ 92,562	$ 103,864	$ 115,740	$ 115,740	$ 124,077

SEWER TREATMENT - SLUDGE DISPOSAL/BIO SOLIDS FOOTNOTES

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

(2330000) SEWER CONSTRUCTION ASSETS

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Revenues						
344276	Water/Sewer Taps	$ 5,455	$ -	$ -	$ -	$ -
TOTAL	**SEWER CONSTRUCTION ASSETS**	5,455	-	-	-	-

(2334331) WASTE WATER COLLECTION MAINTENANCE

Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 432,354	$ 437,890	$ 449,251	$ 449,251	$ 398,131
511300	Overtime	22,636	21,603	27,000	27,000	27,675
511999	Amounts Capitalized	(47,851)	(51,720)	-	-	-
512100	Group Insurance	66,165	62,912	86,184	86,184	90,302
512101	Insurance Deductible Reimbursement	-	863	4,477	4,477	2,200
512200	FICA Contributions	26,852	26,601	29,559	29,559	25,327
512300	Medicare	6,262	6,140	6,913	6,913	5,923
512401	Retirement Plan Employer Contribution	28,517	29,574	28,964	28,964	27,509
512402	Retirement Plan Administrative Costs	872	918	934	934	887
512700	Workers' Compensation Insurance	25,696	16,628	15,258	15,258	9,947
512999	Amounts Capitalized	(31,827)	-	-	-	-
Purchased & Contracted Services						
521201	Legal & Auditing	4,171	3,988	5,000	5,000	4,000
521204	Medical Services	230	175	250	250	250
521300	Technical	-	251	300	300	-
522001	Linen Services	822	795	950	950	950
522002	Exterminating Services	-	45	200	200	200
522112	Garbage Pickup - Commercial	-	-	250	250	250
522200	Interdepartment Services	3,012	1,388	2,000	2,000	2,000
522201	Repairs & Maintenance - Vehicles	1,694	4,070	1,500	1,500	1,800
522202	Repairs & Maintenance - Equipment	6,839	18,355	9,500	9,500	14,000
522203	Repairs & Maintenance - Building	-	105	400	400	400
522320	Rental of Equipment & Vehicles	3,500	3,850	1,200	1,200	1,200
523101	General Liability Insurance	2,268	2,827	3,500	3,500	2,147
523102	Property Insurance	785	360	240	240	433
523103	Vehicle Insurance	6,655	5,228	5,000	5,000	5,939
523104	Surety Bonds	91	70	100	100	100
523200	Telephone - City	2,568	2,625	2,700	2,700	2,600
523203	Data Service - City	4,201	4,509	4,600	4,600	4,500
523205	Cell Phone/Radio	523	661	900	900	900
523206	Communications - Security	-	-	-	-	800
523209	Internet Service	2,220	2,520	2,500	2,500	2,000
523210	E-Mail	252	252	350	350	250
523220	Postage	17	47	70	70	70
523300	Advertising	80	-	100	100	100
523400	Printing & Binding	-	33	50	50	50
523500	Travel	-	68	400	400	600
523600	Dues & Fees	1,227	951	1,200	1,200	1,200
523604	Bank Service Charges	-	-	-	-	1,500
523700	Education & Training	1,595	2,613	2,200	2,200	1,600
523800	Licenses	-	1,073	400	400	900
523850	Contract Labor	-	3,330	2,000	2,000	2,000
523900	Other	6,946	-	-	-	-
529999	Amounts Capitalized	(116,949)	(74,354)	-	-	-

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Supplies						
531001	Stone & Gravel	104,492	42,048	40,000	40,000	45,000
531002	Patching	1,749	2,621	7,000	7,000	15,000
531003	Brass Parts	937	-	1,400	1,400	1,200
531004	Galvanized Parts	1,201	-	-	-	-
531005	PVC Parts	4,607	620	3,000	3,000	3,000
531006	Ductile Iron	-	5	1,000	1,000	1,000
531010	PVC Pipe	12,825	-	5,000	5,000	5,000
531011	Wire	-	-	500	500	500
531012	Manhoes & Risers	220	10,126	5,000	5,000	5,000
531016	Fernco Coupling	601	-	1,500	1,500	1,500
531017	Concrete	868	891	3,500	3,500	3,500
531020	Other	3,305	349	5,000	5,000	5,000
531029	Inventory Change	-	42,806	-	-	-
531100	General Supplies & Material	14,227	6,727	9,900	9,900	9,000
531104	Protective Supply	3,223	1,688	2,000	2,000	2,000
531120	Office Supplies	1,133	965	1,200	1,200	1,200
531125	Printer/Copier Supplies	-	284	600	600	600
531130	Purchased Uniforms	3,863	3,797	3,900	3,900	3,700
531140	Repairs & Maintenance - Equipment	10,337	9,524	10,000	10,000	12,000
531141	Repairs & Maintenance - Vehicles	1,913	2,252	2,000	2,000	1,500
531142	Repairs & Maintenance - Buildings	80	520	1,000	1,000	1,000
531210	Water/Sewer Service	1,796	2,303	2,300	2,300	2,500
531220	Natural Gas	6,105	4,557	5,500	5,500	5,500
531230	Electric Service - City	4,456	4,441	5,000	5,000	5,600
531270	Gasoline	7,018	7,229	6,500	6,500	6,500
531271	Diesel Fuel	20,710	35,206	22,000	22,000	36,000
531600	Small Equipment <$5000	2,270	8,984	5,000	5,000	12,000
531601	Computer Equipment	1,521	2,262	1,500	1,500	3,800
531605	Infrastructure <$20,000	-	5,377	-	-	-
531700	Miscellaneous	-	-	200	200	200
539999	Capitalized Materials	(62,457)	(34,982)	-	-	-
Capital Outlay						
541100	Land	-	-	5,000	5,000	5,000
541430 151	I-75 at Union Grove Road Utilities	-	-	30,000	30,000	40,000
541480 141	2010 Wastewater System Improvements	-	-	100,000	100,000	-
541480 171	King Street Replacement Sewer	-	-	-	-	260,000
542100	Machinery >$5000	-	-	-	-	115,000
542200	Vehicles	-	-	-	-	18,500
542400	Computers	-	-	1,200	1,200	-
Interfund						
551100	Interfund Allocation - General	29,264	28,373	28,964	28,964	27,026
554100	Interfund Allocation - Utilities	449,978	375,409	422,878	422,878	442,673
Other						
561000	Depreciation	99,448	79,890			
571001	OC Gordon County	-	135	-	-	-
578001	Damage to Other Property	-	769	-	-	-
579000	Contingency Fund	-	-	-	-	100,000
Transfer In						
391113	Transfer In	(36,240)	-	-	-	-
Debt Service						
582001	Interest	3,352	13,958	12,000	12,000	-
TOTAL	**WASTE WATER COLLECT MAINT**	$ 1,155,225	$ 1,196,379	$ 1,447,942	$ 1,447,942	$ 1,837,639

WASTE WATER COLLECTION MAINTENANCE
FOOTNOTES

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

Lee Timms	Kenneth Hilley
Gary Bagley	Raymond Green
Jared Raines	David Nicholson
Kevin Phipps	Thomas Hibberts
Jose Sanchez	Mark Williamson - 1/2
Mark Burchett	

2 **Capital Outlay**

Land	$ 5,000
Infrastructure - Project #151: I-75 & Union Grove Relocation	40,000
Infrastructure - Project #171: Replacement King St. Sewer	260,000
Machinery - one two-ton dump truck & one crew service truck	115,000
Vehicles - one Ford F-150 extended cab	18,500
TOTAL	**$ 438,500**

(2334334) WASTE WATER COLLECTION LIFT STATIONS

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Purchased & Contracted Services						
521300	Technical	$ -	$ -	$ -	$ -	$ 3,500
522200	Interdepartment Services	-	-	400	400	400
522202	Repairs & Maintenance - Equipment	9,312	11,513	12,000	12,000	18,000
522203	Repairs & Maintenance - Building	-	-	300	300	300
522320	Rental of Equipment	-	-	100	100	1,000
523206	Communications - Security	2,362	2,709	2,700	2,700	-
Supplies						
531006	Ductile Iron	-	-	1,000	1,000	500
531100	General Supplies	14	78	500	500	250
531120	Office Supplies	-	-	100	100	-
531140	Repairs & Maintenance - Equipment	6,305	1,493	1,500	1,500	4,500
531142	Repairs & Maintenance - Buildings	28	-	200	200	200
531143	Repairs & Maintenance Supplies	-	76	300	300	200
531230	Electric Service - City	189	189	275	275	300
531231	Electric Service - Other	11,561	13,167	13,000	13,000	14,000
TOTAL	**WASTE WATER LIFT STATIONS**	$ 29,771	$ 29,225	$ 32,375	$ 32,375	$ 43,150
TOTAL	**SEWER EXPENSES**	$ 5,794,109	$ 5,612,081	$ 6,316,577	$ 6,316,577	$ 6,991,026
TOTAL	**SEWER FUND**	$ (778,729)	$ (175,338)	$ -	$ -	$ -

(2400000) WATER FUND

			FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Revenues							
334000	151	I-75 at Union Grove Utilities	$ -	$ -	$ -	$ -	$ (114,500)
341950		Sale of Street Pipe	-	(6,710)	-	-	-
344201		Water - Residential	(606)	(305)	-	-	-
344202		Water - Commercial	(1,069)	-	-	-	-
344203		Water - Industrial	(132)	(144)	-	-	-
344206		Water - Other Sales	(121,401)	(28,594)	-	-	-
344211		Water/Sewer - Residential	(4,446,180)	(4,651,173)	(5,096,064)	(5,096,064)	(5,211,833)
344212		Water/Sewer - Commercial	(2,365,286)	(2,436,709)	(2,722,915)	(2,722,915)	(2,937,966)
344213		Water/Sewer - Industrial	(1,989,830)	(1,709,750)	(1,714,140)	(1,714,140)	(1,744,381)
344223		Fire Protection - Private	(221,379)	(236,257)	(235,000)	(235,000)	(260,000)
344260		Penalties	(102,630)	(103,719)	(108,000)	(108,000)	(100,000)
344274		Raw Water/Metal Test Fees	(11,278)	(13,500)	(12,500)	(12,500)	(12,500)
344275		Fines	(100)	-	-	-	-
344276		Water/Sewer Taps	(237,163)	(124,041)	(90,000)	(90,000)	(90,000)
344278		Water/Sewer Cut Off Charges	(48,273)	(69,352)	(50,000)	(50,000)	(80,000)
344279		Water/Sewer Transfer Charges	(7,020)	(3,585)	(1,000)	(1,000)	(10,000)
344290		Recovery of Bad Debt	(11,494)	(20,951)	(5,000)	(5,000)	(24,000)
344291		Fire Taps	(5,133)	(5,133)	-	-	-
344292		Fire Hydrant Permits/Uses	(8,733)	(2,850)	(3,500)	(3,500)	(3,500)
344298		Special Services	(159)	(1,702)	-	-	-
349300		Bad Check Fees	(11,610)	(12,469)	(12,000)	(12,000)	(12,000)
344380		Rental Income	(1,500)	(5,500)	(6,000)	(6,000)	(6,000)
344395		Storm Assistance	-	(1,250)	-	-	-
361000		Interest Revenues	(42,594)	(35,279)	(17,273)	(17,273)	(20,000)
361002		Customer Interest	-	(2,630)	-	-	-
381000		Rents & Royalties	(500)	-	-	-	-
383000		Reimbursement for Damaged Property	(216)	(2,501)	-	-	-
383001		Reimbursed Water Meter Damage	(3,640)	(8,956)	(2,000)	(2,000)	(8,000)
389000		Miscellaneous Revenue	(350)	(2,491)	(1,000)	(1,000)	(1,000)
389001		Sales Tax Vendor Compensation	(9)	(21)	-	-	-
389003		Employee Jury Duty Pay	(30)	-	-	-	-
389005		Sale of Scrape/Surplus	(13,176)	(2,653)	(1,500)	(1,500)	(600)
Transfers In							
391103		Transfer In - Electric	(999,000)	-	-	-	-
391126		Transfer In - Utilities	-	(4,254)	-	-	(65,000)
391134		Transfer In - SPLOST	(1,168,833)	(324,754)	(500,705)	(500,705)	(814,000)
392100		Sale of Assets	-	(45,128)	-	-	-
393800	105	Brittany Drive - GEFA Expansion	-	-	(925,000)	(925,000)	(600,000)
393800	131	Adjust Meter Readers AMR) Phase II	-	(900,000)	-	-	-
393903		Loan from Electric Reserves	-	-	-	-	(310,000)
399000		Appropriation - Fund Balance	-	-	-	-	(432,500)
TOTAL		**WATER FUND REVENUE**	**$(11,819,324)**	**$(10,762,361)**	**$(11,503,597)**	**$(11,503,597)**	**$(12,857,780)**

(2401163) WATER CUSTOMER DEPOSITS

Other							
361000		Interest Revenues	$ (247)	$ -	$ -	$ -	$ -
361002		Customer Interest	(2,808)	-	-	-	-
582500		Interest Expense - Customer	8,379	6,843	-	-	-
TOTAL		**WATER CUSTOMER DEPOSITS**	**$ 5,324**	**$ 6,843**	**$ -**	**$ -**	**$ -**

(2404420) - BRITTANY DRIVE WATER TREATMENT PLANT/BIG SPRINGS INTAKE/WELL

			FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Purchased & Contracted Services							
521200	100	Brittany Drive Water Treatment Plant	$ 56,644	$ -	$ 15,000	$ 15,000	$ -
521200	105	Brittany Drive - GEFA Expansion	-	-	-	-	20,000
521201		Legal & Auditing	3,201	2,886	4,000	4,000	4,000
521201	105	Legal & Auditing	-	1,575	-	-	-
521201	54	Legal & Auditing	611	-	-	-	-
521300		Technical	-	520	-	-	-
522001		Linen Services	962	944	1,500	1,500	1,200
522112		Garbage Pickup - Commercial	171	214	175	175	175
522202		Repairs & Maintenance - Equipment	26,376	27,523	26,500	26,500	50,000
522203		Repairs & Maintenance - Buildings	-	200	-	-	-
523101		General Liability Insurance	-	1,666	2,900	2,900	2,257
523102		Property Insurance	2,004	1,575	1,400	1,400	1,542
523201		Telephone	2,607	2,243	1,800	1,800	2,800
523209		Internet Service	-	239	-	-	700
523220		Postage	30	489	4,000	4,000	1,500
523600		Dues & Fees	4,573	5,191	5,000	5,000	5,700
523600	105	Dues & Fees	-	388	-	-	-
523900		Other	8,000	-	-	-	-
Supplies							
531017		Concrete	433	-	1,500	1,500	1,000
531100		General Supplies	869	1,165	750	750	1,500
531101		Chemical Supplies	55,200	35,852	55,000	55,000	65,000
531102		Lab Supplies	-	11,982	6,000	6,000	7,500
531104		Protective/Safety Supply	-	967	250	250	250
531120		Office Supplies	379	149	75	75	250
531125		Printer/Copier Supplies	-	118	125	125	125
531140		Repair & Maintenance - Equipment	3,462	9,793	7,500	7,500	25,000
531142		Repair & Maintenance - Buildings	844	314	2,500	2,500	-
531145		Grounds Maintenance	2,748	-	-	-	500
531210		Water/Sewer Services	8,817	2,635	5,000	5,000	3,000
531230		Electric Service - City	-	6,007	-	-	-
531231		Electric Service - Other	235,839	302,940	337,000	337,000	335,000
531600		Small Equipment <$5000	3,452	1,926	5,500	5,500	9,500
531601		Computer Equipment	-	1,310	1,500	1,500	5,000
531603		Land & Easements	-	260	-	-	-
Capital Outlay							
541200		Site Improvements	-	-	-	-	20,000
541300		Buildings	-	-	-	-	30,000
541440	105	Brittany Drive GEFA Improvements	-	-	925,000	925,000	600,000
542100		Machinery >$5000	-	-	96,000	96,000	-
Other							
571001		OC Gordon County	-	3,113	-	-	-
579000		Contingency Fund	-	-	50,000	50,000	-
TOTAL		**BRITTANY DRIVE/BIG SPRINGS**	$ 417,222	$ 424,185	$ 1,555,975	$ 1,555,975	$ 1,193,499

BRITTANY DRIVE WATER TREATMENT PLANT FOOTNOTES

1 Two additional employees are scheduled to be hired at the Brittany Dr. Plant due to expansion & EPD requirements.

2 **Capital Outlay**

Infrastructure - Project #105: GEFA Exp.	$ 600,000
Site Improvements - Trail at Big Springs	20,000
Buildings - addition to buildings	30,000
TOTAL	$ 650,000

(2404430) WATER PLANT-MAULDIN RD & INTAKES

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 345,792	$ 354,213	$ 378,963	$ 378,963	$ 400,372
511300	Overtime	27,546	33,177	30,000	30,000	37,413
512100	Group Insurance	42,764	38,333	46,683	46,683	58,696
512101	Insurance Deductible Reimbursement	-	468	2,425	2,425	1,300
512200	FICA Contributions	22,448	23,299	25,292	25,292	26,178
512300	Medicare	5,315	5,420	5,915	5,915	6,123
512401	Retirement Plan Employer Contributions	24,628	22,896	23,488	23,488	25,749
512402	Retirement Plan Administrative Costs	753	711	757	757	830
512700	Workers' Compensation Insurance	7,335	11,147	16,860	16,860	11,564
Purchased & Contracted Services						
521100	Collection Services	93	90	-	-	-
521200	Engineering	-	-	15,000	15,000	10,000
521200 100	Engineering	17,855	-	-	-	-
521201	Legal & Auditing	1,160	3,748	2,000	2,000	2,000
521203	Computer Consulting	-	-	-	-	3,500
521204	Medical Services	130	95	250	250	250
521205	Consulting	20,796	6,800	15,000	15,000	12,000
521209	Miscellaneous Professional Services	294	405	-	-	-
521300	Technical	1,360	610	600	600	500
522001	Linen Services	757	731	1,000	1,000	1,000
522002	Exterminating Services	135	180	150	150	150
522112	Garbage Pickup - Commercial	612	619	750	750	750
522200	Interdepartment Services	9,601	19,366	15,000	15,000	15,000
522201	Repairs & Maintenance - Vehicles	800	723	2,500	2,500	2,500
522202	Repairs & Maintenance - Equipment	32,983	22,313	30,000	30,000	50,000
522203	Repairs & Maintenance - Buildings	400	225	1,000	1,000	2,500
522320	Rental of Equipment & Vehicles	5,245	2,285	3,000	3,000	3,000
522330	Franchise Fees - City	158,352	158,330	171,444	171,444	177,937
522350	Rents & Royalties	-	-	781,688	781,688	811,481
523101	General Liability Insurance	13,384	7,606	-	-	9,417
523102	Property Insurance	7,317	5,821	-	-	4,476
523103	Vehicle Insurance	3,443	1,258	-	-	1,233
523104	Surety Bonds	57	55	-	-	65
523200	Telephone - City	3,469	3,687	5,000	5,000	3,600
523203	Data Service - City	8,019	8,277	8,100	8,100	9,100
523205	Cell Phone/Radio	1,329	1,727	1,500	1,500	1,650
523206	Communications - Security	-	-	-	-	2,000
523209	Internet Service	2,160	2,160	2,200	2,200	1,700
523210	E-Mail	84	84	90	90	100
523220	Postage	6,742	6,176	5,200	5,200	5,200
523300	Advertising	-	-	-	-	100
523400	Printing & Binding	3,497	3,675	4,000	4,000	4,000
523500	Travel	492	-	500	500	1,000
523600	Dues & Fees	6,205	7,946	-	-	6,000
523700	Education & Training	655	2,863	2,500	2,500	2,500
523800	Licenses	125	765	200	200	200
Supplies						
531005	PVC Parts	1,007	5	-	-	-
531017	Concrete	-	27	1,500	1,500	5,000
531011	Wire	56	-	-	-	-
531020	Other Supplies	82	-	-	-	-
531100	General Supplies	7,297	4,374	7,000	7,000	5,000
531101	Chemical Supplies	137,189	116,843	150,000	150,000	175,000
531102	Lab Supplies	25,745	12,728	14,000	14,000	13,000
531104	Protective/Safety Supplies	1,122	793	1,200	1,200	1,200
531105	Janitorial Supplies	-	7	-	-	-
531120	Office Supplies	2,572	1,883	2,500	2,500	2,500

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
531125	Printer/Copier Supplies	-	567	300	300	500
531130	Purchased Uniforms	2,404	2,356	-	-	3,150
531140	Repairs & Maintenance - Equipment	32,471	34,443	35,000	35,000	35,000
531141	Repairs & Maintenance - Vehicles	552	562	1,200	1,200	2,500
531142	Repairs & Maintenance - Buildings	973	3,531	85,000	85,000	5,000
531143	Repairs & Maintenance - Systems	1,678	-	-	-	-
531145	Grounds Maintenance	1,838	2,266	500	500	750
531210	Water/Sewer Services	67,718	51,639	50,500	50,500	96,000
531220	Natural Gas	13,053	9,489	8,500	8,500	8,500
531230	Electric - City	418,436	389,426	430,000	430,000	435,000
531231	Electric - Other	534	426	-	-	-
531270	Gasoline	4,237	5,034	8,200	8,200	6,000
531271	Diesel	-	2,426	-	-	-
531400	Books & Periodicals	-	132	150	150	2,000
531600	Small Equipment <$5000	12,616	8,312	10,000	10,000	15,000
531601	Computer Equipment	268	2,922	5,000	5,000	5,500
531603	Land Improvement	-	-	-	-	8,000
Capital Outlay						
541200	Site Improvements	-	-	-	-	200,000
541440 153	Sodium Hypochlorite Generation System	-	-	1,100,000	1,100,000	914,000
542100	Machinery >$5000	-	-	96,000	96,000	110,000
542200	Vehicles	-	-	13,500	13,500	18,500
542400	Computers	-	-	1,500	1,500	-
Interfund						
551100	Interfund Allocation - General	14,205	13,554	12,762	12,762	16,240
554100	Interfund Allocation - Utilities	712,321	591,244	618,434	618,434	643,340
Depreciation						
561000	Depreciation	1,322,384	1,440,032	-	-	-
562000	Amortization	41,772	38,218	-	-	-
Other						
573000	Retired Employee Payroll	74,508	7,034	-	-	24,000
579000	Contingency Fund	-	-	100,000	100,000	100,000
573901	Bad Debt	33,505	31,758	-	-	-
Debt Service						
581100	Principal - Bonds	-	-	1,176,250	1,176,250	1,212,000
581400	Principal - Notes Payable	-	-	270,703	270,703	303,460
581410	Principal - Advance from Electric	-	-	75,320	75,320	-
582100	Interest - Bonds	300,449	255,013	207,443	207,443	140,770
582300	Other Debt	200	-	-	-	-
582400	Interest - Notes Payable	127,221	145,115	144,062	144,062	145,154
582410	Interest - Advance from Electric	9,369	5,032	848	848	-
583000	Fiscal Agent Fee	485	970	-	-	-
Transfer In						
391113	Transfer In - Utilities	(50,203)	-	-	-	-
Transfers Out						
611009	Transfer to Utilities	-	-	-	-	35,000
611043	Transfer Out - Sewer Plant	-	-	266,348	266,348	640,775
TOTAL	**WATER PLANT - MAULDIN ROAD**	$ 4,102,194	$ 3,936,444	$ 6,492,775	$ 6,492,775	$ 7,040,973

WATER TREATMENT PLANT
FOOTNOTES

1 The following employees are included in the Regular Employee Wages

2404430	Ben Hall	Rayford Kirby
	Todd Wylie	Randy Seabolt
	Erik Henson	Harold Cronon
	Edwin Collins	Danny Stephens

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

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

4 Debt

Type of Loan	Description	Original Amount of Loan	Balance 6/30/2012	Principal Paid - FYE 6/30/2013	Interest Paid FYE 6/30/2013	Balance 6/30/2013
GEFA DW00-026P	Water Plant Improvements	$ 5,178,828	$ 4,103,278	$ 224,701	$ 120,581	$ 3,878,577
GEFA DW09-022	AMR Phase II	599,848	534,320	54,218	15,288	480,102
GEFA DW-10 007	Brittany Drive Expansion	1,120,000	1,120,000	24,541	9,285	1,095,459
Total Notes Payable		**6,898,676**	**5,757,598**	**303,460**	**145,154**	**5,454,138**
Water Bonds	2003 Water Rev. (Big Springs)	4,125,000	2,635,000	200,000	94,860	2,435,000
W & S Bonds	2008 Water Portion	3,765,000	790,000	790,000	18,928	-
W & S Bonds	2011 Water Portion	1,566,000	1,394,400	222,000	26,982	1,172,400
Total Bonds		**$ 9,456,000**	**$ 4,819,400**	**$ 1,212,000**	**$ 140,770**	**$ 3,607,400**

5 Capital Outlay

Infrastructure - Proj. #153: Sodium Hypochlorite	$ 914,000
Machinery - replacing intake pumps & motor	110,000
Site Improvements - plant modifications	200,000
Vehicles - one Ford F-150 truck	18,500
TOTAL	$ 1,242,500

(2404436) WATER TREATMENT PLANT - MAINTENANCE

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 251,928	$ 291,089	$ 294,983	$ 294,983	$ 294,011
511300	Overtime	8,398	5,395	5,500	5,500	5,637
511400	Disability Benefits	1,280	-	-	-	-
512100	Group Insurance	52,815	56,734	64,638	64,638	73,143
512101	Insurance Deductible Reimbursement	-	647	3,358	3,358	1,800
512200	FICA Contributions	14,991	17,334	18,637	18,637	17,815
512300	Medicare	3,615	3,882	4,258	4,258	4,166
512401	Retirement Plan Employer Contributions	18,822	17,271	20,471	20,471	20,024
512402	Retirement Plan Administrative Costs	575	536	660	660	645
512700	Workers' Compensation Insurance	5,438	4,033	4,131	4,131	2,938
512999	Amounts to Capitalize	(57,575)	(18,449)	-	-	-
Purchased & Contracted Services						
521204	Medical Services	104	85	-	-	-
522200	Interdepartment Services	-	-	-	-	300
522201	Repairs & Maintenance - Vehicles	941	2,211	3,000	3,000	3,000
522202	Repairs & Maintenance - Equipment	452	1,867	3,000	3,000	3,000
522320	Rental of Equipment & Vehicles	14	460	500	500	500
523101	General Liability Insurance	1,920	745	850	850	663
523103	Vehicle Insurance	1,743	1,913	1,800	1,800	1,969
523104	Surety Bonds	67	46	-	-	50
523205	Cell Phone/Radio	424	565	600	600	600
523206	Communications - Security	-	-	850	850	850
523220	Postage	57	-	-	-	75
523400	Printing & Binding	21	-	-	-	-
523500	Travel	-	-	250	250	250
523600	Dues & Fees	-	-	300	300	300
523700	Education & Training	660	144	650	650	650
523800	Licenses	-	-	100	100	100
529999	Amounts to Capitalize	(3,655)	(2,720)	-	-	-
Supplies						
531005	PVC Parts	-	-	100	100	100
531100	General Supplies	575	1,004	1,500	1,500	1,500
531104	Protective/Safety Supply	89	35	1,200	1,200	1,200
531120	Office Supplies	82	46	100	100	100
531125	Printer/Copier Supplies	-	37	150	150	150
531130	Purchased Uniforms	2,585	2,918	2,925	2,925	2,925
531140	Repairs & Maintenance - Equipment	846	1,290	2,000	2,000	2,000
531141	Repairs & Maintenance - Vehicles	634	874	1,500	1,500	1,500
531270	Gasoline	5,892	7,151	7,000	7,000	8,000
531271	Diesel Fuel	7,570	7,103	7,000	7,000	12,000
531600	Small Equipment <$5000	674	2,395	500	500	1,000
531601	Computer Equipment	-	-	500	500	500
539999	Capitalized Materials	-	(493)	-	-	-
Other						
578001	Damages to Other Property	443	185	500	500	500
579000	Contingency Fund	-	-	3,500	3,500	-
TOTAL	**WATER PLANT MAINTENANCE**	$ 322,426	$ 406,335	$ 457,011	$ 457,011	$ 463,961

WATER TREATMENT PLANT MAINTENANCE FOOTNOTES

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

2404436

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

(2404440) WATER PLANT - DISTRIBUTION/PUMP STATION

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Purchased & Contracted Services						
521201	Legal & Auditing	$ -	$ 195	$ -	$ -	$ -
521300	Technical	-	20	15,000	15,000	10,000
522200	Interdepartment Services	25,192	-			
522202	Repairs & Maintenance - Equipment	1,647	7,923	8,000	8,000	15,000
522320	Rental of Equipment & Vehicles	15,327	2,620	2,500	2,500	2,500
523101	General Liability Insurance	162	251	-	-	455
523102	Property Insurance	-	-	-	-	300
523220	Postage	-	64	-	-	-
523300	Advertising	-	-	-	-	250
Supplies						
531017	Concrete	560	2,565	-	-	-
531100	General Supplies & Material	1,304	1,423	1,500	1,500	1,500
531140	Repairs & Maintenance - Equipment	74,616	15,440	12,000	12,000	12,000
531142	Repairs & Maintenance - Buildings	-	21,684	100,000	100,000	10,000
531143	Repairs & Maintenance - System	16,814	-	-	-	-
531230	Electric Service - City	47,372	42,867	52,000	52,000	59,000
531231	Electric Service - Other	108,447	112,982	120,000	120,000	130,000
531600	Small Equipment <$5000	9,549	1,922	2,500	2,500	2,500
TOTAL	**WATER DISTRIBUTION/PUMP**	**$ 300,990**	**$ 209,956**	**$ 313,500**	**$ 313,500**	**$ 243,505**

(2444441) WATER DISTRIBUTION/CONSTRUCTION

Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 732,229	$ 724,806	$ 692,002	$ 692,002	$ 779,660
511300	Overtime	143,562	108,547	144,000	144,000	143,500
511400	Disability	2,840	-	-	-	-
512100	Group Insurance	165,420	145,785	150,822	150,822	198,664
512101	Insurance Deductible Reimbursement	-	1,503	7,835	7,835	4,200
512200	FICA Contributions	52,312	47,856	52,000	52,000	54,729
512300	Medicare	12,127	11,134	12,161	12,161	12,800
512401	Retirement Plan Employer Contributions	49,162	46,646	44,558	44,558	47,152
512402	Retirement Plan Administrative Costs	1,503	1,449	1,436	1,436	1,520
512600	Unemployment Insurance	2,640	5,280	6,000	6,000	-
512700	Workers' Compensation Insurance	42,806	37,756	26,702	26,702	19,898
512999	Amounts to Capitalize	(76,294)	(252,010)	-	-	-
Purchased & Contracted Services						
521201	Legal & Auditing	5,411	3,173	4,500	4,500	4,500
521204	Medical Services	500	230	300	300	300
521209	Miscellaneous Services	3,750	-	-	-	-
522001	Linen Services	1,849	1,820	2,600	2,600	1,800
522002	Exterminating Services	135	180	175	175	200
522110	Garbage Pickup - City	82	-	300	300	-
522112	Garbage Pickup - Commercial	686	807	700	700	800
522200	Interdepartment Services	1,651	206	4,000	4,000	1,200
522201	Repairs & Maintenance - Vehicles	6,012	11,372	8,000	8,000	9,000
522202	Repairs & Maintenance - Equipment	14,648	16,774	17,000	17,000	50,000
522203	Repairs & Maintenance - Buildings	1,199	4,114	1,500	1,500	2,000
522320	Rental of Equipment & Vehicles	2,260	715	1,000	1,000	1,000
523101	General Liability Insurance	3,665	4,403	3,500	3,500	3,894
523102	Property Insurance	2,547	1,520	2,000	2,000	1,837
523103	Vehicle Insurance	8,041	8,698	7,200	7,200	7,602

			FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
523104		Surety Bonds	167	111	150	150	150
523200		Telephone - City	5,829	6,130	6,000	6,000	6,300
523203		Data Service - City	3,463	3,429	3,500	3,500	3,700
523205		Cell Phone/Radio	558	664	1,000	1,000	1,500
523206		Communications - Security	-	-	-	-	1,100
523209		Internet Service	1,800	1,530	1,500	1,500	1,500
523210		E-Mail	168	168	200	200	180
523220		Postage	-	84	100	100	100
523300		Advertising	-	79	100	100	800
523400		Printing & Binding	-	33	100	100	100
523500		Travel	1,054	68	500	500	700
523600		Dues & Fees	4,721	4,906	6,000	6,000	5,200
523604		Bank Service Charges	-	-	-	-	150
523700		Education & Training	1,970	2,838	1,300	1,300	1,800
523800		Licenses	-	1,033	500	500	900
523850		Contract Labor	3,020	17,339	-	-	-
529999		Amounts to Capitalize	(44,958)	-	-	-	-
Supplies							
531001		Stone/Gravel	45,541	24,354	25,000	25,000	35,000
531002		Patching	15,473	15,941	20,000	20,000	25,000
531003		Brass Parts	52,939	46,890	26,000	26,000	75,000
531004		Galvanized Parts	392	319	-	-	-
531005		PVC Parts	162	337	500	500	500
531006		Ductile Iron	33,509	51,280	30,000	30,000	45,000
531007		Clamps	19,704	27,421	24,000	24,000	25,000
531008		Meters & Accessories	44,524	41,807	50,000	50,000	120,000
531008	123	Adjustable Meter Reader	-	5,900	-	-	-
531009		Hydrants	10,929	10,279	9,000	9,000	9,000
531010		PVC Pipe	8,041	3,248	6,000	6,000	20,000
531011		Wire	898	1,102	1,600	1,600	3,000
531017		Concrete	4,876	6,775	7,000	7,000	7,000
531020		Other	4,981	9,608	4,000	4,000	12,000
531029		Inventory Change	77,133	(118,649)	-	-	-
531100		General Supplies	26,017	14,103	9,000	9,000	11,000
531104		Protective/Safety Supplies	1,246	4,831	6,000	6,000	5,000
531120		Office Supplies	2,774	1,803	1,200	1,200	800
531125		Printer/Copier Supplies	-	259	600	600	1,300
531130		Purchased Uniforms	7,501	6,817	6,983	6,983	6,983
531140		Repairs & Maintenance - Equipment	18,270	19,075	14,000	14,000	21,000
531141		Repairs & Maintenance - Vehicles	4,472	9,677	5,000	5,000	8,000
531142		Repairs & Maintenance - Buildings	279	856	1,000	1,000	500
531210		Water/Sewer Service	273	4,829	400	400	450
531220		Natural Gas	6,142	4,214	5,200	5,200	5,200
531230		Electric Service - City	6,622	10,494	9,000	9,000	13,000
531270		Gasoline	9,407	13,183	11,000	11,000	18,000
531271		Diesel Fuel	54,149	60,659	60,000	60,000	70,000
531300		Food for Meetings	-	50	150	150	150
531600		Small Equipment <$5000	6,862	5,231	9,000	9,000	14,000
531601		Computer Equipment	1,163	293	1,200	1,200	3,300
531605		Infrastructure	-	5,632	-	-	-
531700		Miscellaneous	-	-	100	100	100
539999		Capitalized Material	(67,363)	(198,678)	-	-	-
Capital Outlay							
541440	149	U.S.41 @ S.R. 53 Relocation	-	-	158,000	158,000	-
541440	151	I-75 at Union Grove Utilities	-	-	376,000	376,000	487,225
541480	142	2" Galvanized Replacements	-	-	84,000	84,000	200,000
541480	170	Water System Improvements 2012	-	-	-	-	320,000
542100		Machinery >$5000	-	-	-	-	329,000
542400		Computers	-	-	3,500	3,500	-

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Interfund						
551100	Interfund Allocation - General	37,983	37,936	35,263	35,263	34,080
554100	Interfund Allocation - Utilities	458,390	438,300	470,399	470,399	516,818
Depreciation						
561000	Depreciation	88,398	81,514	-	-	-
Transfer In						
391113	Transfer In	(37,336)	-	-	-	-
Other						
571001	OC Gordon County	-	179	-	-	-
578001	Damages to Other Property	3,003	452	3,000	3,000	3,000
579000	Contingency Fund	-	-	-	-	100,000
TOTAL	**WATER DISTRIB/CONSTRUCT**	$ 2,105,889	$ 1,619,497	$ 2,684,336	$ 2,684,336	$ 3,915,842
TOTAL	**WATER EXPENSES**	$ 7,254,045	$ 6,603,258	$ 11,503,597	$ 11,503,597	$ 12,857,780
TOTAL	**WATER FUND**	$ (4,565,279)	$ (4,159,103)	$ -	$ -	$ -

WATER DISTRIBUTION/CONSTRUCTION FOOTNOTES

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

2444441

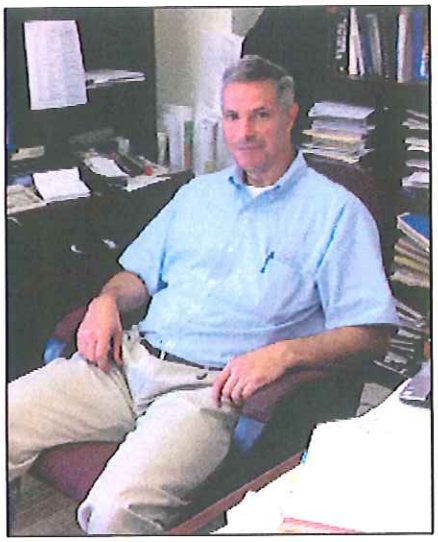
Mark Fox	Mark Williamson - 1/2
Joe Hurley	Mike Burchett
Larry Muse	David Siburkis
Terry Mabe	Clarence Elrod
Mark Ruble	Daniel Dawson
Josh Wilson	Jerry Defoor Jr.
Gary Sheriff	Kenneth Logan
Terry Harbin	Donald Morgan
James Bunch	Paul Thompson
Andrew Cole	James Williams
Casey Tumlin	Benjamin Turner
Joshua Green	Darrell Nicholson
Teddy Dutton	Vacancy
Jason Clayton	Vacancy
Dwayne Muse	

2 **Capital Outlay**

Infrastructure - Proj. #151: I-75 at Union Grove Rd.	$ 487,225
Infrastructure - Proj. #142: 2" Galvanized Replacements	200,000
Infrastructure - Proj. #170: Water System Improvements	320,000
Machinery - two crew service trucks, two backhoes, one dump truck, two equipment trailers, one pipe & cable locating device	329,000
TOTAL	$ 1,336,225

Telecommunication

Brad Carrick, Director



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 original 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 potentially broadcast capability. The operation is called Calnet and the system is certified 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 telecommunications 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 Internet access should provide the remaining ingredients to a world-class communication solution, advanced quality of life, and an excellent business environment.



GIS Department



Communications

TELECOMMUNICATIONS (526)

(2490000) TELECOMMUNICATIONS FUND

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Revenues						
331110	IG-DIRECT	$ -	$ (83,494)	$ -	$ -	$ (84,000)
Charges for Services						
344360	Penalties	(6,811)	(8,981)	(4,500)	(4,500)	(5,000)
344377	Electric - Service Addition	(52)	-	-	-	-
344399	Electric - Miscellaneous	-	(4,383)	-	-	-
344500	Telephone	(161,967)	(162,066)	(156,000)	(156,000)	(160,000)
344510	Telephone - Long Distance	(10,200)	(13,911)	(8,000)	(8,000)	(8,000)
344650	100 MB Ethernet	(227,247)	(262,973)	(235,000)	(235,000)	(270,000)
344651	Dark Fiber Lease	(33,166)	(32,916)	(32,000)	(32,000)	(36,000)
344652	Data Fees	(136,379)	(126,331)	(125,000)	(125,000)	(130,000)
344653	Connections	(28,596)	(28,596)	(28,596)	(28,596)	(28,569)
344654	Service Connections	(42,600)	(40,275)	(38,700)	(38,700)	(25,200)
344656	Lease Space	(3,000)	(5,000)	(6,000)	(6,000)	(6,000)
344660	Internet	(53,790)	(53,640)	(35,000)	(35,000)	(35,280)
344661	128K Internet Service	(14,706)	(12,754)	-	-	(9,600)
344663	512K Internet Service	(110,040)	(135,855)	-	-	-
344665	Internet Service	(100,030)	(46,618)	(195,000)	(195,000)	(205,000)
344670	E-Mail Service	(5,773)	(5,657)	(5,400)	(5,400)	(5,500)
344680	Web Hosting	(720)	(720)	(400)	(400)	(400)
344681	Outside Copper	(600)	(600)	(600)	(600)	(600)
344698	Special Services	(8,128)	(8,852)	(7,500)	(7,500)	(7,500)
Other						
361000	Interest Revenues	(5,708)	(7,005)	(3,609)	(3,609)	(5,000)
383000	Reimbursement for Damaged Property	-	(6,034)	-	-	-
383100	Insurance Reimbursement - Damage	-	(1,133)	-	-	-
389000	Miscellaneous Revenue	(2,145)	(2,693)	(1,590)	(1,590)	(650)
389001	Sales Tax Vendor's Compensation	(0)	0	-	-	-
389003	Employee Jury Duty Pay	-	(120)	-	-	-
Transfer In						
391103	Transfer In - Electric	-	-	(13,727)	(13,727)	(9,744)
391125	Transfer In - General	-	(304)	-	-	-
TOTAL	**TELECOMM REVENUE**	$ (951,657)	$ (1,050,911)	$ (896,622)	$ (896,622)	$ (1,032,043)

(2494750) TELECOMMUNICATIONS

Transfer In						
391113	Transfer In - Utilities	$ (5,322)	$ -	$ -	$ -	$ -
Personal Services & Employee Benefits						
511100	Regular Employee Wages	205,771	212,406	214,946	214,946	214,717
511300	Overtime	940	1,239	1,300	1,300	513
511999	Amounts Capitalized	(12,635)	(1,339)	-	-	-
512100	Group Insurance	29,696	26,871	28,728	28,728	36,120
512101	Insurance Deductible Reimbursement	-	287	1,492	1,492	800
512200	FICA Contributions	12,493	12,628	13,408	13,408	13,019
512300	Medicare	2,948	2,932	3,136	3,136	3,045
512401	Retirement Plan Employer Contributions	13,658	14,190	14,377	14,377	14,624
512402	Retirement Plan Administrative Costs	418	441	463	463	471
512700	Workers' Compensation Insurance	2,970	3,095	1,852	1,852	1,317

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Purchased & Contracted Services						
521201	Legal & Auditing	1,696	3,524	2,000	2,000	2,500
521203	Computer Consulting	990	3,000	2,000	2,000	2,000
521204	Medical Services	85	85	90	90	-
521209	Miscellaneous Professional Services	469	600	500	500	500
521300	Technical	700	1,850	500	500	500
522001	Linen Services	530	520	575	575	575
522002	Exterminating Services	135	225	180	180	180
522112	Garbage Pickup - Commercial	374	413	408	408	408
522130	Janitorial Services	-	99	-	-	-
522200	Interdepartment Services	1,204	3,674	5,500	5,500	3,000
522201	Repairs & Maintenance - Vehicles	1,736	1,794	2,500	2,500	2,000
522202	Repairs & Maintenance - Equipment	4,329	14,940	12,600	12,600	23,760
522204	Repairs & Maintenance - Systems	149	2,300	2,000	2,000	2,000
522310	Rental of Land & Buildings	19,800	19,800	19,800	19,800	19,800
522320	Rental of Equipment & Vehicles	0	-	500	500	500
522321	Pole Rental	26,990	30,560	32,000	32,000	40,150
522330	Franchise Fees - City	37,552	37,632	34,784	34,784	36,966
523101	General Liability Insurance	1,494	1,113	1,200	1,200	1,301
523102	Property Insurance	1,399	1,026	1,050	1,050	1,020
523103	Vehicle Insurance	1,367	1,731	1,300	1,300	1,342
523104	Surety Bonds	30	34	35	35	50
523200	Telephone - City	5,437	5,653	5,500	5,500	5,100
523201	Telephone - Other	24,214	24,295	25,000	25,000	25,600
523203	Data Service - City	3,264	3,247	3,400	3,400	3,400
523205	Cell Phone/Radio	1,378	1,915	2,640	2,640	1,800
523208	GA Web Telecomm Service	138,129	136,087	125,000	125,000	120,000
523209	Internet Service	1,800	1,800	1,800	1,800	1,200
523210	E-Mail	186	210	210	210	210
523220	Postage	163	56	200	200	250
523300	Advertising	1,488	1,488	1,500	1,500	1,500
523400	Printing & Binding	65	-	-	-	-
523500	Travel	154	-	-	-	-
523600	Dues & Fees	64	61	65	65	66
523602	FCC/PSC Fees	686	2,768	3,500	3,500	3,800
523604	Bank Service Charges	-	-	-	-	-
523700	Education & Training	-	160	160	160	160
523999	Amounts to Capitalize	(18,093)	(490)	-	-	-
Supplies						
531005	PVC Parts	-	-	500	500	500
531010	PVC Pipe	28	-	1,000	1,000	1,000
531011	Wire	4,106	-	5,000	5,000	20,000
531020	Other	8,675	8,519	5,000	5,000	15,000
531029	Inventory Change	(4,576)	22,151	-	-	-
531100	General Supplies & Materials	2,479	4,245	2,000	2,000	5,000
531120	Office Supplies	490	321	850	850	500
531125	Printer/Copier Supplies	-	-	150	150	150
531130	Purchased Uniforms	1,297	1,117	1,300	1,300	1,300
531140	Repairs & Maintenance - Equipment	2,575	216	2,000	2,000	2,000
531141	Repairs & Maintenance - Vehicles	850	688	1,000	1,000	1,000
531143	Repairs & Maintenance - Systems	3,868	1,420	2,500	2,500	2,500
531210	Water/Sewer Services	468	215	500	500	400
531220	Natural Gas	1,962	1,566	2,000	2,000	2,000
531230	Electric Service - City	14,280	15,645	16,000	16,000	17,000
531270	Gasoline	2,186	2,606	2,500	2,500	3,000
531271	Diesel Fuel	1,625	2,018	1,800	1,800	2,500
531600	Small Equipment <$5000	6,744	11,175	5,000	5,000	15,000
531601	Computer Equipment	8,154	11,147	2,000	2,000	2,000
539999	Capitalized Materials	(16,534)	(289)	-	-	-
Capital Outlay						
542400	Computers	-	-	-	-	55,000

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Interfund						
551100	Interfund Allocation - General	3,567	4,583	4,321	4,321	4,181
554100	Interfund Allocation - Utilities	69,398	49,871	55,107	55,107	61,851
Depreciation						
561000	Depreciation	93,975	95,475	-	-	-
Other						
571009	Intergovernmental - Schools	-	83,494	-	-	84,000
573901	Bad Debts Expense	-	604	-	-	-
578001	Damanges to Other Property	5,051	-	-	-	-
579000	Contingency Fund	-	-	100,000	100,000	32,000
Debt Service						
581410	Principal - Advance from Electric	-	-	99,435	99,435	100,936
582200	Interest - Capital Lease	392	-	-	-	-
582410	Interest - Advance from Electric	21,393	19,938	18,460	18,460	16,961
TOTAL	**TELECOMM EXPENSES**	$ 743,356	$ 911,646	$ 896,622	$ 896,622	$ 1,032,043
TOTAL	**TELECOMM FUND**	$ (208,301)	$ (139,266)	$ -	$ -	$ -

TELECOMMUNICATIONS FOOTNOTES

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

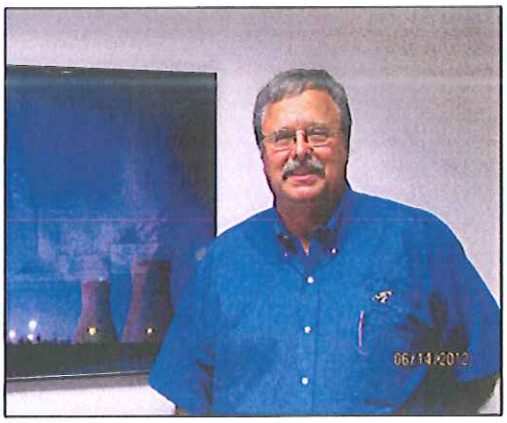
2494750 Bradley Carrick
Ray Irish
Jeffery Young
Joel Ferguson

2 **Debt**

Type of Loan	Description	Original Amount of Loan	Anticipated Balance 6/30/2012	Anticipated Principal Pd. FYE 6/30/2013	Anticipated Interest Pd FYE 6/30/2013	Anticipated Balance 6/30/2013
Start-Up	Electric Res.	$ 2,033,826	$ 1,168,456	$ 100,936	$ 16,691	$ 1,067,520

3 **Capital Outlay**

Computers - server system & data backup system	$ 55,000
TOTAL	$ 55,000



Electric Department

Jeff Defoor, Director

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 5,300 of Calhoun's residential, commercial and industrial citizens and consumers. The electric system has, in its over 100-year history, maintained reliable and low-cost service, with the goal of being the power supplier of choice now and in the next millennium.

Calhoun has strategically planned for the complicated and changing electric utility industry by operating a 22 mega-watt natural gas turbine generator, which serves to stabilize costs during volatile market conditions and add to the City's diverse generation resources. Additionally, a competent and well-trained staff ensures a safe work place with diverse capability. The Electric management team has continued to pursue the acquisition of additional generation opportunities, such as the Vogtle Nuclear Units 3 & 4, through MEAG and jointly with its participating cities.







ELECTRIC (510)

(2480000) ELECTRIC FUND

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Revenues						
331000	Federal Government Grants	$ -	$ (39,546)	$ (135,000)	$ (135,000)	$ -
Charges for Services						
344300	Electric	-	-	(30,607,585)	(30,607,585)	(32,155,875)
344301	Electric - Unmetered Residential	(1,958)	(2,056)	-	-	-
344302	Electric - Unmetered Commercial	(13,983)	(14,462)	-	-	-
344303	Electric - Unmetered Industrial	(7,663,305)	(11,392,148)	-	-	-
344311	Electric - Residential Sale	(3,861,672)	(4,003,164)	-	-	-
344312	Electric - Commercial Sales	(8,199,485)	(9,003,034)	-	-	-
344313	Electric - Industrial Sales	(1,692,478)	(1,863,765)	-	-	-
344315	Electric - Commercial Sales	(325)	-	-	-	-
344316	Electric - Industrial Sales	(2,804)	(3,118)	-	-	-
344317	Electric Demand - Commercial	(1,182,594)	(1,274,206)	-	-	-
344318	Electric Demand - Industrial	(287,977)	(280,304)	-	-	-
344319	Electric Demand - Residential	(217,151)	(224,275)	-	-	-
344320	Electric - Security Lights	(320,995)	(335,033)	-	-	-
344321	Public Street/Highway Lighting	(266,682)	(68,000)	(150,436)	(150,436)	(150,435)
344324	Commercial & Administrative Electricity	(39,900)	(41,200)	(40,800)	(40,800)	(43,200)
344340	Sales for Resale	(611,568)	(507,297)	(650,000)	(650,000)	(300,000)
344360	Penalties	(121,564)	(152,620)	(150,000)	(150,000)	(140,000)
344370	Temporary Power	(480)	(660)	(1,000)	(1,000)	(1,000)
344371	Fuel Adjustment	(1,220,493)	(1,135,333)	(1,000,000)	(1,000,000)	(1,000,000)
344372	Environmental Compliance	-	-	-	-	(2,610,761)
344377	Service Addition	(7,067)	(7,458)	(10,000)	(10,000)	-
344378	Cut Off Charges	(3,375)	(3,500)	(3,200)	(3,200)	(3,200)
344379	Transfer Charges	-	(20)	-	-	-
344380	Rental Income	(24,423)	(24,200)	(24,200)	(24,200)	(24,200)
344381	Electric Pole Rent	(105,335)	(106,503)	(110,000)	(110,000)	(110,000)
344390	Recovery of Bad Debt	(811)	(2,538)	(3,000)	(3,000)	(3,000)
344395	Emergency Storm Assistance	-	(16,284)	-	-	-
344396	Reimbursement - Other Utilites Assist.	-	(35,857)	-	-	-
344397	Reimbursement - Materials	-	(28,245)	-	-	(5,000)
344398	Special Services Department	(30,826)	(31,142)	(28,200)	(28,200)	(28,200)
344399	Miscellaneous	(1,237)	(105)	(500)	(500)	(500)
349300	Bad Check Fees	(475)	(325)	(400)	(400)	(400)
Other						
361000	Interest Revenues	(119,232)	(89,920)	(46,845)	(46,845)	(33,000)
361001	Interest Revenue - Special	(60,081)	(68,657)	(64,295)	(64,295)	(64,295)
361002	Customer Interest	(3,402)	(3,944)	-	-	-
361003	Interest Income - Interfund	(54,879)	(67,709)	(59,946)	(59,946)	(59,946)
363000	Unrealized Gain or Loss	(13,252)	(23,483)	(3,000)	(3,000)	(3,000)
371000	Donations from Private Sources	-	-	(10,000)	(10,000)	-
383000	Reimbursement for Damaged Property	(7,410)	(11,132)	(3,000)	(3,000)	(5,000)
389000	Miscellaneous Revenue	(560)	(6,551)	(2,000)	(2,000)	(2,000)
389001	Sales Tax Vendor's Compensation	(8,090)	(9,578)	(10,800)	(10,800)	(10,800)
389003	Employee Jury Duty Pay	(70)	(140)	-	-	-
389005	Sale of Scrap/Surplus	(23,204)	(5,933)	(2,500)	(2,500)	(2,500)
389048	Electric Power Rebates	(855,068)	(511,957)	(300,000)	(300,000)	(300,000)
389049	Rebate from Contract Services	-	(19,674)	(10,000)	(10,000)	(10,000)
Transfer In						
391102	Transfer In - Water/Sewer	(999,200)	-	-	-	-
391103	Transfer In - Electric Fund	-	-	-	-	(9,000)
391125	Transfer In - Labor & Equipment	-	(201)	-	-	(200)
391126	Transfer In - Utilities	-	-	-	-	(20,000)
392100	Gain on Sale of Assets	(1,536)	-	(1,000)	(1,000)	(1,000)
393903	Loan from Electric Reserves	-	-	-	-	(885,000)
Transfer Out						
611002	Transfer Out - Water/Sewer	999,000	-	919,817	-	-
REVENUES		$(27,025,945)	$(31,415,276)	$(32,507,890)	$(33,427,707)	$(37,981,512)

(2481163) ELECTRIC CUSTOMER DEPOSITS

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIG. BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Revenue						
361000	Interest Revenue	$ (653)	$ -	$ -	$ -	$ (351)
Debt Service						
582500	Interest Expense	12,195	10,338	12,000	12,000	-
TOTAL	**ELECTRIC CUSTOMER DEPOSITS**	**$ 11,543**	**$ 10,338**	**$ 12,000**	**$ 12,000**	**$ (351)**
TOTAL	**REVENUES**	**$ (27,014,402)**	**$ (31,404,938)**	**$ (32,495,890)**	**$ (33,415,707)**	**$ (37,981,863)**

(2484640) ELECTRIC DISTRIBUTION

Personal Services & Employee Benefits							
511100		Regular Employee Wages	$ 834,624	$ 809,481	$ 793,628	$ 793,628	$ 922,500
511100	144	Energy Efficiency Grant	-	8,738	-	-	-
511300		Overtime	49,833	78,224	58,000	58,000	71,750
511400		Disability Benefits	510	-	-	-	-
511999		Amounts Capitalized	(116,634)	(177,191)	-	-	-
512100		Group Insurance	114,624	104,484	111,321	111,321	135,453
512101		Insurance Deductible Reimbursement	-	1,075	5,597	5,597	3,000
512200		FICA Contributions	53,054	52,264	52,869	52,869	54,474
512300		Medicare	12,367	12,262	12,364	12,364	12,740
512401		Retirement Plan Employer Contributions	51,345	55,518	52,039	52,039	57,929
512402		Retirement Plan Administrative Costs	1,570	1,724	1,677	1,677	1,868
512500		Tuition Reimbursements	-	-	4,000	4,000	4,000
512600		Unemployment Insurance	-	-	-	-	658
512700		Workers' Compensation Insurance	41,509	21,073	15,015	15,015	13,030
512999		Amounts to Capitalize	(36,667)	-	-	-	-
Purchased & Contracted Services							
521200		Engineering	-	3,320	15,000	15,000	87,000
521201		Legal & Auditing	18,073	16,535	16,000	16,000	16,000
521204		Medical Services	305	340	200	200	200
521205		Consulting	144,760	148,658	179,350	179,350	210,000
521205	144	Energy Efficiency Grant	-	24,258	-	-	-
521209		Miscellaneous Professional Services	1,048	995	1,000	1,000	1,000
521300		Technical	1,675	4,668	5,000	5,000	62,500
522001		Linen Services	3,800	3,728	4,000	4,000	4,000
522002		Exterminating Services	135	180	225	225	225
522112		Garbage Pickup - Commercial	3,096	4,055	3,000	3,000	4,000
522130		Janitorial Services	145	-	300	300	500
522200		Interdepartment Services	1,556	3,154	1,800	1,800	1,800
522201		Repairs & Maintenance - Vehicles	29,063	4,673	10,000	10,000	10,000
522202		Repairs & Maintenance - Equipment	30,036	22,888	18,000	18,000	18,000
522203		Repairs & Maintenance - Building	429	1,106	1,000	1,000	1,000
522320		Rental of Equipment & Vehicles	5,394	1,155	5,000	5,000	7,500
522330		Franchise Fees - City	927,484	1,110,726	1,224,303	1,224,303	1,286,235
522350		Rents & Royalties	-	-	1,912,974	1,912,974	1,929,352
523101		General Liability Insurance	20,639	15,281	23,000	23,000	9,281
523102		Property Insurance	3,315	2,436	3,000	3,000	1,919
523103		Vehicle Insurance	13,634	9,597	12,000	12,000	7,735
523104		Surety Bonds	129	132	150	150	150
523200		Telephone - City	6,560	6,976	6,000	6,000	6,000
523201		Telephone - Other	2,531	-	-	-	-
523203		Data Service - City	12,585	11,700	12,000	12,000	12,000
523205		Cell Phone/Radio	3,026	3,429	4,000	4,000	4,000
523209		Internet Service	3,240	3,210	3,300	3,300	3,300
523210		E-Mail	378	382	400	400	400
523220		Postage	1,103	1,559	1,400	1,400	1,400
523300		Advertising	-	-	500	500	-
523400		Printing & Binding	142	-	200	200	200
523500		Travel	4,504	4,820	6,000	6,000	6,000
523600		Dues & Fees	2,357	1,717	3,000	3,000	3,000
523604		Bank Service Charges	-	-	-	-	1,163
523700		Education & Training	2,670	977	3,000	3,000	3,000
523800		Licenses	75	-	100	100	300
523850		Contract Labor	9,326	52,519	48,000	48,000	105,000
529999		Amounts to Capitalize	(123,288)	(331,038)	-	-	-

			FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Supplies							
531001		Stone/Gravel	-	-	250	250	250
531005		PVC Parts	366	1,269	350	350	500
531008		Meters & Accessories	14,492	37,179	20,000	20,000	20,000
531010		PVC Pipe	8,630	1,941	2,000	2,000	5,000
531011		Wire	27,701	39,657	30,000	30,000	40,000
531013		Poles	11,063	6,664	15,000	15,000	40,000
531014		Transformers	145,631	59,358	120,000	120,000	120,000
531015		Street Lights & Accessories	27,139	35,530	25,000	25,000	50,000
531020		Other	48,853	85,425	50,000	50,000	50,000
531029		Inventory Change	(60,470)	310,985	-	-	-
531100		General Supplies & Materials	16,393	7,996	10,000	10,000	10,000
531104		Protective/Safety Supplies	797	1,981	2,000	2,000	8,000
531108		Underground Supplies	-	-	-	-	10,000
531120		Office Supplies	2,961	1,217	500	500	600
531125		Printer/Copier Supplies	-	1,546	1,000	1,000	1,500
531130		Purchased Uniforms	5,383	4,788	5,525	5,525	5,525
531140		Repairs & Maintenance - Equipment	7,323	5,566	4,000	4,000	6,000
531141		Repairs & Maintenance - Vehicles	6,859	5,567	5,000	5,000	5,000
531142		Repairs & Maintenance - Buildings	1,213	394	10,000	10,000	10,000
531210		Water/Sewer Services	450	484	500	500	500
531220		Natural Gas Service	7,990	5,586	7,000	7,000	7,000
531230		Electric Service - City	13,028	15,034	15,000	15,000	15,000
531270		Gasoline	11,590	15,350	15,000	15,000	17,000
531271		Diesel Fuel	14,863	17,230	18,000	18,000	20,000
531300		Food for Meetings	-	-	400	400	400
531400		Books & Periodicals	24	-	200	200	200
531500		Purchased Power	20,297,271	24,498,489	25,941,849	25,941,849	28,722,724
531600		Small Equipment <$5000	20,812	6,295	8,000	8,000	10,000
531601		Computer Supplies	1,131	2,555	1,000	1,000	1,000
531700		Miscellaneous	876	568	400	400	400
539999		Capitalized Materials	(532,055)	(940,179)	-	-	-
Capital Outlay							
541480		Infrastructure	-	-	229,880	229,880	332,500
541480	149	U.S.41 @ S.R. 53 Relocation	-	-	-	98,000	-
541480	152	Calhoun High Electric Line Relocation	-	-	200,000	200,000	160,000
541480	153	Sodium Hypochlorite Generation System	-	-	42,335	42,335	-
541480	165	Streetscape Phase 4	-	-	-	-	75,000
541480	166	Fire Training Station	-	-	-	-	10,000
541480	168	Engineered Floors - Phase III	-	-	-	-	25,000
541480	169	Gordon Hospital Cancer Treatment Center	-	-	-	-	30,500
541480	79	Streetscape Phase 3	-	-	-	-	5,000
542200		Vehicles	-	-	68,000	68,000	291,000
542400		Computers	-	-	3,000	3,000	5,000
Interfund							
551100		Interfund Allocation - General	33,288	62,274	61,685	61,685	29,692
554100		Interfund Allocation - Utilities	445,085	376,346	414,425	414,425	478,366
Depreciation							
561000		Depreciation	688,541	710,700	-	-	-
Other							
573000		Retired Employee Payroll	90,560	(70,530)	26,480	26,480	26,480
573900		Cash Over or Short	994	262	250	250	250
573901		Bad Debts Expense	91,147	62,338	107,000	107,000	100,000
578001		Damages to Other Property	739	20	3,000	3,000	3,000
579000		Contingency Fund	-	-	135,000	135,000	135,000

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Transfer Out						
611001	Transfer Out - General Fund	1,391,227	1,804,929	-	-	-
611002	Transfer Out - Water/Sewer	624,876	528,470		919,817	412,035
611004	Transfer Out - Telecommunications	-	-	13,727	13,727	9,744
611011	Transfer Out - Labor/Equipment	-	2,040	-	-	15,000
611013	Transfer Out - Utilities Labor/Equipment	-	4,460	-	-	-
611601	Transfer Out - Temp. Loans to Sewer	-	-	-	-	185,000
611602	Transfer Out - Temp. Loans to Water	-	-	-	-	310,000
611603	Transfer Out - Temp. Loans to General	-	-	-	-	732,000
611604	Temporary Lease to Golf	-	-	-	-	153,000
612000	Loss on Disposition	3,250	-	-	-	-
TOTAL	**ELECTRIC DISTRIBUTION**	$ 25,606,082	$ 29,811,572	$ 32,242,468	$ 33,260,285	$ 37,781,728

ELECTRIC DISTRIBUTION FOOTNOTES

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

2484640	Pete Reese	Jesse Fisher Jr.
	Ryan Parker	James Williams
	Gary Teague	Charles Dockery
	Stephen Day	Darrell Nicholson
	Dennis Henry	Phillip McCormick
	Gregory Dodd	Johnny Perry - part time
	Nicholas Sane	Kenny Rogers - part time
	Scotty Harmon	Vacancy
	Edward Defoor	Vacancy
	William Crump	

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.

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

Type of Loan	Description	Original Amount of Loan	Anticipated Balance 6/30/2012	Anticipated Principal Pd. 6/30/2013	Anticipated Interest Pd. 6/30/2013	Anticipated Balance 6/30/2013
Advances	Telecommunications	$ 2,033,826	$ 1,168,456	$ 100,936	$ 16,691	$ 1,067,520
Advances	Sw. Plant Prop.	534,580	396,633	24,877	10,302	371,756
Advances	Utility Building Renovation	1,204,542	967,442	51,887	28,443	915,555
	TOTAL	$ 3,772,948	$ 2,532,531	$ 177,700	$ 55,436	$ 2,354,831

5 **Capital Outlay**

Infrastructure - sys. Reclosure, reconductor at Park Avenue & Garden Hills	$ 332,500
Infrastructure - Project #152: Calhoun High Relocation	160,000
Infrastructure - Project #165: Streetscape Phase IV	75,000
Infrastructure - Project #166: Fire Training Station	10,000
Infrastructure - Project #168: Engineered Floors Phase IV	25,000
Infrastructure - Project #169: Gordon Hospital Center	30,500
Infrastructure - Project #79: Streetscape Phase III	5,000
Computers - replacements & integrating tablets	5,000
Computers - replace Human Machine Interface	25,000
Machinery - replace generator's cooling coils & add container & heater	20,000
Vehicles - one 55 ft. bucket truck, one 42 ft. bucket truck, two trucks	291,000
TOTAL	$ 979,000

(2484650) ELECTRIC GENERATOR

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Purchased & Contracted Services						
521200	Engineering	-	-	1,000	1,000	1,000
521300	Technical	6,677	18,896	20,000	20,000	20,000
522200	Interdepartment Services	-	3,119	5,000	5,000	5,000
522202	Repairs & Maintenance - Equipment	63	-	20,000	20,000	20,000
522320	Rental of Equipment & Vehicles	7,936	6,469	10,000	10,000	10,000
523101	General Liability Insurance	143	196	200	200	226
523102	Property Insurance	5,903	4,655	5,000	5,000	4,762
523200	Telephone - City	1,071	1,041	1,020	1,020	1,020
523203	Data Service - City	1,326	1,320	1,325	1,325	1,325
523209	Internet Service	360	360	360	360	360
523210	E-Mail	42	39	42	42	42
523500	Travel	-	-	500	500	500
523600	Dues & Fees	9,168	3,105	8,000	8,000	8,000
523700	Education & Training	-	-	500	500	500
523800	Licenses	75	75	75	75	-
Supplies						
531100	General Supplies & Materials	-	27	200	200	200
531120	Office Supplies	-	112	100	100	100
531140	Repairs & Maintenance - Equipment	-	6,855	7,000	7,000	7,000
531142	Repairs & Maintenance - Buildings	-	-	1,500	1,500	1,500
531210	Water/Sewer Services	84	87	100	100	100
531220	Natural Gas Services	4,035	10,998	20,000	20,000	20,000
531230	Electric Service - City	10,179	12,528	13,000	13,000	13,000
531270	Gasoline	32	-	-	-	-
531271	Diesel Fuel	-	-	15,000	15,000	15,000
531600	Small Equipment <$5000	-	-	500	500	500
Capital Outlay						
542100	Machinery >$5000	-	-	-	-	20,000
542400	Computers	-	-	-	-	25,000
Other						
579000	Contingency Fund	-	-	25,000	25,000	25,000
TOTAL	**ELECTRIC GENERATOR**	$ 47,092	$ 69,880	$ 155,422	$ 155,422	$ 200,135
TOTAL	**EXPENSES**	$ 25,664,717	$ 29,891,790	$ 32,409,890	$ 33,427,707	$ 37,981,863
TOTAL	**ELECTRIC**	$ (1,361,228)	$ (1,523,486)	$ (98,000)	$ -	$ -

Utility Internal Service Fund

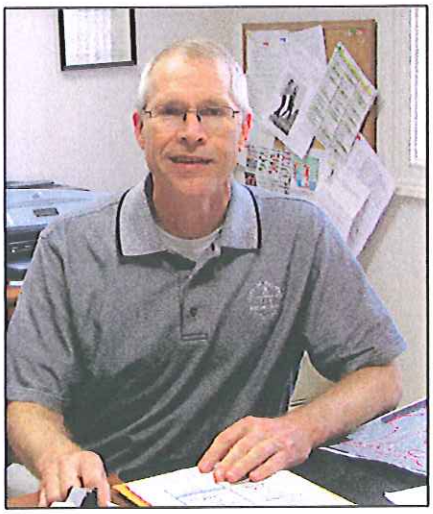
Mission Statement:

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.



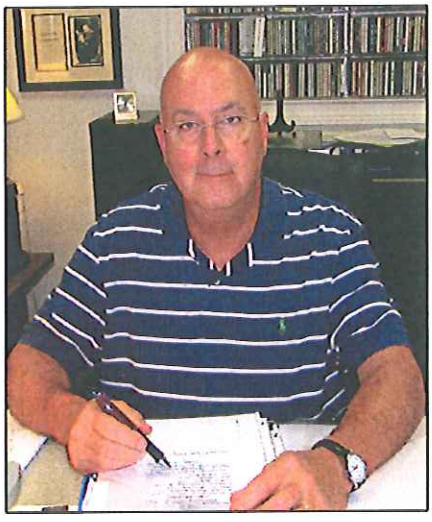
Andrea Bramlett,
Director of Finance



David Burnett
Engineering Manager



Judith Arnold
Customer Service Manager



Barry Bohannon
Director of Purchasing














UTILITIES ADMINISTRATION (611)

(6000000) UTILITY ADMIN INT SERVICE FUND

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Revenues						
Charges for Services						
341400	Charges for Paper/Copy/Books	$ (78)	$ (247)	$ -	$ -	$ -
341750	Internal Service Charges - General	(175,062)	(145,246)	(181,482)	(181,482)	(458,195)
341751	Internal Service Charges - Utility	(2,460,708)	(2,124,133)	(2,288,537)	(2,288,537)	(2,487,883)
344698	Special Services	-	(12,687)	-	-	-
Other						
361000	Interest Revenues	(361)	(1,852)	-	-	-
381000	Rents & Royalties	(39,600)	(39,600)	(39,600)	(39,600)	(39,600)
383100	Insurance Reimbursement Damage	(4,320)	-	-	-	-
389000	Miscellaneous Revenue	(12,835)	(10,872)	-	-	-
389001	Sales Tax Vendor's Compensation	(0)	(0)	-	-	-
389003	Employee Jury Duty Pay	(50)	(30)	-	-	-
389006	Insurance Reimbursement Damage	-	(3,502)	-	-	-
Transfer In						
391202	Capital Transfer In - Water	-	-	-	-	(35,000)
392100	Gain on Sale of Assets	-	(2,133)	-	-	-
Transfer Out						
611010	Transfers Out	239,600	39,600	39,600	39,600	39,600
TOTAL	**REVENUES**	$ (2,453,415)	$ (2,300,703)	$ (2,470,019)	$ (2,470,019)	$ (2,981,078)

(6114100) UTILITIES ADMINISTRATION

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 265,777	$ 256,124	$ 212,611	$ 212,611	$ 163,553
512100	Group Insurance	16,307	14,426	21,546	21,546	18,060
512101	Insurance Deductible Reimbursement	-	158	1,119	1,119	400
512200	FICA Contributions	12,681	12,155	13,182	13,182	9,893
512300	Medicare	3,887	3,586	3,083	3,083	2,314
512401	Retirement Plan Employer Contributions	18,077	18,769	17,556	17,556	11,139
512402	Retirement Plan Administrative Costs	553	583	566	566	359
512700	Workers' Compensation Insurance	469	616	481	481	268
Purchased & Contracted Services						
521201	Legal & Auditing	650	577	1,000	1,000	1,000
521203	Computer Consulting	-	-	100	100	-
521204	Medical Services	60	40	-	-	-
521205	Consulting	-	16,571	-	-	-
522001	Linen Services	260	260	240	240	30
522002	Exterminating Services	-	362	360	360	310
522112	Garbage Pickup - Commercial	660	825	850	850	800
522130	Janitorial Services	11,796	12,811	12,100	12,100	12,000
522200	Interdepartment Services	1,045	1,884	1,600	1,600	2,000
522201	Repairs & Maintenance - Vehicles	-	-	130	130	150
522202	Repairs & Maintenance - Equipment	53,390	58,897	58,000	58,000	60,000
522203	Repairs & Maintenance - Buildings	-	1,074	1,000	1,000	1,000
522320	Rental of Equipment & Vehicles	434	974	1,000	1,000	2,700
523101	General Liability Insurance	844	773	800	800	791
523102	Property Insurance	3,727	2,227	1,800	1,800	1,817
523103	Vehicle Insurance	172	123	600	600	344
523104	Surety Bonds	23	44	25	25	40
523200	Telephone - City	23,572	23,204	23,000	23,000	23,000

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
523201	Telephone - Other	-	140	-	-	-
523203	Data Service - City	26,822	28,188	28,000	28,000	28,000
523205	Cell Phone/Radio	261	210	225	225	600
523206	Communications - Security	234	816	240	240	600
523209	Internet Service	14,100	14,130	14,000	14,000	10,000
523210	E-Mail	1,250	1,218	1,200	1,200	1,200
523220	Postage	189	263	150	150	300
523300	Advertising	73	302	200	200	-
523400	Printing & Binding	1,351	192	500	500	200
523500	Travel	311	1,253	700	700	3,000
523502	Travel Allowance	6,738	3,674	-	-	-
523600	Dues & Fees	223	278	400	400	300
523700	Education & Training	85	250	1,000	1,000	1,000
523850	Contract Labor	-	6,769	-	-	-
Supplies						
531100	General Supplies & Material	2,550	2,922	3,500	3,500	3,500
531120	Office Supplies	3,135	2,221	1,400	1,400	1,400
531125	Printer/Copier Supplies	-	494	1,000	1,000	1,000
531130	Purchased Uniforms & Protective	-	-	-	-	325
531140	Repairs & Maintenance - Equipment	499	113	500	500	50
531141	Repairs & Maintenance - Vehicles	-	-	25	25	25
531142	Repairs & Maintenance - Buildings	510	846	500	500	500
531210	Water/Sewer Services	2,637	2,745	2,800	2,800	2,800
531230	Electric Service - City	25,359	29,102	30,000	30,000	30,000
531270	Gasoline	55	59	2,000	2,000	1,500
531300	Food for Meetings	223	20	250	250	500
531400	Books & Periodicals	37	37	250	250	50
531600	Small Equipment <$5000	938	729	750	750	250
531601	Computer Equipment	(9)	899	600	600	2,000
531603	Land Improvements & Easements	92	28	-	-	-
Capital Outlay						
542400	Computers	-	-	-	-	100,000
Interfund						
554100	Interfund Allocation - Utilities	1,339	165	1,894	1,894	-
Depreciation						
561000	Depreciation	82,692	79,334	-	-	-
Debt Service						
581410	Advance from Electric	-	-	50,360	50,360	51,887
582400	Interest - Notes Payable	-	-	-	-	28,443
582410	Interest - Advance from Electric	32,893	31,454	29,971	29,971	-
Transfer Out						
611013	Transfer Out - Utilities	-	-	-	-	200
TOTAL	**UTILITIES ADMINISTRATION**	$ 618,971	$ 635,915	$ 545,164	$ 545,164	$ 581,598

UTILITIES ADMINISTRATION FOOTNOTES

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

6114100 Larry Vickery
Marsha Gilbert

2 **Debt**

Type of Loan	Description	Original Amount of Loan	Anticipated Balance - 6/30/2012	Anticipated Principal Pd FYE 6/30/13	Anticipated Interest Pd FYE 6/30/13	Anticipated Balance 6/30/2013
Advance	Utility Building Renovation	$ 1,204,542	$ 967,442	$ 51,887	$ 28,443	$ 915,555

3 **Capital Outlay**

Software - Harris Upgrade	$ 100,000
	$ 100,000

(6114112) UTILITIES - FINANCE

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 232,154	$ 214,467	$ 250,080	$ 250,080	$ 443,841
511100 144	Energy Efficiency Grant	-	534	-	-	-
511300	Overtime	1,663	1,419	1,000	1,000	3,895
512100	Group Insurance	37,479	29,381	35,910	35,910	72,241
512101	Insurance Deductible Reimbursement	-	359	1,866	1,866	1,800
512200	FICA Contributions	13,504	12,466	15,258	15,258	26,659
512300	Medicare	3,201	2,897	3,569	3,569	6,756
512401	Retirement Plan Employer Contributions	16,243	16,234	16,251	16,251	29,747
512402	Retirement Plan Administrative Costs	497	504	505	505	959
512700	Workers' Compensation Insurance	325	391	427	427	651
Purchased & Contracted Services						
521203	Computer Consulting	-	-	1,500	1,500	6,500
521204	Medical Services	80	60	150	150	200
522200	Interdepartment Services	739	167	500	500	1,000
522202	Repairs & Maintenance - Equipment	-	-	-	-	200
522320	Rental of Equipment & Vehicles	2,927	2,914	3,150	3,150	3,500
523101	General Liability Insurance	426	595	700	700	500
523104	Surety Bonds	38	39	-	-	100
523220	Postage	1,077	1,055	1,100	1,100	1,200
523300	Advertising	-	-	-	-	400
523400	Printing & Binding	740	31	500	500	800
523500	Travel	2,652	3,033	2,500	2,500	4,000
523600	Dues & Fees	590	455	500	500	1,600
523700	Education & Training	1,711	2,104	2,000	2,000	3,200
523800	Licenses	50	-	100	100	100
Supplies						
531100	General Supplies & Material	12	49	-	-	-
531120	Office Supplies	2,372	1,965	800	800	1,600
531125	Printer/Copier Supplies	-	262	1,900	1,900	1,500
531400	Books & Periodicals	86	90	350	350	500
531600	Small Equipment <$5000	-	-	250	250	250
531601	Computer Equipment	3,580	260	2,500	2,500	3,000
Interfund						
554100	Interfund Allocation - Utilities	54	-	-	-	-
TOTAL	**UTILITIES - FINANCE**	$ 322,197	$ 291,731	$ 343,366	$ 343,366	$ 616,699

UTILITIES - FINANCE FOOTNOTES

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

6114112

Andrea Bramlett
Cheryl Hollis
Patty Dockery
Brittany Mull
Stacie Phillips
Dottie Butler
Mike Fuller
Derrall Culberson
Vickie Moore - part time
Vacancy

(6114115) UTILITIES - TELLERS

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 50,574	$ 72,317	$ 80,891	$ 80,891	$ 121,340
511300	Overtime	262	325	500	500	615
512100	Group Insurance	9,166	16,570	21,546	21,546	38,829
512101	Insurance Deductible Reimbursement	-	144	1,119	1,119	860
512200	FICA Contributions	3,096	4,250	5,047	5,047	7,134
512300	Medicare	722	991	1,181	1,181	1,669
512401	Retirement Plan Employer Contributions	4,349	5,367	4,600	4,600	7,010
512402	Retirement Plan Administrative Costs	133	167	148	148	226
512700	Workers' Compensation Insurance	152	680	337	337	341
Purchased & Contracted Services						
521204	Medical Services	20	40	225	225	225
522200	Interdepartment Services	160	205	500	500	500
522320	Rental of Equipment & Vehicles	1,271	1,260	1,400	1,400	300
523101	General Liability Insurance	152	240	275	275	179
523104	Surety Bonds	15	11	-	-	-
523300	Advertising	-	-	100	100	100
523400	Printing & Binding	89	-	100	100	100
523500	Travel	283	293	400	400	400
523700	Education & Training	-	-	350	350	350
Supplies						
531100	General Supplies & Material	-	44	300	300	-
531120	Office Supplies	1,271	737	600	600	900
531125	Printer/Copier Supplies	-	-	600	600	600
531600	Small Equipment <$5000	75	229	1,400	1,400	1,400
531601	Computer Equipment	466	119	1,300	1,300	1,500
TOTAL	**UTILITIES - TELLERS**	**$ 72,256**	**$ 103,990**	**$ 122,919**	**$ 122,919**	**$ 184,578**

UTILITIES - TELLERS FOOTNOTES

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

6114115
Janice Fowler - part-time
Tammy Adams
Karen Grider
Mickie Demille
Judy Reece
Judith Arnold - 1/3

(6114117) UTILITIES - PURCHASING

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Benefits	$ 75,934	$ 75,693	$ 48,455	$ 48,455	$ 78,058
512100	Group Insurance	14,895	14,173	7,182	7,182	18,060
512101	Insurance Deductible Reimbursement	-	144	746	746	400
512200	FICA Contributions	4,354	4,285	3,004	3,004	4,601
512300	Medicare	982	989	703	703	1,076
512401	Retirement Plan Employer Contributions	5,423	5,026	3,246	3,246	5,180
512402	Retirement Plan Administrative Costs	166	156	97	97	167
512600	Unemployment Insurance	-	-	8,260	8,260	-
512700	Workers' Compensation Insurance	131	175	121	121	133
Purchased & Contracted Services						
521204	Medical Serices	40	40	40	40	-
522200	Interdepartment Services	97	125	100	100	-
522201	Repairs & Maintenance - Vehicles	345	-	-	-	250
522202	Repairs & Maintenance - Equipment	7	64	75	75	100
522320	Rental of Equipment & Vehicles	425	299	400	400	40
523001	Other Purchased Services	-	-	-	-	50
523101	General Liability Insurance	156	223	200	200	119
523103	Vehicle Insurance	172	298	300	300	297
523104	Surety Bonds	15	12	-	-	-
523200	Telephone - City	2,211	1,794	1,700	1,700	1,800
523203	Data Service - City	1,953	1,936	1,950	1,950	1,900
523205	Cell Phone/Radio	205	-	-	-	-
523209	Internet Service	720	720	750	750	600
523210	E-Mail	84	84	85	85	85
523220	Postage	34	69	50	50	75
523400	Printing & Binding	300	-	275	275	275
523500	Travel	-	-	-	-	750
523600	Dues & Fees	50	50	50	50	100
523700	Education & Training	-	-	250	250	350
Supplies						
531100	General Supplies & Material	18	-	100	100	150
531120	Office Supplies	2,117	434	700	700	700
531125	Printer/Copier Supplies	-	404	500	500	800
531130	Purchased Uniforms	163	-	-	-	-
531140	Repairs & Maintenance - Equipment	-	-	50	50	50
531141	Repairs & Maintenance - Vehicles	675	-	-	-	-
531270	Gasoline	440	421	500	500	500
531400	Books & Periodicals	45	45	75	75	100
531601	Computer Equipment	1,394	290	1,500	1,500	2,200
TOTAL	**UTILITIES - PURCHASING**	**$ 113,552**	**$ 107,950**	**$ 81,464**	**$ 81,464**	**$ 118,966**

UTILITIES - PURCHASING FOOTNOTES

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

6114117 Ellen McEntyre
Barry Bohannon

(6114175) UTILITIES ENGINEERING

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 275,150	$ 286,796	$ 287,456	$ 287,456	$ 300,743
511300	Overtime	6,985	4,210	4,300	4,300	4,408
511999	Amounts Capitalized	-	(96,075)	-	-	-
512100	Group Insurance	44,264	42,098	43,092	43,092	54,181
512101	Insurance Deductible Reimbursement	-	430	2,239	2,239	1,200
512200	FICA Contributions	17,156	17,043	18,094	18,094	18,457
512300	Medicare	3,996	3,958	4,232	4,232	4,317
512401	Retirement Plan Employer Contributions	18,051	18,896	19,364	19,364	20,270
512402	Retirement Plan Administrative Costs	552	587	624	624	653
512500	Tuition Reimbursements	-	-	-	-	250
512700	Workers' Compensation Insurance	7,542	6,431	5,560	5,560	4,171
512999	Amounts to Capitalize	(100,324)	-	-	-	-
Purchased & Contracted Services						
521204	Medical Services	105	465	200	200	200
522200	Interdepartment Services	483	684	500	500	500
522201	Repairs & Maintenance - Vehicles	645	411	1,000	1,000	1,000
522202	Repairs & Maintenance - Equipment	1,781	1,904	2,000	2,000	2,000
522320	Rental of Equipment & Vehicles	501	350	500	500	500
523101	General Liability Insurance	524	806	900	900	622
523103	Vehicle Insurance	903	1,263	1,240	1,240	1,236
523104	Surety Bonds	46	45	50	50	50
523201	Telephone	2,593	1,896	2,100	2,100	2,100
523205	Cell Phone/Radio	1,630	1,995	2,100	2,100	2,700
523220	Postage	238	107	150	150	150
523300	Advertising	-	150	200	200	200
523400	Printing & Binding	119	236	500	500	500
523500	Travel	-	-	500	500	500
523600	Dues & Fees	588	423	500	500	500
523600	39 West Calhoun Water/Sewer Project	332	-	-	-	-
523700	Education & Training	692	2,091	2,000	2,000	2,500
523800	Licenses	155	375	300	300	400
Supplies						
531100	General Supplies & Materials	932	1,787	2,000	2,000	3,000
531104	Protective Supplies	-	450	500	500	750
531120	Office Supplies	3,718	2,219	2,500	2,500	1,000
531125	Printer/Copier Supplies	-	913	-	-	1,500
531130	Purchased Uniforms	1,950	2,064	2,100	2,100	2,100
531140	Repairs & Maintenance - Equipment	120	61	-	-	500
531141	Repairs & Maintenance - Vehicles	492	585	1,000	1,000	1,000
531270	Gasoline	7,382	10,392	10,000	10,000	10,000
531271	Diesel Fuel	21	67	-	-	-
531400	Books & Periodicals	-	168	200	200	200
531600	Small Equipment <$5000	460	-	1,500	1,500	1,500
531601	Computer Equipment	3,653	130	1,500	1,500	3,800
531700	Miscellaneous Supplies	-	-	150	150	150
Capital Outlay						
542200	Vehicles	-	-	-	-	18,500
Interfund						
554100	Interfund Allocation - Utilities	5,642	4,820	7,231	7,231	5,322
Transfer Out						
611013	Transfer Out - Utilities	-	-	-	-	5,400
TOTAL	**UTILITIES - ENGINEERING**	$ 309,076	$ 321,230	$ 428,382	$ 428,382	$ 479,030

UTILITIES - ENGINEERING
FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114175	Kevin King
	Brandon Cook
	Todd Lankford
	Clyde Burchett
	David Burnett
	Jimmy Stewart

2 Capital Outlay

Vehicles	$ 18,500
	$ 18,500

(6114176) WORK ORDER DISPATCH

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 29,192	$ 28,495	$ 29,854	$ 29,854	$ 30,035
512100	Group Insurance	7,280	6,919	7,182	7,182	9,030
512101	Insurance Deductible Reimbursement	-	72	373	373	200
512200	FICA Contributions	1,588	1,483	1,851	1,851	1,817
512300	Medicare	363	352	433	433	425
512401	Retirement Plan Employer Contributions	1,911	1,985	2,011	2,011	2,046
512402	Retirement Plan Administrative Costs	58	62	65	65	66
512700	Workers' Compensation Insurance	91	88	96	96	67
Purchased & Contracted Services						
521204	Medical Services	20	20	20	20	-
522200	Interdepartment Services	106	127	150	150	150
523101	General Liability Insurancce	70	72	100	100	62
523104	Surety Bonds	8	5	-	-	-
Supplies						
531120	Office Supplies	1,293	108	100	100	-
531125	Printer/Copier Supplies	-	40	200	200	-
531140	Repairs & Maintenance - Equipment	56	-	-	-	-
TOTAL	**WORK ORDER DISPATCH**	$ 42,035	$ 39,826	$ 42,435	$ 42,435	$ 43,898

UTILITIES - WORK ORDER DISPATCH
FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114176	Andrea Everett

(6114177) GIS

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 107,518	$ 108,532	$ 109,334	$ 109,334	$ 109,998
512100	Group Insurance	14,560	13,838	14,364	14,364	18,060
512101	Insurance Deductible Reimbursement	-	143	746	746	400
512200	FICA Contributions	6,653	6,370	6,779	6,779	6,654
512300	Medicare	1,536	1,488	1,585	1,585	1,556
512401	Retirement Plan Employer Contributions	6,369	7,269	7,365	7,365	7,491
512402	Retirement Plan Administrative Costs	196	226	237	237	242
512700	Workers' Compensation Insurance	479	523	193	193	133
Purchased & Contracted Services						
521204	Medical Services	20	65	20	20	-
522201	Repairs & Maintenance - Vehicles	-	118	500	500	-
522202	Repairs & Maintenance - Equipment	-	11	-	-	-
522320	Rental of Equipment & Vehicles	-	-	500	500	-
523101	General Liability Insurance	102	221	175	175	250
523103	Vehicle Insurance	172	298	295	295	297
523104	Surety Bonds	15	17	20	20	-
523205	Cell Phone/Radio	298	333	500	500	400
523208	GA Public Telecommunications	531	708	720	720	720
523220	Postage	-	-	100	100	50
523500	Travel	1,022	-	-	-	-
523700	Education & Training	420	80	330	330	300
523800	Licenses	25,000	25,000	25,000	25,000	25,000
Supplies						
531120	Office Supplies	-	-	450	450	200
531125	Printer/Copier Supplies	-	-	50	50	50
531130	Purchased Uniforms	647	644	650	650	650
531140	Repairs & Maintenance - Equipment	-	141	-	-	150
531141	Repairs & Maintenance - Vehicles	-	182	500	500	200
531270	Gasoline	230	711	750	750	750
531400	Books & Periodicals	-	174	-	-	-
531600	Small Equipment <$5000	-	-	1,000	1,000	-
531601	Computer Equipment	679	-	-	-	4,000
TOTAL	**GEO INFO SERVICE**	$ 166,446	$ 167,093	$ 172,163	$ 172,163	$ 177,551

UTILITIES - GIS
FOOTNOTES

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

6114177 Davie Crawford
Micky Beckman

(6114190) UTILITIES - CUSTOMER SERVICE

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 104,587	$ 89,092	$ 127,804	$ 127,804	$ 116,970
511300	Overtime	366	403	600	600	1,025
512100	Group Insurance	21,887	18,629	28,728	28,728	30,102
512101	Insurance Deductible Reimbursement	-	274	1,492	1,492	666
512200	FICA Contributions	6,191	5,226	7,962	7,962	6,893
512300	Medicare	1,451	1,211	1,862	1,862	1,611
512401	Retirement Plan Employer Contributions	7,197	7,588	7,448	7,448	7,360
512402	Retirement Plan Administrative Costs	220	236	240	240	238
512700	Workers' Compensation	255	303	289	289	200
Purchased & Contracted Services						
521204	Medical Services	20	70	300	300	300
522001	Linen Services	143	143	150	150	150
522200	Interdepartment Services	278	607	600	600	600
522202	Repairs & Maintenance - Equipment	-	12	1,000	1,000	300
522320	Rental of Equipment & Vehicles	1,270	1,260	1,500	1,500	500
523101	General Liability Insurance	289	380	500	500	305
523104	Surety Bonds	30	18	35	35	35
523220	Postage	2,675	1,433	3,000	3,000	3,000
523300	Advertising	-	42	100	100	100
523400	Printing & Binding	653	3,169	2,500	2,500	2,000
523500	Travel	861	24	1,500	1,500	2,000
523700	Education & Training	850	-	1,000	1,000	1,000
Supplies						
531120	Office Supplies	2,424	1,761	1,500	1,500	1,000
531125	Printer/Copier Supplies	-	1,185	1,200	1,200	1,000
531140	Repairs & Maintenance - Equipment	60	-	400	400	500
531300	Food for Meetings	-	-	100	100	100
531400	Books & Periodicals	-	200	350	350	350
531600	Small Equipment <$5000	-	229	1,000	1,000	500
531601	Computer Equipment	-	1,437	2,000	2,000	2,000
Interfund						
554100	Interfund Allocation - Utilities	6,423	4,259	14,852	14,852	15,335
TOTAL	**UTILITIES - CUSTOMER SERVICE**	**$ 158,130**	**$ 139,189**	**$ 210,012**	**$ 210,012**	**$ 196,140**

UTILITIES - CUSTOMER SERVICE FOOTNOTES

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

6114190
Joyce Lingerfelt
Margaret Peeler
Annissa Clark
Judith Arnold - 1/3

(6114191) UTILITIES - METER READING

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 160,698	$ 158,053	$ 148,235	$ 148,235	$ 158,225
511300	Overtime	8,301	5,873	10,000	10,000	11,275
511400	Disability Benefits	3,800	-	-	-	-
512100	Group Insurance	42,932	34,819	28,728	28,728	36,121
512101	Insurance Deductible Reimbursement	-	285	1,492	1,492	800
512200	FICA Contributions	10,393	9,587	9,822	9,822	9,920
512300	Medicare	2,409	2,234	2,297	2,297	2,320
512401	Retirement Plan Employer Contributions	9,606	9,875	9,860	9,860	10,400
512402	Retirement Plan Administrative Costs	294	307	318	318	335
512600	Unemployment Insurance	1,980	5,610	-	-	-
512700	Workers' Compensation Insurance	4,851	5,340	6,819	6,819	6,000
Purchased & Contracted Services						
521204	Medical Services	80	85	290	290	290
522001	Linen Services	182	182	300	300	200
522200	Interdepartment Services	55	432	200	200	200
522201	Repairs & Maintenance - Vehicles	6,776	3,428	4,000	4,000	6,000
522202	Repairs & Maintenance - Equipment	2,695	2,853	2,500	2,500	2,500
523101	General Liability Insurance	416	586	500	500	395
523103	Vehicle Insurance	2,605	2,049	2,700	2,700	1,942
523104	Surety Bonds	38	25	50	50	50
523205	Cell Phone/Radio	261	330	500	500	500
523220	Postage	-	-	-	-	300
523300	Advertising	-	-	100	100	100
523300 123	Adjustable Meter Readers (AMR)	100	-	-	-	-
523400	Printing & Binding	-	174	500	500	500
523500	Travel	-	-	300	300	300
523700	Education & Training	-	-	400	400	400
Supplies						
531008	Meters & Accessories	-	465	-	-	-
531100	General Supplies	4,720	3,051	3,000	3,000	4,900
531120	Office Supplies	132	471	200	200	400
531125	Printer/Copier Supplies	-	140	100	100	500
531130	Purchased Uniforms	1,439	1,257	1,850	1,850	1,850
531140	Repairs & Maintenance - Equipment	154	-	1,000	1,000	1,100
531141	Repairs & Maintenance - Vehicles	2,514	3,968	5,900	5,900	7,000
531230	Electric Service - City	562	-	600	600	700
531231	Electric Service - Other	991	1,020	1,200	1,200	700
531270	Gasoline	20,379	24,407	22,000	22,000	30,000
531271	Diesel Fuel	4,605	-	-	-	-
531300	Food for Meetings	-	-	100	100	100
531600	Small Equipment <$5000	-	617	5,000	5,000	6,000
531601	Computer Equipment	798	-	500	500	500
Capital Outlay						
542200	Vehicles	-	-	-	-	16,500
Other						
578001	Damages to Other Property	-	-	500	500	500
TOTAL	**UTILITIES - METER READING**	$ 294,763	$ 277,524	$ 271,861	$ 271,861	$ 319,823

UTILITIES - METER READING FOOTNOTES

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

6114191 Allan Serritt, Chad Wright, Clarence Elrod, Stephen Mniszewski

2 **Capital Outlay**

Vehicles	$ 16,500
	$ 16,500

(6114192) UTILITIES - BILLING

		FY 2010 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 93,933	$ 77,503	$ 74,124	$ 74,124	$ 80,603
511300	Overtime	2,480	3,793	3,500	3,500	5,125
511400	Disability Benefits	-	-	-	-	-
512100	Group Insurance	21,839	16,569	14,364	14,364	21,049
512101	Insurance Deductible Reimbursement	-	215	746	746	466
512200	FICA Contributions	5,588	4,559	4,817	4,817	4,919
512300	Medicare	1,288	1,058	1,127	1,127	1,151
512401	Retirement Plan Employer Contributions	6,270	6,653	4,993	4,993	5,189
512402	Retirement Plan Adiminstrative Costs	237	207	161	161	167
512700	Workers' Compensation Insurance	172	215	193	193	290
Purchased & Contracted Services						
521201	Legal & Auditing	-	-	408	408	400
521204	Medical Services	40	-	195	195	195
522200	Interdepartment Services	166	1,515	800	800	650
522202	Repairs & Maintenance - Equipment	696	-	2,000	2,000	1,000
522320	Rental of Equipment & Vehicles	37,199	2,538	2,900	2,900	500
523101	General Liability Insurance	313	440	400	400	366
523104	Surety Bonds	23	16	25	25	25
523220	Postage	78,838	93,988	96,000	96,000	97,500
523400	Printing & Binding	12,508	28,939	36,000	36,000	36,000
523500	Travel	856	-	1,900	1,900	1,900
523700	Education & Training	850	-	1,200	1,200	1,400
Supplies						
531120	Office Supplies	5,939	789	3,000	3,000	800
531125	Printer/Copier Supplies	-	-	700	700	400
531140	Repairs & Maintenance - Equipment	-	-	500	500	500
531300	Food for Meetings	31	-	100	100	100
531600	Small Equipment <$5000	-	-	300	300	300
531601	Computer Equipment	137	-	1,800	1,800	1,800
Interfund						
554100	Interfund Allocation - Utilities	390	27	-	-	-
TOTAL	**UTILITIES - BILLING**	**$ 269,794**	**$ 239,023**	**$ 252,253**	**$ 252,253**	**$ 262,795**
TOTAL	**EXPENSES**	**$ 2,367,220**	**$ 2,323,471**	**$ 2,470,019**	**$ 2,470,019**	**$ 2,981,078**
TOTAL	**UTILITIES ADMINISTRATION**	**$ (86,194)**	**$ 22,768**	**$ -**	**$ -**	**$ -**

UTILITIES - BILLING FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114192
Melissa Boyd
Judith Arnold - 1/3
Vacancy

INTERNAL SERVICE FUND ADMIN. SERVICE FEES - 2012-2013

Base Amount		
Utility Billing	$	262,795
Customer Service		196,140
Meter Reading		303,323
Tellers		184,578
Engineering		460,530
Finance		616,699
Utility Administration		581,598
Purchasing		118,966
GIS		177,551
Work Order Dispatch		43,898
TOTAL	**$**	**2,946,078**

Crossover to General Fund			
Customer Service	12.2%	Solid Waste	$ 24,021
Utility Billing	12.2%	Solid Waste	32,184
Tellers	12.2%	Solid Waste	22,605
Finance	3%	Solid Waste	8,002
Purchasing		General Admin	59,401
GIS	30.0%	General Admin	53,265
Finance	85%	General Admin	226,714
Finance	6%	Recreation	16,003
Finance	3%	Golf-Pro	8,002
Finance	3%	Golf-Mtnce.	8,002
TOTAL			**$ 458,195**

1. Water Plant			
Utility Billing	51.2%		134,473
Customer Service	51.2%		100,406
Meter Reading	58.7%		177,915
Tellers	51.2%		94,449
Engineering	10.0%		46,052
Utility Administration	8.0%		46,528
Purchasing			13,202
Work Order Dispatch	5.0%		2,194
GIS	-		-
Finance	5%		28,121
TOTAL		**$**	**643,340**

2. Water Distribution			
Engineering	40.0%	$	184,211
Utility Administration	25.0%		145,399
Purchasing			11,169
Work Order Dispatch	35.0%		15,364
GIS	41.0%		72,796
Finance	14%		87,880
TOTAL		**$**	**516,818**

3. Waste Treatment Plant			
Utility Billing	19.0%	$	49,815
Customer Service	19.0%		37,180
Purchasing			13,200
Work Order Dispatch	5.0%		2,195
GIS	0.0%		-
Meter Reading	21.7%		65,895
Tellers	19.0%		34,989
Engineering	10.0%		46,053
Utility Administration	8.0%		46,528
Finance	5%		28,121
TOTAL		**$**	**323,978**

4. Wastewater Collection			
Engineering	40.0%		$ 184,211
Utility Admin.	25.0%		145,399
Purchasing			13,200
Work Order Dispatch	2.5%		1,097
GIS	7.0%		12,429
Finance	14%		86,338
TOTAL			**$ 442,673**

5. Electric Department			
Utility Billing	17.1%		$ 44,991
Customer Service	17.1%		33,579
Meter Reading	19.6%		59,513
Tellers	17.1%		31,600
Utility Admin.	29.0%		168,682
Purchasing			8,135
Work Order Dispatch	7.5%		3,292
GIS	15.0%		26,633
Finance	17%		101,940
TOTAL			**$ 478,366**

6. Telecommunications			
Utility Billing	0.5%		$ 1,307
Tellers	0.5%		918
Utility Admin.	5.0%		29,079
Customer Service	0.5%		975
Purchasing			508
Work Order Dispatch	10.0%		4,390
GIS	4.0%		7,101
Finance	3%		17,576
TOTAL			**$ 61,851**

7. Direct Charges to Admin. Departments			
Engineering - GIS	3.0%		5,327
Utility Admin. - GIS	0.0%		-
Customer Svc. - Work Order Dispatch	35.0%		15,364
TOTAL			**$ 20,690**

INTERNAL SERVICE FUND ADMINISTRATIVE SERVICE FEES - Background Information 2012-2013

Utility Billing & Tellers (Based on Customers)		
Water Treatment Plant	51.2%	19,040
Waste Treatment Plant	19.0%	7,052
Electric (includes Demand, etc.)	17.1%	6,369
Garbage	12.2%	4,556
Telecommunications	0.5%	185
TOTAL	100.0%	37,202

Customer Service (Based on Customers)	
Water Treatment Plant	51.2%
Waste Treatment Plant	19.0%
Electric (includes Demand, etc.)	17.1%
Garbage	12.2%
Telecommunications	0.5%
TOTAL	100.0%

Meter Reading (Based on Water/Sewer/Electric Customers)		
Water Treatment Plant	58.7%	19,040
Waste Plant (reduced - no meters)	21.7%	7,052
Electric (include Demand/other)	19.6%	6,369
TOTAL	100.0%	32,461

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%

Finance Dept. (Based on Estimated Time)	
Water Treatment Plant	5%
Waste Treatment Plant	5%
Water Distribution Maintenance	14%
Wastewater Collection Maintenance	14%
Electric	17%
Telecommunications	3%
General Admin.	43%
TOTAL	100%

Utility Administration (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 Fin. & Gen. Admin.)		
General Admin.		$ 59,401
Water Treatment Plant		13,200
Water Distribution Maintenance		11,169
Waste Treatment Plant		13,200
Wastewater Collection Maintenance		13,200
Electric		8,123
Telecommunications		508
TOTAL		$ 118,801

GIS (Based on Estimated Time)		
General Admin.		30.0%
Electric		15.0%
Telecommunications		4.0%
Engineering		3.0%
Wastewater Collection Maintenance		7.0%
Water Distribution Maintenance		41.0%
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%

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

City of Calhoun
Capital Plan Summary
2014 - 2018

Calhoun Utilities:

Year	WasteWater	Water	Electric	Telecom	Utility Administration	Engineering	GIS	Totals
FY2014	15,606,000	2,823,095	737,093	4,157,000	17,000	90,600	2,000	109,600
FY2015	15,418,000	3,448,694	553,214	3,760,000	400,000	73,000	12,000	485,000
FY2016	914,612	2,702,734	506,000	2,446,000	17,000	90,000	4,000	111,000
FY2017	2,068,000	683,000	254,090	2,330,000	-	44,000	150,000	194,000
FY2018	3,793,000	1,329,000	392,833	1,300,000	1,000,000	85,000	-	1,085,000
Totals	**$ 37,799,612**	**$ 10,986,523**	**$ 2,443,230**	**$ 13,993,000**	**$ 1,434,000**	**$ 382,600**	**$ 168,000**	**$ 1,984,600**

Wastewater Treatment System
Five Year Capital Plan
2014-2018

Year	Item	Cost	Funding Source
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	100,000	Operating Revenues
	Plant Upgrade (New NPDES Permit)	15,000,000	GEFA Loan/SPLOST
	TOTAL	**15,100,000**	
2015-2016	Industrial Pretreatment	50,000	Operating Revenues
	Instrumentation-SCADA	130,000	Operating Revenues
	TOTAL	**180,000**	
2016-2017	Industrial Pretreatment	50,000	Operating Revenues
	Process Upgrade (Ozone for Color Removal)/Instrumentation-SCADA	1,750,000	GEFA Loan
	TOTAL	**1,800,000**	
2017-2018	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
2014-2018

Year	Item	Cost	Funding Source
2013-2014	Backhoe - 4X4 extendable boom	$ 70,000	Operating Revenes
	Sewer Main Jet-Vac Truck	220,000	Operating Revenes
	F-150 Locator Truck, short bed	19,000	Operating Revenes
	Sewer main line replacements	120,000	Operating Revenes
	Lift Station upgrade - Timber Ridge LS	65,000	Operating Revenes
	Trench Box - lightweight	12,000	Operating Revenes
	TOTAL	**506,000**	
2014-2015	2-ton Dump Truck	62,000	Operating Revenes
	Crew Service Truck - F-350 w/utility body, I & I crew	45,000	Operating Revenes
	Sewer Service line Camera w/Locator	16,000	Operating Revenes
	Pipeline Laser for installing sewer mains	10,000	Operating Revenes
	Lift Station Upgrade - Wilco LS	65,000	Operating Revenes
	Infrastructure - Line Replacement	120,000	Operating Revenes
	TOTAL	**318,000**	
2015-2016	Large Trench Box	27,000	Operating Revenes
	Hydrulic By-Pass Pump	45,000	Operating Revenes
	Backhoe, 4x4 w/extendable boom	72,000	Operating Revenes
	F-250 4X4 extended cab Pickup Truck	23,000	Operating Revenes
	Red Bud Rd. & I-75 interchange improvements	447,612	Operating Revenes
	Infrastructure - Line Replacement	120,000	Operating Revenes
	TOTAL	**734,612**	
2016-2017	Rock Box	12,000	Operating Revenes
	Air compressor	18,000	Operating Revenes
	Sewer Main flow monitors	45,000	Operating Revenes
	Air Quality Monitors	8,000	Operating Revenes
	Lift Station Upgrade - Gee Road LS	65,000	Operating Revenes
	Infrastructure - Line Replacement	120,000	Operating Revenes
	TOTAL	**268,000**	
2017-2018	Sewer Service line inspection Camera	16,000	Operating Revenes
	2-Ton Dump Truck	62,000	Operating Revenes
	F-350 4X4 w/utility body	45,000	Operating Revenes
	Infrastructure - Line Replacement	120,000	Operating Revenes
	TOTAL	**243,000**	
	GRAND TOTAL	**$ 2,069,612**	
	TOTAL FOR WASTE WATER SYSTEM	**$ 37,799,612**	

Water Treatment System
Five Year Capital Plan
2014 - 2018

Year	Item	Cost	Funding Source
2013-2014	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**	
2014-2015	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**	
2015-2016	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**	
2016-2017	Water tank painting	200,000	Operating Revenues
	Equipment upgrade @ both treatment plants		Operating Revenues
	TOTAL	**200,000**	
2017-2018	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
2014-2018

Year	Item	Cost	Funding Source
2013-2014	Crew Service Truck - F-650	$ 56,000	Operating Revenues
	Back Hoe - 4X4	67,000	Operating Revenues
	Two Ton Dump Truck	62,000	Operating Revenues
	F-350 Truck w/utility body	45,000	Operating Revenues
	Eager Beaver Equipment Trailer	15,000	Operating Revenues
	F-250 4X4 pickup truck	24,000	Operating Revenues
	Major Line upgrades-Boone Ford, Shaw Rd.	987,160	Operating Revenues
	Line Upgrades on smaller lines 2", 4", 6"	200,000	Renewal/Replacement
	TOTAL	**1,456,160**	
2014-2015	Crew Service Truck F-650	56,000	Operating Revenues
	Back Hoe, 4X4	67,000	Operating Revenues
	Tracked Skid Steer	50,000	Operating Revenues
	Computer Updates	7,000	Operating Revenues
	Two Ton Dump Truck	62,000	Operating Revenues
	Equipment Trailer	15,000	Operating Revenues
	F-150 4X4 Pickup truck	20,000	Operating Revenues
	Line Upgrades on smaller lines 2", 4", 6"	200,000	Renewal/Replacement
	Hwy. 136 & I-75 interchange improvements	510,287	Operating Revenues
	Major Line Upgrades-Hwy. 53 west	1,091,407	Operating Revenues
	TOTAL	**2,078,694**	
2015-2016	Back Hoe 4X4	67,000	Operating Revenues
	Two Ton Dump Truck	62,000	Operating Revenues
	Crew Service Truck	58,000	Operating Revenues
	Vibartory Roller for Compacting Ditches	30,000	Operating Revenues
	Equipment Trailer	16,000	Operating Revenues
	Air Compressor w/ piercing Tool	24,000	Operating Revenues
	Red Bus Rd. & I-75 interchange improvements	1,199,737	Operating Revenues
	Line Upgrades on smaller lines 2", 4", 6"	200,000	Renewal/Replacement
	Major Line Upgrades-Hwy. 136 Conn, Mauldin Rd.	523,997	Operating Revenues
	TOTAL	**2,180,734**	
2016-2017	Crew Service Truck	58,000	Operating Revenues
	Service Truck - F-350	45,000	Operating Revenues
	Back Hoe	60,000	Operating Revenues
	Trenching Machine - 8" and smaller lines	80,000	Operating Revenues
	Equipment Trailer	16,000	Operating Revenues
	Air Compressor w/ piercing Tool	24,000	Operating Revenues
	Line Upgrades on smaller lines 2", 4", 6"	200,000	Renewal/Replacement
	TOTAL	**483,000**	
2017-2018	Crew Service Truck	58,000	Operating Revenues
	Back Hoe	62,000	Operating Revenues
	2-Ton Dump Truck	63,000	Operating Revenues
	Equipment Trailer	16,000	Operating Revenues
	Line Upgrades on smaller lines 2", 4", 6"	200,000	Renewal/Replacement
	Large pipe Directional Boring Machine	80,000	Operating Revenues
	TOTAL	**479,000**	
	GRAND TOTAL	**$ 6,677,588**	
	TOTAL OF WATER SYSTEM	**$ 10,986,523**	

Electric
Five Year Capital Plan
2014-2018

BUDGET YEAR	ITEM	COST	FUNDING SOURCE
2013-2014	**Capital Construction Projects**		
	Phase # 2 capacitor program	$ 94,863	Operating Revenues
	Complete Reclosure/ System Protection Project - Six Sites	133,190	Operating Revenues
	Replace HID with LED Lighting Fixtures	100,000	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	**435,053**	
	Capital Purchases Equipment		
	Up grade security system	12,000	Operating Revenues
	Cab & Chassis 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	**737,093**	
BUDGET YEAR	**ITEM**	**COST**	**FUNDING SOURCE**
2014-2015	**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
	Replace HID with LED Lighting Fixtures	100,000	Operating Revenues
	Oak St Tie : River St to 41- recoductor 1/0 ACSR with 336 ACSR (2,200'@60,000)	48,000	Operating Revenues
	Replace deteriorating outside concentric neutral underground cable at Forest Heights, Sewer Plant, Golden Circle	75,000	Operating Revenues
	TOTAL	**373,214**	
	Capital Purchases Equipment		
	One standard pickup truck	20,000	Operating Revenues
	Purchase cab and chassis, rebuild 50' bucket truck	75,000	Operating Revenues
	Cab & Chassis - 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	**553,214**	
BUDGET YEAR	**ITEM**	**COST**	**FUNDING SOURCE**
	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
	Replace HID with LED Lighting Fixtures	100,000	Operating Revenues
	Reconductor circuit # N-7992 4/0cu to 336 ACSR Park Ave to West Line Street	42,000	Operating Revenues
	Replace deteriorating outside concentric neutral underground cable at Rec complex	20,000	Operating Revenues
	3 Gang switch installations, Var. Loc.	25,000	Operating Revenues
	TOTAL	**211,000**	

Electric
Five Year Capital Plan
2014-2018

2015-2016	**Capital Purchases Equipment**		
	Rebuild 50' bucket truck, cab & chassis	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**	
	ANNUAL COMBINED TOTAL	**506,000**	
BUDGET YEAR	**ITEM**	**COST**	**FUNDING SOURCE**
2016-2017	**Capital Construction Projects**		
	Reconductor Garden Hills Drive from # 6 copper to 1/10 ACSR	20,000	Operating Revenues
	Reconductor North Elm Street from # 6 copper to 1/10 ACSR	15,000	Operating Revenues
	Circuit N 7992 - construct 1200' 336 ACSR o Line St. from Harlan to College St.	29,090	Operating Revenues
	Replace HID with LED Lighting Fixtures	100,000	Operating Revenues
	TOTAL	**164,090**	
	Capital Purchases Equipment		
	System protection study review/update	50,000	Operating Revenues
	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	**254,090**	
BUDGET YEAR	**ITEM**	**COST**	**FUNDING SOURCE**
2017-2018	**Capital Construction Projects**		
	River St from Moss Pkwy to Oothcaloga St - 3-336, partial double circuit (2,290 @ 60000, 10,000 contract labor)	27,348	Operating Revenues
	Curtis Pkwy - Meadowbrook to Peters St 3-336 on double circuit, (6,730 @ 60000, 15000 contract labor).	65,985	Operating Revenues
	Replace HID with LED Lighting Fixtures	100,000	Operating Revenues
	TOTAL	**193,333**	
	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	**392,833**	
	GRAND TOTAL	**$ 2,443,230**	

Telecommunications
Five Year Capital Plan
2014-2018

Year	Item	Cost	Funding Source
2013-2014	Fiber To The Home (FTTH) Buildout	$ 3,500,000	Intergovernmental Loan 20 Years
	Phone System Replacement	400,000	Operating Revenues
	Build Fibler Line to Adairsville	204,000	Operating Revenues
	Vehicle	26,000	Operating Revenues
	Self Loading Fiber Reel Trailer	27,000	Operating Revenues
	TOTAL	**4,157,000**	
2014-2015	FTTH Buildout	3,000,000	Intergovernmental Loan 20 Years
	New Bucket Truck	70,000	Operating Revenues
	Build Fiber Line to Fairmount	580,000	Operating Revenues
	Internet Logging Servers	60,000	Operating Revenues
	Wireless Access for City Government	50,000	Operating Revenues
	TOTAL	**3,760,000**	
2015-2016	FTTH	2,000,000	Intergovernmental Loan 20 Years
	Build Fiber Line to Sugar Valley	270,000	Operating Revenues
	Wireless Access for City Government	100,000	Operating Revenues
	Vehicle	26,000	Operating Revenues
	Build Fiber Line to Red Bud	50,000	Operating Revenues
	TOTAL	**2,446,000**	
2016-2017	FTTH	2,000,000	Intergovernmental Loan 20 Years
	Build Fiber Line to Plainville	270,000	Operating Revenues
	Close Fiber Loop Red Bud to Sonoraville	60,000	Operating Revenues
	TOTAL	**2,330,000**	
2017-2018	FTTH	1,000,000	Intergovernmental Loan 20 Years
	Close Fiber Ring to Adairsville	300,000	Operating Revenues
	TOTAL	**1,300,000**	
	GRAND TOTAL	**$ 13,993,000**	

Utility Systems Administration
Five Year Capital Plan
2014-2018

Year	Item	Cost	Funding Source
2013-2014	1 Meter Reader Vehicle	17,000	Operating Revenues
	TOTAL	**17,000**	
2014-2015	Upgrade Phone System with Customer Service Response	400,000	Operating Revenues
	TOTAL	**400,000**	
2015-2016	1 Meter Reader Vehicle	17,000	Operating Revenues
	TOTAL	**17,000**	
2016-2017	No Planned Info	-	Operating Revenues
	TOTAL	**-**	
2017-2018	Billing, Finance, Operations Software	1,000,000	Operating Revenues
	TOTAL	**1,000,000**	
	GRAND TOTAL	**$ 1,434,000**	

Engineering Department
Five Year Capital Plan
2014-2018

Year	Item	Cost	Funding Source
2013-2014	Vehicle	$ 25,000	Operating Revenues
	2-Sewer Flow Monitors	8,000	Operating Revenues
	40% of Large Copier	5,600	Operating Revenues
	2-Handheld GPS Units	10,000	Operating Revenues
	Robotic Total Station Instrument with GPS	35,000	Operating Revenues
	Computers & software	7,000	Operating Revenues
	TOTAL	**90,600**	
2014-2015	Vehicle	25,000	Operating Revenues
	Manhole Pole Camera	15,000	Operating Revenues
	CAD Workstations and Software	18,000	Operating Revenues
	Large Format Plotter	15,000	Operating Revenues
	TOTAL	**73,000**	
2015-2016	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**	
2016-2017	Vehicle	25,000	Operating Revenues
	Sewer Camera Software	9,000	Operating Revenues
	Surveying Level & Subsurface Locator	5,000	Operating Revenues
	Computer & Software	5,000	Operating Revenues
	TOTAL	**44,000**	
2017-2018	I&I Flow Monitoring Equipment	5,000	Operating Revenues
	Tablet Computers	5,000	Operating Revenues
	Computer & Software	5,000	Operating Revenues
	Sewer Camera System	70,000	Operating Revenues
	TOTAL	**85,000**	
	GRAND TOTAL	**$ 382,600**	

GIS
Five Year Capital Plan
2014-2018

Year	Item	Cost	Funding Source
2013-2014	Tablet Computer	$ 2,000	Operating Expenses
	TOTAL	**2,000**	
2014-2015	New Server	12,000	Operating Expenses
	TOTAL	**12,000**	
2015-2016	New Computers	4,000	Operating Expenses
	TOTAL	**4,000**	
2016-2017	New Photography Flyover	150,000	Operating Expenses
	TOTAL	**150,000**	
2017-2018	No Planned Info	-	
	TOTAL	**-**	
	GRAND TOTAL	**$ 168,000**	