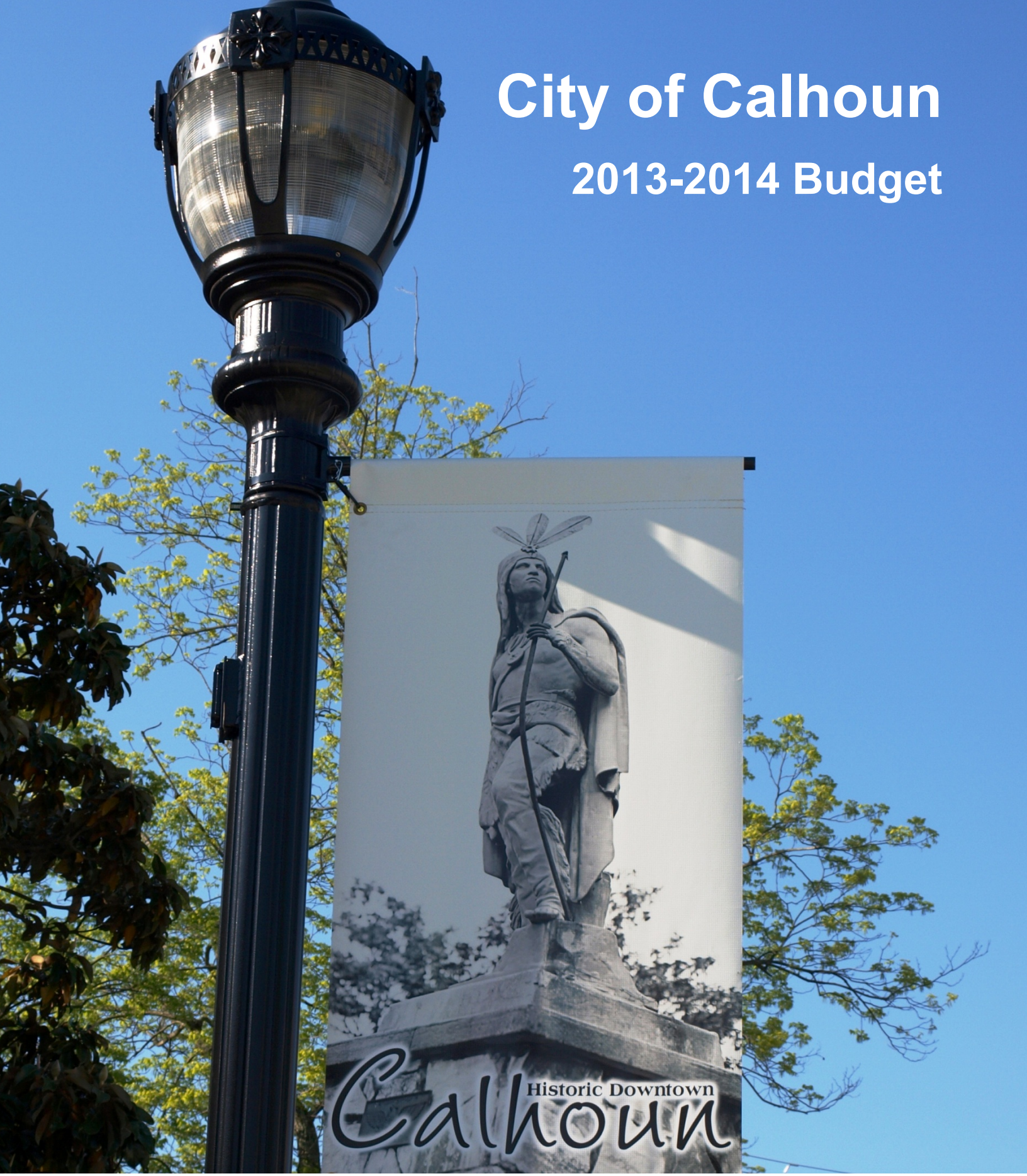
City of Calhoun

2013-2014 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 2013-2014
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CITY OF CALHOUN

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Introduction

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



Corner of Court Street and Wall Street

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



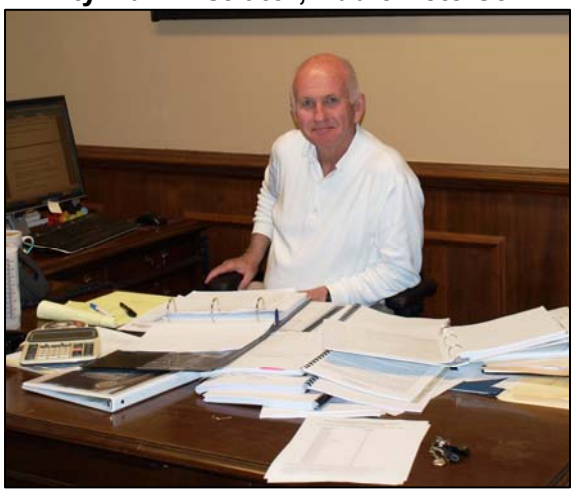
Corner of Court Street and Wall Street





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

City Administrator, Eddie Peterson



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.



General Manager, Larry Vickery



Mayor and Council with Leadership Group

The development of the 2013-2014 budget is based on provisions provided within the City of Calhoun Charter and the Code of Ordinances therein. The budget includes balanced separate funds as required by State Law and Generally Accepted Accounting Principles. The budget is adopted on a modified accrual basis; capital outlay and debt principal payments are budgeted, while depreciation is not. This assists in assuring that cash flow is adequate for the year. The budget is monitored on an on-going basis by the Finance Department and 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

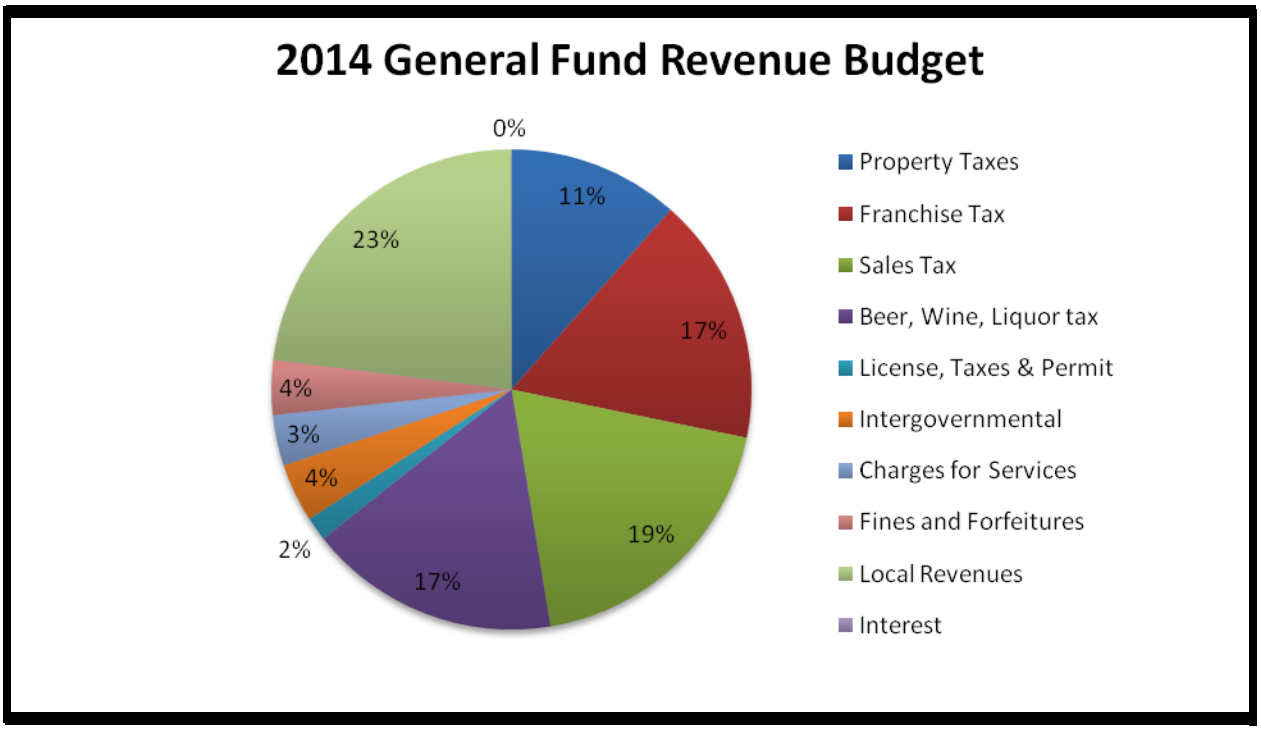




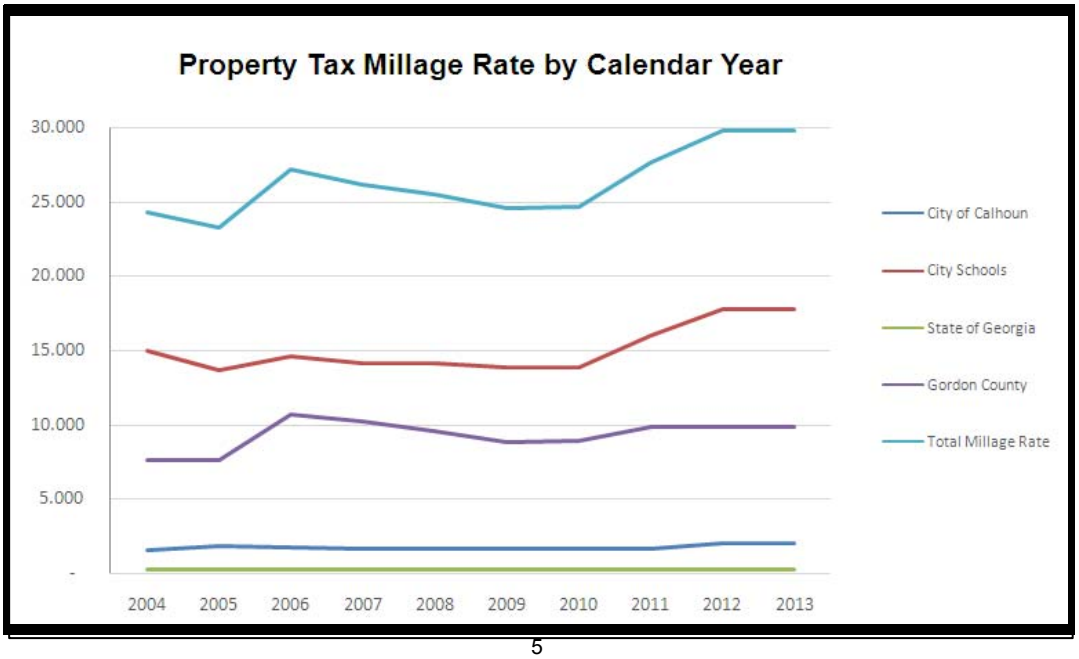


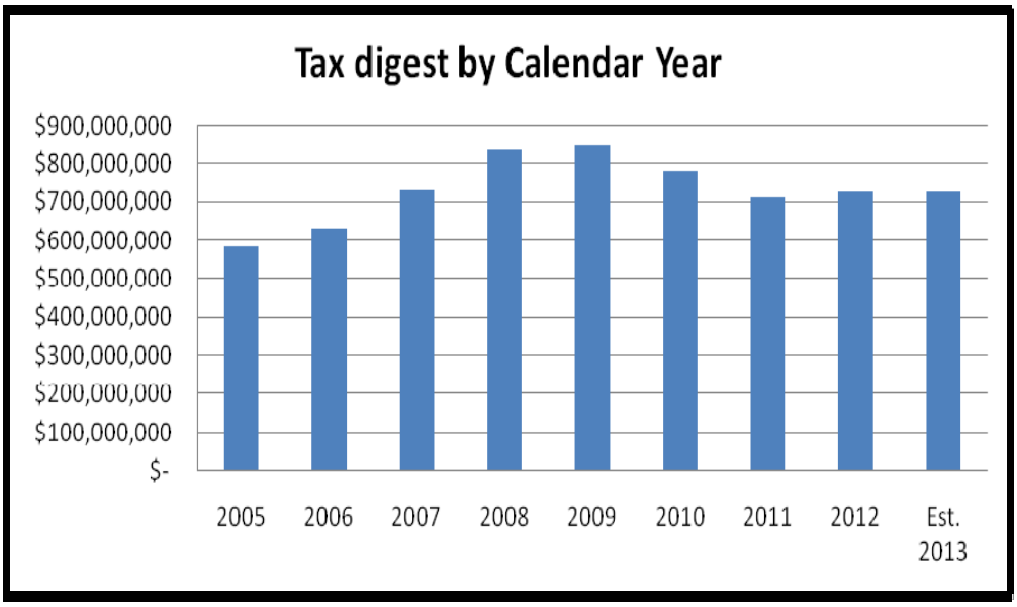
General Fund
Revenues

The following displays the City's budgeted general fund revenue sources for fiscal 2014 and precedes a short discussion of each category.

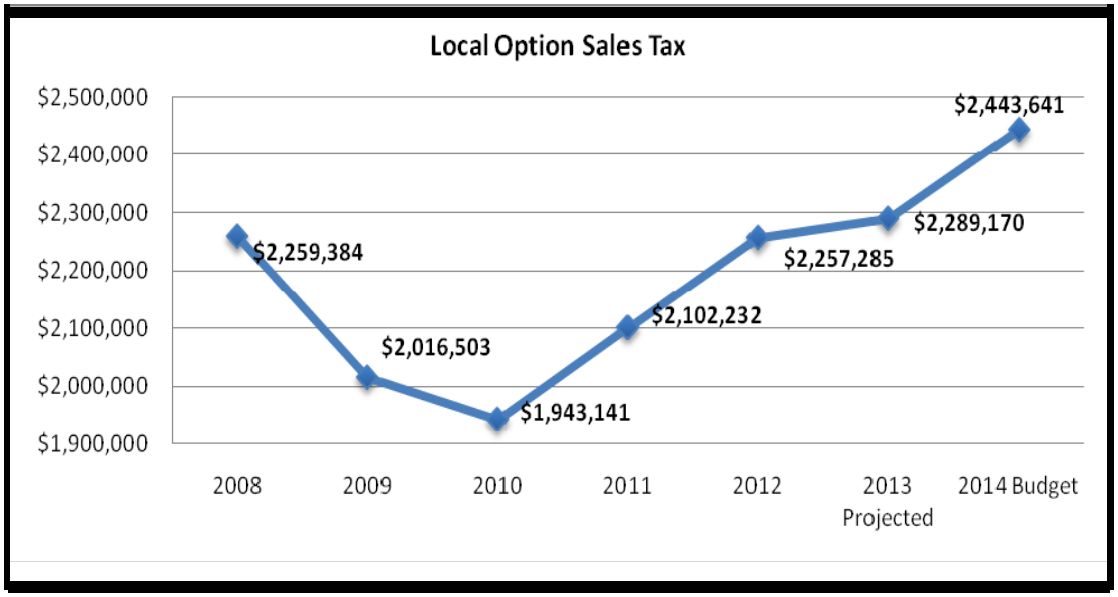


Property tax revenues consist of all current and prior year tax collections for levied property taxes, public utility taxes, ad valorem taxes for vehicles and motor homes, real estate transfer and intangible taxes, and penalties and interest on delinquent taxes. The Mayor and Council normally set the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



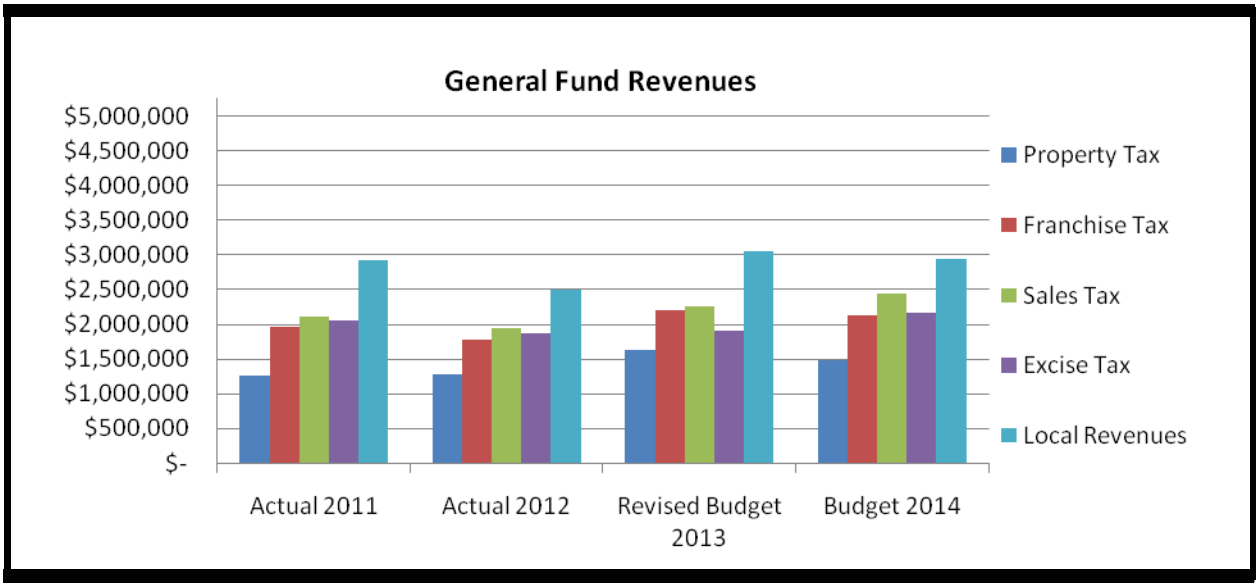


The City collects franchise taxes from private utility companies and Calhoun Utilities at a rate of 3-4% for water, sewer, electric, telecom, gas, and cable services on City right-of-ways. Local option sales taxes are used for ad valorem tax rollbacks.



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.

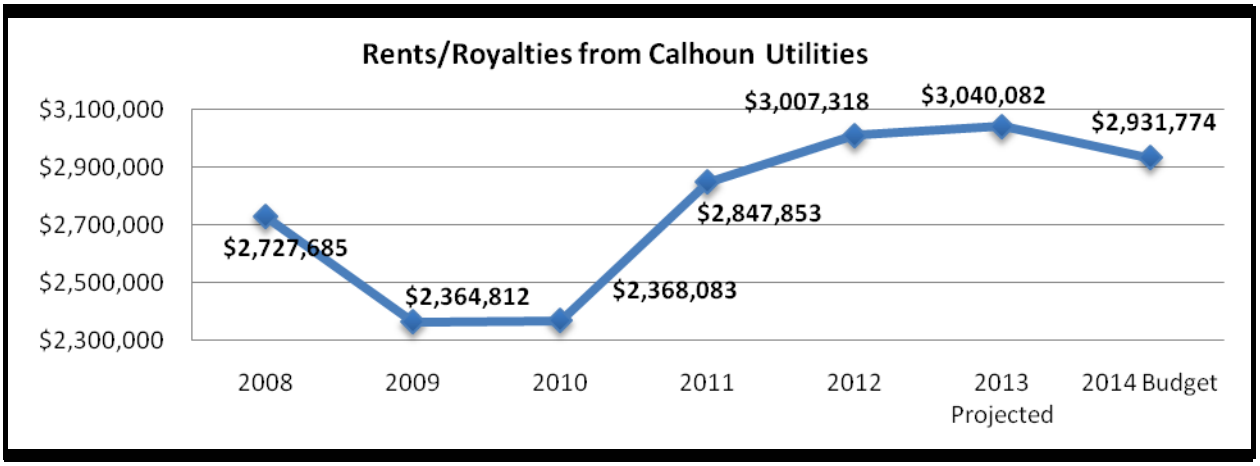
Following is a chart comparing the budgeted revenues for FY 2011 through FY 2014.



Intergovernmental revenues include grants and reimbursements from local, state, and federal agencies. Fiscal 2014 grants consist of a $75,000 from GEMA for fire department search and rescue training and education, and approximately $127,000 for street paving from Georgia DOT. Revenues include over $10,000 in funding from the Department of Justice for overtime reimbursement for certified federal officers employed by the City of Calhoun. Other intergovernmental agreements include over $250,000 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.

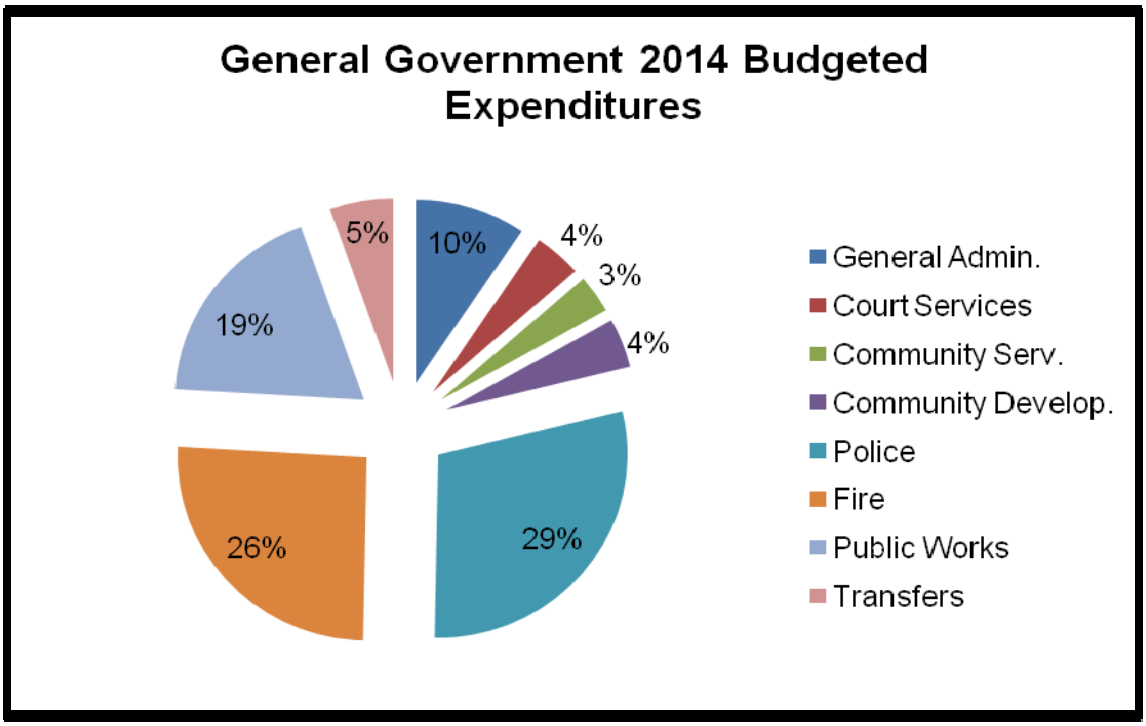
Charges for services consists of probation and municipal court administration fees, service fees from other funds based upon the cost of employee services provided by general fund, cemetery lot sales, and other various service charges. Service fees are paid by all other funds with employee expenses for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

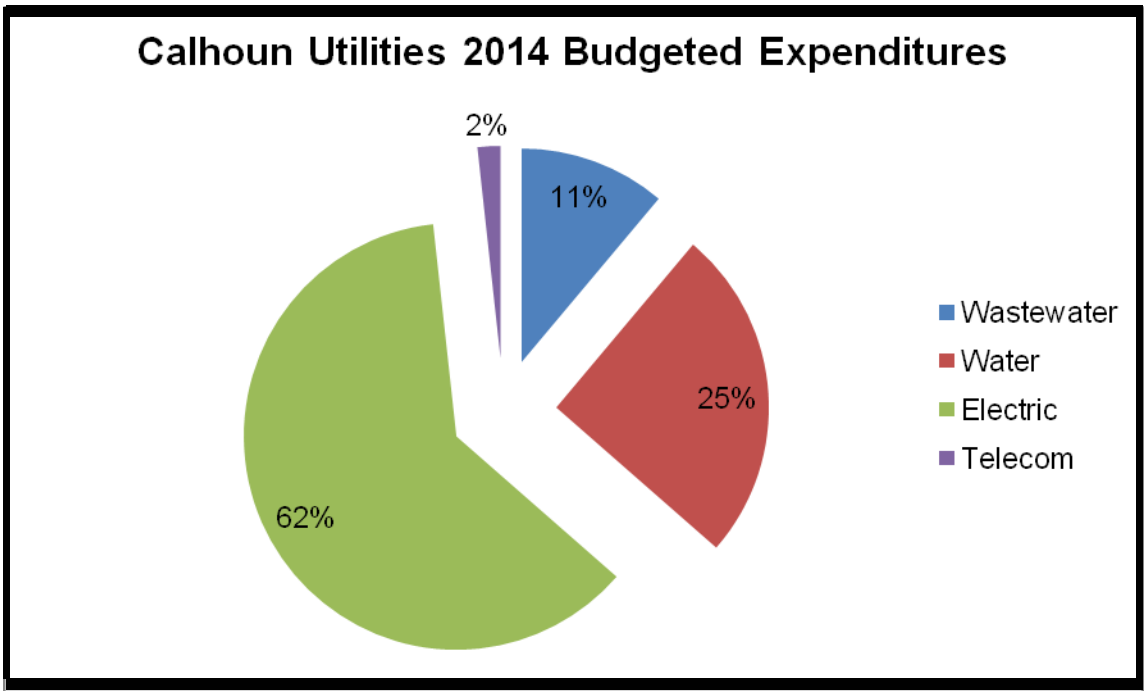
Local revenues includes income generated through interest on reserves and other temporarily idle funds and a 6% lease of asset/royalty fee based on gross sales from Calhoun Utilities for water, sewer, and electric. The revenue from Calhoun Utilities was based solely on budgeted amounts through 2008, but was transferred based on actual gross revenue from Calhoun Utilities starting in 2009.



Current Year Budget Breakdown

The General fund budget expenditures for fiscal 2014 are depicted by legal level of control. The following chart displays the budgeted expenses for fiscal 2014 for Utility funds. The Utility Internal Service fund is not included since all services are provided to other funds and expenses are shown there.





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 three years prior to fiscal 2013 and no annual bonuses have been awarded for the current year or the past three 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 2014.

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 retired the 2002 and all but $800,000 of the 2003 bonds early, and plans to retire the remaining 2003 bonds during fiscal 2014. 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 the majority of the interest. The school bonds principal and interest are paid by the school bonds debt service fund.

During fiscal 2013, the City issued approximately $12,000,000 in school general obligation bonds to continue financing the construction of the middle/high school complex. These will be repaid from the special sales tax approved and beginning assessment July 2012. Annual debt service requirements to amortize the school bonds are approximately $480,000 in interest through fiscal 2026 plus principal retirement ranging from $615,000 to $2,100,000 each year starting in 2027 and continuing through fiscal 2033.

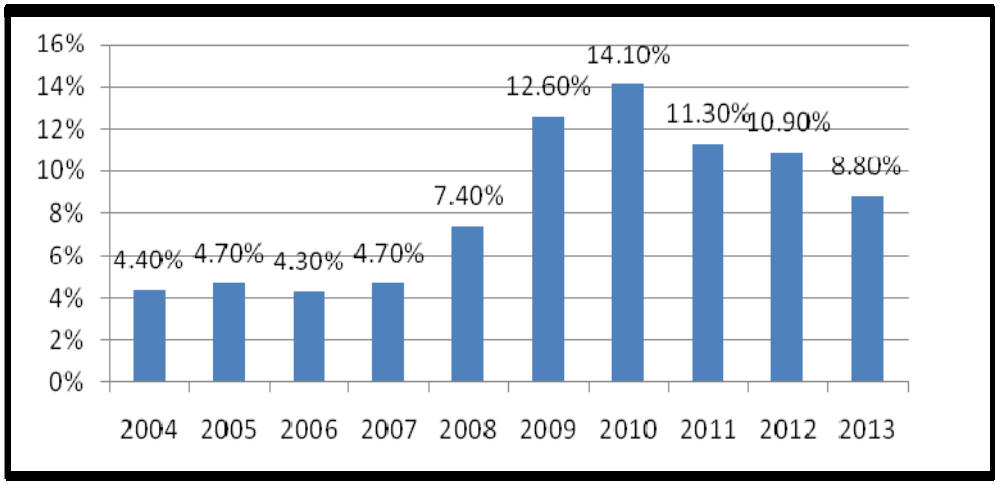
Capital Leases –In fiscal year 2013, the City entered into a capital lease with the Electric fund for a new fleet of police patrol cars for $731,402. The financing period is 3 years at a 1.00% interest rate and these will be paid off with SPLOST funds. In fiscal year 2013, the City also entered into 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 was $131,242 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
2014	$ 462,887	$ 13,026	$ 475,913
2015	372,988	4,499	377,487
2016	84,007	266	84,273
Total	$ 919,882	$ 17,791	$ 937,673

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 four 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 and 2.35% in 2013 when it was re-distributed based on population. The City and County updated their twenty-year Comprehensive Plan in 2007, which provides for a 2007-2027 plan. The City of Calhoun has amended the Hotel/Motel Occupancy Tax from 5% to 8% for the purpose of enhancing and promoting travel and tourism. The City will continue to direct a portion of the tax to the Industrial Development Authority for economic development and the Chamber of Commerce for tourism. The Recreation Authority, Downtown Development Authority and the City will now also receive a portion of the tax. Certain requirements will have to be met before funds can be expended by the DDA or the City. 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 2010 unless otherwise noted (sources: www.city-data.com and www.factfinder2.census.gov).

Population
2010 15650 (+38.2% change since 2000)
2000 10,000 (from 2000 Census data)

Males 7,665 or 49.0%
Females 7,985 or 51.0%

Median Resident Age	35.1
Georgia Median Age	35.3

Number of resident living and working 7,510 (65.1%)

White Non-Hispanic	64.7%
Hispanic	25.0%
Black	6.6%
Other	3.7%

Estimated Median Household Income

Calhoun	2010	$29,263
	2000	$33,618
Georgia	2010	$49,736

Estimated Per Capita Income	
2010	$17,861
2000	$13,446

Median House or Condo Value
Calhoun $149,000 (Compared to 2000 - $93,400)
Georgia $160,200

Average Household Size	
Calhoun	2.67 people
Georgia	2.63 people

Residents with income below poverty level

Calhoun	23.8%
Georgia	16.5%

Number of Firms as of 2010:

Calhoun	1,933
Georgia	901,105

March 2013 cost of living index in Calhoun: 89.3 (US Average is 100)

Calhoun Utilities

Revenues

There were no rate increases on any of the Utilities. Minor adjustments were done on the Water and Sewer minimum rates to assist in bringing them in line with prior agreements.

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 Brittany Drive location also has budgeted for an expansion that was started in fiscal 2011 and should be completed in fiscal 2014. This was funded in part with a GEFA loan with a 30% ARRA forgiveness. The remainder of the project will be funded with a GEFA loan as well. The Mauldin Rd. location has $1.3 million budgeted for concrete and baffle repairs in fiscal 2014.

Water Distribution: The Water Distribution department has budgeted for the continuation of the 2" Galvanized Line Replacement project to be funded with a GEFA loan for $1,440,000. They are also budgeting for the Red Bud Rd. intersection project through GEFA.

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.

Wastewater Collection: The budget for the Wastewater Collection department includes the King Street Replacement project and the Red Bud intersection project, both of which are budgeted to be funded from GEFA, 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.

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

Fiscal Impact

Actions by the Mayor and Council of the City of Calhoun regarding the operating budget and capital improvement plan have a major impact on public services and capital projects that are an integral part of the economic development and quality of life in Calhoun. The challenge is balancing the service needs of citizens against 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 2013-2014 are $7,843,942. The five-year capital plan totals $67,134,480. 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 4–5 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
July 1, 2013

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 ..... 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

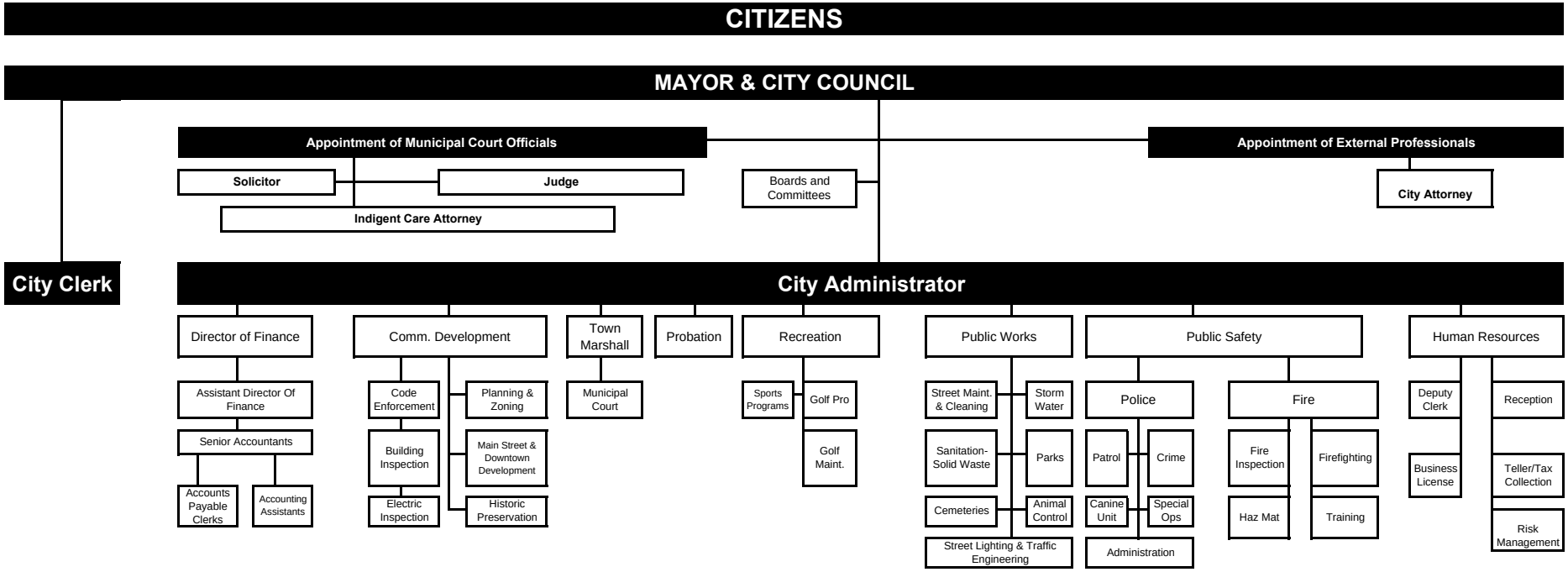
Appointed Officials and Management Related to Calhoun Utilities:

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

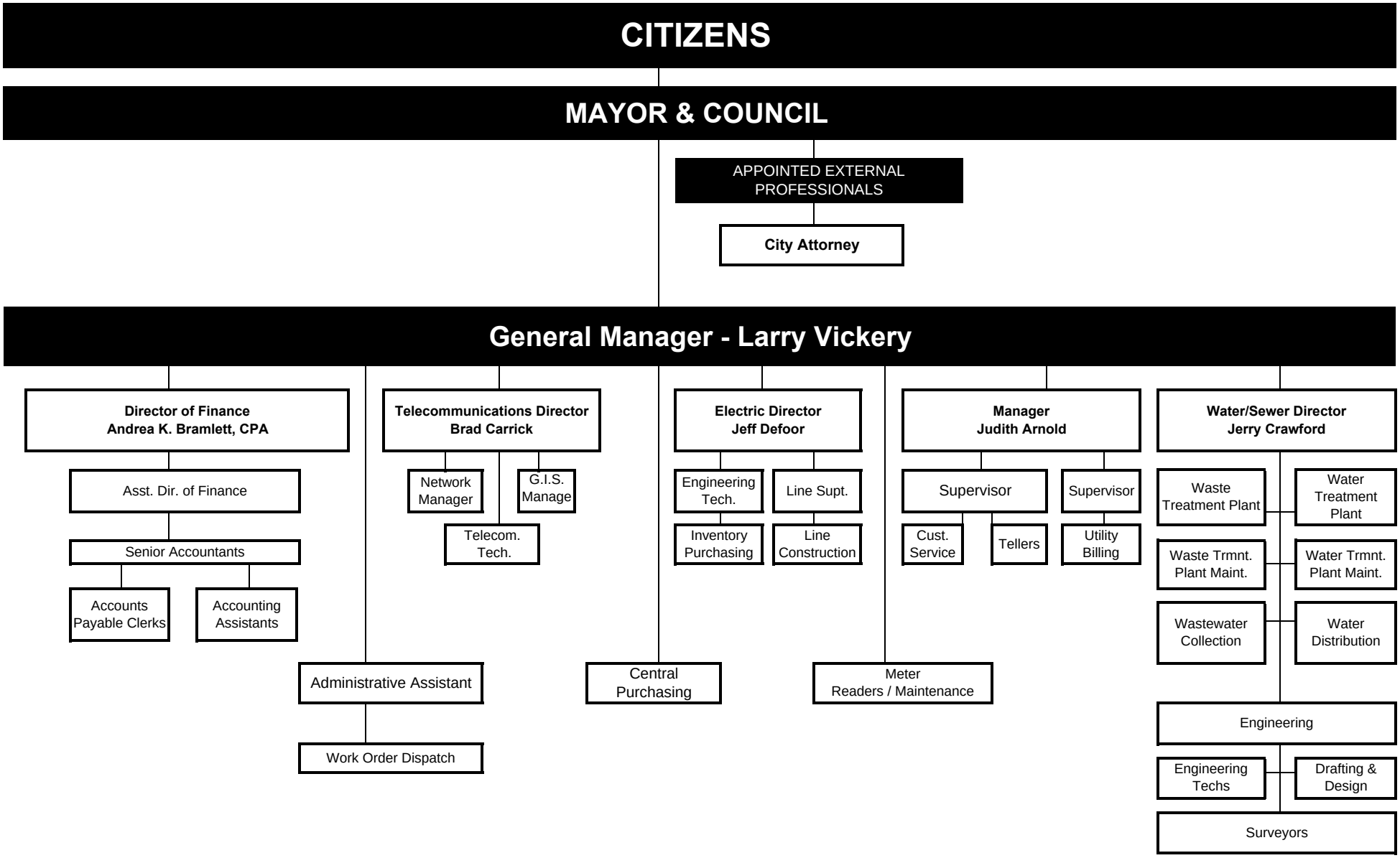
Appointed Professionals

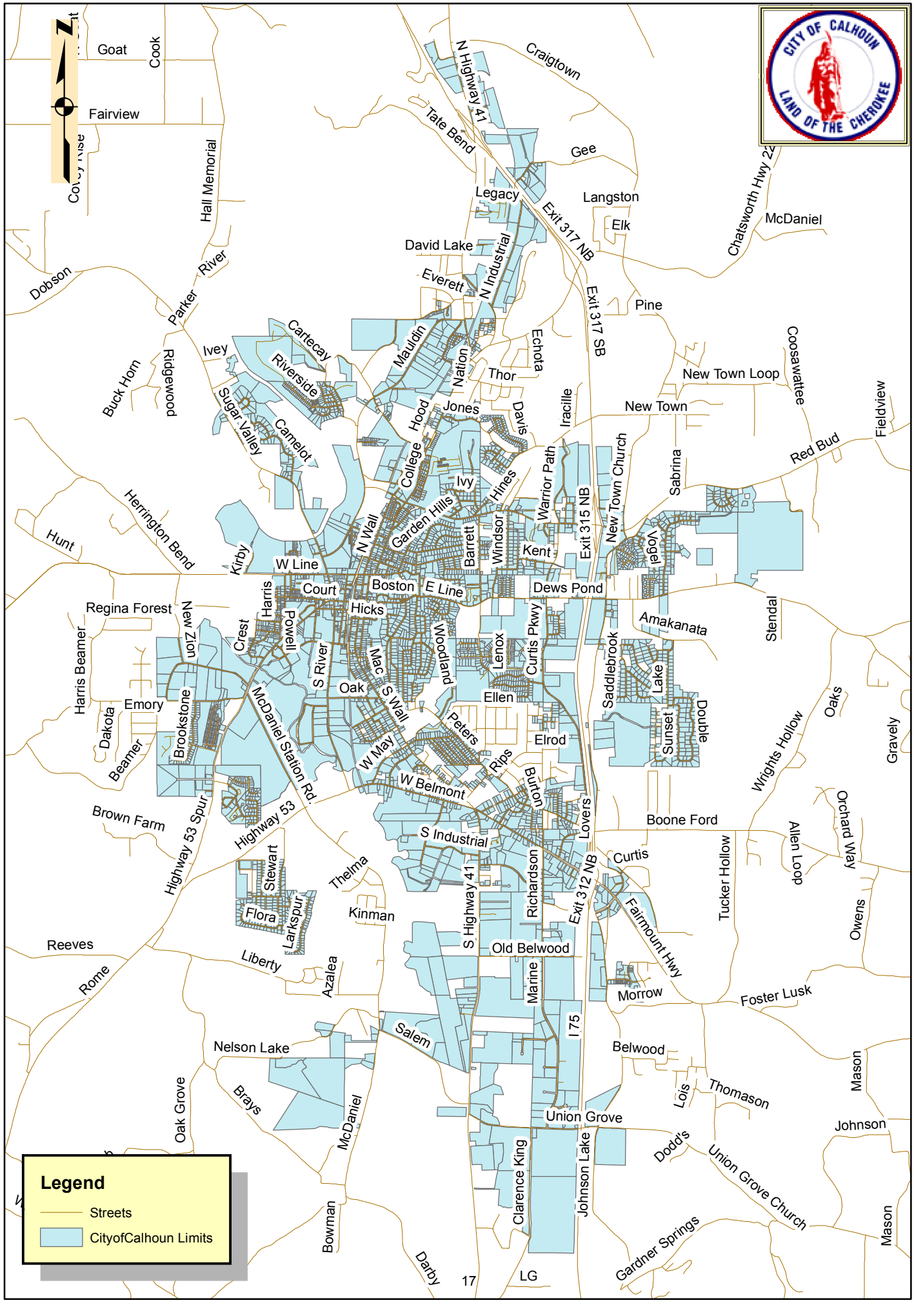
Municipal Court Judge ..... Suzanne Hutchinson Smith
Municipal Court Prosecutor ..... George Govignon
Municipal Court Indigent Care Attorney ..... Rebecca B. Parris
City Attorney ..... George Govignon

CITY OF CALHOUN, GEORGIA
FISCAL 2013-2014 GOVERNMENTAL ORGANIZATIONAL CHART



CALHOUN UTILITIES
FISCAL 2013 - 2014 ORGANIZATIONAL CHART




Goat
Cook
Fairview
Hall Memorial
Dobson
Parker
River
Craigtown
N Highway 41
Tate Bend
Gee
Legacy
Exit 317 NB
Langston
Elk
McDaniel
Chatsworth Hwy 2
David Lake
Everett
N Industrial
Exit 317 SB
Pine
Echota
Thor
Nation
Mauldin
Cartecay
Riverside
Ivey
Buck Horn
Ridgewood
Sugar Valley
Carnelot
Hood
Jones
Davis
Iracille
New Town Loop
New Town
Coosawattee
Fieldview
Red Bud
Sabrina
Warrior Path
New Town Church
Exit 315 NB
Hines
Ivy
College
Garden Hills
N Wall
Windsor
Barrett
Kent
Yogel
Herrington Bend
Hunt
Kirby
W Line
Court
Boston
E Line
Dews Pond
Regina Forest
Harris
Hicks
Powell
Crest
New Zion
Harris Beamer
Emory
Dakota
Beamer
Brookstone
McDaniel Station Rd
S River
Mac
S Wall
Oak
Woodland
Lenox
Curtis Pkwy
Ellen
Peters
W May
Elrod
Rips
Burton
W Belmont
Lovers
Amakanata
Saddlebrook
Lake
Sunset
Double
Stendal
Wrights Hollow
Oaks
Gravely
Orchard Way
Allen Loop
Tucker Hollow
Owens
Boone Ford
Curtis
Fairmount Hwy
Exit 312 NB
Richardson
S Industrial
Brown Farm
Highway 53 Spur
Highway 53
Thelma
Stewart
Flora
Larkspur
Kinman
S Highway 41
Old Belwood
Marine
Morrow
Foster Lusk
Reeves
Rome
Liberty
Azalea
Salem
I 75
Belwood
Nelson Lake
Oak Grove
Brays
McDaniel
Union Grove
Lois
Thomason
Mason
Johnson
Dodd's
Union Grove Church
Johnson Lake
Clarence King
Bowman
Darby
Gardner Springs
Mason
17
LG
Legend
Streets
CityofCalhoun Limits

City of Calhoun, Georgia
Financial Policies

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

Calhoun Utilities will make transfers to the General Fund from utility funds (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 2014 as authorized by the Mayor and Council during the annual budget process. This includes 4% franchise fees for City right-of-way usage and 6% for lease of assets/royalties.

The following excerpts, relating to fund balance and the budget process, were taken from the City of Calhoun Financial Policies and Procedures adopted May 23, 2011 and are presented here for the benefit of users of the budget document.

I. FUND BALANCE AND NET ASSETS

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

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

II. BUDGETARY PROCESS

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

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

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

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

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

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

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

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

budget officer shall approve transfers of appropriations within a department among line items.

Budgetary Controls/Reports

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

Balanced Budget

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

Financing Current Expenditures

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

Capital Expense

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

Proprietary Funds

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

CITY OF CALHOUN
GEORGIA

R E S O L U T I O N

WHEREAS, the City Administrator, 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, 2013 through June 30, 2014.

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 17th day of June 2013.

Attest:

Eddie Peterson, City Administrator

Larry Vickery, Utilities General Manager

CITY OF CALHOUN, GEORGIA

James F. Palmer, Mayor

City of Calhoun
GENERAL GOVERNMENT
2014 Budget Summary

General Fund	2012 ACTUAL	2013 REVISED BUDGET	2014 BUDGET	% INCREASE (DECREASE)
Revenues				
Property Tax & Intangibles	(1,179,522)	(1,619,198)	(1,472,150)	-9.08%
Franchise Tax	(2,022,130)	(2,195,987)	(2,126,171)	-3.18%
Local Option Sales Tax	(2,257,286)	(2,289,170)	(2,443,641)	6.75%
Excise Taxes	(2,103,332)	(1,911,600)	(2,159,800)	12.98%
Licenses & Permits	(200,393)	(170,775)	(205,100)	20.10%
Intergovernmental	(625,516)	(653,413)	(502,802)	-23.05%
Charges for Services	(471,795)	(441,526)	(434,231)	-1.65%
Fines and Forfeitures	(556,314)	(471,974)	(468,780)	-0.68%
Interest	(10,663)	(10,500)	(4,500)	-57.14%
Rents/ Royalties	(2,941,597)	(3,043,082)	(2,931,774)	-3.66%
Other Revenues	(3,491)	(13,520)	(3,550)	-73.74%
Total Revenues	**(12,372,040)**	**(12,820,745)**	**(12,752,499)**	-0.53%
Expenditures				
Mayor and Council	153,412	223,198	230,402	3.23%
Elections	4,284	-	5,200	100.00%
City Administrator	543,023	660,201	657,620	-0.39%
Finance	67,321	-	-	-
Tax Administrator	63,832	68,394	75,801	10.83%
General Teller	50,713	53,558	54,927	2.56%
Human Resources	127,668	137,200	140,235	2.21%
Risk Management	3,826	5,250	5,250	0.00%
General Administration	**1,014,078**	**1,147,801**	**1,169,435**	1.88%
Municipal Court	252,969	275,234	308,777	12.19%
Probation	114,173	117,472	138,899	18.24%
Custody of Prisoners	62,503	71,500	76,500	6.99%
Court Services	**429,645**	**464,206**	**524,176**	12.92%
Welfare Related	53,469	68,320	69,401	1.58%
Auditorium	106	1,208	213	-82.37%
Depot	27,055	21,515	28,044	30.35%
Community Center	7,877	21,148	6,357	-69.94%
Library	265,698	323,031	324,672	0.51%
Community Services	**354,205**	**435,222**	**428,687**	-1.50%
Regulatory Inspections and Enforcement	328,783	273,190	279,090	2.16%
Downtown Development	103,397	102,693	106,688	3.89%
Airport	162,217	156,493	226,039	44.44%
Community Development	**594,398**	**532,376**	**611,817**	14.92%
Police Administration	335,227	355,233	359,911	1.32%
Detectives	509,307	541,078	563,010	4.05%
Patrol	2,216,544	2,993,877	2,373,489	-20.72%
Special Operations	277,654	324,770	332,886	2.50%
Police Dispatching	89,502	114,418	108,312	-5.34%
Police Department	**3,428,235**	**4,329,376**	**3,737,608**	-13.67%
General Fund				
Fire Administration	201,157	176,408	189,747	7.56%
Firefighting	2,361,726	2,598,721	2,593,026	-0.22%
Fire Inspection	127,333	136,022	145,028	6.62%
Fire Training Center	-	102,868	91,137	-11.40%
Fire Dispatching	44,751	57,209	54,156	-5.34%
Fire Stations and Buildings	16,581	25,000	40,000	60.00%
Fire Debt Service	175,913	175,913	175,913	-

Fire Department	**2,927,462**	**3,272,141**	**3,289,007**	0.52%

General Fund	**2012 ACTUAL**	**2013 REVISED BUDGET**	**2014 BUDGET**	**% INCREASE (DECREASE)**
Animal Control	73,255	78,046	80,076	2.60%
Highways and Streets Administration	103,391	107,630	111,063	3.19%
Highways and Streets	955,481	1,325,885	1,150,125	-13.26%
Street Cleaning	81,343	84,496	93,492	10.65%
Street Lighting	184,258	189,836	187,216	-1.38%
Traffic Engineering	209,684	237,405	263,745	11.09%
Maintenance and Parks	267,202	325,184	332,588	2.28%
Cemetery	164,736	178,680	172,838	-3.27%
Parks Beautification	2,928	4,600	4,600	-
Public Works	**2,042,279**	**2,531,762**	**2,395,743**	-5.37%
Total Expenditures	10,790,302	12,712,884	12,156,473	-4.38%
Excess of Revenues (Over) Under Expenditur	(1,581,738)	(107,861)	(596,026)	452.59%
Other Financing Sources (Uses)				
Sale of Assets	(6,052)	(60,000)	(102,500)	70.83%
Transfer in	(97,330)	(799,600)	(72,204)	-90.97%
Transfer out	729,620	967,461	770,730	-20.33%
Net Change in Fund Balance	$ (955,500)	-	-	
Special Revenue Funds				
Recreation Fund				
Revenues	(946,351)	(995,425)	(1,004,287)	0.89%
Recreation Administration	67,383	73,026	75,565	3.48%
Participation	841,707	922,399	928,722	0.69%
Total Expenditures	909,090	995,425	1,004,287	0.89%
Net Change in Fund Balance	(37,261)	-	-	
Minor Special Revenue Funds				
UDAG Fund	22,883	23,500	24,090	2.51%
Confiscated Assets	(7,089)	17,100	6,600	-61.40%
School Tax Fund	81,758	-	-	-
Hotel/Motel Fund	279,561	275,000	452,000	64.36%
Capital Project Funds				
2005 SPLOST Fund	2,062,754	2,039,000	10,000	-99.51%
2011 SPLOST Fund	152,647	1,095,738	1,763,856	60.97%
School SPLOST Fund	1,015,766	-	-	-
School Bond Capital Project	21,003,290	49,800,000	-	-100.00%
Debt Service Funds				
Golf Debt	370,369	368,928	371,456	0.69%
School Debt - SPLOST	4,711,971	11,285,198	3,842,464	-65.95%
Agency Fund				
Municipal Court Fund	872,265	782,424	785,000	0.33%
Solid Waste Fund				
Revenues	(705,364)	(866,966)	(715,000)	-17.53%
Collection	465,338	539,611	561,904	4.13%
Recycle	25,551	27,490	28,125	2.31%
Landfill	10,072	33,000	31,400	-4.85%
Yard Trimmings and Collections	87,966	266,865	93,571	-64.94%
Total Expenditures	588,927	866,966	715,000	-17.53%
Net Change in Fund Balance	(116,437)	-	-	
Golf Fund				
Revenues	(552,512)	(980,281)	(826,411)	-15.70%
Maintenance	504,847	637,407	542,772	-14.85%
Pro Shop	435,041	342,874	283,639	-17.28%
Total Expenditures	939,888	980,281	826,411	-15.70%
Net Change in Fund Balance	387,376	-	-	

CALHOUN UTILITIES
APPROVED BUDGET SUMMARY 2012-2013

	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 2013-2014

	Utility Admin	Wastewater Fund	Water Fund	Electric	Telecom	Total
Revenues	$(2,920,944)	$ (6,837,620)	$ (15,569,906)	$ (38,012,204)	$ (1,071,544)	$ (64,412,218)
Expenses	2,920,944	6,837,620	15,569,906	38,012,204	1,071,544	64,412,218
Shortages/Overages	$ -	$ -	$ -	$ -	$ -	$ -

Note -

There are no rate increases included in the above . Slight minimum adjustments have been made to work towards bringing City and County minimums into line with City ordinances for water and sewer.

There is a 14.3% health insurance increase included in the above information.

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

2011 SPLOST Capital Project	**Capital leases** - Police fleet & Golf greens and irrigation	300,000	
	Buildings - Library	340,000	
	Infrastructure - Linda Lane	280,000	
	Other Equipment - Street Sweeper-$150,000, Fairway mower-$65,000, Greens mower-$45,000, diff. on golf carts-$55,000, diff. on asphalt machine-$55,000	370,000	$ 1,290,000
		Total	**$ 1,290,000**

Calhoun Utilities
Summary of Capital Outlay

Wastewater Collection Maintenance	**Land**	$ 5,000	
	Infrastructure - Project #151: I-75 & Union Grove Relocation	40,000	
	Infrastructure DOT project, Red Bud road intersector	360,367	
	Infrastructure - Project #171: Replacement King St. Sewer	300,000	
	Machinery - $48,000 for bypass pump; $48,000 for bush-hog mower, $12,000 lightweight trench box	108,000	
	Vehicles - shared Ford F-250 truck 4 X 4	12,500	$ 825,867
Wastewater Lift Station	**Machinery** - $15,000 replace pumps at Paul Lusk, $88,000 replace lift station at Timber Ridge, $7,000 install comm. with Mission Control at Resaca	$ 110,000	$ 110,000
Brittany Drive Water Plant/ Intake & Wells	**Infrastructure -** Proj. #105 Brittany Dr. GEFA Exp.	$ 1,445,186	
	Machinery - Replace bacteria lab incubator	8,000	
	Buildings - Renovation	30,000	$ 1,483,186
Mauldin Rd. Water Plant	**Infrastructure -** Proj. #187 Concrete & Baffles at Mauldin	$ 1,300,000	
	Machinery - Replace two bar screens at the Coosawatte intake and one at the river pump.	320,000	$ 1,620,000
Water Construction	**Infrastructure** - DOT project , Redbud road intersector	$ 767,389	
	Infrastructure - Proj. #187 2" Galvanized Pipe	1,440,000	
	Infrastructure - Proj. #189 Linda Lane and May Street	37,000	
	Infrastructure - Miscellaneous	20,000	
	Infrastructure - Proj. #170: Water System Improvements	60,000	
	Machinery - $68,000 for two ton dump truck; $62,000 for a crew service truck; $25,000 for an air compressor; $8,000 for an equipment trailer; $95,000 for a dozer and $5,000 for a waterline locating device.	263,000	
	Vehicles - $22,000 F150 4 X 4 and $12,500 for a shared F250 4 X 4	34,500	$ 2,621,889
Electric	**Infrastructure -**Cherokee Loft, Phase 2 Capacitor, Red Bud UGA Complex, Calnet generator & Executive Drive	$ 772,000	
	Infrastructure - Proj. #152 Calhoun High Relocation	130,000	
	Computers - replace Human Machine Interface	20,000	
	Machinery - $30,000 for the generator and $100,000 for a 40' bucket truck	130,000	$ 1,052,000
Telecommunication	**Computers** - $50,000 CTDI PON upgrade; $25,000 backup server	$ 75,000	
	Machinery - Reel trailer	15,000	$ 90,000
Engineering	**Vehicles**	$ 22,000	$ 22,000
Meter Readers	**Vehicles**	$ 19,000	$ 19,000
		Total	**$ 7,843,942**

Personnel Summary

City of Calhoun
Full Time Equivalent Employees by Function

Function/program	2008	2009	2010	2011	2012	2013
General Government						
Mayor and City Council	5	5	5	5	5	5
Administration	2	1	2	2	2	2
Tax Administration	1	1	1	1	1	1
Business License Clerk	1	1	1	1	1	1
Human Resources	2	2	2	2	2	2
Finance	5	5	4	4	-	0
Purchasing	2	0	0	0	-	0
	18	15	15	15	11	11
Judicial						
Court Services	3	3	3	3	3	3
Probation	2	2	2	2	2	2
	5	5	5	5	5	5
Public Safety						
Police	52	47	49	49	49	49
Fire	40	38	39	39	39	39
Animal Control	1	1	1	1	1	1
	93	86	89	89	89	89
Public Works						
Administration	1	1	1	1	1	1
Streets and highways	17	17	16	16	17	15
City Maintenance	6	6	6	6	6	7
Cemetery	2	2	4	3	3	3
	26	26	27	26	27	26
Health and Welfare						
Senior Citizens Activities	1	1	1	1	1	1
Culture and Recreation						
Recreation Department	8	7	14	15	15	13
Library	4	4	9	9	9	9
	12	11	23	24	24	22
Housing and Economic Development						
Mainstreet Program	1	1	1	1	1	1
Airport	2	2	4	4	2	3
Inspections	5	4	4	4	4	3
	8	7	9	9	7	7

Utilities Administration						
Administration	5	4	5	4	2	2
Work Order					1	1
Finance	5	4	5	4	8	9
Billing	2	2	3	2	2	3
Customer Service	4	4	4	4	4	3
Tellers	3	4	3	4	3	4
Purchasing	2	2	2	2	2	2
Meter Reading	7	4	5	4	4	4
Engineering	6	6	6	6	6	6
GIS	1	2	2	2	2	2
	35	32	35	32	34	36
Electric System	18	16	17	15	15	17
Water and Sewer System						
Wastewater Treament	10	10	9	9	10	10
Sewer Construction	13	12	12	11	11	11
Maintenance Crew	11	10	10	10	10	10
Water Treatment	8	8	7	7	8	9
Water Construction	27	24	22	22	22	22
	69	64	60	59	61	62
Fields Ferry Golf Course						
Pro Shop	3	3	9	9	9	5
Maintenance	9	8	8	8	7	7
	12	11	17	17	16	12
Telecommunciations	4	4	4	4	4	4
Solid Waste	2	2	3	3	1.5	1.5
Total	303	280	305	299	296	294

City of Calhoun
Budget Calendar for Fiscal Year 2013 - 2014

Date	Procedure	Action to be Taken By
February 11 - 14, 2013	Payroll budget information updated for distribution to department heads	Human Resource to prepare initial projections of payroll accounts for department head distribution
February 15, 2013	Distribute budget information to department heads and supervisors	Director of Finance
Feb. 18 - March 8, 2013	Dept. heads/supervisors prepare initial projections for mgmt. review	Supervisors and department heads
March 6 - 8, 2013	Department heads review proposals with immediate supervisor	Supervisors and department heads
March 11 - 22, 2013	Management meet and review department head proposals	General Manager/ City Administrator and department heads
March 25 - April 2, 2013	Prepare first draft	General Manager/ City Administrator and Finance Department
April 3 - 5, 2013	Review total combined first draft	General Manager/ City Administrator
April 8, 2013	Prepare legal notice regarding public hearing to be held on May 13, 2013	City Clerk
April 9 – 19, 2013	Amend first draft for Council work session	General Manager/ City Administrator and Finance Department
April 12, 2013	Publish legal notice for work session	City Clerk
April 22, 2013	Council budget work session	Mayor, Council, General Manager/ City Administrator
April 22 - May 13, 2013	Prepare second draft	General Manager/ City Administrator and Finance Department
May 3, 2013	Publish ad for first public hearing to be held on May 13, 2013	Legal organ - City Clerk
May 13, 2013 - Noon	Noon work session with School Board	Mayor, Council, General Manager/City Administrator, School Board and Superintendent
May 13, 2013 - 7:00 p.m.	Public hearing	Mayor, Council
May 17, 2013	Prepare second legal notice of hearing on June 10, 2013	City Clerk
May 22, 2013	Receive School's draft of budget	Mayor, Council and City Administrator
May 14 - June 10, 2013	Prepare final budget proposal	General Manager/ City Administrator and Finance Department
May 31, 2013	Publish ad for public hearing to be held on June 10, 2013	Legal organ - City Clerk

City of Calhoun
Budget Calendar for Fiscal Year 2013 - 2014

Date	Procedure	Action to be Taken By
June 7, 2013	Publish legal notice of adoption of budget ordinance	Legal organ - City Clerk
June 10, 2013	Second public hearing	Mayor and Council
June 11 - 17, 2013	Prepare final draft	General Manager/ City Administrator and Finance Department
June 17, 2013	Adoption of budget	Mayor and Council
June 18 – 28, 2013	Print final adopted budget and distribute to Mayor and Council, department heads and Library	Finance Department
June 24, 2013	Upload adopted budget to City website pending Council approval	Legal organ - City Clerk

*The Council meeting for June 24 is rescheduled to June 17 by the adoption of this budget calendar to allow the Mayor and Council to attend the GMA convention.

GENERAL FUND (100)

Revenue Summary

			Actual 2010-2011	Actual 2011-2012	Original Budget 2012-2013	Revised Budget 2012-2013	Budget 2013-2014
Property Taxes							
31	1000	General Property Taxes	$ (999,928)	$ (953,993)	$ (1,433,178)	$ (1,433,178)	$ (1,350,000)
31	1001	General Property Taxes-Prior	(165,244)	(138,443)	(120,000)	(120,000)	(38,000)
31	1100	Real Property-Current Year	-	(3,903)	-	-	-
31	1101	Refund Property Taxes	1,854	3,523	5,000	5,000	5,000
31	1110	Public Utility Tax	(7,196)	(7,935)	(6,000)	(6,000)	(10,000)
31	1201	Refund Prior Year	1,644	7,440	3,500	3,500	5,000
31	1310	Motor Vehicle Tax	(44,674)	(40,516)	(45,000)	(45,000)	(55,000)
31	1320	Mobile Home Tax	(56)	(243)	(20)	(20)	-
31	1340	Intangibles - Reg & Record	(20,644)	(18,371)	(9,500)	(9,500)	(12,000)
31	1600	Real Est. Transf. Tax & Other	(4,738)	(4,795)	(2,500)	(2,500)	(3,500)
31	9000	Pen. & Int. on Del. Taxes	(11,815)	(22,286)	(11,500)	(11,500)	(13,650)
		Total Property Taxes	(1,250,797)	(1,179,522)	(1,619,198)	(1,619,198)	(1,472,150)
Franchise Tax							
31	1700	Franchise Tax-City	(1,464,409)	(1,527,204)	(1,663,671)	(1,663,671)	(1,587,212)
31	1701	Franchise Tax-Other	(451,972)	(456,321)	(495,350)	(495,350)	(500,000)
31	1760	Franchise - Tax - Telephone	(37,632)	(38,606)	(36,966)	(36,966)	(38,959)
		Total Franchise Tax	(1,954,013)	(2,022,130)	(2,195,987)	(2,195,987)	(2,126,171)
Sales Tax							
31	3100	Local Option Sales Tax	(2,102,232)	(2,257,286)	(2,251,670)	(2,289,170)	(2,443,641)
Excise Tax							
31	3101	County Excise Tax	-	-	-	-	(32,000)
31	4200	Beer Tax	(267,813)	(256,310)	(255,000)	(255,000)	(275,000)
31	4201	Wine Tax	(29,245)	(29,738)	(30,000)	(30,000)	(33,000)
31	4202	Liquor Tax	(39,481)	(40,945)	(40,000)	(40,000)	(44,000)
31	4203	Liquor Pouring Tax	(11,312)	(11,095)	(11,000)	(11,000)	(11,000)
31	6100	Business & Occupational Taxes	(371,454)	(371,733)	(367,000)	(367,000)	(367,000)
31	6101	Business Taxes (EMC)	(491,011)	(481,067)	(480,000)	(480,000)	(480,000)
31	6102	Gross Receipts Gas Marketers	(69,149)	(54,460)	(56,000)	(56,000)	(56,000)
31	6200	Insurance Premium Taxes	(718,274)	(779,685)	(610,500)	(610,500)	(780,000)
31	6300	Financial Institution Taxes	(59,856)	(73,760)	(60,000)	(60,000)	(80,000)
31	9400	Pen. & Int. on Del. Business Lic.	(2,738)	(4,540)	(2,100)	(2,100)	(1,800)
		Excise Tax	(2,060,333)	(2,103,331)	(1,911,600)	(1,911,600)	(2,159,800)
License & Permit							
32	1000	Business Regulatory Fees	(123,588)	(121,388)	(120,000)	(120,000)	(146,000)
32	1005	Business License Application Fee	(1,400)	(1,000)	(1,000)	(1,000)	(1,100)
32	1006	Fire Permits	-	-	-	-	(500)
32	1310	Fire Permits	(2,835)	(3,484)	(1,200)	(1,200)	(3,500)
32	1330	Plumbing Permits/ HVAC	(10,384)	(10,691)	(5,600)	(5,600)	(9,000)
32	1340	Electric Permits	(21,254)	(9,870)	(11,000)	(11,000)	(8,000)
32	2111	Building Permits	(35,764)	(45,624)	(28,000)	(28,000)	(32,000)
32	2120	Soil & Sedimentation Permits	(700)	(1,645)	(250)	(250)	(400)
32	2121	Grading Permits	(1,690)	(1,750)	(975)	(975)	(1,100)
32	2140	Sign Permits	(2,353)	(2,286)	(1,800)	(1,800)	(2,500)
32	2150	Fuel System Installation Permits	(75)	(600)	(300)	(300)	(325)
32	2210	Zoning & Annexation Fees	(540)	(976)	(500)	(500)	(325)
32	3900	Other Sprinkler Permit	(270)	-	-	-	-
32	3902	NPDES Permits	(440)	(1,080)	(150)	(150)	(350)
		Total License & Permit	(201,293)	(200,393)	(170,775)	(170,775)	(205,100)
Intergovernmental							
33	1000	GA S&R Unit Train & Ed. Grant	(50,000)	(47,370)	-	-	-
33	1110	Dept. of Justice- Overtime Reimb.	(15,561)	(11,763)	(12,000)	(12,000)	(12,000)
33	1120	DOJ- Bulletproof Vest Grant	(3,646)	(10,905)	(9,000)	(9,000)	(5,000)
33	1120	27-DOJ- COPS ARRA Grant	(111,842)	(102,948)	(20,000)	(20,000)	-
33	1130	DOJ- ATF Overtime Reimb.	(5,418)	(1,182)	(3,500)	(3,500)	(1,000)
33	1130	158-GSAR	-	-	(100,000)	(100,000)	(75,000)
33	1250	Federal OP Unrestricted	(28,936)	-	-	-	-
33	4110	79-DOT- Streetscape III	-	(111,106)	(100,000)	(100,000)	-
33	4113	State of Georgia Highway Safety	-	(9,964)	-	-	-
33	4300	Capital	-	(10,000)	-	-	-

GENERAL FUND (100)

Revenue Summary

			Actual 2010-2011	Actual 2011-2012	Original Budget 2012-2013	Revised Budget 2012-2013	Budget 2013-2014
33	4311	DOT- LMIG Grant	(24,833)	(78,186)	(85,600)	(135,600)	(127,584)
33	5000	Local Grants-Gordon Co.- Library	(156,679)	(149,753)	(181,299)	(181,299)	(178,002)
33	7000	In Lieu of Taxes-Housing Authority	(29,732)	(28,913)	(29,500)	(29,500)	(27,000)
33	7002	Airport Authority - Reimbursement	(63,679)	(63,427)	(62,514)	(62,514)	(77,216)
		Total Intergovernmental	(490,326)	(625,516)	(603,413)	(653,413)	(502,802)
Charges for Services							
34	1120	Probation Fees	(157,548)	(156,696)	(165,000)	(165,000)	(170,000)
34	1125	Warrant Preparation	(2,880)	(1,425)	(2,000)	(2,000)	-
34	1190	Community Service Fees	-	-	-	-	(600)
34	1400	Charges-Copies & Paper	(22)	(37)	-	-	-
34	1700	Indirect Cost Alloc.-Serv. Fees	(231,580)	(187,585)	(155,926)	(155,926)	(154,381)
34	1910	Election Qualifying Fees	-	(868)	-	-	-
34	2120	Accident Reports	(5,582)	(6,961)	(6,000)	(6,000)	(6,100)
34	3900	Interdepartmental Services- Other	(4,454)	-	-	-	-
34	3918	Street Special Services - Dept.	(31,569)	(11,813)	(8,000)	(23,000)	(25,000)
34	3928	Maint. Special Services - Depts.	(26,951)	(26,129)	(17,000)	(17,000)	-
34	4380	Rental Income	-	-	-	-	(3,000)
34	4380	161-Rental Income	-	(2,500)	-	-	-
34	6000	Background Check Fees	(7,675)	(9,620)	(8,000)	(8,000)	(12,000)
34	6100	Animal Control Sales & Fines	(850)	(855)	(900)	(900)	(2,000)
34	9100	Cemetery Lot Sales	(14,441)	(14,700)	(15,000)	(15,000)	(14,000)
34	9300	Bad Check Fees	(175)	(76)	(100)	(100)	(50)
39	1108	Transfer In - Fine Admin. Fees	(47,622)	(52,530)	(48,600)	(48,600)	(47,100)
		Total Charges for Services	(531,349)	(471,795)	(426,526)	(441,526)	(434,231)
Fines and Forfeitures							
35	1000	Police Fines	4,989	(1,498)	-	-	(400)
35	1111	Restitution	(53)	(525)	(250)	(250)	(350)
35	1930	Parking Violations	(6,650)	(2,205)	(4,500)	(4,500)	(2,500)
35	2200	Other Confiscations	(1,977)	(3,594)	(1,500)	(1,500)	(1,700)
39	1130	Trans. - Muni. Court Agency Fund	(486,567)	(548,492)	(465,724)	(465,724)	(463,830)
		Total Fines and Forfeitures	(490,258)	(556,314)	(471,974)	(471,974)	(468,780)
Other Local Revenues							
36	1000	Interest Revenues	(13,974)	(10,663)	(10,500)	(10,500)	(4,500)
37	1002	Donations - Fire Department	(783)	-	-	-	-
38	1000	Rents & Royalties	(9,772)	(300)	-	-	-
39	1100	Lease/Roy.-Water, Sewer/Elec.	(2,888,461)	(2,941,297)	(3,040,082)	(3,040,082)	(2,931,774)
38	1001	161 Rent - Bailey property	-	-	(3,000)	(3,000)	-
38	3100	Insurance Reimbursement	-	-	-	(11,500)	-
38	5001	Sale of Street Signs	(649)	(67)	-	-	-
38	9000	Miscellaneous Revenue	(1,534)	(1,391)	(1,000)	(1,000)	(2,500)
38	9001	Sales Tax Vendor's Fee	(22)	(12)	(20)	(20)	(50)
38	9003	Employee Jury Duty Pay	(600)	(1,296)	(500)	(500)	(500)
38	9005	Sale of Scrap / Surplus	(4,038)	(725)	(500)	(500)	(500)
		Total Other Local Revenues	(2,919,833)	(2,955,751)	(3,055,602)	(3,067,102)	(2,939,824)
Other Financing Sources							
39	1106	Transfer in - Solid Waste Fund	-	-	-	-	(20,604)
39	1113	Trans.in-Other Internal Svc. Fund	(39,600)	(39,600)	(39,600)	(39,600)	(39,600)
39	1122	Transfer in - Rec CP	(140)	-	-	-	-
39	1125	Trans in-In-kind Gen. labor/eq.	-	(33,029)	(15,000)	(15,000)	-
39	1126	Trans in-In-kind Utility labor/eq.	(5,171)	(24,795)	(13,000)	(13,000)	(12,000)
39	1134	Transfer in - SPLOST	-	-	-	-	-
39	2100	Sale of Assets	(15,029)	(6,052)	(5,000)	(60,000)	(102,500)
39	2100	167 Sale of Assets	-	92	-	-	-
39	5000	Transfer in -Capital Lease Electric	-	-	(732,000)	(732,000)	-
61	1006	Trans Out-Solid Waste	-	-	-	12,000	-
61	1011	Trans Out-Labor&Equip.Hrs.-GF	6,540	33,833	30,000	30,000	-
61	1013	Trans Out-Labor&Equip. Hrs.-Util.	505	3,248	3,000	3,000	-
		Total Other Financing Sources	(52,895)	(66,302)	(771,600)	(814,600)	(174,704)
Total General Fund Revenue			**$(12,053,329)**	**$(12,438,341)**	**$(13,478,345)**	**$(13,635,345)**	**$(12,927,203)**

GENERAL ADMINISTRATION







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

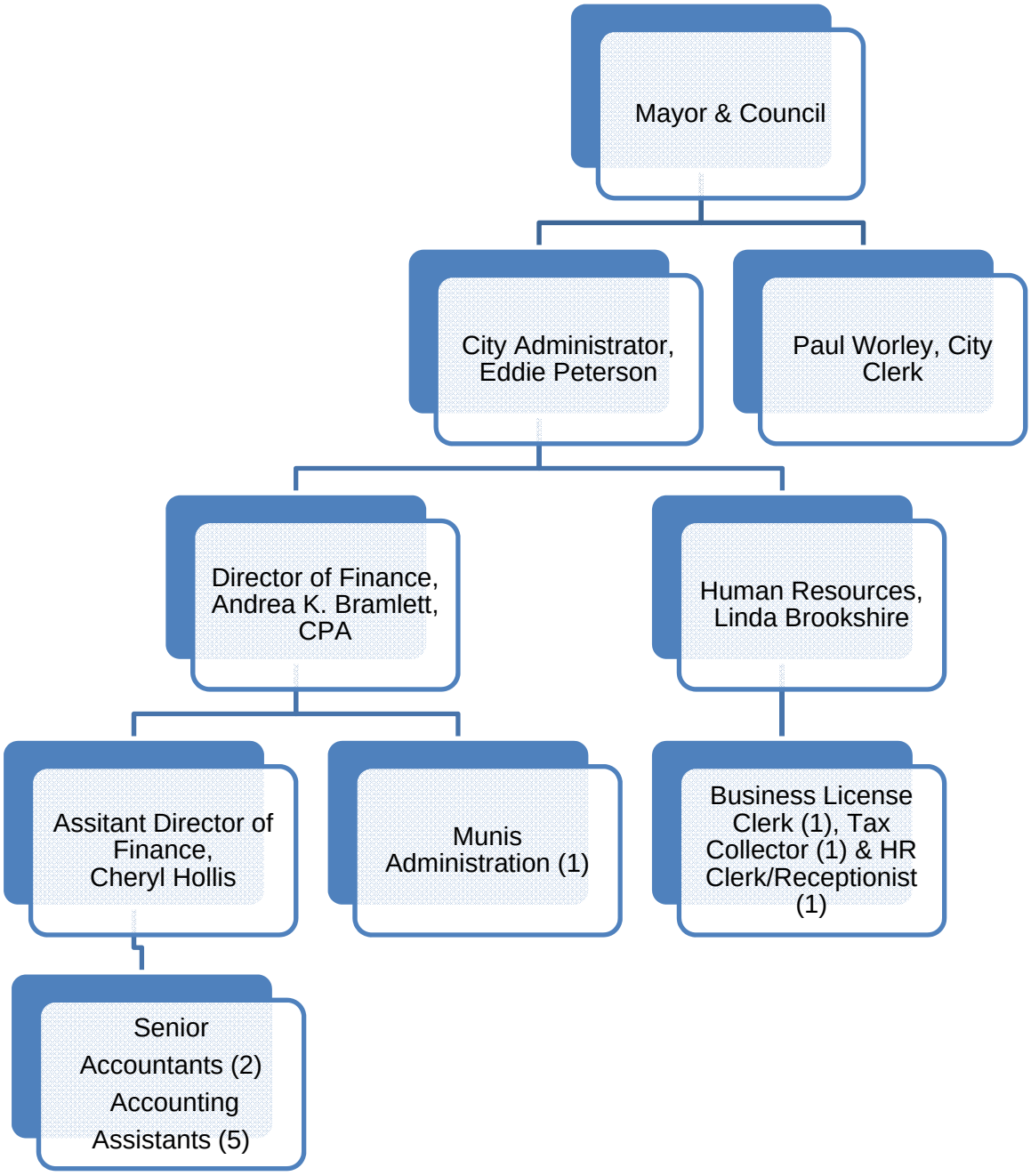
The Administration Department provides policy direction and guidance through the Mayor and Council, manages day-to-day operations and coordinates the missions and goals of all general government departments.





The City Administrator is charged with the administration of financial affairs of the governmental funds of the City, including reporting accurate financial information, collection of revenues, payables processing, payroll, and employee management. City Hall has a limited staff that makes every effort to concentrate on the City's core services and meet the needs of the citizens of Calhoun.

GENERAL ADMINISTRATION



GENERAL ADMINISTRATION

(1101110) MAYOR AND COUNCIL

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 33,600	$ 33,600	$ 34,440	$ 34,440	$ 33,600
512100	Group Insurance	13,725	13,757	18,060	16,729	10,322
512101	Insurance Deduct. Reimburse	143	256	400	400	240
512401	Retirement Plan Empl. Cont.	19,200	19,200	19,200	19,200	19,200
512402	Retirement Plan Admin. Costs	501	501	500	500	500
Purchased & Contracted Services						
521201	Legal & Auditing	8,767	15,322	15,000	14,550	15,000
521300	Technical	-	40	-	-	-
522203	Repairs & Maint. - Blogs.	-	113	-	-	-
523104	Surety Bonds	-	-	-	8	10
523105	Public Officials Liability Ins.	9,035	3,652	3,770	4,743	5,721
523200	Telephone - City Service	565	665	750	750	750
523203	Data Service - City	1,956	1,802	1,825	1,825	1,825
523209	Internet Service	866	2,379	2,500	2,500	2,500
523210	E-mail Service	210	210	210	210	210
523300	Advertising	1,899	2,545	2,542	2,542	2,000
523400	Printing & Binding	122	11,748	100	600	550
523500	Travel	11,492	13,839	12,000	10,550	12,000
523600	Dues & Fees	29,160	24,560	30,000	30,000	30,000
523700	Education & Training	5,860	5,025	6,000	6,000	6,000
Supplies						
531100	General Supplies & Materials	764	662	900	900	900
531120	Office Supplies	85	46	50	50	50
531142	Repairs & Maint. - Blogs.	-	151	-	-	-
531300	Food for Meetings	3,693	3,341	2,700	3,000	2,700
531600	Small Equipment <$5000	4,485	-	-	1,450	1,450
531601	Computers/Printers/Software	-	-	50	50	50
531700	Miscellaneous	107	-	500	500	500
Other						
576000	Contingency	-	-	75,768	60,446	84,324
Other Financing Uses						
611020	Transfer Out - Recreation	-	-	-	11,255	-
TOTAL	**MAYOR & COUNCIL**	**$ 146,233**	**$ 153,412**	**$ 227,265**	**$ 223,198**	**$ 230,402**

(1101400) ELECTIONS

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Purchased & Contracted Services						
521201	Legal	$ -	$ 1,196	$ -	$ -	$ 1,000
521205	Consulting	-	2,981	-	-	4,000
523300	Advertising	194	-	-	-	100
Supplies						
531300	Food for Meetings	-	106.14	-	-	100
TOTAL	**ELECTIONS**	**$ 194**	**$ 4,284**	**$ -**	**$ -**	**$ 5,200**

(1101511) CITY ADMINISTRATOR

			FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits							
511100		Regular Employee Wages	$ 99,509	$ 132,656	$ 139,026	$ 139,436	$ 146,378
512100		Group Insurance	8,051	15,184	18,060	17,515	10,322
512101		Insurance Deduct. Reimburse	72	256	400	400	240
512200		FICA Contributions	5,874	8,145	8,409	8,509	9,075
512300		Medicare	1,374	1,906	1,967	1,992	2,122
512401		Retirement Plan Empl. Cont.	6,239	9,235	9,326	9,326	9,232
512402		Retirement Plan Admin. Costs	194	291	301	311	308
512700		Workers' Comp. Insurance	79	725	157	157	188
Purchased & Contracted Services							
521201		Legal & Auditing	31,990	20,116	20,000	23,875	20,000
522002		Exterminating Services	300	310	300	340	300
522110		Garbage Pick-up Service	584	584	590	590	590
522200		Interdept. Services & Labor	8,468	6,319	8,000	1,135	8,000
522201		Vehicle Repair & Maintenance	108	49	200	270	750
522202		Repairs & Maint. - Equip.	15,034	14,081	13,000	14,600	13,000
522203		Repairs & Maint. - Blogs.	4,445	4,677	2,000	2,000	3,000
522203		Repairs & Maint. - Blogs.	-	7,435	-	-	-
522203		Repairs & Maint. - Blogs.	-	289	-	-	-
522320		Rental of Equipment	4,350	3,303	4,000	4,000	4,000
523001		Other Purchased Services	350	2,840	300	950	300
523001	159	Other Purchased Services	-	1,146	-	-	-
523001	163	Other Purchased Services	-	660	-	-	-
523101		General Liability Insurance	2,505	1,825	2,864	3,364	3,885
523102		Property Insurance	2,509	719	733	863	935
523103		Vehicle Insurance	894	905	913	913	650
523104		Surety Bonds	7	89	-	30	30
523200		Telephone - City Service	7,752	6,945	6,700	5,660	6,700
523203		Data Service - City	11,623	12,239	11,100	11,100	12,000
523205		Cell Phone	1,096	904	1,000	1,000	1,000
523209		Internet Service	4,709	3,953	3,300	3,300	3,300
523210		E-mail Service	462	462	425	425	425
523220		Postage	4,414	4,703	5,500	5,680	5,500
523300		Advertising	1,949	5,605	5,000	2,300	4,000
523400		Printing & Binding	1,027	616	2,000	2,800	2,750
523500		Travel	3,242	1,311	3,500	1,500	3,000
523600		Dues & Fees	787	245	900	5,900	2,600
523604		Bank Service Charges	180	(48)	-	-	-
523700		Education & Training	1,809	4,273	9,000	9,000	7,000
523901		Floral Services	-	-	-	85	-

			FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Supplies							
531100		General Supplies & Materials	466	2,138	2,200	2,200	2,000
531120		Office & Computer Supplies	545	(9)	1,500	1,500	1,500
531125		Printer & Copier Supplies	232	1,605	2,000	2,000	2,000
531140		Repairs & Maintenance	-	21	-	-	-
531141		Vehicle Repair & Maintenance	22	-	100	365	250
531142		Repairs & Maint. - Blogs.	252	298	2,000	1,870	1,000
531142	163	Repairs & Maint. - Blogs.	-	18,170	-	-	-
531210		Water & Sewer Service - City	5,012	5,578	5,000	5,090	5,000
531220		Natural Gas Service	2,596	2,221	3,000	2,970	3,000
531230		Electric Service - City	23,589	16,051	20,000	20,000	20,000
531270		Gasoline	1,002	954	1,000	1,000	1,000
531300		Food for Meetings	100	234	200	200	200
531400		Books & Periodicals	331	79	750	750	700
531600		Small Equipment <$5000	828	230	2,500	1,950	2,000
531601		Computer Equipment <$5000	-	-	1,500	1,500	1,500
Capital Outlay							
541100		Land	133,419				
541200	167	Site Improvements	-	9,400	-	-	-
541300		Buildings		11,381		-	
542300		Furniture & Fixtures	7,800	-	-	-	-
Interfund/Interdepartmental Charges							
554100		Interfund Allocation - Utilities	93,818	194,280	339,380	339,380	335,790
Other Charges							
573900		Cash Over or Short	1	(4)	100	100	100
Other Financing Uses							
611006		Trans. Out - Solid	74,188	-	142,166	142,166	-
611007		Trans. Out - Multi. Grant Fund	10,993	442	-	-	-
611020		Transfer Out - Recreation	400,000	327,170	402,366	402,366	386,274
611033		Trans.- G. O. Debt Serv. (Golf)	370,965	370,369	368,928	368,928	371,456
TOTAL		**CITY ADMIN.**	**$ 1,358,146**	**$ 1,235,562**	**$ 1,573,661**	**$ 1,573,661**	**$ 1,415,350**

CITY ADMINISTRATOR FOOTNOTES

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

(1101512) GENERAL FINANCE

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 203,680	$ 47,411	$ -	$ -	$ -
511300	Overtime	241	544	-	-	-
512100	Group Insurance	25,159	7,476	-	-	-
512101	Insurance Deduct. Reimburse	287	36	-	-	-
512200	FICA Contributions	11,820	3,298	-	-	-
512300	Medicare	2,764	771	-	-	-
512401	Retirement Plan Empl. Cont.	12,862	3,850	-	-	-
512402	Retirement Plan Admin. Costs	399	124	-	-	-
512700	Workers' Comp. Insurance	328	34	-	-	-
Purchased & Contracted Services						
521204	Medical Services	80	-	-	-	-
522200	Interdept. Services & Labor	793	689	-	-	-
522320	Rental of Equipment	2,226	577	-	-	-
523104	Surety Bonds	28	-	-	-	-
523400	Printing & Binding	69	-	-	-	-
523500	Travel	1,172	732	-	-	-
523600	Dues & Fees	888	50	-	-	-
523700	Education & Training	1,308	295	-	-	-
Supplies						
531100	General Supplies & Materials	298	9	-	-	-
531120	Office & Computer Supplies	622	485	-	-	-
531125	Printer & Copier Supplies	79	48	-	-	-
531400	Books & Periodicals	113	-	-	-	-
531601	Computer Equipment <$5000	62	889	-	-	-
TOTAL	**GENERAL FINANCE**	**$ 265,276**	**$ 67,321**	**$ -**	**$ -**	**$ -**

(1101514) TAX ADMINISTRATION

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 29,287	$ 29,711	$ 31,147	$ 31,147	$ 31,622
511300	Overtime	182	64	164	439	200
512100	Group Insurance	6,919	7,234	9,030	10,280	10,322
512101	Insurance Deduct. Reimburse	72	128	200	200	240
512200	FICA Contributions	1,447	1,553	1,894	1,894	1,973
512300	Medicare	338	364	443	443	461
512401	Retirement Plan Empl. Cont.	2,058	2,082	2,121	2,121	2,068
512402	Retirement Plan Admin. Costs	64	67	68	78	69
512700	Workers' Comp. Insurance	75	65	67	67	61

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Purchased and Contracted Services						
521201	Legal	65	9,191	7,500	1,230	6,000
521300	Technical	5,621	8,771	10,500	13,500	15,000
523104	Surety Bonds	7	5	10	10	10
523300	Advertising	-	120	-	1,550	1,500
523400	Printing & Binding	4,440	4,273	5,000	5,160	5,000
Supplies						
531100	General Supplies	-	-	-	25	25
531400	Books & Periodicals	373	205	250	250	250
531601	Computer Equipment <$5000	-	-	-	-	1,000
TOTAL	**TAX ADMINISTRATION**	**$ 50,947**	**$ 63,832**	**$ 68,394**	**$ 68,394**	**$ 75,801**

TAX ADMINISTRATION FOOTNOTES

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

(1101515) GENERAL TELLER

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 36,766	$ 34,256	$ 35,597	$ 35,768	$ 36,137
511300	Overtime	166	544	615	-	200
512100	Group Insurance	8,965	7,234	9,030	10,266	10,322
512101	Insurance Deduct. Reimburse	89	128	200	181	240
512200	FICA Contributions	2,248	2,153	2,190	2,181	2,253
512300	Medicare	526	503	512	512	527
512401	Retirement Plan Empl. Cont.	2,723	2,306	2,424	2,368	2,363
512402	Retirement Plan Admin. Costs	85	74	78	78	79
512700	Workers' Comp. Insurance	75	65	67	67	61
Purchased & Contracted Services						
521201	Legal	-	1,970	-	970	1,000
521300	Technical Services	-	275	300	273	300
522200	Repairs & Maint. - Depart.	-	-	-	100	100
523104	Surety Bonds	7	6	10	10	10
523300	Advertising	-	-	-	37	-
523400	Printing & Binding	150	-	200	-	200
523500	Travel	-	-	500	478	500
523600	Dues & Fees	-	35	35	85	85
523700	Education & Training	-	-	500	105	250
Supplies						
531120	Office & Computer Supplies	59	141	150	79	150
531601	Computer Equipment <$5000	150	1,023	150	-	150
TOTAL	**TELLERS**	**$ 52,008**	**$ 50,713**	**$ 52,558**	**$ 53,558**	**$ 54,927**

GENERAL TELLER FOOTNOTES

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

(1101540) HUMAN RESOURCES

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 96,217	$ 89,957	$ 95,951	$ 93,391	$ 95,291
511300	Overtime	816	952	1,051	1,051	100
511400	Disability Benefits	-	1,200	-	-	-
512100	Group Insurance	14,316	14,947	18,060	20,145	20,644
512101	Insurance Deduct. Reimburse	143	256	400	400	480
512200	FICA Contributions	5,647	5,532	5,867	5,867	5,914
512300	Medicare	1,321	1,294	1,372	1,372	1,383
512401	Retirement Plan Empl. Cont.	6,341	6,413	6,535	6,535	6,370
512402	Retirement Plan Admin. Costs	197	207	211	211	212
512700	Workers' Comp. Insurance	150	129	133	133	121
Purchased & Contracted Services						
521201	Legal	9,679	1,633	3,500	3,300	3,300
521204	Medical Services	20	-	-	-	-
521207	Administration Health Plan	750	-	-	-	-
522200	Interdept. Services & Labor	204	-	150	150	100
523104	Surety Bonds	14	17	20	20	20
523220	Postage	936	1,842	-	-	-
523300	Advertising	114	41	-	-	-
523400	Printing & Binding	1,221	456	1,000	1,180	1,000
523500	Travel	-	-	100	100	100
523600	Dues & Fees	185	222	200	200	200
523604	Bank Service Charges	156	(103)	-	-	-
523700	Education & Training	150	-	150	460	150
Supplies						
531100	General Supplies	980	325	1,000	1,085	1,000
531120	Office & Computer Supplies	3,146	1,888	750	750	1,000
531125	Printer & Copier Supplies	-	-	250	350	350
531400	Books & Periodicals	431	461	500	500	500
531601	Computer Equipment <$5000	-	-	-	-	2,000
TOTAL	**HUMAN RESOURCES**	**$ 143,132**	**$ 127,668**	**$ 137,200**	**$ 137,200**	**$ 140,235**

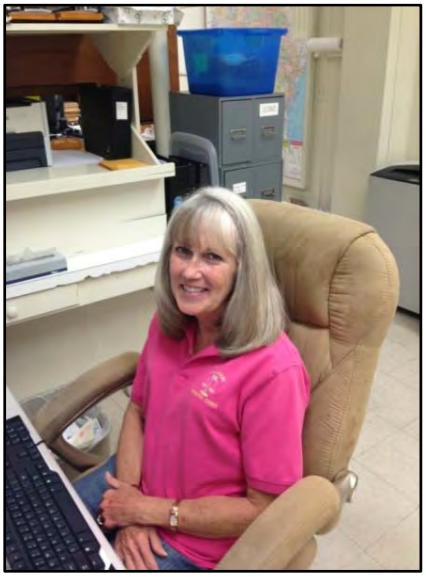
HUMAN RESOURCES FOOTNOTES

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

(1101555) RISK MANAGEMENT

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Supplies						
531100	General Supplies	$ 3,278	$ 3,260	$ 4,500	$ 4,500	$ 4,500
531120	Office & Computer Supplies	29	108	200	200	200
531300	Food for Meetings	448	457	550	550	550
TOTAL	**RISK MANAGEMENT**	**$ 3,756**	**$ 3,826**	**$ 5,250**	**$ 5,250**	**$ 5,250**

MUNICIPAL COURT SERVICES

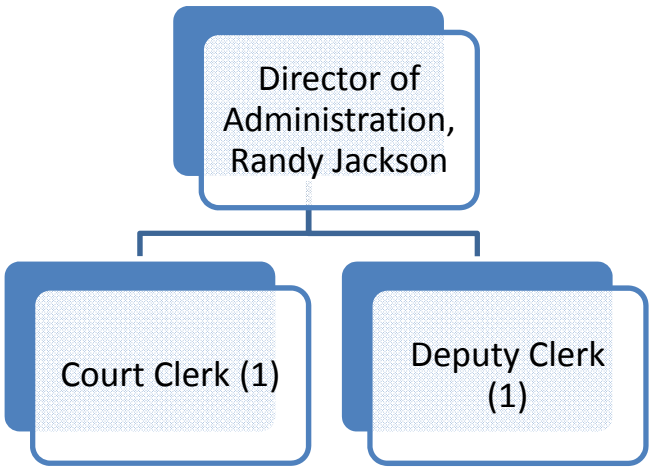




The Municipal Court provides court administration; management of prisoners held in custody at the county jail and is responsible for collecting fines and fees imposed by the court. Municipal Court is responsible for the management of prisoners who have cases in this court from area jails. Municipal Court 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.

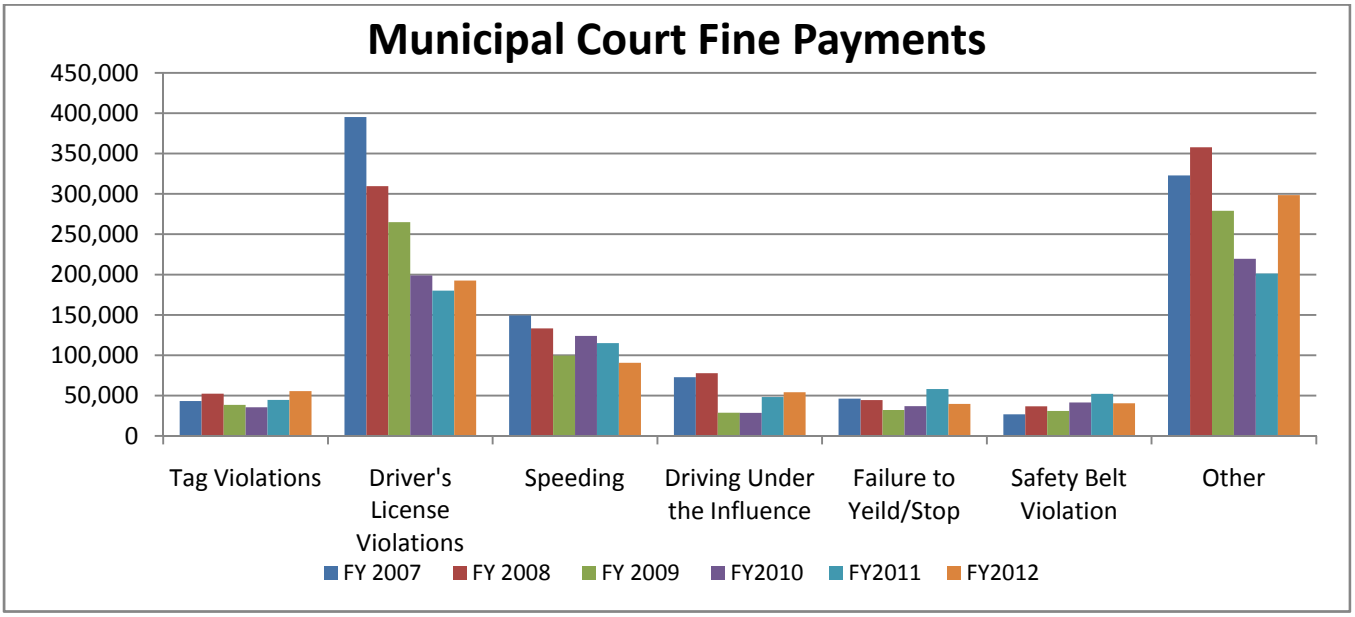
The Municipal Court has jurisdiction over traffic, City ordinance, and parking violations. It diligently works to ensure fair and impartial treatment of all citizens while maintaining a working and professional court system.

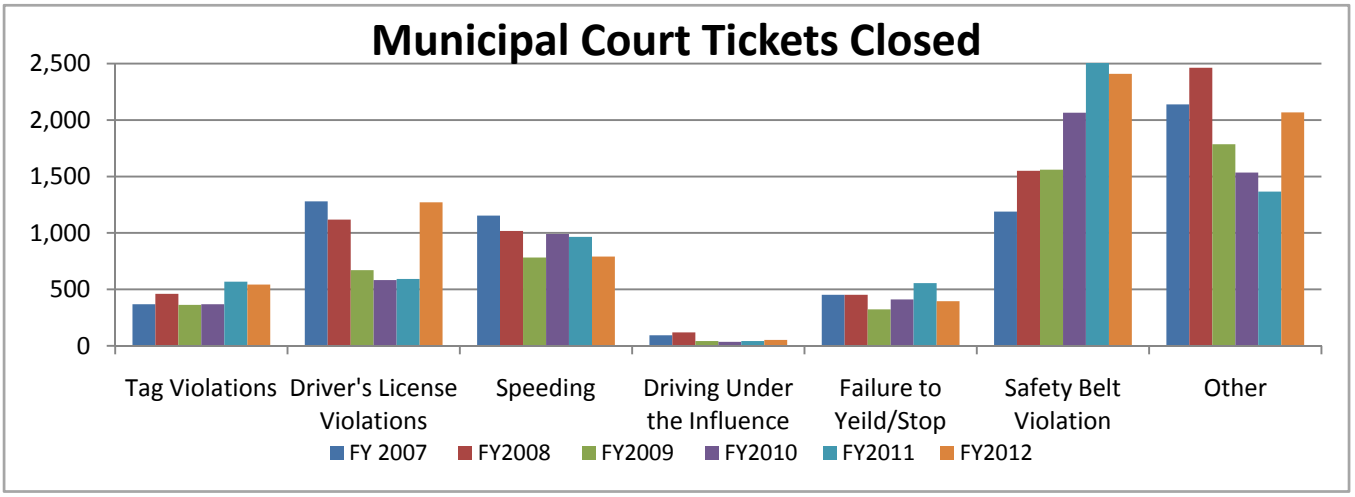




MUNICIPAL COURT SERVICES

Municipal Court has maintained the same number of personnel (3) for several years now. Since fiscal year 2010, Municipal Court has sustained a successful program of collecting fines electronically. The goal for the Municipal Court remains the same; to work diligently to process cases in a timely manner, reduce the number of outstanding cases and warrants, and to train all officers to continue positive customer service.





COURT SERVICES

(1102650) MUNICIPAL COURT ADMINISTRATION

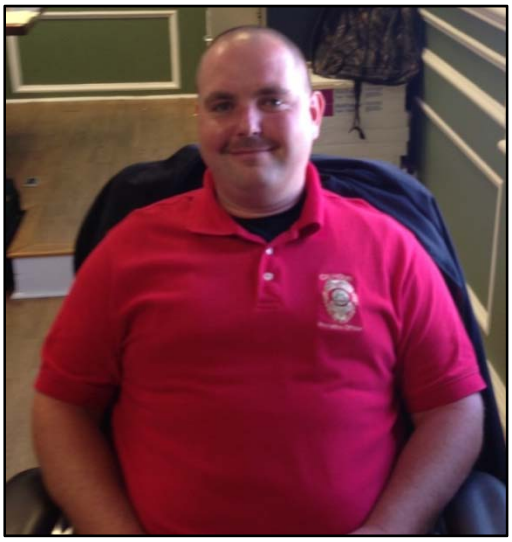
		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 123,015	$ 118,846	$ 123,682	$ 123,682	$ 125,435
511300	Overtime	5,753	5,547	6,970	6,970	5,408
512100	Group Insurance	21,165	22,110	27,090	27,090	30,966
512101	Insurance Deduct. Reimburse	215	384	600	600	720
512200	FICA Contributions	7,216	7,198	7,903	7,903	8,112
512300	Medicare	1,688	1,683	1,848	1,848	1,897
512401	Retirement Plan Empl. Cont.	8,169	7,637	8,159	8,159	8,211
512402	Retirement Plan Admin Costs	254	246	263	263	273
512700	Workers' Compensation	248	366	233	233	212
Purchased & Contracted Services						
521201	Legal & Auditing	27,502	26,609	28,000	28,000	28,000
521202	City Court Judge	14,400	14,400	14,400	14,400	14,400
521204	Medical Services	65	30	-	-	-
521209	Indigent Legal Services	13,402	13,200	13,200	13,200	14,200
522002	Exterminating Services	60	47	105	105	105
522110	Garbage Pickup - City Service	105	123	100	100	150
522130	Janitorial Services	6	113	695	995	750
522200	Interdept. Services & Labor	336	435	400	1,000	1,200
522201	Repairs & Maint. - Vehicles	95	130	500	977	1,200
522202	Repairs & Maint. - Equip.	17	47	150	150	150
522203	Repairs & Maint. - Blogs.	311	61	500	200	500
522320	Rental of Equipment	-	828	1,100	1,100	1,100
523001	Other Purchased Services	113	95	200	200	200
523101	General Liability Insurance	646	473	609	609	680
523102	Property Insurance	106	106	108	108	169
523103	Vehicle Insurance	683	681	679	679	711
523104	Surety Bonds	24	21	25	25	25
523200	Telephone - City Service	2,988	2,984	3,000	3,000	3,050
523203	Data Service - City	2,889	2,867	3,000	3,000	3,000
523207	Courtware Software	7,230	7,230	7,230	7,230	7,235
523209	Internet Service	1,440	1,200	1,500	1,500	1,500
523210	E-mail Service	126	126	130	130	130
523300	Advertising	-	410	150	150	150
523400	Printing & Binding	196	679	500	500	1,000
523500	Travel	3,559	3,808	4,000	3,523	4,000
523600	Dues & Fees	371	175	525	525	525
523700	Education & Training	2,185	1,757	3,000	3,500	3,700
523850	Contract Labor	-	-	1,500	1,500	1,000

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Supplies						
531100	General Supplies & Materials	474	597	800	800	800
531120	Office & Computer Supplies	1,318	1,008	1,000	1,000	1,000
531125	Printer & Copier Supplies	279	912	1,000	1,000	1,000
531130	Purchased Uniforms	1,772	1,946	1,950	1,950	1,950
531140	Repairs & Maint. - Equip.	-	-	-	-	300
531141	Repairs & Maint. - Vehicles	11	38	500	500	500
531142	Repairs & Maint. - Blogs.	54	57	200	100	100
531210	Water & Sewer	79	57	80	80	80
531220	Natural Gas	714	592	950	950	950
531230	Electric - City	2,716	2,823	3,000	3,000	3,000
531270	Gasoline	1,261	1,762	2,200	1,900	1,900
531400	Books & Periodicals	200	309	-	100	100
531600	Small Equipment <$5000	1,264	220	800	350	2,200
531601	Equipment - Printer, Software	40	-	700	350	1,500
Capital Outlay						
541300	Buildings	-	-	-	-	23,333
TOTAL	**MUNICIPAL COURT**	**$ 256,758**	**$ 252,970**	**$ 275,234**	**$ 275,234**	**$ 308,777**

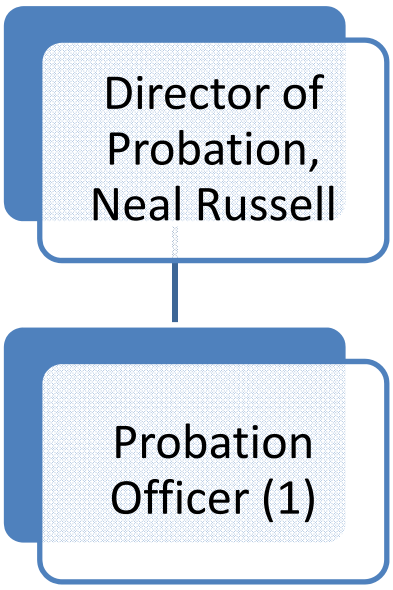
MUNICIPAL COURT FOOTNOTES

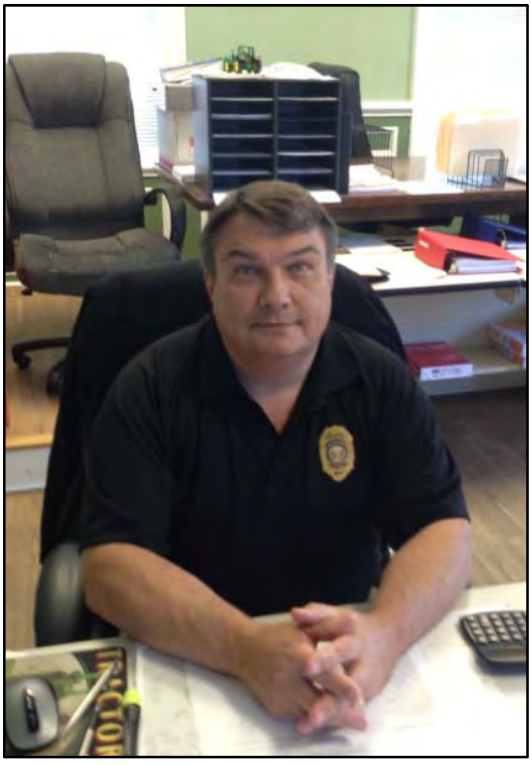
1 **Three full time employees are included in the Regular Employee Wages**

MUNICIPAL PROBATION



The major duties of the Probation Services Department include the following: 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 probations with any probation related questions, network with the community for community service, ensure proper accounting of fines and fees, as well as maintain strict criteria of the sentencing has been completed. Probation will continue to work as a team of the City of Calhoun with the expectation of ensuring that the citizens of the City will receive the best possible service.

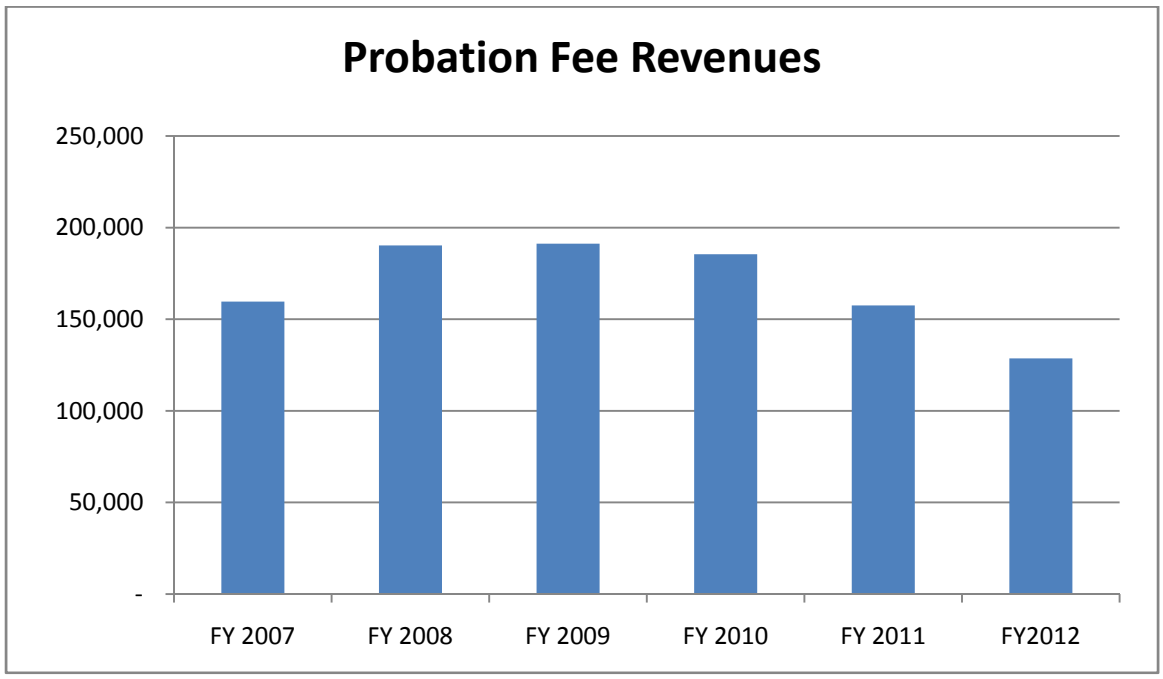




Director of Probation,
Neal Russell

MUNICIPAL PROBATION

The Municipal Probation Department was split in 2012 from Municipal Court in an effort to manage growth of the City while adhering to both state and federal law. As of 2013, efforts to further enhance the department continue by requiring both employees to now be certified law enforcement officers. The goal of Municipal Probation is to meet all requirements of the state and federal laws in the assessment and management of offenders within the City of Calhoun and its Court System in an effort to bring about positive change in the behavior of the offenders.



(1102651) PROBATION ADMINISTRATION

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 62,918	$ 62,508	$ 63,908	$ 63,908	$ 69,118
512100	Group Insurance	13,838	14,468	18,060	18,060	20,644
512101	Insurance Deduct. Reimburse.	143	256	400	400	480
512200	FICA Contributions	3,409	3,524	3,866	3,866	4,285
512300	Medicare	797	824	904	904	1,002
512401	Retirement Plan Empl. Cont.	4,224	4,271	4,353	4,353	4,243
512402	Retirement Plan Admin Costs	131	138	140	140	141
512700	Workers' Compensation	149	(11)	133	133	121
Purchased & Contracted Services						
521201	Legal & Auditing	-	4,128	1,000	1,000	1,250
521204	Medical Services	20	-	20	20	20
522002	Exterminating Services	60	47	64	64	70
522110	Garbage Pickup - City	105	96	110	110	150
522130	Janitorial Services	-	19	10	10	10
522200	Interdept. Services & Labor	71	40	50	50	50
522201	Repairs & Maint. - Vehicles	48	-	-	-	-
522202	Repairs & Maint. - Equip.	17	47	34	34	40
522203	Repairs & Maint. - Blogs.	366	3,131	350	350	350
522320	Rental of Equipment & Vehicles	-	828	1,100	1,100	1,100
523001	Other Purchased Services	113	95	150	150	150
523101	General Liability Insurance	490	205	263	263	290
523102	Property Insurance	106	106	108	108	169
523104	Surety Bonds	14	11	20	20	20
523200	Telephone - City Service	1,158	1,178	1,220	1,220	1,220
523203	Data Service - City	1,639	1,631	1,700	1,700	1,700
523207	Courtware Software	9,600	9,600	9,600	9,600	9,600
523209	Internet Service	720	600	720	720	720
523210	E-mail Service	84	84	84	84	84
523220	Postage	-	38	25	25	25
523300	Advertising	-	-	-	200	200
523500	Travel	950	1,249	2,500	2,500	2,750
523600	Dues & Fees	25	125	-	-	-
523700	Education & Training	150	-	300	300	450
Supplies						
531100	General Supplies & Materials	261	313	500	500	500
531120	Office & Computer Supplies	616	221	300	300	300
531125	Printer & Copier Supplies	-	160	100	300	500
531130	Purchased Uniforms	1,200	1,300	1,300	1,300	1,300
531210	Water & Sewer	79	47	80	80	80
531220	Natural Gas	714	592	700	700	700
531230	Electric - City	2,716	2,296	2,300	2,300	2,700
531270	Gasoline	-	10	-	-	-
531400	Books & Periodicals	-	-	-	-	100
531600	Small Equipment <$5000	300	-	500	300	300
531601	PC (Hardware & Software)	99	-	500	300	300
Capital Outlay						
541300		-	-	-	-	11,667
TOTAL	**PROBATION ADMIN.**	**$ 107,328**	**$ 114,173**	**$ 117,472**	**$ 117,472**	**$ 138,899**

PROBATION ADMINISTRATION FOOTNOTES

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

(1103226) PRISONER CUSTODY

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Purchased & Contracted Services						
521204	Prisoner Medical Expenses	$ 321	$ 83	$ 1,500	$ 1,500	$ 1,500
522340	Inmate Housing	48,440	62,420	70,000	70,000	75,000
TOTAL	**PRISONER CUSTODY**	**$ 48,761**	**$ 62,503**	**$ 71,500**	**$ 71,500**	**$ 76,500**

COMMUNITY SERVICES





This department includes several services offered to the citizens of Calhoun. These services include; “Food for the Aging” program, community meeting spaces in the auditorium, depot, and community center. Financial support is given to the library and support of non-profit organizations in the community, such as the Voluntary Action Center, Boys and Girls Club, Arts Council, Gordon County’s Commission on Children, Winner’s Club and Big Brother/Big Sister. In addition, the bi-monthly council meeting is held at the depot, which also houses offices for Downtown Development and United Way.





COMMUNITY SERVICES

(1105452) WELFARE RELATED PAYMENTS

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 21,635	$ 19,816	$ 21,812	$ 21,812	$ 21,600
512100	Group Insurance	6,919	4,196	9,030	9,030	10,322
512101	Insurance Deduct. Reimburse	72	128	200	200	240
512200	FICA Contributions	1,287	1,231	1,319	1,319	1,339
512300	Medicare	301	288	309	309	313
512401	Retirement Plan Empl. Cont.	1,441	1,458	1,486	1,486	1,448
512402	Retirement Plan Admin Costs	45	47	48	48	48
512700	Workers' Compensation	574	1,042	311	311	286
Purchased & Contracted Services						
521204	Medical Services	20	140	20	20	20
522201	Repairs & Maint. - Vehicles	-	619	850	850	850
523104	Surety Bonds	7	3	10	10	10
523300	Advertising	-	119	100	100	100
523850	Contract Labor	468	-	-	-	-
Supplies						
531141	Repairs & Maint. - Vehicles	28	971	1,000	1,000	1,000
531270	Gasoline	4,460	4,063	4,200	4,200	4,200
531271	Diesel Fuel	356	582	625	625	625
Other Charges						
572000	Cont. to Other Agencies	-	-	500	500	500
572003	Voluntary Action Center	9,565	9,766	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	2,000
572007	Child Abuse Council	2,500	-	2,500	2,500	2,500
572008	Winner's Club	5,000	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 PAY.**	**$ 58,678**	**$ 53,469**	**$ 68,320**	**$ 68,320**	**$ 69,401**

WELFARE RELATED PAYMENTS FOOTNOTES

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

(1106180) AUDITORIUM

Supplies						
522200	Interdept. Services & Labor	$ -	$ -	$ 100	$ 100	$ 100
522203	Repairs & Maint. - Blogs.	-	-	-	1,000	-
523102	Property Insurance	106	106	108	108	113
TOTAL	**AUDITORIUM**	**$ 106**	**$ 106**	**$ 208**	**$ 1,208**	**$ 213**

(1106181) DEPOT BUILDING

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Purchased & Contracted Services						
522002	Exterminating Services	$ 90	$ 90	$ 95	$ 95	$ 90
522112	Garbage Pickup - Commercial	408	408	400	400	408
522130	Janitorial Services	-	-	-	200	604
522200	Interdept. Services & Labor	1,895	3,183	4,000	3,800	2,000
522202	Repairs & Maint. - Equip.	178	11	100	100	500
522203	Repairs & Maint. - Blogs.	295	325	1,000	1,000	8,500
523102	Property Insurance	414	413	420	420	442
523200	Telephone Service - City	1,473	8	-	-	-
Supplies						
531100	General Supplies & Materials	613	789	1,000	1,000	1,000
531140	Repairs & Maint. - Equip.	-	-	-	-	500
531142	Repairs & Maint. - Blogs.	2	272	500	500	-
531210	Water & Sewer Services	3,913	4,062	4,000	4,000	5,500
531230	Electric Service - City	9,698	8,911	10,000	10,000	8,500
Capital Outlay						
541300	Buildings	-	8,582	-	-	-
TOTAL	**DEPOT**	**$ 18,979**	**$ 27,055**	**$ 21,515**	**$ 21,515**	**$ 28,044**

(1106182) MCCONNELL ROAD BUILDING

Purchased & Contracted Services						
522110	Garbage Pickup - City	$ 255	$ 255	$ 250	$ 250	$ 250
522200	Interdept. Services & Labor	47	2,380	250	250	250
522203	Repairs & Maint. - Blogs.	-	350	15,000	14,800	-
523102	Property Insurance	367	367	373	373	382
523200	Telephone Service - City	618	616	600	600	600
Supplies						
531100	General Supplies & Materials	(2)	80	100	300	300
531142	Repairs & Maint. - Blogs.	-	730	1,000	1,000	1,000
531210	Water & Sewer Service	221	286	275	275	275
531220	Natural Gas Service	1,246	1,369	1,500	1,500	1,500
531230	Electric Service - City	1,692	1,445	1,800	1,800	1,800
TOTAL	**MCCONNELL RD. BLDG**	**$ 4,443**	**$ 7,877**	**$ 21,148**	**$ 21,148**	**$ 6,357**

(1106590) LIBRARY

		FY 2011 ACTUALS	FY 2011 ACTUALS	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2013 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 186,411	$ 167,490	$ 214,188	$ 214,188	$ 197,972
511300	Overtime	11,677	5,484	5,740	5,740	4,100
511400	Disability Benefits	-	1,200	-	-	-
512100	Group Insurance	22,152	27,124	36,120	36,120	41,288
512101	Insurance Deduct. Reimburse	288	512	800	800	960
512200	FICA Contributions	11,157	10,328	13,303	13,303	12,528
512300	Medicare	2,609	2,415	3,111	3,111	2,930
512401	Retirement Plan Empl. Cont.	8,262	8,298	8,479	8,479	8,472
512402	Retirement Plan Admin Costs	257	267	273	273	282
512700	Workers' Compensation	717	556	567	567	455
Purchased & Contracted Services						
521201	Legal	-	195	-	-	-
521204	Medical Services	40	-	150	150	150
522110	Garbage Pickup	-	-	-	50	50
522200	Interdept. Services & Labor	7,695	5,850	5,000	5,000	5,000
522202	Repairs & Maint. - Equip.	158	-	100	100	100
522203	Repairs & Maint. - Building	-	1,266	500	500	500
523102	Property Insurance	3,847	3,970	4,000	4,000	4,185
523104	Surety Bonds	-	-	-	-	50
523850	Contract Labor	-	-	-	-	15,000
Supplies						
531100	General Supplies & Materials	22	10	100	100	100
531140	Repairs & Maint. - Equip.	176	-	100	100	100
531142	Repairs & Maint. - Blogs.	-	732	500	450	450
Capital Outlay						
541200	Site Improvements	-	-	-	-	-
Other						
572001	Library Allotment	30,000	30,000	30,000	30,000	30,000
TOTAL	**LIBRARY**	**$ 285,467**	**$ 265,698**	**$ 323,031**	**$ 323,031**	**$ 324,672**

*County's Reimbursement	
Wages and Benefits (65%)	$ 174,842
Property Insurance (50%)	2,093
Total County Reimbursement Due to City	176,935
Total Net City Cost	**$ 132,737**

LIBRARY FOOTNOTES

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

COMMUNITY DEVELOPMENT



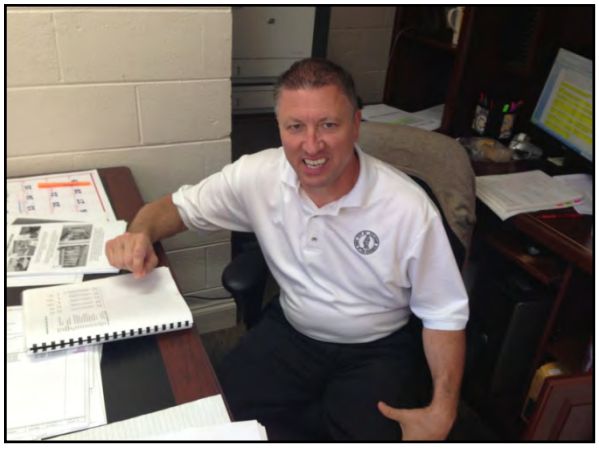


Director of Community Development, Don McGinnis

The Community Development Department functions to insure the safety and health of the public. This department performs reviews of blueprints and inspections of new structures to be built and occupied by citizens. It works to insure maintenance of guidance for citizens relating to zoning issues. It provides code enforcements/nuisance services to the citizens as needed.

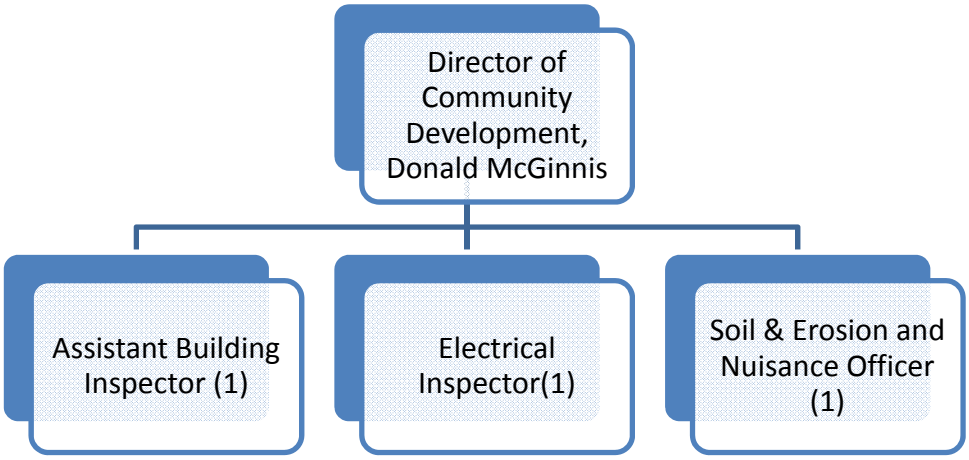


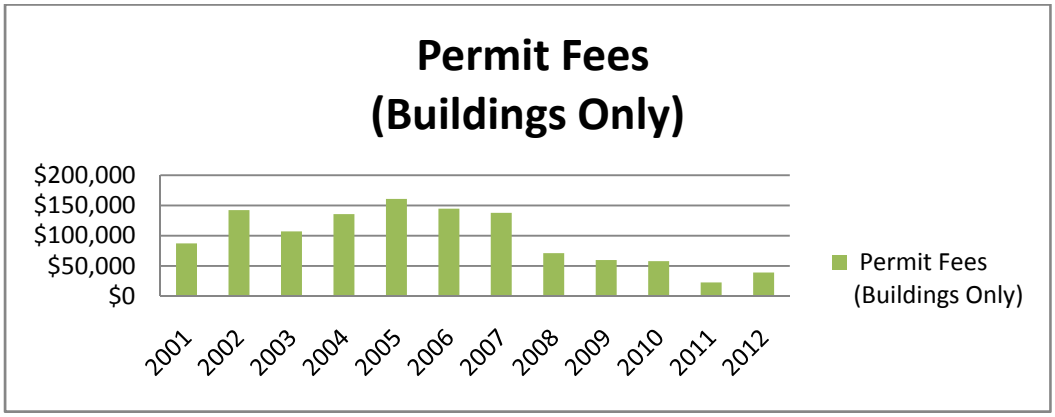
The overall goal of Community Development is to provide the City with a quality plan and administrative code that enhances and protects the economic, environmental, historical and cultural resources of the City of Calhoun.

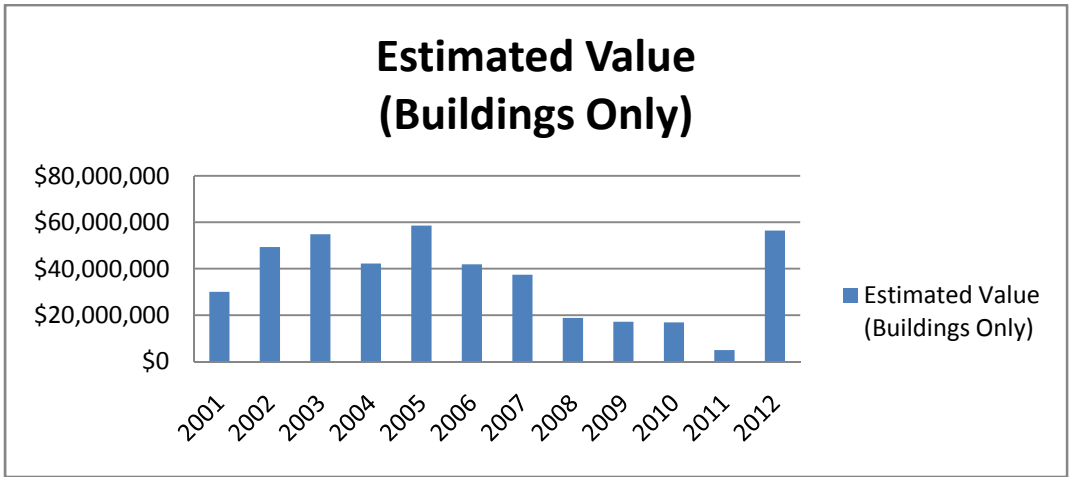


COMMUNITY DEVELOPMENT

REGULATORY INSPECTIONS & CODE ENFORCEMENT







COMMUNITY DEVELOPMENT

(1107220) REGULATORY INSPECTIONS & CODE ENFORCEMENT

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 195,942	$ 189,998	$ 146,429	$ 146,429	$ 148,933
512100	Group Insurance	28,102	29,363	27,361	27,361	30,966
512101	Insurance Deduct. Reimburse	286	512	800	800	720
512200	FICA Contributions	11,971	12,051	8,857	8,857	9,234
512300	Medicare	2,800	2,825	2,072	2,072	2,160
512401	Retirement Plan Empl. Cont.	13,003	13,150	9,973	9,973	9,721
512402	Retirement Plan Admin Costs	404	424	321	321	323
512700	Workers' Compensation	4,148	2,682	2,070	2,070	2,019
Purchased & Contracted Services						
521201	Legal & Auditing	420	953	1,390	1,790	4,000
521204	Medical Services	20	30	-	-	-
522002	Exterminating Services	-	-	170	70	70
522200	Interdept. Services & Labor	1,394	1,006	900	900	900
522201	Repairs & Maint. - Vehicles	830	1,107	1,350	1,350	1,350
522202	Repairs & Maint. - Equip.	-	8	200	200	200
522203	Repairs & Maint. - Building	-	-	250	250	250
522310	Rental of Land & Buildings	39,600	39,600	39,600	39,600	39,600
522320	Rental of Equip. & Vehicles	66	-	-	-	-
523001	Other Purchased Services	45	10	60	20	20
523101	General Liability Insurance	746	557	769	769	697
523102	Property Insurance	288	288	293	293	308
523103	Vehicle Insurance	1,549	1,423	1,360	1,360	1,388
523104	Surety Bonds	28	36	35	35	35
523200	Telephone - City	2,996	2,717	2,400	2,400	2,500
523203	Data Service - City	2,769	2,646	2,900	2,900	2,200
523205	Cellular Telephone Service	1,357	1,371	1,100	1,100	1,100
523209	Internet Service - City	1,650	1,125	1,200	1,200	720
523210	E-mail - City	168	158	130	130	126
523300	Advertising	-	-	200	200	150
523400	Printing & Binding	499	1,165	300	300	300
523500	Travel	756	1,470	2,500	2,500	2,000
523600	Dues & Fees	567	350	350	350	300
523700	Education & Training	1,410	1,070	1,500	1,500	1,500
Supplies						
531100	General Supplies & Materials	258	360	600	600	600
531120	Office & Computer Supplies	479	74	200	200	200
531125	Printer & Copier Supplies	-	313	300	300	300
531130	Purchased Uniforms	1,197	1,137	900	900	900
531141	Repairs & Maint. - Vehicles	977	1,317	1,100	1,100	1,100
531142	Repairs & Maint. - Blogs.	20	-	100	100	100
531230	Electric Service - City	4,741	3,974	5,000	5,000	5,000
531270	Gasoline	6,805	6,517	6,500	6,500	6,500
531400	Books & Periodicals	486	242	1,050	1,050	400
531600	Small Equipment <$5000	71	-	-	-	-
531601	Computer Equipment <$5000	200	-	600	340	200
Interfund/Interdepartmental Charges						
554100	Internal Service Funds -Utility	-	6,756	-	-	-

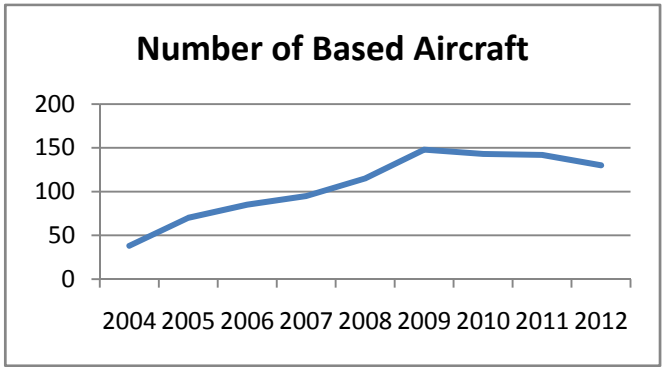
		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Other Financing Uses						
611003	Transfer Out - Electric	-	-	9,000	9,000	9,000
TOTAL	**REGULAR INSP**	**$ 329,047**	**$ 328,783**	**$ 282,190**	**$ 282,190**	**$ 288,090**

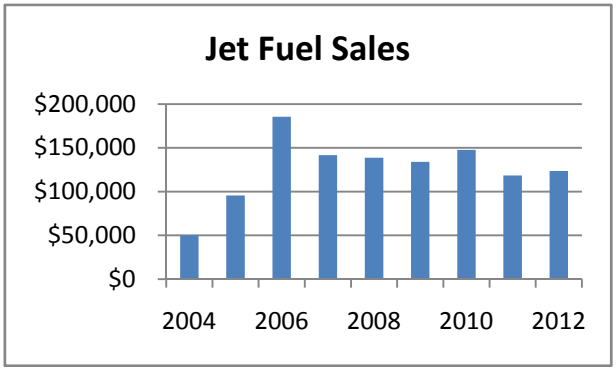
REGULATORY INSPECTIONS & CODE ENFORCEMENT FOOTNOTES

1 **Three full time employees and one part time employee is included in the Regular Employee Wages**

AIRPORT

The Tom B. David Airport is continuously striving to improve its position as the aviation gateway to Northwest Georgia. Before the economic downtown turn the airport was in the midst of multi-stage improvements to the airport. This year with a grant and a capital improvement contribution from the City & County, the airport is set to resume expansion and improvements to the facilities of the airport. The City will again give the Airport a debt payment allotment. The City is reimbursed for a portion of the wages by the County and for the second year the airport will fund a portion of wages. It is the goal of the Tom B. David Airport to become self-sufficient and they will continue to work to achieve this goal.







(1107563) AIRPORT

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 114,298	$ 110,106	$ 112,910	$ 112,910	$ 122,570
511300	Group Insurance	98	180	-	-	-
512100	Insurance Deduct. Reimburse	115	115	120	120	120
512200	FICA Contributions	6,864	6,905	6,830	6,830	7,599
512300	Medicare	1,605	1,616	1,597	1,597	1,777
512401	Retirement Plan Empl. Cont.	5,560	5,623	5,730	5,730	5,326
512402	Retirement Plan Admin Costs	173	181	185	185	177
512700	Workers' Compensation	1,352	491	412	412	317
Purchased & Contracted Services						
521201	Legal Fees	-	-	-	-	-
521204	Medical Services	20	-	-	-	-
522200	Repairs & Maintenance - Dept	2,307	10,291	2,000	2,000	2,000
523104	Surety Bonds	-	-	-	-	25
Capital Outlay						
541400	Infrastructure	-	-	-	-	54,084
Other Charges						
577520	Facility Improvements	-	-	-	-	-
577521	Reimbursement for Debt Serv.	26,709	26,708	26,709	26,709	32,044
579000	Contingency Fund	-	-	-	-	-
TOTAL	**AIRPORT**	**$ 159,101**	**$ 162,217**	**$ 156,493**	**$ 156,493**	**$ 226,039**

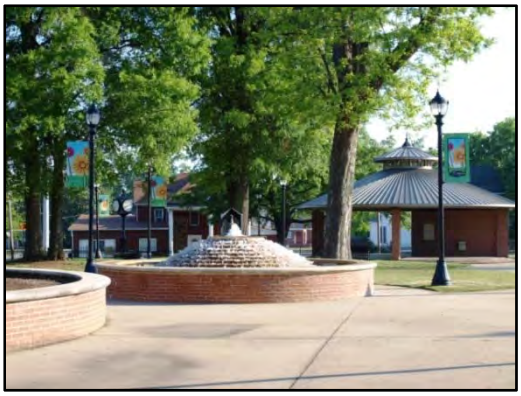
County Pays 44% of Total Expenses
Airport Authority Pays 12% of Employee Salaries & Benefits

AIRPORT FOOTNOTES

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

DOWNTOWN DEVELOPMENT & MAIN STREET PROGRAM





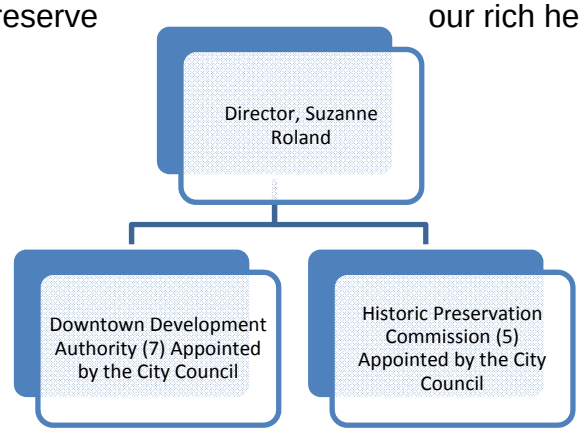
The Downtown Development Authority works throughout the year to promote Downtown Calhoun as a great place to do business, be entertained, dine or simply relax in our beautifully maintained downtown. The DDA supports downtown businesses with various types of marketing and advertising throughout the year. The DDA is a Fast Lane sponsor of the Keep It in the County campaign that promotes shopping locally. A DDA FACADE 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 Downtown Business District. The HPC will continue to strive to preserve our rich heritage.



Director of Downtown Development, Suzanne Roland



(1107550) DOWNTOWN DEVELOPMENT & MAINSTREET

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 42,733	$ 41,843	$ 42,773	$ 42,773	$ 43,415
512100	Group Insurance	6,919	7,234	9,027	9,027	10,322
512101	Insurance Deduct. Reimburse	72	128	200	200	240
512200	FICA Contributions	2,381	2,422	2,587	2,587	2,692
512300	Medicare	557	566	605	605	630
512401	Retirement Plan Empl. Cont.	2,827	2,859	2,913	2,913	2,840
512402	Retirement Plan Admin Costs	88	92	94	94	95
512700	Workers' Compensation	236	174	157	557	188
Purchased & Contracted Services						
521201	Legal & Auditing	195	151	200	300	350
521204	Medical Services	20	-	-	-	-
522200	Interdept. Services & Labor	4,441	16,231	10,000	10,000	5,000
522320	Rental of Equipment	-	1,625	3,000	3,000	4,200
523101	General Liability Insurance	217	179	225	225	254
523104	Surety Bonds	7	8	10	10	10
523200	Telephone - City Service	1,350	1,173	1,300	1,300	1,300
523203	Data Service - City	1,301	1,296	1,400	1,400	1,400
523209	Internet Service	360	300	360	360	360
523210	E-mail Service	42	42	42	42	42
523300	Advertising	802	6,573	10,000	9,600	10,000
523400	Printing & Binding	-	1,083	-	-	-
523500	Travel	170	443	1,000	1,000	1,000
523600	Dues & Fees	375	695	400	500	950
523700	Education & Training	-	175	500	500	500
523850	Contract Labor	-	2,500	2,000	2,000	2,000
Supplies						
531100	General Supplies & Materials	204	6,551	2,000	2,000	2,000
531120	Office & Computer Supplies	76	178	200	200	100
531125	Printer & Copier Supplies	266	29	200	200	300
531142	Repairs & Maint. - Blogs.	-	31	-	-	-
531300	Food for Meetings	120	431	1,000	1,000	1,000
531600	Small Equipment <$5000	-	1,295	500	300	500
Other Charges						
571003	Allotment for Programs	11,054	4,912	10,000	10,000	15,000
571008	Allotment for Mainstreet	17,467	2,179	-	-	-
TOTAL	**DTOWN DEV-MAIN**	**$ 94,278**	**$ 103,397**	**$ 102,693**	**$ 102,693**	**$ 106,688**

DOWNTOWN DEVELOPMENT & MAINSTREET FOOTNOTES

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

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:

SPECIAL OPERATIONS UNIT - Responsible for developing drug cases, making undercover purchases of illegal drugs, counterfeit documents, counterfeit merchandise and gambling; and arresting individuals engaged in the sell and distribution of illegal drugs. SOPS Unit is responsible for initiating the process of seizure of property used in or gained from sell of illegal drugs.

TAC – TERMINAL AGENCY OFFICER – TAC is responsible for records management system and the release of public information and public cooperation. Maintains the process and procedure for regulating the dissemination of protected of private information. 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 maintains the CJIS network operational procedures, manuals and forms. In addition, the TAC officer oversees records management and retention.

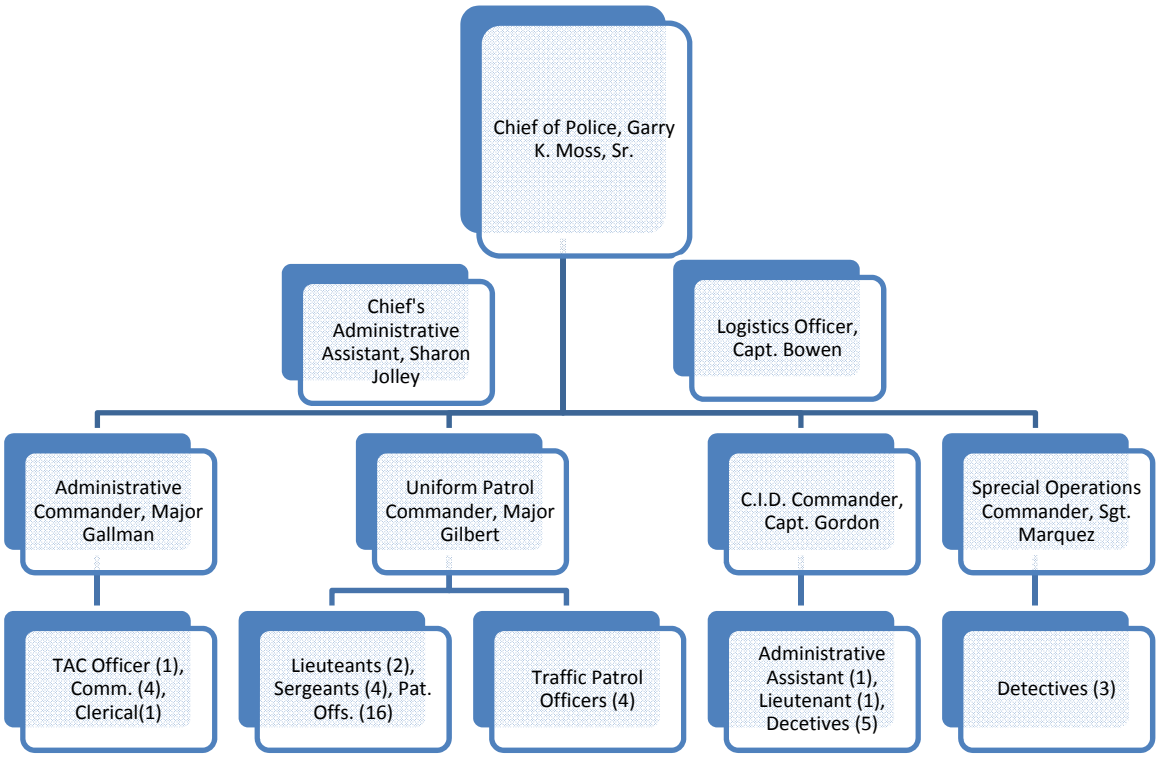
FTO – FIELD TRAINING OFFICER – The Field Training Officers are ask to assist the trainee in making a smooth transition from the classroom or other assignment to the actual field responsibility. This FTO maintains the officer's academy records. Stimulates the desire to continue learning, and performs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

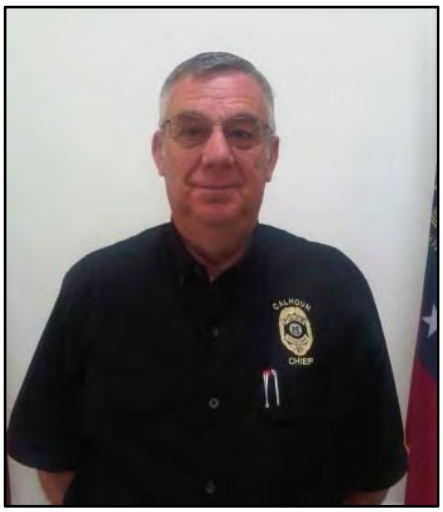
SRT – SPECIAL RESPONSE TEAM – Provides support and protection for department personnel or citizens under attack from sniper fire, assault fire, or when such gunfire is anticipated. SRT provides high ground and perimeter security for visiting dignitaries. Provides rescue services for police officers or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



CID – CRIMINAL INVESTIGATION DIVISION – Establishes investigative guidelines for both uniformed officer and detectives. Documents the preliminary investigation in order to determine the level and type of follow-up investigation required. CID processes crime scenes involving serious injury, natural death, or suspicious death. Maintains numerous case files, conducts field interview and make reports. CID performs all the duties of case screening and case management.

CALHOUN POLICE DEPARTMENT

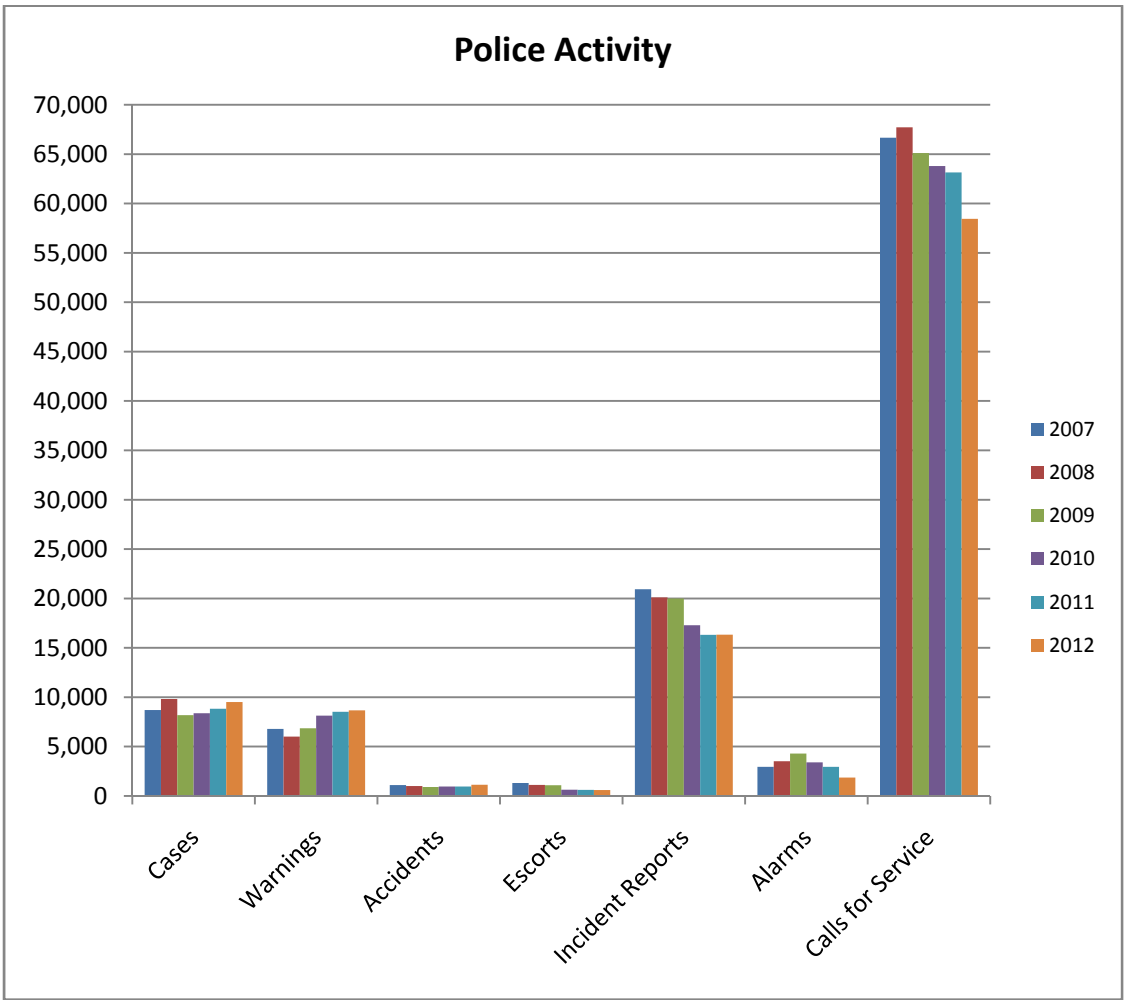




Chief of Police, Garry Moss

POLICE DEPARTMENT

The Calhoun Police Department has responded to the demands for increased law enforcement 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 the citizens to decrease the opportunities for criminal activity. The Police Department strives to promote a high level of proficiency within the officers of the department through training and implementation of the latest and most effective techniques as well as continue law enforcement education.



POLICE DEPARTMENT

(1323210) POLICE ADMINISTRATION DIVISION

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 258,541	$ 237,040	$ 242,438	$ 242,438	$ 246,087
511300	Overtime	-	-	256	256	200
512100	Group Insurance	38,513	36,676	45,115	45,115	51,610
512101	Insurance Deduct. Reimburse	430	640	1,000	1,000	1,200
512200	FICA Contributions	14,643	13,849	14,665	14,665	15,270
512300	Medicare	3,424	3,239	3,430	3,430	3,571
512401	Retirement Plan Empl. Cont.	19,098	16,348	16,516	16,516	16,096
512402	Retirement Plan Admin. Costs	593	527	532	532	536
512500	Tuition Reimbursements	-	-	3,000	1,500	-
512700	Workers' Compensation	3,810	1,457	3,316	3,316	733
Purchased & Contracted Services						
521204	Medical Services	80	-	200	200	200
522201	Repairs & Maint. - Vehicles	1,096	420	1,500	1,500	2,200
522202	Repairs & Maint. - Equip.	-	-	300	300	300
523103	Vehicle Insurance	1,231	1,023	1,340	1,340	1,033
523104	Surety Bonds	28	44	-	-	50
523500	Travel	2,613	3,093	3,000	4,500	4,500
523600	Dues & Fees	445	400	500	500	450
523700	Education & Training	1,451	2,010	1,500	3,500	3,500
523800	Licenses	60	60	75	75	75
Supplies						
531100	General Supplies & Materials	43	333	500	500	400
531120	Office Supplies	231	395	400	400	350
531125	Printer & Copier Supplies	-	37	250	250	200
531130	Purchased Uniforms	3,202	3,531	3,250	3,250	3,250
531141	Repairs & Maint. - Vehicles	840	245	1,000	1,000	1,500
531270	Gasoline	5,412	5,608	8,450	8,450	6,000
531271	Diesel Fuel	299	216	200	200	200
531400	Books & Periodicals	-	144	-	-	-
531600	Small Equipment <$5000	140	180	500	500	400
531601	Controllable Equipment	-	185	-	-	-
Interfund/Interdepartmental Charges						
554100	Interfund Allocation - Utilities	-	7,527	-	-	-
TOTAL	**POLICE ADMIN**	**$ 356,224**	**$ 335,227**	**$ 353,233**	**$ 355,233**	**$ 359,911**

POLICE ADMINISTRATION FOOTNOTES

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

(1323221) POLICE DETECTIVE DIVISION

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 337,533	$ 333,108	$ 333,484	$ 333,484	$ 339,872
511300	Overtime	11,339	10,178	12,300	12,300	10,000
512100	Group Insurance	55,350	53,044	72,184	72,184	82,576
512101	Insurance Deduct. Reimburse	573	1,023	1,400	1,400	1,680
512200	FICA Contributions	20,065	20,526	20,643	20,643	21,692
512300	Medicare	4,692	4,800	4,828	4,828	5,073
512401	Retirement Plan Empl. Cont.	22,128	22,177	22,218	22,218	22,140
512402	Retirement Plan Admin. Costs	687	715	716	716	736
512700	Workers' Compensation	7,531	6,580	6,101	6,101	5,435
Purchased & Contracted Services						
521204	Medical Services	100	-	150	150	150
521300	Technical Service	2,250	90	400	400	400
522002	Exterminating Service	340	350	350	350	450
522112	Garbage Pickup - Com. Serv.	531	408	600	600	500
522200	Interdept. Services & Labor	1,383	1,150	700	800	800
522201	Repairs & Maint. - Vehicles	2,558	2,679	1,756	1,756	2,000
522202	Repairs & Maint. - Equip.	121	119	400	400	200
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	14	19	19	19	21
523103	Vehicle Insurance	1,943	1,721	2,371	2,371	2,910
523104	Surety Bonds	55	58	75	75	75
523400	Printing & Binding	-	310	350	350	300
523500	Travel	873	1,231	2,300	2,300	2,000
523600	Dues & Fees	-	-	200	200	200
523700	Education & Training	215	950	1,000	1,000	1,000
523800	Licenses	160	160	500	500	300
Supplies						
531100	General Supplies & Materials	334	171	400	640	500
531120	Office Supplies	614	86	400	640	550
531125	Printer & Copier Supplies	171	270	600	1,960	1,700
531130	Purchased Uniforms	5,111	4,846	5,200	5,200	5,200
531140	Repair & Maintenance - Equip	48	10	100	100	100
531141	Repair & Maint. - Vehicles	2,424	787	227	1,902	2,500
531142	Repair & Maint. - Building	145	-	200	200	300
531210	Water & Sewer Service	210	295	300	300	350
531220	Natural Gas Service	1,446	1,306	1,500	1,500	1,500
531231	Electric - Other	8,491	7,821	8,200	8,200	8,200
531270	Gasoline	8,804	14,036	15,441	15,441	15,000
531271	Diesel Fuel	209	173	200	200	-
531400	Books & Periodicals	-	21	250	250	200
531600	Small Equipment <$5000	600	707	1,000	1,000	500
531601	Computer Supplies <$5000	120	-	1,000	1,000	8,500
TOTAL	**DETECTIVES**	**$ 516,601**	**$ 509,307**	**$ 537,463**	**$ 541,078**	**$ 563,010**

DETECTIVES FOOTNOTES

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

(1323223) POLICE PATROL DIVISION

			FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits							
511100		Regular Employee Wages	$ 1,183,263	$ 1,165,752	$ 1,223,115	$ 1,206,580	$ 1,352,857
511100	27	Regular Employee Wages	76,080	76,472	78,384	75,384	-
511300		Overtime	33,805	28,445	34,850	34,850	36,000
511300	27	Overtime	1,111	459	1,640	1,640	-
511400		Disability Benefits	8,400	10,360	-	-	-
512100		Group Insurance	187,534	200,462	252,645	252,645	330,303
512100	27	Group Insurance	13,836	13,208	18,046	18,046	-
512101		Insurance Deduct. Reimburse	2,079	3,966	6,000	6,000	7,680
512101	27	Insurance Deduct. Reimburse	143	256	400	400	-
512200		FICA Contributions	71,068	72,312	76,092	76,092	86,109
512200	27	FICA Contributions	4,577	4,539	4,841	4,841	-
512300		Medicare	16,622	16,913	17,796	17,796	20,138
512300	27	Medicare	1,070	1,062	1,132	1,132	-
512401		Retirement Plan Empl. Cont.	75,424	80,970	75,718	75,718	79,019
512401	27	Retirement Plan Empl. Cont.	4,714	4,296	5,011	5,011	-
512402		Retirement Plan Admin. Costs	2,342	2,596	2,441	2,441	2,628
512402	27	Retirement Plan Admin. Costs	146	152	162	162	-
512500		Tuition Reimbursements	-	-	1,000	-	-
512700		Workers' Compensation	47,211	44,152	34,425	33,925	34,717
512700	27	Worker's Compensation	1,956	2,036	-	500	-
512900		Other Employee Benefits	350	125	500	500	300
Purchased & Contracted Services							
521201		Legal & Auditing	8,372	5,891	8,500	8,500	8,500
521204		Medical Services	908	665	650	650	500
521204	27	Medical Services	-	75	-	-	-
522002		Exterminating Services	492	498	250	250	250
522110		Garbage Pickup - City	-	-	-	15	25
522112		Garbage Pickup - Com. Svc.	856	825	900	900	950
522130		Janitorial Services	4,392	4,193	4,500	4,500	4,500
522200		Interdept. Services & Labor	3,527	5,647	2,000	2,900	3,000
522201		Repairs & Maint. - Vehicles	22,123	19,502	13,659	13,659	9,000
522202		Repairs & Maint. - Equip.	3,743	5,435	6,500	6,500	6,500
522203		Repairs & Maint. - Building	1,143	403	750	750	750
522320		Rental of Equip. or Vehicles	3,276	3,230	3,300	3,300	3,300
523001		Other Purchased Services	1,060	7,062	2,000	2,000	1,500
523101		General Liability Insurance	8,313	5,958	5,511	5,511	7,323
523102		Property Insurance	518	61	525	525	689
523103		Vehicle Insurance	18,255	19,000	18,067	18,067	28,893
523104		Surety Bonds	321	236	350	350	250
523105		Public Officials Liability Ins.	40,018	40,694	35,032	35,032	39,578
523200		Telephone Service - City	16,483	17,087	16,000	16,000	16,500
523203		Data Service - City	20,220	20,066	20,000	20,000	20,000
523205		Cellular Telephone Service	9,972	9,515	11,000	11,000	12,050
523207		Data Service - DOAS	5,684	2,905	4,000	4,125	6,200
523209		Internet Service	10,080	8,916	10,000	10,000	10,000
523210		E-Mail Service	882	882	882	882	1,030
523220		Postage	998	524	800	800	800
523300		Advertising	1,034	790	2,000	2,000	2,000
523400		Printing & Binding	2,814	1,366	5,000	5,000	6,000
523500		Travel	3,376	3,909	5,000	5,000	7,000
523600		Dues & Fees	165	113	400	400	300
523700		Education & Training	520	1,275	2,000	2,000	2,000
523800		Licenses	54	57	200	2,500	1,000
239000		Contract Labor	-	-	-	-	4,900

			FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Supplies							
531100		General Supplies & Materials	17,724	6,748	16,000	16,000	14,000
531100	167	General Supplies & Materials	-	-	-	-	100
531100	32	General Supplies & Materials	-	-	700	700	700
531104		Protective/Safety	7,293	25,900	6,500	6,500	3,000
531120		Office Supplies	9,204	2,572	3,500	3,500	4,000
531125		Printer & Copier Supplies	509	5,127	7,500	7,500	5,500
531130		Purchased Uniforms	20,015	21,823	24,000	24,000	24,000
531140		Repair & Maint. - Equipment	1,050	1,325	2,000	2,000	2,000
531141		Repair & Maint. - Vehicles	25,123	26,936	2,727	10,727	6,000
531142		Repair & Maint. - Building	922	7,917	-	-	50
531210		Water & Sewer Service	647	933	800	800	1,700
531220		Natural Gas Service	2,422	2,317	2,800	2,800	2,800
531230		Electric - City	11,642	12,148	13,000	13,000	15,500
531231		Electric - Other	429	493	500	500	700
531270		Gasoline	115,314	132,674	127,821	127,821	128,000
531271		Diesel Fuel	232	238	750	750	900
531300		Food for Meetings	987	2,361	2,000	2,000	1,500
531400		Books & Periodicals	2,028	1,827	1,600	1,600	1,800
531600		Small Equipment <$5000	10,945	5,426	4,000	4,000	3,000
531601		Computer Equipment <$5000	2,700	2,304	2,500	2,500	1,000
531601	162	PC Equip., Print, Software	-	9,964	-	-	-
531704		Trophies & Medals	132	91	400	400	200
Capital Outlay							
541300		Buildings	-	6,430	-	25,000	-
541300	167	Buildings	-	-	-	12,000	-
542200		Vehicles	-	-	732,000	732,000	-
Other Costs							
578001		Damages to Other Property	-	-	1,000	1,000	2,000
Debt Service							
581200		Principal - Capital Lease	149,740	25,548	-	-	-
582200		Interest - Capital Lease	4,323	129	-	-	-
TOTAL	**PATROL**		**$ 2,304,709**	**$ 2,216,544**	**$ 2,966,072**	**$ 2,993,877**	**$ 2,373,489**

POLICE PATROL FOOTNOTES

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

(1323224) SPECIAL OPERATIONS DIVISION

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 152,346	$ 158,307	$ 177,853	$ 180,853	$ 188,661
511300	Overtime	37,417	34,127	38,950	38,950	35,000
512100	Group Insurance	24,847	21,702	36,092	36,092	41,288
512101	Insurance Deduct. Reimburse	286	512	600	600	720
512200	FICA Contributions	11,227	11,320	13,620	13,620	13,867
512300	Medicare	2,625	2,647	3,185	3,185	3,243
512401	Retirement Plan Empl. Cont.	11,426	11,247	11,515	11,515	11,808
512402	Retirement Plan Admin. Costs	355	363	371	371	393
512700	Workers' Compensation	3,463	3,967	3,249	3,249	2,687

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Purchased & Contracted Services						
521201	Legal	-	423	-	-	-
521204	Medical Services	25	-	50	50	-
522002	Exterminating Services	60	47	60	60	50
522110	Garbage Pickup - City	105	132	125	125	-
522200	Interdept. Services & Labor	53	238	400	1,900	500
522201	Repairs & Maint. - Vehicles	533	622	585	585	700
522202	Repairs & Maint. - Equip.	-	16	400	400	200
522203	Repairs & Maint. - Building	61	61	150	150	150
523001	Other Purchased Services	-	335	200	600	900
523102	Property Insurance	106	106	107	107	-
523103	Vehicle Insurance	1,157	797	1,365	1,365	1,444
523104	Surety Bonds	21	31	50	50	50
523207	Data Network	1,705	2,711	4,000	4,000	3,000
523209	Internet Service	-	-	-	100	-
523500	Travel	2,002	2,501	2,500	2,500	2,500
523600	Dues & Fees	-	-	200	200	150
523700	Education & Training	620	-	750	750	750
523800	Licenses	80	80	125	125	150
Supplies						
531100	General Supplies & Materials	93	503	400	400	850
531120	Office & Computer Supplies	454	41	200	200	200
531125	Printer/Copier Supplies	125	59	300	300	350
531130	Purchased Uniforms	2,493	2,585	2,600	2,600	2,600
531140	Repairs & Maint. - Equip.	-	-	-	-	1,000
531141	Repairs & Maint. - Vehicles	236	355	45	45	-
531142	Repairs & Maint. - Blogs.	28	52	500	500	250
531210	Water/Sewer Service	79	47	75	75	75
531220	Natural Gas Service	714	592	700	700	-
531230	Electric Service - City	2,716	2,296	2,500	2,500	2,500
531270	Gasoline	3,351	5,922	7,618	7,618	7,000
531271	Diesel Fuel	-	225	-	-	-
531400	Books & Periodicals	62	21	100	100	100
531600	Small Equipment <$5000	120	170	500	500	250
531601	Computer Equipment <$5000	99	-	150	230	2,000
531701	Police Special Miscellaneous	4,472	2,684	4,500	4,500	4,000
531705	Police PEPI	2,697	9,812	3,000	3,000	3,500
TOTAL	**SPEC OPS DIVISION**	**$ 268,259**	**$ 277,654**	**$ 319,690**	**$ 324,770**	**$ 332,886**

SPECIAL OPERATIONS FOOTNOTES

1 **Four full time employees and one part time employee is included in the Regular Employee Wages**

(1323270) POLICE DISPATCHING - 911 SERVICE

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Other Costs						
571001	Gordon County Contract Labor	$ 93,111	$ 89,502	$ 114,418	$ 114,418	$ 108,312
TOTAL	**POLICE DISPATCH**	**$ 93,111**	**$ 89,502**	**$ 114,418**	**$ 114,418**	**$ 108,312**

FIRE DEPARTMENT

Mission Statement:

The mission of the Calhoun Fire Department is to protect the lives and property within the City of Calhoun by reducing the effects of fire, medical emergencies, hazardous materials incidents, technical rescue emergencies, disasters, and other types of emergencies.

Vision Statement:

Our department will provide a proactive, highly trained, professional emergency service for the City of Calhoun to conduct Fire Prevention, Fire Inspection/ Code Enforcement, Fire Investigation, Fire Suppression, Emergency Medical Treatment, Mitigation of Hazardous Materials Accidents, Technical Rescue Response, and Fire Safety Education.

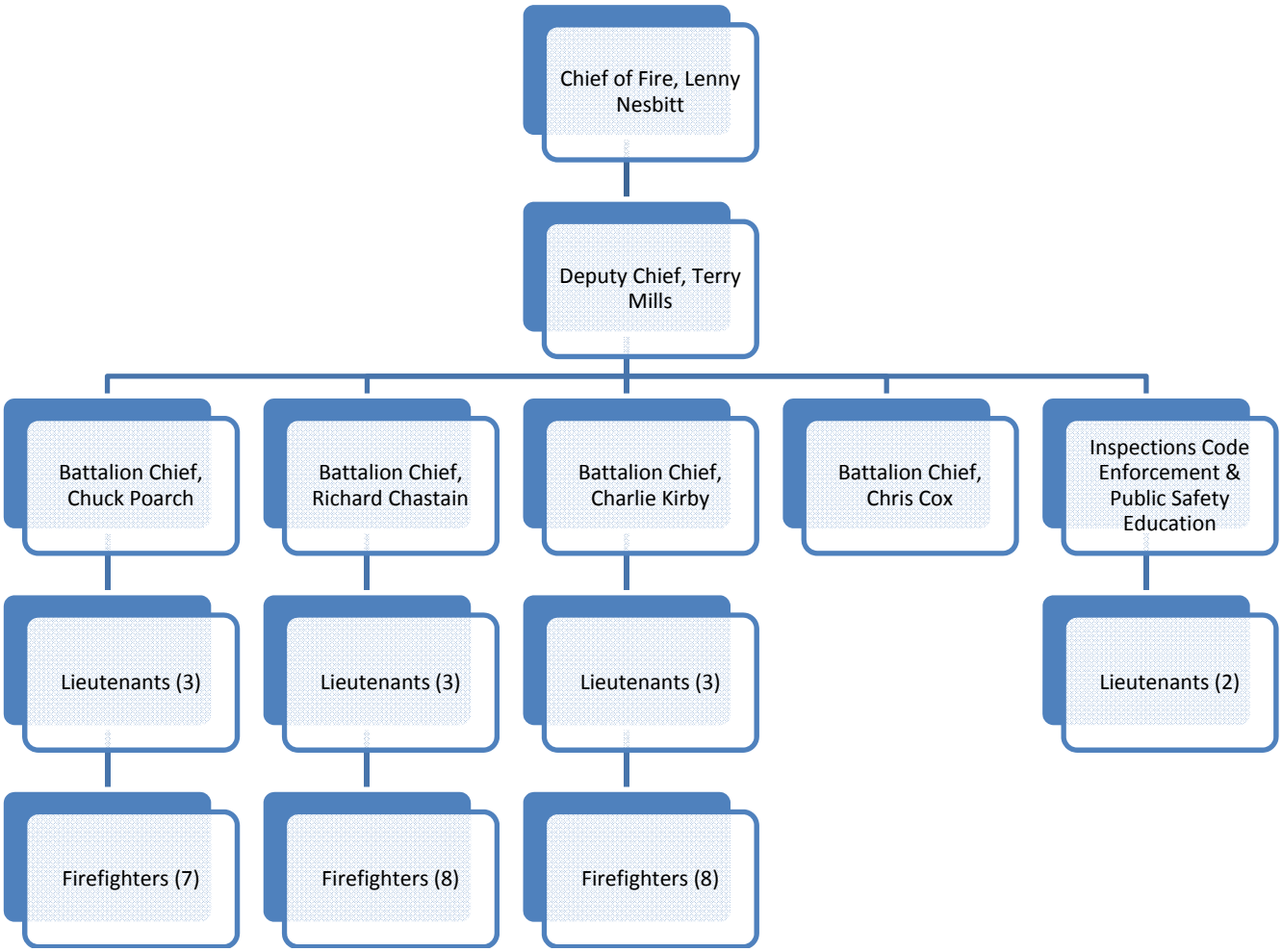


The Fire Department currently has 39 full time employees. The office staff consists of the Fire Chief, Deputy Fire Chief, Battalion Chief of Training and two Fire Code Inspectors. The Fire Suppression Division consists of 34 shift personnel including EMT's on each shift. Each of the 3 shifts consists of a Battalion Chief, Lieutenants, and Firefighters. There are three stations covering the City of Calhoun. There is a Fire Department Training Facility constructed behind Station # 2 on Executive Drive. The area primarily protected is approximately 12 square miles in the City. The department protects a residential population of over 13,000 and a service delivery population of approximately 55,000. The coverage area includes industrial parks, the downtown commercial district, schools, a technical college, hospital, airport, major state routes, and the interstate along with other outlying commercial areas. The Calhoun Fire Department also has mutual aid agreements with surrounding fire departments.

Some of the services provided other than firefighting and medical responses are inspections, safety and fire code enforcement. The department also holds public fire safety education classes seeing over 2600 children per year in local schools, performs fire investigations, reviews plans for new construction, issues burn permits, sprinkler installation permits, fuel tank permits and performs requested home safety inspections. The department personnel work in the schools and daycares teaching fire safety to children from pre-k to the fifth grade. Firefighters give tours of the stations, conduct fire extinguisher training, hold safety fairs, sponsor a smoke detector program and do blood pressure checks at the stations.

The Calhoun Fire Department will continue to assist and coordinate with all local Public Safety Agencies to better serve the public in and around the City of Calhoun.

FIRE DEPARTMENT

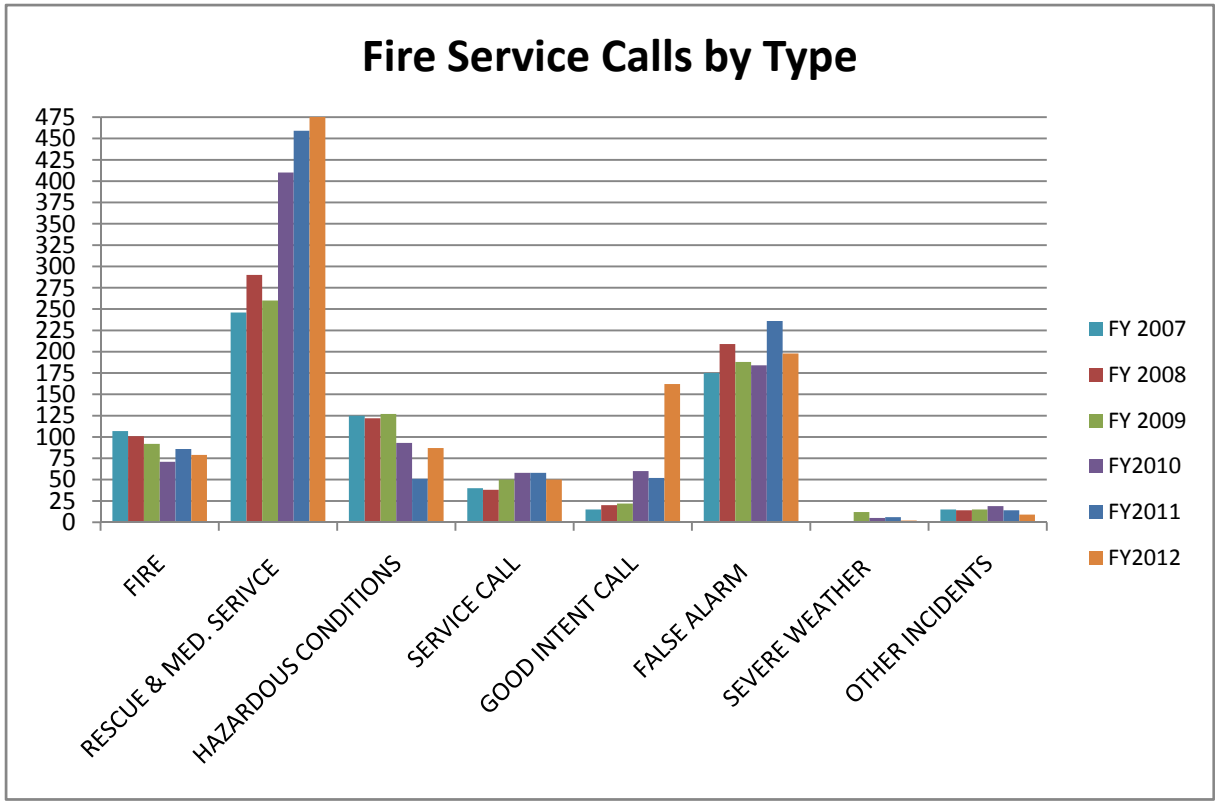




Chief of Fire,
Lenny Nesbitt

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 Northwest 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 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 132,605	$ 149,077	$ 133,622	$ 133,622	$ 135,580
512100	Group Insurance	14,323	15,629	18,046	18,046	20,644
512101	Insurance Deduct. Reimburse	144	256	400	400	480
512200	FICA Contributions	7,515	8,750	8,299	8,299	8,405
512300	Medicare	1,757	2,046	1,941	1,941	1,966
512401	Retirement Plan Empl. Cont.	8,605	8,385	9,793	9,793	8,871
512402	Retirement Plan Admin. Costs	267	270	316	316	295
512700	Workers' Compensation	1,749	1,403	666	666	1,376
Purchased & Contracted Services						
521204	Medical Services	20	70	-	-	-
522201	Vehicle Repair & Maintenance	-	-	-	-	2,000
523104	Surety Bonds	17	25	25	25	30
523202	Paging	-	30	-	-	-
523500	Travel	163	3,865	-	-	3,000
523600	Dues & Fees	663	1,118	1,000	1,000	800
523700	Education & Training	986	400	-	-	1,500
Supplies						
531100	General Supplies & Material	(10)	-	-	-	-
531130	Purchased Uniforms	2,370	2,000	1,800	1,800	1,800
531141	Repairs and Maint. - Vehicles	-	21	-	-	1,500
531300	Food for Meetings	210	906	500	500	1,500
Interfund/Interdepartmental Charges						
554100	Interfund Allocation - Utilities	-	6,904	-	-	-
TOTAL	**FIRE ADMINISTRATION**	**$ 171,384**	**$ 201,157**	**$ 176,408**	**$ 176,408**	**$ 189,747**

FIRE ADMINISTRATION FOOTNOTES

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

(1353520) FIREFIGHTING

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 1,376,539	$ 1,350,094	$ 1,382,091	$ 1,381,091	$ 1,406,594
511300	Overtime	186,379	188,726	199,875	199,875	200,000
512100	Group Insurance	227,472	236,994	297,820	297,820	350,946
512101	Insurance Deduct. Reimburse	2,436	4,349	6,600	6,600	7,920
512200	FICA Contributions	89,530	91,724	95,690	95,690	99,609
512300	Medicare	20,939	21,453	22,379	22,379	23,296
512401	Retirement Plan Empl. Cont.	89,398	86,521	90,655	90,655	88,644
512402	Retirement Plan Admin. Costs	2,776	2,789	2,922	2,922	2,948
512700	Workers' Compensation	32,551	26,970	22,742	22,742	20,083

			FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Purchased & Contracted Services							
521201		Legal & Auditing	5,380	3,840	4,500	4,500	5,000
521204		Medical Services	729	340	500	500	500
521205		Consulting	-	-	200	2,500	-
521209		Misc. Professional Svc.	165	434	-	37	100
522002		Exterminating Services	540	558	700	700	750
522112		Garbage Pickup - Com. Serv.	816	816	850	850	850
522200		Interdept. Services & Labor	644	1,088	1,000	1,000	1,000
522201		Repairs & Maint. - Vehicles	15,080	19,028	18,000	25,459	19,000
522201	158	Repairs & Maint. - Vehicles	-	1,034	-	-	-
522202		Repairs & Maint. - Equip.	11,255	13,202	11,500	15,500	13,000
522202	158	Repairs & Maint. - Equip.	-	30	30,000	29,590	22,500
522202	36	Repairs & Maint. - Equip.	-	738	-	5,000	5,000
522320		Rental of Equip. or Vehicles	2,864	3,224	3,000	3,000	3,100
523001		Other Purchased Services	1,583	1,160	1,500	1,500	2,000
523101		General Liability Insurance	6,593	5,080	5,748	5,748	6,392
523102		Property Insurance	4,544	6,719	7,091	7,091	3,348
523103		Vehicle Insurance	11,275	6,860	7,207	7,207	7,805
523104		Surety Bonds	234	838	1,000	1,000	340
523200		Telephone - City	14,266	14,596	14,500	14,500	14,500
523202		Paging	-	193	-	-	1,000
523202	158	Paging	-	-	-	410	-
523203		Data Service - City	8,193	8,359	9,600	9,600	9,000
523205		Cellular Telephone Service	1,819	2,231	2,450	2,450	2,450
523209		Internet Service	4,839	4,444	5,600	5,600	4,500
523210		E-Mail Service	210	256	300	300	300
523220		Postage	353	224	250	750	1,000
523300		Advertising	66	172	500	500	250
523400		Printing & Binding	748	342	500	500	500
523500		Travel	3,207	12,101	5,000	8,000	6,000
523600		Dues & Fees	75	30	100	100	-
523700		Education & Training	6,143	9,088	-	105	3,500
523701		Training - GA S&R	71,902	852	-	-	-
523701		35 Education & Training	34	130	5,000	5,000	-
523800		License	-	-	-	21	-
Supplies							
531100		General Supplies & Materials	9,496	9,420	14,000	10,700	14,000
531100	158	General Supplies & Materials	-	2,840	25,000	25,000	17,500
531104		Protective & Safety Equipment	12,988	17,535	18,000	18,000	20,000
531104	36	Protective & Safety Equipment	-	254	-	-	-
531105		Janitorial & Linen Supplies	698	585	1,000	1,000	1,000
531106		Medical Supplies	-	2,408	2,000	2,500	3,500
531107	158	Supplies - Freight	-	76	-	-	-
531120		Office & Computer Supplies	2,620	2,767	2,500	2,500	2,200
531125		Printer & Copier Supplies	-	544	600	1,200	1,700
531125	158	Printer & Copier Supplies	-	114	-	-	-
531130		Purchased Uniforms	26,521	31,170	28,800	28,800	28,800
531140		Repair & Maint. - Equipment	8,127	3,921	5,000	3,000	3,000
531140	158	Repair & Maint. - Equipment	-	686	35,000	35,000	17,500
531140	36	Repair & Maint. - Equipment	7,668	9,511	-	5,000	5,000
531141		Repair & Maint. - Vehicles	15,737	20,970	22,000	12,483	13,000
531141	158	Repair & Maint. - Vehicles	-	33	-	-	-
531142		Repair & Maint. - Bldg	-	142	-	-	-
531146		Repair & Maint. - Hydrants	855	1,706	3,000	3,000	3,000
531210		Water & Sewer Service	7,433	8,847	9,100	10,100	10,200
531220		Natural Gas Service	9,611	8,295	10,000	9,000	7,000
531230		Electric Service - City	24,643	24,553	30,000	30,000	26,500
531231		Electric Service - Other	429	432	500	500	350
531270		Gasoline	12,288	15,807	20,000	18,309	17,000
531271		Diesel Fuel	10,674	18,405	20,000	15,295	17,000

			FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
531300		Food for Meetings	623	442	800	800	-
531400		Books & Periodicals	2,042	1,744	1,000	1,000	500
531600		Small Equipment <$5000	13,760	13,954	13,000	16,000	13,000
531600	168	Small Equipment <$5000	-	12,719	25,000	22,000	17,500
531601		PC - Hardware & Software	1,833	2,454	2,500	4,500	6,000
531606		Furniture & Bedding	150	2,270	3,500	3,500	5,000
Capital Outlay							
542200		Vehicles	-	8,900	30,000	30,691	-
Other Charges							
571000		Intergovernmental	23,970	-	-	-	-
573000		Retired Employee Payroll	9,051	9,051	9,051	9,051	9,051
578001		Damages to Other Property	-	1,547	-	1,000	-
TOTAL		**FIREFIGHTING**	**$ 2,402,793**	**$ 2,361,726**	**$ 2,588,721**	**$ 2,598,721**	**$ 2,593,026**

FIREFIGHTING FOOTNOTES

1 **Thirty-four full time employees are included in the Regular Employee Wages**

(1353530) FIRE INSPECTION

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 90,597	$ 88,492	$ 90,301	$ 90,301	$ 90,285
511300	Overtime	239	792	512	512	600
512100	Group Insurance	13,838	14,468	18,046	18,046	20,644
512101	Insurance Deduct. Reimburse	143	256	400	400	480
512200	FICA Contributions	5,092	5,119	5,493	5,493	5,635
512300	Medicare	1,191	1,197	1,285	1,285	1,318
512401	Retirement Plan Empl. Cont.	5,740	5,805	6,150	6,150	5,962
512402	Retirement Plan Admin. Costs	178	187	198	198	198
512700	Workers' Compensation	1,726	1,371	1,263	1,263	1,255
Purchased & Contracted Services						
521204	Medical Services	40	60	-	-	-
522200	Interdept. Services & Labor	-	139	-	-	-
522201	Repairs & Maint. - Vehicles	500	-	2,500	2,500	2,500
523103	Vehicle Insurance	298	226	304	304	681
523104	Surety Bonds	14	15	20	20	20
523400	Printing & Binding	-	-	-	-	1,000
523500	Travel	80	229	-	-	1,500
523600	Dues & Fees	120	70	250	250	250
523700	Education & Training	246	271	-	-	1,000
523701	Public Safety Education	5,951	5,621	6,000	6,000	6,000

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Supplies						
531100	General Supplies	-	-	-	-	500
531120	Office & Computer Supplies	-	-	-	-	200
531125	Printer/Copier Supplies	-	-	-	-	200
531130	Purchased Uniforms	1,776	2,182	1,800	1,800	1,800
531140	Books & Periodicals	-	-	-	-	1,500
531400	Books & Periodicals	959	833	1,500	1,500	1,500
TOTAL	**FIRE INSPECTION**	**$ 128,727**	**$ 127,333**	**$ 136,022**	**$ 136,022**	**$ 145,028**

FIRE INSPECTION FOOTNOTES

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

(1353540) FIRE TRAINING DIVISION

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ -	$ -	$ 57,675	$ 57,675	$ 51,925
511300	Overtime	-	-	3,500	3,500	3,000
512100	Group Insurance	-	-	9,022	9,022	10,322
512101	Insurance Deduct. Reimburse	-	-	200	200	240
512200	FICA Contributions	-	-	3,489	3,489	3,405
512300	Medicare	-	-	816	816	796
512401	Retirement Plan Empl. Cont.	-	-	3,075	3,075	3,829
512402	Retirement Plan Admin. Costs	-	-	99	99	127
512700	Workers' Compensation	-	-	632	632	628
Purchased & Contracted Services						
522201	Repairs & Maint. - Vehicles	-	-	-	-	1,000
523104	Surety Bonds	-	-	10	10	15
523400	Printing & Binding	-	-	2,000	2,000	2,000
523500	Travel	-	-	4,700	4,700	1,500
523600	Dues & Fees	-	-	500	500	200
523700	Education & Training	-	-	8,000	8,000	2,000
Supplies						
531100	General Supplies & Materials	-	-	8,000	5,625	8,000
531120	Office Supplies	-	-	-	-	200
531130	Purchased Uniforms	-	-	900	900	900
531141	Repairs & Maint. - Vehicles	-	-	-	-	800
531400	Books & Periodicals	-	-	250	250	250
531600	Small Equipment < $5000	-	-	-	2,375	-
TOTAL	**FIRE TRAINING**	**$ -**	**$ -**	**$ 102,868**	**$ 102,868**	**$ 91,137**

FIRE TRAINING FOOTNOTES

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

(1353550) FIRE DISPATCHING - 911 SERVICE

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Other Costs						
571001	Gordon County Contract Labor	$ 46,555	$ 44,751	$ 57,209	$ 57,209	$ 54,156
TOTAL	**FIRE DISPATCH TOTAL**	**$ 46,555**	**$ 44,751**	**$ 57,209**	**$ 57,209**	**$ 54,156**

(1353570) FIRE STATIONS & BUILDINGS

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Purchased & Contracted Services						
522203	Repairs & Maint. - Building	$ 6,272	$ 10,932	$ 15,000	$ 15,000	$ 20,000
Supplies						
531142	Repairs & Maint. - Building	3,945	5,649	10,000	10,000	20,000
Capital Outlay						
541300	Buildings	-	-	-	-	-
TOTAL	**STATIONS&BLDGS**	**$ 10,217**	**$ 16,581**	**$ 25,000**	**$ 25,000**	**$ 40,000**

(1358000) FIRE DEBT SERVICE

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Debt Service						
581200	Principal - Capital Lease	$ 150,603	$ 156,091	$ 161,780	$ 161,780	$ 167,676
582200	Interest - Capital Lease	25,310	19,821	14,133	14,133	8,237
TOTAL	**FIRE DEBT SERVICE**	**$ 175,913**	**$ 175,913**	**$ 175,913**	**$ 175,913**	**$ 175,913**

FIRE DEBT FOOTNOTES

1 Debt

Type of Loan	Type of Loan	Original Amount of Loan	Anticipated Balance 6/30/2013	Anticipated Principal Pd FYE 6/30/2014	Anticipated Interest Pd FYE 6/30/2014	Anticipated Balance 6/30/2014
Capital Lease	Platform & Pumper Trucks	$ 1,087,605	$ 305,891	$ 167,676	$ 8,237	$ 138,215

PUBLIC WORKS





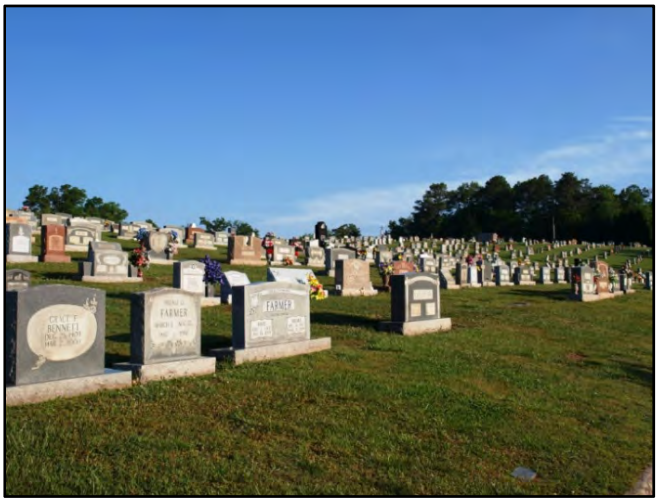
The Public Works Department consists of many areas working together to help insure the comfort and safety of our citizens. It maintains safe street conditions by paving street and maintains the rights-of-way, managing storm water systems, and traffic control devices. It provides animal control and maintains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

The Street Department is responsible for the upkeep of 99 miles of City streets, many miles of sidewalks, and the storm water drainage system.

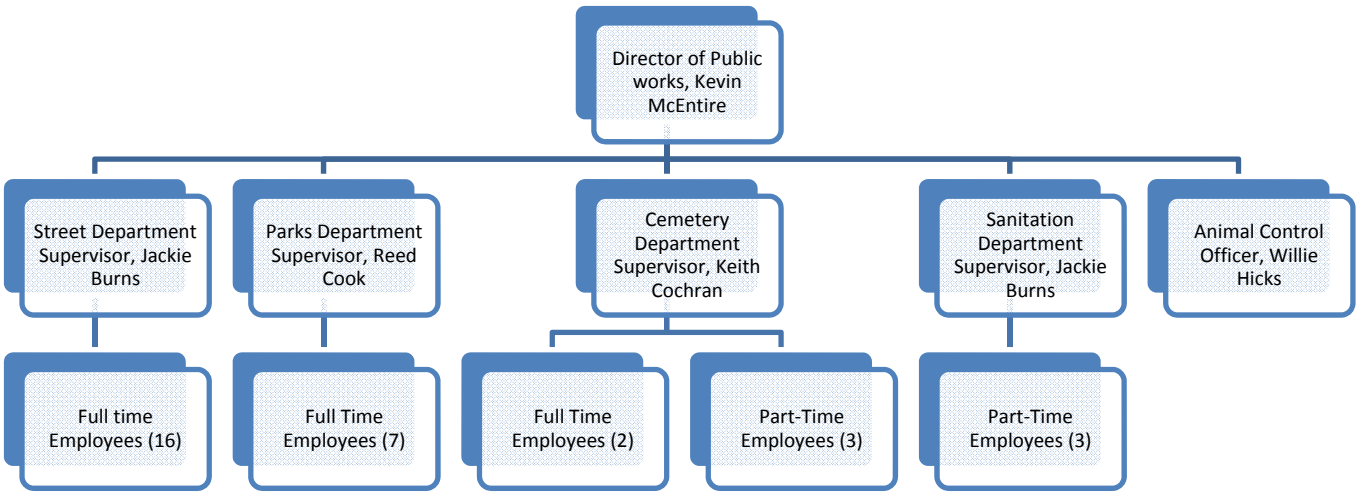
Animal Control enforces the local leash law and the state law regarding dangerous animals, as well as oversees abandoned animal care and adoptions.

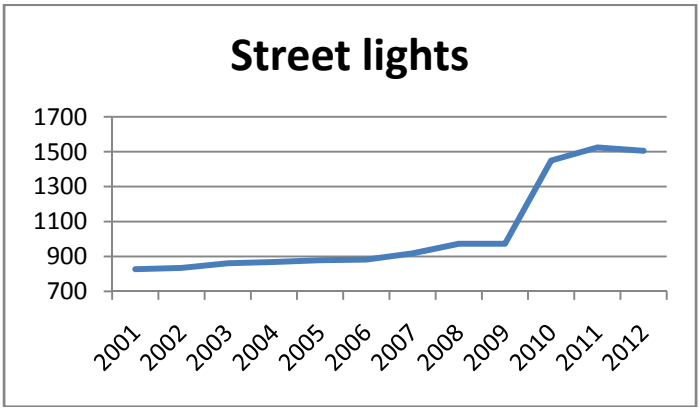
The Maintenance Department maintains all City owned buildings, grounds, easements and right-of-way.

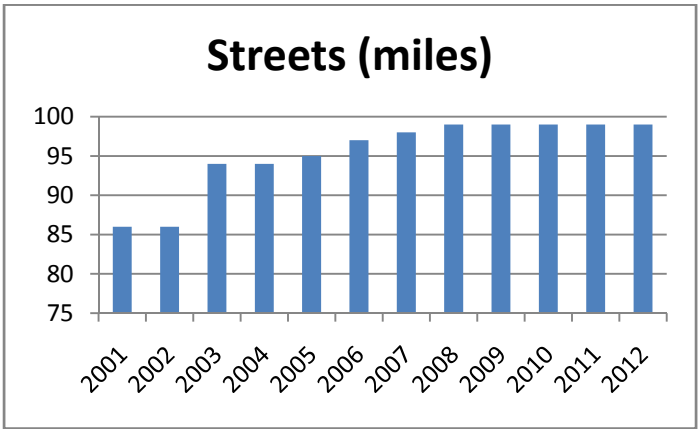
The Cemetery Department maintains the grounds of Fain and Chandler cemeteries and markets the available burial plots. Public Works will continue its core activities; however, many activities, such as street sweeping, mowing, special events, and activities at the recycling center were scaled back in fiscal 2012, in terms of frequency, to accommodate budget limitations and are expected to remain the same for 2014. 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.



PUBLIC WORKS









Director of Public Works, Kevin McEntire

PUBLIC WORKS

(1403910) ANIMAL CONTROL

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 41,604	$ 42,292	$ 43,231	$ 43,231	$ 44,565
512100	Disability Benefits	-	-	-	600	-
512100	Group Insurance	6,919	7,234	9,022	9,022	10,322
512101	Insurance Deduct. Reimburse	72	128	200	200	240
512200	FICA Contributions	2,377	2,500	2,615	2,615	2,763
512300	Medicare	556	588	612	612	646
512401	Retirement Plan Empl. Cont.	2,857	2,889	2,944	2,944	2,870
512402	Retirement Plan Admin. Costs	89	93	95	95	96
512700	Workers' Compensation	422	388	337	337	310
Purchased & Contracted Services						
521201	Legal & Auditing	910	151	500	500	500
521204	Medical Services	-	30	25	25	30
522001	Linen Services	-	13	50	50	50
522002	Exterminating Services	180	186	200	200	250
522110	Garbage Pickup - City	180	180	180	180	180
522130	Janitorial Service	1,533	1,104	1,800	1,550	1,560
522201	Repairs & Maint. - Vehicles	327	100	500	500	500
522202	Repairs & Maint. - Equip.	110	62	200	200	200
522203	Repairs & Maint. - Blogs.	60	522	-	-	-
523101	General Liability Insurance	168	134	173	173	192
523102	Property Insurance	50	75	76	76	79
523103	Vehicle Insurance	505	370	336	336	362
523104	Surety Bonds	7	8	10	10	10
523200	Telephone Service - City	819	838	900	900	1,000
523205	Cellular Telephone Service	343	344	385	385	326
523400	Printing & Binding	-	43	-	-	-
523600	Dues & Fees	100	100	100	100	100
Supplies						
531100	General Supplies & Materials	651	622	1,000	1,000	1,000
531101	Chemical Supplies	1,110	1,824	2,000	2,000	2,000
531120	Office Supplies	2	-	50	50	50
531130	Purchased Uniforms	374	320	325	325	325
531141	Repair & Maint. - Vehicles	900	946	1,000	672	1,000
531142	Repair & Maint. - Equipment	168	224	1,000	1,000	1,000
531210	Water & Sewer Services	1,268	1,376	1,380	1,380	1,500
531220	Natural Gas	765	697	900	900	800
531230	Electric Service - City	636	646	1,000	1,000	700
531270	Gasoline	3,605	3,722	3,800	3,800	3,800
531600	Small Equipment <$5000	682	2,509	750	1,078	750
Other						
578001	Damages to Other Property	1,354	-	-	-	-
TOTAL	**ANIMAL CONTROL**	**$ 71,702**	**$ 73,255**	**$ 77,696**	**$ 78,046**	**$ 80,076**

ANIMAL CONTROL FOOTNOTES

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

(1404210) HIGHWAY & STREET ADMINISTRATION

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 78,451	$ 76,387	$ 78,086	$ 78,086	$ 79,851
512100	Group Insurance	7,470	7,785	9,022	9,022	10,322
512101	Insurance Deduct. Reimburse	72	128	200	200	240
512200	FICA Contributions	4,596	4,661	4,723	4,723	4,951
512300	Medicare	1,075	1,093	1,105	1,105	1,158
512401	Retirement Plan Empl. Cont.	5,160	5,219	5,318	5,318	5,184
512402	Retirement Plan Admin. Costs	160	168	171	171	173
512700	Workers' Compensation	2,204	1,954	1,853	1,853	1,935
Purchased & Contracted Services						
523103	Vehicle Insurance	374	286	378	378	378
523104	Surety Bonds	7	15	20	20	15
523205	Cellular Telephone Service	339	338	400	400	871
523209	Internet	456	456	460	460	460
523500	Travel	-	1,744	1,500	1,500	1,500
523600	Dues & Fees	160	164	-	169	-
523700	Education & Training	-	-	825	825	825
Supplies						
531120	Office & Computer Supplies	-	23	100	100	100
531130	Purchased Uniforms	325	321	325	325	325
531270	Gasoline	2,798	2,650	2,700	2,700	2,700
531300	Food for Meetings	-	-	75	75	75
531600	Small Equipment <$5000	-	-	-	200	-
TOTAL	**HWY&STREET ADMIN**	**$ 103,646**	**$ 103,391**	**$ 107,261**	**$ 107,630**	**$ 111,063**

HIGHWAY & STREET ADMINISTRATION FOOTNOTES

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

(1404220) HIGHWAY & STREET MAINTENANCE

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 452,168	$ 471,975	$ 510,856	$ 506,456	$ 481,926
511300	Overtime	6,483	3,768	4,000	7,800	6,000
511400	Disability Benefits	4,800	2,200	-	-	-
511999	Capitalized	-	(11,040)	-	-	-
512100	Group Insurance	96,392	106,181	144,368	144,368	154,829
512101	Insurance Deduct. Reimburse	1,075	2,001	3,000	3,000	3,600
512200	FICA Contributions	26,653	28,761	31,149	31,149	30,251
512300	Medicare	6,233	6,730	7,285	7,285	7,075
512401	Retirement Plan Empl. Cont.	32,774	31,756	33,452	33,452	30,413
512402	Retirement Plan Admin. Costs	1,018	1,024	1,078	1,078	1,011
512700	Workers' Compensation	31,647	34,978	29,988	29,988	29,208
512999	Amounts Capitalized	(41,472)	(41,472)	(41,500)	(41,500)	(41,500)

			FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Purchased & Contracted Services							
521200	150	Engineering	272	-	-	-	-
521200	165	Engineering	-	-	-	6,000	69,784
521200	79	Engineering	-	6,635	-	8,500	-
521201		Legal & Auditing	5,062	5,361	5,560	7,009	8,500
521201	165	Legal & Auditing	-	455	-	-	-
521204		Medical Services	330	25	300	300	300
521209		Miscellaneous Professional Svc.	810	1,143	850	1,350	1,350
522002		Exterminating Services	180	186	250	250	250
522112		Garbage Pickup - Commercial	927	864	900	900	900
522200		Interdept. Services & Labor	13,305	7,419	2,500	2,500	2,500
522201		Repairs & Maint. - Vehicles	6,025	5,957	11,500	11,365	11,500
522202		Repairs & Maint. - Equip.	7,293	2,460	11,500	16,135	11,500
522203		Repairs & Maint. - Blogs.	-	205	1,000	1,000	1,000
522205		Repairs & Maint. - Sidewalks	8,730	1,466	6,000	3,000	6,000
522205	156	Repairs & Maint. - Sidewalks	-	8,566	-	-	-
522320		Rental of Equip. & Vehicles	-	-	1,000	1,000	11,300
523101		General Liability Insurance	3,361	2,604	2,676	2,676	3,035
523102		Property Insurance	1,909	1,533	1,626	1,875	2,960
523103		Vehicle Insurance	7,879	6,643	7,206	7,206	7,571
523104		Surety Bonds	97	81	110	110	160
523200		Telephone Service - City	3,218	3,289	3,200	3,200	3,950
523203		Data Service - City	4,359	4,675	4,700	4,700	4,000
523205		Cellular Telephone Service	1,720	1,692	1,700	1,700	1,832
523209		Internet Service	1,440	1,450	1,450	1,450	1,200
523210		E-Mail Service	210	210	210	210	210
523220		Postage	-	14	-	-	-
523300		Advertising	258	525	600	674	1,000
523300	165	Advertising	-	112	-	-	-
523300	79	Advertising	-	205	-	-	-
523400		Printing & Binding	66	-	-	-	-
523700		Education & Training	530	300	225	520	550
523800		Licenses	10	50	200	31	200
523900		Contract Labor	800	1,695	2,000	551	2,000
529999		Amounts to Capitalize	-	(312)	-	-	-
Supplies							
531001		Constr.- Street Base Material	942	5,443	10,000	9,639	10,000
531002		Construction - Patching	17,491	10,592	40,000	40,000	40,000
531010		Construction - Pipe	-	767	2,500	2,500	2,500
531017		Consumable Supplies	-	343	-	-	-
531020		Other Construction	10,499	-	-	-	-
531100		General Supplies & Materials	12,601	11,002	14,000	8,800	12,500
531100	156	General Supplies & Materials	-	208	-	-	-
531120		Office & Computer Supplies	704	1,060	1,250	750	300
531125		Printer & Copier Supplies	-	221	500	500	350
531130		Purchased Uniforms	4,309	5,049	5,525	4,907	4,875
531140		Repair & Maint. - Equipment	20,147	14,642	14,500	14,500	14,500
531141		Repair & Maint. - Vehicles	13,995	15,531	14,500	15,000	14,500
531142		Repair & Maint. - Buildings	1,251	285	1,000	1,399	1,000
531210		Water & Sewer Services	147	173	200	200	205
531220		Natural Gas	1,042	808	2,000	2,000	1,500
531230		Electric - City	6,749	5,881	8,000	8,000	6,500
531270		Gasoline	10,642	11,648	12,000	12,000	12,000
531271		Diesel Fuel	23,373	29,175	30,000	30,000	29,000
531300		Food for Meetings	193	208	265	265	265
531600		Small Equipment <$5000	3,531	1,385	5,000	5,000	5,000
531601		Computer & Printer Equipment	268	1,013	-	500	-
531999		Amounts to Capitalize	-	(847)	-	-	-

			FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Capital Outlay							
541200		Site Improvements	2,250	-	-	10,500	-
541200	79	Site Improvements	715	49,677	133,344	205,344	-
541200	165	Site Improvements	-	-	100,000	94,000	-
541300		Buildings	-	7,695	-	-	-
541300	157	Buildings	-	23,314	-	-	-
542100		Machinery	-	6,535	-	4,066	95,000
542200		Vehicles	32,087	-	-	-	-
Interfund/Interdepartmental Charges							
554100		Interfund Allocations - Utilities	-	6,756	-	-	-
Other Costs							
573000		Retired Employee Payroll	42,265	43,078	42,265	42,265	42,265
578001		Damages to Other Property	664	1,470	1,500	962	1,500
Transfers							
611011		Trans. Out-Gen lab./equip.	-	-	-	2,500	-
611013		Trans. Out-Util. lab./equip.	-	-	-	-	4,000
TOTAL		**HWY & ST MAINT**	**$ 892,427**	**$ 955,481**	**$ 1,229,288**	**$ 1,322,885**	**$ 1,154,125**

HIGHWAY & STREET MAINTENANCE FOOTNOTES

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

(1404225) STREET CLEANING

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 30,415	$ 29,958	$ 30,623	$ 30,623	$ 31,082
512100	Group Insurance	6,919	7,234	9,022	9,022	10,322
512101	Insurance Deduct. Reimburse	72	128	200	200	240
512200	FICA Contributions	1,724	1,744	1,852	1,852	1,927
512300	Medicare	403	408	433	433	451
512401	Retirement Plan Empl. Cont.	2,024	2,047	2,086	2,086	2,033
512402	Retirement Plan Admin. Costs	63	66	67	67	68
512700	Workers' Compensation	3,873	1,953	1,853	1,853	1,935
Purchased & Contracted Services						
521204	Medical Services	20	-	25	25	30
522201	Repairs & Maint. - Vehicles	4,388	3,165	5,000	5,000	5,000
522202	Repairs & Maint. - Equip.	6	969	-	-	-
523103	Vehicle Insurance	1,256	1,047	1,000	1,000	1,069
523104	Surety Bonds	7	5	10	10	10
Supplies						
531100	General Supplies & Material	(21)	-	-	-	-
531130	Purchased Uniforms	322	319	325	325	325
531140	Repair & Maint. - Equipment	-	966	-	-	-
531141	Repair & Maint. - Vehicles	9,536	11,490	12,000	12,000	17,000
531270	Gasoline	205	327	-	-	-
531271	Diesel Fuel	14,777	19,516	20,000	20,000	22,000
TOTAL	**STREET CLEANING**	**$ 75,989**	**$ 81,343**	**$ 84,496**	**$ 84,496**	**$ 93,492**

STREET CLEANING FOOTNOTES

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

(1404260) STREET LIGHTING

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Purchased & Contracted Services						
522200	Interdept. Services & Labor	$ 568	$ 58	$ 1,500	$ 1,500	$ 1,500
Supplies						
531230	Electric Service - City	68,000	150,436	150,436	150,436	150,436
531231	Electric Service - Other	31,053	33,765	37,900	37,900	35,280
TOTAL	**STREET LIGHTING**	**$ 99,621**	**$ 184,258**	**$ 189,836**	**$ 189,836**	**$ 187,216**

(1404270) TRAFFIC ENGINEERING

			FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Purchased & Contracted Services							
522200		Interdept. Services & Labor	$ 51	$ -	$ -	$ -	$ -
522204		Repairs & Maint. - Striping	29,384	33,050	35,000	35,000	35,000
523201		Telephone - Other Service	2,042	2,824	2,650	2,650	2,650
Supplies							
531103		Street Signs	5,763	3,729	7,000	7,000	7,000
531143		Repairs & Maint. - Systems	19,154	21,379	25,000	28,000	28,000
531143	156	Repairs & Maint. - Systems	-	437	-	-	-
531147		Asphalt for Paving	56,929	113,175	135,955	135,955	167,295
531147	156	Asphalt for Paving	-	7,325	-	-	-
531230		Electric Service - City	30,267	25,939	30,000	30,000	22,000
531231		Electric Service - Other	1,671	1,826	1,800	1,800	1,800
TOTAL		**TRAFFIC ENGINEERING**	**$ 145,261**	**$ 209,684**	**$ 237,405**	**$ 240,405**	**$ 263,745**

(1404900) MAINTENANCE & SHOP

			FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Purchased & Contracted Services							
511100		Regular Employee Wages	$ 160,802	$ 141,044	$ 172,654	$ 172,654	$ 172,643
511300		Overtime	31	329	205	1,323	2,000
512100		Group Insurance	41,509	42,178	63,070	63,070	72,255
512101		Insurance Deduct. Reimburse	430	640	1,200	1,200	1,440
512200		FICA Contributions	9,267	8,757	10,456	10,456	10,828
512300		Medicare	2,167	2,048	2,446	2,446	2,532
512401		Retirement Plan Empl. Cont.	10,472	10,882	10,379	10,379	11,462
512402		Retirement Plan Admin. Costs	325	351	335	335	381
512700		Workers' Compensation	6,729	4,130	2,946	2,946	2,707
Purchased & Contracted Services							
521201		Legal	316	245	390	490	500
521204		Medical Services	210	210	300	300	300
522002		Exterminating Services	180	186	180	180	240
522110		Garbage Pickup - City	706	1,078	1,200	1,200	900
522140		Lawn/Landscaping Services	-	-	-	201	-
522200		Interdept. Services & Labor	893	14	1,000	-	-
522201		Repairs & Maint. - Vehicles	938	335	1,500	1,500	1,000
522202		Repairs & Maint. - Equip.	915	588	1,500	800	1,400
523101		General Liability Insurance	707	521	684	684	802
523102		Property Insurance	233	205	228	228	291
523103		Vehicle Insurance	2,391	1,678	1,663	1,663	2,124
523104		Surety Bonds	41	27	50	50	70
523200		Telephone - City	710	759	725	725	610
523203		Data Service - City	1,346	1,342	1,356	1,356	1,356
523205		Cellular Telephone Service	414	675	765	765	655
523209		Internet Service	360	300	360	360	240
523210		E-Mail Service	42	42	42	42	42
523220		Postage	113	-	-	-	-
523700		Education & Training	200	-	-	80	-

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Supplies						
531100	General Supplies & Materials	1,970	2,533	3,500	3,416	1,000
531120	Office & Computer Supplies	34	18	75	75	75
531125	Printer & Copier Supplies	-	90	200	200	200
531130	Purchased Uniforms	1,961	1,914	1,950	1,954	2,275
531140	Repairs & Maint. - Equip.	2,584	3,927	10,000	4,000	2,000
531140 176	Repairs & Maint. - Equip.	-	-	-	4,931	10,000
531141	Repairs & Maint. -Vehicles	59	425	1,000	1,000	500
531142	Repairs & Maint. - Blogs.	1,745	1,284	1,000	1,000	500
531210	Water & Sewer	3,040	2,494	3,175	3,175	3,000
531230	Electric Service - City	15,231	14,478	16,500	16,500	13,500
531270	Gasoline	3,410	3,884	4,200	4,200	4,200
531271	Diesel Fuel	2,295	2,548	2,700	2,700	3,060
531600	Small Equipment <$5000	6,294	4,133	4,500	6,100	5,000
Capital Outlay						
542100	Machinery & Equipment	-	10,725	-	-	-
Other Charges						
578001	Damages to Other Property	-	185	500	500	500
TOTAL	**MAINT/SHOPS**	**$ 281,072**	**$ 267,202**	**$ 324,934**	**$ 325,184**	**$ 332,588**

MAINTENANCE & SHOPS FOOTNOTES

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

(1404950) CEMETERY DEPARTMENT

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 87,676	$ 85,010	$ 98,661	$ 98,661	$ 92,743
512100	Group Insurance	14,751	14,442	9,144	9,144	20,644
512101	Insurance Deduct. Reimburse	143	384	200	200	240
512200	FICA Contributions	5,062	5,070	5,968	5,968	5,750
512300	Medicare	1,184	1,186	1,396	1,396	1,345
512401	Retirement Plan Empl. Cont.	4,548	5,911	4,520	4,520	4,477
512402	Retirement Plan Admin. Costs	141	191	146	146	149
512700	Workers' Compensation	3,107	2,321	2,024	2,024	1,860

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Purchased & Contracted Services						
521201	Legal & Auditing	316	245	390	490	800
521204	Medical Services	115	120	150	150	150
522112	Garbage Pickup - Commercial	408	408	450	450	450
522140	Lawn & Landscaping	259	2,662	2,800	2,650	2,800
522200	Interdept. Services & Labor	40	13	600	600	600
522201	Repairs & Maint. - Vehicles	5,361	3,020	3,000	3,000	3,000
522202	Repairs & Maint. - Equip.	5,006	7,964	4,500	4,500	4,500
522203	Repairs & Maint. - Blogs.	-	3,994	2,000	2,900	1,500
522205	Repairs & Maint. - Sidewalks	-	-	-	12,000	-
522320	Rental of Equip. & Vehicles	-	-	100	100	100
523101	General Liability Insurance	418	289	391	391	409
523102	Property Insurance	233	210	232	232	281
523103	Vehicle Insurance	1,643	1,234	1,271	1,271	1,678
523104	Surety Bonds	21	16	-	19	20
523201	Telephone - Other	1,056	1,633	1,500	1,500	945
523203	Data Service - City	120	120	120	120	120
523205	Cellular Telephone Service	439	696	695	695	680
523209	Internet Service	492	418	456	1,456	1,176
523210	E-Mail	42	42	42	42	42
523220	Postage	-	24	24	24	24
523300	Advertising	35	60	-	-	-
523500	Travel	118	-	500	-	500
523600	Dues & Fees	50	50	50	99	50
523700	Education & Training	130	-	200	-	200
Supplies						
531017	Concrete	-	-	250	400	250
531100	General Supplies & Materials	1,504	1,532	1,500	1,450	1,500
531104	Protective & Safety Supply	106	80	-	50	50
531120	Office & Computer Supplies	252	100	175	175	175
531125	Printer & Copier Supplies	55	96	200	200	200
531130	Purchased Uniforms	669	949	650	976	650
531140	Repairs & Maint. - Equip.	1,410	1,885	2,000	2,000	2,000
531141	Repairs & Maint. - Vehicles	2,363	2,479	2,000	2,000	2,000
531142	Repairs & Maint. - Blogs.	996	235	500	500	500
531145	Grounds Maintenance Supplies	-	-	4,000	3,882	4,000
531210	Water & Sewer Services	105	136	225	225	150
531220	Natural Gas	1,107	987	1,200	1,200	1,030
531230	Electric Service - City	2,821	2,773	3,000	3,000	2,800
531270	Gasoline	4,767	5,892	5,000	5,689	7,500
531271	Diesel Fuel	739	1,044	1,100	1,100	1,000
531400	Books & Periodicals	-	59	-	-	-
531600	Small Equipment <$5000	1,236	554	1,000	250	1,300
531601	Comp., Printers, & Software	-	-	850	334	-
Interfund/Interdepartmental Charges						
554100	Interfund Allocations - Utilities	-	7,638	-	-	-
Other Charges						
578001	Damages to Other Property	1,536	565	500	500	500
TOTAL	**CEMETERY**	**$ 152,576**	**$ 164,736**	**$ 165,680**	**$ 178,680**	**$ 172,838**

CEMETERY FOOTNOTES

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

(1406240) PARKS & BEAUTIFICATION

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Purchased & Contracted Services						
522140	Lawn & Landscaping Services	$ -	$ -	$ -	$ -	$ -
522200	Interdept. Services & Labor	-	-	-	-	-
Supplies						
531100	General Supplies & Materials	2,740	2,929	4,600	4,600	4,600
TOTAL	**PARKS & BEAUTI.**	**$ 2,740**	**$ 2,929**	**$ 4,600**	**$ 4,600**	**$ 4,600**
TOTAL	**EXPENDITURES**	**$ 11,682,166**	**$ 11,482,841**	**$ 13,478,345**	**$ 13,635,344**	**$ 12,927,203**

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenues and expenditures that are legally restricted for special purposed, 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 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.

Cherokee Mill Loft fund is used to account for the award of CDBG Grant in the amount of $500,000 issued in June 2012. The grant's scope includes renovating a historic mill building on the west side of Calhoun into one, two, and three bedroom single family loft apartments with open sky areas, parking and green spaces.

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, Chamber of Commerce, Recreation Authority, Downtown Development Authority, and the City retains a portion.

SPECIAL REVENUE FUNDS

REVOLVING LOAN FUND - UDAG (200)

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Revenues						
361000	Interest Revenues - Investments	$ (361)	$ (1,226)	$ (1,500)	$ (1,500)	$ (1,775)
361001	Interest Revenues - Loans	(29,675)	(24,157)	(22,000)	(22,000)	(22,315)
Expenditures						
Purchased & Contracted Services						
521201	Legal and Auditing	2,500	2,500	2,500	2,500	2,500
523604	Bank Service Charges	-	-	-	-	100
Transfer Out						
619900	Transfer to Fund Balance	-	-	21,000	21,000	21,490
TOTAL	**UDAG FUND**	**$ (27,536)**	**$ (22,883)**	**$ -**	**$ -**	**$ -**

CONFISCATED ASSETS FUND (210)

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Revenues						
331000	IG - Federal Government Direct	$ -	$ (2,665)	$ -	$ -	$ -
351110	Fines - Superior Court Awards	(11,099)	(46,625)	(8,400)	(8,400)	(1,500)
361000	Interest Revenues	(138)	(84)	(100)	(100)	(50)
389001	MS - Sales Tax Vendor's Comp	(10)	-	-	-	(50)
392100	Conf - Sale of Assets	(7,034)	-	(2,000)	(2,000)	(5,000)
Expenditures						
Purchased & Contracted Services						
521201	Legal & Auditing	-	-	-	-	1,000
522112	Appropriation-Fund Balance	-	353	-	-	-
522130 174	Janitorial Services	-	-	-	-	100
522320	Rental of Equipment & Vehicles	3,258	-	-	-	-
523001	Other Purchased Services	-	1,900	-	-	-
523300	Advertising	-	964	-	-	-
Supplies						
531100	General Supplies & Material	3,270	2,396	1,500	1,500	1,500
531142	Supplies-R & M-Bldgs	-	4,635	-	-	-
531600	Small Equipment <$5000	600	3,364	-	-	-
531701	Police Special Miscellaneous	7,912	-	7,000	7,000	2,000
Capital Outlay						
541200	Site Improvements	-	-	-	-	-
542200	Vehicles	10,875	24,662	-	-	-
542400	Computers	-	16,911	-	-	-
Other Costs						
572025	Payments to District Attorney	1,110	1,278	2,000	2,000	2,000
TOTAL	**CONFISCATED ASSETS**	**$ 8,743**	**$ 7,089**	**$ -**	**$ -**	**$ -**

CHEROKEE MILL LOFT FUND (251)

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Revenues						
334100	IG - Operating	$ -	$ -	$ -	$ (500,000)	$ -
Expenditures						
Purchased & Contracted Services						
521201	Legal & Grant Admin	-	-	-	20,000.00	-
523300	Advertising	-	-	-	-	-
523604	Bank Service Charges	-	-	-	-	-
Capital Outlay						
541200	Site Improvements	-	-	-	480,000	-
TOTAL	**CHEROKEE MILL LOFT**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PROPERTY FUNDS

HOTEL/MOTEL TAX FUND (275)

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Revenues						
314100	Hotel-Motel Taxes - City	$ (283,546)	$ (279,561)	$ (275,000)	$ (275,000)	$ (452,000)
Expenditures						
2757520 (HOTEL/MOTEL TAXES ECONOMIC DEV)						
571002	Industrial Develop. Authority	113,418	111,825	110,000	110,000	113,000
572020	Chamber of Commerce	56,709	55,911	55,000	55,000	-
572030	Calhoun Recreation	-	-	-	-	56,500
2757540 (HOTEL/MOTEL TAXES TOURISM)						
572020	Chamber of Commerce	113,418	111,825	110,000	110,000	197,750
572035	Downtown Development Authority	-	-	-	-	28,250
572040	City of Calhoun	-	-	-	-	56,500
TOTAL	**HOTEL/MOTEL TAX**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Hotel/Motel taxes changed from 5% in previous years to 8% beginning in FY14.
The breakout of the 8% is as follows:

Chamber of Commerce-Economic Development	3.50%
Industrial Develop. Authority -Economic Develop.	2.00%
Calhoun Recreation - Economic Development	1.00%
Downtown Development Authority - Tourism	0.50%
City of Calhoun - Tourism	1.00%

RECREATION





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 softball. The recreation department also hosts a variety of tournaments



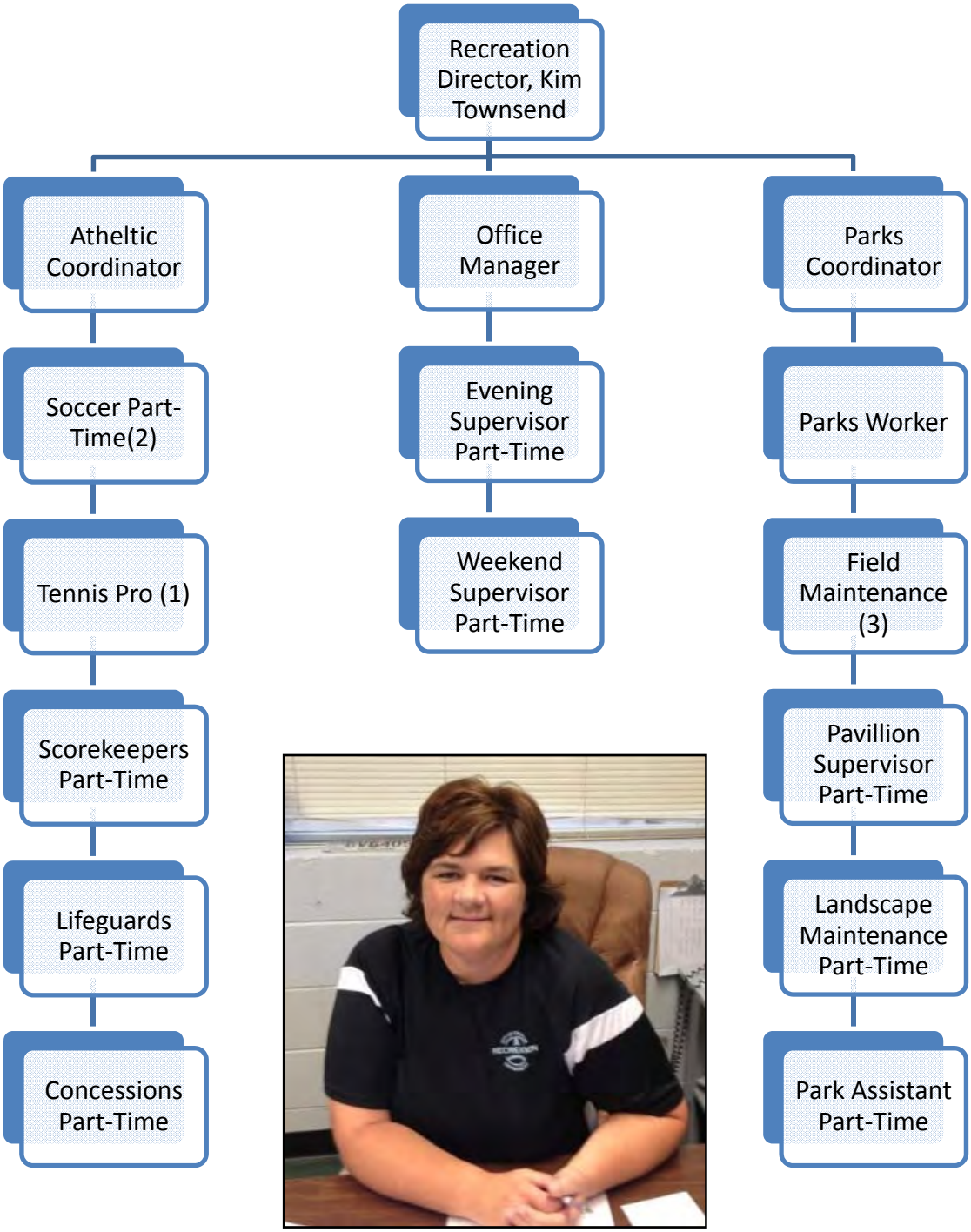


throughout the year including baseball, softball and football. Enhancing the quality of life for all citizens living within Calhoun and Gordon County by providing needs of the community is a goal of the department. The department strives to provide a comprehensive range of recreation services designed 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, playgrounds, and the Billy Bearden Recreation Center are used by many citizens of the community year round.





RECREATION

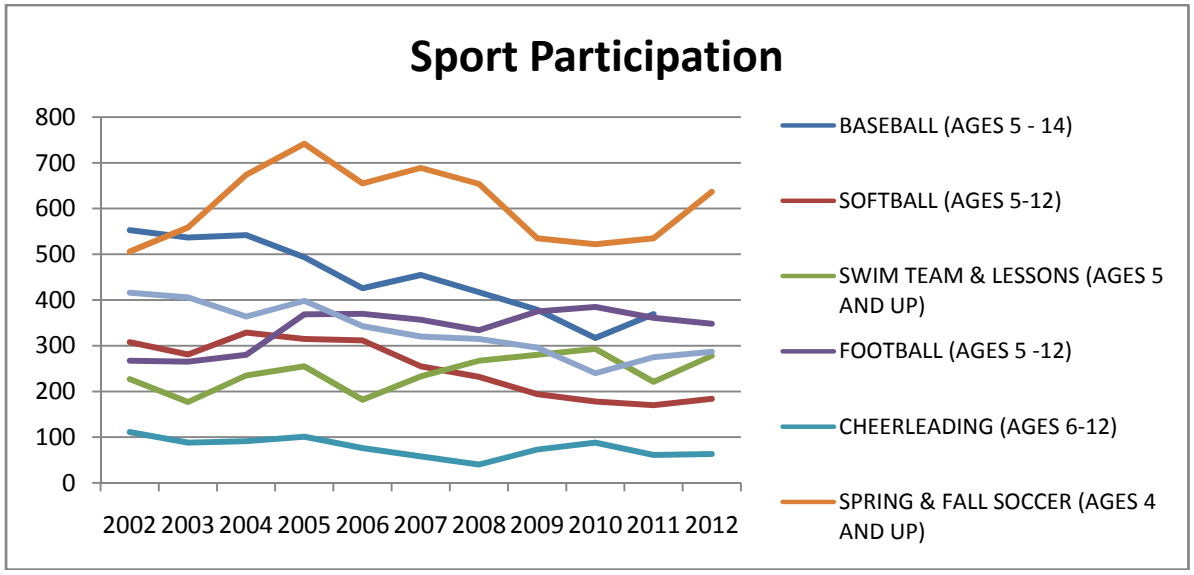


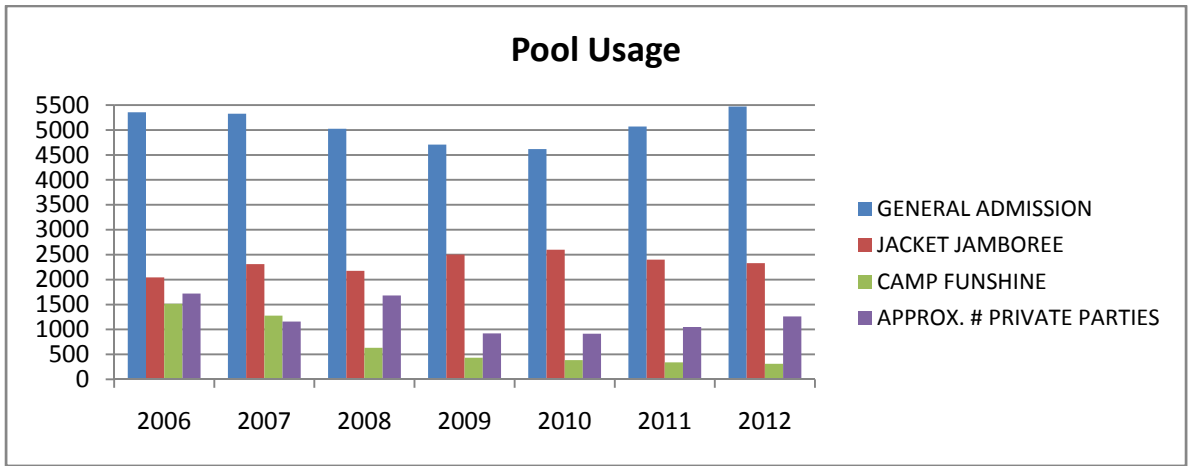
Director of Recreation, Kim Townsend

RECREATION

The Calhoun Recreation Department's mission is to enhance the quality of life for all citizens living within Calhoun and Gordon County. Our department seeks to provide a comprehensive range of recreation services designed to contribute to the physical, social and cultural needs of the community.

Calhoun Recreation Department maintains nine baseball/softball fields, four full size soccer fields, one gym, one football field, one pool, a tennis center with 15 courts, the largest playground in the Northwest Georgia along with 2 pavilions, a walking trail, and several acres of green space. Youth baseball, softball, soccer, basketball, football, cheerleading, adult softball, swimming lessons, youth and adult tennis, softball and baseball tournaments, are all programming opportunities that our department has to offer to the citizens of Calhoun and Gordon County at present.





RECREATION DEPARTMENT (276)

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Revenues						
335000	Local Grants - Gordon County	$ (348,361)	$ (361,944)	$ (369,576)	$ (369,576)	$ (380,663)
347300	Activity Fees - Pool Admission	(10,650)	(10,523)	(10,000)	(10,000)	(10,000)
347301	Activity Fees - Pool Rental	(10,079)	(3,830)	(5,000)	(5,000)	(4,000)
347302	Pool Membership Cards	(1,695)	(248)	-	(150)	-
347400	Tournament Gate	(19,303)	(14,357)	(12,000)	(12,000)	(15,000)
347503	Tennis Program Revenue	-	-	(1,000)	(1,050)	(1,500)
347600	Program Fees	(108,503)	(113,026)	(105,000)	(105,000)	(110,250)
347601	Tournament Fees	(24,898)	(34,605)	(20,000)	(20,000)	(20,000)
347602	Refund Fees	2,255	3,721	2,500	2,500	3,000
347603	Rec. Processing Fees	-	-	(300)	(300)	(300)
347900	Concession Stand Revenue	(42,262)	(50,324)	(33,000)	(33,000)	(43,500)
347902	Recreation Soccer Merchandise	(141)	(110)	-	-	(100)
349300	Bad Check Fees	(175)	(200)	(100)	(100)	(100)
381000	Rental Income (other)	(10,772)	(7,711)	(200)	(200)	(200)
381006	Rental Income - Facilities	-	(4,530)	(6,000)	(6,000)	(9,000)
381007	Rental Income - Fields	-	(3,317)	(4,800)	(4,800)	(6,500)
382005	Coke & Picture Commissions	(7,407)	(3,803)	(4,000)	(4,000)	(5,000)
389000	Miscellaneous Revenue	(5,417)	(8)	-	(1,700)	(500)
389001	Sales Tax Vendor Comp	(97)	(112)	(100)	(150)	(150)
389002	Donations - Sponsors (Baseball)	(741)	(2,450)	(1,000)	(1,000)	(1,000)
389006	Insurance Reimbursement (other)	(99)	(538)	(250)	(250)	(250)
389007	United Way Grant	(5,000)	(10,000)	(10,000)	(10,000)	(10,000)
Transfer In						
391101	Transfer In - General Grant	(400,000)	(327,170)	(402,394)	(413,649)	(386,274)
391125	Transfer In - Labor & Equipment	(6,540)	(804)	-	-	(3,000)
391134	Transfer In - SPLOST	-	-	-	-	-
392100	Sale of Assets	-	(464)	-	-	-
TOTAL	**RECREATION REVENUES**	**$ (999,885)**	**$ (946,351)**	**$ (982,220)**	**$ (995,425)**	**$ (1,004,287)**

(2766110) RECREATION ADMINISTRATION

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 76,799	$ 51,362	$ 52,435	$ 52,435	$ 54,517
512100	Group Insurance	4,458	7,326	9,030	9,030	10,322
512101	Insurance Deductible Reimbursement	72	128	200	200	240
512200	FICA Contributions	4,507	3,135	3,172	3,172	3,380
512300	Medicare	1,054	733	742	742	791
512401	Retirement Plan Employer Cont.	3,552	3,643	3,571	3,571	3,481
512402	Retirement Plan Administrative Cost	110	117	115	115	116
512700	Workers' Compensation Insurance	572	466	153	153	146
573900	Cash Over or Short	55	-	-	-	-
Purchased & Contracted Services						
522201	Repairs & Maintenance - Vehicles	78	29	600	800	400
523103	Vehicle Insurance	359	286	342	342	362
523104	Surety Bonds	14	(3)	16	16	10
523205	Cell Telephone Service	176	-	-	-	-
523500	Travel	-	133	600	600	600
523600	Dues & Fees	175	-	150	150	150
523700	Education & Training	-	-	500	600	500
Supplies						
531125	Printer/Copier Supplies	-	-	500	500	-
531130	Purchased Uniforms	44	28	200	200	150
531141	Vehicle Repair & Maintenance	4	-	300	300	300
531600	Small Equipment <$5000	-	-	100	100	100
TOTAL RECREATION ADMIN		**$ 92,028**	**$ 67,382**	**$ 72,726**	**$ 73,026**	**$ 75,565**

RECREATION ADMINISTRATION FOOTNOTES

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

(2766120) PARTICIPANT RECREATION

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 237,286	$ 243,932	$ 253,973	$ 253,973	$ 259,577
511300	Overtime	2,001	-	-	-	-
511400	Disability Benefits	350	-	-	-	-
512100	Group Insurance	37,090	23,545	36,120	36,120	51,610
512101	Insurance Deductible Reimbursement	430	767	600	600	1,200
512200	FICA Contributions	13,705	15,131	15,362	15,362	16,094
512300	Medicare	3,205	3,540	3,593	3,593	3,764
512401	Retirement Plan Employer Cont.	10,084	9,561	7,757	9,157	7,772
512402	Retirement Plan Administrative Cost	313	308	250	325	258
512600	Unemployment Insurance	7,590	990	-	-	-
512700	Worker's Compensation Insurance	4,925	4,559	3,662	3,662	3,359
Purchased & Contracted Services						
521201	Legal & Auditing	17,783	1,337	2,700	2,800	3,000
521204	Medical Services	180	70	100	150	100
521209	Miscellaneous Professional Services	533	571	350	650	650
521300	Technical Services	1,935	1,125	1,600	1,600	1,600
522001	Linen Services	5,062	6,576	6,200	8,500	7,000
522002	Exterminating Service	480	496	500	500	500
522112	Garbage Pickup - Commercial Serv.	3,680	3,228	3,100	3,100	3,500
522140	Landscaping Service	2,758	880	-	-	2,500
522200	Interdepartmental Services & Labor	28,938	5,644	15,000	15,000	10,000
522201	Repairs & Maintenance - Vehicles	3,803	1,279	5,400	4,200	4,000
522202	Repairs & Maintenance - Equipment	12,262	6,599	11,600	10,600	11,600
522203	Repairs & Maintenance - Buildings	6,999	3,024	14,000	12,000	12,000
522204	Repairs & Maintenance - Systems	4,178	3,007	4,000	3,000	4,000
522205	Repairs & Maintenance - Fencing	6,335	24,509	5,000	5,000	5,000
522310	Rental of Land or Buildings	8,019	2,000	2,000	2,000	2,000
522320	Rental of Equipment or Vehicles	5,114	4,803	6,000	6,000	6,000
523101	General Liability Insurance	2,148	1,702	2,168	2,168	2,425
523102	Property Insurance	3,522	3,730	3,617	3,617	4,069
523103	Vehicle Insurance	1,920	1,704	1,692	1,692	2,439
523104	Surety Bonds	79	25	90	90	90
523107	Participant Insurance	3,563	538	250	250	297
523201	Telephone - Other Service	4,519	5,651	5,500	5,500	6,500
523203	Data Service - City	2,644	2,414	2,700	2,700	2,700
523206	Communication Services - Security	1,563	1,147	2,400	2,400	2,000
523209	Internet Service	1,572	1,549	1,300	1,300	1,300
523210	E-Mail Service	154	178	168	168	180
523220	Postage	3	-	50	50	50
523300	Advertising	349	350	800	800	800
523400	Printing & Binding	1,221	1,196	1,100	1,100	1,100
523500	Travel	464	753	700	1,300	1,000
523501	Tournament Expenses	7,262	8,212	12,000	8,700	10,000
523600	Dues & Fees	6,368	8,243	8,500	8,075	9,700
523700	Education & Training	668	590	800	1,225	800
523850	Contract Labor	51,176	65,112	70,000	67,000	70,000

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Supplies						
531100	General Supplies & Materials	5,448	6,601	7,000	7,000	7,000
531120	Office Supplies	1,165	462	1,000	1,000	500
531125	Printer/Copier Supplies	-	294	200	400	500
531130	Purchased Uniforms	1,251	727	1,000	1,000	1,000
531131	Purchased Uniforms - Sports Activity	34,551	42,646	40,000	40,000	40,000
531140	Repairs & Maintenance - Equipment	6,469	3,299	3,900	3,900	3,900
531141	Repairs & Maintenance - Vehicles	4,194	1,015	2,800	2,800	1,800
531142	Repairs & Maintenance - Buildings	6,988	3,953	6,500	3,071	4,500
531144	Repairs & Maintenance - Pool	23,494	20,801	20,000	24,000	27,500
531145	Grounds Maintenance	26,516	10,341	13,000	25,755	15,000
531210	Water & Sewer Services	52,402	60,503	61,000	61,000	60,000
531220	Natural Gas Service	5,157	4,465	6,000	6,000	5,000
531230	Electric Service - City	105,084	103,924	113,000	113,000	106,000
531231	Electric Service - Other	256	286	500	500	500
531270	Gasoline	8,580	13,306	13,000	13,000	14,000
531271	Diesel Fuel	816	421	1,000	1,000	1,000
531300	Food for Meetings	216	634	500	500	500
531301	Concession Purchases	27,738	32,998	30,000	33,700	30,000
531400	Books & Periodicals	45	45	50	50	50
531600	Small Equipment <$5000	574	588	7,500	10,929	7,500
531601	Computer Equipment <$5000	413	-	-	500	500
531700	Miscellaneous	45	-	500	-	-
531703	Sports Equipment (Other Supplies)	11,018	11,076	13,500	12,425	15,500
531704	Trophies & Medals	5,807	4,728	6,500	6,500	6,500
Capital Outlay						
541200	Site Improvements	22,750	-	-	-	-
541300	Buildings	-		-	-	-
Interfund/Interdepartmental Charges						
551100	Interfund Allocations - General Fund	24,506	13,413	12,293	12,293	11,454
554100	Interfund Allocations - Utilities	-	14,178	16,003	16,003	15,938
Other Charges						
573000	Retired Employee Payroll	20,046	20,432	20,046	20,046	20,046
TOTAL	**PARTICIPANT REC**	**$ 909,761**	**$ 841,708**	**$ 909,494**	**$ 922,399**	**$ 928,722**

PARTICIPANT RECREATION FOOTNOTES

1

Four full time employees and fifty-nine part time employees are included in the Regular Employee Wages

TOTAL REC EXPENDITURES	**$ 1,001,789**	**$ 909,090**	**$ 982,220**	**$ 995,425**	**$ 1,004,287**
TOTAL RECREATION FUND	**$ 1,904**	**$ (37,261)**	**$ -**	**$ -**	**$ -**

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 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 made possible in 2013 the early retirement of the 2002 bonds. In 2014, SPLOST revenues will continue to be deposited in this fund for the planned early retirement of 2003 bonds.

DEBT SERVICE FUNDS

GOLF REVENUE BONDS DEBT SERVICE (420)

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Revenues						
361000	Interest	$ (1)	$ -	$ -	$ -	$ -
391101	Transfer In - General Fund	(370,965)	(370,369)	(368,928)	(368,928)	(371,456)
391105	Transfer In - Golf	-	-	-	-	-
Expenditures						
Other						
581100	Principal - Bonds	270,900	281,800	292,300	292,300	307,300
582100	Interest - Bonds	98,565	87,078	75,128	75,128	62,656
583000	Fiscal Agent Fee	1,500	1,500	1,500	1,500	1,500
TOTAL GOLF DEBT SVC.		**$ (1)**	**$ 9**	**$ -**	**$ -**	**$ -**

GOLF DEBT SERVICE FOOTNOTES

Type of Loan	Description	Original Amount of Loan	Anticipated Balance 6/30/2013	Anticipated Principal Pd. FYE 6/30/2014	Anticipated Interest Pd. FYE 6/30/2014	Anticipated Balance 6/30/2014
Bonds	Golf Course	$ 4,857,800	$ 1,659,800	$ 307,300	$ 62,656	$ 1,352,500

SCHOOLS GENERAL OBLIGATION DEBT SERVICE (430)

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Revenues						
331000	Federal Govt. Grants	$ -	$ (785,820)	$ (1,003,175)	$ (1,003,175)	$ (915,899)
337003	SPLOST - School Shared	(2,746,762)	(2,892,620)	(2,840,856)	(2,840,856)	(2,925,565)
361000	Interest Revenues	(32,503)	(16,512)	(21,000)	(21,000)	(1,000)
Transfer In						
391132	Transfer - School	-	(1,017,018)	(7,420,167)	(7,420,167)	-
Expenditures						
Debt Service						
581100	Principal on Bonds	575,000	470,000	9,881,199	9,881,199	800,000
581101	Principal on Bonds		165,000			
582100	Interest on Bonds	503,981	1,105,491	1,403,999	1,403,999	1,496,675
582101			161,061	-	-	-
619900	Transfer to Fund Balance	-	-	-	-	1,545,789
TOTAL SCH. DEBT SERV.		**$ (1,700,284)**	**$ (2,810,419)**	**$ -**	**$ -**	**$ -**

SCHOOL DEBT SERVICE FOOTNOTES

Type of Loan	Description	Original Amount of Loan	Anticipated Balance 6/30/2013	Anticipated Principal Pd. FYE 6/30/2014	Anticipated Interest Pd. FYE 6/30/2014	Anticipated Balance 6/30/2014
Bonds	2003 Series	$ 5,000,000	$ 800,000	$ 800,000	$ 14,000	$ -
Bonds	2011 Series	$ 21,000,000	$ 21,000,000	$ -	$ 1,003,175	$ 21,000,000
Bonds	2012 Series	$ -	$ 12,000,000	$ -	$ 479,520	$ 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 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Revenues						
351160	State Department of Public Safety	$ (114)	$ -	$ -	$ -	$ -
351170	Police Fines	(782,330)	(872,265)	(782,424)	(782,424)	(785,000)
Expenditures						
Purchased & Contracted Services						
523601	Bank/Credit Card Charges	-	2,419	2,050	2,050	2,050
Other						
571001	Gordon County - Fine Assessment	71,068	77,471	75,200	75,200	75,200
571005	Georgia Department of Revenue	42,000	48,484	45,200	45,200	45,200
572021	Peace Officer's Association	27,259	31,901	30,100	30,100	30,100
572022	Victim's Assistance	1,211	1,565	1,750	1,750	1,750
572023	DHR Office of Financial Services	2,558	4,022	4,500	4,500	4,500
572024	Georgia Department of Treasury	1,821	2,404	2,700	2,700	4,670
572026	Indigent Defense Fees	44,192	54,237	52,500	52,500	52,500
572027	Driver Ed. & Training	18,446	20,759	20,000	20,000	15,000
572028	Victim's Comp Probation	37,977	28,720	34,000	34,000	43,000
573900	Cash Over or Short	(118)	(740)	100	100	100
Transfer Out						
611001	Transfer to General Fund	488,409	548,492	465,724	465,724	463,830
611008	Transfer to Fine Administration	47,622	52,530	48,600	48,600	47,100
TOTAL MUNICIPAL COURT AGENCY		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CAPITAL PROJECT FUNDS

Capital Project funds are established for the construction of 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 collections ended in 2012. Previously collected revenues still exist for the completion of capital outlay for the phosphorous upgrade at the sewer plant, water and sewer projects and public safety improvements as approved in the referendum.

The ***2011 SPLOST*** fund accounts for SPLOST revenues collected and capital outlay for utility system upgrades, recreation, library, infrastructure, and public safety projects, as well as much needed equipment.

The ***ESPLOST*** fund accounts for revenues approved for pay-as-you-go projects and capital outlay for the City of Calhoun School. 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 for future needs and for early retirement of the school bonds.

CAPITAL PROJECT FUNDS

SPLOST 2005 Fund (322)

			FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Revenues							
337100		Local Option Sales Tax	$ (2,400,219)	$ (2,234,861)	$ -	$ -	$ -
361000		Interest Revenues	(4,604)	(15,642)	(16,000)	(16,000)	(10,000)
Transfer In							
399000		Appropriation - Fund Balance	-	-	(2,023,000)	(2,023,000)	-
Expenditures							
Purchased & Contracted Services							
523300	166	Advertising	-	580	-	900	-
523604		Bank Service Charges	-	-	-	50	-
Other Financial							
541100		Easements & Rows	-	150,750.00	225,000	225,000	-
541200		Site Improvements	-	-	-	-	-
541300		Buildings	-	36,420.00	1,000,000	999,050	-
Transfer Out							
611002		Transfer Out - Water/Sewer	487,263	-	814,000	814,000	-
619900		Additions to Fund Balance	-	-	-	-	10,000
TOTAL SPLOST 2005 FUND			**$ (1,917,560)**	**$ (2,062,754)**	**$ -**	**$ -**	**$ -**

2011 SPLOST CAPITAL PROJECT FUND (324)

			FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Revenues							
313200		SPLOST Tax	$ -	$ -	$ (962,112)	$ (962,112)	$ (1,763,856)
337100		IG-SPLOST	-	(213,802)	-	-	-
399000		Appropriation - Fund Balance	-	-	(133,626)	(133,626)	-
Purchased & Contracted Services							
523300	172	Advertising	-	849	-	-	-
523604		Bank Service Charges	-	-	-	50	-
Capital Outlay							
541200	164	Site Improvements	-	900	-	9,000	-
541200	181	Site Improvements	-	-	-	60,000	-
541200	189	Site Improvements	-	-	-	-	-
541200		Site Improvements	-	-	66,000.00	4,000	-
541300		Buildings	-	-	560,000	560,000	-
541300	164	Buildings	-	-	-	5,000	340,000
541300	172	Buildings	-	59,406	-	130,000	-
541400		Infrastructure	-	-	194,738	52,688	-
541400	189	Infrastructure	-	-	-	-	280,000
542501		Other Equipment	-	-	20,000	20,000	370,000

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Debt Service						
581200	Capital Lease	-	-	248,450	248,450	295,211
582000	Interest	-	-	6,550	6,550	4,789
Transfer Out						
619900	Transfer to Fund Balance	-	-	-	-	473,856
TOTAL 2011 SPLOST		**$ -**	**$ (152,647)**	**$ -**	**$ -**	**$ -**

SPLOST CAPITAL PROJECT FUND
FOOTNOTES

1 Debt

Type of Loan	Description	Anticipated Balance 6/30/2013	Anticipated Principal Pd. FYE 6/30/2013	Anticipated Interest Pd. FYE 6/30/2013	Anticipated Balance 6/30/2014
Capital Lease	Golf Course Greens Irrigation/Golf Carts	$ 77,220	$ 59,500	$ 500	$ 17,720
Capital Lease	Police	$ 536,769	$ 235,711	$ 4,289	$ 301,058

2 **Capital Outlay**

Buildings-$340,000 for library	$ 340,000
Infrastructures - Linda Lane	280,000
Other Equipment - Street Sweeper, fairway mower and greens mower part of asphalt machine, trade-in on golf carts	370,000
TOTAL	**$ 990,000**

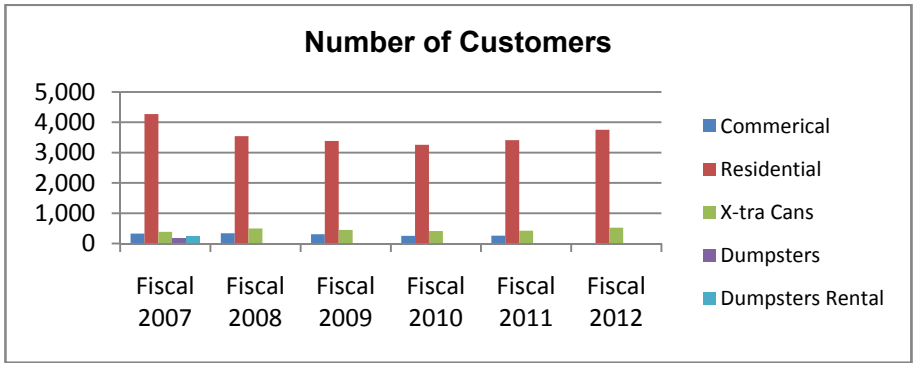
SOLID WASTE

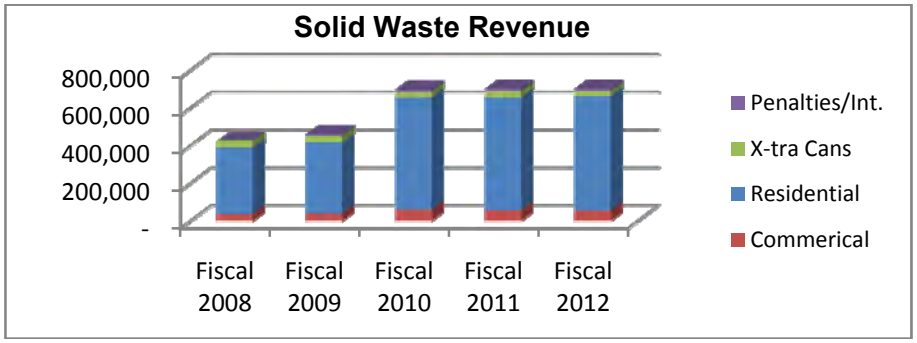




The City of Calhoun provides residential curb-side pick-up service through a contract with a private vendor. We also provide pick-up of brush, limbs and leaves for residential customers without a direct charge. Brush is ground and used in other City Operations. The City maintains a recycling drop off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

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 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Revenues						
344108	Garbage Pickup Fees - Residential	$ (599,795)	$ (606,329)	$ (613,000)	$ (613,000)	$ (616,500)
344109	Garbage Pickup Fees - Commercial	(56,690)	(54,637)	(55,000)	(55,000)	(53,000)
344111	Debris Pickup Fee	-	(200)	(300)	(300)	-
344119	Penalty - Pickup	(13,211)	(12,157)	(13,000)	(13,000)	(13,000)
344152	Extra Can Fee	(31,350)	(31,532)	(31,000)	(31,000)	(32,000)
344190	Recovery of Bad Debts	-	(509)	-	(500)	(500)
Transfer In						
391101	Transfer In - General Fund	(74,188)	-	(142,166)	(154,166)	-
TOTAL SOLID WASTE REVENUES		**$ (775,235)**	**$ (705,364)**	**$ (854,466)**	**$ (866,966)**	**$ (715,000)**

(5404520) SOLID WASTE COLLECTION

Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 42,206	$ -	$ -	$ -	$ -
512100	Group Insurance	18,457	-	-	-	-
512101	Insurance Deductible Reimbursement	215	-	-	-	-
512200	FICA Contributions	2,620	-	-	-	-
512300	Medicare	613	-	-	-	-
512401	Retirement Employer Contributions	4,228	-	-	-	-
512402	Retirement Plan Admin.. Expenses	131	-	-	-	-
512700	Worker's Compensation	3,932	-	-	-	-
Purchased & Contracted Services						
521201	Legal & Auditing	4,018	715	1,140	1,540	1,540
521204	Medical Services	-	-	-	-	-
521209	Miscellaneous Professional Services	810	679	700	300	700
522111	Garbage Pickup Labor - Residential	443,080	421,379	420,000	420,000	422,000
522112	Garbage Pickup Labor - Commercial	11,972	11,318	12,600	12,600	12,600
522200	Interdepartmental Services & Labor	-	-	-	-	-
522201	Vehicle Repairs & Maintenance	25	-	1,000	128	1,000
522202	Equipment Repairs & Maintenance	28	275	500	3	-
523101	General Liability Insurance	1,536	1,332	1,423	1,423	1,337
523102	Property Insurance	-	-	-	-	-
523103	Vehicle Insurance	338	226	400	400	-
523104	Surety Bonds	7	7	10	10.00	-
523205	Cell Phone	-	310	350	350	350
523300	Advertising	234	-	-	-	-
523700	Education & Training	-	-	-	-	-
Supplies						
531100	General Supplies & Materials	-	189	250	160	250
531130	Purchased Uniforms	667	-	-	-	-
531140	Repairs & Maintenance - Equipment	-	3	-	-	-
531141	Repairs & Maintenance - Vehicles	381	159	1,000	1,000	1,000
531270	Gasoline	33	18	-	-	-
531271	Diesel Fuel	2,018	893	1,500	1,500	850
531700	Miscellaneous	-	-	-	-	-
Interfund/Interdepartmental Charges			-	-	-	-
551100	Interfund Allocations - General Fund	12,212	5,432	3,365	3,365	3,333
554100	Interfund Allocations - Utility	59,092	68,704	86,812	86,812	85,990
Depreciation						
561000	Depreciation	8	833	-	-	-
Other Costs			-	-	-	-
573000	Retired Employee Payroll	18,024	(47,333)	-	-	-
573901	Bad Debt Expense	8,969	199	10,000	10,000	10,000
578001	Damages to Other Property	-	-	350	16	350
Transfer Out						
611001	Transfer Out - General Fund	-	-	-	-	20,604
TOTAL SOLID WASTE COLLECTION		**$ 635,853**	**$ 465,338**	**$ 541,400**	**$ 539,607**	**$ 561,904**

(5404540) SOLID WASTE COLLECTION - RECYCLABLES

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 21,282	$ 20,697	$ 22,119	$ 22,119	$ 22,564
511300	Overtime	-	-	-	-	-
512200	FICA Contributions	1,285	1,338	1,338	1,338	1,399
512300	Medicare	301	313	313	313	327
512700	Workers' Compensation	690	696	629	629	578
Purchased & Contracted Services						
521204	Medical Services	40	-	60	60	60
522110	Garbage Pickup - City Service	-	-	-	-	-
522112	Garbage Pickup - Commercial	306	561	650	650	650
522202	Equipment Repairs & Maintenance	3	32	150	110	110
523102	Property Insurance	8	11	11	11	12
523104	Surety Bonds	-	-	-	4	-
523200	Telephone - City Service	618	616	624	624	625
Supplies						
531100	General Supplies & Materials	191	53	250	272	250
531130	Purchased Uniforms	404	442	450	450	450
531142	Building Repair & Maintenance	-	-	-	14	300
531210	Water & Sewer Services	184	190	200	200	200
531230	Electric Service - City	682	604	700	700	600
531600	Small Equipment <5000	-	245	-	-	-
TOTAL RECYCLABLES COLLECTION		**$ 25,993**	**$ 25,796**	**$ 27,494**	**$ 27,494**	**$ 28,125**

RECYCLABLES COLLECTION FOOTNOTES

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

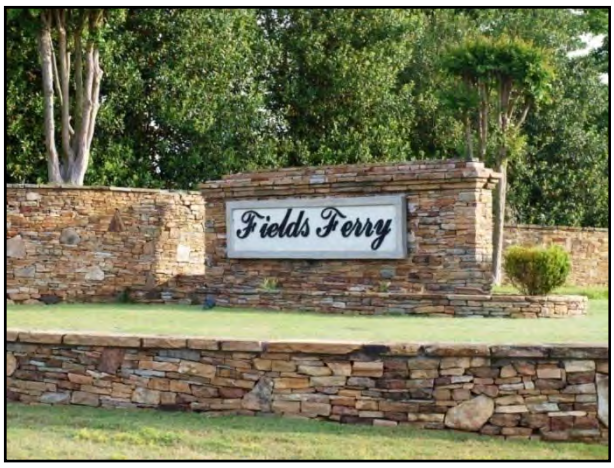
(5404560) SOLID WASTE - LANDFILL POST CLOSING

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Purchased & Contracted Services						
521201	Legal & Auditing	$ 924	$ 715	$ 1,000	$ 1,400	$ 1,400
523900	Change in Estimate Closure Costs	5,964	9,357	32,000	31,600	30,000
TOTAL LANDFILL POST CLOSING		**$ 6,888**	**$ 10,072**	**$ 33,000**	**$ 33,000**	**$ 31,400**

(5404585) YARD TRIMMINGS COLLECTIONS & MANAGEMENT

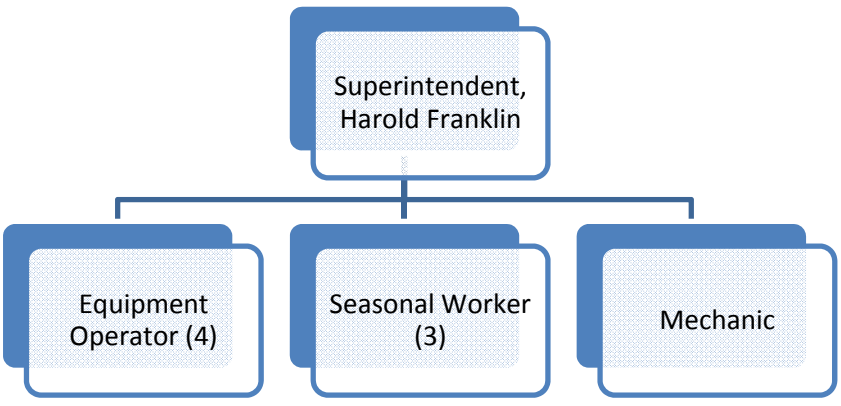
Purchased & Contracted Services						
512999	Amounts Reclassified	$ 41,472	$ 41,472	$ 41,472	$ 41,472	$ 41,472
522114	Brush Grinding	17,000	25,000	27,600	24,203	27,600
522201	Vehicle Repairs & Maintenance	5,740	1,736	3,500	11,580	3,500
522202	Equipment Repairs & Maintenance	415	-	-	4,293	-
523001	Other Purchased Services	100	-	-	-	-
523103	Vehicle Services	-	-	-	-	549
523300	Advertising	-	419	-	440	450
Supplies						
531100	General Supplies & Material	(40)	-	-	15	-
531140	Equipment Repairs & Maintenance	-	135	-	-	-
531141	Vehicle Repairs & Maintenance	7,648	5,415	6,000	16,000	6,000
531270	Gasoline	179	250	-	80	-
531271	Diesel Fuel	13,931	13,540	14,000	14,000	14,000
Capital Outlay						
542200	Vehicles	-	-	160,000	154,782	-
TOTAL YARD TRIM. COLLECTION		**$ 86,446**	**$ 87,967**	**$ 252,572**	**$ 266,865**	**$ 93,571**
TOTAL SOLID WASTE EXP.		**$ 755,181**	**$ 589,174**	**$ 854,466**	**$ 866,966**	**$ 715,000**
TOTAL SOLID WASTE FUND		**$ (20,054)**	**$ (116,191)**	**$ -**	**$ -**	**$ -**

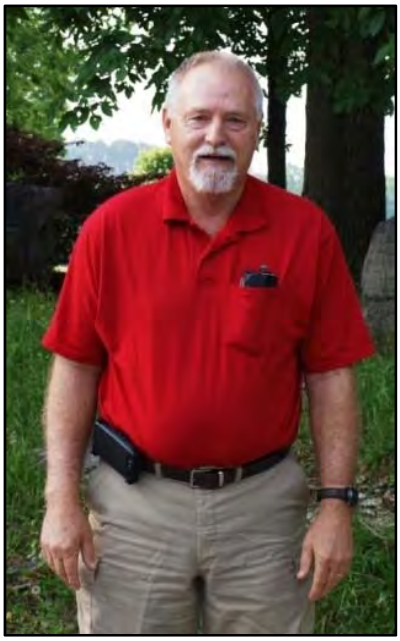
FIELDS FERRY GOLF MAINTENANCE





This year will be an exciting year in Golf maintenance with the completion of the conversion from Bent grass greens to Ultradwarf Bermuda grass. With the increasing temperatures that have been occurring, the bent grass would have suffered from the extreme heat and thinning. Poa Annua and Bermuda grass encroachment would also have gotten worse.
Without the major renovation of the green and the addition of electric fans, we were fighting a losing battle. The conversion of the green to Bermuda grass is less costly and will provide more months of good greens during out busiest months of April through October.
The new Bermudas will provide an excellent putting surface and the new greens are not as labor extensive during the hot months. It will require good grooming and 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 the extremely hot weather.





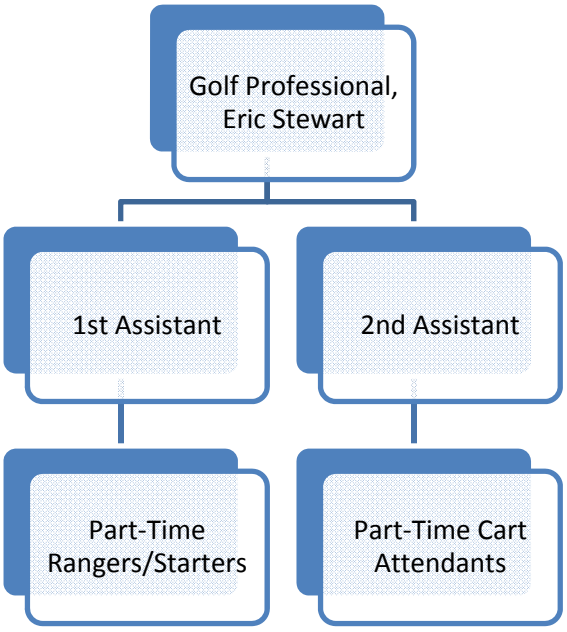
Golf Maintenance Superintendent, Harold Franklin

FIELDS FERRY GOLF PROFESSIONAL & PRO SHOP





Field 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. In 2013, we converted our greens to an Ultradwarf Bermuda and upgrade our Pro Shop. The conversion should allow us to provide a higher quality golf course at an affordable price to our customers.

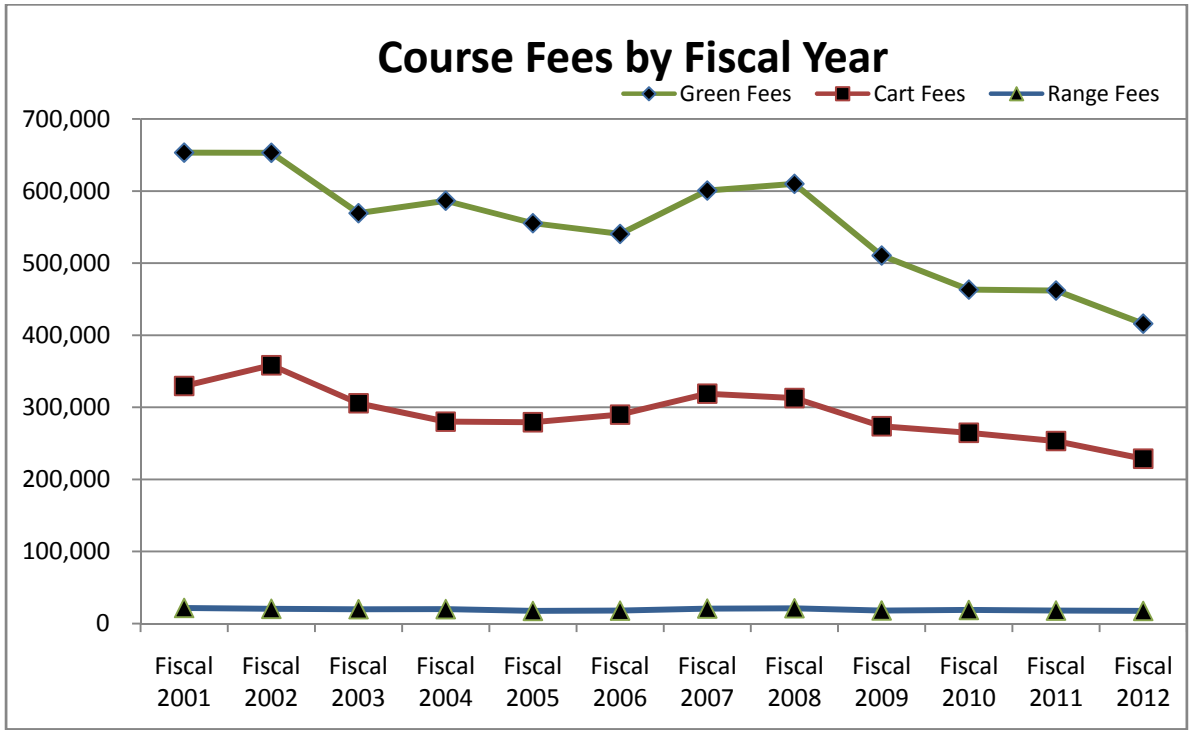


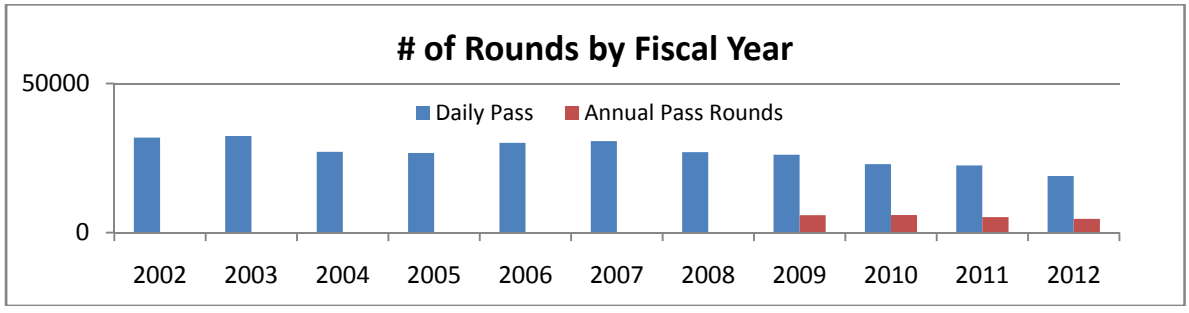


Golf Professional, Eric Stewart

FIELDS FERRY 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 2014 with the completion of the new greens. We will focus on keeping rates competitive with the surrounding markets in with a planned marketing program and work on building 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 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 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Revenues						
345210	Green Fees	$ (383,207)	$ (269,815)	$ (431,440)	$ (431,440)	$ (423,661)
345211	Pass Fees	(57,329)	(47,130)	(60,000)	(60,000)	(59,000)
345212	Non-Taxable Green Fees	(15,883)	(12,290)	(13,000)	(13,000)	(13,000)
345213	Cart Fees	(244,008)	(182,458)	(277,341)	(277,341)	(285,000)
345214	Annual Pass - Cart Fees	(4,623)	(575)	(1,000)	(1,000)	(1,000)
345215	Range Fees	(15,136)	(11,635)	(15,000)	(15,000)	(15,000)
345216	Annual Pass - Range Fees	(3,775)	(4,223)	(4,000)	(4,000)	(4,300)
345217	Non-Taxable Cart Fees	(4,505)	(6,017)	(6,000)	(6,000)	(6,000)
345220	Handicap Fees	(2,696)	(2,381)	(3,425)	(3,425)	(3,000)
345298	Indirect Services	(2,683)	-	-	-	-
349300	Bad Check Charges	(25)	-	(50)	(50)	(50)
361000	Interest Income	-	-	-	-	-
381003	Pro Shop Rent	(3,400)	(3,050)	(3,400)	(3,400)	(3,400)
381004	Snack Bar Rent	(6,000)	(5,500)	(6,000)	(6,000)	(6,000)
381005	Snack Bar Electricity	(5,865)	(4,835)	(5,000)	(5,000)	(5,000)
389000	Miscellaneous Income	(60)	(1,587)	(625)	(625)	(1,000)
389001	Sales Tax Vendor Commission	(925)	(919)	(1,000)	(1,000)	(1,000)
Transfer In						
395000	Proceed from Capital Lease	-	-	(153,000)	(153,000)	-
391126	Transfer-In-Utilities Labor & Equip.	-	(97)	-	-	-
TOTAL REVENUES		**$ (750,118)**	**$ (552,512)**	**$ (980,281)**	**$ (980,281)**	**$ (826,411)**

(5606125) GOLF MAINTENANCE

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 130,816	$ 132,094	$ 141,289	$ 141,289	$ 144,986
511300	Overtime	9,054	9,940	11,070	11,070	10,000
511400	Disability Benefits	-	-	-	-	-
512100	Group Insurance	36,632	36,170	45,151	45,151	51,610
512101	Insurance Deductible Reimbursement	430	640	1,000	1,000	1,200
512200	FICA Contributions	7,986	8,308	9,216	9,216	9,609
512300	Medicare	1,846	1,943	2,155	2,155	2,247
512401	Retirement Employer Contributions	8,995	7,922	8,081	8,081	8,018
512402	Retirement Plan Administrative Costs	279	255	260	260	267
512600	Unemployment Insurance	(2,047)	534	-	-	-
512700	Workers' Compensation Insurance	1,839	1,254	1,201	1,201	1,014
Purchased & Contracted Services						
521201	Legal & Auditing	924	1,027	1,126	1,426	1,500
521204	Medical Services	90	85	40	40	40
521300	Technical Soil Test	-	-	300	300	300
522112	Garbage Pickup - Commercial	546	546	550	550	670
522140	Lawn & Landscaping	8,046	6,750	5,565	5,565	5,565
522200	Interdepartmental Services & Labor	244	306	300	700	300
522202	Repairs & Maintenance - Equipment	956	2,210	3,200	3,200	3,200
522203	Repairs & Maintenance - Buildings	-	-	600	600	1,200
523101	General Liability Insurance	1,391	971	973	973	1,299
523102	Property Insurance	887	723	900	900	947
523104	Surety Bonds	34	24	40	40	40
523201	Telephone - Other Service	1,050	723	840	840	780
523203	Data Service - City	120	120	120	120	120
523206	Communications Services - Security	595	595	595	595	595
523209	Internet Service	313	690	800	800	800
523300	Advertising	-	133	-	-	-
523700	Education & Training	50	100	150	150	150

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Supplies						
531100	General Supplies & Materials	1,681	2,044	2,700	2,700	2,700
531104	Protective Safety Supplies	-	-	-	-	300
531120	Office & Computer Supplies	-	37	150	150	150
531125	Printer/Copier Supplies	25	-	175	175	175
531130	Purchased Uniforms	1,031	1,126	1,350	1,350	1,350
531140	Repairs & Maintenance - Equipment	32,894	35,956	35,000	35,350	36,000
531142	Repairs & Maintenance - Buildings	281	509	1,200	1,200	1,200
531145	Ground Maintenance	70,083	66,731	69,000	69,000	69,000
531210	Water & Sewer Services	4,285	2,715	3,600	3,600	2,200
531220	Natural Gas Service	2,272	1,843	3,000	3,000	2,200
531231	Electricity - Other (Irrigation)	22,181	19,890	22,000	22,000	20,000
531270	Gasoline	7,273	9,289	13,100	13,100	10,100
531271	Diesel Fuel	7,449	10,041	14,400	14,400	12,200
531300	Food for Meetings	201	217	225	225	225
531600	Small Equipment <$5000	280	14	800	800	1,000
531601	Computer Equipment/Software	-	156	200	200	200
Capital Outlay						
541200	Site Improvements	-	-	90,000	90,000	-
542100	Machinery >$5000	-	-	20,400	20,400	-
Interfund/Interdepartmental Charges						
551100	Interfund Allocations - General	12,753	6,708	5,361	5,361	5,412
554100	Interfund Allocations - Utilities Admin	-	-	-	-	7,878
554100	Interfund Allocations - Utilities	-	7,089	8,002	8,002	7,969
Depreciation						
561000	Depreciation	24,505	19,598	-	-	-
TOTAL GOLF MAINTENANCE		**$ 398,270**	**$ 398,028**	**$ 526,185**	**$ 527,235**	**$ 426,716**

GOLF MAINTENANCE FOOTNOTES

1 **One full time employee and six part time employees are included in the Regular Employee Wages**

2 **Capital Outlay**

Machinery - Fairway and greens mowers, as well as trade-in on 20 golf carts	**$ 165,000**	*** funded by SPLOST

(5606126) GOLF MAINTENANCE ADMINISTRATION

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 115,186	$ 83,702	$ 85,372	$ 85,372	$ 87,404
512100	Group Insurance	13,878	7,793	9,030	9,030	10,322
512101	Insurance Deductible Reimbursement	143	128	200	200	240
512200	FICA Contributions	7,171	5,328	5,164	5,164	5,419
512300	Medicare	1,699	1,251	1,208	1,208	1,267
512401	Retirement Plan Employer Cont.	8,164	5,947	5,814	5,814	5,669
512402	Retirement Plan Administrative Costs	254	-	187	187	189
512700	Workers' Compensation Insurance	1,495	20	225	225	203
Purchased & Contracted Services						
521204	Medical Services	40	-	20	20	-
522201	Repairs & Maintenance - Vehicles	-	68	600	600	800
523103	Vehicle Insurance	662	511	642	642	683
523104	Surety Bonds	14	15	20	20	20
523500	Travel	1,294	714	1,500	1,500	1,500
523600	Dues & Fees	750	475	540	540	540
523700	Education & Training	1,305	610	950	950	950
Supplies						
531130	Purchased Uniforms	356	244	250	250	250
531141	Repair & Maintenance - Vehicles	-	13	500	500	600
TOTAL MAINTENANCE ADMIN.		**$ 152,411**	**$ 106,820**	**$ 112,222**	**$ 112,222**	**$ 116,056**

GOLF MAINTENANCE ADMINISTRATION FOOTNOTES

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

(5616125) GOLF COURSE PRO SHOP

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employees	$ 86,542	$ 78,590	$ 95,008	$ 95,008	$ 95,679
512100	Group Insurance	13,838	14,468	18,071	18,071	20,644
512101	Insurance Deductible Reimbursement	143	256	400	400	480
512200	FICA Contributions	4,823	4,574	5,747	5,747	5,932
512300	Medicare	1,128	1,069	1,344	1,344	1,387
512401	Retirement Plan Employer Cont.	4,247	4,295	4,376	4,376	4,267
512402	Retirement Plan Administrative Costs	132	138	141	141	142
512700	Workers' Compensation Insurance	1,525	1,681	2,101	2,101	2,028

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Purchased & Contracted Services						
521201	Legal & Auditing	924	975	1,100	1,400	1,400
521204	Medical Services	65	-	100	100	100
522112	Garbage Pickup - Commercial	1,110	1,110	1,200	1,200	1,300
522200	Interdepartmental Services & Labor	192	159	300	300	300
522202	Repairs & Maintenance - Equipment	194	112	1,000	1,300	600
522203	Repairs & Maintenance - Buildings	1,149	215	800	800	500
522320	Rental of Equipment & Vehicles	600	600	600	650	650
523001	Other Purchased Services	100	155	200	200	200
523101	General Liability Insurance	774	451	460	460	672
523102	Property Insurance	685	528	716	716	752
523104	Surety Bonds	55	5	65	65	50
523201	Telephone Service - Other	2,578	1,703	840	840	840
523203	Data Service - City	160	120	120	120	120
523206	Communication Services - Security	595	595	595	595	595
523209	Internet Service	196	844	960	960	975
523300	Advertising	1,148	1,501	3,500	3,500	2,000
523400	Printing & Binding	50	-	-	-	500
523600	Dues & Fees	2,556	2,500	2,800	2,800	2,800
523601	Bank Card Service Charges	11,674	8,404	13,000	13,000	12,000
Supplies						
531100	General Supplies & Materials	1,217	928	1,500	1,500	2,100
531120	Office Supplies	217	27	300	300	200
531125	Printer/Copier Supplies	-	174	300	300	200
531140	Repairs & Maintenance - Equipment	12,040	17,803	14,000	11,700	19,000
531142	Repairs & Maintenance - Buildings	37	263	700	2,700	700
531210	Water & Sewer Service - City	3,581	3,388	3,500	3,500	3,700
531220	Natural Gas Service	2,266	1,575	3,000	3,000	2,000
531231	Electric Service - Other	13,402	12,321	14,000	14,000	12,500
531270	Gasoline	600	600	600	600	600
531300	Food for Meetings	201	217	300	300	300
531600	Small Equipment <$5000	50	2,527	100	2,600	100
531601	Computer Equipment <$5000	1,100	1,100	1,100	1,100	1,100
Capital Outlay						
542100	Machinery >$5000	-	-	63,000	63,000	-
Interfund/Interdepartmental Charges						
551100	Interfund Allocation - General	13,253	7,983	6,288	6,288	4,455
554100	Interfund Allocation - Utilities	-	7,089	8,002	8,002	7,969
Depreciation						
561000	Depreciation	200,020	186,759	-	-	-
Other Costs						
573900	Cash Over or Short	(86)	58	50	50	50
Purchased & Contracted Services						
523104	Surety Bonds	-	10	-	-	-
TOTAL GOLF COURSE PRO SHOP		**$ 385,078**	**$ 367,868**	**$ 272,284**	**$ 275,134**	**$ 211,887**

GOLF COURSE PRO SHOP FOOTNOTES

1 **One full time employee and thirteen part time employees are included in the Regular Employee Wages**

2 **Capital Outlay**

Machinery - Golf Carts	**$ 55,000**	*** funded by SPLOST

(5616126) GOLF COURSE PRO SHOP ADMINISTRATION

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 53,512	$ 51,707	$ 52,523	$ 52,523	$ 53,306
512100	Group Insurance	7,386	7,648	9,030	9,030	10,322
512101	Insurance Deductible Reimbursement	72	128	200	200	240
512200	FICA Contributions	2,949	3,001	3,177	3,177	3,305
512300	Medicare	690	702	743	743	773
512401	Retirement Plan Employer Cont.	3,471	3,510	3,577	3,577	3,487
512402	Retirement Plan Administrative Costs	108	305	115	115	116
512700	Workers' Compensation Insurance	522	182	225	225	203
Purchased & Contracted Services						
523104	Surety Bonds	7	-	-	-	-
		$ 68,717	**$ 67,183**	**$ 69,590**	**$ 69,590**	**$ 71,752**
TOTAL PRO SHOP ADMINISTRATION		**$ 1,004,475**	**$ 939,898**	**$ 980,281**	**$ 984,181**	**$ 826,411**
TOTAL GOLF EXPENDITURES		**$ 254,357**	**$ 387,386**	**$ - **	**$ 3,900**	**$ - **
TOTAL GOLF FUND						

GOLF COURSE PRO SHOP ADMINISTRATION FOOTNOTES

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

City of Calhoun, Georgia
General Fund Administrative Service Fees
2013-2014

Division	Base Amount	General	Water Plant	Water Distribution Maintenance	Waste Treatment Plant	Wastewater Collection Main.	Electric	Telecom.	Solid Waste	Golf Pro	Golf Maint.	Recreation
Human Resource	140,235	70,860	9,610	14,815	10,297	7,551	11,670	2,746	718	2,394	3,351	6,224
Munis Admin. **	-	-	-	-	-	-	-	-	-	-	-	-
Elected Officials	146,078	65,735	7,304	18,990	7,304	18,990	18,990	1,461	1,461	1,461	1,461	2,922
Elected Off. Contg.	-	(1,663)	-	-	-	-	-	-	554	-	-	1,108
General Admin. ***	20,000	17,000	-	-	-	-	-	-	600	600	600	1,200
Total	**306,313**	**151,932**	**16,914**	**33,805**	**17,601**	**26,541**	**30,660**	**4,207**	**3,333**	**4,455**	**5,412**	**11,454**

*** Legal & Consulting

Total Utility Service Fee = $ 129,727

Total Service Fee = $ 154,381

Human Resource (Basis - Employees)			
Division	**# of Employees**	**# of Employees Adjusted ***	**Percent**
General	148	148	51%
Utility Admin.	36	0	0%
Water Plant	14	20	7%
Water Const.	22	31	11%
Sewer Plant	15	22	7%
Sewer Const.	11	16	5%
Electric	17	24	8%
Telecom	4	6	2%
Solid Waste	1.5	2	1%
Golf Pro	5	5	2%
Golf Main.	7	7	2%
Recreation	13	13	4%
TOTAL	**293**	**293**	100%

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 Main.	3%	1%
Recreation	6%	2%
TOTAL	**100%**	**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

Glossary

Ad Valorem Tax Due Dates:

2012 Taxes	Dec. 31, 2012
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: The City of Calhoun levies excise taxes in the amounts of 22 cents per liter of wine and 22 cents per liter of distilled spirits. There is also a 5 cent levy per 12 ounces on all bottles, cans, and containers of beer sold in the City. Containers of draft beer are taxable at $6 for every 15 ½ gallons.

Annual Pass: A yearly payment for green, cart or range fees. Annual passes are unlimited use for one calendar year from date of purchase. Annual fees start at $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 funds from federal court cases awarded to police department for specific use through the “Asset Sharing Program” of the Federal government. (Such as: DEA, FBI, 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.

Asset Seizure Account #5: Department of Treasury funds from federal court cases to police department for specific use which are distributed by the Federal Government Agencies (such as: IRS, ICE, etc).

Annual Leave (Vacation Leave): One year of employment receives one week vacation. Two years employment receives two weeks of vacation. Eight years of employment is granted three

weeks of vacation. Eighteen years of employment receives four weeks of vacation. No annual leave can be accrued; all vacation must be taken or lost.

Calhoun Defined Benefit Formula: Average wage for the last 5 years of service prior to retirement **x** 1.5% **x** the number of years worked since 2003. Example: $40,000 **x** 1.5% = $600 **x** 20 years = $12,000 per year. Those who worked for Calhoun prior to 1981 can use those years in their total calculation, but there are only a handful of employees who fall under the 1981 clause.

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

Calhoun Recreation Authority: A seven member board, appointed by the City Council, 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 $2,000 deductible and a Health Reimbursement Account that will reimburse employees $1,500 of the deductible from the City.

Fields Ferry Golf Course: The Calhoun Recreation Commission purchased 207 acres for the purpose of a municipal golf course in October 1992. 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 with a maturity date in 2018.

Franchise Tax: This tax is a source of revenue paid by utility companies for the privilege of using the City's rights-of-way in order to sell goods or services to the public. Franchise fees are collected by all utilities selling goods or services within the City, including gas, electric, telephone, and cable at a rate 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 holes 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 ceased in 1991 and EPD closure requirements were completed in 1993. In 1997, the industrial site was placed on the Hazardous Site Inventory by EPD. The average cost per year is $25,000-$35,000 for monitoring and engineering.

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

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

Homestead Exemption: In Calhoun, there are several exemptions for property owners of certain ages. Exemption 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: Starting July 1, 2013 the Hotel/Motel Tax increases from 5% to 8%. The City of Calhoun distributes the Hotel/Motel Tax monthly. The Gordon County Chamber of Commerce receives 35% and the Gordon County Development Authority receives 20%. The distribution of the tax is as follows: Chamber of Commerce – 3.5%, Gordon County Industrial Authority – 2%, Recreation Authority – 1%, Downtown Development Authority - .5%, and the City retains 1%.

Independent Audit: The City presents financial statements annually to an outside CPA who expresses an opinion about whether the financial statements are a fair representation of the City's basic financial position and does, or does not conform with Generally Accepted Accounting Principles for the fiscal year end.

ISO Rating: Insurance Service Office ranges 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 the 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: A new agreement between Calhoun, Fairmount, Resaca and Gordon County was reached in August 2012 and began in January 2013. This agreement states that the State Revenue Commissioner shall distribute to City of Calhoun LOST proceeds collected by the state at a rate of 28.35%, Fairmount-1.30%, Resaca-1% leaving the balance of the LOST in the amount of 69.35% to Gordon County. These percentages are based on the population of the County and its qualifying municipalities.

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).

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: An agreement for the 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: This is a type of financial audit that is required by the provisions of the 1996 amendments to the U.S. Single Audit Act of 1984. This single audit is performed along with the City wide audit and includes special procedures on federal funding.

Snack Bar Agreement: The snack bar at Fields Ferry Golf Course is leased to an outside individual under a lease agreement 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 continued through March 2012. The capital items approved on the referendum 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, and the mandated phosphorus upgrade at waste treatment plant for $4,000,000. 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 continue through March 2018. The capital items approved on the referendum for Calhoun were; Peter Street improvements for $2,000,000, a new Police fleet at $650,000, Fire and Police communication upgrades for $100,000, Library upgrades at $400,000, Recreation improvements for $2,500,000, Public Works equipment and improvements at $850,000, Utility fleet and equipment for $700,000 and utility upgrades in the amount of $2,421,049. 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 it 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 Government
Capital Plan Summary
2015-2019

Year	General Admin.	Municipal Court	Municipal Probation	Code Insp. & Enforcement	Airport	Police	Fire	Public Works	Recreation	Solid Waste	Golf	Totals
FY 2015	$ 5,000	$ 46,000	$ 3,000.00	$ 25,000	$ 51,875	$ 1,782,000	$ 219,500	$ 469,500	$ 1,009,000	$ 44,000	$ 220,500	$ 3,875,375
FY 2016	70,000	425,000.00	12,500.00	20,000	1,974	85,000	2,630,000	469,000	638,000	33,500	189,150	4,574,124
FY 2017	55,000	25,000	400,000	50,000	250,849	13,000	401,500	466,000	143,000	35,000	281,069	2,120,418
FY 2018	34,000	10,000	2,200	60,000	8,849	9,000	1,736,500	501,500	135,000	226,500	208,799	2,932,348
FY 2019	45,000	80,000	25,000	20,000	1,974	846,500	675,000	495,000	52,000	215,000	1,509,598	3,965,072
Totals	**$ 209,000**	**$ 586,000**	**$ 442,700**	**$ 175,000**	**$ 315,521**	**$ 2,735,500**	**$ 5,662,500**	**$ 2,401,000**	**$ 1,977,000**	**$ 554,000**	**$ 2,409,116**	**$ 17,467,337**

General Government Administration
Five Year Capital Plan
2015-2019

Budget Year	Item	Cost	Funding Source
2014-2015	Computers/Printers/Equipment	$ 5,000	Operating Revenue
	Total	**5,000**	
2015-2016	No Planned Activity	35,000	Operating Revenue
	Total	**35,000**	
2016-2017	Remodel City Hall	30,000	Operating Revenue
	Computers/Equipment	5,000	Operating Revenue
	Tax and Business License Software Upgrade	20,000	Operating Revenue
	Total	**55,000**	
2017-2018	Computers/Payroll Software Upgrade	10,000	Operating Revenue
	Replace Administration Vehicle	24,000	Operating Revenue
	Total	**34,000**	
2018-2019	Computers-Software-Taxes	15,000	Operating Revenue
	Exterior improvements to City Hall	30,000	Operating Revenue
	Total	**45,000**	
Grand Total		**$ 174,000**	

Municipal Court
Five Year Capital Plan
2015-2019

Budget Year	Item	Cost	Funding Source
	Vehicle	$ 21,000	Operating Revenue
	TOTAL	**21,000**	
2015-2016	Storm drain & new retaining wall for back alley	25,000	Operating Revenue
	Renovations	400,000	Operating Revenue
	TOTAL	**425,000**	
2016-2017	No activity planned	-	
	TOTAL	**-**	
2017-2018	Computers, printers, & upgrades	10,000	Operating Revenue
	TOTAL	**10,000**	
2018-2019	New van	45,000	Operating Revenue
	New car	35,000	Operating Revenue
	TOTAL	**80,000**	
	GRAND TOTAL	**$ 536,000**	

Municipal Probation
Five Year Capital Plan
2015-2019

Year	Item	Cost	Funding Source
2014-2015	Computers / printers	$ 3,000	Operating Revenues
	TOTAL	**3,000**	
2015-2016	No planned activity	-	
	TOTAL	**-**	
2016-2017	Building remodel	400,000	Operating Revenues
	TOTAL	**400,000**	
2017-2018	Office furniture	2,200	Operating Revenues
	TOTAL	**2,200**	
2018-2019	Probation officer vehicle	25,000	Operating Revenues
	TOTAL	**25,000**	
	GRAND TOTAL	**$ 430,200**	

Code Inspection and Enforcement
Five Year Capital Plan
2015-2019

Year	Item	Cost	Funding Source
2014-2015	Software upgrades	$ 25,000	General Operating Funds
	TOTAL	**25,000**	
2015-2016	Vehicle	20,000	General Operating Funds
	TOTAL	**20,000**	
2016-2017	Local match - redevelopment	50,000	General Operating Funds
	TOTAL	**50,000**	
2017-2018	Comprehensive plan - update 5 years	25,000	General Operating Funds
	Total	**25,000**	
2018-2019	Vehicle	20,000	General Operating Funds
	TOTAL	**20,000**	
	Grand Total	**$ 140,000**	

Calhoun - Gordon County Airport
Five Year Capital Plan
2015-2019

Year	Equipment	Cost	Funding Source
2014-2015	Parallel taxiway design	$ 51,875	Operating Revenues
	TOTAL	**51,875**	
2015-2016	Replace localizer	1,974	Operating Revenues
	TOTAL	**1,974**	
2016-2017	Security improvements	849	Operating Revenues
	Construct new hangars	250,000	Operating Revenues
	TOTAL	**250,849**	
2017-2018	Extend aircraft ramp	6,875	Operating Revenues
	Install security fencing	1,974	Operating Revenues
	TOTAL	**8,849**	
2018-2019	Install security fencing	1,974	Operating Revenues
	TOTAL	**3,948**	
	GRAND TOTAL	**$ 315,521**	

Calhoun Police Department
Five Year Capital Plan
2015-2019

Year	Equipment	Cost	Funding Source
2014-2015	3 Vehicles for CID with equipment	$ 60,000	Operating/Maintenance Revenue
	1 Vehicle for administration	22,500	Operating/Maintenance Revenue
	Flooring for existing Police Department	12,000	Operating/Maintenance Revenue
	Computer upgrades	10,500	Operating/Maintenance Revenue
	Building for Police Department, 16,500 Sq. Ft. minimum	1,131,000	Operating/Maintenance Revenue
	Land for building, 2 acres minimum	540,000	Operating/Maintenance Revenue
	Vests	6,000	Operating/Maintenance Revenue
	TOTAL	**1,782,000**	
2015-2016	3 Vehicles for CID with equipment	60,000	Operating/Maintenance Revenue
	Communications upgrade	25,000	Operating/Maintenance Revenue
	TOTAL	**85,000**	
2016-2017	2 Lazers	7,500	Operating/Maintenance Revenue
	5 Computer upgrades	5,500	Operating/Maintenance Revenue
	TOTAL	**13,000**	
2017-2018	Alco-sensors	4,000	Operating/Maintenance Revenue
	Spike strips	5,000	Operating/Maintenance Revenue
	TOTAL	**9,000**	
2018-2019	27 Fleet upgrade vehicles with equipment	800,000	Operating/Maintenance Revenue
	1 Intoxilyzer	9,000	Operating/Maintenance Revenue
	2 Lasers	7,500	Operating/Maintenance Revenue
	Vests	30,000	Operating/Maintenance Revenue
	TOTAL	**846,500**	
	GRAND TOTAL	**$ 2,735,500**	

Calhoun Fire Department
Five Year Capital Plan
2015-2019

Year	Item	Cost	Funding Source
2014-2015	Crew service vehicle (Expedition)	$ 35,000	Operating Revenues
	Crew service vehicle (4X4 pickup)	30,000	Operating Revenues
	Fire house software upgrade	18,000	Operating Revenues
	Fire safety education inflatable prop (Fire Truck)	7,500	Operating Revenues
	Replace breathing air cascade fill station	111,000	Lease Purchase
	Generator for GSAR building / EOC	18,000	Operating Revenues
	TOTAL	**219,500**	
2015-2016	Refurbish station # 2	60,000	Operating Revenues
	Upgrade SCBA (breathing apparatus)	150,000	Lease Purchase
	Crew service vehicle station 1	35,000	Operating Revenues
	Crew service vehicle station 2	35,000	Operating Revenues
	Replace fire engine (pumper)	550,000	Lease Purchase
	Station # 4 North Hwy 41 area	1,800,000	Operating Revenues
	TOTAL	**2,630,000**	
2016-2017	Refurbish station #3	100,000	Operating Revenues
	Crew service vehicles (Haz Mat tow vehicle)	45,000	Operating Revenues
	Replace fire hose	70,000	Operating Revenues
	Furnishing for station #4	150,000	Operating Revenues
	Crew service vehicle for station #4	36,500	Operating Revenues
	TOTAL	**401,500**	
2017-2018	Crew service vehicle for station #1	36,500	Operating Revenues
	Purchase additional ladder / tower truck	1,500,000	Lease Purchase
	Replace hose/gear dryer & hose washer	50,000	Operating Revenues
	Equipment for new ladder / tower truck	150,000	Lease Purchase
	TOTAL	**1,736,500**	
2018-2019	Replace fire engine (pumper)	525,000	Lease Purchase
	Refurbish station #1	150,000	Operating Revenues
	TOTAL	**675,000**	
	GRAND TOTAL	**$ 5,662,500**	

Calhoun Public Works
Five Year Capital Plan
2015 - 2019

Animal Control Department

Year	Item	Cost	Funding Source
2014-2015	Pickup truck	**$ 25,000**	Operating Revenues
2015-2016	Improvements and equipment	**3,000**	Operating Revenues
2016-2017	Improvements and equipment	**3,000**	Operating Revenues
2017-2018	Building expansions	**30,000**	Operating Revenues
2018-2019	Pickup truck	**27,000**	Operating Revenues
	Total	**$ 88,000**	

Street Department

Year	Item	Total Cost	Funding Source
2014-2015	Milling existing streets and paving	$ 200,000	Operating Revenues
	4 x4 Pickup	25,000	Operating Revenues
	4 x 4 Tractor w / bush hog	95,000	Operating Revenues
	Walk behind concrete saw	25,000	Operating Revenues
	Single axel dump truck	70,000	Operating Revenues
	TOTAL	**415,000**	
2015-2016	Milling existing streets and paving	200,000	Operating Revenues
	Sidewalk replacement	8,000	Operating Revenues
	Single axel dump truck	75,000	Operating Revenues
	Asphalt roller	130,000	Operating Revenues
	TOTAL	**413,000**	
2016-2017	Milling existing streets and paving	200,000	Operating Revenues
	Rubber tire loader	200,000	Operating Revenues
	Sidewalk replacement	8,000	Operating Revenues
	TOTAL	**408,000**	
2017-2018	Milling existing streets and paving	200,000	Operating Revenues
	Sidewalk replacement	8,000	Operating Revenues
	4 x4 Pickup	28,000	Operating Revenues
	Tandem dump truck	200,000	Operating Revenues
	TOTAL	**436,000**	
2018-2019	Milling existing streets and paving	200,000	Operating Revenues
	Sidewalk replacement	8,000	Operating Revenues
	Street sweeper	200,000	Operating Revenues
	TOTAL	**408,000**	
		$ 2,080,000	

Calhoun Public Works
Five Year Capital Plan
2015 - 2019

Cemetery Department

Year	Item	Cost	Funding Source
2014-2015	Site / wall improvements	$ 8,000	Operating Revenue
	Zero turn mower	12,000	Operating Revenue
	TOTAL	**20,000**	
2015-2016	Paving at chandler and fain	40,000	Operating Revenue
	TOTAL	**40,000**	
2016-2017	Site/Wall improvements	10,000	Operating Revenue
	Zero turn mower	12,000	Operating Revenue
	TOTAL	**22,000**	
2017-2018	Site/Wall improvements	10,000	Operating Revenue
	Zero turn mower	12,000	Operating Revenue
	TOTAL	**22,000**	
2018-2019	Site/Wall improvements	10,000	Operating Revenue
	1 Ton dump truck	40,000	Operating Revenue
	TOTAL	**50,000**	
	GRAND TOTAL	**$ 154,000**	

Shop and Maintenance Department

Year	Item	Cost	Funding Source
2014-2015	Riding mower and equipment	$ 7,000	Operating Revenues
	16 Foot trailer	2,500	Operating Revenues
	TOTAL	**9,500**	
2015-2016	Zero turn mower	13,000	Operating Revenues
	TOTAL	**13,000**	
2016-2017	Pickup truck F150 4 X 4	26,000	Operating Revenues
	Riding mower and equipment	7,000	Operating Revenues
	TOTAL	**33,000**	
2017-2018	Zero turn mower	13,500	Operating Revenues
	TOTAL	**13,500**	
2018-2019	Riding mower and equipment	10,000	Operating Revenues
	TOTAL	**10,000**	
	GRAND TOTAL	**79,000**	
TOTAL ANIMAL CONTROL, STREETS, CEMETERY & MAINTENANCE		**$ 351,500**	

Calhoun Recreation Department
Five Year Capital Plan
2015-2019

Budget Year	Item	Cost	Funding Source
2014-2015	Utility truck	$ 28,000	General Operating Funds/SPLOST
	Sod existing softball fields	50,000	General Operating Funds/SPLOST
	Mowers -1	8,000	General Operating Funds/SPLOST
	Develop 3 fields	600,000	General Operating Funds/SPLOST
	Netting - softball complex	15,000	General Operating Funds/SPLOST
	New fencing - fields	308,000	General Operating Funds/SPLOST
	TOTAL	**1,009,000**	
2015-2016	Tennis center - upgrades	50,000	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
	Upgrade lighting system - fields	400,000	General Operating Funds/SPLOST
	HVAC @ gym	90,000	General Operating Funds/SPLOST
	TOTAL	**638,000**	
2016 - 2017	Upgrade playground equipment	75,000	General Operating Funds/SPLOST
	Van	28,000	General Operating Funds/SPLOST
	Upgrade pavilions	40,000	General Operating Funds/SPLOST
	TOTAL	**143,000**	
2017-2018	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**	
2018 - 2019	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
	TOTAL	**52,000**	
TOTAL		**$ 1,977,000**	

Calhoun Solid Waste Department
Five Year Capital Plan
2015 - 2019

Year	Item	Cost	Funding Source
2014-2015	Landfill monitoring	$ 32,000	Operating Revenues
	Dumpsters recycling	12,000	Operating Revenues
	TOTAL	**44,000**	
2015-2016	Landfill monitoring	33,500	Operating Revenues
	TOTAL	**33,500**	
2016-2017	Landfill monitoring	35,000	Operating Revenues
	TOTAL	**35,000**	
2017-2018	Landfill monitoring	36,500	Operating Revenues
	Brush truck with loader	190,000	Operating Revenues
	TOTAL	**226,500**	
2018-2019	Landfill monitoring	35,000	Operating Revenues
	Leaf vac truck	180,000	Operating Revenues
	TOTAL	**215,000**	
	GRAND TOTAL	**$ 554,000**	

Calhoun Golf Maintenance Department
Five Year Capital Plan
2015-2019

Year	Item	Cost	Current Equip. Age	Funding Source
2014-2015	One fairway mower	70,000	14	Operating Revenue
	Trap rake	17,500	8	Operating Revenue
	Two trim mowers	54,000	11	Operating Revenue
	Vehicle	17,000	8	Operating Revenue
	TOTAL	**158,500**		
2015-2016	One rotary mower	20,000	24	Operating Revenue
	7 Gang rough mower	37,700	21	Operating Revenue
	Top dresser	23,500	12	Operating Revenue
	Greens sprayer	29,500	15	Operating Revenue
	Two utility vehicles	17,450	15	Operating Revenue
	TOTAL	**128,150**		
2016-2017	Two greens mowers	72,000	10	Operating Revenue
	Two turf vehicles	42,000	15	Operating Revenue
	Greens aerifier	29,599	17	Operating Revenue
	Fairway sprayer	32,000	16	Operating Revenue
	Tractor	19,470	25	Operating Revenue
	TOTAL	**195,069**		
2017-2018	Renew toro NSN	12,999	11	Operating Revenue
	Rotary mower	21,300	25	Operating Revenue
	Fairway aerator	26,500	25	Operating Revenue
	Wash down pad	90,000		
	TOTAL	**150,799**		
2018-2019	Replace irrigation pump station	150,000	27	Operating Revenue
	Replace irrigation system	1,000,000	27	Operating Revenue
	TOTAL	**1,451,598**		
GRAND TOTAL		**$ 1,933,317**		

Calhoun Golf Pro Shop
Five Year Capital Plan
2015-2019

Year	Item	Cost	Funding Source
2014-2015	20 Carts with trade-in	$ 56,000	Operating Revenue
	Driving range ball washer / dispens	6,000	Operating Revenue
	TOTAL	**62,000**	
2015-2016	20 Carts with trade-in	56,000	Operating Revenue
	Driving range equipment (cart)	5,000	Operating Revenue
	TOTAL	**61,000**	
2016-2017	20 Carts with trade-in	56,000	Operating Revenue
	TOTAL	**56,000**	
2017-2018	20 Carts with trade-in	58,000	Operating Revenue
	TOTAL	**58,000**	
2018-2019	20 Carts with trade-in	58,000	Operating Revenue
	TOTAL	**58,000**	
GRAND TOTAL		**$ 295,000**	

CALHOUN UTILITY

FINANCIAL SECTION







WATER & WASTE WATER SYSTEMS

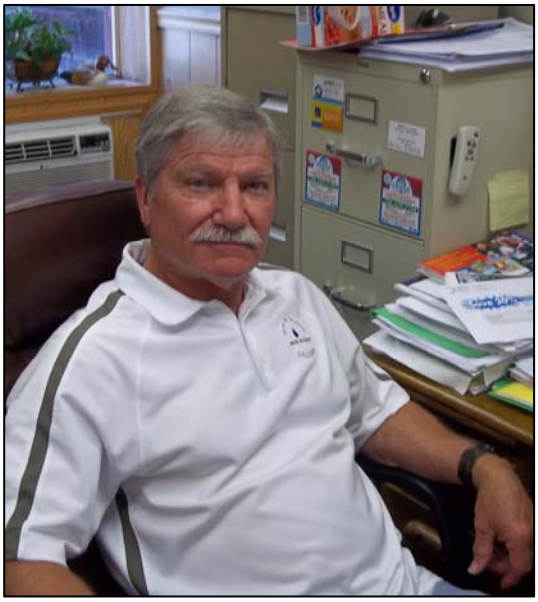


Director of Water & Wastewater Systems,
Jerry Crawford

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

The Water System consist of two water treatment plants, one on Mauldin Road supplied by the intake on the Coosawattee River , wells and springs near College and Red Bud Road and another off Campbell Road supplied by wells and Big Springs. Together these two plants have a permitted capacity of 23.8 million gallons per day (MGD). The plant off Campbell Road is being expanded from 5.8 MGD to 12.8 MGD. The distribution system, consist of 826 miles of water mains and 15 storage tanks. The water system serves over 21,000 customers in Gordon County and into the fringes of Bartow, Floyd, Murray and Whitfield Counties. In addition to our normal customers, we wholesale water to Floyd County, City of Chatsworth and Pickens County.

The Wastewater System has one wastewater treatment plant located on Kirby Road. The treatment plant has a total capacity of 16 million gallons per day (MGD). The older original part of the plant was upgraded in 2007. The wastewater collection system, consist of 136 miles of sanitary sewer mains and 10 lift stations.



Water Treatment Superintendent,
Danny Stephens



Brittany Drive Water Treatment Plant





Water Distribution &
Wastewater Collection Superintendent,
Mark Williamson







Wastewater Treatment Plant Superintendent, John Banks



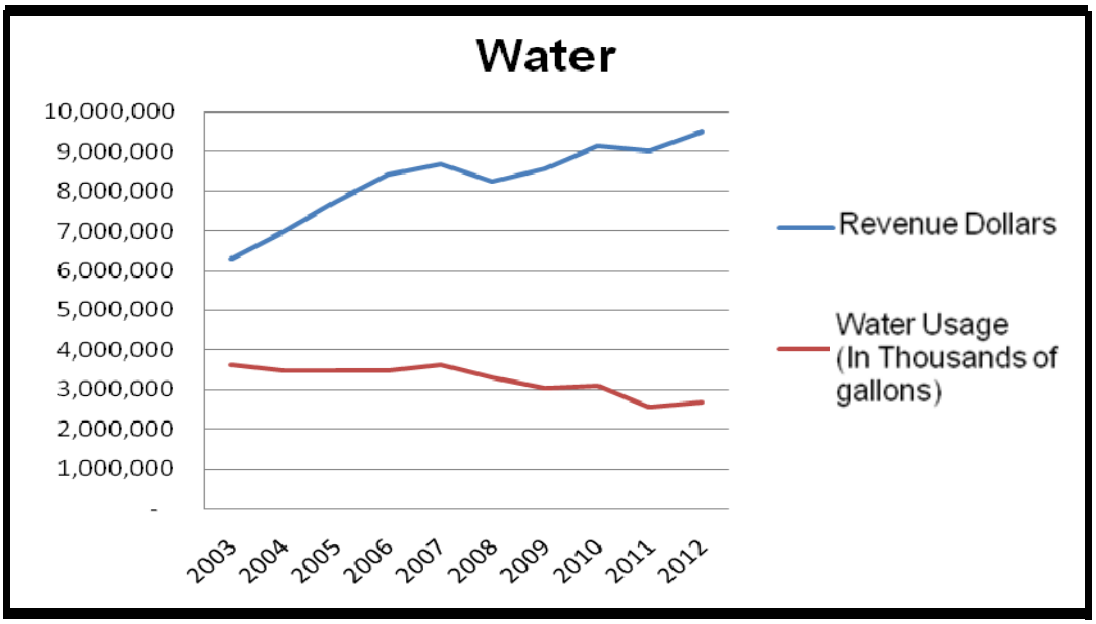
Kirby Road Wastewater Treatment Plant



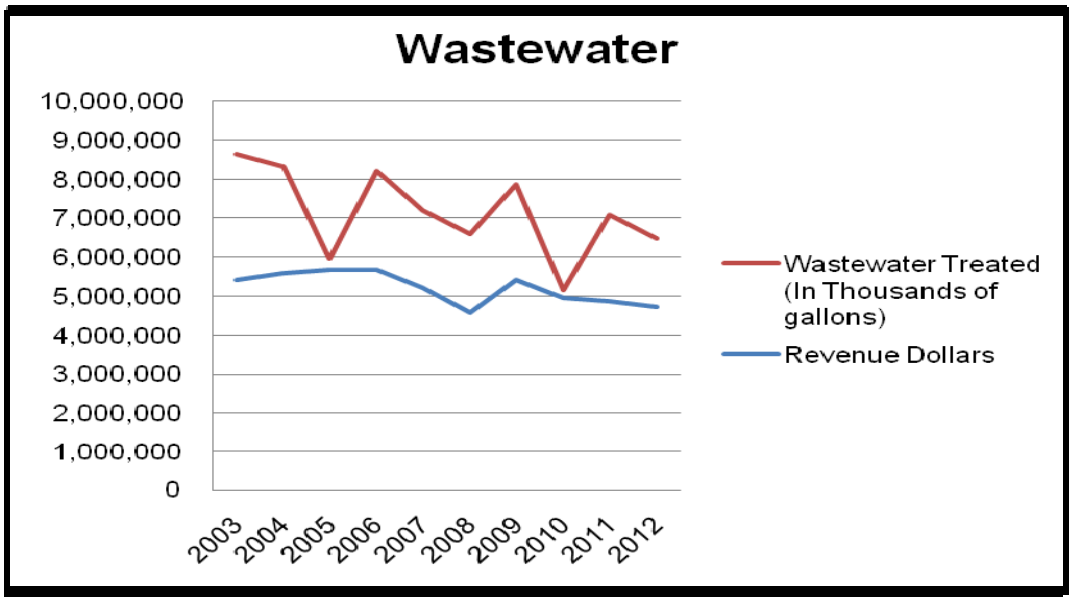


Plant Maintenance Superintendent, Bobby Robertson

2012 water revenue was up from the prior year primarly due to a 7% increase in rates. Usage also shows a slight increase from 2011. There was no increase in rates for the fiscal 2014 budget, only a slight adjustment to the minimums to bring the city and county rates into the agreed alignment.



The amount of wastewater treated decreased slightly in 2012 compared to the prior year. Comparably, the revenue decreased by an equivalent amount in 2012.



WASTE TREATMENT & WATER (505)

(2300000) WASTE TREATMENT

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Revenue						
Charges for Services						
344201	Water - Residential	$ (789.00)	$ (789.00)	$ -	$ -	$ -
344202	Water - Commercial	(1,222)	(1,271)	-	-	-
344203	Water/Sewer-Unmtr. Indust.	(11,300)	(76,233)	-	-	-
344206	Water/Sewer-Unmtr. Other	(30,055)	24,573	-	-	-
344211	Water/Sewer - Residential	(1,086,212)	(1,142,982)	(1,214,069)	(1,214,069)	(1,259,926)
344212	Water/Sewer - Commercial	(1,176,961)	(1,325,296)	(1,393,666)	(1,393,666)	(1,476,172)
344213	Water/Sewer - Industrial	(2,526,410)	(2,305,008)	(2,379,739)	(2,379,739)	(2,207,301)
344229	Sewer Disposal Tickets	(179,998)	(257,668)	(225,000)	(225,000)	(165,000)
344260	Penalties	(26,699)	(30,897)	(30,000)	(30,000)	(32,000)
344273	Sewer Leachate Treat. Fees	-	-	-	-	(2,000)
344274	Raw Water/Metal Test Fees	807	(1,153)	(1,000)	(1,000)	(3,000)
344275	Fines	(5,000)	-	-	-	-
344276	Water/Sewer Taps	(26,027)	(15,800)	(30,000)	(30,000)	(10,500)
344281	Water/Sewer Installation Fee	(2,950)	-	-	-	-
344290	Recovery of Bad Debt	(13,540)	(497)	(1,000)	(1,000)	(500)
344298	Special Services	(8,542)	(151,456)	(45,000)	(45,000)	(8,000)
344395	Storm Assistance - Emerg.	(1,017)	-	-	-	-
349300	Bad Check Fees	-	(25)	-	-	-
Other						
361000	Interest Revenues	(9,077)	(3,627)	(4,000)	(4,000)	(1,500)
361002	Customer Interest	(228)	(349)	-	-	-
371000	Donations - Private Sources	-	(283,680)	-	-	-
381000	Rents & Royalties	(7,142)	(7,142)	(7,142)	(7,142)	(6,800)
383000	Reimb. for Damaged Prop.	(7,745)	-	-	-	-
389000	Miscellaneous Revenue	(1,637)	(90)	-	-	-
389001	Sales Tax Vendor Comp	(43)	-	-	-	-
389003	Employee Jury Duty Pay	(120)	-	-	-	-
389005	Sale of Scrap/Surplus	(2,045)	-	-	-	-
Transfers In						
391102	Transfer In - Water/Sewer	-	-	(640,775)	(640,775)	(1,004,554)
391103	Transfer In - Electric Fund	(528,470)	(945,564)	(412,035)	(412,035)	-
391126	Trans. In - Util. Labor/Equip.	(206)	(73)	-	-	-
391134	Transfer In - SPLOST	(162,509)	-	(230,000)	(230,000)	-
392100	Gain on Sale of Assets	(13,636)	-	-	-	-
393801 188	Proceeds from GEFA	-	-	-	-	(300,000)
393801 193	Proceeds from GEFA	-	-	-	-	(360,367)
393900	Loan from Electric Reserves	-	-	(185,000)	(185,000)	-
399000	Appropriation - Fund Balance	-	-	(192,600)	(192,600)	-
TOTAL	**REVENUE**	**$ (5,828,773)**	**$ (6,525,027)**	**$ (6,991,026)**	**$ (6,991,026)**	**$ (6,837,620)**

(2301163) SEWER CUSTOMER DEPOSITS

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Revenues						
361000	Interest Revenue	$ -	$ (53)	$ -	$ -	$ -
Debt Service						
582500	Interest Expense	579	881	-	-	-
TOTAL	**SEWER CUST. DEP.**	**$ 579**	**$ 829**	**$ -**	**$ -**	**$ -**

(2304335) WASTE TREATMENT PLANT EXPENSES

			FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits							
511100		Regular Employee Wages	$ 354,653	$ 356,285	$ 369,962	$ 369,962	$ 369,852
511300		Overtime	20,968	27,583	22,550	22,550	30,000
512100		Group Insurance	46,966	48,401	67,727	67,727	67,093
512101		Insurance Deductible Reimb.	611	1,087	1,300	1,300	1,560
512200		FICA Contributions	22,111	23,021	24,217	24,217	24,791
512300		Medicare	5,142	5,370	5,664	5,664	5,798
512401		Retire. Plan Empl. Contrib.	23,793	26,070	24,127	24,127	24,562
512402		Retire. Plan Admin. Cost	739	840	778	778	817
512600		Unemployment Insurance	660	-	-	-	-
512700		Workers' Comp. Ins.	4,890	3,343	2,938	2,938	2,700
Purchased & Contracted Services							
521200		Engineering	-	-	-	-	15,000
521200	133	New NPDES Limits	16,054	1,012	15,000	15,000	15,000
521201		Legal & Auditing	2,886	2,557	-	-	9,000
521204		Medical Services	55	60	100	100	100
521205		Consulting	6,800	6,800	6,800	6,800	6,000
521300		Technical	3,882	4,175	5,000	5,000	5,000
522001		Linen Services	2,012	2,012	1,800	1,800	2,000
522002		Exterminating Services	180	186	200	200	200
522110		Garbage Pickup - City	898	1,076	500	500	635
522112		Garbage Pickup - Comm.	1,561	867	1,800	1,800	1,800
522200		Interdept.. Services & Labor	6,319	5,536	8,000	8,000	8,000
522201		Repairs & Maint. - Vehicles	1,019	925	3,000	3,000	3,000
522202		Repairs & Maint. - Equip.	9,218	26,462	30,000	30,000	10,000
522203		Repairs & Maint. - Bldg.	-	-	3,000	3,000	3,000
522206		Repairs & Maint. - Pretreat.	700	-	800	800	800
522320		Rental of Equip. & Vehicles	2,115	1,698	2,000	2,000	2,000
522330		City Franchise Fees	195,353	190,932	199,499	199,499	198,923
522350		Rents/Royalties	-	-	299,248	299,248	298,385
523101		General Liability Insurance	5,864	6,311	6,767	6,767	7,830
523102		Property Insurance	3,141	2,879	2,906	2,906	3,268
523103		Vehicle Insurance	2,748	1,992	2,018	2,018	3,130
523104		Surety Bonds	57	59	65	65	97
523200		Telephone - City	4,213	3,995	4,200	4,200	4,200
523203		Data Service - City	3,021	2,904	3,200	3,200	3,000
523205		Cell Phone/Radio	787	716	1,500	1,500	1,000
523206		Communications - Security	-	-	1,100	1,100	1,100
523209		Internet Service	1,170	900	900	900	800
523210		E-Mail	336	336	350	350	350
523220		Postage	3,237	2,807	3,000	3,000	2,750
523300		Advertising	176	154	215	215	215
523400		Printing & Binding	212	60	150	150	150
523500		Travel	124	1,106	750	750	1,000
523600		Dues & Fees	1,059	1,960	1,000	1,000	1,200
523604		Bank Service Charges	-	-	8,000	8,000	-
523700		Education & Training	1,591	963	2,500	2,500	2,500
523800		Licenses	650	-	400	400	200
523900		Other	-	-	-	-	1,500

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Supplies						
531001	Stone/Gravel	803	-	-	-	-
531100	General Supplies & Mats.	3,292	3,320	4,000	4,000	4,200
531100 47	Sewer Plant Renovations	-	-	200	200	200
531101	Chemical Supplies	109,939	84,724	144,000	144,000	100,000
531101 133	New NPDES Limits	16,251	-	25,000	25,000	-
531102	Lab Supplies	6,137	5,984	5,000	5,000	5,000
531104	Protective/Safety Supplies	-	605	1,000	1,000	1,000
531120	Office Supplies	417	306	500	500	650
531125	Printer/Copier Supplies	4	501	350	350	700
531130	Purchased Uniforms	2,410	2,681	2,950	2,950	2,950
531140	Repair & Maint. - Eq.	38,662	40,684	-	-	314,600
531141	Repair & Maint. - Vehicles	284	1,157	2,000	2,000	1,500
531142	Repair & Maint. - Bldgs.	983	27	3,000	3,000	3,000
531210	Water/Sewer Supplies	76,642	51,859	55,000	55,000	53,000
531220	Natural Gas	4,740	4,272	5,000	5,000	5,000
531230	Electric Service - City	623,335	634,752	650,000	650,000	600,000
531270	Gasoline	4,542	3,710	4,000	4,000	3,500
531271	Diesel Fuel	759	809	900	900	500
531400	Books & Periodicals	-	-	100	100	100
531600	Small Equipment <$5000	4,659	179	13,500	13,500	14,000
531600 133	New NPDES Limits	-	-	1,000	1,000	-
531601	Computer Equipment	2,160	-	1,750	1,750	1,000
531602	Pretreatment Supplies	8,879	11,879	20,000	20,000	20,000
531603	Land Improvement	1,000	-	-	-	-
Capital Outlay						
542100	Machinery >$5000	-	-	415,000	415,000	-
542200	Vehicles	-	-	17,100	17,100	-
Interfund						
551100	Interfund Alloc. - Gen Fund	22,136	19,464	17,573	17,573	17,601
554100	Interfund Allocation - Utilities	271,738	265,165	323,978	323,978	314,399
Depreciation						
561000	Depreciation	1,340,638	1,332,323	-	-	-
562000	Amortization	36,548	29,493	-	-	-
Other						
573901	Bad Debt Expense	16,012	14,761	-	-	15,000
579000	Contingency	-	-	100,000	100,000	100,000
Debt Service						
581100	Principal - Bonds	-	-	913,000	913,000	951,200
581400	Principal - Notes Payable	-	-	675,629	675,629	294,687
581410	Principal - Adv. from Electric	-	-	24,877	24,877	31,371
582100	Interest - Bonds	24,875	78,783	90,474	90,474	143,162
582400	Interest - Notes Payable	522,854	334,329	262,929	262,929	115,912
582410	Interest - Adv. from Electric	11,284	10,666	10,302	10,302	3,538
583000	Fiscal Agent's Fee	108	-	81	81	-

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Transfers Out						
611001	Transfer Out - General Fund	317,449	298,331	-	-	-
611013	Transfer Out - Labor/Equip.	-	5,013	-	-	-
TOTAL	**WASTE TRMT. PLNT.**	**$ 4,227,510**	**$ 3,999,215**	**$ 4,925,224**	**$ 4,925,224**	**$ 4,258,076**

WASTE TREATMENT PLANT FOOTNOTES

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

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

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 6/30/2013	Anticipated Principal Pd. FYE 6/30/14	Anticipated Interest Pd FYE 6/30/14	Anticipated Balance 6/13/2014
SRF CW 91-006	Sw. Interceptor	$ 3,140,186	$ 37,792	$ 37,792	$ 187	$ -
SRF CW 99-001	N. Sw. Interceptor	3,259,841	2,186,092	167,298	63,301	2,018,794
CW 02-002	Sewer Plant Renovation	2,133,992	1,788,261	89,598	52,423	1,698,663
Total Notes Payable		**8,534,019**	**4,012,145**	**294,688**	**115,911**	**3,717,457**
Total Advances	Sw. Plant Prop.	**534,580**	**365,571**	**31,371**	**3,538**	**334,200**
Sewer Portion	2011 Bonds	4,955,000	4,415,600	665,000	71,839	3,750,600
Sewer Portion	2012 Bonds	6,645,000	3,429,000	286,200	71,323	3,142,800
Total Bonds		**$ 11,600,000**	**$ 7,844,600**	**$ 951,200**	**$ 143,162**	**$ 6,893,400**

(2304336) WASTE TREATMENT PLANT MAINTENANCE

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 40,646	$ 25,834	$ 32,667	$ 32,667	$ 27,670
511300	Overtime	-	-	3,075	3,075	3,075
511999	Amounts Capitalized	(10,735)	-	-	-	-
512100	Group Insurance	6,075	6,018	8,126	8,126	11,355
512101	Ins. Deductible Reimb.	71	128	200	200	240
512200	FICA Contributions	1,551	1,731	1,976	1,976	1,906
512300	Medicare	491	402	463	463	446
512401	Retire. Plan Empl. Contrib.	4,318	2,255	2,225	2,225	2,169
512402	Retire. Plan Admin. Cost	134	73	72	72	72
512600	Unemployment Insurance	-	-	-	-	1,716
512700	Workers' Compensation	3,562	(1,882)	327	327	300
512999	Amounts Capitalized	(100)	-	-	-	-

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Purchased & Contracted Services						
521204	Medical Services	130	54	-	-	-
522201	Repairs & Maint. - Vehicles	79	62	300	300	400
522202	Repairs & Maint. - Equip.	315	127	1,000	1,000	1,000
522320	Rental of Equip. & Vehicles	-	-	500	500	500
523101	General Liability Insurance	316	88	80	80	80
523103	Vehicle Insurance	924	-	200	200	197
523104	Surety Bonds	5	5	-	-	-
523205	Cell Phones/Radio	98	65	350	350	350
523220	Postage	9	67	75	75	75
523500	Travel	-	-	250	250	250
523700	Education & Training	16	-	250	250	250
523800	Licenses	-	-	100	100	100
Supplies						
531100	General Supplies	675	1,139	1,500	1,500	1,500
531104	Protective/Safety Supplies	7	176	500	500	500
531120	Office Supplies	119	85	150	150	150
531125	Printer/Copier Supplies	-	29	125	125	125
531130	Purchased Uniforms	309	312	325	325	325
531140	Repairs & Maint. - Equip.	204	371	1,000	1,000	1,000
531141	Repairs & Maint. - Vehicles	682	907	750	750	750
531270	Gasoline	967	787	1,000	1,000	1,000
531271	Diesel Fuel	845	909	1,100	1,100	1,100
531600	Small Equipment <$5000	-	175	2,000	2,000	2,000
531601	Computer Equipment	-	-	250	250	500
539999	Capitalized Materials	(324)	-	-	-	-
Transfer Out						
611011	Transfer Out - General	3,133	-	-	-	-
TOTAL	**WASTE TMNT. MTN.**	**$ 54,524**	**$ 39,916**	**$ 60,936**	**$ 60,936**	**$ 61,101**

WASTE TREATMENT PLANT MAINTENANCE FOOTNOTES

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

2304336 Bobby Robertson, Jeremy Ensley, Dennis Pierce, Kenneth Young, Raymond Green, Ronald Fuquea, Edwin Brown, Anthony Long

(2304530) SEWER TREATMENT - SLUDGE DISPOSAL/BIO SOLIDS

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employees	$ 39,390	$ 36,956	$ 38,869	$ 38,869	$ 39,505
511300	Overtime	8,714	7,672	10,250	10,250	10,000
512100	Group Insurance	6,919	7,234	9,030	9,030	10,322
512101	Ins. Deductible Reimb.	72	128	200	200	240
512200	FICA Contributions	2,686	2,547	2,971	2,971	3,069
512300	Medicare	634	610	695	695	718
512401	Retire. Plan Empl. Contrib.	2,569	2,598	2,647	2,647	2,581
512402	Retire. Plan Admin. Cost	80	84	85	85	86
512700	Workers' Comp. Ins.	543	369	327	327	300

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Purchased & Contracted Services						
521201	Legal & Auditing	866	748	1,000	1,000	1,300
521204	Medical Services	-	-	25	25	-
521300	Technical	1,455	1,502	2,000	2,000	2,500
522201	Repairs & Maint. - Vehicles	-	230	-	-	-
522202	Repairs & Maint. - Equip.	12,342	1,281	10,000	10,000	10,000
523101	General Liability Insurance	172	156	168	168	-
523103	Vehicle Insurance	268	-	650	650	-
523104	Surety Bonds	6	6	10	10	-
523205	Cell Phone/Radio	330	327	275	275	325
523220	Postage	13	17	-	-	-
523700	Education & Training	-	-	200	200	-
Supplies						
531100	General Supplies & Material	-	-	200	200	200
531101	Chemical Supplies	11,552	7,057	10,000	10,000	5,000
531120	Office Supplies	64	107	-	-	100
531130	Purchased Uniforms	320	312	325	325	325
531140	Repairs & Maint. - Equip.	3,846	1,004	5,000	5,000	5,000
531141	Repairs & Maint. - Vehicles	-	2,501	-	-	-
531270	Gasoline	958	105	150	150	150
531271	Diesel Fuel	10,066	12,119	19,000	19,000	15,000
Other						
579000	Contingency Fund	-	-	10,000	10,000	10,000
TOTAL	**SLUDGE DISP/BIO**	**$ 103,864**	**$ 85,669**	**$ 124,077**	**$ 124,077**	**$ 116,721**

SEWER TREATMENT - SLUDGE DISPOSAL/BIO SOLIDS FOOTNOTES

1 **The following employee is 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.

(2334331) WASTEWATER COLLECTION MAINTENANCE

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 437,890	383,341	$ 398,131	$ 398,131	$ 399,880
511300	Overtime	21,603	21,365	27,675	27,675	28,000
511999	Amounts Capitalized	(51,720)	(290)	-	-	-
512100	Group Insurance	62,912	69,349	90,302	90,302	98,059
512101	Ins. Deductible Reimb.	863	1,535	2,200	2,200	2,400
512200	FICA Contributions	26,601	24,019	25,327	25,327	26,528
512300	Medicare	6,140	5,647	5,923	5,923	6,204
512401	Retire. Plan Empl. Contrib.	29,574	28,700	27,509	27,509	24,372
512402	Retire. Plan Admin. Cost	918	925	887	887	811
512700	Workers' Comp. Ins.	16,628	13,798	9,947	9,947	9,050

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Purchased & Contracted Services						
521200	Engineering	-	27	-	-	-
521201	Legal & Auditing	3988	2,741	4,000	4,000	5,000
521204	Medical Services	175	45	250	250	200
521300	Technical	251	-	-	-	-
522001	Linen Services	795	639	950	950	600
522002	Exterminating Services	45	-	200	200	-
522112	Garbage Pickup - Comm.	-	-	250	250	175
522200	Interdepartment Services	1,388	7,163	2,000	2,000	2,500
522201	Repairs & Maint. - Vehicles	4,070	705	1,800	1,800	1,800
522202	Repairs & Maint. - Equip.	18,355	15,527	14,000	14,000	10,000
522203	Repairs & Maint. - Bldg.	105	-	400	400	400
522320	Rental of Equip. & Vehicles	3,850	432	1,200	1,200	26,000
523101	General Liability Insurance	2,827	2,851	2,147	2,147	2,921
523102	Property Insurance	360	441	433	433	821
523103	Vehicle Insurance	5,228	5,295	5,939	5,939	7,946
523104	Surety Bonds	70	73	100	100	85
523200	Telephone - City	2,625	2,566	2,600	2,600	2,600
523201	Telephone - Other	-	9	-	-	-
523203	Data Service - City	4,509	4,474	4,500	4,500	4,500
523205	Cell Phone/Radio	661	613	900	900	900
523206	Communications - Security	-	-	800	800	800
523209	Internet Service	2,520	2,100	2,000	2,000	1,680
523210	E-Mail	252	252	250	250	275
523220	Postage	47	-	70	70	70
523300	Advertising	-	35	100	100	50
523400	Printing & Binding	33	-	50	50	50
523500	Travel	68	382	600	600	600
523600	Dues & Fees	951	1,232	1,200	1,200	2,500
523604	Bank Service Charges	-	-	1,500	1,500	-
523700	Education & Training	2,613	191	1,600	1,600	1,600
523800	Licenses	1,073	-	900	900	300
523850	Contract Labor	3,330	-	2,000	2,000	2,000
529999	Amounts Capitalized	(74,354)	(142)	-	-	-
Supplies						
531001	Stone & Gravel	42,048	46046	45,000	45,000	50,000
531002	Patching	2,621	1268.95	15,000	15,000	15,000
531003	Brass Parts	-	525	1,200	1,200	1,200
531004	Galvanized Parts	-	-	-	-	-
531005	PVC Parts	620	430.72	3,000	3,000	3,000
531006	Ductile Iron	5	0	1,000	1,000	1,000
531010	PVC Pipe	-	939.95	5,000	5,000	2,500
531011	Wire	-	0	500	500	500
531012	Manholes & Risers	10,126	610	5,000	5,000	5,000
531016	Fernco Coupling	-	0	1,500	1,500	500
531017	Concrete	891	408	3,500	3,500	1,500
531020	Other	349	1,176	5,000	5,000	5,000
531029	Inventory Change	42,806	12,375	-	-	-
531100	General Supplies & Material	6,727	4,690	9,000	9,000	6,000
531104	Protective Supply	1,688	1,667	2,000	2,000	2,000
531120	Office Supplies	965	173	1,200	1,200	1,200
531125	Printer/Copier Supplies	284	404	600	600	900
531130	Purchased Uniforms	3,797	3,514	3,700	3,700	3,700
531140	Repairs & Maint. - Equip.	9,524	13,772	12,000	12,000	10,000
531141	Repairs & Maint. - Vehicles	2,252	973	1,500	1,500	1,700

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
531142	Repairs & Maint. - Bldgs.	520	263	1,000	1,000	1,000
531210	Water/Sewer Service	2,303	2,439	2,500	2,500	2,500
531220	Natural Gas	4,557	4,192	5,500	5,500	5,500
531230	Electric Service - City	4,441	4,241	5,600	5,600	4,500
531270	Gasoline	7,229	5,146	6,500	6,500	7,000
531271	Diesel Fuel	35,206	36,452	36,000	36,000	43,000
531300	Food for Meetings	-	-	-	-	150
531600	Small Equipment <$5000	8,984	1,500	12,000	12,000	9,000
531601	Computer Equipment	2,262	2,096	3,800	3,800	2,500
531605	Infrastructure <$20,000	5,377	-	-	-	-
531700	Miscellaneous	-	-	200	200	200
539999	Capitalized Materials	(34,983)	(84)	-	-	-
Capital Outlay						
541100	Land	-	-	5,000	5,000	5,000
541430 151	I-75 at Union Grove	-	-	40,000	40,000	40,000
541480	Infrastructure	-	-	-	-	360,367
541480 141	Wastewater System Impr.	-	-	-	-	-
541480 171	King Street Repl. Sewer	-	-	260,000	260,000	300,000
542100	Machinery >$5000	-	-	115,000	115,000	108,000
542200	Vehicles	-	-	18,500	18,500	12,500
542400	Computers	-	-	-	-	-
Interfund						
551100	Interfund Allocation - General	28,373	27,019	27,026	27,026	26,541
554100	Interfund Allocation - Utilities	375,409	372,721	442,673	442,673	430,237
Other						
561000	Depreciation	79,890	57,616	-	-	-
571001	OC Gordon County	136	-	-	-	-
578001	Damage to Other Property	769	-	-	-	-
579000	Contingency Fund	-	-	100,000	100,000	100,000
Debt Service						
582001	Interest	13,958	8,608	-	-	3,500
Transfer Out						
611011	Transfer Out - General Labor	-	-	-	-	6,500
611013	Transfer Out - Labor & Equip.	-	95,372	-	-	2,500
TOTAL	**WWTR COLL. MTNC.**	**$ 1,196,379**	**$ 1,302,591**	**$ 1,837,639**	**$ 1,837,639**	**$ 2,252,872**

WASTEWATER COLLECTION MAINTENANCE FOOTNOTES

1 The following employees are included in the Regular Employee Wages

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

2 Capital Outlay

Land	$ 5,000
Infrastructure - Project #151: I-75 & Union Grove Relocation	40,000
Infrastructure - DOT project, Red Bud Rd. intersector	360,367
Infrastructure - Project #171: Replacement King St. Sewer	300,000
Machinery - bypass pump, bush-hog mower and light-weight trench box	108,000
Vehicles - one Ford F-250 4 x 4 shared	12,500
TOTAL	**$ 825,867**

(2334334) WASTE WATER COLLECTION LIFT STATIONS

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Purchased & Contracted Services						
521300	Technical	$ -	$ -	$ 3,500	$ 3,500	$ 500
522200	Interdepartment Services	-	-	400	400	400
522202	Repairs & Maint. - Equip.	11,513	36,596	18,000	18,000	10,000
522203	Repairs & Maint. - Bldg.	-	-	300	300	300
522320	Rental of Equipment	-	-	1,000	1,000	1,000
523101	Liability Insurance	17	38			
523206	Communications - Security	2,709	2,657	-	-	2,700
Supplies						
531006	Ductile Iron	-	-	500	500	500
531100	General Supplies	78	77	250	250	250
531120	Office Supplies	-	-	-	-	-
531140	Repairs & Maint. - Equip.	1,493	6,248	4,500	4,500	4,500
531142	Repairs & Maint. - Bldgs.	-	-	200	200	200
531143	Repairs & Maint. - Supplies	76	-	200	200	200
531230	Electric Service - City	189	191	300	300	300
531231	Electric Service - Other	13,165	16,122	14,000	14,000	18,000
Capital Outlay						
542100	Machinery	-	-	-	-	110,000
TOTAL	**WWTR LIFT STAT.**	**$ 29,240**	**$ 61,929**	**$ 43,150**	**$ 43,150**	**$ 148,850**

WASTEWATER LIFT STATION FOOTNOTES

2 **Capital Outlay**

Machinery - Replace pumps at Paul Lusk lift station, replace lift station at Timber Ridge, install comm. with Mission Control at Resaca **$ 110,000**

TOTAL	**SEWER EXPENSES**	**$ 5,612,096**	**$ 5,490,150**	**$ 6,991,026**	**$ 6,991,026**	**$ 6,837,620**
TOTAL	**SEWER FUND**	**$ (216,677)**	**$ (1,034,877)**	**$ -**	**$ -**	**$ -**

(2400000) WATER FUND

			FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Revenues							
331350	105	Brittany Dr - GEFA Expansion	$ -	$ (302,825)	$ -	$ (600,000)	$ (1,445,186)
334000	151	I-75 at Union Grove Utilities	-	-	(114,500)	(114,500)	-
341950		Sale of Street Pipe	(6,710)	(968)	-	-	-
344201		Water - Residential	(305)	(108)	-	-	-
344202		Water - Commercial	-	-	-	-	-
344203		Water - Industrial	(144)	(96)	-	-	-
344206		Water - Other Sales	(28,594)	1,228	-	-	-
344211		Water/Sewer - Residential	(4,651,173)	(4,810,689)	(5,211,833)	(5,211,833)	(5,317,678)
344212		Water/Sewer - Commercial	(2,436,709)	(2,687,978)	(2,937,966)	(2,937,966)	(2,941,694)
344213		Water/Sewer - Industrial	(1,709,750)	(1,613,411)	(1,744,381)	(1,744,381)	(1,645,959)
344223		Fire Protection - Private	(236,257)	(262,083)	(260,000)	(260,000)	(280,000)
344260		Penalties	(103,719)	(99,893)	(100,000)	(100,000)	(100,000)
344274		Raw Water/Metal Test Fees	(13,500)	(12,645)	(12,500)	(12,500)	(10,000)
344275		Fines	-	-	-	-	-
344276		Water/Sewer Taps	(124,041)	(208,088)	(90,000)	(90,000)	(113,000)
344278		Water/Sewer Cut Off Charges	(69,352)	(86,641)	(80,000)	(80,000)	(80,000)
344279		Water/Sewer Transfer Charges	(3,585)	(13,400)	(10,000)	(10,000)	(15,000)
344290		Recovery of Bad Debt	(20,951)	(28,812)	(24,000)	(24,000)	(30,000)
344291		Fire Taps	(5,133)	(30,419)	-	-	-
344292		Fire Hydrant Permits/Uses	(2,850)	(3,600)	(3,500)	(3,500)	(5,000)
344298		Special Services	(1,702)	(7,985)	-	-	(30,000)
344299		Miscellaneous Revenue		(42)			
344380		Rental Income	(5,500)	(6,000)	(6,000)	(6,000)	(5,000)
344395		Storm Assistance	(1,250)	-	-	-	-
349300		Bad Check Fees	(12,469)	(12,425)	(12,000)	(12,000)	(16,500)
361000		Interest Revenues	(35,279)	(22,010)	(20,000)	(20,000)	(10,500)
361002		Customer Interest	(2,630)	(247)	-	-	-
371000		Donations	-	(105,320)	-	-	-
381000		Rents & Royalties	-	-	-	-	-
383000		Reimb. for Damaged Property	(2,501)	(791)	-	-	-
383001		Reimb. Water Meter Damage	(8,956)	(12,108)	(8,000)	(8,000)	(6,000)
389000		Miscellaneous Revenue	(2,491)	(1,639)	(1,000)	(1,000)	(1,000)
389001		Sales Tax Vendor Comp.	(21)	-	-	-	-
389003		Employee Jury Duty Pay	-	-	-	-	-
389005		Sale of Scrape/Surplus	(2,653)	(12)	(600)	(600)	(10,000)

			FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Transfers In							
391103		Transfer In - Electric	-	(18,367)	-	-	-
391125		Transfer In - General Fund	-	(1,073)	-	-	-
391126		Transfer In - Utilities	(4,254)	(118,672)	(65,000)	(65,000)	-
391134		Transfer In - SPLOST	(324,754)	-	(814,000)	(814,000)	-
392100		Sale of Assets	(45,128)	-	-	-	-
393800	105	Brittany Dr. Expansion	-	-	(600,000)	-	-
393800	131	Adj. Meter Readers Phase II	(900,000)	-	-	-	-
393801	187	GEFA DWSRF Wtr.	-	-	-	-	(2,740,000)
393801	193	GEFA Red Bud/I-75	-	-	-	-	(767,389)
393903		Loan from Electric Reserves	-	-	(310,000)	(310,000)	-
399000		Appropriation - Fund Balance	-	-	(432,500)	(432,500)	-
TOTAL		**WATER FUND REV.**	**$ (10,762,361)**	**$ (10,467,116)**	**$ (12,857,780)**	**$ (12,857,780)**	**$ (15,569,906)**

(2401163) WATER CUSTOMER DEPOSITS

Other							
361000		Interest Revenues	$ -	$ (126)	$ -	$ -	$ -
582500		Interest Expense - Customer	6,843	1,015	-	-	-
TOTAL		**WTR. CUST. DEP.**	**$ 6,843**	**889**	**$ -**	**$ -**	**$ -**

(2404420) - BRITTANY DR. WATER TRMT. PLANT/BIG SPRINGS INTAKE/WELL

			FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits							
511100		Regular Employee Wages	$ -	$ -	$ -	$ -	$ 118,989
511300		Overtime	-		-	-	9,000
512100		Group Insurance	-	-	-	-	12,903
512101		Insurance Deductible Reimb.	-	-	-	-	300
512200		FICA Contributions	-	-	-	-	7,935
512300		Medicare	-	-	-	-	1,856
Purchased & Contracted Services							
521200		Engineering	-	25,903		-	-
521200	105	Brittany Dr. - GEFA Expansion	-	-	20,000	20,000	20,000
521201		Legal & Auditing	2,886	3,057	4,000	4,000	5,000
521201	105	Legal & Auditing	1,575	-	-	-	-
521300		Technical	520	1,555	-	-	-
522001		Linen Services	944	944	1,200	1,200	1,200
522112		Garbage Pickup - Comm.	214	185	175	175	175
522130		Janitor	-	-	-	-	300
522201		Vehicle Repairs & Maintenance	-	509	-	-	1,000
522202		Repairs & Maint. - Equip.	27,523	29,257	50,000	50,000	50,000
522203		Repairs & Maint. - Bldgs.	200	200	-	-	-
522320		Rent Equipment & Vehicle	-	-	-	-	500
523101		General Liability Insurance	1,666	2,556	2,257	2,257	1,897
523102		Property Insurance	1,575	1,475	1,542	1,542	1,621
523201		Telephone	2,243	2,422	2,800	2,800	3,000
523209		Internet Service	239	701	700	700	800
523220		Postage	489	1,794	1,500	1,500	1,500
523600		Dues & Fees	5,191	5,438	5,700	5,700	5,700
523600	105	Dues & Fees	388	-	-	-	-
523900		Other	-	-	-	-	-

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Supplies						
531017	Concrete	-	-	1,000	1,000	1,000
531100	General Supplies	1,165	1,845	1,500	1,500	2,500
531101	Chemical Supplies	35,852	50,470	65,000	65,000	65,000
531102	Lab Supplies	11,982	11,056	7,500	7,500	18,000
531104	Protective/Safety Supply	967	-	250	250	3,000
531120	Office Supplies	149	216	250	250	250
531125	Printer/Copier Supplies	118	253	125	125	125
531140	Repair & Maint. - Eq.	9,793	27,118	25,000	25,000	40,000
531142	Repair & Maint. - Bldgs.	314	163	-	-	-
531145	Grounds Maintenance	-	17	500	500	500
531210	Water/Sewer Services	2,635	866	3,000	3,000	3,000
531230	Electric Service - City	6,007	-	-	-	-
531231	Electric Service - Other	302,940	303,962	335,000	335,000	350,000
531600	Small Equipment <$5000	1,926	7,953	9,500	9,500	9,500
531601	Computer Equipment	1,310	220	5,000	5,000	5,000
531603	Land & Easements	260	-	-	-	-
Capital Outlay						
541200	Site Improvements	-	-	20,000	20,000	-
541300	Buildings	-	-	30,000	30,000	30,000
541440 105	Brittany Dr. GEFA Improve.	-	-	600,000	600,000	1,445,186
542100	Machinery >$5000	-	-	-	-	8,000
Other						-
571001	OC Gordon County	3,113	-	-	-	-
Debt Service						
581100	Principal - Bonds	-	-	-	-	243,800
581400	Principal - Notes Payable	-	-	-	24,541	-
582100	Interest - Bonds	-	-	-	-	60,757
582400	Interest - Notes Payable	-	-	-	9,285	47,550
TOTAL	**BRITT. DR./BIG SPR.**	**$ 424,185**	**$ 480,135.17**	**$ 1,193,499**	**$ 1,227,325**	**$ 2,576,844**

BRITTANY DRIVE WATER PLANT/BIG SPRINGS INTAKE/WELL FOOTNOTES

1 The following employees are included in the Regular Employee Wages

2404420 Ben Hall
Edwin Collins

2 Capital Outlay

Infrastructure - Project #105: Plant exp. funded by GEFA	$ 1,445,186
Machinery - Replace bacteria lab incubator	8,000
Buildings - Renovation to buildings	30,000
TOTAL	**$ 1,483,186**

4 Debt

Type of Loan	Description	Original Balance	Balance 6/30/2013	Principal Pd. (Drawn) - FYE 6/30/2014	Interest Paid - FYE 6/30/2014	Balance 6/30/2014
GEFA DW-10 007	Brittany Drive Expansion	$ 1,095,459	$ 1,095,459	$ (1,445,186)	$ 47,550	$ 2,540,645
Total Notes Payable		**$ 1,095,459**	**$ 1,095,459**	**$ (1,445,186)**	**$ 47,550**	**$ 2,540,645**
W & S Bonds	2012 Water Portion	$ 6,645,000	$ 1,524,000	$ 243,800	$ 60,757	$ 1,280,200
Total Bonds		**$ 6,645,000**	**$ 1,524,000**	**243,800**	**$ 60,757**	**$ 1,280,200**

(2404430) WATER PLANT-MAULDIN RD & INTAKES

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 354,213	$ 365,846	$ 400,372	$ 400,372	$ 316,088
511300	Overtime	33,177	30,502	37,413	37,413	30,000
512100	Group Insurance	38,333	40,709	58,696	58,696	77,415
512101	Ins. Deductible Reimb.	468	831	1,300	1,300	1,200
512200	FICA Contributions	23,299	24,618	26,178	26,178	21,457
512300	Medicare	5,420	5,764	6,123	6,123	5,018
512401	Retire. Plan Empl. Contrib.	22,896	23,519	25,749	25,749	26,581
512402	Retire. Plan Admin. Cost	711	765	830	830	884
512700	Workers' Comp. Ins.	11,147	15,700	11,564	11,564	11,618
Purchased & Contracted Services						
521100	Collection Services	90	96	-	-	-
521200	Engineering	-	-	10,000	10,000	10,000
521200 185	Engineering	-	-	-	-	5,000
521200 187	Engineering	-	-	-	-	15,000
521201	Legal & Auditing	3,748	1,198	2,000	2,000	4,000
521203	Computer Consulting	-	-	3,500	3,500	1,500
521204	Medical Services	95	30	250	250	250
521205	Consulting	6,800	9,711	12,000	12,000	12,000
521209	Misc. Professional Services	405	571	-	-	-
521300	Technical	610	-	500	500	1,500
522001	Linen Services	731	718	1,000	1,000	750
522002	Exterminating Services	180	186	150	150	150
522112	Garbage Pickup - Comm.	619	666	750	750	750
522130	Janitorial Supplies	-	-	-	-	300
522200	Interdepartment Services	19,366	14,625	15,000	15,000	15,000
522201	Repairs & Maint. - Vehicles	723	848	2,500	2,500	2,500
522202	Repairs & Maint. - Equip.	22,313	83,652	50,000	50,000	135,000
522203	Repairs & Maint. - Bldgs.	225	255	2,500	2,500	2,000
522320	Rental of Equip. & Vehicles	2,285	2,051	3,000	3,000	3,000
522330	Franchise Fees - City	158,330	163,872	177,937	177,937	180,012
522350	Rents & Royalties	-	-	811,481	811,481	820,943
523101	General Liability Insurance	7,606	8,166	9,417	9,417	11,194
523102	Property Insurance	5,821	4,804	4,476	4,476	4,704
523103	Vehicle Insurance	1,258	1,258	1,233	1,233	1,420
523104	Surety Bonds	55	61	65	65	-
523200	Telephone - City	3,687	3,492	3,600	3,600	3,600
523203	Data Service - City	8,277	9,137	9,100	9,100	9,500
523205	Cell Phone/Radio	1,727	1,740	1,650	1,650	1,650
523206	Communications - Security	-	-	2,000	2,000	2,000
523209	Internet Service	2,160	1,800	1,700	1,700	1,700
523210	E-Mail	84	84	100	100	100
523220	Postage	6,176	6,060	5,200	5,200	500
523300	Advertising	-	188	100	100	100
523400	Printing & Binding	3,675	3,748	4,000	4,000	-
523500	Travel	-	2,200	1,000	1,000	2,500
523600	Dues & Fees	7,946	7,484	6,000	6,000	7,000
523700	Education & Training	2,863	2,546	2,500	2,500	3,000
523800	Licenses	765	167	200	200	600

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Supplies						
531005	PVC Parts	5	-	-	-	-
531017	Concrete	27	117	5,000	5,000	1,500
531011	Wire	-	-	-	-	-
531020	Other Supplies	-	-	-	-	-
531100	General Supplies	4,374	2,807	5,000	5,000	3,000
531101	Chemical Supplies	116,843	147,821	175,000	175,000	155,000
531102	Lab Supplies	12,728	8,594	13,000	13,000	10,000
531104	Protective/Safety Supplies	793	289	1,200	1,200	3,000
531105	Janitorial Supplies	7	-	-	-	-
531120	Office Supplies	1,883	479	2,500	2,500	1,000
531125	Printer/Copier Supplies	567	792	500	500	500
531130	Purchased Uniforms	2,356	2,632	3,150	3,150	3,150
531140	Repairs & Maint. - Equip.	34,443	9,312	35,000	35,000	35,000
531141	Repairs & Maint. - Vehicles	562	2,261	2,500	2,500	2,500
531142	Repairs & Maint. - Bldgs.	3,531	173	5,000	5,000	5,000
531143	Repairs & Maint. - Systems	-	-	-	-	-
531145	Grounds Maintenance	2,266	783	750	750	750
531210	Water/Sewer Services	51,639	117,053	96,000	96,000	176,000
531220	Natural Gas	9,489	8,212	8,500	8,500	8,500
531230	Electric - City	389,426	394,243	435,000	435,000	395,000
531231	Electric - Other	426	1,136	-	-	1,200
531270	Gasoline	5,034	6,323	6,000	6,000	6,000
531271	Diesel	2,426	-	-	-	-
531400	Books & Periodicals	132	365	2,000	2,000	500
531600	Small Equipment <$5000	8,312	8,920	15,000	15,000	10,000
531601	Computer Equipment	2,922	1,199	5,500	5,500	5,000
531603	Land Improvement	-	-	8,000	8,000	-
Capital Outlay						
541200	Site Improvements	-	-	200,000	200,000	-
541400 187	Infrastructure	-	-	-	-	1,300,000
541440 153	Sodium Hypo. Gen. Sys.	-	-	914,000	914,000	-
542100	Machinery >$5000	-	-	110,000	110,000	320,000
542200	Vehicles	-	-	18,500	18,500	-
542400	Computers	-	-	-	-	-
Interfund						
551100	Interfund Allocation - General	13,554	11,799	16,240	16,240	16,914
554100	Interfund Allocation - Utilities	591,244	574,159	643,340	643,340	664,530
Depreciation						
561000	Depreciation	1,440,032	1,512,057	-	-	-
562000	Amortization	38,218	24,340	-	-	-
Other						
573000	Retired Employee Payroll	7,034	95,530	24,000	24,000	35,150
579000	Contingency Fund	-	35,881	100,000	100,000	100,000
573901	Bad Debt	31,758	-	-	-	-
Debt Service						
581100	Principal - Bonds	-	-	1,212,000	1,212,000	210,000
581400	Principal - Notes Payable	-	-	303,460	278,919	231,519
581410	Principal - Adv. from Electric	-	-	-	-	-
582100	Interest - Bonds	255,013	180,434	140,770	140,770	22,686
582300	Other Debt	-	-	-	-	-
582400	Interest - Notes Payable	145,115	145,800	145,154	135,869	175,571
582410	Interest - Adv. from Electric	5,032	848	-	-	-
583000	Fiscal Agent Fee	970	-	-	-	-
Transfer In						
391113	Transfer In - Utilities	-	-	-	-	-

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Transfers Out						
611009	Transfer to Utilities	-	-	35,000	35,000	-
611001	Transfer Out-General		770,118			
611002	Transfer Out -					
611013	Transfer Out - Labor & Equip.	-	13,098			
611043	Transfer Out - Sewer Plant	766,083	-	640,775	640,775	1,004,554
619000	Renewal & Replacement	-	-	-	-	180,362
TOTAL	**MAULDIN RD. PLANT**	**$ 4,702,526**	**$ 4,917,243**	**$ 7,040,973**	**$ 7,007,147**	**$ 6,833,370**

MAULDIN RD. WATER TREATMENT PLANT FOOTNOTES

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

2404430 Danny Stephens, Ray Kirby, Jeremy King
Todd Wylie, Randy Seabolt
Erik Henson, Harold Cronon

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 Balance	Balance 6/30/2013	Principal Pd. (Drawn) - FYE 6/30/2014	Interest Paid - FYE 6/30/2014	Balance 6/30/2014
GEFA DW00-026P	Water Plant Improvements	$ 5,178,828	$ 3,878,577	$ 231,519	$ 175,571	$ 3,647,058
Total Notes Payable		**$ 5,178,828**	**$ 3,878,577**	**$ 231,519**	**$ 175,571**	**$ 3,647,058**
W & S Bonds	2011 Water Bonds	$ 4,955,000	$ 1,172,400	$ 210,000	$ 22,686	$ 962,400
Total Bonds		**$ 4,955,000**	**$ 1,172,400**	**$ 210,000**	**$ 22,686**	**$ 962,400**

5 **Capital Outlay**

Infrastructure - Proj. #187: Concrete & Baffles at Mauldin Rd. plant	$ 1,300,000
Machinery - replace two bar screens at the Coosawattee intake and one at the river pump	320,000
TOTAL	**$ 1,620,000**

(2404436) WATER TREATMENT PLANT - MAINTENANCE

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 291,089	$ 290,422	$ 294,011	$ 294,011	$ 249,038
511300	Overtime	5,395	356	5,637	5,637	5,500
512100	Group Insurance	56,734	59,624	73,143	73,143	102,188
512101	Ins. Deductible Reimb.	647	1,151	1,800	1,800	2,160
512200	FICA Contributions	17,334	17,048	17,815	17,815	15,781
512300	Medicare	3,882	3,965	4,166	4,166	3,691
512401	Retire. Plan Empl. Contrib.	17,271	20,433	20,024	20,024	19,520
512402	Retire. Plan Admin. Cost	536	659	645	645	649
512600	Unemployment Insurance	-	-	-	-	15,444
512700	Workers' Comp. Ins.	4,033	6,782	2,938	2,938	2,700
512999	Amounts to Capitalize	(18,449)	(83,030)	-	-	-
Purchased & Contracted Services						
521204	Medical Services	85	6	-	-	-
522200	Interdepartment Services	-	173	300	300	300
522201	Repairs & Maint. - Vehicles	2,211	1,029	3,000	3,000	3,000
522202	Repairs & Maint. - Equip.	1,867	2,406	3,000	3,000	3,000
522320	Rental of Equip. & Vehicles	460	366	500	500	500
523101	General Liability Insurance	745	736	663	663	738
523103	Vehicle Insurance	1,913	2,007	1,969	1,969	1,766
523104	Surety Bonds	46	48	50	50	50
523205	Cell Phone/Radio	565	584	600	600	600
523206	Communications - Security	-	-	850	850	-
523220	Postage	-	13	75	75	75
523500	Travel	-	-	250	250	250
523600	Dues & Fees	-	-	300	300	300
523700	Education & Training	144	-	650	650	650
523800	Licenses	-		100	100	100
523850	Contract Labor	-	-	-	-	29,760
529999	Amounts to Capitalize	(2,720)	(6,503)	-	-	-
Supplies						
531005	PVC Parts	-	-	100	100	100
531100	General Supplies	1,004	1,651	1,500	1,500	1,500
531104	Protective/Safety Supply	35	688	1,200	1,200	1,200
531120	Office Supplies	46	23	100	100	100
531125	Printer/Copier Supplies	37	96	150	150	200
531130	Purchased Uniforms	2,918	2,809	2,925	2,925	2,925
531140	Repairs & Maint. - Equip.	1,290	1,269	2,000	2,000	2,000
531141	Repairs & Maint. - Vehicles	874	2,583	1,500	1,500	1,500
531270	Gasoline	7,151	8,811	8,000	8,000	9,000
531271	Diesel Fuel	7,103	12,037	12,000	12,000	6,000
531600	Small Equipment <$5000	2,395	175	1,000	1,000	1,000
531601	Computer Equipment	-	-	500	500	500
539999	Capitalized Materials	(493)	-	-	-	-

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Other						
578001	Damages to Other Property	185	-	500	500	-
579000	Contingency Fund	-	-	-	-	-
611013	Transfer Out - Labor & Equip.	-	173	-	-	-
TOTAL	**WTR. PLNT MTNCE.**	**$ 406,335**	**$ 348,589**	**$ 463,961**	**$ 463,961**	**$ 483,785**

WATER TREATMENT PLANT MAINTENANCE FOOTNOTES

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

2404436	Bobby Robertson	Jeremy Ensley	Dennis Pierce	Kenneth Young
	Raymond Green	Ronald Fuquea	Edwin Brown	Anthony Long

(2404440) WATER PLANT - DISTRIBUTION/PUMP STATION

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 Original BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Purchased & Contracted Services						
521201	Legal & Auditing	$ 195	$ -	$ -	$ -	$ -
521300	Technical	20	3,100	10,000	10,000	10,000
522202	Repairs & Maint. - Equipment	7,923	7,455	15,000	15,000	80,000
522203 155	Repairs & Maint. - Buildings	-	58,894	-		
522320	Rental of Equip. & Vehicles	2,620	-	2,500	2,500	2,500
523101	General Liability Insurance	251	344	455	455	387
523102	Property Insurance	-	342	300	300	720
523220	Postage	64	-	-	-	-
523300	Advertising	-	204	250	250	250
Supplies						
531017	Concrete	2,565	-	-	-	-
531100	General Supplies & Material	1,423	696	1,500	1,500	1,500
531140	Repairs & Maint - Equip.	15,440	5,897	12,000	12,000	12,000
531142	Repairs & Maint. - Buildings	21,684	621	10,000	10,000	10,000
531230	Electric Service - City	42,867	54,609	59,000	59,000	47,000
531231	Electric Service - Other	112,982	127,500	130,000	130,000	135,000
531600	Small Equipment <$5000	1,922	10,389	2,500	2,500	2,500
TOTAL	**WATER DIST/PUMP**	**$ 209,956**	**$ 270,051**	**$ 243,505**	**$ 243,505**	**$ 301,857**

(2444441) WATER DISTRIBUTION/CONSTRUCTION

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 Original BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 724,806	$ 727,628	$ 779,660	$ 779,660	$ 780,938
511300	Overtime	108,547	110,555	143,500	143,500	150,000
512100	Group Insurance	145,785	143,309	198,664	198,664	201,278
512101	Ins. Deductible Reimb.	1,503	2,686	4,200	4,200	4,920
512200	FICA Contributions	47,856	49,918	54,729	54,729	57,718
512300	Medicare	11,134	11,641	12,800	12,800	13,499
512401	Retirement Plan Empl. Contr.	46,646	44,054	47,152	47,152	46,344
512402	Retire. Plan Admin. Cost	1,449	1,420	1,520	1,520	1,541
512600	Unemployment Insurance	5,280	6,600	-	-	-
512700	Workers' Comp. Ins.	37,756	20,516	19,898	19,898	18,375
512999	Amounts to Capitalize	(252,010)	(157,961)	-	-	-
Purchased & Contracted Services						
521201	Legal & Auditing	3,173	2,741	4,500	4,500	5,000
521204	Medical Services	230	425	300	300	170
522001	Linen Services	1,820	1,116	1,800	1,800	1,000
522002	Exterminating Services	180	186	200	200	250
522112	Garbage Pickup - Comm.	807	660	800	800	900
522200	Interdepartment Services	206	2,451	1,200	1,200	2,000
522201	Repairs & Maint. - Vehicles	11,372	10,755	9,000	9,000	9,000
522202	Repairs & Maint. - Equipment	16,774	23,124	50,000	50,000	35,000
522202 131	Equip. Repairs & Maint.	-	16,353	-	-	-
522203	Repairs & Maint. - Buildings	4,114	3,308	2,000	2,000	1,200
522204	Repairs & Maintenance	-	-	-	-	10,000
522320	Rental of Equip. & Vehicles	715	-	1,000	1,000	40,000
523101	General Liability Insurance	4,403	3,633	3,894	3,894	6,225
523102	Property Insurance	1,520	1,877	1,837	1,837	3,559
523103	Vehicle Insurance	8,698	7,357	7,602	7,602	13,663
523104	Surety Bonds	111	112	150	150	-
523200	Telephone - City	6,130	6,330	6,300	6,300	7,000
523201	Telephone - Other		9			
523203	Data Service - City	3,429	3,672	3,700	3,700	4,400
523205	Cell Phone/Radio	664	745	1,500	1,500	900
523206	Communications - Security	-	-	1,100	1,100	1,100
523209	Internet Service	1,530	1,250	1,500	1,500	1,500
523210	E-Mail	168	168	180	180	200
523220	Postage	84	-	100	100	100
523300	Advertising	79	924	800	800	800
523400	Printing & Binding	33	-	100	100	100
523500	Travel	68	382	700	700	1,200
523600	Dues & Fees	4,906	4,876	5,200	5,200	5,200
523604	Bank Service Charges	-	130	150	150	150
523700	Education & Training	2,838	568	1,800	1,800	2,000
523800	Licenses	1,033	405	900	900	400
523850	Contract Labor	17,339	-	-	-	20,000
529999	Amounts to Capitalize	-	(116,830)	-	-	-

			FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 Original BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Supplies							
531001		Stone/Gravel	24,354	29,440	35,000	35,000	40,000
531002		Patching	15,941	11,553	25,000	25,000	35,000
531003		Brass Parts	46,890	70,588	75,000	75,000	85,000
531004		Galvanized Parts	319	-	-	-	-
531005		PVC Parts	337	422	500	500	1,000
531006		Ductile Iron	51,280	91,653	45,000	45,000	80,000
531007		Clamps	27,421	23,157	25,000	25,000	25,000
531008		Meters & Accessories	41,807	171,345	120,000	120,000	200,000
531008	123	Adjustable Meter Reader	5,900	-	-	-	-
531008	152	Adjustable Meter Reader	-	4,039	-	-	-
531009		Hydrants	10,279	4,499	9,000	9,000	12,000
531010		PVC Pipe	3,248	18,414	20,000	20,000	20,000
531011		Wire	1,102	3,640	3,000	3,000	4,000
531017		Concrete	6,775	7,286	7,000	7,000	8,000
531020		Other	9,608	18,197	12,000	12,000	15,000
531029		Inventory Change	(118,649)	123,820	-	-	-
531100		General Supplies	14,103	13,525	11,000	11,000	14,000
531104		Protective/Safety Supplies	4,831	3,888	5,000	5,000	4,000
531120		Office Supplies	1,803	469	800	800	800
531125		Printer/Copier Supplies	259	1,425	1,300	1,300	1,300
531130		Purchased Uniforms	6,817	6,491	6,983	6,983	7,000
531140		Repairs & Maint. - Equip.	19,075	25,032	21,000	21,000	24,000
531141		Repairs & Maint. - Vehicles	9,677	12,269	8,000	8,000	8,000
531142		Repairs & Maint. - Buildings	856	158	500	500	600
531210		Water/Sewer Service	4,829	(3,887)	450	450	450
531220		Natural Gas	4,214	3,582	5,200	5,200	5,200
531230		Electric Service - City	10,494	12,410	13,000	13,000	13,000
531270		Gasoline	13,183	17,013	18,000	18,000	22,000
531271		Diesel Fuel	60,659	66,773	70,000	70,000	66,000
531300		Food for Meetings	50	44	150	150	150
531600		Small Equipment <$5000	5,231	8,223	14,000	14,000	11,000
531601		Computer Equipment	293	4,072	3,300	3,300	2,500
531605		Infrastructure	5,632	-	-	-	-
531700		Miscellaneous	-	-	100	100	100
539999		Capitalized Material	(198,678)	(395,088)	-	-	-
Capital Outlay							
541440		West Calhoun Water Lines	-	-	-	-	20,000
541440	151	I-75 at Union Grove Utilities	-	-	487,225	487,225	
541440	187	DWSRF Water Sys. Improv.	-	-	-	-	1,440,000
541480		Infrastructure Water Maint.	-	-	-	-	767,389
541480	142	2" Galvanized Pipe	-	-	200,000	200,000	-
541480	170	Water System Improv.	-	-	320,000	320,000	60,000
541480	189	Linda Lane/E May Street		-	-	-	37,000
542100		Machinery >$5000	-		329,000	329,000	263,000
542200		Vehicle	-	-	-	-	34,500
Interfund							
551100		Interfund Allocation - General	37,936	32,496	34,080	34,080	33,805
554100		Interfund Allocation - Utilities	438,300	433,872	516,818	516,818	462,626
Depreciation							
561000		Depreciation	81,514	71,960	-	-	-

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 Original BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Other						
571001	OC Gordon County	179	-	-	-	-
578001	Damages to Other Property	452	1,804	3,000	3,000	3,000
579000	Contingency Fund	-	-	100,000	100,000	100,000
611011	Transfer out - General	-	2,913	-	-	-
611013	Transfer out - Utility	-	1,622	-	-	-
TOTAL	**WTR DISTR/CONSTR**	**$ 1,619,497**	**$ 1,836,213**	**$ 3,915,842**	**$ 3,915,842**	**$ 5,374,050**
TOTAL	**WATER EXPENSES**	**$ 7,369,340**	**$ 7,853,120**	**$ 12,857,780**	**$ 12,857,780**	**$ 15,569,906**
TOTAL	**WATER FUND**	**$ (3,393,020)**	**$ (2,613,996)**	**$ -**	**$ -**	**$ -**

WATER DISTRIBUTION FOOTNOTES

1 **2444441** **The following employees are included in the Regular Employee Wages**

Michael Burchett	Casey Tumlin	Brandon Rollins	Dwayne Muse	Benjamin Turner
Brady Timms	Joshua Green	Kyle Harrison	Mark Fox	Kenneth Fuller
Dustin Harmon	Teddy Dutton	Jerry Defoor	Larry Muse	Donald Morgan
Tommy Burchett	David Siburkis	Kenneth Logan	Gary Sheriff	Daniel Dawson
Jeffery Johns	Paul Thompson		Mark Williamson - 1/2	

2 **Capital Outlay**

Infrastructure - DOT project, Red Bud Rd. intersector	$ 767,389
Infrastructure - Proj. #187: 2" Galvanized Pipe Replacements	1,440,000
Infrastructure - Proj. #170: Water System Improvements	60,000
Infrastructure - Proj. #189: Linda Lane and May Street	37,000
Infrastructure - Misc.	20,000
Vehicles - F150 4 x 4 and shared F250 4 x 4	34,500
Machinery - Two, two ton dump trucks, crew service truck, air compr., eq. trailer, dozer & waterline locating service air compressor, equip. trailer, dozer & waterline locating svc.	263,000
	$ 2,621,889

TELECOMMUNICATIONS



Director of Telecommunications,
Brad Carrick

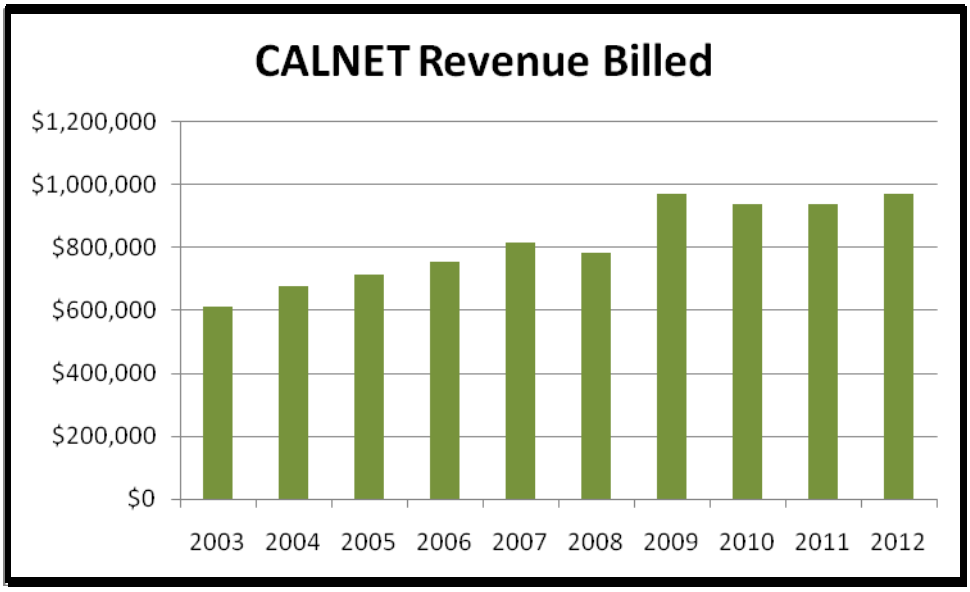
Mission Statement
Provide the technolgy and services needed to meet customers' electronic communications requirements.

Created in 1997 to meet growing customer bandwidth demand, the City of Calhoun Telecommunications Department, CALNET, implemented cutting edge technology to provide world class telecommunication services. CALNET manages over 90 miles of fiber optic plant, serving over 100 businesses with high, speed Internet and point-to-point ethernet circuits. CALNET also serves as the City of Calhoun's IT department and manages the phone system for the city and city schools.

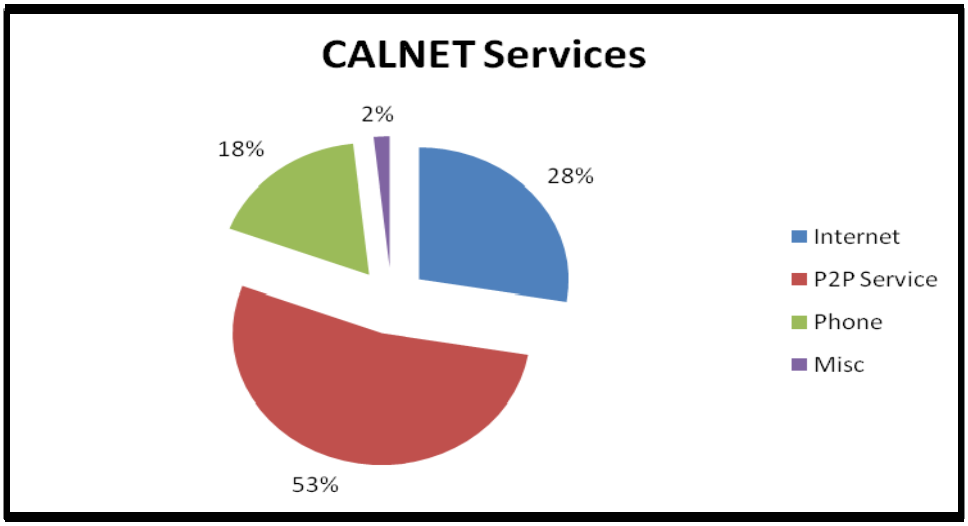




Communications



2012 revenues experienced a slight increase from the prior year. The majority of revenue is generated from P2P service and internet service is the second largest source of revenue. Telecommunications continues to research for new technologies that will increase efficiency, reduce cost and increase customer satisfaction.



TELECOMMUNICATIONS (526)

(2490000) TELECOMMUNICATIONS FUND

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Revenues						
331110	IG-Direct	$ (83,494)	$ (84,109)	$ (84,000)	$ (84,000)	$ (90,000)
Charges for Services						
344360	Penalties	(8,981)	(7,742)	(5,000)	(5,000)	(5,000)
344377	Electric - Service Addition	-	-	-	-	-
344399	Electric - Miscellaneous	(4,383)	-	-	-	-
344500	Telephone	(162,066)	(162,246)	(160,000)	(160,000)	(180,000)
344510	Telephone - Long Distance	(13,911)	(13,975)	(8,000)	(8,000)	(10,000)
344650	100 MB Ethernet	(262,973)	(279,809)	(270,000)	(270,000)	(290,000)
344651	Dark Fiber Lease	(32,916)	(37,479)	(36,000)	(36,000)	(42,000)
344652	Data Fees	(126,331)	(139,671)	(130,000)	(130,000)	(130,000)
344653	Connections	(28,596)	(28,596)	(28,569)	(28,569)	(28,569)
344654	Service Connections	(40,275)	(32,550)	(25,200)	(25,200)	(20,000)
344656	Lease Space	(5,000)	(6,000)	(6,000)	(6,000)	(9,800)
344660	Internet	(53,640)	(44,050)	(35,280)	(35,280)	(38,000)
344661	128K Internet Service	(12,754)	(11,257)	(9,600)	(9,600)	(10,000)
344663	512K Internet Service	(135,855)	(159,174)	-	-	(170,000)
344665	Internet Service	(46,618)	(43,622)	(205,000)	(205,000)	(40,000)
344670	E-Mail Service	(5,657)	(5,629)	(5,500)	(5,500)	(5,600)
344680	Web Hosting	(720)	(480)	(400)	(400)	-
344681	Outside Copper	(600)	(600)	(600)	(600)	(600)
344698	Special Services	(8,852)	(15,295)	(7,500)	(7,500)	(10,000)
Other						
361000	Interest Revenues	(7,005)	(3,517)	(5,000)	(5,000)	(1,500)
383000	Reimb. for Damaged Property	(6,034)	(1,273)	-	-	-
383100	Insurance Reimb. - Damage	(1,133)	-	-	-	-
389000	Miscellaneous Revenue	(2,693)	(566)	(650)	(650)	-
389001	Sales Tax Vendor's Comp.	0	-	-	-	-
389003	Employee Jury Duty Pay	(120)	-	-	-	-
Transfer In						
391103	Transfer In - Electric	-	-	(9,744)	(9,744)	-
391125	Transfer In - General	(304)	(864)	-	-	-
Transfer Renewal & Replacement						
619000	Transf. Renewal & Repl.	-	-	-	-	9,525
TOTAL	**TELECOMM REVENUE**	**$ (1,050,911)**	**$ (1,078,503)**	**$ (1,032,043)**	**$ (1,032,043)**	**$ (1,071,544)**

(2494750) TELECOMMUNICATIONS

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Transfer In						
391113	Transfer In - Utilities	$ -	$ -	$ -	$ -	$ -
Personal Services & Employee Benefits						
511100	Regular Employee Wages	212,406	206,566	214,717	214,717	218,701
511300	Overtime	1,239	785	513	513	1,500
511999	Amounts Capitalized	(1,339)	(2,769)	-	-	-
512100	Group Insurance	26,871	25,959	36,120	36,120	41,288
512101	Insurance Deductible Reimb.	287	512	800	800	960
512200	FICA Contributions	12,628	12,675	13,019	13,019	13,652
512300	Medicare	2,932	2,981	3,045	3,045	3,193
512401	Retire Plan Empl. Contrib.	14,190	14,350	14,624	14,624	14,255
512402	Retire Plan Admin. Costs	441	462	471	471	475
512700	Workers' Comp. Insurance	3,095	2,523	1,317	1,317	1,210
Purchased & Contracted Services						
521201	Legal & Auditing	3,524	3,290	2,500	2,500	3,000

521203	Computer Consulting	3,000	90	2,000	2,000	2,000
521204	Medical Services	85	30	-	-	-
521209	Misc. Professional Services	600	519	500	500	500
521300	Technical	1,850	99	500	500	1,000
522001	Linen Services	520	520	575	575	575
522002	Exterminating Services	225	186	180	180	180
522112	Garbage Pickup - Comm.	413	408	408	408	408
522130	Janitorial Services	99	100	-	-	-
522200	Interdepartmental Services	3,674	1,976	3,000	3,000	3,000
522201	Repairs & Maint. - Vehicles	1,794	736	2,000	2,000	2,000
522202	Repairs & Maint. - Equip.	14,940	18,412	23,760	23,760	40,000
522203	Repairs & Maint. - Buildings	-	-	-	-	200
522204	Repairs & Maint. - Systems	2,300	854	2,000	2,000	2,000
522310	Rental of Land & Buildings	19,800	19,800	19,800	19,800	19,800
522320	Rental of Equip. & Vehicles	-	-	500	500	500
522321	Pole Rental	30,560	57,662	40,150	40,150	42,000
522330	Franchise Fees - City	37,632	38,606	36,966	36,966	38,960
523101	General Liability Insurance	1,113	1,183	1,301	1,301	1,641
523102	Property Insurance	1,026	1,025	1,020	1,020	1,544
523103	Vehicle Insurance	1,731	1,317	1,342	1,342	1,111
523104	Surety Bonds	34	35	50	50	50
523200	Telephone - City	5,653	5,395	5,100	5,100	5,100
523201	Telephone - Other	24,295	25,021	25,600	25,600	28,000
523203	Data Service - City	3,247	3,299	3,400	3,400	3,400
523205	Cell Phone/Radio	1,915	1,766	1,800	1,800	1,800
523208	GA Web Telecomm Service	136,087	121,615	120,000	120,000	120,000
523209	Internet Service	1,800	1,500	1,200	1,200	1,400
523210	E-Mail	210	210	210	210	210
523220	Postage	56	255	250	250	250
523300	Advertising	1,488	2,129	1,500	1,500	1,500
523500	Travel	61	395	-	-	250
523600	Dues & Fees	-	66	66	66	100
523602	FCC/PSC Fees	2,768	3,545	3,800	3,800	4,000
523604	Bank Service Charges	-	109	-	-	-
523700	Education & Training	160	160	160	160	160
523999	Amounts to Capitalize	(490)	-	-	-	-
Supplies						
531005	PVC Parts	-	108	500	500	500
531010	PVC Pipe	-	-	1,000	1,000	1,000
531011	Wire	-	48,593	20,000	20,000	12,000
531020	Other	8,519	20,010	15,000	15,000	18,000
531029	Inventory Change	22,151	(12,028)	-	-	-
531100	General Supplies & Materials	4,245	4,558	5,000	5,000	2,500
531120	Office Supplies	321	273	500	500	200
531125	Printer/Copier Supplies	-	61	150	150	450
531130	Purchased Uniforms	1,117	1,275	1,300	1,300	1,300
531140	Repairs & Maint. - Equip.	216	1,478	2,000	2,000	2,000
531141	Repairs & Maint. - Vehicles	688	756	1,000	1,000	2,000
531143	Repairs & Maint. - Systems	1,420	2,441	2,500	2,500	2,000
531210	Water/Sewer Services	215	212	400	400	400
531220	Natural Gas	1,566	1,366	2,000	2,000	1,500
531230	Electric Service - City	15,645	16,163	17,000	17,000	16,000
531270	Gasoline	2,606	2,958	3,000	3,000	3,000
531271	Diesel Fuel	2,018	2,174	2,500	2,500	2,500
531600	Small Equipment <$5000	11,175	10,386	15,000	15,000	15,000
531601	Computer Equipment	11,147	537	2,000	2,000	2,800
539999	Capitalized Materials	(289)	113	-	-	-
Capital Outlay						
541490	Telephone System	-	-	-	-	50,000
542100	Machinery >$5000	-	-	-	-	15,000
542400	Computers	-	-	55,000	55,000	25,000
Interfund						
551100	Interfund Allocation - General	4,583	3,893	4,181	4,181	4,207
554100	Interfund Allocation - Utilities	49,871	51,856	61,851	61,851	64,419
Depreciation						
561000	Depreciation	95,475	90,344	-	-	-

Other						
571009	Intergovernmental - Schools	83,494	84,109	84,000	84,000	90,000
573901	Bad Debts Expense	604	72	-	-	-
578001	Damages to Other Property	-	-	-	-	-
579000	Contingency Fund	-	-	32,000	32,000	-
Debt Service						
581410	Principal - Adv. from Electric	-	-	100,936	100,936	107,680
582200	Interest - Capital Lease	-	-	-	-	-
582410	Interest - Adv. from Electric	19,938	18,461	16,961	16,961	10,215
Tranfers						
611013	Transfer Out	-	647	-	-	-
TOTAL	**TELECOMM EXP.**	**$ 911,646**	**$ 927,177**	**$ 1,032,043**	**$ 1,032,043**	**$ 1,071,544**
TOTAL	**TELECOMM FUND**	**$ (139,266)**	**$ (151,326)**	**$ -**	**$ -**	**$ -**

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	Anticipated Balance 6/30/2013		Anticipated Principal Pd. FYE 6/30/2014	Anticipated Interest Pd FYE 6/30/2014	Anticipated Balance 6/30/2014
Start-Up	Electric Res.	$ 1,061,838		$ 107,680	$ 10,215	$ 954,158

3 Capital Outlay

Machinery - Reel trailer	$ 15,000
Computers - CTDI PON upgrade and backup server	75,000
TOTAL	**$ 90,000**

ELECTRIC DEPARTMENT





Director of Electric,
Jeff Defoor



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 100-year history, maintained reliable and low-cost service, with the goal of being the power supplier of choice now and in the new 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

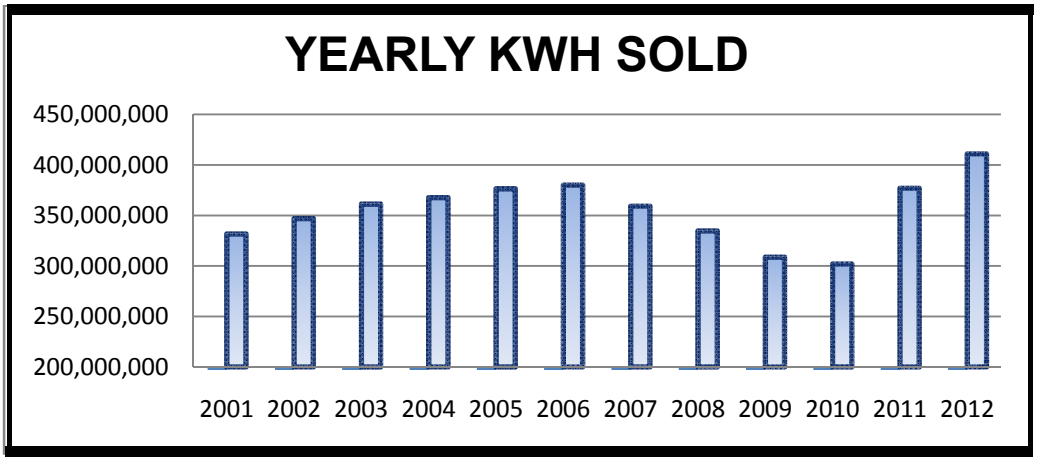


CITY OF CALHOUN ELECTRIC UTILITIES

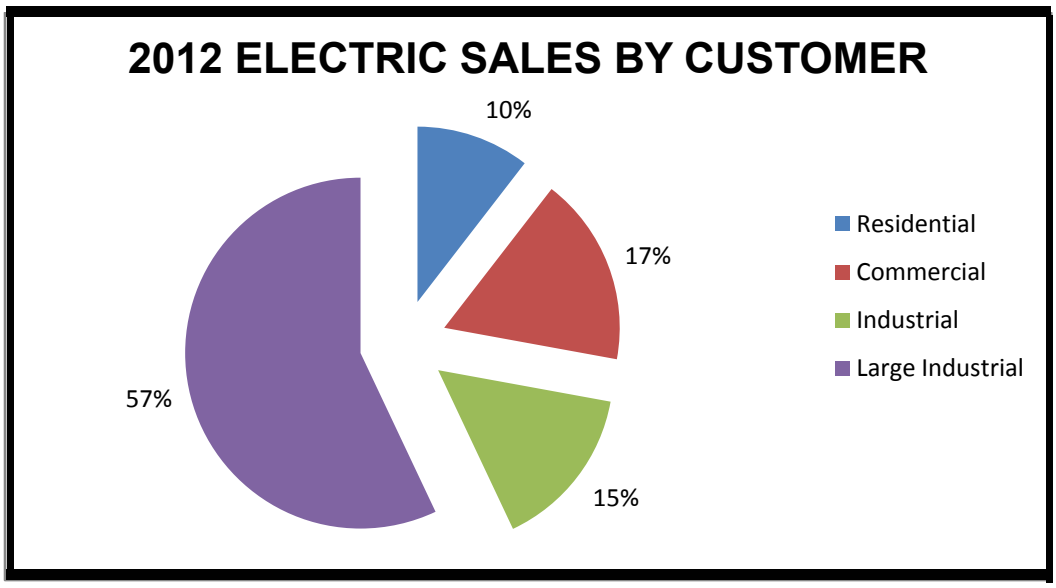
Powering our Partners Progress Since 1907

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

RP3 Reliable Public Power Provider



2012 was also a remarkable year for growth, primarily in the manufacturing area. Energy usage is the most relevant indicator of manufacturing strength and economic growth; electrical usage equals production. Consumption of electricity grew by 8.5 % or 34,792,365 kWh. This growth made us the eighth largest power supplier of all of the 49 Municipal Electric Authority of Georgia cities.



ELECTRIC (510)

(2480000) ELECTRIC FUND

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Revenues						
331000	Federal Government Grants	$ (39,546)	$ (258,301)	$ -	$ -	$ -
Charges for Services						
344300	Electric	-	-	(32,155,875)	(32,155,875)	(30,206,935)
344301	Unmetered Residential	(2,056)	(657)	-	-	-
344302	Unmetered Commercial	(14,462)	(14,566)	-	-	-
344303	Unmetered Industrial	(11,392,148)	(13,229,832)	-	-	-
344311	Residential Sale	(4,003,164)	(3,861,016)	-	-	-
344312	Commercial Sales	(9,003,034)	(7,894,789)	-	-	-
344313	Industrial Sales	(1,863,765)	(1,945,117)	-	-	-
344316	Industrial Sales	(3,118)	(3,002)	-	-	-
344317	Demand - Commercial	(1,274,206)	(1,249,515)	-	-	-
344318	Demand - Industrial	(280,304)	(308,472)	-	-	-
344319	Demand - Residential	(224,275)	(215,176)	-	-	-
344320	Security Lights	(335,033)	(346,354)	-	-	-
344321	Public Street/Highway Lighting	(68,000)	(150,436)	(150,435)	(150,435)	(150,435)
344324	Comm. & Admin. Electricity	(41,200)	(43,200)	(43,200)	(43,200)	(43,200)
344340	Sales for Resale	(507,297)	(280,253)	(300,000)	(300,000)	(300,000)
344360	Penalties	(152,620)	(127,794)	(140,000)	(140,000)	(140,000)
344370	Temporary Power	(660)	(720)	(1,000)	(1,000)	(500)
344371	Fuel Adjustment	(1,135,333)	(2,753,439)	(1,000,000)	(1,000,000)	(3,137,206)
344372	Environmental Compliance	-	-	(2,610,761)	(2,610,761)	(3,382,089)
344377	Service Addition	(7,458)	(103,731)	-	-	-
344378	Cut Off Charges	(3,500)	(5,325)	(3,200)	(3,200)	(3,000)
344379	Transfer Charges	(20)	-	-	-	-
344380	Rental Income	(24,200)	(24,200)	(24,200)	(24,200)	(24,200)
344381	Electric Pole Rent	(106,503)	(106,814)	(110,000)	(110,000)	(110,000)
344390	Recovery of Bad Debt	(2,538)	(2,673)	(3,000)	(3,000)	(3,000)
344395	Emergency Storm Assistance	(16,284)	-	-	-	-
344396	Reimburse. - Other Assist.	(35,857)	(25,913)	-	-	-
344397	Reimbursement - Materials	(28,245)	(27,195)	(5,000)	(5,000)	-
344398	Special Services Department	(31,142)	(80,773)	(28,200)	(28,200)	(25,000)
344399	Miscellaneous	(105)	(192)	(500)	(500)	(500)
349300	Bad Check Fees	(325)	(200)	(400)	(400)	(400)
Other						
361000	Interest Revenues	(89,920)	(29,628)	(33,000)	(33,000)	(15,000)
361001	Interest Revenue - Special	(68,657)	(77,050)	(64,295)	(64,295)	(87,000)
361002	Customer Interest	(3,944)	183	-	-	-
361003	Interest Income - Interfund	(67,709)	(59,947)	(59,946)	(59,946)	(27,239)
363000	Unrealized Gain or Loss	(23,483)	(45,738)	(3,000)	(3,000)	-
371000	Don. from Private Sources	-	-	-	-	-
383000	Reimburse for Damaged Prop.	(11,132)	(6,492)	(5,000)	(5,000)	(1,000)
389000	Miscellaneous Revenue	(6,551)	(3,672)	(2,000)	(2,000)	(2,000)
389001	Sales Tax Vendor's Comp.	(9,578)	(10,888)	(10,800)	(10,800)	(10,800)
389003	Employee Jury Duty Pay	(140)	(120)	-	-	-
389005	Sale of Scrap/Surplus	(5,933)	(2,228)	(2,500)	(2,500)	(2,500)
389048	Electric Power Rebates	(511,957)	(594,584)	(300,000)	(300,000)	(300,000)
389049	Rebate from Contract Serv.	(19,674)	-	(10,000)	(10,000)	(10,000)
Transfer In						
391102	Transfer In - Water/Sewer	-	-	-	-	-
391103	Transfer In - Electric Fund	-	-	(9,000)	(9,000)	(9,000)
391125	Transfer In - Labor & Equip.	(201)	(1,087)	(200)	(200)	(200)
391126	Transfer In - Utilities	-	(28,981)	(20,000)	(20,000)	(20,000)
392100	Gain on Sale of Assets	-	-	(1,000)	(1,000)	(1,000)
393903	Loan from Electric Reserves	-	-	(885,000)	(885,000)	-
611002	Transfer Out - Water/Sewer	-	44,114	-	-	-
611010	Transfers Out	-	58,000	-	-	-
TOTAL REVENUES		**$ (31,415,276)**	**$ (33,817,773)**	**$ (37,981,512)**	**$ (37,981,512)**	**$ (38,012,204)**

(2481163) ELECTRIC CUSTOMER DEPOSITS

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Revenue						
361000	Interest Revenue	$ -	$ (351)	$ (351)	$ (351)	$ -
Debt Service						
582500	Interest Expense	10,338	775	-	-	-
TOTAL	**ELEC. CUST DEP**	**$ 10,338**	**$ 424**	**$ (351)**	**$ (351)**	**$ -**
TOTAL	**REVENUES**	**$ (31,415,276)**	**$ (33,817,773)**	**$ (37,981,863)**	**$ (37,981,863)**	**$ (38,012,204)**

(2484640) ELECTRIC DISTRIBUTION

Personal Services & Employee Benefits							
511100		Regular Employee Wages	$ 809,481	$ 741,861	$ 922,500	$ 922,500	$ 878,278
511100	144	Regular Employee Wages	8,738	6,900	-	-	-
511200		Group Insurance	-	-	-	-	-
511300		Overtime	78,224	66,559	71,750	71,750	80,000
511400		Disability Benefits	-	-	-	-	-
511999		Amounts Capitalized	-	-	-	-	-
512100		Group Insurance	(177,191)	(46,143)	135,453	135,453	165,151
512101		Insurance Deduct. Reimburse	104,484	105,968	3,000	3,000	4,080
512200		FICA Contributions	1,075	1,983	54,474	54,474	59,413
512300		Medicare	52,264	49,500	12,740	12,740	13,895
512401		Retire Plan Employer Cont.	12,262	11,353	57,929	57,929	53,096
512402		Retirement Plan Admin Costs	55,518	51,942	1,868	1,868	1,765
512500		Tuition Reimbursements	1,724	1,674	4,000	4,000	4,000
512600		Unemployment Insurance	-	-	658	658	658
512700		Workers' Comp. Insurance	21,073	2,961	13,030	13,030	10,104
512999		Amounts to Capitalize	-	11,661	-	-	-
Purchased & Contracted Services							
521200		Engineering	3,320	-	87,000	87,000	7,000
521201		Legal & Auditing	16,535	11,724	16,000	16,000	30,000
521204		Medical Services	340	60	200	200	200
521205		Consulting	148,658	212,633	210,000	210,000	210,000
521205	144	Consulting	24,258	16,601	-	-	-
521209		Misc. Professional Services	995	3,853	1,000	1,000	1,000
521300		Technical	4,668	33,408	62,500	62,500	-
522001		Linen Services	3,728	3,728	4,000	4,000	4,000
522002		Exterminating Services	180	186	225	225	225
522112		Garbage Pickup - Commercial	4,055	4,308	4,000	4,000	4,000
522130		Janitorial Services	-	375	500	500	500
522200		Interdepartmental Services	3,154	1,808	1,800	1,800	2,200
522201		Repairs & Maint. - Vehicles	4,673	6,803	10,000	10,000	10,000
522202		Repairs & Maint. - Equipment	22,888	19,960	18,000	18,000	77,500
522203		Repairs & Maint. - Building	1,106	3,144	1,000	1,000	2,000
522320		Rental of Equip. & Vehicles	1,155	20,332	7,500	7,500	15,000
522330		Franchise Fees - City	1,110,726	1,172,400	1,286,235	1,286,235	1,208,277
522350		Rents & Royalties	-	-	1,929,352	1,929,352	1,812,416
523101		General Liability Insurance	15,281	8,240	9,281	9,281	13,747
523102		Property Insurance	2,436	1,934	1,919	1,919	3,016
523103		Vehicle Insurance	9,597	7,217	7,735	7,735	10,692
523104		Surety Bonds	132	128	150	150	150
523200		Telephone - City	6,976	6,756	6,000	6,000	6,000
523201		Telephone - Other	-	-	-	-	-
523203		Data Service - City	11,700	11,197	12,000	12,000	12,000
523205		Cell Phone/Radio	3,429	2,907	4,000	4,000	4,000
523209		Internet Service	3,210	2,650	3,300	3,300	3,300
523210		E-Mail	382	347	400	400	400
523220		Postage	1,559	1,345	1,400	1,400	1,400
523300		Advertising	-	97	-	-	-
523300	144	Advertising	-	1,526	-	-	-
523400		Printing & Binding	-	50	200	200	200
523400	144	Printing & Binding	-	146	-	-	-
523500		Travel	4,820	6,747	6,000	6,000	6,500
523600		Dues & Fees	1,717	1,668	3,000	3,000	3,000
523604		Bank Service Charges	-	1,164	1,163	1,163	1,163

			FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
523700		Education & Training	977	839	3,000	3,000	3,000
523700	144	Education & Training	-	12,221	-	-	-
523800		Licenses	-	297	300	300	300
523850		Contract Labor	52,519	112,891	105,000	105,000	105,000
523905	144	EECBG Rebate Checks	-	505	-	-	-
529999		Amounts to Capitalize	(331,038)	(76,520)	-	-	-
Supplies							
531001		Stone/Gravel	-	-	250	250	1,000
531005		PVC Parts	1,269	1,055	500	500	2,500
531008		Meters & Accessories	37,179	14,609	20,000	20,000	20,000
531010		PVC Pipe	1,941	1,932	5,000	5,000	6,000
531011		Wire	39,657	78,839	40,000	40,000	50,000
531013		Poles	6,664	61,661	40,000	40,000	40,000
531014		Transformers	59,358	191,052	120,000	120,000	150,000
531015		Street Lights & Accessories	35,530	94,877	50,000	50,000	50,000
531020		Other	85,425	94,917	50,000	50,000	50,000
531029		Inventory Change	310,985	94,438	-	-	-
531100		General Supplies & Materials	7,996	9,583	10,000	10,000	12,000
531104		Protective/Safety Supplies	1,981	10,029	8,000	8,000	14,000
531108		Underground Supplies	-	1,183	10,000	10,000	12,000
531120		Office Supplies	1,217	962	600	600	600
531125		Printer/Copier Supplies	1,546	1,727	1,500	1,500	2,500
531130		Purchased Uniforms	4,788	5,025	5,525	5,525	5,850
531140		Repairs & Maint. - Equipment	5,566	6,421	6,000	6,000	5,000
531141		Repairs & Maint. - Vehicles	5,567	6,004	5,000	5,000	6,000
531142		Repairs & Maint. - Buildings	394	55	10,000	10,000	8,000
531210		Water/Sewer Services	484	390	500	500	500
531220		Natural Gas Service	5,586	5,016	7,000	7,000	7,000
531230		Electric Service - City	15,034	13,673	15,000	15,000	15,000
531270		Gasoline	15,350	16,647	17,000	17,000	21,000
531271		Diesel Fuel	17,230	20,048	20,000	20,000	21,000
531300		Food for Meetings	-	-	400	400	1,000
531400		Books & Periodicals	-	-	200	200	200
531500		Purchased Power	24,498,489	27,611,997	28,722,724	28,722,724	30,394,478
531600		Small Equipment <$5000	6,295	14,803	10,000	10,000	12,000
531601		Computer Supplies	2,555	1,600	1,000	1,000	6,000
531700		Miscellaneous	568	167	400	400	400
531706		Other	-	1,890	-	-	-
539999		Capitalized Materials	(940,179)	(190,015)	-	-	-
Capital Outlay							
541480		Infrastructure	-	-	332,500	332,500	772,000
541480	149	U.S.41 @ S.R. 53 Relocation	-	-	-	-	-
541480	152	Calhoun High Elem. Line Relo.	-	-	160,000	160,000	130,000
541480	153	Sodium Hypo. Generation Sys.	-	-	-	-	-
541480	165	Streetscape Phase 4	-	-	75,000	75,000	-
541480	166	Fire Training Station	-	-	10,000	10,000	-
541480	168	Engineered Floors - Phase III	-	-	25,000	25,000	-
541480	169	Gordon Hosp. Cncr. tmnt Ctr.	-	-	30,500	30,500	-
541480	79	Streetscape Phase 3	-	-	5,000	5,000	-
542100		Machinery	-	-	-	-	100,000
542200		Vehicles	-	-	291,000	291,000	-
542400		Computers	-	-	5,000	5,000	-
Interfund							
551100		Interfund Allocation - General	62,274	59,378	29,692	29,692	30,660
554100		Interfund Allocation - Utilities	376,346	380,654	478,366	478,366	424,746
Depreciation							
561000		Depreciation	710,700	755,639	-	-	-

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Other						
573000	Retired Employee Payroll	(70,530)	(128,626)	26,480	26,480	-
573900	Cash Over or Short	262	492	250	250	250
573901	Bad Debts Expense	62,338	64,502	100,000	100,000	100,000
578001	Damages to Other Property	20	7,708	3,000	3,000	3,000
579000	Contingency Fund	-	-	135,000	135,000	135,000
Transfer Out						
611001	General Fund	1,804,929	1,872,848	-	-	-
611002	Water/Sewer	528,470	919,817	412,035	412,035	-
611004	Telecommunications	-	-	9,744	9,744	-
611010	Internal Service Fund	-	-	-	-	-
611011	Labor/Equipment	2,040	21,979	15,000	15,000	15,000
611013	Utilities Labor/Equip	4,460	131	-	-	-
611601	Temp. Loans to Sewer	-	-	185,000	185,000	-
611602	Temp. Loans to Water	-	-	310,000	310,000	-
611603	Temp. Loans to General	-	-	732,000	732,000	-
611604	Temporary Lease to Golf	-	-	153,000	153,000	-
612000	Loss on Disposition	-	-	-	-	-
619000	Renewal & Replacement	-	-	-	-	360,666
TOTAL	**ELECTRIC DIST.**	**$ 29,811,572**	**$ 34,746,998**	**$ 37,781,728**	**$ 37,781,728**	**$ 37,813,976**

ELECTRIC DISTRIBUTION FOOTNOTES

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

2484640

Pete Reese	Kenneth Rogers
Ryan Parker	Phillip McCormick
Gary Teague	Darrell Nicholson
Stephen Day	James Williams
Dennis Henry	Charles Dockery
Gregory Dodd	Jesse Fisher
Nicholas Sane	Nicholas Land
Scotty Harmon	Edward Defoor
Johnny Perry - part time	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 Balance	Anticipated Balance 6/30/2013	Anticipated Principal Pd. 6/30/2014	Anticipated Interest Pd. 6/30/2014	Anticipated Balance 6/30/2014
Advances	Telecommunications	$ 2,033,826	$ 1,061,838	$ 107,680	$ 10,215	$ 954,158
Advances	Sw. Plant Prop.	543,580	365,571	31,371	3,538	334,200
Advances	Utility Building Renovation	1,204,542	896,515	71,633	8,697	824,882
	TOTAL	**$ 3,781,948**	**$ 2,323,924**	**$ 210,684**	**$ 22,450**	**$ 2,113,240**

5 **Capital Outlay**

Infrastructure - Various infrastructure projects	$ 772,000
Infrastructure - Project #152: Calhoun High Relocation	130,000
Computers - Replace Human Machine Interface	20,000
Machinery - Bucket truck and funds for the generator	130,000
	$ 1,052,000

(2484650) ELECTRIC GENERATOR

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Purchased & Contracted Services						
521200	Engineering	-	-	1,000	1,000	1,000
521300	Technical	18,896	16,752	20,000	20,000	20,000
522200	Interdepartmental Services	3,119	1,025	5,000	5,000	5,000
522202	Repairs & Maint. - Equip.	-	17,205	20,000	20,000	20,000
522320	Rental of Equip. & Vehicles	6,469	6,639	10,000	10,000	10,000
523101	General Liability Insurance	196	193	226	226	318
523102	Property Insurance	4,655	4,706	4,762	4,762	5,013
523200	Telephone - City	1,041	1,166	1,020	1,020	1,020
523203	Data Service - City	1,320	1,316	1,325	1,325	1,325
523209	Internet Service	360	300	360	360	360
523210	E-Mail	39	42	42	42	42
523500	Travel	-	-	500	500	-
523600	Dues & Fees	3,105	3,200	8,000	8,000	5,000
523700	Education & Training	-	-	500	500	-
523800	Licenses	75	-	-	-	-
Supplies						
531100	General Supplies & Materials	27	41	200	200	200
531120	Office Supplies	112	-	100	100	100
531140	Repairs & Maint. - Equip.	6,855	18	7,000	7,000	5,000
531142	Repairs & Maint. - Buildings	-	-	1,500	1,500	500
531210	Water/Sewer Services	87	93	100	100	100
531220	Natural Gas Services	10,998	4,751	20,000	20,000	20,000
531230	Electric Service - City	12,528	12,671	13,000	13,000	13,000
531270	Gasoline	-	36	-	-	-
531271	Diesel Fuel	-	1,302	15,000	15,000	15,000
531600	Small Equipment <$5000	-	-	500	500	250
Capital Outlay						
542100	Machinery >$5000	-	-	20,000	20,000	20,000
542400	Computers	-	-	25,000	25,000	30,000
Other						
579000	Contingency Fund	-	-	25,000	25,000	25,000
TOTAL	**ELEC. GENERATOR**	**$ 69,880**	**$ 71,454**	**$ 200,135**	**$ 200,135**	**$ 198,228**
TOTAL	**EXPENSES**	**$ 29,891,789**	**$ 34,818,875**	**$ 37,981,863**	**$ 37,981,863**	**$ 38,012,204**
TOTAL	**ELECTRIC**	**$ (1,523,485)**	**$ 1,001,106**	**$ -**	**$ -**	**$ -**

ADMINISTRATION



General Manager,
Larry Vickery

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.

Calhoun Utilities Administration Department is in charge of the day to day operations of the public utilities which are handled through the guidance of the Mayor and Council to provide plans, develop policy direction, and implement polices according to all Federal, and State rules and regulations and to ensure proper functioning of all Utilities Departments. The General Manager is charged with administration of the financial affairs of Calhoun Utilities, including reporting accurate financial information, collection of billing, payables processing, and most important customer satisfaction and service.

UTILITIES ADMINISTRATION (611)

(6000000) UTILITY ADMIN INTERNAL SERVICE FUND

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 ORIGINAL BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Revenues						
Charges for Services						
341400	Charges for Paper/Copy/Books	$ (247)	$ (97)	$ -	$ -	$ -
341750	Internal Service Charges - General	(145,246)	(326,920)	(458,195)	(458,195)	(453,656)
341751	Internal Service Charges - Utility	(2,124,133)	(2,104,139)	(2,487,883)	(2,487,883)	(2,427,688)
344698	Special Services	(12,687)	(16,426)	-	-	-
Other						
361000	Interest Revenues	(1,852)	(1,297)	-	-	-
381000	Rents & Royalties	(39,600)	(39,600)	(39,600)	(39,600)	(39,600)
389000	Miscellaneous Revenue	(10,872)	(2,867)	-	-	-
389001	Sales Tax Vendor's Comp.	(0)	(0)	-	-	-
389003	Employee Jury Duty Pay	(30)	(120)	-	-	-
389006	Ins. Reimbursement Damage	(3,502)	-	-	-	-
Transfer In						
391125	Labor & Equip. Trans In - General	-	(224)			
391202	Capital Transfer In - Water	-	-	(35,000)	(35,000)	-
392100	Gain on Sale of Assets	(2,133)	-	-	-	-
Transfer Out						
611010	Transfers Out	39,600	39,600	39,600	39,600	39,600
TOTAL	**REVENUES**	**$ (2,300,703)**	**$ (2,452,089)**	**$ (2,981,078)**	**$ (2,981,078)**	**$ (2,881,344)**

(6114100) UTILITIES ADMINISTRATION

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 256,124	$ 231,397	$ 163,553	$ 163,553	$ 165,155
512100	Group Insurance	14,426	15,861	18,060	18,060	20,644
512101	Insurance Deductible Reimb.	158	384	400	400	480
512200	FICA Contributions	12,155	14,340	9,893	9,893	10,240
512300	Medicare	3,586	3,398	2,314	2,314	2,395
512401	Retirement Plan Empl. Cont.	18,769	17,523	11,139	11,139	10,753
512402	Retirement Plan Admin. Costs	583	565	359	359	358
512700	Workers' Comp. Insurance	616	412	268	268	249

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Purchased & Contracted Services						
521201	Legal & Auditing	577	758	1,000	1,000	1,500
521203	Computer Consulting	-	-	-	-	-
521204	Medical Services	40	-	-	-	-
521205	Consulting	16,571	-	-	-	-
522001	Linen Services	260	309	30	30	310
522002	Exterminating Services	362	368	310	310	368
522112	Garbage Pickup - Commercial	825	816	800	800	864
522130	Janitorial Services	12,811	10,230	12,000	12,000	7,000
522200	Interdepartmental Services	1,884	2,573	2,000	2,000	2,000
522201	Repairs & Maintenance - Vehicles	-	304	150	150	150
522202	Repairs & Maint. - Equip.	58,897	57,342	60,000	60,000	60,000
522203	Repairs & Maintenance - Buildings	1,074	-	1,000	1,000	3,000
522320	Rental of Equipment & Vehicles	974	3,872	2,700	2,700	4,000
523101	General Liability Insurance	773	766	791	791	925
523102	Property Insurance	2,227	1,672	1,817	1,817	1,817
523103	Vehicle Insurance	123	344	344	344	355
523104	Surety Bonds	44	34	40	40	40
523200	Telephone - City	23,204	24,332	23,000	23,000	26,300
523201	Telephone - Other	140	-	-	-	-
523203	Data Service - City	28,188	28,734	28,000	28,000	29,500
523205	Cell Phone/Radio	210	450	600	600	600
523206	Communications - Security	816	558	600	600	600
523209	Internet Service	14,130	11,525	10,000	10,000	10,560
523210	E-Mail	1,218	1,239	1,200	1,200	1,380
523220	Postage	263	616	300	300	300
523300	Advertising	302	-	-	-	100
523400	Printing & Binding	192	-	200	200	300
523500	Travel	1,253	3,818	3,000	3,000	3,000
523502	Travel Allowance	3,674	-	-	-	-
523600	Dues & Fees	278	828	300	300	2,900
523604	Bank Service Charges	-	5			
523700	Education & Training	250	440	1,000	1,000	1,000
523850	Contract Labor	6,769	-	-	-	-
Supplies						
531100	General Supplies & Material	2,922	3,539	3,500	3,500	3,500
531120	Office Supplies	2,221	1,121	1,400	1,400	1,400
531125	Printer/Copier Supplies	494	1,008	1,000	1,000	2,000
531130	Purchased Uniforms & Protective	-	210	325	325	325
531140	Repairs & Maint. - Equip.	113	460	50	50	50
531141	Repairs & Maintenance - Vehicles	-	21	25	25	25
531142	Repairs & Maint. - Buildings	846	713	500	500	500
531210	Water/Sewer Services	2,745	2,906	2,800	2,800	3,150
531230	Electric Service - City	29,102	27,351	30,000	30,000	28,000
531270	Gasoline	59	1,318	1,500	1,500	1,500
531300	Food for Meetings	20	308	500	500	500
531400	Books & Periodicals	37	37	50	50	50
531600	Small Equipment <$5000	729	329	250	250	250
531601	Computer Equipment	899	2,614	2,000	2,000	2,000
531603	Land Imp. & Easements	28	24	-	-	3,726
Capital Outlay						
542400	Computers	-	-	100,000	100,000	
Interfund						
554100	Interfund Allocation - Utilities	165	141	-		

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Depreciation						
561000	Depreciation	79,334	70,369	-	-	-
Debt Service						
581410	Advance from Electric	-	-	51,887	51,887	71,633
582400	Interest - Notes Payable	-	-	28,443	28,443	8,697
582410	Interest - Advance from Electric	31,454	29,971	-		
Transfer Out						
611013	Transfer Out - Utilities	-	160	200	200	-
TOTAL	**UTILITIES ADMIN.**	**$ 635,915**	**$ 578,413**	**$ 581,598**	**$ 581,598**	**$ 496,449**

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 - 6/30/2013	Anticipated Principal Pd 6/30/2014	Anticipated Interest Pd FYE 6/30/14	Anticipated Balance 6/30/2014
Advance	Utility Building Renovation	$ 1,204,542	$ 896,515	$ 71,633	$ 8,697	$ 824,882

FINANCE



Director of Finance,
Andrea K. Bramlett, CPA

The City of Calhoun Finance Department is responsible for the overall financial services for all departments within the City. The department adheres to generally accepted government accounting principles. The department identifies appropriate financial information and communicates this to managers and decision-makers, in order that they may make informed judgments and decisions. Some duties of the Finance Department include:



- Measurement & reporting on financial results-internally and externally
- Managing expenses on capital projects & related debt
- Maintaining property & inventory records
- Managing the investments of all funds
- Budget administration
- Long-range financial planning
- Federal & State regulatory reporting

(6114112) UTILITIES - FINANCE

			FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits							
511100		Regular Employee Wages	$ 214,467	$ 341,000	$ 443,841	$ 443,841	$ 444,676
511100	144	Energy Efficiency Grant	534	-	-	-	-
511300		Overtime	1,419	3,467	3,895	3,895	7,600
512100		Group Insurance	29,381	42,464	72,241	72,241	72,254
512101		Insurance Deductible Reimb.	359	987	1,800	1,800	1,680
512200		FICA Contributions	12,466	20,332	26,659	26,659	28,041
512300		Medicare	2,897	4,678	6,756	6,756	6,558
512401		Retirement Plan Empl. Cont.	16,234	22,254	29,747	29,747	27,342
512402		Retirement Plan Admin. Costs	504	717	959	959	909
512700		Workers' Comp. Insurance	391	400	651	651	576
Purchased & Contracted Services						-	200
521203		Computer Consulting	-	-	6,500	6,500	4,500
521204		Medical Services	60	140	200	200	150
522200		Interdepartmental Services	167	2,069	1,000	1,000	1,000
522202		Repairs & Maint. - Equip.	-	-	200	200	-
522320		Rental of Equipment & Vehicles	2,914	2,626	3,500	3,500	1,800
523101		General Liability Insurance	595	499	500	500	980
523104		Surety Bonds	39	40	100	100	50
523220		Postage	1,055	1,371	1,200	1,200	1,500
523300		Advertising	-	410	400	400	400
523400		Printing & Binding	31	491	800	800	800
523500		Travel	3,033	1,968	4,000	4,000	4,000
523600		Dues & Fees	455	1,110	1,600	1,600	1,600
523700		Education & Training	2,104	1,054	3,200	3,200	3,200
523800		Licenses	-	50	100	100	100
Supplies							
531100		General Supplies & Material	49	-	-	-	-
531120		Office Supplies	1,965	910	1,600	1,600	1,600
531125		Printer/Copier Supplies	262	1,207	1,500	1,500	2,500
531400		Books & Periodicals	90	-	500	500	500
531600		Small Equipment <$5000	-	556	250	250	250
531601		Computer Equipment	260	1,028	3,000	3,000	3,000
TOTAL		**UTILITIES - FINANCE**	**$ 291,732**	**$ 451,828**	**$ 616,699**	**$ 616,699**	**$ 617,766**

UTILITIES - FINANCE
FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114112

Andrea Bramlett
Cheryl Hollis
Derrall Culberson
Mike Fuller
Patty Dockery
Stacie Phillips
Dottie Butler
Judy Reese
Heather Mashburn
Vickie Moore - part time

TELLERS



Manager,
Judith Arnold



Supervisor,
Joyce Lingerfelt

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



(6114115) UTILITIES - TELLERS

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 72,317	$ 93,770	$ 121,340	$ 121,340	$ 123,342
511300	Overtime	325	356	615	615	700
512100	Group Insurance	16,570	21,702	38,829	38,829	34,476
512101	Insurance Deductible Reimb.	144	384	860	860	1,032
512200	FICA Contributions	4,250	5,643	7,134	7,134	7,691
512300	Medicare	991	1,296	1,669	1,669	1,799
512401	Retirement Plan Empl. Cont.	5,367	4,592	7,010	7,010	5,389
512402	Retirement Plan Admin. Costs	167	148	226	226	179
512700	Workers' Comp. Insurance	680	336	341	341	273
Purchased & Contracted Services						
521204	Medical Services	40	70	225	225	225
522200	Interdepartmental Services	205	830	500	500	500
522320	Rental of Equipment & Vehicles	1,260	439	300	300	300
523101	General Liability Insurance	240	202	179	179	293
523104	Surety Bonds	11	13	-	100	100
523300	Advertising	-	58	100	100	100
523400	Printing & Binding	-	-	100	400	400
523500	Travel	293	295	400	350	350
523700	Education & Training	-	-	350	-	-
Supplies						
531100	General Supplies & Material	44	-	-	-	-
531120	Office Supplies	737	750	900	900	900
531125	Printer/Copier Supplies	-	350	600	600	600
531600	Small Equipment <$5000	229	45	1,400	1,400	500
531601	Computer Equipment	119	1,308	1,500	1,500	1,500
TOTAL	**UTILITIES - TELLERS**	**$ 103,990**	**$ 132,587**	**$ 184,578**	**$ 184,578**	**$ 180,649**

UTILITIES - TELLERS
FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114115
Karen Grider
Tammy Adams
Mickie Demille
Janice Fowler - part-time
Rhonda Crider - part-time
Judith Arnold - 1/3
Vacant - part-time

PURCHASING



Purchasing Director,
Barry Bohannon



The City of Calhoun's Purchasing Department was created to facilitate best practices and ensure compliance with state and federal regulatory guidelines and internal control procedures in the procurement of goods and services necessary for the effective and efficient operation of the City. They strive to ensure that such goods and services represent best value, quality service, and timely delivery and that all funding sources for such goods and services are expended with the highest level of customer service, ethical standards, fairness, and transparency, while welcoming qualified, responsible, and diverse vendors.

(6114117) UTILITIES - PURCHASING

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Benefits	$ 75,693	$ 71,883	$ 78,058	$ 78,058	$ 78,362
512100	Group Insurance	14,173	8,069	18,060	18,060	10,322
512101	Insurance Deductible Reimb.	144	128	400	400	240
512200	FICA Contributions	4,285	4,261	4,601	4,601	4,858
512300	Medicare	989	984	1,076	1,076	1,136
512401	Retirement Plan Empl. Cont.	5,026	5,083	5,180	5,180	5,126
512402	Retirement Plan Admin. Costs	156	164	167	167	170
512600	Unemployment Insurance	-	-	-	-	-
512700	Workers' Comp. Insurance	175	128	133	133	121
Purchased & Contracted Services						
521204	Medical Services	40	-	-	-	-
522200	Interdepartmental Services	125	132	-	-	-
522201	Repairs & Maintenance - Vehicles	-	61	250	250	250
522202	Repairs & Maint. - Equip.	64	389	100	100	100
522320	Rental of Equipment & Vehicles	299	-	40	40	50
523001	Other Purchased Services	-	-	50	50	50
523101	General Liability Insurance	223	155	119	119	189
523103	Vehicle Insurance	298	299	297	297	316
523104	Surety Bonds	12	8	-	-	-
523200	Telephone - City	1,794	1,822	1,800	1,800	2,200
523203	Data Service - City	1,936	1,923	1,900	1,900	1,600
523205	Cell Phone/Radio	-	-	-	-	-
523209	Internet Service	720	600	600	600	300
523210	E-Mail	84	84	85	85	85
523220	Postage	69	209	75	75	200
523400	Printing & Binding	-	-	275	275	-
523500	Travel	-	26	750	750	350
523600	Dues & Fees	50	50	100	100	100
523700	Education & Training	-	105	350	350	350
Supplies						
531100	General Supplies & Material	-	25	150	150	150
531120	Office Supplies	434	431	700	700	700
531125	Printer/Copier Supplies	404	1,036	800	800	1,000
531130	Purchased Uniforms	-	-	-	-	-
531140	Repairs & Maint. - Equip.	-	-	50	50	50
531141	Repairs & Maintenance - Vehicles	-	42	-	-	250
531270	Gasoline	421	601	500	500	200
531400	Books & Periodicals	45	45	100	100	100
531600	Small Equipment	-	-	-	-	500
531601	Computer Equipment	290	942	2,200	2,200	1,500
TOTAL	**UTILITIES - PURCHASING**	**$ 107,950**	**$ 99,683**	**$ 118,966**	**$ 118,966**	**$ 110,925**

UTILITIES - PURCHASING
FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114117 Barry Bohannon

Ellen McEntyre

ENGINEERING



Engineering Manager,
David Burnett

The Engineering Department is designed to provide technical support to the City of Calhoun with the planning and implementation of infrastructure development projects.



(6114175) UTILITIES ENGINEERING

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 286,796	$ 277,489	$ 300,743	$ 300,743	$ 280,894
511300	Overtime	4,210	4,253	4,408	4,408	4,500
511999	Amounts Capitalized	(96,075)	(42,460)	-	-	-
512100	Group Insurance	42,098	37,255	54,181	54,181	51,610
512101	Insurance Deductible Reimb.	430	767	1,200	1,200	1,200
512200	FICA Contributions	17,043	17,568	18,457	18,457	17,694
512300	Medicare	3,958	4,137	4,317	4,317	4,138
512401	Retirement Plan Empl. Cont.	18,896	19,328	20,270	20,270	19,587
512402	Retirement Plan Admin. Costs	587	623	653	653	651
512500	Tuition Reimbursements	-	-	250	250	-
512700	Workers' Comp. Insurance	6,431	4,050	4,171	4,171	4,038
512999	Amounts to Capitalize	-	11,784	-	-	-
Purchased & Contracted Services						
521204	Medical Services	465	210	200	200	200
522200	Interdepartmental Services	684	648	500	500	675
522201	Repairs & Maintenance - Vehicles	411	731	1,000	1,000	2,250
522202	Repairs & Maint. - Equip.	1,904	1,808	2,000	2,000	3,100
522320	Rental of Equipment & Vehicles	350	-	500	500	762
523101	General Liability Insurance	806	681	622	622	214
523103	Vehicle Insurance	1,263	1,260	1,236	1,236	1,753
523104	Surety Bonds	45	46	50	50	70
523201	Telephone	1,896	1,842	2,100	2,100	1,900
523205	Cell Phone/Radio	1,995	1,994	2,700	2,700	2,000
523220	Postage	107	164	150	150	150
523300	Advertising	150	-	200	200	200
523400	Printing & Binding	236	-	500	500	300
523500	Travel	-	75	500	500	900
523600	Dues & Fees	423	569	500	500	600
523600	39 West Calhoun Water/Sewer Proj.	-	-	-	-	-
523700	Education & Training	2,091	1,615	2,500	2,500	2,500
523800	Licenses	375	-	400	400	400
Supplies						
531100	General Supplies & Materials	1,787	2,949	3,000	3,000	3,000
531104	Protective Supplies	450	1,209	750	750	750
531120	Office Supplies	2,219	999	1,000	1,000	1,000
531125	Printer/Copier Supplies	913	1,970	1,500	1,500	2,000
531130	Purchased Uniforms	2,064	2,005	2,100	2,100	2,100
531140	Repairs & Maint. - Equip.	61	506	500	500	500
531141	Repairs & Maintenance - Vehicles	585	492	1,000	1,000	1,000
531270	Gasoline	10,392	10,201	10,000	10,000	11,000
531271	Diesel Fuel	67	-	-	-	-
531400	Books & Periodicals	168	762	200	200	200
531600	Small Equipment <$5000	-	569	1,500	1,500	1,500
531601	Computer Equipment	130	1,821	3,800	3,800	2,400
531700	Miscellaneous Supplies	-	-	150	150	150

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Capital Outlay						
542200	Vehicles	-	-	18,500	18,500	22,000
Interfund						
554100	Interfund Allocation - Utilities	4,820	10,769	5,322	5,322	37,264
Transfer Out						
611013	Transfer Out - Utilities	-	31,510	5,400	5,400	-
TOTAL	**UTL. - ENGINEERING**	**$ 321,230**	**$ 412,201**	**$ 479,030**	**$ 479,030**	**$ 487,150**

UTILITIES - ENGINEERING
FOOTNOTES

1 The following employees are included in the Regular Employee Wages

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

2 Capital Outlay

Vehicles	$ 22,000
	$ 22,000

WORK ORDER DISPATCH





The Dispatch Department combines all of the tools necessary to manage a work order's life cycle, from the time the service call is received through to when the work order is completed and closed. Calhoun Utilities Dispatch Department's goal is to provide our customer with quick and accurate information and to make sure that any customer problems are handled with the care and diligence that our customers deserve.



(6114176) WORK ORDER DISPATCH

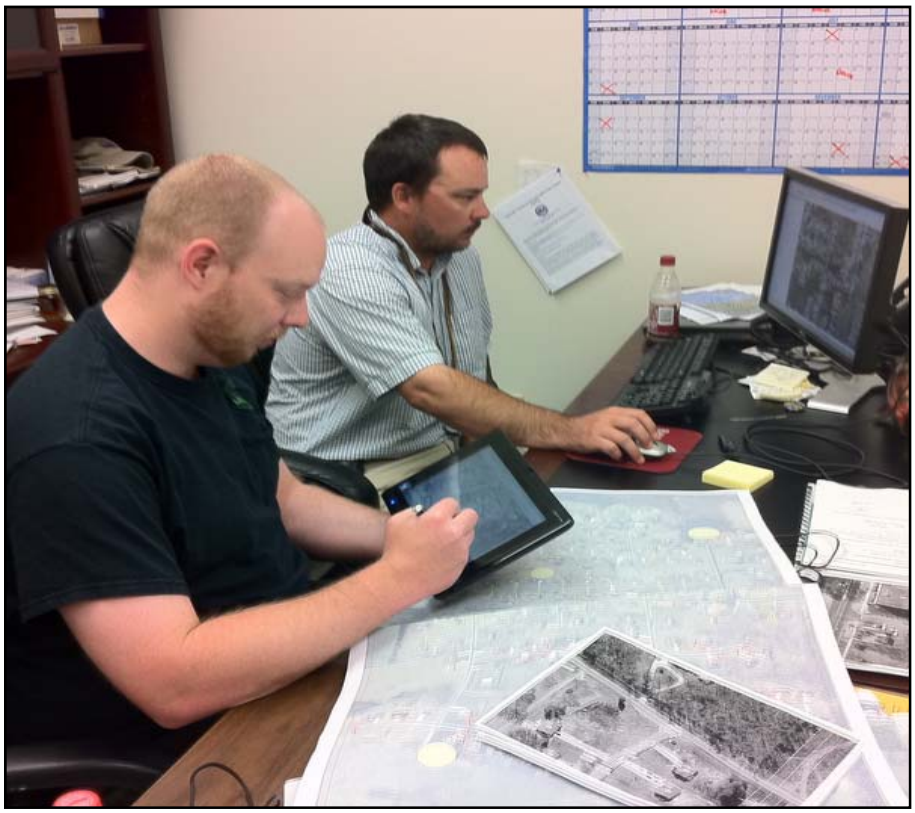
		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 28,495	$ 28,734	$ 30,035	$ 30,035	$ 30,476
512100	Group Insurance	6,919	7,234	9,030	9,030	10,322
512101	Insurance Deductible Reimb.	72	128	200	200	240
512200	FICA Contributions	1,483	1,572	1,817	1,817	1,890
512300	Medicare	352	368	425	425	442
512401	Repairs & Maint. - Equip.	1,985	2,007	2,046	2,046	1,994
512402	Repairs & Maintenance - Vehicles	62	65	66	66	66
512700	Workers' Comp. Insurance	88	64	67	67	61
Purchased & Contracted Services						
521204	Medical Services	20	-	-		
522200	Interdepartmental Services	127	250	150	150	-
523101	General Liability Insurance	72	50	62	62	70
523104	Surety Bonds	5	5	-	-	-
Supplies						
531120	Office Supplies	108	-	-	-	10
531125	Printer/Copier Supplies	40	219	-	-	2,000
531140	Repairs & Maint. - Equip.	-	-	-	-	-
TOTAL	**WORK ORDER DISP.**	**$ 39,826**	**$ 40,696**	**$ 43,898**	**$ 43,898**	**$ 47,571**

UTILITIES - WORK ORDER DISPATCH FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114176 Andrea Everett

GIS



In 2009 the Geographic Information System, GIS, was created to collect and map utility and government information. Public safety and utility data changes daily. The GIS system allows City personnel to gather and update information on electronic maps. This ensures everyone has access to the latest information at their desk or in the field. Using state-of-the-art equipment and the latest server and software technology, the GIS Department has built one of the best GIS systems in the state.



(6114177) GIS

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 108,532	$ 109,002	$ 109,998	$ 109,998	$ 114,972
512100	Group Insurance	13,838	14,468	18,060	18,060	20,644
512101	Ins. Deduct. Reimbursement	143	256	400	400	480
512200	FICA Contributions	6,370	6,765	6,654	6,654	7,128
512300	Medicare	1,488	1,560	1,556	1,556	1,667
512401	Retirement Plan Empl. Cont.	7,269	7,351	7,491	7,491	7,520
512402	Retirement Plan Admin. Costs	226	237	242	242	250
512700	Workers' Comp. Insurance	523	128	133	133	121
Purchased & Contracted Services						
521204	Medical Services	65	-	-	-	-
522201	Repairs & Maintenance - Vehicles	118	207	-	-	250
522202	Repairs & Maint. - Equip.	11	22	-	-	-
523101	General Liability Insurance	221	252	250	250	282
523103	Vehicle Insurance	298	299	297	297	316
523104	Surety Bonds	17	18	-	-	20
523205	Cell Phone/Radio	333	128	400	400	-
523208	GA Public Telecommunications	708	708	720	720	750
523220	Postage	-	-	50	50	50
523500	Travel	-	44	-	-	1,000
523600	Dues/Fees	-	-	-	-	250
523700	Education & Training	80	280	300	300	1,000
523800	Licenses	25,000	25,000	25,000	25,000	25,000
Supplies						
531120	Office Supplies	-	-	200	200	100
531125	Printer/Copier Supplies	-	-	50	50	500
531130	Purchased Uniforms	644	637	650	650	650
531140	Repairs & Maint. - Equip.	141	-	150	150	150
531141	Repairs & Maintenance - Vehicles	182	295	200	200	200
531270	Gasoline	711	1,083	750	750	750
531400	Books & Periodicals	174	-	-	-	-
531600	Small Equipment <$5000	-	-	-	-	-
531601	Computer Equipment	-	-	4,000	4,000	4,000
TOTAL	**GEO INFO SERVICE**	**$ 167,093**	**$ 168,740**	**$ 177,551**	**$ 177,551**	**$ 188,050**

UTILITIES - GIS
FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114177 Davie Crawford
Micky Beckman

CUSTOMER SERVICE



Manager,
Judith Arnold



Supervisor,
Joyce Lingerfelt

The City's customer service department interacts with our most vital asset, our customers, on behalf of the City of Calhoun Utilities. They provide information about services, respond to customer complaints, set up new services and make changes to existing accounts.



(6114190) UTILITIES - CUSTOMER SERVICE

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 89,092	$ 101,497	$ 116,970	$ 116,970	$ 116,533
511300	Overtime	403	961	1,025	1,025	1,000
512100	Group Insurance	18,629	19,969	30,102	30,102	24,051
512101	Ins. Deduct. Reimbursement	274	512	666	666	666
512200	FICA Contributions	5,226	6,283	6,893	6,893	7,287
512300	Medicare	1,211	1,462	1,611	1,611	1,704
512401	Retirement Plan Empl. Cont.	7,588	8,480	7,360	7,360	7,718
512402	Retirement Plan Admin. Costs	236	273	238	238	257
512700	Workers' Compensation	303	192	200	200	182
Purchased & Contracted Services						
521204	Medical Services	70	-	300	300	300
522001	Linen Services	143	143	150	150	150
522200	Interdepartmental Services	607	186	600	600	600
522202	Repairs & Maint. - Equip.	12	219	300	300	300
522320	Rental of Equipment & Vehicles	1,260	177	500	500	500
523101	General Liability Insurance	380	301	305	305	312
523104	Surety Bonds	18	21	35	35	35
523220	Postage	1,433	2,468	3,000	3,000	2,500
523300	Advertising	42	-	100	100	100
523400	Printing & Binding	3,169	1,342	2,000	2,000	1,000
523500	Travel	24	-	2,000	2,000	2,000
523700	Education & Training	-	-	1,000	1,000	1,000
Supplies						
531100	General Supplies	-	39	-	-	130
531120	Office Supplies	1,761	319	1,000	1,000	1,000
531125	Printer/Copier Supplies	1,185	1,718	1,000	1,000	1,000
531140	Repairs & Maint. - Equip.	-	-	500	500	-
531300	Food for Meetings	-	-	100	100	100
531400	Books & Periodicals	200	205	350	350	350
531600	Small Equipment <$5000	229	-	500	500	1,000
531601	Computer Equipment	1,437	125	2,000	2,000	2,000
Interfund						
554100	Interfund Allocation - Utilities	4,259	14,733	15,335	15,335	18,834
TOTAL	**UTL. - CUST. SVC.**	**$ 139,189**	**$ 161,625**	**$ 196,140**	**$ 196,140**	**$ 192,609**

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

METER READING



Manager, Technical Services,
Kenny Rogers



Supervisor,
Allan Serritt

The meter reading department has made huge advancements in the past couple of years through the automated meter reading system. This technology allows for the automatic collecting of consumption diagnostics and status information in the meter without physically visiting it. Calhoun Utilities meter readers are in charge of keeping track of customer meters, connections, disconnections, repairs, and the unauthorized use of utilities through illegal connections.



(6114191) UTILITIES - METER READING

			FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits							
511100		Regular Employee Wages	$ 158,053	$ 147,193	$ 158,225	$ 158,225	$ 133,684
511300		Overtime	5,873	8,387	11,275	11,275	11,000
511400		Disability Benefits	-	-	-	-	-
512100		Group Insurance	34,819	29,327	36,121	36,121	41,288
512101		Ins. Deduct. Reimbursement	285	512	800	800	960
512200		FICA Contributions	9,587	9,399	9,920	9,920	8,970
512300		Medicare	2,234	2,167	2,320	2,320	2,098
512401		Retirement Plan Empl. Cont.	9,875	9,841	10,400	10,400	8,484
512402		Retirement Plan Admin. Costs	307	317	335	335	282
512600		Unemployment Insurance	5,610	-	-	-	-
512700		Workers' Comp. Insurance	5,340	7,207	6,000	6,000	3,662
Purchased & Contracted Services							
521204		Medical Services	85	-	290	290	300
522001		Linen Services	182	182	200	200	200
522200		Interdepartmental Services	432	646	200	200	200
522201		Repairs & Maintenance - Vehicles	3,428	6,892	6,000	6,000	6,000
522202		Repairs & Maint. - Equip.	2,853	826	2,500	2,500	2,500
523101		General Liability Insurance	586	445	395	395	508
523103		Vehicle Insurance	2,049	2,034	1,942	1,942	2,486
523104		Surety Bonds	25	24	50	50	50
523205		Cell Phone/Radio	330	325	500	500	1,300
523220		Postage	-	140	300	300	300
523300		Advertising	-	-	100	100	100
523300	123	Adjustable Meter Readers (AMR)	-	-	-	-	-
523400		Printing & Binding	174	150	500	500	500
523500		Travel	-	-	300	300	500
523700		Education & Training	-	-	400	400	400
523800		License					25
Supplies						-	
531008		Meters & Accessories	465	137	-	-	1,000
531100		General Supplies	3,051	2,720	4,900	4,900	5,000
531120		Office Supplies	471	161	400	400	400
531125		Printer/Copier Supplies	140	-	500	500	500
531130		Purchased Uniforms	1,257	1,400	1,850	1,850	1,850
531140		Repairs & Maint. - Equip.	-	555	1,100	1,100	1,100
531141		Repairs & Maintenance - Vehicles	3,968	2,865	7,000	7,000	6,000
531230		Electric Service - City	-	-	700	700	
531231		Electric Service - Other	1,020	708	700	700	900
531270		Gasoline	24,407	27,572	30,000	30,000	30,000
531271		Diesel Fuel	-	-	-		
531300		Food for Meetings	-	-	100	100	100
531600		Small Equipment <$5000	617	882	6,000	6,000	6,000
531601		Computer Equipment	-	-	500	500	1,000
Capital Outlay			-	-			
542200		Vehicles			16,500	16,500	19,000
Other							
578001		Damages to Other Property	-	-	500	500	500
TOTAL		**UTL.- METER READING**	**$ 277,524**	**$ 263,016**	**$ 319,823**	**$ 319,823**	**$ 299,147**

UTILITIES - METER READING
FOOTNOTES

The following employees are included in the Regular Employee Wages

1 **6114191**

Allan Serritt	Chad Wright
Clarence Elrod	Stephen Minszewski

Capital Outlay

2	Vehicles	$ 19,000
		$ 19,000

BILLING



Manager,
Judith Arnold



Supervisor,
Melissa Boyd

The Billing Department is responsible for ensuring that Calhoun Utilities customers are billed accurately and efficiently. Now that we use the automated meter reading system, billing can be based on or near real-time consumption rather than on estimates that were based on past consumption or predicted consumption. This timely information coupled with analysis helps both Calhoun Utilities and its customers to better control the use and production of electric energy and water consumption.



(6114192) UTILITIES - BILLING

		FY 2011 ACTUALS	FY 2012 ACTUALS	FY 2013 BUDGET	FY 2013 REVISED BUDGET	FY 2014 BUDGET
Personal Services & Employee Benefits						
511100	Regular Employee Wages	$ 77,503	$ 65,386	$ 80,603	$ 80,603	$ 78,088
511300	Overtime	3,793	4,176	5,125	5,125	5,000
511400	Disability Benefits	-	1,646	-	-	-
512100	Group Insurance	16,569	14,468	21,049	21,049	24,050
512101	Ins. Deduct. Reimbursement	215	256	466	466	720
512200	FICA Contributions	4,559	4,097	4,919	4,919	5,152
512300	Medicare	1,058	969	1,151	1,151	1,205
512401	Retirement Plan Employer Cont.	6,653	4,984	5,189	5,189	5,026
512402	Retirement Plan Admin. Costs	207	161	167	167	167
512700	Workers' Comp. Insurance	215	128	290	290	182
Purchased & Contracted Services						
521201	Legal & Auditing	-	250	400	400	400
521204	Medical Services	-	-	195	195	195
522200	Interdepartmental Services	1,515	125	650	650	650
522202	Repairs & Maint. - Equip.	-	-	1,000	1,000	1,000
522320	Rental of Equipment & Vehicles	2,538	-	500	500	500
523101	General Liability Insurance	440	368	366	366	418
523104	Surety Bonds	16	12	25	25	25
523220	Postage	93,988	93,511	97,500	97,500	97,500
523400	Printing & Binding	28,939	33,059	36,000	36,000	36,000
523500	Travel	-	595	1,900	1,900	1,000
523700	Education & Training	-	-	1,400	1,400	1,400
Supplies						
531100	General Supplies	-	9	-	-	100
531120	Office Supplies	789	305	800	800	500
531125	Printer/Copier Supplies	-	-	400	400	1,350
531140	Repairs & Maint. - Equip.	-	-	500	500	100
531300	Food for Meetings	-	-	100	100	100
531600	Small Equipment <$5000	-	-	300	300	100
531601	Computer Equipment	-	-	1,800	1,800	100
Interfund						
554100	Interfund Allocation - Utilities	27	71	-	-	-
TOTAL	**UTILITIES - BILLING**	**$ 239,023**	**$ 224,576**	**$ 262,795**	**$ 262,795**	**$ 261,028**
TOTAL	**EXPENSES**	**$ 2,323,471**	**$ 2,533,364**	**$ 2,981,078**	**$ 2,981,078**	**$ 2,881,344**
TOTAL	**UTILITIES ADMIN**	**$ 22,769**	**$ 81,275**	**$ -**	**$ -**	**$ -**

UTILITIES - BILLING FOOTNOTES

The following employees are included in the Regular Employee Wages

1 **6114192** Melissa Boyd
Brittany Mull
Judith Arnold - 1/3

INTERNAL SERVICE FUND ADMIN. SERVICE FEES - 2013-2014

Base Amount		
Utility Billing	$	261,028
Customer Service		192,609
Meter Reading		299,147
Tellers		180,649
Engineering		487,150
Finance		617,766
Utility Administration		496,449
Purchasing		110,925
GIS		188,050
Work Order Dispatch		47,571
TOTAL	**$**	**2,881,344**

1. Water Plant			
Utility Billing	54.1%		141,218
Customer Service	54.1%		104,202
Meter Reading	62.0%		185,473
Tellers	54.1%		97,733
Engineering	10.0%		48,715
Utility Administration	8.0%		39,716
Purchasing			12,325
Work Order Dispatch	5.0%		2,379
GIS	1.0%		1,881
Finance	5%		30,888
TOTAL		**$**	**664,530**

2. Water Distribution			
Engineering	40.0%	$	194,860
Utility Administration	25.0%		124,112
Purchasing			10,429
Work Order Dispatch	35.0%		16,650
GIS	16.0%		30,088
Finance	14%		86,487
TOTAL		**$**	**462,626**

3. Waste Treatment Plant			
Utility Billing	18.7%	$	48,812
Customer Service	18.7%		36,018
Purchasing			12,325
Work Order Dispatch	5.0%		2,379
GIS	0.0%		-
Meter Reading	21.5%		64,316
Tellers	18.7%		33,782
Engineering	10.0%		48,715
Utility Administration	8.0%		39,716
Finance	5%		30,888
TOTAL		**$**	**316,951**

Crossover to General Fund				
Customer Service	12.3%	Solid Waste	$	23,694
Utility Billing	12.3%	Solid Waste		32,107
Tellers	12.3%	Solid Waste		22,220
Finance	3%	Solid Waste		7,969
Purchasing		General Admin		55,462
GIS	29.0%	General Admin		54,535
Finance	85%	General Admin		225,793
Finance	6%	Recreation		15,938
Finance	3%	Golf-Pro		7,969
Finance	3%	Golf-Mtnce.		7,969
TOTAL			**$**	**453,656**

4. Wastewater Collection			
Engineering	40.0%	$	194,860
Utility Admin.	25.0%		124,112
Purchasing			12,325
Work Order Dispatch	2.5%		1,189
GIS	8.0%		15,044
Finance	14%		86,487
TOTAL		**$**	**434,017**

5. Electric Department			
Utility Billing	14.4%	$	37,587
Customer Service	14.4%		27,734
Meter Reading	16.5%		49,358
Tellers	14.4%		26,012
Utility Admin.	29.0%		143,970
Purchasing			7,585
Work Order Dispatch	7.5%		3,568
GIS	16.0%		30,088
Finance	16%		98,844
TOTAL		**$**	**424,746**

6. Telecommunications			
Utility Billing	0.5%	$	1,304
Tellers	0.5%		902
Utility Admin.	5.0%		24,822
Customer Service	0.5%		961
Purchasing			474
Work Order Dispatch	5.0%		2,379
GIS	8.0%		15,044
Finance	3%		18,533
TOTAL		**$**	**64,419**

7. Direct Charges to Admin. Departments			
Engineering - GIS	20.0%		37,610
Customer Svc. - Work Order Dispatch	40.0%		19,028
Utility Admin. - GIS	2.0%		3,761
TOTAL		**$**	**60,399**

INTERNAL SERVICE FUND ADMINISTRATIVE SERVICE FEES - Background Information 2013-2014

Utility Billing & Tellers (Based on customers)		
Water Treatment Plant	54.1%	18,941
Waste Treatment Plant	18.7%	6,546
Electric (includes Demand, etc.)	14.4%	5,022
Solid Waste	12.3%	4,303
Telecommunications	0.5%	164
TOTAL	**100.0%**	**34,976**

Customer Service (Based on customers)		
Water Treatment Plant	54.1%	
Waste Treatment Plant	18.7%	
Electric (includes Demand, etc.)	14.4%	
Solid Waste	12.3%	
Telecommunications	0.5%	
TOTAL	**100.0%**	

Meter Reading (Based on Water/Sewer/Electric customers)		
Water Treatment Plant	62.0%	18,941
Waste Plant (reduced - no meters)	21.5%	6,546
Electric (include Demand/other)	16.5%	5,022
TOTAL	**100.0%**	**30,509**

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	16%	
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 estimated time for Utility Admin.)		
General Admin.		$ 55,463
Water Treatment Plant		12,325
Water Distribution Maintenance		10,429
Waste Treatment Plant		12,325
Wastewater Collection Maintenance		12,325
Electric		7,585
Telecommunications		474
TOTAL		**$ 110,925**

GIS (Based on estimated time)		
General Admin.		29.0%
Electric		16.0%
Telecommunications		8.0%
Engineering		20.0%
Wastewater Collection Maintenance		8.0%
Water Distribution Maintenance		16.0%
Utility Admin.		2.0%
Water Plant		1.0%
TOTAL		**100.0%**

Work Order Dispatch (Based on estimate of work orders prepared)		
Customer Service		40.0%
Water Distribution Maintenance		35.0%
Waste Water Collection Maintenance		2.5%
Waste Water Plant Maintenance		5.0%
Water Plant Maintenance		5.0%
Telecommunications		5.0%
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
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
2011	$4,495,814	$307,307	$4,803,121	1,361,467	3.30	6,476
2012	$4,735,165	$117,671	$4,852,836	1,302,302	3.64	6,563

Water Fee History

Fiscal Year	Billed Dollars	1000 Gallons	Dollars Per 1000 Gal. (Averaging Minimum & inside/outside rates)	Average Customers
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
2011	$8,886,887	2,969,329	2.99	18,800
2012	$9,167,800	2,851,906	3.21	18,887

Electric Fee History

Fiscal Year	Billed Dollars	Consumption in kWh	Average kWh in cents	Customers
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
2011	$28,534,965	376,082,664	7.59	5007
2012	$31,881,369	410,945,400	7.76	5040

City of Calhoun Utilities
Capital Plan Summary
2015 - 2019

Calhoun Utilities:

Year	Wastewater	Water	Electric	Telecom	Utility Admin	Engineering	GIS	Totals
FY2015	$ 15,426,000	$ 2,823,095	$ 1,062,093	$ 3,917,000	$ 167,000	$ 18,600	$ -	$ 23,413,788
FY2016	15,769,112	3,448,694	878,214	3,630,000	400,000	50,000	20,000	24,196,020
FY2017	375,000	2,702,734	556,000	2,446,000	-	40,000	150,000	6,269,734
FY2018	2,028,000	683,000	284,090	2,330,000	1,000,000	44,000	-	6,369,090
FY2019	3,725,000	1,329,000	346,848	1,400,000	-	85,000	-	6,885,848
Totals	**$ 37,323,112**	**$ 10,986,523**	**$ 3,127,245**	**$ 13,723,000**	**$ 1,567,000**	**$ 237,600**	**$ 170,000**	**$ 67,134,480**

Wastewater Treatment System
Five Year Capital Plan
2015-2019

Year	Item	Cost	Funding Source
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	100,000	Operating Revenues
	Plant upgrade (new NPDES permit)	15,000,000	GEFA Loan/SPLOST
	TOTAL	**15,100,000**	
2016-2017	Industrial pretreatment	50,000	Operating Revenues
	Instrumentation-SCADA	130,000	Operating Revenues
	TOTAL	**180,000**	
2017-2018	Industrial pretreatment	50,000	Operating Revenues
	Process upgrade (ozone for color removal)/instrumentation-SCADA	1,750,000	GEFA Loan
	TOTAL	**1,800,000**	
2018-2019	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
2015-2019

Year	Item	Cost	Funding Source
2014-2015	Crew service truck - F-350 w/utility body, I & I crew	$ 45,000	Operating Revenues
	2-ton dump truck	68,000	Operating Revenues
	Sewer service line camera w/Locator - replace 2004 model	18,000	Operating Revenues
	Pipeline laser for installing sewer mains	10,000	Operating Revenues
	Sewer main line replacements	120,000	Operating Revenues
	Lift station upgrade - Wilcox lift station - DOT road project - relocate sewer mains	65,000	Operating Revenues
	TOTAL	**326,000**	
2015-2016	Air blower for ventilation while in manholes or ditches	1,500	Operating Revenues
	Crew service truck w/ utility body - to replace 2007 model	73,000	Operating Revenues
	Large trench box - upgrade of 2006 trnch box	27,000	Operating Revenues
	Sewer main line replacement	120,000	Operating Revenues
	Red Bud Rd & I75 interchange improvements - DOT road project - relocated sewer mains	447,612	Operating Revenues
	TOTAL	**669,112**	
2016-2017	Rock box - replace 2006 model	12,000	Operating Revenues
	Sewer main line flow recorders - engineering I&I crew - replace 2006 model	45,000	Operating Revenues
	Sewer service line camera w/ locator - replace 2004 model	18,000	Operating Revenues
	Sewer main line replacement	120,000	Operating Revenues
	TOTAL	**195,000**	
2017-2018	Air compressor	18,000	Operating Revenues
	Loader	90,000	Operating Revenues
	Sewer main line replacements	120,000	Operating Revenues
	TOTAL	**228,000**	
2018-2019	F-350 4X4 w/utility body - replace 2005 body	45,000	Operating Revenues
	Air monitors	8,000	Operating Revenues
	Air blowers for manhole entry	2,000	Operating Revenues
	Sewer main replacements	120,000	Operating Revenues
	TOTAL	**175,000**	
	GRAND TOTAL	**1,593,112**	
	TOTAL FOR WASTE WATER SYSTEM	**$ 37,323,112**	

Water Treatment System
Five Year Capital Plan
2015-2019

Year	Item	Cost	Funding Source
2014-2015	SCADA system tune-up (older part of system is 10 yrs old)	$ 175,000	Operating Revenues
	4 Chemical pumps for Mauldin Rd. 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 at Coosawattee intake)	222,000	Operating Revenues
	Bar screen renovations at Coosawattee intake	250,000	Operating Revenues
	Replace outdated particle counters and turbidimeters	209,935	Operating Revenues
	TOTAL	**1,366,935**	
2015-2016	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**	
2016-2017	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**	
2017-2018	Water tank painting	200,000	Operating Revenues
	Equipment upgrade at both treatment plants		Operating Revenues
	TOTAL	**200,000**	
2018-2019	Chemical pump & feeder upgrade con't at 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
2015-2019

Year	Item	Cost	Funding Source
2014-2015	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 with 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**	
2015-2016	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**	
2016-2017	Back hoe 4X4	67,000	Operating Revenues
	Two ton dump truck	62,000	Operating Revenues
	Crew service truck	58,000	Operating Revenues
	Vibratory roller for compacting ditches	30,000	Operating Revenues
	Equipment trailer	16,000	Operating Revenues
	Air compressor with piercing tool	24,000	Operating Revenues
	Red Bud 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**	
2017-2018	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 with piercing tool	24,000	Operating Revenues
	Line upgrades on smaller lines 2", 4", 6"	200,000	Renewal/ Replacement
	TOTAL	**483,000**	
2018-2019	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
2015-2019

YEAR	ITEM	COST	FUNDING SOURCE
2014-2015	Capital construction projects		
	Phase # 3 capacitor program	$ 94,863	Operating Revenues
	Complete reclosure/ system protection project - six sites	133,190	Operating Revenues
	College St & N. 41 - from 8th St. to Jones Rd. - reconductor 6 CU. with 336 ACSR (2,114 @ $60,000/ mi)	30,000	Operating Revenues
	Replace HID with LED lighting fixtures	100,000	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
	Rebuild generators	125,000	Operating Revenues
	TOTAL	**560,053**	
	Capital purchases equipment		
	Up grade security system	12,000	Operating Revenues
	42 ' Service Truck	91,000	Operating Revenues
	Replace bucket truck	165,000	Operating Revenues
	Air compressor, shop commercial, 80 Gal, 7HP	2,500	Operating Revenues
	Test equipment - outdoor AMP recorders, $6,025, amprobe analyzer, $4,290, voltage detector 0-40 volts, $530, wireless volt / phase meter, $6695	18,540	Operating Revenues
	Two heavy duty pick-up trucks	45,000	Operating Revenues
	GPS rover unit	25,000	Operating Revenues
	TOTAL	**359,040**	
	Buildings		
	Truck bay expansion approximately 36X40	70,000	15 Year Internal Loan
	SPCC environmental project at various plants and for transformer storage and containment area at electric shop	65,000	15 Year Internal Loan
	Increase air condition system at telecom buildin(	8,000	Operating Revenues
	TOTAL	**143,000**	
	ANNUAL COMBINED TOTAL	**1,062,093**	
2015-2016	Capital construction projects		
	New circuits from substation #5	200,000	Operating Revenues
	Phase #4 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,	59,886	Operating Revenues
	Replace HID with LED lighting fixtures	100,000	Operating Revenues
	Oak St Tie : River St to 41- reconductor 1/0 ACSR with 336 ACSR (2,200' at $60,000)	48,000	Operating Revenues
	Replace deteriorating outside concentric neutral underground cable at Forest Heights, sewer plant, Golden Circle	125,000	Operating Revenues
	TOTAL	**623,214**	
	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
	Plotter scanner	25,000	Operating Revenues
	System protection study update	80,000	Operating Revenues
	TOTAL	**240,000**	
	Buildings		
	Extend & recondition wire shed	15,000	15 Year Internal Loan
	TOTAL	**15,000**	
	ANNUAL COMBINED TOTAL	**878,214**	

Electric
Five Year Capital Plan
2015-2019

2016-2017	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
	Line Street	42,000	Operating Revenues
	Replace HID with LED lighting fixtures	100,000	Operating Revenues
	Replace deteriorating outside concentric neutral underground cable at Rec complex	20,000	Operating Revenues
	3 Gang switch installations, at various locations	75,000	Operating Revenues
	TOTAL	**261,000**	
	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	**556,000**	
2017-2018	**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	80,000	Operating Revenues
	Standard pick up truck	20,000	Operating Revenues
	TOTAL	**100,000**	
	Buildings		
	Lot improvements	5,000	Operating Revenues
	SPCC environmental project	15,000	Operating Revenues
	TOTAL	**20,000**	
	ANNUAL COMBINED TOTAL	**284,090**	
2018-2019	**Capital Construction Projects**		
	River St. from Moss Pkwy. to Oothcalooga St. - 3-336, partial double circuit (2,290 @ $60,000, $10,000 contract labor)	27,348	Operating Revenues
	Replace HID with LED lighting fixtures	100,000	Operating Revenues
	TOTAL	**127,348**	
	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	50,000	Operating Revenues
	TOTAL	**147,000**	
	Buildings		
	Telecom building expansion (1500 SQ' @ $35)	52,500	Operating Revenues
	Lot Improvements - paving	5,000	Operating Revenues
	SPCC environmental project	15,000	Operating Revenues
	TOTAL	**72,500**	
	ANNUAL COMBINED TOTAL	**346,848**	
	GRAND TOTAL	**$ 3,127,245**	

Telecommunications
Five Year Capital Plan
2015-2019

Year	Item	Cost	Funding Source
2014-2015	Fiber To The Home (FTTH) Buildout	$ 3,500,000	Intergovernmental Loan 20 Years
	Build fiber line to Sonoraville	160,000	Operating Revenues
	Build fiber line to Adairsville	204,000	Operating Revenues
	Vehicle	26,000	Operating Revenues
	Self loading fiber reel trailer	27,000	Operating Revenues
	TOTAL	**3,917,000**	
2015-2016	FTTH buildout	3,000,000	Intergovernmental Loan 20 Years
	New bucket truck	70,000	Operating Revenues
	Build fiber line to Fairmount	420,000	Operating Revenues
	Internet logging servers	90,000	Operating Revenues
	Wireless access for City Government	50,000	Operating Revenues
	TOTAL	**3,630,000**	
2016-2017	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**	
2017-2018	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**	
2018-2019	FTTH	1,000,000	Intergovernmental Loan 20 Years
	Close fiber ring to Adairsville	400,000	Operating Revenues
	TOTAL	**1,400,000**	
	GRAND TOTAL	**$ 13,723,000**	

Utility Systems Administration
Five Year Capital Plan
2014-2018

Year	Item	Cost	Funding Source
2014-2015	Billing upgrades	$ 150,000	Operating Revenues
	Upgrade Phone System with Customer Service Response	17,000	Operating Revenues
	TOTAL	**167,000**	
	1 Meter Reader Vehicle	400,000	Operating Revenues
	TOTAL	**400,000**	
2016-2017	No activity planned		
	TOTAL	-	
2017-2018	Upgrade to financial software	1,000,000	Operating Revenues
	TOTAL	**1,000,000**	
2018-2019	No activity planned	-	
	TOTAL	**-**	
	GRAND TOTAL	**$ 1,567,000**	

Engineering Department
Five Year Capital Plan
2015-2019

Year	Item	Cost	Funding Source
2014-2015	2-Sewer flow monitors	$ 8,000	Operating Revenues
	40% of large copier	5,600	Operating Revenues
	Hardened tablet & desktop computers	5,000	Operating Revenues
	TOTAL	**18,600**	
2015-2016	CAD workstations and software	20,000	Operating Revenues
	Manhole pole camera	15,000	Operating Revenues
	Large format plotter	15,000	Operating Revenues
	TOTAL	**50,000**	
2016-2017	Office furniture	10,000	Operating Revenues
	Computer & software	5,000	Operating Revenues
	2-GPS rover units	25,000	Operating Revenues
	TOTAL	**40,000**	
2017-2018	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**	
2018-2019	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	**$ 237,600**	

GIS
Five Year Capital Plan
2015-2019

Year	Item	Cost	Funding Source
2014-2015	No planned info	$ -	Operating Expenses
	TOTAL	**-**	
2015-2016	New server	20,000	Operating Expenses
	TOTAL	**20,000**	
2016-2017	New photography flyover	150,000	Operating Expenses
	TOTAL	**150,000**	
2017-2018	No planned info	-	Operating Expenses
	TOTAL	**-**	
2018-2019	No planned info	-	Operating Expenses
	TOTAL	**-**	
	GRAND TOTAL	**$ 170,000**	